

TOWN OF CHAPLIN

PRELIMINARY BUDGET PROPOSAL

Fiscal Year 2024-2025



Prepared by the Board of Finance
For a Public Hearing

On April 29, 2024 at 7:00PM

CHAPLIN SENIOR CENTER

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Chaplin Board of Finance – April 22, 2024

Dear Chaplin Residents and Taxpayers,

April 22, 2024

The Board of Finance presents the following budget for discussion at the upcoming Budget Public Hearing for the **Fiscal Year 2024-25 budget**. This has been a particularly difficult budget to prepare due to factors largely outside the purview of the Board of Finance. Some of these factors are.

- The recently completed 2023 Revaluation of Real Estate has shifted the tax burden onto Real Estate & homeowners from business property and motor vehicles. The average homeowner will see a tax increase of approximately 15% due to this shift alone.
- Chaplin's share of the Regional District school budget for PHMS/HS has increased to 50% of the total budget, or \$3,644,654. This is a budget increase of \$347,002, or 10.52%, and translates to a mill rate increase of 1.39 mills.
- Special Education related expenses at Chaplin Elementary School (CES) have caused that budget to increase by \$177,272 or 4.45%. This budget increase translates to a mill rate increase of 0.71 mills.

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

- **There will be a mill rate DECREASE to a value between 31.0 and 32.0 mills, subject to final Board of Finance deliberations following the Budget Public Hearing and the Annual Town Budget Meeting.**
- **The Board of Finance has proposed a total Town Budget of \$10,283,229.**
 - This represents an approximate 6.56% increase from the current FY 2023-24 adjusted Expenditure budget.
- **Total Revenues are projected to be \$10,056,381** based on the Governor's proposed budget, which was submitted to the Legislature in February 2024. This revenue budget is based on a preliminary mill rate of 31.05 mills.
 - This represents an approximate 4.12% increase from the current FY 2023-24 adjusted Revenue budget.
- **A budget deficit of (\$226,848)** is currently projected and must be reduced during subsequent BOF conversations.
- **The Town's Unassigned Fund Balance is projected to be \$887,014 at fiscal year-end (June 30, 2025).**
 - **This represents 8.63% of Expenditures, which is well below the recommended range of 10-14%, and which also must be addressed during subsequent BOF conversations.**

The entire budget document is published on the Town web site. In addition, printed copies will be available at the Town Hall, Library, and Senior Center.

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					04/18/2024	
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).						
14							
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.						
18							
19	Section 1: REVENUE & EXPENDITURE SECTION		FY 2021-2022	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
20			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
21			(FY 2022)	(FY 2023)	(FY 2024)	(FY 2025)	(FY 2026)
22							ESTIMATES ONLY
23	Total REVENUES-BUDGETARY BASIS:		\$ 9,150,850	\$ 9,464,370	\$ 9,658,544	\$ 10,056,381	\$ 10,444,306
24		Actual Year-to-Year Increase (Decrease):	(\$259,955)	\$313,520	\$194,174	\$397,837	\$387,925
25		Percentage Year-to-Year Increase (- Decrease):	-2.76%	3.43%	2.05%	4.12%	3.86%
26							
27	Total EXPENDITURES-BUDGETARY BASIS:		\$ 8,963,658	\$ 9,425,342	\$ 9,649,758	\$ 10,283,229	\$ 10,544,445
28		Actual Year-to-Year Increase (Decrease):	\$236,813	\$461,685	\$224,416	\$633,471	\$261,217
29		Percentage Year-to-Year Increase (- Decrease):	2.71%	5.15%	2.38%	6.56%	2.54%
30							
31	\$\$\$\$\$	Surplus or (Deficit):	187,192	39,028	8,786	(226,848)	(100,139)
32			0.90	0.19	0.04	(0.91)	(0.40)
33			Mill Surplus	Mill Surplus	Mill Surplus	Mill Deficit	Mill Deficit
34							
35							
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 PROPOSED	BOF ESTIMATED
38							ESTIMATES ONLY
39	#####	Fiscal Year MILL Rate (Real Estate & Personal Property):	32.50	34.50	35.50	31.05	33.15
40		Actual MILL RATE Increase (Decrease) for Fiscal Year:	0.00	2.00	1.00	(4.45)	2.10
41		Percentage MILL RATE Increase (Decrease) for Fiscal Year:	0.00%	6.15%	2.90%	-12.54%	6.76%
42	#####	Fiscal Year MILL Rate (Motor Vehicles):	32.50	32.46	32.46	31.05	32.40
43							

Town of Chaplin

	A	B	C	D	E	F	G
1		BUDGET, MILL RATE, and FUND BALANCE SUMMARY For					04/18/2024
2		Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)					
44		Section 3: FUND BALANCE SECTION	FY 2021-2022	FY 2022-2023	FY 2023-24	FY 2024-25	FY 2025-26
45			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
46							ESTIMATES ONLY
47	#####	TOTAL Fund Balance, Beginning of Fiscal Year	\$ 2,719,840	\$ 2,228,846	\$ 1,782,176	\$ 1,590,962	\$ 1,214,114
48	#####	-- Excess (Deficiency) of REVENUES vs. EXPENDITURES-(Surplus/Deficit):	187,192	39,028	8,786	(226,848)	(100,139)
49		-- Net Change in Fund Balance: Prior Period Adjustment: FY 2022-23	(29,468)	(316,317)	0	0	0
50		-- Net Transfers IN/OUT (FY 23-24: Transfer to Unexp Ed Acct)	(650,000)	(150,000)	(200,000)	(150,000)	0
51		-- Other Adjustments	1,282	(19,381)	0	0	0
52		TOTAL Fund Balance, End of Fiscal Year	2,228,846	1,782,176	1,590,962	1,214,114	1,113,975
53							
54	#####	Fund Balance Classifications:					
55		-- Nonspendable/Restricted:	(480,142)	(149,562)	(226,961)	(226,961)	(226,961)
56							
57		-- Committed: May 2024-FY 2023-24 transfer to CIP FUND for projects below:	0	0	0	0	0
58		-\$150,000-Road Maintenance					
59		-- Assigned: To Balance Following Fiscal Year Budget	(98,553)	(173,567)	(226,848)	(100,139)	Unknown
60		-- Assigned: POTENTIAL future transfer to CIP Fund.	(150,000)	(150,000)	(150,000)	0	0
61							
62	#####	UNASSIGNED Fund Balance, End of Year:	\$ 1,500,151	\$ 1,309,047	\$ 987,153	\$ 887,014	\$ 887,014
63		Actual Fiscal Year Increase (Decrease):	(466,992)	(191,104)	(321,894)	(100,139)	0
64	%%%%%%%%	Percentage of Total Expenditure Budget for Fiscal Year:	16.74%	13.89%	10.23%	8.63%	8.41%
65			AUDIT	AUDIT	<<- FUND BALANCE IS SUBSTANTIALLY REDUCED!!! ->>		
67		Section 4: PROPERTY TAX REVENUE SECTION	FY 2021-2022	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
68			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
69		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%)
70			October 2020	October 2021	October 2022	October 2023	October 2024 (Est.)
71		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
72		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
73		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
74		c. Plus (Less) BAA (Board of Assessment Appeals) Adjustments:	(6,880)	(3,100)	(9,250)	(109,210)	n/a
75		d. (Less) Algonquin & Eversource PP Depreciation begin Oct. 2019	n/a	n/a	n/a	n/a	(3,551,300)
76		Net Grand List (Real Estate & Personal Property-RE/PP):	191,268,790	188,189,510	181,881,320	228,774,290	227,129,018
77		e. PROJECTED MILL Rate (RE & PP):	32.50	34.50	35.50	31.05	33.15
78							
79		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
80		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
81		Net Grand List (Motor Vehicles-MV/MVS):	21,246,419	25,479,213	26,602,187	25,358,497	25,865,667
82		h. PROJECTED MILL Rate (MV & MVS):	32.50	32.46	32.46	31.05	32.40
83							
84		Total Taxable Property:	212,515,209	213,668,723	208,483,507	254,132,787	252,994,685
85		j. Gross Tax Bills:	6,906,744	7,319,593	7,320,294	7,890,823	8,367,375
86		k. Times Estimated Collection Rate:	98.00%	98.25%	98.25%	98.50%	98.50%
87							
88		m. Net Amount to be Collected From Taxes:	\$ 6,768,609	\$ 7,191,500	\$ 7,192,189	\$ 7,772,461	\$ 8,241,864
89							
90	#####	NOTE: 1 MILL (Net Collectible Taxes) = :	\$208,265	\$208,449	\$202,597	\$250,321	\$248,623
91							
92	#####	Mill Rate:	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
93			32.50	34.50	35.50	31.05	33.15

Town of Chaplin

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1		<u>BUDGET, MILL RATE, and FUND BALANCE SUMMARY For</u>					04/18/2024
2		<u>Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)</u>					
94							
95		Approved by Board of Finance ---	FY 2024-2025	04/18/2024			

Town of Chaplin

	A	B	C	D	E	F	G
1		REVENUE BUDGET SUMMARY For					04/18/2024
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	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)
7	11000	MISCELLANEOUS REVENUES:					
8		Elem School - Reim/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	14,458	13,000	13,000
11		Miscellaneous Revenues-AUDIT Reported (ACTUAL)	12,758	6,004	7,500	7,500	7,500
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 (Begin FY 13-14)	546	855	1,000	1,000	1,000
17		Subtotal Miscellaneous:	122,811	57,623	76,043	43,810	43,810
18							
19	14000	RECEIPTS FOR TOWN SERVICES:					
20		Building Permits	21,017	30,045	21,000	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	2,150	2,150	2,150
40		- Recording Fees-Town	13,585	10,424	12,000	12,000	12,000
41		- Trade Name	80	60	50	50	50
42		Vital Statistics: Copies and Licenses	2,388	1,850	2,050	2,050	2,050
43		Zoning Board of Appeals	310	0	310	150	150
44		Subtotal Receipts for Town Services:	83,876	87,241	74,060	69,340	69,340
45							5

Town of Chaplin

	A	B	C	D	E	F	G
1		REVENUE BUDGET SUMMARY For					04/18/2024
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	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)
46	\$\$\$\$\$	<u>Total - Local Revenue:</u>	<u>206,687</u>	<u>144,864</u>	<u>\$150,103</u>	<u>\$113,150</u>	<u>\$113,150</u>
47		Actual Year-to-Year Increase (-Decrease):	(68,469)	(61,823)	\$5,239	(\$36,953)	\$0
48		Percentage Year-to-Year Increase (-Decrease):	-24.43%	-29.91%	3.62%	-24.62%	0.00%

Town of Chaplin

	A	B	C	D	E	F	G
1		REVENUE BUDGET SUMMARY For					04/18/2024
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	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)
49							
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
65							
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. (UNKNOWN for FY 2020-21 and beyond)	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
71							
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
82							
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):	17,895	340	\$64,504	(\$25,686)	(\$81,478)
85		Percentage Year-to-Year Increase (-Decrease):	0.89%	0.02%	3.16%	-1.22%	-3.92%
86							

Town of Chaplin

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1		REVENUE BUDGET SUMMARY For					04/18/2024
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	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	7,772,461	8,241,864
89		Collection Fees	5,340	6,136	7,515	5,000	5,000
90		Subtotal Property Taxes - Current Year:	6,805,107	7,204,960	\$7,199,704	\$7,777,461	\$8,246,864
91		Prior Year Taxes	63,868	40,980	142,768	55,000	55,000
92		Interest, Liens, and Fees	33,576	31,614	59,513	30,000	30,000
93		Subtotal Prior Year Taxes & Penalties:	97,444	72,594	202,281	85,000	85,000
94							
95	\$\$\$\$\$	Total Property Tax Revenues:	6,902,551	7,277,554	\$7,401,985	\$7,862,461	\$8,331,864
96		Actual Year-to-Year Increase (-Decrease):	(169,032)	375,003	\$124,431	\$460,476	\$469,403
97		Percentage Year-to-Year Increase (-Decrease):	-2.39%	5.43%	1.71%	6.22%	5.97%
98							
99	\$\$\$\$\$	Total Town Revenues (Budgetary Basis):	9,150,850	9,464,370	\$9,658,544	\$10,056,381	\$10,444,306
100		Actual Year-to-Year Increase (-Decrease):	(219,606)	313,520	\$194,174	\$397,837	\$387,925
101		Percentage Year-to-Year Increase (-Decrease):	-2.34%	3.43%	2.05%	4.12%	3.86%
102							
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
113							
114	\$\$\$\$\$	Total Town Revenues (Budgetary Basis)-AUDIT:	9,121,072	9,247,269	n/a	n/a	n/a
115							
116							
117		Approved by Board of Finance ---	FY 2024-2025	04/18/2024		\$10,056,381	

Town of Chaplin

	A	B	C	D	E	F	G	H	
1		EXPENDITURE BUDGET SUMMARY For							04/18/2024
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	225,645	1,400	
8			BOF Reduction:	-2500	-2500				
9	21000	Accountant	65,904	70,894	70,589	74,800	74,071	729	
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	200	
12									
13	24000	Bd of Assessment Appeals	205	0	310	310	310	0	
14									
15	26000	Board of Finance	25,630	26,770	31,332	37,526	37,526	0	
16									
17	27000	Board of Selectmen	141,106	113,390	115,336	118,244	113,365	4,879	
18			BOF Reduction:	-1000	-2000				
19	30300	Bicentennial Arboretum (formed in FY 2023-24)	0	0	2,000	2,000	2,000	0	
20									
21	28000	Building, Grounds Maintenance	55,001	59,540	73,891	78,030	74,280	3,750	
22			BOF Reduction:	-2500	-2000				
23	29000	Building Inspector	20,866	21,382	23,035	23,974	23,374	600	
24									
25	30000	Burning Official	1,676	1,701	1,851	1,885	1,735	150	
26									
27	30500	Community Economic Development	0	475	3,060	2,980	2,380	600	
28									
29	31300	Emergency Preparedness	6,025	7,552	8,712	8,780	6,770	2,010	
30									
31	31500	Employee Benefits & Costs	233,036	284,378	266,115	303,018	322,075	(19,057)	
32			BOF Reduction:	-15000	-15000				
33	32000	Fire Marshal	10,274	10,227	10,227	10,412	10,412	0	
34									
35	33000	Historic District Commission	289	621	768	775	675	100	
36									
37	34000	Inland/Wetlands	17,278	16,336	19,062	19,154	17,975	1,179	
38									
39	35000	Chaplin Library	90,400	94,744	90,570	96,448	91,810	4,638	
40									
41	36000	Planning & Zoning	31,777	30,773	27,753	28,475	28,075	400	
42									

Town of Chaplin

	A	B	C	D	E	F	G	H	
1		EXPENDITURE BUDGET SUMMARY For							04/18/2024
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	165,527	0	
44									
45	38000	Public Works	331,135	349,225	365,050	402,351	386,151	16,200	
46			BOF Reduction:	-4000	-5000				
47	39000	Recreation	15,983	16,207	15,770	18,129	17,129	1,000	
48									
49	40000	Registrars Elections & Primaries	15,243	22,087	24,362	26,561	26,654	(93)	
50									
51	40500	Sanitation	219,148	224,473	237,746	272,660	265,214	7,446	
52			BOF Reduction:	-2000	-2000				
53	41000	Senior Center	78,681	81,735	87,175	92,470	89,705	2,764	
54									
55	42000	Tax Collection Services	37,904	41,404	42,374	43,931	45,431	(1,500)	
56									
57	43000	Town Clerk	65,401	60,826	66,780	73,427	70,895	2,532	
58									
59	44000	Town Memberships	17,262	18,023	18,297	18,603	18,603	0	
60									
61	44500	Transfer Station	29,315	31,336	31,501	41,929	39,229	2,700	
62			BOF Reduction:		-3000				
63	45000	Town Treasurer	11,364	9,894	10,221	11,000	10,533	467	
64									
65	45500	Tree Warden	1,752	2,146	1,971	1,995	1,995	0	
66									
67	46000	Vital Statistics	616	637	683	696	696	0	
68									
69	47000	Volunteer Fire Department	95,399	109,199	101,450	104,450	91,950	12,500	
70			BOF Reduction:	-3000	-3000				
71	48000	Zoning Board of Appeals	0	374	1,633	1,263	1,263	0	
72									
73	50000	Town Contingency Accounts	0	0	32,500	42,500	35,000	7,500	
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 = -39,500			51,694	
76	\$\$\$\$\$	<u>Subtotal: Government Operations</u>	<u>\$2,037,920</u>	<u>\$2,113,364</u>	<u>\$2,232,792</u>	<u>\$2,401,860</u>	<u>\$2,348,766</u>	<u>2,407,485</u>	
77		Actual Year-to-Year Increase (Decrease):	80,294	75,444	119,428	169,068	115,974	58,719	
78		Percentage Year-to-Year Increase (Decrease):	4.08%	3.70%	5.65%	7.57%	5.19%	2.50%	
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							04/18/2024
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)	
81	20175	Capital Nonrecurring - CIP	294,657	292,206	119,451	197,674	112,674	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	\$127,596	134,922	
88		Actual Year-to-Year Increase (Decrease):	(81,045)	(3,890)	(172,755)	78,223	(6,777)	7,326	
89		Percentage Year-to-Year Increase (Decrease):	-20.67%	-1.25%	-56.25%	58.21%	-5.04%	5.74%	
90									
91	\$\$\$\$\$	Total Town Govt. Expenditures:	\$2,348,938	\$2,420,492	\$2,367,165	\$2,614,456	\$2,476,362	2,542,407	
92		Actual Year-to-Year Increase (Decrease):	(751)	71,555	(53,327)	247,291	109,197	66,045	
93		Percentage Year-to-Year Increase (Decrease):	0.03%	3.05%	-2.20%	10.45%	4.18%	2.67%	
94									
95									
96	25100	Chaplin Elementary School (CES)	3,829,324	3,906,805	3,984,941	4,162,213	4,162,213		
97			BOF Reduction:	-107505	-65536				
98	25101	Region 11 High School (PHHS)	2,785,396	3,098,045	3,297,652	3,644,654	3,644,654		
99									
100	\$\$\$\$\$	Subtotal: Education	\$6,614,720	\$7,004,850	\$7,282,593	\$7,806,867	\$7,806,867	8,002,039	
101		Actual Year-to-Year Increase (Decrease):	237,564	390,130	277,743	524,274	524,274	195,172	
102		Percentage Year-to-Year Increase (Decrease):	3.73%	5.90%	3.97%	7.20%	7.20%	2.50%	
103									
104		Audit Adjustment:							
105	\$\$\$\$\$	Total Town Expenditures (Budgetary Basis):	\$8,963,658	\$9,425,342	\$9,649,758	\$10,421,323	\$10,283,229	10,544,445	
106		Actual Year-to-Year Increase (Decrease):	236,813	461,685	224,416	771,565	633,471	261,217	
107		Percentage Year-to-Year Increase (Decrease):	2.71%	5.15%	2.38%	8.00%	6.56%	2.54%	
108									
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	
116									
117	\$\$\$\$\$	Total Town Expend (Budgetary Basis)-AUDIT:	9,612,376	9,582,738	n/a	n/a	n/a	n/a	
118									
119								11	

Town of Chaplin

	A	B	C	D	E	F	G	H
1		EXPENDITURE BUDGET SUMMARY For						04/18/2024
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)
120		Approved by Board of Finance ---	FY 2024-2025	04/18/2024			\$10,283,229	
121								

	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	112,674
13		Audit Adjustment:					
14		Subtotal: Capital Nonrecurring-CIP	294,657.00	292,206.00	119,451.00	197,674.00	112,674.00
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	127,596.00
31		Actual Year-to-Year Increase (Decrease):	(81,045)	(3,890)	(172,755)	78,223	(85,000)
32		Percentage Year-to-Year Increase (Decrease):	-20.67%	-1.25%	-56.25%	58.21%	-39.98%
33							
34							
35							
36	Approved by Board of Finance ---		FY 2024-2025	04/18/2024		212,596.00	127,596.00
37							

CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	Dept	CIP	CURRENT BALANCE As of 03/31/2024	FY 2022-23	FY 2023-2024	FY 2024-2025	FY 2025-26	FY 2026-2027	FY 2027-2028	FY 2028-2029
								(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
General Government							n/a							
# 3320	Conservation Fund - Open Space	Conservation Comm.	Ongoing	D	E		10,625	0	0	0	0	0	0	0
# 3320.1	Revaluation	Assessor	New & Ongoing	C	A		0	0	6,668	6,668	6,668	6,668	6,668	
# 3320.4	Plan of Conservation & Development	Board of Selectmen	Ongoing	C	C		1,438	0	0	0	0	0	0	
# 3320.9	Relocate Museum	Board of Selectmen		D	E		35,000	0	0	0	35,000	35,000		
# 3320.11A	Playscape at Garrison Park	Rec. Comm. REPURPOSE FUNDS	Complete	C	X		222	0	0	0	0	0	0	
# 3320.13	Chaplin 2022 Bicentennial Celebration	Board of Selectmen	Funding Use TBD	C	E		24,850	15,000	0	0	0	0	0	
# 3320.14	Annual Chaplin Day - Fireworks	Board of Selectmen/Recreation Comm.	On Hold	D	E		0	0	0	0	10,000	10,000		
# 18	Comm Room Rehabilitation	Board of Selectmen/ROV	Modified request	D	E		0	0	0	30,000	0	0	0	
# New	IT Equipment Purchase/Hardware	Board of Selectmen	(NOTE 10)	C	A		0	0	0	11,000	0	0	0	
# 20	Restroom Upgrades - Town Hall- ADA Compliance	Board of Selectmen		D	E		0	0	0	0	15,000	15,000	0	
# 21	Community Investment - Town Center Vision	BOS/Public Works	Modified request	D	E		0	0	0	0	45,000	45,000	45,000	
Subtotal General Government:							72,135	15,000	0	17,668	96,668	111,668	96,668	6,668
Public Safety							n/a							
# 3340.6	SCBA Bottles	CVFD	On Hold	C	E		12	0	0	0	5,000	5,000	5,000	
# 3340.7	Firefighter Gear Replacement	CVFD	Modified request	A	C		(265)	0	8,000	8,000	12,000	8,000	8,000	
# 3340.9	Fire Hose	CVFD	Ongoing	C	C		18,000	0	0	0	10,000	0	10,000	
# 3340.13	Vehicle Replacement	CVFD	(NOTE 3)	A	A		0	0	0	0	25,000	25,000	25,000	
# 28	UTV Water Tank & Pump	CVFD		C	D		0	0	0	0	8,500	0	0	
# 29	Turn out Gear Washer & Dryer	CVFD	New Request	A	C		0	0	0	0	17,000	0	0	
# 30	Cellular Capable Tablets	CVFD	New Request	B	D		0	0	0	0	0	8,000	0	
Subtotal Public Safety:							17,747	0	8,000	8,000	67,500	56,000	38,000	48,000
Public Works							n/a							
# 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	
# 3305.7	Tree Removal	Public Works		C	A		7,990	5,000	30,000	30,000	30,000	30,000	30,000	
# 3305.13	Equipment Replacement	Public Works	Modified request	B	A		38,198	50,000	40,000	40,000	45,000	45,000	45,000	
# 3305.18	Drainage Infrastructure Rehabilitation	Public Works	Ongoing	C	A		34,213	20,000	20,000	20,000	20,000	20,000	20,000	
# 3305.19	Vehicle Replacement	Public Works	(NOTE 5)	B	A		4,710	90,000	65,000	55,000	55,000	55,000	55,000	
# 3305.20	Nutmeg Lane Drainage & Paving	Public Works	Modified request	C	E		10,000	0	0	0	55,000	55,000	55,000	
# 3305.23	Sander Roof Rack	Public Works	Modified request	C	C		0	0	0	0	15,000	15,000	0	
# 3315.6	Bedlam Road Bridge	(State 50%; Town 50%)	Design Only	B	E		148,493	0	415,000	0	0	0	0	
# 3315.7	England Road Bridge	(Fed Bridge Grant-100% Fed)	In Design	C	A		650,000	600,000	(415,000)	0	0	0	0	
# 3315.8	Electronic Sign	BOS REPURPOSE FUNDS	Complete	C	X		4,568	0	0	0	0	0	0	
# 3325.3	Library/Senior Center Roof	Board of Selectmen	In Progress	B	A		5,840	0	0	0	0	0	0	
# 3325.4	Senior Center Parking Lot Paving	Public Works	Modified request	C	A		25,000	0	0	0	30,000	30,000	30,000	
# 45	Facility Generator - DPW	Public Works	Modified request	C	C		0	0	0	0	0	30,000	0	
# New	Facility Communication - DPW	Public Works	Modified request	B	B		0	0	0	0	0	30,000	0	
# 47	Pumpkin Hill Bridge Replacement	Public Works	New Request	C	D		0	0	0	0	30,000	30,000	30,000	
# 48	S. Bear Hill Bridge	Public Works	NOTE Z	C	D		0	0	0	0	30,000	30,000	30,000	
Subtotal Public Works:							1,004,911	965,875	415,848	380,000	606,733	645,035	608,586	622,394

	A	B	C	D	E	F	G	H	I	J	K	L	M	N				
1	TOWN OF CHAPLIN											DRAFT		Version 6	4/7/2024			
2	5-Year Capital Improvement Plan for Fiscal Years 2024-25 to 2028-29													Version 7	4/9/2024			
3	SCHEDULE OF CAPITAL IMPROVEMENTS											CIP Comm Reviewed:		Bd of Finance Reviewed:		04/18/2024	Version 8	4/15/2024
4	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable, E=Deferred, X=Complete											Bd Of Selectmen Reviewed:		Bd of Finance Approved:		Version 9		4/16/2024
5	Requests AS OF 04/11/2024			New Requests			Modified/Deferred Requests											
7							CURRENT BALANCE	FY 2022-23	FY 2023-2024	FY 2024-2025	FY 2025-26	FY 2026-2027	FY 2027-2028	FY 2028-2029				
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	Dept CIP	As of 03/31/2024	(AUDITED)	Approved Town Meeting	Proposed CIP	Planned	Estimated	Estimated	Estimated				
9							FY 2022-23	FY 2023-2024	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29					
50	# 3300	Education - Chaplin Board of Education					n/a											
51	# 3300.17	HVAC- Replace two boilers (original equipment when school was built)		(NOTE R)	C	C	0	0	0	0	0	0	80,000					
52	# 3300.20	Classroom Smart Board Replacement		Complete	C	X	0	45,000	0	0	0	0	0					
53	#3300.21	Pump House Repairs and Upgrades			B	A	4,882	0	5,000	0	0	0	0					
54	# New	Secondary Electrical Room Upgrades			B	D	0	0	0	25,000	0	0	0					
55		Heating Pump and Controls			B	D	0	0	0	35,000	0	0	0					
56		Caulking Joint Sealant Around Doors and Windows			C	C	0	0	0	0	15,000	20,000	0					
57		Replace flooring and sinks in four student bathrooms			C	C	0	0	0	0	30,000	30,000	0					
58		CES Roof Replacement		NOTE Z	A	C	0	0	0	65,000	65,000	65,000	65,000					
59				Subtotal Education:			4,882	45,000	5,000	25,000	100,000	110,000	195,000					
60				Total Capital Improvement Plan (CIP):			1,099,675	1,025,875	428,848	430,668	870,901	922,703	938,254					
61																		
62				Expected reimbursement from respective Fiscal Year														
63				State Local Capital Improvement (LoCIP) funds:														
64																		
65				Transfer from existing CIP Account(s):														
66				Funding from CIP UNASSIGNED FUND BALANCE:														
67				Transfer from General Fund Reserved Account(s):														
68				Transfer from GENERAL FUND UNASSIGNED FUND BALANCE:														
69																		
70				Net CIP Funding from General Fund Budget (FY23, FY 24, FY 25):														
71																		
72				Estimated CIP Unallocated Fund Balance at June 30, 2023, 2024, 2025:														
73																		
74				2024 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-Need schedule ASAP!!). (July 2022: Purchased new fire truck.																
77	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.																
78	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																
79																		
80	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.																
81	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.																
82																		
83																		
84	Note 10:	CIP Fund Unallocated Fund Balance transfer: May 2024: Planned transfer of \$11,000 for Information Technology (IT) equipment purchase.																
85	NOTE R:	Current original boilers likely to require replacement beginning FY 2027-28.																
86	NOTE Z:	Projects and funding subject to further review as of May 2024																
87	**	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.																

	(26,379)	(104,607)	(77,204)	Unknown	Unknown	Unknown	Unknown
Audited	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	0	(11,000)	0	See NOTE 10.	0	0	0
(45,000)	0	(25,000)	0	See NOTE 8.	0	0	0
(650,000)	(150,000)	(200,000)	Unknown	See NOTE 9.	0	0	0
292,206	119,451	112,674	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	

	B	C	D	E	F	G
1	Town of Chaplin					
2						
3	Budget Request for FY 2024-2025					
4						
5	AGENCY NAME: CHAPLIN BOARD OF EDUCATION (CES)					
6						
7						
8						
9		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
10	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BOE REQUEST	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)		
14						
15	<u>Total Board of Education:</u>	3,829,324	3,906,805	3,984,941	4,162,213	4,162,213
16	<u>Actual Year-to-Year Increase (Decrease):</u>	<u>\$33,862</u>	<u>\$77,481</u>	<u>\$78,136</u>	<u>\$177,272</u>	<u>\$177,272</u>
17	<u>Percentage Year-to-Year Increase (Decrease):</u>	0.89%	2.02%	2.00%	4.45%	4.45%
18						
19						
20						
21						
22						
23						
24	Approved by Board of Finance ---	FY 2024-2025	04/18/2024		\$4,162,213	\$4,162,213
25						

	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		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
10	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	TOWNS APPROVED
11						Below is Preliminary
12	Region 11 Middle High School (PHMS/HS)	2,785,396	3,098,045	3,297,652	3,582,880	3,582,880
13	Adjusted Assessment as of 04/02/2024:				61,774	61,774
14						
15	Total Region 11 (PHMS/HS):	2,785,396	3,098,045	3,297,652	3,644,654	3,644,654
16	Actual Year-to-Year Increase (Decrease):	\$203,702	\$312,649	\$199,607	\$347,002	\$347,002
17	Percentage Year-to-Year Increase (Decrease):	7.89%	11.22%	6.44%	10.52%	10.52%
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: \$1,062,960 =====>					
22	<===== Total Percentage Increase in 4 Years: 41.17% =====>					
23						
24						
25	Approved by Board of Finance ---	FY 2024-2025	04/18/2024		\$3,644,654	\$3,644,654
26						

4/22/2024

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	

4/22/2024

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	
TOTAL		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	

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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

4/22/2024

Account	Description	2022-2023 Audited Budget	2023-2024 Approved Budget	2024-2025 Preliminary Budget	Variance
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	

4/22/2024

Account	Description	2022-2023 Audited Budget	2023-2024 Approved Budget	2024-2025 Preliminary Budget	Variance
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

4/22/2024

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	
024-3210-510-0000	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%

4/22/2024

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	

4/22/2024

Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget	Variance
OBJECT 400	PURCH. PROPERTY SERVICES	157,655	167,404	171,757	4,353
<p>BOE Approved: April 10, 2024 Town Vote Approved:</p>					
510/511	PUPIL TRANSPORTATION	235,635	212,900	219,568	
514-515-517	TRANSPORTATION/SPEC ED ESY	35,065	25,155	1,120	
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%

OBJECT

4/22/2024

Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget	Variance
FUND 024 CHAPLIN BOARD OF EDUCATION					

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		

Description			2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
OBJECT	101	SUPERINTENDENT	92,750	87,156	132,600
OBJECT	104	BUSINESS MANAGER	48,088	53,040	54,631
OBJECT	107	SP ED/PUPIL PERSONNEL DIR.	118,450	122,004	126,884
OBJECT	109	OTHER CERTIFIED	87,500	97,335	100,255
OBJECT	112	CLERICAL/SECRETARIAL	148,603	142,161	157,600
OBJECT	114	MAINTENANCE-25/75	85,943	96,309	73,130
OBJECT	115	ADMINISTRATIVE ASSISTANT	58,032	63,000	67,978
OBJECT	100	SALARIES AND WAGES	639,365	661,005	713,079
OBJECT	210	GROUP INSURANCE	129,728	213,662	193,576
OBJECT	220	FICA TAXES	33,669	37,599	38,424
OBJECT	230	RETIREMENT/PENSION	3,565	5,506	5,439
OBJECT	200	EMPLOYEE BENEFITS	166,962	256,767	237,439
OBJECT	301	AUDIT	8,700	8,100	9,000
OBJECT	302	LEGAL SERVICES	767	500	1,000
OBJECT	304	PAYROLL SERVICES	2,240	3,240	2,700
OBJECT	305	INVENTORY	-	1,800	-
OBJECT	322	IN-SERVICE	1,000	100	1,200
OBJECT	300	PURCH PROF/TECH SERVICES	12,707	13,740	13,900
OBJECT	430	EQUIPMENT MAINTENANCE	3,000	260	310
OBJECT	441	EQUIPMENT RENTAL	526	2,700	3,850
OBJECT	400	PURCH. PROPERTY SERVICES	3,526	2,960	4,160
OBJECT	531	TELEPHONE	2,790	2,200	2,250
OBJECT	533	POSTAGE	36	225	400
OBJECT	540	ADVERTISING	-	400	300
OBJECT	580	TRAVEL	93	325	400
OBJECT	500	OTHER PURCHASED SERVICES	2,918	3,150	3,350
OBJECT	601	GENERAL SUPPLIES	1,328	2,050	2,850
OBJECT	602	PROFESSIONAL SUPPLIES	177	100	75
OBJECT	600	SUPPLIES	1,505	2,150	2,925
OBJECT	733	NON-INSTRUCTIONAL EQUIPMENT	7,662	1,100	1,300
OBJECT	700	EQUIPMENT	7,662	1,100	1,300
OBJECT	810	DUES & FEES	811	900	1,400
OBJECT	800	OTHER OBJECTS	811	900	1,400
OBJECT		OTHER OBJECTS	-		
TOTAL CENTRAL OFFICE COMMITTEE			835,457	956,772	977,553

CENTRAL OFFICE % INCREASE (DECREASE)

2.17%

\$20,781

**Regional District #11
Preliminary Budget
2024-2025**

**Board Approved
Town Approved**

Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	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	3,000
211-1000-250-0000	UNEMPLOYMENT COMPENSATION	56	4,000	4,000
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	741,997
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	DEPT HEADS/KEY TEACHERS	-	1,706	1,740
211-1015-109-0000	OTHER CERTIFIED	-	1,400	1,400
211-1015-220-0000	FICA TAXES	2,786	779	757
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
TOTAL		41,699	64,143	61,835

4/22/2024

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
211-1045-611-0000	INSTRUCTIONAL SUPPLIES	4,317	6,000	6,000
211-1045-641-0000	TEXTBOOKS/WORKBOOKS	200	400	400
211-1045-731-0000	INSTRUCTIONAL EQUIPMENT	549	600	600

4/22/2024

Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
211-1045-810-0000	DUES & FEES	465	200	355
TOTAL		55,021	64,501	64,716

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	252,791
211-1055-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-1055-106-0000	CERTIFED STAFF-COVID	-	-	-
211-1055-109-0000	OTHER CERTIFIED	2,579	-	2,500
211-1055-220-0000	FICA TAXES	3,091	3,616	3,727
211-1055-322-0000	IN-SERVICE	-	-	-
211-1055-517-0000	FILED TRIP TRANSPORTAION	-	-	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	270,320
FUNCTION 1060 MUSIC				
211-1060-104-0000	CERTIFIED STAFF	129,418	145,625	145,625
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	2,143
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	183,294

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	246,461
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	3,621
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	9,000
211-1070-641-0000	TEXTBOOKS/WORKBOOKS	1,927	3,000	2,500
211-1070-731-0000	INSTRUCTIONAL EQUIPMENT	-	-	-
TOTAL		240,114	258,846	267,022
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

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	15,811
211-1085-733-0000	NON-INSTRUC EQUIPMENT	4,675	2,535	2,611
211-1085-810-0000	DUES & FEES	-	-	-
TOTAL		131,813	147,812	161,028
FUNCTION 1090 GRADE 7 TEAM				
211-1090-517-0000	FIELD TRIP TRANSPORTATION	1,885	1,000	4,000
211-1090-601-0000	GENERAL SUPPLIES	453	5,000	200
211-1090-810-0000	DUES & FEES	-	-	1,800
TOTAL		2,338	6,000	6,000
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	258,496
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	13,195
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
211-1210-731-0000	INSTRUCTIONAL EQUIPMENT	-	-	500
211-1210-810-0000	DUES & FEES	139	-	500
		482,335	496,945	558,101

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	DEPT 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	5,400
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	184,702
FUNCTION 2130 HEALTH OFFICE				
211-2130-109-0000	NURSE	51,012	50,694	51,931
211-2130-220-0000	FICA TAXES	3,446	3,878	3,973
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	60,757
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	-	10,594
211-2160-220-0000	FICA TAXES	126	-	154
211-2160-330-0000	PROFESSIONAL SERVICES	-	-	24,143
TOTAL		8,840	-	34,891
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
211-2220-731-0000	INSTRUCTIONAL EQUIPMENT	980	1,100	1,200
211-2220-733-0000	NON-INSTRUC EQUIPMENT	-	-	-

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Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
211-2220-810-0000	DUES & FEES	33	85	85
TOTAL		54,039	59,706	60,977

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	62,000
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	138,923
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	4,000
211-2400-550-0000	PRINTING	6,734	5,000	7,000
211-2400-560-0000	RECRUITMENT	-	3,000	5,000
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	2,000
211-2400-810-0000	DUES & FEES	14,112	15,000	15,000
TOTAL		426,557	450,038	456,678
FUNCTION 2510 BUSINESS OFFICE				
211-2510-309-0000	CENTRAL OFFICE	126,661	129,159	144,080
TOTAL		126,661	129,159	144,080

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	152,000
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	654,269
FUNCTION 2610 CAPITAL IMPROVEMENT				
211-2610-436-0000	CAPITAL IMPROVEMENT	-	40,000	40,000
211-2610-440-0000	CIF Bldg. Expense	-	-	-
		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
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	-

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		2022-2023	2023-2024	2024-2025
		Audited	Approved	Preliminary
Account	Description	Actuals	Budget	Budget
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	2023-2024	2024-2025
		Audited Actuals	Approved Budget	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	339,042
211-6100-561-0000	TUITION/PRIVATE SPEC ED	589,569	835,300	637,931
211-6100-562-0000	TUITION/PUBLIC SPEC. ED	316,629	104,093	358,402
211-6100-564-0000	TUITION/MAGNET SPEC ED	37,464	-	
211-6100-565-0000	TUITION/VO-AG SPEC ED	65,409	-	17,698
211-6100-566-0000	TRANSITION PROGRAM	-	-	40,000
TOTAL		1,343,166	1,115,893	1,393,074
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 EC	-	-	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	7,248,460
PHHS % INCREASE (DECREASE)			3.26%	5.90%

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Regional School District #11

Object Function
Preliminary Budget
2024-2025

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		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	2,012,442
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	128,460
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	3,006,726
OBJECT 210	GROUP INSURANCE	541,386	651,298	641,557
OBJECT 220	FICA TAXES	82,368	80,968	83,439
OBJECT 230	RETIREMENT	12,203	5,775	6,000
OBJECT 240	TUITION REIMBURSEMENT	-	6,000	3,000
OBJECT 250	UNEMPLOYMENT COMPENSATION	56	4,000	4,000
OBJECT 260	WORKER'S COMPENSATION	33,911	39,000	39,000
OBJECT 200	EMPLOYEE BENEFITS	669,923	787,041	776,996
OBJECT 301	AUDIT	21,400	23,700	23,700
OBJECT 302	LEGAL SERVICES	96,741	62,000	62,000
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	5,400
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	244,319
OBJECT 410	ELECTRICITY	107,442	151,111	152,000
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	419,945

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Regional School District #11

Object Function
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		2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
OBJECT 511	TRANSPORTATION/VOTECH	272,634	215,000	215,000
OBJECT 515	TRANSPORTATION/SPEC. ED	334,096	176,500	339,042
OBJECT 516	MAGNET TRANSPORTATION	17,500	5,000	29,940
OBJECT 517	FIELD TRIP TRANSPORTATION	9,058	18,700	22,400
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	4,000
OBJECT 550	PRINTING	27,868	18,000	20,000
OBJECT 560	RECRUITMENT	-	3,000	5,000
OBJECT 561	TUITION/PRIVATE	589,569	835,300	637,931
OBJECT 562	TUITION/PUBLIC	374,483	201,293	454,402
OBJECT 563	TUITION MAGNET SCHOOL	79,538	114,000	0
OBJECT 564	MAGNET SCHOOL TUITION/SPEC.	37,464	-	0
OBJECT 565	TUITION/VO-AG SPEC. ED	65,409	-	17,698
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	1,899,927
OBJECT 601	GENERAL SUPPLIES	25,289	27,759	27,215
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	45,330
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	33,911
OBJECT 733	NON-INSTRUCT. EQUIPMENT	19,350	12,735	19,246
OBJECT 700	EQUIPMENT	35,504	50,540	59,157
OBJECT 810	DUES & FEES	35,115	50,357	48,752
OBJECT 811	BANK SERVICE CHARGES	-	-	-
OBJECT 890	MUSICAL	-	7,000	0
OBJECT 800	OTHER OBJECT	35,115	57,357	48,752
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	7,248,460
	PHHS % INCREASE (DECREASE)	-	3.26%	5.90%