

TOWN OF CHAPLIN

BUDGET PROPOSAL

Fiscal Year 2014-2015

Prepared by Board of Finance

For Annual Town Meeting

On May 12, 2014

TOWN OF CHAPLIN

FY 2014 - 2015

Board of Finance Budget Proposal Index

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Dear Chaplin Residents and Taxpayers,

The Board of Finance is pleased to recommend this budget for Fiscal Year 2014-2015 and we ask for your support and approval at the Annual Town Meeting and the subsequent budget referendum. We consider this budget to be financially sound and in the best interests of Town residents, children, and taxpayers.

The Budget Executive Summary, which follows this letter, provides additional information for this year's adjusted FY 2013-14 budget, **the proposed FY 2014-15 budget**, and a "projected" FY 2015-16 budget. Highlights of the **FY 2014-15** budget are as follows:

- First, a successful Audit for FY 2012-13 was completed resulting in a net gain to the General Fund Balance of \$116,067. Higher than expected collections of prior years' taxes and interest were primarily responsible.
- This budget funds current Government Operations/Services and Capital Projects with the following changes from FY2013-14: Govt. Operations – increase of 2.75%; Capital Projects – net CIP decrease of 5.00%.
- It funds both the Chaplin Elementary School and the Parish Hill Middle/High School budgets with respective increases of: CES = 2.63%; PHMS/HS = 1.60%). NOTE: Chaplin's RSD11 assessment is expected to decrease by \$23,520 due to favorable changes in the comparative student census.
- It maintains Capital Project funding at a level that will allow us to continue the maintenance and improvement of our essential infrastructure and equipment replacement.
- Finally, subject to voter approval at the May 12, 2014 Annual Town Meeting, it allocates funding from the Unrestricted Fund Balance for the following critical equipment purchase:
 - Public Works:
 - 0123
 - .3Funding up to \$50,000 to purchase a combination Backhoe/Loader to replace the existing John Deere Payloader. The combination machine will be more suitable for P/W needs.

While this budget requires a mill rate increase to 35.05 mills, 34.75 mills of that increase is required to offset the October 2013 Grand List decrease of 13.3% due to last year's mandatory property revaluation. Thus, the effective mill rate increase to fund the FY 2014-15 budget is 0.30 mills. A Tax Estimate Worksheet is included in this budget document that will allow taxpayers to estimate the effect of revaluation and the 0.3 mill increase for their own personal circumstances.

In closing, on behalf of the Board, I wish to thank all Town agencies and their representatives for their sincere cooperation throughout this budget process. Additionally, I extend thanks for the continued cooperation, assistance, and good will of the Chaplin Board of Education, the Chaplin and RSD11 School Superintendent, and the CES Principal. Finally, I extend the Board's thanks to our Town Hall staff for their many hours of willing assistance to prepare and present this budget.

Sincerely for the Board of Finance,

Richard G. Weingart

Richard G. Weingart, Chairperson

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Members of the Board of Finance:

Doug Dubitsky

Diana Fiasconaro

Marc Johnson

Jean Lambert, Clerk

Bruce Raymond, Vice Chair

Dick Weingart, Chairperson

Kathy Scott, Recording Secretary

Chaplin Board of Finance
Executive Summary for FYs 2013-14, 2014-15, and 2015-16 Town Budgets
May 5, 2014

The intent of this Executive Summary is to inform the public on current budget performance and also to highlight factors that have the potential to affect Chaplin's future budgets and overall financial position.

FY 2013-2014 Budget Performance (Current Year):

Current projections now indicate that the FY 2013-14 budget will show a slight surplus by June 30, 2014. This compares to a projected deficit of (\$31,682) when the budget was formulated last year. Again, higher than expected collections of prior years' taxes and interest are primarily responsible.

- Significant Capital Equipment purchases and repairs during the past year are as follows:
 - Purchase CVFD Fire Truck
 - Refurbish CVFD Tanker Truck
 - Purchase P/W "over the rail" mower
 - Purchase P/W rear Tractor mower
- The Town's Unrestricted General Fund Balance is projected to decrease to a level of \$1,043,075 at June 30, 2014. This amount represents 13.64% of Expenditures and the Board is mindful that this percentage is higher than generally recommended levels.
- However, from this General Fund Balance, the Board has assigned the following sums for the indicated purposes:
 - A projected deficit in the FY 2014-15 budget of (26,421) will reduce this balance.
 - The planned purchase of a replacement Backhoe/Loader for Public Works in May 2014.

FY 2014-15 Budget (Budget to be approved for next Fiscal Year):

The Town completed a property Revaluation in October 2013, resulting in a net Grand List decrease of 13.3%. This, and other main factors affecting regular Revenues and net Expenditures are as follows:

- **Revenues:**
 - Local and State revenues are projected to remain consistent but flat.
 - A Mill rate increase is required to replace tax revenue lost to revaluation and to reduce a deficit in the proposed budget. Increased collection of back taxes and interest should offset the mill increase significantly.
- **Expenditures:**
 - - An increase in Government Operations expenditures (2.75%): \$ 46,321
 - - An increase in the Chaplin Board of Education budget for Chaplin Elementary School (2.63%): \$ 109,135
 - - An increase in the RSD11 budget for PHMS/HS (1.60%), however, Chaplin's assessment will decrease: \$ (23,521)
 - - A decrease in net Capital Project funding from the Town General fund: \$ (46,400)
- The Town's Unrestricted General Fund Balance is projected to decrease by \$173, 496 to a level of \$869,980. This amount represents 11.23% of Expenditures; in FY 2013-14 the percentage is projected to be 13.64%.
 - However, from this Unrestricted General Fund Balance, the Board has assigned the following sums as indicated:
 - The anticipated purchase of a replacement Plow Truck for Public Works during calendar year 2015.

The Board recommends increasing the current mill rate to 35.05 mills following successful passage of this budget.

With this budget for FY 2014-15, Chaplin will be in an excellent position to continue providing essential services, quality Education, continued Public Safety, and improved infrastructure to its citizens. In short, we can expect to continue enjoying the excellent quality of life that has drawn us to this fine community.

FY 2015-16 Budget (for Estimation purposes only):

Factors likely to affect the FY 2015-16 budget follow. While many of these factors are simply estimates based upon certain assumptions, taken together they do indicate a budget deficit, continuing the pattern of the two previous fiscal years. Assumptions about both Revenues and Expenditures are as follows:

▪ **Revenues:**

- Tax and other Local revenues are assumed to remain flat; the Grand List is not expected to grow significantly.
- State revenues are also assumed to remain level, however, the State budget forecast for FY 2015-16 and beyond shows a substantial deficit which may result in a reduction of Town funding.

▪ **Expenditures:**

- Government Operation costs are estimated to increase by the same 2.75% as in FY 2014-15.
- Capital Project costs are estimated to remain lower in accordance with the CIP for FYs 2015-19.
- Both CES and PHMS/HS budgets are assumed to increase by 2% due to continuing cost pressures.
 - Chaplin's RSD11 assessment cannot be projected at this time but may increase.

- Due to the above estimates, this Board projects the following uncertain picture for the FY 2015-16 budget:
- The Town's Unrestricted General Fund Balance cannot accurately be projected at this time but the trajectory is undeniably downward.
 - However, a budget deficit approaching (\$40,000) is projected and that assumes a mill rate increase of at least 1.00 Mill.

Given the above fiscal picture and projections, this Board feels obligated to alert the Town to the potential of a Tax increase for the FY 2015-16 fiscal year.

BUDGET, FUND BALANCE, AND TAX SUMMARY For Fiscal Years 2013-14, 2014-15 and ESTIMATE For FY 2015-16

Section 1: REVENUE & EXPENDITURE SECTION		FY 2011-2012 ACTUAL (FY 2012)	FY 2012-2013 ACTUAL (FY 2013)	FY 2013-2014 ADJUSTED (FY 2014)	FY 2014-2015 PROJECTED (FY 2015)	FY 2015-2016 ESTIMATED (FY 2016)
&&&&	Total REVENUES: (See NOTE 1)	\$ 7,621,764	\$ 7,681,845	\$ 7,655,824	\$ 7,717,229	\$ 7,865,201
	Actual Year-to-Year Increase (Decrease):	\$ (120,041)	\$ 60,081	\$ (26,021)	\$ 61,405	\$ 147,972
	Percentage Year-to-Year Increase (- Decrease):	-1.55%	0.79%	-0.34%	0.80%	1.92%
&&&&	Total EXPENDITURES:	\$ 7,153,906	\$ 7,565,758	\$ 7,652,414	\$ 7,745,272	\$ 7,904,460
	Actual Year-to-Year Increase (Decrease):	(\$372,560)	\$411,852	\$86,656	\$92,858	\$159,188
	Percentage Year-to-Year Increase (- Decrease):	-4.95%	5.76%	1.15%	1.21%	2.06%
	Total REVENUES Less EXPENDITURES:	467,858	116,087	3,411	(28,043)	(39,260)
	Added to or (Subtracted from) FUND BALANCE:	2.77	0.69	0.02	(0.19)	(0.27)
		Mill Surplus	Mill Surplus	Mill Surplus	Mill Deficit	Mill Deficit
	NOTE 1: STATE REVENUE projections for FY 2014-15 are based on the Governor's budget proposal.					
Section 2: FUND BALANCE SECTION		FY 2011-2012 ACTUAL	FY 2012-2013 ACTUAL	FY 2013-2014 ADJUSTED	FY 2014-2015 PROJECTED	FY 2015-2016 ESTIMATED
	Total Fund Balance, Beginning of Fiscal Year	923,945	1,339,197	1,465,202	1,205,813	1,127,769
	-- Excess (Deficiency) of Revenues over Expenditures	467,858	116,087	3,411	(28,043)	(39,260)
	-- Net Change in Fund Balance - AUDIT Adjustment (Add/Reduce)	(52,606)	9,918	N/A	N/A	N/A
	-- FIRE TRUCK Purchase: FY 2013-14 (Reduce)	N/A	N/A	(262,800)	N/A	N/A
	-- BACKHOE Purchase: FY 2014-15 (Reduce)	N/A	N/A	0	(50,000)	N/A
	-- PLOW TRUCK Purchase: FY 2014-15 (Reduce)	N/A	N/A	0	N/A	(100,000)
	Total Fund Balance, End of Year:	\$ 1,339,197	\$ 1,465,202	\$ 1,205,813	1,127,769	\$ 988,510
	Fund Balance Classifications:					
	Nonspendable: Prepaid Expenses	(1,151)	(1,151)	(1,151)	(1,151)	(1,151)
	Restricted: by State Statutes or Grant Conditions	(29,136)	(31,286)	(29,136)	(29,136)	(29,136)
	Committed: Planned Fire Truck Purchase in FY 13-14 (Rescue Pumper)	N/A	(275,000)	(12,200)	(12,200)	0
	Backhoe to replace JD Payloader (Appropriate in FY 13-14 @ May 2014 Town Mtg).			(50,000)		
	Assigned: Various Purposes during FY 11-12	(735,000)	N/A	N/A	N/A	N/A
	Assigned/Committed: Approved Capital Projects in FY 13-14 CIP	N/A	0	(43,429)	N/A	N/A
	--From General Fund: Town Meeting Approval Required in FY 13-14					
	Assigned: Projected PHMS/HS Assessment Increase in FY 15-16	N/A	0	0	(81,000)	(81,000)
	Assigned: Plow Truck Replacement (Appropriate \$100,000 in FY 14-15 @ May 2015 Town Mtg).				(100,000)	
*****	Assigned: To Balance Following Fiscal Year Budget	(65,578)	(65,578)	(28,043)	(39,260)	UNKNOWN
&&&&	Fund Balance, End of Fiscal Year (Unrestricted: & Unassigned):	\$ 508,332	\$ 1,092,187	\$ 1,041,853	\$ 865,023	\$ 877,223
	Actual Fiscal Year Increase (Decrease):	(\$180,475)	\$ 583,855	\$ (50,334)	\$ (176,831)	\$ 12,200
&&&&	Percentage of Total Expenditure Budget for Fiscal Year:	7.11%	14.44%	13.61%	11.17%	11.10%

BUDGET, FUND BALANCE, AND TAX SUMMARY For Fiscal Years 2013-14, 2014-15 and ESTIMATE For FY 2015-16

Section 3: TAX AND MILL RATE SECTION						
	FY 2011-2012 ACTUAL	FY 2012-2013 ACTUAL	FY 2013-2014 ADJUSTED	FY 2014-2015 PROJECTED	FY 2015-2016 ESTIMATED	
&&&&&	Fiscal Year MILL Rate:	30.15	30.15	30.15	35.05	36.05
	Actual MILL RATE Increase (Decrease) for Fiscal Year:	0.00	0.00	0.00	4.90	1.00
	Percentage MILL RATE Increase (Decrease) for Fiscal Year:	0.00%	0.00%	0.00%	16.25%	2.85%
Projected MILL Rate Calculation:						
	October 2010	October 2011	October 2012	October 2013	October 2014	
1. Net Grand List as of Previous October 1:	172,240,907	172,666,340	171,911,300	149,035,700	149,035,700	
2. Est. Motor Vehicle Supplemental as of Previous November 1:	1,537,576	1,629,781	1,956,370	1,956,370	1,956,370	
Total Taxable Property:	173,778,483	174,296,121	173,867,670	150,992,070	150,992,070	
3. ESTIMATED MILL Rate:	30.15	30.15	30.15	35.05	36.05	
4. Total Estimated Tax Bills:	5,239,421	5,255,028	5,242,110	5,292,272	5,443,264	
5. Times Estimated Collection Rate:	97.50%	97.50%	98.00%	98.00%	98.00%	
6. Total Estimated Tax Collections:	5,108,436	5,123,652	5,137,268	5,186,427	5,334,399	
7. Less: Elderly Circuit Breakers	(15,381)	(15,381)	(19,075)	(19,075)	(19,075)	
8. Net Amount to be Collected From Taxes:	5,093,055	5,108,271	5,118,193	5,167,352	5,315,324	
NOTE: 1 MILL (Net Collectible Taxes) = :	\$168,924	\$169,429	\$169,758	\$147,428	\$147,443	
Projected 2014-2015 Chaplin Budget Based on ACTUAL/ESTIMATED MILL RATE of:			30.15	35.05	36.05	
Approved by Board of Finance for --- FY 2014-15: 04/28/2014						
BUDGET ASSUMPTIONS and ACTIONS:						
The assumptions and budget actions below are intended accomplish the following:						
1. Reduce the projected budget deficits in both FY 14-15 and FY 15-16.						
2. Mitigate the sharp rise in taxes that will inevitably accompany large structural deficits.						
3. Use the Fund Balance in a judicious way to avoid large structural deficits.						
4. Use the Fund Balance to purchase Capital Equipment that is urgently needed (similar to Fire Truck in FY 2012-13).						
5. FY 15-16 budget increases over FY 14-15 are projected as: Govt. Operations = 2.75%; Education - CES & RSD11 = 2.00%.						
6. Maintain an <u>Unrestricted General Fund Balance</u> of approx. \$870,000 as a hedge against:						
a. Undetermined total North Bear Hill bridge costs.						
b. Unknown and uncertain State funding levels in FY 2015-16.						
c. Potential need for near term replacement of Library/Senior Center HVAC system.						
BOF Actions and Recommendations:						
(1) FY 13-14: Recommend purchase of backhoe to replace JD Payloader (Appropriate \$50,000 at May 2014 Town Mtg).						
(2) FY 14-15: Reduced budget by approximately \$28,000.						
(3) FY 14-15: BOF recommends increasing net mill rate from 34.75 to 35.05.						
(4) FY 14-15: Recommend purchase of Plow Truck Replacement (Appropriate \$100,000 at May 2015 Town Mtg).						
(5) FY 15-16: Projected mill rate increase from 35.05 to 36.05.						

TOWN OF CHAPLIN

04/28/2014

REVENUE BUDGET SUMMARY For Fiscal Years 2013-14, 2014-15 and ESTIMATE For FY 2015-16

Acct No.	Name	2011-2012 ACTUAL (FY 2012)	2012-2013 ACTUAL (FY 2013)	2013-2014 ADJUSTED BUDGET (FY 2014)	2014-2015 PROJECTED (FY 2015)	2015-2016 ESTIMATED (FY 2015)
11000	MISCELLANEOUS REVENUES:					
	Cemeteries	750	0	0	0	0
	Elem School - Reim/Refunds	1,768	303	0	0	0
	Elem School - School bus fuel reimbursement	33,999	36,922	36,000	37,800	37,800
	Investment Interest	2,374	2,317	2,275	2,275	2,275
	Miscellaneous Revenues- MAWC Reported	4,169	12,482	5,000	5,000	5,000
	Rentals Collected	N/A	N/A	N/A	N/A	N/A
	- Community Center	0	0	0	0	0
	- Firehouse Hall Rental	3,525	4,025	3,000	3,000	3,000
	Sale of Town Surplus Equipment	0	0	0	0	0
	Webster Bank Income - F2F	N/A	N/A	1,660	0	0
	Subtotal Miscellaneous:	\$46,585	\$56,049	\$47,935	\$48,075	\$48,075
14000	RECEIPTS FOR TOWN SERVICES:					
	Animal Control Fees (Begin NECCOG Services - 01/2014)	2,790	335	250	N/A	N/A
	Building Permits	5,679	6,113	9,275	6,000	6,000
	Conveyance Tax	6,559	13,241	6,000	6,000	6,000
	Dog Licenses & Surcharges	636	(224)	820	700	700
	Historic Commission	50	150	250	100	100
	Inland/Wetlands - Permits & Regs	110	0	0	0	0
	-Application Fees	0	912	500	500	500
	-Technical Assistance	0	0	0	0	0
	Pistol Permits	1,260	2,870	2,600	1,000	1,000
	Planning and Zoning	2,758	0	0	0	0
	-Application Fees	0	3,137	2,600	2,600	2,600
	-DEP Land Use Fees	0	420	180	180	180
	-Technical Assistance	0	0	0	0	0
	Transfer Station Fees	3,385	3,914	3,400	3,400	3,400
	Town Clerk		0	0	0	0
	-Copies	2,783	3,242	2,900	2,900	2,900
	-Recording Fees	9,974	10,264	11,000	10,000	10,000
	Vital Statistics: Copies and Surcharges	621	672	850	500	500
	Zoning Board of Appeals	310	0	310	0	0
	Subtotal Receipts for Town Services:	\$36,915	\$45,046	\$40,935	\$33,880	\$33,880
&&&&	Total - Local Revenue:	\$85,300	\$101,095	\$88,870	\$81,955	\$81,955
	Actual Year-to-Year Increase (-Decrease):	\$27,991	\$15,795	(\$12,225)	(\$6,915)	\$0
	Percentage Year-to-Year Increase (-Decrease):	48.84%	18.52%	-12.09%	-7.78%	0.00%

TOWN OF CHAPLIN

04/28/2014

REVENUE BUDGET SUMMARY For Fiscal Years 2013-14, 2014-15 and ESTIMATE For FY 2015-16

Acct No.	Name	2011-2012 ACTUAL (FY 2012)	2012-2013 ACTUAL (FY 2013)	2013-2014 ADJUSTED BUDGET (FY 2014)	2014-2015 PROJECTED (FY 2015)	2015-2016 ESTIMATED (FY 2015)

15000	REIMBURSEMENTS IN LIEU OF TAXES:					
	Disability Exemptions	422	319	345	345	345
	Elderly Tax Reimbursements	11,378	14,666	19,075	19,000	19,000
	Pequot/Mohegan Grant	82,194	80,286	83,179	83,974	83,974
	State and Federal Property Reimbursements	69,625	67,875	62,340	52,519	52,519
	Veterans Exemption	412	434	393	393	393
	Subtotal Reimbursements In Lieu of Taxes:	\$164,031	\$163,580	\$165,332	\$156,231	\$156,231
16000	STATE EDUCATION FUNDING:					
	Adult Education/Student Improvement	3,186	3,172	2,934	2,683	2,683
	Educational Cost Sharing: (K-12)	1,880,888	1,893,247	1,893,336	1,893,408	1,893,408
	Special Education - Equity Grant	24,262	24,262	0	0	0
	Transportation	34,101	31,848	29,492	26,948	26,948
	American Recovery and Reinvestment Act	32,114	N/A	N/A	N/A	N/A
	Education Jobs Act	62,796	N/A	N/A	N/A	N/A
	Subtotal State Education Funding:	\$2,037,347	\$1,952,529	\$1,925,762	\$1,923,039	\$1,923,039
17000	STATE AND FEDERAL FUNDING:					
	Circuit Court	3,200	4,000	2,225	2,225	2,225
	Historic Documents Preservation	3,500	4,000	4,000	4,000	4,000
	Grants - Dedicated	0	3,747	0	0	0
	Grants - Miscellaneous	3,950	0	0	0	0
	Grants - Public Library (CGS 11-24b.(7)(e) & 11-27)	1,207	1,203	1,200	1,200	1,200
	Municipal Projects grant (New Grant in FY 13-14)	N/A	N/A	N/A	565	565
	Municipal Revenue Sharing (2-yr Grant - end FY 12-13)	27,866	19,632	N/A	N/A	N/A
	Town Aid Road (TARM)	97,290	95,439	189,162	189,162	189,162
	FEMA	0	0	0	0	0
	Subtotal State & Federal Funding:	\$137,013	\$128,021	\$196,587	\$197,152	\$197,152
&&&&	Total - All State & Federal:	\$2,338,391	\$2,244,130	\$2,287,681	\$2,276,422	\$2,276,422
	Actual Year-to-Year Increase (-Decrease):	(\$75,934)	(\$94,261)	\$43,551	(\$11,259)	\$0
	Percentage Year-to-Year Increase (-Decrease):	-3.15%	-4.03%	1.94%	-0.50%	0.00%

TOWN OF CHAPLIN

04/28/2014

REVENUE BUDGET SUMMARY For Fiscal Years 2013-14, 2014-15 and ESTIMATE For FY 2015-16

Acct No.	Name	2011-2012 ACTUAL (FY 2012)	2012-2013 ACTUAL (FY 2013)	2013-2014 ADJUSTED BUDGET (FY 2014)	2014-2015 PROJECTED (FY 2015)	2015-2016 ESTIMATED (FY 2015)

18000	PROPERTY TAX REVENUES:					
18110	Property Taxes - Current Year	5,019,637	5,058,470	5,118,193	5,167,352	5,315,324
	Supplemental Motor Vehicle Taxes	39,663	43,460	(In 18110 above)	(In 18110 above)	(In 18110 above)
	Telecomm. Property Tax (CGS 12-80a)	3,981	3,506	3,500	3,500	3,500
	Pmts in Lieu of Taxes - Current Year	22,172	7,000	7,000	7,000	7,000
	Subtotal Property Taxes - Current Year:	\$5,085,453	\$5,112,436	\$5,128,693	\$5,177,852	\$5,325,824
	Prior Year Taxes	62,275	157,546	105,000	120,000	120,000
	Interest, Liens, and Fees	50,345	66,638	45,580	61,000	61,000
	Subtotal Prior Year Taxes & Penalties:	\$112,620	\$224,184	\$150,580	\$181,000	\$181,000
&&&&	Total Property Tax Revenues:	\$5,198,073	\$5,336,620	\$5,279,273	\$5,358,852	\$5,506,824
	Actual Year-to-Year Increase (-Decrease):	(\$94,270)	\$138,547	(\$57,347)	\$79,579	\$147,972
	Percentage Year-to-Year Increase (-Decrease):	-1.79%	2.67%	-1.07%	1.51%	2.76%

&&&&	TOTAL TOWN REVENUES:					
	Total Town Revenues:	\$7,621,764	\$7,681,845	\$7,655,824	\$7,717,229	\$7,865,201
	Actual Year-to-Year Increase (-Decrease):	(\$142,213)	\$60,081	(\$26,021)	\$61,405	\$147,972
	Percentage Year-to-Year Increase (-Decrease):	-1.84%	0.79%	-0.34%	0.80%	1.93%
	AUDIT		AUDIT			
Approved by Board of Finance for --- FY 2014-15: 04/28/2014					\$7,717,229	

TOWN OF CHAPLIN

04/28/2014

EXPENSE BUDGET SUMMARY For Fiscal Years 2013-14, 2014-15 and ESTIMATE For FY 2015-16

Acct No.	Agency Name	2011-2012 ACTUAL (FY 2012)	2012-2013 ACTUAL (FY 2013)	2013-2014 ADJUSTED BUDGET (FY 2014)	2014-2015 REQUEST (FY 2015)	2014-2015 BOF APPROVED (FY 2015)	2015-2016 ESTIMATED (FY 2016)
20100	General Government	118,670	128,181	170,115	159,891	159,891	
21000	Accountant	37,947	39,251	41,098	41,850	41,850	
22000	Animal Control Services	10,052	10,107	9,681	6,858	6,858	
23000	Assessor	35,845	36,564	36,954	38,124	38,124	
24000	Bd of Assessment Appeals	84	125	100	100	100	
26000	Board of Finance	32,610	27,505	33,133	25,861	25,861	
27000	Board of Selectmen	76,397	83,934	84,986	86,482	86,482	
Note 1:	FY 11-12: Implement a \$5,000 increase to the First Selectman's salary to 35,055 effective 11/09/2011 (day after the Election).						
Note 2:	FY 12-13: Implement a \$5,000 increase to the First Selectman's salary to 40,000 effective 11/12/2012.						
28000	Building, Grounds Maintenance	58,268	53,463	66,500	68,657	68,657	
29000	Building Inspector	18,090	18,890	19,382	19,382	19,382	
30000	Burning Official	1,366	1,407	1,407	1,407	1,407	
31100	Conservation Commission	0	55	700	700	700	
31300	Emergency Preparedness	3,064	3,810	3,432	4,400	2,900	
31500	Employee Benefits & Costs	211,270	218,322	232,335	248,254	248,254	
32000	Fire Marshal	7,758	8,023	9,668	9,668	9,668	
32500	Grants - Restricted (Varies by Year)	0	0	0	0	0	
	- Information only: not included in budget totals						
33000	Historic District Commission	107	324	350	375	375	
34000	Inland/Wetlands	13,029	13,335	14,794	14,794	14,294	
35000	Chaplin Library	62,733	71,504	65,394	75,852	71,416	
Note 3:	FY 14-15: Implement a \$1,779 Merit increase to the Library Director's salary to 25,777 effective 07/01/2014.						

TOWN OF CHAPLIN

04/28/2014

EXPENSE BUDGET SUMMARY For Fiscal Years 2013-14, 2014-15 and ESTIMATE For FY 2015-16

Acct No.	Agency Name	2011-2012 ACTUAL (FY 2012)	2012-2013 ACTUAL (FY 2013)	2013-2014 ADJUSTED BUDGET (FY 2014)	2014-2015 REQUEST (FY 2015)	2014-2015 BOF APPROVED (FY 2015)	2015-2016 ESTIMATED (FY 2016)
36000	Planning & Zoning	17,370	14,593	14,693	19,380	16,380	
37000	Police Protection	113,055	117,971	117,700	130,275	130,275	
38000	Public Works	237,805	284,188	272,512	285,375	285,375	
39000	Recreation	10,526	19,179	15,094	18,344	17,244	
40000	Registrars Elections & Primaries	10,272	13,109	13,078	13,352	13,352	
40500	Sanitation	149,483	158,477	162,937	163,237	163,237	
41000	Senior Center	56,322	60,341	61,225	64,154	64,154	
42000	Tax Collection Services	30,663	26,239	29,684	30,959	30,959	
43000	Town Clerk	46,147	50,281	44,516	45,270	45,270	
44000	Town Memberships	12,508	12,693	13,274	13,874	13,874	
44500	Transfer Station	22,613	23,987	26,126	27,651	27,651	
45000	Town Treasurer	11,756	12,108	12,133	12,133	12,133	
45500	Tree Warden	1,136	1,171	1,171	1,407	1,407	
46000	Vital Statistics	503	471	541	551	551	
47000	Volunteer Fire Department	77,878	84,821	89,650	99,225	94,225	
48000	Zoning Board of Appeals	665	46	2,653	2,653	2,653	
50000	Town Contingency Account	10,395	0	15,000	15,000	15,000	
&&&&	Subtotal: Government Operations	\$1,496,388	\$1,594,475	\$1,682,016	\$1,745,495	\$1,729,959	\$1,779,269
	Actual Year-to-Year Increase (Decrease):	(674)	98,088	87,540	63,479	47,943	49,310
	Percentage Year-to-Year Increase (Decrease):	-0.05%	6.55%	5.49%	3.77%	2.85%	2.85%

TOWN OF CHAPLIN

04/28/2014

EXPENSE BUDGET SUMMARY For Fiscal Years 2013-14, 2014-15 and ESTIMATE For FY 2015-16

Acct No.	Agency Name	2011-2012 ACTUAL (FY 2012)	2012-2013 ACTUAL (FY 2013)	2013-2014 ADJUSTED BUDGET (FY 2014)	2014-2015 REQUEST (FY 2015)	2014-2015 BOF APPROVED (FY 2015)	2015-2016 ESTIMATED (FY 2016)
20175	Capital Nonrecurring - CIP	314,600	354,600	308,490	343,502	293,502	289,500
20325	Debt Service: USDA - Library	27,790	27,790	27,790	27,790	27,790	27,790
&&&&	Subtotal: CIP & Debt Service	\$342,390	\$382,390	\$336,280	\$371,292	\$321,292	\$317,290
	Actual Year-to-Year Increase (Decrease):	(154,385)	40,000	(46,110)	35,012	(14,988)	(54,002)
	Percentage Year-to-Year Increase (Decrease):	-45.23%	11.68%	-12.06%	10.41%	-4.46%	-14.54%
&&&&	Total General Govt. Expenditures:	\$1,838,778	\$1,976,865	\$2,018,296	\$2,116,787	\$2,051,251	\$2,096,559
	Actual Year-to-Year Increase (Decrease):	(155,549)	138,088	41,430	98,491	32,955	(20,228)
	Percentage Year-to-Year Increase (Decrease):	-8.46%	7.51%	2.10%	4.88%	1.63%	-0.96%
25100	Chaplin Elementary School (CES)	3,070,498	3,135,978	3,166,849	3,261,273	3,250,273	3,315,278
25101	Region 11 High School (PHHS)	2,244,628	2,457,708	2,467,269	2,443,748	2,443,748	2,492,623
&&&&	Total: Education	\$5,315,126	\$5,593,686	\$5,634,118	\$5,705,021	\$5,694,021	\$5,807,901
	Actual Year-to-Year Increase (Decrease):	(217,011)	278,560	40,432	70,903	59,903	102,880
	Percentage Year-to-Year Increase (Decrease):	-4.08%	5.24%	0.72%	1.26%	1.06%	1.80%
	TOTAL TOWN EXPENDITURES:						
*****	Adjustments	2	(4,794)	N/A	N/A	N/A	N/A
&&&&	Total Town Expenditures:	\$7,153,906	\$7,565,758	\$7,652,414	\$7,821,808	\$7,745,272	\$7,904,460
	Actual Year-to-Year Increase (Decrease):	(372,560)	411,852	86,656	169,394	92,858	82,652
	Percentage Year-to-Year Increase (Decrease):	-5.21%	5.76%	1.15%	2.21%	1.21%	1.06%
	AUDIT	AUDIT					
Approved by Board of Finance for ---				FY 2014-15:	04/28/2014	\$7,745,272	

Town of Chaplin

04/28/2014

Budget Request for FY 2014-2015

AGENCY NAME: CIP & DEBT SERVICE

ACCOUNT	ACCOUNT DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 REQUEST	2014-2015 BOF Review
20025	Capital Nonrecurring - CIP	314,600.00	354,600.00	265,061.00	313,502.00	293,502.00
20075	Debt Service: USDA - Library	27,790.00	27,790.00	27,790.00	27,790.00	27,790.00
	Total CIP & Debt Service:	\$342,390.00	\$382,390.00	\$292,851.00	\$341,292.00	\$321,292.00
	Actual Year-to-Year Increase (Decrease):	(154,874)	40,000	(89,539)		28,441
	Percentage Year-to-Year Increase (- Decrease):	-45.23%	11.68%	-23.42%		9.71%

Approved by Board of Finance for ---	FY 2014-15:	04/28/2014		\$321,292
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TOWN OF CHAPLIN

04/28/2014

Capital Improvement Plan

5 -Year CIP for Budget Year 2015-2019

CIP Committee Reviewed: 04/02/2014

04/02/2014

Board of Finance Reviewed: 04/21/2014

04/21/2014

SCHEDULE OF CAPITAL IMPROVEMENTS

Board of Selectmen Reviewed: 05/01/2014

05/01/2014

Board of Finance Approved:

04/28/2014

Key: A=Committed, B=Urgent, C=Needed, D=Acceptable, E=Deferred

Project Title and Category	Notes	Priority	Dept	CIP	2012-2013	2013-2014	2014-15	2015-16	2016-17	2017-18	2018-19
					Complete	Adjusted	Proposed	Estimated	Estimated	Estimated	Estimated
					FY 2012-13	Budget	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
General Government											
Revaluation	Assessor	Ongoing	A	A	9,600	9,600	12,000	12,000	12,000	12,000	12,000
North Bear Hill Bridge Replacement			B	A		40,000	80,000	46,000			
Conservation Fund	Conservation Comm.		D	E		Defer	Defer	10,000			
Relocate Museum			D	A		5,000	5,000	15,000	12,500		
Playscape at Garrison Park			C	E					20,000	20,000	
Plan of Development	Planning & Zoning Comm. (Current system will require replacement)		B	C				6,000	6,000		
HVAC System: Library/Senior Center			D	E							60,000
Public Safety											
DWI Grant	Law Enforcement	25% share	B	E		Defer	Defer	Defer	Defer	5,000	
SCBA Bottles	CVFD		B	B		Defer	5,000	5,000	0	0	5,000
Hurst Tools	CVFD	Complete	C	A	29,000						
Firefighter Gear Replacement	CVFD	(Note 2)	C	A	5,000	5,000	5,000	5,000	5,000	5,000	6,000
Fire Hose	CVFD		C	A		10,000		10,000		10,000	
JD Gator (or similar) & Transport Trailer	CVFD		C	C					12,000		
Gator Skid Unit - Water, Pump, Rescue	CVFD		C	D						10,000	
Service Truck	CVFD		B	A		30,000					
Refurbish Tanker: ET 209	CVFD	(Note 3)	B	A		5,000					
Muti Purpose Truck	CVFD		C	C					25,000	25,000	25,000
Thermal Imaging Camera	CVFD		C	C				15,000			
Public Works Department											
Road Maintenance		(Note 1)	B	A	166,000	175,000	184,000	193,000	202,650	212,800	223,440
North Bear Hill Road Drainage			B	A							
Parish Hill Road Drainage			B	A		40,000					
Miller Road Drainage			B	A	30,000						
Bedlam Road Bridge	(Funding covered by STEAP grant)						0	0	0	0	0
Tower Hill Road Bridge			B	A	150,000		30,000	0	0	0	0
Backhoe to replace JD Payloader (Appropriate \$50,000 in FY 13-14 at May 2014 Town Mtg).											
COG equipment Grant Match		(Note 2)	B	A	8,500						
Retaining Wall: Main Street Cemetery			C	A		10,000					
Equipment Replacement			B	A		18,000					
Mower Replacement - Behind Tractor		Complete	B	A		20,000					
Plow Truck Replacement (Appropriate \$100,000 at May 2015 Town Mtg).			B	B				0	0	0	0

TOWN OF CHAPLIN

04/28/2014

Capital Improvement Plan

5 -Year CIP for Budget Year 2015-2019

CIP Committee Reviewed:

04/02/2014

Board of Finance Reviewed:

04/21/2014

SCHEDULE OF CAPITAL IMPROVEMENTS

Board of Selectmen Reviewed:

05/01/2014

Board of Finance Approved:

04/28/2014

Key: A=Committed, B=Urgent, C=Needed, D=Acceptable, E=Deferred

Project Title and Category	Notes	Priority		2012-2013	2013-2014	2014-15	2015-16	2016-17	2017-18	2018-19
		Dept	CIP	Complete FY 2012-13	Adjusted Budget FY 2012-13	Proposed FY 2014-15	Estimated FY 2015-16	Estimated FY 2016-17	Estimated FY 2017-18	Estimated FY 2018-19
Education										
Total CIP:				398,100	367,600	321,000	317,000	295,150	299,800	331,440
Note 1:	Partially reimbursed from respective fiscal year State LoCIP funds:			(30,000)	(59,110)	(27,498)	(27,500)	Unknown	Unknown	Unknown
Note 2:	Funded from CIP Unassigned funds in FY 2012-13:			(13,500)	0	0	Estimate			
Note 3:	Re-allocate \$60,000 from Multi PurposeTruck									
Net CIP Funding from General Fund (FY 12, FY 13, FY14, & FY 15-Est.):				\$354,600	\$308,490	\$293,502	\$289,500	\$295,150	\$299,800	\$331,440
Est. CIP Fund Unassigned Balance as of 06/30/2012, 2013, 2014:				\$40,500	\$39,645	\$39,645				
Required from General Fund for FY 2013-14:					308,490					
Appropriated from General Fund:					(265,061)					
Transfer from General Fund to CIP at May 2014 Town Mtg:					43,429					

TOWN OF CHAPLIN

04/28/2014

Budget Request for FY 2014-2015

AGENCY NAME: CHAPLIN BOARD OF EDUCATION (CES)

		2011-2012	2012-2013	2013-2014	2014-2015	2014-2015
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	BOE REQUEST	BOF REVIEWED
25100	Chaplin Elementary School (CES)	2,965,867	3,031,347	3,060,455	3,152,138	3,152,138
	Pupil Transportation & Fuel (7-12)	104,631	104,631	106,394	109,135	109,135
				BOF Budget Reduction:		(11,000)
&&&&	Total Board of Education:	3,070,498	3,135,978	3,166,849	3,261,273	3,250,273
	Actual Year-to-Year Increase (Decrease):	(27,794)	65,480	30,871	94,424	83,424
	Percentage Year-to-Year Increase (Decrease):	-0.90%	2.13%	0.98%	2.98%	2.63%

Approved by Board of Finance for ---			FY 2014-15:	04/28/2014	\$3,250,273
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Chaplin Public Schools

Chaplin Elementary School

FY 2014 - 2015 Budget

BOE Approved:
Town Vote Approved:

Account		Description	2011 - 2012 Actuals	2012 - 2013 Actuals	2013-2014 Approved Budget	2014-2015 Proposed Budget	Variance
	102	ADMINISTRATION	98,367	100,947	103,682	105,756	
	104	CERTIFIED STAFF	1,292,343	1,376,239	1,401,155	1,407,775	
	108	HOMEBOUND/TUTOR/SUMMER	3,785	3,860	3,000	3,500	
	109	OTHER CERTIFIED	5,600	5,400	7,250	6,250	
	110	SUBSTITUTES	31,488	45,025	26,500	32,500	
	111	NON-CERTIFIED STAFF	311,162	308,442	307,621	326,314	
	116	NURSE	40,082	41,079	42,114	42,956	
	119	OTHER NON-CERTIFIED STAFF	39,542	40,933	77,292	72,340	
OBJECT	100	SALARIES AND WAGES	1,822,369	1,921,925	1,968,614	1,997,391	28,777
	210	GROUP INSURANCE	468,796	458,846	501,612	540,000	
	220	FICA TAXES	49,505	52,172	47,512	52,342	
1000	230	RETIREMENT INSURANCE	0	0	0	0	
1000	235	TEACHERS' RETIREMENT	0	0	0	0	
	240	TUITION REIMBURSEMENT	0	1,485	2,000	0	
	241	TUITION NON-CERT REIMBURSEMENT	0	0	0	0	
	250	UNEMPLOYMENT COMP.	76	71	1,000	500	
	260	WORKER'S COMPENSATION	12,812	14,160	15,696	24,866	
OBJECT	200	EMPLOYEE BENEFITS	531,189	526,734	567,820	617,708	49,888
	301	AUDIT	3,675	3,675	3,700	1,000	
	302	LEGAL SERVICES	18,486	6,353	12,000	6,000	
	303	ENUMERATOR	0	0	0	0	
	304	PAYROLL SERVICES	3,423	3,419	3,528	3,500	
	306	PROFESSIONAL DEVELOPMENT	4,139	1,335	2,500	1,500	
	307	GASB 45 PROVISIONS	0	2,800	0	3,000	
	309	CENTRAL OFFICE	94,809	91,124	77,833	89,260	
	310	ADULT EDUCATION	5,759	5,860	4,800	4,800	
	311	SUMMER SCHOOL	0	0	7,000	7,500	
	312	CONTRACTED ENRICHMENT	7,372	9,444	8,750	5,750	
	315	STANDARDIZED TESTING	1,873	997	1,650	1,600	
	322	IN-SERVICE	3,508	3,650	3,950	4,250	
	331	PHYSICIAN	700	700	700	700	
	332	PSYCHOLOGICAL SERVICES	3,473	2,500	2,500	2,500	
	333	NURSING SERVICES/CONTRACT	0	0	0	0	
	335	SPEECH & HEARING SERVICES	0	0	0	0	
	336	OT/PT SERVICES	4,475	0	0	0	
	337	OCCUPATIONAL THERAPY	322	77	500	500	
OBJECT	300	PURCH/PROF/TECH SERV	152,013	131,934	129,411	131,860	2,449

Account		Description	2011 - 2012 Actuals	2012 - 2013 Actuals	2013-2014 Approved Budget	2014-2015 Proposed Budget	Variance
	410	ELECTRICITY	44,192	42,829	44,500	46,493	
	430	EQUIPMENT MAINTENANCE	25,224	29,172	24,525	24,375	
	434	BLDG/GROUNDS MAINTENANCE	63,447	61,286	44,500	42,000	
	441	EQUIPMENT RENTALS	13,221	12,718	11,250	9,250	
OBJECT	400	PURCH. PROPERTY SERVICES	146,084	146,005	124,775	122,118	-2,657
	510	PUPIL TRANSPORTATION	179,263	182,818	185,588	191,070	
	515	TRANSPORTATION/SPEC ED	3,150	2,266	0	15,000	
	520	INSURANCE	12,812	12,881	14,169	15,301	
	530	COMMUNICATION	2,664	2,775	3,000	2,750	
	540	ADVERTISING	1,110	2,178	1,200	1,000	
	550	PRINTING	1,080	1,141	1,200	1,400	
	562	TUITION/PUBLIC	0	9,281	15,197	9,000	
	580	TRAVEL	2,694	3,179	2,975	2,675	
OBJECT	500	OTHER PURCHASED SERVICES	202,774	216,519	223,329	238,196	14,867
	601	GENERAL SUPPLIES	6,479	25,139	6,200	6,450	
	602	PROFESSIONAL SUPPLIES	56	140	500	500	
	611	INSTRUCTIONAL SUPPLIES	23,673	26,400	22,300	25,100	
	615	MAINT/REPAIR SUPPLIES	16,265	16,155	16,000	14,000	
	624	HEATING OIL/PROPANE	41,314	35,145	41,000	40,000	
	625	DIESEL FUEL/GASOLINE PreK-6	17,000	18,461	15,000	15,000	
	626	DIESEL FUEL/GASOLINE 7-12	17,000	18,461	15,000	15,000	
	641	TEXTBOOKS/WORKBOOKS	20,486	14,047	9,800	10,200	
	642	LIBRARY BOOKS/PERIODICALS	5,738	9,115	6,000	6,500	
OBJECT	600	SUPPLIES	148,008	163,063	131,800	132,750	950
1000	731	INSTRUCTIONAL EQUIPMENT	1,097	4,398	2,000	2,000	
1210	731	INSTRUCTIONAL EQUIPMENT	307	0	500	1,000	
1220	731	INSTRUCTIONAL EQUIPMENT	0	0	0	0	
2150	731	INSTRUCTIONAL EQUIPMENT	149	0	500	500	
	731	INSTRUCTIONAL EQUIPMENT	1,553	4,398	3,000	3,500	
	733	NON-INSTRUC EQUIPMENT	42,319	19,984	13,000	13,000	
OBJECT	700	EQUIPMENT	43,872	24,382	16,000	16,500	500
	810	DUES & FEES	4,386	6,151	5,100	4,750	
OBJECT	800	DUES & FEES	4,386	6,151	5,100	4,750	-350
	900	TRANSFER TO CAFÉTERIA FUND	19,805	0	0	0	
OBJECT	900	OTHER OBJECTS	19,805	0	0	0	0
FUND 024 CHAPLIN BOARD OF EDUCATION			3,070,498	3,136,713	3,166,849	3,261,273	94,424
Percent Increase (Decrease)							2.98%

FY 2014-2015 REGION 11 BOARD OF EDUCATION
ASSESSMENT COST COMPARISON BY TOWN

1.6% increase in budget

BOE Approved on:

Town Approved on:

Number of MS/HS* Pupils, October 1, 2013
Percent of MS/HS* Pupils, October 1, 2013
Number of MS/HS* Pupils, October 1, 2012
Percent of MS/HS* Pupils, October 1, 2012

	Chaplin	Approved Hampton	Scotland	Totals
	125	87	102	314
	39.81%	27.71%	32.48%	100.00%
	132	94	100	326
	40.49%	28.83%	30.67%	100.00%
	2,443,748	1,700,849	1,994,098	6,138,695
	2,467,270	1,756,995	1,869,144	6,093,408
	-23,522	-56,146	124,955	45,287
	-0.95%	-3.20%	6.69%	0.74%

Net Assessment 2014-2015

Assessment 2013-2014
Increase (Decrease)

Percent Increase (Decrease)

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

1. Net Assessment Calculation:

14-15 Budget Proposal (1.60% increase)
Fund balance used (must be Board Approved)
14-15 Budget Proposal less fund balance

6,336,495
50,000
<u>6,286,495</u>

Grant and other revenues

Miscellaneous
Tuition - Reg (Windham & Brooklyn)
Tuition - Sped
Summer School
Interest
State Transportation Grant

3,000
92,950
26,350
300
200
25,000
<u>147,800</u>

Subtotal:

6,138,695

14-15 Budget less expected revenue

Grants netted with Special Education costs in budget:
IDEA \$ 60,000
Excess Cost \$ 40,000

Salaries paid from PHS Grant Fund -
Not included in budget:
REAP/Title I

**ECS ESTIMATE FOR 2014-2015 THIS SECTION IS NOT COMPLETELY UPDATED FOR 14-15
PRESENTED FOR INFORMATIONAL PURPOSES ONLY**

Regular ECS Grant by Town 2014-2015 (use same as 2013-2014)

Total ECS Grant by Town 2014-2015
Total Pupils (Elem+HS, Oct 1, 2013)
ECS/Pupil

HS Share of ECS Grant 2014-2015

Net Cost 14-15

Net Cost 13-14

Increase (Decrease)

Percent Increase (Decrease)

Gross cost per pupil

Net Cost per Pupil (gross-ECS grant revenues)

	Chaplin	Approved Hampton	Scotland	Totals
	1,893,336	1,370,513	1,450,305	4,714,154
	1,893,336	1,370,513	1,450,305	4,714,154
	308	199	235	742
	6,147	6,887	6,172	
	768,399	599,169	629,494	1,997,062
	1,675,349	1,101,680	1,364,604	4,141,633
	1,666,281	1,160,060	1,230,243	4,056,584
	9,068	-58,380	134,361	85,049
	0.54%	-5.03%	10.92%	2.10%
	20,180	20,180	20,180	
	14,033	13,293	14,008	

**Regional School District Number 11
Preliminary Budget
Fiscal year 2014-2015**

1.6% Increase

Board Approved:
Town Approved:

		2012-2013 Audited Actuals	2013-2014 Approved Budget	2014-2015 Preliminary Budget
Description				
OBJECT 102	ADMINISTRATION	202,224	206,806	213,010
OBJECT 104	CERTIFIED STAFF	1,945,562	2,026,260	2,082,742
OBJECT 105	DEP'T HEADS/KEY TEACHERS	13,498	15,000	15,000
OBJECT 107	ATHLETIC DIRECTOR	17,000	18,017	18,017
OBJECT 108	HOMEBOUND/TUTOR	3,355	3,500	3,500
OBJECT 109	OTHER CERTIFIED	122,603	127,498	110,870
OBJECT 110	SUBSTITUTES	71,098	40,000	40,000
OBJECT 112	CLERICAL/SECRETARIAL	89,816	94,533	95,367
OBJECT 113	AIDES/ASSISTANTS	217,634	202,921	200,357
OBJECT 114	CUSTODIAL/MAINTENANCE	148,133	168,513	153,069
OBJECT 119	OTHER NON-CERTIFIED STAFF	131,931	117,584	125,129
OBJECT 100	SALARIES AND WAGES	2,962,853	3,020,631	3,057,061
OBJECT 210	GROUP INSURANCE	529,596	580,982	615,785
OBJECT 220	FICA TAXES	88,430	87,488	86,281
OBJECT 230	RETIREMENT	5,878	9,900	9,100
OBJECT 240	TUITION REIMBURSEMENT	1,800	3,200	3,200
OBJECT 250	UNEMPLOYMENT COMPENSATION	0	10,000	15,000
OBJECT 260	WORKER'S COMPENSATION	22,270	22,247	29,842
OBJECT 200	EMPLOYEE BENEFITS	647,974	713,817	759,208
OBJECT 301	AUDIT	27,000	30,000	23,700
OBJECT 302	LEGAL SERVICES	72,715	50,000	40,000
OBJECT 304	PAYROLL SERVICES	4,130	3,946	4,137
OBJECT 306	PROFESSIONAL DEVELOPMENT	920	4,850	4,500
OBJECT 307	FINANCIAL SERVICES (GASB 45)	2,800	0	2,800
OBJECT 312	CONTRACTED ENRICHMENT	230	2,100	3,000
OBJECT 314	GUIDANCE INFO SERVICE	3,746	2,350	3,700
OBJECT 315	STANDARDIZED TESTING	2,905	6,500	9,000
OBJECT 322	IN-SERVICE	0	1,800	1,400
OBJECT 326	COMPUTER PROGRAM SUPPORT	6,484	7,000	7,000
OBJECT 330	SERVICE BIO-WASTE REMOVAL	318	300	330
OBJECT 331	PHYSICIAN	750	750	750
OBJECT 332	PSYCHOLOGICAL SERVICES	13,314	12,000	14,000
OBJECT 335	SPEECH & HEARING SERVICES	102,698	90,000	70,000
OBJECT 337	OCCUPATIONAL THERAPY	2,557	2,500	2,500
OBJECT 338	PHYSICAL THERAPY	5,884	5,500	5,500
OBJECT 341	SPORTS OFFICIALS	15,188	16,500	17,505
OBJECT 342	ANCILLARY GAME STAFF	8,473	8,600	7,500
OBJECT 300	PURCH PROF/TECH SERVICES	270,112	244,696	217,322
OBJECT 410	ELECTRICITY	86,600	89,000	95,000
OBJECT 430	EQUIPMENT MAINTENANCE	44,195	46,730	47,150
OBJECT 434	BLDG/GROUNDS MAINTENANCE	127,312	122,200	122,200
OBJECT 436	CAPITAL IMPROVEMENT	30,000	20,000	20,000
OBJECT 441	RENTALS	26,873	29,300	32,705
OBJECT 400	PURCH. PROPERTY SERVICES	314,979	307,230	317,055

**Regional School District Number 11
Preliminary Budget
Fiscal year 2014-2015**

1.6% Increase

Board Approved:
Town Approved:

Description	2012-2013 Audited Actuals	2013-2014 Approved Budget	2014-2015 Preliminary Budget
OBJECT 511 TRANSPORTATION/VOTECH	157,736	176,869	181,702
OBJECT 515 TRANSPORTATION/SPEC ED	207,131	175,000	180,500
OBJECT 516 MAGNET TRANSPORTATION	10,650	17,900	17,900
OBJECT 517 FIELD TRIP TRANSPORTATION	6,570	12,500	10,150
OBJECT 519 ATHLETIC TRANSPORTATION	32,037	26,000	31,600
OBJECT 520 INSURANCE	35,388	36,142	37,301
OBJECT 531 TELEPHONE	4,794	8,000	8,000
OBJECT 533 POSTAGE	8,107	11,500	11,500
OBJECT 540 ADVERTISING	6,962	6,000	6,000
OBJECT 550 PRINTING	14,854	12,000	12,000
OBJECT 561 TUITION/PRIVATE	346,065	390,000	398,000
OBJECT 562 TUITION/PUBLIC	475,206	414,375	413,118
OBJECT 563 TUITION MAGNET SCHOOL	0	0	18,000
OBJECT 580 TRAVEL	5,559	4,950	6,650
OBJECT 500 OTHER PURCHASED SERVICES	1,311,059	1,291,236	1,332,421
OBJECT 601 GENERAL SUPPLIES	26,427	33,086	27,711
OBJECT 602 PROFESSIONAL SUPPLIES	1,566	2,425	3,475
OBJECT 603 AUDIO/VISUAL SUPPLIES	3,511	3,275	3,200
OBJECT 611 INSTRUCTIONAL SUPPLIES	28,767	45,241	44,470
OBJECT 615 MAINT/REPAIR SUPPLIES	28,675	25,000	25,000
OBJECT 624 HEATING OIL/PROPANE	111,318	87,500	91,000
OBJECT 625 DIESEL FUEL/GASOLINE	32,992	40,000	38,000
OBJECT 641 TEXTBOOKS/WORKBOOKS	17,782	18,058	29,803
OBJECT 642 LIBRARY BOOKS/PERIODICALS	17,987	17,900	17,000
OBJECT 600 SUPPLIES	269,026	272,485	279,659
OBJECT 725 UNIFORMS	662	3,189	1,689
OBJECT 731 INSTRUCTIONAL EQUIPMENT	26,385	36,295	29,901
OBJECT 733 NON-INSTRUC EQUIPMENT	23,156	27,350	28,080
OBJECT 700 EQUIPMENT	50,203	66,834	59,670
OBJECT 810 DUES & FEES	36,197	34,430	35,336
OBJECT 890 MUSICAL	4,011	4,000	4,000
OBJECT 800 OTHER OBJECT	40,208	38,430	39,336
OBJECT 900 GRADUATION	6,669	6,000	6,500
OBJECT 309 CENTRAL OFFICE	293,880	275,651	268,263
TOTAL REGION 11 BOARD OF EDUCATION	6,166,964	6,237,010	6,336,495
PHHS % INCREASE (DECREASE)			1.60%

Property Assessment and Tax Change Worksheet

		Median	
PART 1: Illustration of Avg. Property Assessment and Tax Change: 'Fiscal Year 2013-14 vs. Fiscal Year 2014-15'	Example #1 Assessed Value	Chaplin Assessed Value	Example #3 Assessed Value
October 2012 Real Estate Assessment (before revaluation):	\$100,000.00	\$133,100.00	\$200,000.00
Vehicles and Personal Property:	\$10,000.00	\$10,000.00	\$10,000.00
<u>Subtotal taxable property:</u>	<u>\$110,000.00</u>	<u>\$143,100.00</u>	<u>\$210,000.00</u>
Actual 2013-14 Mill Rate (Note 1):	30.15	30.15	30.15
Actual 2013-2014 Property Taxes:	<u>\$3,316.50</u>	<u>\$4,314.47</u>	<u>\$6,331.50</u>

October 2013 Real Estate Assessment (after revaluation):	\$86,700.00	\$108,400.00	\$173,400.00
- Reflects Average Chaplin Property Grand List DECREASE of 13.3% (Note 2):			
Vehicles and Personal Property:	\$10,000.00	\$10,000.00	\$10,000.00
<u>Subtotal taxable property:</u>	<u>\$96,700.00</u>	<u>\$118,400.00</u>	<u>\$183,400.00</u>
Estimated 2014-15 Mill Rate (see Note 3):	35.05	35.05	35.05
Estimated 2014-2015 Property Taxes:	<u>\$3,389.34</u>	<u>\$4,149.92</u>	<u>\$6,428.17</u>
Average Estimated dollar increase (decrease) in taxes:	\$72.83	(\$164.55)	\$96.67
Average Estimated percentage increase (- decrease) in taxes:	2.20%	-3.81%	1.53%

PART 2: Estimate Your 2014-15 Property Tax Change			
Your Actual October 2012 Real Estate Assessment (before revaluation):	\$133,100.00	<== Enter your Real Estate value	
Vehicles and Personal Property:	10,000.00	<== Enter your MV & Pers. Prop. value	
<u>Subtotal taxable property:</u>	<u>\$143,100.00</u>	<== Total will be calculated	
Actual 2013-2014 Mill Rate:	30.15		
Your Actual 2013-14 Property Taxes:	<u>\$4,314.47</u>	<== Taxes will be calculated	

Your Actual October 2013 Real Estate Assessment (after revaluation):	\$108,400.00	<== Enter your Real Estate value	
Vehicles and Personal Property:	10,000.00	<== Enter your MV & Pers. Prop. value	
<u>Subtotal taxable property:</u>	<u>\$118,400.00</u>	\$118,400.00	\$118,400.00
Potential 2014-2015 Mill Rates (Three mill rates for illustration only):	34.75	35.05	35.35
Your Estimated 2014-2015 Property Taxes (3 mill rate illustrations):	<u>\$4,114.40</u>	<u>\$4,149.92</u>	<u>\$4,185.44</u>
	<= Your Taxes Will be Calculated for Each Mill Rate =>		
Your Estimated dollar increase (- decrease) in taxes for each mill rate (Note 4):	(\$200.07)	(\$164.55)	(\$129.03)
Your Estimated percentage increase (- decrease) for each mill rate (Note 4):	-4.64%	-3.81%	-2.99%

Notes:

- (1) The current mill rate for Fiscal Year 2013-2014 is **30.15** mills.
- (2) The above tax **estimates** reflect the **average** change in values for real estate, personal property, and motor vehicles.
- The **average** 2013 Chaplin Net Taxable Grand List **DECREASE** due to revaluation was 13.3%.
- (3) The **estimated** mill rate was calculated by dividing the gross amount of revenue needed to be raised by taxes for FY 2014-15 by the Net Taxable Grand List as of October 1, 2013.
- (4) Your actual tax increase (or decrease) could differ from these **estimates** depending on the actual change in your total assessment for real estate, personal property, and motor vehicles after revaluation.
- The value of Motor Vehicles and Personal Property actually **INCREASED** slightly during the revaluation.