

TOWN OF CHAPLIN
FINAL BUDGET PROPOSAL
Fiscal Year 2017-2018

Prepared by the Board of Finance
For the 2017 Annual Town Budget Meeting
On May 8, 2017
Chaplin Senior Center at 6 P.M.

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May 1, 2017

Dear Chaplin Residents and Taxpayers,

The Board of Finance is pleased to recommend the following budget for the upcoming Fiscal Year 2017-2018 and we sincerely ask that you support and approve it at the May 8, 2017 Annual Budget Meeting and subsequent budget referendum. We consider this budget to be financially sound and in the best interests of the Town's children, residents, and other taxpayers.

Highlights of this proposed FY 2017-18 budget are as follows:

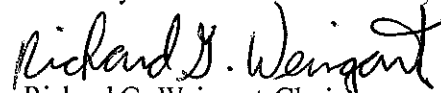
- First and foremost, this budget requires no tax increase. The mill rate will remain at the current 35.05 mills. In addition, the FY 2017-18 cap on the Motor Vehicle mill rate of 32.00 mills has been implemented.
- A total Town Budget of \$8,202,078 has been approved by the Board of Finance.
 - This represents an approximate 4.36% increase from the current FY 16-17 adjusted budget.
- Total Revenues are projected to be \$8,326,223 subject to approval of aid to cities and towns in a final State budget.
 - This represents an approximate 4.2% increase over the current FY 16-17 adjusted Revenue budget.
- A modest budget surplus is projected.
- The Town's Unassigned Fund Balance is projected to be \$816,843 at fiscal year end (June 30, 2017).
 - This represents 10.39% of Expenditures, which is somewhat above the recommended range of 9-10%.

A Budget Executive Summary is published on the Town web site and is also contained in printed documents available at the Town Hall. It provides additional detail for the current year's adjusted FY 2016-17 budget, the proposed FY 2017-18 budget, and an "estimated" FY 2018-19 budget.

With approval of this budget for FY 2017-18, Chaplin will be in an excellent position to continue providing essential services, quality Education, enhanced Public Safety, and improved infrastructure to its citizens. In short, we can expect to continue enjoying the excellent quality of life that has drawn us to this fine community.

In closing, on behalf of the Board of Finance, I wish to thank the various Town agencies and our elected/appointed officials for their sincere cooperation throughout this budget process. Finally, I extend the Board's immense gratitude to our Town Hall staff for their many hours of gracious assistance in preparing and presenting this budget.

Sincerely for the Board of Finance,



Richard G. Weingart, Chairperson

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Members of the Board of Finance:

Cesar Beltran

Link Diwan

Doug Dubitsky

Matt Foster, Alternate

Marc Johnson

Jean Lambert, Clerk

Dick Weingart, Chairperson

Kathy Scott, Recording Secretary

Chaplin Board of Finance

Executive Summary for Town Budgets in FY 2016-17, 2017-8, and Estimated for 2018-19

May 1, 2017

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

FY 2016-2017 Budget Performance (Current Year):

- **Revenues vs. Expenses:**
 - Current projections now indicate that the town government budget will show a modest surplus of approximately \$131,000 by June 30, 2017. However, a projected deficit in the BOE/CES school budget is likely to exhaust this surplus.
 - This compares to a projected surplus of \$151,522 when the budget was formulated last year.
 - A decrease in the following anticipated revenue is mainly responsible for the adjusted surplus:
 - Prior year taxes and late payment penalties: a combined reduction of \$30,000.
- **Significant Capital Equipment planning and Infrastructure upgrades during the current year:**
 - Began saving for future vehicle replacement at Public Works and the Fire Department - \$45,000.
 - Continued to repair and chip seal several miles of roads.
 - Completed Phase 1 of a two-phase project for replacement of the Playscape at Garrison Park.
- **The Town's General Fund Balance:**
 - The Unassigned Fund Balance was \$797,377 at the beginning of fiscal year - 9.88% of Expenditures.
 - BOF has Committed/Assigned the following balances:
 - BOE/CES projected FY 2016-17 budget deficit: \$165,000
 - The Unassigned Fund Balance is projected to be \$816,843 at the end of fiscal year - 10.39% of Expenditures.

FY 2017-18 (Budget to be approved for next Fiscal Year):

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

- **Revenues:**
 - The State budget remains totally uncertain at this time. Under the Governor's proposed budget, Chaplin's revenue losses and expenditure increases total approximately \$525,000. If enacted, this budget would have a drastic negative impact on our town budget.
 - However, this impact on the budget is largely mitigated by a 16.6% increase in the October 2016 Grand List due primarily to the Algonquin natural gas pumping station expansion project.
 - Thus, local tax revenues are projected to increase by \$887,393 or 15.72%.
 - The FY 2017-18 cap on the Motor Vehicle mill rate of 32.00 mills has been implemented.
 - Significant emphasis continues to be placed on the collection of back taxes, however, the amount of back taxes outstanding has declined dramatically over the past several years.
- **Expenditures:**
 - The budget funds current Government Operations and Capital Projects with the following changes from FY 2016-17:
 - Govt. Operations: an increase of \$58,383 or 3.20%.

- Capital Projects: continued funding for significant road maintenance and future vehicle replacement.
- It funds both the Chaplin Elementary School and the Parish Hill Middle/High School (RSD11) budgets with these respective changes from FY 2016-17:
 - CES: Budget of \$3,410,936 for an increase of \$102,328 or 3.00%.
 - NOTE: The BOF reduced this increase from the BOE original request of 3.93%.
 - RSD11: Budget of \$6,397,047 for an increase of \$0.00 or 0.00%.
 - Chaplin's RSD11 assessment is expected to increase somewhat due to the following:
 - ✓ An increase in the percentage of Chaplin students enrolled at PHMS/HS.
- **The Town's General Fund Balance:**
 - The Unassigned Fund Balance is projected to be \$816,843 at the end of fiscal year – 10.39% of Expenditures.
 - BOF has Committed/Assigned the following balances:
 - BOE/CES FY 2016-17 projected budget deficit: \$165,000
 - The Unassigned Fund Balance is projected to be \$940,988 at the end of fiscal year – 11.47% of Expenditures.

FY 2018-19 Budget (for Estimation purposes only):

Factors likely to affect the FY 2018-19 budget follow. While many of these factors are best estimates based upon stated assumptions, taken together they do provide a general picture of the budget fundamentals for the year. Assumptions about both Revenues and Expenditures are as follows:

- **Revenues:**
 - Tax and other local revenues are assumed to increase slightly. The Grand List is projected to grow at a modest 1% for Real Estate & Personal Property and 1% for Motor Vehicles.
 - A further reduction in the cap on the Motor Vehicle mill rate to 29.67 mills will further reduce local tax revenue from this source.
 - State revenues are assumed to remain level, however, any reduction in the State budget for aid to cities and towns will require a reassessment of our own budget priorities.
 - A 0.85 mill increase to a rate of 35.90 mills on Real Estate and Personal Property is projected.
- **Expenditures:**
 - Govt. Operation costs are estimated to increase by 2.50%.
 - Capital Project costs are estimated to increase in accordance with the CIP for FYs 2018-22.
 - The combined education costs for CES and PHMS/HS are assumed to increase by 2.5% due to continuing cost pressures.
 - Chaplin's RSD11 assessment for FY 2018-19 cannot be predicted at this time.

Due to the above estimates, this Board projects the following uncertain picture for the FY 2018-19 budget:

- State and local revenues are estimated to remain fairly constant, with tax revenues increasing due to the anticipated mill rate increase to 35.90 mills.
 - A modest budget surplus appears possible if the State budget for aid to cities and towns is not substantially changed.
 - The town's Unassigned General Fund Balance cannot accurately be projected at this time but the trajectory should level out at approximately 10.0% of Expenditures on June 30, 2018.

BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2015-16 (Actual), 2016-17 (Budget), and 2017-18 (BOF)

BUDGET GOALS and ASSUMPTIONS:

The budget goals and assumptions below have been established by the Board of Finance to accomplish the following:

For FY 2017-18:

1. **Achieve a "no tax increase" budget (35.05 mills) while balancing the budget.**
2. Implement Phase 1 of the Motor Vehicle mill rate cap (32.0 mills) (postponed from FY 2016-17).
3. Maintain an Unassigned General Fund Balance equal to approximately 10% of annual Expenditures.
4. Use the Fund Balance in a judicious way to avoid large structural deficits.
5. Use a portion of any excess Fund Balance for urgently needed Capital Equipment purchases and Infrastructure repairs or replacement.
6. Maintain additional Fund Balance as protection against:
 - a. Untimely repair & replacement expenses for aging Town infrastructure and vehicles.
 - b. Unpredictable State grant funding for municipal aid in FY 2017-18 and beyond.
 - c. Unknown Bedlam Road and England Road bridge costs.

NOTE: Employee salaries for FY 2017-18 have been increased by the BOS recommended rate of 2.5% and have been approved by the Board of Finance.

For FY 2018-19:

1. Implement Phase 2 of the Motor Vehicle mill rate cap (29.67 mills).
2. Assume Grand List growth of 1% for Real Estate & Personal Property and 1% for Motor Vehicles.
3. Assume Expenditure growth the same as for FY 2017-18.
4. Assume State grant funding for municipal aid the same as for FY 2017-18.
5. **An increase in the FY 2018-2019 mill rate to 35.90 mills is estimated at this time.**

Section 1: REVENUE & EXPENDITURE SECTION		FY 2014-2015 ACTUAL (FY 2015)	FY 2015-2016 ACTUAL (FY 2016)	FY 2016-2017 BOF ADJUSTED (FY 2017)	FY 2017-2018 BOF PROJECTED (FY 2018)	FY 2018-2019 BOF ESTIMATED (FY 2019)
	Total REVENUES-BUDGET: (See NOTE 1)	\$ 7,797,117	\$ 7,987,000	\$ 7,990,952	\$ 8,326,223	\$ 8,443,740
	Actual Year-to-Year Increase (Decrease):		189,883	3,952	335,271	117,518
	Percentage Year-to-Year Increase (- Decrease):		2.44%	0.05%	4.20%	1.41%
	Total EXPENDITURES-BUDGET:	\$ 7,873,260	\$ 8,070,371	\$ 7,859,206	\$ 8,202,078	\$ 8,439,226
	Actual Year-to-Year Increase (Decrease):		\$197,111	(\$211,165)	\$342,872	\$237,149
	Percentage Year-to-Year Increase (- Decrease):		2.50%	-2.62%	4.36%	2.89%
\$\$\$\$\$	Surplus or (Deficit):	(76,143)	(83,371)	131,745	124,145	4,514
		(0.52) Mill Deficit	(0.53) Mill Deficit	0.83 Mill Surplus	0.67 Mill Surplus	0.02 Mill Surplus
	<i>NOTE 1: STATE REVENUE and BUDGETED EXPENDITURE projections for FY 2017-18 are based on the Governor's budget proposal (02/08/2017).</i>					
Section 2: MILL RATE SECTION		FY 2014-2015 ACTUAL	FY 2015-2016 ACTUAL	FY 2016-2017 BOF ADJUSTED	FY 2017-2018 BOF PROJECTED	FY 2018-2019 BOF ESTIMATED
#####	Fiscal Year MILL Rate (Real Estate & Personal Property):	35.05	35.05	35.05	35.05	35.90
	Actual MILL RATE Increase (Decrease) for Fiscal Year:		0.00	0.00	0.00	0.85
	Percentage MILL RATE Increase (Decrease) for Fiscal Year:		0.00%	0.00%	0.00%	2.43%
#####	Fiscal Year MILL Rate (Motor Vehicles):	35.05	35.05	35.05	32.00	29.67

	A	B	C	D	E	F	G
1	Town of Chaplin						04/24/2017
2							
3	BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2015-16 (Actual), 2016-17 (Budget), and 2017-18 (BOF)						
4							
50	Section 3: FUND BALANCE SECTION		FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
51			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	BOF ESTIMATED
52							
53	&&&&&	TOTAL Fund Balance, Beginning of Fiscal Year	1,083,985	975,503	918,440	1,050,185	1,174,330
54	\$\$\$\$\$	-- Excess (Deficiency) of REVENUES vs. EXPENDITURES:	N/A	N/A	131,745	124,145	4,514
55		-- Net Change in Fund Balance:	(23,024)	(57,063)	0	0	(165,000)
56		TOTAL Fund Balance, End of Fiscal Year	1,060,961	918,440	1,050,185	1,174,330	1,013,844
57							
58	=====	Fund Balance Classifications:					
59		-- Restricted/Nonspendable:	(49,195)	(68,342)	(68,342)	(68,342)	(68,342)
60		-- Committed: None.	0	0	0	0	0
61							
62		-- Assigned: To Balance Following Fiscal Year Budget	(65,578)	(52,721)	0	0	Unknown
63		-- Assigned: FY 2014-15 BOE Deficit & FY 2015-16 MBR Shortfall	(290,192)	N/A	N/A	N/A	N/A
64		-- Assigned: Estimated FY 2016-17 BOE budget deficit	N/A	N/A	(165,000)	(165,000)	Unknown
65							
66	&&&&&	UNASSIGNED Fund Balance, End of Year:	\$ 655,996	\$ 797,377	\$ 816,843	\$ 940,988	\$ 945,502
67		Actual Fiscal Year Increase (Decrease):	N/A	\$ 141,381	\$ 19,466	\$ 124,145	\$ 4,514
68		Percentage of Total Expenditure Budget for Fiscal Year:	8.33%	9.88%	10.39%	11.47%	11.20%
69			AUDIT	AUDIT			
70							
71	Section 4: PROPERTY TAX REVENUE SECTION		FY 2014-2015	FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019
72			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	BOF ESTIMATED
73							
74							
75		a. Net Grand List as of Previous October 1(Real Estate & Personal Property):	<u>October 2013</u> 149,035,700	<u>October 2014</u> 157,366,170	<u>October 2015</u> 144,406,510	<u>October 2016</u> 172,072,870	<u>October 2017</u> 172,522,487
76		b. (Less)/plus BAA (Board of Assessment Appeals) Adjustments:	0	(109,640)	(231,000)	114,840	(1,387,100)
77		c. (Less) Algonquin Personal Property depreciation begin Oct. 2017	N/A	N/A	N/A	N/A	N/A
78		Net Grand List (Real Estate & Personal Property-RE/PP):	149,035,700	157,256,530	144,175,510	172,187,710	172,522,487
79		d. PROJECTED MILL Rate (RE & PP):	<u>35.05</u>	<u>35.05</u>	<u>35.05</u>	<u>35.05</u>	<u>35.90</u>
80							
81		e. Net Grand List as of Previous October 1 (Motor Vehicles-MV):	(- Begin Oct. 2015 for FY 2016-17 -)		17,349,690	16,598,390	18,952,905
82		f. Est. Motor Vehicle Supplemental (MVS):	2,118,640	2,270,476	2,166,862	2,166,862	18,952,905
83		Net Grand List (Motor Vehicles-MV/MVS):	N/A	N/A	19,516,552	18,765,252	18,952,905
84		g. PROJECTED MILL Rate (MVs):	<u>35.05</u>	<u>35.05</u>	<u>35.05</u>	<u>32.00</u>	<u>29.67</u>
85							
86		Total Taxable Property:	151,154,340	159,636,646	N/A	N/A	N/A
87		h. Gross Tax Bills:	5,297,960	5,595,264	5,737,407	6,635,667	6,755,890
88		i. Times Estimated Collection Rate:	98.00%	98.00%	97.50%	97.75%	97.75%
89		j. Total Gross Tax Collections:	5,192,000	5,483,359	5,593,972	6,486,365	6,603,882
90		k. Less: Exemptions (Disability, Elderly, Veterans)	(18,865)	(18,258)	(16,755)	(16,755)	(16,755)
91		l. Net Amount to be Collected From Taxes:	<u>5,173,135</u>	<u>5,465,101</u>	<u>5,577,217</u>	<u>6,469,610</u>	<u>6,587,127</u>
92							
93		NOTE: 1 MILL (Net Collectible Taxes) = :	<u>\$147,593</u>	<u>\$155,923</u>	<u>\$159,122</u>	<u>\$184,582</u>	<u>\$183,485</u>
94							
95					ACTUAL	BOF PROJECTED	BOF ESTIMATED
96		Chaplin Budgets for FY 2016, 2017, & 2018 Based on MILL RATES of:			35.05	35.05	35.90
97							
98							
99	Approved by Board of Finance for ---			FY 2017-2018		04/24/2017	

	A	B	C	D	E	F	G
1		Town of Chaplin					04/24/2017
2		REVENUE BUDGET SUMMARY For Fiscal Years 2015-16 (Actual), 2016-17 (Budget), and 2017-18 (BOF)					
3							
4							
5							
6	Acct No.	Name	2014-2015 ACTUAL (FY 2015)	2015-2016 ACTUAL (FY 2016)	2016-2017 BOF ADJUSTED (FY 2017)	2017-2018 BOF PROJECTED (FY 2018)	2018-2019 BOF ESTIMATED (FY 2019)
7							
8	11000	MISCELLANEOUS REVENUES:					
9		Elem School - Reim/Refunds	0	100	0	0	0
10		Elem School - Bus fuel reimbursement (from BOE)	30,615	9,796	16,000	16,000	16,000
11		Investment Interest	1,500	2,346	3,000	3,000	3,000
12		Miscellaneous Revenues-MAWC Reported (ACTUAL)	34,550	39,036	5,000	5,000	5,000
13		Sale of Town Surplus Equipment (FY 14-15 only)	9,592	0	0	0	0
14		Town Real Estate (FY 14-15 only)	46,000	0	0	0	0
15		Webster Bank Income - F2F (Begin FY 13-14)	517	489	750	750	750
16		Subtotal Miscellaneous:	<u>122,774</u>	<u>51,767</u>	<u>24,750</u>	<u>24,750</u>	<u>24,750</u>
17							
18	14000	RECEIPTS FOR TOWN SERVICES:					
19		Building Permits	9,717	8,216	10,000	10,000	10,000
20		Cemeteries	2,470	6,210	3,000	3,000	3,000
21		Conveyance Tax	8,750	17,156	15,000	15,000	15,000
22		Dog Licenses & Surcharges	1,514	(407)	600	600	600
23		Historic Commission	100	150	150	150	150
24		Inland/Wetlands - Permits & Regs	N/A	N/A	N/A	N/A	N/A
25		- Application Fees	0	670	1,500	1,500	1,500
26		- Permits & Regs	0	370	750	750	750
27		Pistol Permits	1,750	2,450	750	750	750
28		Planning and Zoning	N/A	N/A	N/A	N/A	N/A
29		- Application Fees	1,125	3,325	4,000	4,000	4,000
30		- DEP Land Use Fees	22	860	0	0	0
31		Rentals Collected	N/A	N/A	N/A	N/A	N/A
32		- Community Center	0	0	0	0	0
33		- Firehouse Hall Rental	2,660	2,250	3,000	3,000	3,000
34		Transfer Station Fees	4,618	4,664	5,000	5,000	5,000
35		Town Clerk	N/A	N/A	N/A	N/A	N/A
36		- Copies	3,643	3,035	3,000	3,000	3,000
37		- Recording Fees-Town	13,470	10,358	10,000	10,000	10,000
38		- Trade Name	90	65	60	60	60
39		Vital Statistics: Copies and Licenses	708	1,420	950	950	950
40		Zoning Board of Appeals	0	0	0	0	0
41		Subtotal Receipts for Town Services:	<u>50,637</u>	<u>60,792</u>	<u>57,760</u>	<u>57,760</u>	<u>57,760</u>
42							
43	&&&&	Total - Local Revenue:	<u>\$173,411</u>	<u>\$112,559</u>	<u>\$82,510</u>	<u>\$82,510</u>	<u>\$82,510</u>
44		Actual Year-to-Year Increase (-Decrease):		(\$60,852)	(\$30,049)	\$0	\$0
45		Percentage Year-to-Year Increase (-Decrease):		-35.09%	-26.70%	0.00%	0.00%
46	+++++						

	A	B	C	D	E	F	G	
1		Town of Chaplin						04/24/2017
2		REVENUE BUDGET SUMMARY For Fiscal Years 2015-16 (Actual), 2016-17 (Budget), and 2017-18 (BOF)						
3								
4								
5								
6	Acct No.	Name	2014-2015 ACTUAL (FY 2015)	2015-2016 ACTUAL (FY 2016)	2016-2017 BOF ADJUSTED (FY 2017)	2017-2018 BOF PROJECTED (FY 2018)	2018-2019 BOF ESTIMATED (FY 2019)	
7								
47	15000	STATE REIMBURSEMENTS IN LIEU OF TAXES:						
48		Disability Exemptions	451	442	415	415	415	
49		Elderly Tax Reimbursements	18,015	17,255	15,860	15,860	15,860	
50		Municipal Revenue Sharing (Grant begins FY 16-17)						
51		- Motor Vehicle	N/A	N/A	0	55,303	55,303	
52		- Sales Tax	N/A	N/A	48,563	69,906	69,906	
53		- Select PILOT	N/A	N/A	10,692	11,177	11,177	
54		Pequot/Mohegan Grant	81,587	83,660	79,763	79,006	79,006	
55		State and Federal Property Reimbursements	63,647	51,157	50,399	38,160	38,160	
56		Veterans Exemption	399	561	480	480	480	
57		Subtotal Reimbursements In Lieu of Taxes:	<u>\$164,099</u>	<u>\$153,075</u>	<u>\$206,172</u>	<u>\$270,307</u>	<u>\$270,307</u>	
58								
59	16000	STATE EDUCATION FUNDING:						
60		Adult Education/Student Improvement	2,718	2,981	2,877	2,841	2,841	
61		Educational Cost Sharing: (K-12)	1,893,763	1,896,581	1,856,992	1,066,825	1,066,825	
62		Special Education - Reimbursement (NEW-July 2017)	0	0	0	454,335	454,335	
63		Teachers Retirement Contribution (NEW-July 2017)	N/A	N/A	N/A	(279,788)	(279,788)	
64		Transportation (END-June 2016)	26,780	24,210	0	0	0	
65		Subtotal State Education Funding:	<u>\$1,923,261</u>	<u>\$1,923,772</u>	<u>\$1,859,869</u>	<u>\$1,244,213</u>	<u>\$1,244,213</u>	
66								
67	17000	STATE AND FEDERAL FUNDING:						
68		Circuit Court	2,725	3,085	3,085	3,085	3,085	
69		Historic Documents Preservation Grant-Town Clerk	5,000	4,088	4,000	4,000	4,000	
70		Grants - Restricted	0	0	0	0	0	
71		Grants - Miscellaneous	0	0	0	0	0	
72		Grants - Public Library (CGS 11-24b.(7)(e) & 11-27)	1,158	1,160	0	0	0	
73		Municipal Projects Grant (END FY 16-17)	565	696	601	0	0	
74		Town Aid Road (TARM)	189,072	189,102	188,998	188,998	188,998	
75		FEMA	0	0	0	0	0	
76		Subtotal State & Federal Funding:	<u>\$198,520</u>	<u>\$198,131</u>	<u>\$196,684</u>	<u>\$196,083</u>	<u>\$196,083</u>	
77								
78	&&&&&	Total - All State & Federal:	<u>\$2,285,880</u>	<u>\$2,274,978</u>	<u>\$2,262,725</u>	<u>\$1,710,603</u>	<u>\$1,710,603</u>	
79		Actual Year-to-Year Increase (-Decrease):		(\$10,902)	(\$12,253)	(\$552,122)	\$0	
80		Percentage Year-to-Year Increase (-Decrease):		-0.48%	-0.54%	-24.40%	0.00%	
81	*****							

	A	B	C	D	E	F	G
1		Town of Chaplin					04/24/2017
2		REVENUE BUDGET SUMMARY For Fiscal Years 2015-16 (Actual), 2016-17 (Budget), and 2017-18 (BOF)					
3							
4							
5							
6	Acct No.	Name	2014-2015 ACTUAL (FY 2015)	2015-2016 ACTUAL (FY 2016)	2016-2017 BOF ADJUSTED (FY 2017)	2017-2018 BOF PROJECTED (FY 2018)	2018-2019 BOF ESTIMATED (FY 2019)
7							
82	18000	PROPERTY TAX REVENUES:					
83	18110	Property Taxes - Current Year	5,133,579	5,470,866	5,577,217	6,469,610	6,587,127
84		Pmts in Lieu of Taxes	0	1,232	0	0	0
85		Telecomm. Property Tax (CGS 12-80a)	3,502	3,566	3,500	3,500	3,500
86		Subtotal Property Taxes - Current Year:	<u>\$5,137,081</u>	<u>\$5,475,664</u>	<u>\$5,580,717</u>	<u>\$6,473,110</u>	<u>\$6,590,627</u>
87		Prior Year Taxes	139,020	76,791	40,000	35,000	35,000
88		Interest, Liens, and Fees	61,725	47,008	25,000	25,000	25,000
89		Subtotal Prior Year Taxes & Penalties:	<u>\$200,745</u>	<u>\$123,799</u>	<u>\$65,000</u>	<u>\$60,000</u>	<u>\$60,000</u>
90							
91	&&&&	Total Property Tax Revenues:	<u>\$5,337,826</u>	<u>\$5,599,463</u>	<u>\$5,645,717</u>	<u>\$6,533,110</u>	<u>\$6,650,627</u>
92		Actual Year-to-Year Increase (-Decrease):		\$261,637	\$46,254	\$887,393	\$117,518
93		Percentage Year-to-Year Increase (-Decrease):		4.90%	0.83%	15.72%	1.80%
94	+++++						
95							
96		Total Town Revenues-BUDGET:	<u>\$7,797,117</u>	<u>\$7,987,000</u>	<u>\$7,990,952</u>	<u>\$8,326,223</u>	<u>\$8,443,740</u>
97		Actual Year-to-Year Increase (-Decrease):		\$189,883	\$3,952	\$335,271	\$117,518
98		Percentage Year-to-Year Increase (-Decrease):		2.44%	0.05%	4.20%	1.41%
99							
100	*****	Audit Adjustments:					
101		Actual Revenues	(1,217)	(7,192)	n/a	n/a	n/a
102		Restricted Revenues -Fees & Grants	90,620	0	n/a	n/a	n/a
103		Subtotal Adjustments:	<u>89,403</u>	<u>(7,192)</u>			
104							
105		Total Town Revenues-AUDIT:	<u>\$7,886,520</u>	<u>\$7,979,808</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
106		AUDIT	AUDIT				
107							
108							
109		Approved by Board of Finance for ---	FY 2017-2018	04/24/2017	\$8,326,223		

	A	B	C	D	E	F	G	H	
1		Town of Chaplin							
2									04/24/2017
3		EXPENSE BUDGET SUMMARY For Fiscal Years 2015-16 (Actual), 2016-17 (Budget), and 2017-18 (BOF)							
4									
5									
6	Acct No.	Agency Name	2014-2015 ACTUAL (FY 2015)	2015-2016 ACTUAL (FY 2016)	2016-2017 BOF ADJUSTED (FY 2017)	2017-2018 AGENCY REQUEST (FY 2018)	2017-2018 BOF APPROVED (FY 2018)	2018-2019 BOF ESTIMATED (FY 2019)	
7									
8	20100	General Government	159,394	151,213	158,044	161,973	161,973		
9									
10	21000	Accountant	40,032	40,632	43,693	44,701	44,701		
11									
12	23000	Assessor	35,790	37,376	40,482	42,100	42,100		
13									
14	24000	Bd of Assessment Appeals	176	68	230	230	230		
15									
16	26000	Board of Finance	19,884	20,088	22,794	23,053	23,053		
17									
18	27000	Board of Selectmen	86,266	89,019	90,380	92,206	92,206		
19									
20	28000	Building, Grounds Maintenance	69,730	64,208	74,075	64,751	62,751		
21									
22	29000	Building Inspector	18,817	19,119	20,251	20,728	20,728		
23									
24	30000	Burning Official	1,245	1,439	1,475	1,611	1,511		
25									
26	31100	Conservation Commission	55	0	500	500	500		
27									
28	31300	Emergency Preparedness	2,586	3,712	5,585	5,621	5,621		
29									
30	31500	Employee Benefits & Costs	206,804	196,904	275,261	241,500	241,500		
31									
32	32000	Fire Marshal	4,810	7,263	8,844	9,143	9,043		
33									
34	33000	Historic District Commission	289	263	625	629	629		
35									
36	34000	Inland/Wetlands	13,788	13,972	15,514	15,881	15,881		
37									
38	35000	Chaplin Library	69,667	70,653	71,428	70,037	70,037		
39									
40	36000	Planning & Zoning	21,708	23,613	23,841	24,345	24,345		
41									

-- FY 15-16: Budget Request includes a \$3,498 Equity increase to the Administrative Assistant's salary to 35,498 effective 07/01/2015.

-- FY 16-17: Budget Request includes a \$6,780 increase to the Zoning Officer's compensation (paid hourly) to 18,780 effective 07/01/2016.

	A	B	C	D	E	F	G	H	
1		Town of Chaplin							04/24/2017
2									
3		EXPENSE BUDGET SUMMARY For Fiscal Years 2015-16 (Actual), 2016-17 (Budget), and 2017-18 (BOF)							
4									
5									
6	Acct No.	Agency Name	2014-2015 ACTUAL (FY 2015)	2015-2016 ACTUAL (FY 2016)	2016-2017 BOF ADJUSTED (FY 2017)	2017-2018 AGENCY REQUEST (FY 2018)	2017-2018 BOF APPROVED (FY 2018)	2018-2019 BOF ESTIMATED (FY 2019)	
7									
42	37000	Police Protection	143,182	186,082	168,127	209,439	209,439		
43		-- FY 15-16 & 16-17: The Resident Trooper is budgeted at 85% of total State cost.							
44		-- FY 17-18: The Resident Trooper is budgeted at 100% of total State cost per the Governor's budget.							
45	38000	Public Works	295,978	247,127	278,570	316,475	303,739		
46									
47	39000	Recreation	16,109	23,610	22,190	22,288	22,288		
48									
49	40000	Registrars Elections & Primaries	13,226	13,635	16,027	16,092	16,092		
50									
51	40500	Sanitation	152,415	157,380	166,438	168,938	168,938		
52									
53	41000	Senior Center	61,698	70,228	69,106	72,720	72,720		
54									
55	42000	Tax Collection Services	29,735	29,481	29,608	29,550	29,550		
56									
57	43000	Town Clerk	45,251	50,230	52,462	53,579	53,579		
58		-- FY 15-16: Budget Request includes a \$5,305 Equity increase to the Town Clerk's salary to 31,000 effective 07/01/2015.							
59	44000	Town Memberships	13,874	15,678	15,823	14,991	15,716		
60									
61	44500	Transfer Station	24,200	34,144	33,121	27,655	36,391		
62									
63	45000	Town Treasurer	12,125	8,174	8,320	8,520	8,520		
64									
65	45500	Tree Warden	1,407	1,439	1,600	1,636	1,636		
66									
67	46000	Vital Statistics	535	516	575	588	588		
68									
69	47000	Volunteer Fire Department	95,568	126,265	94,525	99,225	99,225		
70									
71	48000	Zoning Board of Appeals	69	490	2,067	1,876	1,876		
72									
73	50000	Town Contingency Accounts	0	6,699	10,645	23,500	23,500		
74		-- FY 17-18: Budget request includes \$20,000 for General Contingency and \$3,500 for Salary Contingency.							
75	&&&&	Subtotal: Government Operations	<u>\$1,656,411</u>	<u>\$1,710,720</u>	<u>\$1,822,223</u>	<u>\$1,886,081</u>	<u>\$1,880,606</u>	<u>\$1,927,621</u>	
76		Actual Year-to-Year Increase (Decrease):		<u>54,309</u>	<u>111,502</u>	<u>63,858</u>	<u>58,383</u>	<u>47,015</u>	
77		Percentage Year-to-Year Increase (Decrease):		<u>3.28%</u>	<u>6.52%</u>	<u>3.50%</u>	<u>3.20%</u>	<u>2.50%</u>	
78									
79								-- FY 18-19 = (FY 17-18 plus 2.5%)	

	A	B	C	D	E	F	G	H	
1		Town of Chaplin							04/24/2017
2									
3		EXPENSE BUDGET SUMMARY For Fiscal Years 2015-16 (Actual), 2016-17 (Budget), and 2017-18 (BOF)							
4									
5									
6	Acct No.	Agency Name	2014-2015 ACTUAL (FY 2015)	2015-2016 ACTUAL (FY 2016)	2016-2017 BOF ADJUSTED (FY 2017)	2017-2018 AGENCY REQUEST (FY 2018)	2017-2018 BOF APPROVED (FY 2018)	2018-2019 BOF ESTIMATED (FY 2019)	
7									
80	20175	Capital Nonrecurring - CIP	293,502	571,528	322,606	347,400	356,410	371,440	
81									
82	20325	Debt Service: USDA - Library	27,790	27,790	27,790	27,790	27,790	27,790	
83									
84	20080	Debt Service: Energy Projects	10,984	29,140	14,382	14,382	13,181	7,800	
85				56,930					
86	&&&&&	Subtotal: CIP & Debt Service	\$332,276	\$628,458	\$364,778	\$389,572	\$397,381	\$407,030	
87		Actual Year-to-Year Increase (Decrease):		296,182	(263,679)	24,794	32,602	9,649	
88		Percentage Year-to-Year Increase (Decrease):		89.14%	-41.96%	6.80%	8.94%	2.43%	
89									
90	&&&&&	Total General Govt. Expenditures:	\$1,988,687	\$2,339,178	\$2,187,001	\$2,275,654	\$2,277,987	\$2,334,651	
91		Actual Year-to-Year Increase (Decrease):		350,491	(152,177)	88,652	90,986	56,665	
92		Percentage Year-to-Year Increase (Decrease):		17.62%	-6.51%	4.05%	4.16%	2.49%	
93									
94									
95	25100	Chaplin Elementary School (CES)	3,440,826	3,430,798	3,410,936	3,544,856	3,513,264	0	
96									
97	25101	Region 11 High School (PHHS)	2,443,747	2,300,395	2,261,269	2,410,827	2,410,827	0	
98									
99	&&&&&	Total: Education	\$5,884,573	\$5,731,193	\$5,672,205	\$5,955,683	\$5,924,091	\$6,104,575	
100		Actual Year-to-Year Increase (Decrease):		(153,380)	(58,988)	283,478	251,886	180,484	
101		Percentage Year-to-Year Increase (Decrease):		-2.61%	-1.03%	5.00%	4.44%	3.05%	
102									
103	&&&&&	Total Town Expenditures-BUDGET:	\$7,873,260	\$8,070,371	\$7,859,206	\$8,231,337	\$8,202,078	\$8,439,226	
104		Actual Year-to-Year Increase (Decrease):		197,111	(211,165)	372,130	342,872	237,149	
105		Percentage Year-to-Year Increase (Decrease):		2.50%	-2.62%	4.73%	4.36%	2.89%	
106									
107	*****	Audit Adjustments:							
108		Actual Expenditures	(41,858)	(35,230)	n/a	n/a	n/a	n/a	
109		CIP Expenditures	(293,502)	(556,617)	n/a	n/a	n/a	n/a	
110		Debt Service Expenditures	0	(13,181)	n/a	n/a	n/a	n/a	
111		Restricted Expenditures-Fees & Grants	90,620	0	n/a	n/a	n/a	n/a	
112		Total Audit Adjustments:	(244,740)	(605,028)	n/a	n/a	n/a	n/a	
113									
114	&&&&&	Total Town Expenditures-AUDIT:	7,628,520	7,465,343	N/A	N/A	N/A	N/A	
115									
116									
117		Approved by Board of Finance for ---			FY 2017-2018	04/24/2017		\$8,202,078	

Town of Chaplin

04/24/2017

Budget Request for FY 2017-2018

AGENCY NAME: CIP & DEBT SERVICE

ACCOUNT	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 REQUEST	2017-2018 BOF Review
20025	Capital Nonrecurring - CIP	293,502.00	571,528.00	322,606.00	347,400.00	356,410.00
20075	Debt Service: USDA - Library	27,790.00	27,790.00	27,790.00	27,790.00	27,790.00
20080	Debt Service: Energy Projects					
20080.1	- Library/Senior Center (4 Year Term)	10,983.80	29,139.82	13,180.56	13,180.56	13,180.56
20080.2	- Town Hall	0	0	1,201.80	1,201.80	1,201.80
	Subtotal: Debt Service-Energy Projects	10,983.80	29,139.82	14,382.36	14,382.36	14,382.36
	Total CIP & Debt Service:	\$332,275.80	\$628,457.82	\$364,778.36	\$389,572.36	\$398,582.36
	Actual Year-to-Year Increase (Decrease):		\$296,182	(\$263,679)	\$24,794	\$33,804
	Percentage Year-to-Year Increase (Decrease):		89.14%	-41.96%	6.80%	9.27%
Approved by Board of Finance for ---		FY 2017-2018	04/24/2017	\$398,582		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O					
1	TOWN OF CHAPLIN															04/24/2017				
2	5-Year Capital Improvement Plan for Fiscal Years 2018-2022																			
3																				
4	SCHEDULE OF CAPITAL IMPROVEMENTS					CIP Committee Reviewed: 02/22/2017 03/07/2017					Board of Finance Reviewed: 03/13/2017									
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,					Board Selectmen Reviewed: 03/08/2017					Board of Finance Approved: 04/24/2017									
6	E=Deferred, X=Complete																			
7																				
8	CIP Project #	Project Title and Category				Notes	Priority													
9						Dept	CIP	Audited	Approved	Proposed	Planned	Estimated	Estimated	Estimated						
10	# 3320	General Government						FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22						
11																				
12	# 3320.1	Revaluation	Assessor	Complete	A	X	12,000	0	0	0	0	0	0	0	See NOTE A					
13	# 3335	Conservation Fund	Conservation Comm.		D	E	0	10,000	0	DEFER	DEFER	DEFER	DEFER	DEFER	DEFER					
14	# 3320.9	Relocate Museum	Board of Selectmen		D	E	15,000	10,000	DEFER	DEFER	DEFER	DEFER	DEFER	DEFER	DEFER					
15	# 3320.1	Playscape at Garrison Park	Recreation Comm.		C	A	0	30,000	19,000	19,000	0	0	0	0	0					
16	# 3320.4	Plan of Development	Planning & Zoning Comm.	Ongoing	B	E	0	0	DEFER	6,000	6,000	0	0	0	0					
			(Current system likely to require replacement by FY 2020-21)		C	D	0	0	0	0	30,000	30,000	0	0						
17	N/A	HVAC System: Library/Senior Center			C	D	0	0	0	0	0	30,000	30,000	0	0					
18	New	Handicapped Access: Library/Senior Center			B	C	0	0	10,000	0	0	0	0	0	See NOTE B					
19	N/A	Chaplin 2022 Bicentennial Celebration	(Funding source Undetermined)		C	E	0	0	DEFER	0	0	0	0	0	See NOTE C					
20																				
21	# 3340	Public Safety																		
22																				
23	# 3340.6	SCBA Bottles	CVFD	Ongoing	B	D	5,000	0	0	5,000	0	5,000	0	5,000	See NOTE E					
24	# 3340.7	Firefighter Gear Replacement	CVFD	Ongoing	B	C	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000					
25	# 3340.9	Fire Hose	CVFD	Ongoing	B	E	10,000	0	DEFER	0	10,000	0	10,000	0	10,000					
26	# 3340.12	UTV (JD Gator/similar) & Transport Traile	CVFD	Complete	C	X	0	14,500	0	0	0	0	0	0	0					
27	New	UTV Skid Unit - Water, Pump, Rescue	CVFD		C	C	0	0	7,000	0	0	0	0	0	0					
28	# 3340.11	Thermal Imaging Camera	CVFD	Complete	B	X	15,000	0	0	0	0	0	0	0	0					
29	# 3340.13	Vehicle Replacement	CVFD	(Note 3)	C	C	0	20,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000					
30	New	Hurst Combination Tool	CVFD		B	C	0	0	13,600	0	0	0	0	0	0					
			(Current system likely to require replacement by FY 2020-21)		C	D	0	0	0	0	25,000	25,000	0	0						
31	N/A	CVFD Emergency Generator			C	D	0	0	0	0	25,000	25,000	0	0						
32	N/A	Ambulance Replacement	Ambulance Corps	(Note 4)	D	E	0	0	DEFER	0	0	0	0	0	0					
33	N/A	DWI Grant	Law Enforcement	25% share	B	E	0	DEFER	DEFER	DEFER	5,000	0	0	0						
34																				
35	# 3305	Public Works Department																		
36																				
37	# 3305.4	Road Maintenance	Public Works-Ongoing	(Note 1)	B	A	318,000	202,860	194,800	223,440	234,600	246,330	258,647	258,647						
38	N/A	Bedlam Road Bridge	(Funding source Undetermined)		C	C	0	0	DEFER	0	0	0	0	0	0					
39	N/A	England Road Bridge	(Funding source Undetermined)		B	C	0	0	DEFER	0	0	0	0	0	0					
40	# 3315.1c	North Bear Hill Bridge	(Total funding by STEAP & Federal Bridge grants)	Complete	B	X	46,000	0	0	0	0	0	0	0	See NOTE G					
41	# 3305.9	North Bear Hill Road Drainage	CIP transfer from NB Hill bridge.	Complete	C	X	0	0	0	0	0	0	0	0	See NOTE G					
42	# 3305.17	Plow Truck Replacement	Public Works	Complete	B	X	150,000	0	0	0	0	0	0	0	0					
43	# 3305.13	Equipment Replacement (new mower)	Public Works		B	B	0	0	18,000	0	0	0	0	0	See NOTE H					
44	# 3305.18	Vehicle Replacement	Public Works	(Note 5)	D	B	0	45,000	50,000	55,000	25,000	25,000	25,000	25,000						
45																				

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	TOWN OF CHAPLIN														04/24/2017
2	5-Year Capital Improvement Plan for Fiscal Years 2018-2022														
3															
4	SCHEDULE OF CAPITAL IMPROVEMENTS				CIP Committee Reviewed: 02/22/2017 03/07/2017				Board of Finance Reviewed: 03/13/2017						
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,				Board Selectmen Reviewed: 03/08/2017				Board of Finance Approved:				04/24/2017		
6	E=Deferred, X=Complete														
7															
8	CIP Project #	Project Title and Category				Notes	Priority		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-2022
9							Dept	CIP	Audited	Approved	Proposed	Planned	Estimated	Estimated	Estimated
									FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
46	# 3300	Education - Chaplin BOE													
47															
48	# 3300.3	Polaris Ranger (or equivalent) & attachments (snow removal)				Complete	B	X	16,685	0	0	0	0	0	0
49	# 3300.4	Classroom blinds replacement (security upgrade)					B	A	5,000	6,000	1,400	0	0	0	0
50	# 3300.5	Repair Damaged Curbs/Sidewalks					B	A	0	5,500	1,000	0	0	0	0
51	New	Roof Tower Windows - Reseal & repair; close bottom part of vents.					B	B	0	0	9,000	0	0	0	0
52	New	HVAC Duct system service - Duct/Air handler cleaning					B	B	0	0	14,000	0	0	0	0
53	New	Boiler circulation water supply/return piping - Correct piping deficiency					B	B	0	0	9,000	0	0	0	0
54	N/A	(10) new folding Mitchell cafeteria tables					C	D	0	0	0	20,000	20,000	0	0
55	N/A	Exterior Tiles-Repair & repoint					B	C	0	0	0	12,000	0	0	0
56															
57		Total Capital Improvement Plan (CIP):							598,685	349,860	377,800	371,440	386,600	362,330	324,647
58															
59		<u>Expected reimbursement from respective fiscal year State LoCIP funds:</u>							(27,157)	0	0	Unknown	Unknown	Unknown	Unknown
60										Actual-12/16	Estimate				
61		<u>Expected transfer in from General Fund LoCIP Reserved Account(s):</u>							0	0	(18,990)				See NOTES B & K
62		<u>Expected funding from CIP Unallocated Fund Balance:</u>							0	0	(2,400)				
63															
64		Net CIP Funding from General Fund (FY 16, FY17, FY 18):							\$571,528	\$349,860	\$356,410	\$371,440	\$386,600	\$362,330	\$324,647
65									Actual	Approved	Proposed	Planned			
66		CIP Unallocated Fund Balance at June 30, 2016, 2017, 2018:							\$37,864	\$40,000	\$37,500	Unknown	Unknown	Unknown	Unknown
67									Actual	Estimate	Estimate				
68	Note 1:	Partially reimbursed from respective fiscal year State LoCIP funds.													
69	Note 3:	Based on vehicle replacement schedule from (CVFD).													
70	Note 4:	Pending verification of ambulance replacement schedule. (Ambulance Corps)													
71	Note 5:	Based on vehicle replacement schedule from (BOS/PW).													
72															
73	NOTE A:	BOF will fund future REVALs (after Oct. 2018 Gand List) in Assessor's budget since it is now an annual expense (contract through NECCOG).													
74	NOTE B:	Handicapped Access for Library/Senior Center is estimated to cost approx. \$8-\$10,000. Funded by transfer from General Fund Reserved Acct. #10701.3 - LoCIP Fund Balance.													
75	NOTE C:	Chaplin 2022 Bicentennial Celebration method of funding is under consideration by BOF. Request is approx. \$2,000 per year.													
76															
77	NOTE E:	Self-contained breathing apparatus (SCBA) for CVFD may need complete replacement due to new NFPA standards. Estimated total cost for new gear exceeds \$135,000.													
78															
79	NOTE G:	North Bear Hill Road Bridge & Drainage: Drainage project will be funded by transfer of excess Town funds from North Bear Hill Road Bridge account (CIP project #3315.1c).													
80	NOTE H:	Equipment Replacement-PW: New 'Bat Wing' mower will be purchased for PW to mow town properties (not including cemeteries).													
81															
82	NOTE K:	CES-Roof Tower windows: <u>Considered Urgent</u> -cost to reseal & repair is estimated to be \$9,000. Funded by transfer from General Fund Re. Acct. #0701.10 - BOE Non-Lapsing Education.													
83	NOTE L:	CES-HVAC Duct system service: <u>Considered Urgent</u> -ducts and air handlers will be thoroughly cleaned.													
84	NOTE M:	CES-Boiler circulation water supply/return piping: <u>Considered Urgent</u> -correct circulating water piping installation error.													
85															
86															

Chaplin Public Schools
Chaplin Elementary School
FY 2017-2018 Budget for Final BOE Approval

BOE Approved:
Town Vote Approved:

Account	Description	2015-2016 Audited Actuals	2016-2017 Approved Budget	2017-2018 Preliminary Budget	Variance
FUNCTION 1000 REGULAR EDUCATION					
024-1000-104-0000	CERTIFIED STAFF	1,047,952	1,001,161	990,506	
024-1000-109-0000	OTHER CERTIFIED	0	1,000	1,500	
024-1000-110-0000	SUBSTITUTES	29,766	22,000	20,000	
024-1000-111-0000	NON-CERTIFIED STAFF	45,231	43,074	47,113	
024-1000-210-0000	GROUP INSURANCE	515,492	609,336	679,410	
024-1000-210-1000	GROUP LIFE > \$50,000	0	0	0	
024-1000-220-0000	FICA TAXES	19,923	19,509	18,564	
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.	269	500	500	
024-1000-260-0000	WORKER'S COMPENSATION	25,397	24,860	25,606	
024-1000-312-0000	CONTRACTED ENRICHMENT	450	3,500	1,500	
024-1000-315-0000	STANDARDIZED TESTING	2,262	2,000	2,250	
024-1000-322-0000	IN-SERVICE	829	2,000	2,000	
024-1000-430-0000	EQUIPMENT MAINTENANCE	4,469	4,000	4,000	
024-1000-441-0000	EQUIPMENT RENTALS	9,298	6,500	6,500	
024-1000-510-0000	PUPIL TRANSPORTATION	1,823	2,500	1,500	
024-1000-580-0000	TRAVEL	462	600	400	
024-1000-602-0000	PROFESSIONAL SUPPLIES	365	350	300	
024-1000-611-0000	INSTRUCTIONAL SUPPLIES	18,960	19,000	12,000	
024-1000-641-0000	TEXTBOOKS/WORKBOOKS	10,280	18,000	18,000	
024-1000-642-0000	LIBRARY BOOKS/PERIODICALS	1,026	1,000	1,000	
024-1000-731-0000	INSTRUCTIONAL EQUIPMENT	2,708	5,400	5,000	
024-1000-733-0000	NON-INSTRUCTIONAL EQUIPMENT	589	0	0	
024-1000-810-0000	DUES & FEES	1,288	1,550	500	
TOTAL		1,738,839	1,787,840	1,838,149	50,308
FUNCTION 1001 PRE-SCHOOL					
024-1001-110-0000	SUBSTITUTES	0	0	0	
024-1001-111-0000	NON-CERTIFIED STAFF	0	0	0	
024-1001-220-0000	FICA TAXES	0	0	0	
TOTAL		0	0	0	0

Account	Description	2015-2016 Audited Actuals	2016-2017 Approved Budget	2017-2018 Preliminary Budget	Variance
FUNCTION 1210 SPECIAL ED/HANDICAPPED					
024-1210-104-0000	CERTIFIED STAFF	157,091	163,028	166,350	
024-1210-108-0000	HOMEBOUND/TUTOR/SUMMER	954	1,000	1,000	
024-1210-109-0000	OTHER CERTIFIED	0	0	0	
024-1210-110-0000	SUBSTITUTES	20,337	6,500	6,300	
024-1210-111-0000	NON-CERTIFIED STAFF	118,490	143,953	128,455	
024-1210-220-0000	FICA TAXES	10,554	13,950	14,324	
024-1210-309-0000	CENTRAL OFFICE	24,100	20,949	20,949	
024-1210-315-0000	STANDARDIZED TESTING	0	500	600	
024-1210-322-0000	IN-SERVICE	439	400	300	
024-1210-430-0000	EQUIPMENT MAINTENANCE	0	250	0	
024-1210-510-0000	STUDENT TRANSPORTATION	0	0	0	
024-1210-580-0000	TRAVEL	0	100	0	
024-1210-602-0000	PROFESSIONAL SUPPLIES	0	100	0	
024-1210-611-0000	INSTRUCTIONAL SUPPLIES	881	1,500	500	
024-1210-641-0000	TEXTBOOKS/WORKBOOKS	62	500	250	
024-1210-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-1210-731-0000	INSTRUCTIONAL EQUIPMENT	22	500	500	
024-1210-733-0000	NON-INSTRUC EQUIPMENT	1	0	0	
024-1210-810-0000	DUES & FEES	0	200	5,000	
TOTAL		332,931	353,430	344,528	-8,902
FUNCTION 1220 INTERVENTION / TALENTED & GIFTED					
024-1220-104-0000	CERTIFIED STAFF	81,964	83,706	85,402	
024-1220-110-0000	SUBSTITUTES	0	0	0	
024-1220-220-0000	FICA TAXES	1,163	1,214	1,238	
024-1220-312-0000	CONTRACTED ENRICHMENT	0	800	800	
024-1220-315-0000	STANDARDIZED TESTS	0	0	0	
024-1220-322-0000	IN-SERVICE	159	200	0	
024-1220-510-0000	PUPIL TRANSPORTATION	0	0	0	
024-1220-530-0000	COMMUNICATION	0	0	0	
024-1220-580-0000	TRAVEL	0	0	0	
024-1220-611-0000	INSTRUCTIONAL SUPPLIES	820	850	400	
024-1220-641-0000	TEXTBOOKS/WORKBOOKS	0	200	200	
024-1220-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-1220-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	0	
024-1220-810-0000	DUES & FEES	0	0	0	
TOTAL		84,106	86,970	88,040	1,071
FUNCTION 1300 ADULT EDUCATION					
024-1300-310-0000	ADULT EDUCATION	6,203	4,800	4,800	
TOTAL		6,203	4,800	4,800	0
FUNCTION 1400 SUMMER SCHOOL					
024-1400-104-0000	CERTIFIED STAFF	5,160	3,500	0	
024-1400-111-0000	NON-CERTIFIED	1,586	800	0	
024-1400-220-0000	FICA TAXES	213	112	0	
024-1400-311-0000	SUMMER SCHOOL	0	0	0	
TOTAL		6,959	4,412	0	-4,412
FUNCTION 2110 SCHOOL SOCIAL WORKER					
024-2110-104-0000	CERTIFIED STAFF	52,963	55,883	58,740	
024-2110-220-0000	FICA TAXES	707	810	852	
024-2110-315-0000	STANDARDIZED TESTING	0	200	0	
024-2110-322-0000	IN-SERVICE	85	350	350	
024-2110-580-0000	TRAVEL	0	100	100	
024-2110-611-0000	INSTRUCTIONAL SUPPLIES	0	250	250	
024-2110-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	

Account	Description	2015-2016 Audited Actuals	2016-2017 Approved Budget	2017-2018 Preliminary Budget	Variance
024-2110-810-0000	DUES & FEES	0	0	0	
TOTAL		53,755	57,593	60,292	2,698

Account	Description	2015-2016 Audited Actuals	2016-2017 Approved Budget	2017-2018 Preliminary Budget	Variance
FUNCTION 2130 HEALTH OFFICE					
024-2130-110-0000	SUBSTITUTES	1,200	900	500	
024-2130-111-0000	NON-CERTIFIED STAFF	0	0	0	
024-2130-116-0000	NURSE	43,367	45,129	46,025	
024-2130-220-0000	FICA TAXES	3,244	3,521	3,559	
024-2130-322-0000	IN-SERVICE	75	200	200	
024-2130-331-0000	PHYSICIAN	700	700	700	
024-2130-333-0000	NURSING SERVICES/CONTRACT	0	0	0	
024-2130-430-0000	EQUIPMENT MAINTENANCE	255	275	375	
024-2130-520-0000	INSURANCE	0	0	0	
024-2130-580-0000	TRAVEL	0	75	75	
024-2130-601-0000	GENERAL SUPPLIES	1,547	1,500	1,500	
024-2130-602-0000	PROFESSIONAL SUPPLIES	0	0	200	
024-2130-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-2130-733-0000	NON-INSTRUCTIONAL EQUIPMENT	0	0	0	
024-2130-810-0000	DUES & FEES	294	150	150	
TOTAL		50,682	52,450	53,284	834
FUNCTION 2150 PPT SERVICES					
024-2150-104-0000	CERTIFIED STAFF	42,404	39,457	38,425	
024-2150-111-0000	OT/PT THERAPY AIDE/ASST.	12,684	6,000	0	
024-2150-116-0000	NURSE	0	0	0	
024-2150-220-0000	FICA TAXES	1,615	1,031	557	
024-2150-312-0000	CONTRACTED ENRICHMENT	0	0	0	
024-2150-315-0000	STANDARDIZED TESTING	0	0	0	
024-2150-322-0000	IN-SERVICE	0	0	0	
024-2150-330-0000	CONSULTATION SERVICES	14,000	0	0	
024-2150-332-0000	PSYCHOLOGICAL SERVICES	4,150	6,500	2,500	
024-2150-335-0000	SPEECH & HEARING SERVICES	0	0	0	
024-2150-336-0000	OT/PT SERVICES	9,896	10,000	16,000	
024-2150-337-0000	OCCUPATIONAL THERAPY	0	250	0	
024-2150-601-0000	FAMILY RESOURCE SUPPLIES	0	0	0	
024-2150-611-0000	INSTRUCTIONAL SUPPLIES	544	480	150	
024-2150-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0	
024-2150-731-0000	INSTRUCTIONAL EQUIPMENT	253	250	175	
024-2150-810-0000	DUES & FEES	430	250	0	
TOTAL		85,976	64,218	57,807	-6,411
FUNCTION 2220 SCHOOL LIBRARY / COMPUTER LAB					
024-2220-111-0000	NON-CERTIFIED STAFF	50,883	38,056	30,232	
024-2220-119-0000	TECHNOLOGY COORDINATOR	28,497	27,336	48,000	
024-2220-220-0000	FICA TAXES	6,158	5,002	5,985	
024-2220-430-0000	EQUIPMENT MAINTENANCE	0	0	0	
024-2220-530-0000	COMMUNICATION	0	0	0	
024-2220-580-0000	TRAVEL	141	500	200	
024-2220-601-0000	GENERAL SUPPLIES	2,044	2,500	1,000	
024-2220-611-0000	INSTRUCTIONAL SUPPLIES	2,164	2,350	1,000	
024-2220-642-0000	LIBRARY BOOKS/PERIODICALS	1,812	4,500	3,000	
024-2220-733-0000	NON-INSTRUC EQUIPMENT	26,951	30,000	25,000	
024-2220-810-0000	DUES & FEES	293	200	200	
TOTAL		118,943	110,444	114,616	4,173
FUNCTION 2310 BOARD OF EDUCATION					
024-2310-111-0000	NON-CERTIFIED STAFF	619	700	700	
024-2310-220-0000	FICA TAXES	47	54	54	
024-2310-601-0000	GENERAL SUPPLIES	200	175	175	
024-2310-810-0000	DUES & FEES	2,535	1,500	1,500	
TOTAL		3,401	2,429	2,429	0

Account	Description	2015-2016 Audited Actuals	2016-2017 Approved Budget	2017-2018 Preliminary Budget	Variance
FUNCTION 2320 SUPERINTENDENT'S OFFICE					
024-2320-309-0000	CENTRAL OFFICE	46,654	46,654	46,654	
TOTAL		46,654	46,654	46,654	0
FUNCTION 2330 GENERAL ADMINISTRATION					
024-2330-301-0000	AUDIT	0	1,000	500	
024-2330-302-0000	LEGAL SERVICES	53,726	12,000	30,000	
024-2330-303-0000	ENUMERATOR	0	0	0	
024-2330-520-0000	INSURANCE	16,214	16,066	16,548	
TOTAL		69,940	29,066	47,048	17,982
FUNCTION 2400 SCHOOL OFFICE					
024-2400-102-0000	ADMINISTRATION	110,177	112,349	114,599	
024-2400-109-000	OTHER CERTIFIED	1,006	0	0	
024-2400-110-0000	SUBSTITUTE	0	600	600	
024-2400-111-0000	NON-CERTIFIED STAFF	76,671	60,000	72,072	
024-2400-220-0000	FICA TAXES	5,926	6,265	7,221	
024-2400-322-0000	IN-SERVICE	170	600	600	
024-2400-430-0000	EQUIPMENT MAINTENANCE	2,730	1,600	1,600	
024-2400-441-0000	EQUIPMENT RENTALS	3,992	1,900	2,000	
024-2400-530-0000	COMMUNICATION	3,829	2,750	1,500	
024-2400-540-0000	ADVERTISING	3,070	1,000	1,000	
024-2400-550-0000	PRINTING	766	1,200	750	
024-2400-580-0000	TRAVEL	493	600	500	
024-2400-601-0000	GENERAL SUPPLIES	1,916	2,000	1,500	
024-2400-602-0000	PROFESSIONAL SUPPLIES	0	0	0	
024-2400-810-0000	DUES & FEES	504	500	650	
TOTAL		211,250	191,364	204,592	13,228
FUNCTION 2510 BUSINESS OFFICE					
024-2510-304-000	PAYROLL SERVICES	5,825	3,500	3,500	
024-2510-307-000	GASB 45 PROVISIONS	0	0	0	
024-2510-309-0000	CENTRAL OFFICE	36,618	34,359	34,359	
TOTAL		42,443	37,859	37,859	0
FUNCTION 2600 BUILDINGS & GROUNDS					
024-2600-110-0000	SUBSTITUTES - BLDG/GROUNDS	898	1,000	1,500	
024-2600-111-0000	NON-CERTIFIED STAFF	79,374	79,700	72,426	
024-2600-119-0000	OTHER CERTIFIED - BLDG/GROUNDS	0	0	0	
024-2600-220-0000	FICA TAXES	6,068	6,174	5,655	
024-2600-309-0000	CENTRAL OFFICE	0	0	0	
024-2600-410-0000	ELECTRICITY	61,080	46,493	46,493	
024-2600-430-0000	EQUIPMENT MAINTENANCE	17,010	16,000	15,000	
024-2600-434-0000	BLDG/GROUNDS MAINTENANCE	35,166	40,000	40,000	
024-2600-580-0000	TRAVEL	17	500	250	
024-2600-615-0000	MAINT/REPAIR SUPPLIES	9,637	13,000	12,000	
024-2600-624-0000	HEATING OIL/PROPANE	27,155	27,000	27,000	
024-2600-733-0000	NON-INSTRUC EQUIPMENT	0	0	0	
TOTAL		236,405	229,867	220,325	-9,542
FUNCTION 2700 PUPIL TRANSPORTATION					
024-2700-510-0000	PUPIL TRANSPORTATION PreK-6	97,594	99,867	102,863	
024-2700-511-0000	PUPIL TRANSPORTATION 7-12	98,032	99,867	102,863	
024-2700-515-0000	TRANSPORTATION/SPEC ED	0	0	0	
024-2700-625-0000	DIESEL FUEL/GASOLINE PreK-6	4,898	15,000	8,000	
024-2700-626-0000	DIESEL FUEL/GASOLINE 7-12	4,898	15,000	8,000	
TOTAL		205,422	229,734	221,726	-8,008

Account	Description	2015-2016 Audited Actuals	2016-2017 Approved Budget	2017-2018 Preliminary Budget	Variance
FUNCTION 2830 PROFESSIONAL DEVELOPMENT					
024-2830-109-0000	OTHER CERTIFIED	2,451	0	0	
024-2830-110-0000	SUBSTITUTES	0	0	0	
024-2830-220-0000	FICA TAXES	20	0	0	
024-2830-306-0000	PROFESSIONAL DEVELOPMENT	0	4,500	4,500	
TOTAL		2,471	4,500	4,500	0
FUNCTION 2840 DATA PROCESSING					
024-2840-309-0000	CENT OFFICE COMPUTER SUPPORT	1,637	1,371	1,371	
TOTAL		1,637	1,371	1,371	0
FUNCTION 3100 CAFETERIA					
024-3100-900-0000	TRANSFER TO CAFETERIA FUND	0	0	0	
TOTAL		0	0	0	0
FUNCTION 3210 ACTIVITIES					
024-3210-119-0000	OTHER NON-CERTIFIED STAFF	5,062	7,000	7,500	
024-3210-220-0000	FICA TAXES	124	536	536	
TOTAL		5,186	7,536	8,036	501
FUNCTION 6100 OUT-OF-DISTRICT TUITION SE/MAGNET					
024-6100-515-0000	TRANSPORTATION SPED	0	0	25,000	
024-6100-561-0000	TUITION/PRIVATE SPED	0	0	0	
024-6100-562-0000	TUITION/PUBLIC SPED	40,395	21,000	81,000	
024-6100-563-0000	MAGNET SCHOOL TUTION	87,400	87,400	82,800	
TOTAL		127,795	108,400	188,800	80,400
FUND 024 CHAPLIN BOARD OF EDUCATION		3,430,998	3,410,936	3,544,856	133,920
Percent Increase (Decrease)					3.93%

Budget Request for FY 2017-2018

AGENCY NAME: PARISH HILL MIDDLE/HIGH SCHOOL

ACCOUNT	ACCOUNT DESCRIPTION	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 BUDGET	2017-2018 BOE REQUEST	2017-2018 BOE APPROVED
25101	Region 11 Middle High School (PHMS/HS)	2,443,747	2,300,395	2,261,269	2,410,827	2,317,285
&&&&	Total Region 11 (PHMS/HS):	\$2,443,747	\$2,300,395	\$2,261,269	\$2,410,827	\$2,317,285
	Actual Year-to-Year Increase (Decrease):		(\$143,352)	(\$39,126)	\$149,558	\$56,016
	Percentage Year-to-Year Increase (Decrease):		-5.87%	-1.70%	6.61%	2.48%
NOTE 1:	Detail data below is taken from the budget documents available at the RSD11 BOE Annual Budget Meeting in each Fiscal Year.					
		FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016-2017 BUDGET	FY 2017-2018 BOE REQUEST	FY 2017-2018 BOE-APPROVED
	Total RSD11 Budget proposal:	6,336,495	6,397,047	6,397,047	6,397,047	6,397,047
	Revenues:					
	E-Rate:	N/A	N/A	N/A	N/A	N/A
	Interest/Misc:	200	200	200	0	500
	Miscellaneous :	3,000	3,000	3,000	0	1,000
	State Transportation Grant:	25,000	25,000	0	0	0
	Summer School:	300	300	300	0	0
	Out of Town Tuition - Reg:	92,950	67,500	52,500	0	40,000
	Out of Town Tuition - Special Ed:	26,350	0	0	0	0
	Less Grant & other revenues:	(147,800)	(96,000)	(56,000)	0	(41,500)
	Less General Fund contribution:	(50,000)	(200,000)	(150,000)	0	(300,000)
	Net RSD11 Budget Assessment:	6,138,695	6,101,047	6,191,047	6,397,047	6,055,547
	Actual Year-to-Year Increase (Decrease):		(\$37,648)	\$90,000	\$206,000	(\$135,500)
	Percentage Year-to-Year Increase (Decrease):		-0.61%	1.48%	3.33%	-2.19%
	RSD11 Student Census for Assessment (Oct. 1-previous year):	314	307	282	277	277
	Chaplin Students:	125	115	103	106	106
	Chaplin assessment percentage:	39.81%	37.46%	36.52%	38.27%	38.27%
	Projected Chaplin assessment:	2,443,748	2,285,408	2,261,269	2,447,967	2,317,285
	Hampton Students:	87	88	76	76	76
	Hampton assessment percentage:	27.71%	28.66%	26.95%	27.44%	27.44%
	Projected Hampton assessment:	1,700,849	1,748,834	1,668,509	1,755,146	1,661,450
	Scotland Students:	102	104	103	95	95
	Scotland assessment percentage:	32.48%	33.88%	36.52%	34.30%	34.30%
	Projected Scotland assessment:	1,994,098	2,066,804	2,261,269	2,193,933	2,076,812
	Total assessment percentage:	100.00%	100.00%	100.00%	100.00%	100.00%
	Net RD11 Budget proposal:	6,138,695	6,101,047	6,191,047	6,397,047	6,055,547
	RSD11 Operating Surplus (Deficit) Budgetary Basis per Audit:	N/A	N/A	N/A	N/A	N/A
	RSD11 Unassigned General Fund Bal. per Audit:	264,889	184,475	N/A	N/A	N/A
	RSD11 Capital Fund Bal. per Audit:	150,996	133,225	N/A	N/A	N/A
	RSD11/COC General Fund Bal. per Audit:	12,364	21,515	N/A	N/A	N/A
	Approved by Board of Finance for ---		FY 2017-2018	04/24/2017		\$2,410,827

ASSESSMENT COST COMPARISON BY TOWN

0% increase in budget

BOE Approved on:

Town Approved on:

Number of MS/HS* Pupils, October 1, 2016
 Percent of MS/HS* Pupils, October 1, 2016
 Number of MS/HS* Pupils, October 1, 2015
 Percent of MS/HS* Pupils, October 1, 2015

	Chaplin	Approved Hampton	Scotland	Totals
	106	76	95	277
	38.27%	27.44%	34.30%	100.00%
	103	76	103	282
	36.52%	26.95%	36.52%	100.00%
Net Assessment 2017-2018	2,317,285	1,661,450	2,076,812	6,055,547
Assessment 2016-2017	2,261,269	1,668,509	2,261,269	6,191,047
Increase (Decrease)	56,016	-7,059	-184,457	-135,500
Percent Increase (Decrease)	2.48%	-0.42%	-8.16%	-2.19%

Net Assessment 2017-2018

Assessment 2016-2017

Increase (Decrease)

Percent Increase (Decrease)

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

1. Net Assessment Calculation:

17-18 Budget Proposal (0% increase)	6,397,047
Fund balance used (Must be BOE approved)	300,000
17-18 Budget Proposal less fund balance	6,097,047

Grant and other revenues

Miscellaneous	1,000
Tuition - Reg (Windham & Brooklyn)	40,000
Tuition - Sped	0 unknown
Summer School	0
Interest	500
State Transportation Grant	0 None expected for 2016-2017
Subtotal:	41,500

17-18 Budget less expected revenue

6,055,547

Grants netted with Special Education costs in budget:

IDEA	\$ 60,000
Excess Cost	\$ -

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

ECS ESTIMATE FOR 2017-2018

PRESENTED FOR INFORMATIONAL PURPOSES ONLY

Regular ECS Grant by Town 2017-2018 (use same as 2016-2017)	1,856,992	1,312,383	1,423,001	4,592,376
State reduction in ECS	0	0	0	0
Revised ECS Grant by Town 2017-2018	1,856,992	1,312,383	1,423,001	4,592,376
Total Pupils (Elem+HS, Oct 1, 2016)	264	177	212	653
ECS/Pupil	7,034	7,415	6,712	
HS Share of ECS Grant 2017-2018	745,610	563,509	637,666	1,946,785
Net Cost 17-18	1,571,675	1,097,941	1,439,147	4,108,762
Net Cost 16-17	1,666,281	1,160,060	1,230,243	4,056,584
Increase (Decrease)	-94,606	-62,119	208,904	52,178
Percent Increase (Decrease)	-5.68%	-5.35%	16.98%	1.29%
Gross cost per pupil	23,094	23,094	23,094	
Net Cost per Pupil (gross-ECS grant revenues)	16,060	15,679	16,382	

Regional School District Number 11

FY 2017-2018 Budget

Fiscal year 2017-2018

Board Approved
Town Approved

04/11/17

Account	Description	2015-2016 Audited Actuals	2016-2017 Approved Budget	2017-2018 Preliminary Budget
FUNCTION 1000 REGULAR INSTRUCTION				
211-1000-108-0000	HOMEBOUND/TUTOR	789	500	500
211-1000-109-0000	OTHER CERTIFIED	1,038	2,500	2,500
211-1000-110-0000	SUBSTITUTES	37,768	35,000	35,000
211-1000-113-0000	AIDES/ASSISTANTS	20,241	19,536	20,025
211-1000-119-0000	OTHER NON-CERTIFIED STAFF	34	1,500	1,500
211-1000-210-0000	GROUP INSURANCE	649,787	694,852	764,337
211-1000-220-0000	FICA TAXES	4,720	4,744	4,368
211-1000-230-0000	RETIREMENT	0	3,700	3,700
211-1000-240-0000	TUITION REIMBURSEMENT	5,400	2,000	2,000
211-1000-250-0000	UNEMPLOYMENT COMPENSATION	3,332	12,000	12,000
211-1000-260-0000	WORKER'S COMPENSATION	45,489	29,842	34,318
211-1000-601-0000	GENERAL SUPPLIES	160	200	200
211-1000-810-0000	DUES & Fees	0	0	0
TOTAL		768,758	806,374	880,448
FUNCTION 1005 ON-LINE EDUCATION				
211-1005-104-0000	CERTIFIED STAFF	47,149	46,770	48,436
211-1005-220-0000	FICA TAXES	658	678	702
211-1005-810-0000	DUES & FEES	13,263	13,000	14,000
TOTAL		61,069	60,448	63,138
FUNCTION 1015 ART				
211-1015-104-0000	CERTIFIED STAFF	48,242	49,679	51,288
211-1015-105-0000	DEP'T HEADS/KEY TEACHERS	0	0	1,561
211-1015-109-0000	OTHER CERTIFIED	0	0	1,800
211-1015-220-0000	FICA TAXES	615	720	792
211-1015-312-0000	CONTRACTED ENRICHMENT	0	0	0
211-1015-322-0000	IN-SERVICE	0	500	500
211-1015-430-0000	EQUIPMENT MAINTENANCE	200	450	450
211-1015-517-0000	FIELD TRIP TRANSPORTATION	750	750	1,000
211-1015-580-0000	TRAVEL	0	200	200
211-1015-601-0000	GENERAL SUPPLIES	115	500	700
211-1015-602-0000	PROFESSIONAL SUPPLIES	0	0	0
211-1015-603-0000	AUDIO/VISUAL SUPPLIES	0	0	0
211-1015-611-0000	INSTRUCTIONAL SUPPLIES	5,628	6,500	7,375
211-1015-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0
211-1015-731-0000	INSTRUCTIONAL EQUIPMENT	1,021	0	2,300
211-1015-733-0000	NON-INSTRUCTIONAL SUPPLIES	0	0	1,000
211-1015-810-0000	DUES & FEES	120	450	450
TOTAL		56,691	59,749	69,416
FUNCTION 1020 BUSINESS & COMPUTER				
211-1020-104-0000	CERTIFIED STAFF	47,562	49,191	50,995
211-1020-109-0000	OTHER CERTIFIED	0	260	260
211-1020-220-0000	FICA TAXES	690	717	743
211-1020-517-0000	FIELD TRIP TRANSPORTATION	550	900	1,000
211-1020-601-0000	GENERAL SUPPLIES	328	300	500
211-1020-611-0000	INSTRUCTIONAL SUPPLIES	0	0	0
211-1020-641-0000	TEXTBOOKS/WORKBOOKS	220	660	3,685

Account	Description	2015-2016	2016-2017	2017-2018
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211-1020-810-0000	DUES & FEES	0	0	0
TOTAL		49,350	52,028	57,183
FUNCTION 1030 LANGUAGE ARTS				
211-1030-104-0000	CERTIFIED STAFF	210,101	216,716	224,093
211-1030-105-0000	DEP'T HEADS/KEY TEACHERS	1,500	1,530	1,561
211-1030-109-0000	OTHER CERTIFIED	0	600	600
211-1030-220-0000	FICA TAXES	2,930	3,173	3,281
211-1030-322-0000	IN-SERVICE	0	0	0
211-1030-517-0000	FIELD TRIP TRANSPORTATION	0	200	600
211-1030-601-0000	GENERAL SUPPLIES	362	400	384
211-1030-611-0000	INSTRUCTIONAL SUPPLIES	485	688	750
211-1030-641-0000	TEXTBOOKS/WORKBOOKS	2,575	2,114	3,055
211-1030-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	0
211-1030-810-0000	DUES & FEES	0	0	0
TOTAL		217,954	225,421	234,324
FUNCTION 1035 WORLD LANGUAGE				
211-1035-104-0000	CERTIFIED STAFF	177,430	170,163	156,089
211-1035-105-0000	DEP'T HEADS/KEY TEACHERS	1,500	1,530	1,561
211-1035-109-0000	OTHER CERTIFIED	167	200	200
211-1035-220-0000	FICA TAXES	2,446	2,492	2,289
211-1035-312-0000	CONTRACTED ENRICHMENT	0	0	100
211-1035-315-0000	STANDARDIZED TESTING	0	0	15
211-1035-322-0000	IN-SERVICE	0	0	0
211-1035-430-0000	EQUIPMENT MAINTENANCE	0	0	0
211-1035-517-0000	FIELD TRIP TRANSPORTATION	1,300	500	1,500
211-1035-601-0000	GENERAL SUPPLIES	70	100	160
211-1035-611-0000	INSTRUCTIONAL SUPPLIES	55	50	290
211-1035-641-0000	TEXTBOOKS/WORKBOOKS	12,325	11,000	11,750
211-1035-733-0000	INSTRUCTIONAL EQUIPMENT	0	1,000	900
211-1035-810-0000	DUES & FEES	185	150	345
TOTAL		195,477	187,185	175,198
FUNCTION 1045 FAMILY/CONSUMER STUDIES				
211-1045-104-0000	CERTIFIED STAFF	72,790	75,832	79,158
211-1045-109-0000	OTHER CERTIFIED	0	0	0
211-1045-220-0000	FICA TAXES	980	1,100	1,148
211-1045-322-0000	IN-SERVICE	0	300	300
211-1045-430-0000	EQUIPMENT MAINTENANCE	509	700	900
211-1045-517-0000	FIELD TRIP TRANSPORTATION	0	500	500
211-1045-580-0000	TRAVEL	197	200	350
211-1045-602-0000	PROFESSIONAL SUPPLIES	656	750	750
211-1045-611-0000	INSTRUCTIONAL SUPPLIES	2,992	4,000	4,700
211-1045-641-0000	TEXTBOOKS/WORKBOOKS	162	500	600
211-1045-731-0000	INSTRUCTIONAL EQUIPMENT	466	350	350
211-1045-810-0000	DUES & FEES	150	135	135
TOTAL		78,903	84,366	88,891
FUNCTION 1050 TECHNOLOGY EDUCATION				
211-1050-104-0000	CERTIFIED STAFF	56,588	58,463	60,545
211-1050-105-0000	DEP'T HEADS/KEY TEACHERS	1,500	1,530	1,561
211-1050-220-0000	FICA TAXES	760	870	901
211-1050-430-0000	EQUIPMENT MAINTENANCE	539	450	550
211-1050-517-0000	FIELD TRIP TRANSPORTATION	213	750	500
211-1050-601-0000	GENERAL SUPPLIES	188	300	200

Account	Description	2015-2016	2016-2017	2017-2018
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211-1050-611-0000	INSTRUCTIONAL SUPPLIES	3,797	3,540	3,700
211-1050-641-0000	TEXTBOOKS/WORKBOOKS	0	0	499
211-1050-731-0000	INSTRUCTIONAL EQUIPMENT	0	100	980
211-1055-810-0000	DUES & FEES	0	270	270
TOTAL		63,585	66,272	69,706
FUNCTION 1055 MATHEMATICS				
211-1055-104-0000	CERTIFIED STAFF	203,901	225,305	233,376
211-1055-105-0000	DEP'T HEADS/KEY TEACHERS	1,500	1,530	1,561
211-1055-109-0000	OTHER CERTIFIED	152	0	0
211-1055-220-0000	FICA TAXES	2,942	3,289	3,407
211-1055-322-0000	IN-SERVICE	0	0	0
211-1055-601-0000	GENERAL SUPPLIES	519	820	820
211-1055-611-0000	INSTRUCTIONAL SUPPLIES	0	1,873	4,288
211-1055-641-0000	TEXTBOOKS/WORKBOOKS	919	2,159	5,943
TOTAL		209,931	234,976	249,395
FUNCTION 1060 MUSIC				
211-1060-104-0000	CERTIFIED STAFF	92,483	90,982	88,671
211-1060-105-0000	DEPT HEADS/KEY TEACHERS	0	1,530	5,926
211-1060-109-0000	OTHER CERTIFIED	0	416	416
211-1060-220-0000	FICA TAXES	1,287	1,347	1,378
211-1060-312-0000	CONTRACTED ENRICHMENT	550	2,000	2,000
211-1060-430-0000	EQUIPMENT MAINTENANCE	1,629	3,800	4,250
211-1060-517-0000	FIELD TRIP TRANSPORTATION	3,188	3,500	3,500
211-1060-611-0000	INSTRUCTIONAL SUPPLIES	3,228	4,400	4,379
211-1060-731-0000	INSTRUCTIONAL EQUIPMENT	5,657	3,500	4,919
211-1060-733-0000	NON-INSTRUC EQUIPMENT	2,157	1,400	1,400
211-1060-810-0000	DUES & FEES	523	400	760
TOTAL		110,701	113,275	117,599
FUNCTION 1065 PHYSICAL ED/HEALTH				
211-1065-104-0000	CERTIFIED STAFF	133,386	105,302	96,447
211-1065-105-0000	DEPT HEADS/KEY TEACHERS	1,500	1,530	1,561
211-1065-109-0000	OTHER CERTIFIED	0	0	0
211-1065-220-0000	FICA TAXES	1,891	1,549	1,421
211-1065-322-0000	IN-SERVICE	0	100	100
211-1065-601-0000	GENERAL SUPPLIES	0	100	100
211-1065-602-0000	PROFESSIONAL SUPPLIES	78	50	50
211-1065-611-0000	INSTRUCTIONAL SUPPLIES	2,154	2,203	3,767
211-1065-731-0000	INSTRUCTIONAL EQUIPMENT	642	662	645
TOTAL		139,651	111,496	104,091
FUNCTION 1070 SCIENCE				
211-1070-104-0000	CERTIFIED STAFF	213,987	222,130	228,523
211-1070-105-0000	DEPT HEADS/KEY TEACHERS	1,500	1,530	1,561
211-1070-109-0000	OTHER CERTIFIED	152	250	250
211-1070-220-0000	FICA TAXES	2,957	3,247	3,340
211-1070-430-0000	EQUIPMENT MAINTENANCE	0	800	0
211-1070-517-0000	FIELD TRIP TRANSPORTATION	0	0	800
211-1070-601-0000	GENERAL SUPPLIES	918	1,400	2,000
211-1070-602-0000	PROFESSIONAL SUPPLIES	0	0	0
211-1070-603-0000	AUDIO/VISUAL SUPPLIES	0	0	0
211-1070-611-0000	INSTRUCTIONAL SUPPLIES	4,878	5,060	7,560
211-1070-641-0000	TEXTBOOKS/WORKBOOKS	4,522	0	0
211-1070-731-0000	INSTRUCTIONAL EQUIPMENT	3,279	1,000	0
TOTAL		232,194	235,417	244,034

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FUNCTION 1075 SOCIAL STUDIES				
211-1075-104-0000	CERTIFIED STAFF	173,302	176,756	180,346
211-1075-105-0000	DEP'T HEADS/KEY TEACHERS	0	1,530	1,561
211-1075-109-0000	OTHER CERTIFIED	152	400	400
211-1075-220-0000	FICA TAXES	2,441	2,591	2,643
211-1075-517-0000	FIELD TRIP	0	2,500	1,500
211-1075-601-0000	GENERAL SUPPLIES	440	500	500
211-1075-602-0000	PROFESSIONAL SUPPLIES	0	-	-
211-1075-611-0000	INSTRUCTIONAL SUPPLIES	610	900	700
211-1075-641-0000	TEXTBOOKS/WORKBOOKS	0	-	-
211-1075-731-0000	INSTRUCTIONAL EQUIPMENT	903	500	1,500
TOTAL		177,848	185,676	189,150
FUNCTION 1085 COMPUTER TECHNOLOGY				
211-1085-109-0000	OTHER CERTIFIED	42,746	44,028	58,000
211-1085-113-0000	OTHER NON-CERTIFIED	7,950	11,000	9,792
211-1085-220-0000	FICA TAXES	3,436	4,210	5,186
211-1085-326-0000	COMPUTER PROGRAM SUPPORT	9,433	9,158	9,938
211-1085-430-0000	EQUIPMENT MAINTENANCE	9,858	7,800	7,020
211-1085-434-0000	NETWORK MAINTENANCE	16,140	15,109	15,109
211-1085-531-0000	TELEPHONE	8,922	8,000	8,000
211-1085-611-0000	INSTRUCTIONAL SUPPLIES	1,312	2,000	2,000
211-1085-731-0000	INSTRUCTIONAL EQUIPMENT	20,169	12,000	12,000
211-1085-733-0000	NON-INSTRUC EQUIPMENT	14,263	6,000	6,000
TOTAL		134,228	119,305	133,045
FUNCTION 1090 GRADE 7 TEAM				
211-1090-517-0000	FIELD TRIP TRANSPORTATION	0	0	1,500
211-1090-601-0000	GENERAL SUPPLIES	0	0	0
TOTAL		-	0	1,500
FUNCTION 1095 GRADE 8 TEAM				
211-1095-312-0000	CONTRACTED ENRICHMENT	0	0	0
211-1095-601-0000	GENERAL SUPPLIES	0	0	0
TOTAL		0	0	0
FUNCTION 1210 SPECIAL EDUCATION				
211-1210-104-0000	CERTIFIED STAFF	312,320	330,052	336,612
211-1210-105-0000	DEPT HEADS/KEY TEACHERS	1,500	1,530	1,561
211-1210-108-0000	HOMEBOUND/TUTOR	2,201	2,000	2,000
211-1210-109-0000	OTHER CERTIFIED	424	0	0
211-1210-113-0000	AIDES/ASSISTANTS	160,707	185,417	206,300
211-1210-220-0000	FICA TAXES	16,807	19,222	18,858
211-1210-309-0000	CENTRAL OFFICE	59,660	58,626	55,007
211-1210-601-0000	GENERAL SUPPLIES	472	0	0
211-1210-611-0000	INSTRUCTIONAL SUPPLIES	1,270	0	2,000
211-1210-810-0000	DUES AND FEES	381	0	0
TOTAL		555,742	596,847	622,338
FUNCTION 2120 GUIDANCE				
211-2120-104-0000	CERTIFIED STAFF	134,196	141,399	144,642
211-2120-105-0000	DEPT HEADS/KEY TEACHERS	1,500	1,530	1,561
211-2120-109-0000	OTHER CERTIFIED	5,529	5,000	5,000
211-2120-220-0000	FICA TAXES	1,879	2,145	2,192
211-2120-312-0000	CONTRACTED ENRICHMENT	0	0	0

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211-2120-314-0000	GUIDANCE INFO SERVICE	1,810	2,300	2,500
211-2120-315-0000	STANDARDIZED TESTING	4,915	7,355	8,500
211-2120-322-0000	IN-SERVICE	0	0	0
211-2120-517-0000	FIELD TRIP TRANSPORTATION	344	400	750
211-2120-580-0000	TRAVEL	23	0	0
211-2120-601-0000	GENERAL SUPPLIES	166	250	450
211-2120-602-0000	PROFESSIONAL SUPPLIES	0	0	0
211-2120-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	1,000
TOTAL		150,363	160,379	166,595
FUNCTION 2130 HEALTH OFFICE				
211-2130-109-0000	NURSE	37,740	38,873	40,642
211-2130-220-0000	FICA TAXES	2,440	2,974	3,109
211-2130-330-0000	SERVICE BIO-WASTE REMOVAL	472	500	608
211-2130-331-0000	PHYSICIAN	750	750	750
211-2130-430-0000	EQUIPMENT MAINTENANCE	571	435	375
211-2130-601-0000	GENERAL SUPPLIES	911	1,020	1,020
TOTAL		42,884	44,552	46,504
FUNCTION 2150 PPT SERVICES				
211-2150-332-0000	PSYCHOLOGICAL SERVICES	21,583	14,000	20,000
211-2150-335-0000	SPEECH & HEARING SERVICES	52,518	55,000	55,000
211-2150-337-0000	OCCUPATIONAL THERAPY	0	5,000	2,500
211-2150-338-0000	PHYSICAL THERAPY	41	2,500	2,500
211-2150-561-0000	WORKSTUDY SERVICES	8,326	15,000	16,000
TOTAL		82,468	91,500	96,000
FUNCTION 2160 SOCIAL WORKER				
211-2160-104-0000	SOCIAL WORKER	59,353	51,567	53,406
211-2160-220-0000	FICA TAXES	882	748	774
TOTAL		60,235	52,314	54,180
FUNCTION 2220 SCHOOL LIBRARY				
211-2220-104-0000	CERTIFIED STAFF	76,798	46,839	63,326
211-2220-220-0000	FICA TAXES	1,081	679	918
211-2220-602-0000	PROFESSIONAL SUPPLIES	275	375	375
211-2220-603-0000	AV SUPPLIES	3,150	1,300	3,500
211-2220-642-0000	LIBRARY BOOKS/PERIODICALS	15,605	16,903	15,400
211-2220-731-0000	INSTRUCTIONAL EQUIPMENT	850	950	950
211-2220-733-0000	NON-INSTRUC EQUIPMENT	0	0	0
211-2220-810-0000	DUES & FEES	44	55	130
TOTAL		97,803	67,101	84,599
FUNCTION 2310 BOARD OF EDUCATION				
211-2310-112-0000	CLERICAL/SECRETARIAL	1,007	876	876
211-2310-220-0000	FICA TAXES	77	67	67
211-2310-533-0000	POSTAGE	558	2,000	2,000
211-2310-550-0000	PRINTING	6,691	6,000	6,000
211-2310-601-0000	GENERAL SUPPLIES	290	350	350
211-2310-810-0000	DUES & FEES	838	3,000	3,000
TOTAL		9,461	12,293	12,293
FUNCTION 2320 SUPERINTENDENT'S OFFICE				
211-2320-309-0000	CENTRAL OFFICE	139,948	118,163	104,729
TOTAL		139,948	118,163	104,729

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FUNCTION 2330 GENERAL ADMINISTRATION				
211-2330-301-0000	AUDIT	22,900	23,700	23,700
211-2330-302-0000	LEGAL SERVICES	68,422	45,000	47,000
211-2330-307-0000	FINANCIAL SERVICES (GASB 45)	2,828	2,800	2,800
211-2330-520-0000	INSURANCE	41,395	37,066	38,919
TOTAL		135,545	108,566	112,419
FUNCTION 2400 SCHOOL OFFICE				
211-2400-102-0000	ADMINISTRATION	197,132	219,208	225,985
211-2400-112-0000	CLERICAL/SECRETARIAL	95,890	94,275	97,121
211-2400-220-0000	FICA TAXES	10,285	10,391	10,707
211-2400-230-0000	RETIREMENT/NONCERTIFIED	7,989	3,000	3,000
211-2400-304-0000	PAYROLL SERVICES	7,202	4,137	4,137
211-2400-430-0000	EQUIPMENT MAINTENANCE	0	0	0
211-2400-441-0000	EQUIPMENT RENTALS	23,679	26,500	28,000
211-2400-533-0000	POSTAGE	8,771	9,000	9,000
211-2400-540-0000	ADVERTISING	3,154	6,000	6,000
211-2400-550-0000	PRINTING	3,709	5,500	5,500
211-2400-580-0000	TRAVEL	866	2,000	1,500
211-2400-601-0000	GENERAL SUPPLIES	6,241	7,500	8,000
211-2400-602-0000	PROFESSIONAL SUPPLIES	315	1,500	1,500
211-2400-733-0000	NON-INSTRUC EQUIPMENT	51	1,500	2,000
211-2400-810-0000	DUES & FEES	16,819	17,000	18,000
211-2400-811-0000	BANK SERVICE CHARGES	700	0	0
TOTAL		382,804	407,511	420,450
FUNCTION 2510 BUSINESS OFFICE				
211-2510-309-0000	CENTRAL OFFICE	100,802	95,145	87,681
TOTAL		100,802	95,145	87,681
FUNCTION 2600 BUILDINGS AND GROUNDS				
211-2600-114-0000	CUSTODIAL/MAINTENANCE	156,147	162,932	161,721
211-2600-119-0000	OTHER NON-CERTIFIED STAFF	15,336	8,000	8,000
211-2600-220-0000	FICA TAXES	12,436	13,076	12,984
211-2600-322-0000	INSERVICE	0	200	200
211-2600-410-0000	ELECTRICITY	124,037	95,000	95,000
211-2600-430-0000	EQUIPMENT MAINTENANCE	65,103	30,000	51,817
211-2600-434-0000	BLDG/GROUNDS MAINTENANCE	58,622	99,000	109,000
211-2600-441-0000	EQUIPMENT RENTALS	849	2,000	2,000
211-2600-580-0000	TRAVEL	1,490	1,000	1,000
211-2600-615-0000	MAINT/REPAIR SUPPLIES	14,279	23,370	23,000
211-2600-624-0000	HEATING OIL/PROPANE	75,691	78,000	78,000
211-2600-725-0000	UNIFORMS	551	0	0
211-2600-733-0000	NON-INSTRUC EQUIPMENT	11,691	13,500	13,500
211-2600-810-0000	DUES AND FEES	233	0	0
TOTAL		536,465	526,079	556,222
FUNCTION 2610 CAPITAL IMPROVEMENT				
211-2610-436-0000	CAPITAL IMPROVEMENT	50,000	45,000	45,000
		50,000	45,000	45,000
FUNCTION 2700 PUPIL TRANSPORTATION				
211-2700-515-0000	TRANSPORTATION/SPEC ED	223	13,000	13,000
TOTAL		223	13,000	13,000
FUNCTION 2830 PROFESSIONAL DEVELOPMENT				
211-2830-306-0000	PROFESSIONAL DEVELOPMENT	821	1,500	3,500
211-3830-220-0000	FICA	0	0	0

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TOTAL		821	1,500	0
FUNCTION 2840 DATA PROCESSING				
211-2840-309-0000	CENTRAL OFFICE	4,908	4,643	4,840
TOTAL		4,908	4,643	4,840
FUNCTION 2900 SUPPORT SERVICES				
211-2900-113-0000	AIDES/ASSISTANTS	31,699	27,799	29,128
211-2900-220-0000	FICA TAXES	2,311	2,127	2,228
TOTAL		34,010	29,926	31,356
FUNCTION 3210 ACTIVITIES				
211-3210-119-0000	OTHER NON-CERTIFIED STAFF	36,340	48,192	48,192
211-3210-220-0000	FICA TAXES	598	699	699
211-3210-517-0000	FIELD TRIP TRANSPORTATION	744	1,000	1,500
211-3210-601-0000	GENERAL SUPPLIES	4,256	6,500	5,500
211-3210-611-0000	INSTRUCTIONAL SUPPLIES	2,833	4,000	4,000
211-3210-810-0000	DUES & FEES	0	30,000	0
211-3210-890-0000	MUSICAL	2,841	7,000	2,000
211-3210-900-0000	GRADUATION	4,516	0	5,500
TOTAL		52,129	97,391	67,391
FUNCTION 3220 ATHLETICS				
211-3220-107-0000	ATHLETIC DIRECTOR	22,000	20,277	23,576
211-3220-113-0000	AIDES/ASSISTANTS	0	0	0
211-3220-119-0000	OTHER NON-CERTIFIED STAFF	76,268	76,491	78,016
211-3220-220-0000	FICA TAXES	5,179	6,130	6,310
211-3220-341-0000	SPORTS OFFICIALS	16,938	17,900	18,700
211-3220-342-0000	ANCILLARY GAME STAFF	8,551	7,500	8,400
211-3220-441-0000	RENTALS	1,300	1,200	1,300
211-3220-519-0000	ATHLETIC TRANSPORTATION	32,761	30,548	31,464
211-3220-520-0000	INSURANCE	1,906	2,000	2,000
211-3220-580-0000	TRAVEL	2,894	1,700	1,850
211-3220-601-0000	GENERAL SUPPLIES	2,419	500	2,000
211-3220-725-0000	UNIFORMS	500	500	750
211-3220-731-0000	INSTRUCTIONAL EQUIPMENT	2,500	1,300	1,600
211-3220-733-0000	NON-INSTRUC EQUIPMENT	2,552	1,200	1,300
211-3220-810-0000	DUES & FEES	6,503	6,000	6,300
TOTAL		182,270	173,246	183,566
FUNCTION 6100 OUT-OF-DISTRICT SPECIAL ED				
211-6100-515-0000	TRANSPORTATION/SPEC ED	190,160	169,950	126,204
211-6100-561-0000	TUITION/PRIVATE	465,681	382,000	253,384
211-6100-562-0000	TUITION/PUBLIC	114,913	212,550	170,637
TOTAL		770,754	764,500	550,225
FUNCTION 6110 OUT-OF-DISTRICT VOAG/TECH				
211-6110-511-0000	TRANSPORTATION/VOTECH	218,205	192,767	198,550
211-6110-516-0000	MAGNET TRANSPORTATION	23,955	18,437	18,990
211-6110-562-0000	TUITION/PUBLIC	120,995	130,000	110,000
211-6110-563-0000	TUITION MAGNET SCHOOL	113,406	72,200	98,000
211-6110-625-0000	DIESEL FUEL/GASOLINE	15,314	32,000	35,000
TOTAL		491,874	445,404	460,540
TOTAL REGION 11 BOARD OF EDUCATION		6,377,849	6,397,047	6,397,048
PHHS % INCREASE (DECREASE)				0.00%