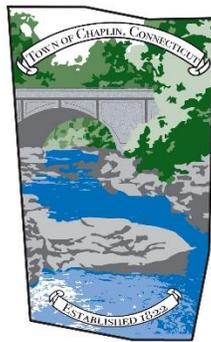


TOWN OF CHAPLIN

FINAL BUDGET PROPOSAL

Fiscal Year 2020-2021

Prepared by the Board of Finance
For Approval on May 26, 2020 at 7:00 p.m.



REMOTE MEETING

Dial In (Toll Free): [1-877-309-2073](tel:1-877-309-2073)

Access Code: 320-175-477

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Dear Chaplin Residents and Taxpayers,

The Board of Finance is pleased to recommend the following budget for the upcoming Fiscal Year 2020-21. We consider this budget to be financially sound and in the best interests of the Town's residents and all taxpayers.

The budget approval process will be very different this year due to limitations placed on public meetings under various Executive Orders issued by Governor Ned Lamont. Accordingly, the Board of Finance is now authorized to approve the FY 2020-21 Chaplin Town and Board of Education budgets pursuant to a resolution adopted by the Board of Selectmen on April 9, 2020. This resolution appears as Appendix A to this letter.

PLEASE NOTE – COVID-19 Statement: The Board of Finance anticipates that there will be a financial impact of the COVID-19 pandemic due to economic dislocations. The impact may manifest itself in reduced tax revenue, reduced State funding, or in additional expenditures. The magnitude of the impact cannot be estimated at this time. However, \$200,000 of the Unassigned Fund Balance (approx. 1 mill) has been earmarked to address any potential negative impact on the budget from COVID-19.

Highlights of this proposed FY 2020-21 budget are as follows:

- **First and foremost, this budget maintains the current mill rate of 32.50 mills.**
- **A total Town Budget of \$8,887,823** has been approved by the Board of Finance.
 - This represents an approximate 2.53% increase from the current FY 2019-20 adjusted Expenditure budget.
- **Total Revenues are projected to be \$9,060,432** based on the Governor's proposed budget, which was submitted to the Legislature in February 2020.
 - This represents an approximate 2.33% decrease from the current FY 2019-20 adjusted Revenue budget.
- **A budget surplus of \$172,609** is projected which will be added to the Town's Unassigned Fund Balance.
- **The Town's Unassigned Fund Balance is projected to be \$1,081,405** at fiscal year end (June 30, 2021).
 - This represents 12.17% of Expenditures, which exceeds the recommended range of 10-12%, but which will likely be needed in the next 1 to 2 years for additional infrastructure and bridge repairs.

A Budget Executive Summary follows this letter and this entire budget document is published on the Town web site. Printed copies will be available at the Town Hall, Library, and Senior Center when these town offices reopen. The budget document itself provides additional detail for the current year's adjusted FY 2019-20 budget, the **proposed FY 2020-21 budget**, and an "estimated" FY 2021-22 budget.

With approval of this budget for FY 2020-21, Chaplin will be in an excellent position to continue providing essential services, quality Education, enhanced Public Safety, and improved infrastructure to its citizens. In short, we can expect to continue enjoying the excellent quality of life that has drawn us to this fine community.

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

Sincerely for the Board of Finance,

/s/

Richard G. Weingart

E-mail: bofinance@chaplinct.org

Matt Foster, Alternate

Peter Haines, Alternate

Bill Jenkins, Alternate

Members of the Board of Finance:

Victor Boomer

Linda Caron, Secretary

Link Diwan, Vice Chair

Kathy Scott, Recording Clerk

Doug Dubitsky

Jean Lambert

Dick Weingart, Chair

**TOWN OF CHAPLIN, CONNECTICUT
Board of Selectmen
Chaplin Town Hall
495 Phoenixville Road
Chaplin CT 06235**

**RESOLUTION AUTHORIZING THE BOARD OF FINANCE TO ADOPT THE ANNUAL TOWN BUDGET
WITHOUT THE ANNUAL TOWN BUDGET MEETING AND REFERENDUM**

Pursuant to the authority provided to this Board of Selectmen by paragraph 13 of the March 21, 2020 Executive Order 7I, and paragraph 2 of the March 20, 2020 Executive Order 7H of the Governor of the State of Connecticut, it is RESOLVED that the Board of Finance of the Town of Chaplin is hereby authorized and required to promptly and timely adopt the annual Town budget of the Town of Chaplin for the fiscal year beginning July 1, 2020, without the usual annual town meeting on the budget and subsequent referendum authorized or required by State law and local ordinance, but rather in compliance with said paragraph 13 of Executive Order 7I, and also with paragraph 1 of the March 14, 2020 Executive Order 7B of the Governor of the State of Connecticut, subject only to the further Order of the Governor and the subsequent Resolution of this Board.

So Moved by Anthony Pinto Selectman Second by Kenneth Fortier Selectman

Dated at Chaplin, Connecticut this 9th day of April, 2020

Executive Summary for Town Budgets in FY 2019-20, Proposed for FY 2020-21, and Estimated for FY 2021-22

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 FY 2020-21 budget and overall financial position.

FY 2019-2020 Budget Performance (Current Year):

▪ Revenues vs. Expenditures:

- Current projections now indicate that the town government budget will show a surplus of approximately \$607,813 by June 30, 2020.
- This projection is based on current expenditure rates and does not account for any as-yet-unknown potential one-time additional expenditures.
- This compares to a projected surplus of \$578,303 when the budget was formulated last year following approval of the State budget for FY 2019-20.
- Higher than anticipated tax collections, and State funding, are largely responsible for the positive change in budget performance.

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

- Approximately \$231,750 was invested in the paving, repair and chip sealing of the Town's roads.
- A new pickup truck was purchased for approximately \$45,000.
- The North Bear Hill Road drainage and infrastructure project was completed following a planned transfer of \$500,000 from the General Fund to the Capital Projects Fund.
- A total of \$80,000 was appropriated for sidewalk replacement and parking lot repaving at the Town Hall.
- Additional capital funds in the amount of \$116,000 were set aside for vehicle and equipment replacement, infrastructure repairs, and tree removal.
- At Chaplin Elementary School, a chain link fence was installed around the pre-K playground and the gymnasium wall foam safety panels were replaced at a total cost of approximately \$20,000.

▪ The Town's General Fund Balance:

- The Unassigned Fund Balance was \$1,300,983 at the beginning of this fiscal year - 15.63% of Expenditures.
- The Board of Finance has Committed/Assigned the following Fund Balances:
 - Committed-Purchase of replacement SCBA system for the Fire Department \$150,000
 - Assigned-Potential future transfer for replacement of Bedlam and England Road bridges: \$500,000
- The Unassigned Fund Balance is projected to be \$1,258,796 at the end of the fiscal year – 14.52% of Expenditures.

FY 2020-21 (Board of Finance Proposed Budget to be approved for next Fiscal Year):

▪ Mill Rate:

- The October 2019 Grand List decreased by \$4,316,930 or 1.98%. This decrease was mainly due to depreciation of recently installed equipment at the Algonquin gas transmission station and pipeline on Tower Hill Road. This depreciation of equipment will continue to negatively impact the Grand List for the next several years.
- **The Board of Finance recommends that the current mill rate of 32.5 mills be maintained for FY 2020-21.**

▪ Revenues:

- Under the Governor's budget proposed in February 2020, Chaplin's Education Cost Sharing (ECS) grant would be *reduced by approximately \$70,000 in FY 2020-21*. With the Board of Finance proposal to keep the mill rate at 32.5 mills, local tax revenues are projected to decrease by approximately \$141,000 or 1.98%.
- A budget surplus of \$172,609 is projected. This extra revenue will offset the projected loss of State funding and also will be directed toward much needed infrastructure repairs and equipment replacement.

▪ **Expenditures:**

- The total budget is \$8,887,823 with an overall budget increase of \$219,331 or 2.53%.
- The budget funds current Government Operations and Capital Projects with these changes from FY 2019-20:
 - Govt. Operations: A budget of \$2,072,255 - an increase of approx. \$71,943 or 3.59%.
 - Capital Projects: A CIP Fund budget of \$382,694 – a decrease of \$121,044 or 24.0%.
 - Funding is continued for significant road maintenance of \$238,700 plus an additional \$176,000 for vehicle and equipment replacement, drainage and infrastructure projects, tree removal, and Library/Senior Center parking lot paving.
 - A total of \$150,000 is also included for replacement of the Fire Department’s SCBA system, which is required to meet NFPA standards.
 - A second installment of \$10,000 is also funded for the Chaplin 2022 Bicentennial Celebration.
- The budget funds both the Chaplin Elementary School (CES) and the Parish Hill Middle/High School (RSD11) budgets with these changes from FY 2019-20:
 - CES: Budget of \$3,837,593 for an increase of \$93,600 or 2.5%.
 - RSD11: Total budget of \$6,484,695 for an increase of 0.97%.
 - Chaplin’s RSD11 assessment is expected to increase dramatically to \$2,581,694.
 - ✓ This increase in the assessment is largely due to an increase in the percentage of Chaplin students enrolled at PHMS/HS (37.45% up to 40.08%).

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

- The Unassigned Fund Balance is projected to decrease to \$1,081,405 – 12.17% of Expenditures at the end of the fiscal year. Please note that this projection cannot account for uncertainty in tax collections or funding from the State budget.

FY 2021-22 Budget (for Estimation purposes only):

Factors likely to affect the FY 2021-22 budget follow. While many of these factors are simply *best estimates* based upon stated assumptions, taken together they do provide a general picture of the budget fundamentals for the year. Assumptions about the Mill Rate, Revenues, and Expenditures are as follows:

▪ **Mill Rate:**

- The Board estimates that the mill rate of 32.50 may increase to 33.50 for the fiscal year due to increased costs and a continuing decrease in the Grand List for Personal Property. However, the board intends to avoid a mill rate increase as long as reasonably possible and financially prudent.

▪ **Revenues:**

- Tax and other local revenues are assumed to increase slightly by approximately \$52,928 or 0.76%. The Grand List for Real Estate & Personal Property is projected to continue decreasing gradually due to depreciation on the Algonquin and Eversource personal property accounts. Motor Vehicle values are projected to increase by 1.20%.
- State revenues are assumed to decrease as proposed in the Governor’s February 2020 budget. However, any further reductions in the State budget for municipal aid will require a reassessment of our own budget priorities.

▪ **Expenditures:**

- Govt. Operation costs are estimated to increase by 2.0%.
- Capital Project costs are estimated to remain level in accordance with the Capital Plan (CIP) for FYs 2021-25.
- The combined education budgets for CES and PHMS/HS are assumed to increase by 2.5% due to continuing cost pressures. However, Chaplin’s RSD11 assessment for FY 2021-22 cannot be accurately estimated at this time.

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

- A slight budget surplus of \$15,415 is estimated.
- The town’s Unassigned Fund Balance is estimated to increase modestly to \$1,096,820 - approximately 12.06% of Expenditures as of June 30, 2021.
- Please note that this estimate excludes, by necessity, a large number of unknown factors on both expenditure and revenue sides.

	A	B	C	D	E	F	G
1	Town of Chaplin						05/26/2020
2							
3	BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)						
4							
5	<u>BUDGET GOALS and ASSUMPTIONS:</u>						
6	The budget goals and assumptions below have been established by the Board of Finance to accomplish the following:						
7	<u>For FY 2020-21:</u>						
8	1. Maintain a stable mill rate = 32.5 mills.						
9	3. Maintain an Unassigned Fund Balance equal to approximately 10-14% of annual Expenditures, however, circumstances may dictate additional reserves.						
10	4. Use the Fund Balance in a judicious way to avoid large structural deficits.						
11	5. Use a portion of any excess Fund Balance for urgently needed Capital Equipment purchases and Infrastructure repairs.						
12	6. Maintain additional Fund Balance as protection against:						
13	a. Unknown impact of COVID-19 pandemic on Revenues and Expenditures.						
14	b. Estimated repair & replacement needs for aging Town infrastructure and vehicles.						
15	c. Uncertain State grant funding for municipal aid in FY 2020-21, FY 2021-22, and beyond.						
16	d. Unknown Bedlam Road and England Road bridge costs.						
17	<u>For FY 2021-22:</u>						
18	1. <u>The mill rate can be expected to increase to 33.5 mills.</u>						
19	2. Assume Grand List DECREASE for Real Estate & Personal Property and 1.2% INCREASE for Motor Vehicles based on historical data.						
20	3. Assume Expenditure growth of 2.0% for Town Government and 2.5% for both the Board of Education/CES and RSD11 budgets.						
21	NOTE: It is assumed that State grant funding for municipal aid for FY 2020-21 & FY 2021-22 is the same as proposed in the Governor's budget of February 2020.						
22	<u>Section 1: REVENUE & EXPENDITURE SECTION</u>		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22
23			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
24			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)
25							
26	Total REVENUES-BUDGET: (See NOTE 1)		\$ 8,764,944	\$ 8,462,443	\$ 9,276,304	\$ 9,060,432	\$ 9,108,360
27	Actual Year-to-Year Increase (Decrease):			(302,501)	813,860	(215,872)	47,928
28	Percentage Year-to-Year Increase (- Decrease):			-3.45%	9.62%	-2.33%	0.53%
29							
30	Total EXPENDITURES-BUDGET:		\$ 7,978,387	\$ 8,325,804	\$ 8,668,491	\$ 8,887,823	\$ 9,092,946
31	Actual Year-to-Year Increase (Decrease):			\$347,417	\$342,687	\$219,331	\$205,123
32	Percentage Year-to-Year Increase (- Decrease):			4.35%	4.12%	2.53%	2.31%
33							
34	\$\$\$\$\$	Surplus or (Deficit):	786,557	136,639	607,813	172,609	15,415
35			4.25	0.73	2.82	0.82	0.07
36			Mill Surplus				
37	NOTE 1: STATE REVENUE and BUDGETED EXPENDITURE projections for FY 2018-19 are based on the Governor's budget proposal (02/07/2018).						
38							
39	<u>Section 2: MILL RATE SECTION</u>		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22
40			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
41							
42	#####	Fiscal Year MILL Rate (Real Estate & Personal Property):	35.05	32.50	32.50	32.50	33.50
43	Actual MILL RATE Increase (Decrease) for Fiscal Year:			(2.55)	0.00	0.00	1.00
44	Percentage MILL RATE Increase (Decrease) for Fiscal Year:			-7.28%	0.00%	0.00%	3.08%
45							
46	#####	Fiscal Year MILL Rate (Motor Vehicles):	32.00	32.50	32.50	32.50	33.50
47							

	A	B	C	D	E	F	G
1	Town of Chaplin						05/26/2020
2							
3	BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)						
4							
48	Section 3: FUND BALANCE SECTION		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22
49			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
50							
51	&&&&&&	TOTAL Fund Balance, Beginning of Fiscal Year	\$ 981,134	\$ 1,770,866	\$ 1,392,632	\$ 2,000,445	\$ 2,023,054
52	\$\$\$\$\$\$	-- Excess (Deficiency) of REVENUES vs. EXPENDITURES:	n/a	136,639	607,813	172,609	15,415
53		-- Net Change in Fund Balance:	789,732	(514,873)	0	(150,000)	(150,000)
54		TOTAL Fund Balance, End of Fiscal Year	1,770,866	1,392,632	2,000,445	2,023,054	1,888,469
55							
56	&&&&&&	Fund Balance Classifications:					
57		-- Nonspendable/Restricted:	(91,477)	(91,649)	(91,649)	(91,649)	(91,649)
58		-- Committed: May 2020-FY 2019-20 transfer to CIP FUND for replacement of Fire Dept. SCBA system.			(150,000)	(150,000)	n/a
59		-- Assigned: To Balance Following Fiscal Year Budget	(38,100)	0	0	0	0
60		-- Assigned: POTENTIAL loss of Revenue & additional Expenditures due to economic disruption caused by COVID-19.			0	(200,000)	(200,000)
61		-- Assigned: POTENTIAL future transfer to CIP Fund for England & Bedlam Road bridges (one time transfer)			(500,000)	(500,000)	(500,000)
62		-- Assigned: POTENTIAL future transfer to CIP FUND	(125,000)	0	0	0	0
63							
64	&&&&&&	UNASSIGNED Fund Balance, End of Year:	\$ 1,516,289	\$ 1,300,983	\$ 1,258,796	\$ 1,081,405	\$ 1,096,820
65		Actual Fiscal Year Increase (Decrease):		\$ (215,306)	\$ (42,187)	\$ (177,391)	\$ 15,415
66	%%%%%%%%	Percentage of Total Expenditure Budget for Fiscal Year:	19.00%	15.63%	14.52%	12.17%	12.06%
67			AUDIT	AUDIT			
68							
69							
70							
71	Section 4: PROPERTY TAX REVENUE SECTION		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22
72			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
73	LEGEND: RE=Real Estate; PP=Personal Property;						
74	MV=Motor Vehicles; MVS=Motor Vehicle Supplemental						
75		a. Net Grand List as of Previous October 1 (RE & PP):	<u>October 2016</u>	<u>October 2017</u>	<u>October 2018</u>	<u>October 2019</u>	<u>October 2020</u>
76		b. Plus (Less) BAA (Board of Assessment Appeals) Adjustments:	172,072,870	173,137,130	200,458,757	196,633,140	196,633,140
77		c. (Less) Algonquin & Eversource PP Depreciation begin Oct. 2019	114,840	(62,270)	(65,680)	(72,770)	n/a
78		Net Grand List (Real Estate & Personal Property-RE/PP):	172,187,710	173,074,860	200,393,077	196,560,370	191,471,410
79		d. PROJECTED MILL Rate (RE & PP):	35.05	32.50	32.50	32.50	33.50
80							
81		e. Net Grand List as of Previous October 1 (Motor Vehicles-MV):	16,598,390	16,890,930	17,559,350	17,560,900	
82		f. Est. Motor Vehicle Supplemental (MVS):	2,301,948	2,679,543	2,679,543	2,458,007	
83		Net Grand List (Motor Vehicles-MV/MVS):	18,900,338	19,570,473	20,238,893	20,018,907	20,259,134
84		g. PROJECTED MILL Rate (MV & MVS):	32.00	32.50	32.50	32.50	33.50
85							
86		Total Taxable Property:	191,088,048	192,645,333	220,631,970	216,579,277	211,730,544
87		h. Gross Tax Bills:	6,639,990	6,260,973	7,170,539	7,038,827	7,092,973
88		i. Times Estimated Collection Rate:	97.75%	97.75%	97.75%	97.75%	97.75%
89							
90		m. Net Amount to be Collected From Taxes:	\$ 6,490,590	\$ 6,120,101	\$ 7,009,202	\$ 6,880,453	\$ 6,933,381
91							
92	\$\$\$\$\$\$	NOTE: 1 MILL (Net Collectible Taxes) = :	\$185,181	\$188,311	\$215,668	\$211,706	\$206,967
93							
94	#####	Mill Rate:	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
95			35.05	32.50	32.50	32.50	33.50
96							
97	Approved by Board of Finance for ---		FY 2020-2021	05/26/2020			

	A	B	C	D	E	F	G	
1		Town of Chaplin						05/26/2020
2		REVENUE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)						
3								
4								
5			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)	
8	11000	MISCELLANEOUS REVENUES:						
9		Elem School - Reim/Refunds	0	0	0	0		
10		Elem School - Bus fuel reimbursement (from BOE)	21,440	18,000	18,000	18,000	18,000	
11		Investment Interest	16,630	17,700	25,000	25,000	25,000	
12		Miscellaneous Revenues-MAWC Reported (ACTUAL)	3,107	7,485	5,000	5,000		
13		Sale of Town Surplus Equipment	1,319	2,050	0	0	0	
14		Town Real Estate (FY 14-15 only)	0	0	0	0	0	
15		Webster Bank Income - F2F (Begin FY 13-14)	573	880	750	750	750	
16		<u>Subtotal Miscellaneous:</u>	<u>43,069</u>	<u>46,115</u>	<u>48,750</u>	<u>48,750</u>	<u>43,750</u>	
17								
18	14000	RECEIPTS FOR TOWN SERVICES:						
19		Building Permits	8,923	8,000	9,000	9,000	9,000	
20		Cemeteries	2,260	500	750	750	750	
21		Conveyance Tax	14,941	16,036	15,000	15,000	15,000	
22		Dog Licenses & Surcharges	(455)	600	600	600	600	
23		fire Marshall Fees	0	0	200	200	200	
24		Historic Commission	100	150	225	225	225	
25		Inland/Wetlands - Permits & Regs	N/A	N/A	N/A	N/A	N/A	
26		- Application Fees	695	500	550	550	550	
27		- Permits & Regs	0	250	250	250	250	
28		Pistol Permits		850	650	650	650	
29		Planning and Zoning	N/A	N/A	N/A	N/A	N/A	
30		- Application Fees	1,434	3,075	2,500	2,500	2,500	
31		- DEP Land Use Fees	0	200	300	300	300	
32		- Zoning Ordinance Fines	0	1,890	6,000	3,000	3,000	
33		Rentals Collected	N/A	N/A	N/A	N/A	N/A	
34		- Community Center	0	0	0	0	0	
35		- Firehouse Hall Rental	2,050	1,500	1,000	1,000	1,000	
36		Transfer Station Fees	8,044	6,000	7,500	7,500	7,500	
37		Town Clerk	N/A	N/A	N/A	N/A	N/A	
38		- Copies	1,302	2,000	1,500	1,500	1,500	
39		- Recording Fees-Town	8,994	8,250	8,250	8,250	8,250	
40		- Trade Name	40	60	60	60	60	
41		Vital Statistics: Copies and Licenses	1,383	1,100	1,830	1,830	1,830	
42		Zoning Board of Appeals	0	0	0	0		
43		<u>Subtotal Receipts for Town Services:</u>	<u>49,711</u>	<u>50,961</u>	<u>56,165</u>	<u>53,165</u>	<u>53,165</u>	
44								
45	\$\$\$\$\$	<u>Total - Local Revenue:</u>	<u>\$92,780</u>	<u>\$97,076</u>	<u>\$104,915</u>	<u>\$101,915</u>	<u>\$96,915</u>	
46		Actual Year-to-Year Increase (-Decrease):	n/a	\$4,296	\$7,839	(\$3,000)	(\$5,000)	
47		Percentage Year-to-Year Increase (-Decrease):	n/a	4.63%	8.08%	-2.86%	-4.91%	

	A	B	C	D	E	F	G
1		Town of Chaplin					05/26/2020
2							
3		REVENUE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)					
4							
5			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)
48	+-----+						
49	15000	STATE REIMBURSEMENTS IN LIEU OF TAXES:					
50		Disability Exemptions	375	336	395	395	395
51		Elderly Tax Reimbursements	0	0	0	0	0
52		Municipal Revenue Sharing (Grant only in FY 16-17)	N/A	N/A	N/A	N/A	N/A
53		- Motor Vehicle	0	0	0	0	0
54		- Sales Tax	0	0	0	0	0
55		- Select PILOT	0	0	0	0	0
56		Municipal Stabilization Grant	40,760	34,779	34,779	34,779	34,779
57		Pequot/Mohegan Grant	79,006	73,052	73,052	73,052	73,052
58		State and Federal Property Reimbursements	31,817	31,817	31,817	31,817	31,817
59		Veterans Exemption	454	418	391	391	391
60		<u>Subtotal Reimbursements In Lieu of Taxes:</u>	<u>\$152,412</u>	<u>\$140,402</u>	<u>\$140,434</u>	<u>\$140,434</u>	<u>\$140,434</u>
61							
62	16000	STATE EDUCATION FUNDING:					
63		Adult Education/Student Improvement	2,903	2,916	3,059	2,789	2,789
64		Educational Cost Sharing: (K-12)	1,614,284	1,761,811	1,715,312	1,643,959	1,643,959
65		Special Education Reimbursement	31,818	44,663	0	0	0
66		- Note: The Special Education reimbursement is <i>UNKNOWN</i> at this time.					0
67		Teachers' Retirement Contribution (NEW in FY 19-20)	0	0	0	0	0
68		<u>Subtotal State Education Funding:</u>	<u>\$1,649,005</u>	<u>\$1,809,390</u>	<u>\$1,718,371</u>	<u>\$1,646,748</u>	<u>\$1,646,748</u>
69							
70	17000	STATE AND FEDERAL FUNDING:					
71		Circuit Court	4,242	3,020	3,025	3,025	3,025
72		Historic Documents Preservation Grant-Town Clerk	4,000	4,500	5,500	5,500	5,500
73		Grants - Restricted	0	0	0	0	0
74		Grants - Miscellaneous	0	0	0	0	0
75		Grants - Public Library (CGS 11-24b.(7)(e) & 11-27)	0	0	0	0	0
76		Municipal Projects Grant	601	601	601	601	601
77		Town Aid Road (TARM)	189,084	186,833	186,806	186,806	186,806
78		FEMA	0	0	0	0	0
79		<u>Subtotal State & Federal Funding:</u>	<u>\$197,927</u>	<u>\$194,954</u>	<u>\$195,932</u>	<u>\$195,932</u>	<u>\$195,932</u>
80							
81	\$\$\$\$\$	Total - All State & Federal:	<u>\$1,999,344</u>	<u>\$2,144,746</u>	<u>\$2,054,737</u>	<u>\$1,983,114</u>	<u>\$1,983,114</u>
82		<u>Actual Year-to-Year Increase (-Decrease):</u>	N/A	<u>\$145,402</u>	<u>(\$90,009)</u>	<u>(\$71,623)</u>	<u>\$0</u>
83		<u>Percentage Year-to-Year Increase (-Decrease):</u>	N/A	<u>7.27%</u>	<u>-4.20%</u>	<u>-3.49%</u>	<u>0.00%</u>

A	B	C	D	E	F	G	
1	Town of Chaplin					05/26/2020	
2							
3	REVENUE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)						
4							
5			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)
84	+++++						
85	18000	PROPERTY TAX REVENUES:					
86	18110	Property Taxes - Current Year	6,524,814	6,120,101	7,009,202	6,880,453	6,933,381
87		ANRG Collection Fees			2,250	2,250	2,250
88		Pmts in Lieu of Taxes	0	0	0	0	0
89		Telecomm. Property Tax (CGS 12-80a)	2,745	3,500	2,700	2,700	2,700
90		Subtotal Property Taxes - Current Year:	<u>\$6,527,559</u>	<u>\$6,123,601</u>	<u>\$7,014,152</u>	<u>\$6,885,403</u>	<u>\$6,938,331</u>
91		Prior Year Taxes	89,586	65,088	77,500	65,000	65,000
92		Interest, Liens, and Fees	55,675	31,932	25,000	25,000	25,000
93		Subtotal Prior Year Taxes & Penalties:	<u>\$145,261</u>	<u>\$97,020</u>	<u>\$102,500</u>	<u>\$90,000</u>	<u>\$90,000</u>
94							
95	\$\$\$\$\$	Total Property Tax Revenues:	<u>\$6,672,820</u>	<u>\$6,220,621</u>	<u>\$7,116,652</u>	<u>\$6,975,403</u>	<u>\$7,028,331</u>
96		Actual Year-to-Year Increase (-Decrease):	N/A	(\$452,199)	\$896,030	(\$141,249)	\$52,928
97		Percentage Year-to-Year Increase (-Decrease):	N/A	-6.78%	14.40%	-1.98%	0.76%
98	+++++						
99							
100	\$\$\$\$\$	Total Town Revenues (Budgetary Basis):	<u>\$8,764,944</u>	<u>\$8,462,443</u>	<u>\$9,276,304</u>	<u>\$9,060,432</u>	<u>\$9,108,360</u>
101		Actual Year-to-Year Increase (-Decrease):	N/A	(\$302,501)	\$813,860	(\$215,872)	\$47,928
102		Percentage Year-to-Year Increase (-Decrease):	N/A	-3.45%	9.62%	-2.33%	0.53%
103							
104	*****	Audit Adjustments:					
105		Actual Property Tax Revenues	767	19,830	n/a	n/a	n/a
106		State Reimbursement in Lieu of Taxes	0	0	n/a	n/a	n/a
107		State & Federal Funding for Operations	0	680			
108		State Education Funding	0	673			
109		Receipts for Town Services	0	11,704			
110		Miscellaneous		29,545			
111		Restricted Revenues -Fees & Grants	0	0			
112		Subtotal Adjustments:	<u>767</u>	<u>62,432</u>	n/a	n/a	n/a
113							
114	\$\$\$\$\$	Total Town Revenues (Budgetary Basis)-AUDIT:	<u>\$8,765,711</u>	<u>\$8,524,875</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
115							
116							
117							
118	Approved by Board of Finance for ---		FY 2020-2021	05/26/2020		\$9,060,432	

	A	B	C	D	E	F	G	H	
1		Town of Chaplin						05/26/2020	
2									
3		EXPENSE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)							
4									
5			2017-2018	2018-2019	2019-2020	2020-2021	2020-21	2021-22	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2021)	(FY 2022)	
8	20100	General Government	142,432	152,340	153,402	176,541	176,541	0	
9									
10	21000	Accountant	44,452	48,288	51,329	52,755	52,755	0	
11									
12	23000	Assessor	41,659	41,884	43,630	50,515	50,515	0	
13									
14	24000	Bd of Assessment Appeals	179	148	310	310	310	0	
15									
16	26000	Board of Finance	22,068	26,550	26,200	26,841	26,841	0	
17									
18	27000	Board of Selectmen	91,956	101,481	115,166	119,214	119,214	0	
19		<i>-- FY 18-19 & 19-20: Administrative Assistant work week increased to 38 hours.</i>							
20	28000	Building, Grounds Maintenance	56,369	66,160	79,392	79,353	79,353	0	
21									
22	29000	Building Inspector	20,022	20,746	21,506	23,165	23,165	0	
23									
24	30000	Burning Official	1,511	1,453	1,757	1,803	1,803	0	
25									
26	30500	Community Economic Development	411	100	530	530	530	0	
27		(**NEW-Start FY 17-18**)							
28	31100	Conservation Commission	60	60	505	505	505	0	
29									
30	31300	Emergency Preparedness	4,547	5,454	8,174	8,267	8,267	0	
31									
32	31500	Employee Benefits & Costs	177,235	186,437	233,917	255,296	255,296	0	
33									
34	32000	Fire Marshal	7,630	7,935	9,359	9,640	9,640	0	
35									
36	33000	Historic District Commission	484	684	741	747	747	0	
37									
38	34000	Inland/Wetlands	14,647	15,240	16,333	17,583	17,583	0	
39									
40	35000	Chaplin Library	73,575	75,308	79,100	84,475	84,475	0	
41									
42	36000	Planning & Zoning	23,269	23,695	24,965	25,605	25,605	0	
43									

	A	B	C	D	E	F	G	H	
1		Town of Chaplin						05/26/2020	
2									
3		EXPENSE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)							
4									
5			2017-2018	2018-2019	2019-2020	2020-2021	2020-21	2021-22	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2021)	(FY 2022)	
44	37000	Police Protection	187,351	192,801	203,802	185,134	185,134	0	
45									
46	38000	Public Works	316,298	333,397	311,615	330,127	330,127	0	
47									
48	39000	Recreation	21,512	16,233	15,762	15,888	15,888	0	
49									
50	40000	Registrars Elections & Primaries	14,989	20,717	22,396	23,058	23,058	0	
51									
52	40500	Sanitation	169,463	181,905	195,000	206,220	206,220	0	
53									
54	41000	Senior Center	67,924	73,420	83,008	84,725	84,725	0	
55									
56	42000	Tax Collection Services	35,337	34,748	36,818	39,698	39,698	0	
57									
58	43000	Town Clerk	52,803	53,084	59,697	60,975	60,975	0	
59									
60	44000	Town Memberships	15,716	15,646	15,796	17,269	17,269	0	
61									
62	44500	Transfer Station	33,735	35,710	39,221	38,832	38,832	0	
63									
64	45000	Town Treasurer	8,804	8,823	9,115	9,368	9,368	0	
65									
66	45500	Tree Warden	1,726	1,981	1,949	1,872	1,872	0	
67									
68	46000	Vital Statistics	542	566	604	621	621	0	
69									
70	47000	Volunteer Fire Department	96,377	96,830	101,950	103,150	103,150	0	
71									
72	48000	Zoning Board of Appeals	0	0	1,614	1,623	1,623	0	
73									
74	50000	Town Contingency Accounts	1,899	0	40,100	25,000	25,000	0	
75		<i>-- FY 19-20: Budget request includes \$25,000 for General Budget Contingency.</i>							
76	\$\$\$\$\$	Subtotal: Government Operations	<u>\$1,746,983</u>	<u>\$1,839,826</u>	<u>\$2,004,762</u>	<u>\$2,076,705</u>	<u>\$2,076,705</u>	<u>\$2,118,239</u>	
77		Actual Year-to-Year Increase (Decrease):	n/a	92,844	164,935	71,943	71,943	41,534	
78		Percentage Year-to-Year Increase (Decrease):	n/a	5.31%	8.96%	3.59%	3.59%	2.00%	
79									
80							-- FY 21-22 = (FY 20-21 plus 2.0%)		

	A	B	C	D	E	F	G	H	
1		Town of Chaplin						05/26/2020	
2									
3		EXPENSE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)							
4									
5			2017-2018	2018-2019	2019-2020	2020-2021	2020-21	2021-22	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2021)	(FY 2022)	
81	20175	Capital Nonrecurring - CIP	356,410	357,985	503,738	382,694	382,694	385,773	
82									
83	20325	Debt Service: USDA - Library	27,790	52,621	0	0	0	0	
84			<i>NOTE: Loan paid off in FY 2018-19.</i>						
85	20080	Debt Service: Energy Projects	15,121	4,014	801	0	0	0	
86									
87	20080	Debt Service: Copier Leases	5,288	7,528	7,395	8,028	8,028	8,028	
88		(**NEW-Start FY 17-18**)		11,541					
89	\$\$\$\$\$	Subtotal: CIP & Debt Service	\$404,610	\$433,689	\$511,934	\$390,722	\$390,722	\$393,801	
90		Actual Year-to-Year Increase (Decrease):	n/a	29,080	78,245	(121,212)	(121,212)	3,079	
91		Percentage Year-to-Year Increase (Decrease):	n/a	7.19%	18.04%	-23.68%	-23.68%	0.79%	
92									
93	\$\$\$\$\$	Total Town Govt. Expenditures:	\$2,151,592	\$2,273,516	\$2,516,696	\$2,467,427	\$2,467,427	\$2,512,040	
94		Actual Year-to-Year Increase (Decrease):	n/a	121,923	243,181	(49,269)	(49,270)	44,613	
95		Percentage Year-to-Year Increase (Decrease):	n/a	5.67%	10.70%	-1.96%	-1.96%	1.81%	
96									
97									
98	25100	Chaplin Elementary School (CES)	3,509,510	3,643,419	3,743,993	3,837,593	3,837,593	0	
99									
100	25101	Region 11 High School (PHHS)	2,317,285	2,408,870	2,407,802	2,582,803	2,582,803	0	
101									
102	\$\$\$\$\$	Subtotal: Education	\$5,826,795	\$6,052,289	\$6,151,795	\$6,420,396	\$6,420,396	\$6,580,906	
103		Actual Year-to-Year Increase (Decrease):	n/a	225,494	99,506	268,601	268,601	160,510	
104		Percentage Year-to-Year Increase (Decrease):	n/a	3.87%	1.64%	4.37%	4.37%	2.50%	
105									
106	\$\$\$\$\$	Total Town Expenditures (Budgetary Basis):	\$7,978,387	\$8,325,804	\$8,668,491	\$8,887,823	\$8,887,823	\$9,092,946	
107		Actual Year-to-Year Increase (Decrease):	n/a	347,417	342,687	219,332	219,331	205,123	
108		Percentage Year-to-Year Increase (Decrease):	n/a	4.35%	4.12%	2.53%	2.53%	2.31%	
109									
110	*****	Audit Adjustments:							
111		Actual Government Operations Expenditures	(679)	(11,971)	n/a	n/a	n/a	n/a	
112		CIP Expenditures	(356,410)	(357,985)	n/a	n/a	n/a	n/a	
113		Debt Service Expenditures	0	0	n/a	n/a	n/a	n/a	
114		Restricted Expenditures-Fees & Grants	0	0	n/a	n/a	n/a	n/a	
115		Total Audit Adjustments:	(357,089)	(369,956)	n/a	n/a	n/a	n/a	
116									
117	\$\$\$\$\$	Total Town Expend (Budgetary Basis)-AUDIT:	7,621,298	7,955,848	n/a	n/a	n/a	n/a	
118									
119									
120		Approved by Board of Finance for ---	FY 2020-2021	05/26/2020			\$8,887,823		

Town of Chaplin						05/26/2020
Budget Request for FY 2020-2021						
AGENCY NAME: CIP & DEBT SERVICE						
ACCOUNT	ACCOUNT DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 REQUEST	2020-2021 BOF REVIEWED
20025	Capital Nonrecurring - CIP	356,410.00	357,985.00	503,738.00	382,694.00	382,694.00
20075	Debt Service: USDA - Library	27,790.00	52,621.29	0.00	0.00	0.00
<i>NOTE: Loan paid off in FY 2018-19.</i>						
20080	Debt Service: Energy Projects					
20080.1	- Library/Senior Center (4 Year Term)	13,180.56	2,196.76	0.00	0.00	0.00
20080.2	- Town Hall	1,201.81	1,201.80	801.32	0.00	0.00
20080.3	- DPW	738.84	615.13	0.00	0.00	0.00
	Subtotal: Debt Service-Energy Projects	15,121.21	4,013.69	801.32	0.00	0.00
20090	Debt Service: Copier Lease					
20090.1	- Senior Center	1,762.78	2,509.27	2,465.00	2,676.00	2,676.00
20090.2	- Town Clerk	1,762.78	2,509.27	2,465.00	2,676.00	2,676.00
20090.3	- Town Hall	1,762.81	2,509.18	2,465.00	2,676.00	2,676.00
	Subtotal: Debt Service-Copier Lease	5,288.37	7,527.72	7,395.00	8,028.00	8,028.00
	Total CIP & Debt Service:	\$404,609.58	\$422,147.70	\$511,934.32	\$390,722.00	\$390,722.00
	Actual Year-to-Year Increase (Decrease):	n/a	17,538.12	\$89,787	(\$121,212)	(\$121,212)
	Percentage Year-to-Year Increase (Decrease):	n/a	4.33%	21.27%	-23.68%	-23.68%
Approved by Board of Finance for ---				FY 2020-2021	05/26/2020	\$390,722

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	TOWN OF CHAPLIN															05/26/2020	
2	5-Year Capital Improvement Plan for Fiscal Years 2021-2025																
4	SCHEDULE OF CAPITAL IMPROVEMENTS					CIP Comm Reviewed: 03/12/2020					Bd of Finance Reviewed: 04/27/2020						
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,					BdOfSelectmen Reviewed:					Bd of Finance Approved: 05/26/2020						
6	E=Deferred, X=Complete																
7																	
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	CURRENT BALANCE	FY 2018-19 (AUDITED)	FY 2019-20 Approved Town Mtg	FY 2020-21 Proposed	FY 2021-22 Planned	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated				
9					Dept CIP	as of 03/31/20	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25				
10	# 3320	General Government															
12	# 3335	Conservation Fund - Open Space	Conservation Comm.	Ongoing	D E	10,625	0	DEFER	DEFER	DEFER	DEFER	DEFER	DEFER				
13	# 3320.9	Relocate Museum	Board of Selectmen	On Hold	D E	35,000	0	DEFER	DEFER	DEFER	DEFER	DEFER	DEFER				
14	# 3320.11A	Playscape at Garrison Park	Recreation Comm.	On Hold	C E	-417	19,000	0	0	16,000	0	0	0				
15	# 3325.1	Handicapped Access: Library/Senior Ctr	Board of Selectmen	Complete	B X	2,979	0	0	0	0	0	0	0				
16	# 3320.1	Assessor Revaluation	Board of Selectmen	Complete	C X	2,493	0	0	0	0	0	0	0				
17	#3320.13	Chaplin 2022 Bicentennial Celebration	Board of Selectmen	Ongoing	C A	5,000	0	5,000	10,000	10,000	0	0	0				
18	# 3320.12	Install split system HVAC unit-Town Hall	Board of Selectmen	Complete	C X	-793	8,500	0	793	0	0	0	0				
19	# 3320.4	Plan of Conservation & Development	Board of Selectmen	Ongoing	C E	10,293	0	0	0	0	0	0	0				
20	# 3325.3	Library/Senior Center Roof	Board of Selectmen	In Progress	B A	5,840	75,000	0	0	0	0	0	0				
21		Subtotal General Government:				71,020											
22	# 3340	Public Safety															
24	# 3340.6	SCBA Bottles	CVFD	On Hold	B E	12	5,000	0	0	0	0	0	0				
25	# 3340.7	Firefighter Gear Replacement	CVFD	Ongoing	B C	13,109	6,000	6,000	0	6,000	6,000	6,000	6,000				
26	# 3340.9	Fire Hose	CVFD	Ongoing	B C	10,000	0	0	0	10,000	10,000	0	10,000				
27	# 3340.13	Vehicle Replacement	CVFD	(NOTE 3)	C A	95,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000				
28	NEW	Lucas Device-automatic CPR	CVFD		C A	0	0	0	16,000	0	0	0	0				
29	# 3340.16	Ambulance Replacement - CANCELLED . Service to be provided by Willimantic Fire Dept.			B CANC	30,000	0	30,000	0	0	0	0	0				
30	NEW	Replace SCBA System-reqd. for safety.	CVFD	(NOTE E)	A A	0	0	0	150,000	0	0	0	0				
31		Subtotal Public Safety:				148,121.00											
32	# 3305	Public Works Department															
34	# 3305.4	Road Maintenance (inc. approx. 3%/yr)	Public Works-Ongoing	(Note 1)	B A	-22,481	225,000	231,750	238,700	245,875	253,250	260,848	268,673				
35	# 3315.6	Bedlam Road Bridge	Public Works	Design Only	B A	10,000	0	10,000	0	0	0	0	0				
36	N/A	England Road Bridge	(Funding source Undetermined)	On Hold	C E	0	0	0	DEFER	0	0	0	0				
37	# 3305.9	North Bear Hill Road Drainage	Public Works	Final Stages	C A	18,081	150,000	350,000	0	0	0	0	0				
38	# 3305.13	Equipment Replacement	Public Works	Ongoing	B A	25,898	0	20,000	25,000	25,000	25,000	25,000	25,000				
39	# 3305.19	Vehicle Replacement	Public Works	(Notes 5 & J)	B A	9,449	80,000	55,000	35,000	35,000	35,000	35,000	35,000				
40	NEW	HVAC System: Library/Senior Center	Public Works	(NOTE A)	C C	0	0	0	0	30,000	30,000	0	0				
41	# 3305.18	Drainage Infrastructure Rehabilitation	Public Works	Ongoing	C A	15,597	0	20,000	20,000	20,000	20,000	20,000	20,000				
42	# 3305.7	Tree Removal	Public Works	Ongoing	C A	13,700	15,000	25,000	30,000	15,000	0	0	0				
43	# 3305.20	Nutmeg Lane Drainage & Paving	Public Works	Design Only	C A	10,000	0	10,000	0	0	0	0	0				
44	# 3305.22	Town Hall Sidewalk Replacement	Public Works	Complete	C X	3,759	0	30,000	0	0	0	0	0				
45	# 3305.21	Town Hall Parking Lot Paving	Public Works		C A	50,000	0	50,000	0	0	0	0	0				
46	NEW	Senior Center Parking Lot Paving	Public Works		C A	0	0	0	25,000	25,000	0	0	0				
47	NEW	Fuel Station Upgrade	Public Works		C C	0	0	0	0	27,500	0	0	0				
48		Subtotal Public Works:				134,003											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	TOWN OF CHAPLIN															05/26/2020	
2	5-Year Capital Improvement Plan for Fiscal Years 2021-2025																
4	SCHEDULE OF CAPITAL IMPROVEMENTS					CIP Comm Reviewed: 03/12/2020					Bd of Finance Reviewed: 04/27/2020						
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,					BdOfSelectmen Reviewed:					Bd of Finance Approved: 05/26/2020						
6	E=Deferred, X=Complete																
7																	
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	CURRENT BALANCE	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25				
9						as of 03/31/20	(AUDITED)	Approved	Proposed	Planned	Estimated	Estimated	Estimated				
							FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25				
49	# 3300	Education - Chaplin Board of Education															
51	# 3300.1	(10) new folding Mitchell cafeteria tables		Complete	C	X	0	40,000	0	0	0	0	0	0	0	0	0
52	# 3300.11	Replace all smoke detectors in school bldg & Replace security system control panel		Complete	B	X	0	12,000	0	0	0	0	0	0	0	0	0
53	# 3300.14	Replace Gym Foam Wall Safety Panels			B	A	11,500	0	11,500	1,500	0	0	0	0	0	0	0
54	# 3300.13	Install Chain Link Fence Around Entire Pre-K		Complete	B	X	945	0	8,000	0	0	0	0	0	0	0	0
55	NEW	Replace Gym/Auditorium/All-Purpose Room Curtain			C	C	0	0	0	0	0	0	12,500	12,500			
56	# 3300.12	Replace carpets with tile - hallways, classroom, office		Ongoing	C	A	-12,900	0	0	20,000	10,000	0	0	0	0	0	0
57	NEW	Replace Gym Floor with Rubberized Floor		(NOTE Q)	C	C	0	0	0	0	20,000	30,000	0	0	0	0	0
58	NEW	HVAC- Replace two boilers (original equipment when school was built)		(NOTE R)	C	C	0	0	0	0	30,000	50,000	40,000	40,000	40,000	40,000	40,000
59	NEW	HVAC - Replace building electrical controls		(NOTE S)	C	C					12,500	12,500	12,500	12,500	12,500	12,500	12,500
60				Subtotal Education:			-455										
61		Total Capital Improvement Plan (CIP):					352,689	660,500	887,250	596,993	562,875	496,750	436,848	454,673			
63		Expected reimbursement from respective fiscal year State Local Capital Improvement (LoCIP) funds:						(32,102)	(27,102)	(27,102)	(27,102)	Unknown	Unknown	Unknown			
64							Actual	Actual	Estimate	Estimate	n/a	n/a	n/a				
65		Transfer from General Fund Reserved Account(s):						(5,000)	0	0	0						
66		Transfer from GENERAL FUND UNASSIGNED FUND BALANCE:						(265,000)	(350,000)	(150,000)	(150,000)	See NOTE 6.					
67		Transfer from existing CIP Account(s):						(16,075)	(6,410)	(37,197)	0	See NOTE 7.					
68		Funding from CIP Unassigned Fund Balance:						0	0	0	0	0	0	0	0	0	0
70		Net CIP Funding from General Fund Budget (FY 19, FY20, FY 21):						\$357,985	\$503,738	\$382,694	\$385,773	\$496,750	\$436,848	\$454,673			
71							Actual	Approved	Proposed	Planned	Estimate	Estimate	Estimate				
72		CIP Unallocated Fund Balance at June 30, 2019, 2020, 2021:						\$50,696	\$50,600	\$50,600	Unknown	Unknown	Unknown	Unknown			
73	2020 Notes:						Actual	Estimate	Estimate	n/a	n/a	n/a	n/a				
74	Note 1:	Partially reimbursed from respective fiscal year State Local Capital Improvement (LoCIP) funds.															
75	Note 3:	Based on vehicle replacement schedule from (CVFD). CVFD - Need schedule ASAP!															
76	Note 5:	Based on vehicle replacement schedule from (BOS/PW).															
77	Note 6:	General Fund transfers: May 2018 -\$150,000 for NBH Road drainage; \$25,000 for new plow truck; Oct 2018 -\$75,000 for Library/Senior Center roof; \$15,000 for tree removal.															
78		May 2019 -\$350,000 for NBH Road drainage;. May 2020 & May 2021: Planned transfer of \$150,000 from General Fund in each year to offset CIP costs.															
79	Note 7:	CIP Fund transfers: May 2019 -Funds not used in projects #3300.1, #3300.5 & #3300.11.															
80		May 2020 -Funds not used in projects #3320.1, #3340.16, #3305.22 & #3300.13.															
81	NOTE A:	Current system likely to require replacement by FY 2022-23.															
82	NOTE E:	Self-contained breathing apparatus (SCBA) for CVFD requires complete replacement due to new NFPA standards. Grant funding may be available to offset some of the cost..															
83	NOTE J:	Replacement vehicle schedule: July 2018 -Purchase 2nd new plow truck. July 2019 -Purchase new pick-up truck.															
84	NOTE Q:	Current gym floor likely to require replacement by FY 2022-23.															
85	NOTE R:	Current roiginal boilers likely to require replacement beginning FY 2022-23.															
86	NOTE S:	Current original system controls likely to require replacement beginning FY 2021-22.															

Town of Chaplin						05/26/2020
Budget Request for FY 2020-2021						
AGENCY NAME: CHAPLIN BOARD OF EDUCATION (CES)						
ACCOUNT	ACCOUNT DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BOE REQUEST	2020-2021 BOF REVIEWED
25100	Chaplin Elementary School (CES)	3,509,510	3,643,419	3,743,993	3,837,593	3,837,593
&&&&&	Total Board of Education:	3,509,510	3,643,419	3,743,993	3,837,593	3,837,593
	Actual Year-to-Year Increase (Decrease):		\$133,909	\$100,574	\$93,600	\$93,600
	Percentage Year-to-Year Increase (Decrease):		3.82%	2.76%	2.50%	2.50%
Approved by Board of Finance for ---		FY 2020-2021	05/26/2020			\$3,837,593

	A	B	D	E	F
1	Chaplin Public Schools				
2	Chaplin Elementary School				
3	Final BOE Approved FY 2020-2021 Budget - by Function (Department)				
4					
5	BOE Approved:				
6	Town Vote Approved:				
7					
8			2018-2019	2019-2020	2020-2021
9			Audited	Approved	Preliminary
10	Account	Description	Actuals	Budget	Budget
11					
12	FUNCTION 1000 REGULAR EDUCATION				
13	024-1000-104-0000	CERTIFIED STAFF	943,442	1,073,000	1,203,664
14	024-1000-109-0000	OTHER CERTIFIED	0	300	300
15	024-1000-110-0000	SUBSTITUTES	16,924	20,000	18,000
16	024-1000-111-0000	NON-CERTIFIED STAFF	69,057	56,138	51,607
17	024-1000-210-0000	GROUP INSURANCE	513,428	500,615	525,690
18	024-1000-220-0000	FICA TAXES	23,080	20,597	22,782
19	024-1000-230-0000	RETIREMENT INSURANCE	30,000	30,000	0
20	024-1000-250-0000	UNEMPLOYMENT COMP.	8,303	2,000	2,000
21	024-1000-260-0000	WORKER'S COMPENSATION	18,217	20,000	20,000
22	024-1000-312-0000	CONTRACTED ENRICHMENT	2,595	2,000	2,000
23	024-1000-315-0000	STANDARDIZED TESTING	1,783	2,250	2,250
24	024-1000-322-0000	IN-SERVICE	2,069	1,500	1,500
25	024-1000-430-0000	EQUIPMENT MAINTENANCE	2,467	4,000	4,000
26	024-1000-441-0000	EQUIPMENT RENTALS	2,000	13,750	15,000
27	024-1000-510-0000	PUPIL TRANSPORTATION	249	1,500	0
28	024-1000-580-0000	TRAVEL	584	300	300
29	024-1000-602-0000	PROFESSIONAL SUPPLIES	231	300	300
30	024-1000-611-0000	INSTRUCTIONAL SUPPLIES	10,363	11,000	11,000
31	024-1000-641-0000	TEXTBOOKS/WORKBOOKS	13,127	15,000	15,000
32	024-1000-642-0000	LIBRARY BOOKS/PERIODICALS	1,021	1,000	1,000
33	024-1000-731-0000	INSTRUCTIONAL EQUIPMENT	1,609	3,000	3,000
34	024-1000-810-0000	DUES & FEES	1,146	900	900
35	TOTAL		1,661,692	1,779,150	1,900,293
36					
37	FUNCTION 1210 SPECIAL ED/HANDICAPPED				
38	024-1210-104-0000	CERTIFIED STAFF	194,929	250,000	177,124
39	024-1210-107-0000	SPECIAL ED. DIRECTOR	2,420	0	0
40	024-1210-108-0000	HOMEBOUND/TUTOR/SUMMER (ESY)	0	0	4,200
41	024-1210-110-0000	SUBSTITUTES	6,176	5,000	5,000
42	024-1210-111-0000	NON-CERTIFIED STAFF	121,658	163,643	126,908
43	024-1210-113-0000	NON-CERTIFIED STAFF (ESY)	0	0	1,904
44	024-1210-220-0000	FICA TAXES	12,057	15,413	12,866
45	024-1210-309-0000	CENTRAL OFFICE	60,269	76,801	80,007
46	024-1210-315-0000	STANDARDIZED TESTING	1,310	600	1,000
47	024-1210-322-0000	IN-SERVICE	0	300	0
48	024-1210-515-0000	PUPIL TRANSPORTATION	0	0	5,655
49	024-1210-516-0000	PUPIL TRANSPORTATION (ESY)	0	0	1,500
50	024-1210-611-0000	INSTRUCTIONAL SUPPLIES	664	500	500
51	024-1210-641-0000	TEXTBOOKS/WORKBOOKS	519	250	500
52	024-1210-731-0000	INSTRUCTIONAL EQUIPMENT	232	500	0
53	024-1210-810-0000	DUES & FEES	<u>568</u>	<u>280</u>	0
54	TOTAL		400,802	513,287	417,164

	A	B	D	E	F
8			2018-2019	2019-2020	2020-2021
9			Audited	Approved	Preliminary
10	Account	Description	Actuals	Budget	Budget
55					
56	FUNCTION 1300 ADULT EDUCATION				
57	024-1300-310-0000	ADULT EDUCATION	6,203	5,000	6,000
58	TOTAL		6,203	5,000	6,000
59					
60	FUNCTION 2110 SCHOOL SOCIAL PSYCHOLOGIST				
61	024-2110-104-0000	CERTIFIED STAFF	35,992	66,600	67,765
62	024-2110-220-0000	FICA TAXES	502	548	983
63	024-2110-322-0000	IN-SERVICE	20	100	100
64	024-2110-611-0000	INSTRUCTIONAL SUPPLIES	197	100	100
65	TOTAL		36,711	67,348	68,948
66					
67	FUNCTION 2130 HEALTH OFFICE				
68	024-2130-110-0000	SUBSTITUTES	1,469	500	500
69	024-2130-111-0000	NON-CERTIFIED STAFF	0	0	0
70	024-2130-116-0000	NURSE	47,407	48,592	49,807
71	024-2130-119-0000	OTHER NON-CERTIFIED	0	0	0
72	024-2130-220-0000	FICA TAXES	3,708	3,756	3,848
73	024-2130-322-0000	IN-SERVICE	125	200	200
74	024-2130-331-0000	PHYSICIAN	700	700	700
75	024-2130-333-0000	NURSING SERVICES/CONTRACT	0	0	0
76	024-2130-430-0000	EQUIPMENT MAINTENANCE	400	375	375
77	024-2130-520-0000	INSURANCE	0	0	0
78	024-2130-580-0000	TRAVEL	0	0	0
79	024-2130-601-0000	GENERAL SUPPLIES	721	1,500	1,500
80	024-2130-602-0000	PROFESSIONAL SUPPLIES	167	200	200
81	024-2130-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0
82	024-2130-733-0000	NON-INSTRUCTIONAL EQUIPMENT	0	0	0
83	024-2130-810-0000	DUES & FEES	221	150	150
84	TOTAL		54,918	55,973	57,280
85					
86	FUNCTION 2150 PPT SERVICES				
87	024-2150-104-0000	CERTIFIED STAFF	55,569	49,000	51,306
88	024-2150-110-0000	PPT SUBS	0	3,150	3,150
89	024-2150-220-0000	FICA TAXES	615	887	985
90	024-2150-330-0000	CONSULTATION SERVICES	0	0	2,400
91	024-2150-332-0000	PSYCHOLOGICAL SERVICES	2,500	2,000	8,250
92	024-2150-336-0000	OT/PT SERVICES	49,670	33,000	0
93	024-2150-530-0000	COMMUNICATION	144	100	100
94	TOTAL		108,498	88,137	66,191
95					
96	FUNCTION 2220 SCHOOL LIBRARY / COMPUTER LAB				
97	024-2220-111-0000	NON-CERTIFIED STAFF	30,050	31,756	32,551
98	024-2220-119-0000	TECHNOLOGY COORDINATOR	70,000	72,100	74,263
99	024-2220-220-0000	FICA TAXES	7,072	7,945	8,171
100	024-2220-580-0000	TRAVEL	201	0	0
101	024-2220-601-0000	GENERAL SUPPLIES	445	800	800
102	024-2220-611-0000	INSTRUCTIONAL SUPPLIES	383	500	500
103	024-2220-642-0000	LIBRARY BOOKS/PERIODICALS	535	2,000	2,000
104	024-2220-733-0000	NON-INSTRUC EQUIPMENT	19,024	9,000	9,000
105	024-2220-810-0000	DUES & FEES	86	200	200
106	TOTAL		127,796	124,301	127,485
107					
108	FUNCTION 2310 BOARD OF EDUCATION				
109	024-2310-111-0000	NON-CERTIFIED STAFF	373	700	700
110	024-2310-220-0000	FICA TAXES	28	54	54
111	024-2310-601-0000	GENERAL SUPPLIES	0	175	175
112	024-2310-810-0000	DUES & FEES	2,967	2,000	2,000

	A	B	D	E	F
8			2018-2019	2019-2020	2020-2021
9			Audited	Approved	Preliminary
10	Account	Description	Actuals	Budget	Budget
113	TOTAL		3,368	2,929	2,929
114					
115	FUNCTION 2320 SUPERINTENDENT'S OFFICE				
116	024-2320-309-0000	CENTRAL OFFICE	61,614	74,351	80,254
117	TOTAL		61,614	74,351	80,254
118					
119	FUNCTION 2330 GENERAL ADMINISTRATION				
120	024-2330-301-0000	AUDIT	0	500	500
121	024-2330-302-0000	LEGAL SERVICES	21,125	26,000	29,169
122	024-2330-520-0000	INSURANCE	16,590	16,548	16,548
123	TOTAL		37,715	43,048	46,217
124					
125	FUNCTION 2400 SCHOOL OFFICE				
126	024-2400-102-0000	ADMINISTRATION	111,960	119,229	122,210
127	024-2400-110-0000	SUBSTITUTE	204	600	600
128	024-2400-111-0000	NON-CERTIFIED STAFF	81,371	76,339	46,611
129	024-2400-220-0000	FICA TAXES	9,699	7,615	5,338
130	024-2400-322-0000	IN-SERVICE	99	0	0
131	024-2400-430-0000	EQUIPMENT MAINTENANCE	390	2,000	2,000
132	024-2400-441-0000	EQUIPMENT RENTALS	7,998	6,000	6,000
133	024-2400-530-0000	COMMUNICATION	1,095	1,250	1,250
134	024-2400-540-0000	ADVERTISING	1,861	1,000	1,000
135	024-2400-550-0000	PRINTING	279	600	600
136	024-2400-580-0000	TRAVEL	855	500	500
137	024-2400-601-0000	GENERAL SUPPLIES	1,079	1,500	1,500
138	024-2400-810-0000	DUES & FEES	1,306	650	650
139	TOTAL		218,196	217,283	188,259
140					
141	FUNCTION 2510 BUSINESS OFFICE				
142	024-2510-304-000	PAYROLL SERVICES	6,579	6,000	6,000
143	024-2510-307-000	GASB 45 PROVISIONS	2,800	0	3,000
144	024-2510-309-0000	CENTRAL OFFICE	50,162	59,220	74,557
145	TOTAL		59,541	65,220	83,557
146					
147	FUNCTION 2600 BUILDINGS & GROUNDS				
148	024-2600-110-0000	SUBSTITUTES - BLDG/GROUNDS	1,427	1,097	1,097
149	024-2600-111-0000	NON-CERTIFIED STAFF	67,555	74,776	79,891
150	024-2600-220-0000	FICA TAXES	5,089	5,804	6,196
151	024-2600-410-0000	ELECTRICITY	63,010	70,008	70,000
153	024-2600-430-0000	EQUIPMENT MAINTENANCE	10,418	11,000	11,000
154	024-2600-434-0000	BLDG/GROUNDS MAINTENANCE	54,761	30,000	60,000
155	024-2600-580-0000	TRAVEL	0	300	300
156	024-2600-615-0000	MAINT/REPAIR SUPPLIES	1,352	9,000	9,000
157	024-2600-624-0000	HEATING OIL/PROPANE	41,026	32,000	40,000
158	TOTAL		244,638	233,985	277,484
159					
160	FUNCTION 2700 PUPIL TRANSPORTATION				
161	024-2700-510-0000	PUPIL TRANSPORTATION PreK-6	118,738	110,000	113,500
162	024-2700-511-0000	PUPIL TRANSPORTATION 7-12	118,738	110,000	113,500
163	024-2700-625-0000	DIESEL FUEL/GASOLINE PreK-6	11,742	13,000	13,000
164	024-2700-626-0000	DIESEL FUEL/GASOLINE 7-12	11,742	13,000	13,000
165	TOTAL		260,960	246,000	253,000
166					
167	FUNCTION 2830 PROFESSIONAL DEVELOPMENT				
168	024-2830-306-0000	PROFESSIONAL DEVELOPMENT	0	1,000	1,000
169	TOTAL		0	1,000	1,000

	A	B	D	E	F
8			2018-2019	2019-2020	2020-2021
9			Audited	Approved	Preliminary
10	Account	Description	Actuals	Budget	Budget
170					
171	FUNCTION 2840 DATA PROCESSING				
172	024-2840-309-0000	CENT OFFICE COMPUTER SUPPORT	2,748	0	0
173	TOTAL		2,748	0	0
174					
175	FUNCTION 3210 ACTIVITIES				
176	024-3210-119-0000	OTHER NON-CERTIFIED STAFF	1,059	2,000	2,000
177	024-3210-220-0000	FICA TAXES	15	536	153
178	TOTAL		1,074	2,536	2,153
179					
180	FUNCTION 6100 OUT-OF-DISTRICT TUITION SE/MAGNET				
181	024-6100-515-0000	TRANSPORTATION SPED	54,890	14,465	57,400
182	024-6100-561-0000	TUITION/PRIVATE SPED	223,270	116,860	120,366
183	024-6100-562-0000	TUITION/PUBLIC SPED	7,000	11,700	0
184	024-6100-563-0000	MAGNET SCHOOL TUITION	76,823	74,970	74,970
185	024-6100-564-0000	MAGNET SCHOOL TUITION-SpEd	0	6,450	6,644
186	TOTAL		361,982	224,445	259,380
187					
188	FUND 024 CHAPLIN BOARD OF EDUCATION		3,648,457	3,743,993	3,837,593
189		Percent Increase (Decrease)			2.50%
190					
191					
192					

	A	B	C	D	E	F	G	
1	Chaplin Public Schools							
2	Chaplin Elementary School							
3	Final BOE Approved FY 2020-2021 Budget - by Object							
4								
5	BOE Approved:							
6	Town Vote Approved:							
7								
8				2018-2019	2019-2020	2020-2021		
9				Audited	Approved	Preliminary		
10	Account	Description		Actuals	Budget	Budget	Variance	
11								
12		102	ADMINISTRATION	111,960	119,229	122,210		
19		104	CERTIFIED STAFF	1,229,933	1,438,600	1,499,859		
20		107	SPECIAL ED. DIRECTOR	2,420	0	0		
21		108	HOMEBOUND/TUTOR/SUMMER	0	0	4,200		
26		109	OTHER CERTIFIED	0	300	300		
35		110	SUBSTITUTES	26,200	30,347	28,347		
46		111	NON-CERTIFIED STAFF	370,064	403,352	340,172		
49		116	NURSE	47,407	48,592	49,807		
53		119	OTHER NON-CERTIFIED STAFF	71,059	74,100	76,263		
54								
55	OBJECT	100	SALARIES AND WAGES	1,859,042	2,114,520	2,121,157	6,637	
56								
59		210	GROUP INSURANCE	513,428	500,615	525,690		
74		220	FICA TAXES	61,866	63,155	61,377		
75		230	RETIREMENT INSURANCE	30,000	30,000	0		
76		250	UNEMPLOYMENT COMP.	8,303	2,000	2,000		
77		260	WORKER'S COMPENSATION	18,217	20,000	20,000		
78								
79	OBJECT	200	EMPLOYEE BENEFITS	631,814	615,770	609,067	-6,703	
80								
81		301	AUDIT	0	500	500		
82		302	LEGAL SERVICES	21,125	26,000	29,169		
83		304	PAYROLL SERVICES	6,579	6,000	6,000		
84		306	PROFESSIONAL DEVELOPMENT	0	1,000	1,000		
85		307	GASB 45 PROVISIONS	2,800	0	3,000		
91		309	CENTRAL OFFICE	174,793	210,372	234,818		
92		310	ADULT EDUCATION	6,203	5,000	6,000		
96		312	CONTRACTED ENRICHMENT	2,595	2,000	2,000		
102		315	STANDARDIZED TESTING	3,092	2,850	3,250		
110		322	IN-SERVICE	2,313	2,100	1,800		

	A	B	C	D	E	F	G
8				2018-2019	2019-2020	2020-2021	
9				Audited	Approved	Preliminary	
10	Account		Description	Actuals	Budget	Budget	Variance
111	330		CONSULTATION	0	0	2,400	
112	331		PHYSICIAN	700	700	700	
113	332		PSYCHOLOGICAL SERVICES	2,500	2,000	8,250	
114	336		OT/PT SERVICES	49,670	33,000	0	
115							
116	OBJECT	300	PURCH/PROF/TECH SERV	272,370	291,522	298,887	7,365
117							
118	410		ELECTRICITY	63,010	70,008	70,000	
125	430		EQUIPMENT MAINTENANCE	13,674	17,375	17,375	
126	434		BLDG/GROUNDS MAINTENANCE	54,761	30,000	60,000	
129	441		EQUIPMENT RENTALS	9,998	19,750	21,000	
130							
131	OBJECT	400	PURCH. PROPERTY SERVICES	141,443	137,133	168,375	31,242
132							
138	510		PUPIL TRANSPORTATION	237,725	221,500	232,655	
141	515		TRANSPORTATION/SPEC ED	54,890	14,465	57,400	
144	520		INSURANCE	16,590	16,548	16,548	
148	530		COMMUNICATION	1,240	1,350	1,350	
149	540		ADVERTISING	1,861	1,000	1,000	
150	550		PRINTING	279	600	600	
154	561		TUITION SPECIAL ED.	223,270	116,860	120,366	
155	562		TUTION	83,823	86,670	74,970	
164	564		MAGNET TUITION-SpEd	0	6,450	6,644	
165	580		TRAVEL	1,640	1,100	2,600	
166	OBJECT	500	OTHER PURCHASED SERVICES	621,317	466,543	514,133	47,590
167							
173	601		GENERAL SUPPLIES	2,245	3,975	3,975	
178	602		PROFESSIONAL SUPPLIES	398	500	500	
185	611		INSTRUCTIONAL SUPPLIES	11,606	12,100	12,100	
186	615		MAINT/REPAIR SUPPLIES	1,352	9,000	9,000	
187	624		HEATING OIL/PROPANE	41,026	32,000	40,000	
188	625		DIESEL FUEL/GASOLINE PreK-6	11,742	13,000	13,000	
189	626		DIESEL FUEL/GASOLINE 7-12	11,742	13,000	13,000	
194	641		TEXTBOOKS/WORKBOOKS	13,646	15,250	15,500	
201	642		LIBRARY BOOKS/PERIODICALS	1,557	3,000	3,000	
202							
203	OBJECT	600	SUPPLIES	95,312	101,825	110,075	8,250
204							

	A	B	C	D	E	F	G
8				2018-2019	2019-2020	2020-2021	
9				Audited	Approved	Preliminary	
10	Account		Description	Actuals	Budget	Budget	Variance
209		731	INSTRUCTIONAL EQUIPMENT	1,841	3,500	3,000	
215		733	NON-INSTRUC EQUIPMENT	19,024	9,000	9,000	
216							
217	OBJECT	700	EQUIPMENT	20,865	12,500	12,000	-500
218							
228		810	DUES & FEES	6,295	4,180	3,900	
229							
230	OBJECT	800	DUES & FEES	6,295	4,180	3,900	-280
231							
232	FUND 024 CHAPLIN BOARD OF EDUCATION			3,648,457	3,743,993	3,837,593	93,601
233			Percent Increase (Decrease)				2.50%

Central Office Committee
2020-2021 Final Approved Budget

COC Approved :

	2018-2019 Audited	2019-2020 Approved	2020-2021 Preliminary Budget	Chaplin Assessment	RD11 Assessment
FUNCTION 1210 SPECIAL EDUCATION OFFICE					
1210.107 SP ED/PUPIL PERSONNEL DIR	74,515	111,725	114,797	45,919	68,878
1210.112 CLERICAL ASSISTANT	36,753	39,506	41,056	16,422	24,634
1210.210 GROUP INSURANCE	31,421	31,944	33,378	13,351	20,027
1210.220 FICA TAXES	3,698	4,643	4,805	1,922	2,883
1210.230 RETIREMENT/PENSION	1,105	1,185	1,232	493	739
1210.250 UNEMPLOYMENT	-	-	-	-	-
1210.300 CONSULTANT	-	-	-	-	-
1210.322 IN-SERVICE	-	100	500	200	300
1210.441 EQUIPMENT RENTAL	1,297	1,500	2,000	800	1,200
1210.531 TELEPHONE	745	750	750	300	450
1210.533 POSTAGE	-	100	100	40	60
1210.540 ADVERTISING	-	-	-	-	-
1210.580 TRAVEL	-	100	500	200	300
1210.601 GENERAL SUPPLIES	10	200	500	200	300
1212.602 PROFESSIONAL SUPPLIES	-	50	200	80	120
1210.733 NON-INSTRUCTIONAL EQUIPMENT	-	200	200	80	120
1210.810 DUES & FEES	-	-	-	-	-
Total Special Education Office	149,544	192,003	200,018	80,007	120,011
FUNCTION 2320 SUPERINTENDENT'S OFFICE					
2320.101 SUPERINTENDENT	80,100	79,550	81,936	32,774	49,162
2320.112 CLERICAL/SECRETARIAL	-	250	1,000	400	600
2320.115 ADMINISTRATIVE ASSISTANT	52,669	59,873	65,612	26,245	39,367
2320.150 TRAVEL ALLOWANCE	-	-	-	-	-
2320.210 GROUP INSURANCE	29,015	30,640	33,378	13,351	20,027
2320.220 FICA TAXES	5,394	5,735	6,207	2,483	3,724
2320.230 RETIREMENT/PENSION	880	1,796	1,968	787	1,181
2320.260 WORKERS' COMPENSATION	-	-	-	-	-
2320.302 LEGAL SERVICES	-	500	1,000	400	600
2320.322 IN-SERVICE	-	-	-	-	-
2320.430 EQUIPMENT MAINTENANCE	-	110	110	44	66
2320.441 EQUIPMENT RENTAL	4,772	4,850	6,000	2,400	3,600
2320.531 TELEPHONE	672	700	700	280	420
2320.533 POSTAGE	89	100	100	40	60
2320.540 ADVERTISING	-	400	400	160	240
2320.580 TRAVEL	95	150	150	60	90
2320.601 GENERAL SUPPLIES	1,047	475	475	190	285
2320.602 PROFESSIONAL SUPPLIES	-	50	100	40	60
2320.733 NON-INSTRUCTIONAL EQUIPMENT	262	200	1,000	400	600
2320.810 DUES & FEES	-	500	500	200	300
Total Superintendent Office	174,996	185,879	200,636	80,254	120,382

OPTION D			2018-2019	2019-2020	2020-2021
Description			Audited Actuals	Approved Budget	Preliminary Budget
OBJECT	101	SUPERINTENDENT	80,100	79,550	81,936
OBJECT	104	BUSINESS MANAGER	51,456	46,473	47,867
OBJECT	106	FINANCIAL SUPERVISOR	-	-	-
OBJECT	107	SP ED/PUPIL PERSONNEL DIR.	74,515	111,725	114,797
OBJECT	112	CLERICAL/SECRETARIAL	85,666	88,096	121,316
OBJECT	115	ADMINISTRATIVE ASSISTANT	52,669	59,873	65,612
OBJECT	100	SALARIES AND WAGES	344,406	385,717	431,528
OBJECT	210	GROUP INSURANCE	85,900	90,237	96,538
OBJECT	220	FICA TAXES	16,610	17,631	20,738
OBJECT	230	RETIREMENT/PENSION	3,281	4,431	5,578
OBJECT	250	UNEMPLOYMENT	-	-	-
OBJECT	260	WORKERS' COMPENSATION	-	-	-
OBJECT	200	EMPLOYEE BENEFITS	105,791	112,299	122,854
OBJECT	300	ACCOUNTANT	6,650	-	-
OBJECT	301	AUDIT	5,000	7,800	7,800
OBJECT	302	LEGAL SERVICES	-	500	1,000
OBJECT	304	PAYROLL SERVICES	2,494	3,100	3,100
OBJECT	305	INVENTORY	1,700	1,800	1,800
OBJECT	322	IN-SERVICE	-	100	500
OBJECT	326	COMP. PGM/NETWORK/ISP SUP.	-	-	-
OBJECT	300	PURCH PROF/TECH SERVICES	15,844	13,300	14,200
OBJECT	410	ELECTRICITY	-	-	-
OBJECT	430	EQUIPMENT MAINTENANCE	-	260	260
OBJECT	441	EQUIPMENT RENTAL	7,861	8,000	9,650
OBJECT	400	PURCH. PROPERTY SERVICES	7,861	8,260	9,910
OBJECT	531	TELEPHONE	1,889	1,930	1,930
OBJECT	533	POSTAGE	89	225	225
OBJECT	540	ADVERTISING	-	400	400
OBJECT	580	TRAVEL	132	325	725
OBJECT	500	OTHER PURCHASED SERVICES	2,110	2,880	3,280
OBJECT	601	GENERAL SUPPLIES	1,881	1,375	1,975
OBJECT	602	PROFESSIONAL SUPPLIES	-	100	300
OBJECT	600	SUPPLIES	1,881	1,475	2,275
OBJECT	733	NON-INSTRUCTIONAL EQUIPMENT	262	1,100	2,100
OBJECT	700	EQUIPMENT	262	1,100	2,100
OBJECT	810	DUES & FEES	-	900	900
OBJECT	800	OTHER OBJECTS	-	900	900
		CONTINGENCY	0	0	15,000
TOTAL CENTRAL OFFICE COMMITTEE			478,155	525,931	602,047
CENTRAL OFFICE % INCREASE (DECREASE)					14.47%
					\$76,116

ASSESSMENT COST COMPARISON BY TOWN

0.97% increase in budget

BOE Approved Budget on: 4/28/20

Town Approved on:

Number of MS/HS* Pupils, October 1, 2019
 Percent of MS/HS* Pupils, October 1, 2019
 Number of MS/HS* Pupils, October 1, 2018
 Percent of MS/HS* Pupils, October 1, 2018

FINAL **04/28/20**

	Approved			
	Chaplin	Hampton	Scotland	Totals
Number of MS/HS* Pupils, October 1, 2019	99	58	90	247
Percent of MS/HS* Pupils, October 1, 2019	40.08%	23.48%	36.44%	100.00%
Number of MS/HS* Pupils, October 1, 2018	97	61	101	259
Percent of MS/HS* Pupils, October 1, 2018	37.45%	23.55%	39.00%	100.00%
Net Assessment 2020-2021	2,581,694	1,512,507	2,346,994	6,441,195
Assessment 2019-2020	2,378,546	1,495,787	2,476,631	6,350,964
Increase (Decrease)	203,147	16,720	-129,637	90,231
Percent Increase (Decrease)	8.54%	1.12%	-5.23%	1.42%

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

1. Net Assessment Calculation:

20-21 Budget Proposal (0.97% increase)	6,484,695
Fund balance used (Must be BOE approved)	
20-21 Budget Proposal less fund balance	<u>6,484,695</u>

Grant and other revenues

Miscellaneous	1,000
Tuition - Reg (Windham, Brooklyn, Canterbury)	40,000
Tuition - Sped	0
Summer School	0
Interest	2,500
Excess Cost	0

Subtotal: **43,500**

20-21 Budget less expected revenue **6,441,195**

Regional School District Number 11
Final Budget - Function Format (by Department)
Fiscal year 2020-2021

Board Approved
Town Approved

Account	Description	2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Final Budget
FUNCTION 1000 REGULAR INSTRUCTION				
211-1000-108-0000	HOMEBOUND/TUTOR	216	500	500
211-1000-109-0000	OTHER CERTIFIED	1,077	2,500	2,500
211-1000-110-0000	SUBSTITUTES	44,101	35,000	35,000
211-1000-113-0000	AIDES/ASSISTANTS	0	0	0
211-1000-119-0000	OTHER NON-CERTIFIED STAFF	0	1,500	1,500
211-1000-210-0000	GROUP INSURANCE	593,930	721,025	577,000
211-1000-220-0000	FICA TAXES	4,020	664	2,867
211-1000-230-0000	RETIREMENT	0	3,700	3,700
211-1000-240-0000	TUITION REIMBURSEMENT	10,800	10,000	10,000
211-1000-250-0000	UNEMPLOYMENT COMPENSATION	13,767	12,000	10,000
211-1000-260-0000	WORKER'S COMPENSATION	53,333	51,440	55,675
211-1000-322-0000	IN-SERVICE	108	0	0
211-1000-601-0000	GENERAL SUPPLIES	139	200	200
211-1000-611-0000	INSTRUCTIONAL SUPPLIES	0	0	0
211-1000-810-0000	DUES & FEES	0	0	0
TOTAL		721,491	838,529	698,942
FUNCTION 1005 ON-LINE EDUCATION				
211-1005-104-0000	CERTIFIED STAFF	3,168	0	0
211-1005-220-0000	FICA TAXES	46	0	0
211-1005-810-0000	DUES & FEES	13,443	19,804	19,804
TOTAL		16,657	19,804	19,804
FUNCTION 1015 ART				
211-1015-104-0000	CERTIFIED STAFF	53,873	54,816	59,432
211-1015-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-1015-109-0000	OTHER CERTIFIED	0	1,400	1,400
211-1015-220-0000	FICA TAXES	673	839	906
211-1015-312-0000	CONTRACTED ENRICHMENT	0	900	600
211-1015-322-0000	IN-SERVICE	0	300	550
211-1015-430-0000	EQUIPMENT MAINTENANCE	50	450	450
211-1015-517-0000	FIELD TRIP TRANSPORTATION	0	1,000	1,000
211-1015-580-0000	TRAVEL	0	300	300
211-1015-601-0000	GENERAL SUPPLIES	93	700	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	3,496	7,550	8,750
211-1015-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0
211-1015-731-0000	INSTRUCTIONAL EQUIPMENT	367	0	1,700
211-1015-733-0000	NON-INSTRUCTIONAL SUPPLIES	0	0	600
211-1015-810-0000	DUES & FEES	300	570	450
TOTAL		60,443	70,433	78,462

Account	Description	2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Final Budget
FUNCTION 1020 BUSINESS & COMPUTER				
211-1020-104-0000	CERTIFIED STAFF	58,378	39,554	0
211-1020-109-0000	OTHER CERTIFIED	0	260	0
211-1020-220-0000	FICA TAXES	847	578	0
211-1020-517-0000	FIELD TRIP TRANSPORTATION	0	1,600	0
211-1020-601-0000	GENERAL SUPPLIES	386	600	0
211-1020-611-0000	INSTRUCTIONAL SUPPLIES	1,640	0	0
211-1020-641-0000	TEXTBOOKS/WORKBOOKS	2,875	2,204	0
211-1020-810-0000	DUES & FEES	0	270	0
TOTAL		64,125	45,066	0
FUNCTION 1030 LANGUAGE ARTS				
211-1030-104-0000	CERTIFIED STAFF	221,157	223,466	230,830
211-1030-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-1030-109-0000	OTHER CERTIFIED	0	600	600
211-1030-220-0000	FICA TAXES	3,099	3,272	3,379
211-1030-322-0000	IN-SERVICE	0	0	0
211-1030-517-0000	FIELD TRIP TRANSPORTATION	0	600	600
211-1030-601-0000	GENERAL SUPPLIES	385	565	565
211-1030-611-0000	INSTRUCTIONAL SUPPLIES	784	630	630
211-1030-641-0000	TEXTBOOKS/WORKBOOKS	2,542	4,721	3,275
211-1030-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	0
211-1030-810-0000	DUES & FEES	-70	0	0
TOTAL		229,489	235,462	241,503
FUNCTION 1035 WORLD LANGUAGE				
211-1035-104-0000	CERTIFIED STAFF	164,576	167,456	173,198
211-1035-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-1035-109-0000	OTHER CERTIFIED	0	250	250
211-1035-220-0000	FICA TAXES	2,205	2,455	2,539
211-1035-312-0000	CONTRACTED ENRICHMENT	0	100	100
211-1035-315-0000	STANDARDIZED TESTING	0	20	22
211-1035-322-0000	IN-SERVICE	0	100	100
211-1035-430-0000	EQUIPMENT MAINTENANCE	0	0	0
211-1035-517-0000	FIELD TRIP TRANSPORTATION	1,500	1,750	1,750
211-1035-601-0000	GENERAL SUPPLIES	107	357	225
211-1035-611-0000	INSTRUCTIONAL SUPPLIES	0	204	290
211-1035-641-0000	TEXTBOOKS/WORKBOOKS	10,700	10,750	12,750
211-1035-733-0000	INSTRUCTIONAL EQUIPMENT	0	750	0
211-1035-810-0000	DUES & FEES	245	195	195
TOTAL		180,925	185,995	193,043

Account	Description	2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Final Budget
FUNCTION 1045 FAMILY/CONSUMER STUDIES				
211-1045-104-0000	CERTIFIED STAFF	80,330	81,736	82,553
211-1045-109-0000	OTHER CERTIFIED	0	0	500
211-1045-220-0000	FICA TAXES	1,122	1,185	1,197
211-1045-322-0000	IN-SERVICE	0	300	300
211-1045-430-0000	EQUIPMENT MAINTENANCE	164	900	900
211-1045-517-0000	FIELD TRIP TRANSPORTATION	0	500	500
211-1045-580-0000	TRAVEL	62	350	350
211-1045-602-0000	PROFESSIONAL SUPPLIES	120	750	750
211-1045-611-0000	INSTRUCTIONAL SUPPLIES	4,681	4,500	5,000
211-1045-641-0000	TEXTBOOKS/WORKBOOKS	0	600	400
211-1045-731-0000	INSTRUCTIONAL EQUIPMENT	627	500	500
211-1045-810-0000	DUES & FEES	150	135	135
TOTAL		87,257	91,456	93,085
FUNCTION 1050 TECHNOLOGY EDUCATION				
211-1050-104-0000	CERTIFIED STAFF	63,076	64,180	50,637
211-1050-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-1050-220-0000	FICA TAXES	796	954	1,012
211-1050-430-0000	EQUIPMENT MAINTENANCE	157	1,425	1,575
211-1050-517-0000	FIELD TRIP TRANSPORTATION	181	750	750
211-1050-601-0000	GENERAL SUPPLIES	183	500	700
211-1050-611-0000	INSTRUCTIONAL SUPPLIES	2,396	3,900	4,550
211-1050-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0
211-1050-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	0
211-1055-810-0000	DUES & FEES	730	270	270
TOTAL		69,112	73,587	61,118
FUNCTION 1055 MATHEMATICS				
211-1055-104-0000	CERTIFIED STAFF	214,378	220,729	221,258
211-1055-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-1055-109-0000	OTHER CERTIFIED	0	0	0
211-1055-220-0000	FICA TAXES	2,899	3,224	3,232
211-1055-322-0000	IN-SERVICE	0	0	0
211-1055-601-0000	GENERAL SUPPLIES	130	463	400
211-1055-611-0000	INSTRUCTIONAL SUPPLIES	0	0	0
211-1055-641-0000	TEXTBOOKS/WORKBOOKS	1,842	6,500	9,997
TOTAL		220,841	232,524	236,511

Account	Description	2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Final Budget
FUNCTION 1060 MUSIC				
211-1060-104-0000	CERTIFIED STAFF	104,792	102,010	106,785
211-1060-105-0000	DEP'T HEADS/KEY TEACHERS	0	6,104	6,166
211-1060-109-0000	OTHER CERTIFIED	0	416	416
211-1060-220-0000	FICA TAXES	1,311	1,574	1,644
211-1060-312-0000	CONTRACTED ENRICHMENT	200	0	0
211-1060-430-0000	EQUIPMENT MAINTENANCE	1,342	4,250	4,250
211-1060-517-0000	FIELD TRIP TRANSPORTATION	3,701	4,000	4,000
211-1060-611-0000	INSTRUCTIONAL SUPPLIES	3,297	3,350	3,350
211-1060-731-0000	INSTRUCTIONAL EQUIPMENT	3,741	3,380	3,380
211-1060-733-0000	NON-INSTRUC EQUIPMENT	372	3,203	3,203
211-1060-810-0000	DUES & FEES	810	885	885
TOTAL		119,565	129,172	134,079
FUNCTION 1065 PHYSICAL ED/HEALTH				
211-1065-104-0000	CERTIFIED STAFF	94,124	97,035	101,849
211-1065-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-1065-109-0000	OTHER CERTIFIED	0	0	260
211-1065-220-0000	FICA TAXES	1,402	1,430	1,504
211-1065-322-0000	IN-SERVICE	0	0	0
211-1065-430-0000	EQUIPMENT MAINTENANCE	0	0	1,500
211-1065-601-0000	GENERAL SUPPLIES	80	100	100
211-1065-602-0000	PROFESSIONAL SUPPLIES	34	50	50
211-1065-611-0000	INSTRUCTIONAL SUPPLIES	2,202	1,954	1,967
211-1065-731-0000	INSTRUCTIONAL EQUIPMENT	433	613	2,613
211-1065-810-0000	DUES & FEES	0	0	0
TOTAL		99,866	102,790	111,467
FUNCTION 1070 SCIENCE				
211-1070-104-0000	CERTIFIED STAFF	229,809	234,931	238,353
211-1070-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-1070-109-0000	OTHER CERTIFIED	0	250	250
211-1070-220-0000	FICA TAXES	2,986	3,433	3,483
211-1070-430-0000	EQUIPMENT MAINTENANCE	0	0	0
211-1070-517-0000	FIELD TRIP TRANSPORTATION	153	2,300	2,600
211-1070-601-0000	GENERAL SUPPLIES	470	2,100	2,500
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	3,209	6,000	10,850
211-1070-641-0000	TEXTBOOKS/WORKBOOKS	81	0	0
211-1070-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	0
TOTAL		238,300	250,622	259,660

Account	Description	2018-2019	2019-2020	2020-2021
		Audited Actuals	Approved Budget	Final Budget
FUNCTION 1075 SOCIAL STUDIES				
211-1075-104-0000	CERTIFIED STAFF	164,797	167,681	176,507
211-1075-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-1075-109-0000	OTHER CERTIFIED	-	400	400
211-1075-220-0000	FICA TAXES	2,208	2,460	2,589
211-1075-517-0000	FIELD TRIP	-	2,750	2,250
211-1075-601-0000	GENERAL SUPPLIES	253	500	750
211-1075-602-0000	PROFESSIONAL SUPPLIES	0	0	0
211-1075-611-0000	INSTRUCTIONAL SUPPLIES	496	1,000	1,500
211-1075-641-0000	TEXTBOOKS/WORKBOOKS	201	0	0
211-1075-731-0000	INSTRUCTIONAL EQUIPMENT	326	500	500
TOTAL		169,873	176,899	186,120
FUNCTION 1085 COMPUTER TECHNOLOGY				
211-1085-109-0000	OTHER CERTIFIED	57,651	61,234	63,378
211-1085-113-0000	OTHER NON-CERTIFIED	0	9,792	0
211-1085-220-0000	FICA TAXES	4,570	5,433	4,848
211-1085-326-0000	COMPUTER PROGRAM SUPPORT	11,228	9,938	9,938
211-1085-430-0000	EQUIPMENT MAINTENANCE	6,441	7,020	8,396
211-1085-434-0000	NETWORK MAINTENANCE	15,266	15,109	22,353
211-1085-531-0000	TELEPHONE	10,154	8,000	8,000
211-1085-536-0000	COMPUTER PROGRAM SUPPORT	0	0	3,000
211-1085-611-0000	INSTRUCTIONAL SUPPLIES	0	2,000	2,061
211-1085-731-0000	INSTRUCTIONAL EQUIPMENT	6,441	2,000	3,000
211-1085-733-0000	NON-INSTRUC EQUIPMENT	4,190	6,000	3,515
TOTAL		115,940	126,526	128,490
FUNCTION 1090 GRADE 7 TEAM				
211-1090-517-0000	FIELD TRIP TRANSPORTATION	716	1,000	1,000
211-1090-601-0000	GENERAL SUPPLIES	0	700	1,500
TOTAL		716	1,700	2,500
FUNCTION 1095 GRADE 8 TEAM				
211-1095-312-0000	CONTRACTED ENRICHMENT	0	0	0
211-1095-517-0000	FIELD TRIP TRANSPORTATION	0	0	1,000
211-1095-601-0000	GENERAL SUPPLIES	0	173	1,766
TOTAL		0	173	2,766
FUNCTION 1210 SPECIAL EDUCATION				
211-1210-102-0000	ADMINISTRATOR	3,383	0	0
211-1210-104-0000	CERTIFIED STAFF	249,966	254,472	268,242
211-1210-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-1210-108-0000	HOMEBOUND/TUTOR	433	1,000	0
211-1210-109-0000	OTHER CERTIFIED	203	0	0
211-1210-113-0000	AIDES/ASSISTANTS	166,674	125,626	155,267
211-1210-220-0000	FICA TAXES	15,859	13,338	15,791
211-1210-306-0000	PROFESSIONAL DEVELOPMENT	0	0	0
211-1210-309-0000	CENTRAL OFFICE	76,903	115,202	123,011
211-1210-315-0000	STANDARDIZED TESTING	0	0	1,000
211-1210-322-0000	IN-SERVICE	0	0	0
211-1210-580-0000	TRAVEL	167	0	0
211-1210-601-0000	GENERAL SUPPLIES	6,772	1,000	1,000
211-1210-611-0000	INSTRUCTIONAL SUPPLIES	2,520	0	0
TOTAL		524,472	512,246	565,935

Account	Description	2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Final Budget
FUNCTION 2120 GUIDANCE				
211-2120-104-0000	CERTIFIED STAFF	149,743	152,364	127,536
211-2120-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,608	1,624
211-2120-109-0000	OTHER CERTIFIED	10,269	5,000	5,000
211-2120-220-0000	FICA TAXES	2,227	2,305	1,945
211-2120-312-0000	CONTRACTED ENRICHMENT	0	0	0
211-2120-314-0000	GUIDANCE INFO SERVICE	1,759	2,900	3,200
211-2120-315-0000	STANDARDIZED TESTING	6,002	10,625	10,300
211-2120-322-0000	IN-SERVICE	0	200	200
211-2120-517-0000	FIELD TRIP TRANSPORTATION	322	750	900
211-2120-580-0000	TRAVEL	0	750	800
211-2120-601-0000	GENERAL SUPPLIES	297	500	600
211-2120-602-0000	PROFESSIONAL SUPPLIES	0	0	0
211-2120-731-0000	INSTRUCTIONAL EQUIPMENT	0	2,200	1,000
211-2120-733-0000	NON-INSTRUCTIONAL EQUIPMENT	0	0	2,200
TOTAL		172,211	179,202	155,305
FUNCTION 2130 HEALTH OFFICE				
211-2130-109-0000	NURSE	40,055	42,699	43,766
211-2130-220-0000	FICA TAXES	2,621	3,266	3,348
211-2130-330-0000	SERVICE BIO-WASTE REMOVAL	0	65	65
211-2130-331-0000	PHYSICIAN	750	750	750
211-2130-430-0000	EQUIPMENT MAINTENANCE	325	880	880
211-2130-601-0000	GENERAL SUPPLIES	445	1,000	1,000
211-2130-810-0000	DUES & FEES	0	0	0
TOTAL		44,196	48,660	49,809
FUNCTION 2150 PPT SERVICES				
211-2150-332-0000	PSYCHOLOGICAL SERVICES	11,867	20,000	25,900
211-2150-335-0000	SPEECH & HEARING SERVICES	3,121	17,000	17,000
211-2150-337-0000	OCCUPATIONAL THERAPY	0	2,500	0
211-2150-338-0000	PHYSICAL THERAPY	0	2,500	0
211-2150-561-0000	WORKSTUDY SERVICES	12,916	16,000	0
TOTAL		27,904	58,000	42,900

Account	Description	2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Final Budget
FUNCTION 2160 SCHOOL PSYCHOLOGIST				
211-2160-104-0000	SCHOOL PSYCHOLOGIST	56,187	57,882	35,449
211-2160-220-0000	FICA TAXES	803	839	514
TOTAL		56,990	58,721	35,963
FUNCTION 2220 SCHOOL LIBRARY				
211-2220-104-0000	CERTIFIED STAFF	48,198	42,745	40,897
211-2220-220-0000	FICA TAXES	652	620	593
211-2220-602-0000	PROFESSIONAL SUPPLIES	45	375	375
211-2220-603-0000	A/V SUPPLIES	0	3,300	2,900
211-2220-642-0000	LIBRARY BOOKS/PERIODICALS	6,715	9,000	10,000
211-2220-731-0000	INSTRUCTIONAL EQUIPMENT	885	1,000	1,000
211-2220-733-0000	NON-INSTRUC EQUIPMENT	0	0	0
211-2220-810-0000	DUES & FEES	-95	140	140
TOTAL		56,401	57,180	55,905
FUNCTION 2310 BOARD OF EDUCATION				
211-2310-112-0000	CLERICAL/SECRETARIAL	571	876	1,100
211-2310-220-0000	FICA TAXES	44	67	84
211-2310-533-0000	POSTAGE	0	2,000	2,000
211-2310-550-0000	PRINTING	4,197	6,000	6,000
211-2310-601-0000	GENERAL SUPPLIES	219	350	350
211-2310-810-0000	DUES & FEES	3,033	3,000	3,000
TOTAL		8,064	12,293	12,534
FUNCTION 2320 SUPERINTENDENT'S OFFICE				
211-2320-309-0000	CENTRAL OFFICE	114,414	111,528	123,382
TOTAL		114,414	111,528	123,382
FUNCTION 2330 GENERAL ADMINISTRATION				
211-2330-301-0000	AUDIT	21,400	23,700	23,700
211-2330-302-0000	LEGAL SERVICES	88,788	72,529	60,000
211-2330-307-0000	FINANCIAL SERVICES (GASB 45)	2,800	2,800	2,800
211-2330-520-0000	INSURANCE	45,668	38,252	36,335
TOTAL		158,656	137,281	122,835
FUNCTION 2400 SCHOOL OFFICE				
211-2400-102-0000	ADMINISTRATION	229,741	235,168	241,635
211-2400-112-0000	CLERICAL/SECRETARIAL	101,039	95,377	97,616
211-2400-220-0000	FICA TAXES	10,616	10,706	10,971
211-2400-230-0000	RETIREMENT/NONCERTIFIED	5,876	3,000	3,000
211-2400-304-0000	PAYROLL SERVICES	8,662	4,137	9,000
211-2400-430-0000	EQUIPMENT MAINTENANCE	0	0	0
211-2400-441-0000	EQUIPMENT RENTALS	31,933	31,000	33,500
211-2400-533-0000	POSTAGE	5,464	8,000	8,000
211-2400-540-0000	ADVERTISING	2,173	4,000	4,000
211-2400-550-0000	PRINTING	2,429	5,000	5,000
211-2400-580-0000	TRAVEL	1,777	2,000	2,000
211-2400-601-0000	GENERAL SUPPLIES	5,836	6,000	7,500
211-2400-602-0000	PROFESSIONAL SUPPLIES	1,879	1,500	1,500
211-2400-733-0000	NON-INSTRUC EQUIPMENT	1,020	1,500	1,500
211-2400-810-0000	DUES & FEES	17,120	18,000	18,000
211-2400-811-0000	BANK SERVICE CHARGES	0	0	0
TOTAL		425,564	425,388	443,222

Account	Description	2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Final Budget
FUNCTION 2510 BUSINESS OFFICE				
211-2510-309-0000	CENTRAL OFFICE	91,963	88,830	114,836
TOTAL		91,963	88,830	114,836
FUNCTION 2600 BUILDINGS AND GROUNDS				
211-2600-114-0000	CUSTODIAL/MAINTENANCE	171,610	171,588	174,218
211-2600-119-0000	OTHER NON-CERTIFIED STAFF	12,153	8,000	8,000
211-2600-220-0000	FICA TAXES	12,947	13,738	13,940
211-2600-322-0000	INSERVICE	0	200	200
211-2600-410-0000	ELECTRICITY	102,448	99,000	103,255
211-2600-430-0000	EQUIPMENT MAINTENANCE	36,019	51,817	52,853
211-2600-434-0000	BLDG/GROUNDS MAINTENANCE	131,660	99,000	137,000
211-2600-441-0000	EQUIPMENT RENTALS	2,606	2,000	2,040
211-2600-580-0000	TRAVEL	494	1,000	1,020
211-2600-615-0000	MAINT/REPAIR SUPPLIES	11,069	16,500	20,400
211-2600-624-0000	HEATING OIL/PROPANE	78,300	78,000	79,560
211-2600-725-0000	UNIFORMS	0	0	0
211-2600-733-0000	NON-INSTRUC EQUIPMENT	11,517	11,500	12,750
211-2600-810-0000	DUES AND FEES	282	0	0
TOTAL		571,104	552,343	605,236
FUNCTION 2610 CAPITAL IMPROVEMENT				
211-2610-436-0000	CAPITAL IMPROVEMENT	60,000	35,000	55,000
TOTAL		60,000	35,000	55,000
FUNCTION 2700 PUPIL TRANSPORTATION				
211-2700-515-0000	TRANSPORTATION/SPEC ED	0	2,000	0
TOTAL		0	2,000	0
FUNCTION 2830 PROFESSIONAL DEVELOPMENT				
211-2830-306-0000	PROFESSIONAL DEVELOPMENT	0	1,000	1,000
211-2830-220-0000	FICA	0	0	
TOTAL		0	1,000	1,000
FUNCTION 2840 DATA PROCESSING				
211-2840-309-0000	CENTRAL OFFICE	5,102	0	0
TOTAL		5,102	0	0
FUNCTION 2900 SUPPORT SERVICES				
211-2900-113-0000	AIDES/ASSISTANTS	27,176	29,790	26,500
211-2900-220-0000	FICA TAXES	1,983	2,279	2,027
TOTAL		29,159	32,069	28,527
FUNCTION 3210 ACTIVITIES				
211-3210-119-0000	OTHER NON-CERTIFIED STAFF	37,410	48,254	48,254
211-3210-220-0000	FICA TAXES	627	3,691	700
211-3210-517-0000	FIELD TRIP TRANSPORTATION	486	1,000	1,000
211-3210-601-0000	GENERAL SUPPLIES	5,762	5,000	7,000
211-3210-611-0000	INSTRUCTIONAL SUPPLIES	6,390	5,000	6,000
211-3210-810-0000	DUES & FEES	0	0	0
211-3210-890-0000	MUSICAL	5,000	5,000	5,000
211-3210-900-0000	GRADUATION	4,885	5,500	5,500
TOTAL		60,559	73,445	73,454

Account	Description	2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Final Budget
FUNCTION 3220 ATHLETICS				
211-3220-107-0000	ATHLETIC DIRECTOR	24,879	24,878	26,394
211-3220-113-0000	AIDES/ASSISTANTS	0	0	0
211-3220-119-0000	OTHER NON-CERTIFIED STAFF	82,358	81,476	81,476
211-3220-220-0000	FICA TAXES	5,752	8,136	6,616
211-3220-341-0000	SPORTS OFFICIALS	20,374	18,700	18,700
211-3220-342-0000	ANCILLARY GAME STAFF	10,221	8,400	8,400
211-3220-441-0000	RENTALS	1,400	1,300	1,300
211-3220-519-0000	ATHLETIC TRANSPORTATION	36,831	31,464	31,464
211-3220-520-0000	INSURANCE	1,944	2,000	2,000
211-3220-580-0000	TRAVEL	2,721	1,850	1,850
211-3220-601-0000	GENERAL SUPPLIES	1,288	2,000	2,000
211-3220-725-0000	UNIFORMS	747	750	750
211-3220-731-0000	INSTRUCTIONAL EQUIPMENT	1,332	1,600	1,600
211-3220-733-0000	NON-INSTRUC EQUIPMENT	799	1,300	1,300
211-3220-810-0000	DUES & FEES	7,586	6,300	6,300
TOTAL		198,230	190,154	190,149
FUNCTION 6100 OUT-OF-DISTRICT SPECIAL ED				
211-6100-515-0000	TRANSPORTATION/SPEC ED	146,702	148,025	110,167
211-6100-561-0000	TUITION/PRIVATE	581,558	399,370	353,904
211-6100-562-0000	TUITION/PUBLIC	208,486	190,701	332,828
TOTAL		936,746	738,096	796,899
FUNCTION 6110 OUT-OF-DISTRICT VOAG/TECH				
211-6110-511-0000	TRANSPORTATION/VOTECH	236,391	256,300	256,300
211-6110-516-0000	MAGNET TRANSPORTATION	12,191	18,990	18,990
211-6110-562-0000	TUITION/PUBLIC	85,364	128,000	88,000
211-6110-563-0000	TUITION MAGNET SCHOOL	107,134	90,000	165,966
211-6110-625-0000	DIESEL FUEL/GASOLINE	19,967	35,000	35,000
TOTAL		461,047	528,290	564,256
TOTAL REGION 11 BOARD OF EDUCATION		6,397,380	6,422,464	6,484,695
PHHS % INCREASE (DECREASE)				0.97%