

BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROJECTED BUDGET)

BUDGET GOALS and ASSUMPTIONS:
 The budget goals and assumptions below have been established by the Board of Finance to accomplish the following:
For FY 2020-21:

1. **Maintain a stable mill rate = 32.5 mills.**
3. Maintain an Unassigned Fund Balance equal to approximately 10-14% of annual Expenditures, however, circumstances may dictate additional reserves.
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.
6. Maintain additional Fund Balance as protection against:
 - a. Unknown impact of COVID-19 pandemic on Revenues and Expenditures.
 - b. Estimated repair & replacement needs for aging Town infrastructure and vehicles.
 - c. Uncertain State grant funding for municipal aid in FY 2019-20, FY 2020-21, and beyond.
 - d. Unknown Bedlam Road and England Road bridge costs.

For FY 2021-22:

1. **The mill rate can be expected to increase to 33.5 mills.**
2. Assume Grand List DECREASE for Real Estate & Personal Property and 1.2% INCREASE for Motor Vehicles based on historical data.
3. Assume Expenditure growth of 2.0% for Town Government and 2.5% for both the Board of Education/CES and RSD11 budgets.

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.

<u>Section 1: REVENUE & EXPENDITURE SECTION</u>		FY 2017-2018 ACTUAL (FY 2018)	FY 2018-2019 ACTUAL (FY 2019)	FY 2019-2020 BOF ADJUSTED (FY 2020)	FY 2020-21 BOF PROJECTED (FY 2021)	FY 2021-22 BOF ESTIMATED (FY 2022)
	Total REVENUES-BUDGET: (See NOTE 1)	\$ 8,764,944	\$ 8,462,443	\$ 9,276,304	\$ 9,060,432	\$ 9,108,360
	<i>Actual Year-to-Year Increase (Decrease):</i>		(302,501)	813,860	(215,872)	47,928
	<i>Percentage Year-to-Year Increase (- Decrease):</i>		-3.45%	9.62%	-2.33%	0.53%
	Total EXPENDITURES-BUDGET:	\$ 7,978,387	\$ 8,325,804	\$ 8,668,491	\$ 8,883,373	\$ 9,087,774
	<i>Actual Year-to-Year Increase (Decrease):</i>		\$347,417	\$342,687	\$214,882	\$204,401
	<i>Percentage Year-to-Year Increase (- Decrease):</i>		4.35%	4.12%	2.48%	2.30%
\$\$\$\$\$	Surplus or (Deficit):	786,557	136,639	607,813	177,059	20,587
		4.25	0.73	2.82	0.84	0.10
		Mill Surplus	Mill Surplus	Mill Surplus	Mill Surplus	Mill Surplus
	NOTE 1: STATE REVENUE and BUDGETED EXPENDITURE projections for FY 2018-19 are based on the Governor's budget proposal (02/07/2018).					

<u>Section 2: MILL RATE SECTION</u>		FY 2017-2018 ACTUAL	FY 2018-2019 ACTUAL	FY 2019-2020 BOF ADJUSTED	FY 2020-21 BOF PROJECTED	FY 2021-22 BOF ESTIMATED
	Fiscal Year MILL Rate (Real Estate & Personal Property):	35.05	32.50	32.50	32.50	33.50
	<i>Actual MILL RATE Increase (Decrease) for Fiscal Year:</i>		(2.55)	0.00	0.00	1.00
	<i>Percentage MILL RATE Increase (Decrease) for Fiscal Year:</i>		-7.28%	0.00%	0.00%	3.08%
#####	Fiscal Year MILL Rate (Motor Vehicles):	32.00	32.50	32.50	32.50	33.50

	A	B	C	D	E	F	G	
1	Town of Chaplin							04/22/2020
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 PROJECTED 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 PROJECTED	BOF ESTIMATED	
50								
51	&&&&&&	TOTAL Fund Balance, Beginning of Fiscal Year	\$ 981,134	\$ 1,770,866	\$ 1,381,091	\$ 1,988,904	\$ 2,015,963	
52	\$\$\$\$\$\$	-- Excess (Deficiency) of REVENUES vs. EXPENDITURES:	n/a	136,639	607,813	177,059	20,587	
53		-- Net Change in Fund Balance:	789,732	(526,414)	0	(150,000)	0	
54		TOTAL Fund Balance, End of Fiscal Year	1,770,866	1,381,091	1,988,904	2,015,963	2,036,549	
55								
56	&&&&&&	Fund Balance Classifications:						
57		-- Nonspendable/Restricted: Restricted-\$91,650; BOE Non-Lapsing-\$35,893.	(91,477)	(127,543)	(127,543)	(127,543)	(127,543)	
58								
59		-- Committed: May 2020-FY 2019-20 transfer to CIP FUND for replacement of Fire Dept. SCBA system.			(150,000)	n/a	n/a	
60								
61		-- Assigned: To Balance Following Fiscal Year Budget	(38,100)	0	0	0	Unknown	
62		-- Assigned: POTENTIAL loss of Revenue due to economic disruption caused by COVID-19.		0	0	(150,000)	(150,000)	
63		-- Assigned: POTENTIAL added expenditures due to COVID-19.	0	0	0	(25,000)	(25,000)	
64		-- Assigned: POTENTIAL future transfer to CIP Fund for England & Bedlam Road bridges.		0	(500,000)	(500,000)	(500,000)	
65		-- Assigned: POTENTIAL future transfer to CIP FUND	(125,000)	0	0	0	0	
66								
67	&&&&&&	UNASSIGNED Fund Balance, End of Year:	\$ 1,516,289	\$ 1,253,548	\$ 1,211,361	\$ 1,213,420	\$ 1,234,006	
68		Actual Fiscal Year Increase (Decrease):		\$ (262,741)	\$ (42,187)	\$ 2,059	\$ 20,587	
69	%%%%%%%%	Percentage of Total Expenditure Budget for Fiscal Year:	19.00%	15.06%	13.97%	13.66%	13.58%	
70			AUDIT	Not verified w/Audit				
71								
72	Section 4: PROPERTY TAX REVENUE SECTION		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22	
73			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	BOF ESTIMATED	
74	LEGEND: RE=Real Estate; PP=Personal Property;							
75	MV=Motor Vehicles; MVS=Motor Vehicle Supplemental							
76			October 2016	October 2017	October 2018	October 2019	October 2020	
77	a.	Net Grand List as of Previous October 1 (RE & PP):	172,072,870	173,137,130	200,458,757	196,633,140	196,633,140	
78	b.	Plus (Less) BAA (Board of Assessment Appeals) Adjustments:	114,840	(62,270)	(65,680)	(72,770)	n/a	
79	c.	(Less) Algonquin & Eversource PP Depreciation begin Oct. 2019	n/a	n/a	n/a	0	(5,088,960)	
80		Net Grand List (Real Estate & Personal Property-RE/PP):	172,187,710	173,074,860	200,393,077	196,560,370	191,471,410	
81		d. PROJECTED MILL Rate (RE & PP):	35.05	32.50	32.50	32.50	33.50	
82	e.	Net Grand List as of Previous October 1 (Motor Vehicles-MV):	16,598,390	16,890,930	17,559,350	17,560,900		
83	f.	Est. Motor Vehicle Supplemental (MVS):	2,301,948	2,679,543	2,679,543	2,458,007		
84		Net Grand List (Motor Vehicles-MV/MVS):	18,900,338	19,570,473	20,238,893	20,018,907	20,259,134	
85		g. PROJECTED MILL Rate (MV & MVS):	32.00	32.50	32.50	32.50	33.50	
86								
87		Total Taxable Property:	191,088,048	192,645,333	220,631,970	216,579,277	211,730,544	
88	h.	Gross Tax Bills:	6,639,990	6,260,973	7,170,539	7,038,827	7,092,973	
89	i.	Times Estimated Collection Rate:	97.75%	97.75%	97.75%	97.75%	97.75%	
90								
91	m.	Net Amount to be Collected From Taxes:	\$ 6,490,590	\$ 6,120,101	\$ 7,009,202	\$ 6,880,453	\$ 6,933,381	
92								
93	\$\$\$\$\$\$	NOTE: 1 MILL (Net Collectible Taxes) = :	\$185,181	\$188,311	\$215,668	\$211,706	\$206,967	
94								
95	#####	Mill Rate:	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	BOF ESTIMATED	
96			35.05	32.50	32.50	32.50	33.50	
97								
98	Approved by Board of Finance for ---							

	A	B	C	D	E	F	G	
1		Town of Chaplin						04/22/2020
2		REVENUE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROJECTED BUDGET)						
3								
4								
5			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	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		Copy of BOF FY 2020-2021 Budget Summary - DRAFT - 03-29-2020 (14221452)	n/a	4.63%	8.08%	-2.8%	-4.91%	

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1		Town of Chaplin						04/22/2020
2								
3		REVENUE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROJECTED BUDGET)						
4								
5			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	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		Subtotal Reimbursements In Lieu of Taxes:	<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		Subtotal State Education Funding:	<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		Subtotal State & Federal Funding:	<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		Actual Year-to-Year Increase (-Decrease):	N/A	<u>\$145,402</u>	<u>(\$90,009)</u>	<u>(\$71,623)</u>	<u>\$0</u>	
83		Percentage Year-to-Year Increase (-Decrease):	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						04/22/2020
2								
3		REVENUE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROJECTED BUDGET)						
4								
5			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	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:		<u>TBD</u>				
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 ---					\$9,060,432		

	A	B	C	D	E	F	G	
1		Town of Chaplin						04/22/2020
2								
3		EXPENSE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROJECT						
4								
5			2017-2018	2018-2019	2019-2020	2020-2021	2020-21	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF APPROVED	
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2021)	
8	20100	General Government	142,432	152,340	153,402	176,541	0	
9								
10	21000	Accountant	44,452	48,288	51,329	52,755	0	
11								
12	23000	Assessor	41,659	41,884	43,630	46,565		
13								
14	24000	Bd of Assessment Appeals	179	148	310	310	0	
15								
16	26000	Board of Finance	22,068	26,550	26,200	26,841	0	
17								
18	27000	Board of Selectmen	91,956	101,481	115,166	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	0	
21								
22	29000	Building Inspector	20,022	20,746	21,506	23,165	0	
23								
24	30000	Burning Official	1,511	1,453	1,757	1,803	0	
25								
26	30500	Community Economic Development	411	100	530	530	0	
27		(**NEW-Start FY 17-18**)						
28	31100	Conservation Commission	60	60	505	505	0	
29								
30	31300	Emergency Preparedness	4,547	5,454	8,174	8,267	0	
31								
32	31500	Employee Benefits & Costs	177,235	186,437	233,917	255,296	0	
33								
34	32000	Fire Marshal	7,630	7,935	9,359	9,640	0	
35								
36	33000	Historic District Commission	484	684	741	747	0	
37								
38	34000	Inland/Wetlands	14,647	15,240	16,333	17,583	0	
39								
40	35000	Chaplin Library	73,575	75,308	79,100	84,475	0	
41								
42	36000	Planning & Zoning	23,269	23,695	24,965	25,605	0	
43								

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1		Town of Chaplin						04/22/2020
2								
3		EXPENSE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROJECT						
4								
5			2017-2018	2018-2019	2019-2020	2020-2021	2020-21	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF APPROVED	
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2021)	
44	37000	Police Protection	187,351	192,801	203,802	185,134	0	
45								
46	38000	Public Works	316,298	333,397	311,615	330,127	0	
47								
48	39000	Recreation	21,512	16,233	15,762	15,888	0	
49								
50	40000	Registrars Elections & Primaries	14,989	20,717	22,396	23,058	0	
51								
52	40500	Sanitation	169,463	181,905	195,000	206,220	0	
53								
54	41000	Senior Center	67,924	73,420	83,008	84,725	0	
55								
56	42000	Tax Collection Services	35,337	34,748	36,818	39,198	0	
57								
58	43000	Town Clerk	52,803	53,084	59,697	60,975	0	
59								
60	44000	Town Memberships	15,716	15,646	15,796	17,269	0	
61								
62	44500	Transfer Station	33,735	35,710	39,221	38,832	0	
63								
64	45000	Town Treasurer	8,804	8,823	9,115	9,368	0	
65								
66	45500	Tree Warden	1,726	1,981	1,949	1,872	0	
67								
68	46000	Vital Statistics	542	566	604	621	0	
69								
70	47000	Volunteer Fire Department	96,377	96,830	101,950	103,150	0	
71								
72	48000	Zoning Board of Appeals	0	0	1,614	1,623	0	
73								
74	50000	Town Contingency Accounts	1,899	0	40,100	25,000	0	
75		-- FY 19-20: Budget request includes \$25,000 for General Budget Contingency.						
76	\$\$\$\$\$	Subtotal: Government Operations	<u>\$1,746,983</u>	<u>\$1,839,826</u>	<u>\$2,004,762</u>	<u>\$2,072,255</u>	<u>\$0</u>	
77		Actual Year-to-Year Increase (Decrease):	n/a	92,844	164,935	67,493	(2,004,762)	
78		Percentage Year-to-Year Increase (Decrease):	n/a	5.31%	8.96%	3.67%	-100.00%	
79							-- FY 20-21 = (F	
80								

	A	B	C	D	E	F	G
1		Town of Chaplin					04/22/2020
2							
3		EXPENSE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROJECT					
4							
5			2017-2018	2018-2019	2019-2020	2020-2021	2020-21
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF APPROVED
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2021)
81	20175	Capital Nonrecurring - CIP	356,410	357,985	503,738	382,694	0
82							
83	20325	Debt Service: USDA - Library	27,790	52,621	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
86							
87	20080	Debt Service: Copier Leases	5,288	7,528	7,395	8,028	7,395
88		(*NEW-Start FY 17-18*)		11,541			
89	\$\$\$\$\$\$	Subtotal: CIP & Debt Service	<u>\$404,610</u>	<u>\$433,689</u>	<u>\$511,934</u>	<u>\$390,722</u>	<u>\$7,395</u>
90		Actual Year-to-Year Increase (Decrease):	n/a	29,080	78,245	(121,212)	(383,327)
91		Percentage Year-to-Year Increase (Decrease):	n/a	7.19%	18.04%	-23.68%	-98.11%
92							
93	\$\$\$\$\$\$	Total Town Govt. Expenditures:	<u>\$2,151,592</u>	<u>\$2,273,516</u>	<u>\$2,516,696</u>	<u>\$2,462,977</u>	<u>\$7,395</u>
94		Actual Year-to-Year Increase (Decrease):	n/a	121,923	243,181	(53,719)	(2,455,582)
95		Percentage Year-to-Year Increase (Decrease):	n/a	5.67%	10.70%	-2.13%	-99.70%
96				2261542			
97							
98	25100	Chaplin Elementary School (CES)	3,509,510	3,643,419	3,743,993	3,837,593	0
99		05/28/2018-Incr. for FY 2017-18 at Annual Town Budget Meeting on 05/14/2018:					
100	25101	Region 11 High School (PHHS)	2,317,285	2,408,870	2,407,802	2,582,803	0
101							
102	\$\$\$\$\$\$	Subtotal: Education	<u>\$5,826,795</u>	<u>\$6,052,289</u>	<u>\$6,151,795</u>	<u>\$6,420,396</u>	<u>\$0</u>
103		Actual Year-to-Year Increase (Decrease):	n/a	225,494	99,506	268,601	(6,420,396)
104		Percentage Year-to-Year Increase (Decrease):	n/a	3.87%	1.64%	4.37%	-100.00%
105							-- FY 20-21 = (F
106	\$\$\$\$\$\$	Total Town Expenditures (Budgetary Basis):	<u>\$7,978,387</u>	<u>\$8,325,804</u>	<u>\$8,668,491</u>	<u>\$8,883,373</u>	<u>\$7,395</u>
107		Actual Year-to-Year Increase (Decrease):	n/a	347,417	342,687	214,882	(8,875,978)
108		Percentage Year-to-Year Increase (Decrease):	n/a	4.35%	4.12%	2.48%	-99.92%
109							
110	*****	Audit Adjustments:					
111		Actual Government Operations Expenditures	(679)	(11,971)	n/a	n/a	n/a
112		CIP Expenditures	(356,410)	(357,985)	n/a	n/a	n/a
113		Debt Service Expenditures	0	0	n/a	n/a	n/a
114		Restricted Expenditures-Fees & Grants	0	0	n/a	n/a	n/a
115		Total Audit Adjustments:	(357,089)	(369,956)	n/a	n/a	n/a
116							
117	\$\$\$\$\$\$	Total Town Expend (Budgetary Basis)-AUDIT:	<u>7,621,298</u>	<u>7,955,848</u>	n/a	n/a	n/a
118							
119							
120	Copy of BOF	FY 2020-21 Approved by Board of Finance for FY 2020-2021				\$8,883,373	Page _____

Town of Chaplin						04/22/2020
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	(estimate)
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	\$8,028.00
	Actual Year-to-Year Increase (Decrease):	n/a	17,538.12	\$89,787	(\$121,212)	(\$503,906)
	Percentage Year-to-Year Increase (Decrease):	n/a	4.33%	21.27%	-23.68%	-98.43%
Approved by Board of Finance for --- FY 2020-2021						\$8,028

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	TOWN OF CHAPLIN														Last CIP Comm Review: 03/12/2020		
2	5-Year Capital Improvement Plan for Fiscal Years 2021-2025														04/22/2020		
3																	
4	SCHEDULE OF CAPITAL IMPROVEMENTS				CIP Comm Reviewed: 03/12/2020				Bd of Finance Reviewed:								
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,				BdOfSelectmen Reviewed:				Bd of Finance Approved:								
6	E=Deferred, X=Complete																
7																	
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	Dept	CIP	CURRENT BALANCE as of 12/31/19 as of 12/31/19	2018-19 (Audit not complete) FY 2018-19	2019-2020 Approved Town Mtg FY 2019-20	2020-21 Projected FY 2020-21	2021-22 Planned FY 2021-22	2022-2023 Estimated FY 2022-23	2023-2024 Estimated FY 2023--24	2024-2025 Estimated FY 2024-25		
9																	
10	# 3320	General Government															
12	# 3335	Conservation Fund - Open Space	Conservation Comm.	Ongoing	D	E	10,625	0	DEFER	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	DEFER		
14	# 3320.11A	Playscape at Garrison Park	Recreation Comm.	On Hold	C	A	-417	19,000	0	0	16,000	0	0	0	0		
15	# 3325.1	Handicapped Access: Library/Senior Ctr	Board of Selectmen	Complete	B	X	3,115	0	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	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	0		
18	# 3320.12	Install split system HVAC unit-Town Hall	Board of Selectmen	(NOTE P)	C	X	-793	8,500	0	793	0	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	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	0		
21		Subtotal General Government:					71,156										
22	# 3340	Public Safety															
24	# 3340.6	SCBA Bottles	CVFD	On Hold	B	A	12	5,000	0	0	0	0	0	0	0		
25	# 3340.7	Firefighter Gear Replacement	CVFD	Ongoing	B	A	13,109	6,000	6,000	0	6,000	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	25,000		
28	NEW	Lucas Device-automatic CPR	CVFD		C	A	0	0	0	16,000	0	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	0		
30	NEW	Replace SCBA System-reqd. for safety.		(NOTE E)	A	A	0	0	0	150,000	0	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	0		
36	N/A	England Road Bridge	(Funding source Undetermined)	On Hold	C	E	0	0	0	DEFER	0	0	0	0	0		
37	# 3305.9	North Bear Hill Road Drainage	Public Works	(NOTE G)	C	A	18,081	150,000	0	0	0	0	0	0	0		
38	# 3305.13	Equipment Replacement	Public Works	Ongoing	B	A	26,063	0	20,000	25,000	25,000	25,000	25,000	25,000	25,000		
39	# 3305.19	Vehicle Replacement	Public Works	(Notes 5 & J)	B	A	10,299	80,000	55,000	35,000	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	0		
41	# 3305.18	Drainage Infrastructure Rehabilitation	Public Works	Ongoing	C	A	16,093	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000		
42	# 3305.7	Tree Removal	Public Works	Ongoing	C	A	25,450	15,000	25,000	30,000	15,000	0	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	0		
44	# 3305.22	Town Hall Sidewalk Replacement	Public Works	Complete	C	A	3,759	0	30,000	0	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	0		
46	NEW	Senior Center Parking Lot Paving	Public Works		C	C	0	0	0	25,000	25,000	0	0	0	0		
47	NEW	Fuel Station Upgrade	Public Works		C	C	0	0	0	0	27,500	0	0	0	0		
48		Subtotal Public Works:					147,264										

TOWN OF CHAPLIN

Last CIP Comm Review: **03/12/2020**

5-Year Capital Improvement Plan for Fiscal Years 2021-2025

04/22/2020

SCHEDULE OF CAPITAL IMPROVEMENTS

CIP Comm Reviewed: 03/12/2020

Bd of Finance Reviewed:

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

BdOfSelectmen Reviewed:

Bd of Finance Approved:

7	8 CIP Project #	9 Project Title and Category	Department Requesting	Funding Notes	Priority	Dept	CIP	CURRENT BALANCE as of 12/31/19 as of 12/31/19	2018-19 (Audit not complete) FY 2018-19	2019-2020 Approved Town Mtg FY 2019-20	2020-21 Projected FY 2020-21	2021-22 Planned FY 2021-22	2022-2023 Estimated FY 2022-23	2023-2024 Estimated FY 2023--24	2024-2025 Estimated FY 2024-25	
49	# 3300	Education - Chaplin Board of Education														
50																
51	# 3300.1	(10) new folding Mitchell cafeteria tables		Complete	C		X	0	40,000	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	
53	# 3300.14	Replace Gym Foam Wall Safety Panels			B		A	11,500	0	11,500	1,500	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	
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		C	-12,900	0	0	20,000	10,000	0	0	0	
57	NEW	Replace Gym Floor with Rubberized Floor			C		C	0	0	0	0	20,000	30,000	0	0	
58	NEW	HVAC- Replace two boilers (original equipment when school was built)			C		C	0	0	0	0	30,000	50,000	40,000	40,000	
59	NEW	HVAC - Replace building electrical controls			C		C	0	0	0	0	12,500	12,500	12,500	12,500	
60				Subtotal Education:				-455								
61				Total Capital Improvement Plan (CIP):				366,086	660,500	537,250	596,993	562,875	496,750	436,848	454,673	
62																
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	See NOTE P-May 2018			
66		Transfer from GENERAL FUND UNASSIGNED FUND BALANCE:							(265,000)	0	(150,000)	(150,000)	See NOTE 6-May & Oct 2018			
67		Transfer from existing CIP Account(s):							(16,075)	(6,410)	(37,197)	0	See NOTE 7-May 2018, 2019 & 2020.			
68		Funding from CIP Unassigned Fund Balance:							0	0	0	0	0	0		
69																
70		Net CIP Funding from General Fund (FY 18, FY19, FY 20):							\$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:							\$38,523	\$38,523	\$50,000	Unknown	Unknown	Unknown	Unknown	
73								Actual	Estimate	Estimate	n/a	n/a	n/a	n/a		

2020 Notes:

- 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 **Note 7:** CIP Fund transfers: **May 2018**-Funds not used in projects #3300.7 & #3300.4; **May 2019**-Funds not used in projects #3300.1, #3300.5 & #3300.11;
- 79 **May 2020**-Funds not used in projects #3320.1, #3340.16, #3305.22 & #3300.13.
- 80 **NOTE A:** Current system likely to require replacement by FY 2022-23.
- 81 **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..
- 82 **NOTE G:** North Bear Hill Road Drainage: **May 2017**-Drainage project to be funded by transfer of excess Town funds from North Bear Hill Road Bridge. **May 2018**-Additional Town funds needed-\$150,000.
- 83 **May 2019:** Additional Town funds needed-\$350,000.
- 84 **NOTE J:** Replacement vehicle schedule: **January 2018**-Purchase Town of Groton used plow truck. **July 2018**-Purchase 2nd new plow truck. **July 2019**-Purchase new pick-up truck.
- 85 **NOTE P:** Split system HVAC unit-Town Hall: **May 2018**-Partially funded by transfer from General Fund Reserved Acct. for State energy conservation grant (\$5,000).

Town of Chaplin

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	
&&&&	Total Board of Education:	3,509,510	3,643,419	3,743,993	3,837,593	0
	Actual Year-to-Year Increase (Decrease):		\$133,909	\$100,574	\$93,600	(\$3,837,593)
	Percentage Year-to-Year Increase (Decrease):		3.82%	2.76%	2.50%	-102.50%
Approved by Board of Finance for ---			FY 2020-2021			\$0