

TOWN OF CHAPLIN

FINAL BUDGET PROPOSAL

Fiscal Year 2018-2019

Prepared by the Board of Finance

For the 2018 Annual Town Budget Meeting

On May 14, 2018

Chaplin Senior Center at 7 P.M.

Town of Chaplin FY 2018-2019 Budget

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May 1, 2018

Dear Chaplin Residents and Taxpayers,

The Board of Finance is pleased to recommend the following budget for the upcoming Fiscal Year 2018-19 and we sincerely ask that you support and approve it at the May 14, 2018 Annual Town Budget Meeting and subsequent budget referendum on May 22. We consider this budget to be financially sound and in the best interests of the Town's children, residents, and all taxpayers.

Highlights of this proposed FY 2018-19 budget are as follows:

- **First and foremost, this budget implements a reduction in the mill rate of 1.55 mills. The mill rate will decrease to 33.50 mills.** You should note that the FY 2017-18 cap on the Motor Vehicle mill rate of 32.00 mills was raised to 47.00 mills by the legislature and thus all Chaplin real estate, personal property, and motor vehicles will be taxed at the 33.50 mill rate this year, beginning in July 2018.
- **A total Town Budget of \$8,407,506** has been approved by the Board of Finance.
 - This represents an approximate 2.41% increase from the current FY 17-18 adjusted budget.
- **Total Revenues are projected to be \$8,356,179** subject to approval of aid to cities and towns in a final State budget.
 - This represents an approximate 3.73% decrease from the current FY 17-18 adjusted Revenue budget.
- **A budget deficit of \$51,327** is projected which will be covered by the use of the Town's Unallocated Fund Balance.
- **The Town's Unassigned Fund Balance is projected to be \$918,644** at fiscal year end (June 30, 2018).
 - This represents 10.93% of Expenditures, which is within the recommended range of 10-12%.

A Budget Executive Summary is published on the Town web site and is also contained in printed documents available at the Town Hall. It provides additional detail for the current year's adjusted FY 2017-18 budget, the proposed FY 2018-19 budget, and an "*estimated*" FY 2019-20 budget.

With approval of this budget for FY 2018-19, Chaplin will be in an excellent position to continue providing essential services, quality Education, enhanced Public Safety, and improved infrastructure to its citizens. In short, we can expect to continue enjoying the excellent quality of life that has drawn us to this fine community.

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

Sincerely for the Board of Finance,

/s/

Richard G. Weingart, Chairperson

Tel: 860-455-9691

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Members of the Board of Finance:

Cesar Beltran, Vice Chairperson

Link Diwan

Doug Dubitsky

Kathy Scott, Recording Clerk

Marc Johnson

Jean Lambert, Secretary

Dick Weingart, Chairperson

Linda Caron, Alternate

Matt Foster, Alternate

Bill Jenkins, Alternate

Chaplin Board of Finance - May 1, 2018

Executive Summary for Town Budgets in FY 2017-18, 2018-19, and Estimated for 2019-20

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

FY 2017-2018 Budget Performance (Current Year):

▪ Revenues vs. Expenditures:

- Current projections now indicate that the town government budget will show a significant surplus of approximately \$470,500 by June 30, 2018.
- This compares to a projected surplus of \$124,145 when the budget was formulated last year.
- The following factors are largely responsible for the sharply increased budget surplus:
 - The large increase in municipal aid contained in the final State budget passed in October 2017 as compared to the Governor's initial proposal at this time last year under which our Chaplin budget was formulated.
 - A 16.6% increase in the October 2016 Grand List (used for FY 2017-18 tax bills) due primarily to the Algonquin natural gas pumping station expansion project.

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

- Approximately \$200,000 was invested in the repair and chip sealing of the Town's roads.
- A used plow truck was purchased from the Town of Groton for \$25,000.
- Emergency equipment was purchased for the Chaplin Volunteer Fire Department and funds continue to be set aside for anticipated vehicle replacement.
- Several smaller but much needed infrastructure upgrades were funded for Chaplin Elementary School.

▪ The Town's General Fund Balance:

- The Unassigned Fund Balance was \$927,892 at the beginning of this fiscal year - 11.63% of Expenditures.
- The Board of Finance has Committed/Assigned the following Fund Balances:

• Board of Education/CES projected FY 2017-18 budget deficit:	\$76,000
• Balance the projected FY 2018-19 budget deficit:	\$51,327
• Potential loss of State Town-Aid-Road funding:	\$94,500
• Potential transfers to CIP Fund for FY 2018-19 projects:	\$175,000
- The Unassigned Fund Balance is projected to be \$990,032 at the end of the fiscal year – 12.06% of Expenditures.

FY 2018-19 (Budget to be approved for next Fiscal Year):

▪ Mill Rate:

- The Board recommends that the current mill rate of 35.05 be reduced to 33.50 upon passage of this budget.

▪ Revenues:

- The State budget remains uncertain at this time. Under the Governor's proposed budget, Chaplin's Education Cost Sharing (ECS) grant would be *reduced by approx. \$50,000*. However, under alternative budgets released recently by both Democrats and Republicans, Chaplin's ECS funding would *increase by approx. \$150,000*.
- With the proposed decrease in the mill rate, local tax revenues are projected to decrease by approximately \$324,000 or 3.73%.
- Significant emphasis continues to be placed on the collection of back taxes, however, the amount of back taxes outstanding has declined significantly over the past several years.

▪ Expenditures:

- The budget funds current Government Operations and Capital Projects with these changes from FY 2017-18:
 - Govt. Operations: an increase of \$20,604 or 1.10%.

Chaplin Board of Finance - May 1, 2018

- Capital Projects:
 - Continued funding for significant road maintenance plus an additional \$150,000 for the North Bear Hill Road drainage project – to be completed with the bridge replacement.
 - Purchase of a second new plow truck to complete the replacement of all three plow trucks.
- It funds both the Chaplin Elementary School (CES) and the Parish Hill Middle/High School (RSD11) budgets with these changes from FY 2017-18:
 - CES: Budget of \$3,636,228 for an increase of \$122,964 or 3.50%.
 - NOTE: The BOF reduced this increase from the BOE original request of \$3,656,522 or 4.08%.
 - RSD11: Total budget of \$6,441,065 for an increase of 0.69%.
 - Chaplin's RSD11 assessment is expected to increase by approximately \$118,775 or 5.13%.
 - ✓ This increase in the assessment is partially due to an increase in the percentage of Chaplin students enrolled at PHMS/HS and partially due to a reduction in the RSD11 Fund Balance offset.
- **The Town's General Fund Balance:**
 - The Unassigned Fund Balance is projected to decrease from \$990,032 – 12.06% of Expenditures to \$918,644 – 10.93% of Expenditures at the end of the fiscal year.
 - The Board of Finance has Committed/Assigned the following Fund Balances:
 - Balance the projected FY 2019-20 budget deficit: \$71,388

FY 2019-20 Budget (for Estimation purposes only):

Factors likely to affect the FY 2019-20 budget follow. While many of these factors are best estimates based upon stated assumptions, taken together they do provide a general picture of the budget fundamentals for the year. Assumptions about the Mill Rate, Revenues, and Expenditures are as follows:

- **Mill Rate:**
 - The Grand List revaluation for the October 2018 Grand List will be implemented.
 - The Board projects that the mill rate of 33.50 will decrease for the fiscal year due to the revaluation.
- **Revenues:**
 - Tax and other local revenues are assumed to increase slightly. The Grand List is projected to grow at a modest effective rate of 0.75% for Real Estate & Personal Property and 0.75% for Motor Vehicles.
 - State revenues are assumed to remain level, however, any reduction in the State budget for aid to cities and towns will require a reassessment of our own budget priorities.
- **Expenditures:**
 - Govt. Operation costs are estimated to increase by 1.50%.
 - Capital Project costs are estimated to increase in accordance with the CIP for FYs 2019-23.
 - The combined education budgets for CES and PHMS/HS are assumed to increase by 2.5% due to continuing cost pressures.
 - Chaplin's RSD11 assessment for FY 2019-20 cannot be predicted at this time.
- Due to the above estimates, this Board projects the following approximate picture for the FY 2019-20 budget:
 - State revenues are estimated to remain fairly constant, while local revenues are expected to increase gradually with tax revenues.
 - A budget deficit is projected to reduce the Town's Unassigned Fund Balance to within a recommended range.
 - The town's Unassigned Fund Balance is projected at this time to be leveling out at approximately 10.5% of Expenditures as of June 30, 2019.

BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2016-17 (Actual), 2017-18 (Budget), and 2018-19 (BOF)

BUDGET GOALS and ASSUMPTIONS:

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

For FY 2018-19:

1. Achieve a mill rate reduction by using a portion of the Unassigned Fund Balance.
2. Maintain an Unassigned Fund Balance equal to approximately 10-12% of annual Expenditures.
3. Use the Fund Balance in a judicious way to avoid large structural deficits.
4. Use a portion of any excess Fund Balance for urgently needed Capital Equipment purchases and Infrastructure repairs.
5. Maintain additional Fund Balance as protection against:
 - a. Unknown repair & replacement needs for aging Town infrastructure and vehicles.
 - b. Unpredictable State grant funding for municipal aid in FY 2018, FY 2019, and beyond.
 - c. Unknown Bedlam Road and England Road bridge costs.

NOTE: Salary increases for FY 2018-19 have not been finalized. The BOS will be conducting negotiations with Public Works in the coming months.

For FY 2019-20:

1. Implement the Grand List revaluation for the October 2018 Grand List.
2. Assume Grand List growth equivalent to 0.75% for Real Estate & Personal Property and 0.75% for Motor Vehicles.
3. Assume Expenditure growth of 1.5% for Town Government and 2.5% for both the Board of Education and RSD11 budgets.
4. Assume State grant funding for municipal aid same as for FY 2018-19.
5. An increase in the effective mill rate from 33.50 mills to 34.75 mills is estimated at this time.

Section 1: REVENUE & EXPENDITURE SECTION

		FY 2015-2016 ACTUAL (FY 2016)	FY 2016-2017 ACTUAL (FY 2017)	FY 2017-2018 BOF ADJUSTED (FY 2018)	FY 2018-2019 BOF PROJECTED (FY 2019)	FY 2019-2020 BOF ESTIMATED (FY 2020)
	Total REVENUES-BUDGET: (See NOTE 1)	\$ 7,987,000	\$ 8,059,706	\$ 8,680,226	\$ 8,356,179	\$ 8,546,074
	Actual Year-to-Year Increase (Decrease):		72,706	620,520	(324,047)	189,895
	Percentage Year-to-Year Increase (- Decrease):		0.91%	7.70%	-3.73%	2.27%
	Total EXPENDITURES-BUDGET:	\$ 8,063,672	\$ 7,978,195	\$ 8,209,757	\$ 8,407,506	\$ 8,617,462
	Actual Year-to-Year Increase (Decrease):		(\$85,478)	\$231,562	\$197,749	\$209,956
	Percentage Year-to-Year Increase (- Decrease):		-1.06%	2.90%	2.41%	2.50%
\$\$\$\$\$	Surplus or (Deficit):	(76,672)	81,511	470,470	(51,327)	(71,388)
		(0.49) Mill Deficit	0.51 Mill Surplus	2.54 Mill Surplus	(0.27) Mill Deficit	(0.38) Mill Deficit
	NOTE 1: STATE REVENUE and BUDGETED EXPENDITURE projections for FY 2018-19 are based on the Governor's budget proposal (02/07/2018).					

Section 2: MILL RATE SECTION

		FY 2015-2016 ACTUAL	FY 2016-2017 ACTUAL	FY 2017-2018 BOF ADJUSTED	FY 2018-2019 BOF PROJECTED	FY 2019-2020 BOF ESTIMATED
#####	Fiscal Year MILL Rate (Real Estate & Personal Property):	35.05	35.05	35.05	33.50	34.75
	Actual MILL RATE Increase (Decrease) for Fiscal Year:		0.00	0.00	(1.55)	1.25
	Percentage MILL RATE Increase (Decrease) for Fiscal Year:		0.00%	0.00%	-4.42%	3.73%
#####	Fiscal Year MILL Rate (Motor Vehicles):	35.05	35.05	32.00	33.50	34.75

	A	B	C	D	E	F	G
1		Town of Chaplin					04/30/2018
2							
3		BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2016-17 (Actual), 2017-18 (Budget), and 2018-19 (BOF)					
4							
49	Section 3: FUND BALANCE SECTION		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
50			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	BOF ESTIMATED
51							
52	#####	TOTAL Fund Balance, Beginning of Fiscal Year	\$ 975,503	\$ 918,581	\$ 976,389	\$ 1,446,859	\$ 1,050,032
53	#####	-- Excess (Deficiency) of REVENUES vs. EXPENDITURES:	n/a	n/a	470,470	(51,327)	(71,388)
54		-- Net Change in Fund Balance:	(57,063)	57,808	n/a	(345,500)	n/a
55		TOTAL Fund Balance, End of Fiscal Year	918,440	976,389	1,446,859	1,050,032	978,644
56							
57	#####	Fund Balance Classifications:					
58		-- Nonspendable/Restricted:	(68,342)	(48,497)	(60,000)	(60,000)	(60,000)
59		-- Committed: Potential FY 2017-18 BOE/CES Budget Deficit	n/a	0	(76,000)	0	0
60							
61		-- Assigned: To Balance Following Fiscal Year Budget	(52,721)	0	(51,327)	(71,388)	Unknown
62		-- Assigned: Potential FY 2017-18 Loss of One Half State Funding for TAR	n/a	n/a	(94,500)	n/a	n/a
63		-- Assigned: Potential FY 2018-19 transfer to CIP FUND.	n/a	n/a	(175,000)	n/a	n/a
64							
65	#####	UNASSIGNED Fund Balance, End of Year:	\$ 797,377	\$ 927,892	\$ 990,032	\$ 918,644	\$ 918,644
66		Actual Fiscal Year Increase (Decrease):	N/A	\$ 130,515	\$ 62,140	\$ (71,388)	\$ -
67	-->-->-->	Percentage of Total Expenditure Budget for Fiscal Year:	9.89%	11.63%	12.06%	10.93%	10.66%
68			AUDIT	AUDIT			
69							
70	Section 4: PROPERTY TAX REVENUE SECTION		FY 2015-2016	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020
71			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	BOF ESTIMATED
72		LEGEND: RE=Real Estate; PP=Personal Property;					(Est. 0.75% RE/PP & MV/MVS Growth)
73		MV=Motor Vehicles; MVS=Motor Vehicle Supplemental					October 2018
74			October 2014	October 2015	October 2016	October 2017	
75	a.	Net Grand List as of Previous October 1 (RE & PP):	157,366,170	144,406,510	172,072,870	173,137,130	
76	b.	Plus (Less) BAA (Board of Assessment Appeals) Adjustments:	(109,640)	(231,000)	114,840	(62,270)	
77	c.	(Less) Algonquin Personal Property Depreciation begin Oct. 2017	n/a	n/a	n/a	0	(2,767,740)
78		Net Grand List (Real Estate & Personal Property-RE/PP):	157,256,530	144,175,510	172,187,710	173,074,860	171,605,181
79	d.	PROJECTED MILL Rate (RE & PP):	35.05	35.05	35.05	33.50	34.75
80	e.	Net Grand List as of Previous October 1 (Motor Vehicles-MV):	*Begin Oct. 2015*	17,349,690	16,598,390	16,890,930	
81	f.	Est. Motor Vehicle Supplemental (MVS):	2,270,476	2,166,862	2,301,948	2,301,948	
82		Net Grand List (Motor Vehicles-MV/MVS):	2,270,476	19,516,552	18,900,338	19,192,878	19,336,825
83	g.	PROJECTED MILL Rate (MV & MVS):	35.05	35.05	32.00	33.50	34.75
84							
85		Total Taxable Property:	159,527,006	163,692,062	191,088,048	192,267,738	190,942,006
86	h.	Gross Tax Bills:	5,591,422	5,737,407	6,639,990	6,440,969	6,635,235
87	i.	Times Estimated Collection Rate:	98.00%	97.50%	97.75%	97.75%	97.75%
88							
89	m.	Net Amount to be Collected From Taxes:	\$ 5,479,593	\$ 5,593,972	\$ 6,490,590	\$ 6,296,047	\$ 6,485,942
90							
91		NOTE: 1 MILL (Net Collectible Taxes) = :	\$156,336	\$159,600	\$185,181	\$187,942	\$186,646
92							
93				ACTUAL	BOF ADJUSTED	BOF PROJECTED	BOF ESTIMATED
94		Chaplin Budgets for FY 2017, 2018, & 2019 Based on MILL RATES of:		35.05	35.05	33.50	34.75
95							
96							
97							
98							

	A	B	C	D	E	F	G
1		Town of Chaplin					04/30/2018
2							
3		REVENUE BUDGET SUMMARY For Fiscal Years 2016-17 (Actual), 2017-18 (Budget), and 2018-19 (BOF)					
4							
5			2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	BOF ESTIMATED
7			(FY 2016)	(FY 2017)	(FY 2018)	(FY 2019)	(FY 2020)
8	11000	MISCELLANEOUS REVENUES:					
9		Elem School - Reim/Refunds	100	0	0	0	0
10		Elem School - Bus fuel reimbursement (from BOE)	9,796	17,109	14,000	14,000	14,000
11		Investment Interest	2,346	5,607	9,050	6,000	6,000
12		Miscellaneous Revenues-MAWC Reported (ACTUAL)	39,036	8,081	5,000	5,000	5,000
13		Sale of Town Surplus Equipment	0	0	0	0	0
14		Town Real Estate (FY 14-15 only)	0	0	1,319	0	0
15		Webster Bank Income - F2F (Begin FY 13-14)	489	627	600	600	600
16		Subtotal Miscellaneous:	51,767	31,424	29,969	25,600	25,600
17							
18	14000	RECEIPTS FOR TOWN SERVICES:					
19		Building Permits	8,216	8,785	10,000	10,000	10,000
20		Cemeteries	6,210	1,890	1,500	1,500	1,500
21		Conveyance Tax	17,156	18,779	15,000	15,000	15,000
22		Dog Licenses & Surcharges	(407)	1,862	0	565	565
23		Historic Commission	150	200	150	150	150
24		Inland/Wetlands - Permits & Regs	N/A	N/A	N/A	N/A	N/A
25		- Application Fees	670	1,155	750	750	750
26		- Permits & Regs	370	670	750	750	750
27		Pistol Permits	2,450	1,330	1,400	850	850
28		Planning and Zoning	N/A	N/A	N/A	N/A	N/A
29		- Application Fees	3,325	4,195	2,000	2,000	2,000
30		- DEP Land Use Fees	860	(606)	600	600	600
31		Rentals Collected	N/A	N/A	N/A	N/A	N/A
32		- Community Center	0	0	0	0	0
33		- Firehouse Hall Rental	2,250	3,400	3,000	3,000	3,000
34		Transfer Station Fees	4,664	5,826	7,000	6,000	6,000
35		Town Clerk	N/A	N/A	N/A	N/A	N/A
36		- Copies	3,035	2,489	3,000	3,000	3,000
37		- Recording Fees-Town	10,358	10,038	8,250	8,250	8,250
38		- Trade Name	65	100	60	60	60
39		Vital Statistics: Copies and Licenses	1,420	1,090	1,100	1,100	1,100
40		Zoning Board of Appeals	0	0	0	0	0
41		Subtotal Receipts for Town Services:	60,792	61,203	54,560	53,575	53,575
42							
43	&&&&	Total - Local Revenue:	\$112,559	\$92,627	\$84,529	\$79,175	\$79,175
44		Actual Year-to-Year Increase (-Decrease):		(\$19,932)	(\$8,098)	(\$5,354)	\$0
45		Percentage Year-to-Year Increase (-Decrease):		-17.71%	-8.74%	-6.33%	0.00%
46	*****						

	A	B	C	D	E	F	G
1		Town of Chaplin					04/30/2018
2							
3		REVENUE BUDGET SUMMARY For Fiscal Years 2016-17 (Actual), 2017-18 (Budget), and 2018-19 (BOF)					
4							
5			2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROJECTED	BOF ESTIMATED
7			(FY 2016)	(FY 2017)	(FY 2018)	(FY 2019)	(FY 2020)
47	15000	STATE REIMBURSEMENTS IN LIEU OF TAXES:					
48		Disability Exemptions	442	413	375	375	375
49		Elderly Tax Reimbursements	17,255	15,857	0	0	0
50		Municipal Revenue Sharing (Grant only in FY 16-17)					
51		- Motor Vehicle	N/A	0	0	0	0
52		- Sales Tax	N/A	48,563	0	0	0
53		- Select PILOT	N/A	10,692	0	0	0
54		Municipal Stabilization Grant			40,760	33,469	33,469
55		Pequot/Mohegan Grant	83,660	79,763	79,006	73,052	73,052
56		State and Federal Property Reimbursements	51,157	51,659	31,817	31,070	31,070
57		Veterans Exemption	561	480	480	480	480
58		Subtotal Reimbursements In Lieu of Taxes:	\$153,075	\$207,427	\$152,438	\$138,446	\$138,446
59							
60	16000	STATE EDUCATION FUNDING:					
61		Adult Education/Student Improvement	2,981	2,919	2,770	2,783	2,783
62		Educational Cost Sharing: (K-12)	1,896,581	1,856,992	1,614,215	1,562,758	1,562,758
63		Transportation (END-June 2016)	24,210	0	0	0	0
64		Subtotal State Education Funding:	\$1,923,772	\$1,859,911	\$1,616,985	\$1,565,541	\$1,565,541
65							
66	17000	STATE AND FEDERAL FUNDING:					
67		Circuit Court	3,085	4,125	3,085	3,085	3,085
68		Historic Documents Preservation Grant-Town Clerk	4,088	4,000	4,000	4,500	4,500
69		Grants - Restricted	0	0	0	0	0
70		Grants - Miscellaneous	0	0	0	0	0
71		Grants - Public Library (CGS 11-24b.(7)(e) & 11-27)	1,160	0	0	1,200	1,200
72		Municipal Projects Grant	696	601	601	601	601
73		Town Aid Road (TARM)	189,102	188,998	188,998	189,084	189,084
74		FEMA	0	0	0	0	0
75		Subtotal State & Federal Funding:	\$198,131	\$197,724	\$196,684	\$198,470	\$198,470
76							
77	&&&&	Total - All State & Federal:	\$2,274,978	\$2,265,062	\$1,966,107	\$1,902,457	\$1,902,457
78		Actual Year-to-Year Increase (-Decrease):		(\$9,916)	(\$298,955)	(\$63,650)	\$0
79		Percentage Year-to-Year Increase (-Decrease):		-0.44%	-13.20%	-3.24%	0.00%
80	+++++						

	A	B	C	D	E	F	G	
1		Town of Chaplin						04/30/2018
2								
3		REVENUE BUDGET SUMMARY For Fiscal Years 2016-17 (Actual), 2017-18 (Budget), and 2018-19 (BOF)						
4								
5								
6	Acct No.	Account Name	2015-2016 ACTUAL (FY 2016)	2016-2017 ACTUAL (FY 2017)	2017-2018 BOF ADJUSTED (FY 2018)	2018-2019 BOF PROJECTED (FY 2019)	2019-2020 BOF ESTIMATED (FY 2020)	
7								
81	18000	PROPERTY TAX REVENUES:						
82	18110	Property Taxes - Current Year	5,470,866	5,613,104	6,490,590	6,296,047	6,485,942	
83		Pmts in Lieu of Taxes	1,232	0	0	0	0	
84		Telecomm. Property Tax (CGS 12-80a)	3,566	3,543	3,500	3,500	3,500	
85		Subtotal Property Taxes - Current Year:	\$5,475,664	\$5,616,647	\$6,494,090	\$6,299,547	\$6,489,442	
86		Prior Year Taxes	76,791	39,409	91,000	50,000	50,000	
87		Interest, Liens, and Fees	47,008	45,961	44,500	25,000	25,000	
88		Subtotal Prior Year Taxes & Penalties:	\$123,799	\$85,370	\$135,500	\$75,000	\$75,000	
89								
90	&&&&&	Total Property Tax Revenues:	\$5,599,463	\$5,702,017	\$6,629,590	\$6,374,547	\$6,564,442	
91		Actual Year-to-Year Increase (-Decrease):		\$102,554	\$927,573	(\$255,043)	\$189,895	
92		Percentage Year-to-Year Increase (-Decrease):		1.83%	16.27%	-3.85%	2.98%	
93	+++++							
94								
95		Total Town Revenues-BUDGET:	\$7,987,000	\$8,059,706	\$8,680,226	\$8,356,179	\$8,546,074	
96		Actual Year-to-Year Increase (-Decrease):		\$72,706	\$620,520	(\$324,047)	\$189,895	
97		Percentage Year-to-Year Increase (-Decrease):		0.91%	7.70%	-3.73%	2.27%	
98								
99	*****	Audit Adjustments:						
100		Actual Revenues	(7,192)	1,145	n/a	n/a	n/a	
101		Restricted Revenues -Fees & Grants	0		n/a	n/a	n/a	
102		Subtotal Adjustments:	(7,192)	1,145	n/a	n/a	n/a	
103								
104		Total Town Revenues-AUDIT:	\$7,979,808	\$8,060,851	N/A	N/A	N/A	
105		AUDIT						
106								
107								
108								
109								
110	Approved by Board of Finance for --- FY 2018-2019 04/30/2018							\$8,356,179
111								
112								
113								
114								
115								
116								
117								

	A	B	C	D	E	F	G	H
1		Town of Chaplin						04/30/2018
2								
3		EXPENSE BUDGET SUMMARY For Fiscal Years 2016-17 (Actual), 2017-18 (Budget), and 2018-19 (BOF)						
4								
5								
6	Acct No.	Agency Name	2015-2016 ACTUAL (FY 2016)	2016-2017 ACTUAL (FY 2017)	2017-2018 BOF ADJUSTED (FY 2018)	2018-2019 AGENCY REQUEST (FY 2018)	2018-2019 BOF APPROVED (FY 2019)	2019-2020 BOF ESTIMATED (FY 2020)
7								
8	20100	General Government	151,213	148,076	161,973	161,070	161,070	
9								
10	21000	Accountant	40,632	41,887	44,701	45,001	45,001	
11								
12	23000	Assessor	37,376	40,262	42,100	42,120	42,120	
13								
14	24000	Bd of Assessment Appeals	68	197	230	310	310	
15								
16	26000	Board of Finance	20,088	21,220	23,053	31,400	31,400	
17								
18	27000	Board of Selectmen	89,019	90,269	92,206	91,956	91,956	
19		-- FY 15-16: Budget Request includes a \$3,498 Equity increase to the Administrative Assistant's salary to 35,498 effective 07/01/2015.						
20	28000	Building, Grounds Maintenance	64,208	67,806	62,751	57,921	57,921	
21								
22	29000	Building Inspector	19,119	19,456	20,728	20,728	20,728	
23								
24	30000	Burning Official	1,439	1,475	1,511	1,611	1,611	
25								
26	30500	Community Economic Development (**NEW-Start FY 17-18**)	n/a	n/a	1,850	540	540	
27								
28	31100	Conservation Commission	0	55	500	505	505	
29								
30	31300	Emergency Preparedness	3,712	4,618	5,621	5,621	5,621	
31								
32	31500	Employee Benefits & Costs	196,904	180,398	241,500	240,862	240,862	
33								
34	32000	Fire Marshal	7,263	8,209	9,043	9,500	9,130	
35								
36	33000	Historic District Commission	263	603	629	675	675	
37								
38	34000	Inland/Wetlands	13,972	14,447	15,881	15,881	15,881	
39								
40	35000	Chaplin Library	70,653	70,255	70,637	73,984	73,984	
41								
42	36000	Planning & Zoning	23,613	24,741	24,345	24,345	24,345	
43		-- FY 16-17: Budget Request includes a \$6,780 increase to the Zoning Officer's compensation (paid hourly) to 18,780 effective 07/01/2016.						

	A	B	C	D	E	F	G	H
1		Town of Chaplin						04/30/2018
2								
3		EXPENSE BUDGET SUMMARY For Fiscal Years 2016-17 (Actual), 2017-18 (Budget), and 2018-19 (BOF)						
4								
5			2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
6	Acct No.	Agency Name	ACTUAL	ACTUAL	BOF ADJUSTED	AGENCY REQUEST	BOF APPROVED	BOF ESTIMATED
7			(FY 2016)	(FY 2017)	(FY 2018)	(FY 2018)	(FY 2019)	(FY 2020)
44	37000	Police Protection	186,082	174,261	209,439	193,862	193,862	
45		-- FY 15-16, 16-17 & 18-19: The Resident Trooper is budgeted at 85% of total State cost.						
46		-- FY 17-18: The Resident Trooper is budgeted at 100% of total State cost per the Governor's budget.						
47	38000	Public Works	247,127	293,425	301,739	302,739	302,739	
48								
49	39000	Recreation	23,610	14,999	22,288	21,288	21,288	
50								
51	40000	Registrars Elections & Primaries	13,635	12,960	16,092	21,847	21,847	
52								
53	40500	Sanitation	157,380	160,880	168,938	174,050	174,050	
54								
55	41000	Senior Center	70,228	71,155	72,720	73,005	73,005	
56								
57	42000	Tax Collection Services	29,481	31,489	29,550	30,050	30,050	
58								
59	43000	Town Clerk	50,230	49,690	53,579	56,990	56,990	
60		-- FY 15-16: Budget Request includes a \$5,305 Equity increase to the Town Clerk's salary to \$1,000 effective 07/01/2015.						
61	44000	Town Memberships	15,678	15,711	15,716	14,173	15,655	
62								
63	44500	Transfer Station	34,144	27,012	36,391	36,991	36,991	
64								
65	45000	Town Treasurer	8,174	8,578	8,520	9,125	8,819	
66								
67	45500	Tree Warden	1,439	1,475	1,636	2,076	2,076	
68								
69	46000	Vital Statistics	516	529	588	588	588	
70								
71	47000	Volunteer Fire Department	126,265	107,941	99,225	99,300	99,300	
72								
73	48000	Zoning Board of Appeals	490	251	1,876	1,605	1,605	
74								
75	50000	Town Contingency Accounts	0	0	23,500	40,100	40,100	
76		-- FY 18-19: Budget request includes \$25,000 for General Contingency and \$15,100 for Salary Contingency.						
77	&&&&	Subtotal: Government Operations	\$1,704,021	\$1,704,328	\$1,881,056	\$1,901,821	\$1,902,627	\$1,930,348
78		Actual Year-to-Year Increase (Decrease):		307	176,728	20,764	21,571	28,527
79		Percentage Year-to-Year Increase (Decrease):		0.02%	10.37%	1.10%	1.15%	1.50%
80								
81								-- FY 19-20 = (FY 18-19 plus 1.5%)

	A	B	C	D	E	F	G	H
1		Town of Chaplin						04/30/2018
2								
3		EXPENSE BUDGET SUMMARY For Fiscal Years 2016-17 (Actual), 2017-18 (Budget), and 2018-19 (BOF)						
4								
5			2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020
6	Acct No.	Agency Name	ACTUAL	ACTUAL	BOF ADJUSTED	AGENCY REQUEST	BOF APPROVED	BOF ESTIMATED
7			(FY 2016)	(FY 2017)	(FY 2018)	(FY 2018)	(FY 2019)	(FY 2020)
82	20175	Capital Nonrecurring - CIP	571,528	322,606	356,410	357,985	357,985	360,580
83							-- FY 19-20 = Est. from CIP Plan	
84	20325	Debt Service: USDA - Library	27,790	27,790	27,790	27,790	52,500	0
85							<i>NOTE: Loan to be paid off in FY 2018-19.</i>	
86	20080	Debt Service: Energy Projects	29,140	14,936	15,121	15,121	15,121	15,121
87								
88	20080	Debt Service: Copier Leases	n/a	n/a	5,288	6,990	6,990	6,990
89		(**NEW-Start FY 17-18**)						
90	&&&&	Subtotal: CIP & Debt Service	\$628,458	\$365,332	\$404,610	\$407,886	\$432,596	\$382,691
91		Actual Year-to-Year Increase (Decrease):		(263,126)	39,278	3,277	27,987	(25,195)
92		Percentage Year-to-Year Increase (Decrease):		-41.87%	10.75%	0.81%	6.92%	-6.18%
93								
94	&&&&	Total Town Govt. Expenditures:	\$2,332,479	\$2,069,660	\$2,285,666	\$2,309,707	\$2,335,223	\$2,313,039
95		Actual Year-to-Year Increase (Decrease):		(262,819)	216,006	24,041	49,557	3,332
96		Percentage Year-to-Year Increase (Decrease):		-11.27%	10.44%	1.05%	2.17%	0.14%
97								
98								
99	25100	Chaplin Elementary School (CES)	3,430,798	3,647,266	3,513,264	3,656,522	3,636,228	
100								
101	25101	Region 11 High School (PHHS)	2,300,395	2,261,269	2,410,827	2,494,135	2,436,055	
102		<i>NOTE: Chaplin's FY 18-19 RSD11 assessment is preliminary, since the RSD11 BOE has not finalized its budget.</i>						
103	&&&&	Total: Education	\$5,731,193	\$5,908,535	\$5,924,091	\$6,150,657	\$6,072,283	\$6,304,423
104		Actual Year-to-Year Increase (Decrease):		177,342	15,556	226,566	148,192	153,766
105		Percentage Year-to-Year Increase (Decrease):		3.09%	0.26%	3.82%	2.50%	2.50%
106							-- FY 19-20 = (FY 18-19 plus 2.5%)	
107	&&&&	Total Town Expenditures-BUDGET:	\$8,063,672	\$7,978,195	\$8,209,757	\$8,460,364	\$8,407,506	\$8,617,462
108		Actual Year-to-Year Increase (Decrease):		(85,478)	231,562	250,607	197,749	157,099
109		Percentage Year-to-Year Increase (Decrease):		-1.06%	2.90%	3.05%	2.41%	1.86%
110								
111	*****	Audit Adjustments:						
112		Actual Expenditures	(35,230)	(2)	n/a	n/a	n/a	n/a
113		CIP Expenditures	(556,617)	(309,425)	n/a	n/a	n/a	n/a
114		Debt Service Expenditures	(13,181)	(13,181)	n/a	n/a	n/a	n/a
115		Restricted Expenditures-Fees & Grants	0		n/a	n/a	n/a	n/a
116		Total Audit Adjustments:	(605,028)	(322,608)	n/a	n/a	n/a	n/a
117								
118	&&&&	Total Town Expenditures-AUDIT:	7,458,644	7,655,587	n/a	n/a	n/a	n/a
119								
120								
121		Approved by Board of Finance for --- FY 2018-2019				04/30/2018	\$8,407,506	

Budget Request for FY 2018-2019

AGENCY NAME: CIP & DEBT SERVICE

ACCOUNT	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 REQUEST	2018-2019 BOF REVIEWED
20025	Capital Nonrecurring - CIP	571,528.00	322,606.00	356,410.00	357,985.00	357,985.00
20075	Debt Service: USDA - Library	27,790.00	27,790.00	27,790.00	27,790.00	52,500.00
NOTE: Loan to be paid off in FY 2018-19.						
20080	Debt Service: Energy Projects					
20080.1	- Library/Senior Center (4 Year Term)	29,139.82	13,180.56	13,180.56	13,180.56	13,180.56
20080.2	- Town Hall	0.00	1,201.80	1,201.80	1,201.80	1,201.80
20080.3	- DPW	0.00	553.50	738.84	738.84	738.84
	Subtotal: Debt Service-Energy Projects	29,139.82	14,935.86	15,121.20	15,121.20	15,121.20
20090	Debt Service: Copier Lease					
20090.1	- Senior Center	0.00	0.00	1,762.78	2,330.00	2,330.00
20090.2	- Town Clerk	0.00	0.00	1,762.78	2,330.00	2,330.00
20090.3	- Town Hall	0.00	0.00	1,762.78	2,330.00	2,330.00
	Subtotal: Debt Service-Copier Lease	0.00	0.00	5,288.34	6,990.00	6,990.00
	Total CIP & Debt Service:	\$628,457.82	\$365,331.86	\$404,609.54	\$407,886.20	\$432,596.20
	Actual Year-to-Year Increase (Decrease):		-263,125.96	\$39,278		\$27,987
	Percentage Year-to-Year Increase (Decrease):		-41.87%	10.75%		6.92%
Approved by Board of Finance for --- FY 2018-2019 04/30/2018 \$432,596						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
1	TOWN OF CHAPLIN															04/30/2018	
2	5-Year Capital Improvement Plan for Fiscal Years 2019-2023																
3																	
4	SCHEDULE OF CAPITAL IMPROVEMENTS					CIP Comm Reviewed: 12/18/2017 01/22/2018 02/26/2018 Bd of Finance Reviewed: 01/08/2018 02/26/2018											
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,					BdOfSelectmen Reviewed:											Bd of Finance Approved: 04/30/2018
6	E=Deferred, X=Complete																
7																	
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority												
9					Dept CIP												
10	# 3320	General Government															
11																	
12	# 3320.1	Revaluation	Assessor	Complete	A	X	0	0	0	0	0	0	0	0	See NOTE A		
13	# 3335	Conservation Fund	Conservation Comm.		D	E	10,000	0	DEFER	DEFER	DEFER	DEFER	DEFER	DEFER			
14	# 3320.9	Relocate Museum	Board of Selectmen		D	E	10,000	0	DEFER	DEFER	DEFER	DEFER	DEFER	See NOTE D			
15	# 3320.1	Playscape at Garrison Park	Recreation Comm.		C	A	30,000	19,000	19,000	0	0	0	0	0			
16	# 3320.4	Plan of Development	Planning & Zoning Comm.	Ongoing	B	E	0	0	01/22/18-Not reqrd per P&Z chair-D. Dubitsky.						0		
17	# 3320.12	Handicapped Access: Library/Senior Ctr	Board of Selectmen		B	A	0	10,000	0	0	0	0	0	0	See NOTE B		
18	New	Replace kitchen floor: Senior Center	Senior Center		B	A	0	0	6,250	0	0	0	0	0			
19	New	Replace bathroom floor: Comm Center	Board of Selectmen		B	A	0	0	8,900	0	0	0	0	0			
20	New	Install split system HVAC unit-Town Hall	Board of Selectmen		C	A	0	0	8,500	0	0	0	0	0	See NOTE P		
21	N/A	HVAC System: Library/Senior Center	(Current system likely to require replacement by FY 2020-21)		C	D	0	0	0	30,000	30,000	0	0	0			
22	N/A	Chaplin 2022 Bicentennial Celebration	(Funding source Undetermined)		C	E	0	0	DEFER	0	0	0	0	0	See NOTE C		
23																	
24	# 3340	Public Safety															
25																	
26	# 3340.6	SCBA Bottles	CVFD	Ongoing	B	A	0	0	5,000	0	5,000	0	0	0	See NOTE E		
27	# 3340.7	Firefighter Gear Replacement	CVFD	Ongoing	B	A	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000			
28	# 3340.9	Fire Hose	CVFD	Ongoing	B	C	0	0	0	10,000	0	10,000	0	0			
29	# 3340.12	UTV (JD Gator/similar) & Transport Trail	CVFD	Complete	C	X	14,500	0	0	0	0	0	0	0			
30	# 3340.14	UTV Skid Unit - Water, Pump, Rescue	CVFD	Complete	C	X		7,000	0	0	0	0	0	0			
31	# 3340.13	Vehicle Replacement	CVFD	(Note 3)	C	C	20,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000			
32	# 3340.15	Hurst Combination Tool	CVFD	Complete	B	X	0	13,600	0	0	0	0	0	0			
33	N/A	Lucas Device-automatic CPR	CVFD		C	D	0	0	0	0	16,000	0	0	0			
34	N/A	CVFD Emergency Generator	(Current system likely to require replacement by FY 2020-21)		C	D	0	0	0	25,000	25,000	0	0	0			
35	N/A	Ambulance Replacement	Ambulance Corps	(Note 4)	D	E	0	0	DEFER	0	0	0	0	0			
36	N/A	DWI Grant	Law Enforcement	25% share	C	E	DEFER	DEFER	DEFER	5,000	0	0	0	0			
37																	
38	# 3305	Public Works Department															
39																	
40	# 3305.4	Road Maintenance (inc. approx. 3%/yr)	Public Works-Ongoing	(Note 1)	B	A	202,860	194,800	225,000	231,750	238,700	245,875	253,250	253,250			
41	N/A	Bedlam Road Bridge	(Funding source Undetermined)		C	E	0	0	DEFER	0	0	0	0	0			
42	N/A	England Road Bridge	(Funding source Undetermined)		C	E	0	0	DEFER	0	0	0	0	0			
43	# 3305.9	North Bear Hill Road Drainage	CIP transfer from NB Hill bridge.	Complete	C	A	0	0	150,000	0	0	0	0	0	See NOTE G		
44	# 3305.13	Equipment Replacement	Public Works		B	A	0	18,000	0	0	0	0	0	0	See NOTE H		
45	# 3305.18	Vehicle Replacement	Public Works	(Note 5)	B	A	45,000	50,000	80,000	25,000	25,000	25,000	25,000	25,000	See NOTE J		
46																	

04/30/2018

AGENCY NAME: CHAPLIN BOARD OF EDUCATION (CES)

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Chaplin Public Schools

Chaplin Elementary School
FY 2018-2019 Budget

04/30/2018

26-Mar-18

BOE Approved: March 14, 2018
Town Vote Approved:

Account	Description	2016-2017 Audited Budget	2017-2018 Approved Budget	2018-2019 Preliminary Budget	Variance
FUNCTION 1000 REGULAR EDUCATION					
024-1000-104-0000	CERTIFIED STAFF	1,002,250	959,001	1,008,728	
024-1000-109-0000	OTHER CERTIFIED	14,388	1,500	2,500	
024-1000-110-0000	SUBSTITUTES	23,083	20,000	20,000	
024-1000-111-0000	NON-CERTIFIED STAFF	40,087	47,113	34,349	
024-1000-210-0000	GROUP INSURANCE	539,418	654,336	696,017	
024-1000-210-1000	GROUP LIFE > \$50,000	0	0	0	
024-1000-220-0000	FICA TAXES	19,993	18,564	18,821	
024-1000-230-0000	RETIREMENT INSURANCE	0	0	35,000	
024-1000-235-0000	TEACHERS' RETIREMENT	0	0	0	
024-1000-240-0000	TUITION REIMBURSEMENT	0	0	0	
024-1000-241-0000	TUITION NON-CERT REIMBURSEMENT	0	0	0	
024-1000-250-0000	UNEMPLOYMENT COMP.	1,064	500	600	
024-1000-260-0000	WORKER'S COMPENSATION	23,337	24,037	26,354	
024-1000-312-0000	CONTRACTED ENRICHMENT	3,278	1,500	2,000	
024-1000-315-0000	STANDARDIZED TESTING	2,047	2,250	2,250	
024-1000-322-0000	IN-SERVICE	1,362	2,000	1,500	
024-1000-430-0000	EQUIPMENT MAINTENANCE	6,794	4,000	4,000	
024-1000-441-0000	EQUIPMENT RENTALS	6,500	6,500	6,500	
024-1000-510-0000	PUPIL TRANSPORTATION	2,336	1,500	1,500	
024-1000-580-0000	TRAVEL	22	400	300	
024-1000-602-0000	PROFESSIONAL SUPPLIES	492	300	300	
024-1000-611-0000	INSTRUCTIONAL SUPPLIES	12,074	12,000	11,000	
024-1000-641-0000	TEXTBOOKS/WORKBOOKS	14,090	18,000	15,000	
024-1000-642-0000	LIBRARY BOOKS/PERIODICALS	272	1,000	1,000	
024-1000-731-0000	INSTRUCTIONAL EQUIPMENT	4,937	5,000	3,000	
024-1000-733-0000	NON-INSTRUCTIONAL EQUIPMENT	0	0	0	
024-1000-810-0000	DUES & FEES	721	500	900	
TOTAL		1,718,543	1,780,001	1,891,619	111,618
FUNCTION 1001 PRE-SCHOOL					
024-1001-110-0000	SUBSTITUTES	0	0	0	
024-1001-111-0000	NON-CERTIFIED STAFF	0	0	0	
024-1001-220-0000	FICA TAXES	0	0	0	
TOTAL		0	0	0	0
FUNCTION 1210 SPECIAL ED/HANDICAPPED					
024-1210-104-0000	CERTIFIED STAFF	163,028	166,350	169,742	
024-1210-108-0000	HOMEBOUND/TUTOR/SUMMER	0	1,000	0	
024-1210-109-0000	OTHER CERTIFIED	0	0	0	
024-1210-110-0000	SUBSTITUTES	7,858	6,300	5,000	
024-1210-111-0000	NON-CERTIFIED STAFF	156,407	128,455	123,938	
024-1210-220-0000	FICA TAXES	12,117	14,324	12,785	
024-1210-309-0000	CENTRAL OFFICE	27,854	44,489	60,269	
024-1210-315-0000	STANDARDIZED TESTING	1,211	600	600	
024-1210-322-0000	IN-SERVICE	59	300	300	
024-1210-430-0000	EQUIPMENT MAINTENANCE	0	0	0	
024-1210-510-0000	STUDENT TRANSPORTATION	0	0	0	
024-1210-580-0000	TRAVEL	0	0	0	
024-1210-602-0000	PROFESSIONAL SUPPLIES	0	0	0	
024-1210-611-0000	INSTRUCTIONAL SUPPLIES	1,500	500	500	
024-1210-641-0000	TEXTBOOKS/WORKBOOKS	36	250	250	
024-1210-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-1210-731-0000	INSTRUCTIONAL EQUIPMENT	139	500	500	
024-1210-733-0000	NON-INSTRUC EQUIPMENT	0	0	0	
024-1210-810-0000	DUES & FEES	0	5,000	280	
TOTAL		370,209	368,068	374,163	6,095
FUNCTION 1220 INTERVENTION / TALENTED & GIFTED					
024-1220-104-0000	CERTIFIED STAFF	80,767	85,402	0	
024-1220-110-0000	SUBSTITUTES	0	0	0	
024-1220-220-0000	FICA TAXES	1,143	1,238	0	
024-1220-312-0000	CONTRACTED ENRICHMENT	800	800	0	
024-1220-315-0000	STANDARDIZED TESTS	0	0	0	
024-1220-322-0000	IN-SERVICE	0	0	0	

Chaplin Public Schools

Chaplin Elementary School
FY 2018-2019 Budget

04/30/2018

26-Mar-18

BOE Approved: March 14, 2018
Town Vote Approved:

Account	Description	2016-2017 Audited Budget	2017-2018 Approved Budget	2018-2019 Preliminary Budget	Variance
024-1220-510-0000	PUPIL TRANSPORTATION	0	0	0	
024-1220-530-0000	COMMUNICATION	0	0	0	
024-1220-580-0000	TRAVEL	0	0	0	
024-1220-611-0000	INSTRUCTIONAL SUPPLIES	0	400	0	
024-1220-641-0000	TEXTBOOKS/WORKBOOKS	0	200	0	
024-1220-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-1220-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	0	
024-1220-810-0000	DUES & FEES	0	0	0	
TOTAL - FUNCTION 1220 INTERVENTION / TALENTED & GIFTED		82,710	88,040	0	-88,040
FUNCTION 1300 ADULT EDUCATION					
024-1300-310-0000	ADULT EDUCATION	6,203	4,800	5,000	
TOTAL		6,203	4,800	5,000	200
FUNCTION 1400 SUMMER SCHOOL					
024-1400-104-0000	CERTIFIED STAFF	0	0	0	
024-1400-111-0000	NON-CERTIFIED	0	0	0	
024-1400-220-0000	FICA TAXES	0	0	0	
024-1400-311-0000	SUMMER SCHOOL	0	0	0	
TOTAL		0	0	0	0
FUNCTION 2110 SCHOOL SOCIAL WORKER					
024-2110-104-0000	CERTIFIED STAFF	55,813	58,740	41,367	
024-2110-220-0000	FICA TAXES	736	852	600	
024-2110-315-0000	STANDARDIZED TESTING	0	0	0	
024-2110-322-0000	IN-SERVICE	25	350	100	
024-2110-580-0000	TRAVEL	0	100	0	
024-2110-611-0000	INSTRUCTIONAL SUPPLIES	0	250	100	
024-2110-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-2110-810-0000	DUES & FEES	0	0	0	
TOTAL		56,573	60,292	42,167	-18,125
FUNCTION 2130 HEALTH OFFICE					
024-2130-110-0000	SUBSTITUTES	1,350	500	500	
024-2130-111-0000	NON-CERTIFIED STAFF	0	0	0	
024-2130-116-0000	NURSE	47,759	46,025	47,176	
024-2130-119-0000	OTHER NON-CERTIFIED	1,074	0	0	
024-2130-220-0000	FICA TAXES	3,582	3,559	3,647	
024-2130-322-0000	IN-SERVICE	195	200	200	
024-2130-331-0000	PHYSICIAN	700	700	700	
024-2130-333-0000	NURSING SERVICES/CONTRACT	0	0	0	
024-2130-430-0000	EQUIPMENT MAINTENANCE	375	375	375	
024-2130-520-0000	INSURANCE	0	0	0	
024-2130-580-0000	TRAVEL	0	75	0	
024-2130-601-0000	GENERAL SUPPLIES	1,886	1,500	1,500	
024-2130-602-0000	PROFESSIONAL SUPPLIES	0	200	200	
024-2130-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-2130-733-0000	NON-INSTRUCTIONAL EQUIPMENT	0	0	0	
024-2130-810-0000	DUES & FEES	219	150	150	
TOTAL		57,141	53,284	54,448	1,164
FUNCTION 2150 PPT SERVICES					
024-2150-104-0000	CERTIFIED STAFF	35,320	38,425	34,474	
024-2150-110-0000	PPT SUBS	0		3,150	
024-2150-111-0000	OT/PT THERAPY AIDE/ASST.	5,075	0	0	
024-2150-116-0000	NURSE	0	0	0	
024-2150-220-0000	FICA TAXES	1,150	557	741	
024-2150-312-0000	CONTRACTED ENRICHMENT	0	0	0	
024-2150-315-0000	STANDARDIZED TESTING	0	0	0	
024-2150-322-0000	IN-SERVICE	0	0	0	
024-2150-330-0000	CONSULTATION SERVICES	0	0	0	
024-2150-332-0000	PSYCHOLOGICAL SERVICES	12,150	2,500	2,000	
024-2150-335-0000	SPEECH & HEARING SERVICES	3,855	0	0	
024-2150-336-0000	OT/PT SERVICES	20,520	13,000	33,000	
024-2150-337-0000	OCCUPATIONAL THERAPY	0	0	0	
024-2150-530-0000	COMMUNICATION	0		100	

Chaplin Public Schools

Chaplin Elementary School
FY 2018-2019 Budget

04/30/2018

26-Mar-18

BOE Approved: March 14, 2018
Town Vote Approved:

Account	Description	2016-2017 Audited Budget	2017-2018 Approved Budget	2018-2019 Preliminary Budget	Variance
024-2150-601-0000	FAMILY RESOURCE SUPPLIES	0	0	0	
024-2150-611-0000	INSTRUCTIONAL SUPPLIES	0	150	0	
024-2150-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0	
024-2150-731-0000	INSTRUCTIONAL EQUIPMENT	0	175	0	
024-2150-810-0000	DUES & FEES	0	0	0	
TOTAL - 2150 PPT SERVICES		78,070	54,807	73,464	18,657
FUNCTION 2220 SCHOOL LIBRARY / COMPUTER LAB					
024-2220-111-0000	NON-CERTIFIED STAFF	70,286	30,232	31,280	
024-2220-119-0000	TECHNOLOGY COORDINATOR	14,498	48,000	65,760	
024-2220-220-0000	FICA TAXES	7,173	5,985	7,209	
024-2220-430-0000	EQUIPMENT MAINTENANCE	0	0	0	
024-2220-530-0000	COMMUNICATION	0	0	0	
024-2220-580-0000	TRAVEL	259	200	0	
024-2220-601-0000	GENERAL SUPPLIES	735	1,000	800	
024-2220-611-0000	INSTRUCTIONAL SUPPLIES	1,964	1,000	500	
024-2220-642-0000	LIBRARY BOOKS/PERIODICALS	1,848	3,000	2,000	
024-2220-733-0000	NON-INSTRUC EQUIPMENT	26,183	20,000	15,000	
024-2220-810-0000	DUES & FEES	261	200	200	
TOTAL		123,206	109,616	122,749	13,132
FUNCTION 2310 BOARD OF EDUCATION					
024-2310-111-0000	NON-CERTIFIED STAFF	354	700	700	
024-2310-220-0000	FICA TAXES	27	54	54	
024-2310-601-0000	GENERAL SUPPLIES	0	175	175	
024-2310-810-0000	DUES & FEES	5,487	1,500	2,000	
TOTAL		5,868	2,429	2,929	500
FUNCTION 2320 SUPERINTENDENT'S OFFICE					
024-2320-309-0000	CENTRAL OFFICE	53,090	59,106	61,614	
TOTAL		53,090	59,106	61,614	2,508
FUNCTION 2330 GENERAL ADMINISTRATION					
024-2330-301-0000	AUDIT	0	500	500	
024-2330-302-0000	LEGAL SERVICES	101,034	27,000	30,000	
024-2330-303-0000	ENUMERATOR	0	0	0	
024-2330-520-0000	INSURANCE	14,919	15,367	16,548	
TOTAL		115,953	42,867	47,048	4,181
FUNCTION 2400 SCHOOL OFFICE					
024-2400-102-0000	ADMINISTRATION	111,804	114,599	116,891	
024-2400-109-0000	OTHER CERTIFIED	0	0	0	
024-2400-110-0000	SUBSTITUTE	1,228	600	600	
024-2400-111-0000	NON-CERTIFIED STAFF	73,902	72,072	75,190	
024-2400-220-0000	FICA TAXES	6,699	7,221	7,246	
024-2400-322-0000	IN-SERVICE	455	600	0	
024-2400-430-0000	EQUIPMENT MAINTENANCE	1,525	1,600	2,000	
024-2400-441-0000	EQUIPMENT RENTALS	4,856	2,000	6,000	
024-2400-530-0000	COMMUNICATION	1,840	1,500	1,250	
024-2400-540-0000	ADVERTISING	2,575	1,000	1,000	
024-2400-550-0000	PRINTING	811	750	600	
024-2400-580-0000	TRAVEL	204	500	500	
024-2400-601-0000	GENERAL SUPPLIES	2,068	1,500	1,500	
024-2400-602-0000	PROFESSIONAL SUPPLIES	0	0	0	
024-2400-810-0000	DUES & FEES	814	650	650	
TOTAL - 2400 SCHOOL OFFICE		208,781	204,592	213,427	8,835
FUNCTION 2510 BUSINESS OFFICE					
024-2510-304-0000	PAYROLL SERVICES	6,310	3,500	3,500	
024-2510-307-0000	GASB 45 PROVISIONS	2,828	0	0	
024-2510-309-0000	CENTRAL OFFICE	42,748	49,484	50,162	
TOTAL		51,886	52,984	53,662	678
FUNCTION 2600 BUILDINGS & GROUNDS					
024-2600-110-0000	SUBSTITUTES - BLDG/GROUNDS	8,657	1,097	1,097	
024-2600-111-0000	NON-CERTIFIED STAFF	67,703	72,426	83,191	

Chaplin Public Schools

Chaplin Elementary School
FY 2018-2019 Budget

04/30/2018

26-Mar-18

BOE Approved: March 14, 2018
Town Vote Approved:

Account	Description	2016-2017 Audited Budget	2017-2018 Approved Budget	2018-2019 Preliminary Budget	Variance
024-2600-119-0000	OTHER CERTIFIED - BLDG/GROUNDS	0	0	0	
024-2600-220-0000	FICA TAXES	5,760	5,625	6,364	
024-2600-309-0000	CENTRAL OFFICE	0	0	0	
024-2600-410-0000	ELECTRICITY	61,967	46,493	50,000	
024-2600-430-0000	EQUIPMENT MAINTENANCE	12,501	15,000	15,000	
024-2600-434-0000	BLDG/GROUNDS MAINTENANCE	53,242	35,000	30,000	
024-2600-580-0000	TRAVEL	219	250	300	
024-2600-615-0000	MAINT/REPAIR SUPPLIES	21,989	10,000	9,000	
024-2600-624-0000	HEATING OIL/PROPANE	27,473	20,000	23,000	
024-2600-733-0000	NON-INSTRUC EQUIPMENT	0	0	0	
TOTAL		259,512	205,891	217,952	12,061
FUNCTION 2700 PUPIL TRANSPORTATION					
024-2700-510-0000	PUPIL TRANSPORTATION PreK-6	112,498	115,873	105,948	
024-2700-511-0000	PUPIL TRANSPORTATION 7-12	112,498	102,863	105,948	
024-2700-515-0000	TRANSPORTATION/SPEC ED	0	0	0	
024-2700-625-0000	DIESEL FUEL/GASOLINE PreK-6	8,555	8,000	8,000	
024-2700-626-0000	DIESEL FUEL/GASOLINE 7-12	8,555	8,000	8,000	
TOTAL		242,105	234,736	227,896	-6,840
FUNCTION 2830 PROFESSIONAL DEVELOPMENT					
024-2830-109-0000	OTHER CERTIFIED	0	0	0	
024-2830-110-0000	SUBSTITUTES	0	0	0	
024-2830-220-0000	FICA TAXES	0	0	0	
024-2830-306-0000	PROFESSIONAL DEVELOPMENT	675	2,500	1,000	
TOTAL		675	2,500	1,000	-1,500
FUNCTION 2840 DATA PROCESSING					
024-2840-309-0000	CENT OFFICE COMPUTER SUPPORT	2,087	2,731	2,748	
TOTAL		2,087	2,731	2,748	17
FUNCTION 3100 CAFETERIA					
024-3100-900-0000	TRANSFER TO CAFETERIA FUND	0	0	0	
TOTAL		0	0	0	0
FUNCTION 3210 ACTIVITIES					
024-3210-119-0000	OTHER NON-CERTIFIED STAFF	4,687	7,500	2,000	
024-3210-220-0000	FICA TAXES	90	536	536	
TOTAL		4,777	8,036	2,536	-5,500
FUNCTION 6100 OUT-OF-DISTRICT TUITION SE/MAGNET					
024-6100-515-0000	TRANSPORTATION SPED	8,610	25,000	59,000	
024-6100-561-0000	TUITION/PRIVATE SPED	0	0	97,300	
024-6100-562-0000	TUITION/PUBLIC SPED	111,073	81,000	23,000	
024-6100-563-0000	MAGNET SCHOOL TUITION	90,341	82,800	82,800	
TOTAL		210,024	188,800	262,100	73,300
FUND 024 CHAPLIN BOARD OF EDUCATION		3,647,414	3,523,580	3,656,522	132,942
Percent Increase (Decrease)					3.77%
04/30/2018-Board of Finance correction:		3,647,414	3,513,321	3,656,522	132,942
					4.08%

Chaplin Public Schools
Chaplin Elementary School
FY 2018 - 2019 Final Budget

26-Mar-18

BOE Approved: March 14, 2018
Town Vote Approved:

Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget	Variance
102	ADMINISTRATION	111,804	114,599	116,891	
104	CERTIFIED STAFF	1,337,179	1,307,918	1,254,311	
108	HOMEBOUND/TUTOR/SUMMER	0	1,000	0	
109	OTHER CERTIFIED	14,388	1,500	2,500	
110	SUBSTITUTES	42,176	28,497	30,347	
111	NON-CERTIFIED STAFF	413,813	350,999	348,648	
116	NURSE	47,759	46,025	47,176	
119	OTHER NON-CERTIFIED STAFF	20,258	55,500	67,760	
OBJECT 100	SALARIES AND WAGES	1,987,378	1,906,037	1,867,632	-38,405
210	GROUP INSURANCE	539,418	654,336	696,017	
220	FICA TAXES	58,470	58,514	58,002	
230	RETIREMENT INSURANCE	0	0	35,000	
235	TEACHERS' RETIREMENT	0	0	0	
240	TUITION REIMBURSEMENT	0	0	0	
241	TUITION NON-CERT REIMBURSEMENT	0	0	0	
250	UNEMPLOYMENT COMP.	1,064	500	600	
260	WORKER'S COMPENSATION	23,337	24,037	26,354	
OBJECT 200	EMPLOYEE BENEFITS	622,288	737,388	815,973	78,585
301	AUDIT	0	500	500	
302	LEGAL SERVICES	101,034	27,000	30,000	
303	ENUMERATOR	0	0	0	
304	PAYROLL SERVICES	6,310	3,500	3,500	
306	PROFESSIONAL DEVELOPMENT	675	2,500	1,000	
307	GASB 45 PROVISIONS	2,828	0	0	
309	CENTRAL OFFICE	125,779	155,810	174,793	
310	ADULT EDUCATION	6,203	4,800	5,000	
311	SUMMER SCHOOL	0	0	0	
312	CONTRACTED ENRICHMENT	4,078	2,300	2,000	
315	STANDARDIZED TESTING	3,258	2,850	2,850	
322	IN-SERVICE	2,096	3,450	2,100	
330	CONSULTATION	0	0	0	
331	PHYSICIAN	700	700	700	
332	PSYCHOLOGICAL SERVICES	12,150	2,500	2,000	
333	NURSING SERVICES/CONTRACT	0	0	0	
335	SPEECH & HEARING SERVICES	3,855	0	0	
336	OT/PT SERVICES	20,520	13,000	33,000	
337	OCCUPATIONAL THERAPY	0	0	0	
OBJECT 300	PURCH/PROF/TECH SERV	289,486	218,910	257,443	38,533
410	ELECTRICITY	61,967	46,493	50,000	
430	EQUIPMENT MAINTENANCE	21,195	20,975	21,375	
434	BLDG/GROUNDS MAINTENANCE	53,242	35,000	30,000	
441	EQUIPMENT RENTALS	11,356	8,500	12,500	

Chaplin Public Schools
Chaplin Elementary School
FY 2018 - 2019 Final Budget

26-Mar-18

BOE Approved: March 14, 2018
Town Vote Approved:

Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget	Variance
OBJECT 400	PURCH. PROPERTY SERVICES	147,761	110,968	113,875	2,907
510	PUPIL TRANSPORTATION	227,331	220,236	213,396	
515	TRANSPORTATION/SPEC ED	8,610	25,000	59,000	
520	INSURANCE	14,919	15,367	16,548	
530	COMMUNICATION	1,840	1,500	1,350	
540	ADVERTISING	2,575	1,000	1,000	
550	PRINTING	811	750	600	
562	TUTION	201,414	163,800	203,100	
580	TRAVEL	704	1,525	1,100	
OBJECT 500	OTHER PURCHASED SERVICES	458,203	429,177	496,094	66,917
601	GENERAL SUPPLIES	4,690	4,175	3,975	
602	PROFESSIONAL SUPPLIES	492	500	500	
611	INSTRUCTIONAL SUPPLIES	15,538	14,300	12,100	
615	MAINT/REPAIR SUPPLIES	21,989	10,000	9,000	
624	HEATING OIL/PROPANE	27,473	20,000	23,000	
625	DIESEL FUEL/GASOLINE PreK-6	8,555	8,000	8,000	
626	DIESEL FUEL/GASOLINE 7-12	8,555	8,000	8,000	
641	TEXTBOOKS/WORKBOOKS	14,126	18,450	15,250	
642	LIBRARY BOOKS/PERIODICALS	2,119	4,000	3,000	
OBJECT 600	SUPPLIES	103,537	87,425	82,825	-4,600
731	INSTRUCTIONAL EQUIPMENT	5,076	5,675	3,500	
733	NON-INSTRUC EQUIPMENT	26,183	20,000	15,000	
OBJECT 700	EQUIPMENT	31,259	25,675	18,500	-7,175
810	DUES & FEES	7,502	8,000	4,180	
OBJECT 800	DUES & FEES	7,502	8,000	4,180	-3,820
900	TRANSFER TO CAFETERIA FUND	0	0	0	
OBJECT 900	OTHER OBJECTS	0	0	0	0
FUND 024 CHAPLIN BOARD OF EDUCATION		3,647,414	3,523,580	3,656,522	132,942
Percent Increase (Decrease)					-3.77%
04/30/2018-Board of Finance correction:		3,647,414	3,513,321	3,656,522	132,942
					4.08%

Town of Chaplin						04/30/2018
Budget Request for FY 2018-2019						
AGENCY NAME: PARISH HILL MIDDLE/HIGH SCHOOL						
ACCOUNT	ACCOUNT DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 REQUEST	2018-2019 BOF APPROVED
25101	Region 11 Middle High School (PHMS/HS)	2,300,395	2,261,269	2,410,827	2,494,135	2,436,055
NOTE: The RSD11 Board of Education detailed budget for FY 18-19 will be available at the Chaplin Town Budget Meeting on May 14.						
&&&&&	Total Region 11 (PHMS/HS):	\$2,300,395	\$2,261,269	\$2,410,827	\$2,494,135	\$2,436,055
	Actual Year-to-Year Increase (Decrease):		(\$39,126)	\$149,558	\$83,308	\$25,228
	Percentage Year-to-Year Increase (Decrease):		-1.70%	6.61%	3.46%	1.05%
NOTE 1: Detail data below is taken from the budget documents available at the RSD11 BOE Annual Budget Meeting in each Fiscal Year.						
		FY 2015-2016 ACTUAL	FY 2016-2017 BUDGET	FY 2017-2018 BUDGET	FY 2018-2019 BOE REQUEST	FY 2018-2019 BOE-APPROVED
	Total RSD11 Budget proposal:	6,397,047	6,397,047	6,397,047	6,441,465	6,441,465
	Revenues:					
	E-Rate: n/a	n/a	n/a	n/a	n/a	n/a
	Excess Cost Grant-Special Ed:	0	0	0	0	10,000
	Interest/Misc:	200	200	500	0	500
	Miscellaneous :	3,000	3,000	1,000	0	1,000
	State Transportation Grant:	25,000	0	0	0	0
	Summer School:	300	300	0	0	0
	Out of Town Tuition - Reg:	67,500	52,500	40,000	0	40,000
	Out of Town Tuition - Special Ed:	0	0	0	0	0
	Less Grant & other revenues:	(96,000)	(56,000)	(41,500)	0	(51,500)
					*** BOF ESTIMATE ***	** BOE APPROVED **
	Less General Fund contribution:	(200,000)	(150,000)	(300,000)	0	(150,000)
					*** BOF ESTIMATE ***	** BOE APPROVED **
	Net RSD11 Budget Assessment:	6,101,047	6,191,047	6,055,547	6,441,465	6,239,965
	Actual Year-to-Year Increase (Decrease):		\$90,000	(\$135,500)	\$385,918	\$184,418
	Percentage Year-to-Year Increase (Decrease):		1.48%	-2.19%	6.37%	3.05%
	RSD11 Student Census for Assessment (Oct. 1-previous year):	307	282	277	266	266
	Chaplin Students:	115	103	106	103	103
	Chaplin assessment percentage:	37.46%	36.52%	38.27%	38.72%	38.72%
	Projected Chaplin assessment:	2,285,408	2,261,269	2,317,285	2,494,251	2,416,227
	Hampton Students:	88	76	76	66	66
	Hampton assessment percentage:	28.66%	26.95%	27.44%	24.81%	24.81%
	Projected Hampton assessment:	1,748,834	1,668,509	1,661,450	1,598,258	1,548,262
	Scotland Students:	104	103	95	97	97
	Scotland assessment percentage:	33.88%	36.52%	34.30%	36.47%	36.47%
	Projected Scotland assessment:	2,066,804	2,261,269	2,076,812	2,348,955	2,275,476
	Total assessment percentage:	100.00%	100.00%	100.00%	100.00%	100.00%
	Net RD11 Budget proposal:	6,101,047	6,191,047	6,055,547	6,441,465	6,239,965
	RSD11 Operating Surplus (Deficit) Budgetary Basis per Audit:	n/a	n/a	n/a	n/a	n/a
	RSD11 Unassigned General Fund Bal. per Audit:	184,475	Unknown	n/a	n/a	n/a
	RSD11 Capital Fund Bal. per Audit:	133,225	Unknown	n/a	n/a	n/a
	RSD11/COC General Fund Bal. per Audit:	21,515	Unknown	n/a	n/a	n/a
Approved by Board of Finance for --- FY 2018-2019 04/30/2018						\$2,436,055

FY 2018-2019 REGION 11 BOARD OF EDUCATION

ASSESSMENT COST COMPARISON BY TOWN

0.69% increase in budget

BOE Approved on: 4/3/18

Town Approved on:

Number of MS/HS* Pupils, October 1, 2017
Percent of MS/HS* Pupils, October 1, 2017
Number of MS/HS* Pupils, October 1, 2016
Percent of MS/HS* Pupils, October 1, 2016

PRELIMINARY

Approved			
Chaplin	Hampton	Scotland	Totals
103	66	97	266
38.72%	24.81%	36.47%	100.00%
106	76	95	277
38.27%	27.44%	34.30%	100.00%

Net Assessment 2018-2019

2,416,227 1,548,262 2,275,476 **6,239,965**

Assessment 2017-2018

2,317,285 1,661,450 2,076,812 6,055,547

Increase (Decrease)

98,942 -113,188 198,664 184,418

Percent Increase (Decrease)

4.27% -6.81% 9.57% 3.05%

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

1. Net Assessment Calculation:

18-19 Budget Proposal (0% increase)	6,441,465
Fund balance used (Must be BOE approved)	<u>150,000</u>
18-19 Budget Proposal less fund balance	6,291,465

Grant and other revenues

Miscellaneous	1,000
Tuition - Reg (Windham & Brooklyn)	40,000
Tuition - Sped	0 unknown
Excess Cost Grant	10,000 estimated
Summer School	0
Interest	500
State Transportation Grant	0 None expected

Subtotal: 51,500

17-18 Budget less expected revenue

6,239,965

Grants netted with Special Education costs in budg: Salaries paid from PHHS Grant Fund -

IDEA \$ 60,000

Not included in budget:

Excess C \$ -

REAP/Title I

ECS ESTIMATE FOR 2018-2019

PRESENTED FOR INFORMATIONAL PURPOSES ONLY

Regular ECS Grant by Town 2018-2019 1,562,758 1,080,837 1,195,150 3,838,745

State reduction in ECS	0	0	0	0
Revised ECS Grant by Town 2018-2019	1,562,758	1,080,837	1,195,150	3,838,745
Total Pupils (Elem+HS, Oct 1, 2017)	251	159	216	626
ECS/Pupil	6,226	6,798	5,533	
HS Share of ECS Grant 2017-2018	641,291	448,649	536,711	1,626,651
Net Cost 18-19	1,774,936	1,099,613	1,738,765	4,613,314
Net Cost 17-18	1,666,281	1,160,060	1,230,243	4,056,584
Increase (Decrease)	108,655	-60,447	508,522	556,730
Percent Increase (Decrease)	6.52%	-5.21%	41.34%	13.72%
Gross cost per pupil	24,216	24,216	24,216	
Net Cost per Pupil (gross-ECS grant revenues)	17,990	17,418	18,683	

4/9/2018 10:31 AM

Regional School District Number 11
Preliminary Budget
Fiscal year 2018-2019

Board Approved
Town Approved

Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
FUNCTION 1000 REGULAR INSTRUCTION				
211-1000-108-0000	HOMEBOUND/TUTOR	4,615	500	500
211-1000-109-0000	OTHER CERTIFIED	525	2,500	2,500
211-1000-110-0000	SUBSTITUTES	60,661	35,000	49,000
211-1000-113-0000	AIDES/ASSISTANTS	17,068	20,025	20,025
211-1000-119-0000	OTHER NON-CERTIFIED STAFF	0	1,500	1,500
211-1000-210-0000	GROUP INSURANCE	538,140	764,337	813,025
211-1000-220-0000	FICA TAXES	5,772	4,368	5,439
211-1000-230-0000	RETIREMENT	0	3,700	3,700
211-1000-240-0000	TUITION REIMBURSEMENT	15,300	2,000	9,000
211-1000-250-0000	UNEMPLOYMENT COMPENSATION	5,328	12,000	12,000
211-1000-260-0000	WORKER'S COMPENSATION	42,198	34,318	56,303
211-1000-601-0000	GENERAL SUPPLIES	2,798	200	200
211-1000-810-0000	DUES & Fees	50	0	0
TOTAL		692,455	880,448	973,192
FUNCTION 1005 ON-LINE EDUCATION				
211-1005-104-0000	CERTIFIED STAFF	49,598	48,436	50,461
211-1005-220-0000	FICA TAXES	688	702	732
211-1005-810-0000	DUES & FEES	10,450	14,000	14,000
TOTAL		60,736	63,138	65,193
FUNCTION 1015 ART				
211-1015-104-0000	CERTIFIED STAFF	49,679	51,288	53,873
211-1015-105-0000	DEPT HEADS/KEY TEACHERS	1,530	1,561	1,592
211-1015-109-0000	OTHER CERTIFIED	0	1,800	1,800
211-1015-220-0000	FICA TAXES	637	792	830
211-1015-312-0000	CONTRACTED ENRICHMENT	0	0	0
211-1015-322-0000	IN-SERVICE	0	500	100
211-1015-430-0000	EQUIPMENT MAINTENANCE	0	450	350
211-1015-517-0000	FIELD TRIP TRANSPORTATION	346	1,000	750
211-1015-580-0000	TRAVEL	0	200	100
211-1015-601-0000	GENERAL SUPPLIES	184	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	7,248	7,375	7,500
211-1015-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0
211-1015-731-0000	INSTRUCTIONAL EQUIPMENT	2,234	2,300	1,300
211-1015-733-0000	NON-INSTRUCTIONAL SUPPLIES	0	1,000	500
211-1015-810-0000	DUES & FEES	0	450	450
TOTAL		61,857	69,416	69,845

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Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
FUNCTION 1020 BUSINESS & COMPUTER				
211-1020-104-0000	CERTIFIED STAFF	49,191	50,995	40,796
211-1020-109-0000	OTHER CERTIFIED	0	260	260
211-1020-220-0000	FICA TAXES	713	743	595
211-1020-517-0000	FIELD TRIP TRANSPORTATION	700	1,000	1,000
211-1020-601-0000	GENERAL SUPPLIES	194	500	500
211-1020-611-0000	INSTRUCTIONAL SUPPLIES	0	0	2,600
211-1020-641-0000	TEXTBOOKS/WORKBOOKS	2,640	3,685	3,005
211-1020-810-0000	DUES & FEES	0	0	0
TOTAL		53,437	57,183	48,756
FUNCTION 1030 LANGUAGE ARTS				
211-1030-104-0000	CERTIFIED STAFF	218,246	224,093	234,906
211-1030-105-0000	DEP'T HEADS/KEY TEACHERS	1,530	1,561	1,592
211-1030-109-0000	OTHER CERTIFIED	155	600	1,100
211-1030-220-0000	FICA TAXES	3,032	3,281	3,445
211-1030-322-0000	IN-SERVICE	0	0	0
211-1030-517-0000	FIELD TRIP TRANSPORTATION	0	600	400
211-1030-601-0000	GENERAL SUPPLIES	365	384	384
211-1030-611-0000	INSTRUCTIONAL SUPPLIES	615	750	750
211-1030-641-0000	TEXTBOOKS/WORKBOOKS	2,068	3,055	2,255
211-1030-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	2,000
211-1030-810-0000	DUES & FEES	-14	0	0
TOTAL		225,995	234,324	246,832
FUNCTION 1035 WORLD LANGUAGE				
211-1035-104-0000	CERTIFIED STAFF	181,901	156,089	164,575
211-1035-105-0000	DEP'T HEADS/KEY TEACHERS	1,530	1,561	1,592
211-1035-109-0000	OTHER CERTIFIED	0	200	200
211-1035-220-0000	FICA TAXES	2,491	2,289	2,412
211-1035-312-0000	CONTRACTED ENRICHMENT	0	100	100
211-1035-315-0000	STANDARDIZED TESTING	0	15	15
211-1035-322-0000	IN-SERVICE	0	0	0
211-1035-430-0000	EQUIPMENT MAINTENANCE	0	0	0
211-1035-517-0000	FIELD TRIP TRANSPORTATION	500	1,500	1,500
211-1035-601-0000	GENERAL SUPPLIES	35	160	160
211-1035-611-0000	INSTRUCTIONAL SUPPLIES	18	290	290
211-1035-641-0000	TEXTBOOKS/WORKBOOKS	11,575	11,750	11,000
211-1035-733-0000	INSTRUCTIONAL EQUIPMENT	0	900	900
211-1035-810-0000	DUES & FEES	65	345	345
TOTAL		198,115	175,199	183,089

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Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
FUNCTION 1045 FAMILY/CONSUMER STUDIES				
211-1045-104-0000	CERTIFIED STAFF	75,832	79,158	80,330
211-1045-109-0000	OTHER CERTIFIED	0	0	0
211-1045-220-0000	FICA TAXES	1,061	1,148	1,165
211-1045-322-0000	IN-SERVICE	0	300	300
211-1045-430-0000	EQUIPMENT MAINTENANCE	161	900	900
211-1045-517-0000	FIELD TRIP TRANSPORTATION	362	500	500
211-1045-580-0000	TRAVEL	192	350	350
211-1045-602-0000	PROFESSIONAL SUPPLIES	1,391	750	750
211-1045-611-0000	INSTRUCTIONAL SUPPLIES	3,892	4,700	4,700
211-1045-641-0000	TEXTBOOKS/WORKBOOKS	166	600	0
211-1045-731-0000	INSTRUCTIONAL EQUIPMENT	915	350	350
211-1045-810-0000	DUES & FEES	150	135	135
TOTAL		84,121	88,891	89,480
FUNCTION 1050 TECHNOLOGY EDUCATION				
211-1050-104-0000	CERTIFIED STAFF	58,463	60,545	63,076
211-1050-105-0000	DEP'T HEADS/KEY TEACHERS	1,592	1,561	1,592
211-1050-220-0000	FICA TAXES	758	901	938
211-1050-430-0000	EQUIPMENT MAINTENANCE	610	550	550
211-1050-517-0000	FIELD TRIP TRANSPORTATION	0	500	500
211-1050-601-0000	GENERAL SUPPLIES	330	200	200
211-1050-611-0000	INSTRUCTIONAL SUPPLIES	4,632	3,700	3,700
211-1050-641-0000	TEXTBOOKS/WORKBOOKS	0	499	600
211-1050-731-0000	INSTRUCTIONAL EQUIPMENT	0	980	1,200
211-1055-810-0000	DUES & FEES	190	270	270
TOTAL		66,574	69,706	72,626
FUNCTION 1055 MATHEMATICS				
211-1055-104-0000	CERTIFIED STAFF	226,569	233,376	241,104
211-1055-105-0000	DEP'T HEADS/KEY TEACHERS	1,532	1,561	1,592
211-1055-109-0000	OTHER CERTIFIED	201	0	0
211-1055-220-0000	FICA TAXES	3,071	3,407	3,519
211-1055-322-0000	IN-SERVICE	0	0	0
211-1055-601-0000	GENERAL SUPPLIES	789	820	820
211-1055-611-0000	INSTRUCTIONAL SUPPLIES	1,890	4,288	3,280
211-1055-641-0000	TEXTBOOKS/WORKBOOKS	2,323	5,943	4,086
TOTAL		236,375	249,395	254,401

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Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
FUNCTION 1060 MUSIC				
211-1060-104-0000	CERTIFIED STAFF	96,913	88,671	95,582
211-1060-105-0000	DEP'T HEADS/KEY TEACHERS	0	5,926	5,440
211-1060-109-0000	OTHER CERTIFIED	0	416	416
211-1060-220-0000	FICA TAXES	1,343	1,378	1,471
211-1060-312-0000	CONTRACTED ENRICHMENT	200	2,000	500
211-1060-430-0000	EQUIPMENT MAINTENANCE	1,308	4,250	4,250
211-1060-517-0000	FIELD TRIP TRANSPORTATION	3,026	3,500	3,500
211-1060-611-0000	INSTRUCTIONAL SUPPLIES	6,095	4,379	4,379
211-1060-731-0000	INSTRUCTIONAL EQUIPMENT	4,534	4,919	4,919
211-1060-733-0000	NON-INSTRUC EQUIPMENT	230	1,400	1,400
211-1060-810-0000	DUES & FEES	213	760	760
TOTAL		113,862	117,599	122,617
FUNCTION 1065 PHYSICAL ED/HEALTH				
211-1065-104-0000	CERTIFIED STAFF	91,872	96,447	95,366
211-1065-105-0000	DEP'T HEADS/KEY TEACHERS	1,530	1,561	1,592
211-1065-109-0000	OTHER CERTIFIED	0	0	0
211-1065-220-0000	FICA TAXES	1,361	1,421	1,406
211-1065-322-0000	IN-SERVICE	0	100	100
211-1065-601-0000	GENERAL SUPPLIES	80	100	100
211-1065-602-0000	PROFESSIONAL SUPPLIES	39	50	50
211-1065-611-0000	INSTRUCTIONAL SUPPLIES	2,155	3,767	1,967
211-1065-731-0000	INSTRUCTIONAL EQUIPMENT	497	645	645
211-1065-810-0000	DUES & FEES	-34	0	
TOTAL		97,500	104,091	101,226
FUNCTION 1070 SCIENCE				
211-1070-104-0000	CERTIFIED STAFF	220,865	228,523	236,366
211-1070-105-0000	DEP'T HEADS/KEY TEACHERS	1,530	1,561	1,592
211-1070-109-0000	OTHER CERTIFIED	155	250	1,100
211-1070-220-0000	FICA TAXES	3,086	3,340	3,466
211-1070-430-0000	EQUIPMENT MAINTENANCE	0	800	0
211-1070-517-0000	FIELD TRIP TRANSPORTATION	380	0	1,500
211-1070-601-0000	GENERAL SUPPLIES	1,360	2,000	2,000
211-1070-602-0000	PROFESSIONAL SUPPLIES	0	0	0
211-1070-603-0000	AUDIO/VISUAL SUPPLIES	0	0	0
211-1070-611-0000	INSTRUCTIONAL SUPPLIES	6,264	7,560	8,720
211-1070-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0
211-1070-731-0000	INSTRUCTIONAL EQUIPMENT	2,000	0	0
TOTAL		235,639	244,034	254,744

Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
FUNCTION 1075 SOCIAL STUDIES				
211-1075-104-0000	CERTIFIED STAFF	176,756	180,346	184,874
211-1075-105-0000	DEPT HEADS/KEY TEACHERS	0	1,561	1,592
211-1075-109-0000	OTHER CERTIFIED	155	400	400
211-1075-220-0000	FICA TAXES	2,460	2,643	2,710
211-1075-517-0000	FIELD TRIP	476	1,500	1,000
211-1075-601-0000	GENERAL SUPPLIES	0	500	500
211-1075-602-0000	PROFESSIONAL SUPPLIES	0	0	0
211-1075-611-0000	INSTRUCTIONAL SUPPLIES	881	700	700
211-1075-641-0000	TEXTBOOKS/WORKBOOKS	223	0	0
211-1075-731-0000	INSTRUCTIONAL EQUIPMENT	486	1,500	750
TOTAL		181,436	189,150	192,526
FUNCTION 1085 COMPUTER TECHNOLOGY				
211-1085-109-0000	OTHER CERTIFIED	35,012	58,000	59,450
211-1085-113-0000	OTHER NON-CERTIFIED	10,609	9,792	9,792
211-1085-220-0000	FICA TAXES	2,556	5,186	5,297
211-1085-326-0000	COMPUTER PROGRAM SUPPORT	17,019	9,938	12,000
211-1085-430-0000	EQUIPMENT MAINTENANCE	25,681	7,020	7,020
211-1085-434-0000	NETWORK MAINTENANCE	14,423	15,109	15,109
211-1085-531-0000	TELEPHONE	3,345	8,000	8,000
211-1085-611-0000	INSTRUCTIONAL SUPPLIES	3,265	2,000	2,000
211-1085-731-0000	INSTRUCTIONAL EQUIPMENT	23,109	12,000	7,000
211-1085-733-0000	NON-INSTRUC EQUIPMENT	9,228	6,000	6,000
TOTAL		144,248	133,045	131,668
FUNCTION 1090 GRADE 7 TEAM				
211-1090-517-0000	FIELD TRIP TRANSPORTATION	0	1,500	750
211-1090-601-0000	GENERAL SUPPLIES	0	0	0
TOTAL		0	1,500	750
FUNCTION 1095 GRADE 8 TEAM				
211-1095-312-0000	CONTRACTED ENRICHMENT	0	0	0
211-1095-601-0000	GENERAL SUPPLIES	0	0	450
TOTAL		0	0	450
FUNCTION 1210 SPECIAL EDUCATION				
211-1210-104-0000	CERTIFIED STAFF	321,672	336,612	258,685
211-1210-105-0000	DEPT HEADS/KEY TEACHERS	1,530	1,561	1,592
211-1210-108-0000	HOMEBOUND/TUTOR	766	2,000	2,000
211-1210-109-0000	OTHER CERTIFIED	216	0	0
211-1210-113-0000	AIDES/ASSISTANTS	177,205	206,300	140,640
211-1210-220-0000	FICA TAXES	17,353	18,858	13,296
211-1210-309-0000	CENTRAL OFFICE	58,626	55,007	74,378
211-1210-326-0000	COMPUTER PROGRAM SUPPORT	525	0	0
211-1210-601-0000	GENERAL SUPPLIES	296	0	0
211-1210-611-0000	INSTRUCTIONAL SUPPLIES	1,262	2,000	2,000
211-1210-810-0000	DUES AND FEES	0	0	0
TOTAL		579,451	622,338	492,591

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Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
FUNCTION 2120 GUIDANCE				
211-2120-104-0000	CERTIFIED STAFF	139,163	144,642	149,743
211-2120-105-0000	DEPT HEADS/KEY TEACHERS	1,530	1,561	1,592
211-2120-109-0000	OTHER CERTIFIED	11,038	5,000	5,000
211-2120-220-0000	FICA TAXES	2,080	2,192	2,267
211-2120-312-0000	CONTRACTED ENRICHMENT	0	0	0
211-2120-314-0000	GUIDANCE INFO SERVICE	2,522	2,500	2,500
211-2120-315-0000	STANDARDIZED TESTING	5,220	8,500	6,989
211-2120-322-0000	IN-SERVICE	0	0	0
211-2120-517-0000	FIELD TRIP TRANSPORTATION	672	750	750
211-2120-580-0000	TRAVEL	0	0	0
211-2120-601-0000	GENERAL SUPPLIES	406	450	450
211-2120-602-0000	PROFESSIONAL SUPPLIES	0	0	0
211-2120-731-0000	INSTRUCTIONAL EQUIPMENT	1,541	1,000	0
TOTAL		164,172	166,595	169,291
FUNCTION 2130 HEALTH OFFICE				
211-2130-109-0000	NURSE	35,256	40,642	41,657
211-2130-220-0000	FICA TAXES	2,282	3,109	3,187
211-2130-330-0000	SERVICE BIO-WASTE REMOVAL	552	608	608
211-2130-331-0000	PHYSICIAN	750	750	750
211-2130-430-0000	EQUIPMENT MAINTENANCE	475	375	375
211-2130-601-0000	GENERAL SUPPLIES	1,346	1,020	1,020
211-2130-810-0000	DUES & FEES	110		
TOTAL		40,771	46,504	47,597
FUNCTION 2150 PPT SERVICES				
211-2150-332-0000	PSYCHOLOGICAL SERVICES	19,320	20,000	20,000
211-2150-335-0000	SPEECH & HEARING SERVICES	45,358	55,000	32,000
211-2150-337-0000	OCCUPATIONAL THERAPY	4,500	2,500	4,500
211-2150-338-0000	PHYSICAL THERAPY	2,060	2,500	2,500
211-2150-561-0000	WORKSTUDY SERVICES	18,037	16,000	15,000
TOTAL		89,275	96,000	74,000

Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
FUNCTION 2160 SOCIAL WORKER				
211-2160-104-0000	SOCIAL WORKER	45,617	53,406	55,367
211-2160-220-0000	FICA TAXES	661	774	803
TOTAL		46,278	54,180	56,170
FUNCTION 2220 SCHOOL LIBRARY				
211-2220-104-0000	CERTIFIED STAFF	46,839	63,326	47,494
211-2220-220-0000	FICA TAXES	643	918	932
211-2220-602-0000	PROFESSIONAL SUPPLIES	418	375	375
211-2220-603-0000	AVV SUPPLIES	596	3,500	0
211-2220-642-0000	LIBRARY BOOKS/PERIODICALS	16,492	15,400	12,000
211-2220-731-0000	INSTRUCTIONAL EQUIPMENT	850	950	950
211-2220-733-0000	NON-INSTRUC EQUIPMENT	0	0	0
211-2220-810-0000	DUES & FEES	-3	130	130
TOTAL		65,835	84,600	61,881
FUNCTION 2310 BOARD OF EDUCATION				
211-2310-112-0000	CLERICAL/SECRETARIAL	942	876	876
211-2310-220-0000	FICA TAXES	72	67	67
211-2310-533-0000	POSTAGE	0	2,000	2,000
211-2310-550-0000	PRINTING	4,064	6,000	6,000
211-2310-601-0000	GENERAL SUPPLIES	353	350	350
211-2310-810-0000	DUES & FEES	60	3,000	3,000
TOTAL		5,491	12,293	12,293
FUNCTION 2320 SUPERINTENDENT'S OFFICE				
211-2320-309-0000	CENTRAL OFFICE	118,163	104,729	114,414
TOTAL		118,163	104,729	114,414
FUNCTION 2330 GENERAL ADMINISTRATION				
211-2330-301-0000	AUDIT	17,400	23,700	23,700
211-2330-302-0000	LEGAL SERVICES	52,157	47,000	53,000
211-2330-307-0000	FINANCIAL SERVICES (GASB 45)	0	2,800	2,800
211-2330-520-0000	INSURANCE	45,472	38,919	38,919
TOTAL		115,029	112,419	118,419
FUNCTION 2400 SCHOOL OFFICE				
211-2400-102-0000	ADMINISTRATION	223,014	225,985	225,189
211-2400-112-0000	CLERICAL/SECRETARIAL	96,624	97,121	94,549
211-2400-220-0000	FICA TAXES	10,366	10,707	10,498
211-2400-230-0000	RETIREMENT/NONCERTIFIED	4,672	3,000	3,000
211-2400-304-0000	PAYROLL SERVICES	8,192	4,137	10,336
211-2400-430-0000	EQUIPMENT MAINTENANCE	0	0	0
211-2400-441-0000	EQUIPMENT RENTALS	23,681	28,000	30,000
211-2400-533-0000	POSTAGE	5,737	9,000	8,000
211-2400-540-0000	ADVERTISING	3,276	6,000	4,000
211-2400-550-0000	PRINTING	3,179	5,500	5,298
211-2400-580-0000	TRAVEL	1,703	1,500	1,500
211-2400-601-0000	GENERAL SUPPLIES	5,939	8,000	5,938
211-2400-602-0000	PROFESSIONAL SUPPLIES	895	1,500	1,500
211-2400-733-0000	NON-INSTRUC EQUIPMENT	808	2,000	1,000
211-2400-810-0000	DUES & FEES	17,153	18,000	18,000
211-2400-811-0000	BANK SERVICE CHARGES	0	0	0
TOTAL		405,236	420,450	418,808

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Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
FUNCTION 2510 BUSINESS OFFICE				
211-2510-309-0000	CENTRAL OFFICE	95,145	87,681	95,278
TOTAL		95,145	87,681	95,278
FUNCTION 2600 BUILDINGS AND GROUNDS				
211-2600-114-0000	CUSTODIAL/MAINTENANCE	132,878	161,721	160,306
211-2600-119-0000	OTHER NON-CERTIFIED STAFF	10,389	8,000	6,000
211-2600-220-0000	FICA TAXES	10,814	12,984	12,722
211-2600-322-0000	INSERVICE	0	200	200
211-2600-410-0000	ELECTRICITY	106,635	95,000	95,000
211-2600-430-0000	EQUIPMENT MAINTENANCE	34,455	51,817	51,817
211-2600-434-0000	BLDG/GROUNDS MAINTENANCE	117,360	109,000	104,000
211-2600-441-0000	EQUIPMENT RENTALS	0	2,000	2,000
211-2600-580-0000	TRAVEL	1,588	1,000	1,000
211-2600-615-0000	MAINT/REPAIR SUPPLIES	35,984	23,000	20,000
211-2600-624-0000	HEATING OIL/PROPANE	58,348	78,000	78,000
211-2600-725-0000	UNIFORMS	736	0	0
211-2600-733-0000	NON-INSTRUC EQUIPMENT	21,198	13,500	12,500
211-2600-810-0000	DUES AND FEES	862	0	0
TOTAL		531,247	556,222	543,545
FUNCTION 2610 CAPITAL IMPROVEMENT				
211-2610-436-0000	CAPITAL IMPROVEMENT	45,000	45,000	40,000
		45,000	45,000	40,000
FUNCTION 2700 PUPIL TRANSPORTATION				
211-2700-515-0000	TRANSPORTATION/SPEC ED	0	13,000	4,000
TOTAL		0	13,000	4,000
FUNCTION 2830 PROFESSIONAL DEVELOPMENT				
211-2830-306-0000	PROFESSIONAL DEVELOPMENT	3,936	0	1,000
211-2830-220-0000	FICA	0	0	0
TOTAL		3,936	0	0
FUNCTION 2840 DATA PROCESSING				
211-2840-309-0000	CENTRAL OFFICE	4,643	4,840	5,102
TOTAL		4,643	4,840	5,102
FUNCTION 2900 SUPPORT SERVICES				
211-2900-113-0000	AIDES/ASSISTANTS	28,177	29,128	29,856
211-2900-220-0000	FICA TAXES	2,044	2,228	2,284
TOTAL		30,221	31,356	32,140
FUNCTION 3210 ACTIVITIES				
211-3210-119-0000	OTHER NON-CERTIFIED STAFF	38,388	48,192	48,192
211-3210-220-0000	FICA TAXES	614	699	699
211-3210-517-0000	FIELD TRIP TRANSPORTATION	519	1,500	1,000
211-3210-601-0000	GENERAL SUPPLIES	9,056	5,500	5,500
211-3210-611-0000	INSTRUCTIONAL SUPPLIES	5,060	4,000	4,000
211-3210-810-0000	DUES & FEES	16,164	0	0
211-3210-890-0000	MUSICAL	5,589	2,000	5,000
211-3210-900-0000	GRADUATION	5,157	5,500	5,500
TOTAL		80,547	67,391	69,891

Account	Description	2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
FUNCTION 3220 ATHLETICS				
211-3220-107-0000	ATHLETIC DIRECTOR	23,664	23,576	24,165
211-3220-113-0000	AIDES/ASSISTANTS	0	0	0
211-3220-119-0000	OTHER NON-CERTIFIED STAFF	80,260	78,016	78,016
211-3220-220-0000	FICA TAXES	5,576	6,310	6,319
211-3220-341-0000	SPORTS OFFICIALS	18,054	18,700	18,700
211-3220-342-0000	ANCILLARY GAME STAFF	9,057	8,400	8,400
211-3220-441-0000	RENTALS	1,300	1,300	1,300
211-3220-519-0000	ATHLETIC TRANSPORTATION	32,468	31,464	31,464
211-3220-520-0000	INSURANCE	1,944	2,000	2,000
211-3220-580-0000	TRAVEL	1,959	1,850	1,850
211-3220-601-0000	GENERAL SUPPLIES	593	2,000	1,500
211-3220-725-0000	UNIFORMS	500	750	750
211-3220-731-0000	INSTRUCTIONAL EQUIPMENT	1,270	1,600	1,300
211-3220-733-0000	NON-INSTRUC EQUIPMENT	1,205	1,300	1,300
211-3220-810-0000	DUES & FEES	6,227	6,300	6,300
TOTAL		184,078	183,566	183,364
FUNCTION 6100 OUT-OF-DISTRICT SPECIAL ED				
211-6100-515-0000	TRANSPORTATION/SPEC ED	217,766	126,204	103,510
211-6100-561-0000	TUITION/PRIVATE	268,306	253,384	232,410
211-6100-562-0000	TUITION/PUBLIC	212,891	170,637	265,870
TOTAL		698,963	550,225	601,790
FUNCTION 6110 OUT-OF-DISTRICT VOAG/TECH				
211-6110-511-0000	TRANSPORTATION/VOTECH	178,330	198,550	204,506
211-6110-516-0000	MAGNET TRANSPORTATION	23,948	18,990	18,990
211-6110-562-0000	TUITION/PUBLIC	75,053	110,000	120,000
211-6110-563-0000	TUITION MAGNET SCHOOL	95,625	98,000	115,000
211-6110-625-0000	DIESEL FUEL/GASOLINE	14,328	35,000	35,000
TOTAL		387,284	460,540	493,496
TOTAL REGION 11 BOARD OF EDUCATION		6,143,114	6,397,046	6,441,465
PHHS % INCREASE (DECREASE)				0.69%

Regional School District Number 11
Preliminary Budget
Fiscal year 2018-2019

0

Board Approved:

Town Approved:

		2016-2017	2017-2018	2018-2019
		Audited	Approved	Preliminary
	Description	Actuals	Budget	Budget
OBJECT 102	ADMINISTRATION	223,014	225,985	225,189
OBJECT 104	CERTIFIED STAFF	2,049,172	2,095,953	2,052,598
OBJECT 105	DEPT HEADS/KEY TEACHERS	13,833	21,536	21,360
OBJECT 107	ATHLETIC DIRECTOR	23,664	23,576	24,165
OBJECT 108	HOMEBOUND/TUTOR	5,381	2,500	2,500
OBJECT 109	OTHER CERTIFIED	82,712	110,068	113,883
OBJECT 110	SUBSTITUTES	60,661	35,000	49,000
OBJECT 112	CLERICAL/SECRETARIAL	97,565	97,997	95,425
OBJECT 113	AIDES/ASSISTANTS	233,059	265,245	200,313
OBJECT 114	CUSTODIAL/MAINTENANCE	132,878	161,721	160,306
OBJECT 119	OTHER NON-CERTIFIED STAFF	129,037	135,708	133,708
OBJECT 100	SALARIES AND WAGES	3,050,977	3,175,289	3,078,447
OBJECT 210	GROUP INSURANCE	538,140	764,337	813,025
OBJECT 220	FICA TAXES	81,533	90,444	86,499
OBJECT 230	RETIREMENT	4,672	6,700	6,700
OBJECT 240	TUITION REIMBURSEMENT	15,300	2,000	9,000
OBJECT 250	UNEMPLOYMENT COMPENSATION	5,328	12,000	12,000
OBJECT 260	WORKER'S COMPENSATION	42,198	34,318	56,303
OBJECT 200	EMPLOYEE BENEFITS	687,171	909,799	983,527
OBJECT 301	AUDIT	17,400	23,700	23,700
OBJECT 302	LEGAL SERVICES	52,157	47,000	53,000
OBJECT 304	PAYROLL SERVICES	8,192	4,137	10,336
OBJECT 306	PROFESSIONAL DEVELOPMENT	3,936	0	0
OBJECT 307	FINANCIAL SERVICES (GASB 45)	0	2,800	2,800
OBJECT 312	CONTRACTED ENRICHMENT	200	2,100	600
OBJECT 314	GUIDANCE INFO SERVICE	2,522	2,500	2,500
OBJECT 315	STANDARDIZED TESTING	5,220	8,515	7,004
OBJECT 322	IN-SERVICE	0	1,100	700
OBJECT 326	COMPUTER PROGRAM SUPPORT	17,544	9,938	12,000
OBJECT 330	SERVICE BIO-WASTE REMOVAL	552	608	608
OBJECT 331	PHYSICIAN	750	750	750
OBJECT 332	PSYCHOLOGICAL SERVICES	19,320	20,000	20,000
OBJECT 335	SPEECH & HEARING SERVICES	45,358	55,000	32,000
OBJECT 337	OCCUPATIONAL THERAPY	4,500	2,500	4,500
OBJECT 338	PHYSICAL THERAPY	2,060	2,500	2,500
OBJECT 341	SPORTS OFFICIALS	18,054	18,700	18,700
OBJECT 342	ANCILLARY GAME STAFF	9,057	8,400	8,400
OBJECT 300	PURCH PROF/TECH SERVICES	206,821	210,248	200,098
OBJECT 410	ELECTRICITY	106,635	95,000	95,000

OBJECT 430	EQUIPMENT MAINTENANCE	62,691	66,162	65,262
OBJECT 434	BLDG/GROUNDS MAINTENANCE	131,783	124,109	119,109
OBJECT 436	CAPITAL IMPROVEMENT	45,000	45,000	40,000
OBJECT 441	RENTALS	24,981	31,300	33,300
OBJECT 400	PURCH. PROPERTY SERVICES	371,089	361,571	352,671
OBJECT 511	TRANSPORTATION/VOTECH	178,330	198,550	204,506
OBJECT 515	TRANSPORTATION/SPEC ED	217,766	139,204	107,510
OBJECT 516	MAGNET TRANSPORTATION	23,948	18,990	18,990
OBJECT 517	FIELD TRIP TRANSPORTATION	6,980	13,850	13,150
OBJECT 519	ATHLETIC TRANSPORTATION	32,468	31,464	31,464
OBJECT 520	INSURANCE	47,416	40,919	40,919
OBJECT 531	TELEPHONE	3,345	8,000	8,000
OBJECT 533	POSTAGE	5,737	11,000	10,000
OBJECT 540	ADVERTISING	3,276	6,000	4,000
OBJECT 550	PRINTING	7,243	11,500	11,298
OBJECT 561	TUITION/PRIVATE	286,344	269,384	247,410
OBJECT 562	TUITION/PUBLIC	287,944	280,637	385,870
OBJECT 563	TUITION MAGNET SCHOOL	95,625	98,000	115,000
OBJECT 580	TRAVEL	5,441	4,900	4,800
OBJECT 500	OTHER PURCHASED SERVICES	1,201,862	1,132,398	1,202,917
OBJECT 601	GENERAL SUPPLIES	24,123	22,884	20,772
OBJECT 602	PROFESSIONAL SUPPLIES	2,743	2,675	2,675
OBJECT 603	AUDIO/VISUAL SUPPLIES	596	3,500	0
OBJECT 611	INSTRUCTIONAL SUPPLIES	43,276	45,509	46,586
OBJECT 615	MAINT/REPAIR SUPPLIES	35,984	23,000	20,000
OBJECT 624	HEATING OIL/PROPANE	58,348	78,000	78,000
OBJECT 625	DIESEL FUEL/GASOLINE	14,328	35,000	35,000
OBJECT 641	TEXTBOOKS/WORKBOOKS	18,995	25,532	20,946
OBJECT 642	LIBRARY BOOKS/PERIODICALS	16,492	15,400	12,000
OBJECT 600	SUPPLIES	214,885	251,500	235,979
OBJECT 725	UNIFORMS	1,236	750	750
OBJECT 731	INSTRUCTIONAL EQUIPMENT	37,436	26,244	20,414
OBJECT 733	NON-INSTRUC EQUIPMENT	32,669	26,100	23,600
OBJECT 700	EQUIPMENT	71,341	53,094	44,764
OBJECT 810	DUES & FEES	51,643	43,390	43,390
OBJECT 890	MUSICAL	5,589	2,000	5,000
OBJECT 800	OTHER OBJECT	57,232	45,390	48,390
OBJECT 900	GRADUATION	5,157	5,500	5,500
OBJECT 309	CENTRAL OFFICE	276,577	252,257	289,172
TOTAL REGION 11 BOARD OF EDUCATION		6,143,113	6,397,046	6,441,465
PHHS % INCREASE (DECREASE)				0.69%

	2016-2017 Audited	2017-2018 Approved	2018-2019 Preliminary	Chaplin Assessment	RD11 Assessment
FUNCTION 1210 SPECIAL EDUCATION OFFICE					
1210.107 SP ED/PUPIL PERSONNEL DIR	52,259	64,068	80,710	40,355	40,355
1210.112 CLERICAL ASSISTANT	36,198	22,327	38,348	13,422	24,926
1210.210 GROUP INSURANCE	7,757	9,708	10,326	3,614	6,712
1210.220 FICA TAXES	3,395	2,637	4,104	1,436	2,668
1210.230 RETIREMENT/PENSION	-	667	667	233	-
1210.250 UNEMPLOYMENT	-	-	-	-	-
1210.300 CONSULTANT	-	-	-	-	-
1210.322 IN-SERVICE	-	500	300	105	195
1210.441 EQUIPMENT RENTAL	1,124	1,225	1,225	429	796
1210.531 TELEPHONE	472	450	450	158	292
1210.533 POSTAGE	-	100	100	35	65
1210.540 ADVERTISING	-	-	-	-	-
1210.580 TRAVEL	-	100	100	35	65
1210.601 GENERAL SUPPLIES	173	400	300	105	195
1212.602 PROFESSIONAL SUPPLIES	-	50	50	18	32
1210.733 NON-INSTRUCTIONAL EQUIPMENT	51	275	200	70	130
1210.810 DUES & FEES	200	726	726	254	472
Total Special Education Office	101,629	103,233	137,606	60,269	76,903
FUNCTION 2320 SUPERINTENDENT'S OFFICE					
2320.101 SUPERINTENDENT	74,250	79,550	79,550	27,843	51,707
2320.112 CLERICAL/SECRETARIAL	-	250	250	88	162
2320.115 ADMINISTRATIVE ASSISTANT	54,197	53,528	58,202	20,371	37,831
2320.150 TRAVEL ALLOWANCE	-	-	-	-	-
2320.210 GROUP INSURANCE	26,387	23,336	24,822	8,688	16,134
2320.220 FICA TAXES	5,423	4,714	4,714	1,650	3,064
2320.230 RETIREMENT/PENSION	-	1,606	1,606	562	1,044
2320.260 WORKERS' COMPENSATION	-	-	-	-	-
2320.302 LEGAL SERVICES	-	750	750	263	487
2320.322 IN-SERVICE	-	-	-	-	-
2320.430 EQUIPMENT MAINTENANCE	-	110	110	39	71
2320.441 EQUIPMENT RENTAL	2,482	1,650	1,650	578	1,072
2320.531 TELEPHONE	401	500	500	175	325
2320.533 POSTAGE	39	100	100	35	65
2320.540 ADVERTISING	-	600	600	210	390
2320.580 TRAVEL	52	150	150	53	97
2320.601 GENERAL SUPPLIES	1,771	475	475	166	309
2320.602 PROFESSIONAL SUPPLIES	-	50	50	18	32
2320.733 NON-INSTRUCTIONAL EQUIPMENT	753	200	200	70	130
2320.810 DUES & FEES	50	2,299	2,299	805	1,494
Total Superintendent Office	165,805	169,868	176,028	61,614	114,414
FUNCTION 2510 BUSINESS OFFICE					
2510.106 FINANCIAL SUPERVISOR	22,343	25,000	45,000	15,750	29,250
2510.112 CLERICAL/SECRETARIAL	49,182	61,186	46,947	16,431	30,516
2510.210 GROUP INSURANCE	27,323	31,913	27,100	9,485	17,615
2510.220 FICA TAXES	3,617	4,681	3,591	1,257	2,334
2510.230 RETIREMENT/PENSION	-	1,835	1,835	642	-
2510.250 UNEMPLOYMENT	-	-	-	-	-
2510.260 WORKERS' COMPENSATION	-	-	-	-	-
2510.301 AUDIT	5,500	7,800	7,800	2,730	5,070
2510.304 PAYROLL SERVICES	2,074	1,850	3,394	1,188	2,206
2510.305 INVENTORY	1,700	1,800	1,800	630	1,170
2510.322 IN-SERVICE	-	-	-	-	-
2510.410 ELECTRICITY	-	-	-	-	-
2510.430 EQUIPMENT MAINTENANCE	-	150	150	53	97
2510.441 EQUIPMENT RENTAL	1,641	1,450	1,450	508	942
2510.531 TELEPHONE	170	350	350	123	227
2510.533 POSTAGE	-	25	25	9	16
2510.580 TRAVEL	84	75	75	26	49
2510.601 GENERAL SUPPLIES	1,504	1,200	1,000	350	650
2510.733 NON-INSTRUCTIONAL EQUIPMENT	1,320	1,000	900	315	585
2510.810 DUES & FEES	-	1,901	1,901	665	1,236

Central Office Committee
2018-2019
Preliminary
Budget

COC Approved :

	2016-2017 Audited	2017-2018 Approved	2018-2019 Preliminary	Chaplin Assessment	RD11 Assessment
Total Business Office	116,458	142,216	143,318	50,162	91,963
FUNCTION 2840 INFORMATION TECHNOLOGY					
2840.326 COMPUTER PGM/NETWORK/ISP SUPPORT	5,127	7,500	7,500	2,625	4,875
2840.430 EQUIPMENT MAINTENANCE	-	200	200	70	130
2840.733 NON-INSTRUCTIONAL SUPPLIES	-	150	150	53	97
Total Information Technology	5,127	7,850	7,850	2,748	5,102
FUND 500 SHARED SERVICES TOTAL	\$ 389,019	\$ 423,167	\$ 464,802	\$ 174,793	\$ 288,382
Increase) decrease			8.96%		
			\$ 41,636		

Central Office Committee
2018-2019
Preliminary
Budget

Board Approver:
Town Approver:

Description			2016-2017 Audited Actuals	2017-2018 Approved Budget	2018-2019 Preliminary Budget
OBJECT	101	SUPERINTENDENT	74,250	79,550	79,550
OBJECT	106	FINANCIAL SUPERVISOR	22,343	25,000	45,000
OBJECT	107	SP ED/PUPIL PERSONNEL DIR.	52,259	64,068	80,710
OBJECT	112	CLERICAL/SECRETARIAL	85,380	83,763	85,545
OBJECT	115	ADMINISTRATIVE ASSISTANT	54,197	53,528	58,202
OBJECT	100	SALARIES AND WAGES	288,429	305,909	349,007
OBJECT	210	GROUP INSURANCE	61,467	64,957	62,248
OBJECT	220	FICA TAXES	12,435	12,032	12,409
OBJECT	230	RETIREMENT/PENSION	-	4,108	4,108
OBJECT	250	UNEMPLOYMENT	-	-	-
OBJECT	260	WORKERS' COMPENSATION	-	-	-
OBJECT	200	EMPLOYEE BENEFITS	73,902	81,097	78,765
OBJECT	300	CONSULTANT	-	-	-
OBJECT	301	AUDIT	5,500	7,800	7,800
OBJECT	302	LEGAL SERVICES	-	750	750
OBJECT	304	PAYROLL SERVICES	2,074	1,850	3,394
OBJECT	305	INVENTORY	1,700	1,800	1,800
OBJECT	322	IN-SERVICE	-	500	300
OBJECT	326	COMP. PGM/NETWORK/ISP SUP.	5,127	7,500	7,500
OBJECT	300	PURCH PROF/TECH SERVICES	14,401	20,200	21,544
OBJECT	410	ELECTRICITY	-	-	-
OBJECT	430	EQUIPMENT MAINTENANCE	-	460	460
OBJECT	441	EQUIPMENT RENTAL	5,247	4,325	4,325
OBJECT	400	PURCH. PROPERTY SERVICES	5,247	4,785	4,785
OBJECT	531	TELEPHONE	1,043	1,300	1,300
OBJECT	533	POSTAGE	39	225	225
OBJECT	540	ADVERTISING	-	600	600
OBJECT	580	TRAVEL	136	325	325
OBJECT	500	OTHER PURCHASED SERVICES	1,218	2,450	2,450
OBJECT	601	GENERAL SUPPLIES	3,448	2,075	1,775
OBJECT	602	PROFESSIONAL SUPPLIES	-	100	100
OBJECT	600	SUPPLIES	3,448	2,175	1,875
OBJECT	733	NON-INSTRUCTIONAL EQUIPMENT	2,124	1,625	1,450
OBJECT	700	EQUIPMENT	2,124	1,625	1,450
OBJECT	810	DUES & FEES	250	4,926	4,926
OBJECT	800	OTHER OBJECTS	250	4,926	4,926
TOTAL CENTRAL OFFICE COMMITTEE			389,019	423,167	464,802

CENTRAL OFFICE % INCREASE (DECREASE)

8.96%

\$41,636