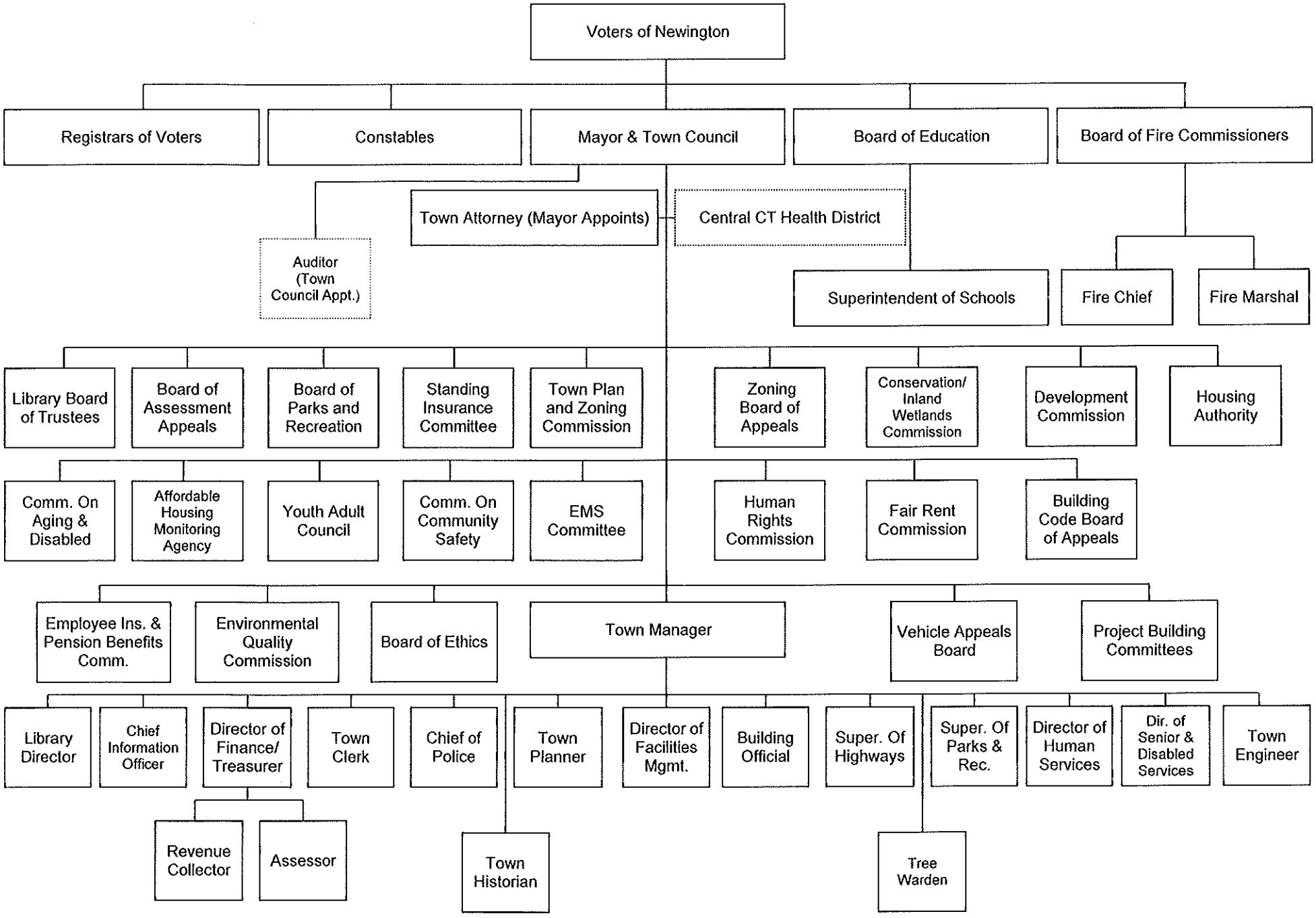
TOWN OF NEWINGTON
ANNUAL BUDGET

SUMMARY

Town Manager's
Proposed Budget

2015-2016


Voters of Newington
Registrars of Voters
Constables
Mayor & Town Council
Board of Education
Board of Fire Commissioners
Town Attorney (Mayor Appoints)
Central CT Health District
Auditor (Town Council Appt.)
Superintendent of Schools
Fire Chief
Fire Marshal
Library Board of Trustees
Board of Assessment Appeals
Board of Parks and Recreation
Standing Insurance Committee
Town Plan and Zoning Commission
Zoning Board of Appeals
Conservation/ Inland Wetlands Commission
Development Commission
Housing Authority
Comm. On Aging & Disabled
Affordable Housing Monitoring Agency
Youth Adult Council
Comm. On Community Safety
EMS Committee
Human Rights Commission
Fair Rent Commission
Building Code Board of Appeals
Employee Ins. & Pension Benefits Comm.
Environmental Quality Commission
Board of Ethics
Town Manager
Vehicle Appeals Board
Project Building Committees
Library Director
Chief Information Officer
Director of Finance/ Treasurer
Town Clerk
Chief of Police
Town Planner
Director of Facilities Mgmt.
Building Official
Super. Of Highways
Super. Of Parks & Rec.
Director of Human Services
Dir. of Senior & Disabled Services
Town Engineer
Revenue Collector
Assessor
Town Historian
Tree Warden

February 27, 2015

Honorable Mayor and Members of the Newington Town Council:

On behalf of the Town of Newington, I present the Town Manager's Proposed Fiscal Year 2015-2016 budget for the General Government operations and the Board of Education. This budget is no different than others I have presented to you in that we are faced with increased costs with limited revenue growth.

	FY 2014-15	FY 2015-16	$ Change	% Change
Total Town Budget	$110,083,292	$113,502,454	$3,419,162	3.1%

Budget Overview

The 3.1% budget increase in the proposed fiscal year 2015–2016 budget is the lowest proposed increase by the Town Manager in recent years. The continued issue of limited Grand List and State Aid growth places most of the burden on maintaining Town services and educational programs strictly on an increase in the tax rate. As illustrated below, the Town's tax base is virtually stagnant this year. Because of the lack of growth in revenue, I was forced to make some service cuts and reductions in departments that are difficult. Excluding salary increases, most departments show no increase in their operating budget and in some cases, a reduction. For example, in the Fire Department, I was compelled to limit increases to maintenance and replacement equipment at various firehouses as well as other various budgetary requests. This would only be a short-term budgetary solution and deferring maintenance does not remove the compelling reason for the budget request. It was very difficult to make additional reductions in the Fire Department without compromising public safety. Therefore, I limited the reductions in the Fire Department to approximately $25,000. The Fire Department's budget still shows an increase since the Fire Commission has increased the Pay-Per-Call stipend for the volunteer firefighters.

All other departments were requested to reduce their budget beyond my initial reductions, by an additional 3% so that the tax increase can be as low as possible. We are struggling to maintain quality services and hours of operation by reducing as much discretionary spending as possible.

TOWN OF NEWINGTON
2014 NET GRAND LIST

CATEGORY	2013 Grand List	2014 Grand List	PERCENT CHANGE	DOLLAR CHANGE
REAL ESTATE	$2,197,055,035	$2,198,497,030	0.1%	$1,441,995
PERSONAL PROPERTY	$136,146,200	$136,180,879	0.0%	$34,679
MOTOR VEHICLE	$216,032,070	$216,823,515	0.4%	$791,445

TOTAL	**$2,549,233,305**	**$2,551,501,424**	**0.1%**	**$2,268,119**

MANUFACTURING EQUIPMENT EXEMPTION				
	2013 Grand List	**2014 Grand List**	**PERCENT CHANGE**	**DOLLAR CHANGE**
GROSS PP	$205,421,100	$214,781,469	4.6%	$9,360,369
MFG & OTHER	$69,274,900	$78,600,590	13.5%	$9,325,690
NET PP	$136,146,200	$136,180,879	0.0%	$34,679

General Government Expenditures

The proposed Town Government Operations budget for fiscal year 2015-2016 is $33,336,226, an increase of $1,010,364, or 3.1% from fiscal year 2014–2015. Of the 3.1% increase, approximately $1.2 million is for salaries, medical costs and pension increases. This means only approximately $400,000 for all other increased costs; including utilities, software maintenance, and maintaining of programs resulting in the rest of the operational budget reduced by $600,000 over the previous year.

Board of Education

I have recommended an increase in the Board of Education budget of $1,789,457 or 2.6%. The charter and state law do not permit me to specify where these reductions in the budget may occur. This is similar to the recommendation last year.

Metropolitan District Commission (MDC)

The Town of Newington is a member of a regional authority that provides water and waste water (sewer) service to the Town of Newington and seven other regional entities. The MDC funding for fiscal year 2015-16 is $3,404,400, an increase of $187,600 or 5.8%. This is substantially higher than fiscal year 2014-15.

Debt Service

Debt Service in the operating budget continues to be reduced as the Town retires outstanding bond issues. There is good news and bad news in the previous statement. On one hand, the Town of Newington has some of the lowest debt ratios in the State, but on the other hand, it means the Town has not addressed some long-term infrastructure projects that would require debt financing. As a result, we have increased the Pay-As-You-Go portion of the Capital Improvement Program (CIP) to over $5 million.

Capital Improvement Program (CIP)

In fiscal year 2007–2008 the Town instituted an aggressive Pay-As-You-Go program for equipment replacement, major alterations, and reconstruction of the Town's infrastructure. Since then, the Town has adequately funded the CIP over the last six fiscal years. This year I am proposing from the Pay-As-You-Go funding in the capital improvement program an increase of $880,841 or an 18.6%. As previously mentioned in the Debt Service comment the Town has not addressed many long-term infrastructure projects and because of that the Pay-As-You-Go portion of the CIP is now over $5 million in available funds.

Capital Improvement Program Proposed For Fiscal Year 2015–2016

Project Title	$
General Property Improvements	150,000
Town Buildings Mechanical Reserve	50,000
Information Technology Reserve	438,900
Revaluation 2015	116,000
Library Boiler Repair	60,000
Highway Garage Oil to Gas Conversion	271,578
Public Safety Radio System Enhancement (Phase I of II)	217,250
Radio Replacement Reserve	40,000
Fire Department SCBA Replacement (Phase I of II)	237,500
Fire Company 1 Breathing Air System Replacement	65,000
Fire Company 2 Breathing Air System Replacement	65,000
Fire Company 2 & 3 Replacement Emergency Generators	45,000
Fire Company 2 & 3 Heating System Replacement	47,000
Fire Company 3 & 5 Replacement Windows	30,000
Road Resurfacing and Reconstruction	170,000
Drainage Improvements	100,000

Sidewalk and Stone Wall Repair	50,000
Public Building Resurfacing Program	25,000
Traffic Signal Replacement Reserve	25,000
Landfill Conversion to Transfer Station	50,000
Marcap Property Acquisition	536,200
Synthetic Turf Replacement Reserve	25,000
Park, Pool & Playfield Improvements	100,000
Mill Pond Playscape Replacement	150,000
Fire Apparatus Lease Payment	138,241
Equipment Replacement Reserve	415,000
Total Town Share	**3,617,669**
Public School Capital Improvement Project Reserve Fund	125,000
NHS Career Tech	1,869,500
Total Education Share	**1,994,500**
Grand Total	**5,612,169**

Revenues

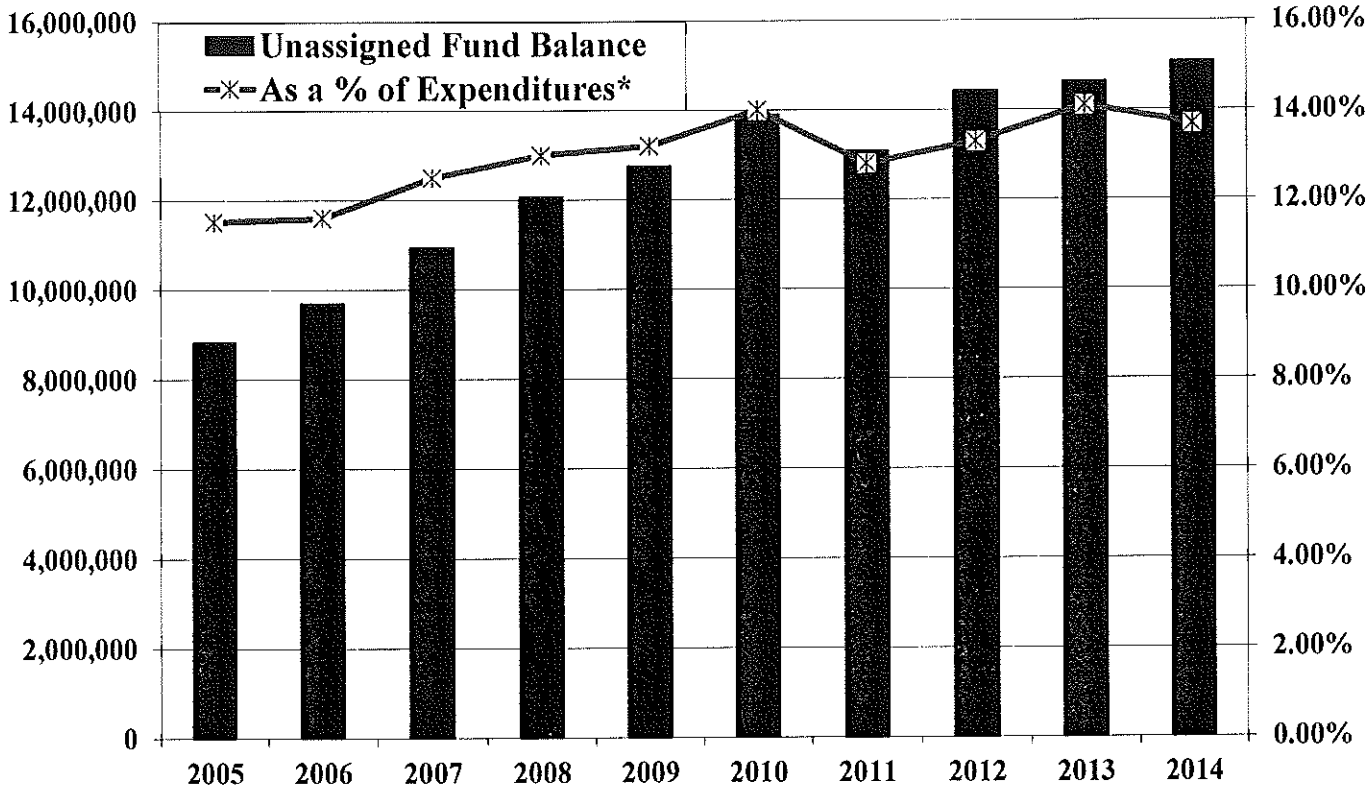
As in previous fiscal years the proposed 2015–2016 budget contains little in the way of non-tax revenue increases. The Governor's proposed budget contains no new municipal aid. However, the Town will receive an increase in payment in lieu of taxes for hospital property:

Type	$	%
Property Tax	89,747,237	79.1
Non-Tax Revenue	20,502,217	18.1
General Fund Balance	2,250,000	2.0
TOTAL	113,502,454	**100.0**

As is readily apparent, the Town of Newington relies very heavily on the property tax for the bulk of its revenues. If the Grand List or municipal aid did not increase, the only new revenue that can be used to balance the budget would be a tax increase. To minimize the tax increase, I have made substantial reductions in most of the requests for fiscal year 2015-16.

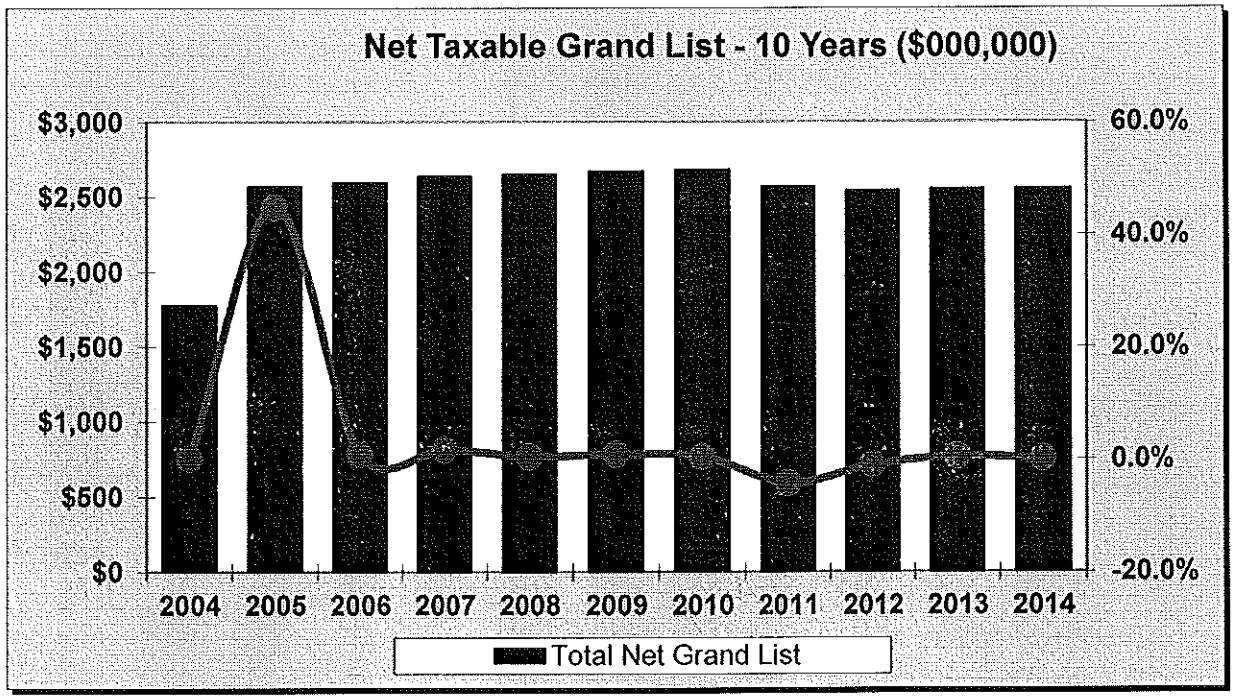
Fund Balance

The fiscal year 2015–2016 budget applies $2,250,000 from the General Fund Balance, a reduction of $150,000 from fiscal year 2014–2015. This will leave an estimated unassigned fund balance as of June 30, 2015 of approximately $13.7 million, or approximately 12% of the fiscal year 2015–2016 total appropriations. This level is consistent with sound fiscal policy and is within the criteria established by the credit rating agencies. As you note in the chart below, the assigned fund balance has stabilized and it will not be possible to utilize the same amount of fund balance next year.



Grand List

October 1, 2014 Grand List for Newington shows a net increase of $3,458,827 or a 0.1% increase. This is a very slight increase. There are some moderate size housing projects under construction as well as some commercial projects that may start construction this fiscal year. If the Town of Newington can sustain even modest growth of 1% over the next few years it would increase non-tax revenue from $400,000–$700,000 per year. This may not be enough to balance the budget without a tax increase but the increases would certainly be less in the upcoming years.



Real Estate

The 2014 net real estate Grand List increased from $2,197,055,035 to $2,198,497,030, an increase of $1,441,995 or 0.1%. The increase is due to new construction that occurred in Newington. The table below shows that the Harvest Village development and new building permits accounted for a good increase while the Board of Assessment Appeals, continuing court actions, and additional exemptions produced a reduction. The changes to real estate sector of the Grand List are illustrated in the table below:

Summary of Significant Real Estate Changes to 2014 Grand List			
2014 Grand List Increases		**2014 Grand List Decreases**	
Harvest Village LLC	$3,469,120	Board of Assmt. Appeals	-$1,190,708
Properties with Building Permits	$3,413,848	Court & Other Reductions	-$1,459,016
Increases	$6,882,968	Increase in Exemptions	-$2,791,289
			-$5,441,013
Decreases	-$5,441,013		
Net Change	$1,441,955		

Motor Vehicles

The 2014 motor vehicle component of the Grand List increased by $791,445 dollars, or 0.4% over the 2013 Grand List. The motor vehicle Grand List for 2014 is $216,823,515. Traditionally the motor vehicle sector experiences greater growth than what occurred on this grand list.

Personal Property

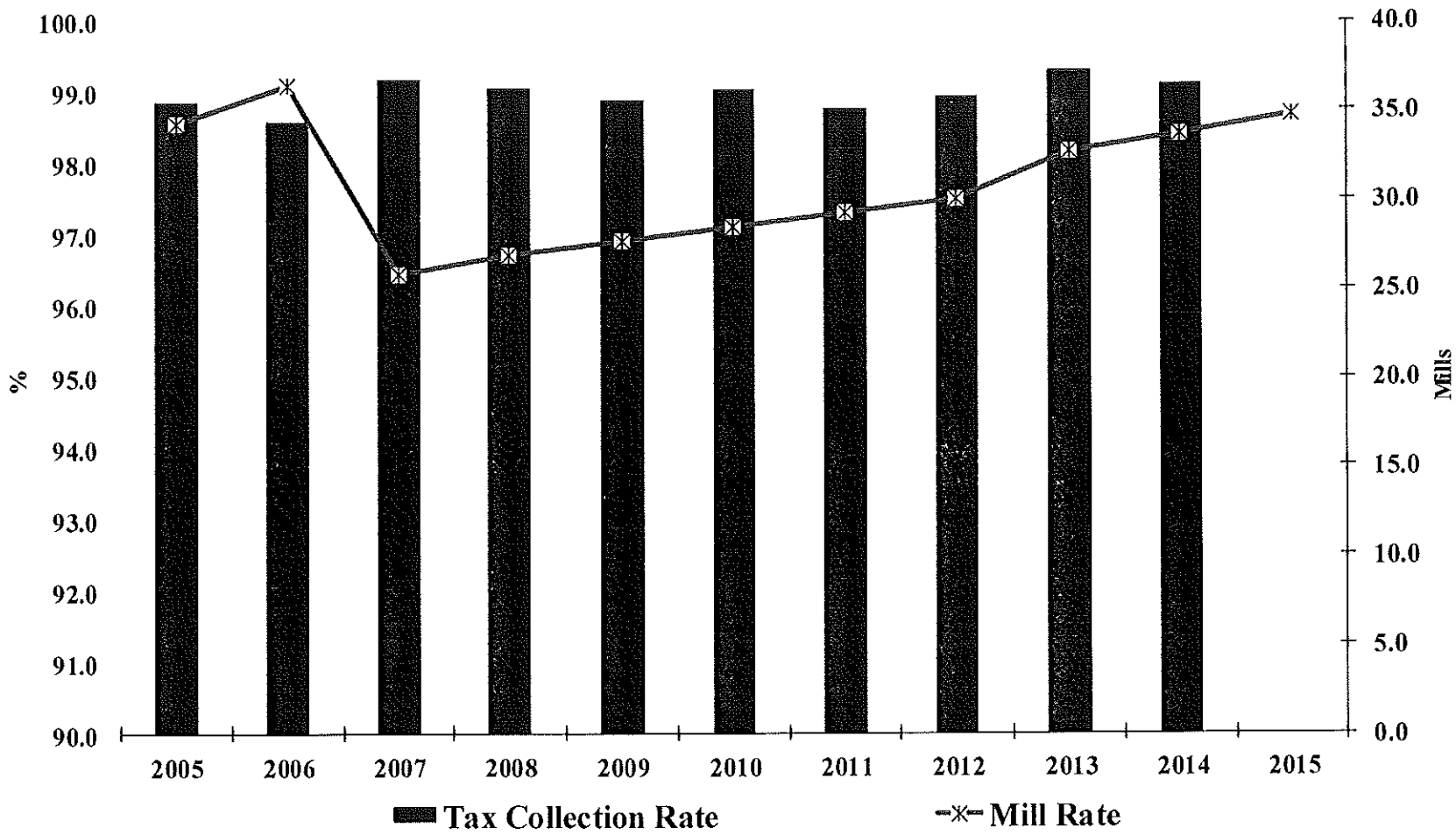
The personal property component of the 2014 Grand List experienced an increase of $34,679, or 0.0% above the 2013 Grand List on a net basis. The personal property gross Grand List increased by $9,360,369 but was offset by the non-reimbursable exemptions for manufacturing equipment that increased by $9,325,690. There were 768 accounts that received an increase in their respective assessments while 598 accounts experienced a decrease.

RANK	TAXPAYER	DESCRIPTION	GROSS
1	CONNECTICUT LIGHT & POWER CO	UTILITY	$37,538,380
2	GKN AEROSPACE NEWINGTON LLC	MANUFACTURING	$24,315,170
3	IREIT NEWINGTON FAIR LLC	SAMS	$20,376,250
4	NEWINGTON VF LLC	WALMART	$19,941,210
5	TLG NEWINGTON LLC	STOP & SHOP/BOB'S/MICHAEL	$17,840,490
6	CENTRO GA TURNPIKE PLAZA LLC	PRICE CHOPPER/DICKS	$17,360,000
7	NEWINGTON GROSS LLC	STEW LEONARDS	$17,150,000
8	MANDELL PROPERTIES LLC	PRINTING/MAILING	$15,718,530
9	SAPUTO DAIRY FARMS USA	RETAIL	$14,587,360
10	HAYES KAUFMAN NEWINGTON	RETAIL	$12,903,881
11	SCELZA/LANDMARK/CAMBRIDGE/BALDWIN	APARTMENTS	$11,787,831
12	HARTFORD HOSPITAL	APARTMENTS/LAB	$11,161,100
13	NEWINGTON 2007 LLC	MANUFACTURING	$10,601,870
14	BALF COMPANY THE	MANUFACTURING	$10,553,030
15	RENO PROPERTIES II LLC	MANUFACTURING	$9,898,336
16	LOWES HOME CENTERS #623	RETAIL	$9,870,000
17	FURNITURE EXECUTIVES NO 4 L P	RETAIL	$9,800,000
18	TARGET CORPORATION T 1802	RETAIL	$9,625,000
19	BRE SELECT HOTELS PROPERTIES LLC	COURTYARD MARRIOTT	$7,083,010
20	GRISWOLD HILLS OF NEWINGTON LTD PART	MANUFACTURING	$6,668,430
21	CONNECTICUT NATURAL GAS CORP	UTILITY	$6,634,470
22	BERLIN NEWINGTON ASSOCIATES LLC	RETAIL	$6,300,000
23	SUNBELT RENTALS INC.	RENTAL	$6,003,260
24	COHEN FAMILY LIMITED PARTNERSHIP	RETAIL	$5,929,910
25	FENNWOODE DEVELOPMENT LLC	APARTMENTS	$5,797,420

This list reflects the gross assessment for the properties. Some accounts receive manufacturing exemptions which reduce the actual tax paid.

Mill Rate

Effective with the October 1, 2014 taxable Grand List, the proposed mill rate for fiscal year 2015-2016 is 35.84 mills, an increase of 1.00 mills or 3.0%. The chart below shows the Town's history of gradual mill rate increases over the past ten years:



Conclusion

My appreciation goes to all who assisted in the preparation of the budget proposal. Particular thanks go to Ann Harter, Lisa Rydecki, Jaime Trevethan and Jane Kallinich. It's a complicated document that always gets prepared on time and it is the result of the tireless work from staff that makes this possible. I look forward to working with the Town Council as we move forward to approve the budget for the Town of Newington.

Very truly yours,

John Salomone
Town Manager

MAJOR ASSUMPTIONS

1. Projected heating fuel, motor fuel and utility costs:

   Energy costs are budgeted by using a percentage decrease or increase from the revised 2014-15 amount expected to be spent by June 30th.

	FY 2015-2016	
Postage	$0.49	Per first class letter; no change from 2015 rate
Telephone	0.0%	No change from 2015 rate & usage
Electricity	5.0%	Increase over 2015 rate
Water	$2.53	Per ccf; no change from 2015 rate
Special Sewer Service	$2.90	Per ccf; no change from 2015 rate
Natural Gas	0.0%	No change from 2015
Heating Fuel Oil	0.0%	No change from 2015
Unleaded Gasoline	11.5%	Decrease from 2015 rate
Diesel Fuel	11.3%	Decrease from 2015 usage

2. The actual negotiated increases for both the IBPO Local 443 and AFSCME Local 2930 employees are included in the departmental budgets.

3. Administrative salaries and part-time wages included in the departmental budgets are based on FY 2014-15 rates. Potential increases for FY 2015-16 are included in the Town Council Contingency account (10962).

4. In order to properly budget wages to June 30, 2016, Full Time Salaries reflects 26.2 pay periods compared to 26.1 pay periods in FY 2014-15. This is reflected throughout all departments in this budget.

EXPLANATION OF THE CALCULATION OF THE MILL RATE

The following explains how the mill rate is calculated using figures presented on the adjacent page.

The total budget appropriation for FY 2015-16 is $113,502,454 which represents the estimated expenditures for FY 2015-16. It includes expenditures to provide the following municipal services as authorized in the Town's charter: public safety (police, fire and emergency medical services), library, parks and recreation, solid waste services, street construction and maintenance, health and human services, community development, education, public improvements, and general administrative services. The budget includes operating and capital expenditures.

These appropriations will be financed by three sources of revenues:

Non-tax Revenues	$ 21,505,217
Appropriated Fund Balance	$ 2,250,000
Tax Revenues (Amount To Be Raised by Current Taxes)	$89,747,237

Included in Non-tax Revenues are State of Connecticut grants, principally PILOT and education grants, and locally-generated revenues such as interest earnings, charges for services, licenses and permit fees. Non-tax revenues in FY 2015-16 total $21,505,217 which reflects an increase of $828,877 from the adopted FY 2014-15 levels. State Aid estimates for FY 2015-16 are based on Governor Malloy's 2015-16 proposed budget as submitted to the General Assembly in February 2015.

The FY 2015-16 budget applies $2,250,000 from the General Fund balance, a decrease of $150,000 from FY 2014–15. This will leave an estimated, projected unassigned fund balance as of June 30, 2015 of approximately $13.7 million, or approximately 12% of the FY 2015-16 expenditure budget which is the acceptable level as set forth by the credit industry standards.

The last category, Tax Revenues, or the "Amount To Be Raised by Current Taxes," is calculated on a residual basis; that is, whatever appropriations are not financed through Non-tax Revenues or Appropriated Fund Balance are financed by the Amount To Be Raised by Current Taxes. The calculation of the mill rate takes into account the Amount To Be Raised by Current Taxes and the following:

October 1, 2014 Net Grand List	$2,551,501,424
Estimated Legal Tax Deductions and Exemptions	$10,000,000
Estimated Tax Collection Rate	98.6%

The Net Grand List is subsequent to the review of the Board of Assessment Appeals and represents the taxable property in the Town on October 1, 2014 which includes real estate, personal and motor vehicle properties and subtracts exemption values for State-mandated exemption programs for the elderly, local exemptions for veterans, legal deductions by the court and estimated corrections by the Assessor's office. The State of Connecticut reimburses the Town for the revenues lost from some exemption programs. The Estimated Tax Collection Rate of 98.6% takes into account the actual amount of taxes estimated to be received during the year they are levied.

Taking the Net Grand List (after review by the Board of Assessment Appeals), subtracting the Estimated Legal Deductions & Exemptions, and multiplying the resulting figure by the Tax Collection Rate of 98.6% yields an amount of $2,505,920,404, the "Net Adjusted Collectible Grand List." This figure is then divided into the "Amount To Be Raised by Current Taxes" the quotient of which is then multiplied by 1,000. The result of this calculation is a Mill Rate for the FY 2015-16 of 35.81 (tax levy per $1,000 of assessed value) or an increase of 1.05, up 3.0% from FY 2014-15 levels.

2013-2014 REVISED BUDGET	2014-2015 REVISED BUDGET	TOWN OF NEWINGTON GENERAL FUND BUDGET SUMMARY	2015-2016 DEPARTMENT REQUEST	2015-2016 MANAGER PROPOSED	$ CHANGE FROM PREVIOUS BUDGET	PERCENT CHANGE FROM PREVIOUS BUDGET
		BUDGET APPROPRIATIONS:				
30,790,517	32,325,862	Town Government Operations	34,280,237	33,336,226	1,010,364	3.1%
66,096,870	68,039,471	Board of Education Operations	71,353,305	69,828,928	1,789,457	2.6%
3,102,250	3,216,800	Metropolitan District Comm. Payment	3,404,400	3,404,400	187,600	5.8%
266,862	523,195	Debt Service - Town's Share(1)	510,462	510,462	-12,733	-2.4%
1,208,895	1,153,736	Debt Service - Education's Share(1)	717,369	717,369	-436,367	-37.8%
2,602,755	3,303,134	Capital Improvements & Equip. Res. - Town's Share(2)	3,921,091	3,617,669	314,535	9.5%
1,897,648	1,428,194	Capital Improvements - Education's Share(2)	2,225,000	1,994,500	566,306	39.7%
69,700	69,700	Empl. Leave Liability Res. Fund (3)	69,700	69,700	0	0.0%
23,200	23,200	Empl. Leave Liability Res. Fund - Education's Share(3)	23,200	23,200	0	0.0%
106,058,696	110,083,292	TOTAL APPROPRIATIONS - TOWN AND BOARD	116,504,764	113,502,454	3,419,162	3.1%
		LESS:				
20,327,878	20,676,340	Estimated Revenues from Non-Tax Sources	21,505,217	21,505,217	828,877	4.0%
		LESS:				
2,250,000	2,400,000	General Fund Balance Applied	2,000,000	2,250,000	-150,000	-6.3%
83,480,818	87,006,952	AMOUNT TO BE RAISED BY CURRENT TAXES	92,999,547	89,747,237	2,740,285	3.2%
2,537,446,750	2,548,042,597	NET GRAND LIST	2,551,501,424	2,551,501,424	3,458,827	0.1%
20,000,000	10,000,000	LESS: Est. Value of Legal Corrections & Exemptions	10,000,000	10,000,000		
2,517,446,750	2,538,042,597	NET ADJUSTED GRAND LIST	2,541,501,424	2,541,501,424	3,458,827	
2,482,202,496	2,502,510,001	NET ADJUSTED COLLECTIBLE GRAND LIST	2,505,920,404	2,505,920,404	3,410,403	0.1%
		($ VALUE OF ONE MILL = $2,505,920)				
33.63	34.77	MILL RATE	37.11	35.81	1.05	3.0%

(1)Total Debt Service appears on page 11 of Gen. Govt. operations summary
(2)Total CIP appears on page 11 of Gen. Govt. operations summary
(3)Total ELLR appears on page 11 of Gen. Govt. operations summary

TOWN APPROPRIATIONS SUMMARIES

EXPLANATION OF THE APPROPRIATION PAGES

The following is a definition of each of the columns on the appropriations pages:

2013-2014 Actual:	These figures are the actual funds spent during FY 2013-2014.
2014-2015 Original Budget:	These figures equal the original budget adopted for FY 2014-2015.
2014-2015 Revised Budget:	These figures equal the original budget adopted for FY 2014-2015, plus all interdepartmental and intradepartmental transfers.
2015-2016 Department Request:	These figures represent the departments' requests for FY 2015-2016 based on criteria set forth by the Town Manager.
2015-2016 Manager Proposed:	These figures equal the Department Request amounts with any adjustments made by the Town Manager.
Change from Previous Budget:	These figures compare the FY 2014-2015 Revised Budget column to the FY 2015-2016 Manager Proposed column.

FUNCTION	ACTIVITY	PROGRAM
Town Government Operations	Summary	

2013-2014 Actual	2014-2015 Original Budget	2014-2015 Revised Budget	BUDGET APPROPRIATIONS	2015-2016 Manager Proposed	Change from revised budget $	Change from revised budget %	% of Total Change
			Object Summary				
14,692,656	15,297,698	15,343,583	100 Personal Services	15,563,640	220,057	1.43%	21.78%
12,798,658	14,796,226	14,708,405	200 Contractual Services	15,615,788	907,383	6.17%	89.81%
1,467,085	1,583,726	1,618,214	300 Materials and Supplies	1,560,860	-57,354	-3.54%	-5.68%
507,295	366,712	374,160	400 Capital Outlay	363,438	-10,722	-2.87%	-1.06%
361,763	281,500	281,500	500 Transfers to Other Funds	232,500	-49,000	-17.41%	-4.85%
29,827,457	32,325,862	32,325,862	TOTAL	33,336,226	1,010,364	3.13%	100.00%
4,433,913	4,666,890	4,667,970	100 General Government	4,772,690	104,720	2.24%	10.36%
7,604,042	7,996,199	8,073,749	200 Public Safety	8,221,884	148,135	1.83%	14.66%
4,749,540	5,006,430	4,984,855	300 Public Works	4,962,387	-22,468	-0.45%	-2.22%
465,516	513,723	530,868	400 Community Planning & Development	522,269	-8,599	-1.62%	-0.85%
143,449	144,355	151,155	500 Public Health	157,675	6,520	4.31%	0.65%
975,842	1,001,939	1,021,689	600 Community Services	997,049	-24,640	-2.41%	-2.44%
1,655,390	1,728,923	1,742,023	700 Public Library	1,715,113	-26,910	-1.54%	-2.66%
1,515,915	1,661,386	1,668,336	800 Parks & Recreation	1,653,445	-14,891	-0.89%	-1.47%
8,283,850	9,606,017	9,485,217	900 Insurance-Miscellaneous	10,333,714	848,497	8.95%	83.98%
29,827,457	32,325,862	32,325,862	TOTAL	33,336,226	1,010,364	3.13%	100.00%

FUNCTION	ACTIVITY	PROGRAM
Total Appropriations - Town and Board	Summary	

2013-2014 Actual	2014-2015 Original Budget	2014-2015 Revised Budget	BUDGET APPROPRIATIONS	2015-2016 Manager Proposed	Change from revised budget $	Change from revised budget %	% of Total Change
			0100 General Government				
50,185	49,837	49,837	0110 Town Council	52,558	2,721	5.46%	0.08%
391,655	397,616	408,366	0120 Town Manager	408,358	-8	0.00%	0.00%
35,267	37,009	39,474	0130 Courts	39,472	-2	-0.01%	0.00%
110,213	130,793	141,343	0140 Elections	148,824	7,481	5.29%	0.22%
1,205,262	1,217,788	1,236,463	0150 Finance	1,211,734	-24,729	-2.00%	-0.72%
162,200	130,200	150,200	0160 Town Attorney	130,200	-20,000	-13.32%	-0.58%
176,084	180,029	184,029	0170 Town Clerk	177,503	-6,526	-3.55%	-0.19%
39,818	49,206	49,206	0180 Personnel	44,808	-4,398	-8.94%	-0.13%
2,263,229	2,474,412	2,409,052	0190 General Services	2,559,233	150,181	6.23%	4.39%
4,433,913	4,666,890	4,667,970	TOTAL	4,772,690	104,720	2.24%	3.06%
			0200 Public Safety				
6,403,040	6,775,621	6,775,621	0210 Police Department	6,909,308	133,687	1.97%	3.91%
791,874	804,758	872,308	0230 Fire Department	885,776	13,468	1.54%	0.39%
313,000	315,000	315,000	0250 Street Lighting	315,000	0	0.00%	0.00%
0	4,050	4,050	0260 Emergency Management	4,050	0	0.00%	0.00%
29,998	30,000	30,000	0270 Emergency Medical Services	31,000	1,000	3.33%	0.03%
66,130	66,770	76,770	0280 Hydrants	76,750	-20	-0.03%	0.00%
7,604,042	7,996,199	8,073,749	TOTAL	8,221,884	148,135	1.83%	4.33%
			0300 Public Works				
273,415	284,931	288,281	0310 Engineering	296,883	8,602	2.98%	0.25%
2,626,769	2,674,044	2,679,669	0320 Highway Department	2,641,902	-37,767	-1.41%	-1.10%
1,849,356	2,047,455	2,016,905	0350 Solid Waste Services	2,023,602	6,697	0.33%	0.20%
4,749,540	5,006,430	4,984,855	TOTAL	4,962,387	-22,468	-0.45%	-0.66%
			0400 Community Planning & Development				
225,437	211,861	215,981	0420 Planning and Development	211,260	-4,721	-2.19%	-0.14%
17,255	17,367	17,367	0430 Town Plan and Zoning	15,337	-2,030	-11.69%	-0.06%
1,222	2,662	2,662	0440 Zoning Board of Appeals	2,338	-324	-12.17%	-0.01%
175,153	205,369	210,194	0450 Building Department	209,130	-1,064	-0.51%	-0.03%
4,426	4,988	4,988	0460 Conservation Commission	4,938	-50	-1.00%	0.00%
42,023	71,476	79,676	0470 Economic Development	79,266	-410	-0.51%	-0.01%
465,516	513,723	530,868	TOTAL	522,269	-8,599	-1.62%	-0.25%

FUNCTION	ACTIVITY	PROGRAM
Total Appropriations - Town and Board	Summary	

2013-2014 Actual	2014-2015 Original Budget	2014-2015 Revised Budget	BUDGET APPROPRIATIONS	2015-2016 Manager Proposed	Change from revised budget $	Change from revised budget %	% of Total Change
			0500 Public Health				
143,449	144,355	151,155	0510 Health Services	157,675	6,520	4.31%	0.19%
143,449	144,355	151,155	TOTAL	157,675	6,520	4.31%	0.19%
			0600 Community Services				
443,420	454,330	464,580	0610 Human Services	453,533	-11,047	-2.38%	-0.32%
524,140	538,270	547,770	0640 Senior and Disabled Center	534,656	-13,114	-2.39%	-0.38%
8,282	9,339	9,339	0670 Boards and Commissions	8,860	-479	-5.13%	-0.01%
975,842	1,001,939	1,021,689	TOTAL	997,049	-24,640	-2.41%	-0.72%
			0700 Public Library				
1,655,377	1,728,893	1,741,993	0710 Library Operations	1,715,083	-26,910	-1.54%	-0.79%
13	30	30	0730 Hubbard Book Fund	30	0	0.00%	0.00%
1,655,390	1,728,923	1,742,023	TOTAL	1,715,113	-26,910	-1.54%	-0.79%
			0800 Parks & Recreation				
325,867	329,830	336,780	0810 Parks & Recreation Administr.	320,355	-16,425	-4.88%	-0.48%
1,190,048	1,331,556	1,331,556	0830 Grounds Maintenance	1,333,090	1,534	0.12%	0.04%
1,515,915	1,661,386	1,668,336	TOTAL	1,653,445	-14,891	-0.89%	-0.44%
			0900 Insurance - Miscellaneous				
1,064,003	1,046,910	1,046,910	0910 Municipal Insurance	991,910	-55,000	-5.25%	-1.61%
2,930	2,930	2,930	0930 Greater Htfd. Transit District	2,930	0	0.00%	0.00%
7,150,372	8,155,377	8,155,377	0940 Employee Benefits	8,945,654	790,277	9.69%	23.11%
20,000	30,000	30,000	0950 Special Community Activities	22,500	-7,500	-25.00%	-0.22%
46,545	370,800	250,000	0960 Contingency	370,720	120,720	48.29%	3.53%
8,283,850	9,606,017	9,485,217	TOTAL	10,333,714	848,497	8.95%	24.82%

FUNCTION	ACTIVITY	PROGRAM
Total Appropriations - Town and Board	Summary	

2013-2014 Actual	2014-2015 Original Budget	2014-2015 Revised Budget	BUDGET APPROPRIATIONS	2015-2016 Manager Proposed	Change from revised budget $	Change from revised budget %	% of Total Change
			1000 Debt Service				
255,756	231,931	231,931	1010 Interest Expense	187,831	-44,100	-19.01%	-1.29%
1,220,000	1,445,000	1,445,000	1020 Principal Payments	1,040,000	-405,000	-28.03%	-11.85%
1,475,756	1,676,931	1,676,931	TOTAL	1,227,831	-449,100	-26.78%	-13.13%
			1050 Metropolitan District				
3,102,250	3,216,800	3,216,800	1051 MDC Assessment	3,404,400	187,600	5.83%	5.49%
3,102,250	3,216,800	3,216,800	TOTAL	3,404,400	187,600	5.83%	5.49%
			1100 Capital Improvements				
4,198,455	4,336,328	4,336,328	1100 Capital Improvements Program	5,058,928	722,600	16.66%	21.13%
4,198,455	4,336,328	4,336,328	TOTAL	5,058,928	722,600	16.66%	21.13%
			2000 Equipment Reserve				
301,948	395,000	395,000	2500 Equipment Reserve CIP	553,241	158,241	40.06%	4.63%
301,948	395,000	395,000	TOTAL	553,241	158,241	40.06%	4.63%
			3000 Employee Leave Liability				
23,200	23,200	23,200	3100 ELLF-Board of Education	23,200	0	0.00%	0.00%
69,700	69,700	69,700	3200 ELLF-Town Operations	69,700	0	0.00%	0.00%
92,900	92,900	92,900	TOTAL	92,900	0	0.00%	0.00%
			4000 Board of Education				
65,866,919	68,039,471	68,039,471	4000 Board of Education	69,828,928	1,789,457	2.63%	52.34%
65,866,919	68,039,471	68,039,471	TOTAL	69,828,928	1,789,457	2.63%	52.34%
104,865,685	110,083,292	110,083,292	GRAND TOTALS	113,502,454	3,419,162	3.11%	100.00%

GENERAL FUND REVENUES

EXPLANATION OF GENERAL FUND REVENUES

5000 Taxes

The current levy for FY 2015-16 is based on the Net Grand List (prior to the Board of Assessment Appeals review) of all taxable property located in the Town as of October 1, 2014. The amount to be raised by taxes of $89,747,237 is equal to budget appropriations for Town Government and Board of Education operations less estimated receipts from non-tax sources and appropriated fund balance. The mill rate (taxes per $1000 of assessed value) is then calculated using the October 1, 2014 Net Grand List of $2,551,501,424, less estimated legal exemptions and deductions of $10,000,000, and an estimated tax collection rate of 98.6%. The mill rate for FY 2015-16 is 35.81, an increase of 1.05 mills from the FY 2014-15 mill rate of 34.77, or 3.0%. The calculation of the mill rate is presented on page 1 and explained on page xii.

Supplemental motor vehicle taxes are based on vehicles expected to be registered in Newington during the interim period of October 2, 2014 to August 1, 2015; i.e., after the Grand List of October 1, 2014 is set. This account is down by $78,000 as it is anticipated that the Town will not experience the same vehicle purchases with the current supplemental list as it was unusually higher than previous years. Property categorized as prorated during the interim period will be reflected in the October 1, 2014 Grand List and included in the current levy for the next fiscal year. Prorated real estate taxes are paid on new construction receiving a Certificate of Occupancy after October 1, 2014. It is estimated $50,000 will be received from this source in FY 2015-16. As with prorated motor vehicles, these properties will be fully reflected in the October 1, 2014 Grand List.

Prior year taxes are the anticipated collections of delinquent taxes due from previous fiscal years. Revenue from delinquent taxes is expected to remain the same as FY 2014-15 estimates. Interest payments and liens collected are related to the amount of prior year taxes collected. The related interest rate is charged on outstanding balances at 18% per year in accordance with State Statutes.

5100 Payments in Lieu of Taxes (PILOTs)

PILOTs are designed to partially replace tax revenues that were once received or would have been received if the property were taxable. Examples of State-administered PILOTs include general hospitals in Newington, State property in Newington, and tax exemptions for low-income elderly and disabled residents.

The reimbursement for State-owned real property is in the amount of $718,533. The reimbursement for State-owned real property is declared by Statute to be 45% of the 2013 Grand List exempt value of the real estate.

The private hospital reimbursement is calculated at 77% by Statute but contains an incremental reimbursement factor of 77% which is applied to the 2013 Grand List exempt value of real estate.

Overall the Town expects to receive approximately $228,609 more revenue in FY 2015-16 in total for this category.

Estimates of these State grants and others utilize Governor Malloy's proposed FY 2015-16 budget.

2013-2014 Actual	2014-15 Council Adopted	2014-15 Estimated	Revenue Source		2015-2016 Manager Proposed	Change from estimated budget $	%
			TAXES				
84,183,453	87,006,952	87,006,952	5001	Current Levy	89,747,237	2,740,285	3.1%
793,595	775,000	879,468	5002	Prorated Motor Vehicles	801,350	(78,118)	-8.9%
-	50,000	8,869	5003	Prorated Real Estate	50,000	41,131	***
350,162	440,000	440,000	5004	Prior Year Tax Levies	440,000	0	0.0%
319,034	320,000	320,000	5005	Interest & Liens	320,000	0	0.0%
85,646,244	88,591,952	88,655,289	SUBTOTAL		91,358,587	2,703,298	3.0%
			PILOTS				
688,546	639,581	749,383	5101	State-Owned PILOT	718,533	(30,850)	-4.1%
6,000	6,000	6,000	5104	Elderly Freeze Exemption	6,000	0	0.0%
5,285	5,285	5,468	5105	Disabled Exemption	5,468	0	0.0%
273,333	273,333	273,014	5106	Elderly Circuit Breaker	273,014	0	0.0%
28,376	28,376	30,385	5107	Add'l Veteran's Exemption	30,385	0	0.0%
1,753,757	1,633,739	1,633,915	5109	Tax Exempt Colleges & Hospital	1,893,374	259,459	15.9%
2,755,297	2,586,314	2,698,165	SUBTOTAL		2,926,774	228,609	8.5%

5200 Assessments

Assessments replace tax revenues that would have been received if the property were taxable similar to PILOTs in the previous category (#5100) but this income source is derived from the property owner rather than the State of Connecticut. The Assessor for the Town has determined that the New Meadow Elderly Housing, Inc. entity is exempt from property tax in accordance with Connecticut state statues. This property is leased from the Town to New Meadow to operate a 32 unit subsidized elderly residential housing complex. On July 8, 2008 The Town and New Meadow signed a PILOT (payment in lieu of tax) agreement whereby New Meadow contracted to make an annual payment of 4% of gross rental income. This PILOT is the product of that contractual calculation.

5300 Licenses and Permits

The largest item under the Licenses and Permits category is building permits. Building permit income is estimated at $280,000, a slight decrease from the estimated level in FY 2014-15 due to the lack of large projects to be inspected in FY 2015-16.

5400 Rentals

This category reflects revenues the Town receives from rental payment for use of its property including the Town Hall, the Senior and Disabled Center, the Newington High School cell tower land lease agreement and the Indian Hill Country Club. Income at IHCC of $60,000 reflects the PILOT on the property.

5500 Investment Income

The Interest Earnings category reflects income earned from temporary investments made when the Town's cash in a given period exceeds the Town's immediate disbursement needs. Due to actions of the Federal Reserve, short term interest rates are forecast to remain low causing the estimate for FY 2015-16 to increase slightly over the FY 2014-15 revised estimate of $66,500.

5600 Fines

This revenue category includes revenues received from parking fines, false alarms and blighted property. Income from these sources is estimated at $36,500.

2013-2014 Actual	2014-15 Council Adopted	2014-15 Estimated	Revenue Source		2015-2016 Manager Proposed	Change from estimated budget $	%
			ASSESSMENTS				
8,059	8,059	14,729	5201	New Meadow Housing	14,729	0	0.0%
8,059	8,059	14,729	SUBTOTAL		14,729	0	0.0%
			LICENSES & PERMITS				
313,107	280,000	290,000	5301	Building Permits	280,000	(10,000)	-3.4%
2,010	700	700	5302	Vendor's Permits	1,000	300	42.9%
12,978	10,000	10,000	5305	Gun Permits	10,000	0	0.0%
287	500	500	5306	Raffle & Bingo Permits	500	0	0.0%
13,300	10,000	15,700	5308	Work Within Rights of Way	12,000	(3,700)	-23.6%
2,640	1,800	1,800	5310	Refuse Handling Licenses	2,000	200	11.1%
344,322	303,000	318,700	SUBTOTAL		305,500	(13,200)	-4.1%
			RENTALS				
3,409	3,600	3,600	5402	Town Hall Rental Receipts	3,600	0	0.0%
30,000	98,872	60,000	5403	Indian Hill Country Club	60,000	0	0.0%
43,818	44,000	44,000	5404	Other Town Property	44,000	0	0.0%
77,227	146,472	107,600	SUBTOTAL		107,600	0	0.0%
			INVESTMENT INCOME				
61,503	46,350	66,500	5501	Interest Earnings	68,500	2,000	3.0%
61,503	46,350	66,500	SUBTOTAL		68,500	2,000	3.0%
			FINES				
199	-	100	5601	Littering		0	0.0%
19,030	25,000	25,000	5602	Parking Tickets	20,000	(5,000)	-20.0%
11,188	15,000	15,000	5603	False Alarms	15,000	0	0.0%
57,500	-	23,000	5604	Ambulance Response Overages	-	(23,000)	-100.0%
1,350	-	1,447	5605	Blighted Premises	1,500	53	3.7%
-	-	106	5606	Snow Removal Fines	-	(106)	-100.0%
89,267	40,000	64,653	SUBTOTAL		36,500	(28,153)	-43.5%

5700 Charges for Services

This revenue category includes fees and charges for various services as outlined in the Newington Code of Ordinances. It includes items such as library overdue fines, Dial-a-Ride trip fees, fees collected for the family counseling program, Police Department fees, application fees to various Town commissions and recording fees of the Town Clerk function.

The largest revenue source in this category are the Town Clerk fees estimated at $475,000 which include fees collected for land conveyances, deeds recorded, and vital statistics. Estimates for conveyance tax revenue, the main source for this account, are based on the $2.50 per thousand rate. Revenues in this category remain fairly constant with FY 2014-15 levels.

5800 Refunds and Reimbursements

The Refunds-Town line item includes miscellaneous reimbursements for Town expenditures. Refunds-Schools includes miscellaneous reimbursements for school expenditures. It is anticipated the Town will receive a rebate for 2,800 tons of recyclables at a rate of $22.50 until November of 2015 at which time the rate will decrease to $9.00 per ton creating a decrease of $10,240 in this line item.

5900 Sale of Town Property

This category includes proceeds from the sale of Town-owned property. No increase in revenue is estimated in this account in FY 2015-16.

2013-2014 Actual	2014-15 Council Adopted	2014-15 Estimated	Revenue Source		2015-2016 Manager Proposed	Change from estimated budget $	%
			CHARGES FOR SERVICES				
10,578	6,000	7,500	5702	Conservation Commission	9,000	1,500	20.0%
75	500	500	5703	Zoning Board of Appeals	100	(400)	-80.0%
11,195	9,000	9,000	5704	Town Planning & Zoning	9,000	0	0.0%
459,203	475,000	475,000	5705	Town Clerk Fees	475,000	0	0.0%
8,215	8,000	8,000	5706	Police	8,000	0	0.0%
9,973	25,000	10,000	5707	Human Services-Counseling Fee	14,500	4,500	45.0%
19,190	28,000	18,400	5708	Library - Overdue Fines	19,000	600	3.3%
5,366	4,700	4,700	5709	Dial-A-Ride Tickets	5,000	300	6.4%
1,149	1,000	1,000	5711	Engineering Fees	1,275	275	27.5%
26,163	25,000	25,000	5712	Scrap Metal Curbside	25,000	0	0.0%
55	100	100	5714	Senior & Disabled Center Fees	100	0	0.0%
96	150	150	5718	Library-out-of state loans	100	(50)	-33.3%
551,258	582,450	559,350	SUBTOTAL		566,075	6,725	1.2%
			REFUNDS & REIMBURS.				
26,187	10,325	45,665	5802	Refunds-Town	35,000	(10,665)	-23.4%
3,012	10,000	10,000	5803	Refunds-Schools	10,000	0	0.0%
95,671	67,500	67,500	5822	Recycling Rebates	57,260	(10,240)	-15.2%
124,870	87,825	123,165	SUBTOTAL		102,260	(20,905)	-17.0%
			SALE-TOWN PROPERTY				
553	-	-	5902	Other	-	0	***
4,200	-	5,200	5903	Sale of Land	-	(5,200)	-100.0%
305	200	215	5904	Library-Sale of Diskettes	200	(15)	-7.0%
5,058	200	5,415	SUBTOTAL		200	(5,215)	-96.3%

6000 State Aid

As previously noted, estimates of grants from the State were obtained from the Governor's 2015-16 proposed budget. The State Aid category includes all General Fund revenues from the State that are not included in the State PILOT category (#5100). This category shows an overall increase of $30,898 from FY 2014-15 estimated levels.

Increases are derived from the Mashantucket Pequot Fund of $43,311 and $54,615 from Grants for Municipal Projects which compensates towns for labor and material costs associated with road maintenance including the plowing of snow, the sanding of icy pavements, installation and maintenance of traffic signs.

The Education Cost Sharing (ECS) Grant is based on a State distribution formula. This grant remained at a constant level of $13,031,837 as provided in the Governor's budget.

In FY 2015-16, $932,000 is expected from School Building Grant revenues for projects such as the John Wallace S.T.E.M. Academy and PCB Abatement, Newington High School Code Compliance Project and Newington High School Music Wing.

6100 Federal Aid

Revenue to the Town from the federal government is estimated to be $9,000.

2013-2014 Actual	2014-15 Council Adopted	2014-15 Estimated	Revenue Source		2015-2016 Manager Proposed	Change from estimated budget $	%
			STATE-AID				
1,249	1,250	1,250	6003	Public Library	1,250	0	0.0%
275,049	255,213	240,525	6005	Mashantucket Pequot Fund	283,836	43,311	18.0%
23,029	22,875	22,875	6006	Youth Services Bureau	22,875	0	0.0%
4,500	4,500	4,500	6007	Alcohol and Drug Abuse	4,500	0	0.0%
199,238	-	-	6011	Municipal Revenue Sharing	-	0	***
80,312	70,900	70,900	6013	Telecommunications Tax	80,300	9,400	13.3%
1,272	-	-	6014	Anti-Terrorism Emergency Assist	-	0	***
4,438	4,500	4,500	6015	Emergency Management Grant	4,500	0	0.0%
815	-	-	6016	Controlling Interest Tax	-	0	***
415,969	-	-	6021	Town Aid Road Grant	-	0	***
622,779	863,254	863,254	6022	Grants for Municipal Projects	917,869	54,615	6.3%
4,549	4,232	4,978	6052	Transportation-Non-public	5,133	155	3.1%
240,913	224,800	230,328	6053	Transportation-Public	233,876	3,548	1.5%
35,317	33,319	33,708	6054	Adult Education	34,276	568	1.7%
74,678	400,000	1,012,699	6056	School Building Grants	932,000	(80,699)	-8.0%
17,515	17,515	17,515	6058	Health Services	17,515	0	0.0%
12,914,680	13,028,321	13,031,837	6062	Education Cost Sharing Grant	13,031,837	0	0.0%
14,916,302	14,930,679	15,538,869	SUBTOTAL		15,569,767	30,898	0.2%
			FEDERAL AID				
9,787	9,000	9,000	6101	Senior Citizen Trans Aid	9,000	0	0.0%
187,077	-	-	6114	FEMA Storm Assistance	-	0	***
114,272	-	-	6115	FHWA Storm Assistance	-	0	***
311,136	9,000	9,000	SUBTOTAL		9,000	0	0.0%

6200 Miscellaneous

This category includes revenues that are not easily classified in the above revenue categories. The other major accounts in this category are application fees from the police recruit class that offset the Town's recruitment costs and closeout of prior year purchase orders. In FY 2015-16, $58,500 is estimated to be received from these two accounts.

6300 Donations

Income for United Way ($1,750) is shown here.

7000 Transfers from Other Funds

This category represents transfers of funds to the General Fund from Other Funds. The transfer from the Cemetery Special Revenue Fund ($126,612) offsets operating expenses reflected in Cemeteries program #832. Transfer from Cemetery Trust Funds reflects interest earnings of $70 from several cemetery trust funds. Transfer from Hubbard Book Fund represents interest earnings of $30 in a Library Trust Fund and offsets the Library appropriation #730. This category reflects a decrease of $204,446 due to balances from capital projects accounts which are less than FY 2014-15.

2013-2014 Actual	2014-15 Council Adopted	2014-15 Estimated	Revenue Source		2015-2016 Manager Proposed	Change from estimated budget $	%
			MISCELLANEOUS				
541	8,500	28,516	6201	Other-Miscellaneous	8,500	(20,016)	-70.2%
130,448	10,000	10,000	6203	Cancelled PY Encumbrances	50,000	40,000	400.0%
130,989	18,500	38,516	SUBTOTAL		58,500	19,984	51.9%
			DONATIONS				
1,749	1,333	1,750	6302	United Way (Human Services)	1,750	0	0.0%
1,749	1,333	1,750	SUBTOTAL		1,750	0	0.0%
			TRF FROM OTHER FUNDS				
322,500	215,336	215,336	7002	Transfer from Public Building Fund	-	(215,336)	-100.0%
110,578	115,722	115,722	7012	Transfer from Cemetery Fund	126,612	10,890	9.4%
29	70	70	7021	Transfer From Cemetery Trust	70	0	0.0%
13	30	30	7022	Transfer from Hubbard Fund	30	0	0.0%
433,120	331,158	331,158	SUBTOTAL		126,712	(204,446)	-61.7%
105,456,401	107,683,292	108,532,859	TOTAL		111,252,454	2,719,595	2.5%

CAPITAL IMPROVEMENTS

FUNCTION	ACTIVITY	PROGRAM	CODE
CAPITAL IMPROVEMENTS	SUMMARY		1100

EXPLANATION

Summaries of FY 2015-16 capital projects are listed below and further descriptions of these projects are in a separate document, the Town's Long-Range Capital Improvements Plan FY 2015-2016 Through 2019-2020.

	Project Title	Department Request	CIP Committee Proposed	Town Manager Proposed	----------STATE AID---------- LoCIP	Town Aid Roads	General Fund Budget
General Government	General Property Improvements	150,000	150,000	150,000			150,000
	Town Buildings Mechanical Reserve	50,000	50,000	50,000			50,000
	Revaluation 2015	116,000	116,000	116,000			116,000
	Information Technology Reserve	438,900	438,900	438,900			438,900
	Parks Garage HVAC Replacement & Upgrades	140,000					-
	Library Boiler Replacement	60,000	60,000	60,000			60,000
	Highway Garage Oil to Gas Conversion	310,000	271,578	271,578			271,578
Public Safety	Radio Replacement Reserve	40,000	40,000	40,000			40,000
	Public Safety Radio System Enhancement Phase I of II	217,250	217,250	217,250			217,250
	Fire Dept SCBA Replacement Phase I of II	237,500	237,500	237,500			237,500
	Fire Co 1 Breathing Air System Replacement	65,000	65,000	65,000			65,000
	Fire Co 2 Breathing Air System Replacement	65,000	65,000	65,000			65,000
	Fire Co 2 & 3 Replacement Emergency Generators	45,000	45,000	45,000			45,000
	Fire Co 2 & 3 Heating System Replacement	47,000	47,000	47,000			47,000
	Fire Co 3 & 5 Replacement Windows	30,000	30,000	30,000			30,000
Public Works	Road Resurfacing/Reconstruction	900,000	800,000	800,000	410,000	220,000	170,000
	Sidewalk and Stonewall Repair	50,000	50,000	50,000			50,000
	Public Building Resurfacing Program	25,000	25,000	25,000			25,000
	Drainage Improvements	100,000	100,000	100,000			100,000
	Landfill Conversion to Transfer Station	50,000	50,000	50,000			50,000
	Traffic Signal Repair & Replacement Reserve	25,000	25,000	25,000			25,000
Community Development	Marcap Property Acquisition	536,200	536,200	536,200			536,200
Parks And Recreation	Park, Pool and Playfield Improvements	100,000	100,000	100,000			100,000
	Synthetic Turf Replacement Reserve	25,000	25,000	25,000			25,000
	Mill Pond Playscape Replacement	150,000	150,000	150,000			150,000
	Municipal Parking Lot Center Green Irrigation System	25,000					-
Education	Appr. To Public School CIP Reserve	125,000	125,000	125,000			125,000
	NHS Career Tech	2,100,000	1,869,500	1,869,500			1,869,500
Subtotal Capital Improvements		**6,222,850**	**5,688,928**	**5,688,928**	**410,000**	**220,000**	**5,058,928**
Equipment Replacement	Equipment Replacement Reserve	415,000	415,000	415,000			415,000
	Lease Purchase & Other Payments	138,241	138,241	138,241			138,241
Annual Debt Service Payments							1,227,831
GRAND TOTAL							6,840,000

Function	Activity	Program	Code
Capital Improvements	Capital Improvement Program	Capital Improvement Program	1100

2013 - 2014 Actual	2014 - 2015 Original Budget	2014 - 2015 Revised Budget		2015 - 2016 Department Request	2015 - 2016 Manager Proposed	Change from Revised budget	
			T/F'S TO OTHER FUNDS				
1,275,707	2,303,946	2,303,946	8501 T/F to Capital Non-Recurring	2,801,650	2,498,228	194,282	8.43 %
2,228,148	1,353,194	1,353,194	8502 T/F to Public Building Fund	2,130,000	1,899,500	546,306	40.37 %
125,000	125,000	125,000	8503 T/F to School CIP Fund	125,000	125,000	0	0.00 %
569,600	554,188	554,188	8504 Transfer to Land Acquistion Fd	536,200	536,200	-17,988	-3.25 %
4,198,455	4,336,328	4,336,328	OBJECT TOTAL	5,592,850	5,058,928	722,600	16.66 %

4,198,455	4,336,328	4,336,328	TOTAL	5,592,850	5,058,928	722,600	16.66 %

BOARD OF EDUCATION

Board of Education Final Program Structure

	2013-2014	2014-2015	2015-2016
Regular Instruction			
Art	$770,516	$624,184	$656,036
Workforce Development	$621,556	$821,873	$857,557
Education Technology	$2,606,180	$1,939,573	$2,410,446
English/Language Arts	$4,157,714	$3,968,212	$4,097,693
World Language	$1,083,665	$1,125,182	$1,143,881
Mathematics	$3,690,842	$4,154,129	$4,273,038
Music	$1,162,156	$1,117,288	$1,149,625
Wellness	$1,423,061	$1,379,377	$1,422,754
Reading	$3,537,277	$4,086,644	$4,052,402
Science	$3,281,003	$3,442,473	$3,561,571
STEM	$212,636	$394,333	$654,930
Social Studies	$3,392,282	$3,654,712	$3,770,898
Complementary Instruction			
Special Education	$7,378,420	$7,128,909	$7,509,636
Homebound K-12	$68,178	$67,000	$67,000
Continuing/Adult Education	$89,227	$102,717	$105,296
Student Activities-Non-Athletics	$136,867	$149,832	$158,613
Student Activities-Athletics	$510,387	$533,404	$540,841
Support			
School Counseling	$1,102,489	$1,218,216	$1,291,473
Health/Nursing Services	$550,436	$609,937	$638,357
Psychological Services	$703,187	$858,783	$885,952
Speech/Hearing	$508,059	$557,316	$578,754
Curriculum & Assessment	$219,389	$333,633	$338,218
Media/Library Services	$1,100,109	$929,137	$971,748
General Supplies	$236,075	$277,439	$292,527
Management			
Central Direction	$1,556,255	$1,571,892	$1,658,704
Building Direction	$3,293,319	$3,385,951	$3,528,145
Staff Development & Evaluation	$195,628	$141,888	$157,486
Board Of Education			
Board of Education	$240,632	$391,665	$500,485
Operational Services			
Maintenance	$3,136,639	$1,798,984	$2,146,987
Plant Operations	$4,027,005	$4,648,298	$4,701,581
Transportation	$2,849,191	$2,618,574	$2,866,155
Insurance	$559,529	$660,570	$660,770
Non-Programmed Charges			
Other Salaries	$906,543	$973,313	$1,235,736
Employee Benefits	$10,505,320	$12,258,783	$12,351,500
Community Services	$55,300	$115,250	$116,510
TOTAL	$65,867,072	$68,039,471	$71,353,305

Town Manager Proposed: $69,828,928

2/12/2015