

# TOWN OF NEWINGTON ANNUAL BUDGET

SUMMARY

Town Manager's  
Proposed Budget



2016-2017



Tanya D. Lane  
Acting Town Manager

# TOWN OF NEWINGTON

131 CEDAR STREET  
NEWINGTON, CONNECTICUT 06111

## OFFICE OF THE TOWN MANAGER

February 24, 2016

Dear Mayor Zartarian and Members of the Newington Town Council:

On behalf of the Town of Newington, I am honored to present the Town Manager's proposed Fiscal Year 2016-2017 budget for General Government Operations and the Board of Education. The budget preparation process was driven by the goal to maintain current levels of services from which the residents within our community benefit—with an eye toward keeping the level of appropriations at a minimum in an environment of increased costs and limited revenue growth. Departments were requested to reduce their budget beyond my initial reductions, by an additional 2% so that the tax impact could be kept as low as possible. This was a very challenging task.

All department heads were extremely committed to retaining their staff and avoiding any layoffs. However, the Police Chief elected the difficult decision of cutting the School Resource Officer from Newington High School after a thorough review of department operations, staffing, overtime and input received from local residents at the October 2015 Police/Community Forum.

The Town Council Contingency Account was increased considerably in order to set aside sufficient funds for contract negotiations. As presented, the budget totals \$117,858,505—an increase of \$4,264,051 or 3.8% greater than FY2015-2016. There is an estimated \$50,000,000 included in the budget which represents the value of legal corrections and exemptions on the Grand List. When the Board of Assessment Appeals concludes their hearings, it is hoped that this amount will be reduced, thus lessening the impact on the mill rate.

The major drivers for the \$4,264,051 increase are due to contractual wages, rising costs for healthcare, retirement and MDC sewer assessment.

	FY 2015-16	FY 2016-17	\$ Change	% Change
Total Town Budget	\$113,594,454	\$117,858,505	\$4,264,051	3.8%

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General Government

	FY 2015-16	FY 2016-17	\$ Change	% Change
General Government	\$33,396,226	\$34,551,359	\$1,155,133	3.5%

Limiting the increase in General Government operations to 3.5% was a very mindful, thoughtful and difficult process for everyone. There were no new initiatives added to this budget. Most decreases were the result of reviewing the historical trends within departments. Departmental requests for funding which were budgeted in the past, but that hadn't been fully utilized were carefully analyzed. Fulfilling requests for additional personnel were extremely rare and were usually achieved by obtaining efficiencies in other areas within the requesting department. It can be argued that any departmental decrease can affect the delivery of services, but by limiting some discretionary spending and delaying some purchases, we should still be able to uphold our continued commitment to maintain quality services. However, further reductions could affect personnel which would definitely affect the delivery of service and ultimately the quality of life for Newington residents.

Board of Education

As submitted, the Board of Education budget reflected a 4.2% increase in appropriations over last year. I suggested a further reduction of \$496,754 to achieve a 3.5% increase. The Connecticut State Statutes do not mandate line-item accountability for the Board of Education.

	FY 2015-16	FY 2016-17	\$ Change	% Change
Board of Education	\$69,840,928	\$72,285,360	\$2,444,432	3.5%

Employee Benefits

The overall cost of employee benefits such as medical insurance, dental, retirement, life insurance and payroll taxes has increased 9.3%. Health claims alone are expected to increase 16.9% over last year primarily due to major illnesses and an aging workforce.

Municipal Insurance

USI Insurance Services of Connecticut will enter into year two of a three-year contract as the Town's Agent of Record. Including the excess liability policies, all coverage continues to be provided by CIRMA (The Connecticut Interlocal Risk Management Agency). The Town is in a budget stabilization program with CIRMA for its liability, automobile and property coverage.

Metropolitan District Commission

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 municipalities. The MDC funding for FY2015-16 was \$3,404,400. FY2016-17 will see an increase of \$254,150 or 7.5% partially due to MDC's increase in their operating budget and also attributable is the shift of the tax levy amongst the member towns.

Debt Service

Debt service, which funds the payment of principal and interest on the Town's outstanding debt, is decreasing as a result of no additional bonding. The Town's current outstanding debt of about \$7 million puts us in good standing with a credit rating of AA+. However, there are some proposed building projects on the horizon that may alter the Town's position of having some of the lowest debt ratios in the State.

Capital Improvement Program (CIP)

Some of the most vital assets of a community are its public facilities and infrastructure. In order to best serve the needs of the community and its taxpayers these assets must be maintained appropriately. The CIP is a mechanism through which important initiatives may be undertaken without the Town having to issue bonds.

The aggressive Pay-As-You-Go program addresses the capital needs of the Town in a comprehensive fashion. Since its inception, the Town has earmarked an annual contribution of \$6.3 million to be used for capital purchases and debt payments. This year I am proposing that the Town contribute \$6,078,705, a 7.9% increase over last year.

Capital Improvement Program Proposed For Fiscal Year 2016-2017

Project Title	\$	Project Title	\$
Marcap Property Acquisition	15,638	Apr. To Public School CIP Reserve	125,000
Town Hall Improvements	733,462	J. Wallace Classroom Wings Reconfiguration	1,000,000
Senior & Disabled Ctr Asbestos & Lead Abatement	290,000	General Property School Improvements	300,000
Highway Garage HVAC Conversion to Natural Gas	215,000	School Technology	188,828
General Property Improvements	175,000	Districtwide HVAC Replacement	150,000
Town Buildings Mechanical Reserve	100,000	NHS Code Compliance	104,377
Parks Garage Boiler & HVAC Replacement	70,000	J. Patterson Classroom AC - Phase I	100,000
Senior & Disabled Ctr HVAC Replacement	62,000	School Bus	100,000
Town Buildings Sidewalk Replacement & Repairs	25,000	School Driveways, Parking Lots & Sidewalks	75,000
Historic Property Upgrades - Kelsey & Kellogg Eddy House	25,000		
Information Technology Reserve	164,500		
Radio Replacement Reserve	40,000		
Fire Dept SCBA Replacement Phase II of II	237,500		
Fire Dept Personal Protective Equipment Replacement	72,000		
Fire Co 3 Shingled Roof Replacement	40,000		
Fire Dept 5" Fire Hose Replacement	30,000		
Fire Co 2 & 3 Chimney Removal	25,000		
Road Resurfacing/Reconstruction	286,000		
Drainage Improvements	100,000		
Sidewalk Repair	50,000		
Public Building Resurfacing Program	25,000		
Stonewall Repair	25,000		
Elton Drive Terminus Construction	25,000		
Landfill Conversion to Transfer Station	100,000		
Traffic Signal Repair & Replacement Reserve	25,000		
Churchill Park Renovations (Environmental Review)	250,000		
Park, Pool and Playfield Improvements	75,000		
Synthetic Turf Replacement Reserve	25,000		
Equipment Replacement Reserve	436,000		
Fire Apparatus Lease Purchase	193,400		
Total Town Share	3,935,500	Total School Share	2,143,205
Grand Total			6,078,705

Grand List

The October 1, 2015 Grand List totals \$2,615,695,201 representing an increase of 2.5% from the 2014 Grand List (subject to the Board of Assessment Appeals review).

The 2015 net real estate Grand List increased from \$2,198,497,030 to \$2,262,420,450—an increase of \$63,923,420 or 2.9%. This increase is primarily attributable to the State mandated revaluation of all real estate parcels.

Additionally, new construction and improvements to properties that had building permits added over \$3 million to the Grand List. The new condos at Harvest Village contributed to the majority of that increase. The Board of Assessment Appeals and continuing court actions reduced the Grand List by over \$4 million.

A comparison of the 2014 and the 2015 Grand Lists is as follows:

Category	2014	2015	% Change	\$ Change
Real Estate	2,198,497,030	2,262,420,450	2.9	63,923,420
Personal Property	136,180,879	132,847,961	-2.4	-3,332,918
Motor Vehicle	216,823,515	220,426,790	1.7	3,603,275
Total	2,551,501,424	2,615,695,201	2.5	64,193,777

	2014	2015	% Change	\$ Change
Manufacturing Equipment Exemption				
Gross Personal Property	214,781,469	216,324,961	0.7	1,543,492
Equipment Exemption & Other	78,600,590	83,477,000	6.2	4,876,410
Net Personal Property	136,180,879	132,847,961	-2.4	-3,332,918

TOWN OF NEWINGTON TOP TAX PAYERS - 2015 GRAND LIST

Rank	Taxpayer	Gross Assessment	% of GL	Exemption	Net Grand List
1	CONNECTICUT LIGHT & POWER CO	\$38,085,750	1.5%	\$0	\$38,085,750
2	GKN AEROSPACE NEWINGTON LLC	\$25,474,730	1.0%	\$24,106,280	\$1,368,450
3	IREIT NEWINGTON FAIR LLC	\$21,509,790	0.8%	\$0	\$21,509,790
4	TLG NEWINGTON LLC	\$20,447,730	0.8%	\$0	\$20,447,730
5	NEWINGTON VF L L C	\$20,300,000	0.8%	\$0	\$20,300,000
6	NEWINGTON GROSS LLC	\$19,462,690	0.7%	\$0	\$19,462,690
7	BRIXMOR GA TURNPIKE PLAZA LLC	\$17,850,000	0.7%	\$0	\$17,850,000
8	HAYES KAUFMAN NEWINGTON	\$17,164,240	0.7%	\$0	\$17,164,240
9	SAPUTO DAIRY FOODS USA	\$14,121,800	0.5%	\$10,998,480	\$3,123,320
10	MANDELL PROPERTIES LLC	\$13,758,650	0.5%	\$5,408,280	\$8,350,370
11	HARTFORD HOSPITAL	\$12,877,320	0.5%	\$0	\$12,877,320
12	SCELZA/LANDMARKCAMBRIDGE/BALDWIN APTS	\$12,546,400	0.5%	\$0	\$12,546,400
13	LOWES HOME CENTERS INC #623	\$12,114,080	0.5%	\$0	\$12,114,080
14	BALF COMPANY THE	\$10,576,610	0.4%	\$1,472,450	\$9,104,160
15	RENO PROPERTIES II LLC	\$10,160,710	0.4%	\$1,997,010	\$8,163,700
16	TARGET CORPORATION T 1802	\$9,940,000	0.4%	\$0	\$9,940,000
17	FURNITURE EXECUTIVES NO 4 L P	\$9,800,000	0.4%	\$0	\$9,800,000
18	NEWINGTON 2007 LLC	\$8,823,820	0.3%	\$0	\$8,823,820
19	BRE SELECT HOTELS PROPERTIES LLC	\$8,695,690	0.3%	\$0	\$8,695,690
20	COHEN FAMILY LIMITED PARTNERSH	\$7,121,810	0.3%	\$0	\$7,121,810
21	BERLIN NEWINGTON ASSOCIATES LLC	\$7,055,240	0.3%	\$0	\$7,055,240
22	CONNECTICUT NATURAL GAS	\$6,753,820	0.3%	\$0	\$6,753,820
23	GRISWOLD HILLS OF NEWINGTON LTD PARTNER	\$6,489,000	0.2%	\$0	\$6,489,000
24	FENNWOODE DEVELOPMENT LLC	\$6,144,600	0.2%	\$0	\$6,144,600
25	CERES NEWINGTON ASSOCIATES LLC	\$5,968,900	0.2%	\$0	\$5,968,900
		\$343,243,380	13.1%	\$43,982,500	\$293,291,980

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

### Motor Vehicles

The 2015 motor vehicle component of the Grand List increased by \$3,603,275, or 1.7% over the 2014 Grand List. Connecticut legislators passed Public Act 15-244 during their 2015 session. The law provided a capped mill rate for all motor vehicles throughout the State. For the 2015 Grand List the mill rate is mandated to be 32 mills for those towns that have higher mill rates. Newington will need to calculate motor vehicle taxes on the 32 mill rate and not at the current 35.8 mill rate. This represents a tax loss or shifting to other sectors of \$837,622. Newington is slated to receive \$668,057 in Municipal Aid to remediate this loss of revenue (which will be derived from income as result of an increase in sales tax). However, that still leaves a gap of \$169,565.

Assessor analysis of Motor Vehicle Tax Cap			
2016 Grand List	\$220,426,790	\$220,426,790	Loss Revenue
	0.0358	0.032	
	\$7,891,279	\$7,053,657	837,622

### Revenues

The revenues to finance the proposed FY 2016-17 budget come from the following sources:

Type	\$	%
Property Tax	92,314,085	78.3
Non-Tax Revenue	23,044,420	19.6
General Fund Balance	2,500,000	2.1
TOTAL	117,858,505	100.0

The largest source of revenues is generated by the property tax. Included in non-tax revenues are State of Connecticut grants, principally PILOT (Payment In Lieu Of Taxes) and education grants, and locally-generated revenues such as interest earnings, charges for services, licenses and permit fees. The Town of Newington relies very heavily on the property tax for the bulk of its revenues. If the Grand List or municipal aid does 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 2016-17.

### Undesignated, Unreserved Fund Balance

The FY 2016-17 budget applies \$2,500,000 from the General Fund balance which is an increase from last year's funding. This will leave an estimated, projected unreserved balance as of June 30, 2016 of approximately \$13.8 million, or approximately 11.7% of the FY 2016-17 budget. Consistent with the Town's policy and credit rating criteria, at least 10% of expenditures, or approximately \$11.7 million is set aside as a minimum cushion, which leaves \$2 million for future budgets.

### Mill Rate

Effective with the October 1, 2015 taxable Grand List, the proposed mill rate for fiscal year 2016-17 is 36.91 mills, an increase of 1.11 mills or 3.1%. This increase in appropriations is consistent with last year's increase, yet it is still not as high as in previous years.

Conclusion

I extend my heartfelt gratitude to Finance Director, Ann Harter, Deputy Finance Director, Lisa Rydecki, Jaime Trevethan and Jane Kallinich for their tireless work (and unending patience) in producing this complicated document. I look forward to working with the Town Council to complete a budget that is effective, fiscally responsible and in the best interest of the residents of Newington. Recognizing that taxpayer's resources (both residential and commercial) are limited, the impact of any proposed increase in the mill rate has been a primary consideration as this budget has been prepared.

Respectfully submitted,



Tanya D. Lane  
Acting 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 2015-16 amount expected to be spent by June 30th.

	FY 2016-2017	
Postage	\$0.49	Per first class letter; no change from 2016 rate
Telephone	12.4%	Increase over 2016 usage
Electricity	5.0%	Decrease from 2016 usage
Water	\$2.66	Per ccf; \$0.13 increase over 2016 rate
Special Sewer Service	\$3.25	Per ccf; \$0.35 increase over 2016 rate
Natural Gas	5.0%	Decrease from 2016 usage
Heating Fuel Oil	5.0%	Decrease from 2016 usage
Unleaded Gasoline	41.4%	Decrease from 2016 rate
Diesel Fuel	34.5%	Decrease from 2016 rate

2. The actual negotiated increases for the IBPO Local 443 employees are included in the departmental budgets.
3. Administrative salaries, AFSCME Local 2930 and part-time wages included in the departmental budgets are based on FY 2015-16 rates. Potential increases for FY 2016-17 are included in the Town Council Contingency account (10962).
4. In order to properly budget wages to June 30, 2017, Full Time Salaries reflects 26.1 pay periods compared to 26.2 pay periods in FY 2015-16. 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 2016-17 is \$117,858,505 which represents the estimated expenditures for FY 2016-17. 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 four sources of revenues:

Non-tax Revenues	\$23,044,420
Revenues from Motor Vehicles at a Tax Cap	\$6,954,906
Appropriated Fund Balance	\$2,500,000
Tax Revenues (Amount To Be Raised by Current Taxes)	\$85,539,179

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 2016-17 total \$23,044,420 which reflects an increase of \$1.4 million from the adopted FY 2015-16 levels. State Aid estimates for FY 2016-17 are based on Governor Malloy's 2016-17 proposed budget as submitted to the General Assembly in February 2016.

A new category is Revenues from Motor Vehicles Tax which is pursuant to the State of Connecticut PA 15-244 Sec. 206 which states for the assessment year commencing October 1, 2015, the mill rate for motor vehicles shall not exceed 32 mills. The \$6,954,906 is based on a Net Adjusted Collectible Grand List for Motor Vehicles in the amount of \$217,340,815.

The FY 2016-17 budget applies \$2,500,000 from the General Fund balance, an increase of \$250,000 from FY 2015-16. This will leave an estimated, projected unassigned fund balance as of June 30, 2016 of approximately \$13.8 million, or approximately 11.7% of the FY 2016-17 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, Motor Vehicles Taxes 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, 2015 Net Grand List (less the Motor Vehicle component)	\$2,395,268,411
Estimated Legal Tax Deductions and Exemptions	\$50,000,000
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, 2015 which includes real estate, and personal 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 (prior to the 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 \$2,312,434,653, 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 2016-17 of 36.91 (tax levy per \$1,000 of assessed value) or an increase of 1.11, up 3.1% from FY 2015-16 levels.

2014-2015 REVISED BUDGET	2015-2016 REVISED BUDGET	TOWN OF NEWINGTON GENERAL FUND BUDGET SUMMARY	2016-2017		\$ CHANGE FROM PREVIOUS BUDGET	PERCENT CHANGE FROM PREVIOUS BUDGET
			DEPARTMENT REQUEST	MANAGER PROPOSED		
		<b>BUDGET APPROPRIATIONS:</b>				
32,325,862	33,396,226	Town Government Operations	35,061,816	34,551,359	1,155,133	3.5%
68,039,471	69,840,928	Board of Education Operations	72,782,114	72,285,360	2,444,432	3.5%
3,216,800	3,404,400	Metropolitan District Comm. Payment	3,658,550	3,658,550	254,150	7.5%
593,291	510,462	Debt Service - Town's Share(1)	494,546	494,546	-15,916	-3.1%
1,083,640	717,369	Debt Service - Education's Share(1)	697,085	697,085	-20,284	-2.8%
3,303,134	2,998,841	Capital Improvements & Equip. Res. - Town's Share(2)	6,285,988	3,935,500	936,659	31.2%
1,428,194	2,633,328	Capital Improvements - Education's Share(2)	2,143,205	2,143,205	-490,123	-18.6%
69,700	69,700	Empl. Leave Liability Res. Fund (3)	69,700	69,700	0	0.0%
<u>23,200</u>	<u>23,200</u>	Empl. Leave Liability Res. Fund - Education's Share(3)	<u>23,200</u>	<u>23,200</u>	0	0.0%
110,083,292	113,594,454	<b>TOTAL APPROPRIATIONS - TOWN AND BOARD</b>	121,216,204	117,858,505	4,264,051	3.8%
		<b>LESS:</b>				
20,676,340	21,631,417	Estimated Revenues from Non-Tax Sources	23,044,420	23,044,420	1,413,003	6.5%
		Estimated Revenues from Motor Vehicle Tax (4)	6,954,906	6,954,906	6,954,906	---
		<b>LESS:</b>				
2,400,000	2,250,000	General Fund Balance Applied	2,500,000	2,500,000	250,000	11.1%
87,006,952	89,713,037	<b>AMOUNT TO BE RAISED BY CURRENT TAXES</b>	88,716,878	85,359,179	-4,353,858	-4.9%
2,548,042,597	2,551,501,424	<b>NET GRAND LIST</b>	2,615,695,201	2,615,695,201	64,193,777	2.5%
		LESS: Motor Vehicle	220,426,790	220,426,790		
10,000,000	10,000,000	LESS: Est. Value of Legal Corrections & Exemptions	50,000,000	50,000,000		
2,538,042,597	2,541,501,424	<b>NET ADJUSTED GRAND LIST</b>	2,345,268,411	2,345,268,411	-196,233,013	
2,502,510,001	2,505,920,404	<b>NET ADJUSTED COLLECTIBLE GRAND LIST</b>	2,312,434,653	2,312,434,653	-193,485,751	-7.7%
		(\$ VALUE OF ONE MILL = \$2,312,435)				
34.77	35.80	<b>MILL RATE</b>	38.37	36.91	1.11	3.1%

(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

(4) Net Adjusted Collectible Grand List for Motor Vehicles \$217,340,815 @ mill rate cap of 32.0

## EXPLANATION OF THE APPROPRIATION PAGES

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

2014-2015 Actual:	These figures are the actual funds spent during FY 2014-2015.
2015-2016 Original Budget:	These figures equal the original budget adopted for FY 2015-2016.
2015-2016 Revised Budget:	These figures equal the original budget adopted for FY 2015-2016, plus all interdepartmental and intradepartmental transfers.
2016-2017 Department Request:	These figures represent the departments' requests for FY 2016-2017 based on criteria set forth by the Town Manager.
2016-2017 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 2015-2016 Revised Budget column to the FY 2016-2017 Manager Proposed column.

FUNCTION	ACTIVITY	PROGRAM
Total Appropriations - Town and Board	Summary	

2014-2015 Actual	2015-2016 Original Budget	2015-2016 Revised Budget	BUDGET APPROPRIATIONS	2016-2017 Manager Proposed	Change from revised budget		% of Total Change
					\$	%	
			0100 General Government				
48,602	51,058	51,113	0110 Town Council	51,108	-5	-0.01%	0.00%
419,592	408,358	452,058	0120 Town Manager	437,888	-14,170	-3.13%	-0.33%
39,470	39,472	39,991	0130 Courts	39,992	1	0.00%	0.00%
137,775	148,824	149,924	0140 Elections	163,846	13,922	9.29%	0.33%
1,228,808	1,211,734	1,227,089	0150 Finance	1,224,217	-2,872	-0.23%	-0.07%
180,200	130,200	130,200	0160 Town Attorney	130,200	0	0.00%	0.00%
182,044	177,503	180,303	0170 Town Clerk	186,247	5,944	3.30%	0.14%
48,133	44,808	44,808	0180 Personnel	42,808	-2,000	-4.46%	-0.05%
2,214,482	2,559,233	2,569,898	0190 General Services	2,562,079	-7,819	-0.30%	-0.18%
4,499,106	4,771,190	4,845,384	TOTAL	4,838,385	-6,999	-0.14%	-0.16%
			0200 Public Safety				
6,689,155	6,897,308	6,900,358	0210 Police Department	7,094,235	193,877	2.81%	4.55%
852,682	918,276	920,406	0230 Fire Department	890,212	-30,194	-3.28%	-0.71%
315,000	315,000	315,000	0250 Street Lighting	315,000	0	0.00%	0.00%
3,134	4,050	4,050	0260 Emergency Management	4,050	0	0.00%	0.00%
28,145	31,000	31,000	0270 Emergency Medical Services	31,000	0	0.00%	0.00%
76,450	76,750	76,750	0280 Hydrants	77,550	800	1.04%	0.02%
7,964,566	8,242,384	8,247,564	TOTAL	8,412,047	164,483	1.99%	3.86%
			0300 Public Works				
286,601	296,883	299,518	0310 Engineering	298,435	-1,083	-0.36%	-0.03%
2,741,111	2,641,902	2,645,482	0320 Highway Department	2,510,441	-135,041	-5.10%	-3.17%
1,853,875	2,023,602	1,994,127	0350 Solid Waste Services	2,062,693	68,566	3.44%	1.61%
4,881,587	4,962,387	4,939,127	TOTAL	4,871,569	-67,558	-1.37%	-1.58%
			0400 Community Planning & Development				
215,843	211,260	215,310	0420 Planning and Development	215,903	593	0.28%	0.01%
13,800	15,337	15,487	0430 Town Plan and Zoning	17,557	2,070	13.37%	0.05%
1,984	2,338	2,388	0440 Zoning Board of Appeals	2,388	0	0.00%	0.00%
209,008	209,130	212,880	0450 Building Department	212,314	-566	-0.27%	-0.01%
4,868	4,938	5,453	0460 Conservation Commission	5,068	-385	-7.06%	-0.01%
79,291	79,266	97,291	0470 Economic Development	94,166	-3,125	-3.21%	-0.07%
524,794	522,269	548,809	TOTAL	547,396	-1,413	-0.26%	-0.03%

FUNCTION	ACTIVITY	PROGRAM
Total Appropriations - Town and Board	Summary	

2014-2015 Actual	2015-2016 Original Budget	2015-2016 Revised Budget	BUDGET APPROPRIATIONS	2016-2017 Manager Proposed	Change from revised budget		% of Total Change
					\$	%	
			0500 Public Health				
150,256	157,675	158,575	0510 Health Services	161,899	3,324	2.10%	0.08%
150,266	157,675	158,575	TOTAL	161,899	3,324	2.10%	0.08%
			0600 Community Services				
461,173	467,561	474,061	0610 Human Services	457,263	-16,798	-3.54%	-0.39%
541,606	551,195	558,725	0640 Senior and Disabled Center	547,855	-10,870	-1.95%	-0.25%
7,723	8,860	8,860	0670 Boards and Commissions	9,268	408	4.60%	0.01%
1,010,502	1,027,616	1,041,646	TOTAL	1,014,386	-27,260	-2.62%	-0.64%
			0700 Public Library				
1,709,640	1,735,083	1,758,628	0710 Library Operations	1,713,861	-44,767	-2.55%	-1.05%
15	30	30	0730 Hubbard Book Fund	30	0	0.00%	0.00%
1,709,655	1,735,113	1,758,658	TOTAL	1,713,891	-44,767	-2.55%	-1.05%
			0800 Parks & Recreation				
332,233	309,788	315,388	0810 Parks & Recreation Administr.	326,036	10,648	3.38%	0.25%
1,212,090	1,333,090	1,333,090	0830 Grounds Maintenance	1,318,348	-14,742	-1.11%	-0.35%
1,544,323	1,642,878	1,648,478	TOTAL	1,644,384	-4,094	-0.25%	-0.10%
			0900 Insurance - Miscellaneous				
747,113	991,910	991,910	0910 Municipal Insurance	964,161	-27,749	-2.80%	-0.65%
2,930	2,930	2,930	0930 Greater Htfd. Transit District	2,930	0	0.00%	0.00%
8,024,633	8,945,654	8,945,654	0940 Employee Benefits	9,774,793	829,139	9.27%	19.44%
30,000	25,000	25,000	0950 Special Community Activities	25,000	0	0.00%	0.00%
49,156	369,220	242,491	0960 Contingency	580,518	338,027	139.40%	7.93%
8,853,832	10,334,714	10,207,985	TOTAL	11,347,402	1,139,417	11.16%	26.72%

FUNCTION	ACTIVITY	PROGRAM
Total Appropriations - Town and Board	Summary	

2014-2015 Actual	2015-2016 Original Budget	2015-2016 Revised Budget	BUDGET APPROPRIATIONS	2016-2017 Manager Proposed	Change from revised budget		%
					\$	%	of Total Change
			1000 Debt Service				
231,911	187,831	187,831	1010 Interest Expense	156,631	-31,200	-16.61%	-0.73%
1,445,000	1,040,000	1,040,000	1020 Principal Payments	1,035,000	-5,000	-0.48%	-0.12%
1,676,911	1,227,831	1,227,831	TOTAL	1,191,631	-36,200	-2.95%	-0.85%
			1050 Metropolitan District				
3,216,800	3,404,400	3,404,400	1051 MDC Assessment	3,658,550	254,150	7.47%	5.96%
3,216,800	3,404,400	3,404,400	TOTAL	3,658,550	254,150	7.47%	5.96%
			1100 Capital Improvements				
4,336,328	5,078,928	5,078,928	1100 Capital Improvements Program	5,449,305	370,377	7.29%	8.69%
4,336,328	5,078,928	5,078,928	TOTAL	5,449,305	370,377	7.29%	8.69%
			2000 Equipment Reserve				
395,000	553,241	553,241	2500 Equipment Reserve CIP	629,400	76,159	13.77%	1.79%
395,000	553,241	553,241	TOTAL	629,400	76,159	13.77%	1.79%
			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				
67,979,116	69,840,928	69,840,928	4000 Board of Education	72,285,360	2,444,432	3.50%	57.33%
67,979,116	69,840,928	69,840,928	TOTAL	72,285,360	2,444,432	3.50%	57.33%
108,835,676	113,594,454	113,594,454	GRAND TOTALS	117,858,505	4,264,051	3.75%	100.00%

## GENERAL FUND REVENUES

## EXPLANATION OF GENERAL FUND REVENUES

### 5000 Taxes

The current levy for FY 2016-17 is based on the Net Grand List (prior to the Board of Assessment Appeals review) of all taxable real estate and personal property located in the Town as of October 1, 2015. The amount to be raised by taxes of \$85,359,179 is equal to budget appropriations for Town Government and Board of Education operations less estimated receipts from non-tax sources, taxes on motor vehicles and appropriated fund balance. The mill rate (taxes per \$1000 of assessed value) is then calculated using the October 1, 2015 Net Grand List of \$2,615,695,201, less the value of motor vehicles of \$220,426,790, estimated legal exemptions and deductions of \$50,000,000, and an estimated tax collection rate of 98.6%. The mill rate for FY 2016-17 is 36.91, an increase of 1.11 mills from the FY 2015-16 mill rate of 35.80, or 3.1%. 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, 2015 to August 1, 2016; i.e., after the Grand List of October 1, 2015 is set. This account is down by \$95,997 as the tax on motor vehicles is capped at a mill rate of 32.0 per state law. Property categorized as prorated during the interim period will be reflected in the October 1, 2015 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, 2015. It is estimated \$50,000 will be received from this source in FY 2016-17. As with prorated motor vehicles, these properties will be fully reflected in the October 1, 2015 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 2015-16 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.

The Motor Vehicles category for FY 2015-16 is based on the Net Grand List (prior to the Board of Assessment Appeals review) of all taxable motor vehicle property registered in the Town as of October 1, 2015. Revenues from this account are calculated in accordance with the recently adopted State of Connecticut Public Act 15-244 Sec. 206 which states for the assessment year commencing October 1, 2015, the mill rate for motor vehicles shall not exceed 32 mills. The \$6,954,906 is based on a Net Grand List value of motor vehicles of \$220,426,790, applying an estimated tax collection rate of 98.6% and the capped 32.0 mill rate.

### 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, tax exemptions for low-income elderly and disabled residents and for new regulation of the mill rate tax cap on motor vehicles.

The reimbursement for State-owned real property is in the amount of \$564,544. The reimbursement for State-owned real property is declared by Statute to be 45% of the 2014 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 2014 Grand List exempt value of real estate. For FY2016-17, an additional PILOT grant in the amount of \$176,884 is funded through the Municipal Revenue Sharing Account.

Overall the Town expects to receive approximately \$181,854 less revenue in FY 2016-17 in total for this category as reimbursement rates are impacted when State appropriations are not sufficient to fully fund the grants.

Estimates of these State grants and others utilize Governor Malloy's proposed FY 2016-17 budget.

2014-2015 Actual	2015-16 Council Adopted	2015-16 Estimated	Revenue Source	2016-2017 Manager Proposed	Change from estimated budget	
					\$	%

TAXES

87,369,808	89,713,037	89,775,861	5001 Current Levy	85,359,179	(4,416,682)	-4.9%
887,843	826,350	904,873	5002 Prorated Motor Vehicles	808,876	(95,997)	-10.6%
8,869	50,000	16,089	5003 Prorated Real Estate	50,000	33,911	210.8%
546,336	440,000	500,000	5004 Prior Year Tax Levies	480,000	(20,000)	-4.0%
364,249	320,000	345,000	5005 Interest & Liens	345,000	0	0.0%
			5007 Motor Vehicles	6,954,906	6,954,906	***
89,177,106	91,349,387	91,541,823	SUBTOTAL	93,997,961	2,456,138	2.7%

PILOTS

749,383	718,533	571,476	5101 State-Owned PILOT	564,544	(6,932)	-1.2%
6,000	6,000	4,000	5104 Elderly Freeze Exemption	4,000	0	0.0%
5,468	5,468	5,415	5105 Disabled Exemption	5,415	0	0.0%
273,014	273,014	285,837	5106 Elderly Circuit Breaker	285,837	0	0.0%
30,385	30,385	31,432	5107 Add'l Veteran's Exemption	31,432	0	0.0%
1,633,915	1,893,374	1,893,314	5109 Tax Exempt Colleges & Hospital	1,541,508	(351,806)	-18.6%
			5111 Municipal Revenue Sharing	176,884	176,884	***
2,698,165	2,926,774	2,791,474	SUBTOTAL	2,609,620	(181,854)	-6.5%

#### 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 statutes. 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 \$290,000, which is the \$25,000 less than the estimated level 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 2016-17 to increase slightly over the FY 2015-16 revised estimate of \$68,500.

#### 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.

2014-2015 Actual	2015-16 Council Adopted	2016-16 Estimated	Revenue Source	2016-2017	Change from estimated budget		
				Manager Proposed	\$	%	
			<b>ASSESSMENTS</b>				
14,729	14,729	14,163	5201 New Meadow Housing	14,163	0	0.0%	
14,729	14,729	14,163	SUBTOTAL	14,163	0	0.0%	
			<b>LICENSES &amp; PERMITS</b>				
315,647	290,000	315,000	5301 Building Permits	290,000	(25,000)	-7.9%	
245	1,000	1,000	5302 Vendor's Permits	1,000	0	0.0%	
10,640	10,000	10,000	5305 Gun Permits	10,000	0	0.0%	
323	500	500	5306 Raffle & Bingo Permits	500	0	0.0%	
17,800	12,000	12,000	5308 Work Within Rights of Way	12,000	0	0.0%	
	2,000	1,680	5310 Refuse Handling Licenses	2,000	320	19.1%	
344,655	315,500	340,180	SUBTOTAL	315,500	(24,680)	-7.3%	
			<b>RENTALS</b>				
3,384	3,600	3,600	5402 Town Hall Rental Receipts	3,600	0	0.0%	
60,000	60,000	48,000	5403 Indian Hill Country Club	60,000	12,000	25.0%	
49,896	44,000	44,000	5404 Other Town Property	44,000	0	0.0%	
113,280	107,600	95,600	SUBTOTAL	107,600	12,000	12.6%	
			<b>INVESTMENT INCOME</b>				
74,208	68,500	68,500	5501 Interest Earnings	71,350	2,850	4.2%	
74,208	68,500	68,500	SUBTOTAL	71,350	2,850	4.2%	
			<b>FINES</b>				
299			5601 Littering		0	***	
26,441	20,000	20,000	5602 Parking Tickets	20,000	0	0.0%	
2,772	15,000	15,000	5603 False Alarms	15,000	0	0.0%	
124,000		27,000	5604 Ambulance Response Overages		(27,000)	-100.0%	
1,447	1,500	1,500	5605 Blighted Premises	1,500	0	0.0%	
106		507	5606 Snow Removal Fines		(507)	-100.0%	
155,065	36,500	64,007	SUBTOTAL	36,500	(27,507)	-43.0%	

#### 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 reduced rate of \$5.00 from \$15.00 per ton creating a decrease of \$28,260 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.

2014-2015 Actual	2015-16 Council Adopted	2015-16 Estimated	Revenue Source	2016-2017 Manager Proposed	Change from estimated budget	
					\$	%
<b>CHARGES FOR SERVICES</b>						
4,478	9,000	9,000	5702 Conservation Commission	9,000	0	0.0%
395	100	200	5703 Zoning Board of Appeals	100	(100)	-50.0%
15,025	9,000	9,000	5704 Town Planning & Zoning	9,000	0	0.0%
468,940	475,000	490,000	5705 Town Clerk Fees	475,000	(15,000)	-3.1%
9,051	8,000	8,000	5706 Police	8,000	0	0.0%
6,980	14,500	14,500	5707 Human Services-Counseling Fee	14,500	0	0.0%
18,486	19,000	19,000	5708 Library - Overdue Fines	19,000	0	0.0%
5,518	5,000	5,000	5709 Dial-A-Ride Tickets	5,000	0	0.0%
1,835	1,275	1,275	5711 Engineering Fees	1,275	0	0.0%
14,032	25,000	25,000	5712 Scrap Metal Curbside	3,500	(21,500)	-86.0%
20	100		5714 Senior & Disabled Center Fees		0	***
	100		5718 Library-out-of state loans		0	***
544,760	566,075	580,975	<b>SUBTOTAL</b>	544,375	(36,600)	-6.3%
<b>REFUNDS &amp; REIMBURS.</b>						
54,016	35,000	35,000	5802 Refunds-Town	35,000	0	0.0%
58,677	10,000	10,000	5803 Refunds-Schools	10,000	0	0.0%
78,256	57,260	62,260	5822 Recycling Rebates	34,000	(28,260)	-45.4%
190,949	102,260	107,260	<b>SUBTOTAL</b>	79,000	(28,260)	-26.3%
<b>SALE-TOWN PROPERTY</b>						
164		30,157	5902 Other		(30,157)	-100.0%
5,200			5903 Sale of Land		0	***
331	200	200	5904 Library-Sale of Jump Drives	300	100	50.0%
5,695	200	30,357	<b>SUBTOTAL</b>	300	(30,057)	-99.0%

#### 6000 State Aid

As previously noted, estimates of grants from the State were obtained from the Governor's 2016-17 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 \$1,667,405 from FY 2015-16 estimated levels.

The majority of the increases are from the introduction of two new grants both derived from the State's Municipal Revenue Sharing Account (MRSA) which is funded with sales tax revenue. Newington's share of MRSA (Account #6011) is \$937,100 and \$668,057 from Motor Vehicle Property Tax Grants which compensates towns for the loss of revenue due to the Motor Vehicle Mill Rate (MVMR) cap.

The Education Cost Sharing (ECS) Grant is based on a State distribution formula. This grant remained at a constant level of \$13,224,900 as provided in the Governor's budget.

In FY 2016-17, \$930,336 is expected from School Building Grant revenues for capital projects such as the Newington High School Career Technical Project.

#### 6100 Federal Aid

Revenue to the Town from the federal government through the Greater Hartford Transit District is estimated to be \$9,000.

2014-2015 Actual	2015-16 Council Adopted	2015-16 Estimated	Revenue Source	2016-2017 Manager Proposed	Change from estimated budget	
					\$	%
			STATE-AID			
			6003 Public Library	1,250	0	0.0%
1,158	1,250	1,250	6005 Mashantucket Pequot Fund	248,823	(8,657)	-3.4%
254,786	283,836	257,480	6006 Youth Services Bureau	22,875	0	0.0%
23,029	22,875	22,875	6007 Alcohol and Drug Abuse	4,500	0	0.0%
4,015	4,500	4,500	6011 Municipal Revenue Sharing	937,100	937,100	***
			6012 Tax Relief		0	***
73,979			6013 Telecommunications Tax	80,300	0	0.0%
75,493	80,300	80,300	6015 Emergency Management Grant	14,000	0	0.0%
14,610	4,500	14,000	6016 Controlling Interest Tax		0	***
18,551			6022 Grants for Municipal Projects	917,869	0	0.0%
863,254	917,869	917,869	6026 Motor Vehicle Property Tax Grant	668,057	668,057	***
			6052 Transportation-Non-public	6,153	1,225 <sup>1</sup>	24.9%
4,978	5,133	4,928	6053 Transportation-Public	282,408	72,548	34.6%
229,869	233,876	209,860	6054 Adult Education	36,648	(1,204)	-3.2%
33,945	34,276	37,852	6056 School Building Grants	930,336	(1,664)	-0.2%
1,012,699	932,000	932,000	6058 Health Services	15,000	0	0.0%
14,801	17,515	15,000	6062 Education Cost Sharing Grant	13,224,900	0	0.0%
13,062,892	13,031,837	13,224,900	SUBTOTAL	17,390,219	1,667,405	10.6%
15,688,059	15,569,767	15,722,814	FEDERAL AID			
			6101 Senior Citizen Trans Aid	9,000	0	0.0%
14,504	9,000	9,000	SUBTOTAL	9,000	0	0.0%
14,504	9,000	9,000				

6200 Miscellaneous

This category includes revenues that are not easily classified in the above revenue categories such as closeout of prior year purchase orders. In FY 2016-17, \$58,500 is estimated to be received.

6300 Donations

Income for United Way (\$5,593) 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 (\$118,724) 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 \$104,335 due to balances from capital projects accounts which are less than FY 2015-16.

2014-2015 Actual	2015-16 Council Adopted	2015-16 Estimated	Revenue Source	2016-2017 Manager Proposed	Change from estimated budget	
					\$	%
			MISCELLANEOUS			
20,016	8,500		6201 Other-Miscellaneous		0	***
123,951	50,000	58,500	6203 Cancelled PY Encumbrances	58,500	0	0.0%
143,967	58,500	58,500	SUBTOTAL	58,500	0	0.0%
			DONATIONS			
4,545	1,750	5,593	6302 United Way (Human Services)	5,593	0	0.0%
4,545	1,750	5,593	SUBTOTAL	5,593	0	0.0%
			TRF FROM OTHER FUNDS			
	91,200	91,200	7001 Transfer from CNRE Fund		(91,200)	-100.0%
215,336		5,247	7002 Transfer from Public Building Fund		(5,247)	-100.0%
115,722	126,612	126,612	7012 Transfer from Cemetery Fund	118,724	(7,888)	-6.2%
31	70	70	7021 Transfer From Cemetery Trust	70	0	0.0%
14	30	30	7022 Transfer from Hubbard Fund	30	0	0.0%
331,103	217,912	223,159	SUBTOTAL	118,824	(104,335)	-46.8%
109,500,789	111,344,454	111,653,405	TOTAL	115,358,505	3,705,100	3.3%

# CAPITAL IMPROVEMENTS

FUNCTION	ACTIVITY	PROGRAM	CODE
CAPITAL IMPROVEMENTS	SUMMARY		1100

**EXPLANATION**

Summaries of FY 2016-17 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 2016-2017 Through 2020-2021.

	Project Title	Department Request	Town Manager Proposed	CIP Committee Proposed	-----STATE AID-----		General Fund Budget	
					LoCIP	Town Aid Roads		
<b>General Government</b>	General Property Improvements	175,000	175,000	175,000			175,000	
	Town Buildings Mechanical Reserve	100,000	100,000	100,000			100,000	
	Town Buildings Sidewalk Replacement & Repairs	50,000	25,000	25,000			25,000	
	Town Hall/Community Center Roof Replacement	1,172,000					-	
	Town Hall Improvements		786,000	733,462			733,462	
	Highway Garage HVAC Conversion to Natural Gas	215,000	215,000	215,000			215,000	
	Historic Property Upgrades - Kelsey & Kellogg Eddy House	50,000	25,000	25,000			25,000	
	Parks Garage Boiler & HVAC Replacement	70,000	70,000	70,000			70,000	
	Senior & Disabled Ctr Asbestos & Lead Abatement	290,000	290,000	290,000			290,000	
	Senior & Disabled Ctr HVAC Replacement		62,000	62,000			62,000	
	Micro Grid Electrical Installation Analysis	25,000					-	
	Information Technology Reserve	263,450	164,500	164,500			164,500	
	Townwide Fiber Optic Deployment	1,500,000	250,000				-	
	<b>Public Safety</b>	Radio Replacement Reserve	40,000	40,000	40,000			40,000
Public Safety Radio System Enhancement Phase I of II		200,000	200,000				-	
Fire Dept SCBA Replacement Phase II of II		237,500	237,500	237,500			237,500	
Fire Co 2 & 3 Chimney Removal		25,000	25,000	25,000			25,000	
Fire Co 3 Shingled Roof Replacement		40,000	40,000	40,000			40,000	
Fire Dept 5" Fire Hose Replacement		60,000	30,000	30,000			30,000	
Fire Dept Personal Protective Equipment Replacement		72,000	72,000	72,000			72,000	
<b>Public Works</b>		Road Resurfacing/Reconstruction	886,000	886,000	886,000	200,000	400,000	286,000
	Sidewalk Repair	50,000	50,000	50,000			50,000	
	Stonewall Repair	25,000	25,000	25,000			25,000	
	Public Building Resurfacing Program	25,000	25,000	25,000			25,000	
	Drainage Improvements	100,000	100,000	100,000			100,000	
	Elton Drive Terminus Construction	45,000	45,000	25,000			25,000	
	Landfill Conversion to Transfer Station	100,000	100,000	100,000			100,000	
	Traffic Signal Repair & Replacement Reserve	25,000	25,000	25,000			25,000	
	<b>Community Development</b>	Marcap Property Acquisition	15,638	15,638	15,638			15,638
		Transfer to Land Acquisition Fund		77,462				-
<b>Parks And Recreation</b>	Park, Pool and Playfield Improvements	200,000	100,000	75,000			75,000	
	Synthetic Turf Replacement Reserve	25,000	25,000	25,000			25,000	
	Churchill Park Renovations (Environmental Review)		250,000	250,000			250,000	
<b>Education</b>	Snow Removal Equipment	175,000	175,000				-	
	Appr. To Public School CIP Reserve	125,000	125,000	125,000			125,000	
	J. Wallace Classroom Wings Reconfiguration	1,000,000	1,000,000	1,000,000			1,000,000	
	Districtwide HVAC Replacement	150,000	150,000	150,000			150,000	
	School Driveways, Parking Lots & Sidewalks	75,000	75,000	75,000			75,000	
	NHS Code Compliance	104,377	104,377	104,377			104,377	
	J. Patterson Classroom AC - Phase I	100,000	100,000	100,000			100,000	
	General Property School Improvements	300,000	300,000	300,000			300,000	
	School Bus	100,000	100,000	100,000			100,000	
	School Technology	188,828	188,828	188,828			188,828	
<b>Subtotal Capital Improvements</b>		<b>8,399,793</b>	<b>6,849,305</b>	<b>6,049,305</b>	<b>200,000</b>	<b>400,000</b>	<b>5,449,305</b>	
<b>Equipment Replacement</b>	Equipment Replacement Reserve	436,000	436,000	436,000			436,000	
	Lease Purchase & Other Payments	193,400	193,400	193,400			193,400	
<b>Annual Debt Service Payments</b>							<b>1,191,631</b>	
<b>GRAND TOTAL</b>							<b>7,270,338</b>	

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

2014 - 2015 Actual	2015 - 2016 Original Budget	2015 - 2016 Revised Budget		2016 - 2017 Department Request	2016 - 2017 Manager Proposed	Change from Revised budget	
<u>T/F'S TO OTHER FUNDS</u>							
2,303,946	2,548,228	2,548,228	8501 T/F to Capital Non-Recurring	4,180,205	3,510,205	961,977	37.75 %
1,353,194	1,869,500	1,869,500	8502 T/F to Public Building Fund	1,851,000	1,798,462	-71,038	-3.80 %
125,000	125,000	125,000	8503 T/F to School CIP Fund	125,000	125,000	0	0.00 %
554,188	536,200	536,200	8504 Transfer to Land Acquisition Fd	93,100	15,638	-520,562	-97.08 %
4,336,328	5,078,928	5,078,928	OBJECT TOTAL	6,249,305	5,449,305	370,377	7.29 %

4,336,328	5,078,928	5,078,928	TOTAL	6,249,305	5,449,305	370,377	7.29 %
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## BOARD OF EDUCATION FINAL PROGRAM STRUCTURE

	<u>2014 - 2015</u>	<u>2015 - 2016</u>	<u>2016 - 2017</u>
<b>Regular Instruction</b>			
Art	\$623,046	\$657,231	\$673,009
Workforce Development	\$729,914	\$794,415	\$810,137
Education Technology	\$2,785,964	\$2,018,011	\$2,152,881
English/Language Arts	\$4,121,241	\$4,053,906	\$4,172,186
World Language	\$1,108,120	\$1,197,790	\$1,229,125
Mathematics	\$3,585,813	\$4,237,152	\$4,326,053
Music	\$1,114,764	\$1,163,471	\$1,193,305
Wellness	\$1,358,173	\$1,436,581	\$1,458,611
Reading	\$3,675,199	\$3,901,168	\$4,002,194
Science	\$3,223,312	\$3,491,318	\$3,595,807
STEM	\$515,939	\$659,074	\$670,758
Social Studies	\$3,449,641	\$3,574,883	\$3,801,363
<b>Complementary Instruction</b>			
Special Education	\$7,483,002	\$7,614,538	\$7,679,109
Homebound K-12	\$76,624	\$67,000	\$67,000
Continuing/Adult Education	\$105,053	\$105,106	\$108,470
Student Activities-Non-Athletics	\$141,539	\$159,795	\$161,933
Student Activities - Athletics	\$462,078	\$543,171	\$552,471
<b>Support</b>			
School Counseling	\$1,193,855	\$1,256,765	\$1,270,295
Health/Nursing Services	\$536,894	\$644,992	\$654,856
Psychological Services	\$846,837	\$918,550	\$898,251
Speech/Hearing	\$522,495	\$583,041	\$591,646
Curriculum & Assessment	\$286,145	\$438,037	\$441,903
Media/Library Services	\$911,095	\$868,320	\$886,213
General Supplies	\$222,057	\$292,527	\$294,677
<b>Management</b>			
Central Direction	\$1,650,467	\$1,661,057	\$1,694,789
Building Direction	\$3,557,745	\$3,598,137	\$3,704,875
Staff Development & Evaluation	\$132,138	\$159,286	\$159,286
<b>Board of Education</b>			
Board of Education	\$336,017	\$413,200	\$872,520
<b>Operational Services</b>			
Maintenance	\$3,300,691	\$2,698,578	\$2,774,391
Plant Operations	\$4,177,617	\$4,699,930	\$4,761,117
Transportation	\$3,642,335	\$2,726,973	\$2,761,875
Insurance	\$579,194	\$660,770	\$689,770
<b>Non-Programmed Charges</b>			
Other Salaries	\$667,398	\$985,736	\$1,235,736
Employee Benefits	\$10,978,195	\$11,443,909	\$12,317,706
Community Services	\$52,319	\$116,510	\$117,796
<b>TOTAL</b>	<b>\$68,152,916</b>	<b>\$69,840,928</b>	<b>\$72,782,114</b>
<b>TOWN MANAGER PROPOSED</b>			<b>\$72,285,360</b>