

# TOWN OF NEWINGTON ANNUAL BUDGET

SUMMARY

Council Adopted  
Budget



2015-2016

2013-2014 REVISED BUDGET	2014-2015 REVISED BUDGET	TOWN OF NEWINGTON  GENERAL FUND BUDGET SUMMARY	2015-16		\$ CHANGE FROM PREVIOUS BUDGET	PERCENT CHANGE FROM PREVIOUS BUDGET
			MANAGER PROPOSED	TOWN COUNCIL ADOPTED		
		BUDGET APPROPRIATIONS:				
30,790,517	32,325,862	Town Government Operations	33,336,226	33,396,226	1,070,364	3.3%
66,096,870	68,039,471	Board of Education Operations	69,828,928	69,840,928	1,801,457	2.7%
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)	3,617,669	2,998,841	-304,293	-9.2%
1,897,648	1,428,194	Capital Improvements - Education's Share(2)	1,994,500	2,633,328	1,205,134	84.4%
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>	<u>0</u>	<u>0.0%</u>
106,058,696	110,083,292	TOTAL APPROPRIATIONS - TOWN AND BOARD	113,502,454	113,594,454	3,511,162	3.2%
		LESS:				
20,327,878	20,676,340	Estimated Revenues from Non-Tax Sources	21,505,217	21,631,417	955,077	4.6%
		LESS:				
2,250,000	2,400,000	General Fund Balance Applied	2,250,000	2,250,000	-150,000	-6.3%
83,480,818	87,006,952	AMOUNT TO BE RAISED BY CURRENT TAXES	89,747,237	89,713,037	2,706,085	3.1%
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	35.81	35.80	1.03	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.
2015-2016 Council Adopted:	These figures equal the Town Manager amounts with any adjustments made by the Town Council.
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	2015-2016 Council Adopted	Change from revised budget	
						\$	%
<u>Object Summary</u>							
14,692,656	15,297,698	15,382,553	100 Personal Services	15,563,640	15,573,434	190,881	1.24%
12,798,658	14,796,226	14,695,413	200 Contractual Services	15,615,788	15,637,251	941,838	6.41%
1,467,085	1,583,726	1,588,266	300 Materials and Supplies	1,560,860	1,565,739	-22,527	-1.42%
507,295	366,712	378,130	400 Capital Outlay	363,438	387,302	9,172	2.43%
361,763	281,500	281,500	500 Transfers to Other Funds	232,500	232,500	-49,000	-17.41%
29,827,457	32,325,862	32,325,862	TOTAL	33,336,226	33,396,226	1,070,364	3.31%
4,433,913	4,666,890	4,667,970	100 General Government	4,772,690	4,771,190	103,220	2.21%
7,604,042	7,996,199	8,073,749	200 Public Safety	8,221,884	8,242,384	168,635	2.09%
4,749,540	5,006,430	4,984,855	300 Public Works	4,962,387	4,962,387	-22,468	-0.45%
465,516	513,723	530,868	400 Community Planning & Development	522,269	522,269	-8,599	-1.62%
143,449	144,355	151,155	500 Public Health	157,675	157,675	6,520	4.31%
975,842	1,001,939	1,021,689	600 Community Services	997,049	1,027,616	5,927	0.58%
1,655,390	1,728,923	1,742,023	700 Public Library	1,715,113	1,735,113	-6,910	-0.40%
1,515,915	1,661,386	1,668,336	800 Parks & Recreation	1,653,445	1,642,878	-25,458	-1.53%
8,283,850	9,606,017	9,485,217	900 Insurance-Miscellaneous	10,333,714	10,334,714	849,497	8.96%
29,827,457	32,325,862	32,325,862	TOTAL	33,336,226	33,396,226	1,070,364	3.31%

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	2015-2016 Council Adopted	Change from revised budget	
						\$	%
0100 General Government							
50,185	49,837	49,837	0110 Town Council	52,558	51,058	1,221	2.45%
391,655	397,616	408,366	0120 Town Manager	408,358	408,358	-8	0.00%
35,267	37,009	39,474	0130 Courts	39,472	39,472	-2	-0.01%
110,213	130,793	141,343	0140 Elections	148,824	148,824	7,481	5.29%
1,205,262	1,217,788	1,236,463	0150 Finance	1,211,734	1,211,734	-24,729	-2.00%
162,200	130,200	150,200	0160 Town Attorney	130,200	130,200	-20,000	-13.32%
176,084	180,029	184,029	0170 Town Clerk	177,503	177,503	-6,526	-3.55%
39,818	49,206	49,206	0180 Personnel	44,808	44,808	-4,398	-8.94%
2,263,229	2,474,412	2,409,052	0190 General Services	2,559,233	2,559,233	150,181	6.23%
4,433,913	4,666,890	4,667,970	TOTAL	4,772,690	4,771,190	103,220	2.21%
0200 Public Safety							
6,403,040	6,775,621	6,775,621	0210 Police Department	6,909,308	6,897,308	121,687	1.80%
791,874	804,758	872,308	0230 Fire Department	885,776	918,276	45,968	5.27%
313,000	315,000	315,000	0250 Street Lighting	315,000	315,000	0	0.00%
0	4,050	4,050	0260 Emergency Management	4,050	4,050	0	0.00%
29,998	30,000	30,000	0270 Emergency Medical Services	31,000	31,000	1,000	3.33%
66,130	66,770	76,770	0280 Hydrants	76,750	76,750	-20	-0.03%
7,604,042	7,996,199	8,073,749	TOTAL	8,221,884	8,242,384	168,635	2.09%
0300 Public Works							
273,415	284,931	288,281	0310 Engineering	296,883	296,883	8,602	2.98%
2,626,769	2,674,044	2,679,669	0320 Highway Department	2,641,902	2,641,902	-37,767	-1.41%
1,849,356	2,047,455	2,016,905	0350 Solid Waste Services	2,023,602	2,023,602	6,697	0.33%
4,749,540	5,006,430	4,984,855	TOTAL	4,962,387	4,962,387	-22,468	-0.45%
0400 Community Planning & Development							
225,437	211,861	215,981	0420 Planning and Development	211,260	211,260	-4,721	-2.19%
17,255	17,367	17,367	0430 Town Plan and Zoning	15,337	15,337	-2,030	-11.69%
1,222	2,662	2,662	0440 Zoning Board of Appeals	2,338	2,338	-324	-12.17%
175,153	205,369	210,194	0450 Building Department	209,130	209,130	-1,064	-0.51%
4,426	4,988	4,988	0460 Conservation Commission	4,938	4,938	-50	-1.00%
42,023	71,476	79,676	0470 Economic Development	79,266	79,266	-410	-0.51%
465,516	513,723	530,868	TOTAL	522,269	522,269	-8,599	-1.62%

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	2015-2016 Council Adopted	Change from revised budget	
						\$	%
			0500 Public Health				
143,449	144,355	151,155	0510 Health Services	157,675	157,675	6,520	4.31%
143,449	144,355	151,155	TOTAL	157,675	157,675	6,520	4.31%
			0600 Community Services				
443,420	454,330	464,580	0610 Human Services	453,533	467,561	2,981	0.64%
524,140	538,270	547,770	0640 Senior and Disabled Center	534,656	551,195	3,425	0.63%
8,282	9,339	9,339	0670 Boards and Commissions	8,860	8,860	-479	-5.13%
975,842	1,001,939	1,021,689	TOTAL	997,049	1,027,616	5,927	0.58%
			0700 Public Library				
1,655,377	1,728,893	1,741,993	0710 Library Operations	1,715,083	1,735,083	-6,910	-0.40%
13	30	30	0730 Hubbard Book Fund	30	30	0	0.00%
1,655,390	1,728,923	1,742,023	TOTAL	1,715,113	1,735,113	-6,910	-0.40%
			0800 Parks & Recreation				
325,867	329,830	336,780	0810 Parks & Recreation Administr.	320,355	309,788	-26,992	-8.01%
1,190,048	1,331,556	1,331,556	0830 Grounds Maintenance	1,333,090	1,333,090	1,534	0.12%
1,515,915	1,661,386	1,668,336	TOTAL	1,653,445	1,642,878	-25,458	-1.53%
			0900 Insurance - Miscellaneous				
1,064,003	1,046,910	1,046,910	0910 Municipal Insurance	991,910	991,910	-55,000	-5.25%
2,930	2,930	2,930	0930 Greater Htfd. Transit District	2,930	2,930	0	0.00%
7,150,372	8,155,377	8,155,377	0940 Employee Benefits	8,945,654	8,945,654	790,277	9.69%
20,000	30,000	30,000	0950 Special Community Activities	22,500	25,000	-5,000	-16.67%
46,545	370,800	250,000	0960 Contingency	370,720	369,220	119,220	47.69%
8,283,850	9,606,017	9,485,217	TOTAL	10,333,714	10,334,714	849,497	8.96%

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	2015-2016 Council Adopted	Change from revised budget	
						\$	%
			1000 Debt Service				
255,756	231,931	231,931	1010 Interest Expense	187,831	187,831	-44,100	-19.01%
1,220,000	1,445,000	1,445,000	1020 Principal Payments	1,040,000	1,040,000	-405,000	-28.03%
1,475,756	1,676,931	1,676,931	TOTAL	1,227,831	1,227,831	-449,100	-26.78%
			1050 Metropolitan District				
3,102,250	3,216,800	3,216,800	1051 MDC Assessment	3,404,400	3,404,400	187,600	5.83%
3,102,250	3,216,800	3,216,800	TOTAL	3,404,400	3,404,400	187,600	5.83%
			1100 Capital Improvements				
4,198,455	4,336,328	4,336,328	1100 Capital Improvements Program	5,058,928	5,078,928	742,600	17.13%
4,198,455	4,336,328	4,336,328	TOTAL	5,058,928	5,078,928	742,600	17.13%
			2000 Equipment Reserve				
301,948	395,000	395,000	2500 Equipment Reserve CIP	553,241	553,241	158,241	40.06%
301,948	395,000	395,000	TOTAL	553,241	553,241	158,241	40.06%
			3000 Employee Leave Liability				
23,200	23,200	23,200	3100 ELLF-Board of Education	23,200	23,200	0	0.00%
69,700	69,700	69,700	3200 ELLF-Town Operations	69,700	69,700	0	0.00%
92,900	92,900	92,900	TOTAL	92,900	92,900	0	0.00%
			4000 Board of Education				
65,866,919	68,039,471	68,039,471	4000 Board of Education	69,828,928	69,840,928	1,801,457	2.65%
65,866,919	68,039,471	68,039,471	TOTAL	69,828,928	69,840,928	1,801,457	2.65%
104,865,685	110,083,292	110,083,292	GRAND TOTALS	113,502,454	113,594,454	3,511,162	3.19%

## 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 \$89,713,037 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 35.80, an increase of 1.03 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 \$53,000 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	2015-2016 Council Adopted	Change from estimated budget	
						\$	%
<b>TAXES</b>							
84,183,453	87,006,952	87,006,952	5001 Current Levy	89,747,237	89,713,037	2,706,085	3.1%
793,595	775,000	879,468	5002 Prorated Motor Vehicles	801,350	826,350	(53,118)	-6.0%
-	50,000	8,869	5003 Prorated Real Estate	50,000	50,000	41,131	463.8%
350,162	440,000	440,000	5004 Prior Year Tax Levies	440,000	440,000	0	0.0%
319,034	320,000	320,000	5005 Interest & Liens	320,000	320,000	0	0.0%
85,646,244	88,591,952	88,655,289	SUBTOTAL	91,358,587	91,349,387	2,694,098	3.0%
<b>PILOTS</b>							
688,546	639,581	749,383	5101 State-Owned PILOT	718,533	718,533	(30,850)	-4.1%
6,000	6,000	6,000	5104 Elderly Freeze Exemption	6,000	6,000	0	0.0%
5,285	5,285	5,468	5105 Disabled Exemption	5,468	5,468	0	0.0%
273,333	273,333	273,014	5106 Elderly Circuit Breaker	273,014	273,014	0	0.0%
28,376	28,376	30,385	5107 Add'l Veteran's Exemption	30,385	30,385	0	0.0%
1,753,757	1,633,739	1,633,915	5109 Tax Exempt Colleges & Hospital	1,893,374	1,893,374	259,459	15.9%
2,755,297	2,586,314	2,698,165	SUBTOTAL	2,926,774	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 \$290,000, which is the same as the estimated level in FY 2014-15.

#### 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	2015-2016 Council Adopted	Change from estimated budget	
						\$	%
<b>ASSESSMENTS</b>							
8,059	8,059	14,729	5201 New Meadow Housing	14,729	14,729	0	0.0%
8,059	8,059	14,729	SUBTOTAL	14,729	14,729	0	0.0%
<b>LICENSES &amp; PERMITS</b>							
313,107	280,000	290,000	5301 Building Permits	280,000	290,000	0	0.0%
2,010	700	700	5302 Vendor's Permits	1,000	1,000	300	42.9%
12,978	10,000	10,000	5305 Gun Permits	10,000	10,000	0	0.0%
287	500	500	5306 Raffle & Bingo Permits	500	500	0	0.0%
13,300	10,000	15,700	5308 Work Within Rights of Way	12,000	12,000	(3,700)	-23.6%
2,640	1,800	1,800	5310 Refuse Handling Licenses	2,000	2,000	200	11.1%
344,322	303,000	318,700	SUBTOTAL	305,500	315,500	(3,200)	-1.0%
<b>RENTALS</b>							
3,409	3,600	3,600	5402 Town Hall Rental Receipts	3,600	3,600	0	0.0%
30,000	98,872	60,000	5403 Indian Hill Country Club	60,000	60,000	0	0.0%
43,818	44,000	44,000	5404 Other Town Property	44,000	44,000	0	0.0%
77,227	146,472	107,600	SUBTOTAL	107,600	107,600	0	0.0%
<b>INVESTMENT INCOME</b>							
61,503	46,350	66,500	5501 Interest Earnings	68,500	68,500	2,000	3.0%
61,503	46,350	66,500	SUBTOTAL	68,500	68,500	2,000	3.0%
<b>FINES</b>							
199	-	100	5601 Littering	-	-	(100)	-100.0%
19,030	25,000	25,000	5602 Parking Tickets	20,000	20,000	(5,000)	-20.0%
11,188	15,000	15,000	5603 False Alarms	15,000	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	1,500	53	3.7%
-	-	106	5606 Snow Removal Fines	-	-	(106)	-100.0%
89,267	40,000	64,653	SUBTOTAL	36,500	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	2015-2016 Council Adopted	Change from estimated budget	
						\$	%
<b>CHARGES FOR SERVICES</b>							
10,578	6,000	7,500	5702 Conservation Commission	9,000	9,000	1,500	20.0%
75	500	500	5703 Zoning Board of Appeals	100	100	(400)	-80.0%
11,195	9,000	9,000	5704 Town Planning & Zoning	9,000	9,000	0	0.0%
459,203	475,000	475,000	5705 Town Clerk Fees	475,000	475,000	0	0.0%
8,215	8,000	8,000	5706 Police	8,000	8,000	0	0.0%
9,973	25,000	10,000	5707 Human Services-Counseling Fee	14,500	14,500	4,500	45.0%
19,190	28,000	18,400	5708 Library - Overdue Fines	19,000	19,000	600	3.3%
5,366	4,700	4,700	5709 Dial-A-Ride Tickets	5,000	5,000	300	6.4%
1,149	1,000	1,000	5711 Engineering Fees	1,275	1,275	275	27.5%
26,163	25,000	25,000	5712 Scrap Metal Curbside	25,000	25,000	0	0.0%
55	100	100	5714 Senior & Disabled Center Fees	100	100	0	0.0%
96	150	150	5718 Library-out-of state loans	100	100	(50)	-33.3%
551,258	582,450	559,350	SUBTOTAL	566,075	566,075	6,725	1.2%
<b>REFUNDS &amp; REIMBURS.</b>							
26,187	10,325	45,665	5802 Refunds-Town	35,000	35,000	(10,665)	-23.4%
3,012	10,000	10,000	5803 Refunds-Schools	10,000	10,000	0	0.0%
95,671	67,500	67,500	5822 Recycling Rebates	57,260	57,260	(10,240)	-15.2%
124,870	87,825	123,165	SUBTOTAL	102,260	102,260	(20,905)	-17.0%
<b>SALE-TOWN PROPERTY</b>							
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	200	(15)	-7.0%
5,058	200	5,415	SUBTOTAL	200	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 \$29,050 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	2015-2016 Council Adopted	Change from estimated budget	
						\$	%
STATE-AID							
1,249	1,250	1,250	6003 Public Library	1,250	1,250	0	0.0%
275,049	255,213	254,786	6005 Mashantucket Pequot Fund	283,836	283,836	29,050	11.4%
23,029	22,875	22,875	6006 Youth Services Bureau	22,875	22,875	0	0.0%
4,500	4,500	4,500	6007 Alcohol and Drug Abuse	4,500	4,500	0	0.0%
199,238	-	-	6011 Municipal Revenue Sharing	-	-	0	***
80,312	70,900	70,900	6013 Telecommunications Tax	80,300	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	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	917,869	54,615	6.3%
4,549	4,232	4,978	6052 Transportation-Non-public	5,133	5,133	155	3.1%
240,913	224,800	230,328	6053 Transportation-Public	233,876	233,876	3,548	1.5%
35,317	33,319	33,708	6054 Adult Education	34,276	34,276	568	1.7%
74,678	400,000	1,012,699	6056 School Building Grants	932,000	932,000	(80,699)	-8.0%
17,515	17,515	17,515	6058 Health Services	17,515	17,515	0	0.0%
12,914,680	13,028,321	13,031,837	6062 Education Cost Sharing Grant	13,031,837	13,031,837	0	0.0%
14,916,302	14,930,679	15,553,130	SUBTOTAL	15,569,767	15,569,767	16,637	0.1%
FEDERAL AID							
9,787	9,000	9,000	6101 Senior Citizen Trans Aid	9,000	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	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 Capital Non-Recurring Fund reflects partial transfers from four on-going capital project reserve accounts and the Garfield St. Realignment/TH Site Improvement account. 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 \$113,246 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	2015-2016 Council Adopted	Change from estimated budget	
						\$	%
			MISCELLANEOUS				
541	8,500	28,516	6201 Other-Miscellaneous	8,500	8,500	(20,016)	-70.2%
130,448	10,000	10,000	6203 Cancelled PY Encumbrances	50,000	50,000	40,000	400.0%
130,989	18,500	38,516	SUBTOTAL	58,500	58,500	19,984	51.9%
			DONATIONS				
1,749	1,333	1,750	6302 United Way (Human Services)	1,750	1,750	0	0.0%
1,749	1,333	1,750	SUBTOTAL	1,750	1,750	0	0.0%
			TRF FROM OTHER FUNDS				
322,500	-	-	7001 Transfer from Capital Non-Recurring Fu	-	91,200	91,200	***
	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	126,612	10,890	9.4%
29	70	70	7021 Transfer From Cemetery Trust	70	70	0	0.0%
13	30	30	7022 Transfer from Hubbard Fund	30	30	0	0.0%
433,120	331,158	331,158	SUBTOTAL	126,712	217,912	(113,246)	-34.2%
105,456,401	107,683,292	108,547,120	TOTAL	111,252,454	111,344,454	2,797,334	2.6%

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.

-----STATE AID-----

	Project Title	Department Request	CIP Committee Proposed	Town Manager Proposed	Town Council Tentative	Town Council Adopted	LoCIP	Town Aid Roads	General Fund Budget
<b>General Government</b>	General Property Improvements	150,000	150,000	150,000	150,000	150,000			150,000
	Town Buildings Mechanical Reserve	50,000	50,000	50,000	50,000	50,000			50,000
	Revaluation 2015	116,000	116,000	116,000	116,000	116,000			116,000
	Information Technology Reserve	438,900	438,900	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	60,000			60,000
	Highway Garage Oil to Gas Conversion	310,000	271,578	271,578					-
<b>Public Safety</b>	Radio Replacement Reserve	40,000	40,000	40,000	40,000	40,000			40,000
	Public Safety Radio System Enhancement Phase I of II	217,250	217,250	217,250					-
	Fire Dept SCBA Replacement Phase I of II	237,500	237,500	237,500	237,500	237,500			237,500
	Fire Co 1 Breathing Air System Replacement	65,000	65,000	65,000	65,000	65,000			65,000
	Fire Co 2 Breathing Air System Replacement	65,000	65,000	65,000	65,000	65,000			65,000
	Fire Co 2 & 3 Replacement Emergency Generators	45,000	45,000	45,000	45,000	45,000			45,000
	Fire Co 2 & 3 Heating System Replacement	47,000	47,000	47,000	47,000	47,000			47,000
Fire Co 3 & 5 Replacement Windows	30,000	30,000	30,000	30,000				-	
<b>Public Works</b>	Road Resurfacing/Reconstruction	900,000	800,000	800,000	800,000	800,000	220,000	410,000	170,000
	Sidewalk and Stonewall Repair	50,000	50,000	50,000	50,000	50,000			50,000
	Public Building Resurfacing Program	25,000	25,000	25,000	25,000	25,000			25,000
	Drainage Improvements	100,000	100,000	100,000	100,000	100,000			100,000
	Landfill Conversion to Transfer Station	50,000	50,000	50,000	50,000	50,000			50,000
	Traffic Signal Repair & Replacement Reserve	25,000	25,000	25,000	25,000	25,000			25,000
	Marcap Property Acquisition	536,200	536,200	536,200	536,200	536,200			536,200
<b>Parks And Recreation</b>	Park, Pool and Playfield Improvements	100,000	100,000	100,000	50,000	50,000			50,000
	Synthetic Turf Replacement Reserve	25,000	25,000	25,000	25,000	25,000			25,000
	Mill Pond Playscape Replacement	150,000	150,000	150,000	100,000	100,000			100,000
	Municipal Parking Lot Center Green Irrigation System	25,000							-
<b>Education</b>	Appr. To Public School CIP Reserve	125,000	125,000	125,000	125,000	125,000			125,000
	NHS Career Tech	2,100,000	1,869,500	1,869,500	1,869,500	1,869,500			1,869,500
	General Property School Improvements				300,000	300,000			300,000
	School Bus				100,000	100,000			100,000
	School Technology				188,828	188,828			188,828
	Resurfacing of School Parking Lots					50,000			50,000
<b>Subtotal Capital Improvements</b>		<b>6,222,850</b>	<b>5,688,928</b>	<b>5,688,928</b>	<b>5,688,928</b>	<b>5,708,928</b>	<b>220,000</b>	<b>410,000</b>	<b>5,078,928</b>
<b>Equipment Replacement</b>	Equipment Replacement Reserve	415,000	415,000	415,000	415,000	415,000			415,000
	Lease Purchase & Other Payments	138,241	138,241	138,241	138,241	138,241			138,241
<b>Annual Debt Service Payments</b>									<u>1,227,831</u>
<b>GRAND TOTAL</b>									<u><u>6,860,000</u></u>

# 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
<b>TOTAL</b>	<b>\$65,867,072</b>	<b>\$68,039,471</b>	<b>\$71,353,305</b>

**Town Council Adopted: \$69,840,928**

