

**GENERAL FUND**  
**Financial Report**  
**December 2015**

**REVENUES**

It has been a mixed bag of news for the month of December. Current property tax collections of \$1,472,172 for the month of December 2015, the half way point of the fiscal year, brought the collection rate to 61.78%. This is down compared to last fiscal year's rate of 64.19% but is explained by 2 late day deposits totaling \$493,384 made after the 3 pm cutoff on December 31<sup>st</sup>. The collection rate should return to historic levels by the end of January. Additionally, the collection of a significant past due is expected in January or February which will further boost the already strong prior year collections. With regard to the State sources of revenue, we have been notified of additional cuts. Our Education Cost Sharing grant from the state will be cut by approximately \$24K. This brings total cuts in state revenue to \$49K for fiscal year 2015-2016 and there is no guarantee that the cuts are finished. We did receive slightly more than \$39k in tax relief funding as well as \$4.4k under the Pequot/Mohegan grant during December, as scheduled. But, as would be expected, at 29.5% of budgeted State revenue received, we trail our historic levels. Local revenues totaled \$43.8K for the month. Building Permits had a strong month but are still dragging slightly for the year. January will be another healthy month for building permits and a couple of items in the pipeline could have a very positive impact. Conveyance Tax and Town Clerk Fees continue to be strong. Total revenues collected stands at 60.8% of budget versus 63.3%. Supervision District has notified us that we will receive a total of approximately \$38K in surplus distributions from R4 and supervision district from the prior fiscal year. (This will help to offset a projected deficit – read on.)

**EXPENDITURES**

Expenditures for the month of December totaled \$2,343,094 bringing total YTD spending at the 6-month point to \$12,883,196 or 55.4% of budget. This compares to a YTD total spending of 56.21% at December 2014. Major spending drivers for the month included quarterly payments for insurance, 9-1-1 services, and libraries, and a payment of \$405k to supervision district for debt service. Highway Department expenditures reflected the purchase of 2 replacement plows (approx. \$12k) as well as some significantly higher vehicle maintenance costs for the department's Ford F450. We will likely seek a new capital lease in the budget request for next fiscal year to replace this vehicle.

Financials for the elementary school have been updated. The current projected deficit is almost \$58k. The out of district tuition and transportation is the primary cause of the deficit. While they anticipate some small savings in fringe benefits and general supplies, it will not be sufficient to mitigate the full deficit. It is very likely that the school will require an additional appropriation by the end of the year.

**TOWN OF ESSEX**  
**December 2015**  
**YTD Revenue Financials**

	Fiscal Year			
	2015-2016	Revenue YTD	Balance to be	% Collected
	Budget	as of 12/31/15	Collected	YTD
<b>TAX COLLECTION</b>				
Property Taxes	21,633,424	13,366,066	8,267,358	61.78%
Prior Years (Delinquent) Prop. Taxes	150,000	139,301	10,699	92.87%
Interest and Lien Fees	50,000	50,085	(85)	100.17%
<b>TOTAL TAX COLLECTION</b>	<b>21,833,424</b>	<b>13,555,451</b>	<b>8,277,973</b>	<b>62.09%</b>
<b>STATE &amp; FEDERAL AGENCIES</b>				
Veterans Tax Relief	3,962	3,519	443	88.82%
Access Line Tax Share	32,500	-	32,500	0.00%
State Education Grants	389,697	97,424	292,273	25.00%
Town Aid Road Fund Grant	215,183	107,490	107,693	49.95%
LoCIP	40,043	-	40,043	0.00%
Circuit Court Fines	6,000	1,030	4,970	17.17%
Gas Tax Refunds	805	-	805	0.00%
Grants in Lieu of Taxes	25,714	-	25,714	0.00%
Homeowners Tax Relief	35,000	36,066	(1,066)	103.05%
Transit District	578	-	578	0.00%
Municipal Revenue Sharing	74,547	-	74,547	0.00%
Pequot/Mohegan	13,030	4,408	8,622	0.00%
Miscellaneous State and Federal	10,000	-	10,000	0.00%
<b>TOTAL STATE &amp; FEDERAL AGENCIES</b>	<b>847,059</b>	<b>249,937</b>	<b>597,122</b>	<b>29.51%</b>
<b>LOCAL REVENUES</b>				
Interest on Temporary Funds	7,200	3,579	3,621	49.71%
Miscellaneous Permits	3,500	9,289	(5,789)	265.40%
Transfer Station Fees	80,000	63,322	16,678	79.15%
Building Permits	125,000	55,970	69,030	44.78%
Zoning Permits	7,100	4,473	2,627	63.00%
Zoning Board of Appeals	2,160	900	1,260	41.67%
Planning Commission	2,500	-	2,500	0.00%
Conveyance Tax	110,000	92,454	17,546	84.05%
Park & Recreation Fees	4,500	-	4,500	0.00%
Miscellaneous Receipts	15,000	2,578	12,422	17.19%
Town Clerk Fees	115,000	53,542	61,458	46.56%
Inland Wetlands Permits	1,440	600	840	41.67%
CRRA Fees	62,000	29,037	32,963	46.83%
Health Department Fees	7,500	4,525	2,975	60.33%
<b>TOTAL LOCAL REVENUES</b>	<b>542,900</b>	<b>320,269</b>	<b>222,631</b>	<b>58.99%</b>
<b>UNASSIGNED FUND DECREASE</b>	<b>28,552</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUES ALL SOURCES</b>	<b>23,251,935</b>	<b>14,125,657</b>	<b>9,097,726</b>	<b>60.75%</b>

**Town of Essex**  
**FY 2015-2016 Expenditures**  
**as of December 31, 2015**

**SELECTMEN'S BUDGET**

	Approved 15-16 Budget	December YTD Expended	Available Balance	% Used
Selectmen Office	\$ 192,828	\$ 95,489	\$ 97,338.56	49.52%
Elections	47,249	21,657	25,592	45.84%
Assessor	113,220	56,967	56,253	50.32%
Board of Assessment	1,340	150	1,190	11.19%
Tax Collector	107,169	51,454	55,715	48.01%
Finance Department	166,303	83,331	82,972	50.11%
Legal Services	74,500	24,379	50,121	32.72%
Town Clerk	157,607	94,036	63,571	59.66%
Probate Court	3,460	1,730	1,730	50.00%
Board of Finance	110,500	32,367	78,133	29.29%
Conservation Commission	10,525	6,439	4,086	61.17%
Planning Commission	61,617	28,541	33,076	46.32%
Zoning Commission	31,568	14,197	17,371	44.97%
Zoning Board of Appeals	4,700	1,382	3,318	29.40%
Building Department	93,745	43,356	50,389	46.25%
Central Services	212,617	86,444	126,173	40.66%
Park & Recreation Dept.	169,118	78,551	90,567	46.45%
Inland Wetlands Comm.	7,880	3,214	4,666	40.79%
Park & Rec Comm.	2,200	24	2,176	1.10%
Enforcement Officer	65,242	32,206	33,036	49.36%
Fire Department	325,150	175,150	150,000	53.87%
Fire Marshal	47,810	20,791	27,019	43.49%
Insurance	189,643	129,828	59,815	68.46%
Resident Trooper	129,523	-	129,523	0.00%
Police Services	371,150	104,715	266,435	28.21%
Water	154,428	63,377	91,051	41.04%
Harbor Patrol	29,100	8,651	20,449	29.73%
Emergency Management	21,400	4,993	16,407	23.33%
Emergency 911	118,098	87,104	30,995	73.76%
Health Department	135,984	55,562	80,422	40.86%
Visiting Nurses	66,874	33,425	33,449	49.98%
Social Services	103,134	88,014	15,120	85.34%
Transfer Station & Recycling	265,270	108,312	156,958	40.83%
WPCA	2,600	67	2,533	2.57%
Libraries	390,559	292,919	97,640	75.00%
Highway Department	858,902	437,330	421,572	50.92%
Mini Bus	17,358	17,358	-	100.00%
Town Garage	35,600	8,088	27,512	22.72%
Tree Committee	6,000	6,000	-	100.00%
Economic Development	14,100	5,145	8,955	36.49%
Public Restroom Facilities	20,250	8,688	11,562	42.90%
Ambulance Association	12,158	12,158	-	100.00%
Technology	182,297	80,349	101,948	44.08%

**Town of Essex**  
**FY 2015-2016 Expenditures**  
**as of December 30, 2015**

**SELECTMEN'S BUDGET (CONTINUED)**

	Approved 15-16 Budget	December YTD Expended	Available Balance	% Used
Notes Payable	650,000	650,000	-	100.00%
Interest	258,881	136,191	122,690	52.61%
Employee Benefits	950,142	625,455	324,687	65.83%
Animal Control	10,000	-	10,000	0.00%
Capital & Non-Recurring	456,889	21,809	435,080	4.77%
<b>Total Selectmen's Budget</b>	<b>7,456,688</b>	<b>3,937,393</b>	<b>3,519,295</b>	<b>52.80%</b>

(A) - Negative YTD Expended position due to release of prior year A/P encumbrances

**EDUCATION**

	Approved 15-16 Budget	December YTD Expended	Available Balance	% Used
Elementary School	5,426,832	2,813,152	2,613,680	51.84%
Reg. School Operating	7,367,332	4,331,198	3,036,134	58.79%
Reg. Supervisory District.	2,176,269	1,273,460	902,809	58.52%
Reg. Bond & Interest	824,815	527,992	296,823	64.01%
<b>Total Education</b>	<b>15,795,248</b>	<b>8,945,802</b>	<b>6,849,446</b>	<b>56.64%</b>

**TOTAL ESSEX EXPEND.**    \$ 23,251,936    \$ 12,883,196    \$ 10,368,740    55.41%

# REGIONAL SCHOOL DISTRICT NO. 4

CHESTER • DEEP RIVER • ESSEX

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Garth Sawyer  
Business Manager  
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**To:** Ruth Levy, Superintendent

**From:** Garth Sawyer, Business Manager

**Date:** January 13, 2016

**Re:** Essex District Budget Status Report – 2015-2016

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I have attached the Budget Status Report for the fiscal year 2015-2016. Please contact me prior to the next BOE meeting with any questions so that I will be prepared to answer them at the meeting.

The Salary line items are now based on an updated Salary Matrix. The salary lines reflect the changes in the staff that happened at the end of last year and during the current year.

Line 5111 Administrators Salary is anticipated to have a surplus based on staff changes that happened over the summer.

Line 5113 Teachers salary is anticipated to have a deficit based on a degree change and staff changes that occurred during the year.

Line 5118 Cafeteria Subsidy is anticipated to have a deficit due to increasing costs for staff and food purchases coupled with a decrease in sales due to declining enrollment.

**Line 5123 Substitute Teacher Salary is projected to have a deficit based on medical leaves of absences that have occurred this year.**

Line 5210 Health Insurance is anticipated to have surplus based on the actual enrollment in the district's insurance program by Essex BOE employees.

Line 5250 Unemployment Compensation is projected to have a surplus based on some employees whose positions were eliminated were able to find employment elsewhere.

Line 5260 Worker's Compensation line is projected to have a surplus based on the Boards portion of the Town's insurance plan.

**Line 5322 Professional Development line is projected to have a surplus based on lower than anticipated submissions from teachers for contractual course reimbursement.**

Line 5412 Electricity is projected to have a deficit based on increased electricity usage during construction over the summer and anticipated increase in usage as the air conditioning system is installed over the year.

Line 5520 Comprehensive Insurance line is projected to have a deficit based on the Boards portion of the Town's insurance plan.

Line 5511 Out of District Transportation and Line 5561 Out of District Tuition will have a deficit based on unanticipated special education needs. This will be partially offset by an increase in the Excess Cost Grant revenue from the State in Line 55111 and Line 55611.

Line 5624 Heating is anticipated to have a surplus based on the districts conversion to natural gas from oil heat.

Currently, the Essex Elementary budget is projecting a deficit due to some unanticipated special education needs for the 15-16 school year. It is still early in the year and we can look at areas in which there may be savings to help mitigate the unanticipated costs. We will remain vigilant of any unforeseen circumstances and we will keep the Board informed of any developments as they arise.

ESSEX ELEMENTARY SCHOOL  
 FY2015-2016 BUDGET STATUS REPORT  
 as of January 13, 2016

ACCOUNTS / DESCRIPTIONS	2013-2014 REVISED BUDGET	2013-2014 YEAR-END PROJECTION	2014-2015 REVISED BUDGET	2014-2015 YEAR-END PROJECTION	PROJECTED SURPLUS/ (DEFICIT)	2015-2016 ORIGINAL BUDGET	YTD EXPEND & ENCUMBER	2015-2016 YEAR-END PROJECTION	PROJECTED SURPLUS/ (DEFICIT)
5111 ADMINISTRATOR SALARY	234,986	234,986	247,414	249,414	(2,000)	236,025	231,416	231,416	4,609
5113 TEACHER SALARY	2,226,790	2,226,475	2,141,141	2,112,197	28,944	2,088,492	2,104,201	2,104,201	(15,709)
5114 SECRETARY SALARY	135,506	126,103	128,813	128,419	394	132,668	67,185	130,668	2,000
5115 CUSTODIAN SALARY	225,761	220,657	227,464	226,325	1,139	233,541	150,116	230,016	3,525
5116 NURSE SALARY	46,804	48,117	47,130	48,485	(1,355)	48,482	22,120	48,482	-
5118 FOOD SERVICE SALARY	20,000	14,253	20,000	26,666	(6,666)	20,000	-	25,200	(5,200)
5119 PARA-EDUCATOR SALARY	416,329	410,368	454,907	441,546	13,361	428,743	196,288	428,041	702
5120 NETWORK TECHNICIAN SALARY	40,144	42,219	40,636	42,403	(1,767)	42,219	21,309	42,219	-
5123 SUBSTITUTE TEACHER SALARY	55,000	56,184	60,000	58,203	1,797	55,000	50,239	65,000	(10,000)
5124 SUB SECTY\ PARA-ED	8,000	7,555	8,000	10,505	(2,505)	8,000	1,394	8,000	-
5125 SUB CUSTODIAN SALARY	3,000	1,406	3,000	2,566	434	3,000	3,263	4,500	(1,500)
5126 SUMMER CUST SALARY	14,500	9,481	14,500	12,747	1,753	14,500	13,435	14,500	-
5133 COACH\MENTOR\EXTRA-CURRICULAR	13,503	10,901	13,638	11,364	2,274	13,945	8,258	13,945	-
5134 SECRETARY OT\ BOE CLERK SALARY	1,700	535	1,700	676	1,024	1,700	446	1,000	700
5135 CUSTODIAN OVERTIME SALARY	4,500	1,932	4,500	937	3,563	4,500	1,922	3,000	1,500
5141 EARLY RETIREMENT INCENTIVE	36,069	36,069	19,000	19,000	-	-	-	-	-
5198 SUPERVISION DISTRICT SALARY	1,414,667	1,414,669	1,463,100	1,463,100	-	1,446,041	1,446,041	1,446,041	-
<b>TOTAL SALARIES</b>	<b>4,897,259</b>	<b>4,861,910</b>	<b>4,894,943</b>	<b>4,854,553</b>	<b>40,390</b>	<b>4,776,856</b>	<b>4,317,634</b>	<b>4,796,229</b>	<b>(19,373)</b>
5210 HEALTH INSURANCE	744,110	744,110	736,342	736,340	2	715,964	707,319	707,319	8,645
5214 LIFE INSURANCE	5,009	5,079	5,079	5,044	35	5,079	2,068	5,079	-
5223 FICA/MEDICARE	106,244	103,255	107,434	107,324	110	106,485	53,611	106,485	-
5250 UNEMPLOYMENT COMPENSATION	3,000	2,732	6,636	73	6,563	41,300	9,000	9,000	32,300
5260 WORKER'S COMPENSATION	34,580	34,779	36,309	35,743	566	39,939	35,642	35,642	4,297
5290 OTHER EMPLOYEE BENEFITS	42,735	42,735	42,735	42,735	-	58,529	58,529	58,529	-
5291 ANNUITIES	11,292	10,473	11,812	12,248	(436)	11,037	6,197	11,437	(400)
5298 SUPV DISTRICT FRINGE BENEFITS	378,068	378,068	384,549	384,549	-	399,436	399,436	399,436	-
<b>TOTAL FRINGES</b>	<b>1,325,038</b>	<b>1,321,231</b>	<b>1,330,896</b>	<b>1,324,056</b>	<b>6,840</b>	<b>1,377,769</b>	<b>1,271,802</b>	<b>1,332,927</b>	<b>44,842</b>
5322 PROFESSIONAL DEVELOPMENT	15,000	5,724	9,000	2,934	6,066	15,000	-	9,000	6,000
5330 OTHER PROFESSIONAL SERVICES	192,758	173,963	197,544	197,117	427	164,921	154,325	164,921	-
5398 SUPV DISTRICT PURCHASED SRVCS	56,265	56,265	55,035	55,035	-	57,564	57,564	57,564	-
<b>TOTAL PURCHASED SERVICES</b>	<b>264,023</b>	<b>235,952</b>	<b>261,579</b>	<b>255,086</b>	<b>6,493</b>	<b>237,485</b>	<b>211,889</b>	<b>231,485</b>	<b>6,000</b>
5411 WATER	8,900	8,265	8,900	7,603	1,297	8,900	8,900	8,900	-
5412 ELECTRICITY	63,000	64,091	66,900	74,940	(8,040)	66,900	66,900	70,900	(4,000)
5412a CL&P REBATE	-	-	-	-	-	-	-	-	-
5430 REPAIRS & MAINTENANCE	208,067	216,011	228,915	217,200	11,715	256,885	228,382	256,885	-
5440 RENTALS	101,140	97,092	104,516	101,175	3,341	101,705	101,705	101,705	-
5498 SUPV DIST PURCHASED PROP SRVCS	5,974	5,974	6,110	6,110	-	5,750	5,750	5,750	-
<b>TOTAL RENTALS &amp; REPAIRS</b>	<b>387,081</b>	<b>391,433</b>	<b>415,341</b>	<b>407,028</b>	<b>8,313</b>	<b>440,140</b>	<b>411,637</b>	<b>444,140</b>	<b>(4,000)</b>
5511 OUT OF DISTRICT TRANSPORTATION	50,107	53,605	78,559	58,038	20,521	33,600	102,571	102,571	(68,971)
55111 STATE EXCESS COST REIMBURSEMENT	-	-	-	-	-	-	-	(26,495)	26,495
5515 FIELD TRIPS	4,605	2,032	3,760	4,310	(550)	3,450	3,450	3,450	-
5520 COMPREHENSIVE INSURANCE	19,289	20,026	21,788	21,788	-	20,861	23,496	23,496	(2,635)
5530 COMMUNICATIONS	3,780	3,543	4,260	4,079	181	4,680	4,680	4,680	-
5540 ADVERTISING	500	-	500	-	500	500	500	500	-

ESSEX ELEMENTARY SCHOOL  
 FY2015-2016 BUDGET STATUS REPORT  
 as of January 13, 2016

ACCOUNTS / DESCRIPTIONS	2013-2014 REVISED BUDGET	2013-2014 YEAR-END PROJECTION	2014-2015 REVISED BUDGET	2014-2015 YEAR-END PROJECTION	PROJECTED SURPLUS/ (DEFICIT)	2015-2016 ORIGINAL BUDGET	YTD EXPEND & ENCUMBER	2015-2016 YEAR-END PROJECTION	PROJECTED SURPLUS/ (DEFICIT)
5561 OUT OF DISTRICT TUITION	250,540	247,350	298,567	276,089	22,478	207,842	300,750	300,751	(92,909)
55611 STATE EXCESS COST REIMBURSEMENT	(98,663)	(119,368)	(116,630)	(136,320)	19,690	(39,266)	-	(78,164)	38,898
5580 TRAVEL & CONFERENCE	6,852	5,149	8,086	7,705	381	8,560	7,126	8,560	-
5598 SUPV DIST OTHR PURCH SERVICES	233,826	233,826	240,292	240,292	-	233,542	233,542	233,542	-
<b>TOTAL OTHER OUTSIDE SERVICES</b>	<b>470,836</b>	<b>446,163</b>	<b>539,182</b>	<b>475,981</b>	<b>63,201</b>	<b>473,769</b>	<b>676,115</b>	<b>572,891</b>	<b>(99,122)</b>
5610 GENERAL SUPPLIES	24,700	25,127	24,200	24,637	(437)	24,700	18,522	24,700	-
5611 INSTRUCTIONAL SUPPLIES	32,542	32,116	39,664	37,494	2,170	45,392	37,997	45,392	-
5613 MAINTENANCE SUPPLIES	19,000	19,388	20,500	20,749	(249)	22,000	22,000	22,000	-
5624 HEATING	89,040	92,153	85,432	33,234	52,198	50,000	36,000	36,000	14,000
56241 HEATING ASSISTANCE GRANT	-	-	-	-	-	-	-	-	-
5626 GASOLINE	500	140	500	130	370	500	500	500	-
5629 OTHER SUPPLIES	30,000	29,981	30,000	30,080	(80)	30,000	28,835	30,000	-
5641 TEXTBOOKS & WORKBOOKS	35,271	35,459	39,181	39,262	(81)	42,292	19,970	42,292	-
5642 LIBRARY & PROFESSIONAL BOOKS	8,000	7,978	8,000	8,011	(11)	9,000	7,990	9,000	-
5698 SUPERVISION DISTRICT SUPPLIES	39,652	39,652	39,364	39,364	-	31,962	31,962	31,962	-
<b>TOTAL SUPPLIES</b>	<b>278,705</b>	<b>281,994</b>	<b>286,841</b>	<b>232,961</b>	<b>53,880</b>	<b>255,846</b>	<b>203,776</b>	<b>241,846</b>	<b>14,000</b>
5710 BUILDING CONSTRUCTION	-	-	-	-	-	-	-	-	-
5730 EQUIPMENT	6,316	5,908	7,593	47,915	(40,322)	35,067	5,636	35,067	-
5798 SUPV DIST PROPERTY	-	-	-	-	-	-	-	-	-
<b>TOTAL EQUIPMENT</b>	<b>6,316</b>	<b>5,908</b>	<b>7,593</b>	<b>47,915</b>	<b>(40,322)</b>	<b>35,067</b>	<b>5,636</b>	<b>35,067</b>	<b>-</b>
5810 DUES & FEES	3,528	3,762	3,840	3,729	111	4,195	3,708	4,195	-
5898 SUPV DISTRICT OTHER OBJECTS	2,131	2,131	2,098	2,098	-	1,974	1,974	1,974	-
<b>TOTAL OTHER</b>	<b>5,659</b>	<b>5,893</b>	<b>5,938</b>	<b>5,827</b>	<b>111</b>	<b>6,169</b>	<b>5,682</b>	<b>6,169</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>7,634,917</b>	<b>7,550,484</b>	<b>7,742,313</b>	<b>7,603,407</b>	<b>138,906</b>	<b>7,603,101</b>	<b>7,104,170</b>	<b>7,660,754</b>	<b>(57,653)</b>