

Town of Easton

The Town of Easton Budget for fiscal year July 1, 2012 through June 30, 2013 as recommended by the Board of Finance for public approval at the Annual Town Meeting on April 30, 2012 at 8:00 p.m. in Samuel Staples Elementary School to adjourn to a machine vote on May 8, 2012.

Easton Board of Finance Members:

**Fred Knopf-Chair
C. Lee Hanson-Clerk
Elise Broach
Christian Griffin
Andrew R. Kachele
Arthur Laske III**

Board of Finance Alternate Members:

**Claire Gold
Paul Lindoerfer
Elise Nappi**

Estimated property tax receipts of \$37,909,388 on the Current List with estimated collections of 98.785% during the fiscal year ending June 30, 2013 based on a rate of 29.1 on the Grand List of \$1,317,809,160

SUMMARY

<u>Revenues</u>		<u>Revenue</u> <u>Budget</u> 2011/2012	<u>Forecast</u> <u>Revenue</u> 2011/2012	<u>Revenue</u> <u>Estimate</u> 2012/2013	<u>Revenue</u> <u>% Change</u> 2012/2013
General Property Taxes - Current	98.785%	\$ 37,911,636	\$ 37,729,281	\$ 37,909,388	-0.01%
-Prior		125,000	160,000	200,000	60.00%
-Interest & Fees		100,000	125,000	100,000	0.00%
Estimated Motor Vehicle Supplementary List		200,000	192,000	192,000	-4.00%
Telephone Access		48,000	33,852	33,852	-29.48%
Town Funded Elderly Tax Relief		(345,000)	(386,642)	(386,642)	12.07%
State Funded Tax Relief - Circuit Breaker		(37,294)	(45,068)	(45,068)	20.85%
Sub-Total		\$ 38,002,342	\$ 37,808,423	\$ 38,003,530	0.00%
First Selectman's Receipts		\$ 1,015,536	\$ 1,087,999	\$ 994,792	-2.04%
Treasurer Interest Earnings General Fund		315,000	225,000	250,000	-20.63%
State Grants		1,478,058	1,073,837	1,285,024	-13.06%
Surplus Appropriated to Finance Budget		303,000	303,000	145,000	-52.15%
Total Revenue		\$ 41,113,936	\$ 40,498,259	\$ 40,678,346	-1.06%
<u>Expenditures</u>		<u>Budget</u> <u>Appropriated</u> 2011/2012	<u>Estimated</u> <u>Expenditures</u> 2011/2012	<u>Budget</u> <u>Recommended</u> 2012/2013	<u>Budget</u> <u>% Change</u> 2012/2013
Selectman's Accounts		\$ 9,963,004	\$ 9,826,644	\$ 10,025,541	0.63%
Capital		466,117	466,117	502,200	7.74%
Debt Service		3,621,438	3,498,438	3,135,382	-13.42%
Liability and Property Insurance		647,818	647,818	667,612	3.06%
Pension		1,004,604	1,002,000	988,912	-1.56%
Easton Board of Education		14,962,405	14,962,405	15,243,331	1.88%
Regional Board of Education		10,448,550	10,448,550	10,115,368	-3.19%
Total		\$ 41,113,936	\$ 40,851,972	\$ 40,678,346	-1.06%

RECONCILIATION

Revenue changes from original budget:

2011/2012	Estimated Revenue	\$	40,498,259	
	Less LoCIP Reimbursement	\$	415,613	
2011/2012	Budgeted Revenue		<u>41,113,936</u>	\$ (200,064)

Expenditures less than original budget:

2011/2012	Budgeted Appropriations	\$	41,113,936	
2011/2012	Estimated Expenditures		<u>40,851,972</u>	261,964

Estimated change in revenue plus estimated unexpended appropriations

\$ 61,900

FUND BALANCE

Undesignated Fund Balance	7/1/2011	\$	3,269,780
Amount applied to current year budget to date			(12,000)
Estimated net changes from original budget			<u>61,900</u>
Estimated Fund Balance on	6/30/2012		3,319,680
Surplus Appropriated to Finance Budget			<u>145,000</u>
Estimated Fund Balance on	7/1/2012	\$	<u>3,174,680</u>

October 1

	<u>2010</u>	<u>2011</u>	<u>% Changed</u>
Grand List Values	\$ 1,671,603,481	\$ 1,317,809,160	-21.16%
Dollar Value of 1.0 Mill	\$ 1,671,603	\$ 1,317,809	
Mill Rate	2011/2012	Currently in force	22.9
	2012/2013	Proposed mill rate	29.1
	Net change in mill rate		6.2
<u>Percentage Mill Rate Impact</u>		27.07%	

EASTON BOARD OF EDUCATION								
2012-13 PROPOSED BUDGET TOWN OF EASTON BOARD OF EDUCATION								
		2009 - 2010	2010 - 2011	2010 - 2011	2011 - 2012	2012-2013		
Func	Description	Actual	Adopted	Actual	Adopted	Proposed	Variance	% Change
1100	General Instruction	\$6,989,683	\$6,866,340	\$6,852,133	\$7,078,016	\$7,037,000	(\$31,126)	-0.44%
1102	Kindergarten	\$9,860	\$10,618	\$8,616	\$10,940	\$10,877	(\$249)	-2.24%
1114	Humanities	\$40,740	\$21,577	\$18,228	\$20,419	\$35,183	\$13,971	65.87%
1115	Integrated Lang. Arts	\$21,659	\$27,657	\$26,444	\$30,861	\$31,830	\$639	2.05%
1116	Curriculum	\$42,860	\$57,685	\$55,717	\$59,931	\$35,911	(\$18,681)	-34.22%
1117	Industrial Technology	\$1,390	\$0	\$0	\$0	\$0	\$0	0.00%
1119	Science/Math.Technology	\$43,509	\$34,467	\$34,432	\$25,879	\$56,266	\$30,714	120.20%
1121	PE/Health	\$4,789	\$4,590	\$4,533	\$4,590	\$5,026	\$251	5.25%
1125	Student Activity Athletic	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1126	Student Activity Co-curricular	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1127	Special Services	\$22,155	\$29,403	\$37,543	\$32,580	\$31,180	(\$1,400)	-4.30%
1200	Special Education	\$2,924,056	\$3,277,696	\$3,056,015	\$3,343,904	\$3,450,364	\$172,143	5.25%
2120	Guidance	\$4,431	\$7,138	\$7,064	\$7,281	\$1,350	(\$5,957)	-81.52%
2130	Health Services	\$160,510	\$172,020	\$166,542	\$172,277	\$178,561	\$4,105	2.35%
2140	Psychological Services	\$12,272	\$14,210	\$9,319	\$12,100	\$12,100	\$0	0.00%
2150	Speech Services	\$3,597	\$16,300	\$7,432	\$16,600	\$11,100	(\$5,500)	-33.13%
2220	Ed. Media Services	\$73,318	\$47,941	\$48,450	\$61,662	\$78,245	\$16,312	26.34%
2225	Technology Plan	\$270,589	\$294,882	\$307,920	\$311,306	\$308,140	(\$3,166)	-1.02%
2310	Board of Education	\$94,434	\$72,554	\$99,496	\$71,540	\$80,518	\$8,978	12.55%
2320	Central Administration	\$484,118	\$521,248	\$521,248	\$529,034	\$537,370	\$8,336	1.58%
2410	School Administration	\$889,445	\$916,909	\$910,602	\$972,389	\$1,011,150	\$37,112	3.81%
2600	Operation/Maint.Physical Plant	\$1,403,133	\$1,481,714	\$1,529,686	\$1,449,567	\$1,481,378	\$26,108	1.79%
2700	Student Transportation	\$772,989	\$806,003	\$803,227	\$748,229	\$845,482	\$27,336	3.34%
3100	Food Service	\$12,998	\$600	\$6,148	\$3,300	\$4,300	\$1,000	30.30%
		14,282,534	14,681,549	14,510,795	14,962,405	15,243,331	280,926	1.88%

Region District 9 Education Budget 2012/2013

	Budget Adopted 2009/2010	Budget Adopted 2010/2011	Budget Adopted 2011/2012	Budget Proposed 2012/2013	% Increase
Total Expenses	20,642,547	21,212,212	21,700,000	22,023,444	1.49%
	46.60%	47.45%	48.15%	45.93%	
Easton's Share	\$ 9,619,427	\$ 10,065,195	\$ 10,448,550	\$ 10,115,368	-3.19%

**SELECTMAN'S 2012/2013
CAPITAL EXPENDITURE REQUESTS**
(included in First Selectman's account totals)

01-32 Gen.Gov.,Morehouse Bldg.Parking Lot	\$ 18,700
02-36 Public Safety, Police Dept.	40,000
02-37 Public Safety, Fire Dept.	97,000
03-42 Public Works, Truck	50,000
Total Capital Expenditure Request	\$ 205,700
03-42 Public Works, Hwy Dept-Road Work	296,500
Totals	\$ 502,200

ANIMAL CONTROL - DOG FUND
(included in First Selectman's account totals)

	Budget Appropriated <u>2011/2012</u>	Budget Request <u>2012/2013</u>
	\$ 73,717	79,995
less revenue	<u>(6,000)</u>	<u>(6,000)</u>
Funds from taxes	\$ 67,717	\$ 73,995

REVENUE

Annual Town Meeting April 30, 2012

Revenue Type		Revenue Actual 2010/2011	Revenue Budget 2011/2012	Revenue Forecast 2011/2012	Revenue Estimate 2012/2013
Property Taxes:					
Current List	98.785%	\$ 36,670,878	\$ 37,911,636	\$ 37,729,281	\$ 37,909,388
Prior List		223,427	125,000	160,000	200,000
Interest & Fees		181,258	100,000	125,000	100,000
Estimated Motor Vehicle Supplementary List		0	200,000	192,000	192,000
Telephone Access		19,092	48,000	33,852	33,852
Town Funded Elderly Tax Relief		(345,000)	(345,000)	(386,642)	(386,642)
State Funded Elderly Tax Relief - Circuit Breaker		(37,360)	(37,294)	(45,068)	(45,068)
Sub-Total		<u>\$ 36,712,295</u>	<u>\$ 38,002,342</u>	<u>\$ 37,808,424</u>	<u>38,003,530</u>
First Selectman's Receipts:					
Town Clerk Fees		\$ 164,537	\$ 175,000	\$ 175,000	\$ 175,000
Building Permits		95,678	120,000	100,000	100,000
Health Permits		19,305	15,000	18,395	18,000
Planning & Zoning Permits		24,110	10,000	10,500	11,000
Conservation Permits		26,476	5,000	5,375	2,500
Police Department		119,200	100,000	189,000	100,000
First Selectman		76,008	80,000	80,000	80,000
Municipal Building Lease		313,516	340,450	340,450	359,563
Fire Marshal		40	40	20	40
Bd. Of Education - Tuition		11,979	11,979	11,979	11,979
Region 9 - Tuition		10,053	10,169	10,082	10,169
Parks & Recreation		28,252	10,000	10,000	10,000
Parks & Recreation Activity Account		8,366	19,541	19,541	19,541
Highway Department		1,108	1,500	800	1,500
EMS Department		95,000	95,000	95,000	95,000
Insurance Commission		0	21,357	21,357	0
Various Other Departments		696	500	500	500
Sub-Total		<u>\$ 994,324</u>	<u>\$ 1,015,536</u>	<u>\$ 1,087,999</u>	<u>\$ 994,792</u>
Treasurer Interest Earnings - General Fund		\$ 187,049	\$ 315,000	\$ 225,000	\$ 250,000
Sub-Total		<u>\$ 187,049</u>	<u>\$ 315,000</u>	<u>\$ 225,000</u>	<u>\$ 250,000</u>
State Grants:					
School Aid for SSS & HKMS:					
Education Cost Sharing Grant (ECS)		\$ 554,834	\$ 593,868	\$ 593,868	\$ 593,868
Special Education	Inc. In ECS above	0	0	0	0
Bond Subsidy, Principal & Interest:					
Helen Keller & Samuel Staples		0	5,269	5,269	5,269
Bond Subsidy-Progress Payments		270,231	0	0	0
Adult Education		0	184	182	182
Transportation		0	336	321	310
School Aid for District #9 - total		13,220	11,654	11,906	11,491
Transportation					
Bond Subsidy, Principal & Interest					
Town Aid Roads - Maintenance		113,557	113,430	113,610	113,610
Local Capital Improvement (Infrastructure)		0	615,613	200,000	415,613
In Lieu of Tax Loss - Boats		3,896	4,814	4,814	4,814
Elderly Tax Relief - Freeze		0	0	0	0
Elderly Tax Relief - Circuit Breaker		37,360	37,360	45,068	45,068
Tax Relief for the Totally Disabled		67	0	4,000	4,000
State Owned Property		59,638	58,831	58,855	58,855
Pequot Grant		8,063	8,652	7,897	7,897
Civil Preparedness		4,190	4,800	4,800	4,800
Property Tax Relief (Veterans)		0	8,247	8,247	8,247
Other		31,994	15,000	15,000	11,000
Sub-Total State Grants		<u>\$ 1,097,050</u>	<u>\$ 1,478,058</u>	<u>\$ 1,073,837</u>	<u>\$ 1,285,024</u>
Fund Balance:					
Surplus Appropriated to Finance Budget		\$ 352,000	\$ 303,000	\$ 303,000	\$ 145,000
Total Revenue and Non-Revenue Sources		<u>\$ 39,342,718</u>	<u>\$ 41,113,936</u>	<u>\$ 40,498,259</u>	<u>\$ 40,678,346</u>

EXPENDITURES

<u>First Selectman's Accounts</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
<u>Total Expenditures Includes Capital</u>	<u>Expended</u>	<u>Appropriated</u>	<u>Expend</u>	<u>Recommend</u>
	<u>2010/2011</u>	<u>2011/2012</u>	<u>2011/2012</u>	<u>2012/2013</u>
01-11 Gen. Govt. Town Clerk	\$ 153,674	\$ 153,301	\$ 153,301	\$ 154,120
01-12 Gen. Govt. First Selectmen	150,822	155,780	154,000	157,753
01-13 Gen. Govt., Probate Court	4,625	4,625	4,625	4,625
01-14 Gen. Govt., Elections	44,006	63,437	50,000	63,941
01-15 Gen. Govt., BD. Of Finance	5,067	6,500	6,000	6,300
01-17 Gen. Govt., Auditors	35,100	37,300	37,000	38,385
01-18 Gen. Govt., Treasurer	169,405	177,981	177,981	182,704
01-19 Gen. Govt., Assessor	104,756	104,423	104,423	108,116
01-20 Gen. Govt., BD of Assessment Appeals	176	800	800	800
01-21 Gen. Govt., Tax Collector	86,992	93,885	91,000	93,444
01-23 Gen. Govt., Town Attorney	103,789	90,000	110,000	120,000
01-24 Gen. Govt., Planning & Zoning Comm.	104,823	109,131	109,000	110,871
01-25 Gen. Govt., Zoning BD of Appeals	6,351	7,412	7,400	7,426
01-26 Gen. Govt. Building Department	90,430	93,491	93,491	95,216
01-27 Gen. Govt. Technology *	24,211	25,854	25,000	25,854
01-28 Gen. Govt., Town Hall *	116,035	136,061	134,000	134,061
01-29 Gen. Govt., Comm. Dispatchers	194,603	228,746	227,000	229,638
01-30 Gen. Govt., Comm. For the Elderly	51,694	52,371	52,371	53,983
01-31 Gen. Govt., Senior Center	156,136	165,554	165,554	162,548
01-32 Gen. Govt. 660 Morehouse-, SSS Building	334,998	376,323	370,000	396,232
01-34 Gen. Govt., Cemetery	2,406	2,432	2,432	2,432
01-35 Gen. Govt., Public Celebrations	1,059	450	450	450
02-36 Public Safety, Police Dept.	1,507,048	1,408,561	1,408,561	1,385,298
02-37 Public Safety, Fire Department	772,655	806,282	806,282	842,011
02-38 Public Safety, Fire Marshal	19,544	28,200	23,000	28,441
02-39 Public Safety, Emergency Mgnt.	8,088	8,712	8,712	10,719
02-40 Public Safety, Conservation Comm.	32,284	36,270	36,000	37,022
03-41 Public Works, Recycling Fund	123,300	128,567	128,000	131,500
03-42 Public Works, Highway Department	1,888,302	1,947,484	1,947,484	2,021,857
03-43 Public Works, Street Lights	1,647	1,432	1,432	1,332
03-44 Public Works, Engineering & Prof. Serv.	59,330	39,330	33,000	39,330
04-47 Health & Sanit, Health Department	72,335	65,017	65,017	72,352
04-48 Health & Sanit, EMS Commission	249,505	268,986	265,000	268,854
05-49 Public Welfare	1,804	4,120	2,100	4,144
07-51 Library	530,764	559,789	558,000	566,932
08-52 Park & Recreation Commission	357,920	359,373	355,000	352,821
08-53 Park & Recreation, Tree Warden	38,330	39,280	39,280	6,450
09-54 Pension	1,006,042	1,004,604	1,002,000	988,912
09-55 Fringe Benefits	1,781,654	1,987,174	1,925,808	1,948,814
09-56 Social Security & Medicare	405,249	420,970	420,540	420,970
10-57 Insurance Commission	606,698	647,818	647,818	667,612
11-58 Contingency (misc fees)	0	125,000	85,000	125,000
12-59 Firehouse Rent	40,000	41,000	41,000	41,000
13-60 Debt Service	3,578,596	3,621,438	3,498,438	3,135,382
14-61 Animal Control	62,590	67,717	67,717	73,995
14-62 Transfer to Capital Project Fund	151,480	0	0	0
Transfer to Special Revenue Fund	7,119	0	0	0
Grand Total	<u>\$ 15,243,442</u>	<u>\$ 15,702,981</u>	<u>\$ 15,441,017</u>	<u>\$ 15,319,647</u>