

Town of Easton

The Town of Easton Budget for fiscal year July 1, 2013 through June 30, 2014 as recommended by the Board of Finance for public approval at the Annual Town Meeting on April 29, 2013 at 8:00 p.m. in Samuel Staples Elementary School to adjourn to a machine vote on May 7, 2013.

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 Matthew Gachi
Paul Lindoerfer
Elise Nappi

Estimated property tax receipts of \$38,298,142 on the Current List with estimated collections of 98.785% during the fiscal year ending June 30, 2014 based on a rate of 29.3 on the Grand List of \$1,323,625,353

SUMMARY

<u>Revenues</u>		<u>Revenue</u>	<u>Forecast</u>	<u>Revenue</u>	<u>Revenue</u>
		<u>Budget</u> 2012/2013	<u>Revenue</u> 2012/2013	<u>Estimate</u> 2013/2014	<u>% Change</u> 2013/2014
General Property Taxes - Current	98.785%	\$ 37,909,388	\$ 37,800,000	\$ 38,298,142	1.03%
-Prior		200,000	170,000	150,000	-25.00%
-Interest & Fees		100,000	125,000	110,000	10.00%
Estimated Motor Vehicle Supplementary List		192,000	192,000	150,000	-21.88%
Telephone Access		33,852	19,856	19,856	-41.34%
Town Funded Elderly Tax Relief		(386,642)	(380,000)	(380,000)	-1.72%
State Funded Tax Relief - Circuit Breaker		(45,068)	(44,917)	(44,917)	-0.34%
Sub-Total		<u>\$ 38,003,530</u>	<u>\$ 37,881,939</u>	<u>\$ 38,303,081</u>	0.79%
Town Department's Receipts		\$ 994,792	\$ 1,091,454	\$ 1,459,442	46.71%
Treasurer Interest Earnings General Fund		250,000	185,000	175,000	-30.00%
State Grants		1,285,024	861,188	1,297,780	0.99%
Surplus Appropriated to Finance Budget		<u>145,000</u>	<u>145,000</u>	<u>11,750</u>	-91.90%
Sub-Total		<u>\$ 2,674,816</u>	<u>\$ 2,282,642</u>	<u>\$ 2,943,972</u>	10.06%
Total Revenue		<u>\$ 40,678,346</u>	<u>\$ 40,164,581</u>	<u>\$ 41,247,053</u>	1.40%
<u>Expenditures</u>		<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>	<u>Budget</u>
		<u>Appropriated</u> 2012/2013	<u>Expenditures</u> 2012/2013	<u>Recommended</u> 2013/2014	<u>% Change</u> 2013/2014
Department's Accounts		\$ 10,025,541	\$ 9,938,222	\$ 10,082,079	0.56%
Capital		502,200	452,200	448,475	-10.70%
Debt Service		3,135,382	3,130,382	3,355,148	7.01%
Liability and Property Insurance		667,612	667,612	764,473	14.51%
Pension		988,912	988,912	1,042,435	5.41%
Easton Board of Education		15,243,331	15,243,331	15,421,810	1.17%
Regional Board of Education		<u>10,115,368</u>	<u>10,115,368</u>	<u>10,132,633</u>	0.17%
Total Expenditures		<u>\$ 40,678,346</u>	<u>\$ 40,536,027</u>	<u>\$ 41,247,053</u>	1.40%

RECONCILIATION

Revenue changes from original budget:

2012/2013	Estimated Revenue	\$	40,164,581	
2012/2013	Budgeted Revenue		<u>40,678,346</u>	
				<u>\$ (513,765)</u>

Expenditures less than original budget:

2012/2013	Budgeted Appropriations	\$	40,678,346	
2012/2013	Estimated Expenditures		<u>40,536,027</u>	
				<u>\$ 142,319</u>

Estimated change in revenue plus estimated unexpended appropriations				<u>\$ (371,446)</u>
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FUND BALANCE

Undesignated Fund Balance	7/1/2012	\$	3,795,019
Amount applied to current year budget to date Board of Education			(404,346)
Amount applied to current year budget to date Police			(116,927)
LoCIP Funds			415,613
Estimated net changes from original budget			<u>(371,446)</u>

Estimated Fund Balance on	6/30/2013		3,317,913
Surplus Appropriated to Finance Budget			<u>(11,750)</u>

Estimated Fund Balance on	7/1/2013	\$	<u>3,306,163</u>
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October 1

		<u>2012</u>		<u>2012</u>
Grand List Values	\$	1,317,809,160	\$	1,323,625,353
Dollar Value of 1.0 Mill	\$	1,317,809	\$	1,323,625
Mill Rate	2012/2013	Currently in force	29.1	
	2013/2014	Proposed mill rate		29.3
Net change in mill rate				0.2

EASTON BOARD OF EDUCATION							
2013-2014 FISCAL YEAR							
FUNCTION SUMMARY							
		FY 11-12	FY 11-12	FY 12-13	FY 13-14		
Func	Description	Adopted	Actual	Adopted	Proposed	Variance	% Change
1100	General Instruction	\$7,074,434	\$7,021,863	\$7,050,110	\$7,197,068	\$146,958	2.08%
1102	Kindergarten	\$10,326	\$8,296	\$10,877	\$9,978	(\$899)	-8.27%
1114	Humanities	\$20,981	\$19,789	\$36,034	\$40,082	\$4,048	11.23%
1115	Integrated Lang. Arts	\$30,203	\$29,779	\$31,154	\$30,703	(\$451)	-1.45%
1116	Curriculum	\$50,934	\$41,131	\$35,911	\$67,686	\$31,775	88.48%
1117	Industrial Technology	\$0	\$0	\$0	\$0	\$0	0.00%
1119	Science/Math. Technology	\$33,246	\$31,144	\$55,452	\$30,158	(\$25,294)	-45.61%
1121	PE/Health	\$4,460	\$4,457	\$5,127	\$6,418	\$1,291	25.18%
1125	Student Activity Athletic	\$0	\$0	\$0	\$0	\$0	0.00%
1126	Student Activity Co-curricular	\$0	\$0	\$0	\$0	\$0	0.00%
1127	Special Services	\$32,580	\$43,931	\$31,180	\$32,480	\$1,300	4.17%
1200	Special Education	\$3,276,516	\$3,230,917	\$3,451,287	\$3,275,458	(\$175,829)	-5.09%
2120	Guidance	\$7,307	\$8,887	\$1,350	\$1,606	\$256	18.96%
2130	Health Services	\$173,071	\$168,597	\$178,319	\$186,000	\$7,681	4.31%
2140	Psychological Services	\$13,805	\$10,010	\$12,100	\$13,300	\$1,200	9.92%
2150	Speech Services	\$16,600	\$3,663	\$12,000	\$16,200	\$4,200	35.00%
2220	Ed. Media Services	\$61,933	\$58,059	\$78,125	\$77,846	(\$279)	-0.36%
2225	Technology Plan	\$311,306	\$376,335	\$315,505	\$298,694	(\$16,811)	-5.33%
2310	Board of Education	\$71,540	\$117,676	\$80,518	\$83,985	\$3,467	4.31%
2320	Central Administration	\$529,034	\$529,034	\$537,370	\$547,164	\$9,794	1.82%
2410	School Administration	\$971,744	\$944,193	\$1,003,852	\$1,025,293	\$21,441	2.14%
2600	Operation/Maint. Physical Plant	\$1,450,939	\$1,330,567	\$1,466,984	\$1,603,953	\$136,969	-9.34%
2700	Student Transportation	\$818,146	\$842,216	\$845,775	\$874,938	\$29,163	3.45%
3100	Food Service	\$3,300	\$354	\$4,300	\$2,800	(\$1,500)	-34.88%
		14,962,405	14,820,898	15,243,331	15,421,810	178,479	1.17%

Region District 9 Education Budget 2013/2014

	Budget Adopted <u>2009/2010</u>	Budget Adopted <u>2010/2011</u>	Budget Adopted <u>2011/2012</u>	Budget Adopted <u>2012/2013</u>	Budget Proposed <u>2013/2014</u>	% increase
Total Expenses	20,642,547	21,212,212	21,700,000	22,023,444	22,457,076	1.97%
	46.60%	47.45%	48.15%	45.93%	45.12%	
Easton's Share	<u>\$ 9,619,427</u>	<u>\$ 10,065,195</u>	<u>\$ 10,448,550</u>	<u>\$ 10,115,368</u>	<u>\$ 10,132,633</u>	0.17%

**2013/2014
CAPITAL EXPENDITURE REQUESTS**
(Included in Town's account totals)

01-11 Gen.Gov., Town Clerk	\$ 5,000
01-24 Gen.Gov., Planning & Zoning	4,000
01-31 Gen.Gov., Senior Center	2,600
02-36 Public Safety, Police Dept.	31,835
02-37 Public Safety, Fire Dept.	97,000
04-48 Health & Sanit., Emergency Medical Service	6,000
07-51 Library	5,540
Total Capital Expenditure Request	\$ 151,975
 03-42 Public Works, Hwy Dept-Road Work	 296,500
Totals	\$ 448,475

ANIMAL CONTROL - DOG FUND
(Included in Department's account totals)

	Budget Appropriated <u>2012/2013</u>	Budget Request <u>2013/2014</u>
	79,995	87,108
less revenue	<u>(6,000)</u>	<u>(6,000)</u>
Funds from taxes	\$ 73,995	\$ 81,108

REVENUE

Annual Town Meeting April 29, 2013

Revenue Type	Revenue Actual 2011/2012	Revenue Budget 2012/2013	Revenue Forecast 2012/2013	Revenue Estimate 2013/2014
Property Taxes:				
Current List 98.786%	\$ 37,851,307	\$ 37,909,388	\$ 37,800,000	\$ 38,298,142
Prior List	197,542	200,000	170,000	150,000
Interest & Fees	151,588	100,000	125,000	110,000
Estimated Motor Vehicle Supplementary List		192,000	192,000	150,000
Telephone Access	87,560	33,852	19,856	19,856
Town Funded Elderly Tax Relief	(386,642)	(386,642)	(380,000)	(380,000)
State Funded Elderly Tax Relief - Circuit Breaker	(37,294)	(45,068)	(44,917)	(44,917)
Sub-Total	\$ 37,864,061	\$ 38,003,530	\$ 37,881,939	\$ 38,303,081
Town Department's Receipts:				
Town Clerk Fees	\$ 183,546	\$ 175,000	\$ 175,000	\$ 176,000
Building Permits	101,844	100,000	120,000	150,000
Health Permits	23,615	18,000	15,000	18,000
Planning & Zoning Permits	14,662	11,000	15,000	16,785
Conservation Permits	6,092	2,500	2,500	4,000
Police Department	404,185	100,000	189,000	125,000
First Selectman	81,841	80,000	80,000	85,450
Municipal Building Lease	367,986	359,563	364,687	367,000
Fire Marshal	0	40	80	20
Bd. Of Education -Tuition	7,682	11,979	7,682	7,682
Region 9 - Tuition	31,827	10,169	5,964	5,964
Parks & Recreation Field Usage Fund	0	10,000	0	5,000
Parks & Recreation Activity Fund	18,579	19,541	19,541	19,541
Recycling			0	14,000
Highway Department & Recycling	2,048	1,500	1,500	1,500
EMS Department	95,000	95,000	95,000	95,000
Insurance Commission		0	0	0
Various Other Departments	236,781	500	500	368,500
Sub-Total	\$ 1,575,688	\$ 994,792	\$ 1,091,454	\$ 1,459,442
Treasurer Interest Earnings - General Fund	\$ 243,904	\$ 250,000	\$ 185,000	\$ 175,000
Sub-Total	\$ 243,904	\$ 250,000	\$ 185,000	\$ 175,000
State Grants:				
School Aid for SSS & HKMS:				
Education Cost Sharing Grant (ECS)	\$ 591,500	\$ 593,868	\$ 593,868	\$ 651,536
Special Education Inc. In ECS above		0	0	
Bond Subsidy, Principal & Interest:				
Helen Keller & Samuel Staples	5,569	5,269	5,269	4,200
Bond Subsidy-Progress Payments		0	0	0
Adult Education		182	184	0
Transportation		310	336	182
School Aid for District #9 - total		11,491	11,654	12,000
Transportation				
Bond Subsidy, Principal & Interest				
Town Aid Roads - Maintenance	113,610	113,610	113,430	226,956
Local Capital Improvement (Infrastructure)	26,000	415,613	0	345,504
In Lieu of Tax Loss - Boats	0	4,814	0	0
Elderly Tax Relief - Freeze		0	0	0
Elderly Tax Relief - Circuit Breaker	39,626	45,068	44,917	44,917
Tax Relief for the Totally Disabled	75	4,000	0	0
State Owned Property	58,855	58,855	58,831	0
Pequot Grant	5,760	7,897	8,652	0
Civil Preparedness	0	4,800	4,800	3,785
Property Tax Relief (Veterans)	6,762	8,247	8,247	8,200
Other	2,757	11,000	11,000	500
Sub-Total State Grants	\$ 850,514	\$ 1,285,024	\$ 861,188	\$ 1,297,780
Fund Balance:				
Surplus Appropriated to Finance Budget	\$ 303,000	\$ 145,000	\$ 145,000	\$ 11,750
Total Revenue and Non-Revenue Sources	\$ 40,837,167	\$ 40,678,346	\$ 40,164,581	\$ 41,247,053

EXPENDITURES

<u>Town Department's</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>2011/2012</u>	<u>2012/2013</u>	<u>2012/2013</u>	<u>2013/2014</u>
01-11 Gen. Govt.Town Clerk	\$ 155,480	\$ 154,120	\$ 154,120	\$ 164,193
01-12 Gen. Govt. First Selectmen	148,583	157,753	156,000	159,473
01-13 Gen. Govt., Probate Court	4,625	4,625	4,625	3,917
01-14 Gen. Govt., Elections	44,001	63,941	53,000	50,256
01-15 Gen. Govt., BD. Of Finance	3,441	6,300	6,000	6,200
01-17 Gen. Govt., Auditors	35,000	38,385	37,000	38,385
01-18 Gen. Govt., Treasurer	180,500	182,704	182,500	187,334
01-19 Gen. Govt., Assessor	106,361	108,116	113,621	114,515
01-20 Gen. Govt., BD of Assessment Appeals	673	800	800	785
01-21 Gen. Govt., Tax Collector	90,813	93,444	85,544	87,757
01-23 Gen. Govt., Town Attorney	100,038	120,000	150,000	150,000
01-24 Gen. Govt., Planning & Zoning Comm.	101,660	110,871	110,000	116,492
01-25 Gen. Govt., Zoning BD of Appeals	6,156	7,426	7,400	7,598
01-26 Gen. Govt. Building Department	94,047	95,216	96,000	98,207
01-27 Gen. Govt. Technology	21,768	25,854	24,000	25,854
01-28 Gen. Govt., Town Hall	108,668	134,061	132,000	135,395
01-29 Gen. Govt., Comm. Dispatchers	211,850	229,638	228,000	232,020
01-30 Gen. Govt., Comm. For the Elderly	53,289	53,983	52,000	54,830
01-31 Gen. Govt., Senior Center	166,707	162,548	162,548	173,627
01-32 Gen. Govt. 660 Morehouse-, SSS Building	314,097	396,232	366,232	323,733
01-34 Gen. Govt., Cemetery	2,425	2,432	2,432	2,432
01-35 Gen. Govt., Public Celebrations	234	450	450	250
02-36 Public Safety, Police Dept.	1,667,177	1,385,298	1,525,561	1,493,770
02-37 Public Safety, Fire Department	749,374	842,011	842,011	850,147
02-38 Public Safety, Fire Marshal	20,832	28,441	25,000	28,734
02-39 Public Safety, Emergency Mgmt.	20,039	10,719	10,700	10,850
02-40 Public Safety, Conservation Comm.	33,650	37,022	36,500	37,966
03-41 Public Works, Recycling Fund	115,582	131,500	131,500	131,500
03-42 Public Works, Highway Department	1,684,326	2,021,857	1,946,857	1,997,114
03-43 Public Works, Street Lights	1,187	1,332	1,332	1,400
03-44 Public Works, Engineering & Prof. Serv.	37,930	39,330	39,330	39,330
04-47 Health & Sanit, Health Department	72,917	72,352	70,000	73,381
04-48 Health & Sanit, EMS Commission	254,386	268,854	267,000	293,809
05-49 Public Welfare	1,881	4,144	2,100	4,144
07-51 Library	523,656	566,932	560,000	581,366
08-52 Park & Recreation Commission	339,883	352,821	352,000	362,560
08-53 Park & Recreation, Tree Warden	38,481	6,450	6,450	6,450
09-54 Pension	1,024,515	988,912	988,912	1,042,435
09-55 Fringe Benefits	1,802,123	1,948,814	1,763,814	1,861,672
09-56 Social Security & Medicare	407,508	420,970	431,000	431,000
10-57 Insurance Commission	638,232	667,612	667,612	764,473
11-58 Contingency (misc fees)	0	125,000	70,000	70,000
12-59 Firehouse Rent	41,000	41,000	41,000	41,000
13-60 Debt Service	3,333,582	3,135,382	3,130,382	3,355,148
14-61 Animal Control	67,717	73,995	73,995	81,108
14-62 Transfer to Capital Project Fund	71,088	0	70,000	0
Grand Total	\$ 14,897,480	\$ 15,319,647	\$ 15,177,328	\$ 15,692,610