TOWN OF EASTON

ANNUAL TOWN MEETING

BUDGET PROPOSAL
FY 2014/2015

April 28, 2014

SAMUEL STAPLES ELEMENTARY SCHOOL

8:00 PM

Town of Easton

TOWN HALL - 225 CENTER ROAD, P.O. BOX 61
EASTON, CONNECTICUT 06612

TELEPHONE (203) 268-6291
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The total recommended budget to be presented at the Town Meeting on April 28th is $41,993,878, which represents approximately a 2% tax increase. In addition to the publication of the proposed 2014/2015 budget, our board wanted to provide a summary letter describing this year's budget.

There are several major headwinds of the 2014/2015 proposed budget. They include:

- Insurance: The costs of the town's Worker's Compensation insurance has gone up by $125,000. This is a result of the town's adverse safety experience in past years. The town has been working with our insurance carrier's risk management department to improve our safety record.
- Vehicle Fuel Costs: An over 7% increase in fuel costs for all the town's vehicles.
- An increase of $88,278 in debt service over last year.
- Shift of population at Region 9 resulting in Easton's share increasing by $285,108.
- Compensation for union and non-union contracts increasing.
- Assessor: A state mandated property re-evaluation is scheduled to start next year. The cost is $67,000 each of the next two budget years

The original proposed budgets including Region 9 totaled $42,624,834. Through the budget process that number was reduce by $630,956 from the following areas:

- Significant savings as a result of bidding our healthcare coverage resulting in savings of $280,000.
- Reductions of capital and operating budgets totaling over $350,000.
- Reductions in proposed additional staffing including a police officer and contingent kindergarten teacher.

The proposed budget reflects an increase in funding for several initiatives including:

- Additional part time hours for the Parks and Recreation Department.
- New World Language Experience at SSES, Writing across the disciplines program at HKMS and additional funding for math materials.
- Technology: Update to the town's website and replace windows XP which is no longer supported software at Town Hall and the Police Department.

Other indications of the town's sound financial position are:

- We have improved our Undesignated Fund Balance helping protect the town from unforeseen costs and supporting the Town's AAA bond rating.
- The town pension plan funding has increased to 91% funded.
- We expect to receive over $1.1MM from the State as payment of a portion of the grant money the State owes the Town from the New Staples school building project. The funds will be used to off-set debt issued for building.
- Road Improvements: $282,500 has been allocated for road work throughout the town including completing the repaving of Morehouse Road. The fund will be reimbursed from the Local Capital Improvement fund (LOCIP).

We strongly encourage all registered voters to attend the town meeting on April 28th at SSES and vote on May 6th.

Respectfully,

Easton Board of Finance

SUMMARY OF EXPENDITURE REQUESTS

TOWN ACCOUNTS	Original Adopted Budget 2013/2014	Requested Budget 2014/2015	% Total	Requested $ Amount Change From Prior Year	% Change Original
Compensation	$ 5,387,429	5,485,852	13.06%	$ 98,423	1.83%
Fringe Benefits (Health & Fica)	2,292,672	2,267,091	5.40%	$ (25,581)	-1.12%
Pension Costs	1,042,435	996,910	2.37%	$ (45,525)	-4.37%
Operating Costs	2,401,978	2,548,798	6.07%	$ 146,820	6.11%
Liability/WC Insurance Costs	764,473	889,759	2.12%	$ 125,286	16.39%
Debt Service	3,355,148	3,443,426	8.20%	$ 88,278	2.63%
Total Town Accounts	$ 15,244,135	$ 15,631,836	37.22%	$ 387,702	2.54%
EDUCATION					
Easton Board of Education	$ 15,421,810	15,403,766	36.68%	$ (18,044)	-0.12%
Region 9 Board of Education-a)	10,132,633	10,417,741	24.81%	$ 285,108	2.81%
Total Education	$ 25,554,443	$ 25,821,507	61.49%	$ 267,064	1.05%
CAPITAL EXPENDITURES REQUEST					
Town Capital Expenditures	$ 448,475	540,535	1.29%	$ 92,060	20.53%
TOTAL EXPENDITURES REQUESTS	$ 41,247,053	$ 41,993,878	100.00%	$ 746,826	1.81%
a) Region 9 Board of Education					
Easton's Share	$ 10,132,633	10,417,741	45.90%	$ 285,108	2.81%
Redding's Share	12,324,443	12,278,862	54.10%	$ (45,581)	-0.37%
Total Region 9 BOE	$ 22,457,076	$ 22,696,603	100.00%	$ 239,527	1.07%

Town of Easton
Annual Town Meeting April 28, 2014
Estimated Tax Calculation

RECEIPTS AND ESTIMATED TAX CALCULATION

RECEIPTS	Adopted Budget FY2013/2014	Requested Budget FY2014/2015	% Change Prior Year
PROPERTY TAXES			
CURRENT YEAR	$ 38,298,142	$ 39,172,034	2.28%
PRIOR YEAR	150,000	150,000	0.00%
INTEREST AND FEES	110,000	110,000	0.00%
MOTOR VEHICLES	150,000	150,000	0.00%
TELEPHONE ACCESS	19,856	18,296	-7.86%
ELDERLY TAX RELIEF	(380,000)	(345,000)	-9.21%
STATE CIRCUIT BREAKER	(44,917)	(37,211)	-17.16%
SUB-TOTAL	$ 38,303,081	$ 39,218,119	2.39%
TOWN RECEIPTS	$ 1,459,442	$ 1,250,338	-14.33%
TREASURER INTEREST	175,000	125,000	-28.57%
STATE GRANTS	1,297,780	1,220,421	-5.96%
SURPLUS APPROPRIATED TO FINANCE BUDGET	11,750	180,000	1431.91%
SUB-TOTAL	$ 2,943,972	$ 2,775,759	-5.71%
TOTAL REVENUE	$ 41,247,053	$ 41,993,878	1.81%
TOTAL EXPENDITURES	$ 41,247,053	$ 41,993,878	1.81%
Tax Revenue Required	$ 38,298,142	$ 39,172,034	2.28%
Collection Rate	98.785%	98.785%	0.00%
Gross Revenue Required	38,769,188	39,653,828	2.28%
Grand List	1,323,072,671	1,326,365,165	0.25%
Tax Rate	29.30	29.90	2.03%

Town of Easton

The Town of Easton Budget for fiscal year July 1, 2014 through June 30, 2015 as recommended by the Board of Finance for public approval at the Annual Town Meeting on April 28 2014 at 8:00 p.m. in Samuel Staples Elementary School to adjourn to a machine vote on May 6, 2014.

Easton Board of Finance Members:	**Christian Griffin-Chair**
	Fred Knopf-Clerk
	C. Lee Hanson
	Andrew R. Kachele
	Arthur Laske III
	Paul Lindoerfer
Board of Finance Alternate Members:	**Matthew Gachi**
	Elise Nappi
	Gabriel Rossi

Estimated property tax receipts of $39,172,034 on the Current List with estimated collections of 98.785% during the fiscal year ending June 30, 2015 based on a rate of 29.9 on the Grand List of $1,326,365,165

SUMMARY

Revenues		Revenue Budget 2013/2014	Forecast Revenue 2013/2014	Revenue Estimate 2014/2015	Revenue % Change 2014/2015
General Property Taxes - Current	98.785%	$ 38,298,142	$ 37,960,783	$ 39,172,034	2.28%
-Prior		150,000	495,000	150,000	0.00%
-Interest & Fees		110,000	253,000	110,000	0.00%
Estimated Motor Vehicle Supplementary List		150,000	230,000	150,000	0.00%
Telephone Access		19,856	18,296	18,296	-7.86%
Town Funded Elderly Tax Relief		(380,000)	(335,203)	(345,000)	-9.21%
State Funded Tax Relief - Circuit Breaker		(44,917)	(37,211)	(37,211)	-17.16%
Sub-Total		$ 38,303,081	$ 38,584,665	$ 39,218,119	2.39%
Town Department's Receipts		$ 1,459,442	$ 1,370,174	$ 1,250,338	-14.33%
Treasurer Interest Earnings General Fund		175,000	125,000	125,000	-28.57%
State Grants		1,297,962	1,315,223	1,220,421	-5.97%
Surplus Appropriated to Finance Budget		11,750	11,750	180,000	1431.91%
Sub-Total		$ 2,944,154	$ 2,822,147	$ 2,775,759	-5.72%
Total Revenue		$ 41,247,235	$ 41,406,812	$ 41,993,878	1.81%

Expenditures	Budget Recommended 2013/2014	Estimated Expenditures 2013/2014	Budget Recommended 2014/2015	Budget % Change 2014/2015
Department's Accounts	$ 10,082,079	$ 10,012,341	$ 10,301,741	2.18%
Capital	448,475	448,475	540,535	20.53%
Debt Service	3,355,148	3,348,148	3,443,426	2.63%
Liability and Property Insurance	764,473	744,473	889,759	16.39%
Pension	1,042,435	1,042,435	996,910	-4.37%
Easton Board of Education	15,421,810	15,421,810	15,403,766	-0.12%
Regional Board of Education	10,132,633	10,132,633	10,417,741	2.81%
Total Expenditures	$ 41,247,053	$ 41,150,315	$ 41,993,878	1.81%

RECONCILIATION

Revenue changes from original budget:				
2013/2014	Estimated Revenue	$ 41,406,812		
2013/2014	Budgeted Revenue	41,247,053		
			$	159,759
Expenditures less than original budget:				
2013/2014	Budgeted Appropriations	$ 41,247,053		
2013/2014	Estimated Expenditures	41,150,315		
			$	96,738
Estimated change in revenue plus estimated unexpended appropriations			$	256,497

FUND BALANCE

Undesignated Fund Balance	7/1/2013	$	3,568,300
Amount applied to current year budget to date			0
Estimated net changes from original budget			256,497
Estimated Fund Balance on	6/30/2014		3,824,797
Surplus Appropriated to Finance Budget			(180,000)
Estimated Fund Balance on	7/1/2014	$	3,644,797

		October 1	
		2012	2013
Grand List Values		$ 1,323,072,671	$ 1,326,365,165
Dollar Value of 1.0 Mill		$ 1,323,072	$ 1,326,365
Mill Rate	2013/2014 Currently in force	29.3	
	2014/2015 Proposed mill rate		29.9
	Net change in mill rate		0.6

Region District 9 Education Budget 2014/2015

	Budget Adopted 2010/2011	Budget Adopted 2011/2012	Budget Adopted 2012/2013	Budget Proposed 2013/2014	Budget Proposed 2014/2015	% increase
Total Expenses	21,212,212	21,700,000	22,023,444	22,457,076	22,696,603	1.07%
	47.45%	48.15%	45.93%	45.12%	45.90%	
Easton's Share	$ 10,065,195	$ 10,448,550	$ 10,115,368	$ 10,132,633	$ 10,417,741	2.81%

		EASTON 2014-15					
		SUMMARY OPERATING BUDGET					
Func	Description	12-13 Adopted	12 -13 Actual	13-14 Adopted	14-15 Proposed	Variance	% Change
1100	General Instruction	$7,016,130	$7,209,711	$7,187,619	$7,269,805	$82,186	1.14%
1102	Kindergarten	$10,877	$10,307	$9,978	$9,952	($26)	-0.26%
1114	Humanities	$35,487	$35,219	$40,601	$32,492	($8,109)	-19.97%
1115	Integrated Lang. Arts	$31,223	$29,972	$30,749	$33,608	$2,859	9.30%
1116	Curriculum	$35,911	$29,807	$69,378	$65,392	($3,986)	-5.75%
1117	Industrial Technology	$0	$0	$0	$0	$0	
1119	Science/Math/Technology	$55,272	$47,425	$30,846	$24,697	($6,149)	-19.93%
1121	PE/Health	$6,201	$5,558	$6,418	$6,233	($185)	-2.88%
1125	Student Activity Athletic	$0	$0	$0	$0	$0	
1126	Student Activity Co-curricular	$0	$0	$0	$0	$0	
1127	Special Services	$31,180	$6,478	$32,480	$29,390	($3,090)	-9.51%
1200	Special Education	$3,434,638	$3,215,905	$3,271,324	$3,411,871	$140,547	4.30%
2120	Guidance	$1,350	$7,861	$1,606	$2,768	$1,162	72.35%
2130	Health Services	$176,875	$174,770	$184,662	$184,568	($94)	-0.05%
2140	Psychological Services	$12,049	$3,784	$13,300	$13,950	$650	4.89%
2150	Speech Services	$12,000	$5,391	$16,200	$10,520	($5,680)	-35.06%
2220	Ed. Media Services	$78,685	$75,929	$77,846	$92,407	$14,561	18.70%
2225	Technology Plan	$353,904	$367,580	$308,894	$283,894	($25,000)	-8.09%
2310	Board of Education	$80,518	$53,577	$83,985	$89,580	$5,595	6.66%
2320	Central Administration	$537,370	$537,370	$547,164	$550,606	$3,442	0.63%
2410	School Administration	$1,003,216	$982,770	$1,023,339	$1,044,507	$21,168	2.07%
2600	Operation/Maint.Physical Plant	$1,480,370	$1,543,311	$1,607,683	$1,415,392	($192,291)	-11.96%
2700	Student Transportation	$845,775	$900,007	$874,938	$927,134	$52,196	5.97%
3100	Food Service	$4,300	$598	$2,800	$5,000	$2,200	78.57%
		15,243,331	**15,243,330**	**15,421,810**	**15,503,766**	**81,956**	**0.53%**
	Allocation of Amount to be determined				-100,000		
	Total				**15,403,766**		

REVENUE

Revenue Type		Revenue Actual 2012/2013	Revenue Budget 2013/2014	Revenue Forecast 2013/2014	Revenue Estimate 2014/2015
Property Taxes:					
Current List	98.785%	$ 37,490,024	$ 38,298,142	37,960,783	39,172,034
Prior List		219,124	150,000	495,000	150,000
Interest & Fees		192,469	110,000	253,000	110,000
Estimated Motor Vehicle Supplementary List			150,000	230,000	150,000
Telephone Access		18,296	19,856	18,296	18,296
Town Funded Elderly Tax Relief		(335,203)	(380,000)	(335,203)	(345,000)
State Funded Elderly Tax Relief - Circuit Breaker		(37,211)	(44,917)	(37,211)	(37,211)
Sub-Total		$ 37,547,499	$ 38,303,081	$ 38,584,665	$ 39,218,119
Town Department's Receipts:					
Town Clerk Fees		$ 207,161	$ 176,000	176,000	$ 176,000
Building Permits		140,176	150,000	150,000	180,000
Health Permits		18,481	18,000	18,000	18,000
Planning & Zoning Permits		20,940	16,785	18,000	18,000
Conservation Permits		5,578	4,000	5,000	7,000
Police Department		417,688	125,000	195,000	125,000
First Selectman		124,193	85,450	93,461	93,920
Municipal Building Lease		338,222	367,000	396,095	388,410
Fire Marshal		180	20	180	500
Bd. Of Education -Tuition		12,899	7,682	8,433	4,370
Region 9 - Tuition		5,794	5,964	5,964	3,097
Parks & Recreation Field Usage Fund		0	5,000	5,000	5,000
Parks & Recreation Activity Fund		16,051	19,541	19,541	19,541
Recycling			14,000	14,000	14,000
Highway Department & Recycling		2,728	1,500	2,500	2,500
EMS Department		95,000	95,000	95,000	100,000
Various Other Departments		234	368,500	168,000	95,000
Sub-Total		$ 1,405,325	$ 1,459,442	$ 1,370,174	$ 1,250,338
Treasurer Interest Earnings - General Fund		92,482	175,000	125,000	125,000
Sub-Total		$ 92,482	$ 175,000	$ 125,000	$ 125,000
State Grants:					
School Aid for SSS & HKMS:					
Education Cost Sharing Grant (ECS)		$ 597,891	$ 651,536	651,536	$ 593,868
Special Education	Inc. InECS above				
Bond Subsidy, Principal & Interest:					
Helen Keller & Samuel Staples		5,374	4,200	5,468	4,986
Bond Subsidy-Progress Payments					0
Adult Education			182	179	202
Transportation		295	182	290	290
School Aid for District #9 - total			12,000	0	0
Transportation					0
Bond Subsidy, Principal & Interest					0
Town Aid Roads - Maintenance		113,478	226,956	227,623	227,623
Local Capital Improvement (Infrastructure)		0	345,504	312,633	282,500
In Lieu of Tax Loss - Boats			0	0	0
Elderly Tax Relief - Freeze			0	0	0
Elderly Tax Relief - Circuit Breaker		37,211	44,917	37,211	37,211
Tax Relief for the Totally Disabled		112	0	112	0
State Owned Property		57,581	0	57,581	52,469
Pequot Grant		8,759	0	8,568	7,250
Civil Preparedness		0	3,785	3,785	3,785
Property Tax Relief (Veterans)		10,043	8,200	7,735	7,735
Other		215,125	500	2,502	2,502
Sub-Total State Grants		$ 1,045,869	$ 1,297,962	$ 1,315,223	$ 1,220,421
Fund Balance:					
Surplus Appropriated to Finance Budget		$ 145,000	$ 11,750	$ 11,750	$ 180,000
Total Revenue and Non-Revenue Sources		$ 40,236,175	$ 41,247,235	$ 41,406,812	$ 41,993,878

EXPENDITURES

Town Department's Total Expenditures includes Capital	Actual Expended 2012/2013	Budget Appropriated 2013/2014	Estimated Expend 2013/2014	Budget Recommended 2014/2015
01-11 Gen. Govt.Town Clerk	$ 150,789	$ 164,193	$ 164,193	$ 166,605
01-12 Gen. Govt. First Selectmen	149,866	159,473	158,850	160,410
01-13 Gen. Govt.,Probate Court	4,625	3,917	3,917	3,300
01-14 Gen. Govt., Elections	54,277	50,256	50,256	49,285
01-15 Gen. Govt.,BD. Of Finance	6,281	6,200	6,200	6,100
01-17 Gen. Govt.,Auditors	37,000	38,385	37,235	38,385
01-18 Gen. Govt., Treasurer	179,943	187,334	187,000	188,181
01-19 Gen. Govt., Assessor	113,013	114,515	114,515	184,758
01-20 Gen. Govt.,BD of Assessment Appeals	627	785	785	800
01-21 Gen. Govt., Tax Collector	82,621	87,757	87,757	90,531
01-23 Gen. Govt.,Town Attorney	139,297	150,000	150,000	160,000
01-24 Gen. Govt., Planning & Zoning Comm.	106,671	116,492	116,492	120,854
01-25 Gen. Govt., Zoning BD of Appeals	7,243	7,598	7,598	7,736
01-26 Gen. Govt. Building Department	92,982	98,207	98,207	101,130
01-27 Gen.Govt.Technology	21,400	25,854	25,854	35,000
01-28 Gen. Govt.,Town Hall	104,297	135,395	132,000	135,845
01-29 Gen. Govt., Comm. Dispatchers	203,889	232,020	232,020	238,172
01-30 Gen. Govt.,Comm. For the Elderly	51,382	54,830	54,830	52,796
01-31 Gen. Govt.,Senior Center	162,546	173,627	173,627	178,037
01-32 Gen.Govt.660 Morehouse-,SSS Building	347,769	323,733	323,733	353,108
01-34 Gen.Govt.,Cemetery	1,850	2,432	2432	2,432
01-35 Gen. Govt.,Public Celebrations	0	250	250	200
02-36 Public Safety, Police Dept.	1,606,530	1,493,770	1,493,770	1,512,182
02-37 Public Safety, Fire Department	759,683	850,147	850,147	890,719
02-38 Public Safety, Fire Marshal	18,970	28,734	28,000	30,180
02-39 Public Safety, Emergency Mgnt.	9,701	10,850	10,850	11,051
02-40 Public Safety, Conservation Comm.	34,490	37,966	37,966	39,064
03-41 Public Works, Recycling Fund	114,589	131,500	131,500	148,050
03-42 Public Works, Highway Department	1,660,139	1,997,114	1,961,644	2,061,230
03-43 Public Works, Street Lights	1,157	1,400	1,332	1,332
03-44 Public Works, Engineering & Prof. Serv.	32,961	39,330	35,000	32,300
04-47 Health & Sanit, Health Department	72,078	73,381	73,381	75,408
04-48 Health & Sanit, EMS Commission	269,598	293,809	293,809	301,603
05-49 Public Welfare	2,622	4,144	2,600	4,144
07-51 Library	495,895	581,366	581,000	604,149
08-52 Park & Recreation Commission	328,651	362,560	362,000	384,253
08-53 Park & Recreation, Tree Warden	1,997	6,450	6,450	6,507
09-54 Pension	984,249	1,042,435	1,042,435	996,910
09-55 Fringe Benefits	1,705,200	1,861,672	1,771,514	1,836,091
09-56 Social Security & Medicare	406,605	431,000	431,000	431,000
10-57 Insurance Commission	661,276	764,473	744,473	889,759
11-58 Contingency (misc fees)	0	70,000	68,994	80,000
12-59 Firehouse Rent	41,000	41,000	41,000	41,000
13-60 Debt Service	3,129,575	3,355,148	3,348,148	3,443,426
14-61 Animal Control	73,995	81,108	81,108	78,348
14-62 Transfer to Capital Project Fund	478,200	0	70,000	0
Grand Total	$ 14,907,529	$ 15,692,610	$ 15,595,872	$ 16,172,371

2014/2015
CAPITAL EXPENDITURE REQUESTS
(included in Town's account totals)

01-19	Gen.Gov., Assessor	$ 67,000
01-24	Gen.Gov.,Planning & Zoning	6,000
01-32	Gen.Gov.,660 Morehouse Rd.	10,200
02-36	Public Safety, Police Dept.	41,635
02-37	Public Safety, Fire Dept.	97,000
03-42	Public Works, Hwy Dept.	22,200
	Total Capital Expenditure Request	$ 244,035
03-42	Public Works, Hwy Dept-Road Work	296,500
	Totals	$ 540,535

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

	Budget Appropriated 2013/2014	Budget Request 2014/2015
	87,108	84,348
less revenue	(6,000)	(6,000)
Funds from taxes	$ 81,108	$ 78,348

Town of Easton Five Year Capital Plan 2014/2015

(Thousand Dollars)

	15/16	16/17	17/18	18/19	19/20
Town Clerk					
Map Printer & Scanner	0.0	11.0	0.0	0.0	0.0
Vault Storage System	2.5	0.0	0.0	0.0	2.5
Total Town Clerk	**2.5**	**11.0**	**0.0**	**0.0**	**2.5**
P&Z Department					
GIS Mapping	2.0	0.0	0.0	0.0	0.0
Town Plan of Cons.&Dev.	4.0	0.0	0.0	0.0	0.0
Total P&Z	**6.0**	**0.0**	**0.0**	**0.0**	**0.0**
Assessor					
Revaluation	**67.0**	**0.0**	**0.0**	**0.0**	**0.0**
Fire Department					
Engine Replacement	70.0	70.0	70.0	70.0	70.0
Gear Replacenebt	11.0	12.0	12.0	12.0	11.0
Pagers. Radios	3.0	3.0	3.0	3.0	3.0
Dry hydrant	6.0	4.0	4.0	4.0	4.0
Hose & nozzles	4.5	4.5	4.5	4.5	4.5
SCBA-Bottles,regulator,masks	2.5	4.0	4.5	4.5	32.0
SCBA Bottle Replacement	0.0	0.0	0.0	29.4	0.0
Total Fire	**97.0**	**97.5**	**98.0**	**127.4**	**124.5**
660 Morehouse Road Facility					
Parking Renovations	43.0	0.0	0.0	0.0	0.0
Total 660 Morehouse Rd. F	**43.0**	**0.0**	**0.0**	**0.0**	**0.0**
Highway Department					
Dump/Plow Truck	215.0	0.0	0.0	0.0	0.0
Street Sweeper	0.0	0.0	0.0	0.0	230.0
Front End Loader 2 1/2Yd	0.0	0.0	160.0	0.0	0.0
Med.DutyDump Truck w/Plow	0.0	165.0	0.0	170.0	0.0
3 yd. Dump Truck w/Plow	0.0	0.0	0.0	0.0	80.0
Chipper	0.0	0.0	50.0	0.0	0.0
Paver	0.0	0.0	0.0	90.0	0.0
Total Highway Dept	**215.0**	**165.0**	**210.0**	**260.0**	**310.0**
EMS					
Ambulance Replacement	**200.0**	**0.0**	**0.0**	**40.0**	**40.0**
Road Reconst./Bridge	**305.0**	**310.0**	**315.0**	**320.0**	**325.0**

	15/16	16/17	17/18	18/19	19/20
Communication					
Renovation Communications Center	195.0	0.0	0.0	0.0	0.0
Computer Monitors	0.4	0.4	0.4	0.4	0.4
(24hr) Dispatch Chair	1.8	0.0	0.0	0.0	0.0
Total Communication	**197.2**	**0.4**	**0.4**	**0.4**	**0.4**
Senior Center					
Furniture replacement	0.0	5.0	0.0	0.0	0.0
Van Replacement	0.0	0.0	50.0	0.0	0.0
Total Senior Center	**0.0**	**5.0**	**50.0**	**0.0**	**0.0**
Treasurer					
Muni Req, PO sys. & upgrades	**8.0**	**5.0**	**0.0**	**2.5**	**0.0**
Police					
Ford Interceptor Utility Vehicle(w/change	31.8	0.0	0.0	0.0	0.0
Ford Interceptor Utility Vehicle (+upfit)	0.0	32.5	32.5	32.5	32.5
5035 Speed Enforcement Device	2.9	2.9	2.9	0.0	0.0
Total Police	**34.7**	**35.4**	**35.4**	**32.5**	**32.5**
Fire Marshal					
Computer Upgrade	**0**	**0.0**	**5.0**	**0.0**	**0.0**
Animal Control					
ACO vehicle (van type) & upfit	31.0	0.0	0.0	0.0	33.2
Total Animal Control	**31.0**	**0.0**	**0.0**	**0.0**	**33.2**
Parks & Recreation					
Tennis Court Repairs	0.0	20.0	0.0	0.0	0.0
Truck	12.0	0.0	0.0	0.0	0.0
Toro Grounds Master	30.0	0.0	0.0	0.0	0.0
Toro Gang Mower	0.0	0.0	0.0	12.0	0.0
Total Parks & Recreation	**42.0**	**20.0**	**0.0**	**12.0**	**0.0**
Library					
Roof replacement	3.0	3.0	3.0	3.0	3.0
20th year anniversary refurbishment	15.0	15.0	0.0	0.0	0.0
Total Library	**18.0**	**18.0**	**3.0**	**3.0**	**3.0**
Sub-Total Capital Projects	**930.4**	**630.8**	**709.8**	**477.8**	**536.1**
Sub-Total Roads/Paving	**305.0**	**310.0**	**315.0**	**320.0**	**325.0**
Sub-Total Animal Control	**31.0**	**0.0**	**0.0**	**0.0**	**33.2**
Grand Totals	**1266.4**	**940.8**	**1024.8**	**797.8**	**894.3**