

Town of Easton

The Town of Easton Budget for fiscal year July 1, 2015 through June 30, 2016 as recommended by the Board of Finance for public approval at the Annual Town Meeting on April 27, 2015 at 7:30 p.m. in Samuel Staples Elementary School to adjourn to a machine vote on May 5, 2015.

Easton Board of Finance Members: Christian Griffin-Chair
Matthew Gachi - Clerk
C. Lee Hanson
Andrew R. Kachele
Arthur Laske III
Paul Lindoerfer

Board of Finance Alternate Members: Eric Lawton
Gabriel Rossi

Estimated property tax receipts of \$39,926,027 on the Current List with estimated collections of 98.785% during the fiscal year ending June 30, 2016 based on a rate of 30.38 on the Grand List of \$1,330,424,935

SUMMARY

<u>Revenues</u>			<u>Revenue</u>	<u>Forecast</u>	<u>Revenue</u>	<u>Revenue</u>
			<u>Budget</u>	<u>Revenue</u>	<u>Estimate</u>	<u>% Change</u>
			<u>2014/2015</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2015/2016</u>
General Property Taxes - Current	98.785%	\$	39,172,034	\$ 38,913,612	\$ 39,926,027	1.92%
-Prior			150,000	310,000	175,000	16.67%
-Interest & Fees			110,000	135,000	120,000	9.09%
Estimated Motor Vehicle Supplementary List			150,000	0	150,000	0.00%
Telephone Access			18,296	18,296	18,296	0.00%
Town Funded Elderly Tax Relief			(345,000)	(345,000)	(350,000)	1.45%
State Funded Tax Relief - Circuit Breaker			(37,211)	(34,670)	(34,670)	-6.83%
Sub-Total		\$	<u>39,218,119</u>	<u>38,997,238</u>	<u>40,004,653</u>	2.01%
Town Department's Receipts		\$	1,250,338	\$ 1,295,288	\$ 1,329,984	6.37%
Treasurer Interest Earnings General Fund			125,000	125,000	125,000	0.00%
State Grants			1,220,421	1,396,762	983,368	-19.42%
Surplus Appropriated to Finance Budget			180,000	180,000	500,000	177.78%
Sub-Total		\$	<u>2,775,759</u>	<u>2,997,050</u>	<u>2,938,352</u>	5.86%
Total Revenue		\$	<u>41,993,878</u>	<u>41,994,288</u>	<u>42,943,005</u>	2.26%
<u>Expenditures</u>			<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>	<u>Budget</u>
			<u>Recommended</u>	<u>Expenditures</u>	<u>Recommended</u>	<u>% Change</u>
			<u>2014/2015</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2015/2016</u>
Department's Accounts		\$	16,172,371	\$ 16,022,371	\$ 16,553,312	2.36%
Easton Board of Education			15,403,766	15,403,766	15,581,592	1.15%
Regional Board of Education			10,417,741	10,417,741	10,808,101	3.75%
Total Expenditures		\$	<u>41,993,878</u>	<u>41,843,878</u>	<u>42,943,005</u>	2.26%

RECONCILIATION

Revenue changes from original budget:

2014/2015	Estimated Revenue	\$	41,994,288	
2014/2015	Budgeted Revenue		41,993,878	
				<u>\$ 410</u>

Expenditures less than original budget:

2014/2015	Budgeted Appropriations	\$	41,993,878	
2014/2015	Estimated Expenditures		41,843,878	
				<u>\$ 150,000</u>

Estimated change in revenue plus estimated unexpended appropriations			<u>\$ 150,410</u>
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FUND BALANCE

Undesignated Fund Balance	7/1/2014	\$	4,780,254
Amount applied to current year budget to date			0

Estimated net changes from original budget			<u>150,410</u>
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Estimated Fund Balance on	6/30/2015		4,930,664
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Surplus Appropriated to Finance Budget			<u>-</u>
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Estimated Fund Balance on	7/1/2015	\$	<u>4,930,664</u>
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			October 1	
			<u>2013</u>	<u>2014</u>
Grand List Values	\$	1,326,365,165	\$	1,330,424,935
Dollar Value of 1.0 Mill	\$	1,326,365	\$	1,330,425
Mill Rate	2014/2015	Currently in force	29.9	
	2015/2016	Proposed mill rate		30.4
Net change in mill rate				

Region District 9 Education Budget 2015/2016

	Budget Adopted <u>2011/2012</u>	Budget Adopted <u>2012/2013</u>	Budget Adopted <u>2013/2014</u>	Budget Adopted <u>2014/2015</u>	Budget Proposed <u>2015/2016</u>	% increase
Total Expenses	21,700,000	22,023,444	22,457,076	22,696,603	23,143,685	1.07%
	48.15%	45.93%	45.12%	45.90%	46.70%	
Easton's Share	<u>\$ 10,448,550</u>	<u>\$ 10,115,368</u>	<u>\$ 10,132,633</u>	<u>\$ 10,417,741</u>	<u>\$ 10,808,101</u>	2.81%

FUNCTION SUMMARY							
Func	Description	13-14 Adopted	13-14 Actual	14-15 Adopted	15-16 Proposed	Variance	% Change
1100	General Instruction	\$7,171,533	\$7,149,813	\$7,138,856	\$7,447,672	\$308,816	4.33%
1102	Kindergarten	\$10,089	\$7,408	\$10,577	\$8,726	(\$1,851)	-17.50%
1114	Humanities	\$39,668	\$33,325	\$32,284	\$32,362	\$78	0.24%
1115	Integrated Lang. Arts	\$31,314	\$36,536	\$29,765	\$31,708	\$1,943	6.53%
1116	Curriculum	\$69,378	\$43,785	\$65,392	\$69,202	\$3,810	5.83%
1119	Science/Math. Technology	\$133,597	\$130,470	\$24,913	\$47,107	\$22,194	89.09%
1121	PE/Health	\$9,161	\$8,654	\$6,233	\$5,285	(\$948)	-15.21%
1126	Student Activity Co-curricular	\$331	\$331	\$0	\$0	\$0	#DIV/0!
1127	Special Services	\$14,910	\$5,552	\$23,390	\$27,180	\$3,790	16.20%
1200	Special Education	\$3,285,214	\$3,249,345	\$3,418,294	\$3,276,489	(\$141,805)	-4.15%
2120	Guidance	\$1,606	\$1,410	\$2,768	\$3,584	\$816	29.48%
2130	Health Services	\$183,942	\$178,315	\$184,221	\$181,747	(\$2,474)	-1.34%
2140	Psychological Services	\$16,350	\$15,497	\$11,950	\$11,950	\$0	0.00%
2150	Speech Services	\$12,200	\$6,126	\$8,520	\$10,670	\$2,150	25.23%
2220	Ed. Media Services	\$78,930	\$78,713	\$84,407	\$81,436	(\$2,971)	-3.52%
2225	Technology Plan	\$308,502	\$346,515	\$296,974	\$300,300	\$3,326	1.12%
2310	Board of Education	\$83,985	\$125,647	\$89,580	\$86,470	(\$3,110)	-3.47%
2320	Central Administration	\$547,164	\$547,164	\$550,606	\$541,302	(\$9,304)	-1.69%
2410	School Administration	\$1,022,249	\$1,007,181	\$1,036,158	\$1,017,609	(\$18,549)	-1.79%
2600	Operation/Maint. Physical Plant	\$1,525,283	\$1,517,491	\$1,458,371	\$1,453,799	(\$4,572)	-0.31%
2700	Student Transportation	\$874,938	\$894,501	\$927,134	\$943,869	\$16,735	1.81%
3100	Food Service	\$1,466	\$30	\$3,373	\$3,125	(\$248)	-7.35%
		15,421,810	15,383,809	15,403,766	15,581,592	177,826	1.15%

**2015/2016
CAPITAL EXPENDITURE REQUESTS**
(included in Town's account totals)

01-19 Gen.Gov., Assessor	\$ 67,000
01-18 Gen.Gov.,Treasurer	11,600
01-24 Gen.Gov.,Planning & Zoning	6,000
01-27 Gen.Gov., Technology	20,070
02-37 Public Safety, Fire Dept.	97,000
02-39 Public Safety, Emergency Management	10,000
03-42 Public Works, Hwy Dept.	260,000
04-48 Emergency Medical Service	31,500
Dog Fund - Animal Control	15,000
 Total Capital Expenditure Request	 \$ 518,170
 03-42 Public Works, Hwy Dept-Road Work	 265,100
 Totals	 \$ 783,270

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

Budget Appropriated <u>2014/2015</u>	Budget Request <u>2015/2016</u>
78,348	106,714

REVENUE

Revenue Type		Revenue Actual 2013/2014	Revenue Budget 2014/2015	Revenue Forecast 2014/2015	Revenue Estimate 2015/2016
Property Taxes:					
Current List	98.785%	\$ 38,302,215	\$ 39,172,034	38,913,612	39,926,027
Prior List		597,341	150,000	310,000	175,000
Interest & Fees		318,181	110,000	135,000	120,000
Estimated Motor Vehicle Supplementary List			150,000		150,000
Telephone Access		52,691	18,296	18,296	18,296
Town Funded Elderly Tax Relief		(335,203)	(345,000)	(345,000)	(350,000)
State Funded Elderly Tax Relief - Circuit Breaker		(37,211)	(37,211)	(34,670)	(34,670)
Sub-Total		\$ 38,898,014	\$ 39,218,119	\$ 38,997,238	\$ 40,004,653
Town Department's Receipts:					
Town Clerk Fees		\$ 233,692	\$ 176,000	180,000	\$ 197,000
Building Permits		144,780	180,000	160,000	150,000
Health Permits		21,460	18,000	18,000	19,000
Planning & Zoning Permits		17,112	18,000	20,000	19,000
Conservation Permits		7,469	7,000	9,344	10,000
Police Department		328,830	125,000	250,000	250,000
First Selectman		91,782	93,920	103,712	110,000
Municipal Building Lease		396,807	388,410	388,410	417,950
Fire Marshal		240	500	180	500
Bd. Of Education - Tuition		19,959	4,370	11,811	11,811
Region 9 - Tuition		9,222	3,097	5,964	5,328
Parks & Recreation Field Usage Fund		0	5,000	5,000	5,000
Parks & Recreation Activity Fund		16,236	19,541	19,541	19,541
Recycling		4,461	14,000	14,000	15,000
Highway Department & Recycling		5,513	2,500	9,326	1,900
EMS Department		95,000	100,000	100,000	75,000
Insurance Commission		0	0	0	21,354
Various Other Departments		501,908	95,000	0	1,600
Sub-Total		\$ 1,894,471	\$ 1,250,338	\$ 1,295,288	\$ 1,329,984
Treasurer Interest Earnings - General Fund					
		92,482	125,000	125,000	125,000
Sub-Total		\$ 92,482	\$ 125,000	\$ 125,000	\$ 125,000
State Grants:					
School Aid for SSS & HKMS:					
Education Cost Sharing Grant (ECS)		\$ 622,784	\$ 593,868	593,868	\$ 593,868
Special Education	inc. in ECS above				
Bond Subsidy, Principal & Interest:					
Helen Keller & Samuel Staples		5,564	4,986	4,986	4,986
Bond Subsidy-Progress Payments		43,091	0	0	0
Adult Education			0	202	213
Transportation			0	290	290
School Aid for District #9 - total			0	0	0
Transportation			0	0	0
Bond Subsidy, Principal & Interest			0	0	0
Town Aid Roads - Maintenance		227,623	227,623	227,623	227,805
Local Capital Improvement (Infrastructure)		194,642	282,500	450,153	37,000
In Lieu of Tax Loss - Boats			0	0	0
Elderly Tax Relief - Freeze		34,163	0	0	0
Elderly Tax Relief - Circuit Breaker			37,211	34,670	34,670
Tax Relief for the Totally Disabled		103	0	112	
State Owned Property		58,716	52,469	63,586	60,237
Pequot Grant		8,568	7,250	7,250	10,118
Civil Preparedness		0	3,785	3,785	3,785
Property Tax Relief (Veterans)		7,956	7,735	7,735	7,894
Other - MRSA Municipal project		45,575	2,502	2,502	2,502
Sub-Total State Grants		\$ 1,248,785	\$ 1,219,929	\$ 1,396,762	\$ 983,368
Fund Balance:					
Transfer in: Bonded Capital Projects		85,944			
Surplus Appropriated to Finance Budget		\$ 11,750	\$ 180,000	\$ 180,000	\$ 500,000
Total Revenue and Non-Revenue Sources					
		\$ 42,231,446	\$ 41,993,386	\$ 41,994,288	\$ 42,943,005

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>Recommended</u>
	<u>2013/2014</u>	<u>2014/2015</u>	<u>2014/2015</u>	<u>2015/2016</u>
01-11 Gen. Govt.Town Clerk	\$ 172,058	\$ 166,605	\$ 165,000	\$ 167,643
01-12 Gen. Govt. First Selectmen	155,839	160,410	159,000	163,994
01-13 Gen. Govt., Probate Court	3,916	3,300	3,300	3,200
01-14 Gen. Govt., Elections	48,469	49,285	49,000	50,033
01-15 Gen. Govt., BD. Of Finance	4,893	6,100	5,100	6,100
01-17 Gen. Govt., Auditors	37,235	38,385	36,750	36,750
01-18 Gen. Govt., Treasurer	188,956	188,181	188,181	207,862
01-19 Gen. Govt., Assessor	115,001	184,758	184,758	189,809
01-20 Gen. Govt., BD of Assessment Appeals	558	800	800	800
01-21 Gen. Govt., Tax Collector	82,368	90,531	90,000	103,375
01-23 Gen. Govt., Town Attorney	130,002	160,000	159,000	160,000
01-24 Gen. Govt., Planning & Zoning Comm.	111,646	114,854	114,854	124,380
01-25 Gen. Govt., Zoning BD of Appeals	6,716	7,736	7,650	7,932
01-26 Gen. Govt. Building Department	100,432	101,130	101,130	100,740
01-27 Gen.Govt.Technology	24,977	35,000	35,000	49,474
01-28 Gen. Govt., Town Hall	110,802	135,845	130,000	138,565
01-29 Gen. Govt., Comm. Dispatchers	218,013	238,172	238,000	244,539
01-30 Gen. Govt., Comm. For the Elderly	54,323	52,796	52,796	57,633
01-31 Gen. Govt., Senior Center	177,062	178,037	178,037	183,166
01-32 Gen.Govt.660 Morehouse-,SSS Building	274,274	353,108	352,000	376,996
01-34 Gen.Govt.,Cemetery	2,250	2,432	2432	2,192
01-35 Gen. Govt.,Public Celebrations	109	200	200	200
02-36 Public Safety, Police Dept.	1,621,685	1,512,182	1,512,182	1,534,200
02-37 Public Safety, Fire Department	823,261	820,719	820,719	875,402
02-38 Public Safety, Fire Marshal	18,672	30,180	29,000	30,887
02-39 Public Safety, Emergency Mgmt.	10,216	11,051	11,051	21,276
02-40 Public Safety, Conservation Comm.	37,820	39,064	39,064	39,907
03-41 Public Works, Recycling Fund	115,083	148,050	148,050	149,295
03-42 Public Works, Highway Department	1,817,227	2,061,230	2,050,000	2,266,527
03-43 Public Works, Street Lights	1,266	1,332	1,332	1,450
03-44 Public Works, Engineering & Prof. Serv.	5,879	32,300	32,300	33,300
04-47 Health & Sanit, Health Department	69,729	75,408	75,000	75,613
04-48 Health & Sanit, EMS Commission	293,691	301,603	301,603	338,641
05-49 Public Welfare	2,718	4,144	3,900	4,193
07-51 Library	552,238	604,149	603,000	605,743
08-52 Park & Recreation Commission	353,555	384,253	382,000	386,068
08-53 Park & Recreation, Tree Warden	4,674	6,507	6,507	11,221
09-54 Pension	1,039,827	996,910	996,910	867,490
09-55 Fringe Benefits	1,730,272	1,836,091	1,773,232	1,836,841
09-56 Social Security & Medicare	396,911	431,000	405,000	445,000
10-57 Insurance Commission	734,942	889,759	889,759	864,000
11-58 Contingency (misc fees)	11,105	80,000	50,000	150,000
12-59 Firehouse Rent	41,000	41,000	41,000	41,820
13-60 Debt Service	3,354,344	3,443,426	3,443,426	3,492,341
14-61 Animal Control	81,108	78,348	78,348	106,714
14-62 Transfer to Capital Project Fund	307,049	76,000	76,000	0
Grand Total	\$ 15,444,171	\$ 16,172,371	\$ 16,022,371	\$ 16,553,312