

NEWSPAPER DUPLICATION

## **Town of Easton**

**The Town of Easton Budget for fiscal year July 1, 2010 through June 30, 2011 as recommended by the Board of Finance for public approval at the Annual Town Meeting on April 26, 2010 at 8:00 p.m. in Samuel Staples Elementary School to adjourn to a machine vote on May 4, 2010.**

<b>Easton Board of Finance Members:</b>	<b>Mark Pompa-Chair</b> <b>Elise Broach-Clerk</b> <b>C. Lee Hanson</b> <b>Andrew R. Kachele</b> <b>Arthur Laske III</b> <b>Salvatore Tartaglione</b>
<b>Board of Finance Alternate Members:</b>	<b>Claire Gold</b> <b>Chris Griffin</b> <b>Fred Knopf</b>

**Estimated property tax receipts of \$36,910,567 on the Current List with estimated collections of 98.785% during the fiscal year ending June 30, 2011 based on a rate of 22.4 on the Grand List of \$1,667,450,303**

# SUMMARY

<u>Revenues</u>			<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>	
			<u>Budget</u>	<u>Forecast</u>	<u>Estimated</u>	
			<u>2009/2010</u>	<u>2009/2010</u>	<u>2010/2011</u>	
General Property Taxes - Current	98.785%	\$	35,601,949	\$ 35,714,688	36,910,567	
-Prior			125,000	226,685	125,000	
-Interest & Fees			100,000	173,989	100,000	
Estimated Motor Vehicle Supplementary List			200,000	200,000	200,000	
Telephone Access			44,148	58,427	58,427	
Town Funded Elderly Tax Relief			(375,000)	(311,266)	(345,000)	
State Funded Tax Relief-Freeze			-	-	-	
State Funded Tax Relief - Circuit Breaker			(41,225)	(37,294)	(37,294)	
Sub-Total		\$	35,654,872	\$ 36,025,229	\$ 37,011,700	
Selectman's Receipts			933,600	975,876	988,930	
Treasurer Interest Earnings General Fund			375,000	375,000	375,000	
State Grants			1,870,572	1,060,984	1,777,733	
ECS State Grant additional Revenue			-	-	-	
Surplus Appropriated to Finance Budget			1,000,000	1,000,000	352,000	
Total Revenue		\$	39,834,044	\$ 39,437,089	\$ 40,505,363	
<u>Expenditures</u>			<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>	% Change
			<u>Appropriated</u>	<u>Expenditures</u>	<u>Recommended</u>	
			<u>2009/2010</u>	<u>2009/2010</u>	<u>2010/2011</u>	
Selectman's Accounts			9,819,261	9,647,451	9,975,661	1.59%
Capital			701,712	688,712	574,713	-18.10%
Debt Service			3,961,821	3,961,821	3,614,616	-8.76%
Liability and Property Insurance			574,000	574,000	596,972	4.00%
Pension			790,565	790,565	996,657	26.07%
Easton Board of Education			14,367,258	14,282,534	14,681,549	2.79%
Regional Board of Education			9,619,427	9,619,427	10,065,195	4.63%
Total		\$	39,834,044	\$ 39,564,510	\$ 40,505,363	1.69%

## RECONCILIATION

### Revenue changes from original budget:

2009/2010	Estimated Revenue	\$ 39,437,089	
2009/2010	Budgeted Revenue	<u>39,834,044</u>	
			\$ (396,955)

### Expenditures less than original budget:

2009/2010	Budgeted Appropriations	\$ 39,834,044	
2009/2010	Estimated Expenditures	<u>39,564,510</u>	
			269,534

Estimated change in revenue plus estimated unexpended appropriations

\$ (127,421)

## FUND BALANCE

Undesignated Fund Balance	7/1/2009	\$ 3,685,291
Amount applied to current year budget to date		
Estimated net changes from original budget		<u>-</u>
Estimated Fund Balance on	6/30/2010	\$ 3,557,870
Surplus Appropriated to Finance Budget		<u>352,000</u>
Estimated Fund Balance on	7/1/2010	<u>\$ 3,205,870</u>

### October 1

	<u>2008</u>	<u>2009</u>
Grand List Values	\$ 1,662,883,678	\$ 1,667,450,303
1.0 Mill Rate \$Value	\$ 1,662,884	\$ 1,667,450
Mill Rate		
2009/2010	Currently in force	21.7
2010/2011	Proposed mill rate	22.41
	Net change in mill rate	0.71
	<u>Percentage tax impact</u>	3.25%

**Region District 9 Education Budget 2010-2011**

	<b>Budget Expended <u>2007/2008</u></b>	<b>Budget Expended <u>2008/2009</u></b>	<b>Budget Expended <u>2009/2010</u></b>	<b>Budget Requested <u>2010/2011</u></b>
<b>Total Expenses</b>	<b>19,331,090</b>	<b>20,245,046</b>	<b>20,642,547</b>	<b>21,212,212</b>
	<b>45.05%</b>	<b>46.40%</b>	<b>46.60%</b>	<b>47.45%</b>
<b>Easton's Share</b>	<b><u>\$ 8,708,656</u></b>	<b><u>\$ 9,393,702</u></b>	<b><u>\$ 9,619,427</u></b>	<b><u>\$ 10,065,195</u></b>

# **FUNCTION SUMMARY**

Function	Description	2008-09	2008-09	2009-10	2010-11	Variance	% Change
		Approved	Actual	Approved	Proposed		
1100	General Instruction	\$6,849,446	\$7,025,676	\$6,891,018	\$6,955,453	\$64,435	0.94%
1102	Kindergarten	\$11,100	\$11,046	\$10,280	\$8,086	(\$2,194)	-21.34%
1114	Humanities	\$35,917	\$33,405	\$42,807	\$26,800	(\$16,007)	-37.39%
1115	Integrated Lang. Arts	\$28,013	\$21,944	\$26,363	\$25,551	(\$812)	-3.08%
1116	Curriculum	\$56,120	\$57,639	\$45,612	\$61,204	\$15,592	34.18%
1117	Industrial Technology	\$862	\$494	\$2,200	\$0	(\$2,200)	-100.00%
1119	Science/Math. Technology	\$33,970	\$32,582	\$46,253	\$34,624	(\$11,629)	-25.14%
1121	PE/Health	\$4,815	\$4,695	\$4,961	\$4,450	(\$511)	-10.30%
1127	Special Services	\$31,205	\$6,569	\$27,065	\$27,215	\$150	0.55%
1200	Special Education	\$3,056,590	\$2,895,381	\$3,109,291	\$3,256,640	\$147,349	4.74%
2120	Guidance	\$7,653	\$9,229	\$7,558	\$6,802	(\$756)	-10.00%
2130	Health Services	\$161,457	\$160,496	\$163,048	\$172,833	\$9,785	6.00%
2140	Psychological Services	\$34,745	\$28,775	\$14,880	\$14,215	(\$665)	-4.47%
2150	Speech Services	\$11,725	\$6,872	\$18,300	\$17,150	(\$1,150)	-6.28%
2220	Ed. Media Services	\$82,743	\$81,590	\$66,625	\$50,137	(\$16,488)	-24.75%
2225	Technology Plan	\$207,949	\$195,196	\$268,840	\$257,356	(\$11,484)	-4.27%
2310	Board of Education	\$50,430	\$118,967	\$50,330	\$68,070	\$17,740	35.25%
2320	Central Administration	\$486,491	\$486,491	\$484,118	\$521,248	\$37,130	7.67%
2410	School Administration	\$904,138	\$924,432	\$889,008	\$939,607	\$50,599	5.69%
2600	Operation/Maint. Physical Plant	\$1,555,258	\$1,384,905	\$1,358,085	\$1,427,787	\$69,702	5.13%
2700	Student Transportation	\$805,332	\$761,854	\$752,592	\$803,021	\$50,429	6.70%
3100	Food Service	\$3,300	\$171,022	\$3,300	\$3,300	\$0	0.00%
		<b>\$14,419,259</b>	<b>\$14,419,260</b>	<b>\$14,282,534</b>	<b>\$14,681,549</b>	<b>\$399,015</b>	<b>2.79%</b>

note: \$ 14,367,258 this is the budget approved 2009-2010  
84,724.00 BOF 11-10-09 reduced by BOF-ARRA State Grant

**SELECTMEN'S 2010/2011  
CAPITAL EXPENDITURE REQUESTS**

(included in selectmen account totals)

01-19 Gen.Gov., Assessor	\$ 45,000
01-31 Gen.Gov., Senior Center	18,800
02-36 Public Safety, Police Dept.	34,000
02-37 Public Safety, Fire Dept.	113,333
03-42 Public Works,Hwy Dept.	45,500
04-48 Health & Sanit, EMS Commission	3,000
08-53 Tree Warden	33,580
 Total Capital Expenditure Request	 <u>293,213</u>
 03-42 Public Works, Hwy Dept-Road Work	 <u>281,500</u>
 Totals	 <u><u>\$ 574,713</u></u>

**ANIMAL CONTROL - DOG FUND**

	Budget	Budget
	Appropriated	Request
	<u>2009/2010</u>	<u>2010/2011</u>
	\$ 69,003	\$ 68,590
less revenue	<u>(6,000)</u>	<u>(6,000)</u>
Funds from taxes	\$ 63,003	\$ 62,590

**THE TOWN OF EASTON REVENUE**

<u>Revenue Type</u>	<u>Revenue Actual</u>	<u>Revenue Budget</u>	<u>Revenue Forecast</u>	<u>Revenue Estimate</u>
	<u>2008/2009</u>	<u>2009/2010</u>	<u>2009/2010</u>	<u>2010/2011</u>
<b>Property Taxes:</b>				
Current List           98.785%	35,535,680	35,601,949	35,714,688	36,910,567
Prior List	222,373	125,000	226,685	125,000
Interest & Fees	203,168	100,000	173,989	100,000
Estimated Motor Vehicle Supplementary List	200,000	200,000	200,000	200,000
Telephone Access	58,427	44,148	58,427	58,427
Town Funded Elderly Tax Relief	(270,523)	(375,000)	(311,266)	(345,000)
State Funded Elderly Tax Relief - Freeze	0	0	0	0
State Funded Elderly Tax Relief - Circuit Breaker	(41,225)	(41,225)	(37,294)	(37,294)
Sub-Total	<u>35,907,900</u>	<u>35,654,872</u>	<u>36,025,229</u>	<u>37,011,700</u>
<b>Selectmen's Receipts:</b>				
Town Clerk Fees	156,305	200,000	150,000	150,000
Building Permits	108,429	120,000	100,000	105,000
Health Permits	17,640	18,000	25,037	20,000
Planning & Zoning Permits	17,293	15,000	10,000	10,000
Conservation Permits	14,522	12,000	3,000	3,000
Police Department	74,579	65,000	150,000	125,000
First Selectman	78,682	85,000	85,000	85,000
Municipal Building Lease	137,171	290,000	310,450	340,450
Fire Marshal	20	100	20	40
Bd. Of Education -Tuition	9,073	12,000	9,073	14,106
Region 9 - Tuition	10,378	12,000	10,378	10,082
Parks & Recreation	7,180	7,500	10,000	10,000
Parks & Recreation Activity Account				19,252
Highway Department	2,539	1,500	1,500	1,500
EMS Department	122,065	95,000	100,000	95,000
Various Other Departments	11,418	500	11,418	500
Sub-Total	<u>767,294</u>	<u>933,600</u>	<u>975,876</u>	<u>988,930</u>
<b>Treasurer Interest Earnings - General Fund</b>	<b>429,351</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>
Sub-Total	<u>429,351</u>	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>
<b>State Grants:</b>				
<b>School Aid for SSS &amp; HKMS:</b>				
Education Cost Sharing Grant (ECS)	591,220	593,868	593,868	509,144
Special Education           inc. in ECS above	0	0	0	0
Bond Subsidy, Principal & Interest:				
Helen Keller & Samuel Staples	154,691	151,514	154,691	151,514
Bond Subsidy-Progress Payments	0	250,000	0	250,000
Adult Education	0	141	0	141
Transportation	0	647	0	647
School Aid for District #9 - total	7,784		7,784	7,784
Transportation		13,063		
Bond Subsidy, Principal & Interest		13,392		
Town Aid Roads - Maintenance	113,635	83,332	113,635	83,332
Local Capital Improvement (Infrastructure)	0	615,613	0	615,613
In Lieu of Tax Loss - Boats	4,814	4,814	4,814	4,814
Elderly Tax Relief - Freeze	0	0	0	0
Elderly Tax Relief - Circuit Breaker	37,294	41,225	37,294	37,294
Tax Relief for the Totally Disabled	2,991	0	2,991	2,991
State Owned Property	74,532	63,617	74,532	63,617
Pequot Grant	21,395	11,965	21,395	21,395
Civil Preparedness	4,118	2,052	4,118	4,118
Senior Center Van Grant	19,673	0	19,673	0
Property Tax Relief (Veterans)	8,247	10,329	8,247	10,329
Other	17,942	15,000	17,942	15,000
Sub-Total State Grants	<u>1,058,336</u>	<u>1,870,572</u>	<u>1,060,984</u>	<u>1,777,733</u>
<b>Fund Balance:</b>				
ECS Additional State Grant Revenue	229,929	-	-	-
Surplus Appropriated to Finance Budget	408,000	1,000,000	1,000,000	352,000
<b>Total Revenue and Non-Revenue Sources</b>	<u><u>38,800,810</u></u>	<u><u>39,834,044</u></u>	<u><u>39,437,089</u></u>	<u><u>40,505,363</u></u>



Town of Easton EXPENDITURES

<u>Selectmen's Accounts</u>		Actual	Budget	Estimated	Budget
<u>Total Expenditures Includes Capital</u>		<u>Expended</u>	<u>Appropriated</u>	<u>Expend</u>	<u>Recommend</u>
		<u>2008/2009</u>	<u>2009/2010</u>	<u>2009/2010</u>	<u>2010/2011</u>
01-11	Gen. Govt.Town Clerk	\$ 163,506	146,017	146,017	153,697
01-12	Gen. Govt. First Selectmen	153,655	153,892	153,892	154,029
01-13	Gen. Govt., Probate Court	6,314	5,400	5,397	4,625
01-14	Gen. Govt., Elections	48,311	63,821	58,000	62,982
01-15	Gen. Govt., BD. Of Finance	6,552	7,200	7,200	6,500
01-17	Gen. Govt., Auditors	34,000	35,150	35,150	36,250
01-18	Gen. Govt., Treasurer	195,547	175,401	175,401	172,816
01-19	Gen. Govt., Assessor	109,828	112,307	112,307	149,972
01-20	Gen. Govt., BD of Assessment Appeals	358	600	600	400
01-21	Gen. Govt., Tax Collector	89,504	91,754	88,254	91,796
01-23	Gen. Govt., Town Attorney	129,824	130,000	119,000	90,000
01-24	Gen. Govt., Planning & Zoning Comm.	103,850	111,018	111,018	107,943
01-25	Gen. Govt., Zoning BD of Appeals	6,111	7,130	7,130	7,219
01-26	Gen. Govt. Building Department	94,440	90,979	90,979	93,830
01-27	Gen. Govt. Technology *	50,147	30,463	30,463	29,854
01-28	Gen. Govt., Town Hall *	136,033	140,934	140,934	135,373
01-29	Gen. Govt., Comm. Dispatchers	192,424	212,920	212,920	224,112
01-30	Gen. Govt., Comm. For the Elderly	55,153	55,593	55,593	51,692
01-31	Gen. Govt., Senior Center	155,362	147,939	147,939	171,103
01-32	Gen. Govt., SSS Building	407,414	601,920	530,920	370,626
01-34	Gen. Govt., Cemetery	0	2,500	2500	2,450
01-35	Gen. Govt., Public Celebrations	193	500	500	450
02-36	Public Safety, Police Dept.	1,466,769	1,481,892	1,481,892	1,517,120
02-37	Public Safety, Fire Department	730,506	827,602	827,602	824,336
02-38	Public Safety, Fire Marshal	22,243	28,086	25,000	28,554
02-39	Public Safety, Emergency Mgnt.	7,635	8,576	8,576	8,593
02-40	Public Safety, Conservation Comm.	31,028	36,811	35,000	36,171
03-41	Public Works, Recycling Fund	131,351	125,150	125,150	127,200
03-42	Public Works, Highway Department	1,898,514	1,923,059	1,913,500	1,925,635
03-43	Public Works, Street Lights	1,782	1,703	1,500	1,432
03-44	Public Works, Engineering & Prof. Serv.	12,282	40,500	30,000	39,330
04-45	Health & Sanit, PHNA	100	0	0	0
04-47	Health & Sanit, Health Department	81,920	84,071	78,071	77,334
04-48	Health & Sanit, EMS Commission	249,604	265,630	261,630	260,979
05-49	Public Welfare	2,382	4,327	3,500	4,091
07-51	Library	557,870	564,321	564,321	556,281
08-52	Park & Recreation Commission	341,223	362,129	362,129	361,881
08-53	Park & Recreation, Tree Warden	38,531	39,780	39,780	39,780
09-54	Pension	449,413	790,565	790,565	996,657
09-55	Fringe Benefits	1,526,793	1,784,050	1,689,050	1,975,808
09-56	Social Security & Medicare	389,923	416,845	416,845	420,540
10-57	Insurance Commission	464,447	574,000	574,000	596,972
11-58	Contingency (misc fees)	8,500	100,000	50,000	125,000
12-59	Firehouse Rent	40,000	40,000	40,000	40,000
13-60	Debt Service	4,183,436	3,961,821	3,961,821	3,614,616
14-61	Animal Control	63,573	63,003	63,003	62,590
14-62	Transfer to Capital Project Fund	122,855		87,500	
Grand Total		<u>\$ 14,961,206</u>	<u>\$ 15,847,359</u>	<u>\$ 15,662,549</u>	<u>\$ 15,758,619</u>

# Town of Easton Five Year Capital Plan 2010/2011

(Thousand Dollars)

	11/12	12/13	13/14	14/15	15/16		11/12	12/13	13/14	14/15	15/16
<b><u>Town Clerk</u></b>						<b><u>Communication</u></b>					
Add a computer system	25.0	0.0	0.0	25.0	0.0	New Console	0.0	55.0	0.0	0.0	0.0
Lg Bed Printer Replacement	0.0	20.0	0.0	0.0	20.0	New Computer Equipment	0.0	1.5	2.0	0.0	1.5
Add Public System	0.0	0.0	2.0	0.0	0.0						
<b>Total Town Clerk</b>	<b>25.0</b>	<b>20.0</b>	<b>2.0</b>	<b>25.0</b>	<b>20.0</b>	<b>Total Communication</b>	<b>0.0</b>	<b>56.5</b>	<b>2.0</b>	<b>0.0</b>	<b>1.5</b>
<b><u>Assessor</u></b>						<b><u>Treasurer</u></b>					
Revaluation	0.0	35.0	40.0	40.0	50.0	Muni Req, PO sys. & upgrades	10.0	5.0	0.0	0.0	0.0
<b><u>Fire Department</u></b>						<b><u>Police</u></b>					
Engine Replacement	76.0	87.5	87.5	70.0	70.0	Computers	3.0	0.0	0.0	3.2	0.0
Gear Replacenebt	12.0	10.0	14.0	15.0	15.0	Vehicle Light bars	4.0	0.0	4.0		0.0
Pagers. Radios	5.0	5.0	7.0	7.0	7.0	Port Radios	2.5	0.0	0.0	2.5	0.0
Dry hydrant	4.0	4.0	4.0	4.0	4.0	Security cameras	2.0	0.0	0.0	2.0	0.0
Hose & nozzles	3.5	3.0	3.0	3.0	3.0	Patrol video cam.	0.0	4.0	0.0	4.0	0.0
SCBA-Bottles,regulator,masks	2.5	2.5	0.0	4.5	4.5	3 Ford Crown Vic Vehicles	51.5	51.5	52.0	52.0	52.5
Air Compressor				8.0	8.0						
<b>Total Fire</b>	<b>103.0</b>	<b>112.0</b>	<b>115.5</b>	<b>111.5</b>	<b>111.5</b>	<b>Total Police</b>	<b>63.0</b>	<b>55.5</b>	<b>56.0</b>	<b>63.7</b>	<b>52.5</b>
<b><u>P&amp;Z Department</u></b>						<b><u>EMS</u></b>					
GIS System	3.5	4.5	3.0	3.0	0.0	Ambulance Replacement	30.0	40.0	30.0	40.0	30.0
Town Plan of Cons.&Dev.	0.0	0.0	4.0	4.0	7.0	Portable radios and pagers	12.2	4.0	4.0	4.0	4.0
						AED Replacement	5.0	5.0	5.0	5.0	5.0
<b>Total P&amp;Z</b>	<b>3.5</b>	<b>4.5</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>Total EMS</b>	<b>47.2</b>	<b>49.0</b>	<b>39.0</b>	<b>49.0</b>	<b>39.0</b>
<b><u>Highway Department</u></b>						<b><u>Library</u></b>					
Dump/Plow Truck	181.0	187.0	0.0	200.0	141.0	New Computers w/s(public)	2.2	2.3	2.3	2.3	2.3
Street Sweeper	0.0	0.0	0.0	0.0	0.0	New Laptops w/s	2.2	2.2	1.0		
Front End Loader 2 1/2Yd	0.0	140.0	0.0	0.0	0.0	Printers/scanners-various types		0.4	0.4	0.4	0.4
Chipper	40.0	0.0	0.0	0.0	0.0	Server Replacement	5.3				
Paver	0.0	0.0	90.0	0.0	0.0	Furniture(teen area and cir.desk)	3.6	0.45			
<b>Total Highway Dept</b>	<b>221.0</b>	<b>327.0</b>	<b>90.0</b>	<b>200.0</b>	<b>141.0</b>	<b>Total Library</b>	<b>13.3</b>	<b>5.3</b>	<b>3.7</b>	<b>2.7</b>	<b>2.7</b>
<b>Road Reconst./Bridge</b>	<b>285.0</b>	<b>290.0</b>	<b>305.0</b>	<b>310.0</b>	<b>315.0</b>						
<b><u>Animal Control</u></b>						<b><u>Park &amp; Recreation</u></b>					
ACO radio	0.0	0.8	0.0	0.0	0.0	Truck 4 wheel used	0.0	8.5	0.0	10.0	0.0
Emergency lights	0.0	0.0	1.5	0.0	0.0	Mower - ExMark	13.0	0.0	15.0	0.0	18.0
Portable Radio	0.0	1.1	0.0	0.0	0.0	Tennis Court Repairs	0.0	15.0	15.0	0.0	0.0
Computer, printer	2.5	0.0	0.0	0.0	0.0	Toro Grounds Master	0.0	20.0	0.0	0.0	0.0
Furniture new ACO Facility	3.0	0.0	0.0	0.0	0.0	Fence Repair	0.0	5.0	0.0	0.0	0.0
<b>Total Animal Control</b>	<b>5.5</b>	<b>1.9</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0</b>	<b>Total Park &amp; Recreation</b>	<b>13.0</b>	<b>48.5</b>	<b>30.0</b>	<b>10.0</b>	<b>18.0</b>
<b><u>Senior Center</u></b>						<b>Sub-Total Capital Projects</b>	<b>580.9</b>	<b>718.3</b>	<b>385.2</b>	<b>508.9</b>	<b>443.2</b>
Van Replacement	47.0	0.0	0.0	0.0	0.0	<b>Sub-Total Roads/Paving</b>	<b>285.0</b>	<b>290.0</b>	<b>305.0</b>	<b>310.0</b>	<b>315.0</b>
<b><u>Building Department</u></b>						<b>Sub-Total Animal Control</b>	<b>5.5</b>	<b>1.9</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0</b>
Vehicle Replacement	35.0	0	0	0	0	<b>Grand Totals</b>	<b>871.4</b>	<b>1010.2</b>	<b>691.7</b>	<b>818.9</b>	<b>758.2</b>