

**Town of Easton**

**The Town of Easton Budget for fiscal year July 1, 2011 through June 30, 2012 as recommended by the Board of Finance for public approval at the Annual Town Meeting on April 25, 2011 at 8:00 p.m. in Samuel Staples Elementary School to adjourn to a machine vote on May 3, 2011.**

<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 Member:</b>	<b>Claire Gold</b>
	<b>Chris Griffin</b>
	<b>Fred Knopf</b>

**Estimated property tax receipts of \$37,911,636 on the Current List with estimated collections of 98.785% during the fiscal year ending June 30, 2012 based on a rate of 22.95 on the Grand List of \$1,671,603,481**

## SUMMARY

		<u>Revenue</u> <u>Budget</u> <u>2010/2011</u>	<u>Forecast</u> <u>Revenue</u> <u>2010/2011</u>	<u>Revenue</u> <u>Estimate</u> <u>2011-2012</u>	<u>Revenue</u> <u>% Change</u> <u>2011-2012</u>
<b><u>Revenues</u></b>					
General Property Taxes - Current	98.785%	\$ 36,910,567	\$ 37,228,273	\$ 37,911,636	2.71%
-Prior		125,000	196,874	125,000	0.00%
-Interest & Fees		100,000	154,155	100,000	0.00%
Estimated Motor Vehicle Supplementary List		200,000	0	200,000	0.00%
Telephone Access		58,427	39,000	48,000	-17.85%
Town Funded Elderly Tax Relief		(345,000)	(345,000)	(345,000)	0.00%
State Funded Tax Relief - Circuit Breaker		(37,294)	(37,294)	(37,294)	0.00%
Sub-Total		<u>\$ 37,011,700</u>	<u>\$ 37,236,008</u>	<u>\$ 38,002,342</u>	2.68%
First Selectman's Receipts		\$ 988,930	\$ 962,761	\$ 1,015,536	2.69%
Treasurer Interest Earnings General Fund		375,000	350,000	315,000	-16.00%
State Grants		1,777,733	1,282,375	1,478,058	-16.86%
Surplus Appropriated to Finance Budget		<u>352,000</u>	<u>352,000</u>	<u>303,000</u>	-13.92%
Total Revenue		<u>\$ 40,505,363</u>	<u>\$ 40,183,144</u>	<u>\$ 41,113,936</u>	1.50%
		<u>Budget</u> <u>Appropriated</u> <u>2010/2011</u>	<u>Estimated</u> <u>Expenditures</u> <u>2010/2011</u>	<u>Budget</u> <u>Recommended</u> <u>2011-2012</u>	<u>Budget</u> <u>% Change</u> <u>2011-2012</u>
<b><u>Expenditures</u></b>					
Selectman's Accounts		\$ 9,975,661	\$ 9,829,242	\$ 9,963,004	-0.13%
Capital		574,713	574,713	466,117	-18.90%
Debt Service		3,614,616	3,613,000	3,621,438	0.19%
Liability and Property Insurance		596,972	596,972	647,818	8.52%

## RECONCILIATION

### Revenue changes from original budget:

2010/2011	Estimated Revenue	\$	40,183,144	
2010/2011	Budgeted Revenue		<u>40,505,363</u>	\$ (322,219)

### Expenditures less than original budget:

2010/2011	Budgeted Appropriations	\$	40,505,363	
2010/2011	Estimated Expenditures		<u>40,357,328</u>	148,035

Estimated change in revenue plus estimated  
unexpended appropriations

\$ (174,184)

## FUND BALANCE

Undesignated Fund Balance	7/1/2010	\$	3,619,684
Amount applied to current year budget to date			
Estimated net changes from original budget			<u>-</u>

Estimated Fund Balance on	6/30/2011	\$	3,445,500
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Surplus Appropriated to Finance Budget			<u>303,000</u>
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Estimated Fund Balance on	7/1/2011	\$	<u>3,142,500</u>
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October 1

	<u>2009</u>	<u>2010</u>
Grand List Values	\$ 1,667,450,303	\$ 1,671,603,481

**Region District 9 Education Budget 2011-2012**

	<b><u>Budget Expended 2007/2008</u></b>	<b><u>Budget Expended 2008/2009</u></b>	<b><u>Budget Expended 2009/2010</u></b>	<b><u>Budget Requested 2010/2011</u></b>	<b><u>Budget Requested 2011/2012</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>21,700,000</b>
	<b>45.05%</b>	<b>46.40%</b>	<b>46.60%</b>	<b>47.45%</b>	<b>48.15%</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>	<b><u>\$ 10,448,550</u></b>

<b>2011-12 PROPOSED BUDGET TOWN OF EASTON BOARD OF EDUCATION</b>							
<b>Func</b>	<b>Description</b>	<b>2009 - 2010 Adopted</b>	<b>2009 - 2010 Actual</b>	<b>2010 - 2011 Adopted</b>	<b>2011 - 2012 Proposed</b>	<b>Variance</b>	<b>% Change</b>
1100	General Instruction	\$6,770,379	\$6,989,683	\$6,908,109	\$7,078,016	\$169,907	2.46%
1102	Kindergarten	\$10,013	\$9,860	\$10,940	\$10,940	\$0	0.00%
1114	Humanities	\$42,902	\$40,740	\$21,687	\$20,419	(\$1,268)	-5.85%
1115	Integrated Lang. Arts	\$26,516	\$21,659	\$29,716	\$30,861	\$1,145	3.85%
1116	Curriculum	\$45,612	\$42,860	\$57,685	\$59,931	\$2,246	3.89%
1117	Industrial Technology	\$2,200	\$1,390	\$0	\$0	\$0	
1119	Science/Math. Technology	\$45,988	\$43,509	\$35,680	\$25,879	(\$9,801)	-27.47%
1121	PE/Health	\$4,789	\$4,789	\$4,590	\$4,590	\$0	0.00%
1125	Student Activity Athletic	\$0	\$0	\$0	\$0	\$0	
1126	Student Activity Co-curricular	\$0	\$0	\$0	\$0	\$0	
1127	Special Services	\$27,065	\$22,155	\$29,403	\$32,580	\$3,177	10.81%
1200	Special Education	\$3,145,580	\$2,924,056	\$3,288,542	\$3,343,904	\$55,362	1.68%
2120	Guidance	\$7,558	\$4,431	\$6,863	\$7,281	\$418	6.09%
2130	Health Services	\$163,901	\$160,510	\$172,833	\$172,277	(\$556)	-0.32%
2140	Psychological Services	\$17,580	\$12,272	\$11,710	\$12,100	\$390	3.33%
2150	Speech Services	\$14,320	\$3,597	\$16,300	\$16,600	\$300	1.84%
2220	Ed. Media Services	\$77,616	\$73,318	\$48,405	\$61,662	\$13,257	27.39%
2225	Technology Plan	\$264,220	\$270,589	\$277,444	\$311,306	\$33,862	12.20%
2310	Board of Education	\$50,330	\$94,434	\$72,554	\$71,540	(\$1,014)	-1.40%
2320	Central Administration	\$484,118	\$484,118	\$521,248	\$529,034	\$7,786	1.49%
2410	School Administration	\$890,814	\$889,445	\$940,275	\$972,389	\$32,114	3.42%
2600	Operation/Maint. Physical Plant	\$1,412,430	\$1,403,133	\$1,421,244	\$1,449,567	\$28,323	1.99%
2700	Student Transportation	\$775,962	\$772,989	\$803,021	\$748,229	(\$54,792)	-6.82%
3100	Food Service	\$2,640	\$12,998	\$3,300	\$3,300	\$0	0.00%
		<b>14,282,534</b>	<b>14,282,534</b>	<b>14,681,549</b>	<b>14,962,405</b>	<b>280,856</b>	<b>1.91%</b>

**SELECTMEN'S 2011/2012  
CAPITAL EXPENDITURE REQUESTS**  
(included in First Selectman's account totals)

01-31 Gen.Gov., Senior Center	\$ 9,250
02-36 Public Safety, Police Dept.	39,000
02-37 Public Safety, Fire Dept.	82,000
04-48 Health & Sanit, EMS Commission	5,787
08-53 Tree Warden	33,580
 Total Capital Expenditure Request	 \$ 169,617
 03-42 Public Works, Hwy Dept-Road Work	 296,500
 Totals	 \$ 466,117

**ANIMAL CONTROL - DOG FUND**

	Budget	Budget
	Appropriated	Request
	<u>2010/2011</u>	<u>2011/2012</u>
	\$ 68,590	\$ 73,717
less revenue	<u>(6,000)</u>	<u>(6,000)</u>
Funds from taxes	\$ 62,590	\$ 67,717

# REVENUE

Annual Town Meeting April 25, 2011

Revenue Type		Revenue Actual 2009/2010	Revenue Budget 2010/2011	Revenue Forecast 2010/2011	Revenue Estimate 2011-2012
<b>Property Taxes:</b>					
Current List	98.785%	\$ 35,849,343	\$ 36,910,567	\$ 37,228,273	\$ 37,911,636
Prior List		308,693	125,000	196,874	125,000
Interest & Fees		226,873	100,000	154,155	100,000
Estimated Motor Vehicle Supplementary List			200,000	0	200,000
Telephone Access		59,969	58,427	39,000	48,000
Town Funded Elderly Tax Relief		(345,000)	(345,000)	(345,000)	(345,000)
State Funded Elderly Tax Relief - Freeze		0	0	0	0
State Funded Elderly Tax Relief - Circuit Breaker		(33,118)	(37,294)	(37,294)	(37,294)
Sub-Total		\$ 36,066,760	\$ 37,011,700	\$ 37,236,008	38,002,342
<b>First Selectman's Receipts:</b>					
Town Clerk Fees		\$ 196,572	\$ 150,000	\$ 165,000	\$ 175,000
Building Permits		78,062	105,000	84,000	120,000
Health Permits		30,457	20,000	15,000	15,000
Planning & Zoning Permits		10,385	10,000	33,000	10,000
Conservation Permits		9,348	3,000	2,500	5,000
Police Department		170,248	125,000	125,178	100,000
First Selectman		73,924	85,000	75,000	80,000
Municipal Building Lease		313,308	340,450	315,450	340,450
Fire Marshal		20	40	20	40
Bd. Of Education -Tuition		16,461	14,106	11,979	11,979
Region 9 - Tuition		9,912	10,082	10,082	10,169
Parks & Recreation		17,375	10,000	10,000	10,000
Parks & Recreation Activity Account			19,252	19,252	19,541
Highway Department		812	1,500	800	1,500
EMS Department		100,000	95,000	95,000	95,000
Insurance Commission		0	0	0	21,357
Various Other Departments		750	500	500	500
Sub-Total		\$ 1,027,634	\$ 988,930	\$ 962,761	\$ 1,015,536
<b>Treasurer Interest Earnings - General Fund</b>		\$ 465,626	\$ 375,000	\$ 350,000	\$ 315,000
Sub-Total		\$ 465,626	\$ 375,000	\$ 350,000	\$ 315,000
<b>State Grants:</b>					
<b>School Aid for SSS &amp; HKMS:</b>					
Education Cost Sharing Grant (ECS)		\$ 512,446	\$ 509,144	\$ 593,868	\$ 593,868
Special Education	inc. in ECS above	0	0	0	0
<b>Bond Subsidy, Principal &amp; Interest:</b>					
Helen Keller & Samuel Staples		140,343	151,514	145,741	5,269
Bond Subsidy-Progress Payments		0	250,000	263,992	0
Adult Education		0	141	141	184
Transportation		0	647	647	336
School Aid for District #9 - total		0	7,784	7,784	11,654
Transportation					
Bond Subsidy, Principal & Interest					
Town Aid Roads - Maintenance		113,430	83,332	113,635	113,430
Local Capital Improvement (Infrastructure)		0	615,613	0	615,613
In Lieu of Tax Loss - Boats		2,466	4,814	4,814	4,814
Elderly Tax Relief - Freeze		0	0	0	0
Elderly Tax Relief - Circuit Breaker		33,118	37,294	37,294	37,360
Tax Relief for the Totally Disabled		152	2,991	0	0
State Owned Property		63,724	63,617	63,617	58,831
Pequot Grant		8,549	21,395	21,395	8,652
Civil Preparedness		1,364	4,118	4,118	4,800
Property Tax Relief (Veterans)		7,637	10,329	10,329	8,247
Other		50,051	15,000	15,000	15,000
Sub-Total State Grants		\$ 933,280	\$ 1,777,733	\$ 1,282,375	\$ 1,478,058
<b>Fund Balance:</b>					
Surplus Appropriated to Finance Budget		\$ 1,000,000	\$ 352,000	\$ 352,000	\$ 303,000
Total Revenue and Non-Revenue Sources		\$ 39,493,300	\$ 40,505,363	\$ 40,183,144	\$ 41,113,936

## 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>2009/2010</u>	<u>2010/2011</u>	<u>2010/2011</u>	<u>2011-2012</u>
01-11 Gen. Govt.Town Clerk	\$ 146,017	\$ 153,697	\$ 153,697	\$ 153,301
01-12 Gen. Govt. First Selectmen	149,795	154,029	150,000	155,780
01-13 Gen. Govt.,Probate Court	5,397	4,625	4,625	4,625
01-14 Gen. Govt., Elections	38,205	62,982	49,000	63,437
01-15 Gen. Govt.,BD. Of Finance	4,821	6,500	6,500	6,500
01-17 Gen. Govt.,Auditors	34,000	36,250	36,250	37,300
01-18 Gen. Govt., Treasurer	170,513	172,816	172,816	177,981
01-19 Gen. Govt., Assessor	109,377	149,972	149,972	104,423
01-20 Gen. Govt.,BD of Assessment Appeals	471	400	400	800
01-21 Gen. Govt., Tax Collector	86,659	91,796	91,796	93,885
01-23 Gen. Govt.,Town Attorney	91,711	90,000	110,000	90,000
01-24 Gen. Govt., Planning & Zoning Comm.	103,994	107,943	107,943	109,131
01-25 Gen. Govt., Zoning BD of Appeals	6,449	7,219	7,219	7,412
01-26 Gen. Govt. Building Department	88,210	93,830	93,830	93,491
01-27 Gen.Govt.Technology *	18,788	29,854	29,854	25,854
01-28 Gen. Govt.,Town Hall *	126,764	135,373	135,373	136,061
01-29 Gen. Govt., Comm. Dispatchers	195,292	224,112	224,112	228,746
01-30 Gen. Govt.,Comm. For the Elderly	62,258	51,692	51,692	52,371
01-31 Gen. Govt.,Senior Center	158,174	171,103	180,416	165,554
01-32 Gen.Govt.,SSS Building	482,593	370,626	370,626	376,323
01-34 Gen.Govt.,Cemetery	2,500	2,450	2450	2,432
01-35 Gen. Govt.,Public Celebrations	754	450	450	450
02-36 Public Safety, Police Dept.	1,509,699	1,517,120	1,517,120	1,408,561
02-37 Public Safety, Fire Department	700,961	824,336	756,336	806,282
02-38 Public Safety, Fire Marshal	20,652	28,554	25,000	28,200
02-39 Public Safety, Emergency Mgmt.	7,727	8,593	8,593	8,712
02-40 Public Safety, Conservation Comm.	31,037	36,171	36,171	36,270
03-41 Public Works, Recycling Fund	121,993	127,200	127,200	128,567
03-42 Public Works, Highway Department	1,907,867	1,925,635	1,883,889	1,947,484
03-43 Public Works, Street Lights	1,593	1,432	1,432	1,432
03-44 Public Works, Engineering & Prof. Serv.	6,350	39,330	30,000	39,330
04-47 Health & Sanit, Health Department	81,018	77,334	77,334	65,017
04-48 Health & Sanit, EMS Commission	248,450	260,979	260,979	268,986
05-49 Public Welfare	1,862	4,091	3,500	4,120
07-51 Library	540,918	556,281	556,281	559,789
08-52 Park & Recreation Commission	340,593	361,881	361,881	359,373
08-53 Park & Recreation, Tree Warden	38,466	39,780	39,780	39,280
09-54 Pension	781,205	996,657	996,657	1,004,604
09-55 Fringe Benefits	1,656,049	1,975,808	1,925,808	1,987,174
09-56 Social Security & Medicare	339,224	420,540	420,540	420,970
10-57 Insurance Commission	545,745	596,972	596,972	647,818
11-58 Contingency (misc fees)	0	125,000	50,000	125,000
12-59 Firehouse Rent	40,000	40,000	40,000	41,000
13-60 Debt Service	4,183,436	3,614,616	3,613,000	3,621,438
14-61 Animal Control	63,003	62,590	62,590	67,717
14-62 Transfer to Capital Project Fund	172,800	0	87,500	0
<b>Grand Total</b>	<b>\$ 15,423,390</b>	<b>\$ 15,758,619</b>	<b>\$ 15,607,584</b>	<b>\$ 15,702,981</b>



# Town of Easton Five Year Capital Plan 2011/2012

(Thousand Dollars)

	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>		<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
<b><u>Town Clerk</u></b>						<b><u>Communication</u></b>					
Computer Upgrades	0.0	10.0	0.0	10.0	0.0	Building Security Cameras	1.0	0.0	0.0	1.0	0.0
Computer Replacement	0.0	0.0	25.0	0.0	0.0	Computer Monitors	0.0	0.4	0.0	0.0	0.4
Lg Bed Printer Replacement	25.0	20.0	0.0	0.0	20.0	Relocate Equipment	0.0	2.5	2.0	0.0	1.5
Add Public System	2.0	2.0	2.0	2.0	2.0						
<b>Total Town Clerk</b>	<b>27.0</b>	<b>32.0</b>	<b>27.0</b>	<b>12.0</b>	<b>22.0</b>	<b>Total Communication</b>	<b>1.0</b>	<b>2.9</b>	<b>2.0</b>	<b>1.0</b>	<b>1.9</b>
<b><u>Building Department</u></b>						<b><u>Treasurer</u></b>					
Vehicle Replacement	35.0	0	0	0	0	Muni Req. PO sys. & upgrad	5.0	10.0	5.0	0.0	10.0
<b><u>Fire Department</u></b>						<b><u>Police</u></b>					
Engine Replacement	85.0	85.0	85.0	85.0	85.0	Computers	3.0	0.0	3.2	0.0	3.2
Gear Replacenebt	10.0	14.0	15.0	15.0	12.0	Vehicle Light bars	4.0	0.0	0.0	4.0	0.0
Pagers. Radios	5.0	7.0	7.0	7.0	7.0	Portable 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 (building)	2.0	0.0	2.0	0.0	0.0
Hose & nozzles	3.0	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	0.0	4.5	4.5	4.5	4.5	3 Ford Crown Vic Vehicles	58.5	58.5	58.5	60.0	60.0
Air Compressor	20.0		8.0	8.0	5.0						
<b>Total Fire</b>	<b>127.0</b>	<b>117.5</b>	<b>126.5</b>	<b>126.5</b>	<b>120.5</b>	<b>Total Police</b>	<b>70.0</b>	<b>62.5</b>	<b>63.7</b>	<b>70.5</b>	<b>63.2</b>
<b><u>P&amp;Z Department</u></b>						<b><u>EMS</u></b>					
GIS System	4.5	3.0	3.0	0.0	0.0	Ambulance Replacement	50.0	40.0	40.0	40.0	40.0
Town Plan of Cons.&Dev.	0.0	4.0	4.0	7.0	0.0	Portable radios and pagers	10.0	5.0	5.0	5.0	5.0
						AED Replacement	5.0	5.0	5.0	5.0	5.0
<b>Total P&amp;Z</b>	<b>4.5</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>0.0</b>	<b>Total EMS</b>	<b>65.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>
<b><u>Highway Department</u></b>						<b><u>Library</u></b>					
Dump/Plow Truck	190.0	0.0	215.0	0.0	0.0	New Computers (staff)	1.2	1.2	2.4	2.4	1.2
Street Sweeper	0.0	0.0	0.0	0.0	230.0	New Computers (public)	1.2	2.4	1.1	1.2	1.1
Front End Loader 2 1/2Yd	0.0	160.0	0.0	0.0	0.0	Barcode/receipt&laser printers	0.8	0.9	1.3	0	1.3
Med.DutyDump Truck w/Plow	0.0	0.0	0.0	160.0	0.0	New Laptops w/s	1.4	0.0	1.0	0.7	0.0
3 yd. Dump Truck w/Plow	0.0	0.0	0.0	0.0	80.0	Roof replacement	3.0	3.0	3.0	3.0	3.0
Chipper	0.0	0.0	50.0	0.0	0.0	Reseal/restripe parking lot	4.0	0.0	0.0	0.0	0.0
Paver	0.0	90.0	0.0	0.0	0.0						
<b>Total Highway Dept</b>	<b>190.0</b>	<b>250.0</b>	<b>265.0</b>	<b>160.0</b>	<b>310.0</b>	<b>Total Library</b>	<b>11.6</b>	<b>7.5</b>	<b>8.8</b>	<b>7.3</b>	<b>6.6</b>
<b><u>Road Reconst./Bridge</u></b>	<b>296.5</b>	<b>305.0</b>	<b>310.0</b>	<b>315.0</b>	<b>320.0</b>						
<b><u>Animal Control</u></b>						<b><u>Parks &amp; Recreation</u></b>					
ACO radio	0.8	0.0	0.0	0.0	0.0	Truck 4 wheel used	0.0	17.0	0.0	0.0	0.0
Emergency lights	0.0	1.5	0.0	0.0	0.0	Small Dump Truck	15.0	0.0	0.0	0.0	0.0
Portable Radio	0.0	1.1	0.0	0.0	0.0	Tennis Court Repairs	15.0	0.0	0.0	0.0	0.0
Computer, printer	2.5	0.0	0.0	0.0	0.0	Morehouse Rd. Restroom	10.0	0.0	0.0	0.0	0.0
Furniture new ACO Facility	3.0	0.0	0.0	0.0	0.0	Field Renovations/repairs	0.0	0.0	25.0	25.0	0.0
						Toro Grounds Master	25.0	0.0	0.0	0.0	0.0
						Fence Repair various Parks	0.0	0.0	0.0	20.0	0.0
						Infield Groomer	0.0	14.0	0.0	0.0	0.0
<b>Total Animal Control</b>	<b>6.3</b>	<b>2.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>Total Parks &amp; Recreation</b>	<b>65.0</b>	<b>31.0</b>	<b>25.0</b>	<b>45.0</b>	<b>0.0</b>
						<b>Sub-Total Capital Projects</b>	<b>601.1</b>	<b>570.4</b>	<b>580.0</b>	<b>479.3</b>	<b>584.2</b>
						<b>Sub-Total Roads/Paving</b>	<b>296.5</b>	<b>305.0</b>	<b>310.0</b>	<b>315.0</b>	<b>320.0</b>
						<b>Sub-Total Animal Control</b>	<b>6.3</b>	<b>2.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
						<b>Grand Totals</b>	<b>903.9</b>	<b>878.0</b>	<b>890.0</b>	<b>794.3</b>	<b>904.2</b>