



TOWN OF EASTON  
MASSACHUSETTS  
*Office of the Town Administrator*

DAVID A. COLTON  
Town Administrator

Fiscal Year 2009  
Operating Budget  
Revision Memorandum  
April 16, 2008

As you know, an unbalanced fiscal year 2009 budget was submitted on February 29, 2008 and has been undergoing review by both the Board of Selectmen and the Finance Committee. I am pleased to be able to present this revision which balances the budget at \$63,165,766 in accordance with agreements reached with the Budget Sub-Committee.

The major changes to the budget as present are as follows:

- The requested School Department budget increase has been reduced from 6.4% to 5.8%
- The Southeastern Regional School assessment has been adjusted by \$42,902 to reflect an increase of 17%
- The projected Fire Department budget increase has been reduced to 5.01%
- The projected Police Department budget increase has been reduced to 5.55%
- The cost of employee retirement benefits has been reduced by \$81,784
- The projected snow and ice deficit has been set at \$288,743

In addition, we are proposing that the use of free cash be set at \$615,590 and that \$250,000 in stabilization funds be expended. This leaves free cash and stabilization balances of \$473,785 and \$2,289,980 respectively. It is my intention to move \$250,000 from free cash to stabilization after free cash is certified at a Special Town Meeting in the fall.

The enclosed budget summary information represents my final budget recommendation for fiscal year 2009.

**TOWN OF EASTON  
FY 2009 GENERAL FUND REVENUE PROJECTIONS**

Description	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2009 Projected	Increase/ Decrease	% Chg
<b>Taxation:</b>							
Real Estate & Personal Property	26,884,486	28,382,177	29,687,080	34,444,471	35,951,413	1,506,942	
Other Taxes	120,970	131,011	267,816	-	-	-	
2 1/2 % (budget/projection only)				861,683	898,785	37,102	
New Growth	961,817	548,394	1,014,056	621,330	500,000	(121,330)	
Operational Override			3,400,000			-	
Exempt Debt	960,065	2,039,510	1,598,321	1,723,328	2,230,931	507,603	
<b>Total Tax Levy</b>	<b>28,927,338</b>	<b>31,101,092</b>	<b>35,967,273</b>	<b>37,650,812</b>	<b>39,581,129</b>	<b>1,930,317</b>	<b>5.13%</b>
<b>Local Receipts:</b>							
Motor Vehicle Excise	3,027,053	3,095,979	2,771,420	2,770,000	2,853,100	83,100	3.00%
Penalties & Interest on Taxes & Excise	167,764	141,858	170,783	165,000	165,000	-	0.00%
Licenses & Permits	625,718	592,759	524,114	520,000	535,600	15,600	3.00%
Fees	769,418	856,227	862,696	860,000	885,800	25,800	3.00%
Fines & Forfeitures	56,696	82,201	60,157	60,000	60,000	-	0.00%
Investment Income	430,166	502,213	334,376	250,000	250,000	-	0.00%
Ames Fund	300,000	250,000	200,000	250,000	225,000	(25,000)	-10.00%
Medicare Part D Subsidy	-	-	80,004	150,000	160,000	10,000	6.67%
Other Miscellaneous Income	214,098	303,103	190,061	72,198	75,000	2,802	3.88%
School Resource Officer Reimb.					50,000	50,000	0.00%
Medicaid Reimbursement	27,839	126,492	138,931	120,000	120,000	-	0.00%
Chapter 46, Supplemental Tax	75,380	-		75,000	75,000	-	0.00%
	<b>5,694,132</b>	<b>5,950,832</b>	<b>5,332,542</b>	<b>5,292,198</b>	<b>5,454,500</b>	<b>162,302</b>	<b>3.07%</b>
<b>State Revenue:</b>							
State Owned Land	52,499	68,717	59,797	66,808	71,689	4,881	7.31%
School Construction	1,245,934	1,245,934	1,245,934	1,245,934	983,980	(261,954)	-21.02%
Abatements to the Elderly, Blind, etc.	45,304	26,606	45,806	68,229	71,982	3,753	5.50%
State Aid Chapter 70	7,481,507	7,668,207	8,115,511	8,764,374	9,794,246	1,029,872	11.75%
Charter Tuition Reimbursement	48,469	46,644	36,153	80,496	135,802	55,306	68.71%
Police Career Incentive	157,833	136,252	155,126	154,376	158,202	3,826	2.48%
Veterans Benefits	56,814	129,423	105,423	102,247	102,247	-	0.00%
Lottery	1,883,909	2,189,049	2,679,163	2,725,472	2,363,583	(361,889)	-13.28%
Gaming Proceeds for Lottery Gap					361,889	361,889	0.00%
Supplemental Distribution	222,405	-	-	-	-	-	0.00%
	<b>11,194,674</b>	<b>11,510,832</b>	<b>12,442,913</b>	<b>13,207,936</b>	<b>14,043,620</b>	<b>835,684</b>	<b>6.33%</b>
<b>Total General Fund Revenue</b>	<b>45,816,144</b>	<b>48,562,756</b>	<b>53,742,728</b>	<b>56,150,946</b>	<b>59,079,249</b>	<b>2,928,303</b>	<b>5.22%</b>
Exempt Debt Adjustments	(960,065)	(2,039,510)	(1,598,321)	(1,723,328)	(1,968,977)	(245,649)	14.25%
<b>Net General Fund Revenue</b>	<b>44,856,079</b>	<b>46,523,246</b>	<b>52,144,407</b>	<b>54,427,618</b>	<b>57,110,272</b>	<b>2,682,654</b>	<b>4.93%</b>

## TOWN OF EASTON BUDGET COMPARISON SUMMARY

	FY 2009 Budget Requests	Comparative Amounts		
		FY 2008 Budget	Increase/ Decrease	% Change
<b>Expenditures:</b>				
01-003 Selectmen	289,301	281,147	8,154	2.90%
01-007 Town Counsel	180,000	180,000	-	0.00%
01-011 Finance Committee	3,000	3,000	-	0.00%
01-013 Reserve Fund	80,000	80,000	-	0.00%
01-025 Accountant	173,833	166,589	7,244	4.35%
01-029 Assessors	217,779	212,383	5,396	2.54%
01-033 Collector /Treasurer	281,527	277,760	3,767	1.36%
01-039 Town Clerk	249,721	236,266	13,455	5.69%
01-051 Data Processing	242,315	245,265	(2,950)	-1.20%
01-060 Planning and Community Development	298,485	273,267	25,218	9.23%
01-101 Police (1)	3,696,109	3,501,901	194,208	5.55%
01-103 Fire (2)	2,789,269	2,656,279	132,990	5.01%
01-104 Ambulance	391,014	383,420	7,594	1.98%
01-105 Fire Alarm	21,792	21,792	-	0.00%
01-113 Inspectional Services	262,114	255,286	6,828	2.67%
01-225 SE Regional School	716,751	612,590	104,161	17.00%
01-300's DPW Admin (3)	2,708,764	2,588,194	120,570	4.66%
01-501 Board of Health	215,409	237,066	(21,657)	-9.14%
01-531 Council on Aging	207,654	191,996	15,658	8.16%
01-551 Veterans Department	238,296	216,250	22,046	10.19%
01-600 Recreation Department	94,700	91,411	3,289	3.60%
01-625 Library	451,465	429,967	21,498	5.00%
01-700 Debt & Interest	4,521,360	4,251,284	270,076	6.35%
01-750 EE Benefits & Insurance (4)	10,218,205	9,506,574	711,631	7.49%
01-760 Other General Government	113,310	106,125	7,185	6.77%
61-500 Water Division	2,492,660	2,456,741	35,919	1.46%
01-200 School Department	30,568,476	28,892,365	1,676,111	5.80%
Total Expenditures	61,723,309	58,354,918	3,368,391	5.77%
Unappropriated Expenditures (see next page)	1,442,457	1,096,626	345,831	31.54%
<b>Total Budget</b>	<b>63,165,766</b>	<b>59,451,544</b>	<b>3,714,222</b>	<b>6.25%</b>

(1) Police contract for FY08-FY10 was settled in FY08. FY08 budget adjusted for \$80,000 estimated transfer from collective bargaining reserve to fund contractual pay increases. FY09 contractual rates in are included in the FY09 budget request. Transfer is only reflected in the summary total above for comparison purposes and is not reflected in the line item detail budget.

(2) Firefighter contract for FY08-FY10 is not settled. FY08 budget adjusted for \$45,000 estimated transfer from collective bargaining reserve to fund contractual pay increases at same rate increases as police contract. FY09 budget also adjusted by \$120,000 based on police contract. Transfers are only reflected in the summary totals above for comparison purposes and are not reflected in the line item detail budget.

(3) DPW contract for FY08-FY10 was settled in FY08. FY08 budget adjusted for \$39,500 estimated transfer from collective bargaining reserve to fund contractual pay increases. FY09 contractual rates in are included in the FY09 budget request. Transfer is only reflected in the summary total above for comparison purposes and is not reflected in the line item detail budget.

(4) Collective bargaining reserve line item in this budget has been adjusted in FY08 and FY09 for estimated transfers to the respective departments referenced in notes 1-3. These estimated transfers are only reflected in the summary totals above to facilitate better comparison of budgetary increases between fiscal years and are not reflected in the line item detail budgets.

**TOWN OF EASTON  
BUDGET COMPARISON SUMMARY**

UNAPPROPRIATED EXPENDITURE DETAIL				
	FY 2009 Budget Requests	Comparative Amounts		
		FY 2008 Budget	Increase/ Decrease	% Change
<u>Cherry Sheet Charges/Assessments</u>				
County Assessment	259,219	252,897	6,322	2.50%
Mosquito Control	58,303	56,986	1,317	2.31%
Air Pollution Districts	6,264	6,130	134	2.19%
Old Colony Planning Council	6,906	6,759	147	2.17%
RMV Non-Renewal Surcharge	16,420	18,300	(1,880)	-10.27%
MBTA	146,035	146,271	(236)	-0.16%
Special Education	16,713	9,093	7,620	83.80%
Charter Schools/School Choice	293,854	223,031	70,823	31.75%
Sub-total	803,714	719,467	84,247	11.71%
<u>Other Unappropriated Expenditures</u>				
Overlay	350,000	377,159	(27,159)	-7.20%
Snow & Ice Overexpended	288,743	-	288,743	0.00%
Sub-total	638,743	377,159	261,584	69.36%
Total Unappropriated Expenditures	1,442,457	1,096,626	345,831	31.54%