

**TOWN OF EASTON  
ANNUAL TOWN MEETING MAY 16, 2016  
FINANCE PLAN**

Art#	Description	Total Appropriation	Taxation	Free Cash	Other Available Funds			Enterprise	CPA	Revolving/ (Memo)	Borrowing Authorization
					Overlay Surplus	Other	Comments				
<b>Consent Agenda - Articles 1-4</b>											
1	Acceptance of Annual Reports	N/A									
2	Reauthorization of Ch 44 53E 1/2 Revolving Funds: Conservation Commission 227 Filing Fee Account Subdivision Review, Special Permit & Inspection Fees Account Town Clerk's Record Preservation Fund Recreation Revolving Fund Recreational Field Maintenance Revolving Fund Board of Health Vaccination Revolving Fund Board of Health Betterment Revolving Fund Agricultural Commission Revolving Fund									50,000 50,000 10,000 300,000 50,000 10,000 5,000 25,000	
3	Set Elected Official's Compensation (Selectmen \$1,800 ea., Bd of Hlth \$1,000 ea., Bd of Assess \$1,800 ea., Moderator \$100)	N/A									
4	Appropriation and Authorization to Expend Chapter 90 Funds	730,860				730,860	State Chapter 90 Funds				
5	Payment of Bill(s) from a Prior Fiscal Year										
6	Supplement Fiscal Year 2016 Budgets - (Finance Committee \$800, Collector/Treasurer \$18,900, Town Counsel \$22,000, DPW Administration \$25,000+\$100,000 S&I, Other General Government \$6,285, Employee Benefits & Insurance \$155,500, Water Enterprise \$14,625, Solid Waste & Recycling \$120,000)	463,110				72,985 100,000 155,500	FY16 Health & Community Services Budget (Veterans Benefits) Fema Reimbursement SMHG Final Distribution	120,000 14,625	(Trash Surplus) (Water Surplus)		
7	Transfer to Stabilization Fund	488,606.09				488,606.09	SMHG Final Distribution				
8	Transfer to OPEB Trust Fund	50,000				50,000	SMHG Final Distribution				
9	Transfer to Unemployment Trust Fund	40,000				40,000	SMHG Final Distribution				
10	Establish Stabilization Fund for Snow & Ice and Weather Emergency Needs \$201,181.84 from available FEMA funds- <b>DEFEATED</b>	-				-					
11	Accept MGL Chapter 60, Section 16B to Establish a Tax Title Revolving Fund	N/A									
12	Fund Sick Leave Buyback Requests as Required by Collective Bargaining	42,710				42,710	SMHG Final Distribution				
13	FY 2017 Town Operating Budget <b>(Amended to add \$100,000 to DPW Admin for snow &amp; ice from available FEMA funds)</b>	\$77,524,806	71,463,681	913,939		483,976 117,930 5,775 67,571 100,000	Stabilization Fund SMHG Final Distribution Conservation Fund RRFA - Septic Betterments Available FEMA Funds	2,821,934 1,200,000 350,000	(Water) (Trash) (Sewer)		
14	Alternate FY 2017 Town Operating Budget Contingent on Passage of Override: Override Total \$80,941,423. Funding Sources: Taxation \$75,880,298; Free Cash \$397,915; Conservation Fund \$5,775; Septic Betterments RRFA \$67,571, SMHG Final Distribution \$117,930; Available FEMA Funds \$100,000; Water Enterprise \$2,821,934; Sewer Enterprise \$350,000; Solid Waste & Recycling Enterprise \$1,200,000 <b>(Amended to add \$100,000 to DPW Admin for snow &amp; ice from available FEMA funds) ATM VOTE SUCCESSFUL 499/137 [Note: ballot vote on June 7th failed, article 13 will be in place for FY17]</b>										
<b>Annual Town Meeting Adjourned to June 13, 2016</b>											
15	Approve Funding for Professional Administrative Employees Association Contract (Assessors \$832, Information Technology \$984, Town Clerk \$3,644, Planning & CD \$7,248, Police \$425, Inspectional Services \$4,347, DPW Administration \$10,528, Health & Comm Svc \$12,810, Water \$5,063)	45,881				40,818	FY16 Employee Benefits and Insurance Budget	5,063	(Water Surplus)		
16	Frothingham Hall Renovations (\$3,000,000 debt proposed) - <b>Article Dismissed</b>										
17	Fund FY 2017 Capital Budget	360,000		1,000				150,000	(Water Surplus)		209,000

**TOWN OF EASTON  
ANNUAL TOWN MEETING MAY 16, 2016  
FINANCE PLAN**

Art#	Description	Total Appropriation	Taxation	Free Cash	Other Available Funds			Enterprise	CPA	Revolving/ (Memo)	Borrowing Authorization	
					Overlay Surplus	Other	Comments					
18	5 Corners Sewer Collection System Project Phase I	2,214,000				2,214,000	Mitigation Funds Received from Avalon Bay					
19	Rescind Previously Authorized Debt (A7, ATM 4/8/96 Library Renovations)	(36,000)									(36,000)	
20	Accept MGL Chapter 164, Section 134 (Electric Load Aggregation Programs)	N/A										
21	Create Enterprise Fund for P.E.G. Access and Cable Related Fees	N/A										
22	FY2017 P.E.G. Access and Cable Related Enterprise Fund Budget	550,000					550,000					
23	Fund FY17 Community Preservation Budget and Reserve Funds (Admin \$68,750; Debt Service \$541,113, Budgeted Reserve \$765,137)	1,375,000						1,375,000				
24	CPA Funding - Historic Resources Survey & Inventory	35,000						35,000				
25	CPA Funding - Affordable Housing Trust FY17 Programs	200,000						200,000				
26	CPA Funding - Design Work for Olmsted Rockery Improvements \$60,000 - <b>Article Dismissed</b>											
27	CPA Funding - Oakes Ames Memorial Hall Emergency Repairs	150,000						150,000				
28	Temporary & Permanent Easements at Washington Street & Roosevelt Circle Intersection	N/A										
29	Acceptance of Section 15C of MGL Chapter 83 (Betterment Interest Rate)	N/A										
30	Acceptance of Section 15D of MGL Chapter 83 (30 Year Apportionment on Betterments)	N/A										
31	Amendment to the Town Code - Personnel Bylaw (Anti-discrimination Language and Parental Leave)	N/A										
32	Zoning Amendment: Village Business District	N/A										
33	Amend Zoning Map (for Village Business District)	N/A										
34	Zoning Amendment: Recodified Zoning Bylaw	N/A										
35	Transact any Other Business	N/A										
		84,233,973	71,463,681	914,939	-	4,710,731		-	5,211,622	1,760,000	500,000	173,000

**Free Cash Balance:**

Certified 7/1/15	2,019,943
STM Articles	(870,378)
ATM Articles	(914,939)
Balance	234,626
Article 14 Alternate Budget	516,024
Balance if Override is passed	<u>750,650</u>

**Stabilization:**

Balance 02/28/16	1,089,419
ATM Articles	4,630
Balance	1,094,049
Article 14 Alternate Budget	483,976
Balance if Override is passed	<u>1,578,025</u>

**Water Surplus:**

Certified 7/1/15	1,302,702
STM Articles	(46,653)
ATM Articles	(169,688)
Balance	<u>1,086,361</u>

**Solid Waste & Recycling Surplus:**

Certified 7/1/15	277,923
ATM Articles	(120,000)
Balance	<u>157,923</u>

**TOWN OF EASTON  
SUMMARY OF ARTICLE 6: SUPPLEMENT FISCAL 2016 BUDGETS**

<u>Department</u>	<u>Amount</u>		<u>Funding Sources</u>			
			<u>FY16 Veterans Benefits</u>	<u>SMHG Final Dist</u>	<u>FEMA Reimb</u>	<u>Water &amp; Recycling Surplus</u>
Finance Committee	800	(1)	800			
Town Collector/Treasurer	18,900	(2)	18,900			
Town Counsel	22,000	(3)	22,000			
DPW Administration	125,000	(4)	25,000		100,000	
Other General Government	6,285	(5)	6,285			
Employee Benefits & Insurance	155,500	(6)		155,500		
Water Division	14,625	(7)			14,625	
Solid Waste & Recycling	120,000	(8)				120,000
<b>Total</b>	<b>463,110</b>		<b>72,985</b>	<b>155,500</b>	<b>100,000</b>	<b>14,625</b>

(1) Recording secretary funds have been depleted.

(2) Covers additional funding for interim collector/treasurer contract through year end, additional training costs and restructuring of payroll coordinator position.

(3) Covers additional funding due to increased counsel fees of \$11,000, increased labor counsel costs \$9,000 and recodification costs of \$3,000.

(4) Covers \$15,000 in highway overtime as a result of excessive storms requiring increased tree work, \$10,000 in B&G overtime related to the ESCO project and \$100,000 to eliminate snow & ice deficit for FY16, so that only the amount amortized from FY15 will be raised in FY17.

(5) Covers second half of Bristol Agricultural Assessment \$4,785 and \$1,500 for Clear-Gov financial transparency reporting.

(6) Covers 80% payroll for week ended July 2, 2016 so that it can be accrued to FY16.

(7) Covers 80% payroll for week ended July 2, 2016 so that it can be accrued to FY16.

(8) Additional funding needed to accommodate additional subscribers.

**TOWN OF EASTON**  
**ANNUAL TOWN MEETING 5/16/2016**  
**ARTICLES 13 & 14: TOWN OPERATING BUDGETS BY DEPARTMENT**

<b>FD-DPT</b>	<b>DEPARTMENT NAME</b>	<b>Article 13 (Without Override)</b>	<b>Contingent Appropriations</b>	<b>Article 14 (With Override)</b>
1.12	SELECTMEN	\$ 374,025	\$ -	\$374,025
1.131	FINANCE COMMITTEE	1,500	-	1,500
1.132	RESERVE FUND	60,000	-	60,000
1.135	ACCOUNTANT	222,226	-	222,226
1.14	ASSESSORS	244,886	-	244,886
1.145	TOWN COLLECTOR/TREASURER	353,163	-	353,163
1.15	TOWN COUNSEL	140,000	-	140,000
1.155	INFORMATION TECHNOLOGY	209,414	-	209,414
1.16	TOWN CLERK	227,301	-	227,301
1.175	PLANNING AND COMMUNITY DEVELOPMENT	309,680	-	309,680
1.21	POLICE	4,136,567	220,938	4,357,505
1.211	PUBLIC SAFETY DISPATCH	637,387	-	637,387
1.22	FIRE	3,536,849	102,169	3,639,018
1.231	AMBULANCE	602,901	-	602,901
1.24	INSPECTIONAL SERVICES	284,536	-	284,536
1.31	SOUTHEASTERN REGIONAL SCHOOL	822,774	-	822,774
1.4	DPW ADMINISTRATION	3,071,141	419,790	3,490,931
1.5	HEALTH & COMMUNITY SERVICES	1,015,088	30,820	1,045,908
1.61	LIBRARY	500,649	-	500,649
1.7	MATURING DEBT & INTEREST	5,000,835	-	5,000,835
1.91	EMPLOYEE BENEFITS & INSURANCE	12,926,743	234,900	13,161,643
1.92	OTHER GENERAL GOVERNMENT	98,900	-	98,900
60.44	SEWER DEPARTMENT	350,000	-	350,000
61.45	WATER DIVISION	2,274,181	-	2,274,181
62.43	SOLID WASTE & RECYCLING	1,200,000	-	1,200,000
1.3	SCHOOL DEPARTMENT	38,924,060	2,408,000	41,332,060
	<b>TOTAL FY 2017 BUDGET</b>	<b>\$77,524,806</b>	<b>\$3,416,617</b>	<b>\$80,941,423</b>
	<b>FUNDING SOURCES:</b>			
	TAXATION (Includes tax levy, state aid, local receipts)	\$71,463,681	\$4,416,617	\$75,880,298
	FREE CASH	913,939	-398,094	515,845
	STABILIZATION FUND	483,976	-483,976	-
	CAPITAL STABILIZATION FUND	117,930	-117,930	-
	CONSERVATION FUND	5,775		5,775
	SEPTIC BETTERMENTS RECEIPTS RESERVED FOR APPROPRIATION ACCOUNT	67,571		67,571
	AVAILABLE FEMA FUNDS	100,000		100,000
	WATER ENTERPRISE RECEIPTS	2,821,934		2,821,934
	SEWER ENTERPRISE RECEIPTS	350,000		350,000
	SOLID WASTE & RECYCLING RECEIPTS	1,200,000		1,200,000
	<b>TOTAL FUNDING SOURCES</b>	<b>\$77,524,806</b>	<b>\$3,416,617</b>	<b>\$80,941,423</b>

**TOWN OF EASTON  
TOWN ADMINISTRATOR'S CAPITAL BUDGET  
ANNUAL TOWN MEETING 5/16/16**

**ARTICLE 17. FY 2017 CAPITAL BUDGET**

To see if the Town will vote to raise and appropriate, appropriate by borrowing, or appropriate by transfer from available funds, a sum of money for the purpose of meeting the capital budget needs of the Town for fiscal year 2017 as listed below, or take any other action relative thereto.

Project	Amount	Funding Sources		
		Free Cash	Water Surplus	Borrowing
School - Security Improvements	210,000	1,000		209,000
Water - Replace Backhoe/Loader	150,000		150,000	
Total	360,000	1,000	150,000	209,000