

David A. Colton

Town Administrator Budget Message Update No. 2

Dated April 21, 2016

Since the previous update, several changes to the budget have been made as new information has become available.

State Aid Update

The House Ways and Means Committee recently issued its budget proposal which recommends additional Chapter 70 funding of \$127,015. The amount estimated for veterans' benefits has also increased by \$79,251. Charter school assessments increased by \$63,542 and tuition reimbursements increased by \$58,637, resulting in a net overall local aid increase of \$201,361. The state budget process is still ongoing and budget proposals from the Senate and Conference Committee are pending and could increase or decrease these amounts. The increase in local aid will reduce the use of free cash as budgetary funding source.

Appropriations Update (Employee Benefits and Insurance)

- Health insurance rates from the Massachusetts Group Insurance Commission (GIC) have been determined and were lower than originally estimated. The combined adjustment for the respective health insurance line items is a reduction of \$94,332.
- Our insurance carrier, MIIA has finalized rates for 2017. The overall result is an increase of \$55,067 in property/liability and worker's compensation insurance.
- The line item for town Medicare costs (amounts required to be matched with employee withholding) needs to be increased by \$5,000 based on current and prior year trends.
- These revisions have resulted in an overall reduction of \$34,265 to the FY2017 balanced budget, changing total expenditures from \$77,278,071 to \$77,243,806.

Override Budget Update

Since the last update, the Board of Selectmen met on April 4th and voted to move forward with an operational override referendum, which shall be voted on in June. The total amount of the operational override has been modified to \$4,416,617. Changes are as follows:

Fire: The deputy chief position, which was previously requested in the amount of \$102,169, is now included.

Health and Community Services: The override amount has been decreased by \$221,000 to \$30,820 to remove the debt service related to the proposed Frothingham Hall renovation project which will be proposed as a debt exclusion vote.

School Department: The override amount has been increased by \$170,000 to include 2 curriculum coordinators.

Employee Benefits and Insurance: The requested amount has been increased by \$24,300 to cover three additional proposed positions in the fire and school department.

The recommended override can be summarized as follows:

Department	Recommended Override
Public Works (includes Highway and Building & Grounds)	\$ 419,790
Police	220,938
Fire	102,169
Health & Community Services	30,820
School Department	2,408,000
Estimated Employee Insurance (Including Schools)	\$234,900
Reduce use of Reserves to fund Operating Budget	1,000,000
Total Recommendation	\$4,416,617

The above changes are noted in the attached FY2017 Budget spreadsheet, which should replace pages 21-23 in the Original Budget document.

The appendix on the following page contains a listing of the budget pages that have changed as a result of this update.

Appendix: FY2017 Budget Revision Table of Contents

The following items and references are to replace pages contained in the FY2017 Town of Easton Budget document, originally published on February 8, 2016.

- Revised FY2017 Budget Summary (attached) to replace pages 21-23
- Revised FY2017 Budget Detail – Other General Government (attached) to replace page 54
- Revised FY2017 Budget Detail – Fire Department (attached) to replace pages 64-68
- Revised FY2017 Budget Detail – Department of Health & Community Services (attached) to replace pages 87, 88
- Revised FY2017 Budget Detail – School Department (attached) to replace page 100
- Revised FY2017 Budget Detail – Employee Benefits and Insurance (attached) to replace page 107

**TOWN OF EASTON
FISCAL YEAR 2017 BUDGET**

	% Increase (Decrease) FY15 v FY16	FY14 Actual	FY15 Actual	FY15 Budget	FY16 Budget	FY17 Preliminary Recommendation	FY17 Recomm. vs. FY16 Bud \$ Difference	FY17 Recomm. vs. FY16 Bud % Difference	FY17 Override Recommended
REVENUES									
TAXATION									
Prior Year Levy Limit	4.31%	43,192,211	43,884,820	44,467,167	46,381,975	48,335,679	1,953,704	4.21%	
Proposition 2 1/2 levy limit increase	4.27%	-	1,112,077	1,112,077	1,159,549	1,208,392	48,843	4.21%	4,416,617
New Growth	0.93%	638,204	786,804	786,804	794,155	700,000	(94,155)	-11.86%	
TAX LEVY LIMIT	4.25%	43,830,415	45,783,701	46,366,048	48,335,679	50,244,071	1,908,392	3.95%	4,416,617
Debt Exclusion	-6.37%	2,612,158	2,575,814	2,575,814	2,411,825	2,267,608	(144,217)	-5.98%	
Other Taxes	0.00%	487,686	965,244	-	-	-	-		
TOTAL TAXATION	3.69%	46,930,259	49,324,759	48,941,862	50,747,504	52,511,679	1,764,175	3.48%	4,416,617
LOCAL RECEIPTS									
Motor Vehicle Excise	3.36%	3,231,966	3,362,887	2,975,000	3,075,000	3,300,000	225,000	7.32%	
Licenses & Permits	3.70%	850,399	724,717	675,000	700,000	707,000	7,000	1.00%	
Ambulance	7.32%	1,194,550	1,310,509	1,025,000	1,100,000	1,300,000	200,000	18.18%	
Fees	-6.00%	250,926	239,121	250,000	235,000	237,350	2,350	1.00%	
Meals Tax	3.64%	279,621	299,599	275,000	285,000	300,000	15,000	5.26%	
Penalties and Interest	0.00%	412,867	587,065	335,000	335,000	338,350	3,350	1.00%	
Fines and Forfeitures	-40.00%	47,151	18,955	30,000	18,000	18,180	180	1.00%	
Investment Income	25.00%	24,970	26,691	20,000	25,000	25,250	250	1.00%	
Medicare D. Subsidy	-60.00%	124,450	219,855	125,000	50,000	-	(50,000)	-100.00%	
Medicaid Reimbursement	0.00%	109,641	173,200	100,000	100,000	151,000	51,000	51.00%	
SE Regional School Reimb	0.00%	50,000	50,000	50,000	50,000	50,000	-	0.00%	
Supplemental Taxes	-23.64%	82,990	54,777	55,000	42,000	42,420	420	1.00%	
Miscellaneous Revenue	40.07%	193,577	244,958	101,797	142,592	175,000	32,408	22.73%	
TOTAL: LOCAL RECEIPTS	2.34%	6,853,108	7,312,334	6,016,797	6,157,592	6,644,550	486,958	7.91%	-
CHERRY SHEET REVENUE (STATE AID)									
State Aid Chapter 70	0.97%	9,437,566	9,531,741	9,531,741	9,624,016	9,823,611	199,595	2.07%	
Unrestricted General Government Aid	3.60%	1,896,016	1,948,596	1,948,596	2,018,745	2,105,551	86,806	4.30%	
Charter Tuition Reimbursement	305.85%	75,147	28,908	9,823	39,867	71,775	31,908	80.04%	
Veterans Benefits	-0.85%	183,546	193,094	196,741	195,066	274,317	79,251	40.63%	
State Owned Land	0.00%	67,499	87,151	87,151	87,151	86,437	(714)	-0.82%	
Exemptions: Vets, Blind, Surv Sp & Elderly	1.26%	98,844	98,956	97,114	98,342	92,932	(5,410)	-5.50%	
Homeless Transportation	0.00%	8,821	19,369	0	0	-	-	0.00%	
TOTAL: CHERRY SHEET REVENUE (STATE AID)	1.62%	11,767,439	11,907,815	11,871,166	12,063,187	12,454,623	391,436	3.24%	-
SCHOOL BLDG ASSISTANCE	0.00%	983,980	983,980	983,980	983,980	983,980	-	-	-
OTHER FINANCIAL SOURCES (OFS) - RECURRING									
Transfer from Special Revenue (Ames Funds/Septic Bett)	-14.22%	399,438	610,527	610,527	523,685	492,571	(31,114)	-5.94%	
Transfer from Trust Funds (Stabilization, Conservation)	44.63%	6,740	551,239	551,239	797,278	607,681	(189,597)	-23.78%	(601,906)
Use of Free Cash	14.87%	1,345,777	1,082,332	1,082,332	1,243,288	913,939	(329,349)	-26.49%	(398,094)
Other	-100.00%	-	12,729	12,729	0	-	-	0.00%	
TOTAL: OTHER FINANCING SOURCES (OFS)	13.62%	1,751,955	2,256,827	2,256,827	2,564,251	2,014,191	(550,060)	-21.45%	(1,000,000)
TOTAL GENERAL FUND REVENUE	3.49%	68,286,741	71,785,715	70,070,632	72,516,514	74,609,023	2,092,509	2.89%	3,416,617
ENTERPRISE FUNDS									
Sewer Enterprise Fund	27.27%	150,252	504,474	275,000	350,000	350,000	-	0.00%	
Water Enterprise Fund	1.26%	2,922,231	3,101,162	2,852,584	2,888,409	2,821,934	(66,475)	-2.30%	
Solid Waste & Recycling Enterprise Fund	-0.10%	1,019,593	1,076,399	1,020,000	1,019,000	1,019,000	-	0.00%	
TOTAL ENTERPRISE FUND REVENUE	2.65%	4,092,076	4,682,035	4,147,584	4,257,409	4,190,934	(66,475)	-1.56%	-
GRAND TOTAL: ALL REVENUES	3.44%	72,378,817	76,467,750	74,218,216	76,773,923	78,799,957	2,026,034	2.64%	3,416,617

**TOWN OF EASTON
FISCAL YEAR 2017 BUDGET**

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EXPENDITURES									
GENERAL GOVERNMENT - 100's									
Selectmen	3.00%	344,914	350,484	350,506	361,021	374,025	13,004	3.60%	
Finance Committee	0.00%	1,493	1,154	1,500	1,500	1,500	-	0.00%	
Reserve Fund	0.00%	-	-	60,000	60,000	60,000	-	0.00%	
Town Accountant	6.78%	197,510	202,893	204,237	218,081	222,226	4,145	1.90%	
Assessors	0.00%	233,232	242,842	244,076	244,076	244,886	810	0.33%	
Treasurer/Collector	2.18%	327,266	332,473	344,823	352,348	353,163	815	0.23%	
Town Counsel	-3.57%	98,899	139,916	140,000	135,000	140,000	5,000	3.70%	
Information Technology	2.75%	183,630	203,383	203,804	209,414	209,414	-	0.00%	
Town Clerk	0.11%	192,101	213,107	213,107	213,333	227,301	13,968	6.55%	
Planning & Community Development	1.08%	250,006	268,079	268,121	271,029	309,680	38,651	14.26%	
Other General Government	7.94%	87,908	91,790	91,900	99,200	98,900	(300)	-0.30%	
TOTAL: GENERAL GOVERNMENT	2.02%	1,916,959	2,046,121	2,122,074	2,165,002	2,241,095	76,093	3.51%	-
PUBLIC SAFETY - 200's									
Police	3.54%	3,781,531	3,907,807	3,908,285	4,046,737	4,136,567	89,830	2.22%	220,938
Public Safety Dispatch	-1.62%	510,636	557,646	588,439	578,887	637,387	58,500	10.11%	
Fire	7.25%	2,991,640	3,179,422	3,181,172	3,411,954	3,536,849	124,895	3.66%	102,169
Ambulance	-5.65%	527,930	585,527	607,127	572,801	602,901	30,100	5.25%	
Inspectional Services	6.18%	281,283	292,483	300,512	319,070	284,536	(34,534)	-10.82%	
TOTAL: PUBLIC SAFETY	4.01%	8,093,020	8,522,885	8,585,535	8,929,449	9,198,240	268,791	3.01%	323,107
PUBLIC WORKS - 400's									
General Operating	0.53%	583,463	533,312	559,509	562,475	571,278	8,803	1.57%	
Buildings and Grounds	0.19%	947,863	973,924	883,902	885,594	897,326	11,732	1.32%	319,790
Highway	3.60%	966,466	980,131	1,043,978	1,081,586	1,113,837	32,251	2.98%	100,000
Snow and Ice	105.99%	626,609	1,082,803	188,700	388,700	388,700	-	0.00%	
TOTAL: PUBLIC WORKS	9.05%	3,124,401	3,570,170	2,676,089	2,918,355	2,971,141	52,786	1.81%	419,790
HEALTH AND COMMUNITY SERVICES									
Health and Community Services	0.00%	-	-	-	1,086,544	1,015,088	(71,456)	-6.58%	30,820
Board of Health	-100.00%	210,763	218,189	225,618	-	-	-	-	
Council on Aging	-100.00%	256,850	280,442	280,442	-	-	-	-	
Veterans Agent	-100.00%	332,161	350,539	352,216	-	-	-	-	
Recreation	-100.00%	31,950	41,950	41,950	-	-	-	-	
TOTAL: HEALTH AND COMMUNITY SERVICES	20.70%	831,724	891,120	900,226	1,086,544	1,015,088	(71,456)	-6.58%	30,820
LIBRARY									
LIBRARY	8.77%	465,370	478,964	478,964	520,981	500,649	(20,332)	-3.90%	
TOTAL: LIBRARY	8.77%	465,370	478,964	478,964	520,981	500,649	(20,332)	-3.90%	-
SUBTOTAL - TOWN DEPARTMENT COSTS	5.81%	14,431,474	15,509,260	14,762,888	15,620,331	15,926,213	305,882	1.96%	773,717
EDUCATION									
School Department	3.69%	35,210,686	36,727,461	36,799,137	38,157,137	38,924,060	766,923	2.01%	2,408,000
Southeastern Regional School Assessment	19.22%	626,802	592,575	592,576	706,492	822,774	116,282	16.46%	
SUBTOTAL - EDUCATION	3.94%	35,837,488	37,320,036	37,391,713	38,863,629	39,746,834	883,205	2.27%	2,408,000
FIXED COSTS									
Debt and Interest									
Non-exempt Town	20.65%	1,094,411	1,058,239	1,051,629	1,268,802	1,438,406	169,604	13.37%	
Non-exempt School	2.97%	164,160	189,818	212,007	218,298	310,841	92,543	42.39%	
Exempt Town	0.00%	-	-	-	-	-	-	0.00%	
Exempt School	-4.61%	3,596,136	3,494,301	3,559,794	3,395,805	3,251,588	(144,217)	-4.25%	
Capital Budget Reserve	-100.00%	-	-	431	0	-	-	0.00%	
SUBTOTAL - Debt Service	1.22%	4,854,707	4,742,358	4,823,861	4,882,905	5,000,835	117,930	2.42%	-

**TOWN OF EASTON
FISCAL YEAR 2017 BUDGET**

	% Increase (Decrease) FY15 v FY16	FY14 Actual	FY15 Actual	FY15 Budget	FY16 Budget	FY17 Preliminary Recommendation	FY17 Recomm. vs. FY16 Bud \$ Difference	FY17 Recomm. vs. FY16 Bud % Difference	FY17 Override Recommended
EMPLOYEE BENEFITS AND OTHER INSURANCE									
Employee Health Insurance	-4.37%	7,266,422	7,639,700	7,658,925	7,323,925	7,742,267	418,342	5.71%	234,900
Health Town Active	-3.74%	1,601,766	1,705,029	1,738,061	1,673,061	1,499,022	(174,039)	-10.40%	48,600
Health School Active	-4.43%	3,809,580	4,014,515	3,947,377	3,772,377	3,636,840	(135,537)	-3.59%	186,300
Health Town Retiree	-4.88%	603,103	617,149	614,342	584,342	724,609	140,267	24.00%	
Health School Retiree	-4.78%	1,251,973	1,303,007	1,359,145	1,294,145	1,881,796	587,651	45.41%	
Retirement Assessment	12.97%	2,973,871	3,093,467	3,093,467	3,494,713	3,751,909	257,196	7.36%	
Workers Compensation Insurance	23.81%	334,534	168,881	210,000	260,000	312,995	52,995	20.38%	-
Town Employees	100.00%	79,953	31,407	35,000	70,000	76,823	6,823	9.75%	
School Employees	0.00%	157,234	114,644	140,000	140,000	186,172	46,172	32.98%	
Police IOD Medical	25.00%	44,759	9,535	20,000	25,000	25,000	-	0.00%	
Fire IOD Medical	66.67%	52,588	13,295	15,000	25,000	25,000	-	0.00%	
Property/Liability Insurance	3.70%	381,219	408,170	405,000	420,000	427,072	7,072	1.68%	-
Town	4.55%	206,394	228,873	220,000	230,000	236,670	6,670	2.90%	
School	2.70%	174,825	179,297	185,000	190,000	190,402	402	0.21%	
Medicare-Town Share	0.00%	153,083	169,050	170,000	170,000	195,000	25,000	14.71%	
Medicare-School Share	4.76%	390,017	410,282	420,000	440,000	455,000	15,000	3.41%	
Collective Bargaining Reserve	0.00%	-	-	-	39,059	40,000	941	2.41%	
Other	0.00%	4,007	3,584	2,500	2,500	2,500	-	0.00%	
SUBTOTAL - EE BENEFITS AND OTHER INS.	1.59%	11,503,153	11,893,134	11,959,892	12,150,197	12,926,743	776,546	6.39%	234,900
SUBTOTAL: GENERAL FUND APPROPRIATIONS		66,626,822	69,464,788	68,938,354	71,517,062	73,600,625	2,083,563	2.91%	3,416,617
OTHER EXPENDITURES									
County and State Assessments	11.89%	762,966	811,201	747,784	836,671	848,116	11,445	1.37%	
Other Amounts to be Raised	-23.78%	611,035	932,247	932,247	710,534	708,035	(2,499)	-0.35%	-
Snow & Ice Deficit/Other Deficits	-42.56%	222,500	523,174	523,174	300,534	298,035	(2,499)	-0.83%	
Overlay	0.23%	388,535	409,073	409,073	410,000	410,000	-	0.00%	
Transfer to Trust Funds (Stabilization, etc.)	0.00%	-	-	-	-	-	-	-	
TOTAL: OTHER EXPENDITURES	-7.91%	1,374,001	1,743,448	1,680,031	1,547,205	1,556,151	8,946	0.58%	-
SUBTOTAL: GENERAL FUND	3.46%	68,000,823	71,208,236	70,618,385	73,064,267	75,156,776	2,092,509	2.86%	3,416,617
ENTERPRISE									
Sewer	27.27%	273,967	274,659	275,000	350,000	350,000	-	0.00%	
Water	1.55%	2,173,397	2,206,348	2,304,831	2,340,656	2,274,181	(66,475)	-2.84%	
Solid Waste & Recycling	-0.10%	955,341	1,011,669	1,020,000	1,019,000	1,019,000	-	0.00%	
SUBTOTAL: ENTERPRISE	3.05%	3,402,705	3,492,676	3,599,831	3,709,656	3,643,181	(66,475)	-1.79%	-
GRAND TOTAL: ALL EXPENDITURES	3.44%	71,403,528	74,700,912	74,218,216	76,773,923	78,799,957	2,026,034	2.64%	3,416,617
BUDGET GAP		975,289	1,766,838	-	-	-	-	-	-

Town of Easton
Budget Detail - Departmental Requests
FY17 Town Budget

Department/Account Number	FY2013 Expended	FY2014 Expended	FY2015 Expended	FY2015 Approp	FY2016 YTD Exp	FY2016 Approp	FY2017 Requested	Diff FY2017- FY2016	% Diff	Contingent Override	% Diff	
DEPARTMENT 920 OTHER GENERAL GOVERNMENT												
01.920.002.5231	Rockery Utilities	\$127	\$221	\$210	\$500.00	\$104.06	\$500	\$500	-	0.00%	\$0	0.00%
01.920.002.5318	Audit & Acctg Services	\$26,500	\$29,500	\$30,500	\$29,000.00	\$20,000.00	\$38,500	\$34,000	(\$4,500)	(11.68%)	\$0	(11.68%)
01.920.002.5321	Bristol Cty Agricultural Sch	\$4,851	\$5,151	\$6,868	\$7,000.00	\$4,792.50	\$4,800	\$7,000	\$2,200	45.83%	\$0	45.83%
01.920.002.5345	Postage/Meter	\$31,877	\$37,762	\$40,779	\$40,000.00	\$18,757.67	\$40,000	\$42,000	\$2,000	5.00%	\$0	5.00%
01.920.002.5346	Town Reports	\$2,811	\$2,515	\$2,107	\$3,000.00	\$311.00	\$3,000	\$3,000	-	0.00%	\$0	0.00%
01.920.002.5734	SERSG Dues	\$4,000	\$4,100	\$4,100	\$4,100.00	\$4,100.00	\$4,100	\$4,100	-	0.00%	\$0	0.00%
01.920.002.5790	Veterans & Memorial Days	\$2,007	\$2,897	\$3,648	\$4,500.00	\$800.00	\$4,500	\$4,500	-	0.00%	\$0	0.00%
01.920.002.5791	Cemetery Commission	\$1,228	\$1,510	\$885	\$3,000.00	\$0.00	\$3,000	\$3,000	-	0.00%	\$0	0.00%
01.920.002.5795	Municipal Building Committee	\$642	\$760	\$576	\$800.00	\$0.00	\$800	\$800	-	0.00%	\$0	0.00%
002 Expense Subtotal		\$74,045	\$84,418	\$89,674	\$91,900.00	\$48,865.23	\$99,200	\$98,900	(\$300)	(0.30%)	\$0	(0.30%)
DEPARTMENT 920 OTHER GENERAL GOVERNMENT		\$74,045	\$84,418	\$89,674	\$91,900.00	\$48,865.23	\$99,200	\$98,900	(\$300)	(0.30%)	\$0	(0.30%)
TOTAL FUND 01 GENERAL FUND		\$63,699,000	\$66,523,306	\$69,424,526	\$68,893,354.00	\$39,514,001.49	\$71,517,062	\$73,600,625	\$2,083,563	2.91%	\$3,416,617	8.34%

Town of Easton
Budget Detail - Departmental Requests
FY17 Town Budget

Department/Account Number		FY2013 Expended	FY2014 Expended	FY2015 Expended	FY2015 Approp	FY2016 YTD Exp	FY2016 Approp	FY2017 Requested	Diff FY2017- FY2016	% Diff	Contingent Override	% Diff
DEPARTMENT 220 FIRE												
01.220.001.5101	Department Head	\$105,008	\$111,999	\$117,488	\$119,839.00	\$75,577.99	\$119,839	\$129,314	\$9,475	7.90%	\$0	7.90%
01.220.001.5102	Deputy Fire Chief	\$0	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$102,169	0.00%
01.220.001.5110	Secretarial Salaries	\$56,052	\$57,457	\$59,181	\$60,288.00	\$35,281.10	\$59,731	\$59,731	-	0.00%	\$0	0.00%
01.220.001.5120	Public Safety Personnel	\$1,935,718	\$1,987,722	\$2,179,438	\$2,173,730.00	\$1,412,471.30	\$2,355,953	\$2,398,563	\$42,610	1.80%	\$0	1.80%
01.220.001.5128	Career Incentive	\$36,755	\$42,225	\$40,225	\$42,450.00	\$47,650.00	\$44,605	\$57,468	\$12,863	28.83%	\$0	28.83%
01.220.001.5129	Holiday Pay	\$63,881	\$71,160	\$74,579	\$63,581.00	\$17,853.74	\$73,519	\$81,011	\$7,492	10.19%	\$0	10.19%
01.220.001.5130	Overtime	\$81,075	\$79,648	\$116,086	\$121,000.00	\$34,010.10	\$117,000	\$117,000	-	0.00%	\$0	0.00%
01.220.001.5131	OT - Sick Coverage	\$53,073	\$63,436	\$59,010	\$35,000.00	\$52,627.66	\$38,883	\$39,608	\$725	1.86%	\$0	1.86%
01.220.001.5132	OT - Vacation Coverage	\$163,756	\$126,763	\$130,831	\$170,000.00	\$120,924.34	\$196,608	\$196,609	\$1	0.00%	\$0	0.00%
01.220.001.5133	OT - IOD Coverage	\$28,234	\$37,511	\$19,342	\$15,000.00	\$16,781.88	\$17,348	\$17,348	-	0.00%	\$0	0.00%
01.220.001.5134	OT - Training Coverage	\$45,192	\$37,911	\$27,175	\$35,000.00	\$30,587.83	\$40,478	\$41,288	\$810	2.00%	\$0	2.00%
01.220.001.5135	OT - Holiday	\$42,028	\$48,489	\$48,437	\$47,014.00	\$21,150.13	\$54,372	\$55,460	\$1,088	2.00%	\$0	2.00%
01.220.001.5136	OT - Personal Time	\$32,477	\$35,458	\$37,704	\$30,000.00	\$14,708.58	\$34,696	\$35,390	\$694	2.00%	\$0	2.00%
01.220.001.5138	OT - Educational Svcs	\$927	\$3,544	\$6,449	\$4,500.00	\$6,199.39	\$5,204	\$5,308	\$104	1.99%	\$0	1.99%
01.220.001.5139	OT - Other	\$3,684	\$5,717	\$3,489	\$15,000.00	\$6,090.49	\$17,348	\$17,695	\$347	2.00%	\$0	2.00%
01.220.001.5146	OT - Fire Alarm	\$6,911	\$6,492	\$3,578	\$12,000.00	\$4,769.23	\$12,000	\$12,000	-	0.00%	\$0	0.00%
01.220.001.5150	Longevity	\$550	\$550	\$550	\$550.00	\$0.00	\$550	\$550	-	0.00%	\$0	0.00%
01.220.001.5152	Sick/Vacation Buyback	\$37,013	\$600	\$1,400	\$0.00	\$0.00	\$0	\$46,686	\$46,686	0.00%	\$0	0.00%
01.220.001.5183	Emergency Mangement Dir Stipend	\$0	\$0	\$0	\$0.00	\$3,500.00	\$0	\$6,000	\$6,000	0.00%	\$0	0.00%
01.220.001.5184	Mechanic Stipend	\$3,900	\$3,900	\$3,900	\$3,900.00	\$3,900.00	\$3,900	\$3,900	-	0.00%	\$0	0.00%
01.220.001.5185	Scott Air Pack Stipend	\$1,400	\$1,400	\$1,400	\$1,400.00	\$1,400.00	\$1,400	\$1,400	-	0.00%	\$0	0.00%
01.220.001.5199	53rd Payroll	\$0	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$0	0.00%
001 Payroll Subtotal		\$2,697,642	\$2,721,988	\$2,930,268	\$2,950,252.00	\$1,905,483.76	\$3,193,434	\$3,322,329	\$128,895	4.03%	\$102,169	10.43%
01.220.002.5155	Uniforms/Clothing Allowance	\$27,633	\$27,935	\$30,465	\$27,200.00	\$2,283.97	\$8,800	\$800	(\$8,000)	(90.90%)	\$0	(90.90%)
01.220.002.5210	Electricity	\$29,420	\$30,608	\$33,253	\$23,370.00	\$7,102.24	\$23,370	\$23,370	-	0.00%	\$0	0.00%
01.220.002.5212	Building Heating	\$17,244	\$17,748	\$19,032	\$25,000.00	\$4,371.11	\$25,000	\$20,000	(\$5,000)	(20.00%)	\$0	(20.00%)
01.220.002.5243	R&M - Vehicles	\$38,475	\$89,261	\$54,256	\$50,000.00	\$32,346.68	\$50,000	\$55,000	\$5,000	10.00%	\$0	10.00%

Town of Easton
Budget Detail - Departmental Requests
FY17 Town Budget

Department/Account Number		FY2013 Expended	FY2014 Expended	FY2015 Expended	FY2015 Approp	FY2016 YTD Exp	FY2016 Approp	FY2017 Requested	Diff FY2017- FY2016	% Diff	Contingent Override	% Diff
01.220.002.5245	R&M - Tools & Equip	\$4,045	\$2,643	\$7,676	\$1,500.00	\$1,441.34	\$1,500	\$4,000	\$2,500	166.66%	\$0	166.66%
01.220.002.5300	Training	\$3,873	\$3,615	\$5,150	\$3,000.00	\$6,757.25	\$3,000	\$5,000	\$2,000	66.66%	\$0	66.66%
01.220.002.5302	Medical Exams/Expenses	\$1,170	\$2,133	\$1,275	\$1,200.00	\$0.00	\$1,200	\$1,200	-	0.00%	\$0	0.00%
01.220.002.5303	IOD Medical Expense	\$5,121	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$0	0.00%
Move appropriation to Employee Benefits and Insurance Budget.												
01.220.002.5304	Advertising	\$0	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$0	0.00%
01.220.002.5340	Telephone	\$12,897	\$14,005	\$13,611	\$14,000.00	\$7,584.99	\$14,000	\$14,000	-	0.00%	\$0	0.00%
01.220.002.5341	Communications	\$12,256	\$11,018	\$14,790	\$6,000.00	\$2,719.37	\$6,000	\$8,000	\$2,000	33.33%	\$0	33.33%
01.220.002.5345	Postage/Meter	\$486	\$738	\$273	\$450.00	\$392.00	\$450	\$450	-	0.00%	\$0	0.00%
01.220.002.5396	Bldg/Grounds R&M	\$4,175	\$1,909	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$0	0.00%
01.220.002.5420	Office Supplies	\$0	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$0	0.00%
01.220.002.5431	Maintenance - Furnishings	\$4,006	\$2,828	\$2,858	\$5,000.00	\$2,447.08	\$5,000	\$5,000	-	0.00%	\$0	0.00%
01.220.002.5450	Custodial Supplies	\$2,314	\$2,459	\$2,112	\$2,500.00	\$1,081.27	\$2,500	\$2,500	-	0.00%	\$0	0.00%
01.220.002.5480	Gas & Oil	\$23,606	\$24,173	\$18,466	\$20,800.00	\$8,138.32	\$20,800	\$20,800	-	0.00%	\$0	0.00%
01.220.002.5546	Computer Hardware/Software	\$9,473	\$9,383	\$6,800	\$7,500.00	\$5,617.24	\$7,500	\$7,500	-	0.00%	\$0	0.00%
01.220.002.5590	Fire Alarm System Supplies	\$3,760	\$1,957	\$155	\$6,000.00	\$2,301.72	\$6,000	\$6,000	-	0.00%	\$0	0.00%
01.220.002.5591	Hoses/Nozzles/Appliances	\$11,891	\$2,102	\$6,504	\$10,000.00	\$2,471.00	\$10,000	\$10,000	-	0.00%	\$0	0.00%
01.220.002.5592	Fire Equipment Supplies	\$12,572	\$10,595	\$15,169	\$10,000.00	\$8,844.26	\$10,000	\$10,000	-	0.00%	\$0	0.00%
01.220.002.5595	Protective Clothing	\$13,159	\$5,774	\$1,425	\$5,000.00	\$222.32	\$5,000	\$5,000	-	0.00%	\$0	0.00%
01.220.002.5724	Public Fire Education	\$1,910	\$1,235	\$3,235	\$1,000.00	\$879.60	\$1,000	\$2,500	\$1,500	150.00%	\$0	150.00%
01.220.002.5730	Dues & Memberships	\$1,880	\$2,659	\$1,434	\$3,000.00	\$2,098.00	\$3,000	\$3,000	-	0.00%	\$0	0.00%
01.220.002.5786	Expense - Miscellaneous	\$0	\$0	\$0	\$400.00	\$400.00	\$400	\$400	-	0.00%	\$0	0.00%
01.220.002.5850	Acquisition of New Equipment	\$9,705	\$3,363	\$8,846	\$8,000.00	\$1,359.20	\$8,000	\$10,000	\$2,000	25.00%	\$0	25.00%
002 Expense Subtotal		\$251,080	\$268,151	\$246,793	\$230,920.00	\$100,858.96	\$212,520	\$214,520	\$2,000	0.94%	\$0	0.94%
DEPARTMENT 220 FIRE		\$2,948,723	\$2,990,139	\$3,177,062	\$3,181,172.00	\$2,006,342.72	\$3,405,954	\$3,536,849	\$130,895	3.84%	\$102,169	9.84%

Town of Easton
Payroll Detail Report
FY17 Town Budget

DEPT# 220 - FIRE

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Stipend	Holiday	Longevity	Misc	Payroll Total	Clothing (Expense)	Contingent Override
PARTRIDGE, KEVIN	Chief	40	119,839	129,314	A/12	2,520	0	6,465	0	6,000	144,299	800	0
01.220.001.5101 Department Head			119,839	129,314		2,520	0	6,465	0	6,000	144,299	800	0
DEPUTY CHIEF	Deputy Chief	40	0	0	C/12	0	0	0	0	0	0	0	102,169
01.220.001.5102 Deputy Fire Chief			0	0		0	0	0	0	0	0	0	102,169
BERGLUND, PAMELA J	Fire Chief Secretary	35	59,731	59,731	5/10	0	0	0	550	0	60,281	0	0
01.220.001.5110 Secretarial Salaries			59,731	59,731		0	0	0	550	0	60,281	0	0
BAKER, THOMAS	Firefighter	42	65,948	67,940	1/4 IAFF	0	0	2,201	0	0	70,141	0	0
BELTRAMINI, JOHN P	Firefighter	42	70,355	72,775	1/6 IAFF	2,380	0	2,201	0	0	77,356	0	0
BLYE, LAWRENCE R	Captain	42	82,293	85,877	3/6 IAFF	0	0	2,598	0	1,300	89,775	0	0
BRENNAN, SCOTT M.	Firefighter	42	70,355	72,775	1/6 IAFF	0	0	2,201	0	0	74,976	0	0
CARROLL, JONATHAN	Firefighter	42	65,948	67,940	1/4 IAFF	1,575	0	2,201	0	0	71,716	0	0
CHUTE, FRED M	Firefighter	42	70,355	72,775	1/6 IAFF	315	0	2,201	0	700	75,991	0	0
CORBETT, GLENN	Firefighter	42	70,355	72,775	1/6 IAFF	2,240	0	2,201	0	1,300	78,516	0	0
DUPUIS, JEFFREY M	Firefighter	42	65,948	69,978	1/4 IAFF	0	0	2,201	0	0	72,179	0	0
DZIALO, JOHN E	Firefighter	42	65,948	76,276	2/4 IAFF	3,570	0	2,201	0	0	82,047	0	0
EATON, MICHAEL	Firefighter	42	0	56,874	1/2 IAFF	4,708	0	2,201	0	0	63,783	0	0
FRALICK, WILLIAM	Firefighter	42	63,949	67,940	1/4 IAFF	1,260	0	2,201	0	0	71,401	0	0
GELLMAN, STEPHEN J.	Firefighter	42	67,804	69,978	1/5 IAFF	0	0	2,201	0	0	72,179	0	0
GOYETTE, SHAWN	Firefighter	42	58,343	67,940	1/4 IAFF	1,575	0	2,201	0	0	71,716	0	0
GREENE, MICHAEL	Lieutenant	42	73,029	82,573	3/5IAFF -	2,975	0	2,382	0	0	87,930	0	0
HOUTH III, GEORGE N.	Firefighter	42	67,804	69,978	1/5 IAFF	3,255	0	2,201	0	700	76,134	0	0
KEEMAN, RONALD M	Captain	42	82,293	79,327	2/6 IAFF	0	0	2,382	0	0	81,709	0	0
LOVELL, KYLE	Firefighter	42	65,662	67,940	1/4 IAFF	945	0	2,201	0	0	71,086	0	0
MACHADO, LAWRENCE	Firefighter	42	58,330	64,353	1/4 IAFF	0	0	2,201	0	0	66,554	0	0
MALONE, EVAN	Lieutenant	42	73,029	85,877	3/6IAFF -	5,500	0	2,382	0	0	93,759	0	0
MCRAE, DAVID M	Firefighter	42	70,355	72,775	1/6 IAFF	0	0	2,201	0	0	74,976	0	0
MILLS, CHRISTOPHER A.	Firefighter	42	67,804	72,775	1/6 IAFF	0	0	2,201	0	0	74,976	0	0
NICHOLSON, THOMAS	Lieutenant	42	75,787	79,327	2/6 IAFF	2,940	0	2,382	0	1,300	85,949	0	0
POWELL, ROBERT	Firefighter	42	63,949	67,940	1/4 IAFF	0	0	2,201	0	0	70,141	0	0

Town of Easton
Payroll Detail Report
FY17 Town Budget

DEPT# 220 - FIRE

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Stipend	Holiday	Longevity	Misc	Payroll Total	Clothing (Expense)	Contingent Override
RIENDEAU, KYLE	Firefighter	42	65,662	67,940	1/4 IAFF	3,150	0	2,201	0	0	73,291	0	0
SALVE II, RICHARD A.	Firefighter	42	67,804	69,978	1/5 IAFF	5,110	0	2,201	0	0	77,289	0	0
SNOW, CHARLES E	Firefighter	42	65,948	67,940	1/4 IAFF	0	0	2,201	0	0	70,141	0	0
STONE, DARREN T	Firefighter	42	65,948	67,940	1/4 IAFF	0	0	2,201	0	0	70,141	0	0
VAMOSI, TIMOTHY J.	Firefighter	42	67,804	69,978	1/5 IAFF	5,500	0	2,201	0	0	77,679	0	0
WALSH, JAMES E	Captain	42	82,293	85,877	3/6 IAFF	0	0	2,597	0	0	88,474	0	0
WEBSTER, JEFFREY	Captain	42	82,293	85,877	3/6 IAFF	5,500	0	2,597	0	0	93,974	0	0
WELSH, JAMES	Firefighter	42	70,355	72,775	1/6 IAFF	0	0	2,201	0	0	74,976	0	0
WHITE, JOHN J	Firefighter	42	70,355	72,775	1/6 IAFF	2,450	0	2,201	0	0	77,426	0	0
WOLFFE, WILLIAM	Firefighter	42	70,355	72,775	1/6 IAFF	0	0	2,201	0	0	74,976	0	0
01.220.001.5120 Public Safety			2,224,460	2,398,563		54,948	0	74,546	0	5,300	2,533,357	0	0
Overtime		0	117,000	117,000		0	0	0	0	0	117,000	0	0
01.220.001.5130 Overtime			117,000	117,000		0	0	0	0	0	117,000	0	0
OT - Sick Coverage		0	38,883	39,608		0	0	0	0	0	39,608	0	0
OT - Sick Coverage		0	0	0		0	0	0	0	0	0	0	0
01.220.001.5131 OT - Sick Coverage			38,883	39,608		0	0	0	0	0	39,608	0	0
OT - Vacation Coverage		0	196,608	196,609		0	0	0	0	0	196,609	0	0
01.220.001.5132 OT - Vacation			196,608	196,609		0	0	0	0	0	196,609	0	0
OT - IOD Coverage		0	17,348	17,348		0	0	0	0	0	17,348	0	0
01.220.001.5133 OT - IOD Coverage			17,348	17,348		0	0	0	0	0	17,348	0	0
OT - Training Coverage		0	40,478	41,288		0	0	0	0	0	41,288	0	0
01.220.001.5134 OT - Training			40,478	41,288		0	0	0	0	0	41,288	0	0
OT - Holiday		0	54,372	55,460		0	0	0	0	0	55,460	0	0
01.220.001.5135 OT - Holiday			54,372	55,460		0	0	0	0	0	55,460	0	0
OT - Personal Time		0	34,696	35,390		0	0	0	0	0	35,390	0	0
01.220.001.5136 OT - Personal Time			34,696	35,390		0	0	0	0	0	35,390	0	0
OT - Educational Svcs		0	5,204	5,308		0	0	0	0	0	5,308	0	0
01.220.001.5138 OT - Educational Svcs			5,204	5,308		0	0	0	0	0	5,308	0	0

Town of Easton
Payroll Detail Report
FY17 Town Budget

DEPT# 220 - FIRE

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Stipend	Holiday	Longevity	Misc	Payroll Total	Clothing (Expense)	Contingent Override
OT - Other		0	17,348	17,695		0	0	0	0	0	17,695	0	0
	01.220.001.5139 OT - Other		17,348	17,695		0	0	0	0	0	17,695	0	0
OT - Fire Alarm		0	12,000	12,000		0	0	0	0	0	12,000	0	0
	01.220.001.5146 OT - Fire Alarm		12,000	12,000		0	0	0	0	0	12,000	0	0
Sick/Vacation Buyback		0	0	46,686		0	0	0	0	0	46,686	0	0
	01.220.001.5152 Sick/Vacation Buyback		0	46,686		0	0	0	0	0	46,686	0	0
Fire Total			2,937,967	3,172,000		57,468	0	81,011	550	11,300	3,322,329	800	102,169

Town of Easton
Budget Detail - Departmental Requests
FY17 Town Budget

Department/Account Number		FY2013 Expended	FY2014 Expended	FY2015 Expended	FY2015 Approp	FY2016 YTD Exp	FY2016 Approp	FY2017 Requested	Diff FY2017- FY2016	% Diff	Contingent Override	% Diff
DEPARTMENT 500 HEALTH & COMMUNITY SERVICES												
01.500.001.5101	Department Head	\$0	\$0	\$0	\$0.00	\$50,807.76	\$85,226	\$85,226	-	0.00%	\$0	0.00%
01.500.001.5102	Recreation Program Director	\$0	\$0	\$0	\$0.00	\$35,614.00	\$35,614	\$35,614	-	0.00%	\$0	0.00%
01.500.001.5104	Veterans Services Officer	\$0	\$0	\$0	\$0.00	\$21,933.19	\$57,895	\$57,895	-	0.00%	\$0	0.00%
01.500.001.5107	Health Agent	\$0	\$0	\$0	\$0.00	\$42,261.60	\$72,957	\$72,957	-	0.00%	\$-72,957	(100.00%)
01.500.001.5109	Shuttle Drivers	\$0	\$0	\$0	\$0.00	\$27,205.60	\$65,635	\$46,551	(\$19,084)	(29.07%)	\$0	(29.07%)
01.500.001.5110	Administrative Assistant	\$0	\$0	\$0	\$0.00	\$23,047.54	\$30,611	\$31,252	\$641	2.09%	\$0	2.09%
01.500.001.5111	Clerical Salaries	\$0	\$0	\$0	\$0.00	\$51,707.67	\$98,251	\$99,684	\$1,433	1.45%	\$-49,996	(49.42%)
01.500.001.5113	Health Inspector	\$0	\$0	\$0	\$0.00	\$29,961.68	\$48,485	\$48,485	-	0.00%	\$55,505	114.47%
01.500.001.5114	Outreach Coordinator	\$0	\$0	\$0	\$0.00	\$15,121.49	\$25,366	\$25,366	-	0.00%	\$26,667	105.12%
01.500.001.5130	Overtime	\$0	\$0	\$0	\$0.00	\$0.00	\$350	\$350	-	0.00%	\$0	0.00%
01.500.001.5145	Out of Rank Pay	\$0	\$0	\$0	\$0.00	\$202.50	\$300	\$300	-	0.00%	\$0	0.00%
01.500.001.5150	Longevity	\$0	\$0	\$0	\$0.00	\$1,200.00	\$2,350	\$2,400	\$50	2.12%	\$0	2.12%
01.500.001.5169	Part Time Drivers	\$0	\$0	\$0	\$0.00	\$31,401.16	\$0	\$20,000	\$20,000	0.00%	\$0	0.00%
01.500.001.5170	COA Program Coordinator	\$0	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$52,632	0.00%
01.500.001.5171	Receptionist	\$0	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$18,969	0.00%
01.500.001.5180	Elected Salaries	\$0	\$0	\$0	\$0.00	\$1,000.00	\$3,000	\$3,000	-	0.00%	\$0	0.00%
001 Payroll Subtotal		\$0	\$0	\$0	\$0.00	\$331,464.19	\$526,040	\$529,080	\$3,040	0.57%	\$30,820	12.29%
01.500.002.5210	Electricity	\$0	\$0	\$0	\$0.00	\$563.26	\$1,100	\$1,100	-	0.00%	\$0	0.00%
01.500.002.5243	R&M - Vehicles	\$0	\$0	\$0	\$0.00	\$1,410.37	\$3,500	\$3,500	-	0.00%	\$0	0.00%
01.500.002.5244	R&M - Hardware/Software	\$0	\$0	\$0	\$0.00	\$0.00	\$1,200	\$1,200	-	0.00%	\$0	0.00%
01.500.002.5300	Training	\$0	\$0	\$0	\$0.00	\$394.00	\$2,300	\$2,700	\$400	17.39%	\$0	17.39%
01.500.002.5301	Consulting	\$0	\$0	\$0	\$0.00	\$5,290.00	\$0	-	-	0.00%	\$0	0.00%
01.500.002.5304	Advertising	\$0	\$0	\$0	\$0.00	\$115.90	\$350	\$350	-	0.00%	\$0	0.00%
01.500.002.5307	Nursing Services	\$0	\$0	\$0	\$0.00	\$14,725.06	\$25,244	\$25,748	\$504	1.99%	\$0	1.99%
01.500.002.5340	Telephone	\$0	\$0	\$0	\$0.00	\$2,253.90	\$2,870	\$4,370	\$1,500	52.26%	\$0	52.26%
01.500.002.5350	R&M Town Pool	\$0	\$0	\$0	\$0.00	\$548.51	\$800	\$800	-	0.00%	\$0	0.00%
01.500.002.5351	Program	\$0	\$0	\$0	\$0.00	\$5,900.64	\$6,920	\$5,420	(\$1,500)	(21.67%)	\$0	(21.67%)

Town of Easton
Budget Detail - Departmental Requests
FY17 Town Budget

Department/Account Number	FY2013 Expended	FY2014 Expended	FY2015 Expended	FY2015 Approp	FY2016 YTD Exp	FY2016 Approp	FY2017 Requested	Diff FY2017- FY2016	% Diff	Contingent Override	% Diff
01.500.002.5430											
Building Maintenance	\$0	\$0	\$0	\$0.00	\$5,934.00	\$12,500	\$12,500	-	0.00%	\$0	0.00%
01.500.002.5480											
Gas & Oil	\$0	\$0	\$0	\$0.00	\$6,004.55	\$15,600	\$15,600	-	0.00%	\$0	0.00%
01.500.002.5536											
Small Tools/Field Supplies	\$0	\$0	\$0	\$0.00	\$80.99	\$50	\$50	-	0.00%	\$0	0.00%
01.500.002.5583											
Flags & Markers	\$0	\$0	\$0	\$0.00	\$0.00	\$1,000	\$1,000	-	0.00%	\$0	0.00%
01.500.002.5584											
Chlorine	\$0	\$0	\$0	\$0.00	\$3,577.16	\$4,500	\$4,500	-	0.00%	\$0	0.00%
01.500.002.5596											
Uniforms/Clothing Allowance	\$0	\$0	\$0	\$0.00	\$1,400.00	\$1,400	\$1,400	-	0.00%	\$0	0.00%
01.500.002.5710											
Travel	\$0	\$0	\$0	\$0.00	\$383.83	\$1,050	\$650	(\$400)	(38.09%)	\$0	(38.09%)
01.500.002.5722											
Newsletter	\$0	\$0	\$0	\$0.00	\$2,329.46	\$2,250	\$2,250	-	0.00%	\$0	0.00%
01.500.002.5723											
Nutrition	\$0	\$0	\$0	\$0.00	\$186.96	\$600	\$600	-	0.00%	\$0	0.00%
01.500.002.5730											
Dues & Memberships	\$0	\$0	\$0	\$0.00	\$450.00	\$1,670	\$1,670	-	0.00%	\$0	0.00%
01.500.002.5731											
Licenses	\$0	\$0	\$0	\$0.00	\$132.00	\$600	\$600	-	0.00%	\$0	0.00%
01.500.002.5930											
Debt Service	\$0	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$0	0.00%
Estimated debt service on \$3,000,000 renovation bond at Frothingham Hall.											
002 Expense Subtotal	\$0	\$0	\$0	\$0.00	\$51,680.59	\$85,504	\$86,008	\$504	0.58%	\$0	0.58%
01.500.005.5770											
Veterans Benefits	\$0	\$0	\$0	\$0.00	\$240,594.83	\$475,000	\$400,000	(\$75,000)	(15.78%)	\$0	(15.78%)
005 Veterans Benefits Subtotal	\$0	\$0	\$0	\$0.00	\$240,594.83	\$475,000	\$400,000	(\$75,000)	(15.78%)	\$0	(15.78%)
DEPARTMENT 500 HEALTH & COMMUNITY SERVICES	\$0	\$0	\$0	\$0.00	\$623,739.61	\$1,086,544	\$1,015,088	(\$71,456)	(6.57%)	\$30,820	(0.90%)

Town of Easton
Budget Detail - Departmental Requests
FY17 Town Budget

Department/Account Number	FY2013 Expended	FY2014 Expended	FY2015 Expended	FY2015 Approp	FY2016 YTD Exp	FY2016 Approp	FY2017 Requested	Diff FY2017- FY2016	% Diff	Contingent Override	% Diff
DEPARTMENT 305 SCHOOL DEPARTMENT											
01.305.002.5000 School Operating Budget	33,721,567	35,210,686	36,727,461	36,799,137.00	17,497,696.00	38,157,137	\$38,924,060	\$766,923	2.00%	2,408,000	8.32%
2017 Request reflects 2% increase recommended by Town Administrator, which may differ from amount actually requested by the School Department..											
002 Expense Subtotal	\$33,721,567	\$35,210,686	\$36,727,461	\$36,799,137.00	\$17,497,696.00	\$38,157,137	\$38,924,060	\$766,923	2.00%	\$2,408,000	8.32%
DEPARTMENT 305 SCHOOL DEPARTMENT	\$33,721,567	\$35,210,686	\$36,727,461	\$36,799,137.00	\$17,497,696.00	\$38,157,137	\$38,924,060	\$766,923	2.00%	\$2,408,000	8.32%

Town of Easton
Budget Detail - Departmental Requests
FY17 Town Budget

Department/Account Number		FY2013 Expended	FY2014 Expended	FY2015 Expended	FY2015 Approp	FY2016 YTD Exp	FY2016 Approp	FY2017 Requested	Diff FY2017- FY2016	% Diff	Contingent Override	% Diff
DEPARTMENT 910 EMPLOYEE BENEFITS & INSURANCE												
01.910.002.5302	Police IOD Medical Exp	\$0	\$40,758	\$5,535	\$20,000.00	\$6,940.82	\$25,000	\$25,000	-	0.00%	\$0	0.00%
01.910.002.5303	Fire IOD Medical Expense	\$0	\$48,587	\$7,295	\$15,000.00	\$5,527.29	\$25,000	\$25,000	-	0.00%	\$0	0.00%
01.910.002.5322	Tuition	\$1,377	\$3,409	\$3,493	\$0.00	\$3,735.04	\$0	-	-	0.00%	\$0	0.00%
01.910.002.5690	County Retirement Assmt	\$2,811,958	\$2,973,871	\$3,093,467	\$3,093,467.00	\$3,494,709.00	\$3,494,713	\$3,751,909	\$257,196	7.35%	\$0	7.35%
Reflects early pay discount.												
01.910.002.5691	Non-Contributory Pension	\$0	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$0	0.00%
01.910.002.5692	Medicare - Town Share	\$143,497	\$153,083	\$169,050	\$170,000.00	\$113,713.62	\$170,000	\$195,000	\$25,000	14.70%	\$0	14.70%
01.910.002.5693	Medicare - School Share	\$364,689	\$390,016	\$410,281	\$420,000.00	\$196,614.02	\$440,000	\$455,000	\$15,000	3.40%	\$0	3.40%
01.910.002.5729	Exec Loss Control Committee	\$1,050	\$596	\$90	\$2,500.00	\$0.00	\$2,500	\$2,500	-	0.00%	\$0	0.00%
01.910.002.5738	Health Ins - Town Retirees	\$260,263	\$603,103	\$617,148	\$614,342.00	\$387,131.15	\$584,342	\$724,609	\$140,267	24.00%	\$0	24.00%
01.910.002.5739	Health Ins - School Retirees	\$508,082	\$1,251,973	\$1,303,006	\$1,359,145.00	\$960,128.59	\$1,294,145	\$1,881,796	\$587,651	45.40%	\$0	45.40%
01.910.002.5740	Health Ins - Town Share	\$1,852,430	\$1,599,765	\$1,703,029	\$1,738,061.00	\$872,234.10	\$1,673,061	\$1,499,022	(\$174,039)	(10.40%)	\$48,600	(7.49%)
01.910.002.5741	Health Ins - School Share	\$4,367,933	\$3,809,579	\$4,014,514	\$3,947,377.00	\$2,099,255.10	\$3,772,377	\$3,636,840	(\$135,537)	(3.59%)	\$186,300	1.34%
01.910.002.5742	General Ins - Town Share	\$216,339	\$206,394	\$228,872	\$220,000.00	\$227,614.07	\$230,000	\$236,670	\$6,670	2.90%	\$0	2.90%
01.910.002.5743	General Ins - School Share	\$164,637	\$174,825	\$179,296	\$185,000.00	\$161,034.43	\$190,000	\$190,402	\$402	0.21%	\$0	0.21%
01.910.002.5744	Workers Comp Ins - Town	\$105,335	\$79,953	\$31,406	\$35,000.00	\$60,324.81	\$70,000	\$76,823	\$6,823	9.74%	\$0	9.74%
01.910.002.5745	Workers Comp Ins - School	\$182,625	\$157,234	\$114,643	\$140,000.00	\$159,719.92	\$140,000	\$186,172	\$46,172	32.98%	\$0	32.98%
01.910.002.5798	Reserve for Union Pay Increase	\$0	\$0	\$0	\$0.00	\$0.00	\$39,059	\$40,000	\$941	2.40%	\$0	2.40%
Fire Dept Contract.												
01.910.002.5799	Reserve for Nonunion Salary In	\$0	\$0	\$0	\$0.00	\$0.00	\$0	-	-	0.00%	\$0	0.00%
002 Expense Subtotal		\$10,980,219	\$11,493,153	\$11,881,132	\$11,959,892.00	\$8,748,681.96	\$12,150,197	\$12,926,743	\$776,546	6.39%	\$234,900	8.32%
DEPARTMENT 910 EMPLOYEE BENEFITS & INSURANCE		\$10,980,219	\$11,493,153	\$11,881,132	\$11,959,892.00	\$8,748,681.96	\$12,150,197	\$12,926,743	\$776,546	6.39%	\$234,900	8.32%