

Town of Easton CT
Board of Finance – Public Budget Hearing Minutes

Date/Time: Monday March 25, 2024 – After 7:00 pm Special Town Meeting ends
Location: Samuel Staples Elementary School cafetorium
515 Morehouse Road; also on Zoom
Recording: <https://vimeo.com/showcase/easton-board-of-finance>

Attendees: Members in person: Art Laske, Andy Kachele, Jackie Kaufman, Ira Kaplan, Michael Gutowski
Alternates in person: Gregg Saunders, Joe Glavan
Absentees: Member Paul Skrtich, Alternate Maureen Williams
Guests: Christine Calvert, Treasurer and Finance Director
Jason McKinnon, ER9 Superintendent
Todd Johnston, Region 9 Board Chair
Call to Order: By Chair Art Laske at 8:33 pm

1. Easton BOF Budget Presentation by Art Laske
Art presented the Fiscal Year July 2024-June 2025 budget based on submitted departmental budgets, totaling \$49,999,960, inclusive of Easton BOE and Easton share of Region 9 BOE.

Questions (8:57): From John Meyer

2. Easton Board of Education Budget by Jason McKinnon (9:02)
Jason presented the FY25 budget.

Questions (9:14): From John Meyer, Anne Manusky, and Lou DiPietro

3. Region 9 Board of Education Budget by Jason McKinnon and Todd Johnston (9:25)
Jason and Todd presented the FY25 budget and informed us that the Public Hearing devoted to the Region 9 Budget will be held Monday 4/1/24 7pm at Joel Barlow High School.

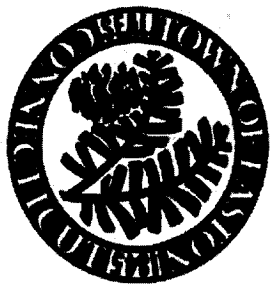
Questions (9:33): From John Meyer, and Ira Kaplan

Art ended the Public Hearing at 9:41

Copies of the BOF presentation is attached and made part of these minutes.

Submitted 3/26/24 by Ira Kaplan, BOF Clerk

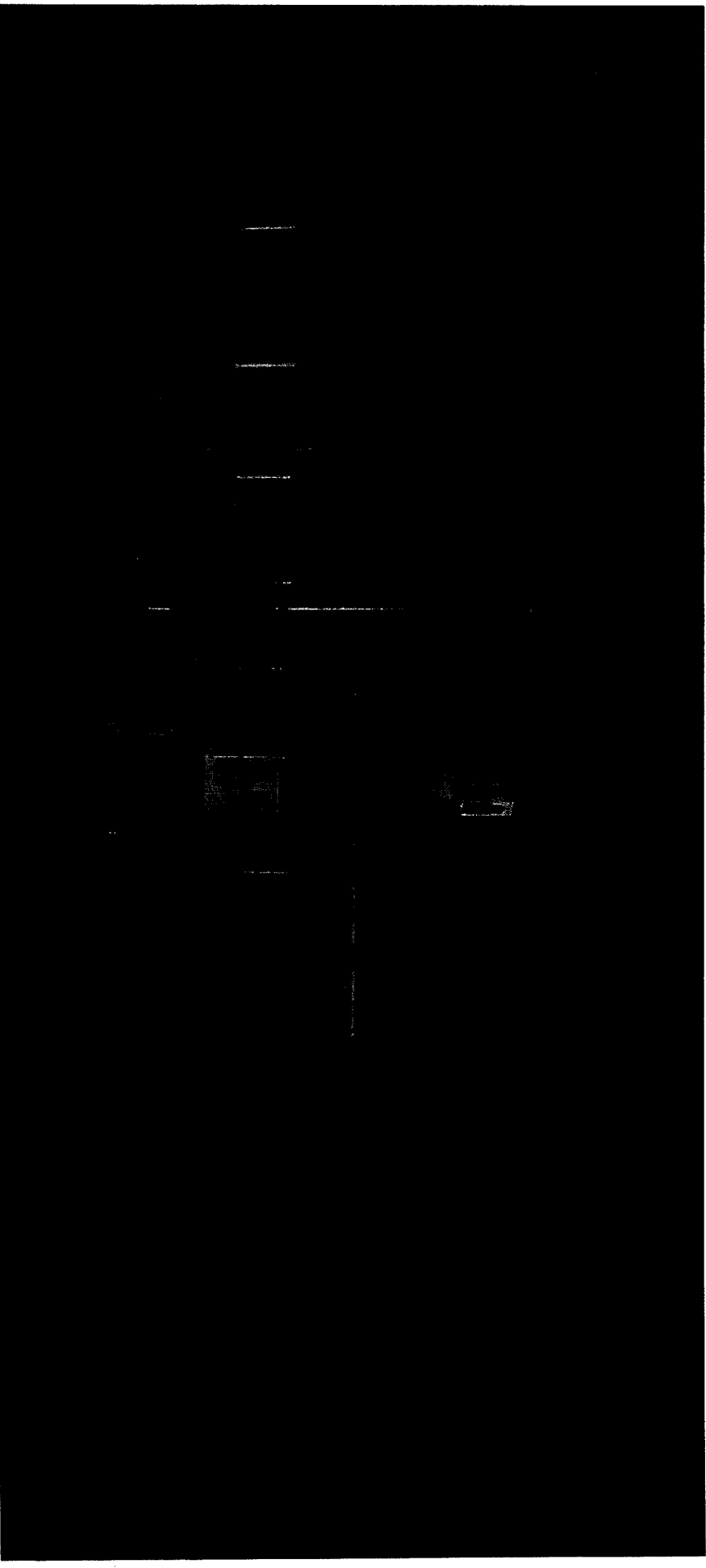




TOWN OF EASTON PUBLIC HEARING BUDGET PROPOSAL

FY 2024/2025

March 25, 2024



Objectives for Presentation

Our objective is to:

1. Give the town an overview of the budget requests.
2. Give citizens of the town the opportunity to voice their opinions regarding the total budget or its parts.
3. This will help guide the town's elected representatives on the Board of Finance as they make any necessary adjustments in the coming weeks prior to the formal recommendation.

Note: the budgets presented have been reviewed by the Board of Finance but the requests from the various departments are unaltered.

Responsibilities of the BOF

- Prepare the town budget.
- Set the Mill rate.
- Approving the special appropriations and transfers between appropriations.
- Determine how town financial records are to be kept.
- Arrange for an annual audit of the town accounts.
- Publish the annual town report.



Members of the BOF

Arthur Laske	Chairman
Ira Kaplan	Member / Clerk
Andy Kachele	Member
Michael Gutowski	Member
Paul Skrtich	Member
Jackie Kaufman	Member
Gregg Saunders	Alternate Member
Maureen Williams	Alternate Member
Joe Glavan	Alternate Member

Requested Budget Summary

Department	% Increase / Decrease	Amount Increase / (Decrease)
Board of Education	4.94%	918,857
Region 9	1.23%	163,286
Other Town Department	2.05%	343,174
Total	2.93%	\$1,425,317

Significant Proposed Budget Changes

Budget Decreases

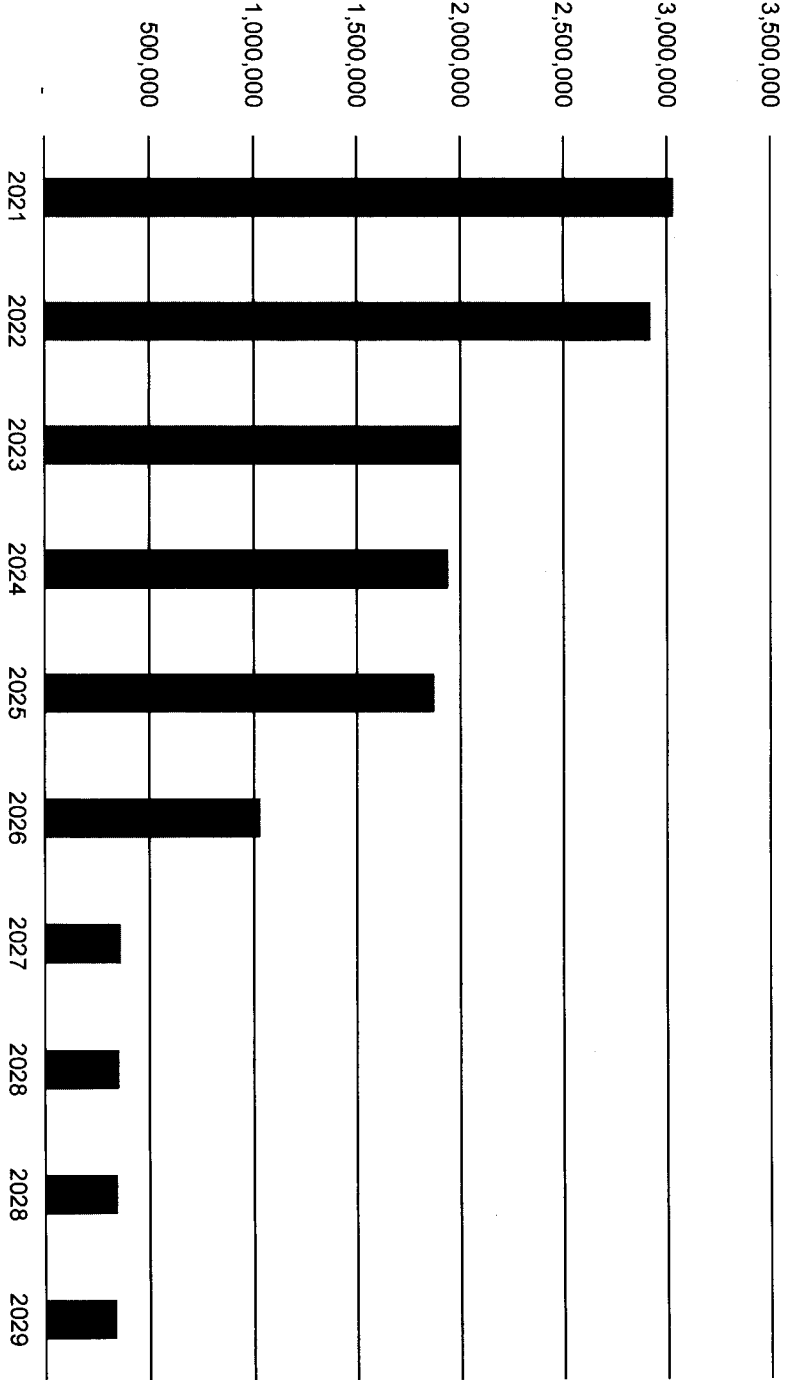
660 Morehouse-Old SSES	\$28,990
Debt Service Paydown	\$67,883
Department of Public Works	\$22,775

Budget Increases

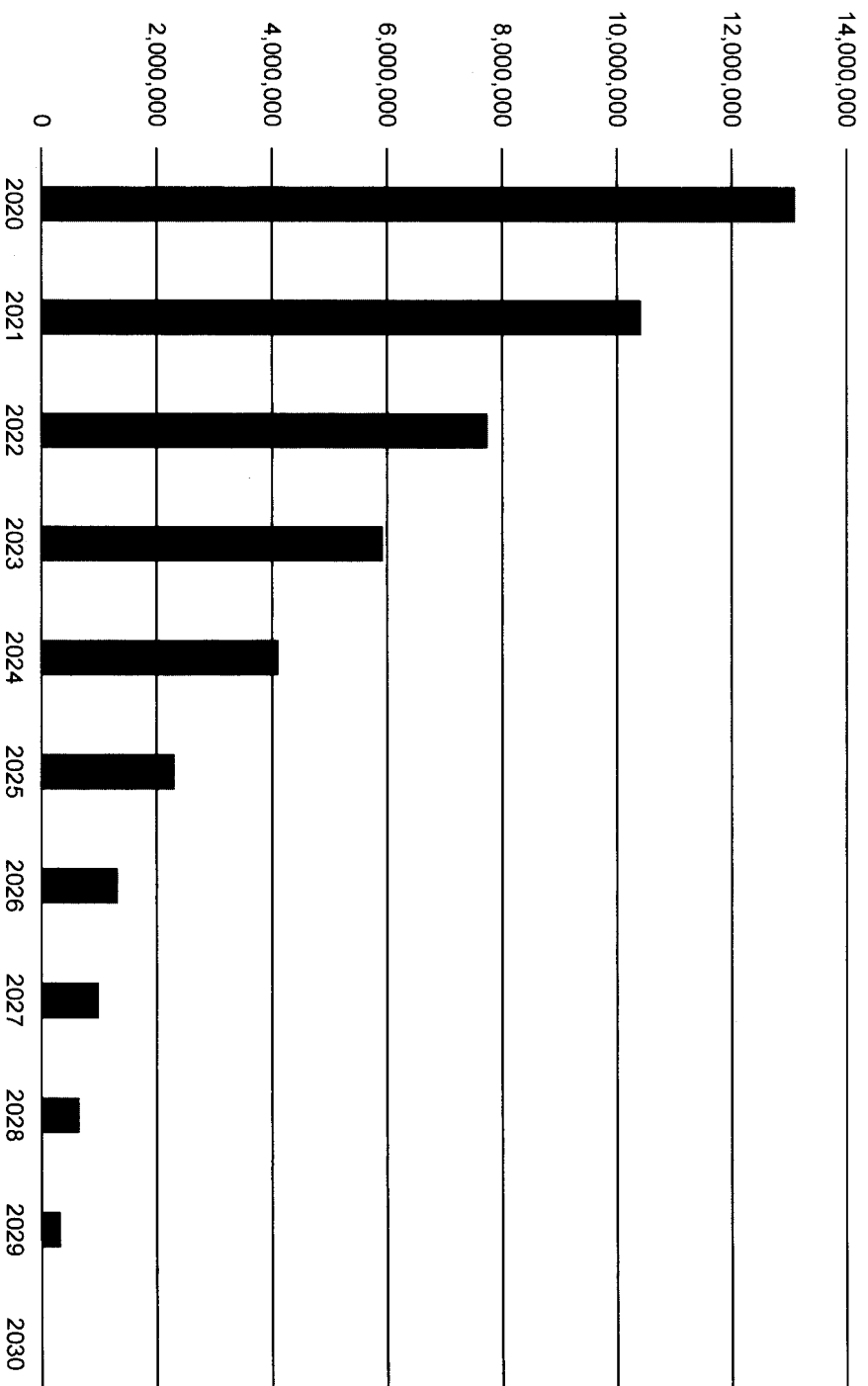
Easton BOE	\$918,857
Region 9 Enrollment Shift	\$163,286
Police	\$105,895
Pension Expense	\$ 84,910
Insurance	\$ 41,000
Fire Department	\$ 40,184
Technology	\$ 40,000

Debt Service Payments

Next significant decrease in Debt Service will be in FY26



Debt Service Obligations



Department Budgets

DEPARTMENT BUDGETS	Adopted Budget FY 2023/2024	Requested Budget FY 2024/2025	Requested \$ Amount Change Prior Year	% Change Prior Year
GENERAL GOVERNMENT				
TOWN CLERK	\$ 172,751	\$ 176,832	\$ 4,081	2.4%
FIRST SELECTMAN	170,677	152,491	(18,186)	-10.7%
PROBATE COURT	3,644	3,489	(155)	-4.3%
ELECTIONS	131,719	126,753	(4,966)	-3.8%
BOARD OF FINANCE	2,500	2,500	0	0.0%
AUDIT FEES	50,000	52,500	2,500	5.0%
TREASURER	254,807	256,646	1,839	0.7%
ASSESSOR	150,113	156,459	6,346	4.2%
BOARD OF ASSESSMENT APPEALS	600	600	0	0.0%
TAX COLLECTOR	114,377	121,391	7,014	6.1%
TOWN ATTORNEY	75,000	75,000	0	0.0%
PLANNING AND ZONING COMMISSION	168,990	174,574	5,584	3.3%
ZONING BOARD OF APPEALS	7,906	8,184	278	3.5%
BUILDING DEPARTMENT	81,696	83,554	1,858	2.3%
TECHNOLOGY	37,500	77,500	40,000	106.7%
TOWN HALL	134,618	143,423	8,805	6.5%
COMMISSION FOR ELDERLY	83,355	73,538	(9,817)	-11.8%
SENIOR CENTER	242,208	251,286	9,078	3.7%
660 MOREHOUSE - OLD SSS BUILDING	332,410	303,420	(28,990)	-8.7%
TOTAL GENERAL GOVERNMENT	\$ 2,214,871	\$ 2,240,140	\$ 25,269	1.1%

Department Budgets Continued

<u>PUBLIC SAFETY</u>						
COMM. DISPATCHERS	\$ 320,846	\$ 356,086	\$ 35,240	11.0%		
POLICE DEPARTMENT	2,085,791	2,191,686	105,895	5.1%		
FIRE DEPARTMENT	1,280,977	1,321,161	40,184	3.1%		
FIRE MARSHALL	39,902	41,045	1,143	2.9%		
EMERGENCY MANAGEMENT	27,823	28,466	643	2.3%		
TOTAL PUBLIC SAFETY	\$ 3,755,339	\$ 3,938,444	\$ 183,105	4.9%		
RECYCLING FUND	\$ 272,484	\$ 277,982	\$ 5,498	2.0%		
PUBLIC WORKS HIGHWAY DEPARTMENT	2,399,053	2,376,278	(22,775)	-0.9%		
STREET LIGHTS	1,248	1,600	352	28.2%		
ENGINEERING & PROF SERVICES	22,796	23,496	700	3.1%		
TOTAL PUBLIC WORKS	\$ 2,695,581	\$ 2,679,356	\$ (16,225)	-0.6%		
<u>HEALTH & SANITATION</u>						
HEALTH DEPARTMENT	\$ 128,125	\$ 133,250	\$ 5,125	4.0%		
EMS COMMISSION	395,122	421,444	26,322	6.7%		
TOTAL PUBLIC HEALTH	\$ 523,247	\$ 554,694	\$ 31,447	6.0%		
<u>OTHER DEPARTMENTS</u>						
CONSERVATION COMMISSION	\$ 47,062	\$ 49,325	\$ 2,263	4.8%		
LIBRARY	665,078	682,548	17,470	2.6%		
PARKS AND REC COMMISSION	404,462	418,846	14,384	3.6%		
TREE WARDEN	18,095	18,327	232	1.3%		
FIREHOUSE RENT	53,500	54,570	1,070	2.0%		
CEMETERY	2,500	4,500	2,000	80.0%		
ANIMAL CONTROL	87,270	92,186	4,916	5.6%		
TOTAL OTHER DEPARTMENTS	\$ 1,277,967	\$ 1,320,302	\$ 42,335	3.3%		

Department Budgets Continued

<u>GENERAL</u>					
FRINGE BENEFITS	\$ 1,730,955	\$ 1,735,171	\$ 4,216	0.2%	
SOCIAL SECURITY & MEDICARE	560,000	575,000	15,000	2.7%	
CONTINGENCY	150,000	150,000	0	0.0%	
DEBT SERVICE	1,944,420	1,876,537	(67,883)	-3.5%	
PENSION COSTS	1,181,100	1,266,010	84,910	7.2%	
INSURANCE COSTS	684,500	725,500	41,000	6.0%	
TOTAL GENERAL	\$ 6,250,975	\$ 6,328,218	\$ 77,243	1.2%	
EASTON BOARD OF EDUCATION	18,599,950	19,518,807	918,857	4.9%	
REGION 9 BOARD OF EDUCATION	13,256,713	13,419,999	163,286	1.2%	
EDUCATION EXPENSES	\$ 31,856,663	\$ 32,938,806	\$ 1,082,143	3.4%	
TOTAL BUDGET	\$ 48,574,643	\$ 49,999,960	\$ 1,425,317	2.9%	

Capital Expenditures

<u>Capital Expenditures Requests</u>			
<u>Department</u>	<u>Description</u>		<u>Amount</u>
Planning & Zoning	Gateway Signs		\$ 3,500
660 Morehouse	Replace rooftop A/C unit		12,000
Communications	Outdoor Wide Angle Cameras		19,354
Police	Patrol Car	\$ 61,500	
	Patrol Car	61,500	
	Taser Replacement	8,998	
	Portable Radios	11,713	\$ 143,711
Fire	Engine Replacement	\$ 220,000	
	Gear Replacement	15,000	
	Pager, portable & truck radio	5,000	
	Dry hydrants	4,000	
	Hose & nozzles	3,000	247,000
Library	Community Room Chairs		12,000
Technology	Server		40,000
Public Works	Small Salt Shed Cover	\$ 9,000	
	Pavement Blower - Tractor Mounted	8,500	17,500
TOTALS	Total Capital Expenditures Request		\$ 495,065
	Public Works Dept- Road Work	\$ 319,000	\$ 319,000
	Grand Total		\$ 814,065

Revenue Forecast Options

	Adopted Budget FY2023-2024	Requested Budget FY2024-2025	% Change Prior Year
RECEIPTS			
PROPERTY TAXES			
CURRENT YEAR	\$ 42,877,783	\$ 44,358,308	3.45%
PRIOR YEAR	200,000	200,000	0.00%
INTEREST AND FEES	150,000	150,000	0.00%
MOTOR VEHICLES	250,000	350,000	40.00%
TELEPHONE ACCESS	14,409	14,409	0.00%
ELDERLY TAX RELIEF	(275,000)	(275,000)	0.00%
STATE CIRCUIT BREAKER	(27,082)	(27,082)	0.00%
SUB-TOTAL	\$ 43,190,110	\$ 44,770,635	3.66%
TOWN RECEIPTS	\$ 1,489,680		12.04%
TREASURER INTEREST	400,000	1,000,000	150.00%
STATE GRANTS	494,853	560,325	13.23%
SURPLUS APPROPRIATED TO FINANCE BUDGET	3,000,000	2,000,000	-33.33%
SUB-TOTAL	\$ 5,384,533	\$ 5,229,325	-2.88%
TOTAL REVENUE	\$ 48,574,643	\$ 49,999,960	2.93%
TOTAL EXPENDITURES	\$ 48,574,643	\$ 49,999,960	2.93%
Tax Revenue Required	\$ 42,877,783	\$ 44,358,308	3.45%
Collection Rate	98.785%	98.785%	0.00%
Gross Revenue Required	43,405,156	44,903,890	3.45%
Grand Tot	1,498,665,020	1,505,133,674	0.43%
Tax Rate	28.96	29.83	3.01%

Revenue Forecast Options

	Adopted Budget FY2023-2024	Requested Budget FY2024-2025	% Change Prior Year
RECEIPTS			
PROPERTY TAXES			
CURRENT YEAR	\$ 42,877,783	\$ 43,358,308	1.12%
PRIOR YEAR	200,000	200,000	0.00%
INTEREST AND FEES	150,000	150,000	0.00%
MOTOR VEHICLES	250,000	350,000	40.00%
TELEPHONE ACCESS	14,409	14,409	0.00%
ELDERLY TAX RELIEF	(275,000)	(275,000)	0.00%
STATE CIRCUIT BREAKER	(27,082)	(27,082)	0.00%
SUB-TOTAL	\$ 43,190,110	\$ 43,770,635	1.34%
TOWN RECEIPTS	\$ 1,489,680		12.04%
TREASURER INTEREST	400,000	1,000,000	150.00%
STATE GRANTS	494,853	560,325	13.23%
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SUB-TOTAL	\$ 5,384,533	\$ 6,229,325	15.69%
TOTAL REVENUE	\$ 48,574,643	\$ 49,999,960	2.93%
TOTAL EXPENDITURES	\$ 48,574,643	\$ 49,999,960	2.93%
Tax Revenue Required	\$ 42,877,783	\$ 43,358,308	1.12%
Collection Rate	98.785%	98.785%	0.00%
Gross Revenue Required	43,405,156	43,891,590	1.12%
Grand List	1,498,665,020	1,505,133,674	0.43%
Tax Rate	28.96	29.16	0.69%

Town Receipts

Town Department's Receipts:		
Town Clerk Fees		250,000
Building Department		250,000
Planning & Zoning Permits		24,000
Conservation Permits		5,000
Police Department		300,000
First Selectman		235,000
Municipal Building Lease		450,000
Bd. Of Education - Tuition		16,000
Parks & Recreation Activity Fund		8,000
Highway Department		1,000
EMS Department		130,000
Total Town Receipts		\$ 1,669,000

State Revenue

Adult Education	440
Excess Cost Share	279,493
PLOT	49,981
Town Aid Road	227,751
Grants for Municipal Projects	2,660
Total Town Receipts	\$560,325

Five Year Capital

Town of Easton Five Year Capital Plan 2024/2025

(Thousand Dollars)

	25/26	26/27	27/28	28/29	29/30		25/26	26/27	27/28	28/29	29/30
Town Clerk											
Vault Storage System	0.0	2.5	0.0	0.0	0.0	Emergency Medical Services					
Total Town Clerk	0.0	2.5	0.0	0.0	0.0	Replace Ambulance 852 (2017 model)	0.0	0.0	100.0	100.0	0.0
						AED replacement	0.0	0.0	0.0	52.5	0.0
Assessor						2016 Stretcher Replacement	0.0	56.0	0.0	0.0	0.0
Property Revaluation	90.0	90.0	70.0	0.0	0.0	2016 Stairchair Replacement	0.0	31.0	0.0	0.0	0.0
Total Assessor	90.0	90.0	70.0	0.0	0.0	Fycar	35.0	35.0	0.0	0.0	0.0
						Total Senior Center	35.0	122.0	100.0	152.5	0.0
Planning & Zoning						Fire Marshal					
Gateway Signs - 1 Location	3.5	0.0	0.0	0.0	0.0	Fire Marshal Vehicle	0.0	0.0	0.0	50.0	0.0
Intersection Safety Pilot Sport Hill and Center	12.2	0.0	0.0	0.0	0.0	Computer Equipment	0.0	5.0	0.0	0.0	0.0
Inspection Safety Implementation	0.0	0.0	54.0	0.0	0.0	Total Fire Marshal	0.0	5.0	0.0	50.0	0.0
Total Planning & Zoning	15.7	0.0	54.0	0.0	0.0						
						Parks & Recreation					
Fire Department						Police					
Engine Replacement	200.0	200.0	150.0	150.0	150.0	Ford Interceptor Utility Vehicle(4uplt) Patrol	61.5	61.5	61.5	61.5	61.5
Gear Replacement	12.0	12.0	12.0	12.0	12.0	Ford Interceptor Utility Vehicle(4uplt) Patrol	0.0	61.5	61.5	0.0	61.5
Pagers, Portables & Truck Radio	5.0	5.0	5.0	5.0	5.0	Mobile and Portable Radios	11.7	11.7	0.0	0.0	0.0
Dry hydrant	4.0	4.0	4.0	4.0	4.0	Taser Replacement	9.0	9.0	9.0	0.0	0.0
Hose & nozzles	3.0	3.0	3.0	3.0	3.0	Total Police	82.2	143.7	132.0	61.5	123.0
SCBA-Bodies,regulator,masks	3.0	3.0	3.0	3.0	3.0	Parks & Recreation					
Total Fire	227.0	227.0	177.0	177.0	177.0	Replacement of 60" Ex-Mark Laser	0.0	20.0	0.0	0.0	20.0
						Power Turf Reno Resource Machine	0.0	0.0	0.0	22.0	0.0
Communications						Aspetuck Park	25.0	30.0	0.0	0.0	0.0
Dispatch Chair	0.0	2.5	0.0	0.0	0.0	Upper Vet's Addtl Path Lower Pig Lot	0.0	15.0	0.0	0.0	0.0
Total Communications	0.0	2.5	0.0	0.0	0.0	Baseball Annual Maintenance Plan	15.0	15.0	15.0	15.0	0.0
Senior Center						Additional Athletic Field Work	15.0	15.0	15.0	15.0	15.0
Van Replacement	0.0	0.0	41.0	0.0	0.0	Pick-up Truck	0.0	0.0	40.0	0.0	40.0
Total Senior Center	0.0	0.0	41.0	0.0	0.0	Total Parks & Recreation	55.0	95.0	70.0	52.0	75.0
						Library					
Public Works Department						Reseal resrip parking lot	0.0	0.0	0.0	40.0	0.0
Med/Dug/Jump Truck w/Pow	0.0	340.0	0.0	0.0	0.0	Replace Library roof	0.0	0.0	150.0	0.0	0.0
Street Sweeper	0.0	0.0	0.0	0.0	0.0	Total Library	0.0	0.0	150.0	40.0	0.0
Robber	0.0	0.0	0.0	0.0	0.0	Sub-Total Capital Projects	746.9	1027.7	1114.0	773.0	692.5
Catch Basin Cleaner	24.20	0.0	0.0	120.0	0.0	Sub-Total Roads/Paving	275.0	275.0	275.0	275.0	275.0
Roadside Tractor/mower	0.0	0.0	80.0	0.0	0.0	Grand Totals	1021.9	1302.7	1389.0	1048.0	967.5
Chipper	0.0	0.0	0.0	120.0	0.0						
3 yd Dump Truck w/Pow	0.0	0.0	0.0	240.0	0.0						
Total Public Works Dept	24.20	340.0	320.0	240.0	315.0						
Road Reconstr/Bridge											
	275.0	275.0	275.0	275.0	275.0						

