

**Town of Easton**  
**Board of Finance: Public Budget Hearing**

Date/Time: Monday, March 21, 2022 – 7:00 pm

Location: Samuel Staples Elementary School Cafetorium  
515 Morehouse Road, Easton, CT

**Attendees:** Members: Art Laske-Chair, Jackie Kaufman-Clerk, Andy Kachele,  
Paul Skrtich, Ira Kaplan, Michael Kot; Alternates Present, Michael Gutowski, Gregg  
Saunders, Maureen Williams

**Absentee(s):** --

**Guest(s):** Christine Calvert-Finance Director/Treasurer, Dr. David Bindelglass-First Selectman, Kristi  
Sogofsky, Second-Selectmen, Robert Lessler, Second-Selectmen, Dr. Jason McKinnon,  
Superintendent, Jon Stinson, Mike D'Agostino

**Call to Order:** Meeting called to order at: 7:00 pm by: Art Laske

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***Presentations***

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The following public budget presentations were made:

1. Easton Board of Finance Budget, 2022-23  
Art Laske, Chair
2. Easton Board of Education Budget, 2022-23  
Dr. Jason McKinnon, Superintendent and Jon Stinson, Chair
3. Region 9 Board of Education, 2022-23  
Dr. Jason McKinnon, Superintendent and Mike D'Agostino, Chair

*Copies of the presentation slide decks are attached hereto for reference and made  
a part of these minutes.*

The Public Hearing concluded at 8:20 p.m.

Submitted by,



Jackie Kaufman – Clerk



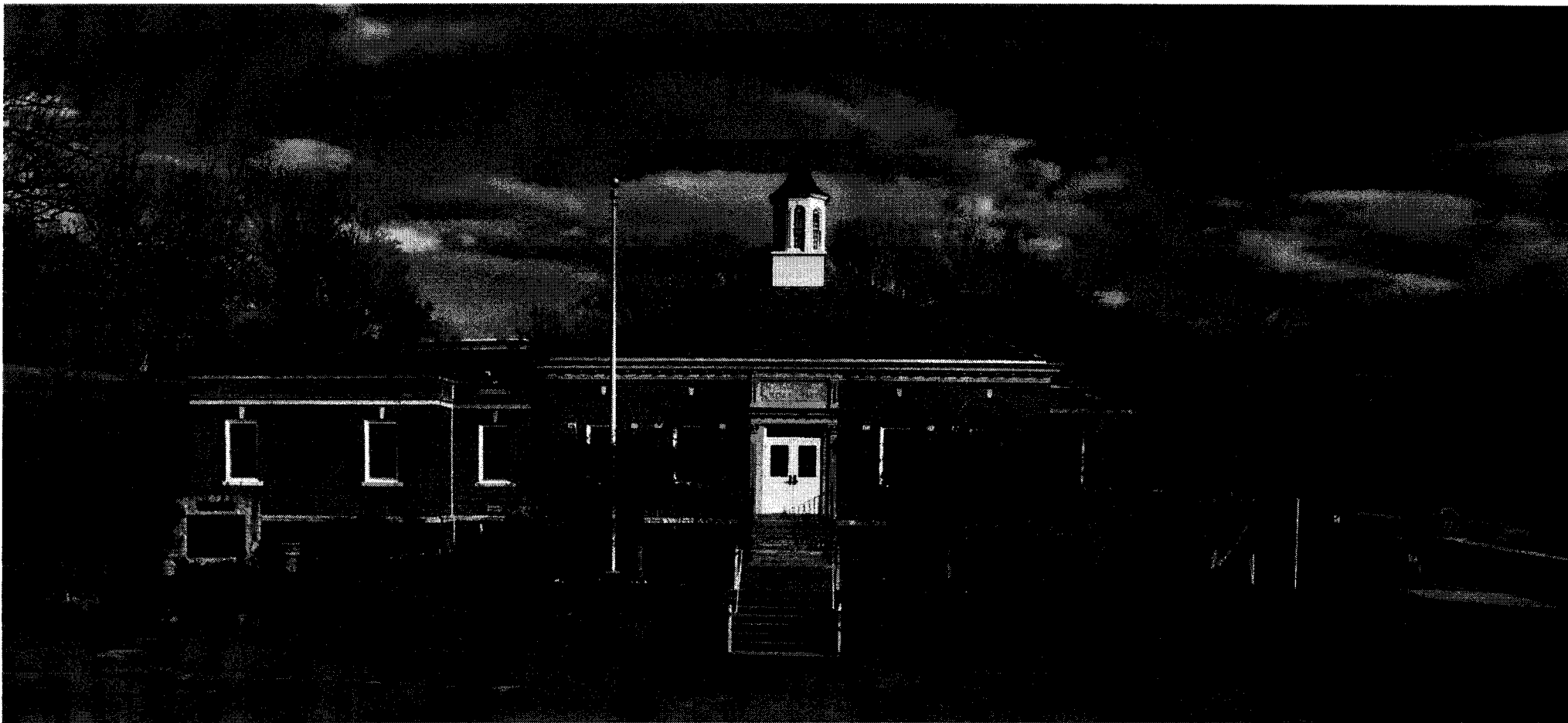
INSTR # M2022000520  
DATE FILED 08/09/2022 08:57:57 AM  
DEBORAH SZEGEDI  
TOWN CLERK EASTON CT



# **TOWN OF EASTON PUBLIC HEARING BUDGET PROPOSAL**

**FY 2022/2023**

**March 21, 2022**



# 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
Jackie Kaufman	Member / Clerk
Andy Kachele	Member
Michael P. Kot	Member
Paul Skrtich	Member
Ira Kaplan	Member
Gregg Saunders	Alternate Member
Maureen Williams	Alternate Member
Mike Gutowski	Alternate Member

# Requested Budget Summary

Department	% Increase / Decrease	Amount Increase / (Decrease)
Board of Education	2.78%	488,206
Region 9	6.67%	795,590
Other Town Department	(4.24)%	(711,465)
Total	1.24%	572,331

# Board of Education +2.78%

link to BOE budget <https://sites.google.com/er9.org/easton-budget/home>

## Major budget drivers

- Addition of a teacher in grades K, 1 and 2
- Addition of K Para
- Increase support in Music, Art and Physical Education

## Budget offsets

- Reduction in health expenses

# Significant Budget Changes

## Budget Decreases

Pension Expense	\$233,400
Debt Service Paydown	\$ 919,064

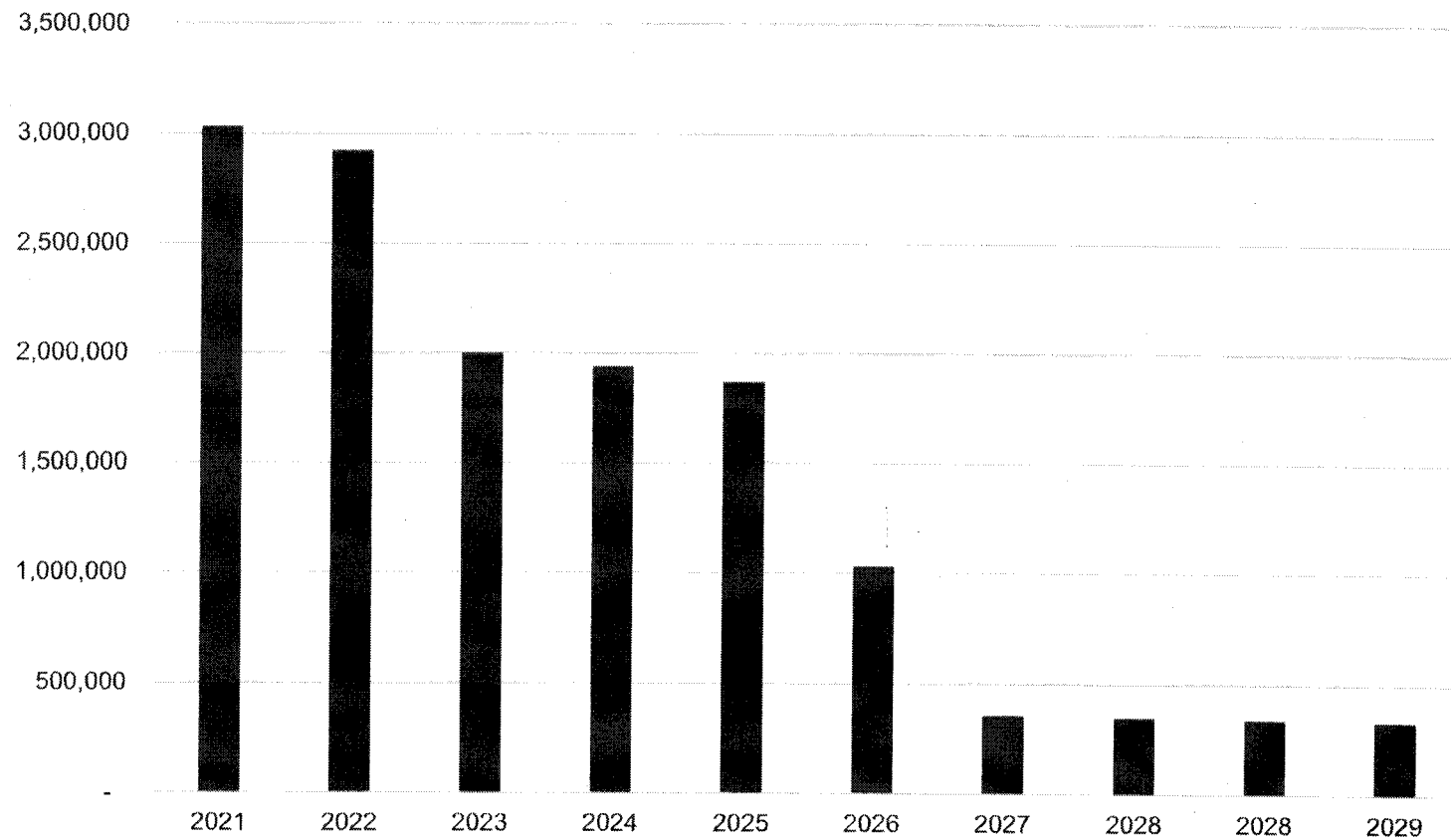
## Budget Increases

Region 9 Enrollment Shift	\$795,590
Easton BOE	\$488,206
Insurance - Cyber	\$ 58,750
Police Education	\$ 38,700

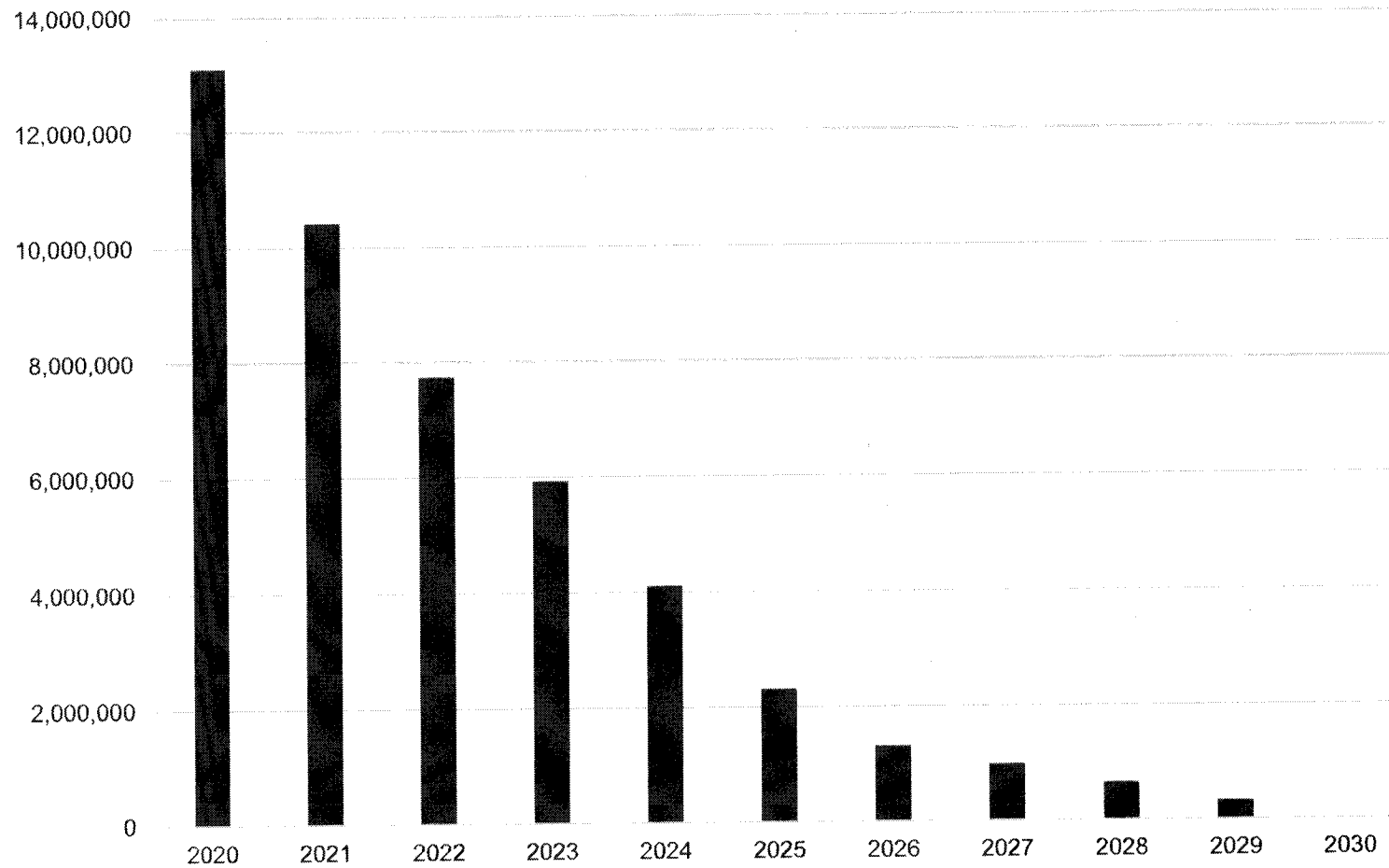


# Debt Service Payments

Next significant decrease in Debt Service will be in FY26



# Debt Service Obligations



# Department Budgets

<b><u>DEPARTMENT BUDGETS</u></b>	<b>Adopted Budget <u>FY 2021/2022</u></b>	<b>Requested Budget <u>FY 2022/2023</u></b>	<b>Requested \$ Amount Change <u>Prior Year</u></b>	<b>% Change <u>Prior Year</u></b>
<b><u>GENERAL GOVERNMENT</u></b>				
TOWN CLERK	\$ 175,368	\$ 186,077	\$ 10,709	6.1%
FIRST SELECTMAN	162,368	143,221	(19,147)	-11.8%
PROBATE COURT	3,440	3,432	(8)	-0.2%
ELECTIONS	74,598	80,809	6,211	8.3%
BOARD OF FINANCE	3,000	3,000	0	0.0%
AUDIT FEES	37,500	39,000	1,500	4.0%
TREASURER	238,316	241,526	3,210	1.3%
ASSESSOR	152,158	145,136	(7,022)	-4.6%
BOARD OF ASSESSMENT APPEALS	350	900	550	157.1%
TAX COLLECTOR	108,755	113,638	4,883	4.5%
TOWN ATTORNEY	100,000	100,000	0	0.0%
PLANNING AND ZONING COMMISSION	133,953	137,318	3,365	2.5%
ZONING BOARD OF APPEALS	8,486	8,112	(374)	-4.4%
BUILDING DEPARTMENT	98,024	72,140	(25,884)	-26.4%
TECHNOLOGY	42,000	30,000	(12,000)	-28.6%
TOWN HALL	121,509	127,294	5,785	4.8%
COMMISSION FOR ELDERLY	67,262	69,431	2,169	3.2%
SENIOR CENTER	215,969	230,604	14,635	6.8%
660 MOREHOUSE - OLD SSS BUILDING	281,238	322,141	40,903	14.5%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 2,024,294</b>	<b>\$ 2,053,779</b>	<b>\$ 29,485</b>	<b>1.5%</b>
<b><u>PUBLIC SAFETY</u></b>				
COMM. DISPATCHERS	\$ 279,619	\$ 300,806	\$ 21,187	7.6%
POLICE DEPARTMENT	1,856,787	1,960,780	103,993	5.6%
FIRE DEPARTMENT	1,153,802	1,321,491	167,689	14.5%
FIRE MARSHALL	32,289	37,971	5,682	17.6%
EMERGENCY MANAGEMENT	30,319	25,934	(4,385)	-14.5%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 3,352,816</b>	<b>\$ 3,646,982</b>	<b>\$ 294,166</b>	<b>8.8%</b>

# Department Budgets Cont'd

<b>DEPARTMENT BUDGETS</b>	<b>Adopted Budget FY 2021/2022</b>	<b>Requested Budget FY 2022/2023</b>	<b>Requested \$ Amount Change Prior Year</b>	<b>% Change Prior Year</b>
RECYCLING FUND	\$ 246,818	\$ 243,515	\$ (3,303)	-1.3%
PUBLIC WORKS HIGHWAY DEPARTMENT	2,315,958	2,333,269	17,311	0.7%
STREET LIGHTS	1,400	1,400	0	0.0%
ENGINEERING & PROF SERVICES	18,980	21,116	2,136	11.3%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 2,583,156</b>	<b>\$ 2,599,300</b>	<b>\$ 16,144</b>	<b>0.6%</b>
<b><u>HEALTH &amp; SANITATION</u></b>				
HEALTH DEPARTMENT	\$ 120,000	\$ 125,000	\$ 5,000	4.2%
EMS COMMISSION	437,985	394,796	(43,189)	-9.9%
<b>TOTAL PUBLIC HEALTH</b>	<b>\$ 557,985</b>	<b>\$ 519,796</b>	<b>\$ (38,189)</b>	<b>-6.8%</b>
<b><u>OTHER DEPARTMENTS</u></b>				
CONSERVATION COMMISSION	\$ 43,916	\$ 45,555	\$ 1,639	3.7%
SOCIAL SERVICES	5,244	7,347	2,103	40.1%
LIBRARY	618,377	668,881	50,504	8.2%
PARKS AND REC COMMISSION	384,748	399,893	15,145	3.9%
TREE WARDEN	20,110	17,186	(2,924)	-14.5%
FIREHOUSE RENT	50,900	52,220	1,320	2.6%
CEMETERY	1,220	1,220	0	0.0%
ANIMAL CONTROL	81,092	90,088	8,996	11.1%
<b>TOTAL OTHER DEPARTMENTS</b>	<b>\$ 1,205,607</b>	<b>\$ 1,282,390</b>	<b>\$ 76,783</b>	<b>6.4%</b>
<b><u>GENERAL</u></b>				
FRINGE BENEFITS	\$ 1,556,659	\$ 1,535,602	\$ (21,057)	-1.4%
SOCIAL SECURITY & MEDICARE	490,833	540,750	49,917	10.2%
CONTINGENCY	125,000	100,000	(25,000)	-20.0%
DEBT SERVICE	2,922,864	2,003,800	(919,064)	-31.4%
PENSION COSTS	1,249,500	1,016,100	(233,400)	-18.7%
INSURANCE COSTS	698,000	756,750	58,750	8.4%
<b>TOTAL GENERAL</b>	<b>\$ 7,042,856</b>	<b>\$ 5,953,002</b>	<b>\$ (1,089,854)</b>	<b>-15.5%</b>
EASTON BOARD OF EDUCATION	17,561,351	18,049,557	488,206	2.8%
REGION 9 BOARD OF EDUCATION	11,921,320	12,716,910	795,590	6.7%
EDUCATION EXPENSES	\$ 29,482,671	\$ 30,766,467	\$ 1,283,796	4.4%
<b>TOTAL BUDGET</b>	<b>\$ 46,249,385</b>	<b>\$ 46,821,716</b>	<b>\$ 572,331</b>	<b>1.2%</b>

# Capital Expenditures

<u>Department</u>	<u>Description</u>			<u>Amount</u>
<b>Planning &amp; Zoning</b>	<b>Gateway Signs</b>			<b>7,000</b>
<b>660 Morehouse</b>	<b>Senior Center Railing</b>		\$ 8,500	
	<b>Roof Replacement</b>		<b>36,500</b>	<b>45,000</b>
<b>Police</b>	<b>Patrol Car</b>		\$ 48,350	
	<b>Portable Radios</b>		<b>15,741</b>	<b>\$ 64,091</b>
<b>Fire</b>	<b>Engine Replacement</b>		\$ 180,000	
	<b>Gear Replacement</b>		<b>12,000</b>	
	<b>Pager, portable &amp; truck radio</b>		<b>5,000</b>	
	<b>Dry hydrants</b>		<b>4,000</b>	
	<b>Hose &amp; nozzles</b>		<b>3,000</b>	
	<b>SCBA- Bottles, regulators &amp; masks</b>		<b>183,000</b>	<b>387,000</b>
<b>Public Works</b>	<b>Truck Rebuild</b>			<b>60,000</b>
<b>Library</b>	<b>Heat Pump</b>			<b>26,058</b>
<b>EMS</b>	<b>Ambulance Balance</b>		\$ 9,000	
	<b>Radio</b>		<b>5,000</b>	<b>14,000</b>
<b>TOTALS</b>	<b>Total Capital Expenditures Request</b>			<b>\$ 603,149</b>
	<b>Public Works Dept- Road Work</b>		<b>\$ 280,000</b>	<b>\$ 280,000</b>
	<b>Grand Total</b>			<b>\$ 883,149</b>

# Revenue Forecast

	<b>Adopted Budget FY2021/2022</b>	<b>Requested Budget FY2022/2023</b>	<b>% Change Prior Year</b>
<b><u>RECEIPTS</u></b>			
<b>PROPERTY TAXES</b>			
<b>CURRENT YEAR</b>	\$ 41,503,548	\$ 42,074,625	1.38%
<b>PRIOR YEAR</b>	175,000	175,000	0.00%
<b>INTEREST AND FEES</b>	120,000	120,000	0.00%
<b>MOTOR VEHICLES</b>	150,000	150,000	0.00%
<b>TELEPHONE ACCESS</b>	14,409	14,409	0.00%
<b>ELDERLY TAX RELIEF</b>	(295,000)	(295,000)	0.00%
<b>STATE CIRCUIT BREAKER</b>	(27,082)	(27,082)	0.00%
<b>SUB-TOTAL</b>	<b>\$ 41,640,875</b>	<b>\$ 42,211,952</b>	<b>1.37%</b>
<b>TOWN RECEIPTS</b>	\$ 1,269,700	\$ 1,293,500	1.87%
<b>TREASURER INTEREST</b>	75,000	75,000	0.00%
<b>STATE GRANTS</b>	513,810	491,264	-4.39%
<b>SURPLUS APPROPRIATED TO FINANCE BUDGET</b>	2,750,000	2,750,000	0.00%
<b>SUB-TOTAL</b>	<b>\$ 4,608,510</b>	<b>\$ 4,609,764</b>	<b>0.03%</b>
<b>TOTAL REVENUE</b>	<b>\$ 46,249,385</b>	<b>\$ 46,821,716</b>	<b>1.24%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 46,249,385</b>	<b>\$ 46,821,716</b>	<b>1.24%</b>
<b>Tax Revenue Required</b>	\$ 41,503,548	\$ 42,074,625	1.38%
<b>Collection Rate</b>	98.785%	98.785%	0.00%
<b>Gross Revenue Required</b>	42,014,018	42,592,119	1.38%
<b>Grand List</b>	1,298,879,767	1,483,415,860	14.21%
<b>Tax Rate</b>	32.35	28.71	-11.24%

# Town Receipts

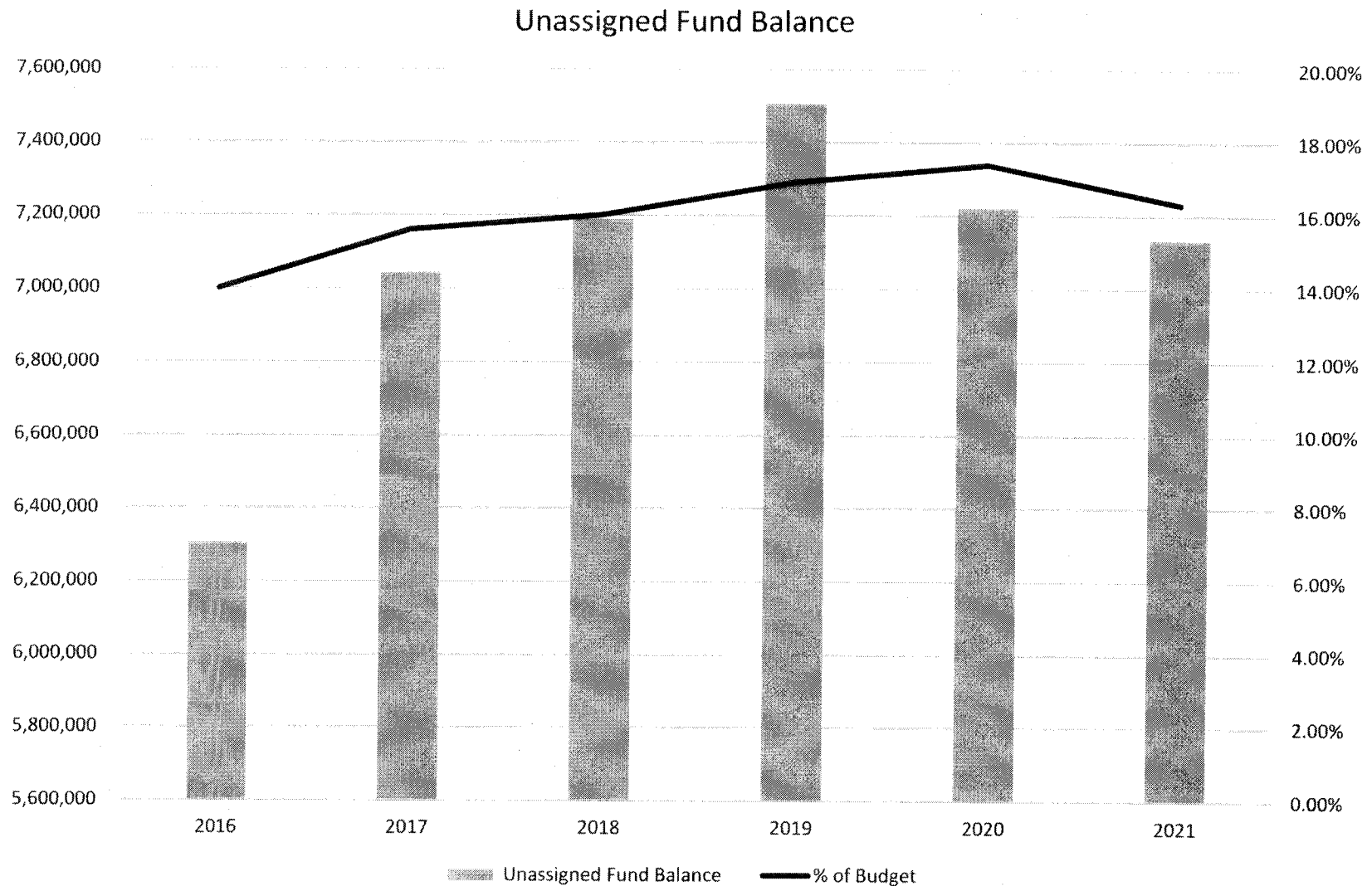
<b>Town Department's Receipts:</b>	
<b>Town Clerk Fees</b>	<b>225,000</b>
<b>Building Department</b>	<b>150,000</b>
<b>Planning &amp; Zoning Permits</b>	<b>11,000</b>
<b>Conservation Permits</b>	<b>5,000</b>
<b>Police Department</b>	<b>125,000</b>
<b>First Selectman</b>	<b>180,000</b>
<b>Municipal Building Lease</b>	<b>402,000</b>
<b>Bd. Of Education -Tuition</b>	<b>12,000</b>
<b>Parks &amp; Recreation Activity Fund</b>	<b>2,500</b>
<b>Highway Department</b>	<b>1,000</b>
<b>EMS Department</b>	<b>180,000</b>
<b>Total Town Receipts</b>	<b>\$1,293,500</b>

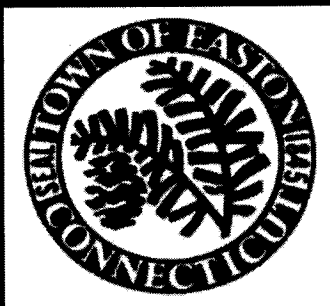
# State Revenue

<b>Adult Education</b>	<b>396</b>
<b>Excess Cost Share</b>	<b>210,419</b>
<b>PILOT</b>	<b>49,981</b>
<b>Town Aid Road</b>	<b>227,808</b>
<b>Grants for Municipal Projects</b>	<b>2,660</b>
<b>Total Town Receipts</b>	<b>\$491,264</b>



# History of Undesignated Fund Balance





**THANK YOU FOR VIEWING THE  
PRESENTATION**



**PLEASE SEND ALL QUESTIONS AND  
COMMENTS TO**

**BOF@EASTONCT.GOV**