

Board of Finance
Public Budget Hearings
Samuel Staples Elementary School
March 24, 2014 – 8:00 p.m.
Minutes

Present: Elise Broach, Matt Gachi, Chris Griffin, Fred Knopf, Paul Lindoerfer, Andy Kachele, Lee Hanson, Elise Nappi.

Absent: Arthur Laske

AS
Also present: *Adam Dunsby*
~~Thomas Hermann~~ - First Selectman, Scott Centrella-Selectman, Robert Lessler-Selectman, Wendy Bowditch-Treasurer, and Grace Stanczyk-Comptroller.

Chris Griffin-Chair presented the 2014-2015 proposed department budgets totaling \$42,514,634 with a capital expenditure budget in the amount of \$586,785. Copy of the presentation is attached a made part of these minutes.

Jeff Parker-Chair presented the Board of Education budget in the amount of \$15,591,266 that represented a \$90,000 reduction due to the Board's bidding of health insurance. A copy of the presentation is attached to these minutes.

Chris Hocker-Chairperson of the Region 9 Board presented the budget in the amount of \$10,417,741 and briefly spoke on the JBHS roof replacement and renovation referendums that will be presented in May.

The public was then invited to ask questions or make comments at the end of each presentation.

The Hearing ended at 10:45 p.m.

Respectfully submitted,

Fred Knopf
Fred Knopf, Clerk

in computer at 3:10
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ASST

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CHRISTINE HALLORAN TOWN CLERK EASTON CT



**TOWN OF EASTON
PUBLIC HEARING
BUDGET PROPOSAL
FY 2014/2015
MARCH 24, 2014
SAMUEL STAPLES ELEMENTARY
SCHOOL
8:00 PM**

MEMBERS OF THE BOARD OF FINANCE

BUDGET CALENDAR		
•	Jan 6 -February 3	Budgets prepared by Boards and Commissions
•	February 28	Comptroller returns all Departments' budget requests to the Board of Finance
•	March 4, 5, 6, 11, 12, 13	BOF analyzes and investigates estimates and holds budget discussions with Department Heads, Boards and Commissions
•	March 24	Public Hearing on Budget requests
•	March 25, 26, April 1, 2, 3	Revise budget requests and prepare final recommendations for preparation of budget document
•	April 16	Budget to newspaper for publication April 24
•	April 28	Annual Town Meeting- Budget Adoption
•	May 6	Tentative Referendum on Budget

Responsibilities of the Board of Finance for the Town of Easton

Prepare the town budget.

Setting the property tax rate

Approving deficiency and special appropriations and transfers between appropriations.

Determining how town financial records are to be kept.

Arranging for an annual audit of the town accounts.

Publishing the annual town report.



Major Drivers of 2014/2015 Budget

- 1. W.C. Insurance Cost**
- 2. Region 9 Budget and Easton's Share**
- 3. Debt Service**
- 4. Compensation contracts**

SUMMARY OF EXPENDITURE REQUESTS**Requested****TOWN ACCOUNTS**

	<u>Original Adopted</u> <u>Budget 2013/2014</u>	<u>Requested</u> <u>Budget 2014/2015</u>	<u>%</u> <u>Total</u>	<u>\$ Amount Change</u> <u>From Prior Year</u>	<u>% Change</u> <u>Original</u>
Compensation	\$ 5,387,429	5,547,789	13.05%	\$ 160,360	2.98%
Fringe Benefits (Health & Fica)	2,292,672	2,382,091	5.60%	\$ 89,419	3.90%
Pension Costs	1,042,435	996,910	2.34%	\$ (45,525)	-4.37%
Operating Costs	2,401,978	2,568,867	6.04%	\$ 166,889	6.95%
Liability/W/C Insurance Costs	764,473	889,759	2.09%	\$ 125,286	16.39%
Debt Service	3,355,148	3,443,426	8.10%	\$ 88,278	2.63%
Total Town Accounts	\$ 15,244,136	\$ 15,828,842	37.23%	\$ 584,708	3.84%

EDUCATION

Easton Board of Education	\$ 15,421,810	15,681,266	36.88%	\$ 259,456	1.68%
Region 9 Board of Education-a)	10,132,633	10,417,741	24.50%	\$ 285,108	2.81%

Total Education	\$ 25,554,443	\$ 26,099,007	61.39%	\$ 544,564	2.13%
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CAPITAL EXPENDITURES REQUEST

Town Capital Expenditures	\$ 448,475	586,785	1.38%	\$ 138,310	30.84%
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TOTAL EXPENDITURES REQUESTS	\$ 41,247,054	\$ 42,514,634	100.00%	\$ 1,267,582	3.07%
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a) Region 9 Board of Education

Easton's Share	\$ 10,132,633	10,417,741	45.90%	\$ 285,108	2.81%
Redding's Share	12,324,443	12,278,862	54.10%	\$ (45,581)	-0.37%
Total Region 9 BOE	\$ 22,457,076	\$ 22,696,603	100.00%	\$ 239,527	1.07%

NON EDUCATIONAL ACCOUNTS									
GENERAL GOVERNMENT									
	Adopted Budget FY 2013/2014	Requested Budget FY 2014/2015	Requested Amount Change Prior Year	% Change Prior Year	Total Adopted Budget with Capital and Benefit Allocation FY 2013/2014	Total Requested Budget with Capital and Benefit Allocation FY 2014/2015	Requested Amount Change Prior Year	% Change Prior Year	
TOWN CLERK	\$ 159,193	\$ 166,605	\$ 7,412	4.7%	\$ 204,842	\$ 207,575	\$ (2,733)	-1.11%	
FIRST SELECTMAN	159,473	160,410	937	0.6%	264,204	238,273	(25,931)	-9.81%	
PROBATE COURT	3,917	3,300	(617)	-15.8%					
ELECTIONS	60,256	49,285	(10,971)	-18.2%	53,372	52,321	(1,051)	-1.97%	
BOARD OF FINANCE	6,200	6,100	(100)	-1.6%					
AUDIT FEES	38,385	38,385	0	0.0%	307,619	308,173	554	0.18%	
TREASURER	187,334	188,181	847	0.4%	180,505	254,166	73,661	40.81%	
ASSESSOR	114,515	122,740	8,225	7.2%	841	842	1	0.12%	
BOARD OF ASSESSMENT APPEALS	785	800	15	1.9%	137,400	136,815	(585)	-0.43%	
TAX COLLECTOR	87,757	90,531	2,774	3.2%					
TOWN ATTORNEY	150,000	160,000	10,000	6.7%	169,302	175,016	5,714	3.38%	
PLANNING AND ZONING COMMISSION	112,492	114,854	2,362	2.1%	8,767	9,017	250	2.85%	
ZONING BOARD OF APPEALS	7,598	7,736	138	1.8%	174,354	203,482	29,128	16.71%	
BUILDING DEPARTMENT	98,207	99,730	1,523	1.6%					
TECHNOLOGY	25,854	35,000	9,146	35.4%					
TOWN HALL	135,395	135,845	450	0.3%	144,002	144,350	348	0.24%	
COMMISSION FOR ELDERLY	54,830	52,796	(2,034)	-3.7%	77,749	57,437	(20,312)	-26.14%	
SENIOR CENTER	171,027	179,647	8,620	5.0%	290,717	289,032	(1,685)	-0.58%	
660 MOREHOUSE - OLD SSS BUILDING	373,733	342,908	(30,825)	-8.3%	379,491	416,729	37,238	9.81%	
PUBLIC CELEBRATIONS	250	200	(50)	-20.0%					
TOTAL GENERAL GOVERNMENT	\$ 1,887,201	\$ 1,955,053	\$ 67,852	3.6%	\$ 2,393,165	\$ 2,488,218	\$ 95,053	3.97%	
PUBLIC SAFETY									
COMM. DISPATCHERS	\$ 237,020	\$ 238,172	\$ 6,152	2.7%	\$ 296,002	\$ 304,372	\$ 8,370	2.81%	
POLICE DEPARTMENT	1,461,935	1,533,654	71,719	4.9%	2,211,886	2,366,834	154,948	7.01%	
FIRE DEPARTMENT	753,147	797,389	44,242	5.9%	1,278,603	1,331,257	52,654	4.12%	
FIRE MARSHALL	26,734	30,180	3,446	12.9%	31,933	35,916	3,983	12.47%	
EMERGENCY MANAGEMENT	10,850	11,051	201	1.9%	11,948	12,250	302	2.53%	
TOTAL PUBLIC SAFETY	\$ 2,486,686	\$ 2,610,446	\$ 123,760	5.0%	\$ 3,830,372	\$ 4,050,579	\$ 220,207	5.75%	

Record 20140028, Page 8 of 21, Received 3/28/2014 at 12:27:05

<u>General Fund Capital Expenditures Requests Public Hearing</u>		<u>Amount</u>
<u>Department</u>	<u>Description</u>	
Assessor	Revaluation	\$ 67,000
Planning & Zoning	Town Plan of Conservation & Development update	\$ 6,000
Building	Vehicle	\$ 24,000
660 Morehouse Rd.	Parking area renovations	\$ 10,200
Police	(1) One Police Vehicles	33,435
	Fluorimeter/Collect Interface	8,200
	Total	<u>\$ 41,635</u>
Fire	Engine Replacement	70,000
	Personal protective equipment	11,000
	Pager, portable & truck radio	3,000
	Dry hydrants	6,000
	Hose & nozzles	4,500
	SCBA- Bottles, regulators & masks	2,500
	Total	<u>\$ 97,000</u>
Fire Marshal	Personal protective cloths	\$ 2,250
Public Works	Truck Body Replacement	\$ 22,200
Park & Recreation	Truck	\$ 20,000
TOTALS	Total Capital Expenditures Request	<u>\$ 290,285</u>
	Public Works Dept- Road Work	<u>\$ 296,500</u>
	Grand Total	<u>\$ 586,785</u>

RECEIPTS AND ESTIMATED TAX CALCULATION

	Adopted Budget FY2013/2014	Requested Budget FY2014/2015	% Change Prior Year
<u>RECEIPTS</u>			
PROPERTY TAXES			
CURRENT YEAR	\$ 38,298,142	\$ 39,887,989	4.15%
PRIOR YEAR	150,000	150,000	0.00%
INTEREST AND FEES	110,000	110,000	0.00%
MOTOR VEHICLES	150,000	150,000	0.00%
TELEPHONE ACCESS	19,856	19,856	0.00%
ELDERLY TAX RELIEF	(380,000)	(350,000)	-7.89%
STATE CIRCUIT BREAKER	(44,917)	(37,211)	-17.16%
SUB-TOTAL	\$ 38,303,081	\$ 39,930,634	4.25%
TOWN RECEIPTS	\$ 1,459,442	\$ 1,238,579	-15.13%
TREASURER INTEREST	175,000	125,000	-28.57%
STATE GRANTS	1,297,780	1,220,421	-5.96%
SURPLUS APPROPRIATED TO FINANCE BUDGET	11,750		-100.00%
SUB-TOTAL	\$ 2,943,972	\$ 2,584,000	-12.23%
TOTAL REVENUE	\$ 41,247,053	\$ 42,514,634	3.07%
TOTAL EXPENDITURES	\$ 41,247,053	\$ 42,514,634	3.07%
Tax Revenue Required	\$ 38,298,142	\$ 39,887,989	4.15%
Collection Rate	98.785%	98.785%	0.00%
Gross Revenue Required	38,769,188	40,378,589	4.15%
Grand List	1,323,072,671	1,326,885,782	0.29%
Tax Rate	29.30	30.43	3.85%

Record 20140028, Page 10 of 21, Received 3/28/2014 at 12:27:05

Town of Easton Five Year Capital Plan 2014/2015 (Thousand Dollars)												
	15/16	16/17	17/18	18/19	19/20		15/16	16/17	17/18	18/19	19/20	
Town Clerk						Communication						
Map Printer & Scanner	0.0	11.0	0.0	0.0	0.0	Renovation Communications Center	195.0	0.0	0.0	0.0	0.0	
Vault Storage System	2.5	0.0	0.0	0.0	2.5	Computer Monitors	0.4	0.4	0.4	0.4	0.4	
						(24hr) Dispatch Chair	1.8	0.0	0.0	0.0	0.0	
Total Town Clerk	2.5	11.0	0.0	0.0	2.5	Total Communication	197.2	0.4	0.4	0.4	0.4	
P&Z Department												
GIS Mapping	2.0	0.0	0.0	0.0	0.0	Treasurer						
Town Plan of Cons.&Dev.	4.0	0.0	0.0	0.0	0.0	Muni Req. PO sys. & upgrades	8.0	5.0	0.0	2.5	0.0	
Total P&Z	6.0	0.0	0.0	0.0	0.0							
Fire Department						Police						
Engine Replacement	70.0	70.0	70.0	70.0	70.0	Ford Interceptor Utility Vehicle(w/change	31.8	0.0	0.0	0.0	0.0	
Gear Replacement	11.0	12.0	12.0	12.0	11.0	Ford Interceptor Utility Vehicle (+upfit)	0.0	32.5	32.5	32.5	32.5	
Pagers, Radios	3.0	3.0	3.0	3.0	3.0	5035 Speed Enforcement Device	2.9	2.9	2.9	0.0	0.0	
Dry hydrant	6.0	4.0	4.0	4.0	4.0	Total Police	34.7	35.4	35.4	32.5	32.5	
Hose & nozzles	4.5	4.5	4.5	4.5	4.5							
SCBA-Bottles, regulator masks	2.5	4.0	4.5	4.5	32.0	Fire Marshal						
SCBA Bottle Replacement	0.0	0.0	0.0	29.4	0.0	Computer Upgrade	0	0.0	5.0	0.0	0.0	
Total Fire	97.0	97.5	98.0	127.4	124.5							
Animal Control												
Senior Center						Animal Control						
Furniture replacement	0.0	5.0	0.0	0.0	0.0	ACO vehicle (van type)	31.0	0.0	0.0	0.0	0.0	
Van Replacement	0.0	0.0	50.0	0.0	0.0							
Total Senior Center	0.0	5.0	50.0	0.0	0.0	Total Animal Control	31.0	0.0	0.0	0.0	0.0	

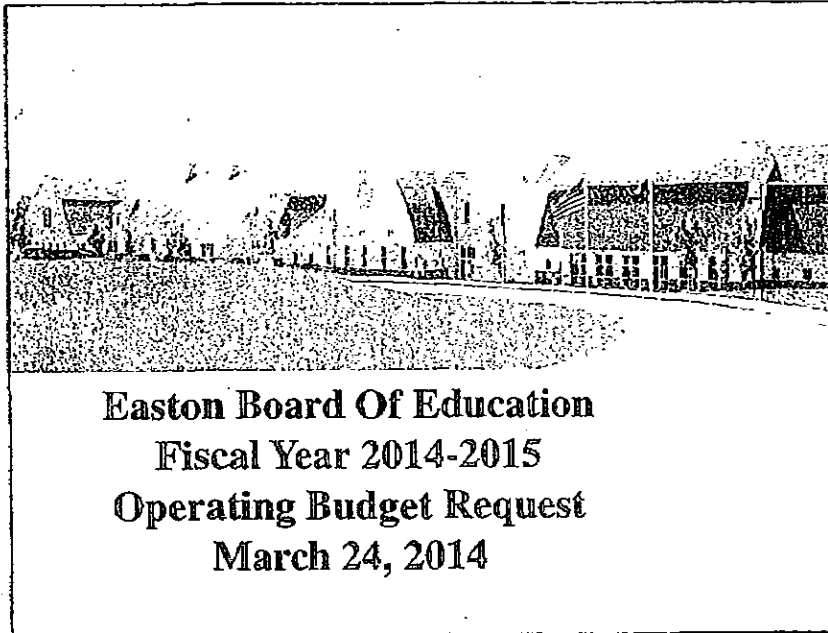
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Town of Easton Five Year Capital Plan 2014/2015

(Thousand Dollars)

	15/16	16/17	17/18	18/19	19/20		15/16	16/17	17/18	18/19	19/20
Highway Department						Library					
Dump/Plow Truck	215.0	0.0	0.0	0.0	0.0	Roof replacement	3.0	3.0	3.0	3.0	3.0
Street Sweeper	0.0	0.0	0.0	0.0	230.0	New Computers 2 (public)	0.0	1.5	0.0	0.0	0.0
Front End Loader 2 1/2Yd	0.0	0.0	160.0	0.0	0.0	Replace 3 staff computers	1.6	0.0	0.0	0.0	1.6
Med Duty Dump Truck w/Plow	0.0	165.0	0.0	170.0	0.0	Replace 2 staff computers & 3 public access	0.0	0.0	2.5	0.0	0.0
3 yd. Dump Truck w/Plow	0.0	0.0	0.0	0.0	80.0	Replace 3 public access computers	0.0	0.0	0.0	1.5	0.0
Chipper	0.0	0.0	50.0	0.0	0.0	Replace 2 staff computers	0.0	0.0	1.0	0.0	0.0
Paver	0.0	0.0	0.0	90.0	0.0	20th year anniversary refurbishment	0.0	25.0	0.0	0.0	0.0
Total Highway Dept	215.0	165.0	210.0	260.0	310.0	Total Library	4.6	29.5	6.5	4.5	4.6
Road Reconst/Bridge	305.0	310.0	315.0	320.0	325.0						
EMS						Parts & Recreation					
Ambulance Replacement	200.0	0.0	0.0	0.0	0.0	Tennis Court Repairs	0.0	20.0	0.0	0.0	0.0
660 Morehouse Road Facility						Truck	12.0	0.0	0.0	0.0	0.0
Parking Renovations	43.0	0.0	0.0	0.0	0.0	Toro Grounds Master	30.0	0.0	0.0	0.0	0.0
						Toro Gang Mower	0.0	0.0	0.0	12.0	0.0
						Total Parts & Recreation	42.0	20.0	0.0	12.0	0.0
						Sub-Total Capital Projects	850.0	368.8	405.3	439.3	474.5
						Sub-Total Roads/Paving	305.0	310.0	315.0	320.0	325.0
						Sub-Total Animal Control	31.0	0.0	0.0	0.0	0.0
						Grand Totals	1186.0	678.8	720.3	759.3	799.5

3/24/2014



Our Objective Today

**To share and discuss the 2014-2015 Easton Schools
Operating budget with our fellow residents.**

- Request an increase of 1.68% over the current operating budget (\$15,681,266)
- Explain how this budget advances education in Easton through staffing changes that respond to new mandates

3/24/2014

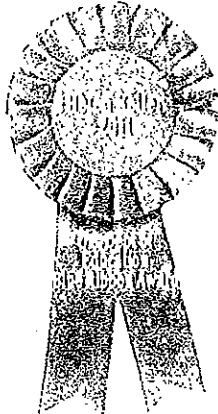
Updated Budget Summary

Budget Increase as Approved by Board of Education	\$ 15,681,266	+ 1.68%
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Reduction in Health Insurance as a Result of Bid Process	-\$90,000	
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Updated Board of Education Budget Request	\$15,591,266	+ 1.10%
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Easton Remains a Top Performing DRG A District



“Enrollment decline provides
Easton with an opportunity to adapt
the system to the challenges at hand
within the existing resource base.”

- B. Josefsberg, January, 2013

3/24/2014

Budget Focus:
**Keep Upward with Learning While
Recognizing Declining Enrollment**

- New Math Materials
- New Elementary World Language Experience (0.8 FTE)
- Expand Capacity to Meet Student Behavioral/Emotional Needs
 - More Time (0.3 FTE) for SSES Social Worker (Makes position 0.8 FTE)
- Emphasize Writing Across HKMS Subject Areas
 - Example: Writing Instructions for Project Lead the Way Students (0.2 FTE)
- HKMS Contraction of 1.6 FTE in four core subject areas

5

**Easton's Proposed Budget Is
Comparable With Other Area Districts**

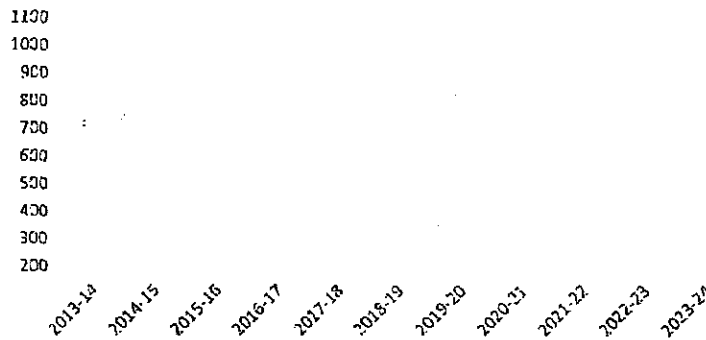
Westport	6.51%
New Canaan	6.50%
Darien	5.90%
Brookfield	3.53%
Wilton	4.52%
Weston	4.21%
Fairfield	3.86%
Bethel	2.99%
Trumbull	2.90%
Ridgefield	2.86%
Monroe	2.22%
Easton	1.68%
Newtown	0.00%
Redding	-1.79%

6

3/24/2014

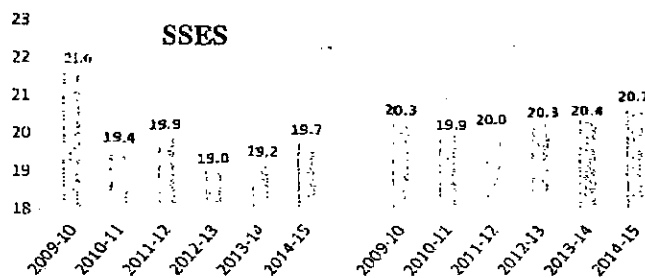
Enrollment

- Projected to decline by 43 students in 2014-15
- Projected to decline by approximately 350 students by 2023-2024



Current Average Class Sizes are Maintained

- Represents a core value of the BOE and District administration
- Average class sizes at SSES and HKMS have held steady at 20-21 students
- 2014-15 shift of 3rd grade teacher to 4th grade

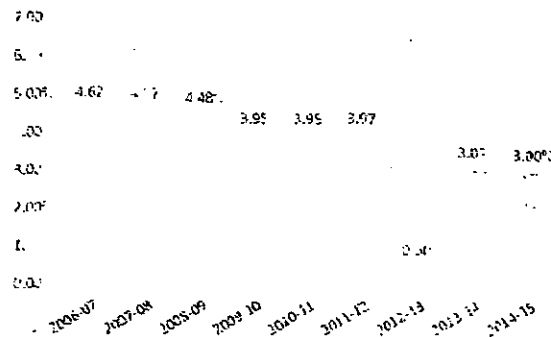


* Average of math, math & science, language arts and social studies classes

3/24/2014

2014-15 Negotiated Teacher Wage Settlement

- Increase of 1.0% plus step increase
- Average for the three-year contract is +2.2%



Budget Summary

Current 2013-14 Budget		\$ 15,421,810
(1.17% increase from 2012-13)		
		% Impact
Budget Drivers	\$412,859	2.66%
Additions	\$286,612	1.87%
Reductions	-\$440,015	-2.85%
Total Operating Expense Increase	\$259,456	1.68%
Updated Operating Expense Increase	\$169,456	1.10%

3/24/2014

Staffing Changes Summary

- **New or Expanded Positions**
 - 0.8 FTE World Language at SSES
 - 0.3 FTS Social Worker at SSES
 - 0.2 FTE Writing Across The Disciplines at HKMS
 - Contingency for 1.0 FTE Kindergarten Teacher
- **Staff Contractions**
 - 0.4 HKMS World Language Teacher
 - 0.4 HKMS Math Teacher
 - 0.4 HKMS Science Teacher
 - 0.4 HKMS Social Studies Teacher

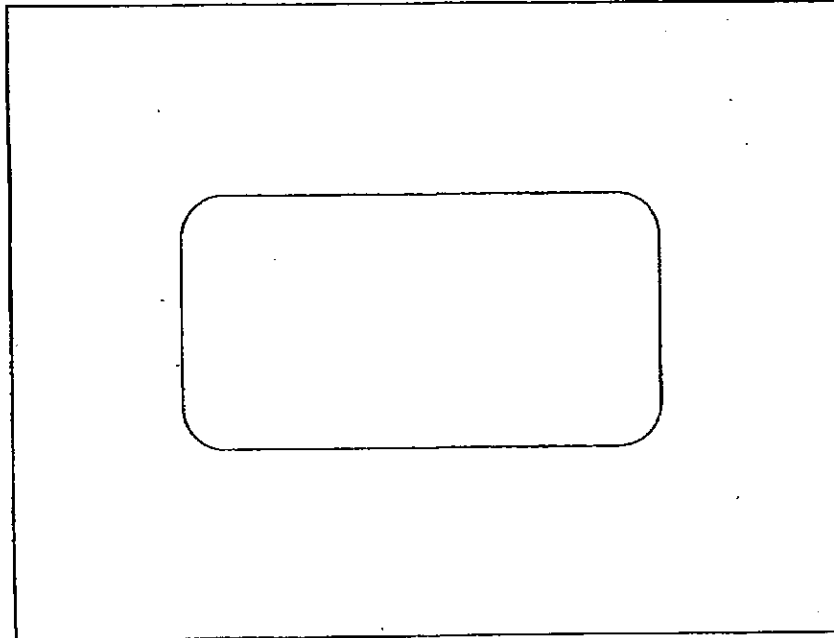
11

K-12 Easton Education Budget

- Barlow proposed budget increase: 1.07%
- Easton's share: +2.81% (\$285,108)
- Total K-12 anticipated budget \$26,009,007
- Easton's percent overall Education budget increase + 1.78%

12

3/24/2014



Summary Of Proposed 2014-15 Budget Elements

Budget Area	2013-14 Proposed Budget (\$K)	2014-15 Proposed Budget (\$K)	\$ Increase 2014-15 vs. 2013-14(\$K)	% Increase 2014-15 vs. 2013-14
General Instruction	\$6,037	\$6,076	\$39	+0.65 %
Salaries	\$1,760	\$1,797	\$37	+2.10%
Health Insurance	\$2,750	\$2,942	\$192	+6.98%
Special Education	\$1,458	\$1,312	-\$146	-10.01%
Operations/ Physical Plant	\$1,542	\$1,570	\$28	+1.82%
Central Office/ Administration	\$874	\$927	\$53	+6.06%
Transportation	\$1,001	\$1,057	\$56	+5.59%
All Other General Expenses, Supplies	\$15,422	\$15,681	\$259	+1.68%
Total Budget				

14

3/24/2014

Budget Drivers

Budget Drivers		YOY Budget Change	Impact on Overall Budget
Contractual Salary Obligations <i>Teachers 1.0% CWT, non-acts TB12, 2.8% administrators</i>	\$260,469	2.8%	1.67%
Health Insurance	\$79,592	4.6%	0.52%
Transportation -- contractual increase and diesel cost increase	\$72,798	6.9%	0.47%
Total Budget Drivers	\$412,859		2.66%

15

Budget Additions

Additions		% Impact
0.8 World Language Teacher at SSIES	\$13,146	0.28%
0.3 Social Worker at SSIES	\$23,920	0.16%
0.2 Writing Across the Disciplines at HKMS	\$11,690	0.08%
Contingency for 1 Kindergarten Teacher	\$60,000	0.39%
Increase in Outside Special Ed Tuition and Transportation, Net of Reimbursement	\$90,944	0.59%
Math Textbooks	\$24,531	0.16%
Repairs	\$32,381	0.21%
Total Additions	\$286,612	1.87%

16

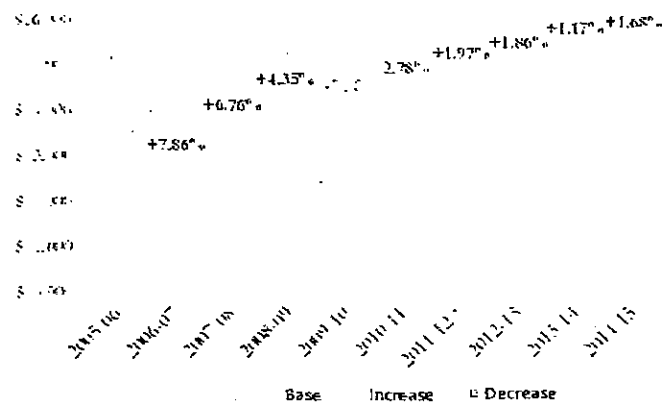
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Budget Reductions

Reductions and Savings		% Impact
Sharing the O.S.N. with Redding, Net of Reimbursement	-\$117,000	-0.76%
Anticipated utilities savings	-\$60,155	-0.39%
Staff Reduction of 0.4 FTE positions at HKMS in each area of World Language, Social Studies, Math and Science	-\$107,188	-0.70%
Reduction in Capital/Security Requests	-\$152,433	-0.99%
Other Reductions	-\$3,239	-0.01%
Total Reductions and Savings	-\$440,015	-2.85%

17

Budget Growth Over Time



* 2011-12 - \$141,000 operating surplus returned to the town

18

3/24/2014

