



TOWN OF EASTON

PUBLIC HEARING

**BUDGET PROPOSAL
FY 2016/2017**

MARCH 21, 2016

SAMUEL STAPLES ELEMENTARY SCHOOL

8:00 PM

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.**



MEMBERS OF THE BOARD OF FINANCE

Matthew Gachi	Chairman
Paul Lindoerfer	Clerk
Richard Cremin	Member
Andrew Kachele	Member
Arthur Laske	Member
Vacant	Member
Michael P. Kot	Alternate Member
Gabriel Rossi	Alternate Member
Vacant	Alternate Member

BUDGET CALENDAR

Jan 6 -February 8	Budgets prepared by Boards and Commissions
February 26	Comptroller returns all Departments' budget requests to the Board of Finance
March 1, 2, 3, 8, 9, 10	BOF analyzes and investigates estimates and holds budget discussions with Department Heads, Boards and Commissions
March 21	Public Hearing on Budget requests
March 22, 23, 29, 30, 31	Revise budget requests and prepare final recommendations for preparation of budget document
April 15	Budget to newspaper for publication April 21
April 25	Annual Town Meeting-Budget Adoption
May 3	Tentative Referendum on Budget

<u>SUMMARY OF EXPENDITURE REQUESTS</u>					
	<u>Original Adopted</u>	<u>Requested</u>	<u>% of</u>	<u>\$ Amount Change</u>	<u>% Change</u>
<u>TOWN ACCOUNTS</u>	<u>Budget 2015/2016</u>	<u>Budget 2016/2017</u>	<u>Total Budget</u>	<u>From Prior Year</u>	<u>Original</u>
Compensation	5,684,933	5,926,878	13.54%	\$ 241,945	4.26%
Fringe Benefits (Health & Fica)	2,281,841	2,285,430	5.22%	\$ 3,589	0.16%
Pension Costs	867,490	939,390	2.15%	\$ 71,900	8.29%
Operating Costs	3,443,437	3,472,638	7.94%	\$ 29,201	0.85%
Debt Service	3,492,341	3,402,568	7.78%	\$ (89,773)	-2.57%
Total Town Accounts	\$ 15,770,042	\$ 16,026,904	36.62%	\$ 256,863	1.63%
<u>EDUCATION</u>					
Easton Board of Education	\$ 15,581,592	15,778,060	36.05%	\$ 196,468	1.26%
Region 9 Board of Education-a)	10,808,101	10,988,581	25.11%	\$ 180,480	1.67%
Total Education	\$ 26,389,693	\$ 26,766,641	61.16%	\$ 376,948	1.43%
<u>CAPITAL EXPENDITURES REQUEST</u>					
Town Capital Expenditures	\$ 783,270	968,896	2.21%	\$ 185,626	23.70%
TOTAL EXPENDITURES REQUESTS	\$ 42,943,005	\$ 43,762,441	100.00%	\$ 819,437	1.91%
<u>a) Region 9 Board of Education</u>					
Easton's Share	\$ 10,808,101	10,988,581	47.20%	\$ 180,480	1.67%
Redding's Share	12,335,584	12,292,310	52.80%	\$ (43,274)	-0.35%
Total Region 9 BOE	\$ 23,143,685	\$ 23,280,891	100.00%	\$ 137,206	0.59%

Major Budget Components

2016/2017 Budget

1. Board of Education - (36% of budget)
2. Region 9 (Easton's Share)- (25% of budget)
3. Public Safety (7% of budget)
 - Police Department (4%)
 - Fire (2%)
 - EMS (1%)
4. Public Works - (5% of budget)
5. Other 1st Selectman - (27% of budget)

Major Drivers from Original 15/16 budget 2016/2017 Budget

1. Board of Education 1.26% increase
 2. Region 9 (Easton's Share) 1.67% increase
 - Continued shift in Easton/Redding enrollment.
 3. Public Safety 14.8% increase
 - Police Department - Detective & 3 vehicles
 - EMS - New ambulance
 4. Public Works 1.72% increase
 - Plow truck & replacement truck bed
 5. Other 1st Selectman Accounts .03% decrease
- Total Budget Request Increase 1.91%

<u>NON EDUCATIONAL ACCOUNTS</u>	Adopted Budget <u>FY 2015/2016</u>	Requested Budget <u>FY 2016/2017</u>	Requested \$ Amount Change <u>Prior Year</u>	% Change <u>Prior Year</u>	Total Adopted Budget with capital & Benefit Allocations <u>FY 2015/2016</u>	Total Requested Budget with capital & Benefit Allocations <u>FY 2016/2017</u>	Requested \$ Amount Change <u>Prior Year</u>	% Change <u>Prior Year</u>
<u>GENERAL GOVERNMENT</u>								
TOWN CLERK	\$ 167,643	\$ 172,390	\$ 4,747	2.8%	\$ 202,996	\$ 207,622	\$ 4,626	2.28%
FIRST SELECTMAN	163,994	157,513	(6,481)	-4.0%	223,869	220,303	(3,566)	-1.59%
PROBATE COURT	3,200	3,575	375	11.7%				
ELECTIONS	50,033	54,429	4,396	8.8%	53,134	57,681	4,547	8.56%
BOARD OF FINANCE	6,100	6,200	100	1.6%				
AUDIT FEES	36,750	37,950	1,200	3.3%				
TREASURER	196,262	251,892	55,630	28.3%	311,288	387,454	76,166	24.47%
ASSESSOR	122,809	131,461	8,652	7.0%	246,864	189,575	(57,289)	-23.21%
BOARD OF ASSESSMENT APPEALS	800	925	125	15.6%	849	992	143	16.84%
TAX COLLECTOR	103,375	105,648	2,273	2.2%	151,006	150,838	(168)	-0.11%
TOWN ATTORNEY	160,000	150,000	(10,000)	-6.3%				
PLANNING AND ZONING COMMISSION	118,380	121,553	3,173	2.7%	177,720	178,853	1,133	0.64%
ZONING BOARD OF APPEALS	7,932	8,016	84	1.1%	9,203	9,211	8	0.09%
BUILDING DEPARTMENT	100,740	94,254	(6,486)	-6.4%	162,123	117,222	(44,901)	-27.70%
TECHNOLOGY	29,404	25,440	(3,964)	-13.5%				
TOWN HALL	138,565	133,883	(4,682)	-3.4%	147,473	142,087	(5,386)	-3.65%
COMMISSION FOR ELDERLY	57,633	59,665	2,032	3.5%	62,686	64,968	2,282	3.64%
SENIOR CENTER	183,166	187,450	4,284	2.3%	281,723	288,820	7,097	2.52%
660 MOREHOUSE - OLD SSS BUILDING	376,996	354,145	(22,851)	-6.1%	436,822	418,132	(18,690)	-4.28%
PUBLIC CELEBRATIONS	200	200	0	0.0%				
TOTAL GENERAL GOVERNMENT	\$ 2,023,982	\$ 2,056,589	\$ 32,607	1.6%	\$ 2,467,756	\$ 2,433,758	\$ (33,998)	-1.38%
<u>PUBLIC SAFETY</u>								
COMM. DISPATCHERS	\$ 244,539	\$ 247,540	\$ 3,001	1.2%	\$ 313,366	\$ 314,839	\$ 1,473	0.47%
POLICE DEPARTMENT	1,534,200	1,601,808	67,608	4.4%	2,323,407	2,492,698	169,291	7.29%
FIRE DEPARTMENT	778,402	819,243	40,841	5.2%	1,296,289	1,343,623	47,334	3.65%
FIRE MARSHALL	30,887	31,403	516	1.7%	34,592	34,647	55	0.16%
EMERGENCY MANAGEMENT	11,276	12,411	1,135	10.1%	22,517	13,361	(9,156)	-40.66%
TOTAL PUBLIC SAFETY	\$ 2,599,304	\$ 2,712,405	\$ 113,101	4.4%	\$ 3,990,171	\$ 4,199,168	\$ 208,997	5.24%

<u>NON EDUCATIONAL ACCOUNTS continued</u>								
					Total Adopted	Total Requested		
<u>NON EDUCATIONAL ACCOUNTS</u>	Adopted	Requested	Requested		Budget with capital &	Budget with capital &	Requested	
	Budget	Budget	\$ Amount Change	% Change	Benefit Allocations	Benefit Allocations	\$ Amount Change	% Change
	<u>FY 2015/2016</u>	<u>FY 2016/2017</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>FY 2015/2016</u>	<u>FY 2016/2017</u>	<u>Prior Year</u>	<u>Prior Year</u>
RECYCLING FUND	\$ 149,295	\$ 150,483	\$ 1,188	0.8%				
PUBLIC WORKS HIGHWAY DEPARTMENT	1,741,427	1,813,196	71,769	4.1%	2,866,481	2,909,174	42,693	1.49%
STREET LIGHTS	1,450	1,450	0	0.0%				
ENGINEERING & PROF SERVICES	33,300	30,280	(3,020)	-9.1%				
TOTAL PUBLIC WORKS	\$ 1,925,472	\$ 1,995,409	\$ 69,937	3.6%	\$ 2,866,481	\$ 2,909,174	\$ 42,693	1.49%
<u>HEALTH & SANITATION</u>								
HEALTH DEPARTMENT	\$ 75,613	\$ 78,447	\$ 2,834	3.7%	\$ 92,235	\$ 95,448	\$ 3,213	3.48%
EMS COMMISSION	307,141	317,621	10,480	3.4%	434,020	629,164	195,144	44.96%
TOTAL PUBLIC HEALTH	\$ 382,754	\$ 396,068	\$ 13,314	3.5%	\$ 526,255	\$ 724,612	\$ 198,357	37.69%
<u>OTHER DEPARTMENTS</u>								
CONSERVATION COMMISSION	\$ 39,907	\$ 41,558	\$ 1,651	4.1%	\$ 80,629	\$ 86,043	\$ 5,414	6.71%
PUBLIC WELFARE	4,193	4,334	141	3.4%	4,634	4,545	(89)	-1.92%
LIBRARY	605,743	626,912	21,169	3.5%	794,097	824,807	30,710	3.87%
PARKS AND REC COMMISSION	386,068	407,213	21,145	5.5%	580,511	581,899	1,388	0.24%
TREE WARDEN	11,221	11,974	753	6.7%	11,426	12,240	814	7.12%
FIREHOUSE RENT	41,820	42,656	836	2.0%				
CEMETERY	2,192	2,192	0	0.0%				
ANIMAL CONTROL	91,714	93,205	1,491	1.6%	141,961	136,252	(5,709)	-4.02%
TOTAL OTHER DEPARTMENTS	\$ 1,182,858	\$ 1,230,044	\$ 47,186	4.0%	\$ 1,613,258	\$ 1,645,786	\$ 32,528	2.02%
<u>GENERAL</u>								
FRINGE BENEFITS	\$ 1,836,841	\$ 1,823,430	\$ (13,411)	-0.7%				
SOCIAL SECURITY & MEDICARE	445,000	462,000	17,000	3.8%				
CONTINGENCY	150,000	145,000	(5,000)	-3.3%				
TOTAL GENERAL	\$ 2,431,841	\$ 2,430,430	\$ (1,411)	-0.1%				
TOTAL NON EDUCATIONAL ACCOUNTS	\$ 10,546,211	\$ 10,820,945	\$ 274,734	2.6%	\$ 11,463,921	\$ 11,912,498	\$ 448,577	3.9%
TOWN'S CAPITAL	783,270	968,896	185,626	23.7%				
DEBT SERVICE	3,492,341	3,402,568	(89,773)	-2.6%				
PENSION COSTS	867,490	939,390	71,900	8.3%				
INSURANCE COSTS	864,000	864,000	0	0.0%				
TOTAL TOWN ACCOUNTS	\$ 16,553,312	\$ 16,995,800	\$ 442,487	2.7%				

<u>General Fund</u>	<u>Capital Expenditures Requests</u>			
<u>Department</u>	<u>Description</u>			<u>Amount</u>
Planning & Zoning	Town Plan of Conservation & Development update and publication			\$ 7,000
Treasurer	Special Revenue Fund			\$ 25,000
660 Morehouse Road	Replacement of Sidewalk - Senior Center area			\$ 8,000
Police	Two 2016 Ford Interceptor Utility patrol vehicle			\$ 66,744
	One Ford Explorer (Chief)			28,284
	Upfit for Chief car			5,000
	Total			\$ 100,028
Fire	Engine Replacement			\$ 70,000
	Personal protective equipment			12,000
	Pager, portable & truck radio			5,000
	Dry hydrants			4,000
	Hose & nozzles			3,500
	SCBA- Bottles, regulators & masks			2,500
	Total			\$ 97,000
Public Works	Medium Duty Dump Truck			187,000
	Replacement of Stainless Steel Truck Body (#17)			12,500
	Total			\$ 199,500
Conservation	Three drainage pipes repair at Paine Open Space			\$ 4,000
Emergency Medial Service	AED Replacement Program			\$ 5,068
	Radios for Ambulance (police,fire,c-med,portable)			\$ 15,000
	Ambulance			\$ 200,000
				\$ 220,068
Park & Recreation	Replacement Mower - Toro/ExMark Lazer Z X series			\$ 15,500
TOTALS	Total Capital Expenditures Request			\$ 676,096
	Public Works Dept- Road Work			\$ 292,800
	Grand Total			\$ 968,896

<u>RECEIPTS AND ESTIMATED TAX CALCULATION</u>				
		Adopted Budget	Requested Budget	% Change
		<u>FY2015/2016</u>	<u>FY2016/2017</u>	<u>Prior Year</u>
<u>RECEIPTS</u>				
PROPERTY TAXES				
CURRENT YEAR		\$ 39,926,027	\$ 41,190,524	3.17%
PRIOR YEAR		175,000	175,000	0.00%
INTEREST AND FEES		120,000	120,000	0.00%
MOTOR VEHICLES		150,000	150,000	0.00%
TELEPHONE ACCESS		18,296	18,296	0.00%
ELDERLY TAX RELIEF		(350,000)	(300,000)	-14.29%
STATE CIRCUIT BREAKER		(34,670)	(34,670)	0.00%
SUB-TOTAL		\$ 40,004,653	\$ 41,319,150	3.29%
TOWN RECEIPTS		\$ 1,329,984	\$ 1,335,584	0.42%
TREASURER INTEREST		125,000	125,000	0.00%
STATE GRANTS		983,368	982,707	-0.07%
SURPLUS APPROPRIATED TO FINANCE BUDGET		500,000	0	-100.00%
SUB-TOTAL		\$ 2,938,352	\$ 2,443,291	-16.85%
TOTAL REVENUE		\$ 42,943,005	\$ 43,762,441	1.91%
TOTAL EXPENDITURES		\$ 42,943,005	\$ 43,762,441	1.91%
Tax Revenue Required		\$ 39,926,027	\$ 41,190,524	3.17%
Collection Rate		98.785%	98.785%	0.00%
Gross Revenue Required		40,417,095	41,697,144	3.17%
Grand List		1,330,424,935	1,337,004,129	0.49%
Tax Rate		30.38	31.19	2.66%

Town of Easton Five Year Capital Plan 2016/2017

(Thousand Dollars)														
	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>		<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>			
Town Clerk						Communications								
Map Printer & Scanner	11.0	0.0	0.0	0.0	0.0	Computer Monitor	0.2	0.2	0.2	0.2	0.2			
Vault Storage System	2.5	0.0	2.5	0.0	0.0	50" Computer Monitor	1.0	1.0	1.0	1.0	1.0			
Total Town Clerk	13.5	0.0	2.5	0.0	0.0	Computer	0.0	0.0	1.0	0.0	0.0			
P&Z Department						Total Communications	1.2	1.2	2.2	1.2	1.2			
<u>Publish Zoning Regulations</u>	0.5	0.0	0.0	0.0	0.0	Police								
Town Plan of Conservation & Development	2.5	0.0	0.0	0.0	0.0	Ford Interceptor Utility Vehicle(+upfit) Patrol	33.4	33.4	33.4	33.4	33.4			
Revise Subdivision Regulations	0.0	2.5	0.0	0.0	0.0	Ford Interceptor Utility Vehicle(+upfit) Patrol	33.4	0.0	0.0	33.4	0.0			
Total P&Z	3.0	2.5	0.0	0.0	0.0	Ford Interceptor Utility vehicle (+upfit) Admin.	33.4	33.4	20.0	33.4	33.4			
Treasurer Department						Speed Enforcement Device (radar)	2.9	2.9	0.0	0.0	0.0			
HR Munis Module	12.0	0.0	5.0	0.0	0.0	(12) Body Cameras)camera system, dock,licensing	19.6	0.0	0.0	0.0	0.0			
Total Treasurer	12.0	0.0	5.0	0.0	0.0	Total Police	122.6	69.6	53.4	100.1	66.7			
Fire Department						EMS								
Engine Replacement	70.0	70.0	70.0	70.0	70.0	Ambulance Replacement	50.0	50.0	50.0	50.0	50.0			
Gear Replacement	20.0	12.0	12.0	12.0	12.0	Radio for Ambulance	6.0	6.0	6.0	6.0	6.0			
Pagers. Radios	5.0	5.0	5.0	5.0	5.0	Replacement Portable Radios	10.0	10.0	10.0	10.0	10.0			
Dry hydrant	4.0	4.0	4.0	4.0	4.0	Total EMS	66.0	66.0	66.0	66.0	66.0			
Hose & nozzles	3.0	3.0	3.0	3.0	3.0	Parks & Recreation								
SCBA-Bottles,regulator,masks	2.5	4.5	3.0	3.0	3.0	Tennis Court Repairs	65.0	0.0	40.0	0.0	60.0			
SCBA Bottle Replacement	0.0	29.4	0.0	0.0	0.0	Town wide Park Imprvemets	10.0	10.0	10.0	10.0	10.0			
SCBA Replacement	0.0	0.0	0.0	0.0	0.0	Replacement Rack Body Truck w/lift gate	0.0	36.0	0.0	0.0	0.0			
Total Fire	104.5	127.9	97.0	97.0	162.0	Replacement Tractor	28.0	0.0	30.0	0.0	0.0			
660 Morehouse Road Facility						Replacement Pick Up Truck	0.0	28.0	0.0	0.0	30.0			
Remove (2) two 10,000 Fuel Tanks	0.0	0.0	20.0	0.0	0.0	Toro Grounds Master	14.0	0.0	75.0	0.0	15.0			
Oil Burner to Natural Gas 1 at No. Boiler Rm.	0.0	0.0	15.0	0.0	0.0	Toro Gang Mower	0.0	14.0	0.0	0.0	14.0			
Oil Burner to Natural Gas 2 at So. Boiler Rm.	0.0	0.0	30.0	0.0	0.0	Trailer	3.5	0.0	5.0	0.0	0.0			
Total 660 Morehouse Rd.	0.0	0.0	65.0	0.0	0.0	Replacement Playground Equipment	0.0	25.0	0.0	25.0	0.0			
Public Works Department						Mason Dump Truck	0.0	0.0	0.0	65.0	0.0			
Dump/Plow Truck	0.0	220.0	0.0	0.0	0.0	Storage Facility	0.0	0.0	0.0	30.0	0.0			
Street Sweeper	0.0	0.0	0.0	230.0	0.0	Water Wheel	0.0	10.0	0.0	0.0	0.0			
Front End Loader 2 1/2Yd	0.0	0.0	200.0	0.0	0.0	Total Parks & Recreation	120.5	123.0	160.0	130.0	129.0			
Med.DutyDump Truck w/Plow	195.0	0.0	200.0	0.0	205.0	Library								
3 yd. Dump Truck w/Plow	0.0	0.0	0.0	80.0	0.0	Convert Parking lot light fixtures for efficiency	3.5	0.0	0.0	0.0	0.0			
Total Public Works Dept	195.0	220.0	400.0	310.0	205.0	Convert Fire Suppression System(well to city water)	0.0	25.0	0.0	0.0	0.0			
						Reseal restrip parking lot	0.0	0.0	40.0	0.0	0.0			
Road Reconst./Bridge	300.0	300.0	300.0	300.0	300.0	Replace paving stones with concrete sidewalks	0.0	0.0	0.0	25.0	0.0			
Senior Center						Total Library	3.5	25.0	40.0	25.0	0.0			
Furniture replacement	0.0	2.0	0.0	0.0	0.0									
Van Replacement	0.0	0.0	0.0	0.0	40.0									
Total Senior Center	0.0	2.0	0.0	0.0	40.0									
Fire Marshal						Sub-Total Capital Projects	641.8	637.2	894.1	729.3	669.9			
Software	0.0	0.0	1.5	0.0	0.0	Sub-Total Roads/Paving	300.0	300.0	300.0	300.0	300.0			
Computer Hardware	0.0	0.0	1.5	0.0	0.0									
Total Fire Marshal	0.0	0.0	3.0	0.0	0.0	Grand Totals	941.8	937.2	1194.1	1029.3	969.9			