



TOWN OF EASTON

ANNUAL TOWN MEETING

**BUDGET PROPOSAL
FY 2015/2016**

April 27, 2015

SAMUEL STAPLES ELEMENTARY SCHOOL

7:30 PM

MEMBERS OF THE BOARD OF FINANCE

Chris Griffin	Chairman
Matthew Gachi	Clerk
C. Lee Hanson	Member
Andrew Kachele	Member
Arthur Laske	Member
Paul Lindoerfer	Member
Eric Lawton	Alternate Member
Gabriel Rossi	Alternate Member
	Alternate Member

BUDGET CALENDAR

Jan 6 -February 6	Budgets prepared by Boards and Commissions
February 27	Comptroller returns all Departments' budget requests to the Board of Finance
March 3, 4, 5, 10, 11, 12	BOF analyzes and investigates estimates and holds budget discussions with Department Heads, Boards and Commissions
March 23	Public Hearing on Budget requests
March 24, 25, 26, 30, 31 April 1	Revise budget requests and prepare final recommendations for preparation of budget document
April 16	Budget to newspaper for publication April 23
April 27	Annual Town Meeting-Budget Adoption
May 5	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.**



SUMMARY OF EXPENDITURE REQUESTS

	<u>Original Adopted</u>	<u>Requested</u>	<u>% of</u>	<u>\$ Amount Change</u>	<u>% Change</u>
<u>TOWN ACCOUNTS</u>	<u>Budget 2014/2015</u>	<u>Budget 2015/2016</u>	<u>Total Budget</u>	<u>From Prior Year</u>	<u>Original</u>
Compensation	5,488,409	5,684,933	13.24%	\$ 196,524	3.58%
Fringe Benefits (Health & Fica)	2,267,841	2,281,841	5.31%	\$ 14,000	0.62%
Pension Costs	996,910	867,490	2.02%	\$ (129,420)	-12.98%
Operating Costs	2,545,491	2,579,437	6.01%	\$ 33,946	1.33%
Liability/WC Insurance Costs	889,759	864,000	2.01%	\$ (25,759)	-2.90%
Debt Service	3,443,426	3,492,341	8.13%	\$ 48,915	1.42%
Total Town Accounts	<u>\$ 15,631,836</u>	<u>\$ 15,770,042</u>	36.72%	<u>\$ 138,207</u>	0.88%

EDUCATION

Easton Board of Education	\$ 15,403,766	15,581,592	36.28%	\$ 177,826	1.15%
Region 9 Board of Education-a)	10,417,741	10,808,101	25.17%	\$ 390,360	3.75%
Total Education	<u>\$ 25,821,507</u>	<u>\$ 26,389,693</u>	61.45%	<u>\$ 568,186</u>	2.20%

CAPITAL EXPENDITURES REQUEST

Town Capital Expenditures	<u>\$ 540,535</u>	<u>783,270</u>	1.82%	<u>\$ 242,735</u>	44.91%
TOTAL EXPENDITURES REQUESTS	<u><u>\$ 41,993,878</u></u>	<u><u>\$ 42,943,005</u></u>	100.00%	<u><u>\$ 949,128</u></u>	2.26%

a) Region 9 Board of Education

Easton's Share	\$ 10,417,741	10,808,101	46.70%	\$ 390,360	3.75%
Redding's Share	12,278,862	12,335,584	53.30%	\$ 56,722	0.46%
Total Region 9 BOE	<u><u>\$ 22,696,603</u></u>	<u><u>\$ 23,143,685</u></u>	100.00%	<u><u>\$ 447,082</u></u>	1.97%

The total recommended budget to be presented at the Town Meeting on April 27th is \$42,943,005 which represents approximately a 1.61% tax increase. In addition to the publication of the proposed 2015/2016 budget, our board wanted to provide a summary letter describing this year's budget.

There are several major headwinds of the 2015/2016 proposed budget. They include:

- An increase of \$48,915 in debt service over last year.
- Shift of population at Region 9 resulting in Easton's share increasing from 45.9% to 46.7%
- Compensation for union and non-union contracts increasing.
- Assessor: our 2nd and final year of state mandated property re-evaluation. The cost is \$67,000.

The original proposed budgets including Region 9 totaled \$43,312,032. Through the budget process that number was reduced by almost \$370,000 from several areas including but not limited to the following:

- Education reduction of \$65,000+ primarily through pre-spending on capital needs from anticipated savings from 2014/2015 fiscal year.
- Reductions of capital and operating budgets from Highway, ACO, and Dispatch totaling approx. \$55,000.
- Deferred hiring of additional police Detective and removal of capital requests almost \$136,000.
- Easton's portion of the Region 9 proposed budget was reduced by \$126,641.

The proposed budget reflects funding for several initiatives including:

- New World Language for 3rd Grade at SSES, Additional Special Education Staffing, Technology enhancements and Capital improvements primarily at HKMS.
- Replacement of 1992 & 2002 trucks for the Highway, painting of EMS building and an additional mower.
- Continued investment in town hall technology upgrades and training.
- Additional hours in the Town Assessors Dept.

Other indications of the town's sound financial position are:

- Continued to increase the undesignated fund balance helping protect the town against unforeseen costs and supporting the Town's AAA bond rating. Currently, we are the highest end of our recent range of 8-10%.
- The town pension plan is currently fully funded.
- Road Improvements: Approximately \$265,000 has been allocated for road maintenance throughout the town.
- Continued building reserves for large future capital expenditures such as a replacement fire truck.

We strongly encourage all registered voters to attend the town meeting on April 27th at SSES and vote on May 5th.

Respectfully,

Easton Board of Finance

<u>NON EDUCATIONAL ACCOUNTS</u>	Adopted		Requested		Requested		Total Adopted	Total Requested	Requested	
	Budget		Budget		\$ Amount Change		Benefit Allocation	Benefit Allocation	\$ Amount Change	
	<u>FY 2014/2015</u>	<u>FY 2015/2016</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>FY 2014/2015</u>	<u>FY 2015/2016</u>	<u>Prior Year</u>	<u>Prior Year</u>
<u>GENERAL GOVERNMENT</u>										
TOWN CLERK	\$ 166,605	\$ 167,643	\$ 1,038	0.6%	\$ 202,575	\$ 201,399	\$ (1,176)	-0.58%		
FIRST SELECTMAN	160,410	163,994	3,584	2.2%	238,273	223,869	(14,404)	-6.05%		
PROBATE COURT	3,300	3,200	(100)	-3.0%						
ELECTIONS	49,285	50,033	748	1.5%	52,321	52,671	350	0.67%		
BOARD OF FINANCE	6,100	6,100	0	0.0%						
AUDIT FEES	38,385	36,750	(1,635)	-4.3%						
TREASURER	188,181	196,262	8,081	4.3%	308,173	311,288	3,115	1.01%		
ASSESSOR	117,758	122,809	5,051	4.3%	248,073	246,864	(1,209)	-0.49%		
BOARD OF ASSESSMENT APPEALS	800	800	0	0.0%	840	849	9	1.07%		
TAX COLLECTOR	90,531	103,375	12,844	14.2%	136,815	150,489	13,674	9.99%		
TOWN ATTORNEY	160,000	160,000	0	0.0%						
PLANNING AND ZONING COMMISSION	114,854	118,380	3,526	3.1%	175,016	176,870	1,854	1.06%		
ZONING BOARD OF APPEALS	7,736	7,932	196	2.5%	9,017	9,033	16	0.18%		
BUILDING DEPARTMENT	101,130	100,740	(390)	-0.4%	179,482	162,123	(17,359)	-9.67%		
TECHNOLOGY	35,000	29,404	(5,596)	-16.0%						
TOWN HALL	135,845	138,565	2,720	2.0%	144,350	146,786	2,436	1.69%		
COMMISSION FOR ELDERLY	52,796	57,633	4,837	9.2%	57,427	62,686	5,259	9.16%		
SENIOR CENTER	178,037	183,166	5,129	2.9%	287,422	277,479	(9,943)	-3.46%		
660 MOREHOUSE - OLD SSS BUILDING	342,908	376,996	34,088	9.9%	416,729	437,529	20,800	4.99%		
PUBLIC CELEBRATIONS	200	200	0	0.0%						
TOTAL GENERAL GOVERNMENT	\$ 1,949,861	\$ 2,023,982	\$ 74,121	3.8%	\$ 2,456,513	\$ 2,459,935	\$ 3,422	0.14%		
<u>PUBLIC SAFETY</u>										
COMM. DISPATCHERS	\$ 238,172	\$ 244,539	\$ 6,367	2.7%	\$ 304,322	\$ 308,524	\$ 4,202	1.38%		
POLICE DEPARTMENT	1,470,547	1,534,200	63,653	4.3%	2,259,449	2,301,922	42,473	1.88%		
FIRE DEPARTMENT	793,719	778,402	(15,317)	-1.9%	1,327,224	1,296,289	(30,935)	-2.33%		
FIRE MARSHALL	30,180	30,887	707	2.3%	33,666	34,592	926	2.75%		
EMERGENCY MANAGEMENT	11,051	11,276	225	2.0%	12,250	22,517	10,267	83.81%		
TOTAL PUBLIC SAFETY	\$ 2,543,669	\$ 2,599,304	\$ 55,635	2.2%	\$ 3,936,911	\$ 3,963,844	\$ 26,933	0.68%		

NON EDUCATIONAL ACCOUNTS continuedNON EDUCATIONAL ACCOUNTS

	Adopted Budget <u>FY 2014/2015</u>	Requested Budget <u>FY 2015/2016</u>	Requested \$ Amount Change <u>Prior Year</u>	% Change <u>Prior Year</u>	Total Adopted Budget with Benefit Allocation <u>FY 2014/2015</u>	Total Requested Budget with Benefit Allocation <u>FY 2015/2016</u>	Requested \$ Amount Change <u>Prior Year</u>	% Change <u>Prior Year</u>
RECYCLING FUND	\$ 148,050	\$ 149,295	\$ 1,245	0.8%				
HIGHWAY DEPARTMENT	1,742,530	1,741,427	(1,103)	-0.1%	2,832,051	2,987,212	155,161	5.48%
STREET LIGHTS	1,332	1,450	118	8.9%				
ENGINEERING & PROF SERVICES	32,300	33,300	1,000	3.1%				
TOTAL PUBLIC WORKS	\$ 1,924,212	\$ 1,925,472	\$ 1,260	0.1%	\$ 2,832,051	\$ 2,987,212	\$ 155,161	5.48%

HEALTH & SANITATION

HEALTH DEPARTMENT	\$ 75,408	\$ 75,613	\$ 205	0.3%	\$ 92,073	\$ 90,785	\$ (1,288)	-1.40%
EMS COMMISSION	301,603	307,141	5,538	1.8%	396,465	432,893	36,428	9.19%
TOTAL PUBLIC HEALTH	\$ 377,011	\$ 382,754	\$ 5,743	1.5%	\$ 488,538	\$ 523,678	\$ 35,140	7.19%

OTHER DEPARTMENTS

CONSERVATION COMMISSION	\$ 39,064	\$ 39,907	\$ 843	2.2%	\$ 84,096	\$ 80,032	\$ (4,064)	-4.83%
PUBLIC WELFARE	4,144	4,193	49	1.2%	4,579	4,634	55	1.20%
LIBRARY	604,149	605,743	1,594	0.3%	816,851	783,768	(33,083)	-4.05%
PARKS AND REC COMMISSION	384,253	386,068	1,815	0.5%	564,019	573,842	9,823	1.74%
TREE WARDEN	6,507	11,221	4,714	72.4%				
FIREHOUSE RENT	41,000	41,820	820	2.0%				
CEMETERY	2,432	2,192	(240)	-9.9%				
ANIMAL CONTROL	78,348	91,714	13,366	17.1%	126,865	141,961	15,096	11.90%
TOTAL OTHER DEPARTMENTS	\$ 1,159,897	\$ 1,182,858	\$ 22,961	2.0%	\$ 1,596,410	\$ 1,584,237	\$ (12,173)	-0.76%

GENERAL

FRINGE BENEFITS	\$ 1,836,091	\$ 1,836,841	\$ 750	0.0%				
SOCIAL SECURITY & MEDICARE	431,000	445,000	14,000	3.2%				
CONTINGENCY	80,000	150,000	70,000	87.5%				
TOTAL GENERAL	\$ 2,347,091	\$ 2,431,841	\$ 84,750	3.6%				
TOTAL NON EDUCATIONAL ACCOUNTS	\$ 10,301,741	\$ 10,546,211	\$ 244,470	2.4%	\$ 11,310,423	\$ 11,518,906	\$ 208,483	1.8%
TOWN'S CAPITAL	540,535	783,270	242,735	44.9%				
DEBT SERVICE	3,443,426	3,492,341	48,915	1.4%				
PENSION COSTS	996,910	867,490	(129,420)	-13.0%				
INSURANCE COSTS	889,759	864,000	(25,759)	-2.9%				
TOTAL TOWN ACCOUNTS	\$ 16,172,371	\$ 16,553,312	\$ 380,942	2.4%	\$ 11,310,423	\$ 11,518,906	\$ 208,484	1.8%

RECEIPTS AND ESTIMATED TAX CALCULATION

	Adopted Budget <u>FY2014/2015</u>	Requested Budget <u>FY2015/2016</u>	% Change <u>Prior Year</u>
<u>RECEIPTS</u>			
PROPERTY TAXES			
CURRENT YEAR	\$ 39,172,034	\$ 39,926,027	1.92%
PRIOR YEAR	150,000	175,000	16.67%
INTEREST AND FEES	110,000	120,000	9.09%
MOTOR VEHICLES	150,000	150,000	0.00%
TELEPHONE ACCESS	18,296	18,296	0.00%
ELDERLY TAX RELIEF	(345,000)	(350,000)	1.45%
STATE CIRCUIT BREAKER	(37,211)	(34,670)	-6.83%
SUB-TOTAL	<u>\$ 39,218,119</u>	<u>\$ 40,004,653</u>	2.01%
TOWN RECEIPTS	\$ 1,250,338	\$ 1,329,984	6.37%
TREASURER INTEREST	125,000	125,000	0.00%
STATE GRANTS	1,220,421	983,368	-19.42%
SURPLUS APPROPRIATED TO FINANCE BUDGET	180,000	500,000	177.78%
SUB-TOTAL	<u>\$ 2,775,759</u>	<u>\$ 2,938,352</u>	5.86%
TOTAL REVENUE	\$ 41,993,878	\$ 42,943,005	2.26%
TOTAL EXPENDITURES	\$ 41,993,878	\$ 42,943,005	2.26%
Tax Revenue Required	\$ 39,172,034	\$ 39,926,027	1.92%
Collection Rate	98.785%	98.785%	0.00%
Gross Revenue Required	39,653,828	40,417,095	1.92%
Grand List	1,326,365,165	1,330,424,935	0.31%
Tax Rate	29.90	30.38	1.61%

General Fund Capital Expenditures Requests

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Animal Control	Ford Transit Connect xl Van w/upfit	<u>\$ 15,000</u>
Assessor	Revaluation	<u>\$ 67,000</u>
Planning & Zoning	Town Plan of Conservation & Development update	<u>\$ 6,000</u>
Treasurer	Munis System ERP Tyler forms	<u>\$ 11,600</u>
Technology	Town Hall Computer Server	\$ 20,070
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	<u>2,500</u>
	Total	<u>\$ 97,000</u>
Emergency Management	upfit computer room with air conditioning	<u>\$ 10,000</u>
Public Works	Replacement Dump/plow/sanding truck	210,000
	Replacement 4X4 Pickup/plow/utility truck	<u>50,000</u>
	Total	<u><u>\$ 260,000</u></u>
Emergency Medial Service	AED Replacement Program	\$ 19,000
	Painting outside of building	<u>\$ 12,500</u>
		<u>\$ 31,500</u>
TOTALS	Total Capital Expenditures Request	\$ 518,170
	Public Works Dept- Road Work	<u>\$ 265,100</u>
	Grand Total	<u><u>\$ 783,270</u></u>

Town of Easton Five Year Capital Plan 2015/2016

(Thousand Dollars)	16/17	17/18	18/19	19/20	20/21		16/17	17/18	18/19	19/20	20/21
Town Clerk						Communication					
Map Printer & Scanner	11.0	0.0	0.0	0.0	0.0	50" Computer Monitors	0.0	0.0	2.0	0.0	0.0
Vault Storage System	0.0	2.5	0.0	2.5	0.0	Computer Monitors	0.4	0.4	0.4	0.4	0.4
Total Town Clerk	11.0	2.5	0.0	2.5	0.0	Total Communication	0.4	0.4	2.4	0.4	0.4
P&Z Department						Police					
GIS Mapping	0.5	0.0	0.0	0.0	0.0	Ford Interceptor Utility Vehicle(w/change over	36.6	39.5	39.5	39.5	39.5
Town Plan of Cons.&Dev.	6.0	0.5	0.0	0.0	0.0	Maintain License Body Cameras(12) includes u	11.8	11.8	11.8	11.8	0.0
Total P&Z	6.5	0.5	0.0	0.0	0.0	5035 Speed Enforcement Device	2.9	2.9	2.9	0.0	0.0
Assessor Revaluation	67.0	0.0	0.0	0.0	0.0	Total Police	51.3	54.2	54.2	51.3	39.5
Fire Department						EMS					
Engine Replacement	70.0	70.0	70.0	70.0	70.0	Ambulance Replacement	187.0	0.0	0.0	0.0	0.0
Gear Replacenebt	12.0	12.0	12.0	12.0	11.0	Building Air Conditioning	11.6	0.0	0.0	0.0	0.0
Pagers. Radios	5.0	3.0	3.0	3.0	3.0	Portable Radios Replace	7.0	0.0	0.0	0.0	0.0
Dry hydrant	4.0	4.0	4.0	4.0	4.0	Total EMS	205.6	0.0	0.0	0.0	0.0
Hose & nozzles	3.0	4.5	4.5	4.5	4.5	Animal Control					
SCBA-Bottles,regulator,masks	2.5	4.0	4.5	4.5	32.0	ACO vehicle (van type) & upfit	0.0	0.0	0.0	0.0	30.7
SCBA Bottle Replacement	0.0	0.0	0.0	29.4	0.0	Total Animal Control	0.0	0.0	0.0	0.0	30.7
Tires	0.0	0.0	29.4	0.0	0.0						
Total Fire	96.5	97.5	127.4	127.4	124.5	Parks & Recreation					
660 Morehouse Road Facility						Tennis Court Repairs	0.0	180.0	20.0	0.0	0.0
Parking Renovations	0.0	0.0	30.0	0.0	0.0	Truck	40.0	40.0	0.0	0.0	40.0
Total 660 Morehouse Rd.	0.0	0.0	30.0	0.0	0.0	Toro Grounds Master	14.0	3.5	75.0	0.0	15.0
Highway Department						Toro Gang Mower	0.0	0.0	14.0	0.0	0.0
Dump/Plow Truck	0.0	0.0	0.0	0.0	0.0	Trailer	3.5	0.0	0.0	0.0	0.0
Street Sweeper	0.0	0.0	0.0	230.0	0.0	Dump Truck	0.0	0.0	0.0	0.0	60.0
Front End Loader 2 1/2Yd	0.0	160.0	0.0	0.0	0.0	Storage Facility	0.0	0.0	0.0	30.0	0.0
Med.DutyDump Truck w/Plow	175.0	0.0	175.0	175.0	0.0	Water Wheel	0.0	10.0	0.0	0.0	0.0
3 yd. Dump Truck w/Plow	0.0	0.0	0.0	0.0	0.0	Total Parks & Recreation	57.5	233.5	109.0	30.0	115.0
Chipper	0.0	45.0	0.0	0.0	0.0	Library					
Paver	0.0	0.0	100.0	0.0	0.0	Roof Repair/Replacement	0.0	0.0	0.0	0.0	25.0
Total Highway Dept	175.0	205.0	275.0	405.0	0.0	Refresh Library Interior	20.0	0.0	0.0	10.0	10.0
Road Reconst./Bridge	315.0	320.0	325.0	330.0	335.0	Total Library	20.0	0.0	0.0	10.0	35.0
Senior Center						Sub-Total Capital Projects	690.8	598.6	601.0	631.6	364.4
Furniture/painting/carpeting replaceme	0.0	5.0	3.0	5.0	0.0	Sub-Total Roads/Paving	315.0	320.0	325.0	330.0	335.0
Van Replacement	0.0	0.0	0.0	0.0	50.0	Sub-Total Animal Control	0.0	0.0	0.0	0.0	30.7
Total Senior Center	0.0	5.0	3.0	5.0	50.0	Grand Totals	1005.8	918.6	926.0	961.6	730.1