



**TOWN OF EASTON**

**ANNUAL TOWN MEETING**

**BUDGET PROPOSAL**

**FY 2019/2020**

**APRIL 29, 2019**

**SAMUEL STAPLES ELEMENTARY SCHOOL**

# Top Down Considerations

Easton's challenging long-term fiscal situation:

- Long-term decrease of Grand List
- Projected decrease in population (including students)
- Decreasing town revenue & grants
- Stagnant real estate market
- New tax laws limit deductibility of state & local taxes
- State budget proposals can significantly impact Easton
- High taxes relative to neighboring towns and within CT.
- Significant shift of costs to Easton from Region 9 Budget in the future.

These factors present some challenges impacting our residents that must be managed.

# Summary of Expenditures

	<u>Original Adopted</u>	<u>Requested</u>	<u>% of</u>	<u>\$ Amount Change</u>	<u>% Change</u>
<u>TOWN ACCOUNTS</u>	<u>Budget 2018/2019</u>	<u>Budget 2019/2020</u>	<u>Total Budget</u>	<u>From Prior Year</u>	<u>Original</u>
Compensation	6,136,572	6,270,095	14.30%	\$ 133,523	2.18%
Fringe Benefits (Health & Fica)	2,171,570	2,009,426	4.58%	\$ (162,144)	-7.47%
Pension Costs	1,090,790	1,200,790	2.74%	\$ 110,000	10.08%
Operating Costs	3,319,597	3,345,331	7.63%	\$ 25,734	0.78%
In Kind Services	(2,620,000)	(2,595,000)	-5.92%	\$ 25,000	-0.95%
Debt Service	3,238,929	3,132,962	7.14%	\$ (105,967)	-3.27%
Total Town Accounts	\$ 13,337,458	\$ 13,363,604	30.47%	\$ 26,147	0.20%
<u>EDUCATION</u>					
Easton Board of Education	16,440,295	16,684,000	38.04%	\$ 243,705	1.48%
In Kind Services	2,620,000	2,595,000	5.92%	\$ (25,000)	-0.95%
Teacher Pensions	-	107,062	0.24%	\$ 107,062	
Region 9 Board of Education-a)	10,842,772	10,230,027	23.33%	\$ (612,745)	-5.65%
Total Education	\$ 29,903,067	\$ 29,616,089	67.53%	\$ (286,978)	-0.96%
<u>CAPITAL EXPENDITURES REQUEST</u>					
Town Capital Expenditures	807,485	873,927	1.99%	\$ 66,442	8.23%
TOTAL EXPENDITURES REQUESTS	\$ 44,048,010	\$ 43,853,620	100.00%	\$ (194,389)	-0.44%
<u>a) Region 9 Board of Education</u>					
Easton's Share	\$ 10,842,772	10,230,027	42.39%	\$ (612,745)	-5.65%
Redding's Share	13,397,720	13,903,087	57.61%	\$ 505,367	3.77%
Total Region 9 BOE	\$ 24,240,492	\$ 24,133,114	100.00%	\$ (107,378)	-0.44%

# Major Budget Components

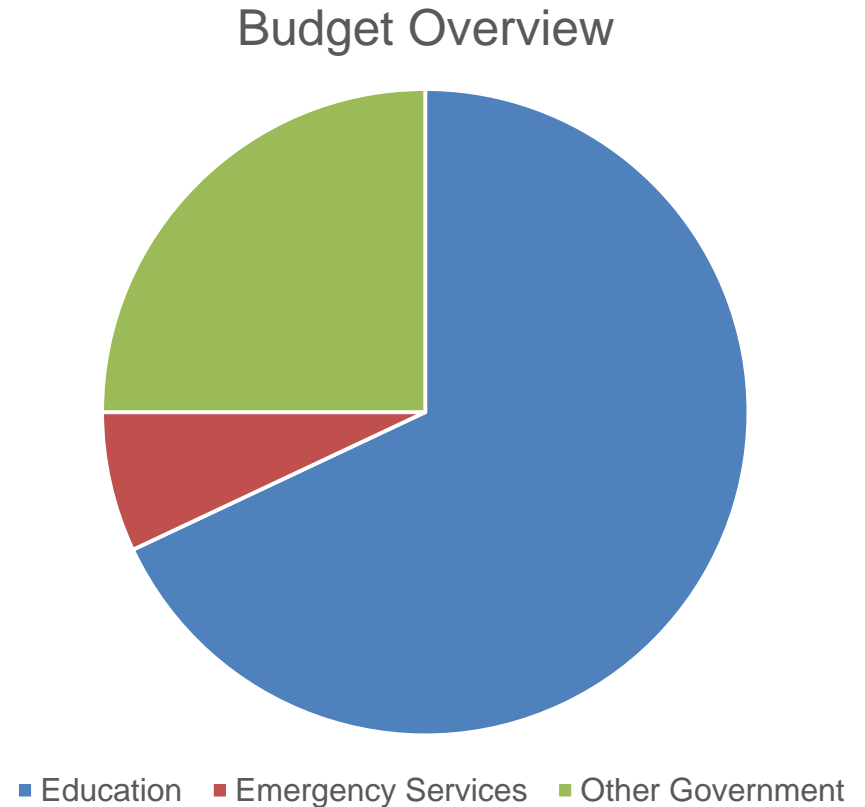
## 2019/2020 Budget

### Education: 68%

- Easton BOE = 38%
- Region 9 = 23%
- In-Kind Expenses = 6%

### Emergency Services: 7%

### Other Government: 25%



# Major Drivers of 19/20 Budget

Total Expenditures = **-.44%**

## **Increases**

— Easton BOE: = 1.48%

— Remainder of Town: = 1.04%

• Police & Fire Pension: = 20.5%

## **Decreases**

— Region 9: (Easton Share)\* = **-5.65%**

— Debt Service = **-3.3%**

— Insurance Cost = **-8.5%**

# Non Educational Expenses

## NON EDUCATIONAL ACCOUNTS

		Adopted	Requested	Requested	
	Actual	Budget	Budget	\$ Amount Change	% Change
	<u>FY 2018</u>	<u>FY 2018/2019</u>	<u>FY 2019/2020</u>	<u>Prior Year</u>	<u>Prior Year</u>
<u>GENERAL GOVERNMENT</u>					
TOWN CLERK	\$ 167,353	\$ 177,473	\$ 176,542	\$ (931)	-0.5%
FIRST SELECTMAN	155,190	163,022	169,704	6,682	4.1%
PROBATE COURT	-	3,406	3,502	96	2.8%
ELECTIONS	50,863	53,756	54,991	1,235	2.3%
BOARD OF FINANCE	2,176	3,800	3,800	0	0.0%
AUDIT FEES	44,400	42,750	42,750	0	0.0%
TREASURER	239,192	233,403	238,135	4,732	2.0%
ASSESSOR	144,720	125,122	129,751	4,629	3.7%
BOARD OF ASSESSMENT APPEALS	479	925	975	50	5.4%
TAX COLLECTOR	91,134	97,713	110,671	12,958	13.3%
TOWN ATTORNEY	116,944	140,000	140,000	0	0.0%
PLANNING AND ZONING COMMISSION	111,907	124,228	127,329	3,101	2.5%
ZONING BOARD OF APPEALS	7,392	8,288	9,613	1,325	16.0%
BUILDING DEPARTMENT	86,222	101,898	101,748	(150)	-0.1%
TECHNOLOGY	20,008	26,000	26,500	500	1.9%
TOWN HALL	113,365	122,851	125,472	2,621	2.1%
COMMISSION FOR ELDERLY	56,299	61,654	63,580	1,926	3.1%
SENIOR CENTER	207,846	213,411	226,133	12,722	6.0%
660 MOREHOUSE - OLD SSS BUILDING	295,779	271,072	275,326	4,254	1.6%
TOTAL GENERAL GOVERNMENT	\$ 1,911,269	\$ 1,970,772	\$ 2,026,522	\$ 55,750	2.8%

## PUBLIC SAFETY

COMM. DISPATCHERS	\$ 248,865	\$ 258,409	\$ 268,313	\$ 9,904	3.8%
POLICE DEPARTMENT	1,939,764	1,694,954	1,716,077	21,123	1.2%
FIRE DEPARTMENT	826,193	851,183	919,720	68,537	8.1%
FIRE MARSHALL	16,813	31,831	32,341	510	1.6%
EMERGENCY MANAGEMENT	14,572	14,569	12,482	(2,087)	-14.3%
TOTAL PUBLIC SAFETY	\$ 3,046,207	\$ 2,850,946	\$ 2,948,933	\$ 97,987	3.4%

# Non Educational Expenses Cont'd

## NON EDUCATIONAL ACCOUNTS

	Adopted		Requested		Requested	
	Actual	Budget	Budget	\$ Amount	% Change	
	<u>FY 2018</u>	<u>FY 2018/2019</u>	<u>FY 2019/2020</u>	<u>Prior Year</u>	<u>Prior Year</u>	
RECYCLING FUND	\$ 162,892	\$ 185,732	\$ 217,618	\$ 31,886	17.2%	
PUBLIC WORKS HIGHWAY DEPARTMENT	1,599,527	1,862,591	1,927,666	65,075	3.5%	
STREET LIGHTS	1,154	500	1,100	600	120.0%	
ENGINEERING & PROF SERVICES	26,688	26,980	23,980	(3,000)	-11.1%	
TOTAL PUBLIC WORKS	\$ 1,790,261	\$ 2,075,803	\$ 2,170,364	\$ 94,561	4.6%	

## HEALTH & SANITATION

HEALTH DEPARTMENT	\$ 79,978	\$ 81,475	\$ 80,877	\$ (598)	-0.7%	
EMS COMMISSION	286,374	309,102	322,913	13,811	4.5%	
TOTAL PUBLIC HEALTH	\$ 366,352	\$ 390,577	\$ 403,790	\$ 13,213	3.4%	

## OTHER DEPARTMENTS

CONSERVATION COMMISSION	\$ 25,621	\$ 41,341	\$ 41,801	\$ 460	1.1%	
PUBLIC WELFARE	4,299	4,670	4,722	52	1.1%	
LIBRARY	578,806	631,478	633,173	1,695	0.3%	
PARKS AND REC COMMISSION	390,976	396,179	403,500	7,321	1.8%	
TREE WARDEN	10,252	14,415	24,042	9,627	66.8%	
FIREHOUSE RENT	43,510	44,380	44,380	0	0.0%	
CEMETERY	378	1,220	1,220	0	0.0%	
ANIMAL CONTROL	89,340	94,388	89,979	(4,409)	-4.7%	
TOTAL OTHER DEPARTMENTS	\$ 1,143,182	\$ 1,228,071	\$ 1,242,817	\$ 14,746	1.2%	

## GENERAL

FRINGE BENEFITS	\$ 1,281,498	\$ 1,676,570	\$ 1,499,426	\$ (177,144)	-10.6%	
SOCIAL SECURITY & MEDICARE	452,978	495,000	510,000	15,000	3.0%	
CONTINGENCY	494	150,000	100,000	(50,000)	-33.3%	
TOTAL GENERAL	\$ 1,734,970	\$ 2,321,570	\$ 2,109,426	\$ (212,144)	-9.1%	

TOTAL NON EDUCATIONAL ACCOUNTS	\$ 9,992,241	\$ 10,837,739	\$ 10,901,852	\$ 64,113	0.6%	
TOWN'S CAPITAL	714,106	807,485	873,927	66,442	8.2%	
DEBT SERVICE	3,386,804	3,238,929	3,132,962	(105,967)	-3.3%	
PENSION COSTS	1,008,060	1,090,790	1,200,790	110,000	10.1%	
INSURANCE COSTS	796,688	790,000	723,000	(67,000)	-8.5%	
IN KIND SERVICES	(2,783,537)	(2,620,000)	(2,595,000)	25,000	-1.0%	
TOTAL TOWN ACCOUNTS	\$ 13,114,362	\$ 14,144,943	\$ 14,237,531	\$ 92,588	0.7%	

# Capital Expenditures

## General Fund Capital Expenditures Requests

<u>Department</u>	<u>Description</u>	<u>Amount</u>	
Planning & Zoning	Subdivision Regulations	\$ 10,000	
	Update Town POCD	\$ 3,000	13,000
Town Hall	Fire Control Panel	\$ 19,000	
	Air Conditioning Unit	\$ 10,000	29,000
660 Morehouse	Air Conditioning Chiller	\$ 70,000	
	Convert Boiler from Oil to Natural Gas	\$ 15,000	
	Remove Underground Tank	\$ 12,300	
	Central Office Upgrades	\$ 9,250	
	Install Fencing	\$ 2,400	108,950
Police	Two Patrol Vehicles	\$ 39,000	
	Portable Radio	\$ 9,300	
	Secure Door Entry System	15,557 \$	63,857
Fire	Engine Replacement	\$ 150,000	
	Gear Replacement	12,000	
	Pager, portable & truck radio	5,000	
	Dry hydrants	4,000	
	Hose & nozzles	3,000	
	SCBA- Bottles, regulators & masks	3,000	177,000
Public Works	Front End Loader	204,000	204,000
Emergency Medial Service	Radios for Ambulance (police,fire,c-med,portable)	\$ 3,120	3,120
TOTALS	Total Capital Expenditures Request		\$ 598,927
	Public Works Dept- Road Work	\$ 275,000	\$ 275,000
	Grand Total		\$ 873,927



# Receipts and Estimated Tax Calculation

	Adopted Budget <u>FY2018/2019</u>	Requested Budget <u>FY2019/2020</u>	% Change <u>Prior Year</u>
<b><u>RECEIPTS</u></b>			
PROPERTY TAXES			
CURRENT YEAR	\$ 39,780,358	\$ 41,242,743	3.68%
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	14,409	14,409	0.00%
ELDERLY TAX RELIEF	(295,000)	(295,000)	0.00%
STATE CIRCUIT BREAKER	(27,082)	(27,082)	0.00%
SUB-TOTAL	<u>\$ 39,917,685</u>	<u>\$ 41,380,070</u>	3.66%
 TOWN RECEIPTS	 \$ 1,222,241	 \$ 1,272,959	 4.15%
TREASURER INTEREST	135,000	150,000	11.11%
STATE GRANTS / LOCIP	2,660	550,591	20598.91%
 SURPLUS APPROPRIATED TO FINANCE BUDGET	 2,770,424	 500,000	 -81.95%
SUB-TOTAL	<u>\$ 4,130,325</u>	<u>\$ 2,473,550</u>	<u>-40.11%</u>
 TOTAL REVENUE	 \$ 44,048,010	 \$ 43,853,620	 -0.44%
 TOTAL EXPENDITURES	 \$ 44,048,010	 \$ 43,853,620	 -0.44%
  Tax Revenue Required	  \$ 39,780,358	  41,242,743	  3.68%
Collection Rate	98.785%	98.785%	0.00%
Gross Revenue Required	40,269,634	41,750,006	3.68%
Grand List	1,283,269,839	1,284,118,414	0.07%

# Summary & Important Note

- Flat expenditures this year **(-.44% decrease)**
- BOE & Government increases are offset by Region 9, reduced debt and insurance savings this year.
- Results in the tax increases assuming the following applications of surplus:
  - With \$500,000 added, the increase = 3.61%
  - With \$1,000,000 added, the increase = 2.35%
  - With \$1,500,000 added, the increase = 1.10%

## Note:

- As was the case 2 years ago, there are a number of state-driven proposals that may have an impact on the Easton budget.
- It is unlikely that we will know the outcome of those proposals prior to setting the town's mill rate.
- As a result, a possibility does exist that a supplemental tax may be required to incorporate the impact of new state legislation.

# Five Year Capital

## Town of Easton Five Year Capital Plan 2019/2020

(Thousand Dollars)

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>		<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>
<b>Town Clerk</b>						<b>Communications</b>					
Vault Storage System	2.5	0.0	0.0	2.5	0.0	50" Computer Monitor	1.0	1.2	1.4	1.4	1.4
<b>Total Town Clerk</b>	<b>2.5</b>	<b>0.0</b>	<b>0.0</b>	<b>2.5</b>	<b>0.0</b>	Dispatch Chair	0.0	1.8	0.0	0.0	0.0
<b>P&amp;Z Department</b>						Booking Camera Equipment	20.0	0.0	0.0	0.0	0.0
POCD Zoning & GIS Mapping	3.0	0.0	0.0	0.0	0.0	<b>Total Communications</b>	<b>21.0</b>	<b>3.0</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>
<b>Total P&amp;Z</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>Fire Marshall</b>					
<b>Assessor</b>						Computer Hardware	0.0	5.0	0.0	0.0	0.0
Property Revaluation	50.0	50.0	5.0	0.0	0.0	<b>Total Fire Marshall</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Treasurer</b>	<b>50.0</b>	<b>50.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>Police</b>					
<b>Fire Department</b>						Ford Interceptor Utility Vehicle(+upfit) Patrol	38.7	38.7	38.7	38.7	38.7
Engine Replacement	100.0	100.0	100.0	100.0	100.0	Ford Interceptor Utility Vehicle(+upfit) Patrol	0.0	38.7	38.7	38.7	38.7
Gear Replacement	12.0	12.0	12.0	12.0	12.0	Ford Interceptor Utility vehicle (+upfit) K-9	40.6	0.0	0.0	0.0	0.0
Pagers, Portables & Truck Radio	5.0	5.0	5.0	5.0	5.0	Ford Interceptor Utility vehicle (+upfit) Patrol	38.7	0.0	0.0	38.7	38.7
Dry hydrant	4.0	4.0	4.0	4.0	4.0	Portable Radio	9.3	9.3	9.3	0.0	0.0
Hose & nozzles	3.0	3.0	3.0	3.0	3.0	<b>Total Police</b>	<b>127.3</b>	<b>86.7</b>	<b>86.7</b>	<b>116.1</b>	<b>116.1</b>
SCBA-Bottles,regulator,masks	3.0	3.0	3.0	3.0	3.0	<b>EMS</b>					
SCBA Replacement	0.0	75.0	0.0	0.0	0.0	Ambulance Replacement	0.0	0.0	0.0	0.0	220.0
<b>Total Fire</b>	<b>127.0</b>	<b>202.0</b>	<b>127.0</b>	<b>127.0</b>	<b>127.0</b>	Replacement Portable Radios	8.0	0.0	0.0	0.0	0.0
<b>660 Morehouse Road Facility</b>						<b>Total EMS</b>	<b>8.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>220.0</b>
Remove (2) two 10,000 Fuel Tanks	12.0	0.0	0.0	0.0	0.0	<b>Parks &amp; Recreation</b>					
Oil Burner to Natural Gas 2 at So. Boiler Rm.	30.0	0.0	0.0	0.0	0.0	Drainage at Morehouse soccer Fields	30.0	0.0	0.0	0.0	0.0
<b>Total 660 Morehouse Rd.</b>	<b>42.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	Tennis Court Repair	15.0	0.0	0.0	0.0	0.0
<b>Public Works Department</b>						Morehouse Improvements	0.0	20.0	0.0	20.0	0.0
Med.DutyDump Truck w/Plow	0.0	0.0	175.0	0.0	0.0	Toro Grounds Master	0.0	0.0	50.0	0.0	0.0
Pick Up Truck w/Plow	40.0	0.0	0.0	0.0	0.0	Replace Mowers	10.0	0.0	10.0	0.0	0.0
Street Sweeper	0.0	265.0	0.0	0.0	0.0	Baseball Annual Maintenance Plan	15.0	80.0	15.0	15.0	15.0
Backhoe/Loader	0.0	0.0	0.0	140.0	0.0	Pick-up Truck	0.0	0.0	0.0	0.0	20.0
Paver	0.0	0.0	0.0	120.0	0.0	<b>Total Parks &amp; Recreation</b>	<b>70.0</b>	<b>100.0</b>	<b>75.0</b>	<b>35.0</b>	<b>35.0</b>
Roadside Tractor/mower	0.0	0.0	0.0	0.0	120.0	<b>Library</b>					
Front End Loader 2 1/2Yd	0.0	0.0	0.0	0.0	0.0	Convert Fire Suppression System(well to city water)	25.0	0.0	0.0	0.0	0.0
3 yd. Dump Truck w/Plow	100.0	0.0	100.0	0.0	115.0	Reseal restrip parking lot	0.0	40.0	0.0	0.0	0.0
<b>Total Public Works Dept</b>	<b>140.0</b>	<b>265.0</b>	<b>275.0</b>	<b>260.0</b>	<b>235.0</b>	Replace Library roof	0.0	0.0	100.0	0.0	0.0
<b>Road Reconstr./Bridge</b>	<b>510.0</b>	<b>290.0</b>	<b>295.0</b>	<b>300.0</b>	<b>305.0</b>	<b>Total Library</b>	<b>25.0</b>	<b>40.0</b>	<b>100.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Senior Center</b>						<b>Sub-Total Capital Projects</b>	<b>656.8</b>	<b>751.7</b>	<b>670.1</b>	<b>542.0</b>	<b>775.5</b>
Van Replacement	41.0	0.0	0.0	0.0	41.0	<b>Sub-Total Roads/Paving</b>	<b>510.0</b>	<b>290.0</b>	<b>295.0</b>	<b>300.0</b>	<b>305.0</b>
<b>Total Senior Center</b>	<b>41.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>41.0</b>	<b>Grand Totals</b>	<b>1166.8</b>	<b>1041.7</b>	<b>965.1</b>	<b>842.0</b>	<b>1080.5</b>