



TOWN OF EASTON

PUBLIC HEARING

**BUDGET PROPOSAL
FY 2020/2021**

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 deficiency and 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

Matthew Gachi	Chairman
Paul Lindoerfer	Clerk
Andrew Kachele	Member
Arthur Laske	Member
Michael P. Kot	Member
Paul Skrtich	Member
Gregg Saunders	Alternate Member
Devon Wible	Alternate Member
Tara Gottlieb	Alternate Member

Requested Budget Summary

Department	% Increase	Amount Increase
Board of Education	4.2%	707,000
Region 9	8.74%	894,000
Other Town Department	.40%	68,000
Total	3.81%	1,669,000

Major Budget Components

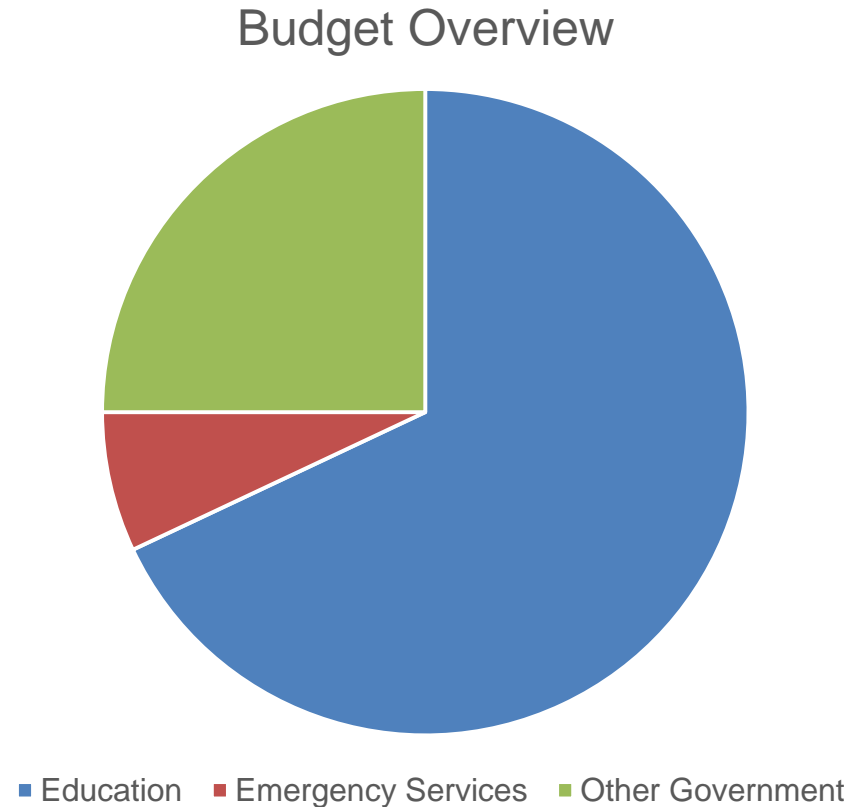
2020/2021 Budget

Education: 69%

- Easton BOE = 38%
- Region 9 = 25%
- In-Kind Expenses = 6%

Emergency Services: 8%

Other Government: 23%



Top Down Considerations

Support:

- Increase to Grand List
- Improved Revenue
- Decrease in debt expenses

Challenges:

- Region 9 population shift
- Continued decreasing population (including students)
- Stagnant Real Estate Market
- Increasing taxes, high relative taxes

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 2019/2020</u>	<u>Budget 2020/2021</u>	<u>Total Budget</u>	<u>From Prior Year</u>	<u>Original</u>
Compensation	6,270,095	6,368,864	13.99%	\$ 98,769	1.58%
Fringe Benefits (Health & Fica)	2,009,426	2,079,861	4.57%	\$ 70,435	3.51%
Pension Costs	1,200,790	1,196,100	2.63%	\$ (4,690)	-0.39%
Operating Costs	3,345,331	3,485,324	7.66%	\$ 139,993	4.18%
In Kind Services	(2,595,000)	(2,791,000)	-6.13%	\$ (196,000)	7.55%
Debt Service	3,132,962	3,033,206	6.66%	\$ (99,756)	-3.18%
Total Town Accounts	\$ 13,363,604	\$ 13,372,355	29.38%	\$ 8,751	0.07%
<u>EDUCATION</u>					
Easton Board of Education	16,684,000	17,391,586	38.20%	\$ 707,586	4.24%
In Kind Services	2,595,000	2,791,000	6.13%	\$ 196,000	7.55%
Teacher Pensions	107,062	-	0.00%	\$ (107,062)	
Region 9 Board of Education-a)	10,230,027	11,123,653	24.44%	\$ 893,626	8.74%
Total Education	\$ 29,616,089	\$ 31,306,239	68.77%	\$ 1,690,150	5.71%
<u>CAPITAL EXPENDITURES REQUEST</u>					
Town Capital Expenditures	873,927	844,100	1.85%	\$ (29,827)	-3.41%
TOTAL EXPENDITURES REQUESTS	\$ 43,853,620	\$ 45,522,694	100.00%	\$ 1,669,074	3.81%
<u>a) Region 9 Board of Education</u>					
Easton's Share	\$ 10,230,027	11,123,653	45.68%	\$ 893,626	8.74%
Redding's Share	13,903,087	13,227,602	54.32%	\$ (675,485)	-4.86%
Total Region 9 BOE	\$ 24,133,114	\$ 24,351,255	100.00%	\$ 218,141	0.90%

Non Educational Expenses

NON EDUCATIONAL ACCOUNTS	Adopted Budget FY 2019/2020	Requested Budget FY 2020/2021	Requested \$ Amount Change Prior Year	% Change Prior Year	Total Adopted Budget with capital & Benefit Allocations FY 2019/2020	Total Requested Budget with capital & Benefit Allocations FY 2020/2021	Requested \$ Amount Change Prior Year	% Change Prior Year
<u>GENERAL GOVERNMENT</u>								
TOWN CLERK	\$ 176,542	\$ 178,197	\$ 1,655	0.9%	\$ 213,037	\$ 215,500	\$ 2,463	1.16%
FIRST SELECTMAN	169,704	176,448	6,744	4.0%	226,494	236,528	10,034	4.43%
PROBATE COURT	3,502	3,418	(84)	-2.4%				
ELECTIONS	54,991	56,923	1,932	3.5%	58,419	60,437	2,018	3.45%
BOARD OF FINANCE	3,800	3,800	0	0.0%				
AUDIT FEES	42,750	45,360	2,610	6.1%				
TREASURER	238,135	234,053	(4,082)	-1.7%	337,157	342,164	5,007	1.49%
ASSESSOR	129,751	136,471	6,720	5.2%	182,559	235,927	53,368	29.23%
BOARD OF ASSESSMENT APPEALS	975	975	0	0.0%	1,042	1,042	0	0.00%
TAX COLLECTOR	110,671	112,305	1,634	1.5%	153,246	151,601	(1,645)	-1.07%
TOWN ATTORNEY	140,000	140,000	0	0.0%				
PLANNING AND ZONING COMMISSION	127,329	128,068	739	0.6%	188,626	179,604	(9,022)	-4.78%
ZONING BOARD OF APPEALS	9,613	8,736	(877)	-9.1%	10,900	10,047	(853)	-7.83%
BUILDING DEPARTMENT	101,748	101,544	(204)	-0.2%	127,432	128,111	679	0.53%
TECHNOLOGY	26,500	27,000	500	1.9%				
TOWN HALL	125,472	124,960	(512)	-0.4%	162,637	152,095	(10,542)	-6.48%
COMMISSION FOR ELDERLY	63,580	65,560	1,980	3.1%	98,720	103,374	4,654	4.71%
SENIOR CENTER	226,133	218,841	(7,292)	-3.2%	329,396	324,480	(4,916)	-1.49%
660 MOREHOUSE - OLD SSS BUILDING	277,326	274,861	(2,465)	-0.9%	439,134	406,111	(33,023)	-7.52%
TOTAL GENERAL GOVERNMENT	\$ 2,028,522	\$ 2,037,520	\$ 8,998	0.4%	\$ 2,528,799	\$ 2,547,021	\$ 18,222	0.72%
<u>PUBLIC SAFETY</u>								
COMM. DISPATCHERS	\$ 268,313	\$ 273,377	\$ 5,064	1.9%	\$ 336,609	\$ 350,404	\$ 13,795	4.10%
POLICE DEPARTMENT	1,716,077	1,755,463	39,386	2.3%	2,550,199	2,663,177	112,978	4.43%
FIRE DEPARTMENT	919,720	932,209	12,489	1.4%	1,566,360	1,545,529	(20,831)	-1.33%
FIRE MARSHALL	32,341	34,394	2,053	6.3%	35,810	38,029	2,219	6.20%
EMERGENCY MANAGEMENT	12,482	19,943	7,461	59.8%	13,454	20,962	7,508	55.80%
TOTAL PUBLIC SAFETY	\$ 2,948,933	\$ 3,015,386	\$ 66,453	2.3%	\$ 4,502,432	\$ 4,618,101	\$ 115,669	2.57%

Non Educational Expenses Cont'd

NON EDUCATIONAL ACCOUNTS	Adopted	Requested	Requested		Total Adopted	Total Requested		
	Budget	Budget	\$ Amount Change	% Change	Budget with capital & Benefit Allocations	Budget with capital & Benefit Allocations	\$ Amount Change	% Change
	FY 2019/2020	FY 2020/2021	Prior Year	Prior Year	FY 2019/2020	FY 2020/2021	Prior Year	Prior Year
RECYCLING FUND	\$ 217,618	\$ 249,291	\$ 31,673	14.6%				
PUBLIC WORKS HIGHWAY DEPARTMEN	1,927,666	2,080,744	153,078	7.9%	3,005,526	2,989,445	(16,081)	-0.54%
STREET LIGHTS	1,100	1,100	0	0.0%				
ENGINEERING & PROF SERVICES	23,980	18,980	(5,000)	-20.9%				
TOTAL PUBLIC WORKS	\$ 2,170,364	\$ 2,350,115	\$ 179,751	8.3%	\$ 3,005,526	\$ 2,989,445	\$ (16,081)	-0.54%
<u>HEALTH & SANITATION</u>								
HEALTH DEPARTMENT	\$ 80,877	\$ 82,794	\$ 1,917	2.4%	\$ 96,296	\$ 98,399	\$ 2,103	2.18%
EMS COMMISSION	322,913	341,116	18,203	5.6%	404,417	589,088	184,671	45.66%
TOTAL PUBLIC HEALTH	\$ 403,790	\$ 423,910	\$ 20,120	5.0%	\$ 500,713	\$ 687,487	\$ 186,774	37.30%
<u>OTHER DEPARTMENTS</u>								
CONSERVATION COMMISSION	\$ 41,801	\$ 43,034	\$ 1,233	2.9%	\$ 52,488	\$ 54,114	\$ 1,626	3.10%
PUBLIC WELFARE	4,722	4,832	110	2.3%	4,955	5,076	121	2.44%
LIBRARY	633,173	638,660	5,487	0.9%	773,356	809,064	35,708	4.62%
PARKS AND REC COMMISSION	403,500	386,758	(16,742)	-4.1%	545,141	531,592	(13,549)	-2.49%
TREE WARDEN	24,042	24,771	729	3.0%	25,027	25,779	752	3.00%
FIREHOUSE RENT	44,380	49,000	4,620	10.4%				
CEMETERY	1,220	1,220	0	0.0%				
ANIMAL CONTROL	89,979	80,982	(8,997)	-10.0%	126,858	107,881	(18,977)	-14.96%
TOTAL OTHER DEPARTMENTS	\$ 1,242,817	\$ 1,229,257	\$ (13,560)	-1.1%	\$ 1,527,825	\$ 1,533,506	\$ 5,681	0.37%
<u>GENERAL</u>								
FRINGE BENEFITS	\$ 1,499,426	\$ 1,554,861	\$ 55,435	3.7%				
SOCIAL SECURITY & MEDICARE	510,000	525,000	15,000	2.9%				
CONTINGENCY	100,000	125,000	25,000	25.0%				
TOTAL GENERAL	\$ 2,109,426	\$ 2,204,861	\$ 95,435	4.5%				
TOTAL NON EDUCATIONAL ACCOUNTS	\$ 10,903,852	\$ 11,261,049	\$ 357,197	3.3%	\$ 12,065,295	\$ 12,375,560	\$ 310,265	2.6%
TOWN'S CAPITAL	873,927	844,100	(29,827)	-3.4%				
DEBT SERVICE	3,132,962	3,033,206	(99,756)	-3.2%				
PENSION COSTS	1,200,790	1,196,100	(4,690)	-0.4%				
INSURANCE COSTS	723,000	673,000	(50,000)	-6.9%				
IN KIND SERVICES	(2,595,000)	(2,791,000)	-196,000	7.6%				
TOTAL TOWN ACCOUNTS	\$ 14,239,531	\$ 14,216,455	\$ (23,076)	-0.2%				

Capital Expenditures

<u>General Fund</u>	<u>Capital Expenditures Requests</u>				
<u>Department</u>	<u>Description</u>			<u>Amount</u>	
Assessor	Revaluation				43,800
Planning & Zoning	Subdivision Regulations				6,000
Town Hall	Interior Painting			\$ 7,000	
	Hot Water Heater			\$ 7,000	
	Sidewalk Repairs			\$ 5,000	19,000
Communications	DVR Recorder				6,000
660 Morehouse	Convert Boiler from Oil to Natural Gas			\$ 50,000	
	Remove Underground Tank			\$ 12,000	
	Install Handicap Railing			\$ 12,000	74,000
Police	Two Patrol Vehicles			\$ 75,000	
	K9 Upfit			\$ 7,000	
	Portable Radios			9,300	\$ 91,300
Fire	Engine Replacement			\$ 100,000	
	Gear Replacement			12,000	
	Pager, portable & truck radio			5,000	
	Dry hydrants			4,000	
	Hose & nozzles			3,000	
	SCBA- Bottles, regulators & masks			3,000	127,000
Public Works	Rotating Grapple			22,000	22,000
	Total			\$ 22,000	
Emergency Medical Service	Ambulance			\$ 180,000	180,000
TOTALS	Total Capital Expenditures Request				\$ 569,100
	Public Works Dept- Road Work			\$ 275,000	\$ 275,000
	Grand Total				\$ 844,100



**THANK YOU FOR VIEWING THE
PRESENTATION**

**PLEASE SEND ALL QUESTIONS AND
COMMENTS BY APRIL 30, 2020 TO**

BOF@EASTONCT.GOV

Five Year Capital Plan

Town of Easton Five Year Capital Plan 2020/2021					
(Thousand Dollars)					
	21/22	22/23	23/24	24/25	25/26
Town Clerk					
Vault Storage System	2.5	0.0	0.0	2.5	0.0
Total Town Clerk	2.5	0.0	0.0	2.5	0.0
Assessor					
Preperty Revaluation	44.6	0.0	0.0	0.0	0.0
Total Assessor	44.6	0.0	0.0	0.0	0.0
Fire Department					
Engine Replacement	140.0	140.0	140.0	140.0	140.0
Gear Replacement	12.0	12.0	12.0	12.0	12.0
Pagers, Portables & Truck Radio	5.0	5.0	5.0	5.0	5.0
Dry hydrant	4.0	4.0	4.0	4.0	4.0
Hose & nozzles	3.0	3.0	3.0	3.0	3.0
SCBA-Bottles,regulator,masks	3.0	3.0	3.0	3.0	3.0
SCBA Replacement	0.0	140.0	0.0	0.0	0.0
Total Fire	167.0	307.0	167.0	167.0	167.0
660 Morehouse Road Facility					
Remove (2) two 10,000 Fuel Tanks	0.0	0.0	0.0	0.0	0.0
Oil Burner to Natural Gas 2 at So. Boiler Rm.	0.0	0.0	0.0	0.0	0.0
Total 660 Morehouse Rd.	0.0	0.0	0.0	0.0	0.0
Public Works Department					
Med.DutyDump Truck w/Plow	0.0	0.0	0.0	190.0	0.0
Excavator w/Attachments	145.0	0.0	0.0	0.0	0.0
Pick Up Truck w/Plow	0.0	0.0	40.0	0.0	0.0
Street Sweeper	0.0	265.0	0.0	0.0	0.0
Roller	0.0	0.0	0.0	50.0	0.0
Paver	0.0	0.0	0.0	120.0	0.0
Roadside Tractor/mower	0.0	0.0	0.0	0.0	120.0
Chipper	0.0	0.0	50.0	0.0	0.0
3 yd. Dump Truck w/Plow	0.0	0.0	100.0	0.0	115.0
Bridge Replacement (Valley Rd)	225.0	0.0	0.0	0.0	0.0
Bridge Replacement (Judd Road)	30.0	0.0	0.0	0.0	0.0
Total Public Works Dept	400.0	265.0	190.0	360.0	235.0
Road Reconstr./Bridge	285.0	290.0	295.0	300.0	305.0
Senior Center					
Van Replacement	0.0	13.0	0.0	0.0	41.0
Total Senior Center	0.0	13.0	0.0	0.0	41.0



EASTON BOARD OF EDUCATION

BUDGET FOR 2020-21 SCHOOL
YEAR

HOW THE BUDGET WAS BUILT

▶ CONTRACTUAL INCREASE OF CURRENT STAFF 1.93%	\$318K
▶ HEALTH INSURANCE INCREASE 1.35%	\$226K
▶ RESTORE KELLER MEDIA SPECIALIST	\$72K
▶ RESTORE KELLER EXTRA-CURRICULAR	\$48K
▶ ADD .4 SOCIAL WORKER	\$24K
▶ ADD KINDERGARTEN TEACHER & PARA	\$74k

▶ BASED ON EXPECTED ENROLLMENT INCREASE

**TOTAL INCREASE \$762K= 4.56% AS OF
1/10/20**

HOW THE BUDGET WAS BUILT

II

▶ INCREASE IN LEGAL EXPENSE	\$10K
▶ CENTRAL OFFICE CHANGE POSITION	\$11K
▶ STUDENT OUTPLACEMENT	\$51K
▶ ADD B.C.B.A. SERVICES	\$20K
▶ INCREASE 1 SPED PARA	\$18K
▶ PRE-K TUITION OFFSET	\$12K

▶ **TOTAL INCREASE \$122K +762K=\$884K=**
5.29%

REDUCTIONS TO BUDGET OVER \$10K SMALLER ONES EQUAL FINAL TOTAL

▶ REDUCE TECH ASSISTANT	\$34K
▶ TECH EDIT: TUITION REIMBURSEMENT	\$24K
▶ PHYSICAL ED. RESIGNATION	\$46K
▶ ART TEACHER RETIRE	\$42K
▶ REDUCE HOMEBOUND INSTRUCTION	\$11K

▶ **TOTAL REDUCTIONS \$176K**

▶ **FINAL BUDGET REQUEST**
\$707,586=4.24%

BUDGET SUMMARY

'19-20

\$16,684,000

CURRENT STAFF INCREASE \$318K

HEALTH INS. INCREASE \$226K

MEDIA & EXT. CURRICULAR
\$120K

KINDERGARTEN/PARA \$74K

.4 SOCIAL WORKER \$24K

SPED INCREASES \$89K

REDUCTIONS: TECH ASST., ART,
P.E.

HOUBOUND, TUITION

EXPLANATION

CONTRACTUAL INCREASE

BASED ON REC. FROM
ANTHEM

RESTORE POSITION CUT LAST
YR.

DO NOT WANT K CLASSES
23/24

BASED ON STUDENT NEED

BASED ON IEP/STUDENT NEED

CUT POSITION, RETIREMENT,
RESIGNATION

'20-21

\$17,391,586

ADD INCREASE OF 1.93%

ADD INCREASE OF 1.35%= 3.28%

ADD INCREASE OF .72%= 4.0%

ADD INCREASE OF .44%= 4.42%

ADD IINCREASE OF .14%= 4.56%

ADD INCREASE OF .53%= 5.09%

LESS \$176,586 OF .85%= 4.24%

Region 9 Board of Education

2020-2021 Budget

Joel Barlow
High School

*The Region 9 Board of Education (R9BOE), which is its own Finance Board, approved a **0.90%** increase for a total budget of **\$24,351,255** for **2020-21**. The apportionment for **Redding** is **\$13,227,602 (54.32%)** and **Easton** is **\$11,123,653 (45.68%)**.*

2020-21 Budget		
Total	24,351,255	
Total %	0.90%	
	Redding	Easton
Enrollment	459 (↓37)	386 (↑21)
Apportionment	54.32%	45.68%
Apportionment Change	-3.29%	3.29%
Budget	13,227,602	11,123,653
Budget Change	-675,485	893,626

Note: The R9BOE budget is based on what we estimated as normal operations for Fall 2020. We will seek reductions in expenditures where appropriate as a result of physical plant closures and bus route cessation due to COVID-19 even if those are credits to 2019-2020.

Compensation decreased with **3.6 full-time equivalent teacher reductions** offsetting contractual increases. The largest increases were in Outplacements and Transportation.

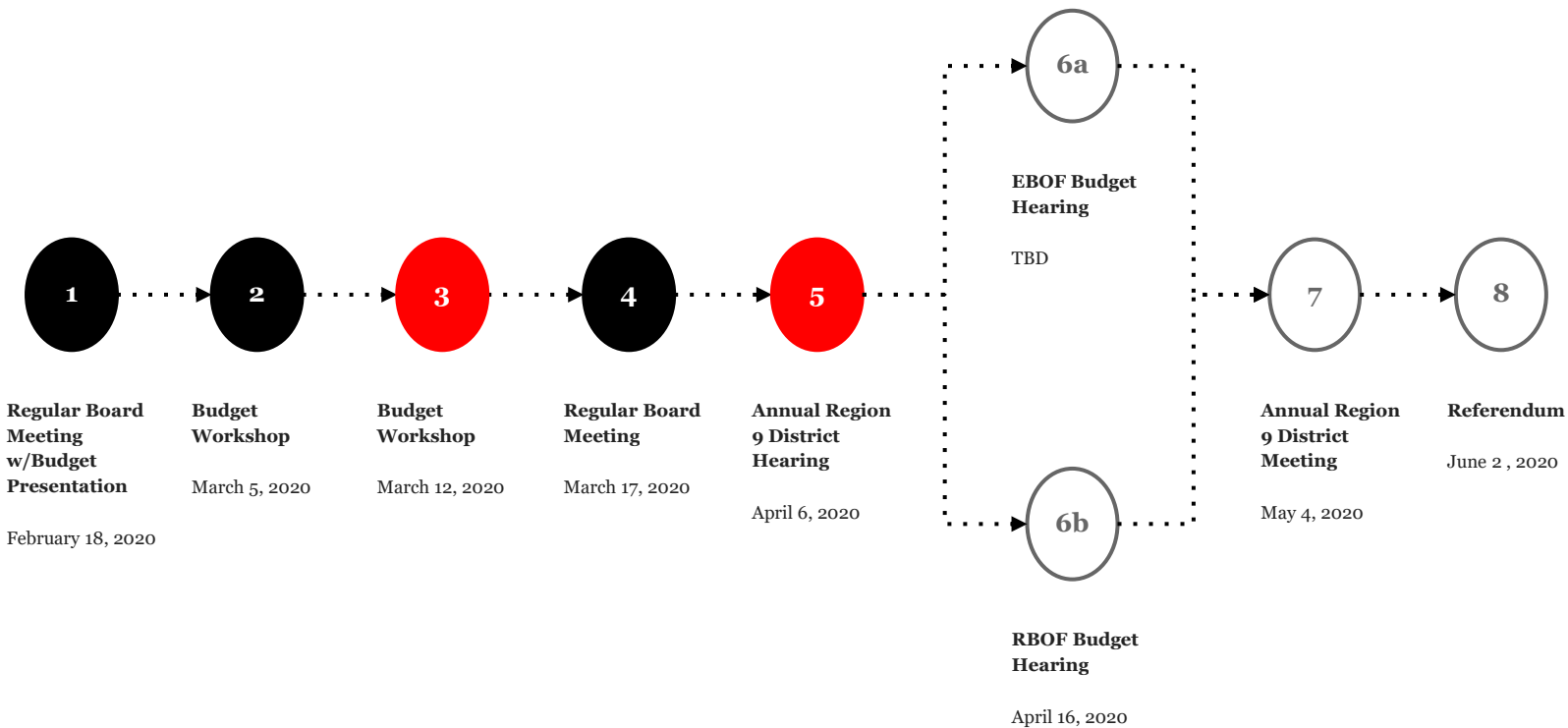
	Sub-totals 2020-21	% of Total 2020-21	% of Increment @ 0.90%	
Human Resources	16,212,766	66.58%	-28.51	↓62,201
Transportation	1,949,421	8.01%	53.27	↑116,193
Outplacement	1,351,421	5.55%	52.42	↑114,349
Academic Programs	520,431	2.14%	2.07	↑4,523
Operations	1,411,643	5.80%	2.56	↑5,574
Debt Management	2,267,601	9.31%	5.04	↑11,000
Central Office	637,972	2.62%	13.16	↑28,703
	24,351,255			↑218,141
General Education	19,357,235	79%		
Special Education	4,994,020	21%		

	Key Changes from 2019-20	
Human Resources	Bridge FTE filled with internal staff	↓26,123
	Elimination of Behavior Technician	↓31,308
	Reduction of 0.2 FTE Technology/Art	↓21,442
	Reduction of 0.2 Spanish + 0.2 Virtual	↓34,324
	Reduction of 1.0 Special Ed	↓87,010
	Reduction of 1.0 STEM	↓62,715
	Reduction of 1.0 Social Studies	↓71,348
	Reduction of Substitute Line	↓29,731
	Anticipated savings due to retirement	↓26,048
Transportation	SpEd, Athletics, Vocational	↑116,193
Outplacement	Outplacement Cost Adjustments	↓120,998
	Excess Cost Adjustment (decrease of offset)	↑235,347
Academic Programs	Increases (textbooks, equip) offset by decreases (magnet schools, etc.)	↑4,523
Operations	Maintenance and groundskeeping	↑5,574
Debt Management	Increase reduced by bond premium from Campus Improvements Project (\$105,325)	↑11,000
Central Office	Portion of Data Analyst position in Central Office	↑28,703

The R9BOE budgets increased between 0 to 2% in the last 5 years. The 2020-21 budget change to **Easton** is **\$893,626** due to the **increase in 21 students** and **Redding** is **-\$675,485** due to the **decrease in 37 students**.

School Year	Enrollment			Apportionment		Apportionment Change		Budget				Budget Change	
	Redding	Easton	Total	Redding	Easton	Redding	Easton	Redding	Easton	Total	Total %	Redding	Easton
2016-17	527	471	998	52.81%	47.19%	-0.50%	0.50%	12,292,310	10,988,581	23,280,891	0.59%	-43,274	180,480
2017-18	504	438	942	53.50%	46.50%	0.70%	-0.70%	12,727,188	11,061,949	23,789,137	2.18%	434,878	73,368
2018-19	488	395	883	55.27%	44.73%	1.77%	-1.77%	13,397,720	10,842,772	24,240,492	1.90%	670,532	-219,177
2019-20	496	365	861	57.61%	42.39%	2.34%	-2.34%	13,903,087	10,230,027	24,133,114	-0.44%	503,367	-612,745
2020-21	459	386	845	54.32%	45.68%	-3.29%	3.29%	13,227,602	11,123,653	24,351,255	0.90%	-675,485	893,626

The R9BOE budget process changed due to COVID-19 with the Annual District Hearing cancelled. The R9BOE will discuss schedule changes at their April 6, 2020 meeting.



- Legend**
- = Completed
 - = Canceled Due to COVID-19
 - = Not Started
- 0