



# TOWN OF EASTON ANNUAL TOWN MEETING BUDGET PROPOSAL

FY 2023/2024

April 24, 2023



# 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 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

Arthur Laske	Chairman
Ira Kaplan	Member / Clerk
Andy Kachele	Member
Michael P. Kot	Member
Paul Skrtich	Member
Jackie Kaufman	Member
Gregg Saunders	Alternate Member
Maureen Williams	Alternate Member
Mike Gutowski	Alternate Member

# Requested Budget Summary

<b>Department</b>	<b>% Increase / Decrease</b>	<b>Amount Increase / (Decrease)</b>
Board of Education	3.56%	\$ 639,808
Region 9	4.24%	\$ 539,803
Other Town Department	4.20%	\$ 673,415
Total	3.97%	\$1,853,026

# Board of Education +3.56%

link to BOE budget <https://sites.google.com/er9.org/easton-budget/home>

## Major budget drivers

- Curriculum & Instruction
- Medical Insurance
- Utilities

# Significant Proposed Budget Changes

## Budget Decreases

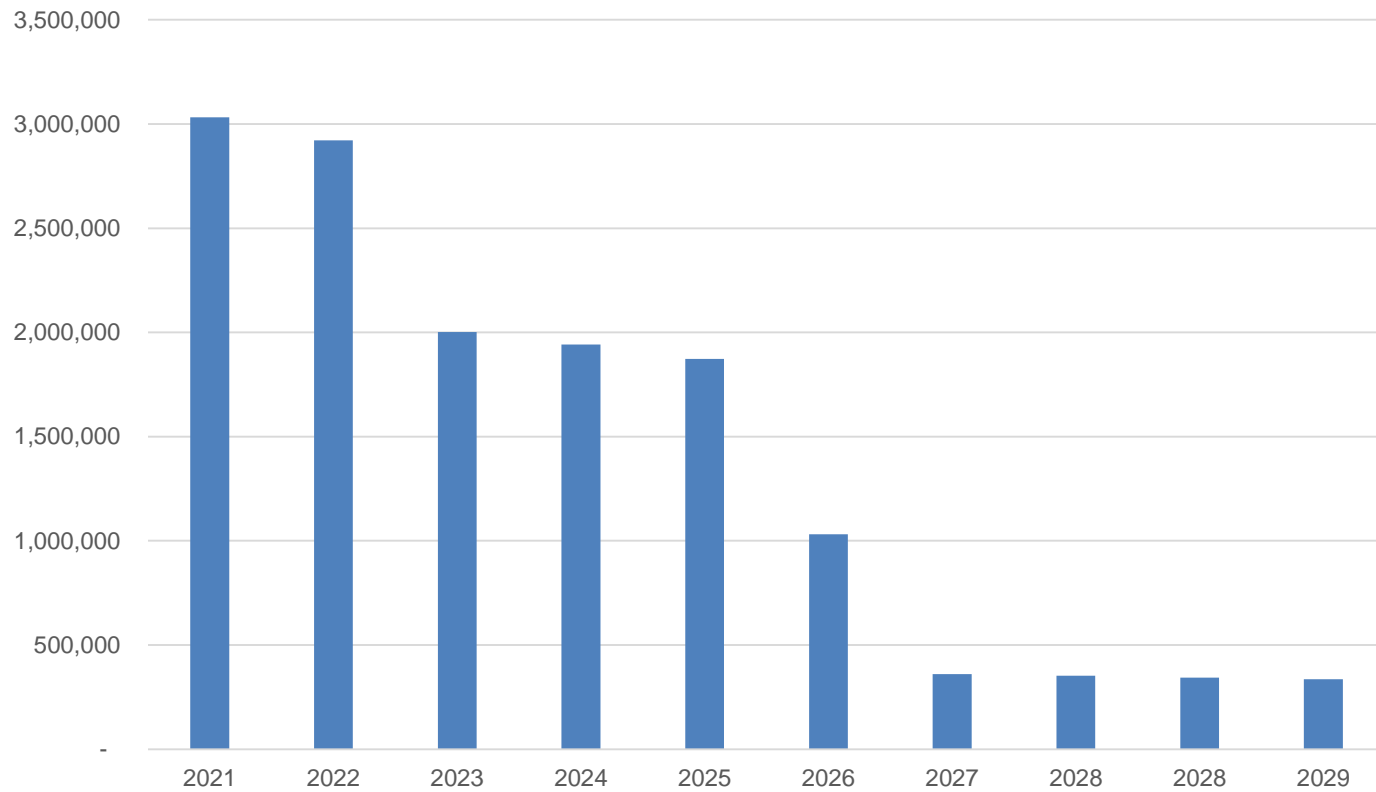
Legal Expense	\$25,000
Fire Department	\$40,514
Debt Service Paydown	\$59,380
Insurance	\$72,250

## Budget Increases

Easton BOE	\$639,808
Region 9 Enrollment Shift	\$539,803
Health Insurance	\$195,353
Pension Expense	\$165,000
Police	\$125,011
DPW	\$ 65,784
Registrar of Voters	\$ 50,910
Planning & Zoning	\$ 38,672

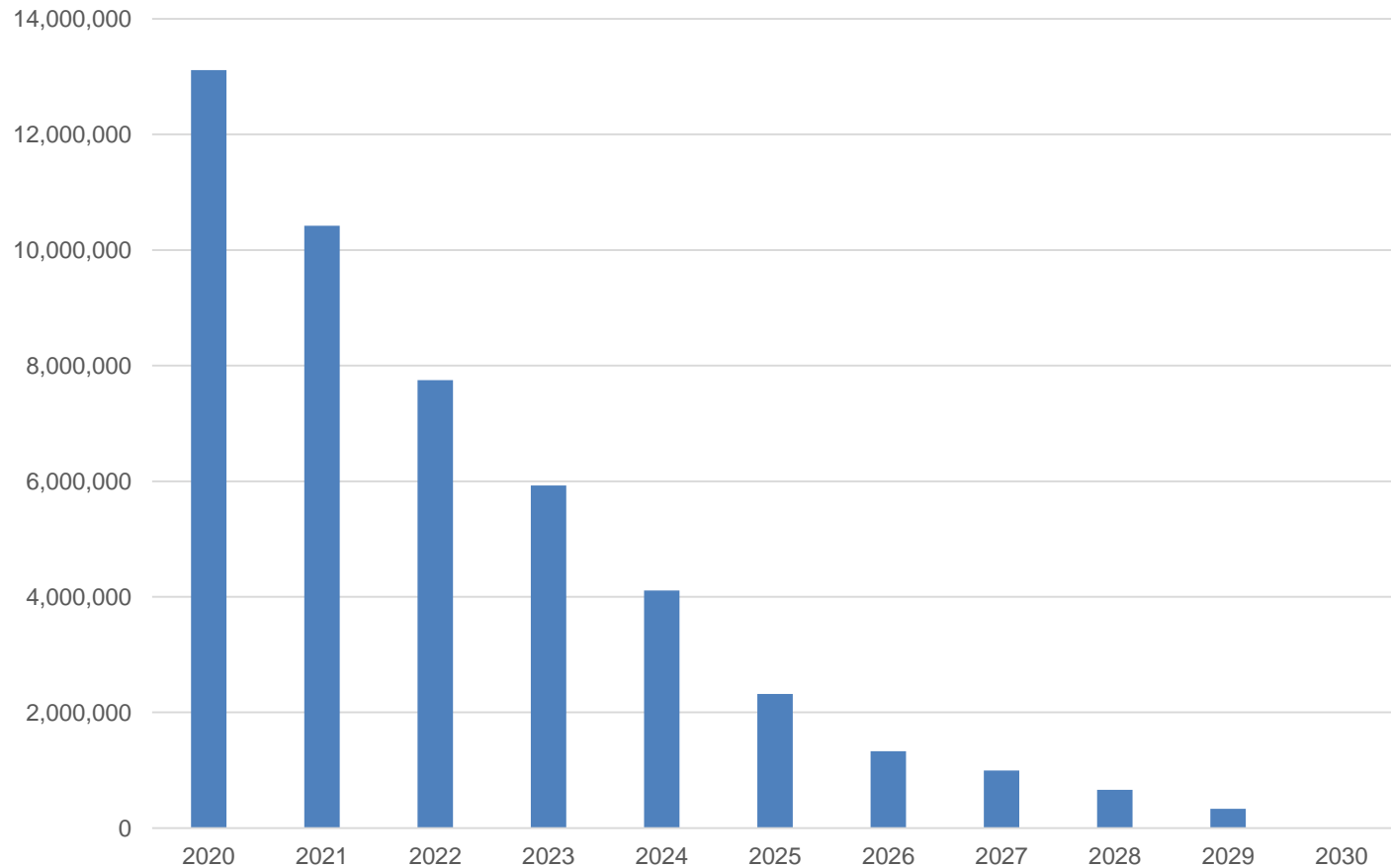
# Debt Service Payments

Next significant decrease in Debt Service will be in FY26





# Debt Service Obligations



# Department Budgets

<u>DEPARTMENT BUDGETS</u>	Adopted Budget	Requested Budget	Requested \$ Amount Change	% Change
	<u>FY 2022/2023</u>	<u>FY 2023/2024</u>	<u>Prior Year</u>	<u>Prior Year</u>
<b><u>GENERAL GOVERNMENT</u></b>				
TOWN CLERK	\$ 185,477	\$ 172,751	\$ (12,726)	-6.9%
FIRST SELECTMAN	143,221	170,677	27,456	19.2%
PROBATE COURT	3,432	3,644	212	6.2%
ELECTIONS	80,809	131,719	50,910	63.0%
BOARD OF FINANCE	3,000	2,500	(500)	-16.7%
AUDIT FEES	39,000	50,000	11,000	28.2%
TREASURER	241,526	254,807	13,281	5.5%
ASSESSOR	145,136	150,113	4,977	3.4%
BOARD OF ASSESSMENT APPEALS	900	600	(300)	-33.3%
TAX COLLECTOR	113,638	114,377	739	0.7%
TOWN ATTORNEY	100,000	75,000	(25,000)	-25.0%
PLANNING AND ZONING COMMISSION	130,318	168,990	38,672	29.7%
ZONING BOARD OF APPEALS	8,112	7,906	(206)	-2.5%
BUILDING DEPARTMENT	72,140	81,696	9,556	13.2%
TECHNOLOGY	30,000	37,500	7,500	25.0%
TOWN HALL	127,294	134,618	7,324	5.8%
COMMISSION FOR ELDERLY	73,431	83,355	9,924	13.5%
SENIOR CENTER	227,520	242,208	14,688	6.5%
660 MOREHOUSE - OLD SSS BUILDING	322,141	332,410	10,269	3.2%
TOTAL GENERAL GOVERNMENT	\$ 2,047,095	\$ 2,214,871	\$ 167,776	8.2%

# Department Budgets Continued

	Adopted Budget	Requested Budget	Requested \$ Amount Change	% Change
	<u>FY 2022/2023</u>	<u>FY 2023/2024</u>	<u>Prior Year</u>	<u>Prior Year</u>
<b><u>PUBLIC SAFETY</u></b>				
COMM. DISPATCHERS	\$ 300,806	\$ 320,846	\$ 20,040	6.7%
POLICE DEPARTMENT	1,960,780	2,085,791	125,011	6.4%
FIRE DEPARTMENT	1,321,491	1,280,977	(40,514)	-3.1%
FIRE MARSHALL	37,971	39,902	1,931	5.1%
EMERGENCY MANAGEMENT	25,934	27,823	1,889	7.3%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 3,646,982</b>	<b>\$ 3,755,339</b>	<b>\$ 108,357</b>	<b>3.0%</b>
<b><u>DEPARTMENT BUDGETS</u></b>				
RECYCLING FUND	\$ 243,515	\$ 272,484	\$ 28,969	11.9%
PUBLIC WORKS HIGHWAY DEPARTMENT	2,333,269	2,399,053	65,784	2.8%
STREET LIGHTS	1,400	1,248	(152)	-10.9%
ENGINEERING & PROF SERVICES	21,116	22,796	1,680	8.0%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 2,599,300</b>	<b>\$ 2,695,581</b>	<b>\$ 96,281</b>	<b>3.7%</b>
<b><u>HEALTH &amp; SANITATION</u></b>				
HEALTH DEPARTMENT	\$ 125,000	\$ 128,125	\$ 3,125	2.5%
EMS COMMISSION	394,796	395,122	326	0.1%
<b>TOTAL PUBLIC HEALTH</b>	<b>\$ 519,796</b>	<b>\$ 523,247</b>	<b>\$ 3,451</b>	<b>0.7%</b>

# Department Budgets Continued

	Adopted Budget	Requested Budget	Requested \$ Amount Change	% Change
<u><i>OTHER DEPARTMENTS</i></u>	<u>FY 2022/2023</u>	<u>FY 2023/2024</u>	<u>Prior Year</u>	<u>Prior Year</u>
CONSERVATION COMMISSION	\$ 45,555	\$ 47,062	\$ 1,507	3.3%
SOCIAL SERVICES	3,347		(3,347)	-100.0%
LIBRARY	668,881	665,078	(3,803)	-0.6%
PARKS AND REC COMMISSION	399,893	404,462	4,569	1.1%
TREE WARDEN	17,186	18,095	909	5.3%
FIREHOUSE RENT	52,220	53,500	1,280	2.5%
CEMETERY	1,220	2,500	1,280	104.9%
ANIMAL CONTROL	90,088	87,270	(2,818)	-3.1%
TOTAL OTHER DEPARTMENTS	\$ 1,278,390	\$ 1,277,967	\$ (423)	0.0%
<u><i>GENERAL</i></u>				
FRINGE BENEFITS	\$ 1,535,602	\$ 1,730,955	\$ 195,353	12.7%
SOCIAL SECURITY & MEDICARE	540,750	560,000	19,250	3.6%
CONTINGENCY	100,000	150,000	50,000	50.0%
DEBT SERVICE	2,003,800	1,944,420	(59,380)	-3.0%
PENSION COSTS	1,016,100	1,181,100	165,000	16.2%
INSURANCE COSTS	756,750	684,500	(72,250)	-9.5%
TOTAL GENERAL	\$ 5,953,002	\$ 6,250,975	\$ 297,973	5.0%
EASTON BOARD OF EDUCATION	17,960,142	18,599,950	639,808	3.6%
REGION 9 BOARD OF EDUCATION	12,716,910	13,256,713	539,803	4.2%
EDUCATION EXPENSES	\$ 30,677,052	\$ 31,856,663	\$ 1,179,611	3.8%
TOTAL BUDGET	\$ 46,721,617	\$ 48,574,643	\$ 1,853,026	3.97%

# Capital Expenditures

<u>Department</u>	<u>Description</u>			<u>Amount</u>
<b>Planning &amp; Zoning</b>	<b>Gateway Signs</b>		\$ 3,500	
	<b>Stormwater Quality Planting Project</b>		5,000	<b>8,500</b>
<b>660 Morehouse</b>	<b>Replace one rooftop A/C unit</b>		\$ 12,000	
	<b>Replace Chiller unit</b>		30,000	<b>42,000</b>
<b>Communications</b>	<b>Dispatch Chair</b>			<b>2,500</b>
<b>Police</b>	<b>Patrol Car</b>		\$ 56,500	
	<b>Patrol Car</b>		43,000	
	<b>Taser Replacement</b>		8,998	
	<b>RMS Server</b>		13,954	
	<b>Booking Audio System</b>		18,352	
	<b>Portable Radios</b>		7,917	<b>\$ 148,721</b>
<b>Fire</b>	<b>Engine Replacement</b>		\$ 140,000	
	<b>Gear Replacement</b>		12,000	
	<b>Pager, portable &amp; truck radio</b>		5,000	
	<b>Dry hydrants</b>		4,000	
	<b>Hose &amp; nozzles</b>		3,000	
	<b>Command Vehicle</b>		85,000	<b>249,000</b>
<b>Public Works</b>	<b>Pickup with Plow</b>			<b>61,000</b>
<b>TOTALS</b>	<b>Total Capital Expenditures Request</b>			<b>\$ 511,721</b>
	<b>Public Works Dept- Road Work</b>		<b>\$ 319,000</b>	<b>\$ 319,000</b>
	<b>Grand Total</b>			<b>\$ 830,721</b>

# Revenue Forecast

	<b>Adopted Budget</b>	<b>Requested Budget</b>	<b>% Change</b>
	<b><u>FY2022/2023</u></b>	<b><u>FY2023/2024</u></b>	<b><u>Prior Year</u></b>
<b><u>RECEIPTS</u></b>			
<b>PROPERTY TAXES</b>			
<b>CURRENT YEAR</b>	<b>\$ 41,649,526</b>	<b>\$ 42,902,783</b>	<b>3.01%</b>
<b>PRIOR YEAR</b>	<b>175,000</b>	<b>200,000</b>	<b>14.29%</b>
<b>INTEREST AND FEES</b>	<b>120,000</b>	<b>150,000</b>	<b>25.00%</b>
<b>MOTOR VEHICLES</b>	<b>250,000</b>	<b>250,000</b>	<b>0.00%</b>
<b>TELEPHONE ACCESS</b>	<b>14,409</b>	<b>14,409</b>	<b>0.00%</b>
<b>ELDERLY TAX RELIEF</b>	<b>(295,000)</b>	<b>(250,000)</b>	<b>-15.25%</b>
<b>STATE CIRCUIT BREAKER</b>	<b>(27,082)</b>	<b>(27,082)</b>	<b>0.00%</b>
<b>  SUB-TOTAL</b>	<b>\$ 41,886,853</b>	<b>\$ 43,240,110</b>	<b>3.23%</b>
<b>TOWN RECEIPTS</b>	<b>\$ 1,293,500</b>	<b>\$ 1,489,680</b>	<b>15.17%</b>
<b>TREASURER INTEREST</b>	<b>100,000</b>	<b>400,000</b>	<b>300.00%</b>
<b>STATE GRANTS</b>	<b>491,264</b>	<b>494,853</b>	<b>0.73%</b>
<b>SURPLUS APPROPRIATED TO FINANCE BUDGET</b>	<b>2,950,000</b>	<b>2,950,000</b>	<b>0.00%</b>
<b>  SUB-TOTAL</b>	<b>\$ 4,834,764</b>	<b>\$ 5,334,533</b>	<b>10.34%</b>
<b>TOTAL REVENUE</b>	<b>\$ 46,721,617</b>	<b>\$ 48,574,643</b>	<b>3.97%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 46,721,617</b>	<b>\$ 48,574,643</b>	<b>3.97%</b>
<b>Tax Revenue Required</b>	<b>\$ 41,649,526</b>	<b>\$ 42,902,783</b>	<b>3.01%</b>
<b>Collection Rate</b>	<b>98.785%</b>	<b>98.785%</b>	<b>0.00%</b>
<b>Gross Revenue Required</b>	<b>42,161,792</b>	<b>43,430,463</b>	<b>3.01%</b>
<b>Grand List</b>	<b>1,482,708,040</b>	<b>1,498,665,020</b>	<b>1.08%</b>
<b>Tax Rate</b>	<b>28.44</b>	<b>28.98</b>	<b>1.91%</b>

# Town Receipts

<b>Town Department's Receipts:</b>		
	<b>Town Clerk Fees</b>	<b>250,000</b>
	<b>Building Department</b>	<b>175,000</b>
	<b>Planning &amp; Zoning Permits</b>	<b>22,000</b>
	<b>Conservation Permits</b>	<b>5,000</b>
	<b>Police Department</b>	<b>171,200</b>
	<b>First Selectman</b>	<b>225,000</b>
	<b>Municipal Building Lease</b>	<b>438,480</b>
	<b>Bd. Of Education -Tuition</b>	<b>14,000</b>
	<b>Parks &amp; Recreation Activity Fund</b>	<b>8,000</b>
	<b>Highway Department</b>	<b>1,000</b>
	<b>EMS Department</b>	<b>180,000</b>
	<b>Total Town Receipts</b>	<b>\$1,489,680</b>

# State Revenue

<b>Adult Education</b>	<b>428</b>
<b>Excess Cost Share</b>	<b>233,243</b>
<b>PILOT</b>	<b>30,707</b>
<b>Town Aid Road</b>	<b>227,815</b>
<b>Grants for Municipal Projects</b>	<b>2,660</b>
<b>Total Town Receipts</b>	<b>\$494,853</b>





**THANK YOU FOR VIEWING THE  
PRESENTATION**

**PLEASE SEND ALL QUESTIONS AND  
COMMENTS TO**

**[BOF@EASTONCT.GOV](mailto:BOF@EASTONCT.GOV)**