



**TOWN OF EASTON
PUBLIC HEARING
BUDGET PROPOSAL
FY 2015/2016**

MARCH 23, 2015

SAMUEL STAPLES ELEMENTARY SCHOOL

8:00 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.**



<u>SUMMARY OF EXPENDITURE REQUESTS</u>					
	<u>Original Adopted</u>	<u>Requested</u>	<u>%</u>	<u>\$ Amount Change</u>	<u>% Change</u>
<u>TOWN ACCOUNTS</u>	<u>Budget 2014/2015</u>	<u>Budget 2015/2016</u>	<u>Total</u>	<u>From Prior Year</u>	<u>Original</u>
Compensation	5,488,409	5,727,314	13.22%	\$ 238,905	4.35%
Fringe Benefits (Health & Fica)	2,267,091	2,281,841	5.27%	\$ 14,750	0.65%
Pension Costs	996,910	867,490	2.00%	\$ (129,420)	-12.98%
Operating Costs	2,546,241	2,609,507	6.02%	\$ 63,266	2.48%
Liability/WC Insurance Costs	889,759	864,000	1.99%	\$ (25,759)	-2.90%
Debt Service	3,443,426	3,492,341	8.06%	\$ 48,915	1.42%
Total Town Accounts	\$ 15,631,836	\$ 15,842,493	36.58%	\$ 210,658	1.35%
<u>EDUCATION</u>					
Easton Board of Education	15,403,766	15,646,592	36.13%	\$ 242,826	1.58%
Region 9 Board of Education-a)	10,417,741	10,934,742	25.25%	\$ 517,001	4.96%
Total Education	\$ 25,821,507	\$ 26,581,334	61.37%	\$ 759,827	2.94%
<u>CAPITAL EXPENDITURES REQUEST</u>					
Town Capital Expenditures	540,535	888,205	2.05%	\$ 347,670	64.32%
TOTAL EXPENDITURES REQUESTS	\$ 41,993,878	\$ 43,312,032	100.00%	\$ 1,318,155	3.14%
<u>a) Region 9 Board of Education</u>					
Easton's Share	10,417,741	10,934,742	46.70%	\$ 517,001	4.96%
Redding's Share	12,278,862	12,480,123	53.30%	\$ 201,261	1.64%
Total Region 9 BOE	\$ 22,696,603	\$ 23,414,865	100.00%	\$ 718,262	3.16%

Major Drivers of 2015/2016 Budget

1. Region 9 Budget and Easton's Share
2. Public Works replacements
 - Dump/plow/sanding truck
 - 4x4 Pickup/plow/utility bed
3. Board of Education
4. Police Department
 - Detective and two (2) vehicles
5. Compensation contracts - Contingency

<u>NON EDUCATIONAL ACCOUNTS</u>	Adopted Budget FY 2014/2015	Requested Budget FY 2015/2016	Requested \$ Amount Change Prior Year	% Change Prior Year	Total Adopted Budget with Benefit Allocation FY 2014/2015	Total Requested Budget with Benefit Allocation FY 2015/2016	Requested \$ Amount Change Prior Year	% Change Prior Year
<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	49,603	318	0.6%	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	49,474	14,474	41.4%				
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	380,096	37,188	10.8%	416,729	440,629	23,900	5.74%
PUBLIC CELEBRATIONS	200	200	0	0.0%				
TOTAL GENERAL GOVERNMENT	\$ 1,949,861	\$ 2,046,722	\$ 96,861	5.0%	\$ 2,456,513	\$ 2,463,035	\$ 6,522	0.27%
<u>PUBLIC SAFETY</u>								
COMM. DISPATCHERS	\$ 238,172	\$ 244,539	\$ 6,367	2.7%	\$ 304,322	\$ 310,524	\$ 6,202	2.04%
POLICE DEPARTMENT	1,470,547	1,573,911	103,364	7.0%	2,259,449	2,461,385	201,936	8.94%
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	21,276	10,225	92.5%	12,250	22,517	10,267	83.81%
TOTAL PUBLIC SAFETY	\$ 2,543,669	\$ 2,649,015	\$ 105,346	4.1%	\$ 3,936,911	\$ 4,125,307	\$ 188,396	4.79%

NON EDUCATIONAL ACCOUNTS continued								
NON EDUCATIONAL ACCOUNTS	Adopted	Requested	Requested		Total Adopted	Total Requested		
	Budget	Budget	\$ Amount	% Change	Budget with	Budget with	Requested	
	FY 2014/2015	FY 2015/2016	Change	Prior Year	Benefit Allocation	Benefit Allocation	\$ Amount	% Change
				Prior Year	FY 2014/2015	FY 2015/2016	Prior Year	Prior Year
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	3,022,212	190,161	6.71%
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	\$ 3,022,212	\$ 190,161	6.71%
<u>HEALTH & SANITATION</u>								
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	420,393	23,928	6.04%
TOTAL PUBLIC HEALTH	\$ 377,011	\$ 382,754	\$ 5,743	1.5%	\$ 488,538	\$ 511,178	\$ 22,640	4.63%
<u>OTHER DEPARTMENTS</u>								
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	121,189	42,841	54.7%	126,865	156,436	29,571	23.31%
TOTAL OTHER DEPARTMENTS	\$ 1,159,897	\$ 1,212,333	\$ 52,436	4.5%	\$ 1,596,410	\$ 1,598,712	\$ 2,302	0.14%
<u>GENERAL</u>								
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	\$ 10,618,662	\$ 316,921	3.1%	\$ 11,310,423	\$ 11,720,444	\$ 410,021	3.6%
TOWN'S CAPITAL	540,535	888,205	347,670	64.3%				
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	\$ 16,730,698	\$ 558,328	3.5%				

<u>RECEIPTS AND ESTIMATED TAX CALCULATION</u>				
		Adopted	Requested	
		Budget	Budget	% Change
		<u>FY2014/2015</u>	<u>FY2015/2016</u>	<u>Prior Year</u>
<u>RECEIPTS</u>				
PROPERTY TAXES				
CURRENT YEAR		\$ 39,172,034	\$ 40,795,054	4.14%
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		\$ 39,218,119	\$ 40,873,680	4.22%
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		-100.00%
SUB-TOTAL		\$ 2,775,759	\$ 2,438,352	-12.16%
TOTAL REVENUE		\$ 41,993,878	\$ 43,312,032	3.14%
TOTAL EXPENDITURES		\$ 41,993,878	\$ 43,312,032	3.14%
Tax Revenue Required		\$ 39,172,034	\$ 40,795,054	4.14%
Collection Rate		98.785%	98.785%	0.00%
Gross Revenue Required		39,653,828	41,296,810	4.14%
Grand List		1,326,365,165	1,331,504,615	0.39%
Tax Rate		29.90	31.02	3.74%

<u>General Fund</u>	<u>Capital Expenditures Requests Public Hearing</u>		
<u>Department</u>	<u>Description</u>		<u>Amount</u>
Animal Control	Ford Transit Connect xl Van w/upfit		\$ 29,475
Assessor	Revaluation		\$ 67,000
Planning & Zoning	Town Plan of Conservation & Development update		\$ 6,000
Treasurer	Munis System ERP Tyler forms		\$ 11,600
Communications	50" Monitors (2)		\$ 2,000
Police	(1) One 2016 Police Interceptor Utility Vehicle		34,070
	(1) One 2016 Ford Explorer for Chief with upfit		42,374
	(12) Twelve Body Cameras (w/dock and Evidence.com licensing)		19,586
	Total		\$ 96,030
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	Replacement Dump/plow/sanding truck		210,000
	Replacement 4X4 Pickup/plow/utility truck		50,000
	Total		\$ 260,000
Emererency Medial Service	AED Replacement Program		\$ 19,000
TOTALS	Total Capital Expenditures Request		\$ 588,105
	Public Works Dept- Road Work		\$ 300,100
	Grand Total		\$ 888,205

Town of Easton Five Year Capital Plan 2015/2016

(Thousand Dollars)

	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>		<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>
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 new	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 upgra	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
						Total Police	51.3	54.2	54.2	51.3	39.5
Assessor Revaluation	67.0	0.0	0.0	0.0	0.0	EMS					
Fire Department						Ambulance Replacement	187.0	0.0	0.0	0.0	0.0
Engine Replacement	70.0	70.0	70.0	70.0	70.0	Building Painted	12.5	0.0	0.0	0.0	0.0
Gear Replacenebt	12.0	12.0	12.0	12.0	11.0	Portable Radios Replace	7.0	0.0	0.0	0.0	0.0
Pagers. Radios	5.0	3.0	3.0	3.0	3.0	Total EMS	206.5	0.0	0.0	0.0	0.0
Dry hydrant	4.0	4.0	4.0	4.0	4.0	Animal Control					
Hose & nozzles	3.0	4.5	4.5	4.5	4.5	ACO vehicle (van type) & upfit	0.0	0.0	0.0	0.0	30.7
SCBA-Bottles,regulator,masks	2.5	4.0	4.5	4.5	32.0	Total Animal Control	0.0	0.0	0.0	0.0	30.7
SCBA Bottle Replacement	0.0	0.0	0.0	29.4	0.0						
Tires	0.0	0.0	29.4	0.0	0.0	Parks & Recreation					
Total Fire	96.5	97.5	127.4	127.4	124.5	Tennis Court Repairs	0.0	180.0	20.0	0.0	0.0
660 Morehouse Road Facility						Truck	40.0	40.0	0.0	0.0	40.0
Parking Renovations	0.0	0.0	30.0	0.0	0.0	Toro Grounds Master	14.0	3.5	75.0	0.0	15.0
Total 660 Morehouse Rd.	0.0	0.0	30.0	0.0	0.0	Toro Gang Mower	0.0	0.0	14.0	0.0	0.0
Highway Department						Trailer	3.5	0.0	0.0	0.0	0.0
Dump/Plow Truck	0.0	0.0	0.0	0.0	0.0	Dump Truck	0.0	0.0	0.0	0.0	60.0
Street Sweeper	0.0	0.0	0.0	230.0	0.0	Storage Facility	0.0	0.0	0.0	30.0	0.0
Front End Loader 2 1/2Yd	0.0	160.0	0.0	0.0	0.0	Water Wheel	0.0	10.0	0.0	0.0	0.0
Med.DutyDump Truck w/Plow	175.0	0.0	175.0	175.0	0.0	Total Parks & Recreation	57.5	233.5	109.0	30.0	115.0
3 yd. Dump Truck w/Plow	0.0	0.0	0.0	0.0	0.0	Library					
Chipper	0.0	45.0	0.0	0.0	0.0	Roof Repair/Replacement	0.0	0.0	0.0	0.0	25.0
Paver	0.0	0.0	100.0	0.0	0.0	Refresh Library Interior	20.0	0.0	0.0	10.0	10.0
Total Highway Dept	175.0	205.0	275.0	405.0	0.0	Total Library	20.0	0.0	0.0	10.0	35.0
Road Reconst./Bridge	315.0	320.0	325.0	330.0	335.0	Sub-Total Capital Projects	691.7	598.6	648.0	626.6	314.4
Senior Center						Sub-Total Roads/Paving	315.0	320.0	325.0	330.0	335.0
Furniture replacement	0.0	5.0	0.0	0.0	0.0	Sub-Total Animal Control	0.0	0.0	0.0	0.0	30.7
Van Replacement	0.0	0.0	50.0	0.0	0.0	Grand Totals	1006.7	918.6	973.0	956.6	680.1
Total Senior Center	0.0	5.0	50.0	0.0	0.0						