

April 27, 2015

MINUTES

Town of Easton – Annual Town Meeting

April 27, 2015 – 7:30 p.m.

Samuel Staples Elementary School, 515 Morehouse Road, Easton

Present:

Adam Dunsby, First Selectman; Robert Lessler, Selectman; Christine Halloran, Town Clerk

Attendees:

Chris Griffin, Chair of the Board of Finance

Over 65 members of the public

The First Selectman convened the meeting at 7:30 p.m.

The First Selectman asked for a motion to nominate a Moderator. Wendy Bowditch nominated Robert Lessler. The motion was seconded. The nomination was approved by voice vote.

The call of the meeting was read. A copy is attached. The Moderator then proceeded with the agenda items.

Item 1: Discussion and possible action to approve a special appropriation from the unassigned fund balance in the amount of \$10,000 to cover the shortfall cost for the rental of a Senior Van.

The Moderator called for a motion to discuss and take possible action to approve a special appropriation from the unassigned fund balance in the amount of \$10,000 to cover the shortfall cost for the rental of a Senior Van. Dori Wollen moved. The motion was seconded. Chris Griffin, Chair of the Board of Finance, presented information for Valerie Buckley, Director of the Senior Center, regarding the special appropriation. No further discussion, public comment, or questions. The Moderator requested that all in favor say “aye” and all opposed say “no.” The “aye” wins. Motion carried by voice vote.

Item 2: Acceptance of the 2014 Annual Town Report.

The Moderator called for a motion to accept the 2014 Annual Town Report. Dori Wollen moved. The motion was seconded. Residents held discussion, public comment, and questions. Residents commented on possible discrepancies in the Town of Easton’s Net Position as listed in the 2014 Annual Town Report. The Moderator called for a motion to accept the 2014 Annual Town Report. Ray Martin moved. The motion was seconded.

Vivian Hardison made a motion to table the approval of the Annual Town Report pending resolution or clarification of questions. Residents, members of the Board of Finance, and the town Treasurer spoke to offer opinions and clarifications. The Moderator called for a motion to table the acceptance of the 2014

Annual Town Report. The Moderator requested that all in favor to table the motion signify by saying “aye” and all not in favor to table the motion signify by saying “no.” The “no” wins. Motion defeated by voice vote. The Moderator called for a motion to accept the 2014 Annual Town Report and requested that all in favor say “aye” and all opposed say “no.” The “aye” wins. Motion carried by voice vote. The 2014 Annual Town Report is accepted.

Item 3: Discussion of the proposed annual Town budget of \$42,943,005 for fiscal year 2015-2016 as recommended by the Board of Finance. NOTE: The Town meeting may act to reduce, but not increase, the proposed annual Town budget.

The Moderator called for presentation of official comment, discussion, public comment, and questions.

Item 4: Five-year capital project plan.

The Moderator called for presentation of official comments regarding the five-year capital project plan by Chris Griffin, Chair of the Board of Finance. The Moderator called for a motion to adopt the acceptance of the five-year capital plan. Matt Gachi moved. The motion was seconded. The Moderator called for further discussion, public comment, and questions.

Burt Webbe made a motion to table the acceptance of the five-year capital plan. The Moderator called for a motion to table the acceptance of the five-year capital plan and noted that an “aye” vote would table action on the five-year capital plan and a “no” vote would proceed with approving the five-year capital plan. The “no” wins. Motion defeated by voice vote.

The Moderator called for a motion to accept the five-year capital project plan and requested that all in favor say “aye” and all opposed signify by saying “no.” The “aye” wins. Motion carried by voice vote. The five-year capital plan is adopted.

Item 5: Set July 1, 2015 and January 2, 2016 for the 2014 grand list bills.

The Moderator called for a motion to set July 1, 2015 and January 2, 2016 for the grand list bills. Dori Wollen moved. The motion was seconded. No further discussion, public comment or questions. The Moderator requested that all in favor say “aye” and all opposed signify by saying “no.” The “aye” wins. Motion carried by voice vote. The dates for the grand list bills as set out in the agenda are adopted.

Item 6: Adjournment of the Town meeting to a machine vote to be held on Tuesday, May 5, 2015, 6:00 a.m. to 8:00 p.m. at Samuel Staples Elementary School to vote on the annual budget for 2015-2016 or such lower amount as may be approved by the Town Meeting.

The Moderator called for a motion to vote on adjournment of the Town Meeting to a machine vote to be held on Tuesday, May 5, 2015. Bill Kupinse moved. The motion was seconded. No further discussion, public comment, or questions. The Moderator requested that all those in favor of adjourning say “aye” and all opposed signify by saying “no.” The “aye” wins. The Motion carried by voice vote and the meeting adjourned at 8:45pm.

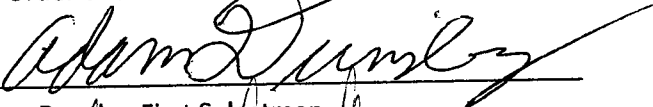
Submitted by,
Christine Halloran, Easton Town Clerk


Easton
Notice – Annual Town Meeting
April 27, 2015

Warning is hereby given of the annual Town Meeting to be held within and for the Town of Easton on Monday, April 27, 2015 at 7:30 p.m. at Samuel Staples Elementary School, 515 Morehouse Road, Easton to discuss and act upon the following:

1. Discussion and possible action to approve a special appropriation from the unassigned fund balance in the amount of \$10,000 to cover the shortfall cost for the rental of a Senior Van.
2. Acceptance of the 2014 Annual Town Report.
3. Discussion of the proposed annual Town budget of \$42,943,005 for fiscal year 2015-2016 as recommended by the Board of Finance. NOTE: The Town meeting may act to reduce, but not increase, the proposed annual Town budget.
4. Five-year capital project plan.
5. Set July 1, 2015 and January 2, 2016 for the 2014 grand list bills.
6. Adjournment of the Town meeting to a machine vote to be held on Tuesday, May 5, 2015, 6:00 a.m. to 8:00 p.m. at Samuel Staples Elementary School to vote on the annual budget for 2015-2016 or such lower amount as may be approved by the Town meeting.

Per Order of the Easton Board of Selectmen


Adam Dunsby, First Selectman


Scott S. Centrella, Selectman


Robert H. Lessler, Selectman

NoticeAnnualTownMtg4-27-15



TOWN OF EASTON

ANNUAL TOWN MEETING

BUDGET PROPOSAL

FY 2015/2016

April 27, 2015

SAMUEL STAPLES ELEMENTARY SCHOOL

7:30 PM

Responsibilities of the Board of Finance for the Town of Easton

1. Prepare the town budget.
2. Setting the property tax rate.
3. Approving deficiency and special appropriations and transfers between appropriations.
4. Determining how town financial records are to be kept.
5. Arranging for an annual audit of the town accounts.
6. Publishing the annual town report.





Town of Easton

TOWN HALL - 225 CENTER ROAD, P.O. BOX 61
EASTON, CONNECTICUT 06812

TELEPHONE (203) 268-6281
FAX (203) 268-4928

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

SUMMARY OF EXPENDITURE REQUESTS**TOWN ACCOUNTS**

	<u>Original Adopted</u> <u>Budget 2014/2015</u>	<u>Requested</u> <u>Budget 2015/2016</u>	<u>% of</u> <u>Total Budget</u>	<u>\$ Amount Change</u> <u>From Prior Year</u>	<u>% Change</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	\$ 15,631,836	\$ 15,770,042	36.72%	\$ 138,207	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	\$ 25,821,507	\$ 26,389,693	61.45%	\$ 568,186	2.20%

CAPITAL EXPENDITURES REQUEST

Town Capital Expenditures	\$ 540,535	783,270	1.82%	\$ 242,735	44.91%
TOTAL EXPENDITURES REQUESTS	\$ 41,993,878	\$ 42,943,005	100.00%	\$ 949,128	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	\$ 22,696,603	\$ 23,143,685	100.00%	\$ 447,082	1.97%

NON EDUCATIONAL ACCOUNTS

	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
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GENERAL GOVERNMENT

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%
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PUBLIC SAFETY

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 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
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%

Town of Easton
Annual Town Meeting April 27, 2015
Estimated Tax Calculation

RECEIPTS AND ESTIMATED TAX CALCULATION

	Adopted Budget FY2014/2015	Requested Budget FY2015/2016	% Change Prior Year
<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	\$ 39,218,119	\$ 40,004,653	2.01%
TOWN RECEIPTS			
TREASURER INTEREST	\$ 1,250,338	\$ 1,329,984	6.37%
STATE GRANTS	125,000	125,000	0.00%
	1,220,421	983,368	-19.42%
SURPLUS APPROPRIATED TO FINANCE BUDGET	180,000	500,000	177.78%
SUB-TOTAL	\$ 2,775,759	\$ 2,938,352	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			
Collection Rate	\$ 39,172,034	\$ 39,926,027	1.92%
	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%

Annual Town Meeting
April 27, 2015
FY2015/2016

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

4/23/2015

Town of Easton

The Town of Easton Budget for fiscal year July 1, 2015 through June 30, 2016 as recommended by the Board of Finance for public approval at the Annual Town Meeting on April 27, 2015 at 7:30 p.m. in Samuel Staples Elementary School to adjourn to a machine vote on May 5, 2015.

Easton Board of Finance Members: Christian Griffin-Chair
Matthew Gachi - Clerk
C. Lee Hanson
Andrew R. Kachele
Arthur Laske III
Paul Lindoerfer

Board of Finance Alternate Members: Eric Lawton
Gabriel Rossi

Estimated property tax receipts of \$39,926,027 on the Current List with estimated collections of 98.785% during the fiscal year ending June 30, 2016 based on a rate of 30.38 on the Grand List of \$1,330,424,935

SUMMARY

<u>Revenues</u>		<u>Revenue</u> <u>Budget</u> 2014/2015	<u>Forecast</u> <u>Revenue</u> 2014/2015	<u>Revenue</u> <u>Estimate</u> 2015/2016	<u>Revenue</u> <u>% Change</u> 2015/2016
General Property Taxes - Current	98.785%	\$ 39,172,034	\$ 38,913,612	\$ 39,926,027	1.92%
-Prior		150,000	310,000	175,000	16.67%
-Interest & Fees		110,000	135,000	120,000	9.09%
Estimated Motor Vehicle Supplementary List		150,000	0	150,000	0.00%
Telephone Access		18,296	18,296	18,296	0.00%
Town Funded Elderly Tax Relief		(345,000)	(345,000)	(350,000)	1.45%
State Funded Tax Relief - Circuit Breaker		(37,211)	(34,670)	(34,670)	-6.83%
Sub-Total		<u>\$ 39,218,119</u>	<u>\$ 38,997,238</u>	<u>\$ 40,004,653</u>	2.01%
Town Department's Receipts		\$ 1,250,338	\$ 1,295,288	\$ 1,329,984	6.37%
Treasurer Interest Earnings General Fund		125,000	125,000	125,000	0.00%
State Grants		1,220,421	1,396,762	983,368	-19.42%
Surplus Appropriated to Finance Budget		180,000	180,000	500,000	177.78%
Sub-Total		<u>\$ 2,775,759</u>	<u>\$ 2,997,050</u>	<u>\$ 2,938,352</u>	5.86%
Total Revenue		<u>\$ 41,993,878</u>	<u>\$ 41,994,288</u>	<u>\$ 42,943,005</u>	2.26%
<u>Expenditures</u>		<u>Budget</u> <u>Recommended</u> 2014/2015	<u>Estimated</u> <u>Expenditures</u> 2014/2015	<u>Budget</u> <u>Recommended</u> 2015/2016	<u>Budget</u> <u>% Change</u> 2015/2016
Department's Accounts		\$ 16,172,371	\$ 16,022,371	\$ 16,553,312	2.36%
Easton Board of Education		15,403,766	15,403,766	15,581,592	1.15%
Regional Board of Education		10,417,741	10,417,741	10,808,101	3.75%
Total Expenditures		<u>\$ 41,993,878</u>	<u>\$ 41,843,878</u>	<u>\$ 42,943,005</u>	2.26%

EXPENDITURES

<u>Town Department's</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
<u>Total Expenditures includes Capital</u>	<u>Expended</u>	<u>Appropriated</u>	<u>Expend</u>	<u>Recommended</u>
	<u>2013/2014</u>	<u>2014/2015</u>	<u>2014/2015</u>	<u>2015/2016</u>
01-11 Gen. Govt.Town Clerk	\$ 172,058	\$ 166,605	\$ 165,000	\$ 167,643
01-12 Gen. Govt. First Selectmen	155,839	160,410	159,000	163,994
01-13 Gen. Govt., Probate Court	3,916	3,300	3,300	3,200
01-14 Gen. Govt., Elections	48,469	49,285	49,000	50,033
01-15 Gen. Govt., BD. Of Finance	4,893	6,100	5,100	6,100
01-17 Gen. Govt., Auditors	37,235	38,385	36,750	36,750
01-18 Gen. Govt., Treasurer	188,956	188,181	188,181	207,862
01-19 Gen. Govt., Assessor	115,001	184,758	184,758	189,809
01-20 Gen. Govt., BD of Assessment Appeals	558	800	800	800
01-21 Gen. Govt., Tax Collector	82,368	90,531	90,000	103,375
01-23 Gen. Govt., Town Attorney	130,002	160,000	159,000	160,000
01-24 Gen. Govt., Planning & Zoning Comm.	111,646	114,854	114,854	124,380
01-25 Gen. Govt., Zoning BD of Appeals	6,716	7,736	7,650	7,932
01-26 Gen. Govt. Building Department	100,432	101,130	101,130	100,740
01-27 Gen.Govt.Technology	24,977	35,000	35,000	49,474
01-28 Gen. Govt., Town Hall	110,802	135,845	130,000	138,565
01-29 Gen. Govt., Comm. Dispatchers	218,013	238,172	238,000	244,539
01-30 Gen. Govt., Comm. For the Elderly	54,323	52,796	52,796	57,633
01-31 Gen. Govt., Senior Center	177,062	178,037	178,037	183,166
01-32 Gen.Govt.660 Morehouse-,SSS Building	274,274	353,108	352,000	376,996
01-34 Gen.Govt.,Cemetery	2,250	2,432	2432	2,192
01-35 Gen. Govt.,Public Celebrations	109	200	200	200
02-36 Public Safety, Police Dept.	1,621,685	1,512,182	1,512,182	1,534,200
02-37 Public Safety, Fire Department	823,261	820,719	820,719	875,402
02-38 Public Safety, Fire Marshal	18,672	30,180	29,000	30,887
02-39 Public Safety, Emergency Mgmt.	10,216	11,051	11,051	21,276
02-40 Public Safety, Conservation Comm.	37,820	39,064	39,064	39,907
03-41 Public Works, Recycling Fund	115,083	148,050	148,050	149,295
03-42 Public Works, Highway Department	1,817,227	2,061,230	2,050,000	2,266,527
03-43 Public Works, Street Lights	1,266	1,332	1,332	1,450
03-44 Public Works, Engineering & Prof. Serv.	5,879	32,300	32,300	33,300
04-47 Health & Sanit, Health Department	69,729	75,408	75,000	75,613
04-48 Health & Sanit, EMS Commission	293,691	301,603	301,603	338,641
05-49 Public Welfare	2,718	4,144	3,900	4,193
07-51 Library	552,238	604,149	603,000	605,743
08-52 Park & Recreation Commission	353,555	384,253	382,000	386,068
08-53 Park & Recreation, Tree Warden	4,674	6,507	6,507	11,221
09-54 Pension	1,039,827	996,910	996,910	867,490
09-55 Fringe Benefits	1,730,272	1,836,091	1,773,232	1,836,841
09-56 Social Security & Medicare	396,911	431,000	405,000	445,000
10-57 Insurance Commission	734,942	889,759	889,759	864,000
11-58 Contingency (misc fees)	11,105	80,000	50,000	150,000
12-59 Firehouse Rent	41,000	41,000	41,000	41,820
13-60 Debt Service	3,354,344	3,443,426	3,443,426	3,492,341
14-61 Animal Control	81,108	78,348	78,348	106,714
14-62 Transfer to Capital Project Fund	307,049	76,000	76,000	0
Grand Total	\$ 15,444,171	\$ 16,172,371	\$ 16,022,371	\$ 16,553,312

REVENUE

Revenue Type		Revenue Actual 2013/2014	Revenue Budget 2014/2015	Revenue Forecast 2014/2015	Revenue Estimate 2015/2016
Property Taxes:					
Current List	98.785%	\$ 38,302,215	\$ 39,172,034	38,913,612	39,926,027
Prior List		597,341	150,000	310,000	175,000
Interest & Fees		318,181	110,000	135,000	120,000
Estimated Motor Vehicle Supplementary List			150,000		150,000
Telephone Access		52,691	18,296	18,296	18,296
Town Funded Elderly Tax Relief		(335,203)	(345,000)	(345,000)	(350,000)
State Funded Elderly Tax Relief - Circuit Breaker		(37,211)	(37,211)	(34,670)	(34,670)
Sub-Total		\$ 38,898,014	\$ 39,218,119	\$ 38,997,238	\$ 40,004,653
Town Department's Receipts:					
Town Clerk Fees		\$ 233,692	\$ 176,000	180,000	\$ 197,000
Building Permits		144,780	180,000	160,000	150,000
Health Permits		21,460	18,000	18,000	19,000
Planning & Zoning Permits		17,112	18,000	20,000	19,000
Conservation Permits		7,469	7,000	9,344	10,000
Police Department		328,830	125,000	250,000	250,000
First Selectman		91,782	93,920	103,712	110,000
Municipal Building Lease		396,807	388,410	388,410	417,950
Fire Marshal		240	500	180	500
Bd. Of Education - Tuition		19,959	4,370	11,811	11,811
Region 9 - Tuition		9,222	3,097	5,964	5,328
Parks & Recreation Field Usage Fund		0	5,000	5,000	5,000
Parks & Recreation Activity Fund		16,236	19,541	19,541	19,541
Recycling		4,461	14,000	14,000	15,000
Highway Department & Recycling		5,513	2,500	9,326	1,900
EMS Department		95,000	100,000	100,000	75,000
Insurance Commission		0	0	0	21,354
Various Other Departments		501,908	95,000	0	1,600
Sub-Total		\$ 1,894,471	\$ 1,250,338	\$ 1,295,288	\$ 1,329,984
Treasurer Interest Earnings - General Fund					
		92,482	125,000	125,000	125,000
Sub-Total		\$ 92,482	\$ 125,000	\$ 125,000	\$ 125,000
State Grants:					
School Aid for SSS & HKMS:					
Education Cost Sharing Grant (ECS)		\$ 622,784	\$ 593,868	593,868	\$ 593,868
Special Education	inc. in ECS above				
Bond Subsidy, Principal & Interest:					
Helen Keller & Samuel Staples		5,564	4,986	4,986	4,986
Bond Subsidy-Progress Payments		43,091	0	0	0
Adult Education			0	202	213
Transportation			0	290	290
School Aid for District #9 - total			0	0	0
Transportation			0	0	0
Bond Subsidy, Principal & Interest			0	0	0
Town Aid Roads - Maintenance		227,623	227,623	227,623	227,805
Local Capital Improvement (Infrastructure)		194,642	282,500	450,153	37,000
In Lieu of Tax Loss - Boats			0	0	0
Elderly Tax Relief - Freeze		34,163	0	0	0
Elderly Tax Relief - Circuit Breaker			37,211	34,670	34,670
Tax Relief for the Totally Disabled		103	0	112	
State Owned Property		58,716	52,469	63,586	60,237
Pequot Grant		8,568	7,250	7,250	10,118
Civil Preparedness		0	3,785	3,785	3,785
Property Tax Relief (Veterans)		7,956	7,735	7,735	7,894
Other - MRSA Municipal project		45,575	2,502	2,502	2,502
Sub-Total State Grants		\$ 1,248,785	\$ 1,219,929	\$ 1,396,762	\$ 983,368
Fund Balance:					
Transfer in: Bonded Capital Projects		85,944			
Surplus Appropriated to Finance Budget		\$ 11,750	\$ 180,000	\$ 180,000	\$ 500,000
Total Revenue and Non-Revenue Sources		\$ 42,231,446	\$ 41,993,386	\$ 41,994,288	\$ 42,943,005

FUNCTION SUMMARY							
Func	Description	13-14 Adopted	13-14 Actual	14-15 Adopted	15-16 Proposed	Variance	% Change
1100	General Instruction	\$7,171,533	\$7,149,813	\$7,138,856	\$7,447,672	\$308,816	4.33%
1102	Kindergarten	\$10,089	\$7,408	\$10,577	\$8,726	(\$1,851)	-17.50%
1114	Humanities	\$39,668	\$33,325	\$32,284	\$32,362	\$78	0.24%
1115	Integrated Lang. Arts	\$31,314	\$36,536	\$29,765	\$31,708	\$1,943	6.53%
1116	Curriculum	\$69,378	\$43,785	\$65,392	\$69,202	\$3,810	5.83%
1119	Science/Math. Technology	\$133,597	\$130,470	\$24,913	\$47,107	\$22,194	89.09%
1121	PE/Health	\$9,161	\$8,654	\$6,233	\$5,285	(\$948)	-15.21%
1126	Student Activity Co-curricular	\$331	\$331	\$0	\$0	\$0	#DIV/0!
1127	Special Services	\$14,910	\$5,552	\$23,390	\$27,180	\$3,790	16.20%
1200	Special Education	\$3,285,214	\$3,249,345	\$3,418,294	\$3,276,489	(\$141,805)	-4.15%
2120	Guidance	\$1,606	\$1,410	\$2,768	\$3,584	\$816	29.48%
2130	Health Services	\$183,942	\$178,315	\$184,221	\$181,747	(\$2,474)	-1.34%
2140	Psychological Services	\$16,350	\$15,497	\$11,950	\$11,950	\$0	0.00%
2150	Speech Services	\$12,200	\$6,126	\$8,520	\$10,670	\$2,150	25.23%
2220	Ed. Media Services	\$78,930	\$78,713	\$84,407	\$81,436	(\$2,971)	-3.52%
2225	Technology Plan	\$308,502	\$346,515	\$296,974	\$300,300	\$3,326	1.12%
2310	Board of Education	\$83,985	\$125,647	\$89,580	\$86,470	(\$3,110)	-3.47%
2320	Central Administration	\$547,164	\$547,164	\$550,606	\$541,302	(\$9,304)	-1.69%
2410	School Administration	\$1,022,249	\$1,007,181	\$1,036,158	\$1,017,609	(\$18,549)	-1.79%
2600	Operation/Maint. Physical Plant	\$1,525,283	\$1,517,491	\$1,458,371	\$1,453,799	(\$4,572)	-0.31%
2700	Student Transportation	\$874,938	\$894,501	\$927,134	\$943,869	\$16,735	1.81%
3100	Food Service	\$1,466	\$30	\$3,373	\$3,125	(\$248)	-7.35%
		15,421,810	15,383,809	15,403,766	15,581,592	177,826	1.15%

Region District 9 Education Budget 2015/2016

	Budget Adopted <u>2011/2012</u>	Budget Adopted <u>2012/2013</u>	Budget Adopted <u>2013/2014</u>	Budget Adopted <u>2014/2015</u>	Budget Proposed <u>2015/2016</u>	% increase
Total Expenses	21,700,000	22,023,444	22,457,076	22,696,603	23,143,685	1.07%
	48.15%	45.93%	45.12%	45.90%	46.70%	
Easton's Share	<u>\$ 10,448,550</u>	<u>\$ 10,115,368</u>	<u>\$ 10,132,633</u>	<u>\$ 10,417,741</u>	<u>\$ 10,808,101</u>	2.81%

RECONCILIATION

Revenue changes from original budget:

2014/2015	Estimated Revenue	\$	41,994,288
2014/2015	Budgeted Revenue		41,993,878

\$ 410

Expenditures less than original budget:

2014/2015	Budgeted Appropriations	\$	41,993,878
2014/2015	Estimated Expenditures		41,843,878

\$ 150,000

Estimated change in revenue plus estimated
unexpended appropriations

\$ 150,410

FUND BALANCE

Undesignated Fund Balance 7/1/2014
Amount applied to current year budget to date

\$ 4,780,254
0

Estimated net changes from original budget

150,410

Estimated Fund Balance on 6/30/2015

4,930,664

Surplus Appropriated to Finance Budget

-

Estimated Fund Balance on 7/1/2015

\$ 4,930,664

		October 1	
		<u>2013</u>	<u>2014</u>
Grand List Values	\$	1,326,365,165	\$ 1,330,424,935
Dollar Value of 1.0 Mill	\$	1,326,365	\$ 1,330,425
Mill Rate	2014/2015	Currently in force	
	2015/2016	Proposed mill rate	
Net change in mill rate		29.9	30.4

**2015/2016
CAPITAL EXPENDITURE REQUESTS**
(included in Town's account totals)

01-19 Gen.Gov., Assessor	\$ 67,000
01-18 Gen.Gov., Treasurer	11,600
01-24 Gen.Gov., Planning & Zoning	6,000
01-27 Gen.Gov., Technology	20,070
02-37 Public Safety, Fire Dept.	97,000
02-39 Public Safety, Emergency Management	10,000
03-42 Public Works, Hwy Dept.	260,000
04-48 Emergency Medical Service	31,500
Dog Fund - Animal Control	15,000
 Total Capital Expenditure Request	 <u>\$ 518,170</u>
 03-42 Public Works, Hwy Dept-Road Work	 265,100
 Totals	 <u><u>\$ 783,270</u></u>

ANIMAL CONTROL - DOG FUND
(included in Department's account totals)

Budget Appropriated <u>2014/2015</u>	Budget Request <u>2015/2016</u>
78,348	106,714



REGION 9 SCHOOL DISTRICT EASTON & REDDING, CT

Board of Education Approved Budget
2015 - 2016

April 27, 2015

Joel Barlow High School The Measure of an Education

- 2014 #1 High School according to <http://www.Conncan.org>
- 2014 "Gold Medal" High School, U.S. News & World Report
- 2014 #14 High School according to <https://k12.niche.com>
- 2014 Connecticut State Teacher of the Year Finalist:
Juli Givoni

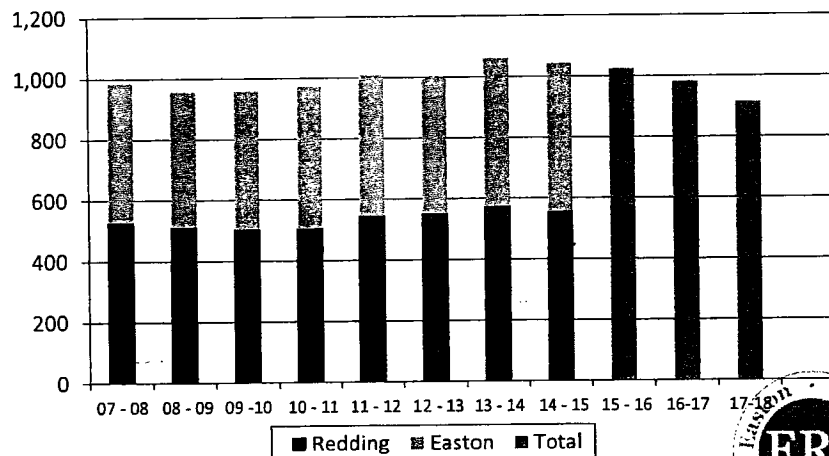


Current and Projected Enrollment at Joel Barlow High School

Grade	Current Enrollment 2014-2015	Enrollment Projections
9	255	249
10	279	250
11	252	272
12	264	253
Total	1,050	1,024

3

Enrollment Trend Joel Barlow High School



4

Region 9 Budget Summary

2015 – 2016

Approved
Budget

\$23,143,685
+ \$447,082

+1.97%

Easton's Share

\$10,808,101

+3.75%

Redding's
Share

\$12,335,584

+0.46%



5

Overall K-12 Budget by Town

Easton

A. K-8 = 1.15%

B. 9-12 = 3.75%

K-12 Increase = + 2.2%

Redding

A. K-8 = -0.45%

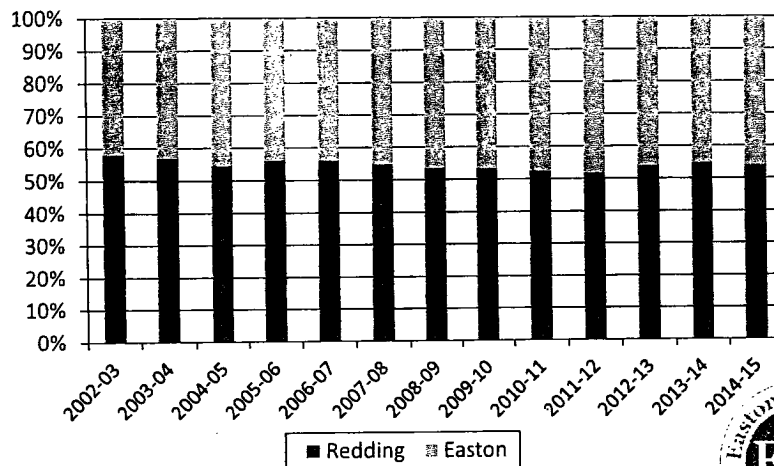
B. 9-12 = 0.46%

K-12 Increase = +0.12%



6

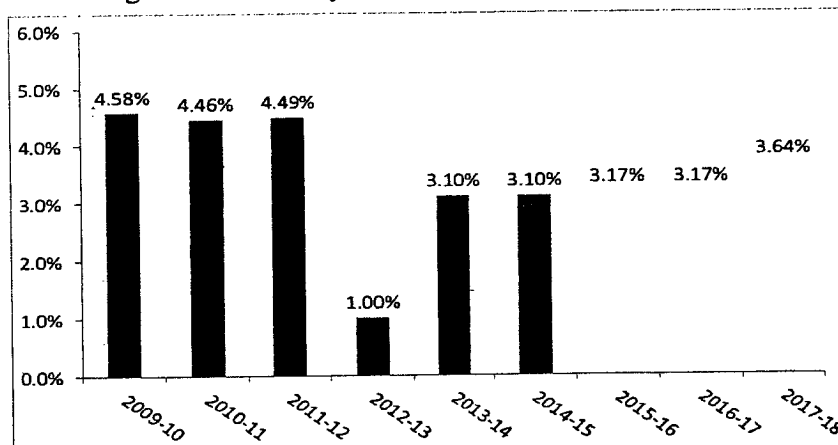
Easton/Redding Apportionment



7

Teacher Wage Settlement

- Increase of 3.17% in current year
- Average for the three-year contract is +3.33 %



8

Building The Budget - Changes

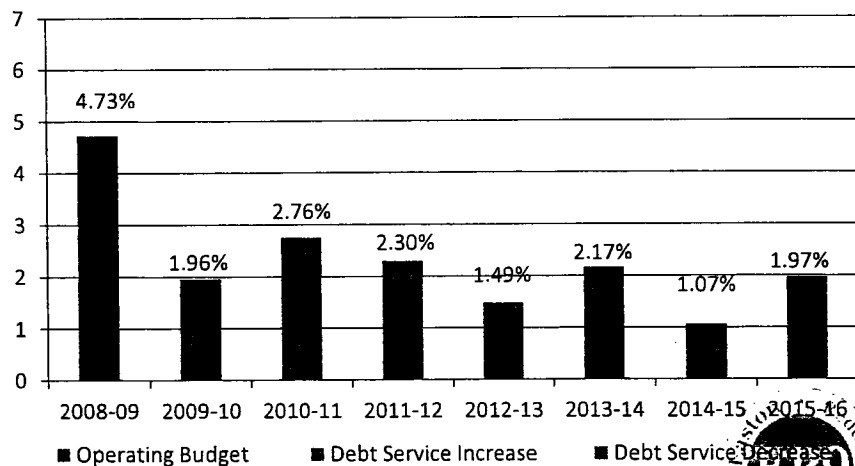
Additions and Reductions

Contractual Salary Increases	\$303,226
Increase in Outplaced Student Tuition	\$342,319
Addition of one Special Ed paraprofessional to meet student needs	\$45,572
Reduction in Pension Expense	-\$42,829
Reduction in Utility Costs	-\$38,400
Reduction in Debt Service	-\$66,716



9

Recent History of Region 9 Approved/Proposed Budgets



10

Capital Requests

- Roof Replacement \$1,040,647



11

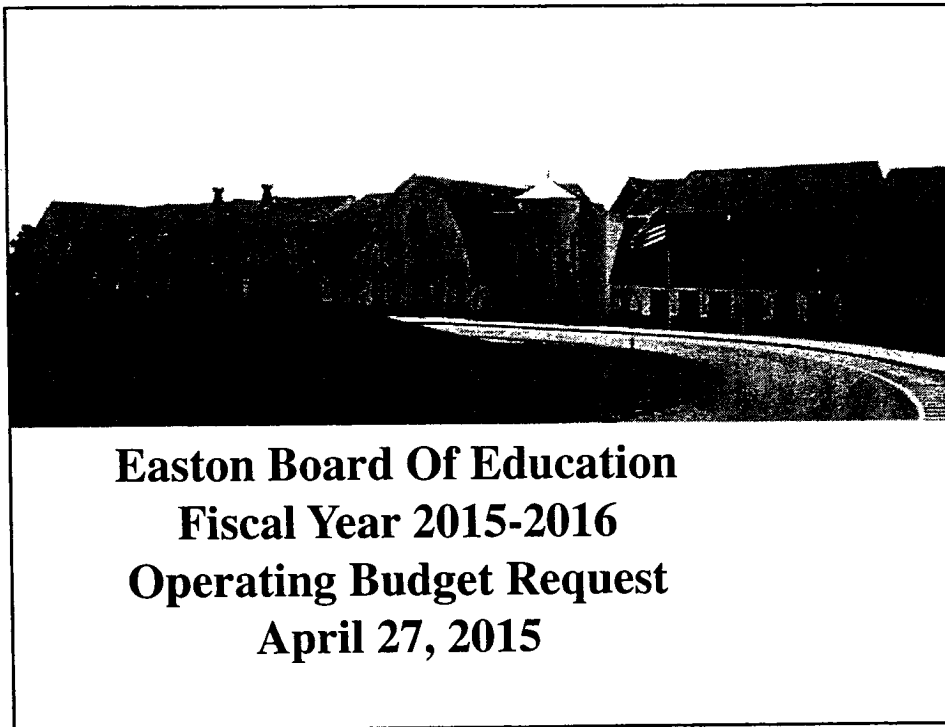
Region 9 School District

Upcoming Dates

May 4, 2015	District Meeting
May 5, 2015	Referendum



12



Our Objective Today

**To share and discuss the 2015-2016 Easton Schools
Operating budget with our fellow residents.**

- **Request an increase of 1.15% over the current
operating budget (\$15,581,592)**
- **Explain how this budget supports student learning in high
quality programs**

Educational Challenges Intersect with Community Expectations



"Enrollment decline provides Easton with an opportunity to adapt the system to the challenges at hand within the existing resource base."

- B. Josefsberg, January, 2013

Budget Focus: Keep Upward with Learning While Recognizing Declining Enrollment

- New Elementary World Language Experience (0.2 FTE)
- Professional Development to continue with World Language & STEM Improvements
- HKMS Contraction of 1.0 FTE in core subject areas
- SSES Enrollment is moderating, one classroom section is being reduced

4

Easton's Proposed Budget Is Comparable With Other Area Districts

Fairfield	3.29%
Trumbull	2.94%
New Canaan	2.88%
Bethel	2.74%
Ridgefield	2.61%
Brookfield	2.44 %
Weston	2.36%
Westport	2.08%
Wilton	1.98%
Monroe	1.73%
Easton	1.15%
Newtown	0.34%
Darien	0.29%
Redding	-0.45%

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Enrollment

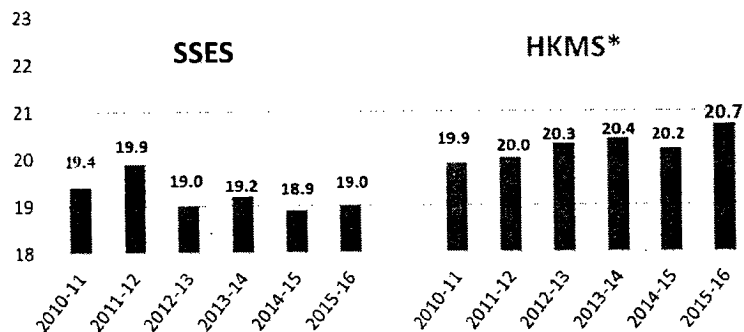
- Projected to decline by 39 students in 2015-16
- Projected to decline by approximately 255 students by 2024-2025



6

Current Average Class Sizes are Maintained

- Represents a core value of the BOE and District administration
- Average class sizes at SSES and HKMS have held steady at 20-21 students
- 2015-16 shift of 4th grade teacher to 5th grade

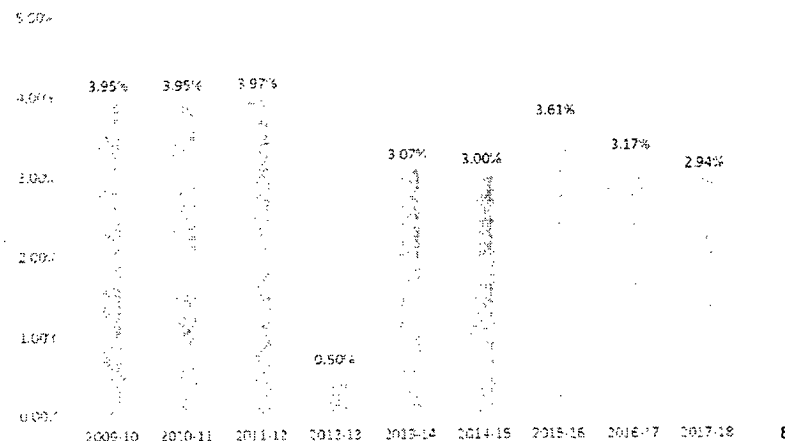


* Average of mathematics, science, language arts and social studies classes

7

2015-16 Negotiated Teacher Wage Settlement

- Increase of 1.25% plus step increase
- Average for the three-year contract is +3.2%



8

Budget Summary

Current 2014-15 Budget		\$ 15,403,766
(-0.12% decrease from 2013-14)		
		% Impact
Budget Drivers	\$ 435,598	2.82%
Additions	\$ 245,759	1.6%
Reductions	-\$ 503,531	- 3.27%
Total Operating Expense Increase	\$177,826	1.15%

9

Staffing Changes Summary

- **New or Expanded Positions**
 - 0.2 FTE World Language at SSES
 - 1.0 FTE Special Education teacher – shared between HKMS & SSES
 - 2.0 FTE Special Education paraprofessionals
- **Staff Contractions**
 - 1.0 SSES Classroom Teacher
 - 0.2 HKMS World Language Teacher
 - 0.2 HKMS Math Teacher
 - 0.2 HKMS Science Teacher
 - 0.2 HKMS Social Studies Teacher
 - 0.2 HKMS Language Arts Teacher

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K-12 Easton Education Budget

- Barlow proposed budget increase: 1.97%
- Easton's share: +3.75%
- Total K-12 anticipated budget \$ 26,389,693
- Easton's percent overall Education budget increase + 2.2%

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Back-Up Exhibits

Summary Of Proposed 2015-16 Budget Elements

Budget Area	2014-15 Adopted Budget (\$K)	2015-16 Proposed Budget (\$K)	\$ Increase 2015-16 vs. 2014-15(\$K)	% Increase
General Instruction	\$6,076	\$6,261	\$185	+3.0 %
Salaries				
Health Insurance	\$1,607	\$1,668	\$61	+3.8%
Special Education	\$2,932	\$2,806	-\$126	-4.3%
Operations/ Physical Plant	\$1,301	\$1,359	\$58	+4.5%
Central Office/ Administration	\$1,570	\$1,540	-\$30	-1.9%
Transportation	\$927	\$938	\$11	+1.2%
All Other General Expenses, Supplies	\$991	\$1,010	\$19	+1.9%
Total Budget	\$15,404	\$15,582	\$178	+1.15%

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Budget Drivers

Budget Drivers		YOY Budget Change	Impact on Overall Budget
Contractual Salary Obligations <i>Teachers 1.25% GWI, non-certs TBD, 2.5% administrators</i>	\$295,268	2.8%	1.92%
Health Insurance	\$140,330	9.0%	0.9 %
Total Budget Drivers	\$435,598		+2.82%

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Budget Additions

Additions		% Impact
0.2 World Language Teacher at SSES	\$11,758	0.08%
1.0 FTE Special Education teacher shared between HKMS and SSES	\$73,190	0.47%
Technology Equipment	\$27,967	0.18%
Addition of 2 Special Ed paraprofessionals at SSES	\$86,236	0.56%
Math Consumables	\$21,733	0.14%
Capital Items	\$24,875	0.17%
Total Additions	\$245,759	1.60%

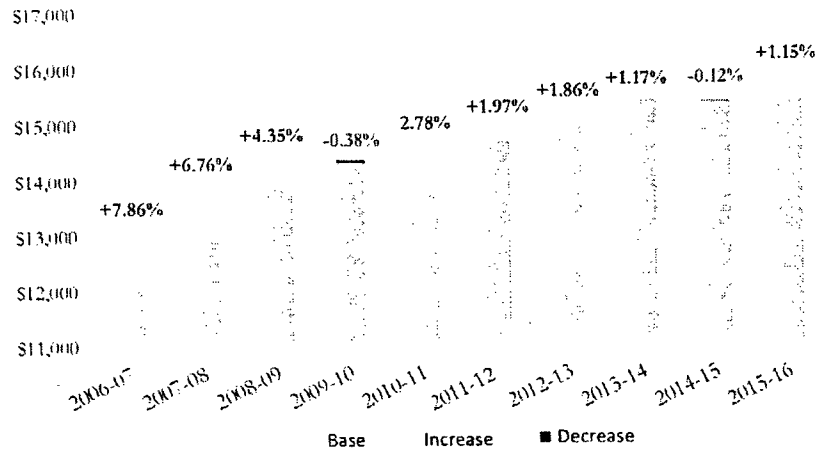
15

Budget Reductions

Reductions and Savings		% Impact
Reduction in commitment to CCSN	-\$63,000	-0.41%
Staff Contraction of 1.0 FTE position at HKMS in each area of World Language, Social Studies, Math and Science and 1 classroom section at SSES	-\$118,060	-0.77%
Reduction in Outside Tuition Costs	-\$158,240	-1.03%
Anticipated utilities savings	-\$21,000	-0.14%
Reduction in Office Support Staff at HKMS and SSES & Central Office	-\$96,314	-0.65%
Other	-\$46,917	-0.27%
Total Reductions and Savings	-\$503,531	-3.27%

16

Budget Growth Over Time



17

Special Education Cost Details

- Special Education costs comprise 18.0% of the budget
- Decrease reflects current activity, identified service needs, and a reduction in out-placements
- Budget does not contain any contingency expense

