

Town of Easton



Fiscal Year 2022 Budget



*Top Left Photo Credit: Robin Li Tan
Top Right Photo Credit: Charlie Hudson
Bottom Left Photo Credit: Kathleen DeGrandis
Bottom Right Photo Credit: Eric Lothrop*

Each year, the Easton Historical Commission holds a local photography competition seeking to highlight the beauty of our community during their annual historic preservation awards ceremony. Recipients of these prestigious awards are carefully chosen by the Easton Historical Commission. The Chaffin Award is given to an individual who has made a significant contribution to historic preservation in the Town of Easton. The Briggs Award is given in recognition of a building, site, landscape, architectural, or archeological project that is a significant part of Easton's historical integrity.

To compliment this annual awards ceremony, a photography competition is held for all Easton residents. Contestants submit photos tailored to the year's theme, most recently: Historic Beauty of Easton, Natural Beauty of Easton, Beauty of Easton through its People, and the Bank of Easton Award for Pets and Animals.

This annual event underscores Easton's rich tradition of reverence for its natural and architectural treasures, and the Historical Commission would like to thank the Bank of Easton for their continued support of the Chaffin and Briggs preservation awards and the annual photography competition. More information about the Historical Commission can be found online at www.easton.ma.us, or by visiting the Planning and Economic Development Department at 136 Elm Street, Easton, MA 02356.

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FISCAL YEAR 2022 BUDGET

SECTION I:



A CITIZEN'S GUIDE TO THE BUDGET

A CITIZEN'S GUIDE TO THE BUDGET

Congratulations! If you are reading this, it means you are interested in better understanding one of the most important documents produced by your community.

The Annual Budget document is much more than just numbers; it is a reflection of our community's values, priorities and goals.

The Budget document serves as a policy document, a financial guide and a communications device to its residents. To this end, it is designed to be as user-friendly as possible.

This guide was created to help orient interested readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself.

We hope you find this introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Easton.

THE BUDGET PROCESS

The Town of Easton operates under State statutes and the Home Rule Charter as amended to establish the Selectmen-Town Administrator form of government.

The legislative body is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects except for specific instances where statutes or regulations do not require appropriation.

Any amendments to appropriations require Town Meeting vote at either a regular or Special Town Meeting. The procedures for Town Meeting are specified in Article 6 of the Town of Easton Charter.

Annual Town Meeting is always held on the third Monday in May.

The final budget vote of Town Meeting constitutes the legal budget authority which ultimately governs the manner and amount of local funding expended during the fiscal year. This budget document presents all budgeted funds, which include the General Fund, Enterprise Funds and the Community Preservation Fund.

Readers should also obtain a copy of the Annual Town Meeting Warrant book which contains the actual budget articles to be voted upon.

BUDGET CALENDAR*

September/October

- Town Administrator and Budget Sub-committee Identify Goals & Strategic Needs

October/November

- Special Town Meeting held to finalize current year budgetary needs before setting the tax rate

November

- Operating and Capital Budget instructions are sent to Department Heads

November/December

- Tax Classification Hearing and Final Tax Rate Set
- First estimate of operating revenues is developed and discussed with the Budget Sub-committee
- Capital Requests Submitted and Reviewed by Capital Planning Committee
- Operating Budget Request Manual sent out to Departments
- Superintendent and School Committee begin budget sessions

December/January

- Town Administrator Reviews Requests and Develops Operating Budget
- Capital Planning Committee Develops Capital Budget
- Budget Sub-committee continues to meet to discuss emerging budget issues
- Superintendent and School Committee continue to refine the school budget request

A CITIZEN'S GUIDE TO THE BUDGET

January/February

- Preliminary Operating Budget (Town and School) Presented to Select Board and Finance Committee
- Town Administrator finalizes and presents Capital Budget

February/March/April

- Budget Sub-committee continues to meet to refine revenue estimates and address emerging issues
- Select Board and Finance Committee meet with Department Heads to review budgets

April/May

- Select Board and Finance Committee hold public hearing(s) on the budget
- Select Board votes to include and recommend a budget for Town Meeting action
- The Finance Committee votes its budget recommendation for Town Meeting

May

- Proposed Operating and Capital Budgets Presented to Annual Town Meeting

June/July

- June 30th Current Fiscal Year Ends
- July 1st Next Fiscal Year Begins
- State Budget typically passed with Final State Aid numbers (a/k/a “Cherry Sheets”)

**Actual dates may vary*

Budget documents are traditionally difficult to read, especially if you are not familiar with the organization. One reason is that most of us do not work with written budgets every day and thus are uncertain as to where we should focus our attention.

For this reason the Town's budget has been consciously organized to provide a “big-picture” overview first, followed by progressively more detailed information.



This document respects both your time and your need to understand complex financial issues at a level that allows you to actively participate in the discussion in a meaningful way.

In order to address these issues, and to assist interested readers in making the budget understandable, we would like to suggest that it be read in the following order:

HOW TO READ THE BUDGET

The Town Administrator's Budget Message contains the overall philosophy upon which the budget was developed as well as an explanation of any significant increases or decreases in the level of services being provided in the current fiscal year as well as what will be provided during the upcoming fiscal year. Importantly, it identifies the significant challenges presented in reaching a balanced budget.

The full budget book is divided into ten sections:

A CITIZEN'S GUIDE TO THE BUDGET

Section I: A Citizen's Guide to the Budget.

This section provides an overview of the Town of Easton's general economic, demographic, and geographic characteristics. It also provides a helpful organizational chart to illustrate the operating departments of the Town Government.

Section II: Executive Summary.

The Town Administrator's Budget Message begins Section 2, which also provides budget summaries displaying revenue and expenditure histories as well as proposed appropriations for the coming fiscal year. This section identifies significant budget issues and trends as well as explaining the Town Administrator's rationale for budget recommendations. It also contains concise high level information such as a summary of fiscal year budget changes, a personnel summary in full time equivalents and three year financial projections

Section III: Revenue Summary.

The Town Administrator's Budget Message continues in the section, which provides a more detailed look at revenue trends and assumptions underlying the amounts included in the budget.

Section IV: Expenditure Summary.

The Town Administrator's Budget Message concludes in the section, which provides a more detailed look at key items and assumptions underlying the amounts included in the budget.

Section V: Fixed Costs.

This section contains information on the Town's debt service and long-term debt obligations, employee benefits & insurance, education assessments for the Southeastern Regional School District and Bristol County Agricultural High School, and other non-appropriated charges such as state and county assessments.

Section VI: Town Operating Budget Detail.

This section provides departmental budgets in detail including brief departmental narratives according to functional budget categories General Government, Public Works, Public Safety, and Health and Community Services.

Section VII: Education.

This section contains detailed budget information for Easton Public Schools.

Section VIII: Enterprise Funds.

This section contains the Water, Sewer, Solid Waste and PEG Community Access Enterprise Fund budgets.

Section IX: Community Preservation Fund.

This section contains information about the Community Preservation Fund and its budget for the upcoming year.

Section X: Capital Budget.

This section contains the proposed Capital Improvement budget for the coming year.

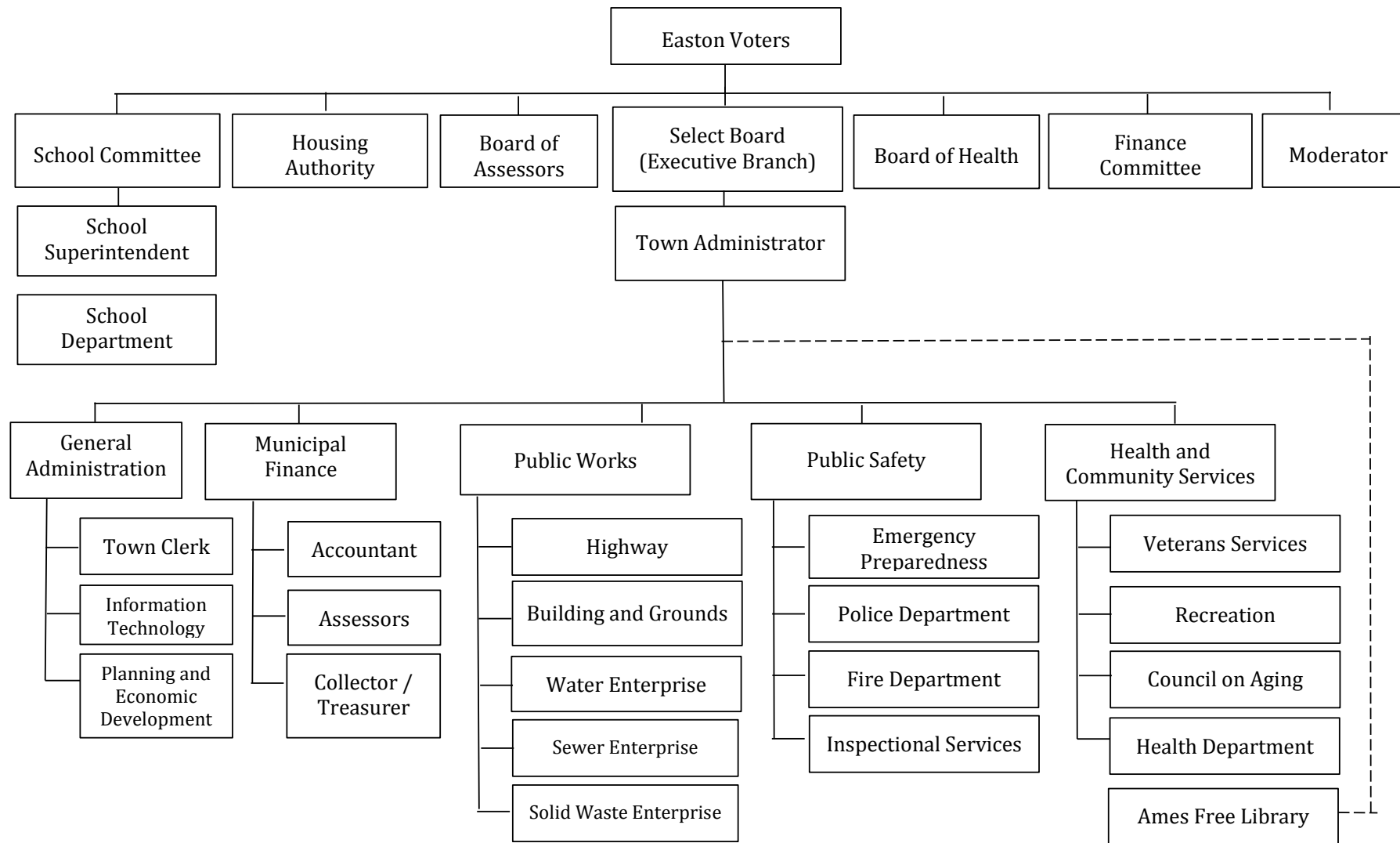
Appendices.

Six appendices are included to provide information on the Town's funds and balances, financial policies and goals and objectives. A glossary of common budget terms is also included to aid in understanding town finances.



Photo credits: Easton Planning Department

TOWN OF EASTON ORGANIZATIONAL CHART



Personnel Appointing Authority:

Voters elect the Select Board, School Committee, Moderator, Assessor, Board of Health, Finance Committee and Housing Authority. The School Committee appoints the Superintendent of Schools, who appoints all School employees. The Select Board appoint the Town Administrator, Town Counsel, Town Accountant and Veterans Services agent. The Town Administrator appoints the Police Chief, Fire Chief, Public Works Director and all other non-school Town Personnel and is responsible for overall budgeting and financial coordination between departments. All non-school Town Department Heads report to the Town Administrator regardless of the appointing authority.

BOARDS AND COMMITTEES

Easton Voters Elect	Select Board Appoint			Joint Appointments
Select Board	<u>State Statute</u>	<u>Charter or Town Bylaw</u>	<u>Select Board Initiative</u>	<ul style="list-style-type: none"> • Audit Committee • Budget Sub-committee • Capital Planning Committee • Community Preservation Act Committee • Municipal Building Committee • Old Colony Planning Council (Representative)
Moderator	<ul style="list-style-type: none"> • Canoe River Aquifer Advisory Committee • Commission on Disabilities • Cultural Council • Fence Viewers • Old Colony Elder Services (Representative) • Planning and Zoning Board 	<ul style="list-style-type: none"> • Affordable Housing Trust • Agricultural Commission • Board of Appeals • Cemetery Commission • Conservation Commission • Council on Aging • Historical Commission • Human Resources Board • Recreation 	<ul style="list-style-type: none"> • Economic Development Council • Green Communities Committee • Human Rights Committee • Public Spaces Committee • Cable TV Advisory Committee 	
School Committee				
Board of Assessors				
Board of Health				
Finance Committee				
Regional School Committee Representative				

Board and Committee Appointing Authorities:

Most Town boards and committees are appointed by the Select Board and fall into three categories: (1) those established by State statute, (2) those established by the Town Charter or Bylaws, (3) those established by the initiative of the Select Board and Town Administrator.

Some committees are made up of members appointed by various elected officials, usually the Select Board, Finance Committee, Moderator, and School Committee. Others, such as the Capital Planning Committee, are made up of appointees of both elected and appointed boards.

Several committees receive significant paid staff support, those committees are shown in bold typeface.



EASTON AT A GLANCE

Community Profile:

Incorporated:	1725
Land Area:	29.04 square miles
Public Roads:	131 miles
County:	Bristol
2018 Population*:	25,050
2017 Labor Force*:	13,749

Form of Government:

Town Administrator
Five-member Select Board
Open Town Meeting

Town Meeting: Third Monday in May
Town Election: Fourth Tuesday in April

FY2021 Tax Rate per Thousand: \$15.48

FY2021 Average Single Family Home Value: \$491,800*

FY2021 Average Single Family Tax Bill: \$7,614* (before CPA)

FY2021 Operating Budget: \$89,698,943

To find more about Easton's municipal services, please visit:
www.easton.ma.us

Town Offices
136 Elm Street
North Easton MA 02356

*Latest data available from Massachusetts DOR

Incorporated in 1725, the Town of Easton is located 30 minutes from Boston, 45 minutes from Cape Cod, and 45 minutes from Providence.

Easton, although primarily a residential community, hosts business, retail dining and entertainment venues.

Easton citizens have a long history of supporting an excellent school system. Oliver Ames is a comprehensive high school designed to meet the educational needs of all students and offers a broad range of honors and advanced placement courses. The high school has received recognition and awards for its music programs: jazz band, marching band, chamber orchestra, and show choir. There is a tradition of achievement in girls' and boys' sports with many championships over the years.

The Town is also home to Southeastern Regional Vocational Technical School, offering secondary school students an alternative to a traditional high school curriculum. Vocational training includes instruction in early childhood, automotive tech, graphic communications, computers, metal fabrication, and many other areas. The Regional School provides post-secondary education through a variety of day programs and continuing education night courses.

Stonehill College, a private Roman Catholic College founded in 1948, is a nationally-renowned baccalaureate institution. The College offers its 2347 undergraduates a choice in over 70 academic programs in the liberal arts, sciences, and pre-professional fields. Recent redesign of the 375-acre campus created a "walking campus" which includes ponds and wooded trails, complementing the Town's dedication to preservation and conservation.

The College is an integral part of the Town, supporting the community with student teachers and with educational and athletic facilities.

The campus remains active during the summer months, hosting both educational and athletic camps for children.

EASTON AT A GLANCE

Easton offers its citizens the enjoyment of the Natural Resource Trust (NRT) "Sheep Pasture" and Borderland State Park. Approximately 15% of the community is dedicated conservation land. The Town is a participant in the state matching Community Preservation Act.



The Town's history is uniquely connected with the establishment of the Ames Shovel company in 1803 and the Ames family through many generations. The Ames family not only shaped the Town's economy, but also its geography and architecture. In the late 19th century, the family created a remarkable legacy by donating several landmark buildings to the Town. This was noteworthy not only for its benevolence, but for its architectural significance; the famed architect H.H. Richardson designed Oakes Ames Memorial Hall, the Ames Free Library and the Old Colony Railroad Station. The estate ["Wayside"](#) built in 1912 was donated in 1960 to the Town and currently serves as Town Hall. The community continues to preserve these buildings today as part of the proud heritage of Easton.

FISCAL YEAR 2022 BUDGET

SECTION II:



EXECUTIVE SUMMARY

TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: EXECUTIVE SUMMARY

Introduction

Fiscal Year 2022 will be the first year of recovery and reinvestment for the Town of Easton in the wake of the Covid-19 pandemic which destabilized every aspect of life including municipal budgeting. After a calendar year marked by historic economic contraction and job losses, current economic forecasts for CY2021 and 2022 are better than most economists had hoped this time last year in a pre-vaccine paradigm. The United States' aggressive vaccination campaign, massive federal stimulus from the American Rescue Plan (itself following nearly \$4 trillion in stimulus in CY2020) and state level economic re-openings are showing promising signs of recovery across the nation. The Town remains cautious in its revenue assumptions for local receipts and state aid next year, with general fund revenue growth driven by taxation as is typical. Operating budgets represent level services with limited exceptions with other expenditure growth driven by fixed cost increases. Reserves are tapped to a responsible degree to offset the Town's longstanding structural revenue deficit and balance the budget. The total FY2022 operating budget of \$92,916,669 represents an increase of \$3,217,726 (3.59%) over the prior year.

Key FY2022 Operating Budget Investments

Following deep cuts to operating budgets in FY2021 which eliminated more than 26 full time equivalent (FTE) positions across town and school departments, the FY2022 operating budget makes targeted restorations and investments to address critical service needs for the community across a variety of departments ranging from civil engineering for water treatment plant and public works construction to public health and EMS programming, OPEB Liability, elections administration and voting access. These investments represent approximately 2 FTE general fund

positions in the FY2022 town department budgets, which will increase by 2.02% for a FY2022 total of \$17,982,448.

The Easton Public Schools FY2022 budget includes important reactive investments to partially reinstate positions eliminated in FY2021 (14 FTE). These positions address the needs of the growing English Language Learner population and special education students as well as the physical and social-emotional needs of students. In addition, interventionists are being temporarily added in an effort to assess and remediate any learning gaps for all students due to the educational interruptions during the pandemic. Mindful of the sustainability of the budget going forward, efforts are also being made to reduce and/or combine positions in other areas, resulting in a net investment of only 3 FTE additional general fund positions for FY2022.

The District is also making an incremental investment over the next 3-4 years to significantly reduce, and ultimately eliminate, kindergarten tuitions. This greatly increases the equity of access to all of Easton's youngest learners and, as EPS data indicates, provides a foundation in literacy and numeracy that markedly improves student achievement through third grade and beyond. In total, the Easton School budget will increase by 3.01% for a FY2022 total of \$43,917,645.

Town Investments

- Fire/EMS & Health Position – Mobile Integrated Health/Public Health Officer
- Civil Engineer & Water Treatment Plant Operator – DPW/Water
- Staff support for Town Clerk/Elections
- Partial Restoration of cuts to Assessing and Collections

TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: EXECUTIVE SUMMARY

Education Investments

- Kindergarten Tuition Reduction
- Special Education and English Language Learner Supports
- Physical/Social/Emotional Needs Supports
- Learning Loss Interventionists

These partial restorations and limited investments are made possible due to a combination of factors including, but not limited to:

- Depressed FY2021 budget baseline due to cuts last year;
- Conservative wage agreements with Town and School labor unions for FY2022;
- Substantial annual operations savings made possible by transition to regional dispatch (SEMRECC) during FY2021;
- Conservative FY2022 revenue estimates for state aid and local receipts;
- Deliberate building of stabilization fund from FY2017-2021 allows Town to responsibly close modest budget gap with rainy day funds in FY2022.

Detailed departmental budgets are available in Sections V-VIII of this budget document. A summary of notable adjustments is included following the conclusion of this executive summary.

FY2022 Operating and Capital Budget Facilities and Infrastructure Supports

The FY2022 operating and capital budgets also make important investments in Easton's infrastructure across education, public safety, and public works. In the operating

budget, exempt debt service funding, along with the associated tax levy revenue exempted from Proposition 2 and ½ by Easton voters, will increase in FY2022 to advance the Blanche Ames Elementary School project, which broke ground this April. The FY2022 capital budget, included in Section X of this document, is an improvement over the prior year but can still only afford to fund the most critical essential items. Top priorities of the Capital Planning Committee recommended for funding include public safety fleet / vehicles, security for schools, and significant water treatment investments totaling \$25M for four treatment plants to mitigate iron and manganese as well as PFAS in the next two years.

Key Capital Supports

- Replacement of Fire Engine 14
- School Security Enhancements
- Iron and Manganese Water Treatment Plant Construction Funding
- PFAS Treatment Plants Construction Funding

In total, the FY2022 capital budget for general fund is \$2,046,911 with \$28,268,911 in enterprise funded programming (water and sewer). The general fund capital investments rely on a mixture of general borrowing and available funds, and the enterprise items are funded by a mixture of borrowing and enterprise funds. These investments build on other major infrastructure projects completed in recent capital plans, such as the North Easton, Queset and Five Corners sewer districts and the ongoing Depot Street roadway project, all of which are the manifestation of years of planning by town departments and citizen committees coupling infrastructure and zoning improvements to spur private investment for new housing

TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: EXECUTIVE SUMMARY

and economic opportunities for the community, drive new growth, and expand the tax base.

Other major capital infrastructure priorities, such as the \$500,000 of annual roadway improvements requested by Public Works, cannot be sustained at this time. Absence of this funding will have a negative impact on the quality of roadways. As time passes, our roadways and municipal buildings age, new unfunded mandates from the state and federal government ranging from stormwater management to PFAS mitigation add tens of millions in capital costs compounding the existing capital backlog, and state funding sources fail to keep pace with rising costs. This creates a long term deficit of our ability to fully fund necessary capital investments. More detail about the full five-year capital improvement plan and recommended funding and deferral schedule for Annual Town Meeting is included in Section X.

Community Preservation Act Funding in FY2022

The recommended budget and programming from the Community Preservation Act Committee for FY2022 include important supports for the Affordable Housing Trust, which administered approximately \$250,000 in emergency pandemic rental relief generously approved by Easton voters last year, as well as recreational investments for fencing and walkways around the recently created practice field at the Oliver Ames High School. The full CPA budget is included in Section IX of this document.

FY2022 Budget Message Summary

In total, the \$92.9M operating budget represents a responsible step forward as we work out of the pandemic. In order to do so, it relies on \$1,050,584 in reserve funds (stabilization plus free cash), only \$6,000 above our lowest reserve use this decade. As a percentage of general fund

expenditures, FY2022 will use the lowest amount of reserves to balance the budget (1.24% of general fund expenditures) since the Town's last operational override in FY07 and 08. The use of \$236,843 of stabilization funds represents approximately 6 percent of the \$3.7M fund balance. Accordingly, the FY2022 budget meets the Select Board's Financial Management Guidelines adopted in 2016.

While this budget message is decidedly more hopeful than one year ago, we must remain cognizant of the historical context within which we are now making progress. The FY2022 budget and the targeted restoration / investment of 5 FTE general fund positions to meet our most critical needs follows a year in which more than five times that number of positions were eliminated. So while these are positive developments, the net result is a FY2022 budget that is meaningfully leaner staffed than at any point in recent history, with many departments operating with suboptimal human and capital resources to meet the needs of the community and our infrastructure.

Important progress is made towards responsibly programming recurring funds for specific unfunded future liabilities such as OPEB, yet the Town's current level of annual capital investment for infrastructure and facility liabilities is not sufficient. Department heads are highly successful at offsetting the structural underinvestment in capital via competitive grant programs, and unique programs like the MSBA grant process (coupled with debt exclusion overrides) provide one-off opportunities for major investments, but these do not offset the deferred maintenance and missed opportunity for improvement entirely.

The Town has grappled with a structural revenue deficit – where annual revenue growth does not keep pace with

TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: EXECUTIVE SUMMARY

expenditure obligations – since the Great Recession in 2008. The fact that the Town has now weathered two “once in a lifetime” economic recessions in the span of 13 years without an operational override to offset significant revenue losses outside of its control is testament to the conservative budget management and planning of town and school leadership and support of Town Meeting voters. The fact that the Town’s reserve position has actually *improved* in the past five years despite the structural deficit without having to resort to draconian service cuts (until the pandemic budget in FY2021) further bolsters this fact.

Comparative analyses over time (internal benchmarking and external audits) further detail and evidence the reality that Easton spends fewer dollars per capita than economically comparable communities to deliver services and that our departments typically operate with fewer personnel than their peers. Forthcoming federal stimulus funds for municipal governments via the American Rescue Plan Act (ARPA) will provide a critical funding source for the next couple of years to bolster certain local government capabilities in the recovery from the pandemic, but are not recurring funds that can be relied on for the long term¹. A combination of one-time federal relief and a depressed budget baseline may make a couple of years of investments possible; however, absent an override at some point in the coming years, the ability to support existing – let alone improved - services and infrastructure will continue to erode.

Despite longstanding structural challenges and the long shadow of the worst public health crisis in a century, the

FY2022 budget makes targeted restorations and investments to address critical service, liability and infrastructure needs while maintaining fiscal discipline with responsible reserve use in accordance with the Town’s adopted financial management policies. Operational and capital investments address a broad array of critical areas ranging from special education and kindergarten tuition affordability to water quality, public health, and voter access. The budget will be presented to voters at the Annual Town Meeting on May 17, 2021 for their consideration.

I would like to thank the Select Board, Finance Committee, School Committee, Superintendent, Library Board, department heads and employees for their cooperation and support during the particularly difficult year we are concluding. I would also like to thank the community for their continued resilience in the face of such extraordinary challenges posed by the pandemic. I look forward to continuing to work side by side to build out of this difficult time together.

The following pages add more detail to FY2022 revenue and expenditure forecasts. Historical revenue trends are covered in Section III and itemized detail and narratives for all operating departments available in Sections V-VIII.

Sincerely,

Connor Read
Town Administrator

¹ At time of writing, US Treasury has not issued guidance for eligible uses nor have funds been disbursed. Accordingly, no ARPA funds are used to balance the FY2022 operating budget.

**TOWN OF EASTON
FISCAL 2022 BUDGET SUMMARY**

	FY19 Actual	FY19 Budget	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Proposed 4/26/21	FY22 vs. FY21 \$ Difference	FY22 vs. FY21 % Difference
REVENUES								
TAXATION								
Prior Year Levy Limit	52,182,652	52,494,567	53,847,616	54,646,760	56,974,422	59,106,048	2,131,626	3.74%
Proposition 2 1/2 levy limit increase	1,312,364	1,312,364	1,424,361	1,366,802	1,424,361	1,477,651	53,290	3.74%
New Growth	865,141	865,141	935,548	935,548	707,265	650,000	(57,265)	-8.10%
TAX LEVY LIMIT	54,360,157	54,672,072	56,207,525	56,949,110	59,106,048	61,233,699	2,127,651	3.60%
Debt Exclusion	1,904,838	1,904,838	1,887,438	1,887,438	1,930,913	3,175,679	1,244,766	64.47%
Other Taxes	-	-	-	-	-	-	-	0.00%
TOTAL TAXATION	56,264,995	56,576,910	58,094,963	58,836,548	61,036,961	64,409,378	3,372,417	5.53%
CHERRY SHEET REVENUE (STATE AID)								
State Aid Chapter 70	10,041,681	10,041,681	10,150,803	10,148,451	10,148,451	10,249,641	101,190	1.00%
Unrestricted General Government Aid	2,264,236	2,264,236	2,325,370	2,325,370	2,325,370	2,406,758	81,388	3.50%
Charter Tuition Reimbursement	113,647	4,465	49,025	57,200	20,631	41,365	20,734	100.50%
Veterans Benefits	185,811	243,624	148,495	192,158	161,689	149,083	(12,606)	-7.80%
State Owned Land	86,789	86,789	95,767	95,767	95,088	106,702	11,614	12.21%
Exemptions: Vets, Blind, Surv Sp & Elderly	130,269	92,261	139,459	104,506	130,405	114,715	(15,690)	-12.03%
Homeless Transportation	23,564	-	20,604	-	-	-	-	0.00%
TOTAL CHERRY SHEET REVENUE (STATE AID)	12,845,997	12,733,056	12,929,523	12,923,452	12,881,634	13,068,264	186,630	1.45%
SCHOOL BLDG ASSISTANCE								
				-	-	-	-	0.00%
LOCAL RECEIPTS								
Motor Vehicle Excise	4,041,153	3,750,000	3,827,433	3,830,000	3,638,500	3,674,885	36,385	1.00%
Licenses & Permits	729,047	715,000	783,212	725,000	600,000	606,000	6,000	1.00%
Ambulance	1,523,769	1,450,000	1,564,121	1,465,000	1,450,000	1,464,500	14,500	1.00%
Fees	258,418	225,000	239,645	225,000	210,000	212,100	2,100	1.00%
Meals Tax	418,916	345,000	346,255	400,000	225,000	227,250	2,250	1.00%
Penalties and Interest	314,364	275,000	369,715	275,000	275,000	277,750	2,750	1.00%
Fines and Forfeitures	31,521	25,000	32,714	27,000	25,000	25,250	250	1.00%
Investment Income	89,267	55,000	76,812	75,000	50,000	50,500	500	1.00%
Medicare D. Subsidy	68,483	40,000	34,917	55,000	-	-	-	0.00%
Medicaid Reimbursement	235,705	149,000	194,480	149,000	150,000	151,500	1,500	1.00%
SE Regional School Reimb	40,500	40,500	40,500	40,500	-	-	-	0.00%
Supplemental Taxes	25,712	45,000	-	25,000	25,000	25,250	250	1.00%
Miscellaneous Revenue	69,945	64,383	187,792	57,247	59,312	59,905	593	1.00%
TOTAL LOCAL RECEIPTS	7,846,800	7,178,883	7,697,596	7,348,747	6,707,812	6,774,890	67,078	1.00%
OTHER FINANCIAL SOURCES (OFS) - RECURRING								
Transfer from Special Revenue (Ames Funds/Septic Bett	557,325	523,551	554,517	554,517	681,748	611,685	(70,063)	-10.28%
Transfer from Trust Funds (Stabilization, Conservation)	5,300	5,300	255,100	255,100	500,000	236,843	(263,157)	-52.63%
Transfer from Enterprise Funds	557,753	557,753	611,553	611,553	611,553	611,553	-	0.00%
Use of Free Cash	1,200,412	1,200,412	1,044,603	1,044,603	993,000	813,741	(179,259)	-18.05%
Other	-	-	827	-	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES (OFS)	2,320,790	2,287,016	2,466,600	2,465,773	2,786,301	2,273,822	(512,479)	-18.39%
TOTAL GENERAL FUND REVENUES	79,278,582	78,775,865	81,188,682	81,574,520	83,412,708	86,526,354	3,113,646	3.73%
ENTERPRISE FUNDS								
Sewer Enterprise	491,705	375,000	699,819	525,000	580,000	735,359	155,359	
Sewer Surplus					280,000	150,000	(130,000)	
Water Enterprise	3,064,704	2,907,991	3,028,257	3,201,827	3,138,235	3,216,956	78,721	
Solid Waste & Recycling	1,290,794	1,235,000	1,468,465	1,388,000	1,488,000	1,588,000	100,000	
Solid Waste & Recycling Surplus	135,000	135,000	100,000	100,000	100,000	-	(100,000)	
P.E.G. Cable Access	438,963	600,000	710,049	750,000	700,000	700,000	-	
TOTAL ENTERPRISE FUNDS	5,421,166	5,252,991	6,006,590	5,964,827	6,286,235	6,390,315	104,080	1.66%
TOTAL REVENUES	84,699,748	84,028,856	87,195,272	87,539,347	89,698,943	92,916,669	3,217,726	3.59%

**TOWN OF EASTON
FISCAL 2022 BUDGET SUMMARY**

	FY19 Actual	FY19 Budget	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Proposed 4/26/21	FY22 vs. FY21 \$ Difference	FY22 vs. FY21 % Difference
EXPENDITURES								
FIXED COSTS								
<u>DEBT AND INTEREST</u>								
Non-exempt Town	1,608,727	1,608,752	1,970,838	1,970,945	1,901,585	2,139,484	237,899	12.51%
Non-exempt School	346,147	347,048	501,314	501,314	463,336	487,298	23,962	5.17%
Exempt Town	-	-	-	-	-	-	-	0.00%
Exempt School	1,904,838	1,904,838	1,887,438	1,887,438	1,930,913	3,175,679	1,244,766	64.47%
Capital Budget Reserve	-	-	-	-	-	-	-	0.00%
SUBTOTAL - Debt Service	3,859,712	3,860,638	4,359,590	4,359,697	4,295,834	5,802,461	1,506,627	35.07%
EXPENDITURES								
FIXED COSTS								
<u>EMPLOYEE BENEFITS AND OTHER INSURANCE</u>								
Employee Health Insurance	7,472,579	8,128,418	7,720,559	8,232,077	8,582,003	8,857,743	275,740	3.21%
Health Town Active	1,405,680	1,523,248	1,704,072	1,517,843	1,561,572	1,655,377	93,805	6.01%
Health School Active	3,550,635	3,866,375	3,408,217	3,950,659	4,107,560	4,171,622	64,062	1.56%
Health Town Retiree	852,227	882,099	886,739	940,482	999,638	992,945	(6,693)	-0.67%
Health School Retiree	1,664,037	1,856,696	1,721,531	1,823,093	1,913,233	2,037,799	124,566	6.51%
Transfer to OPEB Trust Fund	-	-	-	-	-	25,000	25,000	0.00%
Retirement Assessment	4,224,459	4,224,459	4,562,583	4,562,583	4,854,051	5,100,875	246,824	5.08%
Workers Compensation Insurance	439,321	345,475	397,331	426,383	420,000	441,460	21,460	5.11%
Town Employees	149,582	86,310	106,294	143,226	115,000	121,670	6,670	5.80%
School Employees	216,432	209,165	245,217	233,157	255,000	269,790	14,790	5.80%
Police IOD Medical	17,653	25,000	12,934	25,000	25,000	25,000	-	0.00%
Fire IOD Medical	55,654	25,000	32,886	25,000	25,000	25,000	-	0.00%
Property/Liability Insurance	454,582	470,850	553,172	523,516	555,000	587,190	32,190	5.80%
Town	234,846	260,930	295,203	266,466	295,000	312,110	17,110	5.80%
School	219,736	209,920	257,969	257,050	260,000	275,080	15,080	5.80%
Medicare-Town Share	203,912	210,000	215,223	215,000	218,000	230,000	12,000	5.50%
Medicare-School Share	482,177	485,000	478,739	500,000	512,000	512,000	-	0.00%
Collective Bargaining Reserve	-	156,195	-	67,800	-	65,000	65,000	0.00%
Other	4,730	2,500	356	2,500	2,500	2,500	-	0.00%
SUBTOTAL - EE BENEFITS AND OTHER INS.	13,281,760	14,022,897	13,927,963	14,529,859	15,143,554	15,821,768	678,214	4.48%
<u>Education Assessments</u>								
Southeastern Regional School Assessment	1,132,709	1,132,709	1,179,066	1,179,066	1,271,525	1,305,645	34,120	2.68%
Bristol County Agricultural School Assessment					16,219	70,374	54,155	333.90%
SUBTOTAL - EDUCATION ASSESSMENTS	1,132,709	1,132,709	1,179,066	1,179,066	1,287,744	1,376,019	88,275	6.86%
<u>OTHER EXPENDITURES</u>								
County and State Assessments	1,181,131	835,430	1,229,810	1,258,280	1,180,046	1,176,013	(4,033)	-0.34%
Other Amounts to be Raised	572,074	572,074	449,688	449,688	457,265	450,000	(7,265)	-1.59%
Snow & Ice, COVID-19, Other Deficits	101,176	101,176	-	-	-	-	-	0.00%
Overlay & Other	470,898	470,898	449,688	449,688	457,265	450,000	(7,265)	-1.59%
Transfer to Trust Funds (Stabilization, etc.)					500,000	-	(500,000)	
SUBTOTAL - OTHER EXPENDITURES	1,753,205	1,407,504	1,679,498	1,707,968	2,137,311	1,626,013	(511,298)	-23.92%

**TOWN OF EASTON
FISCAL 2022 BUDGET SUMMARY**

	FY19 Actual	FY19 Budget	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Proposed 4/26/21	FY22 vs. FY21 \$ Difference	FY22 vs. FY21 % Difference
CAPITAL BUDGET APPROPRIATION FROM TAXATION					287,490	-	(287,490)	
TOTAL FIXED COSTS AND OTHER EXPENDITURES	20,027,386	20,423,748	21,146,117	21,776,590	23,151,933	24,626,261	1,474,328	6.37%
DEPARTMENTAL OPERATING BUDGETS								
Town Departmental Budgets								
Select Board	411,042	414,286	430,593	430,643	447,099	471,872	24,773	5.54%
Finance Committee	1,162	2,000	660	2,000	2,000	2,000	-	0.00%
Reserve Fund	60,000	60,000		110,000	300,000	100,000	(200,000)	-66.67%
Town Accountant	238,688	239,174	241,003	245,224	250,439	258,652	8,213	3.28%
Assessors	256,154	258,817	244,247	265,192	244,326	290,655	46,329	18.96%
Treasurer/Collector	358,092	358,443	349,748	349,795	328,825	368,351	39,526	12.02%
Town Counsel	194,908	170,000	169,842	170,000	170,000	170,000	-	0.00%
Information Technology	219,402	219,423	209,799	220,677	243,356	247,360	4,004	1.65%
Town Clerk	268,318	268,318	309,872	261,766	280,441	296,298	15,857	5.65%
Planning & Economic Development	317,005	325,870	315,711	331,970	320,947	304,357	(16,590)	-5.17%
Other General Government	102,596	102,600	104,536	108,100	102,600	105,600	3,000	2.92%
Subtotal General Government	2,427,367	2,418,931	2,376,011	2,495,367	2,690,033	2,615,145	(74,888)	-2.78%
Police	4,182,417	4,308,629	4,352,898	4,372,121	4,420,348	4,617,168	196,820	4.45%
Public Safety Dispatch	632,163	620,547	652,578	652,601	470,701	300,000	(170,701)	-36.27%
Fire & Rescue	4,524,368	4,525,761	4,667,604	4,740,000	4,946,924	5,124,275	177,351	3.59%
Inspectional Services	301,093	309,166	277,151	293,904	274,640	286,474	11,834	4.31%
Subtotal Public Safety	9,640,041	9,764,103	9,950,231	10,058,626	10,112,613	10,327,917	215,304	2.13%
DPW - Administration	523,303	584,600	520,515	589,056	574,750	630,738	55,988	9.74%
DPW - Buildings and Grounds	1,116,845	1,043,348	1,089,733	1,073,440	1,089,777	1,122,585	32,808	3.01%
DPW - Highway	1,167,715	1,195,017	1,147,355	1,222,315	1,219,929	1,287,754	67,825	5.56%
DPW - Snow & Ice	492,655	493,700	322,118	493,700	493,700	493,700	-	0.00%
Subtotal Department of Public Works	3,300,518	3,316,665	3,079,721	3,378,511	3,378,156	3,534,777	156,621	4.64%
Health and Community Services	876,545	973,700	882,339	940,254	891,592	935,924	44,332	4.97%
Library	548,410	548,410	561,606	561,606	554,429	568,685	14,256	2.57%
Total Town Departmental Budgets	16,792,881	17,021,809	16,849,908	17,434,364	17,626,823	17,982,448	355,625	2.02%
School Department Budget	41,330,308	41,330,308	41,974,878	42,363,566	42,633,952	43,917,645	1,283,693	3.01%
TOTAL DEPARTMENTAL OPERATING BUDGETS	58,123,189	58,352,117	58,824,786	59,797,930	60,260,775	61,900,093	1,639,318	2.72%
TOTAL GENERAL FUND EXPENDITURES	78,150,575	78,775,865	79,970,903	81,574,520	83,412,708	86,526,354	3,113,646	3.73%
Enterprise Funds								
Sewer Enterprise	374,884	375,000	427,395	525,000	860,000	885,359	25,359	2.95%
Water Enterprise	1,907,603	2,350,238	1,932,469	2,590,274	2,526,682	2,605,403	78,721	3.12%
Water Enterprise Transfer to General Fund	557,753	557,753	557,753	611,553	611,553	611,553	-	0.00%
Solid Waste & Recycling	1,344,301	1,370,000	1,467,643	1,488,000	1,588,000	1,588,000	-	0.00%
P.E.G. Cable Access	438,963	600,000	710,049	750,000	700,000	700,000	-	0.00%
TOTAL ENTERPRISE FUNDS	4,623,504	5,252,991	5,095,309	5,964,827	6,286,235	6,390,315	104,080	1.66%
TOTAL EXPENDITURES	82,774,079	84,028,856	85,066,212	87,539,347	89,698,943	92,916,669	3,217,726	3.59%
SURPLUS/(DEFICIT)	1,925,669	-	2,129,060	-	-	-	-	

SUMMARY OF FISCAL YEAR 2022 BUDGET CHANGES

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
<u>Fixed Costs & Other Expenditures</u>		
Maturing Debt & Interest		
Nonexempt School Debt	237,899	
Nonexempt Municipal Debt	23,962	
Exempt School Debt (Early Elementary School)	1,244,766	
	<u>1,506,627</u>	35.07%
Employee Benefits & Insurance		
County Retirement Assessment	246,824	
Medicare - Town Share	12,000	
Health Insurance - Town Retirees	-6,693	
Health Insurance - School Retirees	124,566	
Health Insurance - Town Share	93,805	
Health Insurance - School Share	64,062	
General Insurance - Town Share	17,110	
General Insurance - School Share	15,080	
Workers Comp Insurance - Town	6,670	
Workers Comp Insurance - School	14,790	
Collective Bargaining Reserve	65,000	
Transfer to OPEB Trust	25,000	
	<u>678,214</u>	4.48%
Education Assessments		
Regional School Assessment	34,120	
Bristol County Agricultural School Assessment	54,155	
	<u>88,275</u>	6.86%

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
Other Expenses (Unappropriated Expenses)		
State & County Assessments		
County Tax	15,165	
Special Education	-15,661	
Mosquito Control	3,067	
Air Pollution Control	204	
Old Colony Planning Council	223	
School Choice Tuition	19,089	
Charter School Tuition	-28,338	
MBTA Assessment	919	
Regional Transit Authority	1299	
	<u>-4,033</u>	-0.34%
Other		
Allowance for Abatements & Exemptions	-7,265	-1.59%
Transfer to Stabilization	-500,000	--
	<u>-511,298</u>	-23.92%
Capital Budget Appropriation from Taxation		
	<u>-287,490</u>	--
Total Fixed Costs	<u>1,474,328</u>	6.37%

SUMMARY OF FISCAL YEAR 2022 BUDGET CHANGES

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
<u>Departmental Operating Budgets</u>		
Select Board		
Personnel Fixed Costs	24,773	
	24,773	5.54%
Finance Committee		
No Change		
Reserve Fund		
Reduce Reserve Fund	-200,000	
	-200,000	-66.66%
Town Accountant		
Personnel Fixed Costs	8,213	
	8,213	3.33%
Assessors		
Personnel Fixed Costs	10,920	
Restoration of .5 FTE Clerical	24,444	
Overtime	3,000	
Clerical Replacement	1,965	
High Resolution Nearmap GIS	6,000	
Licensing	46,329	18.96%
Town Collector-Treasurer		
Personnel Fixed Costs	12,265	
Restoration of .5 FTE Clerical	23,495	
Overtime	1,500	
Clerical Replacement	2,266	
	39,526	12.02%

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
Information Technology		
Personnel Fixed Costs	4,004	
	4,004	1.64%
Town Clerk		
Personnel Fixed Costs	11,200	
0.5 FTE Clerical for new election mandates	27,642	
Poll workers (fewer elections)	-20,187	
Overtime	-3,090	
Training	1,800	
Street Listing/Census	1200	
Town Code Expense	2,000	
Restoration of Travel Line Item	720	
Dues & Memberships	-170	
Town Meeting/Elections Expense	-5,258	
	15,857	5.65%
Planning & Economic Development		
Personnel Fixed Costs	9,163	
Asst Planning Director to Land Use/Environmental Planner	-25,753	
	-16,590	-5.16%
Other General Government		
Audit & Accounting Services	3,000	
	3,000	2.92%
Police		
Personnel Fixed Costs	99,520	
Overtime Restoration to FY20 Level	96,100	
Uniforms/Clothing Allowance	1,200	
	196,820	4.45%

SUMMARY OF FISCAL YEAR 2022 BUDGET CHANGES

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
Public Safety Dispatch		
Personnel Costs (Move to Regionalization)	-461,641	
Training	-5,000	
SEMRECC (Regional Dispatch) Assess.	300,000	
Uniforms/Clothing Allowance	-4,060	
	<u>-170,701</u>	-36.26%
Fire & Rescue		
Personnel Fixed Costs	49,023	
Personnel (Removal of Grant Funding)	118,828	
Medical Director	1,000	
Custodial Supplies	1,500	
Public Fire Education	2,000	
Acquisition of New Equipment	5,000	
	<u>177,351</u>	3.58%
Inspectional Services		
Personnel Fixed Costs	11,834	
	<u>11,834</u>	4.30%
Department of Public Works		
DPW Administration		
Personnel Fixed Costs	13,969	
0.5 FTE Civil Engineer	40,119	
Uniforms/Clothing Allowance	400	
Training	1,500	
	<u>55,988</u>	9.74%
Buildings & Grounds		
Personnel Fixed Costs	15,433	
Building Maintenance	6,675	
Gas & Oil	5,100	
DPW Hardware Supplies	500	
Town Office Telephone/Data Expense	5,100	
	<u>32,808</u>	3.01%

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
Highway Division		
Personnel Fixed Costs	18,700	
R&M Vehicles	25,000	
R&M Tools & Equipment	4,125	
Storm Water Permit Compliance	10,000	
Gas & Oil	5,000	
Signs	5,000	
	<u>67,825</u>	5.55%
Snow & Ice Removal		
No Change		
Health & Community Services		
Personnel Fixed Costs	40,820	
Overtime/Wage Reserve	8,500	
Nursing Services	-5,788	
Small Tools/Field Supplies	800	
	<u>44,332</u>	4.97%
Ames Free Library		
Library Services	14,256	
	<u>14,256</u>	2.57%
Easton Public Schools		
School Operating Budget	1,283,693	
	<u>1,283,693</u>	3.01%
Total General Fund	<u>3,113,646</u>	3.73%
Sewer Division Enterprise		
Sewer Operations & Maintenance	20,000	
Debt Service	5,359	
	<u>25,359</u>	2.94%

SUMMARY OF FISCAL YEAR 2022 BUDGET CHANGES

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
Water Division Enterprise		
Personnel Fixed Costs	24,700	
GIS Analyst	63,101	
0.5 FTE Civil Engineer	40,119	
Uniforms/Clothing Allowance	400	
Water Main Replacement	-100,000	
Debt Service	50,401	
	78,721	3.11%

Solid Waste & Recycling

No Change

P.E.G. Community Access Enterprise Fund

No Change

TOWN PERSONNEL SUMMARY IN FULL-TIME EQUIVALENTS

TOWN GOVERNMENT PERSONNEL SUMMARY

	FY18	FY19	FY20	FY21	FY22
	FTE	FTE	FTE	FTE	FTE
Selectmen	4.00	4.00	4.00	4.00	4.00
Finance Committee	0.04	0.04	0.04	0.04	0.04
Town Accountant	3.00	3.00	3.00	3.00	3.00
Assessor	3.00	3.00	3.00	2.50	3.00
Collector/Treasurer	5.00	5.00	5.00	4.50	5.00
Information Technology	1.00	1.00	1.00	1.00	1.00
Town Clerk	3.00	3.00	3.00	3.00	3.60
Planning and Economic Dev	4.50	4.50	4.50	4.50	4.50
Police	40.10	39.60	39.60	38.60	38.60
Public Safety Dispatch	11.40	11.60	11.60	0.00 *	0.00
Fire & Ambulance	44.00	44.00	44.00	44.50	44.50
Inspectional Services	3.00	3.00	3.00	2.84	2.94
DPW – Administration	3.00	3.00	3.00	3.00	3.50
DPW - Buildings and Grounds	9.00	9.00	9.00	9.00	9.00
DPW – Highway	11.00	11.00	11.00	11.00	11.00
Health and Community Services	10.50	10.80	10.80	9.50	9.50
Water Enterprise	12.50	12.50	12.50	11.50	13.00
Soild Waste & Recycling Enterprise	0.50	0.50	0.50	0.50	0.50
Community Preservation	0.51	0.51	0.51	0.51	0.51
Town FTE's	169.05	169.05	169.05	153.49	157.19

*Initially budgeted at 11.4 FTE. Department dissolved and moved to regional dispatch effective 12/31/20.

See Individual Departmental Narratives for a more detailed breakdown of positions within each department.

EASTON PUBLIC SCHOOLS PERSONNEL SUMMARY

Position	FY2020		FY2021		FY2022	
	FTE	Count	FTE	Count	FTE	Count
ABA Tech	8.00	8	5.00	5	5.00	5
Adjustment Counselor	7.00	7	8.00	8	8.00	8
Admin Support	9.10	10	9.10	10	9.50	11
Administrators	5.00	5	5.00	5	5.00	5
Asst. Principal	4.00	4	4.00	4	4.00	4
Athletic Director	1.00	1	1.00	1	1.00	1
BCBA	2.36	3	3.00	3	3.00	3
Clerical Aide	9.00	9	9.00	9	9.00	9
Custodian	22.20	23	22.10	23	22.10	23
Custodian-Driver	-	-	-	-	-	-
Food Service	7.69	15	5.03	10	4.53	9
Guidance Counseling Director	1.00	1	1.00	1	1.00	1
Guidance Counselor	7.00	7	7.00	7	7.00	7
Hall Monitor	0.50	1	-	-	-	-
Interventionist	4.95	11	6.75	15	11.25	25
L/P Aide	4.80	24	4.00	20	4.40	22
Library Asst.	-	-	-	-	-	-
Library Media	2.00	2	1.00	1	1.00	1
Library Resource Aide	4.00	4	4.00	4	3.00	3
Nurse	7.60	8	7.60	8	8.00	8
OT/PT Staff	3.00	4	4.00	5	4.00	5
Other Support	0.40	1	0.40	1	0.40	1
Paraprofessionals	77.99	82	76.92	81	77.92	82
Paraprofessionals-KDG	7.00	7	10.00	10	9.00	9
Principals	6.00	6	6.00	6	6.00	6
Psychologist	5.00	5	5.00	5	5.00	5
Residency Officer	-	-	-	-	0.40	1
Secretary	10.00	10	10.00	10	10.00	10
Sped Coordinator	4.00	4	4.00	4	4.00	4
Speech Lang Asst.	0.60	1	0.60	1	0.60	1
Speech Language	6.80	8	6.40	7	6.60	8
Teacher: ELL	3.00	3	3.00	3	4.00	4
Teacher: Gen Ed	212.70	217	208.10	210	212.50	216
Teacher: Special Ed	47.60	48	45.30	46	48.30	49
Technology	5.00	5	5.00	5	5.00	5
TOTAL School	496.29	544	487.30	528	500.50	551
Total Town	169.05		153.49		157.19	
Grand Total	665.34		640.79		657.69	

TOWN OF EASTON
THREE-YEAR REVENUE AND EXPENDITURE PROJECTIONS

	FY19 Actual	FY19 Budget	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Proposed Budget	FY22 vs. FY21 \$ Difference	FY22 vs. FY21 % Difference	% Increase (Decrease) FY23-FY25	FY23 Projected	FY24 Projected	FY25 Projected
REVENUES												
TAXATION												
Prior Year Levy Limit	52,182,652	52,494,567	53,847,616	54,646,760	56,974,422	59,106,048	2,131,626	3.74%	Prev Yr Lim	61,233,699	63,414,541	65,633,654
Proposition 2 1/2 levy limit increase	1,312,364	1,312,364	1,424,361	1,366,802	1,424,361	1,477,651	53,290	3.74%	2.50%	1,530,842	1,569,113	1,608,341
New Growth	865,141	865,141	935,548	935,548	707,265	650,000	(57,265)	-8.10%	Flat	650,000	650,000	650,000
TAX LEVY LIMIT	54,360,157	54,672,072	56,207,525	56,949,110	59,106,048	61,233,699	2,127,651	3.60%		63,414,541	65,633,654	67,891,995
Debt Exclusion	1,904,838	1,904,838	1,887,438	1,887,438	1,930,913	3,175,679	1,244,766	64.47%	varies	3,400,000	3,854,263	4,930,400
Other Taxes	-	-	-	-	-	-	-	0.00%	0.00%	-	-	-
TOTAL TAXATION	56,264,995	56,576,910	58,094,963	58,836,548	61,036,961	64,409,378	3,372,417	5.53%	varies	66,814,541	69,487,917	72,822,395
CHERRY SHEET REVENUE (STATE AID)												
State Aid Chapter 70	10,041,681	10,041,681	10,150,803	10,148,451	10,148,451	10,249,641	101,190	1.00%	1.00%	10,352,137	10,455,658	10,560,215
Unrestricted General Government Aid	2,264,236	2,264,236	2,325,370	2,325,370	2,325,370	2,406,758	81,388	3.50%	2.00%	2,454,893	2,503,991	2,554,071
Charter Tuition Reimbursement	113,647	4,465	49,025	57,200	20,631	41,365	20,734	100.50%	0.00%	41,365	41,365	41,365
Veterans Benefits	185,811	243,624	148,495	192,158	161,689	149,083	(12,606)	-7.80%	0.00%	149,083	149,083	149,083
State Owned Land	86,789	86,789	95,767	95,767	95,088	106,702	11,614	12.21%	0.00%	106,702	106,702	106,702
Exemptions: Vets, Blind, Surv Sp & Elderly	130,269	92,261	139,459	104,506	130,405	114,715	(15,690)	-12.03%	0.00%	114,715	114,715	114,715
Homeless Transportation	23,564	-	20,604	-	-	-	-	0.00%	0.00%	-	-	-
TOTAL CHERRY SHEET REVENUE (STATE AID)	12,845,997	12,733,056	12,929,523	12,923,452	12,881,634	13,068,264	186,630	1.45%		13,218,895	13,371,514	13,526,151
SCHOOL BLDG ASSISTANCE								0.00%				
LOCAL RECEIPTS												
Motor Vehicle Excise	4,041,153	3,750,000	3,827,433	3,830,000	3,638,500	3,674,885	36,385	1.00%	1.50%	3,730,008	3,785,958	3,842,747
Licenses & Permits	729,047	715,000	783,212	725,000	600,000	606,000	6,000	1.00%	1.50%	615,090	624,316	633,681
Ambulance	1,523,769	1,450,000	1,564,121	1,465,000	1,450,000	1,464,500	14,500	1.00%	1.50%	1,486,468	1,508,765	1,531,396
Fees	258,418	225,000	239,645	225,000	210,000	212,100	2,100	1.00%	1.50%	215,282	218,511	221,789
Meals Tax	418,916	345,000	346,255	400,000	225,000	227,250	2,250	1.00%	1.50%	230,659	234,119	237,631
Penalties and Interest	314,364	275,000	369,715	275,000	275,000	277,750	2,750	1.00%	1.50%	281,916	286,145	290,437
Fines and Forfeitures	31,521	25,000	32,714	27,000	25,000	25,250	250	1.00%	1.50%	25,629	26,013	26,403
Investment Income	89,267	55,000	76,812	75,000	50,000	50,500	500	1.00%	1.50%	51,258	52,027	52,807
Medicare D. Subsidy	68,483	40,000	34,917	55,000	-	-	-	0.00%	0.00%	-	-	-
Medicaid Reimbursement	235,705	149,000	194,480	149,000	150,000	151,500	1,500	1.00%	1.50%	153,773	156,080	158,421
SE Regional School Reimb	40,500	40,500	40,500	40,500	-	-	-	0.00%	0.00%	-	-	-
Supplemental Taxes	25,712	45,000	25,000	25,000	25,000	25,250	250	1.00%	1.50%	25,629	26,013	26,403
Miscellaneous Revenue	69,945	64,383	187,792	57,247	59,312	59,905	593	1.00%	1.50%	60,804	61,716	62,642
TOTAL LOCAL RECEIPTS	7,846,800	7,178,883	7,697,596	7,348,747	6,707,812	6,774,890	67,078	1.00%		6,876,516	6,979,663	7,084,357
OTHER FINANCIAL SOURCES (OFS) - RECURRING												
Transfer from Special Revenue (Ames Funds/Septic Bett	557,325	523,551	554,517	554,517	681,748	611,685	(70,063)	-10.28%	0.00%	611,685	611,685	611,685
Transfer from Trust Funds (Stabilization, Conservation)	5,300	5,300	255,100	255,100	500,000	236,843	(263,157)	-52.63%		-	-	-
Transfer from Enterprise Funds	557,753	557,753	611,553	611,553	611,553	611,553	-	0.00%	0.00%	611,553	611,553	611,553
Use of Free Cash	1,200,412	1,200,412	1,044,603	1,044,603	993,000	813,741	(179,259)	-18.05%	\$1M/Yr	1,000,000	1,000,000	1,000,000
Other	-	-	827	-	-	-	-	0.00%	0.00%	-	-	-
TOTAL OTHER FINANCING SOURCES (OFS)	2,320,790	2,287,016	2,466,600	2,465,773	2,786,301	2,273,822	(512,479)	-18.39%	0.00%	2,223,238	2,223,238	2,223,238
TOTAL GENERAL FUND REVENUES	79,278,582	78,775,865	81,188,682	81,574,520	83,412,708	86,526,354	3,113,646	3.73%		89,133,190	92,062,332	95,656,141
ENTERPRISE FUNDS												
Sewer Enterprise	491,705	375,000	699,819	525,000	580,000	735,359	155,359		Level	735,359	735,359	735,359
Sewer Surplus	-	-	-	-	280,000	150,000	(130,000)		Level	150,000	150,000	150,000
Water Enterprise	3,064,704	2,907,991	3,028,257	3,201,827	3,138,235	3,216,956	78,721		Level	3,216,956	3,216,956	3,216,956
Solid Waste & Recycling	1,290,794	1,235,000	1,468,465	1,388,000	1,488,000	1,588,000	100,000		Level	1,588,000	1,588,000	1,588,000
Solid Waste & Recycling Surplus	135,000	135,000	100,000	100,000	100,000	-	(100,000)		Level	-	-	-
P.E.G. Cable Access	438,963	600,000	710,049	750,000	700,000	700,000	-		Level	700,000	700,000	700,000
TOTAL ENTERPRISE FUNDS	5,421,166	5,252,991	6,006,590	5,964,827	6,286,235	6,390,315	104,080	1.66%	0.00%	6,390,315	6,390,315	6,390,315
TOTAL REVENUES	84,699,748	84,028,856	87,195,272	87,539,347	89,698,943	92,916,669	3,217,726	3.59%		95,523,505	98,452,647	102,046,456

**TOWN OF EASTON
THREE-YEAR REVENUE AND EXPENDITURE PROJECTIONS**

	FY19 Actual	FY19 Budget	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Proposed Budget	FY22 vs. FY21 \$ Difference	FY22 vs. FY21 % Difference	% Increase (Decrease) FY23-FY25	FY23 Projected	FY24 Projected	FY25 Projected
EXPENDITURES												
FIXED COSTS												
<u>DEBT AND INTEREST</u>												
Non-exempt Town	1,608,727	1,608,752	1,970,838	1,970,945	1,901,585	2,139,484	237,899	12.51%	2.50%	2,192,971	2,247,795	2,303,990
Non-exempt School	346,147	347,048	501,314	501,314	463,336	487,298	23,962	5.17%	2.50%	499,480	511,967	524,766
Exempt Town	-	-	-	-	-	-	-	0.00%	0.00%	-	-	-
Exempt School	1,904,838	1,904,838	1,887,438	1,887,438	1,930,913	3,175,679	1,244,766	64.47%	varies	3,400,000	3,854,263	4,930,400
Capital Budget Reserve	-	-	-	-	-	-	-	0.00%	0.00%	-	-	-
SUBTOTAL - Debt Service	3,859,712	3,860,638	4,359,590	4,359,697	4,295,834	5,802,461	1,506,627	35.07%		6,092,451	6,614,025	7,759,156
EXPENDITURES												
FIXED COSTS												
<u>EMPLOYEE BENEFITS AND OTHER INSURANCE</u>												
Employee Health Insurance	7,472,579	8,128,418	7,720,559	8,232,077	8,582,003	8,857,743	275,740	3.21%	6.00%	9,389,208	9,952,560	10,549,713
Health Town Active	1,405,680	1,523,248	1,704,072	1,517,843	1,561,572	1,655,377	93,805	6.01%	6.00%	1,754,700	1,859,982	1,971,581
Health School Active	3,550,635	3,866,375	3,408,217	3,950,659	4,107,560	4,171,622	64,062	1.56%	6.00%	4,421,919	4,687,234	4,968,468
Health Town Retiree	852,227	882,099	886,739	940,482	999,638	992,945	(6,693)	-0.67%	6.00%	1,052,522	1,115,673	1,182,613
Health School Retiree	1,664,037	1,856,696	1,721,531	1,823,093	1,913,233	2,037,799	124,566	6.51%	6.00%	2,160,067	2,289,671	2,427,051
Transfer to OPEB Trust Fund	-	-	-	-	-	25,000	25,000	0.00%	0.00%	25,000	25,000	25,000
Retirement Assessment	4,224,459	4,224,459	4,562,583	4,562,583	4,854,051	5,100,875	246,824	5.08%	8.00%	5,508,945	5,949,661	6,425,634
Workers Compensation Insurance	439,321	345,475	397,331	426,383	420,000	441,460	21,460	5.11%		464,947	489,844	516,234
Town Employees	149,582	86,310	106,294	143,226	115,000	121,670	6,670	5.80%	6.00%	128,970	136,708	144,910
School Employees	216,432	209,165	245,217	233,157	255,000	269,790	14,790	5.80%	6.00%	285,977	303,136	321,324
Police IOD Medical	17,653	25,000	12,934	25,000	25,000	25,000	-	0.00%	0.00%	25,000	25,000	25,000
Fire IOD Medical	55,654	25,000	32,886	25,000	25,000	25,000	-	0.00%	0.00%	25,000	25,000	25,000
Property/Liability Insurance	454,582	470,850	553,172	523,516	555,000	587,190	32,190	5.80%		622,422	659,767	699,353
Town	234,846	260,930	295,203	266,466	295,000	312,110	17,110	5.80%	6.00%	330,837	350,687	371,728
School	219,736	209,920	257,969	257,050	260,000	275,080	15,080	5.80%	6.00%	291,585	309,080	327,625
Medicare-Town Share	203,912	210,000	215,223	215,000	218,000	230,000	12,000	5.50%	6.00%	243,800	258,428	273,934
Medicare-School Share	482,177	485,000	478,739	500,000	512,000	512,000	-	0.00%	6.00%	542,720	575,283	609,800
Collective Bargaining Reserve	-	156,195	-	67,800	-	65,000	65,000	0.00%	-	-	-	-
Other	4,730	2,500	356	2,500	2,500	2,500	-	0.00%	0.00%	2,500	2,500	2,500
SUBTOTAL - EE BENEFITS AND OTHER INS.	13,281,760	14,022,897	13,927,963	14,529,859	15,143,554	15,821,768	678,214	4.48%	varies	16,799,542	17,913,043	19,102,168
<u>Education Assessments</u>												
Southeastern Regional School Assessment	1,132,709	1,132,709	1,179,066	1,179,066	1,271,525	1,305,645	34,120	2.68%	10.00%	1,436,210	1,579,831	1,737,814
Bristol County Agricultural School Assessment					16,219	70,374	54,155	333.90%	\$7,900/pp	71,100	79,000	86,900
SUBTOTAL - EDUCATION ASSESSMENTS	1,132,709	1,132,709	1,179,066	1,179,066	1,287,744	1,376,019	88,275	6.86%		1,507,310	1,658,831	1,824,714
<u>OTHER EXPENDITURES</u>												
County and State Assessments	1,181,131	835,430	1,229,810	1,258,280	1,180,046	1,176,013	(4,033)	-0.34%	2.50%	1,205,413	1,235,548	1,266,437
Other Amounts to be Raised	572,074	572,074	449,688	449,688	457,265	450,000	(7,265)	-1.59%	2.50%	550,000	550,000	550,000
Snow & Ice, COVID-19, Other Deficits	101,176	101,176	-	-	-	-	-	0.00%	Flat	100,000	100,000	100,000
Overlay & Other	470,898	470,898	449,688	449,688	457,265	450,000	(7,265)	-1.59%	Flat	450,000	450,000	450,000
Transfer to Trust Funds (Stabilization, etc.)					500,000	-	(500,000)		0.00%	-	-	-
SUBTOTAL - OTHER EXPENDITURES	1,753,205	1,407,504	1,679,498	1,707,968	2,137,311	1,626,013	(511,298)	-23.92%	varies	1,755,413	1,785,548	1,816,437

TOWN OF EASTON
THREE-YEAR REVENUE AND EXPENDITURE PROJECTIONS

	FY19 Actual	FY19 Budget	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Proposed Budget	FY22 vs. FY21 \$ Difference	FY22 vs. FY21 % Difference	% Increase (Decrease) FY23-FY25	FY23 Projected	FY24 Projected	FY25 Projected
CAPITAL BUDGET APPROPRIATION FROM TAXATION					287,490	-	(287,490)			-	-	-
TOTAL FIXED COSTS AND OTHER EXPENDITURES	20,027,386	20,423,748	21,146,117	21,776,590	23,151,933	24,626,261	1,474,328	6.37%		26,154,716	27,971,447	30,502,475
DEPARTMENTAL OPERATING BUDGETS												
Town Departmental Budgets												
Select Board	411,042	414,286	430,593	430,643	447,099	471,872	24,773	5.54%	3.00%	486,028	500,609	515,627
Finance Committee	1,162	2,000	660	2,000	2,000	2,000	-	0.00%	0.00%	2,000	2,000	2,000
Reserve Fund	60,000	60,000		110,000	300,000	100,000	(200,000)	-66.67%	0.00%	100,000	100,000	100,000
Town Accountant	238,688	239,174	241,003	245,224	250,439	258,652	8,213	3.28%	3.00%	266,412	274,404	282,636
Assessors	256,154	258,817	244,247	265,192	244,326	290,655	46,329	18.96%	3.00%	299,375	308,356	317,607
Treasurer/Collector	358,092	358,443	349,748	349,795	328,825	368,351	39,526	12.02%	3.00%	379,402	390,784	402,508
Town Counsel	194,908	170,000	169,842	170,000	170,000	170,000	-	0.00%	3.00%	175,100	180,353	185,764
Information Technology	219,402	219,423	209,799	220,677	243,356	247,360	4,004	1.65%	3.00%	254,781	262,424	270,297
Town Clerk	268,318	268,318	309,872	261,766	280,441	296,298	15,857	5.65%	3.00%	305,187	314,343	323,773
Planning & Economic Development	317,005	325,870	315,711	331,970	320,947	304,357	(16,590)	-5.17%	3.00%	313,488	322,893	332,580
Other General Government	102,596	102,600	104,536	108,100	102,600	105,600	3,000	2.92%	3.00%	108,768	112,031	115,392
Subtotal General Government	2,427,367	2,418,931	2,376,011	2,495,367	2,690,033	2,615,145	(74,888)	-2.78%		2,690,541	2,768,197	2,848,184
Police	4,182,417	4,308,629	4,352,898	4,372,121	4,420,348	4,617,168	196,820	4.45%	3.00%	4,755,683	4,898,353	5,045,304
Public Safety Dispatch	632,163	620,547	652,578	652,601	470,701	300,000	(170,701)	-36.27%	3.00%	309,000	318,270	327,818
Fire & Rescue	4,524,368	4,525,761	4,667,604	4,740,000	4,946,924	5,124,275	177,351	3.59%	3.00%	5,278,003	5,436,343	5,599,433
Inspectional Services	301,093	309,166	277,151	293,904	274,640	286,474	11,834	4.31%	3.00%	295,068	303,920	313,038
Subtotal Public Safety	9,640,041	9,764,103	9,950,231	10,058,626	10,112,613	10,327,917	215,304	2.13%		10,637,754	10,956,886	11,285,593
DPW - Administration	523,303	584,600	520,515	589,056	574,750	630,738	55,988	9.74%	3.00%	649,660	669,150	689,225
DPW - Buildings and Grounds	1,116,845	1,043,348	1,089,733	1,073,440	1,089,777	1,122,585	32,808	3.01%	3.00%	1,156,263	1,190,951	1,226,680
DPW - Highway	1,167,715	1,195,017	1,147,355	1,222,315	1,219,929	1,287,754	67,825	5.56%	3.00%	1,326,387	1,366,179	1,407,164
DPW - Snow & Ice	492,655	493,700	322,118	493,700	493,700	493,700	-	0.00%	0.00%	493,700	493,700	493,700
Subtotal Department of Public Works	3,300,518	3,316,665	3,079,721	3,378,511	3,378,156	3,534,777	156,621	4.64%		3,626,010	3,719,980	3,816,769
Health and Community Services	876,545	973,700	882,339	940,254	891,592	935,924	44,332	4.97%	3.00%	964,002	992,922	1,022,710
Library	548,410	548,410	561,606	561,606	554,429	568,685	14,256	2.57%	3.00%	585,746	603,318	621,418
Total Town Departmental Budgets	16,792,881	17,021,809	16,849,908	17,434,364	17,626,823	17,982,448	355,625	2.02%		18,504,053	19,041,303	19,594,674
School Department Budget	41,330,308	41,330,308	41,974,878	42,363,566	42,633,952	43,917,645	1,283,693	3.01%	3.00%	45,235,174	46,592,229	47,989,996
TOTAL DEPARTMENTAL OPERATING BUDGETS	58,123,189	58,352,117	58,824,786	59,797,930	60,260,775	61,900,093	1,639,318	2.72%		63,739,227	65,633,532	67,584,670
TOTAL GENERAL FUND EXPENDITURES	78,150,575	78,775,865	79,970,903	81,574,520	83,412,708	86,526,354	3,113,646	3.73%		89,893,943	93,604,979	98,087,145
Enterprise Funds										-	-	-
Sewer Enterprise	374,884	375,000	427,395	525,000	860,000	885,359	25,359	2.95%	Level	885,359	885,359	885,359
Water Enterprise	1,907,603	2,350,238	1,932,469	2,590,274	2,526,682	2,605,403	78,721	3.12%	Level	2,605,403	2,605,403	2,605,403
Water Enterprise Transfer to General Fund	557,753	557,753	557,753	611,553	611,553	611,553	-	0.00%	Level	611,553	611,553	611,553
Solid Waste & Recycling	1,344,301	1,370,000	1,467,643	1,488,000	1,588,000	1,588,000	-	0.00%	Level	1,588,000	1,588,000	1,588,000
P.E.G. Cable Access	438,963	600,000	710,049	750,000	700,000	700,000	-	0.00%	Level	700,000	700,000	700,000
TOTAL ENTERPRISE FUNDS	4,623,504	5,252,991	5,095,309	5,964,827	6,286,235	6,390,315	104,080	1.66%		6,390,315	6,390,315	6,390,315
TOTAL EXPENDITURES	82,774,079	84,028,856	85,066,212	87,539,347	89,698,943	92,916,669	3,217,726	3.59%		96,284,258	99,995,294	104,477,460
SURPLUS/(DEFICIT)	1,925,669	-	2,129,060	-	-	-	-			(760,753)	(1,542,647)	(2,431,004)

FISCAL YEAR 2022 BUDGET

SECTION III:



REVENUE SUMMARY

TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: REVENUE SUMMARY

FY2022 Operating Budget Revenues

Revenues: Taxation

Cities and towns in Massachusetts are limited in their ability to increase the property tax levy to 2.5% plus new growth each year. Easton has and will continue to levy property taxes to the extent allowed by Proposition 2 and $\frac{1}{2}$, and has worked diligently to promote new growth via infrastructure investment and zoning reform to increase our tax base over the years. The FY2022 budget projects an increase in total taxation revenue of 5.53%, or \$3,372,417, yielding a total of \$64,409,378. Roughly one third of this increase is exempt from the levy in order to fund the approved Blanche Ames Elementary School borrowing costs.

In addition to taxation, Easton obtains revenue from local receipts, state aid, and a combination of other funding sources. Easton's historical structural revenue challenges have been thoroughly covered in prior memos and reports as well as in Section III of this budget document.

Revenue: State Aid

State aid, Easton's second largest revenue source, is projected at a modest increase of 1.45% for a total FY2022 revenue of \$13,068,264. This critical revenue source was cut deeply in the Great Recession (starting in FY2008) and did not recover to pre-recession levels until FY2016. This revenue source is composed mostly of Chapter 70 education aid from the Commonwealth. Under the Commonwealth's state funding formula for education, Easton is considered a "minimum [state] aid community" which means that the Town receives the minimum per-pupil funding increase allowed by law, \$30 for each student each year. This translates to an annual increase of \$101,190 in critical

Chapter 70 education revenue from the Commonwealth for a Public School budget of \$43,917,645. This state funding formula necessarily increases our reliance on taxation to fund the school budget with each passing year. This is a longstanding structural revenue deficiency which must be grappled with each year.

Revenue: Local Receipts

Local receipts comprise our third largest source of revenue. Local receipts are composed of various fees and taxes such as motor vehicle excise tax, ambulance fees, and local meals taxes. Local receipt revenues have leveled off in recent years and we must take care to continue our conservative approach as it contributes to our free cash which is necessary to fund our structural revenue deficit, build reserves, and fund capital purchases. Although there are some optimistic projections for broader economic recovery from Covid-19, the FY2022 budget projects a conservative increase of only 1% to local receipts as they are more responsive to economic downturns than other fixed revenues such as taxation. In total, local receipts are projected at \$6,774,890.

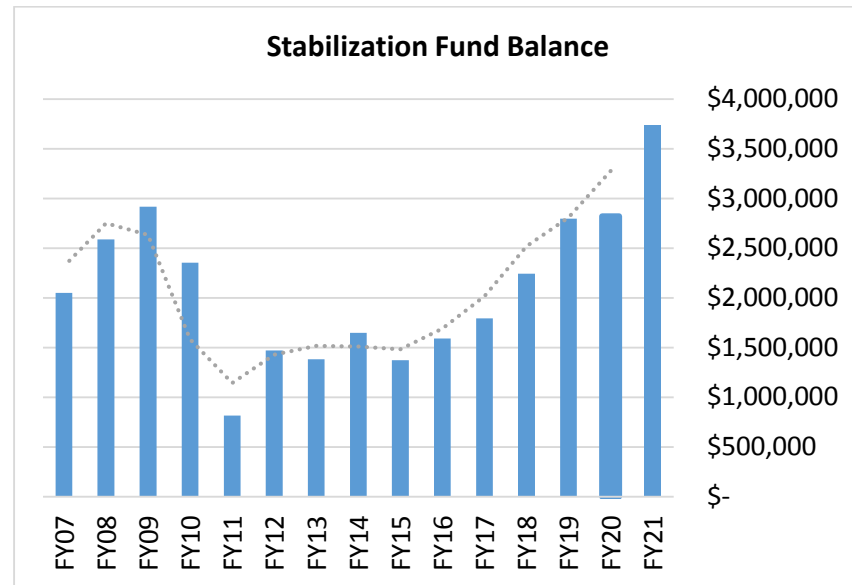
Revenue: Other Financing Sources and Reserves

Other financing sources and reserves include transfers from trust funds or enterprise funds for general fund budget offsets as well as the use of reserve funds. Reserve funds are composed of free cash and stabilization funds. The FY2022 budget cuts other financing sources and reserves by \$512,479 (-18.39%) from the previous year for a total of \$2,273,822. The supermajority of this decrease is from the reduced use of free cash and stabilization funds in FY2022 compared to the previous year. The budget taps \$813,741 of

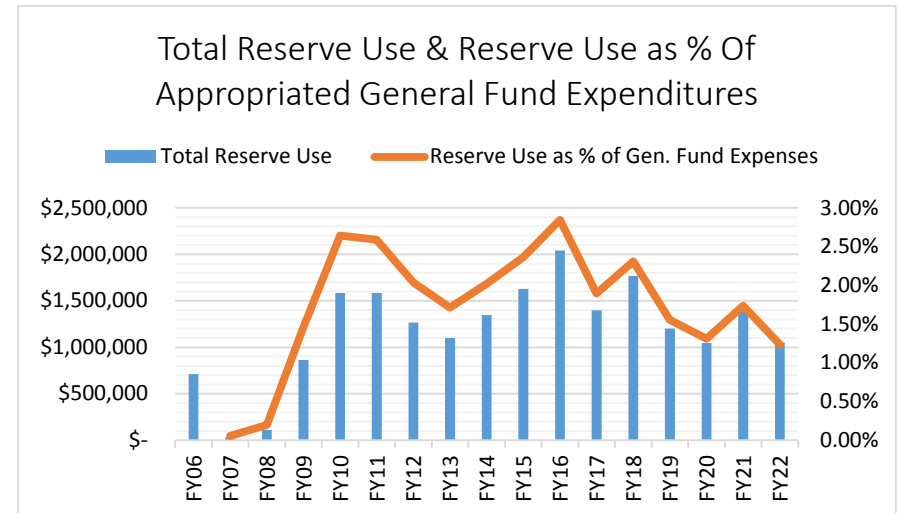
TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: REVENUE SUMMARY

free cash and \$236,843 of stabilization funds for a total reserve spend of \$1,050,584.

Given the severity of service and staff cuts in FY2021, and that Town and School departments are funding only essential, reactive adjustments necessary to meet operational demands, the application of these stabilization funds is appropriate in these circumstances under the Town's existing financial management guidelines. This is a prudent application of the stabilization funds we have worked hard to more than double in recent years, and will tap just over 6 percent of the \$3,734,657 stabilization fund.



As a percentage of general fund expenditures, FY2022 will use the lowest amount of reserves to close the structural revenue deficit and balance the budget (1.24% of general fund expenditures) since the Town's last operational override in FY07 and 08.



A summary of revenue categories is available below:

FY2022 Revenue by source and % change over FY2021

	<u>Source</u>	<u>Amount</u>	<u>\$ Change</u>	<u>% Change</u>
i.	Taxation	\$64,409,378	\$3,372,417	5.53%
ii.	Local Aid	\$13,068,264	\$186,630	1.45%
iii.	Local Receipts	\$6,774,890	\$67,078	1.00%
iv.	Other Sources	\$2,273,822	(\$512,479)	-18.39%
v.	Enterprise	<u>\$6,390,315</u>	<u>\$104,080</u>	<u>1.66%</u>
vi.	Total Revenue	<u>\$92,916,669</u>	<u>\$3,217,726</u>	<u>3.59%</u>

FISCAL YEAR 2022 REVENUE SUMMARY

Overview

The Town of Easton's operating revenues consist of several primary sources: Property Taxes, State Aid, Local Receipts, Other Financing Sources, Reserves and Enterprise Fund Revenue. There are four budgeted funds that support operations: General Fund, Sewer Enterprise, Water Enterprise, and Solid Waste & Recycling Enterprise. The Town also has two other budgeted funds which are presented in this document: PEG (public, educational, and governmental) Access and Cable Related Enterprise Fund and the Community Preservation Fund. Although not considered part of operations, these funds provide valuable resources to the community and require town meeting appropriation for spending purposes. The PEG Access enterprise fund is voted with the other enterprise funds as part of the Town's operating budget article at town meeting.

REVENUE SOURCE	FY18 Actual	FY19 Actual	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Estimated	FY22 vs. FY21 \$ Change	FY22 vs. FY21 % Change
Property Taxes	54,843,517	56,264,995	58,094,963	58,836,548	61,036,961	64,409,378	3,372,417	5.53%
State Aid	12,615,612	12,845,997	12,929,523	12,923,452	12,881,634	13,068,264	186,630	1.45%
School Building Aid	983,976	-	-	-	-	-	-	0.00%
Local Receipts	7,705,126	7,846,800	7,697,596	7,348,747	6,707,812	6,774,890	67,078	1.00%
Use of Free Cash	1,585,504	1,200,412	1,044,603	1,044,603	993,000	813,741	-179,259	-18.05%
Other Available Funds	1,394,026	1,120,378	1,421,997	1,421,170	1,793,301	1,460,081	-333,220	-18.58%
TOTAL GENERAL FUND REVENUE	79,127,761	79,278,582	81,188,682	81,574,520	83,412,708	86,526,354	3,113,646	3.73%
Sewer Enterprise Fund	540,469	491,705	699,819	525,000	580,000	735,359	155,359	26.79%
Sewer Surplus	-	-	-	-	280,000	150,000	(130,000)	-46.43%
Water Enterprise Fund	3,109,071	3,064,704	3,028,257	3,201,827	3,138,235	3,216,956	78,721	2.51%
Solid Waste & Recycling Enterprise Fund	1,364,988	1,290,794	1,468,465	1,388,000	1,488,000	1,588,000	100,000	6.72%
Solid Waste & Recycling Surplus	557,753	135,000	100,000	100,000	100,000	0	(100,000)	-100.00%
PEG Access & Cable Related Fees	472,213	438,963	710,049	750,000	700,000	700,000	-	0.00%
TOTAL ENTERPRISE FUND REVENUE	6,044,494	5,421,166	6,006,590	5,964,827	6,286,235	6,390,315	104,080	1.66%
TOTAL OPERATING BUDGET REVENUE	85,172,255	84,699,748	87,195,272	87,539,347	89,698,943	92,916,669	3,217,726	3.59%

FISCAL YEAR 2022 REVENUE SUMMARY

Operating Revenue:

Property Taxes - Property tax revenue is the primary source of revenue for most Massachusetts cities and towns. Taxation is the largest source of revenue for the Town, and continues to grow as a total percentage of our revenue with each passing year. Property taxes are levied on both real property (land and buildings) and personal property (equipment).

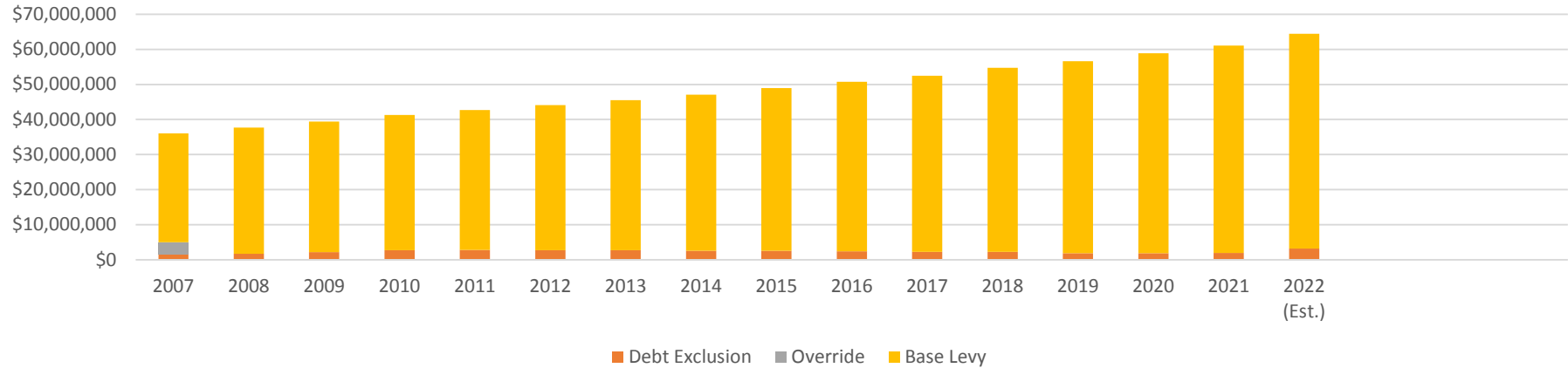
Cities and Towns in Massachusetts are constrained in their ability to increase the property tax levy by the provisions of Proposition 2 ½. Proposition 2 ½ is a state statute passed by a ballot measure in 1980 limiting property tax assessments. First, a community cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property in the community. This is known as the **levy ceiling**. The levy ceiling is calculated annually based on property values submitted to the state. Second, a community's levy is also constrained in that it can only increase by a certain amount from year to year, which is 2.5 percent of the previous year's levy limit plus new growth in the tax base resulting from new properties, renovations to existing properties, or condominium conversions added to the tax rolls. This amount is known as the **levy limit**. The levy limit is calculated each year by the Department of Revenue. The levy limit can be permanently increased through a Proposition 2 ½ override or temporarily increased through a debt exclusion. These increases require a town ballot initiative.

New growth is a critical component municipal revenue because it provides an additional source of funds by expanding the tax base. Expansion of infrastructure, adoption of improved zoning, and implementation of streamlined permitting all promote new growth. Some major infrastructure expansion priorities recently completed include the construction of the Queset Sewer District and expansion of the Five Corners Sewer District. The pandemic has had an impact on new growth and in FY2021, new growth was certified at 707,265 or \$228,283 less than FY2020. Projections for FY2022 remain conservative at \$650,000. We anticipate this growth will increase in FY2023 as several projects that were delayed due to the pandemic will soon begin and others that are in progress will be completed and factored into growth for that year.

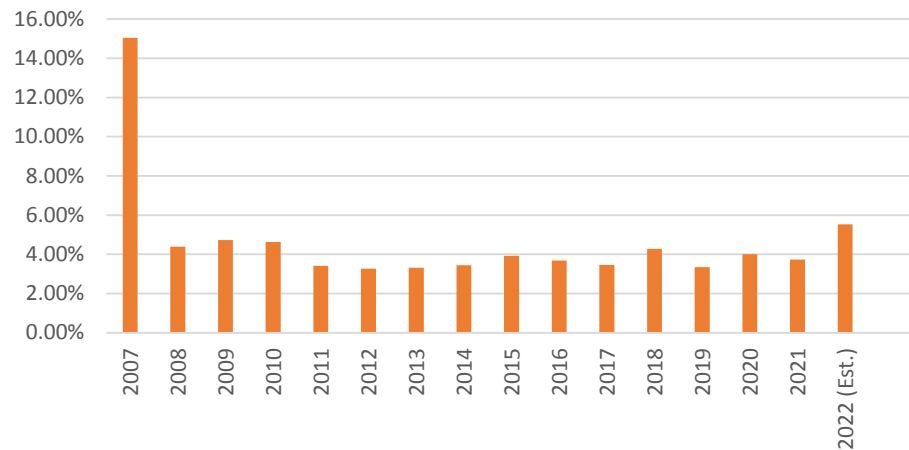
	FY21 Budget	FY22 Estimated	FY22 vs. FY21 \$ Difference	FY22 vs. FY21 % Difference
LEVY LIMIT CALCULATION				
<u>TAXATION</u>				
Prior Year Levy Limit	56,974,422	59,106,048	2,131,626	3.74%
Proposition 2 1/2 levy limit increase	1,424,361	1,477,651	53,290	3.74%
New Growth	707,265	650,000	-57,265	-8.10%
TAX LEVY LIMIT	59,106,048	61,233,699	2,127,651	3.60%
Debt Exclusion	1,930,913	3,175,679	1,244,766	64.47%
TOTAL TAXATION	61,036,961	64,409,378	3,372,417	5.53%

FISCAL YEAR 2022 REVENUE SUMMARY

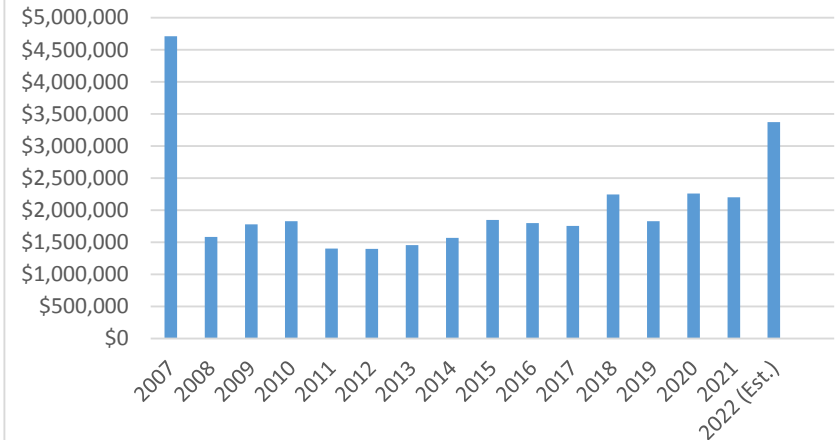
Tax Levy History



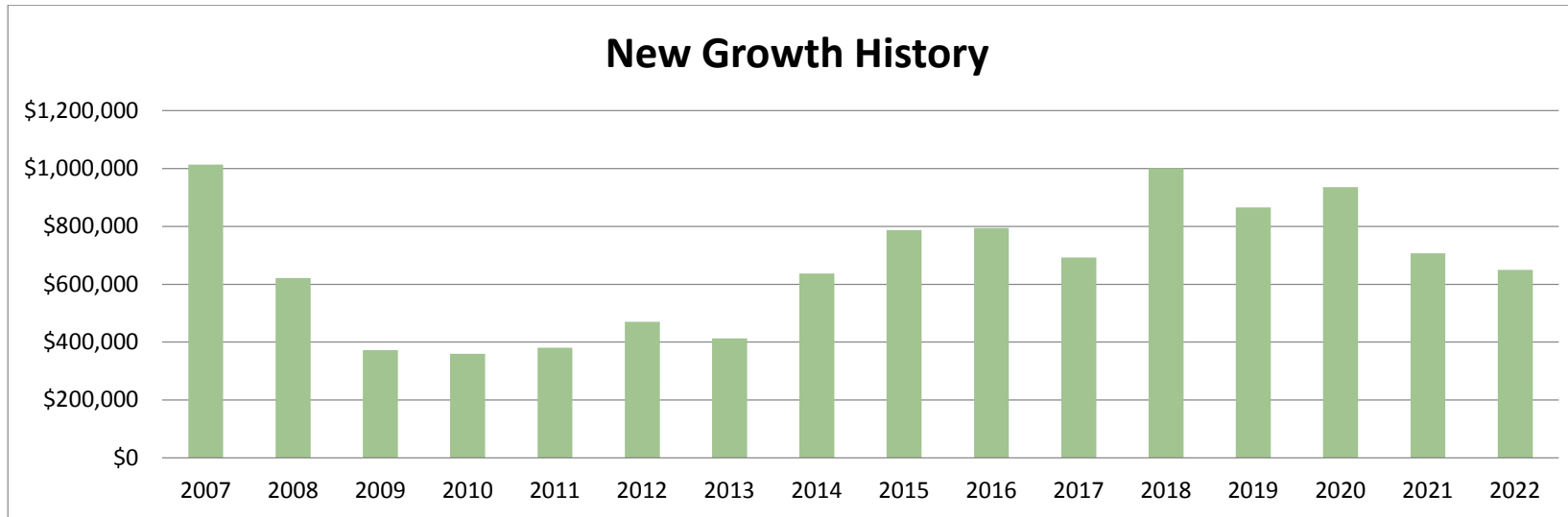
Annual Property Tax Levy % Increase



Annual Property Tax Levy \$ Increase



FISCAL YEAR 2022 REVENUE SUMMARY



The FY2022 budget projects an increase in total taxation revenue of 5.53 percent, or \$3,372,417, yielding a total of \$64,409,378. Taxation continues to grow as a total percentage of our revenue with each passing year. This trend continually increases our reliance on taxpayers and reserves to fund an increasing portion of our budget just to deliver level services. As time passes this reliance will only increase, placing a premium on the Town's ability to incentivize new growth. The following chart depicts taxation as a percentage of our total revenue over several years.

Taxation as a Percentage of General Fund Revenue						
	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Estimated
Taxation	52,499,660	54,744,790	56,576,910	58,836,548	61,036,961	64,409,378
State Aid*	13,416,080	13,559,708	12,733,056	12,923,452	12,881,634	13,068,264
Local Receipts	6,698,825	6,987,867	7,178,883	7,348,747	6,707,812	6,774,890
Other Funding Sources	2,763,762	2,882,451	2,287,016	2,465,773	2,786,301	2,273,822
Total	<u>75,378,327</u>	<u>78,174,816</u>	<u>78,775,865</u>	<u>81,574,520</u>	<u>83,412,708</u>	<u>86,526,354</u>
Taxation as % of Total	69.65%	70.03%	71.82%	72.13%	73.17%	74.44%

*State Aid in this figure includes MSBA funds for school construction that ended in FY18.

FISCAL YEAR 2022 REVENUE SUMMARY

State Aid - State Aid is our second largest revenue category. It is comprised of Chapter 70 education funding, unrestricted general government aid and several other reimbursement categories such as charter school tuition, veterans' benefits, State owned land and tax exemptions for veterans, blind, surviving spouses and the elderly. Easton budgets for state aid using the most available data from the Commonwealth as it progresses through its own budget process. The state budget is typically finalized around the end of the fiscal year after Easton's annual town meeting.

State aid is also offset by certain charges or assessments for items such as county tax, MBTA assessments, and tuition assessments for the school choice program and charter schools. More detailed information regarding state aid and assessments is available in the Department of Revenue's Cherry Sheet Manual at https://www.mass.gov/doc/cherry-sheet-manual/download?_ga=2.40182436.726553471.1620975367-870997462.1569600656. State aid is sometimes referred to as "cherry sheet" revenue. The name was derived from the pink paper that state aid distributions were printed on before the internet existed. The difference between state aid and assessments is net state aid.

Chapter 70 education funding is the biggest component of Easton's state aid. The Chapter 70 program is the Commonwealth's school funding statute. The program seeks to ensure adequate and equitable public school funding. It defines and calculates an adequate funding level for each district given the specific grades, programs, and demographic characteristics of its students. It then determines how much of that "foundation budget" should be paid for by each city and town's property tax, based upon the relative wealth of the community. The remainder is funded by Chapter 70 state aid. While this formula is sufficient for some communities, it is very inadequate for communities with calculated aid levels that fall below the Chapter 70 aid they are currently receiving. Although these communities are held harmless and not penalized with a reduction in Chapter 70, they only receive minimal increases based on a flat rate per pupil. Such communities are referred to as minimum aid communities and Easton is one of them. The estimated FY2022 Chapter 70 per pupil increase for minimum aid communities is only \$30 per student for the entire year. In Easton, this translates to a total of \$10,249,641 with an increase of \$101,190 over the prior year or a meager 1.0%. This level of increase is insufficient as it does not keep pace with expenditure growth or the ever increasing requirements of providing a quality education to our students and it further increases our reliance on property tax revenue which is also constrained by the limits of Proposition 2 ½.

Unrestricted General Government Aid (UGGA) is composed primarily from state lottery revenues and is not required to be used for any particular purpose. Easton's estimated revenue is \$2,406,758, which is an increase of \$81,388 or 3.5%

Charter Tuition Reimbursement revenue is provided to Reimburse sending districts for the student tuition and the capital facilities tuition component they pay to Commonwealth charter schools. The capital facilities tuition component includes interest and principal payments, for the construction, renovation, purchase, acquisition, or improvement of school buildings and land. This reimbursement only covers a fraction of the actual cost which is rising at significant rates.

FISCAL YEAR 2022 REVENUE SUMMARY

Municipal charges and adjustments are not subject to appropriation and are deducted from monthly state aid distributions with the exception of county tax, which is paid directly by the municipality to the county in semiannual installments. A more detailed breakdown of these costs can be found in section V (other expenses) of this budget document.

The state budget projects a marginal increase to total state revenue of \$186,630 (1.45 percent), for a total of \$13,068,264 based on the Senate Ways and Means 2022 budget proposal.

State aid peaked in FY2008 and was cut during the recession. It took until FY2012 for growth to recur and did not fully recover to pre-recession levels until FY2016. Those cuts and marginal growth rates have challenged our ability to fund services each year. Both Chapter 70 aid and unrestricted aid were level funded in FY2021 due to the pandemic. This was at least better than we fared during the Great Recession when state aid was cut.

Minimal growth in state aid naturally creates an increased reliance on property taxation. As shown in the table below, state aid will constitute 15.10 percent of our revenue in FY2022, which is down considerably from approximately 23 percent in the pre-recession era.

State Aid as a Percentage of General Fund Revenue						
	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Estimated
Taxation	52,499,660	54,744,790	56,576,910	58,836,548	61,036,961	64,409,378
State Aid*	13,416,080	13,559,708	12,733,056	12,923,452	12,881,634	13,068,264
Local Receipts	6,698,825	6,987,867	7,178,883	7,348,747	6,707,812	6,774,890
Other Funding Sources	2,763,762	2,882,451	2,287,016	2,465,773	2,786,301	2,273,822
Total	<u>75,378,327</u>	<u>78,174,816</u>	<u>78,775,865</u>	<u>81,574,520</u>	<u>83,412,708</u>	<u>86,526,354</u>
Taxation as % of Total	17.80%	17.35%	16.16%	15.84%	15.44%	15.10%

*State Aid in this figure includes MSBA funds for school construction that end in FY18.

FISCAL YEAR 2022 REVENUE SUMMARY

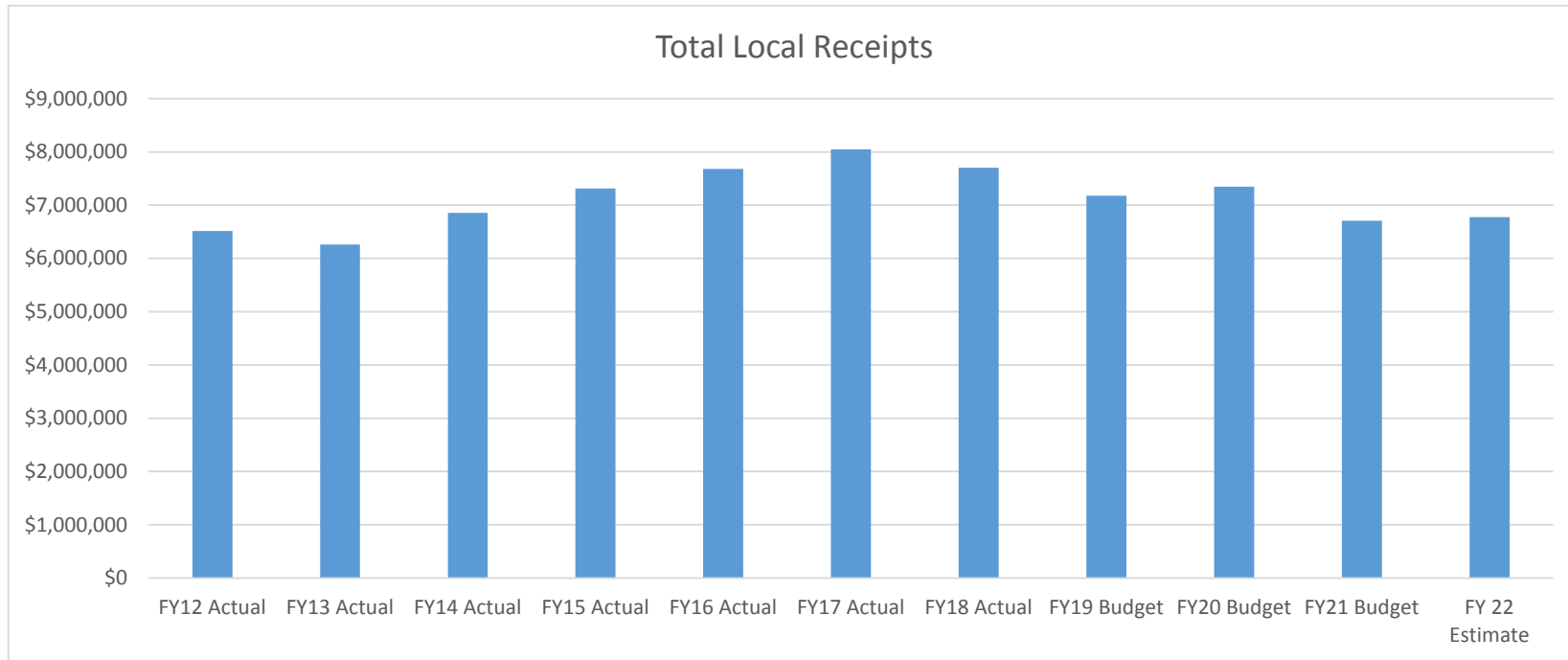
State Aid Summary

	FY18 Actual	FY19 Actual	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Estimate	FY22 vs. FY21 \$ Difference	FY22 vs. FY21 % Difference
STATE AID								
State Aid Chapter 70	9,933,051	10,041,681	10,150,803	10,148,451	10,148,451	10,249,641	101,190	1.00%
Unrestricted General Government Aid	2,187,668	2,264,236	2,325,370	2,325,370	2,325,370	2,406,758	81,388	3.50%
Charter Tuition Reimbursement	79,768	113,647	49,025	57,200	20,631	41,365	20,734	100.50%
Veterans Benefits	226,242	185,811	148,495	192,158	161,689	149,083	(12,606)	-7.80%
State Owned Land	86,031	86,789	95,767	95,767	95,088	106,702	11,614	12.21%
Exemptions: Vets, Blind, Surv Sp & Elderly	101,996	130,269	139,459	104,506	130,405	114,715	(15,690)	-12.03%
Homeless Transportation	856	23,564	20,604	-	-	-	-	0.00%
SUBTOTAL	12,615,612	12,845,997	12,929,523	12,923,452	12,881,634	13,068,264	186,630	1.45%
SCHOOL BLDG ASSISTANCE	983,976					-	-	0.00%
TOTAL STATE REVENUE	13,599,588	12,845,997	12,929,523	12,923,452	12,881,634	13,068,264	186,630	1.45%

Local Receipts comprise our third largest source of revenue. Local receipts are composed of various fees and taxes such as motor vehicle excise tax, ambulance fees, licenses and permits, and local meals taxes. Local receipts have leveled off in recent years and in FY2020 receipts declined from the prior year as a result of the pandemic. As a result, the FY2022 budget projects a modest increase of \$67,078 (1.0 percent) for a total of \$6,774,890. Local receipts are estimated based on prior year actual collections and current year to date collections while balancing the need to regenerate free cash and maintain public services.

	FY18 Actual	FY19 Actual	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Projected	FY22 vs. FY21 \$ Difference	FY22 vs. FY21 % Difference
LOCAL RECEIPTS								
Motor Vehicle Excise	3,960,900	4,041,153	3,827,433	3,830,000	3,638,500	3,674,885	36,385	1.00%
Licenses & Permits	717,287	729,047	783,212	725,000	600,000	606,000	6,000	1.00%
Ambulance	1,525,855	1,523,769	1,564,121	1,465,000	1,450,000	1,464,500	14,500	1.00%
Fees	227,295	258,418	239,645	225,000	210,000	212,100	2,100	1.00%
Meals Tax	366,098	418,916	346,255	400,000	225,000	227,250	2,250	1.00%
Penalties and Interest	378,673	314,364	369,715	275,000	275,000	277,750	2,750	1.00%
Fines and Forfeitures	28,493	31,521	32,714	27,000	25,000	25,250	250	1.00%
Investment Income	71,571	89,267	76,812	75,000	50,000	50,500	500	1.00%
Medicare D. Subsidy	94,176	68,483	34,917	55,000	-	-	-	0.00%
Medicaid Reimbursement	149,158	235,705	194,480	149,000	150,000	151,500	1,500	1.00%
SE Regional School Reimb	40,500	40,500	40,500	40,500	-	-	-	0.00%
Supplemental Taxes	61,745	25,712		25,000	25,000	25,250	250	1.00%
Miscellaneous Revenue	83,375	69,945	187,792	57,247	59,312	59,905	593	1.00%
TOTAL LOCAL RECEIPTS	7,705,126	7,846,800	7,697,596	7,348,747	6,707,812	6,774,890	67,078	1.00%

FISCAL YEAR 2022 REVENUE SUMMARY



Other Financing Sources are made up of transfers from other funds and reserves such as free cash and stabilization funds. Transfers from other funds primarily consist of recurring transfers from the water enterprise fund to cover indirect costs, transfers from septic loan betterment receipts reserved for appropriation to cover debt service on the septic loan program funded by the Massachusetts Clean Water Trust, and transfers from the Oliver Ames school and highway funds.

Since the onset of the recession and subsequent stagnation of state aid to the Town, we have been using reserve funds (free cash and general stabilization funds) to close a structural revenue deficit. In FY2016, the Select Board adopted a series of Financial Management Guidelines outlining the intended use of free cash and stabilization funds to help limit this practice¹. These guidelines recommend that the Town use no more than 50 percent of available free cash to fund the coming year's operating budget, and that a minimum of 25 percent of free cash be transferred to the stabilization fund. The Town has transferred 25 percent of free cash to the stabilization fund consistently in recent years in accordance with these guidelines, resulting in a current stabilization balance of \$3,762,871, which is the highest yet.

¹ Financial Management Guidelines are available in Appendix C.

FISCAL YEAR 2022 REVENUE SUMMARY

The guidelines also prescribe appropriate uses for the general and capital stabilization funds. In accordance with these guidelines the FY2022 budget will utilize \$236,843 in stabilization funds to balance the budget in light of lower revenue expectations due to the pandemic. Other financing sources will decrease by \$512,479 over the prior year. This decrease is inflated however as the initial fiscal 2021 budget included use of stabilization funds in the amount of \$500,000 in anticipation of cuts to state aid. When those cuts did not materialize, the funds were then transferred back to the fund at the November 30, 2020 Special Town Meeting. If you adjust for that transfer, other financing sources are still less than the prior year by \$12,479.

	FY18 Actual	FY19 Actual	FY20 Actual	FY20 Budget	FY21 Budget	FY22 Projected	FY22 vs. FY21 \$Change	FY22 vs. FY21 % Change
OTHER FINANCIAL SOURCES								
Transfer from Special Revenue								
Ames Funds	425,000	425,000	425,000	425,000	435,000	435,000	-	0.00%
Septic Betterment Fund	99,739	132,325	129,517	129,517	121,748	176,685	54,937	45.12%
Special Education Reserve Account					125,000		(125,000)	0.00%
Other Revolving Funds	28,930						-	0.00%
Subtotal Special Revenue	553,669	557,325	554,517	554,517	681,748	611,685	(70,063)	-10.28%
Transfer from Trust Funds								
Stabilization Fund	180,000		250,000	250,000	500,000	236,843	(263,157)	0.00%
Capital Stabilization Fund	97,079						-	0.00%
Conservation Trust	5,525	5,300	5,100	5,100			-	0.00%
Subtotal Trust Funds	282,604	5,300	255,100	255,100	500,000	236,843	(263,157)	-52.63%
Other			827					
Transfer from Enterprise Funds	557,753	557,753	611,553	611,553	611,553	611,553	-	0.00%
Use of Free Cash	1,585,504	1,200,412	1,044,603	1,044,603	993,000	813,741	(179,259)	-18.05%
TOTAL OTHER FINANCING SOURCES	2,979,530	2,320,790	2,466,600	2,465,773	2,786,301	2,273,822	(512,479)	-18.39%

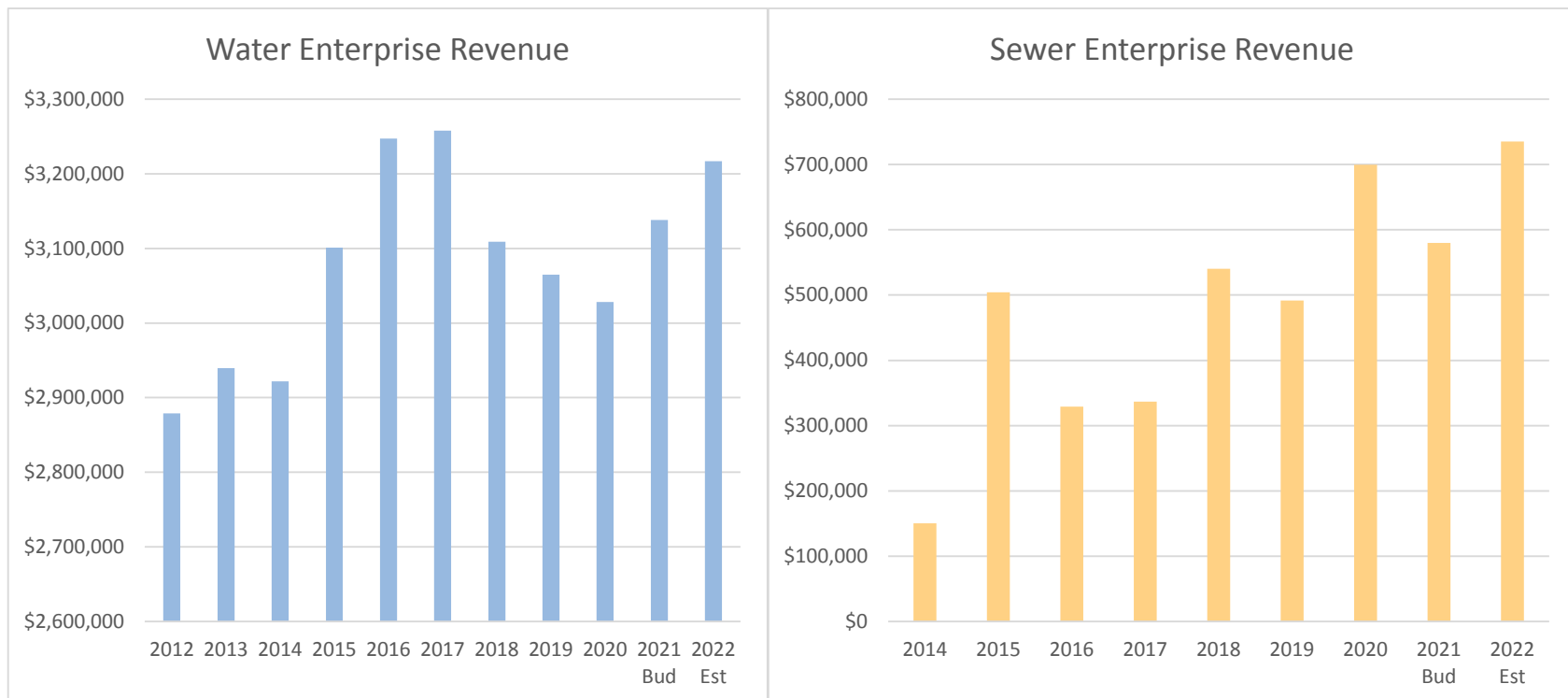
Enterprise Funds – The Town has a well-established water enterprise fund, a solid waste and recycling enterprise fund that was established in FY 2008, a sewer enterprise fund that was established in FY2013 and a PEG Access & Cable Related Fees enterprise fund that was established in FY2017. The cable fund receives payment from Comcast and Verizon in accordance with the Town's cable contracts. Those payments are then remitted to Easton Community Access Television, a nonprofit that was established to bring local and educational programming to Easton. They film town government meetings and community events which are broadcast on the local cable channel or can be watched online at any time.

The water enterprise fund provides funding for the town's municipal water system. The system serves essentially 100 percent of the town population through approximately 7,484 customer services. Currently, the system includes seven well supplies, two storage tanks and a distribution network comprising some 166 miles of water mains. Effective January 1, 2021, customers are charged a customer service charge ranging from \$18.98 for most residential users to

FISCAL YEAR 2022 REVENUE SUMMARY

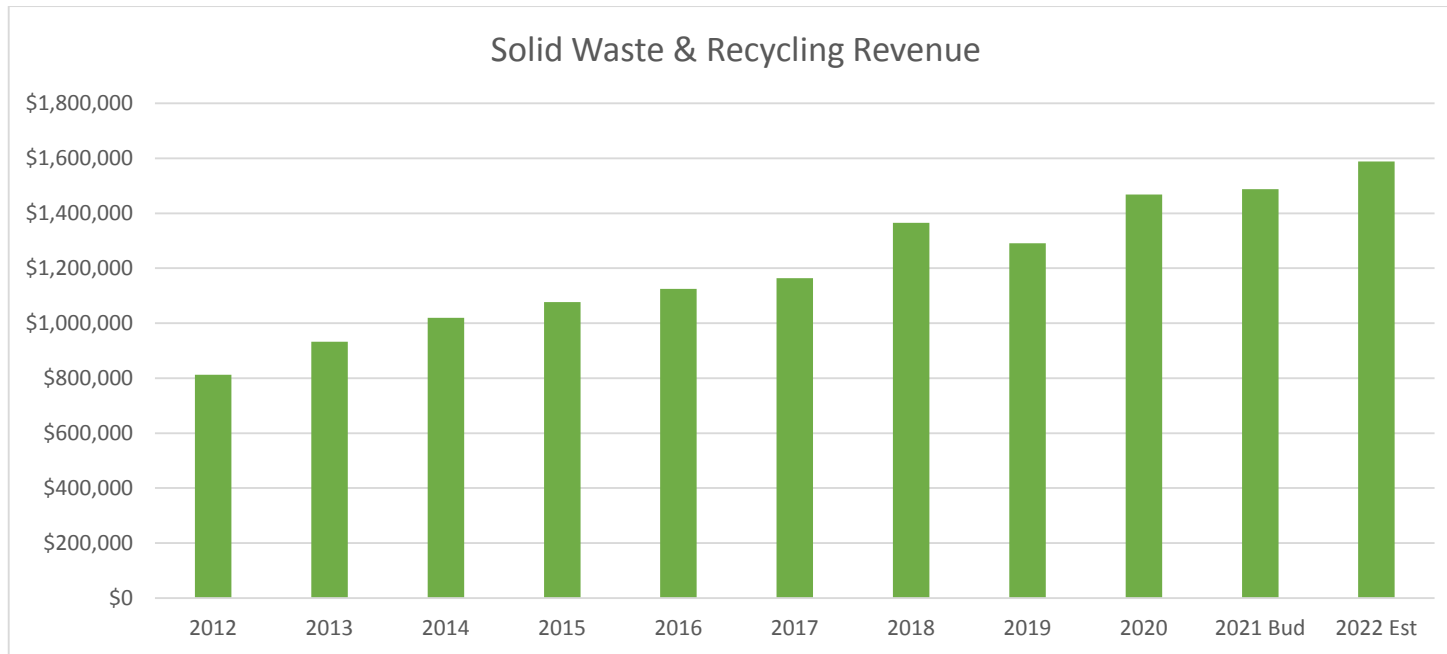
\$213.79 for heavy industrial consumption based on meter size. All users are charged \$4.16/1,000 gallons for 1 to 20,000 gallons, \$5.06/1,000 gallons for 20,001 to 50,000, and \$6.33/1,000 gallons for any additional consumption. The Town voted a three-year schedule of annual rate increases effective January 1, 2021. The Town is required to construct a water treatment plant for the removal of iron and manganese in several wells and ultrafiltration facilities for removal of PFAS to meet state DEP regulations that exceed federal requirements and rates will be monitored and adjusted as debt service for those projects comes online.

The sewer enterprise fund currently provides sewer services to three districts in Town: North Easton Village Sewer District, Queset Sewer District, which became operational during 2019, and the Five Corners Sewer District which became operational in 2020. Users are charged \$15 per 1,000 gallons. This fund is expected to grow in the coming years and revenue estimates are expected to change as more information becomes available.



FISCAL YEAR 2022 REVENUE SUMMARY

The solid waste and recycling enterprise fund has seen a steady increase in subscribers since it was first established. Customers pay a quarterly fee of \$90. The Town contracts with Waste Management to provide services which include bulky item pickup and weekly single stream recycling.



FISCAL YEAR 2022 BUDGET

SECTION IV:



EXPENDITURE SUMMARY

TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: EXPENDITURE SUMMARY

FY2022 Operating Budget Expenditures

All operating budgets are covered in itemized detail in Sections V-VIII. Accordingly, this message will provide a broad overview as well as highlight key adjustments for FY2022 without exhaustively covering all items.

Fixed Costs

Fixed costs are items which must be funded over which the Town has little to no immediate control, such as health, property, casualty and liability insurances and debt and interest payments for approved capital borrowing.

Debt and Interest

The Debt Service budget includes principal and interest payments on Town Meeting authorized borrowing for both exempt and non-exempt debt. Non-exempt debt is composed of general fund capital budget borrows (such as public safety vehicles or roadway funds) and must be funded within the tax levy. Exempt debt pays for borrowing exempted from Proposition 2 ½ by Easton voters via a debt exclusion override for specific projects (such as the Blanche Ames Elementary School). The FY2022 Debt Service budget of \$5,802,461 is an increase of 35.07% over the prior year. The majority of this increase, \$1,244,766, is driven by the exempt debt associated with the Blanche Ames Elementary School with the remainder representing an increase to non-exempt general debt for previously approved capital items.

Employee Benefits and Insurance - Health Insurance & OPEB

The Town is member to the Massachusetts Group Insurance Commission (GIC). Fortunately, rates for FY2022 set by the GIC yield a manageable budget increase to Employee Health

Insurance of 3.21% for a total of \$8,857,743. This modest increase coupled with multiple years of insurance incentive programs managed by the Town which have yielded over \$200,000 in operational cost savings help moderate the impact of fixed costs on the budget and free up funds for other uses.

In light of these insurance savings, there exists an opportunity to formalize an annual contribution to the Town's existing OPEB (other post-employment benefits) trust fund as a recurring operating expense line within the Employee Benefits and Insurance Budget. The FY22 amount of \$25,000 is not sufficient by any means to address a growing unfunded liability, but we must take steps, even if small, toward dealing with this issue. Adequately funding retiree health care is a challenge faced by all municipalities. Building a dedicated annual transfer into the budget is a good financial practice and is also viewed favorably by bond rating agencies.

Regional and County School Education Assessments

The Southeastern Regional School assessment will increase by \$34,120 (2.68%) for a total FY2022 budget of \$1,305,645. This increase is reduced by the application of federal ESSER II funds to the assessments, which will provide financial relief in FY2022 but will not recur in FY2023. The Bristol County Agricultural School assessment has been increased by \$54,155 since FY2021 for a total FY2022 level of \$70,374. This significant increase is driven primary by debt assessments related to their school building project. The figures are estimates that will not be known until bonds are issued in the fall. If needed, any further adjustments will be addressed at the fall Town Meeting. Together, the total change to Education Assessments is projected to increase by \$88,275 (6.86%) for a total FY22 expenditure of \$1,376,019.

TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: EXPENDITURE SUMMARY

Other

Other is an expense category of charges and amounts to be raised that are generally not subject to appropriation, but must be factored into the budget. These items include county and state assessments, an allowance for uncollectible property taxes, also referred to as overlay, and deficits from the prior fiscal year that are legally allowed by the Massachusetts Department of Revenue to be factored into the subsequent fiscal year's budget. The most common example of a legal deficit is a snow and ice budget deficit, which is often incurred as winter weather can fluctuate greatly from year to year. The Town has not needed to raise and snow and ice deficit since fiscal 2019. Also included in this category on the budget summary is a transfer to the stabilization fund. This transfer was subject to appropriation and was made in the fall of fiscal 2021 when the state budget was finalized and aid was level funded rather than cut as anticipated. The transfer of \$500,000 was made to return stabilization funds previously used in the same amount to balance the budget at the annual town meeting. A transfer of this nature is not planned at this time, which accounts for most of the decrease in this category of \$511,298.

Town Departmental Operating Budgets

Town operating budgets are projected to increase by 2.02% or \$355,625 from FY2021, which reflects level service and staff with limited exceptions noted below¹. Greater detail about each department operating budget is available in Section V.

¹ It is worth noting that the phrase "level staff" would indicate a FY2022 staff level matching the FY2021 budget which cut approximately 26 full time equivalent positions (FTEs) between Town and School departments from FY2020 levels and, therefore, should not be considered a synonym for "sufficient staff."

General Government

General government will decrease by 2.78% or \$74,888, for a total expenditure level of \$2,615,145 mainly due to the Finance Committee Reserve Fund changing from \$300,000 in FY2021 to \$100,000 in FY2022². The budget also includes restorations of the half time clerical positions in both the Collector/Treasurer's office and Assessing office, which were cut last year (total restoration of 1 FTE). Absent these restorations, these customer-facing offices would be unable to effectively reopen to the public regardless of easing Covid-19 restrictions as they simply do not have enough personnel to do so.

The Town Clerk's budget includes a half time clerical position to meet growing election administration needs which have emerged over the past year due to expanded voting functions, such as vote by mail and early voting. This 0.5 FTE position will formalize and make permanent work that is currently performed by temporary poll workers to more sustainably support vital public rights such as voting. The Planning and Economic Development budget will replace the Assistant Planning Director position with a Land Use/Environmental Planner due to a retirement that will occur later in the current fiscal year, resulting in a savings of \$30,075 for FY2022. Several other minimal adjustments were made to budgets for contractual items.

Public Safety

Public Safety has an overall increase of \$215,304 or 2.13% for a FY2022 total of \$10,327,917. Police and Fire budgets

² The increase to this line in FY2021 was a hedge against then-unknown federal Covid-19 relief (CARES) extensions and other federal Covid-19 funds. This level of reserve is not anticipated to be necessary in FY2022.

TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: EXPENDITURE SUMMARY

are level service, with the exception that the Police Department will restore overtime / community lines to FY2020 levels and the Fire Department budget includes stipend funding to establish a cross-department position with the Department of Health and Community Services using existing personnel within the existing EFD ranks. This position builds on the existing relationship between these departments, bolstered by their shared experience combatting the Covid-19 pandemic, and will support the alignment of emergency medical services, mobile integrated health, and public health across our departments.

The preliminary Public Safety Dispatch FY2022 budget carried an estimated Southeastern Massachusetts Regional Communications Center (SEMRECC) assessment of \$450,000. However, the SEMRECC Board recently voted the actual FY2022 assessment in at \$300,000 per member community. For comparison, the last full-year local dispatch budget for Easton in FY2020 was approximately \$650,000. To reduce operating costs by \$350,000 (-54%) in a two-year window (while improving services) provides a financial lifeline during a time of economic strife. This level of savings is made possible in part due to the station-officer model rolled out by the EPD post-regionalization.

The Inspectional Services budget will add four hours per week to a part time inspection position to support the large volume of building permits and partially offset staff cuts borne by the department in FY2021.

Public Works

The \$3,534,777 Public Works department budget reflects an increase of \$150,768 or 4.46%, which includes a restoration of a \$10,000 cut to the Stormwater Permit Compliance line in the Highway budget. Also included in that budget is an increase to the vehicle repairs and maintenance line of

\$25,000, which brings it more in line with actual spending in FY2019 and FY2020.

The DPW administration budget includes half of a full time civil engineering position (0.5 FTE) to be shared with the Water Enterprise fund. Public Works is busier than ever with infrastructure work, and the provision of this position is necessary to support the ongoing work and meet the forthcoming demands of the Department. By way of example, DPW supported \$25M in capital projects in the current three-year window (FY2019-21). That figure for FY2022-24 currently stands at \$48M – not including the Blanche Ames Elementary School project. This increased project management responsibility comes at a time when unfunded state and federal mandates (storm water, drinking water [PFAS]) continue to grow and increase the administrative and oversight burdens placed on DPW.

Health and Community Services

Health and Community Services' budget will increase by 4.97% or \$44,332 to a total of \$935,924. This budget includes an increase to the overtime line to expand availability for perc tests to meet surging demand for residential real estate inspections and other public health services during and post-pandemic. The funding for the new shared position with the Easton Fire Department is carried in the Easton Fire budget.

Library

The Ames Free Library has graciously requested the minimum annual required appropriation, an increase of 2.57% or \$14,256 to a total of 568,685.

TOWN ADMINISTRATOR'S FISCAL YEAR 2022 BUDGET MESSAGE: EXPENDITURE SUMMARY

School Department

The Easton Public Schools FY2022 budget includes important reactive investments to partially reinstate positions eliminated in FY2021 (14 FTE). These positions address the needs of the growing English Language Learner population and special education students as well as the physical and social-emotional needs of students. In addition, interventionists are being temporarily added in an effort to assess and remediate any learning gaps for all students due to the educational interruptions during the pandemic. Mindful of the sustainability of the budget going forward, efforts are also being made to reduce and/or combine positions in other areas, resulting in a net investment of only 3 FTE additional general fund positions for FY2022.

The District is also making an incremental investment over the next 3-4 years to significantly reduce, and ultimately eliminate, kindergarten tuitions. This greatly increases the equity of access to all of Easton's youngest learners and, as EPS data indicates, provides a foundation in literacy and numeracy that markedly improves student achievement through third grade and beyond. In total, the Easton School budget will increase by 3.01% for a FY2022 total of \$43,917,645.

Enterprise Funds

Enterprise fund budgets reflect a total increase of \$104,080 or 1.66%. As previously mentioned in the Public Works section, the Water Enterprise fund includes half of a shared full time civil engineering position (0.5 FTE). The Water budget also includes 1 FTE Water Treatment Plant Operator. This position is needed to support the new water treatment plants (Red Mill Road Iron / Manganese Plant; up to 3 PFAS plants to be designed constructed) that will be constructed in the next two years.

FY2022 Expenditures by use and % Change Over FY2021

	<u>Use</u>	<u>Amount</u>	<u>\$ Change</u>	<u>% Change</u>
i.	Debt Service	\$5,802,461	\$1,506,627	35.07%
ii.	EE Benefits, Etc.	\$15,821,768	\$678,214	4.48%
iii.	Education Assessments	\$1,376,019	\$88,275	6.86%
iv.	Other	\$1,626,013	(\$511,298)	-23.92%
v.	Capital Budget from Taxation	\$0	(\$287,490)	0.00%
vi.	Town Departments	\$17,982,448	\$355,625	2.02%
vii.	School Department	\$43,917,645	\$1,283,693	3.01%
viii.	Enterprise	<u>\$6,390,315</u>	<u>\$104,080</u>	<u>1.66%</u>
ix.	Total Expenditures	<u>\$92,916,669</u>	<u>\$3,217,726</u>	<u>3.59%</u>

FISCAL YEAR 2022 BUDGET

SECTION V:



FIXED COSTS

FISCAL YEAR 2020 BUDGET SUMMARY
MATURING DEBT & INTEREST AND EMPLOYEE
BENEFITS & INSURANCE

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

These budgets contain the shared costs of all departments.

The maturing debt and interest budget contains all principal and interest to be paid from the Town's general fund for capital purchases and construction costs related to town and school projects. The debt is classified as either exempt (debt authorized to be paid for from taxes raised outside the constraints of Proposition 2 ½) or nonexempt (debt paid from taxes raised within the regular operating budget).

The employee benefits and insurance budget contains the health insurance costs for current and retired employees of the town as well as the Bristol County retirement pension assessment. It also contains the costs of insurance against property and casualty losses and workers compensation claims.

PRIOR YEAR BUDGET SUCCESSES

The Town of Easton continues to maintain its Aa3 bond rating due to prudent financial management.

The Town continues to receive discounts on its insurance premiums as a member of the Massachusetts Interlocal Insurance Association (MIIA) and through its loss control efforts. The Town also took advantage of the early payment discount offered by MIIA and Bristol County for the retirement assessment. This resulted in combined savings of over \$130,000.

SIGNIFICANT BUDGET CHANGES

FY22 reflects an increase in debt service of 35.07% primarily due to exempt short term interest related to the Blanche Ames Early Elementary School project, which will begin construction this year. This increase will be offset by additional funds raised by taxation as approved by voters in 2019. Other contributors to non-exempt debt increases include permanent financing of approved capital purchases (fleet and pavement) as well as portions of the Town's share of sewer capacity for recently completed districts.

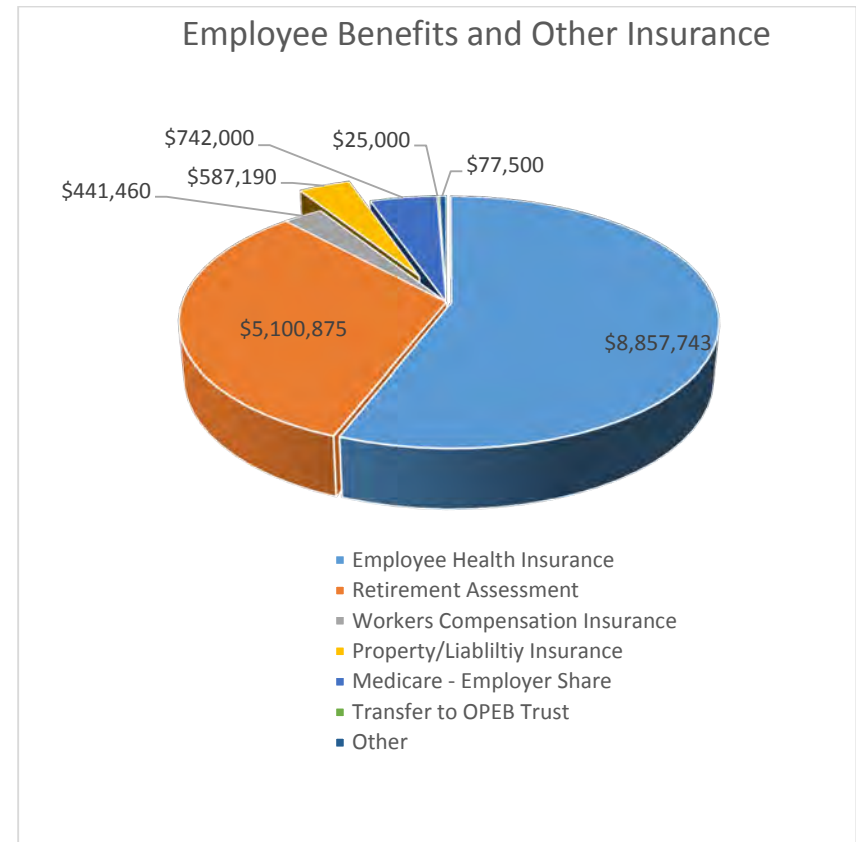
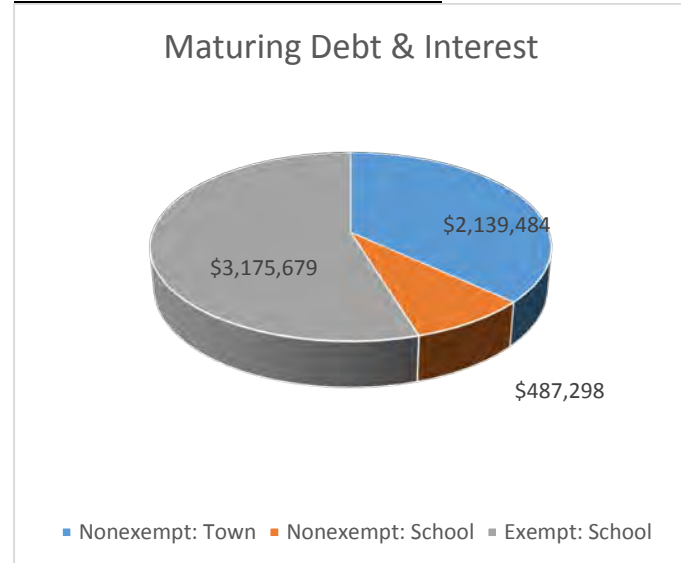
The Group Insurance Commission (GIC) set rates for FY22 in March with the average increase for active plans at 5.2% and the average retiree plan increase at 2.3%. Based on Easton's current and projected enrollments, an overall budgetary increase of 3.21% over FY21 is required. This increase is lower than originally anticipated and we are taking this opportunity to formalize an annual contribution to the Town's existing OPEB (other post-employment benefits) trust fund as a recurring operating expense line within the Employee Benefits and Insurance Budget. The FY22 amount of \$25,000 is not sufficient by any means to address a growing unfunded liability, but we must take steps, even if small, toward dealing with this issue. Adequately funding retiree health care is a challenge faced by all municipalities. Building a dedicated annual transfer into the budget is a good financial practice and is also viewed favorably by bond rating agencies.

Insurance projections for workers compensation and property liability increased by 5.11% and 5.8%. The retirement assessment increased by \$246,824 or 5.08% and the Town will once again take advantage of the early pay discount to save \$92,215. The Bristol County

Retirement Board also recently voted to extend its funding timeline from 2028 to 2034.

The budget also contains a collective bargaining reserve of \$75,000 to fund some outstanding contracts and wage adjustments that have yet to be settled.

DEPARTMENTAL BUDGET



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 700 MATURING DEBT & INTEREST										
01.700.010.5910	Principal on LT Debt	\$271,500	\$271,500	\$381,000	\$381,000	\$255,700	\$345,000	\$355,027	\$10,027	2.90%
01.700.010.5915	Interest on LT Debt	\$74,148	\$74,549	\$120,313	\$120,314	\$194,393	\$105,094	\$129,991	\$24,897	23.69%
01.700.010.5925	Interest on Notes	\$498	\$999	\$0	\$0	\$13,241	\$13,242	\$2,280	(\$10,962)	(82.78%)
010 Nonexempt School Debt		\$346,147	\$347,048	\$501,313	\$501,314	\$463,335	\$463,336	\$487,298	\$23,962	5.17%
01.700.011.5910	Principal on LT Debt	\$1,179,011	\$1,198,699	\$1,483,869	\$1,485,254	\$1,407,570	\$1,401,392	\$1,561,053	\$159,661	11.39%
01.700.011.5915	Interest on LT Debt	\$293,262	\$275,110	\$293,084	\$291,806	\$477,591	\$425,581	\$526,582	\$101,001	23.73%
01.700.011.5925	Interest on Notes	\$202,351	\$200,841	\$193,884	\$193,885	\$63,061	\$74,612	\$51,849	(\$22,763)	(30.50%)
011 Nonexempt Municipal Debt		\$1,674,625	\$1,674,650	\$1,970,838	\$1,970,945	\$1,948,223	\$1,901,585	\$2,139,484	\$237,899	12.51%
01.700.012.5910	Principal on LT Debt	\$1,435,000	\$1,435,000	\$1,465,000	\$1,465,000	\$1,515,000	\$1,515,000	\$1,498,500	(\$16,500)	(1.08%)
01.700.012.5915	Interest on LT Debt	\$469,837	\$469,838	\$422,437	\$422,438	\$361,912	\$361,913	\$331,179	(\$30,734)	(8.49%)
01.700.012.5925	Interest on Notes	\$0	\$0	\$0	\$0	\$0	\$54,000	\$1,346,000	\$1,292,000	2392.59%
012 Exempt School Debt		\$1,904,837	\$1,904,838	\$1,887,437	\$1,887,438	\$1,876,912	\$1,930,913	\$3,175,679	\$1,244,766	64.46%
01.700.013.6000	Capital Budget Reserve	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
013 Reserve for Capital Budget		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
DEPARTMENT 700 MATURING DEBT & INTEREST		\$3,925,609	\$3,926,536	\$4,359,589	\$4,359,697	\$4,288,471	\$4,295,834	\$5,802,461	\$1,506,627	35.07%

**TOWN OF EASTON
MATURING DEBT & INTEREST BUDGET
FISCAL 2022**

		<u>Year of</u>	<u>Long Term Debt</u>		<u>Short Term</u>	<u>Budget</u>
		<u>Maturity</u>	<u>Principal</u>	<u>Interest</u>	<u>Interest/Other</u>	<u>Total</u>
GENERAL FUND						
<u>Non Exempt School Debt</u>						
8/22/2013	Middle School Roof Project (I)	2024	10,000.00	850.00		10,850.00
8/20/2015	Middle School Roof Project (II)	2035	55,000.00	21,400.00		76,400.00
8/20/2015	Moreau Hall Roof (I)	2035	15,000.00	6,262.50		21,262.50
8/18/2016	Moreau Hall Roof (II)	2027	5,000.00	900.00		5,900.00
8/17/2017	School Security Improvements (I)	2022	20,000.00	400.00		20,400.00
8/17/2017	School Security Improvements (II)	2023	15,000.00	900.00		15,900.00
8/17/2017	School WWTP Upgrade (I)	2033	10,000.00	3,456.26		13,456.26
8/17/2017	ESCO Energy Efficiency	2036	100,000.00	47,750.00		147,750.00
8/16/2018	School WWTP Upgrade (II)	2022	5,000.00	125.00		5,125.00
8/16/2018	School Security Improvements (III)	2022	5,000.00	125.00		5,125.00
8/12/2020	Refunded Debt - Stadium Project (4/15/10)	2024	75,500.00	16,149.93		91,649.93
8/12/2020	EPDM Richardson/Olmsted School Roof	2040	28,998.00	24,255.46		53,253.46
8/12/2020	Replace Turf & Track at Muscato Stadium	2032	10,529.00	7,416.75		17,945.75
6/15/2021	School – Olmsted Richardson Parking Lot (BAN)	2022			2,280.00	2,280.00
Subtotal			355,027.00	129,990.90	2,280.00	487,297.90
			01.700.010.5910	01.700.010.5915	01.700.010.5925	
<u>Non Exempt Municipal Debt</u>						
11/9/2007	WPAT - CWMP 00-30A	2023	2,462.56			2,462.56
6/13/2012	WPAT - Update CWMP CW-10-05 Pool 16	2033	14,509.00	3,785.01		18,294.01
5/22/2013	CWT - 98-1026-A Title V	2033	10,000.00			10,000.00
1/7/2015	CWT - 98-1026-B Series 18 Title V	2035	25,000.00			25,000.00
1/7/2015	CWT - 98-1026-C Series 18 Title V	2035	25,000.00			25,000.00
5/14/2015	CWT - CW-11-02 Pool 17A Swap	2043		37,673.57		37,673.57
4/13/2017	CWT-14-04 Series 20 Title V	2037	22,042.00	8,328.46		30,370.46
9/12/2018	CWT-15-09 Series 21 Title V	2039	21,114.00	8,971.05		30,085.05
4/28/2021	CWT Series Title V	2041	40,451.00	14,277.78	1,500.00	56,228.78
8/23/2012	Refunded - Landfill Closure Phase 3 (5/1/03)	2023	120,000.00	5,250.00		125,250.00
8/23/2012	FY12 Capital Budget	2022	25,000.00	375.00		25,375.00
8/23/2012	Street Reconstruction (Prospect/Foundry & Summer)	2027	60,000.00	7,875.00		67,875.00
8/23/2012	Building Improvements (Fire Station Roof)	2033	10,000.00	2,225.00		12,225.00
8/22/2013	FY13 Capital Budget - Lincoln St Roadway Impr	2024	25,000.00	2,125.00		27,125.00
8/22/2013	FY13 Capital Budget - Sidewalk Snowplow	2024	15,000.00	1,275.00		16,275.00
8/21/2014	FY14 Capital Budget - Main St Improvements	2029	70,000.00	18,900.00		88,900.00
8/21/2014	FY14 Capital Budget - Street Sweeper & Dump Trk	2029	25,000.00	6,600.00		31,600.00
8/20/2015	Gill Property Land Acquisition	2035	15,000.00	6,262.50		21,262.50

**TOWN OF EASTON
MATURING DEBT & INTEREST BUDGET
FISCAL 2022**

		Year of	Long Term Debt		Short Term	Budget
		<u>Maturity</u>	<u>Principal</u>	<u>Interest</u>	<u>Interest/Other</u>	<u>Total</u>
8/20/2015	FY15 Capital Budget - Fire Pumper Replacement	2030	40,000.00	8,887.50		48,887.50
8/20/2015	FY15 Capital Budget - DPW Motor Equipment (I)	2025	30,000.00	3,150.00		33,150.00
8/20/2015	FY15 Capital Budget - DPW Road Pavement	2026	50,000.00	6,750.00		56,750.00
8/18/2016	Ambulance	2024	35,000.00	3,500.00		38,500.00
8/18/2016	Hooklift DPW	2027	10,000.00	1,800.00		11,800.00
8/18/2016	Municipal Facilities Capital Improvements	2027	20,000.00	3,600.00		23,600.00
8/18/2016	Pavement Management	2031	35,000.00	9,231.26		44,231.26
8/17/2017	Hooklift DPW	2028	10,000.00	2,200.00		12,200.00
8/17/2017	Pavement Management	2032	35,000.00	11,825.00		46,825.00
8/17/2017	ESCO Energy Efficiency	2036	50,000.00	22,587.50		72,587.50
8/16/2018	DPW Two Hooklifts	2026	30,000.00	6,750.00		36,750.00
8/16/2018	Pavement Management	2032	25,000.00	9,275.00		34,275.00
8/16/2018	Pavement Management	2033	15,000.00	6,387.50		21,387.50
8/16/2018	Municipal Facilities Capital Improvements (I)	2023	10,000.00	500.00		10,500.00
8/16/2018	Municipal Facilities Capital Improvements (II)	2039	10,000.00	5,125.00		15,125.00
8/16/2018	Ambulance	2023	65,000.00	4,875.00		69,875.00
8/16/2018	Bucket Truck (I)	2026	25,000.00	4,500.00		29,500.00
8/16/2018	DPW Salt Brine Equipment	2023	25,000.00	1,625.00		26,625.00
8/16/2018	DPW Highway Hooklift (I)	2026	15,000.00	3,375.00		18,375.00
8/16/2018	IT Telephone System Upgrade	2023	15,000.00	1,125.00		16,125.00
8/15/2019	Queset Comm District Capacity	2040	135,000.00	85,712.50		220,712.50
8/15/2019	Municipal Facilities Capital Improvements	2024	40,000.00	4,500.00		44,500.00
8/15/2019	Fire Rescue Pumper Truck	2030	60,000.00	23,650.00		83,650.00
8/15/2019	DPW Pavement Mgt Roads	2034	40,000.00	17,581.26		57,581.26
8/15/2019	DPW Highway Hooklift Tractor & Flail	2027	35,000.00	9,625.00		44,625.00
8/15/2019	DPW Highway Hooklift Tractor & Flail (II)	2027	15,000.00	3,875.00		18,875.00
8/15/2019	DPW B&G Service Body Truck	2024	15,000.00	1,375.00		16,375.00
10/24/2019	CWT - CW-16-33 (Queset Collection System)	2050		33,619.31	4528.66	38,147.97
8/12/2020	Sewer Design 5 Corners	2041	3,461.00	13,613.18		17,074.18
8/12/2020	Sewer Construction 5 Corners	2041	5,000.00	12,365.28		17,365.28
8/12/2020	WWT 5 Corners IMA	2041	12,013.00	31,587.58		43,600.58
8/12/2020	Municipal Facilities Capital Improvements	2031	10,000.00	7,097.22		17,097.22
8/12/2020	DPW Pavement Mgt	2035	25,000.00	17,890.00		42,890.00
8/12/2020	DPW 35K GVW Hooklift	2025	55,000.00	14,788.89		69,788.89
8/12/2020	DPW Backhoe	2025	35,000.00	8,309.03		43,309.03
6/15/2021	WWT 5 Corners IMA	2022			6,420.00	6,420.00
6/15/2021	Depot St Land Takings (BAN)	2022			15,400.00	15,400.00
6/15/2021	DPW Pavement Mgt (BAN)	2022			10,000.00	10,000.00
6/15/2021	DPW Municipal Facilities (BAN)	2022			2,000.00	2,000.00

**TOWN OF EASTON
MATURING DEBT & INTEREST BUDGET
FISCAL 2022**

		Year of	Long Term Debt		Short Term	Budget
		<u>Maturity</u>	<u>Principal</u>	<u>Interest</u>	<u>Interest/Other</u>	<u>Total</u>
6/15/2021	Fire & Rescue – Ambulance (BAN)	2022			7,000.00	7,000.00
6/15/2021	DPW Highway – 10 Wheel Dump Truck (BAN)	2022			5,000.00	5,000.00
	Subtotal		1,561,052.56	526,581.38	51,848.66	2,139,482.60
			01.700.011.5910	01.700.011.5915	01.700.011.5925	
Total Before Exempt Debt Service			1,916,079.56	656,572.28	54,128.66	2,626,780.50
<u>Exempt School Debt</u>						
4/15/2010	School Construction (OAHS/EMS)	2027				-
8/23/2012	Refunded School Planning (OAHS/EMS)	2023	95,000.00	4,125.00		99,125.00
8/21/2014	Refunded Sch Construction (OAHS/EMS) 10/15/06	2026	1,230,000.00	242,600.00		1,472,600.00
8/12/2020	Refunded School Construction (OAHS/EMS) 4/15/10	2027	173,500.00	84,453.68		257,953.68
6/15/2021	Easton Early Elementary Project (BAN)	2023			1,346,000.00	1,346,000.00
	Subtotal		1,498,500.00	331,178.68	1,346,000.00	3,175,678.68
			01.700.012.5910	01.700.012.5915	01.700.012.5925	
TOTAL GENERAL FUND DEBT SERVICE			3,414,579.56	987,750.96	1,400,128.66	5,802,459.18

EASTON LONG-TERM DEBT

Maturing debt and interest

The maturing debt and interest budget provides the appropriation for the Town's annual principal and interest costs associated with various capital construction projects. The projects are funded by the issuance of tax-exempt bonds. The Water and Sewer Enterprise funds pay for its share of debt service from user fees and betterments. The Community Preservation Fund pays for its share of debt service from its annual budget.

Statutory Debt Limit

The aggregate level of the Town of Easton's outstanding debt obligation is limited by State law. The statutory debt limit is established by Massachusetts General Laws, Chapter 44, Section 10 at 5% of our total Equalized Valuation (EQV). The EQV is determined every other year by the State Department of Revenue.

Easton's 2020 EQV \$4,091,504,700

Debt Limit (5% of EQV) \$ 204,575,235

Easton's total outstanding long-term debt as of June 30, 2021 will be \$40,013,280 which is well below the debt limit.

Bond Rating

The Town uses the services of Bond Counsel, a Financial Advisor and Moody's Investor Services credit rating agency to prepare for the issuance of bonds, comply with complex tax regulations, and assure a competitive climate for bids. The town has a bond rating of Aa3 on the Moody's bond rating scale. Easton's last credit rating was in July 2020.

Total Long Term Debt Service - All Funds

The total long term annual debt service by fund from FY2022 through FY2050, which includes both principal and interest, is shown on the following page. Debt service further broken out by purpose follows.

Moody's Investors Service Bond Rating Scale	
	Aaa
	Aa1
	Aa2
Easton's Rating	Aa3
	A1
	A2
	A3
	Baa1
	Baa2
	Baa3
	Ba1
	Ba2
	Ba3
	B1
	B2

DEBT SERVICE BY PURPOSE

Issue Date	Description	Interest Rate	FY of Maturity	2021 Outstanding	Principal and Interest Payments						
					FY2022	FY2023	FY2024	FY2025	FY2026	Remaining Yrs	Total
School Debt Exclusion											
8/23/2012	Refunded School Planning (OAHS/EMS)	2.00-3.00	2023	185,000	99,125	91,350	-	-			190,475
8/21/2014	Refunded School Construction 10/15/06	2.00-4.00	2026	6,680,000	1,472,600	1,472,400	1,475,100	1,475,600	1,473,900		7,369,600
8/12/2020	Refunded School Construction 4/15/20	5.00	2027	1,208,500	257,954	251,625	241,375	231,125	225,750	215,250	1,423,079
											-
Total School Debt Exclusion				8,073,500	1,829,679	1,815,375	1,716,475	1,706,725	1,699,650	215,250	8,983,154
Nonexempt Debt - School											
8/22/2013	Middle School Roof	2.00-3.50	2024	30,000	10,850	10,525	10,175				31,550
8/20/2015	Middle School Roof	2.00-3.50	2035	720,000	76,400	74,750	73,100	71,450	64,875	517,563	878,138
8/20/2015	Moreau Hall Roof	2.00-3.50	2035	210,000	21,263	20,813	20,363	19,913	19,463	155,271	257,086
8/18/2016	Moreau Hall Roof	2.00-3.50	2027	30,000	5,900	5,700	5,500	5,300	5,150	5,050	32,600
8/17/2017	ESCO Project	2.125-4.00	2036	1,300,000	147,750	143,750	139,750	135,750	131,750	1,144,376	1,843,126
8/17/2017	School Security Improvements	2.125-4.00	2022	20,000	20,400	-	-	-			20,400
8/17/2017	School Security Improvements (II)	2.125-4.00	2023	30,000	15,900	15,300	-	-			31,200
8/17/2017	School WWTP	2.125-4.00	2033	105,000	13,456	13,056	12,656	12,256	11,856	59,452	122,732
8/16/2018	School Security Improvements (III)	3.00-5.00	2022	5,000	5,125	-	-	-			5,125
8/16/2018	School WWTP (II)	3.00-5.00	2022	5,000	5,125	-	-	-			5,125
8/12/2020	EPDM Richardson Olmsted Roof Replacement	2.00-5.00	2040	468,998	53,253	39,925	38,675	37,425	36,175	395,776	601,229
8/12/2020	Synthetic Turf & Track Muscato Stadium	2.00-5.00	2032	110,529	17,946	14,450	13,950	13,450	12,950	67,350	140,096
8/12/2020	Refunded Muscato Stadium Improvements 4/15/20	5.00	2024	245,500	91,650	91,375	87,125				270,150
Total Nonexept Debt - School				3,280,027	485,018	429,644	401,294	295,544	282,219	2,344,838	4,238,557
11/9/2007	CWT CW-00-30A Series 11 (WW Mgt Study)	3.00-5.00	2023	4,926	2,463	2,463	-	-	-	-	4,926
6/13/2012	CWT CW-10-05 Series 16 (CWMP EIR)	2.00	2033	196,505	18,294	18,316	18,339	18,362	18,385	129,396	221,092
8/23/2012	Building Improvements (Fire Station Roof)	2.00-3.00	2033	95,000	12,225	11,925	11,675	11,469	11,250	48,507	107,051
8/23/2012	FY12 Capital Budget (Dept Equipment)	2.00-3.00	2022	25,000	25,375	-	-	-	-	-	25,375
8/23/2012	Refunded Landfill Closure (5/1/03)	2.00-3.00	2023	235,000	125,250	116,725	-	-	-	-	241,975
8/23/2012	Street Reconstruction (Prospect/Foundry & Summer)	2.00-3.00	2027	360,000	67,875	66,075	64,575	63,338	62,025	60,675	384,563
5/22/2013	CWT 98-1026-A Series 17B (Title V)	0.00	2033	120,000	10,000	10,000	10,000	10,000	10,000	70,000	120,000
8/22/2013	DPW Sidewalk Snow Plow	3.00-3.50	2024	45,000	16,275	15,788	15,263			-	47,326
8/22/2013	Lincoln Street Improvements	3.00-3.50	2024	75,000	27,125	26,313	25,438		-	-	78,876
8/21/2014	Main Street Revitalization	2.00-4.00	2029	560,000	88,900	86,100	83,300	80,500	77,700	219,450	635,950
8/21/2014	Street Sweeper & Dump Truck	2.00-4.00	2029	195,000	31,600	30,600	29,600	27,600	26,725	46,275	192,400
5/14/2015	CWT CW-11-02, Series 17A	2.40	2043	See Sewer	37,674						37,674
1/7/2015	CWT 98-1026-B Series 18 (Title V)	0.00	2035	350,000	25,000	25,000	25,000	25,000	25,000	225,000	350,000
1/7/2015	CWT 98-1026-C Series 18 (Title V)	0.00	2035	350,000	25,000	25,000	25,000	25,000	25,000	225,000	350,000
8/20/2015	DPW Motor Equip (I)	2.00-3.50	2025	120,000	33,150	32,250	31,350	30,450			127,200
8/20/2015	DPW Road Pavement	2.00-3.50	2026	250,000	56,750	55,250	53,750	52,250	50,750		268,750
8/20/2015	Fire Pumper Replacement	2.00-3.50	2030	325,000	48,888	47,688	41,563	40,513	39,463	148,269	366,384
8/20/2015	Gill Property (Town)	2.00-3.50	2035	210,000	21,263	20,813	20,363	19,913	19,463	155,271	257,086
8/18/2016	Ambulance	2.00-3.50	2024	105,000	38,500	37,100	35,700				111,300
8/18/2016	DPW Hooklift	2.00-3.50	2027	60,000	11,800	11,400	11,000	10,600	10,300	10,100	65,200
8/18/2016	DPW Mun Facilities Improvements	2.00-3.50	2027	120,000	23,600	22,800	22,000	21,200	20,600	20,200	130,400
8/18/2016	Pavement Management	2.00-3.50	2031	350,000	44,231	42,831	41,431	40,031	38,981	184,296	391,801
4/13/2017	CWT CW-14-04 Series 20	2.00-3.50	2037	416,423	30,371	31,000	31,005	31,011	31,017	341,579	495,983
8/17/2017	DPW Hooklift	2.125-4.00	2028	60,000	12,200	11,800	11,400	11,000	10,600	10,400	67,400
8/17/2017	ESCO Project (II)	2.125-4.00	2036	705,000	72,588	70,588	68,588	68,588			280,352
8/17/2017	Pavement Management	2.125-4.00	2032	360,000	46,825	45,425	44,025	42,625	41,225	199,612	419,737
8/16/2018	Bucket Truck (I)	3.00-5.00	2026	120,000	29,500	29,125	27,875	26,625	20,500		133,625
8/16/2018	DPW Highway Hooklift	3.00-5.00	2026	75,000	18,375	17,625	16,875	16,125	15,375		84,375
8/16/2018	DPW Salt Brine Equipment	3.00-5.00	2023	45,000	26,625	20,500	-	-			47,125
8/16/2018	Fire Ambulance Replacement	3.00-5.00	2023	130,000	69,875	66,625	-	-			136,500
8/16/2018	IT Telephone System Upgrade	3.00-5.00	2023	30,000	16,125	15,375	-	-			31,500
8/16/2018	Municipal Facilities Capital Improvements (I)	3.00-5.00	2023	15,000	10,500	5,125	-	-			15,625
8/16/2018	Municipal Facilities Capital Improvements (II)	3.00-5.00	2039	130,000	15,125	14,625	14,125	13,625	13,125	94,494	165,119
8/16/2018	Pavement Management (II)	3.00-5.00	2033	155,000	21,388	20,638	19,888	19,138	18,388	88,334	187,774
8/16/2018	Pavement Management	3.00-5.00	2032	230,000	34,275	33,025	26,900	25,900	24,900	131,600	276,600
8/16/2018	Two F550 Hooklifts	3.00-5.00	2026	150,000	36,750	35,250	33,750	32,250	30,750		168,750
9/12/2018	CWT CW-15-09 Series 21	2.00	2039	459,110	30,085	30,117	30,150	30,183	30,217	396,299	547,051

DEBT SERVICE BY PURPOSE

Issue Date	Description	Interest Rate	FY of Maturity	2021 Outstanding	Principal and Interest Payments						
					FY2022	FY2023	FY2024	FY2025	FY2026	Remaining Yrs	Total
8/15/2019	Queset Capacity (1)	2.00-5.00	2040	2,500,000	220,713	213,963	207,213	200,463	193,713	2,155,735	3,191,800
8/15/2019	Municipal Facilities Capital Improvements (I)	5.00	2024	110,000	44,500	37,625	35,875				118,000
8/15/2019	Fire Rescue Pumper Truck	3.00-5.00	2030	525,000	83,650	80,650	77,650	74,650	71,650	243,275	631,525
8/15/2019	Pavement Management/Roads	2.00-5.00	2034	460,000	57,581	50,706	48,956	47,206	45,456	310,864	560,769
8/15/2019	DPW Highway Hooklift/Tractor/Flail (I)	5.00	2027	210,000	44,625	42,875	41,125	39,375	37,625	35,875	241,500
8/15/2019	DPW Highway Hooklift/Tractor/Flail (II)	5.00	2027	85,000	18,875	18,125	17,375	16,625	15,875	10,250	97,125
8/15/2019	DPW Building & Grounds Truck	5.00	2024	35,000	16,375	10,750	10,250				37,375
8/15/2019	CWT CW-16-33 Series 22 Swap	2.20	2050	See Sewer	38,147	37,216	36,263	35,287	34,288	451,932	633,133
8/12/2020	WWT 5 Corners District (I)	2.00-5.00	2041	293,483	17,244	19,000	18,500	18,000	17,500	295,625	385,869
8/12/2020	WWT 5 Corners District (II)	2.00-5.00	2038	83,530	8,036	7,825	7,525	7,325	7,075	69,125	106,911
8/12/2020	WWT 5 Corners District (IV)	2.00-5.00	2041	285,000	18,320	18,650	18,150	17,650	17,150	284,450	374,370
8/12/2020	Sewer Design 5 Corners District (II)	2.00-5.00	2041	288,461	17,074	18,900	18,400	17,900	17,400	289,575	379,249
8/12/2020	Sewer Construction 5 Corners District	2.00-5.00	2041	260,000	17,365	18,000	17,500	17,000	16,500	253,875	340,240
8/12/2020	DPW Facilities Improvements	5.00	2031	100,000	17,097	14,250	13,750	13,250	12,750	56,250	127,347
8/12/2020	DPW Pavement Management	2.00-5.00	2035	300,000	42,890	35,725	34,475	33,225	27,100	203,700	377,115
8/12/2020	Vehicle #2 DPW Hooklift	5.00	2025	220,000	69,789	61,875	59,125	56,375			247,164
8/12/2020	Vehicle #61 CAT Backhoe Replacement	5.00	2025	125,000	43,309	33,750	32,250	30,750			140,059
5/11/2021	CWT CW17-06 Series 23 Septic Loan	2.00	2041	1,000,000	54,729	70,425	69,350	68,275	67,200	879,000	1,208,979
Total Nonexpt Debt - Town				14,112,438	2,092,164	1,941,590	1,653,660	1,486,652	1,253,021	8,344,288	16,771,375
Total Nonexpt Debt				17,392,465	2,577,182	2,371,234	2,054,954	1,782,196	1,535,240	10,689,126	21,009,932
Total General Fund				25,465,965	4,406,861	4,186,609	3,771,429	3,488,921	3,234,890	10,904,376	29,993,086
Community Preservation Fund											
8/23/2012	Chestnut Street Land Acquisition	2.00-3.00	2033	1,565,000	152,950	149,500	151,575	151,575	149,100	1,214,515	1,969,215
8/22/2013	Gov Ames Preservation Restriction	3.00-3.50	2024	150,000	54,250	52,625	50,875				157,750
8/21/2014	Refunding CPA Land Acquisition 10/15/06	2.00-4.00	2026	470,000	102,100	103,600	104,900	106,000	102,000		518,600
8/20/2015	Gill Property (CPA)	2.00-3.50	2035	1,900,000	196,588	192,388	183,263	179,213	175,163	1,397,421	2,324,036
Total Community Preservation Fund				4,085,000	505,888	498,113	490,613	436,788	426,263	2,611,936	4,969,601
Water Enterprise Fund											
8/23/2012	Water Main Construction	2.00-3.00	2033	465,000	51,138	49,938	48,938	48,113	47,238	288,833	534,198
8/21/2014	Refunding Bay Road 10/15/06	2.00-4.00	2026	140,000	35,000	33,800	32,600	31,400	20,400		153,200
8/21/2014	Water	2.00-4.00	2029	100,000	15,875	15,375	14,875	14,375	13,875	39,189	113,564
8/21/2014	Water Main Replc Program	2.00-4.00	2029	140,000	22,225	21,525	20,825	20,125	19,425	54,864	158,989
8/18/2016	Water Main Replacement	2.00-3.50	2027	120,000	23,600	22,800	22,000	21,200	20,600	20,200	130,400
8/18/2016	Well #4 Replacement (I)	2.00-3.50	2027	120,000	23,600	22,800	22,000	21,200	20,600	20,200	130,400
8/16/2018	Well #4 Replacement (II)	3.00-5.00	2039	1,065,000	99,713	96,713	93,713	90,713	87,713	922,823	1,391,388
8/16/2018	Well #4 Replacement (III)	3.00-5.00	2034	65,000	7,538	7,288	7,038	6,788	6,538	45,090	80,280
8/18/2019	Well #4 Replacement	2.00-5.00	2040	285,000	24,731	23,891	23,231	22,481	21,731	248,146	364,211
8/18/2019	Well #4 Replacement (II)	2.00-5.00	2040	110,000	13,869	13,369	12,869	7,494	7,244	82,718	137,563
8/12/2020	Foundry Street Water Main Replacement	2.00-5.00	2041	159,000	22,908	15,350	14,850	14,350	13,850	121,800	203,108
Total Water Enterprise Fund				2,769,000	340,197	322,849	312,939	298,239	279,214	1,843,863	3,397,301
Sewer Enterprise Fund											
5/14/2015	CWT CW-11-02, Series 17A	2.40	2043	3,430,015	159,697	202,544	202,572	202,602	202,631	3,457,930	4,427,976
8/15/2019	Queset Collection System (1)	2.00-5.00	2040	415,000	39,600	38,350	37,100	35,850	34,600	341,364	526,864
8/26/2020	CWT CW-16-33 Series 22 Swap	2.20	2050	3,056,301	107,197	108,127	109,081	110,057	111,056	3,036,334	3,581,852
8/12/2020	Sewer Design 5 Corners District (I)	2.00-5.00	2041	791,999	54,045	53,900	52,400	50,900	49,400	774,075	1,034,720
Total Sewer Enterprise Fund				7,693,315	360,539	402,921	401,153	399,409	397,687	7,609,703	9,571,412
Grand Total All Debt				40,013,280	5,613,485	5,410,492	4,976,134	4,623,357	4,338,054	22,969,878	47,931,400

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 910 EMPLOYEE BENEFITS & INSURANCE										
01.910.002.5302	Police IOD Medical Exp	\$7,652	\$25,000	\$4,933	\$25,000	\$25	\$25,000	\$25,000	-	0.00%
01.910.002.5303	Fire IOD Medical Expense	\$43,654	\$25,000	\$22,885	\$25,000	\$15,997	\$25,000	\$25,000	-	0.00%
01.910.002.5322	Tuition/Deferred Comp	\$3,325	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.910.002.5690	County Retirement Assmt	\$4,224,459	\$4,224,459	\$4,562,583	\$4,562,583	\$4,854,051	\$4,854,051	\$5,100,875	\$246,824	5.08%
Reflects early pay discount of \$92,215. Assessment would be \$5,193,090 without discount.										
01.910.002.5692	Medicare - Town Share	\$203,911	\$210,000	\$215,222	\$215,000	\$174,970	\$218,000	\$230,000	\$12,000	5.50%
01.910.002.5693	Medicare - School Share	\$482,176	\$485,000	\$478,739	\$500,000	\$336,854	\$512,000	\$512,000	-	0.00%
01.910.002.5729	Risk Management	\$1,404	\$2,500	\$355	\$2,500	\$0	\$2,500	\$2,500	-	0.00%
01.910.002.5738	Health Ins - Town Retirees	\$852,226	\$882,099	\$886,738	\$940,482	\$760,419	\$999,638	\$992,945	(\$6,693)	(0.66%)
01.910.002.5739	Health Ins - School Retirees	\$1,664,037	\$1,856,696	\$1,721,531	\$1,823,093	\$1,536,690	\$1,913,233	\$2,037,799	\$124,566	6.51%
01.910.002.5740	Health Ins - Town Share	\$1,405,679	\$1,498,248	\$1,704,072	\$1,517,843	\$1,222,442	\$1,561,572	\$1,655,377	\$93,805	6.00%
01.910.002.5741	Health Ins - School Share	\$3,550,635	\$3,841,375	\$3,408,217	\$3,950,659	\$3,084,604	\$4,107,560	\$4,171,622	\$64,062	1.55%
01.910.002.5742	General Ins - Town Share	\$219,736	\$260,930	\$295,203	\$266,466	\$309,343	\$295,000	\$312,110	\$17,110	5.80%
01.910.002.5743	General Ins - School Share	\$234,846	\$209,920	\$257,969	\$257,050	\$258,321	\$260,000	\$275,080	\$15,080	5.80%
01.910.002.5744	Workers Comp Ins - Town	\$149,582	\$86,310	\$106,294	\$143,226	\$94,177	\$115,000	\$121,670	\$6,670	5.80%
01.910.002.5745	Workers Comp Ins - School	\$216,432	\$209,165	\$245,217	\$233,157	\$220,755	\$255,000	\$269,790	\$14,790	5.80%
01.910.002.5798	Reserv for Collect Barg/Wage Adj	\$0	\$135,595	\$0	\$42,800	\$0	\$0	\$65,000	\$65,000	0.00%
01.910.002.5966	Transfer to OPEB Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000	0.00%
002 Expense Subtotal		\$13,259,759	\$13,952,297	\$13,909,962	\$14,504,859	\$12,868,653	\$15,143,554	\$15,821,768	\$678,214	4.47%
DEPARTMENT 910 EMPLOYEE BENEFITS & INSURANCE		\$13,259,759	\$13,952,297	\$13,909,962	\$14,504,859	\$12,868,653	\$15,143,554	\$15,821,768	\$678,214	4.47%

FISCAL YEAR 2022 BUDGET SUMMARY **EDUCATION ASSESSMENTS**

SOUTHEASTERN REGIONAL VOCATIONAL TECHNICAL SCHOOL



The Southeastern Regional Vocational Technical School District consists of a four-year public high school and a post-secondary technical institute. The high school offers twenty career majors to students from Brockton, East Bridgewater, Easton, Foxborough, Mansfield, Norton, Sharon, Stoughton and West Bridgewater. The Southeastern Technical Institute offers the following day programs: Practical Nurse, Medical Assisting and Dental Assisting. Evening programs included Cosmetology, Culinary Arts, Driver's Education, Enrichment classes, HVAC, Medical classes, Phlebotomy, and Practical Nurse.

The District School Committee consists of ten dedicated individuals elected from the communities of Brockton, East Bridgewater, Easton, Foxborough, Mansfield, Norton, Sharon, Stoughton and West Bridgewater.

At Southeastern, students choose from twenty career majors in preparation for life's opportunities and challenges. Our school combines a rigorous academic curriculum with challenging vocational and technical studies to help students realize their full learning potential.

Upon graduation, students have the choice of furthering their education in any two or four-year institution, internships, certification programs, military service or going directly into the workforce. Southeastern Regional offers a full and rigorous series of academic classes comparable to any comprehensive school. A common misconception about vocational school academics is that they are "easier" because students are only here to learn a trade. In actuality, students who attend a vocational school who apply themselves are challenged more extensively than comprehensive school students. Not only do vocational students have the opportunity to gain skills in a specific trade, but upon graduation, students have the choice of furthering their education in any two or four-year institution, internships, certification programs, military service or going directly into the workforce.

BRISTOL COUNTY AGRICULTURAL SCHOOL

Bristol County Agricultural High School supports strong academic and vocational/technical programs that focus on agriculture and the natural environment. We believe agricultural education offers a unique pathway to prepare students for lifelong learning.

Bristol County Agricultural High School has as its mission to provide an opportunity for acquiring a high quality academic, vocational/ technical and social education that prepares our students for the changing world. We are committed to providing the means for

intellectual, emotional, ethical, social, and physical growth, as well as an appreciation for cultural and ethnic diversity, which will assist every individual to become an informed and productive participant in our democratic society.

The school is undergoing a \$104 million renovation and expansion project to add approximately 196,000 square feet to its facilities, thanks to a grant from the MSBA (Massachusetts School Building Authority) for \$51,428,124. The remainder will be provided by the tuition and debt per student paid by participating towns. The expansion will increase the school's capacity from 450 to nearly 600 students and should be completed within the next year.



SIGNIFICANT BUDGET CHANGES

Easton's Southeastern Regional School annual assessment increased by \$34,120. This increase would have been larger if not for the receipt of one-time federal Elementary and Secondary Schools Emergency Relief (ESSER) grant funds in the amount of \$63,567. The Bristol County Agricultural School assessment increased significantly by \$54,155 over the previous year due to the addition of a per pupil debt assessment related to the construction project. Enrollment is 85 students at Southeastern Regional and 8 students at the Bristol County Agricultural School.

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 310 REGIONAL & COUNTY SCH ASMTS										
01.310.002.5320	Southeastern Regional School	\$1,132,709	\$1,132,709	\$1,179,066	\$1,179,066	\$910,796	\$1,271,525	\$1,305,645	\$34,120	2.68%
	Actual assessment of \$1,369,212 for 85 students is reduced by \$63,567 in federal Elementary and Secondary Schools Emergency Relief (ESSER) grant funds.									
01.310.002.5321	Bristol County Agricultural Sch	\$0	\$0	\$0	\$0	\$16,919	\$16,219	\$70,374	\$54,155	333.89%
	FY22 Assessment is calculated based on 8 students at \$2,817 tuition + \$5,979.75 for debt on School Building construction project.									
002 Expense Subtotal		\$1,132,709	\$1,132,709	\$1,179,066	\$1,179,066	\$927,715	\$1,287,744	\$1,376,019	\$88,275	6.85%
DEPARTMENT 310 REGIONAL & COUNTY SCH ASMTS		\$1,132,709	\$1,132,709	\$1,179,066	\$1,179,066	\$927,715	\$1,287,744	\$1,376,019	\$88,275	6.85%

Town of Easton
Budget Detail - Other Expenses
FY22 Town Budget

	FY 2019 Expended/ Raised	FY 2019 Budgeted/ Raised	FY 2020 Expended/ Raised	FY 2020 Budgeted/ Raised	FY 2021 YTD Expended/ Raised	FY 2021 Budgeted/ Raised	FY 2022 Requested	Diff FY 2022- FY 2021	% Diff
<u>State and County Assessments:</u>									
County Tax	375,973	375,973	384,961	384,961	394,585	394,585	409,750	15,165	3.84%
Special Education	27,165	6,476	16,524	20,583	12,897	17,185	1,524	(15,661)	-91.13%
Mosquito Control	83,579	83,579	88,122	86,784	69,416	92,959	96,026	3,067	3.30%
Air Pollution Control	7,518	7,518	7,546	7,546	5,885	7,868	8,072	204	2.59%
Old Colony Planning Council	8,862	9,170	9,073	9,073	7,163	9,584	9,807	223	2.33%
RMV Non-Renewal Surcharge	18,160	18,160	18,160	23,160	13,240	17,260	17,260	-	0.00%
School Choice Tuition	131,568	99,636	154,075	134,160	101,278	118,093	137,182	19,089	16.16%
Charter School Tuition	368,603	75,215	387,673	428,337	236,283	352,661	324,323	(28,338)	-8.04%
MBTA Assessment	150,079	150,079	153,889	153,889	119,506	159,722	160,641	919	0.58%
Regional Transit Authority	9,624	9,624	9,787	9,787	7,582	10,129	11,428	1,299	12.82%
Total	1,181,131	835,430	1,229,810	1,258,280	967,835	1,180,046	1,176,013	(4,033)	-0.34%
Snow & Ice/Deficits to be Raised	101,176	101,176	-	-	-	-	-	-	0.00%
Allowance for Abatements & Exemptions and other	470,898	470,898	449,688	449,688	457,265	457,265	450,000	(7,265)	-1.59%
Transfer to Stabilization					500,000	500,000		(500,000)	0.00%
Total Other Expenses	1,753,205	1,407,504	1,679,498	1,707,968	1,925,100	2,137,311	1,626,013	(511,298)	-23.92%

FISCAL YEAR 2022 BUDGET

SECTION VI:



TOWN OPERATING BUDGET DETAIL

SELECT BOARD
FISCAL YEAR 2022 BUDGET NARRATIVE
CONNOR READ, TOWN ADMINISTRATOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Select Board and Town Administrator, together, act as the Chief Executive Office of the Town. All town departments report and are responsible to the Town Administrator. In addition to being primarily responsible for the Town's fiscal management and the coordination of all daily governmental service delivery, the department is also responsible for human resources administration, labor contract negotiation, procurement, licensing, risk management, and relations with other levels of government and the public.

The Select Board also serves the Town as Water Commissioners, Sewer Commissioners and the Rent Control Board. In addition, various members of the Board serve on other committees as Select Board representatives.

The Select Board appoints the Town Administrator, Town Accountant, Town Counsel and Veterans' Services Officer, as well as dozens of citizen volunteers to various Boards and Committees. The Town Administrator appoints all other (non-school) Town employees.

PRIOR YEAR BUDGET SUCCESSES

The Town Administrator's Office coordinated the Town-wide response to the Covid-19 pandemic as part of the Easton Emergency Management Agency. These efforts include the promulgation of employee safety policies as well as planning and supporting the execution of all other municipal department operations impacted by the pandemic through a team based approach.

EEMA's public communications of Covid-19 information and workplace / employee safety policies were recognized by the Massachusetts Inter-Local Insurance Association (MIIA) with an Excellence in Risk Management award in January 2021.

This office has also worked with the Fire Chief/EMD and the Finance Department to manage and maximize utilization of

federal disaster / pandemic assistance funds throughout the pandemic; including to operate local vaccine clinics which have, to date, administered over 1000 doses of Covid-19 vaccine with no doses missed.

Other noteworthy advancements in FY21 include the completion of Five Corners Sewer; negotiation of \$1.8M in direct mitigation to benefit Fire, EMS, Health and Public Works from two housing developments; negotiation of new cable agreements which boost operating revenue to ECAT by 25%; advancement of PFAS capital funding; implementation of SEMRECC; and award of the Blanche Ames Elementary School construction contract by the Select Board.

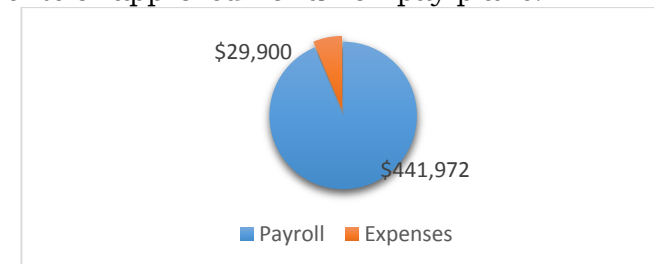
SIGNIFICANT BUDGET AND STAFFING CHANGES

No staffing level changes are proposed for FY2022.

	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Position					
Town Administrator	1	1	1	1	1
Asst Town Administrator	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Total FTEs	4	4	4	4	4

FY2022 DEPARTMENTAL BUDGET

The FY2022 budget for the department is \$471,872, an overall increase of \$24,773 (5.54%) from the prior year. This is a level service budget, with no increased expense lines and changes to compensation (payroll) based on contractual agreements or approved nonunion pay plans.



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 120 SELECT BOARD										
01.120.001.5101	Department Head	\$149,581	\$155,581	\$153,319	\$153,320	\$125,921	\$156,151	\$168,395	\$12,244	7.84%
01.120.001.5102	Asst. Town Administrator	\$82,585	\$81,532	\$90,030	\$90,031	\$79,009	\$98,071	\$102,076	\$4,005	4.08%
01.120.001.5110	Administrative Salaries	\$122,974	\$122,975	\$134,942	\$134,944	\$117,752	\$146,177	\$152,151	\$5,974	4.08%
01.120.001.5130	Overtime	\$3,334	\$3,000	\$3,115	\$2,000	\$1,137	\$2,000	\$2,000	-	0.00%
01.120.001.5150	Longevity	\$900	\$550	\$900	\$900	\$900	\$900	\$950	\$50	5.55%
01.120.001.5153	Automobile Stipend	\$4,800	\$0	\$4,800	\$4,800	\$4,000	\$4,800	\$4,800	-	0.00%
01.120.001.5160	Temporary Clerical	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.120.001.5180	Elected Salaries	\$9,100	\$9,100	\$8,800	\$9,100	\$6,000	\$9,100	\$9,100	-	0.00%
01.120.001.5181	Municipal Hearings Officer Stipend	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500	\$2,500	0.00%
01.120.001.5198	Wage & Classif Study Reserve	\$0	\$0	\$0	\$12,200	\$0	\$0	-	-	0.00%
01.120.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$373,275	\$372,738	\$395,908	\$407,295	\$334,720	\$417,199	\$441,972	\$24,773	5.93%
01.120.002.5300	Training	\$3,027	\$2,500	\$3,638	\$2,500	\$322	\$2,500	\$2,500	-	0.00%
01.120.002.5301	Consulting Services	\$4,000	\$7,000	\$2,942	\$5,000	\$1,500	\$2,500	\$2,500	-	0.00%
01.120.002.5304	Advertising	\$1,382	\$2,000	\$1,588	\$1,000	\$1,104	\$1,400	\$1,400	-	0.00%
01.120.002.5420	Office Supplies	\$20,686	\$20,000	\$18,621	\$18,000	\$11,715	\$16,000	\$16,000	-	0.00%
01.120.002.5726	Goals & Objectives	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.120.002.5730	Dues & Memberships	\$6,074	\$5,048	\$6,350	\$5,048	\$4,190	\$5,000	\$5,000	-	0.00%
01.120.002.5782	Expense - Dept Head	\$524	\$2,000	\$543	\$1,000	\$231	\$750	\$750	-	0.00%
01.120.002.5783	Expense - Board	\$648	\$2,000	\$366	\$2,000	\$0	\$500	\$500	-	0.00%
01.120.002.5785	Expense - Committees	\$1,423	\$1,000	\$632	\$1,000	\$212	\$1,250	\$1,250	-	0.00%
01.120.002.5850	Acquisition of New Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
002 Expense Subtotal		\$37,766	\$41,548	\$34,684	\$35,548	\$19,277	\$29,900	\$29,900	\$0	0.00%
DEPARTMENT 120 SELECT BOARD		\$411,042	\$414,286	\$430,593	\$442,843	\$353,997	\$447,099	\$471,872	\$24,773	5.54%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 120 - SELECT BOARD

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
READ, CONNOR	Town Administrator	40	1/18/12	157,153	168,395		400	4,800	173,595	0
	Misc pay is an automobile stipend of \$400 per month.									
	01.120.001.5101 Department Head			157,153	168,395		400	4,800	173,595	0
BLANCHARD, MICHAEL	Asst. Town Admin	40	01/16/18	99,077	102,076	B-3	0	2,500	104,576	0
	Misc pay is a Municipal Hearings Officer Stipend in accordance with MGL 148A, Section 5.									
	01.120.001.5102 Asst. Town			99,077	102,076		0	2,500	104,576	0
FLORIO, LISA	Exec Asst to BOS & TA	35	08/02/17	54,104	55,747	F-3	0	0	55,747	0
SOUTHWORTH, MARY A	HR Coordinator	40	2/14/94	93,509	96,404	D-12	550	0	96,954	0
	01.120.001.5110 Administrative Salaries			147,613	152,151		550	0	152,701	0
OVERTIME	Overtime			2,000	2,000		0	0	2,000	0
	01.120.001.5130 Overtime			2,000	2,000		0	0	2,000	0
BARGER, CRAIG	Select Board Member			1,800	1,800		0	0	1,800	0
BRUSSARD, THOMAS	Select Board Member			1,800	1,800		0	0	1,800	0
FULGINITI, DOROTHY	Select Board Member			1,800	1,800		0	0	1,800	0
KING, CHARLES	Select Board Member			1,800	1,800		0	0	1,800	0
LAMB, MARC	Select Board Member			1,800	1,800		0	0	1,800	0
WELCH, KATE	Town Moderator			100	100		0	0	100	0
	01.120.001.5180 Elected Salaries			9,100	9,100		0	0	9,100	0
Select Board Total				414,943	433,722		950	7,300	441,972	0

FISCAL YEAR 2022 BUDGET NARRATIVE
FINANCE COMMITTEE

The Easton Town Charter and bylaws establish a Finance Committee consisting of nine members who are elected by the voters for three-year terms who serve without salary. The Finance Committee is charged with advising Town Meeting on any or all matters which are to come before the Town Meeting and consider any or all municipal questions for the purpose of making reports or recommendations to the Town.

The Finance Committee's goal is to provide accurate and objective information about financial decisions facing the Town to the citizenry of Easton in a straightforward fashion so the citizens can make informed decisions. The independent recommendations of the Committee are included and published in the Town Meeting Warrant. From time to time during the year the Committee will weigh in on other timely issues.

The Finance Committee is tasked with completing a detailed review and making recommendations on all Town and the School Department budgets, reviewing financial impacts of any and all Town projects, and making recommendations on all Town Meeting warrant articles. Budget review also includes the Town's many off-budget accounts, looking for opportunities to use the accounts when appropriate, in an effort to most efficiently stretch the citizenry's tax dollars.

The Finance Committee also administers the Town's "reserve fund," which is a line-item in the general fund budget to be used at the discretion of the Finance Committee to cover "extraordinary or unforeseen expenditures" that arise during the year.

Throughout the year the Committee is presented with many great project ideas. However, these ideas and the costs associated with each must be weighed against the financial constraints of the Town's budget, not only for today, but for any potential impact that could be felt years down the road. In a perfect world, all plans would get approved; all

departments fully staffed, and the Town still have money to set aside for future needs.

In reality, difficult decisions must be made that balance the Town's basic needs (i.e. public safety and education) with new and exciting programs that continue to drive Easton into the future. The Committee sees itself as unbiased overseers of the taxpayer's money, and make recommendations on how and where that money should and could be best spent.

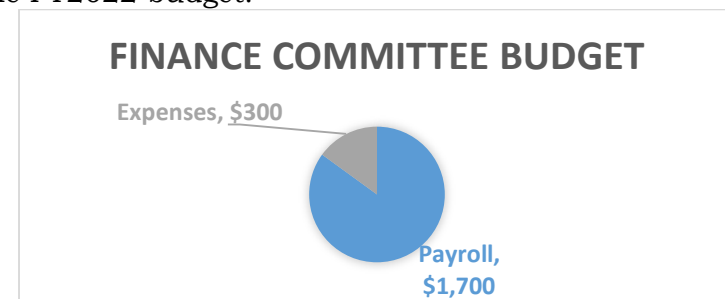
Members of the Committee hold seats on a variety of other committees in the Town throughout the year, including (but not limited to) Budget Subcommittee, Capital Planning, Audit, and School Planning.

SIGNIFICANT BUDGET AND STAFFING CHANGES

In FY2021 the reserve fund was significantly increased from \$60,000 to \$300,000, mostly to cover any unanticipated pandemic related expenses because federal Coronavirus Relief Funds were set to expire on December 31, 2020. The expiration date was subsequently extended to December 31, 2021 and the reserve fund has been reduced to \$100,000 for FY2022. Other committee expenses are level funded.

<u>Personnel Summary</u>					
Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Recording Secretary	.04	.04	.04	.04	.04

The chart below reflects the breakdown of the expense lines in the FY2022 budget.



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 131 FINANCE COMMITTEE										
01.131.001.5111	Clerical Salaries	\$882	\$1,700	\$659	\$1,700	\$513	\$1,700	\$1,700	-	0.00%
001 Payroll Subtotal		\$882	\$1,700	\$659	\$1,700	\$513	\$1,700	\$1,700	\$0	
01.131.002.5785	Expense - Committees	\$280	\$300	\$0	\$300	\$0	\$300	\$300	-	0.00%
002 Expense Subtotal		\$280	\$300	\$0	\$300	\$0	\$300	\$300	\$0	
DEPARTMENT 131 FINANCE COMMITTEE		\$1,162	\$2,000	\$659	\$2,000	\$513	\$2,000	\$2,000	\$0	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 132 RESERVE FUND										
01.132.002.5780	Reserve Fund	\$0	\$60,000	\$0	\$83,369	\$0	\$300,000	\$100,000	(\$200,000)	(66.66%)
002 Expense Subtotal		\$0	\$60,000	\$0	\$83,369	\$0	\$300,000	\$100,000	(\$200,000)	(66.66%)
DEPARTMENT 132 RESERVE FUND		\$0	\$60,000	\$0	\$83,369	\$0	\$300,000	\$100,000	(\$200,000)	(66.66%)

ACCOUNTING DEPARTMENT
FISCAL YEAR 2022 BUDGET NARRATIVE
WENDY NIGHTINGALE, FINANCE DIRECTOR/TOWN
ACCOUNTANT

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Accounting Department is part of the Department of Municipal Finance and plays an integral role in the administration of town finance. It is responsible for all financial and accounting activities in the Town of Easton. Our goal is to provide accurate and timely information for the purposes of financial decision making and related policy establishment. The office is committed to safeguarding the integrity of financial transactions by ensuring they are made in accordance with applicable laws and regulations. The office strives to continually improve the quality of financial information prepared for users to assist them in carrying out their municipal functions.

PRIOR YEAR BUDGET SUCCESSES

The Town Accountant coordinates the Town's financial audit, which was conducted by Melanson Heath, an independent public accounting firm. The Town received an unqualified or "clean" opinion on its financial statements.

Free cash was certified as of July 1, 2020 in the amount of \$1,627,482. In accordance with the Town's Financial Management Guidelines, twenty-five percent or \$407,469 of the amount certified was transferred to the stabilization fund. In addition to that amount, \$500,000 which had been previously transferred out to balance the FY2021 operating budget, was restored to bring that balance up to \$3,734,657.

SIGNIFICANT BUDGET AND STAFFING CHANGES

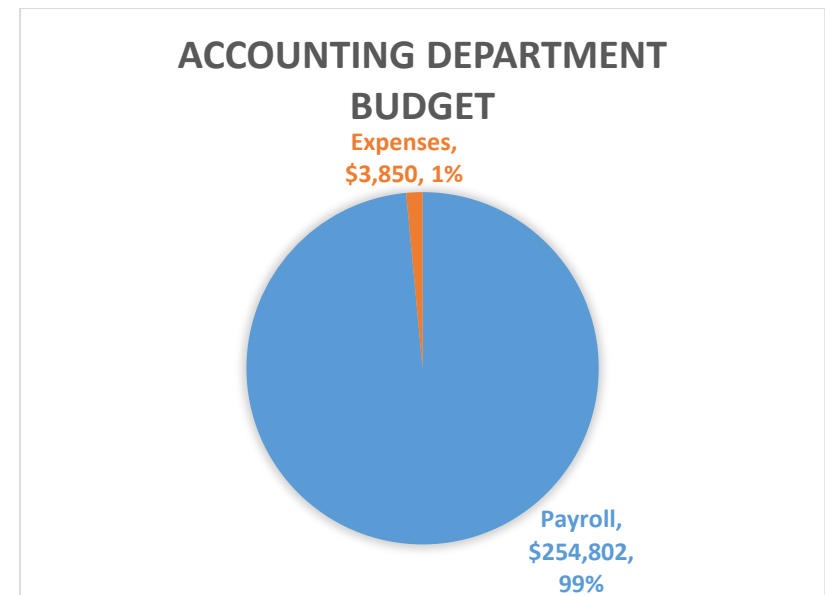
No significant budget or staffing changes are proposed for FY 2022.

Personnel Summary

Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Finance Director/Town Accountant	1	1	1	1	1
Assistant Town Accountant	1	1	1	1	1
Principal Clerk	1	1	1	1	1
Total FTE	3	3	3	3	3

DEPARTMENTAL BUDGET

The majority of expenses are personnel related with a modest amount allocated for training, professional memberships and other departmental expenses. The chart below shows the payroll and expense portions of the FY 2022 departmental budget.



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 135 ACCOUNTANT										
01.135.001.5101	Department Head	\$111,552	\$111,553	\$116,055	\$116,056	\$96,284	\$119,512	\$124,372	\$4,860	4.06%
01.135.001.5111	Clerical Salaries	\$119,671	\$119,671	\$120,856	\$120,858	\$100,545	\$123,377	\$126,680	\$3,303	2.67%
01.135.001.5130	Overtime	\$0	\$500	\$0	\$500	\$0	\$0	-	-	0.00%
01.135.001.5145	Out-Of-Rank Pay	\$239	\$250	\$167	\$250	\$141	\$250	\$250	-	0.00%
01.135.001.5150	Longevity	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$1,500	\$50	3.44%
01.135.001.5151	Sick Incentive	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.135.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$232,912	\$235,424	\$238,529	\$241,114	\$198,421	\$246,589	\$254,802	\$8,213	3.33%
01.135.002.5300	Training	\$3,505	\$3,300	\$1,964	\$3,600	\$290	\$3,600	\$3,600	-	0.00%
01.135.002.5710	Travel	\$0	\$150	\$0	\$150	\$0	\$0	-	-	0.00%
01.135.002.5730	Dues & Memberships	\$555	\$200	\$495	\$250	\$172	\$250	\$250	-	0.00%
01.135.002.5782	Expense - Dept Head	\$1,452	\$100	\$13	\$110	\$0	\$0	-	-	0.00%
002 Expense Subtotal		\$5,513	\$3,750	\$2,473	\$4,110	\$463	\$3,850	\$3,850	\$0	0.00%
DEPARTMENT 135 ACCOUNTANT		\$238,426	\$239,174	\$241,002	\$245,224	\$198,885	\$250,439	\$258,652	\$8,213	3.27%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 135 - ACCOUNTANT										
Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
NIGHTINGALE, WENDY V.	Finance Director/Town Acct	40	3/23/98	120,736	124,372	B-13	500	0	124,872	0
01.135.001.5101 Department Head				120,736	124,372		500	0	124,872	0
COLLAZO, ADILIA	Assistant Town Accountant	35	11/11/96	66,421	67,086	8-15	550	0	67,636	0
HORNE, MARGARET H.	Principal Clerk	35	3/31/04	57,847	59,594	6-14	450	0	60,044	0
01.135.001.5111 Clerical Salaries				124,268	126,680		1,000	0	127,680	0
OUT-OF-RANK PAY				250	250		0	0	250	0
01.135.001.5145 Out-Of-Rank Pay				250	250		0	0	250	0
SICK INCENTIVE				2,000	2,000		0	0	2,000	0
01.135.001.5151 Sick Incentive				2,000	2,000		0	0	2,000	0
Accountant Total				247,254	253,302		1,500	0	254,802	0

FISCAL YEAR 2022 BUDGET SUMMARY
ROBERT ALFORD II, CHIEF ASSESSOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

It is the job of the Board of Assessors to assess all real and personal property at market value. The Massachusetts Department of Revenue certifies this valuation every year. The Assessors' Office generates the bulk of the revenue for the Town of Easton through the assessment of real estate taxes. The real estate tax bills are mailed twice a year with payments due August 1st, November 1st, February 1st, and May 1st. The Fiscal Year runs from July 1st through June 30th. Easton adopted June 30th as the assessment date and also adopted the law concerning supplemental assessments on new construction. The overall mission of the Assessors' Office is to provide fair and equitable assessments of all properties in town.

PRIOR YEAR BUDGET SUCCESSES

FY 2021 we completed an interim assessment. It was made a little harder due to COVID-19. Luckily most of the requests for inspections of sales had already been mailed. Anyone that did not respond we relied on driving by a property or the Multiple Listing Service. New growth taxes in FY2021 totaled \$707,265.

SIGNIFICANT BUDGET AND STAFFING CHANGES

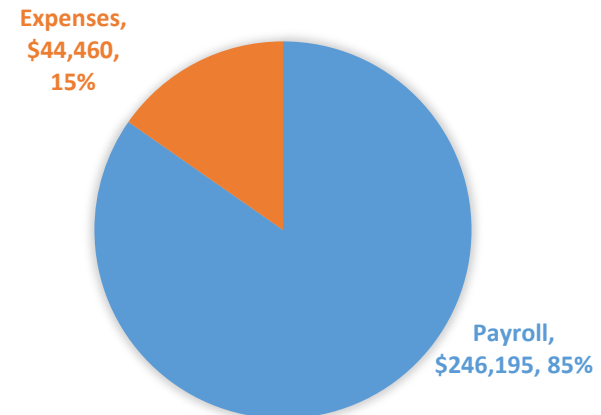
In FY 2021 we lost half of a position. Where we have been closed to the public, it has not affected things too much. Fortunately, funding has been restored to the position in the FY 2022 budget.

DEPARTMENTAL BUDGET

The Assessing Department has a three-member elected board. Staffing consists of the Chief Assessor, Assessor's Assistant and Office Assistant. Contract services provide Personal Property and Commercial & Industrial valuation and assist with with recyclical and building permit inspections. Several senior tax work-off volunteers also provide assistance.

In addition to payroll, expenses cover training and schooling for the staff and elected board, travel for inspections and training, manuals, mapping, services for personal property and commercial/industrial assessment and software maintenance.

ASSESSING DEPARTMENT BUDGET



Personnel Summary

Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Chief Assessor	1	1	1	1	1
Assessor's Assistant	1	1	1	1	1
Principal Clerk/ Office Assistant	1	1	1	.5	1
Total FTE	3	3	3	2.5	3

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 140 ASSESSORS										
01.140.001.5101	Department Head	\$105,716	\$105,717	\$104,710	\$108,899	\$90,350	\$110,507	\$116,721	\$6,214	5.62%
01.140.001.5111	Clerical Salaries	\$108,005	\$107,500	\$110,734	\$109,533	\$68,848	\$85,559	\$114,659	\$29,100	34.01%
01.140.001.5130	Overtime	\$0	\$0	\$0	\$0	\$300	\$1,500	\$4,500	\$3,000	200.00%
01.140.001.5145	Out-Of-Rank Pay	\$0	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
01.140.001.5150	Longevity	\$800	\$800	\$800	\$800	\$0	\$800	\$850	\$50	6.25%
01.140.001.5151	Sick Incentive	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.140.001.5155	Clothing Allowance	\$1,600	\$800	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	-	0.00%
01.140.001.5160	Temp Clerical Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$1,965	\$1,965	0.00%
01.140.001.5180	Elected Salaries	\$5,400	\$5,400	\$5,400	\$5,400	\$4,500	\$5,400	\$5,400	-	0.00%
01.140.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$221,521	\$220,717	\$223,244	\$226,732	\$165,599	\$205,866	\$246,195	\$40,329	19.58%
01.140.002.5240	R&M - Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.140.002.5300	Training	\$4,373	\$4,200	\$1,316	\$4,200	\$285	\$4,200	\$4,200	-	0.00%
01.140.002.5309	Cyclical Inspections	\$12,850	\$9,000	\$860	\$9,000	\$1,000	\$9,000	\$9,000	-	0.00%
01.140.002.5340	Telephone/Communications	\$0	\$0	\$0	\$360	\$300	\$360	\$360	-	0.00%
01.140.002.5342	Internet Access	\$261	\$4,000	\$0	\$4,000	\$950	\$4,000	-	(\$4,000)	(100.00%)
Added the money to Data Processing, which is where it should go.										
01.140.002.5386	Deeds	\$0	\$0	\$0	\$0	\$6	\$0	-	-	0.00%
01.140.002.5399	Data Processing	\$11,786	\$14,000	\$15,152	\$14,000	\$6,496	\$14,000	\$23,800	\$9,800	70.00%
This line has been combined with Internet Access and includes additonal \$6,000 for high resolution Nearmap GIS licensing to aid in valuations.										
01.140.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.140.002.5710	Travel	\$1,990	\$2,800	\$624	\$2,800	\$283	\$2,800	\$2,800	-	0.00%
01.140.002.5730	Dues & Memberships	\$1,536	\$1,700	\$1,900	\$1,700	\$1,540	\$1,700	\$1,900	\$200	11.76%
Dues and memberships have increased. Had to add Splashtop this year.										
01.140.002.5765	Updating Maps	\$373	\$600	\$364	\$600	\$595	\$600	\$600	-	0.00%
01.140.002.5783	Expense - Board	\$1,460	\$1,800	\$284	\$1,800	\$83	\$1,800	\$1,800	-	0.00%
002 Expense Subtotal		\$34,631	\$38,100	\$20,502	\$38,460	\$11,540	\$38,460	\$44,460	\$6,000	15.60%
DEPARTMENT 140 ASSESSORS		\$256,153	\$258,817	\$243,746	\$265,192	\$177,139	\$244,326	\$290,655	\$46,329	18.96%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 140 - ASSESSORS

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
ALFORD II, ROBERT L	Chief Assessor	40	6/16/08	113,298	116,721	BB-12	400	0	117,121	800
01.140.001.5101 Department Head				113,298	116,721		400	0	117,121	800
MANDEVILLE, BRIAN	Municipal Finance Clerk	17	07/22/19	22,807	0	6-2	0	0	0	0
VACANT	Office Assistant	35		0	48,888	7-1	0	0	48,888	0
Position restored in FY22.										
WEENE, ELLEN	Assessor's Assistant	35	4/11/07	63,841	65,771	8-14	450	0	66,221	800
01.140.001.5111 Clerical Salaries				86,648	114,659		450	0	115,109	800
OVERTIME				1,500	4,500		0	0	4,500	0
01.140.001.5130 Overtime				1,500	4,500		0	0	4,500	0
OUT-OF-RANK PAY				500	500		0	0	500	0
01.140.001.5145 Out-Of-Rank Pay				500	500		0	0	500	0
TEMP CLERICAL REPL				0	1,965		0	0	1,965	0
01.140.001.5160 Temp Clerical				0	1,965		0	0	1,965	0
MCKENNA, MICHAEL	Assessor			1,800	1,800		0	0	1,800	0
RAYMEN MORRELL	Assessor			1,800	1,800		0	0	1,800	0
TIMULTY, SCOTT	Assessor			1,800	1,800		0	0	1,800	0
01.140.001.5180 Elected Salaries				5,400	5,400		0	0	5,400	0
Assessors Total				207,346	243,745		850	0	244,595	1,600

FISCAL YEAR 2022 BUDGET SUMMARY
LINDA J. HAWKES, TREASURER/COLLECTOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Treasurer/Collector is responsible for the management of the town's finances through collection of taxes, handling the receipt and disbursement of municipal funds, negotiating favorable borrowing terms, managing the town's cash flow, and administering the town's payroll and benefits for both employees and retirees.

PRIOR YEAR BUDGET SUCCESSES

Each summer, the Town finances various capital and borrowing purposes into new issuances. This past year, despite volatile and uncertain markets, we secured competitive rates, including a premium, on the \$4,940,000 general obligation bond. We also refunded balances of 2010 bonds, and obtained more favorable interest rates for the remainder of the 2010 bond term.

In FY 2022, we plan to either permanently finance or renew temporary issuances for such projects as the 5 Corners Sewer Construction, annual capital purchases, and water main replacement. Interest rates remain steadily favorable in a volatile environment.

The Town continues to enjoy the benefits of establishing and maintaining a very favorable credit rating of Aa3 from Moody's Investor's Service. Bonds that are rated Aa are judged to be of high quality by all standards. This rating encourages investors and helps keep interest rates low.

Concerning health insurance, our office manages enrollments for all employees and administers insurance incentive and opt out programs. In FY21, we realized over \$69,000 in savings through opt out incentives, which follows previous years' incentive offerings which saved approximately \$100,000 per year.

SIGNIFICANT BUDGET AND STAFFING CHANGES

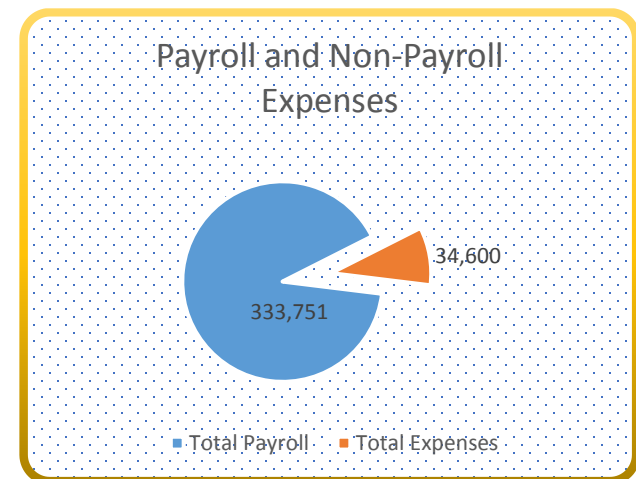
At the time of submission, the most significant change in staffing levels is the welcome restoration of the Principal Clerk's position, previously reduced to half time based on uncertainty in revenues due to Covid-19.

Personnel Summary

Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Treasurer/Collector	1	1	1	1	1
Assistant Treasurer/Collector	1	1	1	1	1
Payroll Coordinator	1	1	1	1	1
Principal Clerk- Collections	2	2	2	1.5	2.0
Total Full-time Equivalents	5	5	5	4.5	5.0

DEPARTMENTAL BUDGET

The majority of expenses are personnel related with a modest amount allocated for training, professional memberships and other departmental expenses. The chart below shows the payroll and expense portions of the FY 2022 departmental budget.



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 145 TOWN COLLECTOR-TREASURER										
01.145.001.5101	Department Head	\$88,065	\$88,066	\$91,628	\$91,628	\$76,026	\$94,368	\$98,216	\$3,848	4.07%
01.145.001.5111	Clerical Salaries	\$205,417	\$220,727	\$206,044	\$208,967	\$155,865	\$193,457	\$225,019	\$31,562	16.31%
01.145.001.5130	Overtime	\$84	\$0	\$1,247	\$0	\$4,567	\$1,500	\$3,000	\$1,500	100.00%
01.145.001.5145	Out-Of-Rank Pay	\$1,131	\$1,000	\$308	\$1,000	\$264	\$1,000	\$1,000	-	0.00%
01.145.001.5150	Longevity	\$1,250	\$1,250	\$800	\$800	\$900	\$900	\$1,250	\$350	38.88%
01.145.001.5151	Sick Incentive	\$1,800	\$2,000	\$2,600	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.145.001.5160	Temp Clerical Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$2,266	\$2,266	0.00%
01.145.001.5189	MTCA/MCTA Comp Bill	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	-	0.00%
01.145.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$298,749	\$314,043	\$303,629	\$305,395	\$238,624	\$294,225	\$333,751	\$39,526	13.43%
01.145.002.5240	R&M - Office Equipment	\$2,954	\$500	\$2,295	\$500	\$2,221	\$500	\$500	-	0.00%
01.145.002.5300	Training	\$1,794	\$1,800	\$1,867	\$1,800	\$358	\$1,800	\$1,800	-	0.00%
01.145.002.5301	Consulting - Interim Treas/Coll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.145.002.5304	Advertising	\$358	\$1,200	\$0	\$1,200	\$0	\$1,200	\$1,200	-	0.00%
01.145.002.5314	Legal Expenses - Delinquents	\$6,244	\$7,500	\$12,439	\$7,500	\$6,055	\$2,500	\$2,500	-	0.00%
01.145.002.5382	Bonds	\$772	\$1,350	\$1,072	\$1,350	\$1,072	\$1,350	\$1,350	-	0.00%
01.145.002.5386	Deeds	\$5,025	\$9,100	\$0	\$9,100	\$0	\$4,000	\$4,000	-	0.00%
01.145.002.5387	Tax Title Services	\$10,731	\$5,000	\$14,222	\$5,000	\$1,342	\$3,000	\$3,000	-	0.00%
01.145.002.5389	Borrowing Expenses	\$15,479	\$2,500	\$2,924	\$2,500	\$2,200	\$7,500	\$7,500	-	0.00%
01.145.002.5395	Foreclosure Petitions	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.145.002.5397	Bank Services	\$0	\$4,200	\$0	\$4,200	\$0	\$1,000	\$1,000	-	0.00%
01.145.002.5398	Quarterly Billing	\$10,646	\$10,000	\$9,800	\$10,000	\$9,920	\$10,500	\$10,500	-	0.00%
01.145.002.5420	Office Supplies	\$1,246	\$0	\$935	\$0	\$621	\$0	-	-	0.00%
01.145.002.5710	Travel	\$480	\$250	\$141	\$250	\$0	\$250	\$250	-	0.00%
01.145.002.5730	Dues & Memberships	\$335	\$1,000	\$420	\$1,000	\$200	\$1,000	\$1,000	-	0.00%
002 Expense Subtotal		\$56,068	\$44,400	\$46,118	\$44,400	\$23,991	\$34,600	\$34,600	\$0	0.00%
DEPARTMENT 145 TOWN COLLECTOR-TREASURER		\$354,817	\$358,443	\$349,748	\$349,795	\$262,616	\$328,825	\$368,351	\$39,526	12.02%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 145 - TOWN COLLECTOR-TREASURER

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
HAWKES, LINDA J.	Treasurer/Collector	40	12/5/16	94,368	98,216	C-7	350	1,000	99,566	0
	Misc pay is from MCTA compensation bill,									
	01.145.001.5101 Department Head			94,368	98,216		350	1,000	99,566	0
FINN, KATHLEEN M.	Asst Treas/Coll	35	10/14/05	62,590	64,479	8-13	450	0	64,929	0
MANDEVILLE, BRIAN	Principal Clerk	35	07/22/19	22,807	46,989	6-2	0	0	46,989	0
	Position reduced to half time in FY21. Restored to full time in FY22.									
ROWSE, SUSAN M.	Principal Clerk	35	4/10/06	57,847	59,595	6-14	450	0	60,045	0
SULLIVAN, MEAGHAN	Payroll Coordinator	35	8/28/17	52,372	53,956	8-4	0	0	53,956	0
	01.145.001.5111 Clerical Salaries			195,616	225,019		900	0	225,919	0
OVERTIME				1,500	3,000		0	0	3,000	0
	01.145.001.5130 Overtime			1,500	3,000		0	0	3,000	0
OUT-OF-RANK				1,000	1,000		0	0	1,000	0
	01.145.001.5145 Out-Of-Rank Pay			1,000	1,000		0	0	1,000	0
SICK INCENTIVE				2,000	2,000		0	0	2,000	0
	01.145.001.5151 Sick Incentive			2,000	2,000		0	0	2,000	0
TEMP CLERICAL REPL				0	2,266		0	0	2,266	0
	01.145.001.5160 Temp Clerical			0	2,266		0	0	2,266	0
Town Collector-Treasurer Total				294,484	331,501		1,250	1,000	333,751	0

FISCAL YEAR 2022 BUDGET SUMMARY **TOWN COUNSEL**

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

Legal Services to the Town of Easton are provided through the Town Counsel budget. The budget is divided into three areas: Town Counsel which covers the majority of our legal needs. The Town contracts with the firm of Mead, Talerman and Costa LLC for a broad range of legal services including litigation, permit review, contract review, advice to boards and committees, zoning enforcement, review of proposed by-laws, and negotiation of various agreements.

In addition to general counsel, the budget provides for other specialized services. The Town contracts with the firm of Mirick, O'Connell for services related to labor contract negotiations and administration. An additional amount is also available should the town require specialized legal services that are not available through Town or Labor Counsel.

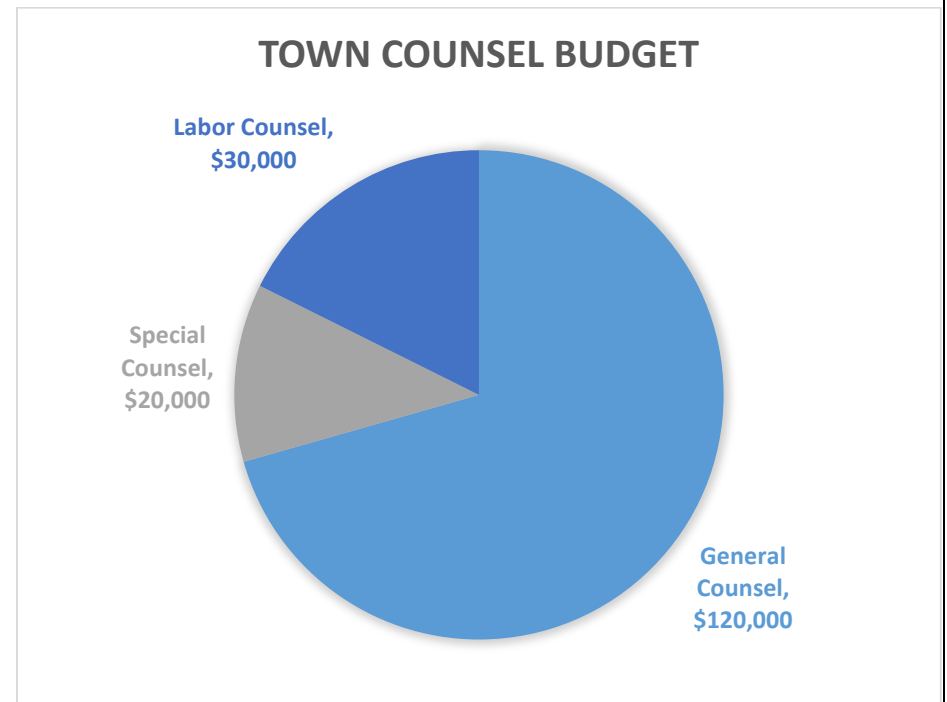


SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant budget or staffing changes are proposed for FY2022. This budget contains no personnel as services are contracted.

DEPARTMENTAL BUDGET

The chart below reflects the breakdown of the expense lines in the FY2022 departmental budget, which is level funded.



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 150	TOWN COUNSEL									
01.150.002.5310	Town Counsel	\$115,478	\$120,000	\$113,913	\$120,000	\$77,833	\$120,000	\$120,000	-	0.00%
01.150.002.5311	Special Counsel	\$20,330	\$20,000	\$3,700	\$20,000	\$1,393	\$20,000	\$20,000	-	0.00%
01.150.002.5312	Labor Counsel	\$59,099	\$55,000	\$38,530	\$30,000	\$38,871	\$30,000	\$30,000	-	0.00%
01.150.002.5730	Dues & Memberships	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
002 Expense Subtotal		\$194,908	\$195,000	\$156,143	\$170,000	\$118,098	\$170,000	\$170,000	\$0	
DEPARTMENT 150 TOWN COUNSEL		\$194,908	\$195,000	\$156,143	\$170,000	\$118,098	\$170,000	\$170,000	\$0	0.00%

FISCAL YEAR 2022 BUDGET SUMMARY
MICHAEL DELTANO, INFORMATION SYSTEMS MANAGER

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Town of Easton's computer network has two major components, the physical infrastructure that connects all of the computers, servers and printers together and the virtual environment that controls all of our mission critical servers and applications. Our virtual environment currently has 28 virtual machines running our financials; police/fire dispatch; email system and GIS as well as many other programs needed for daily operations. Those 28 virtual machines run on 4 physical servers and 4 storage arrays. Running 28 virtual machines allows the IT department to save up to 67% of hardware costs and an additional cost savings on electricity that would be needed to run 24 physical servers and 4 extra desktop computers. The Department first started utilizing virtualization in 2008 with a product called Virtual Iron. This change resulted in a fairly stable budget as no new additional hardware is needed when a new server is added. For example; no hardware was purchased when 2 extra servers were needed to start up the GIS in 2014, the only cost to the Town was the operating system licenses. The Virtual Iron worked well in 2008 but could not be upgraded to handle the new 64 bit operating systems. Therefore, in 2012 we switched to Citrix Xen Server which had been sufficient but not as flexible and resilient as the Virtual Iron. In Fiscal Year 2018, the Town of Easton upgraded its virtual environment one more time to Microsoft Hyper-V to enhance performance, sustain any future IT growth and continue to deliver the services that the Town requires.

PRIOR YEAR BUDGET SUCCESSES

In July of 2020 we renewed our, anti-virus with Sophos, for 2 years at a cost of \$3550. However, on February 1 of 2021 they turned it off on all Windows 7 computers and Windows Server 2008R2 servers because Microsoft was no longer supporting those operating systems. This amounted to approximately half of our desktops, laptops and servers. They agreed to re-activate the Sophos on those computers for \$4645 even though

I have already paid them for 2 years' coverage. So I found a new antivirus solution from Comodo which I will soon be installing on all of those computers that are lacking anti-virus updates. And next year I will be installing it on all of our other computers before the Sophos runs out in July of 2022. Sophos is doing this to force everyone onto their cloud solution which would have cost us about \$12,000 annually. The Comodo, when fully rolled out, will cost us half of that.

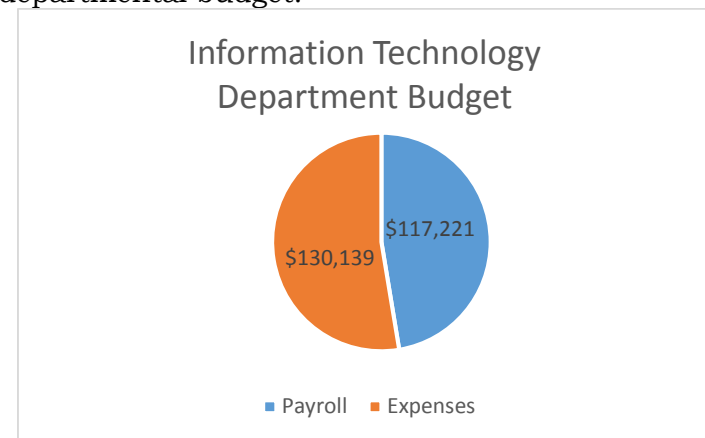
SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant budget or staffing changes are proposed for FY 2022.

<u>Personnel Summary</u>					
Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Information Systems Manager	1	1	1	1	1
Total Full-time Equivalents	1	1	1	1	1

DEPARTMENTAL BUDGET

About half of expenses are personnel related and the other half is mostly for new equipment and hardware and software maintenance and some other departmental expenses. The chart below shows the payroll and expense portions of the FY 2022 departmental budget.



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 155 INFORMATION TECHNOLOGY										
01.155.001.5119	Computer Technicians	\$109,987	\$109,988	\$111,076	\$111,077	\$90,924	\$112,717	\$116,721	\$4,004	3.55%
01.155.001.5150	Longevity	\$500	\$500	\$500	\$500	\$500	\$500	\$500	-	0.00%
01.155.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$110,487	\$110,488	\$111,576	\$111,577	\$91,424	\$113,217	\$117,221	\$4,004	3.53%
01.155.002.5240	R&M - Office Equipment	\$219	\$3,000	\$535	\$3,000	\$299	\$3,000	\$3,000	-	0.00%
01.155.002.5244	R&M - Hardware/Software	\$74,929	\$66,380	\$65,254	\$66,500	\$77,316	\$86,299	\$86,299	-	0.00%
01.155.002.5300	Training	\$3,095	\$3,000	\$100	\$3,000	\$0	\$3,000	\$3,000	-	0.00%
01.155.002.5301	Consulting Services	\$755	\$4,000	\$3,342	\$4,000	\$2,540	\$4,000	\$4,000	-	0.00%
01.155.002.5342	Internet Access	\$1,957	\$4,600	\$4,044	\$4,600	\$3,361	\$3,840	\$3,840	-	0.00%
01.155.002.5343	Data Communications	\$9,744	\$9,655	\$12,000	\$9,700	\$12,000	\$12,000	\$12,000	-	0.00%
01.155.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.155.002.5710	Travel	\$239	\$800	\$123	\$800	\$115	\$500	\$500	-	0.00%
01.155.002.5850	Acquisition of New Equipment	\$17,973	\$17,500	\$12,821	\$17,500	\$13,941	\$17,500	\$17,500	-	0.00%
002 Expense Subtotal		\$108,914	\$108,935	\$98,223	\$109,100	\$109,573	\$130,139	\$130,139	\$0	0.00%
DEPARTMENT 155 INFORMATION TECHNOLOGY		\$219,401	\$219,423	\$209,799	\$220,677	\$200,998	\$243,356	\$247,360	\$4,004	1.64%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 155 - INFORMATION TECHNOLOGY

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
DELTANO, MICHAEL D.	Information Sys Mgr	40	11/2/98	112,717	116,721	BB-12	500	0	117,221	0
01.155.001.5119 Computer Technicians				112,717	116,721		500	0	117,221	0
Information Technology Total				112,717	116,721		500	0	117,221	0

FISCAL YEAR 2022 BUDGET SUMMARY
OFFICE OF THE TOWN CLERK
DANIELLE M SICARD, MMC/CMMC, TOWN CLERK

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Office of the Town Clerk has five major functions: Election Administration, Vital Records Management, Public Records Access, Records Management and Processing of Licenses. The mission of the Office of the Town Clerk is to facilitate the efforts of Easton residents, visitors and employees to access public information in an efficient, transparent and timely manner, to enable voters to avail themselves of the democratic process, to provide high quality service in a courteous and professional manner, to strive to improve both the office and its employees through habitual innovation and education, to preserve and promote the history of the town through its historical documents and artifacts, and to comply with federal, state and local statutes.

PRIOR YEAR BUDGET SUCCESSES

The Town Clerk's Office conducted two Town Meetings and administered three elections (State Primary, Presidential & Town) in Fiscal Year 2021. In response to COVID-19 all voters were permitted to vote by mail (no excuse absentee) and both the fall 2020 elections offered expanded early voting options.

Election Comparison Data	# voters	# vote by mail cast	# Absentee cast	# voted early in person	Total # ballots cast
2016 (Presidential)	16,991	0	500	5,051	13,011
2018 (Mid term)	16,977	0	322	3,066	10,649
2020 (Presidential)	17,898	6459	154	3,565	14,605

In calendar year 2020, the Office recorded:

- 178 Birth Certificates
- 276 Death Certificates
- 77 Marriage Certificates
- 2,827 Dog Licenses
- 104 Business Certificates
- 148 Burial Permits
- 17 Yard Sale Permits
- 4 Raffle Permits
- 2036 New Voters
- 723 Deleted Voters
- 4,202 Voter Changes
- 9,504 Census Forms
- 175 Public Records Requests (town hall only)

SIGNIFICANT BUDGET AND STAFFING CHANGES

The Fiscal Year 2022 budget converts the additional support employee position from a poll worker to a part-time clerical position. Over the past several years this position has provided seasonal assistance in the Town Clerk's Office in preparation for elections and processing of annual census forms. Expanding voting options and new election laws will mandate additional requirements be met in the Clerk's Office.

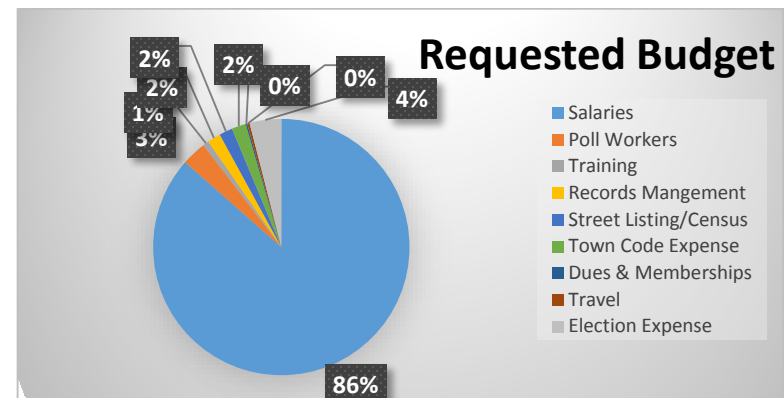
Personnel Summary

Position	FY18 FTE	FY19 FTE	FY20 FTE	FY21 FTE	FY22 FTE
Town Clerk	1	1	1	1	1
Assistant Town Clerk	1	1	1	1	1
Principal Clerk	0	0	0	0	.6
Records Manager & Compliance Officer	1	1	1	1	1
Total Full-time Equivalents	3	3	3	3	3.6

DEPARTMENTAL BUDGET

The chart below illustrates the requested department expenses for the coming fiscal year.

The Fiscal Year 2022 budget includes funding for one election - Annual Town. The budget continues maintenance of the Town Code online, including an annual supplement to re-codify new laws and regulations approved over the course of each year.



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 160	TOWN CLERK									
01.160.001.5101	Department Head	\$99,619	\$99,620	\$102,617	\$102,617	\$88,639	\$105,677	\$109,989	\$4,312	4.08%
01.160.001.5110	Records Manager	\$0	\$0	\$32,130	\$0	\$46,207	\$57,355	\$59,692	\$2,337	4.07%
01.160.001.5111	Clerical Salaries	\$100,524	\$105,893	\$72,564	\$104,094	\$39,855	\$49,846	\$80,539	\$30,693	61.57%
01.160.001.5130	Overtime	\$2,499	\$2,370	\$11,498	\$11,127	\$7,204	\$4,336	\$1,246	(\$3,090)	(71.26%)
01.160.001.5145	Out-Of-Rank Pay	\$0	\$0	\$292	\$0	\$167	\$236	\$236	-	0.00%
01.160.001.5150	Longevity	\$0	\$500	\$0	\$0	\$0	\$0	\$700	\$700	0.00%
01.160.001.5151	Sick Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$800	\$800	0.00%
01.160.001.5162	Registrars	\$1,650	\$1,650	\$1,724	\$1,750	\$1,458	\$1,750	\$1,750	-	0.00%
01.160.001.5163	Poll Workers	\$26,703	\$28,150	\$30,688	\$36,435	\$35,357	\$29,404	\$9,217	(\$20,187)	(68.65%)
01.160.001.5189	MTCA/MCTA Comp Bill	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	-	0.00%
01.160.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$231,998	\$239,183	\$252,517	\$257,023	\$219,889	\$249,604	\$265,169	\$15,565	6.23%
01.160.002.5240	R&M - Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5300	Training	\$1,878	\$2,000	\$1,887	\$3,000	\$0	\$400	\$2,200	\$1,800	450.00%
	original FY21 budget request except for year 1 at NEMCI for assistant town clerk (\$800 - pushing to FY23)									
01.160.002.5301	Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5304	Advertising	\$90	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5340	Telephone/Communications	\$0	\$0	\$0	\$360	\$300	\$360	\$360	-	0.00%
01.160.002.5372	Records Management	\$3,903	\$4,000	\$5,812	\$4,280	\$3,928	\$4,940	\$4,940	-	0.00%
01.160.002.5393	Street Listing/Census	\$4,341	\$4,400	\$4,016	\$4,400	\$2,669	\$3,820	\$5,020	\$1,200	31.41%
	confirmation mailing was skipped in FY21 budget. Required annually or every other year.									
01.160.002.5394	Town Code Expense	\$4,139	\$3,000	\$2,146	\$5,300	\$1,195	\$3,300	\$5,300	\$2,000	60.60%
	Supplement for zoning amendments added back into budget									
01.160.002.5420	Office Supplies	\$15	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5710	Travel	\$1,005	\$860	\$480	\$920	\$0	\$180	\$900	\$720	400.00%
	original FY21 request									
01.160.002.5730	Dues & Memberships	\$669	\$700	\$580	\$580	\$525	\$755	\$585	(\$170)	(22.51%)
	Notary costs for assistant town clerk and NAGARA membership were in FY21 budget and not the FY22 budget.									
01.160.002.5787	Town Meeting/Elections Expense	\$20,275	\$14,175	\$51,570	\$47,928	\$19,825	\$17,082	\$11,824	(\$5,258)	(30.78%)
	FY21 had 3 elections, FY22 has 1 election. 7 ICP machines scheduled for new batteries in FY22 (\$1115 - \$165 each)									
002 Expense Subtotal		\$36,319	\$29,135	\$66,493	\$66,768	\$28,443	\$30,837	\$31,129	\$292	0.94%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number	FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 160 TOWN CLERK	\$268,318	\$268,318	\$319,011	\$323,791	\$248,332	\$280,441	\$296,298	\$15,857	5.65%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 160 - TOWN CLERK										
Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
SICARD, DANIELLE	Town Clerk	40	2/27/17	105,677	109,989	BB-9	350	1,000	111,339	0
01.160.001.5101 Department Head				105,677	109,989		350	1,000	111,339	0
VAN DER HEY, PETER	Records Manager	40	8/1/16	57,355	59,692	FF-4	350	0	60,042	0
01.160.001.5110 Records Manager				57,355	59,692		350	0	60,042	0
MENCONI, PAMELA	Assistant Town Clerk	35	7/11/18	50,360	52,897	8-3	0	800	53,697	0
VACANT	Principal Clerk	21		0	27,642	6-1	0	0	27,642	0
As an investment in voting rights in Easton, this budget converts the additional office support from a poll worker to a PT clerical position based on expanded voting access options.										
01.160.001.5111 Clerical Salaries				50,360	80,539		0	800	81,339	0
OVERTIME				4,336	1,246		0	0	1,246	0
ATM & ATE as usual. FY21 - 3 elections and FY22 - 1 election										
01.160.001.5130 Overtime				4,336	1,246		0	0	1,246	0
OUT OF RANK				236	236		0	0	236	0
Clerical Contract - Assistant is eligible while Town Clerk is on vacation.										
01.160.001.5145 Out-Of-Rank Pay				236	236		0	0	236	0
REGISTRARS				1,750	1,750		0	0	1,750	0
Town Clerk rate - MGL 41s19G - \$50/1000 voters; Remaining Registrars - MGL 51s23 - BOS sets rate - not regulated by # voters										
01.160.001.5162 Registrars				1,750	1,750		0	0	1,750	0
POLL WORKERS				29,404	9,217		0	0	9,217	0
Full complement of required workers / Training cycle for each election / FY21 - 3 elections, FY22 - 1 election. Increase poll workers rate - Wardens \$12.50 to \$14, Others \$12 to \$13.50 / additional office support poll worker hours have been removed from this line and the position converted to a PT Clerical position.										
01.160.001.5163 Poll Workers				29,404	9,217		0	0	9,217	0
Town Clerk Total				249,118	262,669		700	1,800	265,169	0

PLANNING & ECONOMIC DEVELOPMENT
FISCAL YEAR 2022 BUDGET SUMMARY
STEPHANIE DANIELSON, PLANNING & ECONOMIC
DIRECTOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Planning and Economic Development Department serves residents through excellent customer service, coordination of permitting processes, long and short range planning leadership and assistance to Boards and Commissions. During this upcoming budget year we will continue to improve service to applicants, volunteer boards and residents. Focus will be on implementing the recommendations of the Town's Master Plan through creative and collaborative partnerships, and advancing zoning that will spark new development within the town's targeted economic development growth areas.

The mission of the Planning and Economic Development Department is to serve the public by ensuring growth balances Easton's historic and natural resource protection with economic vitality, provides transportation options, enhances recreational and agricultural opportunities and includes housing options for all Easton residents.

PRIOR YEAR BUDGET SUCCESSES

Grant Awards & Administration

Staff administered several grants previously awarded to the Town, including two previously approved MassWorks grants totaling over \$2.5M and a \$177K Municipal Vulnerability Program Action Grant. Grant applications submitted over the course of 2020, include a Massachusetts Preservation Projects Fund grant for \$100,000 for the Town Offices renovations (denied, but resubmitted in a second grant round), Housing Choice Capital Grant request for \$250K for preliminary design work for Foundry Street roadway improvements, a Local Rapid Recover Program Technical Assistance Grant to plan for economic recovery through and after the COVID-19 pandemic.

Affordable Housing

The Department continues to oversee \$1.1M in projects funded in 2020 by the Affordable Housing Trust, including \$250,000 in rental assistance for Easton households impacted by COVID-19, and \$890,000 to create 4 units of affordable family housing and 8 housing units for disabled adults. The Department monitored progress for 2 comprehensive permit projects, and permitting of a third which brings Easton into 40B compliance.

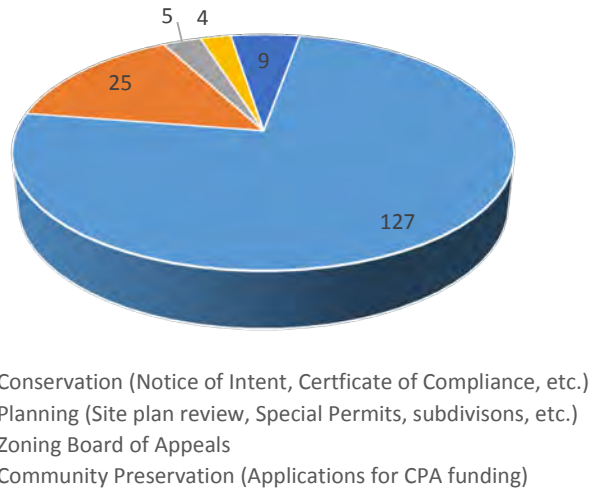
COVID-19 -RESPONSE

The Department was well positioned to respond when the Governor issued a "shelter-in-place" mandate and subsequent Executive Order allowing remote meetings for municipal boards. The online permitting system and a long-held practice in the Department to maintain electronic records of all project files, helped staff quickly mobilize to a new work-from-home environment. The Department working with the Town Clerk and Assistant Town Administrator developed procedures for scheduling and conducting remote meetings in compliance with Open Meeting and other related regulatory requirements. This allowed the Department to continue processing permit applications and conduct public hearings almost seamlessly.

PERMITTING COORDINATION

The Department coordinates review of projects that add to Easton's economic vitality and tax base, provide housing options for residents and protect and enhance Easton's natural resources and historic character. The Department reviewed over 170 applications in 2020 and provided technical assistance to the Planning and Zoning Board, Conservation Commission, Zoning Board of Appeals, Historical Commission, Community Preservation Act Committee, Affordable Housing Trust, Agricultural Commission and other Boards and Commissions as needed.

2020 Planning Applications by Type



SIGNIFICANT BUDGET AND STAFFING CHANGES

The Assistant Planning Director position will be replaced with a Land Use/Environmental Planner position in the upcoming budget, resulting in a savings of \$30,075 for FY2022.

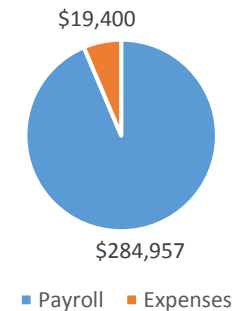
Personnel Summary

Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Planning & Econ. Dev. Director	1	1	1	1	1
Asst. Planning Dir./Env. Planner	1	1	1	1	-
Land Use/Environmental Planner	-	-	-	-	1
Community Planner	.5	.5	.5	.5	.5
Principal Clerk	1	1	1	1	1
Planning Clerk	1	1	1	1	1
Total FTE	4.5	4.5	4.5	4.5	4.5

DEPARTMENTAL BUDGET

The majority of expenses are personnel related with additional amounts allocated for consulting services, training, professional memberships and other departmental expenses. The chart below shows the payroll and expense portions of the FY 2022 departmental budget.

Planning & Economic Development
Department Budget



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 175 PLANNING & ECONOMIC DEV										
01.175.001.5101	Director of Planning & Ec Dev	\$103,901	\$103,643	\$113,126	\$106,763	\$86,012	\$109,948	\$114,432	\$4,484	4.07%
01.175.001.5104	Land Use/Environmental Planner	\$0	\$0	\$0	\$0	\$0	\$0	\$80,238	\$80,238	0.00%
01.175.001.5107	Asst Plan Dir/Env Planner	\$99,914	\$99,914	\$84,118	\$102,921	\$85,391	\$105,991	-	(\$105,991)	(100.00%)
01.175.001.5108	Community Planner	\$9,174	\$9,908	\$0	\$9,545	\$492	\$9,828	\$10,231	\$403	4.10%
01.175.001.5110	Administrative Salaries	\$43,137	\$48,887	\$59,560	\$48,401	\$40,962	\$39,899	\$42,332	\$2,433	6.09%
01.175.001.5111	Clerical Salaries	\$32,367	\$32,368	\$33,190	\$33,190	\$27,323	\$34,181	\$35,574	\$1,393	4.07%
01.175.001.5130	Overtime	\$1,000	\$0	\$3,486	\$0	\$0	\$0	-	-	0.00%
01.175.001.5150	Longevity	\$750	\$750	\$750	\$750	\$350	\$700	\$1,150	\$450	64.28%
01.175.001.5164	Recording Secretary	\$634	\$1,000	\$120	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.175.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$290,878	\$296,470	\$294,352	\$302,570	\$240,532	\$301,547	\$284,957	(\$16,590)	(5.50%)
01.175.002.5155	Uniforms/Clothing Allowance	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.175.002.5240	R&M - Office Equipment	\$0	\$500	\$199	\$500	\$337	\$500	\$500	-	0.00%
01.175.002.5243	R&M - Vehicles	\$605	\$200	\$0	\$200	\$0	\$200	\$200	-	0.00%
01.175.002.5300	Training	\$556	\$2,000	\$1,664	\$2,000	\$205	\$2,000	\$2,000	-	0.00%
01.175.002.5301	Consulting Services	\$19,672	\$20,000	\$7,817	\$20,000	\$0	\$10,000	\$10,000	-	0.00%
Reduced to \$10,000 due to budget cuts.										
01.175.002.5304	Advertising	\$1,130	\$2,000	\$1,393	\$2,000	\$100	\$2,000	\$2,000	-	0.00%
01.175.002.5343	Data Communications	\$0	\$0	\$537	\$0	\$679	\$0	-	-	0.00%
01.175.002.5344	Printing	\$232	\$100	\$126	\$100	\$21	\$100	\$100	-	0.00%
01.175.002.5420	Office Supplies	\$941	\$0	\$2,184	\$0	\$739	\$0	-	-	0.00%
01.175.002.5480	Gas & Oil	\$198	\$400	\$110	\$400	\$33	\$400	\$400	-	0.00%
01.175.002.5710	Travel	\$643	\$1,000	\$216	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.175.002.5730	Dues & Memberships	\$847	\$1,200	\$120	\$1,200	\$701	\$1,200	\$1,200	-	0.00%
01.175.002.5783	Expense - Board	\$1,298	\$2,000	\$489	\$2,000	\$177	\$2,000	\$2,000	-	0.00%
01.175.002.5784	Expense - Commission	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.175.002.5786	Expense - Miscellaneous	\$0	\$0	\$0	\$0	\$55	\$0	-	-	0.00%
002 Expense Subtotal		\$26,126	\$29,400	\$14,858	\$29,400	\$3,050	\$19,400	\$19,400	\$0	0.00%
DEPARTMENT 175 PLANNING & ECONOMIC DEV		\$317,005	\$325,870	\$309,211	\$331,970	\$243,583	\$320,947	\$304,357	(\$16,590)	(5.16%)

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 175 - PLANNING & ECONOMIC DEV

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
DANIELSON, STEPHANIE	Director of Planning & Ec	40	10/16/06	109,848	114,432	BB-11	450	0	114,882	0
	01.175.001.5101 Director of Planning &			109,848	114,432		450	0	114,882	0
VACANT	Land Use/Envir Planner			0	80,238	DD-2	0	0	80,238	0
	01.175.001.5104 Land			0	80,238		0	0	80,238	0
LANGHAUSER, ANDREA	Asst. Plan Dir/Envir Planner	40	2/16/17	109,297	0	CC-15	0	0	0	0
	Retiring June 2021.									
	01.175.001.5107 Asst Plan Dir/Env			109,297	0		0	0	0	0
BEITLER, WAYNE	Community Planner	40	6/11/13	9,828	10,231	DD-3	350	0	10,581	0
	Full Time Employee. Five Hours Funded from Budget. Remaining hours funded from Affordable Housing Trust and CPA admin budget.									
	01.175.001.5108 Community Planner			9,828	10,231		350	0	10,581	0
DIRENZO, PATRICIA	Principal Clerk	28	4/30/18	39,899	42,332	7-5	0	0	42,332	0
	Total Salary \$52,391 - 7 hours funded from revolving account.									
	01.175.001.5110 Administrative Salaries			39,899	42,332		0	0	42,332	0
NIEGO-LEVY, SUZANNE	Clerical	24	2/16/16	34,181	35,574	6-7	350	0	35,924	0
	Total Salary \$51,364. Eleven hours paid from departmental revolving funds.									
	01.175.001.5111 Clerical Salaries			34,181	35,574		350	0	35,924	0
RECORDING SECRETARY	Historical Commission			1,000	1,000		0	0	1,000	0
	01.175.001.5164 Recording Secretary			1,000	1,000		0	0	1,000	0
Planning & Economic Dev Total				304,053	283,807		1,150	0	284,957	0

FISCAL YEAR 2022 BUDGET SUMMARY

OTHER GENERAL GOVERNMENT

The Other General Government portion of the budget represents miscellaneous accounts in the Town budget. This category of expenses totals \$105,600, an increase of \$3,000 or 2.92%

Rockery Utilities

The Rockery, or Memorial Cairn, was designed by Fredrick Law Olmsted and built in 1882 as a memorial to the Easton residents who died during the Civil War.

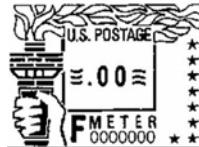


Audit & Accounting Services

In accordance with State law, the Town contracts for an annual independent audit of its accounts.

Postage/Meter

This budget is for the postage of all town department mailings.



Town Reports

This budget is for the printing and production costs associated with Town Meeting and for the printing and production of the Town's Annual Report.

Committee Expenses

This budget is for small miscellaneous expenses by Boards & Committees without dedicated funding.

Municipal Building Committee

The Municipal Building Committee was established by Special Town Meeting in 1998 to serve as a building committee for general government building projects valued at over \$50,000.

Southeastern Regional Services Group Dues

The Town of Easton receives procurement and other services from the Southeastern Regional Services Group (SERSG). Annual dues of \$4,100 support these services. Easton recovers this amount directly from savings in using these contracts and indirectly by devoting less administrative and management time to procurement.



Veterans' & Memorial Days

This budget supports costs associated with the Veterans' Day and Memorial Day Parades.



Cemetery Commission

The Cemetery Commission is responsible for ensuring that our town-owned cemeteries are maintained for future generations.

SIGNIFICANT BUDGET CHANGES

The estimate for Easton's annual audit contract increased by \$3,000

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 920	OTHER GENERAL GOVERNMENT									
01.920.002.5231	Rockery Utilities	\$202	\$200	\$188	\$200	\$202	\$200	\$200	-	0.00%
01.920.002.5318	Audit & Acctg Services	\$35,000	\$35,000	\$37,000	\$40,000	\$15,000	\$40,000	\$43,000	\$3,000	7.50%
01.920.002.5345	Postage/Meter	\$40,772	\$42,000	\$38,741	\$42,000	\$45,502	\$42,000	\$42,000	-	0.00%
01.920.002.5346	Town Reports	\$6,457	\$4,500	\$7,780	\$5,000	\$1,752	\$8,000	\$8,000	-	0.00%
01.920.002.5734	SERSG Dues	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	-	0.00%
01.920.002.5785	Expense - Committees	\$275	\$0	\$180	\$400	\$266	\$400	\$400	-	0.00%
01.920.002.5790	Veterans & Memorial Days	\$3,352	\$4,500	\$2,480	\$4,500	\$0	\$4,500	\$4,500	-	0.00%
01.920.002.5791	Cemetery Commission	\$1,499	\$3,000	\$1,508	\$3,000	\$524	\$3,000	\$3,000	-	0.00%
01.920.002.5795	Municipal Building Committee	\$186	\$800	\$470	\$400	\$0	\$400	\$400	-	0.00%
002 Expense Subtotal		\$91,847	\$94,100	\$92,451	\$99,600	\$67,348	\$102,600	\$105,600	\$3,000	2.92%
DEPARTMENT 920 OTHER GENERAL GOVERNMENT		\$91,847	\$94,100	\$92,451	\$99,600	\$67,348	\$102,600	\$105,600	\$3,000	2.92%

FISCAL YEAR 2022 BUDGET SUMMARY
GARY SULLIVAN, CHIEF OF POLICE

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Easton Police Department's primary mission is to protect the town's residents and visitors by providing the highest quality of police service possible. We incorporate integrity, compassion, and professionalism within our department. Moreover, we encourage teamwork and leadership at every level within the Police Department while simultaneously placing paramount importance on the community we serve. Our goal is to build partnerships with our citizens and community leaders to enhance the overall quality of life for everyone.

PRIOR YEAR BUDGET SUCCESSES

The Department received three grants from the State 911 Department (Support & Incentive, Training, and Emergency Medical Dispatching), and one grant from the Department of Justice (Bullet Proof Vests). The State 911 Department grant reimbursements were used to pay for the Town's assessment to the Southeastern Massachusetts Regional Emergency Communications Center (SEMRECC); Dispatcher registration fees and related training expenses; and for allowable expenses relating to Emergency Medical Dispatch services provided by Brewster Ambulance Service. The Department of Justice grant was used to replace bullet proof vests and at no expense to the Town of Easton.

SIGNIFICANT BUDGET AND STAFFING CHANGES

The FY22 police budget includes 36 police officers which is one fewer than in fiscal years 2018 and 2019. The Public Safety Dispatcher's employment agreement was dissolved and the Southeastern Massachusetts Regional Emergency Communications Center (SEMRECC) took over operations on December 15, 2020. The front desk is now staffed with police officers. This staffing model has reduced costs by thousands of dollars.

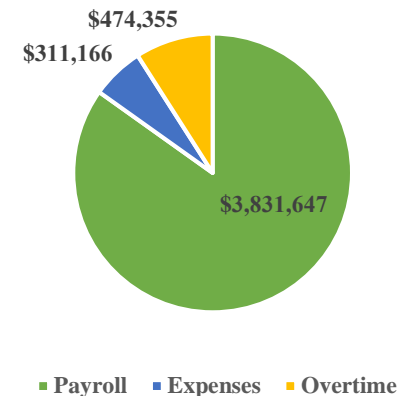
Personnel Summary

Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Police					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief of Police	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	.8	.8	.8	.8	.8
Police Chief Secretary	1.0	1.0	1.0	1.0	1.0
Public Safety Personnel	35.0	35.0	35.0	34.0	34.0
Animal Control Officer	.8	.8	.8	.8	.8
Custodian	.5	-	-	-	-
Total Full-time Equivalents	40.1	39.6	39.6	38.6	38.6

DEPARTMENTAL BUDGET

Payroll is expected to increase by 4.5% due primarily to employee wage increases and other collective bargaining obligations. The Overtime and Community Events accounts were restored to fiscal year 2020 levels. Expenses are expected to decrease by 0.35% due to a reduction in the Uniform/Clothing Allowance account. The remaining expenses are level funded. Overall, the police budget is expected to rise by 4.22% for a total of \$186,976.

Fiscal Year 2022 Police Budget



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 210	POLICE									
01.210.001.5101	Department Head	\$120,648	\$120,649	\$134,940	\$125,523	\$112,193	\$139,770	\$144,642	\$4,872	3.48%
01.210.001.5102	Asst Dept Head	\$109,493	\$109,494	\$111,683	\$111,684	\$92,814	\$115,596	\$119,561	\$3,965	3.43%
01.210.001.5110	Administrative Salaries	\$103,674	\$98,515	\$107,823	\$100,485	\$90,139	\$105,259	\$109,559	\$4,300	4.08%
01.210.001.5120	Public Safety Personnel	\$2,036,210	\$2,158,943	\$2,168,019	\$2,111,960	\$1,790,663	\$2,253,361	\$2,375,069	\$121,708	5.40%
01.210.001.5121	Detectives	\$299,381	\$302,003	\$348,150	\$310,128	\$297,872	\$392,204	\$324,531	(\$67,673)	(17.25%)
01.210.001.5122	Court Officer	\$74,611	\$74,611	\$23,244	\$76,104	\$0	\$0	-	-	0.00%
01.210.001.5123	School Resource Officer	\$72,513	\$0	\$75,263	\$73,175	\$0	\$0	-	-	0.00%
01.210.001.5125	Animal Control	\$44,512	\$41,580	\$45,700	\$42,823	\$36,687	\$44,984	\$46,818	\$1,834	4.07%
01.210.001.5127	Crossing Guards/Matron	\$32,581	\$38,707	\$33,290	\$38,893	\$24,315	\$36,479	\$42,350	\$5,871	16.09%
01.210.001.5128	Career Incentive	\$343,790	\$349,734	\$402,120	\$359,273	\$294,049	\$371,803	\$403,187	\$31,384	8.44%
01.210.001.5129	Holiday Pay	\$51,186	\$60,801	\$58,731	\$60,801	\$46,739	\$60,801	\$60,801	-	0.00%
01.210.001.5130	Overtime	\$366,706	\$458,355	\$322,119	\$458,355	\$295,511	\$362,255	\$458,355	\$96,100	26.52%
01.210.001.5137	OT - Metro LEC	\$5,688	\$10,000	\$3,351	\$10,000	\$5,498	\$10,000	\$10,000	-	0.00%
01.210.001.5139	OT - Community Events	\$4,412	\$6,000	\$4,455	\$6,000	\$233	\$0	\$6,000	\$6,000	0.00%
01.210.001.5140	Night Differential	\$107,272	\$120,762	\$121,026	\$112,242	\$105,057	\$124,370	\$149,404	\$25,034	20.12%
01.210.001.5145	Out-Of-Rank Pay	\$10,091	\$5,500	\$11,484	\$5,500	\$10,738	\$5,500	\$5,500	-	0.00%
01.210.001.5150	Longevity	\$1,750	\$1,750	\$2,075	\$1,850	\$2,125	\$1,900	\$2,125	\$225	11.84%
01.210.001.5151	Sick Leave Incentive	\$7,550	\$1,000	\$7,500	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.210.001.5152	Sick/Vacation Buyback	\$0	\$0	\$34,393	\$0	\$0	\$0	-	-	0.00%
01.210.001.5165	Special Police	\$9,112	\$15,900	\$6,380	\$15,900	\$825	\$15,900	\$15,900	-	0.00%
01.210.001.5181	Specialty Pay	\$16,700	\$17,200	\$15,200	\$17,200	\$39,100	\$53,200	\$15,200	(\$38,000)	(71.42%)
01.210.001.5190	Officer-in-Charge Stipend	\$0	\$0	\$16,000	\$0	\$16,000	\$16,000	\$16,000	-	0.00%
01.210.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$3,817,888	\$3,991,504	\$4,052,953	\$4,038,896	\$3,260,564	\$4,110,382	\$4,306,002	\$195,620	4.75%
01.210.002.5210	Electricity	\$22,666	\$19,580	\$22,051	\$19,580	\$16,626	\$19,580	\$19,580	-	0.00%
01.210.002.5212	Building Heating	\$6,517	\$12,000	\$6,062	\$12,000	\$4,709	\$10,800	\$10,800	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
01.210.002.5240	R&M - Office Equipment	\$28,469	\$28,000	\$24,924	\$28,000	\$13,321	\$28,000	\$28,000	-	0.00%
01.210.002.5243	R&M - Vehicles	\$24,952	\$23,500	\$26,831	\$23,500	\$14,596	\$23,500	\$23,500	-	0.00%
01.210.002.5245	R&M - Tools & Equip	\$8,813	\$6,300	\$1,415	\$6,300	\$259	\$6,300	\$6,300	-	0.00%
01.210.002.5246	R&M - Radio	\$3,280	\$7,000	\$2,877	\$7,000	\$1,900	\$7,000	\$7,000	-	0.00%
01.210.002.5251	Facility Cleaning Contract	\$14,598	\$15,000	\$18,542	\$15,000	\$13,965	\$19,000	\$19,000	-	0.00%
01.210.002.5270	Rental Office Equipment	\$0	\$400	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5271	Vehicle Lease	\$6,000	\$6,000	\$6,000	\$6,000	\$5,000	\$6,000	\$6,000	-	0.00%
01.210.002.5300	Training	\$38,373	\$31,000	\$14,952	\$31,000	\$12,310	\$24,800	\$24,800	-	0.00%
01.210.002.5301	Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5302	Medical Exams/Expenses	\$3,825	\$0	\$1,200	\$0	\$150	\$0	-	-	0.00%
01.210.002.5305	Police Details	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5324	SEMRECC Asmt	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5340	Telephone	\$15,174	\$14,000	\$14,843	\$14,000	\$11,885	\$14,000	\$14,000	-	0.00%
01.210.002.5344	Printing	\$815	\$500	\$289	\$500	\$85	\$500	\$500	-	0.00%
01.210.002.5345	Postage/Meter	\$1,296	\$1,500	\$865	\$1,500	\$836	\$1,500	\$1,500	-	0.00%
01.210.002.5371	Lock Up Fees	\$3,225	\$2,650	\$2,495	\$2,650	\$1,511	\$2,650	\$2,650	-	0.00%
01.210.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5430	Building Maintenance	\$27,917	\$900	\$10,450	\$10,000	\$7,502	\$10,000	\$10,000	-	0.00%
01.210.002.5450	Custodial Supplies	\$1,583	\$1,400	\$930	\$1,400	\$662	\$1,400	\$1,400	-	0.00%
01.210.002.5480	Gas & Oil	\$53,729	\$70,595	\$45,553	\$70,595	\$26,122	\$53,536	\$53,536	-	0.00%
01.210.002.5500	Medical Supplies	\$1,166	\$1,400	\$3,238	\$1,400	\$1,000	\$2,000	\$2,000	-	0.00%
01.210.002.5580	Data Processing Supplies	\$762	\$500	\$1,263	\$500	\$579	\$500	\$500	-	0.00%
01.210.002.5581	Legal Supplies	\$348	\$1,000	\$1,091	\$1,000	\$1,809	\$1,000	\$1,000	-	0.00%
01.210.002.5585	Ammo & Supplies	\$13,389	\$14,100	\$15,146	\$14,100	\$6,392	\$14,100	\$14,100	-	0.00%
01.210.002.5587	Animal Control Supplies	\$459	\$500	\$27	\$500	\$0	\$500	\$500	-	0.00%
01.210.002.5596	Uniforms/Clothing Allowance	\$48,272	\$46,900	\$43,834	\$45,600	\$19,451	\$43,500	\$44,700	\$1,200	2.75%
01.210.002.5720	Crime Prevention Program	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5725	Accreditation Expense	\$1,900	\$1,900	\$4,210	\$1,900	\$2,300	\$2,300	\$2,300	-	0.00%
01.210.002.5730	Dues & Memberships	\$9,653	\$9,200	\$9,968	\$9,200	\$8,414	\$9,700	\$9,700	-	0.00%
01.210.002.5767	Animal Control Expense	\$1,732	\$6,000	\$2,354	\$6,000	\$1,939	\$4,800	\$4,800	-	0.00%
01.210.002.5782	Expense - Dept Head	\$4,604	\$4,000	\$3,040	\$4,000	\$373	\$3,000	\$3,000	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
01.210.002.5850	Acquisition of New Equipment	\$0	\$0	\$1,408	\$0	\$0	\$0	-	-	0.00%
002 Expense Subtotal		\$343,528	\$325,825	\$285,867	\$333,225	\$173,705	\$309,966	\$311,166	\$1,200	0.38%
DEPARTMENT 210 POLICE		\$4,161,417	\$4,317,329	\$4,338,821	\$4,372,121	\$3,434,270	\$4,420,348	\$4,617,168	\$196,820	4.45%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT 210 - Police

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	Night Diff	Holiday	Longevity	Misc	Total	Clothing
SULLIVAN, GARY	Police Chief	40	120,649	144,642	A-11	28,929	0	0	550	0	174,121	1,000
01.210.001.5101 Department Head			120,649	144,642		28,929	0	0	550	0	174,121	1,000
BOONE, JAMES K.	Deputy Police Chief	40	109,494	119,561	B-11	29,890	0	0	450	0	149,901	500
01.210.001.5102 Asst Dept Head			109,494	119,561		29,890	0	0	450	0	149,901	500
BUCKLEY, LESLEE A	Administrative Assistant	28	40,946	45,525	G-10	0	0	0	400	0	45,925	0
HARNEY, LEE A.	Executive Assistant	35	57,569	64,034	F-10	0	0	0	500	0	64,534	0
01.210.001.5110 Administrative Salaries			98,515	109,559		0	0	0	900	0	110,459	0
	Sergeant	40	82,188	90,290	S1	11,000	6,321	0	0	1,000	108,611	1,000
	Patrol Officer	40	71,740	77,231	P5	15,447	0	0	0	0	92,678	1,000
	Patrol Officer	40	66,011	73,553	P4	0	5,149	0	0	0	78,702	0
	Sergeant	40	88,042	93,902	S3	23,476	10,565	0	0	0	127,943	1,000
	Patrol Officer	40	71,740	77,231	P5	15,447	8,342	0	0	0	101,020	1,000
	Patrol Officer	40	63,010	73,553	P4	8,970	5,777	0	0	0	88,300	1,000
	Patrol Officer	40	69,652	73,533	P4	8,970	0	0	0	1,000	83,503	1,000
	Sergeant	40	88,042	93,902	S3	23,476	10,565	0	0	0	127,943	0
	Sergeant	40	84,655	90,290	S2	22,573	0	0	0	0	112,863	1,000
	Patrol Officer	40	69,652	73,553	P4	4,485	7,024	0	0	1,000	86,062	1,000
	Patrol Officer	40	65,368	73,553	P4	8,970	0	0	0	0	82,523	1,000
	Patrol Officer	40	69,652	73,553	P4	8,970	5,777	0	0	1,000	89,300	1,000
	Patrol Officer	40	71,740	77,231	P5	15,447	6,488	0	0	0	99,166	1,000
	Patrol Officer	40	55,937	73,553	P4	8,970	7,428	0	0	1,000	90,951	1,000
	Patrol Officer	40	74,611	80,707	P6	8,071	6,215	0	0	0	94,993	1,000
	Patrol Officer	40	72,403	80,707	P6	16,142	0	0	0	1,000	97,849	1,000
	Patrol Officer	40	71,098	77,231	P5	0	5,407	0	0	0	82,638	1,000
	Patrol Officer	40	0	61,784	P2	7,150	6,205	0	0	0	75,139	2,000
	Lieutenant	40	101,246	109,865	L3	27,467	0	0	0	1,000	138,332	1,000
	Patrol Officer	40	55,937	73,553	P4	4,485	0	0	0	0	78,038	1,000
	Patrol Officer	40	56,580	73,553	P4	0	0	0	0	0	73,553	1,000
	Patrol Officer	40	0	73,553	P4	8,970	7,428	0	0	0	89,951	1,000

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT 210 - Police

Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	Night Diff	Holiday	Longevity	Misc	Total	Clothing
Sergeant	40	84,655	90,290	S2	0	8,127	0	0	2,000	100,417	1,000
Patrol Officer	40	0	73,553	P4	8,970	7,428	0	0	0	89,951	1,000
Patrol Officer	40	69,652	73,553	P4	8,970	7,428	0	0	0	89,951	1,000
Sergeant	40	88,042	93,902	S3	18,781	7,888	0	0	1,000	121,571	1,000
Patrol Officer	40	69,652	73,553	P4	4,485	5,463	0	0	0	83,501	1,000
Patrol Officer	40	70,817	77,231	P5	0	6,951	0	0	1,000	85,182	1,000
Patrol Officer	40	62,260	0	P4	0	0	0	0	0	0	0
Resigned November 2020											
Patrol Officer	40	62,260	73,553	P4	4,485	0	0	0	0	78,038	1,000
Patrol Officer	40	69,652	73,553	P4	8,970	7,428	0	0	0	89,951	1,000
01.210.001.5120 Public Safety		2,026,294	2,375,069		303,147	149,404	0	0	11,000	2,838,620	29,000
Detective	40	72,569	80,707	P6	8,071	0	0	0	2,200	90,978	1,000
Detective - Sergeant	40	88,042	96,718	SD3	24,180	0	0	0	0	120,898	1,000
Detective	40	69,652	73,553	P4	8,970	0	0	0	1,000	83,523	1,000
Detective	40	63,010	73,553	P4	0	0	0	0	1,000	74,553	1,000
01.210.001.5121 Detectives		293,273	324,531		41,221	0	0	0	4,200	369,952	4,000
Court Officer	0	74,611	0		0	0	0	0	0	0	0
01.210.001.5122 Court Officer		74,611	0		0	0	0	0	0	0	0
School Resource Officer	40	71,740	0	P5	0	0	0	0	0	0	0
01.210.001.5123 School Resource		71,740	0		0	0	0	0	0	0	0
HOLBROOK, JORDAN Animal Control Off	32	41,160	46,818	FF/3	0	0	0	0	0	46,818	400
01.210.001.5125 Animal Control		41,160	46,818		0	0	0	0	0	46,818	400
CROSSING	0	38,707	42,350		0	0	0	225	0	42,575	0
01.210.001.5127 Crossing		38,707	42,350		0	0	0	225	0	42,575	0
HOLIDAY PAY	0	60,801	0		0	0	60,801	0	0	60,801	0
01.210.001.5129 Holiday Pay		60,801	0		0	0	60,801	0	0	60,801	0
OVERTIME	0	458,355	458,355		0	0	0	0	0	458,355	0
01.210.001.5130 Overtime		458,355	458,355		0	0	0	0	0	458,355	0

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT 210 - Police

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	Night Diff	Holiday	Longevity	Misc	Total	Clothing
OT-METRO LEC		0	10,000	10,000		0	0	0	0	0	10,000	0
	01.210.001.5137 OT - Metro LEC		10,000	10,000		0	0	0	0	0	10,000	0
OT-COMMUNITY EVENTS		0	6,000	6,000		0	0	0	0	0	6,000	0
	01.210.001.5139 OT - Community		6,000	6,000		0	0	0	0	0	6,000	0
OUT-OF-RANK PAY		0	5,500	5,500		0	0	0	0	0	5,500	0
	01.210.001.5145 Out-Of-Rank Pay		5,500	5,500		0	0	0	0	0	5,500	0
SICK LEAVE INCENTIVE		0	1,000	1,000		0	0	0	0	0	1,000	0
	01.210.001.5151 Sick Leave Incentive		1,000	1,000		0	0	0	0	0	1,000	0
SICK/VACATION BUYBACK		0	0	0		0	0	0	0	0	0	0
	01.210.001.5152 Sick/Vacation Buyback		0	0		0	0	0	0	0	0	0
SPECIAL POLICE		0	15,900	15,900		0	0	0	0	0	15,900	0
	01.210.001.5165 Special Police		15,900	15,900		0	0	0	0	0	15,900	0
OFFICER-IN-CHARGE	Stipend	0	0	16,000		0	0	0	0	0	16,000	0
	01.210.001.5190 Officer-in-Charge		0	16,000		0	0	0	0	0	16,000	0
Police Total			3,431,999	3,675,285		403,187	149,404	60,801	2,125	15,200	4,306,002	34,900

FISCAL YEAR 2022 BUDGET SUMMARY
PUBLIC SAFETY DISPATCH
CONNOR READ, SEMRECC BOARD OF DIRECTORS

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

In 2017, the Select Board of Easton executed an Intermunicipal agreement (IMA) with the towns of Foxboro, Mansfield and Norton to regionalize public safety emergency dispatching operations and dissolve each towns' respective local dispatch center. This IMA led to the establishment of the Southeastern Massachusetts Regional Emergency Communications Center (SEMRECC) District, which is governed by a four-person Board of Directors composed of the Town Administrator / Manager of each of the four towns. The Board appoints an Executive Director to see to the implementation of the IMA and operation of the regional dispatch center.

SEMRECC entered its first phase of operations (Foxboro / Mansfield only) in 2019 while it simultaneously constructed its permanent facility located at High Rock, Foxboro, MA (photo right). Easton fully integrated with SEMRECC and dissolved local dispatch in December 2020.

PRIOR YEAR BUDGET SUCCESSES

SEMRECC advanced and completed the construction of an approximately \$10M public safety dispatch facility over the course of CY2020 on time and on budget despite the challenges posed by Covid-19. Easton and Norton joined Foxboro and Mansfield and all four communities have now fully "switched" to regional dispatching at the SEMRECC headquarters located in Foxboro. This construction was funded entirely through State E-911 grants and grant anticipation notes.

On the operations side, Easton was successful in implementing a station-police officer staff model within existing personnel capabilities at the Easton Police Department following the dissolution of our local dispatch. This model is highly efficient and saved approximately \$200,000 in operating expenses compared to hiring civilian desk staff to meet walk-ins and other service needs at the Lothrop Street Police Station.



SIGNIFICANT BUDGET AND STAFFING CHANGES

The SEMRECC Board has voted an annual assessment of \$300,000 for FY22, which will allow the Town to decrease its dispatch costs by \$170,701 (-36.27%) from FY21. FY22 dispatch costs will be less than half FY20 levels pre-regionalization (\$651,000). As services have now been regionalized, the budgeted personnel employed directly by Easton have been reduced from 11.4 FTE in FY21 to zero today. This significantly reduces the Town's overall health insurance and benefits liability on a move-forward basis.

	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Local Public Safety Dispatchers	11.4	11.6	11.6	11.4	0
Total FTE	11.4	11.6	11.6	11.4	0

FY2022 DEPARTMENT BUDGET

The Public Safety Dispatch Budget is composed of the annual assessment voted for Easton by the SEMRECC Board of Directors. The Board has voted an annual assessment of \$300,000 for FY22.

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 211 PUBLIC SAFETY DISPATCH										
01.211.001.5124	Dispatchers	\$487,437	\$532,414	\$445,094	\$532,266	\$229,469	\$349,411	-	(\$349,411)	(100.00%)
01.211.001.5129	Holiday Pay	\$4,939	\$5,000	\$12,007	\$5,000	\$8,428	\$5,000	-	(\$5,000)	(100.00%)
01.211.001.5130	Overtime	\$90,978	\$55,000	\$151,333	\$75,000	\$75,892	\$75,000	-	(\$75,000)	(100.00%)
01.211.001.5140	Night Differential	\$24,998	\$28,023	\$22,020	\$28,525	\$9,319	\$28,680	-	(\$28,680)	(100.00%)
01.211.001.5150	Longevity	\$1,150	\$1,150	\$700	\$950	\$350	\$750	-	(\$750)	(100.00%)
01.211.001.5181	Specialty Pay	\$5,640	\$1,800	\$11,810	\$1,800	\$1,960	\$2,800	-	(\$2,800)	(100.00%)
001 Payroll Subtotal		\$615,145	\$623,387	\$642,966	\$643,541	\$325,420	\$461,641	\$0	(\$461,641)	(100.00%)
01.211.002.5300	Training	\$12,194	\$5,000	\$4,113	\$5,000	\$0	\$5,000	-	(\$5,000)	(100.00%)
01.211.002.5324	SEMRECC Asmt	\$0	\$0	\$1,313	\$0	\$4,250	\$0	\$300,000	\$300,000	0.00%
01.211.002.5596	Uniforms/Clothing Allowance	\$4,822	\$4,060	\$4,184	\$4,060	\$689	\$4,060	-	(\$4,060)	(100.00%)
002 Expense Subtotal		\$17,017	\$9,060	\$9,610	\$9,060	\$4,939	\$9,060	\$300,000	\$290,940	3211.25%
DEPARTMENT 211 PUBLIC SAFETY DISPATCH		\$632,162	\$632,447	\$652,577	\$652,601	\$330,360	\$470,701	\$300,000	(\$170,701)	(36.26%)

FISCAL YEAR 2022 BUDGET SUMMARY
EASTON FIRE & RESCUE DEPARTMENT
CHIEF KEVIN P. PARTRIDGE

ALWAYS READY, PROUD TO SERVE

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Easton Fire & Rescue Department is committed to protecting the people, property, and environment within our community. We will be responsive to the needs of our citizens by providing rapid, professional, humanitarian services essential to the health, safety, and wellbeing of the community. As you are well aware, this past year has been and continues to be very challenging for the Fire Department, and Emergency Management, dealing with a worldwide pandemic. The novel coronavirus, which has become known as COVID-19, is not the same as the coronaviruses that commonly circulate among humans and cause mild illness, like the common flu. Patients with COVID-19 will be evaluated and cared for differently than patients with common coronavirus diagnosis.

PRIOR YEAR BUDGET SUCCESSES

In FY 21, the department had another busy year with 3,469 calls for service. The department handled 2,212 Emergency medical calls, and accidents, with 1,655 transports. Due to the department staffing levels and maintaining the staffing of two ALS ambulances the need for mutual ambulances from neighboring towns were reduced to under 1%, with only 16 mutual aid transports. Total revenue from ambulance transports for FY20 was \$1,575,355.57.

The FY 21 budget included an adjustment to cover more of the SAFER Grant FF's. In FY21, the grant included funding for each of the four Firefighters at 35% through December 3rd when the grant ended. The grant funding for the four firefighters has paid great dividends and has allowed the shifts to increase to 10 Firefighters per shift.

This allowed us to increase our minimum staffing to eight Firefighters.

The COVID-19 pandemic brought about new challenges for the department and the town. While all our personnel are trained to deal with and handle infectious patients, this pandemic caused a shift in operations and required all calls to be treated as such. New PPE requirements were put in place, disinfecting of equipment, apparatus, and stations became an everyday requirement. As Emergency Management Director, I worked with the Town Administrator, and Director of Health and Community Services to develop policies and protocol to ensure a safe and healthy workforce. The Entire Emergency Management Team made up of most Department Heads worked tirelessly from the start of the pandemic through today, and will continue to manage and adapt to keep our people and the community safe. I am proud of the department members who continued to come to work knowing the risk, while we encouraged everyone else to stay home, and stop the spread of COVID. The department also took the lead on running a drive thru COVID-19 testing clinic, and the COVID-19 Vaccine clinics for the First Responders and the elderly beginning in January.



SIGNIFICANT BUDGET AND STAFFING CHANGES

The Fire and Ambulance budget expansion request includes a Stipend Position as the EMS/Mobil Integrated Health/Public Health Officer assuming responsibility for EMS operations and Public Health responsibilities in the town.

The budget also reflects an increase to fund the four SAFER firefighters as the grant ended in FY21.

Personnel Summary					
Position	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	FTE	FTE	FTE	FTE	FTE
Fire Chief	1	1	1	1	1
Deputy Fire Chief	0	1	1	1	1
Executive Assistant to the Fire Chief	1	1	1	1	1
Fire/EMS Clerical	0	0	0	.5	.5
Fire Prevention Officer-Captain	1	1	1	1	1
Administration total	3	4	4	4.5	4.5
Shift Captain	4	4	4	4	4
Shift Lieutenants	4	4	4	4	4
Firefighter/Paramedics	28	32	32	32	32
Shift Personnel total	36	40*	40*	40*	40
Total Full-time Equivalents	39	44	44	44.5	44.5

*Four positions partially funded by FEMA SAFER Grant.

STATISTICAL INFORMATION

EMS Responses

EMS Records	2017	2018	2019	2020
Transports	1,815	1,970	2,034	2,212
DOA	24	17	10	27
Signed Refusals	256	261	426	457
Total PT Records	2095	2,248	2,470	2,696

AMBULANCE REVENUE

FISCAL YEAR	COLLECTIONS	INCREASE OVER PREVIOUS YEAR \$	INCREASE OVER PREVIOUS YEAR %
FY 13	\$1,011,153.56	\$167,697.37	19.88%
FY 14	\$1,194,549.75	\$144,413.19	14.28%
FY 15	\$1,310,675.00	\$131,417.85	11.37%
FY16	\$1,605,483.00	\$294,808.00	22.49%
FY17	\$1,501,222.84	(\$104,206.16)	-6.49%
FY18	\$1,525,855.43	\$24,632.59	1.64%
FY19	\$1,523,769.00	(\$2,086.43)	-0.14%
FY20	\$1,575,355.57	\$40,352.23	2.648%
FY 21*	\$868,836.00		

FY21* collected as of February 2021

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 220	FIRE									
01.220.001.5101	Department Head	\$135,880	\$135,880	\$146,065	\$141,363	\$126,908	\$146,431	\$141,794	(\$4,637)	(3.16%)
01.220.001.5102	Deputy Fire Chief	\$96,357	\$99,199	\$70,652	\$105,254	\$59,478	\$103,071	\$110,465	\$7,394	7.17%
01.220.001.5110	Administrative Salaries	\$59,772	\$59,731	\$62,156	\$60,926	\$53,343	\$78,155	\$95,202	\$17,047	21.81%
01.220.001.5120	Public Safety Personnel	\$2,362,344	\$2,487,319	\$2,379,770	\$2,440,955	\$2,457,115	\$3,029,291	\$3,152,056	\$122,765	4.05%
01.220.001.5128	Career Incentive	\$55,257	\$59,883	\$90,700	\$85,075	\$110,600	\$111,950	\$124,900	\$12,950	11.56%
01.220.001.5129	Holiday Pay	\$98,005	\$92,651	\$98,879	\$92,210	\$34,215	\$104,895	\$105,077	\$182	0.17%
01.220.001.5130	Overtime	\$126,591	\$131,692	\$82,615	\$133,008	\$93,779	\$203,918	\$203,918	-	0.00%
01.220.001.5131	OT - Sick Coverage	\$106,548	\$41,885	\$83,084	\$80,000	\$34,402	\$81,600	\$81,600	-	0.00%
01.220.001.5132	OT - Vacation Coverage	\$161,783	\$198,575	\$240,187	\$202,546	\$168,268	\$206,597	\$206,597	-	0.00%
01.220.001.5133	OT - IOD Coverage	\$35,367	\$17,521	\$28,114	\$17,871	\$4,556	\$18,228	\$18,228	-	0.00%
01.220.001.5134	OT - Training Coverage	\$57,431	\$50,000	\$48,760	\$60,000	\$34,490	\$111,119	\$111,119	-	0.00%
01.220.001.5135	OT - Holiday	\$38,210	\$55,954	\$82,706	\$57,073	\$29,718	\$58,215	\$58,215	-	0.00%
01.220.001.5136	OT - Personal Time	\$40,342	\$35,743	\$41,626	\$40,000	\$13,340	\$40,800	\$40,800	-	0.00%
01.220.001.5138	OT - Educational Svcs	\$25,779	\$8,500	\$19,548	\$8,500	\$0	\$15,000	\$15,000	-	0.00%
01.220.001.5139	OT - Other	\$12,163	\$14,500	\$4,499	\$14,500	\$2,142	\$14,790	\$14,790	-	0.00%
01.220.001.5142	EMT Differential	\$0	\$0	\$0	\$0	\$135,600	\$139,050	\$139,050	-	0.00%
01.220.001.5146	OT - Fire Alarm	\$8,119	\$10,000	\$9,013	\$10,000	\$1,993	\$10,200	\$10,200	-	0.00%
01.220.001.5150	Longevity	\$1,400	\$600	\$950	\$950	\$600	\$950	\$600	(\$350)	(36.84%)
01.220.001.5152	Sick/Vacation Buyback	\$33,221	\$4,989	\$27,729	\$19,285	\$0	\$0	-	-	0.00%
01.220.001.5181	Specialty Pay	\$0	\$0	\$5,550	\$10,400	\$17,600	\$18,000	\$18,500	\$500	2.77%
01.220.001.5183	Emerg Mgt Dir/CERT Stipend	\$9,600	\$6,000	\$10,800	\$7,200	\$9,700	\$10,800	\$10,800	-	0.00%
01.220.001.5184	Mechanic Stipend	\$3,900	\$3,900	\$3,000	\$0	\$0	\$0	-	-	0.00%
01.220.001.5185	EMS/MIH/Pub Hlth Officer	\$1,750	\$1,400	\$2,100	\$0	\$900	\$0	\$12,000	\$12,000	0.00%
01.220.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$3,469,829	\$3,515,922	\$3,538,511	\$3,587,116	\$3,388,753	\$4,503,060	\$4,670,911	\$167,851	3.72%
01.220.002.5155	Uniforms/Clothing Allowance	\$5,528	\$5,200	\$1,000	\$5,200	\$2,000	\$5,200	\$5,200	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
01.220.002.5210	Electricity	\$21,058	\$20,000	\$21,811	\$20,000	\$20,802	\$20,000	\$20,000	-	0.00%
01.220.002.5212	Building Heating	\$14,810	\$15,000	\$13,492	\$15,000	\$9,448	\$15,000	\$15,000	-	0.00%
01.220.002.5243	R&M - Vehicles	\$68,432	\$55,000	\$87,015	\$80,000	\$74,356	\$75,000	\$75,000	-	0.00%
01.220.002.5245	R&M - Tools & Equip	\$19,645	\$15,100	\$19,195	\$15,100	\$9,793	\$29,169	\$29,169	-	0.00%
01.220.002.5300	Training	\$7,706	\$5,000	\$8,542	\$8,600	\$914	\$12,600	\$12,600	-	0.00%
01.220.002.5302	Medical Exams/Expenses	\$2,180	\$2,500	\$0	\$2,500	\$90	\$2,500	\$2,500	-	0.00%
01.220.002.5303	IOD Medical Expense	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.220.002.5304	Advertising	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.220.002.5306	Ambulance Billing Fee	\$0	\$0	\$0	\$0	\$43,452	\$60,000	\$60,000	-	0.00%
01.220.002.5319	Medical Director	\$0	\$0	\$0	\$0	\$3,750	\$7,500	\$8,500	\$1,000	13.33%
01.220.002.5340	Telephone	\$7,912	\$14,000	\$11,636	\$14,000	\$9,576	\$14,000	\$14,000	-	0.00%
01.220.002.5341	Communications	\$14,421	\$8,000	\$11,220	\$8,000	\$9,125	\$12,000	\$12,000	-	0.00%
01.220.002.5345	Postage/Meter	\$389	\$450	\$68	\$450	\$292	\$450	\$450	-	0.00%
01.220.002.5396	Bldg/Grounds R&M	\$27,653	\$14,000	\$17,934	\$20,000	\$20,360	\$20,000	\$20,000	-	0.00%
01.220.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.220.002.5431	Maintenance - Furnishings	\$2,353	\$5,000	\$3,100	\$5,000	\$4,148	\$5,000	\$5,000	-	0.00%
01.220.002.5450	Custodial Supplies	\$3,111	\$2,500	\$4,314	\$3,000	\$3,271	\$3,000	\$4,500	\$1,500	50.00%
01.220.002.5480	Gas & Oil	\$23,439	\$18,000	\$18,407	\$18,000	\$15,061	\$33,000	\$33,000	-	0.00%
01.220.002.5500	Medical Supplies	\$0	\$0	\$0	\$0	\$53,091	\$50,000	\$50,000	-	0.00%
01.220.002.5546	Computer Hardware/Software	\$10,796	\$7,500	\$23,544	\$20,545	\$17,176	\$20,545	\$20,545	-	0.00%
01.220.002.5582	Training Supplies	\$0	\$0	\$0	\$0	\$5,600	\$1,000	\$1,000	-	0.00%
01.220.002.5590	Fire Alarm System Supplies	\$1,571	\$3,000	\$3,274	\$3,000	\$1,666	\$3,000	\$3,000	-	0.00%
01.220.002.5591	Hoses/Nozzles/Appliances	\$7,048	\$10,000	\$5,020	\$10,000	\$3,283	\$10,000	\$10,000	-	0.00%
01.220.002.5592	Fire Equipment Supplies	\$14,495	\$10,000	\$12,107	\$10,000	\$8,054	\$10,000	\$10,000	-	0.00%
01.220.002.5595	Protective Clothing	\$9,413	\$10,400	\$8,021	\$10,400	\$2,978	\$10,400	\$10,400	-	0.00%
01.220.002.5724	Public Fire Education	\$611	\$2,500	\$4,912	\$2,500	\$191	\$2,500	\$4,500	\$2,000	80.00%
01.220.002.5730	Dues & Memberships	\$1,642	\$3,000	\$1,729	\$3,000	\$4,377	\$3,000	\$3,000	-	0.00%
01.220.002.5732	Licensing Fee	\$0	\$0	\$0	\$0	\$1,200	\$3,600	\$3,600	-	0.00%
01.220.002.5786	Expense - Miscellaneous	\$6,800	\$400	\$2,900	\$400	\$400	\$400	\$400	-	0.00%
01.220.002.5850	Acquisition of New Equipment	\$11,387	\$10,000	\$14,947	\$10,000	\$2,796	\$15,000	\$20,000	\$5,000	33.33%
002 Expense Subtotal		\$282,412	\$236,550	\$294,197	\$284,695	\$327,259	\$443,864	\$453,364	\$9,500	2.14%
DEPARTMENT 220 FIRE		\$3,752,242	\$3,752,472	\$3,832,709	\$3,871,811	\$3,716,013	\$4,946,924	\$5,124,275	\$177,351	3.58%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department /Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY 2021	% Diff
DEPARTMENT 231 AMBULANCE		Combined with Fire Budget Beginning in FY2021								
01.231.001.5120	Public Safety Personnel	335,858	331,510	417,453	408,546	-	-	-	-	0.00%
01.231.001.5128	Career Incentive	10,435	7,035	11,738	20,200	-	-	-	-	0.00%
01.231.001.5129	Holiday Pay	10,571	9,824	8,016	9,912	-	-	-	-	0.00%
01.231.001.5130	Overtime	74,068	85,220	66,780	86,520	-	-	-	-	0.00%
01.231.001.5134	OT - Training	36,247	38,000	21,800	48,940	-	-	-	-	0.00%
01.231.001.5142	EMT Differential	116,350	122,600	127,900	127,102	-	-	-	-	0.00%
01.231.001.5181	Specialty Pay			3,925	7,800	-	-	-	-	0.00%
01.231.001.5182	ALS Coordinator	1,800	1,800			-	-	-	-	0.00%
01.231.001.5183	EMS Training Coordinator	1,800	1,800	2,000		-	-	-	-	0.00%
01.231.001.5186	Infectious Control Officer	700	700			-	-	-	-	0.00%
001 Payroll Subtotal		587,829	598,489	659,612	709,020	-	-	-	-	0.00%
01.231.002.5155	Uniforms/Clothing Allowance	4,361	10,700			-	-	-	-	0.00%
01.231.002.5243	R&M - Vehicles	22,251	20,000	17,012	20,000	-	-	-	-	0.00%
01.231.002.5245	R&M - Tools & Equipment	9,539	-	9,680	14,069	-	-	-	-	0.00%
01.231.002.5300	Training	618	2,000	944	4,000	-	-	-	-	0.00%
01.231.002.5306	Ambulance Billing Fee	67,361	60,000	70,079	60,000	-	-	-	-	0.00%
01.231.002.5319	Medical Director	7,500	7,500	7,500	7,500	-	-	-	-	0.00%
01.231.002.5341	Communications	2,634	2,500	6,042	4,000	-	-	-	-	0.00%
01.231.002.5480	Gas & Oil	12,649	15,000	10,453	15,000	-	-	-	-	0.00%
01.231.002.5500	Medical Supplies	50,008	50,000	49,797	50,000	-	-	-	-	0.00%
01.231.002.5582	Training Supplies	709	1,000		1,000	-	-	-	-	0.00%
01.231.002.5732	Licensing Fee	2,100	3,600	4,600	3,600	-	-	-	-	0.00%
01.231.002.5850	Acquisition of New Equipment	4,566	2,500	2,232	5,000	-	-	-	-	0.00%
002 Expense Subtotal		184,296	174,800	178,339	184,169	-	-	-	-	0.00%
DEPARTMENT 231 AMBULANCE		772,125	773,289	837,951	893,189	-	-	-	-	0.00%

Department /Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY 2021	% Diff
FIRE AND AMBULANCE COMBINED TOTALS										
001 Payroll Subtotal		4,057,658	4,114,411	4,198,123	4,296,136	3,388,753	4,503,060	4,670,911	167,851	3.72%
002 Expense Subtotal		466,708	411,350	472,537	468,864	327,259	443,864	453,364	9,500	2.14%
TOTAL DEPARTMENTS 220 AND 231		4,524,366	4,525,761	4,670,660	4,765,000	3,716,012	4,946,924	5,124,275	177,351	3.58%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
ALEXANDER, JUSTIN	Chief	40	0	141,794	A/10	8,750	0	7,090	0	9,600	167,234	1,000
PARTRIDGE, KEVIN	Chief	40	148,988	0	A/15	0	0	0	0	0	0	0
Retired in FY21.												
01.220.001.5101 Department Head			148,988	141,794		8,750	0	7,090	0	9,600	167,234	1,000
CARROLL, JONATHAN	Interim Deputy Chief	40	107,230	110,465	B/7	1,950	3,450	5,524	0	900	122,289	800
01.220.001.5102 Deputy Fire Chief			107,230	110,465		1,950	3,450	5,524	0	900	122,289	800
BERGLUND, PAMELA J	Executive Assistant	35	64,661	66,622	F/12	0	0	0	600	1,200	68,422	0
FINN-O'HARA, CATHLEEN	Admin. Assistant	21	0	28,580	G/1	0	0	0	0	0	28,580	0
01.220.001.5110 Administrative Salaries			64,661	95,202		0	0	0	600	1,200	97,002	0
AGRELLA, KEVIN	Firefighter	42	57,017	67,755	1/3 IAFF	3,750	3,450	2,420	0	0	77,375	0
ALLAIN, MATTHEW	Firefighter	42	31,590	74,267	1/4 IAFF	3,150	3,450	1,623	0	0	82,490	0
BAKER, THOMAS	Firefighter	42	72,854	76,497	1/5 IAFF	0	3,450	2,420	0	600	82,967	0
BAPTISTE, JAMES	Firefighter	42	27,624	74,267	1/4 IAFF	3,900	3,450	1,623	0	600	83,840	0
BLYE, LAWRENCE R	Captain	42	92,036	93,877	3/6 IAFF	0	1,850	2,803	0	1,500	100,030	0
BRASELLS, CHRISTOPHER	Firefighter	42	31,590	74,267	1/4 IAFF	0	3,450	1,623	0	0	79,340	0
BRENNAN, SCOTT M.	Firefighter	42	77,995	79,557	1/6 IAFF	0	3,450	2,420	0	0	85,427	0
BROWN, CARSE	Firefighter	42	57,017	70,269	1/4 IAFF	0	3,450	2,420	0	0	76,139	0
BURNABY, TREVOR	Firefighter	42	71,132	74,267	1/4 IAFF	0	3,450	2,420	0	0	80,137	0
DUPUIS, JEFFREY M	Firefighter	42	74,996	83,381	2/5 IAFF	0	3,450	2,420	0	2,000	91,251	0
DZIALO, JOHN E	Captain	42	88,496	90,267	3/5 IAFF	7,050	3,450	2,803	0	0	103,570	0
EATON, MICHAEL	Firefighter	42	72,812	74,267	1/4 IAFF	6,000	3,450	2,420	0	600	86,737	0
FRALICK, WILLIAM	Lieutenant	42	79,365	80,952	2/4 IAFF	3,350	3,450	2,569	0	900	91,221	0
GOYETTE, SHAWN	Firefighter	42	72,812	76,495	1/5 IAFF	3,200	3,450	2,420	0	0	85,565	0
GREENE, MICHAEL	Lieutenant	42	88,496	90,267	3/5 IAFF	4,250	3,450	2,803	0	1,800	102,570	0
HEALEY, JASON	Lieutenant	42	72,812	80,952	2/4 IAFF	6,000	3,450	1,264	0	0	91,666	0
INGENO, MATTHEW	Firefighter	42	57,017	70,269	1/4 IAFF	3,300	3,450	2,420	0	0	79,439	0
IOANNIDIS, ANTHONY	Firefighter	42	57,017	70,269	1/4 IAFF	3,550	3,450	2,420	0	0	79,689	0
KOCHERA, JENNIFER	Firefighter	42	61,163	74,267	1/4 IAFF	3,900	3,450	1,264	0	0	82,881	0
LOVELL, KYLE	Firefighter	42	72,812	74,267	1/4 IAFF	4,800	3,450	2,420	0	0	84,937	0

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
MACHADO, LAWRENCE	Firefighter	42	72,812	74,267	1/4 IAFF	0	3,450	2,420	0	600	80,737	0
MALONE, EVAN	Captain	42	92,036	93,877	3/6 IAFF	7,850	3,450	2,803	0	2,000	109,980	0
MARTIN, SEAN	Firefighter	42	61,163	74,267	1/4 IAFF	3,300	3,450	2,420	0	0	83,437	0
MCCORMICK, JOHN	Lieutenant	42	79,365	80,952	2/4 IAFF	6,000	3,450	1,264	0	500	92,166	0
MEDEIROS, TIAGO	Firefighter	42	72,812	74,267	1/4 IAFF	1,350	3,450	1,264	0	0	80,331	0
MILLS, CHRISTOPHER A.	Firefighter	42	77,996	79,557	1/6 IAFF	0	3,450	2,420	0	0	85,427	0
MULCAHY, KEVIN	Firefighter	42	71,132	74,267	1/4 IAFF	4,050	3,450	2,420	0	900	85,087	0
NIKLASON, DAVID	Firefighter	42	69,116	74,267	1/4 IAFF	2,900	3,450	2,420	0	900	83,937	0
POLITO, JOSEPH	Firefighter	42	58,586	71,639	1/4 IAFF	3,750	3,450	2,420	0	0	81,259	0
POWELL, ROBERT	Firefighter	42	72,812	74,267	1/4 IAFF	0	3,450	2,420	0	0	80,137	0
RIENDEAU, KYLE	Captain	42	85,919	87,637	3/4 IAFF	7,800	3,450	2,949	0	900	102,736	0
RODENE, JOSUE	Firefighter	42	61,163	74,267	1/4 IAFF	5,350	3,450	2,420	0	0	85,487	0
SALVE III, RICHARD	Firefighter	42	69,116	74,267	1/4 IAFF	2,400	3,450	2,420	0	0	82,537	0
SNOW, CHARLES E	Firefighter	42	74,996	76,497	1/5 IAFF	0	3,450	2,420	0	1,500	83,867	0
STONE, DARREN T	Firefighter	42	74,996	76,497	1/5 IAFF	0	3,450	2,420	0	900	83,267	0
SWEENEY, TIMOTHY	Firefighter	42	69,116	74,267	1/4 IAFF	3,750	3,450	2,420	0	500	84,387	0
VACANT	Firefighter	42	0	56,443	1/1 IAFF	0	3,450	1,264	0	0	61,157	0
VAMOSI, TIMOTHY J.	Firefighter	42	74,996	76,497	1/5 IAFF	6,000	3,450	2,420	0	900	89,267	0
WHITE, JOHN J	Firefighter	42	77,995	79,557	1/6 IAFF	3,500	1,850	2,420	0	0	87,327	0
WOLFFE, WILLIAM	Firefighter	42	77,995	79,557	1/6 IAFF	0	800	2,420	0	0	82,777	0
WOOD, STEVEN	Firefighter	42	31,590	74,267	1/4 IAFF	0	3,450	1,624	0	0	79,341	0
01.220.001.5120 Public Safety			2,742,365	3,152,056		114,200	135,600	92,463	0	17,600	3,511,919	0
Overtime		0	117,000	203,918		0	0	0	0	0	203,918	0
01.220.001.5130 Overtime			117,000	203,918		0	0	0	0	0	203,918	0
OT - Sick Coverage		0	81,600	81,600		0	0	0	0	0	81,600	0
01.220.001.5131 OT - Sick Coverage			81,600	81,600		0	0	0	0	0	81,600	0
OT - Vacation Coverage		0	206,597	206,597		0	0	0	0	0	206,597	0
01.220.001.5132 OT - Vacation			206,597	206,597		0	0	0	0	0	206,597	0

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
OT - IOD Coverage		0	18,228	18,228		0	0	0	0	0	18,228	0
	01.220.001.5133 OT - IOD Coverage		18,228	18,228		0	0	0	0	0	18,228	0
OT - Training Coverage		0	111,119	111,119		0	0	0	0	0	111,119	0
	01.220.001.5134 OT - Training		111,119	111,119		0	0	0	0	0	111,119	0
OT - Holiday		0	58,215	58,215		0	0	0	0	0	58,215	0
	01.220.001.5135 OT - Holiday		58,215	58,215		0	0	0	0	0	58,215	0
OT - Personal Time		0	40,800	40,800		0	0	0	0	0	40,800	0
	01.220.001.5136 OT - Personal Time		40,800	40,800		0	0	0	0	0	40,800	0
OT - Educational Svcs		0	15,000	15,000		0	0	0	0	0	15,000	0
	01.220.001.5138 OT - Educational Svcs		15,000	15,000		0	0	0	0	0	15,000	0
OT - Other		0	14,790	14,790		0	0	0	0	0	14,790	0
	01.220.001.5139 OT - Other		14,790	14,790		0	0	0	0	0	14,790	0
OT - Fire Alarm		0	10,200	10,200		0	0	0	0	0	10,200	0
	01.220.001.5146 OT - Fire Alarm		10,200	10,200		0	0	0	0	0	10,200	0
EMS/MIH/Public Health Officer Stipend		0	0	12,000		0	0	0	0	0	12,000	0
	01.220.001.5185 EMS/MIH/Pub Hlth		0	12,000		0	0	0	0	0	12,000	0
Fire Total			3,736,793	4,271,984		124,900	139,050	105,077	600	29,300	4,670,911	1,800

FISCAL YEAR 2022 BUDGET SUMMARY
INSPECTIONAL SERVICES
KEVIN GREINER – INSPECTOR OF BUILDINGS

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

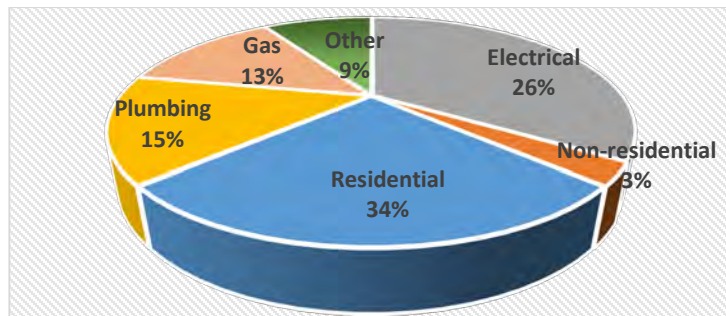
The Inspectional Services Department is an important part of the public safety team here in the Town of Easton. The department provides essential inspections for the building, electrical, plumbing, gas and mechanical trades. These inspections provide our citizens and businesses with a high level of confidence that the buildings they use every day are safe and efficient. Inspectional Services also works alongside Easton Fire to maximize fire prevention efforts. Another responsibility of the department is to act as zoning enforcement, which includes investigating zoning violations and resolving them.

PRIOR YEAR BUDGET SUCCESES

In FY21, the Inspectional Services Department saw the start of a performing arts addition to the Southeastern Regional School as well as the planning stages for a new Town of Easton early education school building. We also saw a substantial uptick in new residential construction with several new housing developments. This contributes to the number of affordable housing units available in the Town of Easton.

The Office issued 2895 permits in calendar year 2020; approximately 56 permits per week. Total fees collected: \$587,385.00. We also waived a total of \$8408.00 in fees.

2020 PERMITS ISSUED BY TYPE



SIGNIFICANT BUDGET AND STAFFING CHANGES

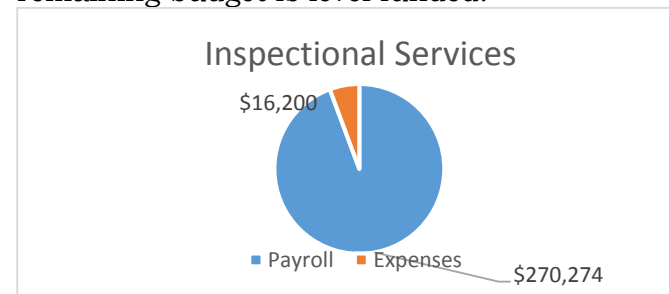
The biggest change in staffing took place at the start of FY21. Our part time executive assistant position was eliminated and replaced with a 10 hour per week administrative assistant. The fiscal 2022 budget includes an additional 4 hours of local inspection services. The department was also granted a new vehicle through the capital budget process. The department will still require the replacement of 1 aging vehicle in our fleet.

<u>Personnel Summary</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Positions:	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Inspector of Buildings	1	1	1	1	1
Inspector of Wires	1	1	1	.45	.45
Local Inspector / Assistant Dept. Head	.5	.5	.5	.6	.6
Local Inspector	0	0	0	.5	.6
Executive Assistant	.5	.5	.5	0	0
Admin Assistant	0	0	0	.29	.29
Total F/T equivalent	3	3	3	2.84	2.94

Inspectional Services also has alternate plumbing/gas and electrical inspectors that are paid by the inspection on an as-needed basis.

DEPARTMENTAL BUDGET

The majority of expenses are personnel related with a modest amount allocated for training, professional memberships and other departmental expenses. Our budget will increase \$11,834.00 in FY22 mostly due to contractual obligations. The remaining budget is level funded.



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 240 INSPECTIONAL SERVICES										
01.240.001.5101	Department Head	\$114,970	\$109,988	\$100,606	\$100,606	\$83,470	\$103,607	\$107,830	\$4,223	4.07%
01.240.001.5102	Asst Dept Head	\$30,953	\$30,919	\$31,662	\$31,161	\$26,271	\$32,606	\$33,937	\$1,331	4.08%
01.240.001.5110	Administrative Assistant	\$32,836	\$32,836	\$39,455	\$34,167	\$9,741	\$11,743	\$12,589	\$846	7.20%
01.240.001.5111	Clerical Salaries	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.240.001.5113	Local Insp//Zoning Code Enf	\$0	\$0	\$18,477	\$0	\$24,914	\$30,921	\$38,619	\$7,698	24.89%
01.240.001.5115	Plumbing & Gas Inspector	\$28,350	\$30,000	\$24,950	\$30,000	\$19,725	\$30,000	\$30,000	-	0.00%
01.240.001.5116	Alternate Plumbing & Gas Inspector	\$0	\$0	\$0	\$0	\$2,875	\$0	-	-	0.00%
01.240.001.5117	Wiring Inspector	\$66,866	\$76,924	\$37,706	\$70,360	\$31,967	\$39,378	\$40,984	\$1,606	4.07%
01.240.001.5118	Alternate Wiring Inspector	\$5,675	\$3,500	\$7,850	\$3,500	\$1,900	\$3,500	\$3,500	-	0.00%
01.240.001.5130	OT - Emergency Call Backs	\$4,883	\$6,749	\$1,836	\$6,235	\$1,880	\$6,235	\$2,365	(\$3,870)	(62.06%)
01.240.001.5150	Longevity	\$1,050	\$1,050	\$675	\$675	\$450	\$450	\$450	-	0.00%
01.240.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$285,585	\$291,966	\$263,219	\$276,704	\$203,196	\$258,440	\$270,274	\$11,834	4.57%
01.240.002.5155	Uniforms/Clothing Allowance	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	-	0.00%
01.240.002.5243	R&M - Vehicles	\$1,299	\$500	\$963	\$500	\$0	\$500	\$500	-	0.00%
01.240.002.5300	Training	\$1,268	\$3,000	\$978	\$3,000	\$0	\$2,000	\$2,000	-	0.00%
01.240.002.5420	Office Supplies	\$0	\$0	\$112	\$0	\$0	\$0	-	-	0.00%
01.240.002.5480	Gas & Oil	\$1,740	\$2,000	\$1,053	\$2,000	\$786	\$2,000	\$2,000	-	0.00%
01.240.002.5710	Travel	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.240.002.5712	Expense - Inspectors	\$3,830	\$4,000	\$3,484	\$4,000	\$1,808	\$4,000	\$4,000	-	0.00%
01.240.002.5730	Dues & Memberships	\$168	\$500	\$140	\$500	\$140	\$500	\$500	-	0.00%
01.240.002.5783	Expense - Board	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.240.002.5788	Weights & Measures Expense	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$5,000	\$5,000	-	0.00%
002 Expense Subtotal		\$15,507	\$17,200	\$13,931	\$17,200	\$4,934	\$16,200	\$16,200	\$0	0.00%
DEPARTMENT 240 INSPECTIONAL SERVICES		\$301,092	\$309,166	\$277,151	\$293,904	\$208,130	\$274,640	\$286,474	\$11,834	4.30%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 240 - INSPECTIONAL SERVICES

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
GREINER, KEVIN S.	Building Inspector	40	9/29/04	104,670	107,830	BB-8	450	0	108,280	800
01.240.001.5101 Department Head				104,670	107,830		450	0	108,280	800
DEBAGGIS, PAUL M.	Asst Building Inspector	18	5/12/03	32,942	33,937	EE-9	0	0	33,937	600
01.240.001.5102 Asst Dept Head				32,942	33,937		0	0	33,937	600
FALCON, NICOLE	Department Assistant	10	3/5/19	12,219	12,589	H-3	0	0	12,589	0
01.240.001.5110 Administrative				12,219	12,589		0	0	12,589	0
CARIDI, FRANK	Local Inspector	24	8/5/19	31,239	38,619	EE-1	0	0	38,619	400
01.240.001.5113 Local Insp//Zoning				31,239	38,619		0	0	38,619	400
NELSON, KEVIN	Plumbing & Gas Inspector			30,000	30,000		0	0	30,000	0
Per diem employee. Receives \$25 per inspection.										
01.240.001.5115 Plumbing & Gas				30,000	30,000		0	0	30,000	0
WILSON, DAVID	Wiring Inspector	24	9/30/19	39,782	40,984	EE-4	0	2,365	43,349	400
Misc pay is estimated for after hours call-backs (projected at 12 for the year with 4 hour minimum). This is partially offset by a \$150 call back fee.										
01.240.001.5117 Wiring Inspector				39,782	40,984		0	2,365	43,349	400
ALTERNATE INSPECTOR	Alternate Wiring Inspector			3,500	3,500		0	0	3,500	0
01.240.001.5118 Alternate Wiring				3,500	3,500		0	0	3,500	0
Inspectional Services Total				254,352	267,459		450	2,365	270,274	2,200

DEPARTMENT OF PUBLIC WORKS
FISCAL YEAR 2022 BUDGET SUMMARY
DAVID FIELD, P.E., DIRECTOR

This budget serves to provide the vital community services that support everyone's daily life by providing routine and critical operations that enhance and make daily activities possible. From the time you wake up to the time you go to sleep, Public Works is there to provide essential services that make Easton a great place to live, work, and visit.

From road maintenance, cleaning storm drains, mowing fields, maintaining street signs, to supplying clean and safe drinking water, the Department of Public Works provides services that most people don't think about often, but rely on each day.

The mission of the DPW through this budget is to be able to manage and continue to provide the services that people have come to rely on while being ready for those unexpected challenges which inevitably present themselves during the year such as severe weather events, equipment failures, and emergencies. The DPW strives to be able to respond to any and all events and situations with our equipment, staff, and knowledge.

PROPOSED BUDGET CHANGES

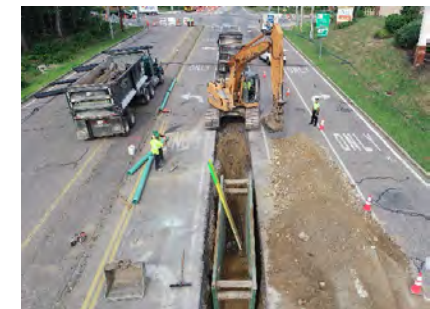
A new staff civil engineer position is proposed in the FY2022 budget. This position will be funded from the DPW Admin and Water budgets. The DPW has been involved in \$25 million in capital projects over the last three fiscal years (FY2019 – FY2021). There are currently \$48 million in projects currently in progress or planned (not including the current Blanche Ames school project). Additional design and project management capabilities are needed to handle these projects, and to keep up with the ever growing administrative and permitting requirements required by state and federal regulations.

A new water treatment plant operator position is proposed in the Water Division FY2022 budget. This position is needed to staff the new water treatment plants that will be constructed.

PRIOR YEAR BUDGET SUCCESSES

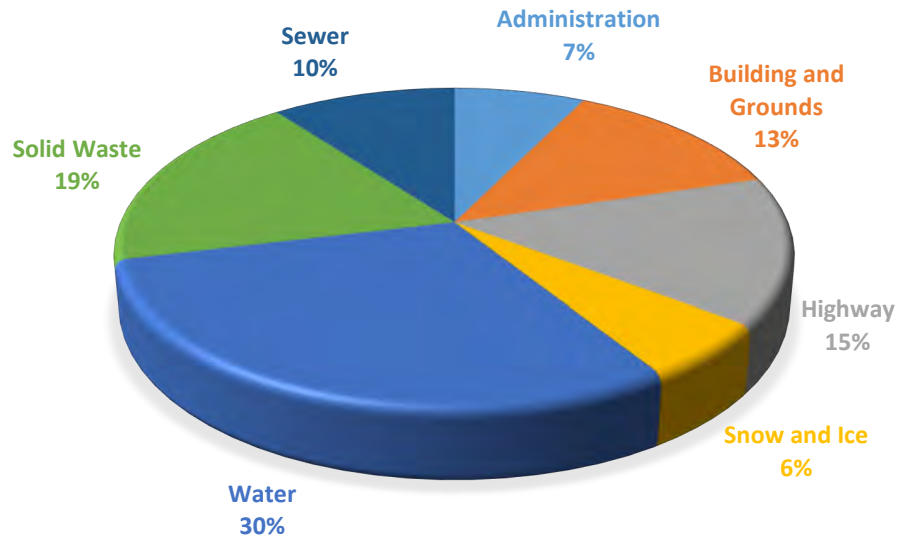
In the prior year the DPW completed and worked on many projects however the most visible of those included our annual road improvements, snow and ice removal efforts, and substantial completion of the Five Corners Sewer Project.

DPW played a major role in the Town's response to COVID-19 including supporting both town departments and schools with building cleaning and disinfection, installing of signage, virus guards, and air purifiers, as well as purchasing of PPE and cleaning supplies. The DPW supported elections and town meeting setups, and completed COVID-19 related HVAC modifications. At the same time DPW continued to provide the essential services of supplying clean water, sewer treatment, and the operation and maintenance of our infrastructure which includes roads and buildings.



DPW AND ENTERPRISE ACCOUNTS

The chart and table below represent all DPW related accounts and enterprise funds for FY2022.



Division	FY2022
Administration	\$630,738
Building and Grounds	\$1,122,585
Highway	\$1,287,754
Snow and Ice	\$493,700
Water	\$2,605,403
Solid Waste	\$1,588,000
Sewer	\$885,359
Total	\$8,613,539

Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Director of Public Works	1	1	1	1	1
Assistant Town Engineer	1	1	1	1	1
GIS Manager	1	1	1	1	1
Civil Engineer	0	0	0	0	1
B&G Supervisor	1	1	1	1	1
Grounds Specialist	1	1	1	1	1
B&G Foreman	1	1	1	1	1
Carpenter	1	1	1	1	1
Special Equip Operator	8	8	8	8	8
HVAC Technician	1	1	1	1	1
Electrician	1	1	1	1	1
Highway Supervisor	1	1	1	1	1
Sign Technician	1	1	1	1	1
Heavy Equip Operator	3	3	3	3	3
Mechanic	2	2	2	2	2
Water Operations Manager	1	1	1	1	1
Water Systems Supervisor	1	1	1	1	1
Water GIS Technician	0	0	0	1	1
Principal Clerk	1	1	1	0	0
Office Assistant	2	2	2	2	2
Water System Technician	3	3	3	3	3
Meter Technician	1	1	1	1	1
Water System Inspector	1	1	1	1	1
Pumping Station Operator	2	2	2	1	1
Treatment Plant Operator	0	0	0	0	1
Total Full-time Equivalents	36	36	36	35	37

*Includes DPW Administration, Buildings and Grounds, Highway, and Water Divisions.

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 400	DPW ADMINISTRATION									
01.400.001.5101	Department Head	\$138,590	\$138,591	\$142,287	\$141,363	\$118,817	\$147,476	\$153,494	\$6,018	4.08%
01.400.001.5103	Assistant Town Engineer	\$92,031	\$92,032	\$94,802	\$94,803	\$78,634	\$97,632	\$101,612	\$3,980	4.07%
01.400.001.5105	GIS Manager	\$94,011	\$94,011	\$94,942	\$94,942	\$77,717	\$96,344	\$99,915	\$3,571	3.70%
01.400.001.5130	Overtime	\$361	\$1,000	\$410	\$1,000	\$662	\$1,000	\$1,000	-	0.00%
01.400.001.5150	Longevity	\$350	\$350	\$350	\$350	\$350	\$700	\$1,100	\$400	57.14%
01.400.001.5151	Sick Leave Incentive	\$4,500	\$7,000	\$7,000	\$7,000	\$1,000	\$7,000	\$7,000	-	0.00%
01.400.001.5166	Internship Program	\$9,223	\$10,000	\$5,556	\$10,000	\$0	\$10,000	\$10,000	-	0.00%
01.400.001.5168	Civil Engineer	\$0	\$0	\$0	\$0	\$0	\$0	\$40,119	\$40,119	0.00%
01.400.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$339,069	\$342,984	\$345,348	\$349,458	\$277,181	\$360,152	\$414,240	\$54,088	15.01%
01.400.002.5155	Uniforms/Clothing Allowance	\$1,300	\$1,300	\$1,300	\$1,300	\$2,256	\$1,300	\$1,700	\$400	30.76%
01.400.002.5211	Electricity - Street Lights	\$74,825	\$107,898	\$63,315	\$107,898	\$43,093	\$82,898	\$82,898	-	0.00%
01.400.002.5240	R&M - Office Equipment	\$782	\$2,000	\$1,289	\$2,000	\$1,455	\$2,000	\$2,000	-	0.00%
01.400.002.5244	Computer Hardware/Software	\$15,000	\$20,000	\$18,029	\$20,000	\$14,653	\$20,000	\$20,000	-	0.00%
01.400.002.5245	R&M - Tools & Equip	\$194	\$1,000	\$29	\$1,000	\$674	\$1,000	\$1,000	-	0.00%
01.400.002.5300	Training	\$6,119	\$4,500	\$5,721	\$4,500	\$2,891	\$4,500	\$6,000	\$1,500	33.33%
01.400.002.5301	Consulting Services	\$5,066	\$10,000	\$1,577	\$10,000	\$0	\$10,000	\$10,000	-	0.00%
01.400.002.5302	Medical Exams/Expenses	\$1,792	\$1,500	\$1,575	\$1,500	\$1,987	\$1,500	\$1,500	-	0.00%
01.400.002.5304	Advertising	\$100	\$2,500	\$43	\$2,500	\$0	\$2,500	\$2,500	-	0.00%
01.400.002.5316	R&M/Monitoring - Landfill	\$57,299	\$65,000	\$55,318	\$65,000	\$33,451	\$65,000	\$65,000	-	0.00%
01.400.002.5340	Telephone	\$14,496	\$15,000	\$10,943	\$15,000	\$5,129	\$15,000	\$15,000	-	0.00%
01.400.002.5345	Postage/Meter	\$235	\$400	\$1,217	\$400	\$1,821	\$400	\$400	-	0.00%
01.400.002.5388	Security	\$0	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
01.400.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.400.002.5480	Gas & Oil	\$2,171	\$3,000	\$1,662	\$3,000	\$1,434	\$3,000	\$3,000	-	0.00%
01.400.002.5534	Engineering Supplies	\$673	\$3,000	\$141	\$3,000	\$5,737	\$3,000	\$3,000	-	0.00%
01.400.002.5730	Dues & Memberships	\$1,794	\$1,000	\$1,087	\$1,000	\$1,609	\$1,000	\$1,000	-	0.00%
01.400.002.5782	Expense - Dept Head	\$2,381	\$1,000	\$1,914	\$1,000	\$47	\$1,000	\$1,000	-	0.00%
002 Expense Subtotal		\$184,233	\$239,598	\$165,166	\$239,598	\$116,245	\$214,598	\$216,498	\$1,900	0.88%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number	FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 400 DPW ADMINISTRATION	\$523,302	\$582,582	\$510,515	\$589,056	\$393,426	\$574,750	\$630,738	\$55,988	9.74%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 400 - DPW ADMINISTRATION										
Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
FIELD, DAVID J.	DPW Director	40	02/13/12	148,989	153,494	A/14	400	0	153,894	500
	01.400.001.5101 Department Head			148,989	153,494		400	0	153,894	500
SWAN, GREGORY T	Assistant Town Engineer	40	10/24/2016	98,634	101,612	BB/5	350	0	101,962	800
	01.400.001.5103 Assistant Town			98,634	101,612		350	0	101,962	800
SCOTT, LEON	GIS Manager	40	11/18/15	96,841	99,915	CC/7	350	0	100,265	0
	01.400.001.5105 GIS Manager			96,841	99,915		350	0	100,265	0
OVERTIME	Overtime			1,000	1,000		0	0	1,000	0
	01.400.001.5130 Overtime			1,000	1,000		0	0	1,000	0
SICK LEAVE INCENTIVE	Sick Leave Incentive			7,000	7,000		0	0	7,000	0
	01.400.001.5151 Sick Leave Incentive			7,000	7,000		0	0	7,000	0
INTERNSHIP PROGRAM	Internship Program			10,000	10,000		0	0	10,000	0
	01.400.001.5166 Internship Program			10,000	10,000		0	0	10,000	0
Vacant	Civil Engineer	40		0	40,119	DD/2	0	0	40,119	400
	1/2 Salary - DPW Admin									
	1/2 Salary - DPW Water									
	01.400.001.5168 Civil Engineer			0	40,119		0	0	40,119	400
DPW Administration Total				362,464	413,140		1,100	0	414,240	1,700

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 410	BUILDINGS AND GROUNDS									
01.410.001.5104	Supervisor/Tree Warden	\$101,912	\$101,912	\$104,979	\$104,980	\$89,101	\$108,112	\$112,187	\$4,075	3.76%
01.410.001.5112	Public Works Personnel	\$611,651	\$610,184	\$629,833	\$627,069	\$520,286	\$641,424	\$650,782	\$9,358	1.45%
01.410.001.5126	Custodial	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.001.5130	Overtime	\$147,824	\$100,000	\$122,035	\$100,000	\$53,299	\$100,000	\$100,000	-	0.00%
01.410.001.5141	Class Differential	\$154	\$2,525	\$421	\$2,525	\$29	\$2,525	\$2,525	-	0.00%
01.410.001.5150	Longevity	\$3,000	\$2,900	\$2,700	\$2,900	\$1,900	\$3,000	\$3,000	-	0.00%
01.410.001.5181	Specialty Pay	\$0	\$0	\$0	\$0	\$0	\$4,250	\$6,250	\$2,000	47.05%
01.410.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$864,542	\$817,521	\$859,970	\$837,474	\$664,616	\$859,311	\$874,744	\$15,433	1.79%
01.410.002.5155	Uniforms/Clothing Allowance	\$7,200	\$7,200	\$8,602	\$8,000	\$7,888	\$8,000	\$8,000	-	0.00%
01.410.002.5210	Electricity	\$8,236	\$8,120	\$8,475	\$8,120	\$9,036	\$8,120	\$8,120	-	0.00%
01.410.002.5212	Building Heating	\$5,310	\$11,991	\$6,884	\$11,991	\$5,256	\$8,991	\$8,991	-	0.00%
01.410.002.5230	Water	\$2,394	\$2,500	\$966	\$2,500	\$422	\$2,500	\$2,500	-	0.00%
01.410.002.5241	R&M - Copy Machine	\$385	\$500	\$918	\$500	\$583	\$500	\$500	-	0.00%
01.410.002.5251	DPW Building Cleaning Contract	\$11,379	\$11,000	\$9,534	\$11,000	\$6,300	\$11,000	\$11,000	-	0.00%
01.410.002.5271	Rental Equipment	\$712	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.002.5293	R&M - Playgrounds	\$1,350	\$3,000	\$736	\$3,000	\$1,705	\$3,000	\$3,000	-	0.00%
01.410.002.5300	Training	\$886	\$2,500	\$3,635	\$2,500	\$60	\$5,000	\$5,000	-	0.00%
01.410.002.5305	Police Details	\$3,298	\$6,000	\$9,517	\$6,000	\$5,031	\$6,000	\$6,000	-	0.00%
01.410.002.5340	Telephone	\$2,494	\$3,000	\$2,904	\$3,000	\$2,254	\$3,000	\$3,000	-	0.00%
01.410.002.5392	R&M - General	\$21,701	\$25,000	\$1,704	\$30,000	\$0	\$25,000	\$25,000	-	0.00%
01.410.002.5396	Bldg/Grounds R&M - Fire	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.002.5421	Copy Machine Supplies	\$3,141	\$1,500	\$1,199	\$1,500	\$1,638	\$1,500	\$1,500	-	0.00%
01.410.002.5430	Building Maintenance	\$28,262	\$18,325	\$38,604	\$18,325	\$12,618	\$18,325	\$25,000	\$6,675	36.42%
01.410.002.5432	Furniture	\$341	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
01.410.002.5450	Custodial Supplies	\$824	\$2,000	\$248	\$2,000	\$20	\$2,000	\$2,000	-	0.00%
01.410.002.5461	Insecticides	\$524	\$1,000	\$21	\$1,000	\$457	\$1,000	\$1,000	-	0.00%
01.410.002.5462	Trees	\$1,762	\$1,500	\$48	\$1,500	\$170	\$1,500	\$1,500	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
01.410.002.5480	Gas & Oil	\$15,346	\$14,900	\$21,671	\$14,900	\$8,073	\$14,900	\$20,000	\$5,100	34.22%
01.410.002.5535	DPW Hardware Supplies	\$9,943	\$2,500	\$3,006	\$2,500	\$2,587	\$2,500	\$3,000	\$500	20.00%
01.410.002.5536	Tools/Small Equipment	\$7,850	\$3,500	\$3,965	\$3,500	\$5,879	\$3,500	\$3,500	-	0.00%
01.410.002.5538	Cemetery Supplies	\$0	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
01.410.002.5595	Protective Clothing	\$1,619	\$2,000	\$498	\$2,000	\$3,835	\$2,000	\$2,000	-	0.00%
01.410.002.5716	Meal Allowances	\$22	\$500	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.002.5730	Dues & Memberships	\$255	\$300	\$790	\$300	\$226	\$300	\$300	-	0.00%
01.410.002.5731	Licenses	\$1,096	\$1,625	\$4,372	\$1,625	\$769	\$1,625	\$1,625	-	0.00%
002 Expense Subtotal		\$136,340	\$132,461	\$128,308	\$137,761	\$74,813	\$132,261	\$144,536	\$12,275	9.28%
01.410.003.5155	Uniforms/Clothing Allowance	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.003.5210	Electricity	\$8,653	\$12,080	\$17,658	\$12,080	\$14,685	\$12,080	\$12,080	-	0.00%
01.410.003.5212	Building Heating	\$15,439	\$12,000	\$7,044	\$12,000	\$11,037	\$12,000	\$12,000	-	0.00%
01.410.003.5230	Water	\$291	\$325	\$320	\$325	\$142	\$325	\$325	-	0.00%
01.410.003.5241	R&M - Copy Machine	\$982	\$2,000	\$849	\$2,000	\$906	\$2,000	\$2,000	-	0.00%
01.410.003.5251	Town Office Cleaning Contract	\$18,195	\$20,000	\$20,566	\$20,000	\$15,464	\$20,000	\$20,000	-	0.00%
01.410.003.5340	Telephone	\$25,693	\$19,900	\$23,367	\$19,900	\$21,365	\$19,900	\$25,000	\$5,100	25.62%
01.410.003.5421	Copy Machine Supplies	\$3,397	\$3,900	\$1,617	\$3,900	\$932	\$3,900	\$3,900	-	0.00%
01.410.003.5430	Building Maintenance	\$20,175	\$10,000	\$23,028	\$20,000	\$9,560	\$20,000	\$20,000	-	0.00%
01.410.003.5432	Furniture	\$0	\$1,000	\$86	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.003.5433	Hardware Supplies	\$41	\$2,000	\$49	\$2,000	\$187	\$2,000	\$2,000	-	0.00%
01.410.003.5450	Custodial Supplies	\$1,687	\$2,000	\$19	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.410.003.5460	Grounds Maint Supplies	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.003.5786	Expense - Miscellaneous	\$303	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.003.5850	Acquisition of New Equipment	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
003 Town Office Expense Subtotal		\$94,861	\$88,205	\$94,610	\$98,205	\$74,285	\$98,205	\$103,305	\$5,100	5.19%
01.410.006.5210	Electricity	\$2,353	\$1,650	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.006.5340	Telephone	\$606	\$1,620	\$0	\$0	\$0	\$0	-	-	0.00%
006 Frothingham Hall Exp Subtotal		\$2,959	\$3,270	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
DEPARTMENT 410 BUILDINGS AND GROUNDS		\$1,098,703	\$1,041,457	\$1,082,889	\$1,073,440	\$813,715	\$1,089,777	\$1,122,585	\$32,808	3.01%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 410 - BUILDINGS AND GROUNDS

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
TEXEIRA, TODD	B&G Supervisor	40	02/08/13	109,221	112,187	CC/14	350	0	112,537	800
01.410.001.5104 Supervisor/Tree				109,221	112,187		350	0	112,537	800
AMES, JOHN W.	DPW Grounds Specialist	40	03/15/04	77,830	78,607	5/9 SPEA	250	0	78,857	900
BERRY, MICHAEL R	DPW Spec. Eq. Op.	40	05/28/85	77,104	77,875	4/10SPEA	550	0	78,425	900
CASEY, WAYNE R. JR.	DPW Spec. Eq. Op.	40	08/07/06	74,109	74,849	4/8 SPEA	250	0	75,099	900
CASEY, WILLIAM	B&G Foreman	40	09/03/96	89,416	90,310	9/10	300	0	90,610	900
CUZZI, JOHN	Carpenter	40	01/30/12	80,232	81,035	8/7 SPEA	250	0	81,285	900
GAMMONS, MICHAEL	HVAC Technician	40	11/04/03	85,108	85,958	8/9 SPEA	250	0	86,208	900
LEGENDRE, STEPHEN J.	Electrician	40	11/03/08	83,440	84,273	8/8 SPEA	250	0	84,523	900
PUCILLO, JOSEPH R.	DPW Spec. Eq. Op.	40	06/17/85	77,104	77,875	4/10SPEA	550	0	78,425	900
Vacant	Plumber			0	0	8/1 SPEA	0	0	0	0
01.410.001.5112 Public Works				644,343	650,782		2,650	0	653,432	7,200
OVERTIME	Overtime			100,000	100,000		0	0	100,000	0
01.410.001.5130 Overtime				100,000	100,000		0	0	100,000	0
CLASS DIFFERENTIAL	Class Differential			2,525	2,525		0	0	2,525	0
01.410.001.5141 Class Differential				2,525	2,525		0	0	2,525	0
SPECIALTY PAY	Specialty Pay			4,250	6,250		0	0	6,250	0
1 hr per week for Gammons and Legendre for alarms per CBA - \$4250										
Safety Stipend - Texeira - \$2,000										
Total - \$6250										
01.410.001.5181 Specialty Pay				4,250	6,250		0	0	6,250	0
Buildings And Grounds Total				860,339	871,744		3,000	0	874,744	8,000

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 420	HIGHWAY DIVISION									
01.420.001.5106	Highway Foreman	\$101,912	\$101,912	\$104,979	\$104,980	\$87,101	\$108,112	\$112,187	\$4,075	3.76%
01.420.001.5112	Public Works Personnel	\$703,961	\$704,314	\$722,487	\$723,485	\$570,234	\$740,467	\$754,792	\$14,325	1.93%
01.420.001.5130	Overtime	\$33,448	\$40,000	\$38,051	\$40,000	\$21,640	\$40,000	\$40,000	-	0.00%
01.420.001.5141	Class Differential	\$3,984	\$250	\$1,267	\$250	\$3,787	\$250	\$250	-	0.00%
01.420.001.5150	Longevity	\$2,500	\$2,400	\$2,600	\$2,400	\$2,400	\$2,400	\$2,700	\$300	12.50%
01.420.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$845,807	\$848,876	\$869,386	\$871,115	\$685,164	\$891,229	\$909,929	\$18,700	2.09%
01.420.002.5155	Uniforms/Clothing Allowance	\$8,800	\$8,800	\$9,800	\$9,800	\$9,380	\$9,800	\$9,800	-	0.00%
01.420.002.5242	Crack Sealing	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.420.002.5243	R&M - Vehicles	\$122,760	\$90,000	\$123,322	\$100,000	\$66,716	\$100,000	\$125,000	\$25,000	25.00%
01.420.002.5245	R&M - Tools & Equip	\$13,786	\$2,800	\$13,008	\$2,800	\$1,335	\$2,800	\$6,925	\$4,125	147.32%
01.420.002.5246	R&M - Radio	\$0	\$500	\$999	\$500	\$692	\$500	\$500	-	0.00%
01.420.002.5249	Traffic Marking	\$2,795	\$40,000	\$32,309	\$40,000	\$0	\$40,000	\$40,000	-	0.00%
01.420.002.5250	R&M - Traffic Signals	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.420.002.5271	Rental Equipment	\$8,361	\$1,500	\$4,959	\$1,500	\$550	\$1,500	\$1,500	-	0.00%
01.420.002.5291	R&M - Sidewalks	\$35	\$5,000	\$83	\$5,000	\$0	\$5,000	\$5,000	-	0.00%
01.420.002.5300	Training	\$2,135	\$500	\$300	\$500	\$237	\$3,000	\$3,000	-	0.00%
01.420.002.5305	Police Details	\$10,203	\$20,000	\$8,833	\$20,000	\$5,174	\$20,000	\$20,000	-	0.00%
01.420.002.5323	Storm Water Permit Compliance	\$0	\$35,000	\$0	\$35,000	\$3,660	\$25,000	\$35,000	\$10,000	40.00%
01.420.002.5340	Telephone	\$702	\$500	\$558	\$500	\$415	\$500	\$500	-	0.00%
01.420.002.5383	Disposal of Tires	\$260	\$300	\$369	\$300	\$0	\$300	\$300	-	0.00%
01.420.002.5390	Catch Basin Cleaning	\$0	\$5,000	\$17	\$5,000	\$2,547	\$5,000	\$5,000	-	0.00%
01.420.002.5480	Gas & Oil	\$33,823	\$32,000	\$18,787	\$32,000	\$38,287	\$27,000	\$32,000	\$5,000	18.51%
01.420.002.5530	Concrete/Ashpalt	\$47,732	\$45,000	\$19,680	\$45,000	\$8,828	\$45,000	\$45,000	-	0.00%
01.420.002.5531	Stone/Sand/Gravel	\$5,681	\$5,000	\$4,860	\$5,000	\$4,110	\$5,000	\$5,000	-	0.00%
01.420.002.5532	Pipes & Grates	\$10,212	\$5,000	\$10,913	\$5,000	\$8,504	\$5,000	\$5,000	-	0.00%
01.420.002.5533	Guard Rails	\$0	\$5,000	\$2,294	\$5,000	\$0	\$5,000	\$5,000	-	0.00%
01.420.002.5535	DPW Hardware Supplies	\$3,579	\$3,750	\$3,012	\$3,750	\$3,258	\$3,750	\$3,750	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
01.420.002.5536	Tools/Small Equipment	\$4,634	\$5,000	\$6,027	\$5,000	\$3,273	\$5,000	\$5,000	-	0.00%
01.420.002.5537	Signs	\$8,686	\$24,000	\$5,741	\$24,000	\$7,403	\$14,000	\$19,000	\$5,000	35.71%
01.420.002.5595	Protective Clothing	\$2,597	\$1,600	\$167	\$1,600	\$2,808	\$1,600	\$1,600	-	0.00%
01.420.002.5710	Travel	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.420.002.5716	Meal Allowances	\$0	\$550	\$0	\$0	\$0	\$0	-	-	0.00%
01.420.002.5730	Dues & Memberships	\$252	\$200	\$310	\$200	\$0	\$200	\$200	-	0.00%
01.420.002.5731	Licenses	\$285	\$750	\$767	\$750	\$879	\$750	\$750	-	0.00%
01.420.002.5850	Acquisition of New Equipment	\$0	\$1,000	\$2,053	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
002 Expense Subtotal		\$287,326	\$340,750	\$269,177	\$351,200	\$168,063	\$328,700	\$377,825	\$49,125	14.94%
DEPARTMENT 420 HIGHWAY DIVISION		\$1,133,133	\$1,189,626	\$1,138,564	\$1,222,315	\$853,228	\$1,219,929	\$1,287,754	\$67,825	5.55%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 420 - HIGHWAY DIVISION

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
CONCEISON, JAMES J.	Highway Supervisor	40	10/03/11	109,221	112,187	CC/14	400	0	112,587	800
01.420.001.5106 Highway Foreman				109,221	112,187		400	0	112,587	800
DECOUTO, MARK C.	DPW Sign Maint. Tech.	40	08/25/03	75,591	76,347	4/9 SPEA	250	0	76,597	900
FLAHERTY, STEPHEN T	DPW Special Equipment	40	08/21/06	74,109	74,849	4/8 SPEA	250	0	75,099	900
GILL, RICHARD	DPW Heavy Equip Operator	40	01/31/12	73,372	74,106	5/7SPEA	250	0	74,356	900
LORDAN, PATRICK D.	DPW Mechanic	40	11/10/03	82,574	83,400	7/9 SPEA	250	0	83,650	900
LUKE, JAMES J.	DPW Mechanic	40	08/02/04	82,574	83,400	7/9SPEA	250	0	83,650	900
MCSHERRY, ERIC	DPW Special Equipment	40	10/04/17	63,301	66,579	4/5 SPEA	0	0	66,579	900
MEADE, ROBERT T.	DPW Heavy Equip Operator	40	08/28/97	79,386	80,180	5/10	300	0	80,480	900
PIANTEDOSI, MARK	DPW Special Equipment	40	02/23/15	71,263	71,977	4/7 SPEA	250	0	72,227	900
ROWSE, DANIEL	DPW Special Equip Operator	40	09/25/13	71,263	71,977	4/7 SPEA	250	0	72,227	900
RYAN, CHRISTOPHER	DPW Special Equip. Operator	40	09/30/13	71,262	71,977	4/7 SPEA	250	0	72,227	900
01.420.001.5112 Public Works				744,695	754,792		2,300	0	757,092	9,000
OVERTIME	Overtime			40,000	40,000		0	0	40,000	0
01.420.001.5130 Overtime				40,000	40,000		0	0	40,000	0
CLASS DIFFERENTIAL	s Differential			250	250		0	0	250	0
01.420.001.5141 Class Differential				250	250		0	0	250	0
Highway Division Total				894,166	907,229		2,700	0	909,929	9,800

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 423 SNOW AND ICE REMOVAL										
01.423.001.5130	Overtime	\$132,553	\$145,000	\$73,159	\$145,000	\$109,711	\$145,000	\$145,000	-	0.00%
01.423.001.5181	DPW Director Weather Stipend	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	-	0.00%
001 Payroll Subtotal		\$137,553	\$150,000	\$78,159	\$150,000	\$114,711	\$150,000	\$150,000	\$0	0.00%
01.423.002.5271	Rental Equipment	\$213,470	\$200,000	\$167,058	\$202,400	\$234,183	\$202,400	\$202,400	-	0.00%
01.423.002.5480	Gas & Oil	\$22,220	\$10,000	\$10,752	\$10,000	\$10,686	\$10,000	\$10,000	-	0.00%
01.423.002.5539	Sand & Salt	\$101,853	\$121,300	\$66,103	\$121,300	\$99,677	\$121,300	\$121,300	-	0.00%
01.423.002.5716	Meal Allowances	\$6	\$2,400	\$0	\$0	\$0	\$0	-	-	0.00%
01.423.002.5850	Acquisition of New Equipment	\$17,551	\$10,000	\$0	\$10,000	\$0	\$10,000	\$10,000	-	0.00%
002 Expense Subtotal		\$355,101	\$343,700	\$243,914	\$343,700	\$344,548	\$343,700	\$343,700	\$0	
DEPARTMENT 423 SNOW AND ICE REMOVAL		\$492,654	\$493,700	\$322,074	\$493,700	\$459,259	\$493,700	\$493,700	\$0	0.00%

FISCAL YEAR 2022 BUDGET SUMMARY
KRISTIN KENNEDY, HEALTH & COMMUNITY
SERVICES DIRECTOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Health & Community Services Department strives to promote physical, mental and social wellbeing along with community engagement while protecting the public health. Since its inception in 2015, we have worked on increasing cooperation between the departments of Health, Recreation, Veterans' Services and the Council on Aging, resulting in comprehensive programs that benefit all Easton residents. We have created a cooperative environment that seeks to improve service delivery by identifying areas of crossover between client bases of the four unique disciplines.

PRIOR YEAR BUDGET SUCCESSES

We were faced with many challenges as a result of the COVID19 Pandemic. Since March of 2020 most staff has been working remotely. Everything looked different, including staff meetings.



The HCS staff needed to maintain routine essential services- percolation test and septic systems still needed to be inspected, Seniors needed rides to medical appointments, the community needed to be engaged, and financial supports were needed even more by the community.



In addition to continuing to provide routine services, COVID19 provided opportunities for HCS to work cooperatively with many other departments and businesses. As Massachusetts began to reopen, the BOH along with many other departments worked with local businesses to streamline and support reopening efforts.



Adaptations were needed for some programs. In previous years, BOH staff has presented a special program for students in fifth grade called Bite Lab aimed at educating them on how to prevent bites from ticks and mosquitoes. This past year the program was delivered via a video which was produced in cooperation with ECAT.

New programs were created to help deal with the isolation and needs of the community and fitness classes became zooms or were taped by ECAT for local viewers.

Traditional events were carefully planned to meet all requirements and with the help of ECAT, we celebrated our veterans. Students wrote cards to our veterans for Veterans' Day.



HCS worked with other departments to ensure safe elections and Town Meetings through careful planning and supported these events by providing screening and masks for attendees.



We have partnered with our Emergency Services Department to provide testing and vaccines to residents. Seizing these opportunities to provide additional education and resources



SIGNIFICANT BUDGET AND STAFFING CHANGES

This proposed budget reflects changes that were made to the department organization. With the departure of our Outreach Coordinator, we underwent a reorganization. Utilizing existing staff, we created new leadership roles and redistributed many of the tasks previously performed by the Outreach Coordinator.

This budget also increases the funding for overtime. This will allow the Board of Health the ability to respond to emergencies. It will also allow for flexibility in scheduling of percolation tests in response to increased need.

Personnel Summary					
Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Director	1	1	1	1	1
Recreation Program Director*	1	1	1		
Veterans Service Officer**	1	1	1		
Deputy Director - Community Programming				1	1
Deputy Director - Veterans & Financial Affairs				1	1
Health Agent	0	0	0	0	0
Health Inspector	1.7	2	2	2	2
Shuttle Driver - COA	1	1	1	1	1
Administrative Assistant - HCS	1	1	1	1.5	1.5
Administrative Assistant - COA	0	0	0	0	0
Administrative Assistant - Transportation/Vets	1	1	1	1	1
Administrative Assistant - Recreation	0.3	0.3	0.3	0	0
Executive Assistant - BOH	0.5	0.5	0.5	0	0
Outreach Coordinator	1	1	1	0	0
On Call Drivers ***	1	1	1	1	1
Total Full-time Equivalents	10.5	10.8	10.8	9.5	9.5

* Position reclassified from Recreation Program Director to Deputy Director - Community Programming and incorporates some duties of the Outreach Coordinator position. Partially funded from fees collected from programs.

** Position reclassified from Veterans Service Officer to Deputy Director - Veterans and Fiscal Affairs and incorporates some duties of the Outreach Coordinator position.

*** 12 payroll supported by grants and fees.

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 500 HEALTH & COMMUNITY SERVICES										
01.500.001.5101	Department Head	\$93,872	\$93,872	\$96,699	\$96,700	\$84,011	\$99,585	\$114,136	\$14,551	14.61%
01.500.001.5102	Asst Dept Head / Deputy	\$39,618	\$39,619	\$39,618	\$39,619	\$39,339	\$52,981	\$128,592	\$75,611	142.71%
01.500.001.5104	Veterans Serivces Officer	\$60,427	\$60,653	\$62,478	\$62,477	\$56,424	\$70,537	-	(\$70,537)	(100.00%)
01.500.001.5107	Health Agent	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.001.5109	Shuttle Drivers	\$41,658	\$41,744	\$43,435	\$43,435	\$36,046	\$44,738	\$46,559	\$1,821	4.07%
01.500.001.5110	Administrative Salaries	\$120,634	\$122,635	\$133,774	\$127,161	\$78,870	\$99,255	\$112,516	\$13,261	13.36%
01.500.001.5111	Clerical Salaries	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.001.5113	Health Inspector	\$155,383	\$155,384	\$158,475	\$158,476	\$129,724	\$160,817	\$166,530	\$5,713	3.55%
01.500.001.5114	Outreach Coordinator	\$44,259	\$44,260	\$41,383	\$45,592	\$0	\$0	-	-	0.00%
01.500.001.5130	Overtime\Wage Reserve	\$640	\$725	\$2,385	\$725	\$261	\$1,500	\$10,000	\$8,500	566.66%
01.500.001.5145	Out of Rank Pay	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.001.5150	Longevity	\$1,950	\$2,500	\$2,325	\$2,325	\$2,100	\$2,100	\$2,500	\$400	19.04%
01.500.001.5169	Part Time Drivers	\$20,274	\$20,000	\$4,995	\$20,000	\$2,507	\$20,000	\$20,000	-	0.00%
01.500.001.5180	Elected Salaries	\$2,000	\$3,000	\$1,750	\$3,000	\$750	\$3,000	\$3,000	-	0.00%
001 Payroll Subtotal		\$580,719	\$584,392	\$587,321	\$599,510	\$430,035	\$554,513	\$603,833	\$49,320	8.89%
01.500.002.5210	Electricity	\$1,154	\$1,100	\$2,947	\$1,700	\$1,329	\$1,700	\$1,700	-	0.00%
01.500.002.5212	Building Heating	\$0	\$0	\$1,015	\$9,000	\$4,343	\$9,000	\$9,000	-	0.00%
01.500.002.5230	Water	\$0	\$0	\$4,018	\$450	\$21	\$450	\$450	-	0.00%
01.500.002.5243	R&M - Vehicles	\$860	\$3,500	\$568	\$3,500	\$367	\$3,500	\$3,500	-	0.00%
01.500.002.5244	R&M - Hardware/Software	\$2,095	\$1,200	\$3,474	\$1,200	\$480	\$1,200	\$1,200	-	0.00%
01.500.002.5300	Training	\$3,336	\$2,700	\$1,552	\$3,500	\$280	\$3,500	\$3,500	-	0.00%
01.500.002.5301	Consulting	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.002.5304	Advertising	\$1,043	\$350	\$0	\$350	\$0	\$350	\$350	-	0.00%
01.500.002.5307	Nursing Services	\$26,787	\$26,788	\$19,145	\$27,324	\$11,010	\$28,229	\$22,441	(\$5,788)	(20.50%)
01.500.002.5340	Telephone	\$5,904	\$5,850	\$8,655	\$8,500	\$6,376	\$8,500	\$8,500	-	0.00%
01.500.002.5345	Postage/Meter	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.002.5350	R&M Town Pool	\$974	\$800	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.002.5351	Program	\$2,568	\$6,500	\$2,313	\$6,500	\$0	\$6,500	\$6,500	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
01.500.002.5430	Building Maintenance	\$21,510	\$12,000	\$17,738	\$24,000	\$8,393	\$24,000	\$24,000	-	0.00%
01.500.002.5450	Custodial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.002.5480	Gas & Oil	\$13,586	\$15,600	\$9,070	\$15,600	\$1,259	\$13,000	\$13,000	-	0.00%
01.500.002.5536	Small Tools/Field Supplies	\$711	\$50	\$72	\$50	\$0	\$200	\$1,000	\$800	400.00%
01.500.002.5583	Flags & Markers	\$1,183	\$1,000	\$0	\$300	\$0	\$300	\$300	-	0.00%
01.500.002.5584	Chlorine	\$7,184	\$4,500	\$39	\$0	\$0	\$0	-	-	0.00%
01.500.002.5596	Uniforms/Clothing Allowance	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	-	0.00%
01.500.002.5710	Travel	\$2,852	\$650	\$1,503	\$650	\$0	\$1,000	\$1,000	-	0.00%
01.500.002.5722	Newsletter	\$0	\$2,250	\$2,200	\$2,250	\$211	\$250	\$250	-	0.00%
01.500.002.5723	Nutrition	\$634	\$600	\$542	\$600	\$0	\$800	\$800	-	0.00%
01.500.002.5730	Dues & Memberships	\$786	\$1,670	\$592	\$1,670	\$292	\$1,000	\$1,000	-	0.00%
01.500.002.5731	Licenses	\$1,251	\$600	\$415	\$600	\$0	\$600	\$600	-	0.00%
002 Expense Subtotal		\$96,026	\$89,308	\$77,464	\$109,344	\$35,966	\$105,679	\$100,691	(\$4,988)	(4.71%)
01.500.004.5210	Electricity	\$0	\$0	\$435	\$1,100	\$0	\$1,100	\$1,100	-	0.00%
01.500.004.5350	R&M Town Pool	\$0	\$0	\$965	\$800	\$449	\$800	\$800	-	0.00%
01.500.004.5584	Chlorine	\$0	\$0	\$3,678	\$4,500	\$0	\$4,500	\$4,500	-	0.00%
004 Town Pool Expense Subtotal		\$0	\$0	\$5,079	\$6,400	\$449	\$6,400	\$6,400	\$0	0.00%
01.500.005.5770	Veterans Benefits	\$196,799	\$300,000	\$200,172	\$225,000	\$156,711	\$225,000	\$225,000	-	0.00%
005 Veterans Benefits Subtotal		\$196,799	\$300,000	\$200,172	\$225,000	\$156,711	\$225,000	\$225,000	\$0	
DEPARTMENT 500 HEALTH & COMMUNITY SERVICES		\$873,545	\$973,700	\$870,039	\$940,254	\$623,161	\$891,592	\$935,924	\$44,332	4.97%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 500 - HEALTH & COMMUNITY SERVICES

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
KENNEDY, KRISTIN C.	Director	40	10/7/1996	96,700	114,136	AA-7	550	0	114,686	0
01.500.001.5101 Department Head				96,700	114,136		550	0	114,686	0
AHONEN, CORY	Deputy Dir - Vets/Fin Aff	40	3/5/18	0	75,611	DD-1	0	0	75,611	0
DALEY, ANNE	Deputy Dir - Comm Eng & Partially Funded, remainder paid from revolving funds.	40	8/5/2002	52,981	52,981	DD-6	450	0	53,431	0
01.500.001.5102 Asst Dept Head /				52,981	128,592		450	0	129,042	0
AHONEN, CORY	Deputy Dir - Vets/Fin Aff Deputy positions consolidated in budget for FY22.	40		73,393	0		0	0	0	0
01.500.001.5104 Veterans Serivces				73,393	0		0	0	0	0
HENSHAW, BRUCE	Driver	40	3/23/18	43,435	46,559	I-5	0	0	46,559	0
01.500.001.5109 Shuttle Drivers				43,435	46,559		0	0	46,559	0
FALCON, NICOLE	HCS Admin Asst	18	3/5/19	21,994	22,600	H-3	0	0	22,600	0
MCMORROW, KELLY	Admin Asst/HCS	35	8/18/15	42,765	44,061	H-3	350	0	44,411	0
O'HEARNE, LISA	Admin Asst/Transport Coord	35	7/23/14	44,503	45,855	H-5	350	0	46,205	0
01.500.001.5110 Administrative Salaries				109,262	112,516		700	0	113,216	0
MEYERS, TIMOTHY P.	Health Inspector	40	10/29/2007	79,238	83,265	EE-14	400	0	83,665	800
TAYLOR, MARK	Health Inspector	40	9/14/2009	79,238	83,265	EE-14	400	0	83,665	800
01.500.001.5113 Health Inspector				158,476	166,530		800	0	167,330	1,600
OVERTIME	Overtime/Wage Reserve			1,500	10,000		0	0	10,000	0
01.500.001.5130 Overtime\Wage				1,500	10,000		0	0	10,000	0
PART TIME DRIVERS	Part Time Drivers			20,000	20,000		0	0	20,000	0
01.500.001.5169 Part Time Drivers				20,000	20,000		0	0	20,000	0
LEBLANC, LYNNE	Board Member			1,000	1,000		0	0	1,000	0
MILLS, CHRISTOPHER	Board Member			1,000	1,000		0	0	1,000	0
ZAYAS, ARIA	Board Member			1,000	1,000		0	0	1,000	0
01.500.001.5180 Elected Salaries				3,000	3,000		0	0	3,000	0
Health & Community Services Total				558,747	601,333		2,500	0	603,833	1,600

FISCAL YEAR 2022 BUDGET SUMMARY
UMA HIREMATH, EXECUTIVE DIRECTOR
AMES FREE LIBRARY

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The library is my sanctuary from the little and bigger problems that confront all of us ~ Roy Ericson

In 2020, the year of the pandemic, the Ames Free Library became more than a simple repository of curated books and material. It also became a sanctuary for a community that faced uncertainty, fears and personal challenges. With sudden closures all around, the library significantly expanded its digital 24/7 content and created innovative ways to serve the community in safe yet resonant ways. An example of the ongoing ‘pandemic pivots’ performed by the library was the popular pick-up services begun in March 2020.

Pick-up window services at start of pandemic:



SIGNIFICANT BUDGET AND STAFFING CHANGES

In FY 2022, the delayed plan to consolidate two unfilled part-time positions to a full-time Library Technician, will be implemented. Queset House personnel will be hired once the House is fully open again. As permitted, retirees and volunteers will continue to contribute as well.

Personnel Summary

Position	FY 2018 FT	FY 2019 FT	FY 2020 FT	FY 2021 FT	FY 2022 FT
Executive Director	1	1	1	1	1
Assistant Director	1	1	1	1	1
Librarians	3	3	3	3	3
Library Technicians	4	4	4	4	5
Circulation Supervisor	1	1	1	1	1
Admin. Assistant	1	1	1	1	1
Total Full-time	11	11	11	11	12

DEPARTMENTAL BUDGET

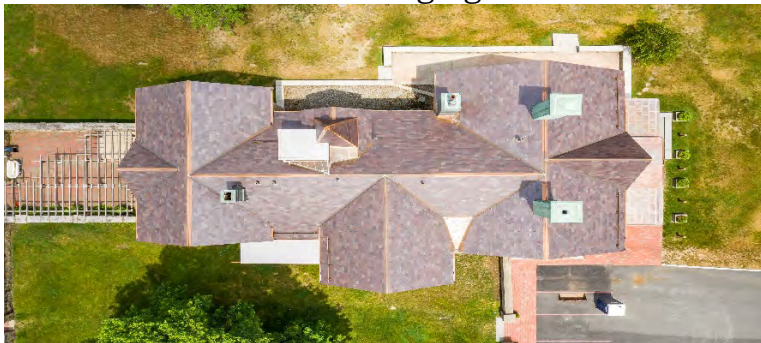
The majority of expenses in FY22 will be allotted to personnel, property management, library materials and operation. Town contribution to the library will be at the minimum municipal appropriation as required by the MA Board of Library Commissioners. It will continue to be less than 1% of the Town’s total budget. Community partnerships, private endowments and external grants, however, will combine with town contributions to continue enhancing library services.

PRIOR YEAR BUDGET SUCCESSES

With access to the physical building and collection curtailed even as the need for information and resources rose, the library significantly expanded online resources along with access to these resources. The eBook collection saw a 30% increase across all SAILS libraries; the library's own *Hoopla* collection had over 4,000 checkouts; K-12 students were offered on-demand personalized tutoring via *Brainfuse*, a newly acquired database and lifelong learners could access *Creativebug*. Databases were accessed more than 10,000 times over the year while curated informational bundles on Covid 19, career help, and 'tough topics' served over 36,000 users. 574 virtual programs attended by well over 4,000 registered attendees were recorded; with 130 distinct story-telling sessions presented live and recorded for 'anytime learning'. A *Pandemic Journal* was set up online and captured over 30 stories from the community. The budget was also supplemented with a successful Paycheck Protection Plan loan that kept all staff employed till July 2020.

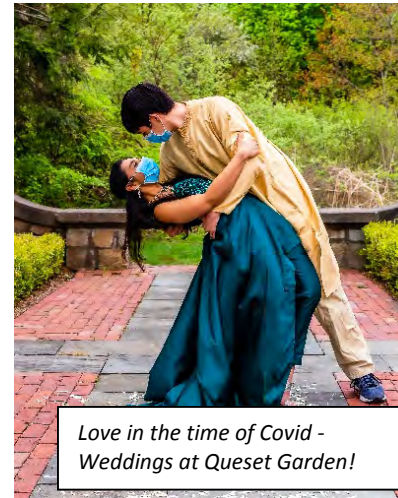
CAPITAL IMPROVEMENTS

The closing of Queset House allowed a much-needed restoration of the aging roof.



WHERE THE COMMUNITY CONNECTS!

The Ames Free Library truly is the heart of our town!"
~ The Swanson Family



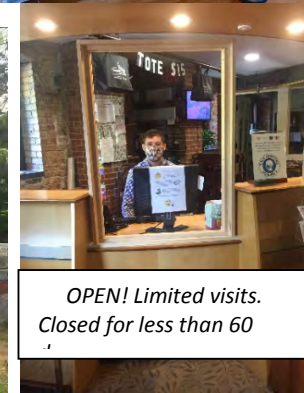
*Love in the time of Covid -
Weddings at Queset Garden!*



*1,261 attendees for
online ESOL classes.*



*Creative outdoor
programs for families*



*OPEN! Limited visits.
Closed for less than 60*

2020: a year like no other! Yet the aim to help each resident live to their fullest potential continued with added urgency. The library outdoor campus was heavily used as a safer option to meet in small groups during the pandemic and as a source of free wifi in the parking lot. New services were added to old and might continue into a post-pandemic world. The online groups facilitated by Easton residents flourished virtually – ESOL classes, writing clubs and genealogy zoom sessions.

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 610	LIBRARY									
01.610.002.5781	Library Services	\$548,410	\$548,410	\$561,606	\$561,606	\$554,429	\$554,429	\$568,685	\$14,256	2.57%
Minimum Annual Requirement (MAR) which equals the prior three-year average plus 2.5% as requested by the Ames Free Library.										
002 Expense Subtotal		\$548,410	\$548,410	\$561,606	\$561,606	\$554,429	\$554,429	\$568,685	\$14,256	2.57%
DEPARTMENT 610 LIBRARY		\$548,410	\$548,410	\$561,606	\$561,606	\$554,429	\$554,429	\$568,685	\$14,256	2.57%

FISCAL YEAR 2022 BUDGET

SECTION VII:



EDUCATION

Easton Public Schools

Fiscal Year 2022 Budget



Academic Year 2021-2022

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EASTON PUBLIC SCHOOLS

FISCAL YEAR 2022 BUDGET SUMMARY INTRODUCTION

Each year the Easton Public Schools is charged with developing a budget that is balanced and responsible. It is a challenging process as there are consistently more requests than funds available. In fact, with the broad range of uncertainties that include the funds that will be available from the State and from the Town, cost increases, enrollment when school actually begins, unexpected expenditures the school system will assume, labor negotiations settlements, new mandates from the State, and so on, it is more critical than ever that the budget development follow a logical plan based on core principles.

The essential steps included in the budget development this year included the following:

1. **It is Goal Driven** – This budget was developed based on the goals outlined in the 2018-2024 District Strategic Plan, a document developed with broad-based community input. The key goals of the district are:

Vision:

The vision of the Easton Public Schools is to provide a relevant, rigorous learning experience in a safe, supportive, and inclusive environment which empowers students and educators to embrace curiosity, think critically, develop positive relationships, and exhibit resilience.

Theory of Action:

If EPS provides a safe and supportive environment in which all students are engaged with a rigorous and relevant curriculum that meets the unique needs of each student provided by educators who are highly qualified and well-trained ***then*** students will demonstrate the skills to become well-adjusted, successful, and contributing members of society

EASTON PUBLIC SCHOOLS

FISCAL YEAR 2022 BUDGET SUMMARY INTRODUCTION (continued)

Strategic Objectives			
Student Achievement	Student and Educator Wellness	Curriculum Development	Educator Excellence
We will provide opportunities and equitable access to programs that meet all students' individual needs so that they will demonstrate optimal growth.	We will provide a safe and supportive environment that will improve the social, emotional and physical well-being of students and staff to promote academic, professional and personal success.	We will develop rigorous curricula with high-quality assessments to enhance student centered, personalized, and self-directed learning.	We will recruit, develop and continuously support high quality educators who are exemplars of best practice, collaboration, and investment in the whole child.

The District Strategic Plan was updated for 2018-2024. The full plan complete with action steps and indicators of success is located on our website at www.easton.k12.ma.us > School Committee > Strategic Plan and Core Values.

2. **It is Value Driven** – The budget ensures that the Core Values and Beliefs of the Easton Public Schools are strongly supported. These values and beliefs are:

Continuous Growth
Safety and Respect
Communication and Collaboration
Leading by Example

3. **It is Student-Centered** – The budget focuses, as it should, on what is in the best interest of the children of Easton. Our students must have high-quality learning experiences, in healthy environments, as well as access to the best supports and supplies in order to be fully successful. Particular emphasis in this budget cycle has been on the mental health needs of the student body.

EASTON PUBLIC SCHOOLS

FISCAL YEAR 2022 BUDGET SUMMARY INTRODUCTION (continued)

4. **It is Supportive of Educators** – The budget ensures that our teachers and administrators have the tools necessary to be successful in educating the students of Easton. As teachers are the foundation of any successful school system, they must be provided with favorable working conditions and fair wages and benefits, as well as the professional development experiences necessary to help them grow and develop as educators. Again, this is especially true as we work to meet the increasing social emotional needs of our students.

As always, we will continue to look at each budget process as an opportunity to rethink what we do as well as why and how we do it. While we are currently operating with a Regressive Budget target, we hope to realize efficiencies and support that will allow us to move to a Reactive and then Proactive Budget in the future. This would allow the School Department to meet and prepare appropriately for upcoming mandates and recommendations from the Department of Elementary and Secondary Education as well as several of the departments and agencies that provide guidelines and regulations for successful school operations and student achievement. These requirements typically reflect best practices in education.

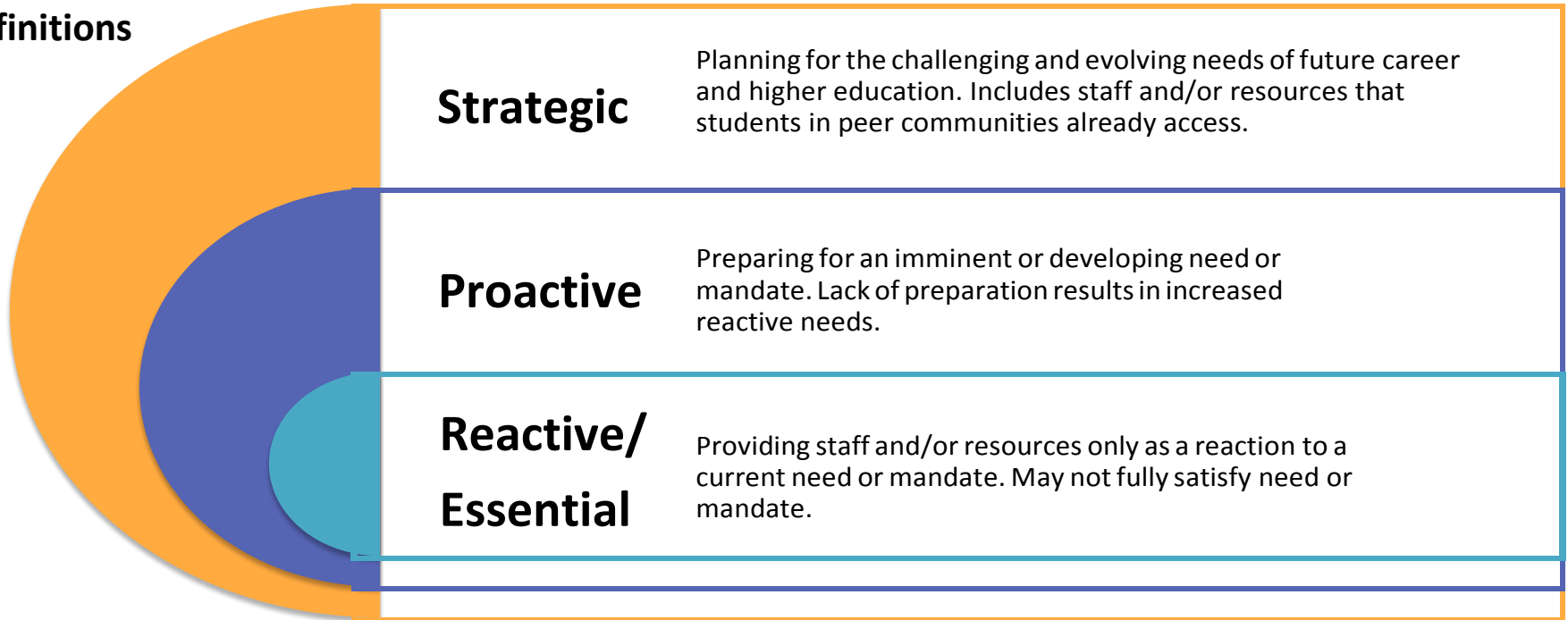
The following information outlines the needs of each school and department from our district and department leaders. We hope you find the material contained within to be useful and that you will support this budget as we look to the 2021-2022 school year.

Respectfully,

Lisha Cabral, Ed. D.
Superintendent of Schools

**Budget
Targets
Definitions**

Innovative: Developing cutting-edge, state-of-the-art opportunities and programming that prepare students to be among the top thinkers and creators in a global society.



Regressive: Reducing or eliminating staff/resources. This restricts access to programming, reduces non-core content, and/or sends the district backwards in terms of development/strategy.

FY2022 SCHOOL BUDGET PROPOSAL

FY2021 Budget	\$42,633,952
+ FY22 Staff Rollover 1% (with steps)	\$607,063
+ FY22 Salary & Position Adjustments	\$298,630
+ FY22 Non-Salary Adjustments	\$378,000
= FY2022 Budget	\$43,917,645
% Increase from 2021	3.011%
\$ Increase from 2021	\$1,283,693

FY2022 Non-Salary Contractual Changes	
Math Workbooks EMS	\$8,000
Technology Budget	\$30,000
School Dr.	\$6,000
Natural Gas	\$30,000
Software	\$50,000
SPED Out of District	\$200,000
Supply Budget Reinstate	\$54,000
Total:	\$378,000

FY2022 Salary & Position Adjustments	
FDK Staff Revolving to Budget	\$182,230
Substitute Pay Increase	\$50,400
Retirement Savings	- \$240,000
EL Elementary	\$60,000
School Nurse	\$24,000
Science Teacher OA - Reinstate	\$70,000
Industrial Arts Teacher OA - Reinstate	\$60,000
Art OA	\$27,000
Music (Combine with Music Therapy)	\$20,000
Learning Specialists RO (Replace Paras)	0
Learning Specialists OA (Move 2.5 Interventionists to ESSER)	0
EMS Coach (Move 2.5 Interventionists to ESSER)	0
Residency Officer	\$25,000
Health Teacher RO (Replace Library Aid)	\$20,000
Total:	\$298,630

Summary By Cost Center

School/Dept	2022 Salaries	2022 Other Pers	2022 Equip	2022 Mat/Supp	2022 Contr Serv	TOTAL
Central Administration	1,025,288	28,265	3,900	29,626	308,308	1,395,387
Transportation	0	0	11,250	18,250	1,440,500	1,470,000
Sub Total Central Admin	1,025,288	28,265	15,150	47,876	1,748,808	2,865,387
Special Services	8,245,124	18,600	13,800	48,838	3,917,579	12,243,940
Sub Total Special Services	8,245,124	18,600	13,800	48,838	3,917,579	12,243,940
Richardson Olmsted	4,369,027	1,700	3,000	82,010	150,320	4,606,057
Center School	1,531,783	2,100	2,000	23,875	79,195	1,638,953
Moreau Hall	1,462,197	1,800	2,700	21,700	64,535	1,552,932
Parkview	1,748,312	1,600	3,000	33,800	80,850	1,867,562
ELEM - Art	224,468	0	200	7,808	50	232,526
ELEM - Physical Education	242,326	0	2,250	5,053	0	249,629
ELEM - Music	299,180	0	6,770	4,748	0	310,698
ELEM - Technology	125,121	0	48,829	0	26,600	200,550
ELEM - Guidance/Counselors	193,971	0	0	0	0	193,971
Sub Total Elementary	10,196,385	7,200	68,749	178,994	401,550	10,852,878
EMS - Admin	2,016,257	2,750	10,000	63,330	162,395	2,254,732
EMS - Art	177,411	0	80	3,123	20	180,634
EMS - Business/Technology	93,181	0	0	500	0	93,681
EMS - English	559,941	0	200	3,800	0	563,941
EMS - Family/Consumer Science	91,251	0	2,334	5,896	70	99,551
EMS - Guidance	415,486	0	0	0	0	415,486
EMS - Math	535,505	0	1,000	11,000	0	547,505
EMS - Media Services	96,023	0	1,500	4,100	0	101,623
EMS - Music	126,477	0	2,708	1,899	0	131,084
EMS - Physical Education	451,875	0	900	2,021	0	454,796
EMS - Science	504,047	0	1,170	6,000	1,000	512,217
EMS - Social Studies	486,635	0	0	3,000	0	489,635
EMS - Technology	41,707	0	34,878	0	19,000	95,585
EMS - World Language	398,894	0	300	1,700	0	400,894
Sub Total Secondary - EMS	5,994,690	2,750	55,070	106,369	182,485	6,341,364
OA - Admin	1,321,614	5,916	3,618	47,313	416,140	1,794,601
OA - Art	169,069	0	120	4,681	30	173,900
OA - Athletics	364,375	0	24,800	53,750	98,000	540,925
OA - Business/Technology	330,813	0	1,000	2,000	3,000	336,813
OA - English	1,325,083	0	1,300	10,304	2,000	1,338,687
OA - Family/Consumer Science	157,863	0	2,950	12,750	50	173,613
OA - Guidance	683,192	2,751	2,450	4,802	9,146	702,341
OA - Industrial Technology	145,494	0	1,000	7,600	0	154,094
OA - Mathematics	1,048,287	0	1,000	7,300	2,000	1,058,587
OA - Media Services	103,096	0	0	12,480	0	115,576
OA - Music	195,981	0	4,062	2,849	68,000	270,892
OA - Physical Education	400,020	0	1,350	3,032	0	404,402
OA - Science	1,132,000	0	1,500	14,216	1,000	1,148,716
OA - Social Studies	1,110,139	59	0	3,000	0	1,113,198
OA - Technology	111,218	0	55,804	0	30,400	197,422
OA - World Language	685,630	0	1,174	844	3,000	690,648
Sub Total Secondary - OA	9,283,874	8,726	102,128	186,921	632,766	10,214,415
Total Secondary (EMS & OA)	15,278,564	11,476	157,198	293,290	815,251	16,555,779
Security	43,000	0	8,000	0	8,000	59,000
Custodial & Maintenance	65,500	0	8,220	178,000	384,050	635,770
Sub Total Maintenance	108,500	0	16,220	178,000	392,050	694,770
PD/Curr Dev/Contract Exp.	119,766	295,125	0	265,000	25,000	704,891
Sub Total Prof Dev	119,766	295,125	0	265,000	25,000	704,891
GRAND TOTAL	34,973,627	360,666	271,117	1,011,997	7,300,238	43,917,645

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		System Total						
Acct. #	Cost Center #	88						
Acct. #	Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
	Central Administration	919,118	945,960	979,099	1,012,750	1,025,288	12,538	1.24%
	Special Education	7,323,578	7,553,881	7,922,081	8,117,547	8,245,124	127,577	1.57%
	Elementary	9,529,267	9,611,685	10,131,782	10,022,111	10,196,385	174,274	1.74%
	Secondary	13,745,713	14,145,879	13,985,876	14,712,260	15,278,564	566,304	3.85%
	Prof Dev/Curr Dev/Contract Exp.	63,064	42,381	108,253	119,766	119,766	0	0.00%
	Custodial & Maintenance/Security	70,394	55,130	39,254	83,500	108,500	25,000	29.94%
	Total Salaries	31,651,134	32,354,916	33,166,345	34,067,934	34,973,627	905,693	2.66%
Other Personnel								
	Central Administration	35,181	30,206	33,033	24,265	28,265	4,000	16.48%
	Special Education	5,684	1,000	6,025	18,600	18,600	0	0.00%
	Elementary	3,644	3,904	5,808	7,200	7,200	0	0.00%
	Secondary	10,372	8,288	6,013	11,476	11,476	0	0.00%
	Prof Dev/Curr Dev/Contract Exp.	234,698	205,124	147,105	295,125	295,125	0	0.00%
	Total Other Personnel	289,579	248,522	197,984	356,666	360,666	4,000	1.12%
Equipment								
	Central Administration	19,904	7,187	3,717	20,150	15,150	-5,000	-24.81%
	Special Education	7,481	8,996	8,420	13,800	13,800	0	0.00%
	Elementary	17,015	17,898	24,007	19,921	19,921	0	0.00%
	Secondary	45,457	71,683	47,918	71,013	66,513	-4,500	-6.34%
	Custodial & Maintenance/Security	66,721	22,926	48,389	16,220	16,220	0	0.00%
	System Wide Technology	282,629	91,482	269,903	129,511	139,511	10,000	7.72%
	Total Equipment	439,207	220,172	402,354	270,615	271,115	500	0.18%
Materials & Supplies								
	Central Administration	53,258	32,952	19,121	52,184	47,876	-4,308	-8.26%
	Special Education	41,907	37,891	30,191	48,838	48,838	0	0.00%
	Elementary	312,353	202,767	470,122	155,993	178,993	23,000	14.74%
	Secondary	322,690	256,814	273,470	273,293	293,293	20,000	7.32%
	Prof Dev/Curr Dev/Contract Exp.	11,916	8,045	2,706	215,000	265,000	50,000	23.26%
	Custodial & Maintenance/Security	194,951	223,614	177,215	178,000	178,000	0	0.00%
	Total Material/Supplies	937,075	762,083	972,824	923,307	1,011,999	88,692	9.61%
Contracted Services								
	Central Administration	1,522,014	1,626,571	1,363,698	1,737,500	1,748,808	11,308	0.65%
	Special Education	3,473,973	4,217,685	4,118,046	3,717,579	3,917,579	200,000	5.38%
	Elementary	371,983	305,779	350,344	373,550	401,550	28,000	7.50%
	Secondary	814,911	828,101	851,686	769,751	815,251	45,500	5.91%
	Prof Dev/Curr Dev/Contract Exp.	1,979	0	0	25,000	25,000	0	0.00%
	Custodial & Maintenance/Security	441,133	746,388	551,097	392,050	392,050	0	0.00%
	Total Contracted Services	6,625,993	7,724,524	7,234,870	7,015,430	7,300,238	284,808	4.06%
Total All		39,942,988	41,310,217	41,974,378	42,633,952	43,917,645	1,283,693	3.011%

ART DEPARTMENT
KRISTYN SHEA, DEPARTMENT HEAD
FISCAL YEAR 2022 BUDGET SUMMARY

The mission of the Art Department is to provide an effective K-12 program that nurtures the development of artistic literacy. Students need opportunities in school to foster visual communication and discovery. The development of students' understanding of the concept of artistic intent is paramount. Students are provided the opportunity to experience different media, think creatively, solve visual problems, respond to works of art, and communicate with their peers. Students are taught to develop and refine work and they are encouraged to apply their art skills to other aspects of their lives. The Art Department encourages connections with other disciplines along with the societal, historical, cultural influences and impact in the world.

Art education provides students with innovative connections to the world and life. Students learn to use symbolic languages, structures and techniques. With these skills they may visually express and communicate their own ideas and feelings when they draw, paint, digitally produce or sculpt visual images. That is what the new Massachusetts Arts Frameworks focus on and what our coursework is transitioning to in a more focused manner. The Art Department will utilize the allocated budget to optimize the delivery of effective instruction across the grade level and courses. The future goal is to add more opportunities at the secondary level. This will allow the department to offer further and focused exploration in specific media leading even better preparation for career opportunities in the arts related fields.

FTE's

Department Head.....	Stipend
Teachers OA.....	2.0 FTE
Teachers EMS.....	2.0 FTE
Teachers Elementary.....	2.5 FTE

The budget for instructional supplies and equipment replacement/repair is instrumental to achieving the Art Department's goals. Most of the supplies used in a typical K-12 art curriculum are consumable and must be obtained yearly. Equipment items such as computers, software, cameras, paint trays, easels, drawing boards and clay tools may exist for longer than one year.

HIGHLIGHTS AND SUCCESSES FOR FY2021

OA Competitions & Awards:

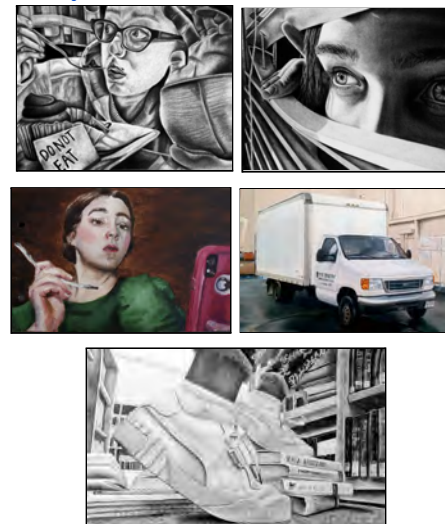
- 5 awards in Congressional Art
- 15 regional recognitions in Scholastic Art
- National Silver Medal in Scholastic Art
- 5 OA artists recognized by MA Art Educators Association as "Amazing Emerging Artists"
- Art teacher named Secondary Art Educator of the Year

Local exhibits include:

- Patriot Place Art Gallery

In the news:

- [National Silver Medal](#)
- [Scholastic Art Awards-Regional](#)
- [Logo Design for Easton Human Rights Committee](#)
- [MAEA Amazing Emerging Artists Recognitions Exhibit](#)
- [Secondary Art Educator of the Year](#)



* The pandemic halted all art competitions & events at the K-8 level

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Art (District Wide)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head	7,512	7,588	7,781	7,975	8,057	82	1.03%
1134	Teachers OA	118,809	121,448	125,622	130,951	161,012	30,061	22.96%
1134	Teachers EMS	164,054	165,689	171,008	175,265	177,411	2,146	1.22%
1134	Teachers Elementary	199,579	206,708	213,451	220,278	224,468	4,190	1.90%
	Total Salaries	489,954	501,432	517,862	534,469	570,948	36,479	6.83%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquisition of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	0	349	0	0	0	0	0.00%
4021	Repair of Equipment	305	0	0	400	400	0	0.00%
	Total Equipment	305	349	0	400	400	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	15,610	14,929	27,710	15,615	15,615	0	0.00%
	Total Material/Supplies	15,610	14,929	27,710	15,615	15,615	0	0.00%
Contracted Services								
7100	Travel in State	0	0	0	100	100	0	0.00%
	Total Contracted Services	0	0	0	100	100	0	0.00%
Total All		505,869	516,710	545,572	550,584	587,063	36,479	6.63%

MUSIC PROGRAM
JEFFREY BENSON, DEPARTMENT HEAD
FISCAL YEAR 2022 BUDGET SUMMARY

The funds allocated in this section of the budget will be utilized to develop and advance the music education of students in all 6 schools in Easton. The core music program will continue to run from K through Grade 6, while the ensemble music program will run from grades 4 through 12. Several other electives will continue to be offered in 9-12, including the AP Music Theory course.

The EPS Music department will continue to leverage the allocated budget to optimize the delivery of effective instruction in the current environment through the purchase of appropriate technology and personal protective equipment. This will allow the district to meet the challenges currently facing vocal and instrumental music due to the ongoing pandemic.

Due to cuts within the last two years, there is currently no choral specialist at OAHS. Within this budget, a new, blended position will be added. This would combine the role of choral specialist with that of Music Therapist to offer in house music therapy services that are currently outsourced.

FTE's

Department Head.....	Stipend
Teachers OA.....	2.2 FTE
Teachers EMS.....	2.0 FTE
Teachers Elementary.....	3.4 FTE

HIGHLIGHTS AND SUCCESSES FOR FY2021

- The COVID Pandemic has made delivery of music education supremely challenging because of the extra restrictions placed on wind instrument playing and singing. The music department was not only able to rise to these challenges, but excel.
- In the winter semester, the department produced a Winter Album, featuring virtual performances from students from grade 2 all the way through 12. You can access that album [here](#).
- With the return of in-person performing, we are starting to hold in person performances as well. With this [link](#), you can see the OA Jazz Band perform outdoors for the EMS Jazz Band.
- Students and staff have managed to deliver quality music instruction virtually and in person despite this year's unusual circumstances.



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Music (District Wide)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head	5,955	7,094	7,616	8,137	6,723	-1,414	-17.38%
1135	Teachers OA	187,953	195,744	157,009	165,105	189,258	24,153	14.63%
1135	Teachers EMS	167,191	120,059	122,363	113,164	126,477	13,313	11.76%
1135	Teachers Elementary	269,997	323,660	285,863	294,568	299,180	4,612	1.57%
	Total Salaries	631,096	646,557	572,851	580,974	621,638	40,664	7.00%
Other Personnel								
6010	Contract Expense		754	288	0	0	0	0.00%
	Total Other Personnel	0	754	288	0	0	0	0.00%
Equipment								
5050	Acquisition of Equipment	8,588	11,028	5,145	9,800	9,800	0	0.00%
5055	Replacement of Equipment	0	0	0	0	0	0	0.00%
4021	Repair of Equipment	3,122	3,135	4,704	3,740	3,740	0	0.00%
	Total Equipment	11,710	14,163	9,849	13,540	13,540	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	7,958	6,900	4,046	9,496	9,496	0	0.00%
	Total Material/Supplies	7,958	6,900	4,046	9,496	9,496	0	0.00%
Contracted Services								
7100	Travel in State	280	0	0	0	0	0	0.00%
4011	Software Licences	0	0	977	0	0	0	0.00%
4005	Student Activities	62,865	49,114	88,710	68,000	68,000	0	0.00%
	Total Contracted Services	63,145	49,114	89,687	68,000	68,000	0	0.00%
Total All		713,909	717,488	676,721	672,010	712,674	40,664	6.05%

PHYSICAL EDUCATION AND HEALTH
CORINNE MCCARTHY, DEPARTMENT HEAD
FISCAL YEAR 2022 BUDGET SUMMARY

The 2022 Physical Education and Health budget is structured to provide the financial support necessary for all levels of the department. This includes upgrading and replacing equipment for all levels of the program. Equipment needs change as programming advances and is restructured based on student needs.

The K-12 physical education program consists of teaching the basic skills of human movement, dance, low organization games, fitness and a variety of individual, team, dual and lifetime activities. The Oliver Ames High School programming has been modified to offer more electives to the grade 9 and 10 program and will offer additional electives for grades 11 and 12. Students are encouraged to participate in all class activities to their fullest extent and within their individual capabilities.

Health Education is currently being offered at the high school and middle school, and it is being expanded in FY22. Health/Wellness will be offered to grades 3-5 at Richardson Olmsted. Having this offering in the lower grades will foster the development of strong health concepts that will be beneficial for a lifetime. The Physical Education Department will continue to use the Fitnessgram for fitness testing for grade 5-8. The high school staff was able to utilize the new program called PLT4M especially during covid for remote teaching purposes. PLT4M generates workouts and has a fitness testing component that will be used in core PE classes and the elective offerings.

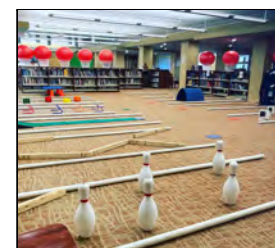
FTE's

Department Head.....	Stipend
Teachers OA.....	5.0 FTE (4 PE, 1 Health)
Teachers EMS.....	5.0 FTE (4 PE, 1 Health)
Teachers Elementary.....	3.6 FTE (1 Health FTE at RO)

- Repairs & Maintenance of high school and middle school fitness rooms
- Heart Rate Monitors Maintenance and Replacement
- Subscriptions Fitnessgram & PLT4M

HIGHLIGHTS AND SUCCESSES FOR FY2021

- The recent restrictions of Covid 19 with the pandemic has made for a very difficult transition for our physical education teachers to deliver the variety of curriculum that would have been taught in a regular school year. Our physical educators have been very creative and extremely supportive to the students and recognizing their needs. This understanding has played a significant role by making PE and Wellness an instrumental part of our remote, hybrid, and the transition to full capacity learning.



- Overall health and wellness will continue to be an important part of educating the whole child as we move past this pandemic and look to the future.



Field Hockey Skills lesson at EMS

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Physical Education/Health (District Wide)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head (EMS)	6,722	8,031	8,887	8,947	9,041	94	1.05%
1136	Teachers OA	289,316	351,149	369,219	387,053	400,020	12,967	3.35%
1136	Teachers EMS	432,850	445,173	419,007	433,039	442,834	9,795	2.26%
1136	Teachers Elementary	186,382	193,784	206,066	215,063	242,326	27,263	12.68%
1125	Teachers Other	0	0	0	0	0	0	0.00%
Total Salaries		915,270	998,137	1,003,179	1,044,102	1,094,221	50,119	4.80%
Other Personnel								
Total Other Personnel		0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	6,265	4,494	21,045	0	0	0	0.00%
4021	Repair of Equipment	0	3,313	1,648	4,500	4,500	0	0.00%
Total Equipment		6,265	7,807	22,693	4,500	4,500	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	22,954	8,356	8,706	10,105	10,105	0	0.00%
Total Material/Supplies		22,954	8,356	8,706	10,105	10,105	0	0.00%
Contracted Services								
4011	Online Software Subscription		447	1,348	0	0	0	0.00%
4025	Student Activities		500	0	0	0	0	0.00%
7100	Travel in State	0	0	0	0	0	0	0.00%
Total Contracted Services		0	947	1,348	0	0	0	0.00%
Total All		944,489	1,015,246	1,035,926	1,058,707	1,108,826	50,119	4.73%

TECHNOLOGY
JOHN SOUSA, DEPARTMENT HEAD
FISCAL YEAR 2022 BUDGET SUMMARY

This year the technology department responded to an overwhelming demand for devices and services in light of the pandemic. The Chromebook fleet has expanded to over 3,690 devices; one for each student and teacher. This is up dramatically from the previous year which ended in just over 900 units.

To support these devices, aging wireless access points were replaced, and the wireless access point fleet was expanded by 20% across the district to keep up with the new device load. These, along with previous infrastructure investments made in the past allowed EPS to be one of the few districts ready to respond immediately to hybrid learning.

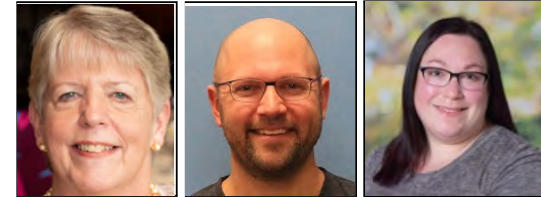
In the classroom, the technology department has added webcams for each teacher, along with a number of new software subscriptions to facilitate the hybrid model learning. Professional development was offered at the start of the year to facilitate the many changes in technology, and the website was updated to provide support and training to staff along with the Easton families.

A part time internship program was begun to manage the influx of device issues and repairs.

FTE's

Technology Director.....	1.0 FTE
Technology Staff.....	4.0 FTE

HIGHLIGHTS AND SUCCESSES FOR FY2021



- The technology department said good-bye to Donna Davey who retired after 26 years with EPS and welcomed Erik Winchell and Laura Carp to the team.
- Last year's successful 'kajeet' hotspot pilot has been expanded in response to the need for internet service at home.
- New Chromebooks were rolled out to over 3,000 staff and students.
- 3,039 issues were resolved from staff, students, and families from September through December.
- The technology training and how-to pages have expanded for both staff and families, located directly on the school districts main page: easton.k12.ma.us



Preparing **thousands** of chromebooks!

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Technology						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1310	Technology Director	100,000	101,000	104,321	106,513	107,574	1,061	1.00%
1312	Dir of Instructional Technology	63,577	87,870	0	0	0	0	0.00%
1311	Technology Staff Elementary	79,743	80,539	83,188	85,016	85,862	846	1.00%
1311	Technology Staff EMS	38,268	38,651	39,922	41,007	41,413	406	0.99%
1243	Technology Staff OA	15,435	42,168	42,047	42,023	43,197	1,174	2.79%
	Total Salaries	297,023	350,228	269,478	274,559	278,046	3,487	1.27%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
2250-5050	Admin Devices		180	0	0	0	0	0.00%
2451-5050	Student Devices		25,619	137,598	0	0	0	0.00%
2453-5050	Periph & Projectors		17,125	3,535	0	0	0	0.00%
5056	Copiers	33,081	45,135	44,625	66,011	66,011	0	0.00%
5050	Technology Upgrades	249,548	3,423	84,145	63,500	73,500	10,000	15.75%
	Total Equipment	282,629	91,482	269,903	129,511	139,511	10,000	7.72%
Materials & Supplies								
2451-5010	Instructional Supplies		14,800	0	0	0	0	0.00%
	Total Material/Supplies	0	14,800	0	0	0	0	0.00%
Contracted Services								
4013	Annual Copier Service Contracts	37,959	44,447	54,799	50,000	50,000	0	0.00%
4011	Network Software Licenses		11,744	19,962	0	20,000	20,000	0.00%
4000	Contract Services-Technology	1,500	0	3,972	0	0	0	0.00%
4045	Internet Service	6,358	3,736	3,395	6,000	6,000	0	0.00%
	Total Contracted Services	45,818	59,928	82,128	56,000	76,000	20,000	35.71%
Total All		625,469	516,439	621,509	460,070	493,557	33,487	7.28%

ELEMENTARY SCHOOLS

FISCAL YEAR 2022 BUDGET SUMMARY

The elementary summary shows the cost of running the PreK-5 program in the school district. That is followed by a presentation of each elementary school.

Elementary Schools

Grades PreK-2 Schools:

- Center School
- Moreau Hall School
- Parkview School

Grades 3-5 School:

- Richardson Olmsted School

Each one is a unique building which is supervised by a principal and supported by a teaching, secretarial and custodial staff. At the Richardson Olmsted School, there is an Assistant Principal.

They observe the Easton Public Schools curriculum and Strategic Plan, although they have the flexibility to create their own identities as individual schools.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Elementary Total						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
	Principals & Asst Principals	540,777	529,634	558,948	568,935	574,615	5,680	1.00%
	Teachers	6,818,253	6,981,565	7,496,262	7,057,412	7,217,370	159,958	2.27%
	Substitutes	194,949	165,520	115,506	279,000	306,900	27,900	10.00%
	Secretaries/Aides/Substitutes	479,524	483,008	511,678	601,326	575,092	-26,234	-4.36%
	Custodians/Maintenance	658,538	632,381	636,420	652,395	665,252	12,857	1.97%
	Nurses/Substitutes	370,352	345,101	352,181	374,798	354,756	-20,042	-5.35%
	Library	153,476	151,254	166,056	179,044	183,308	4,264	2.38%
	Counselors	160,046	165,620	173,466	185,650	193,971	8,321	4.48%
	Technology	153,352	157,603	121,265	123,552	125,121	1,569	1.27%
	Total Salaries	9,529,267	9,611,685	10,131,782	10,022,111	10,196,385	174,273	1.74%
Other Personnel								
	Contract Expenses	3,644	3,904	5,808	7,200	7,200	0	0.00%
	Total Other Personnel	3,644	3,904	5,808	7,200	7,200	0	0.00%
Equipment								
	Acquisition of Equipment	9,872	6,309	9,183	10,601	10,601	0	0.00%
	Replacement of Equipment	5,241	8,365	11,648	2,500	2,500	0	0.00%
	Repair of Equipment	1,903	3,224	3,176	6,820	6,820	0	0.00%
	Technology Upgrades	98,920	32,019	94,466	45,329	48,829	3,500	7.72%
	Total Equipment	115,935	49,917	118,473	65,250	68,750	3,500	5.36%
Materials & Supplies								
	Instructional Supplies	113,300	109,575	125,246	89,273	106,273	17,000	19.04%
	Texts	157,002	30,211	291,868	28,000	28,000	0	0.00%
	Other	42,051	62,982	53,008	38,720	44,720	6,000	15.50%
	Total Material/Supplies	312,353	202,767	470,122	155,993	178,993	23,000	14.74%
Contracted Services								
	Fuel Heating	153,975	140,144	121,528	185,000	175,000	-10,000	-5.41%
	Utilities	148,938	133,304	141,106	163,095	183,095	20,000	12.26%
	Travel In State	0	0	0	50	50	0	0.00%
	Student Activities	0	0	30,000	0	0	0	0.00%
	Online Software Subscriptions	69,069	32,331	57,710	25,405	43,405	18,000	70.85%
	Total Contracted Services	371,983	305,779	350,344	373,550	401,550	28,000	7.50%
Total All		10,333,182	10,174,052	11,076,529	10,624,104	10,852,878	228,773	2.15%

RICHARDSON OLMSTED SCHOOL
CHRISTOPHER GETCHELL, PRINCIPAL
FISCAL YEAR 2022 BUDGET SUMMARY

This coming year's budget presents our school with an opportunity to continue the mission to provide all students with balanced, inclusive classrooms where all students get what they need to succeed.

RO continues to move toward more co-teaching to best support diverse learners inside the classroom. Special education teachers are being intentionally teamed with classroom teachers to co-plan and co-teach all students. The vision is to provide all learners with the skills and strategies they will need to meet with success in their future. The real world does not segregate learners; nor should schools. Each student needs strategies and accommodations in order to maximize their potential. Providing additional expertise in classrooms to better differentiate instruction and reach EVERY student will continue to be a priority for the school and will be reflected in the budget. Every student can learn and should do so in the least restrictive learning environment.

FTE's

Principal.....	1.0 FTE	Secretaries.....	2.0 FTE
Asst Principal.....	1.0 FTE	Clerical Aides.....	2.0 FTE
Classroom Teachers.....	33.0 FTE	Custodians/Subs.....	5.0 FTE
ELL Teacher.....	1.00 FTE	Nurses.....	1.5 FTE
Read/Math Coaches.....	2.0 FTE	Library Aide.....	1.0 FTE
Interventionists.....	4.50 FTE ①	Lunch/Playground (p/t).....	9

① 10 p/t positions: 4 ELA and 6 Math; 6 funded in Title 1 Grant & 4 in ESSER Grant

Special Education Staff: Refer to Special Education Services pages
Art, Music & PE Staff: Refer to specific department pages

HIGHLIGHTS AND SUCCESSES FOR FY2021

- All students at RO now have a laptop for school use. Having this educational tool has proved invaluable during the hybrid model. Students and teachers are now all using Google Classroom as a digital infrastructure for classroom assignments. Students' technology skills have skyrocketed out of both access to the technology and necessity. Students at this young age are becoming far more adept at showing what they know digitally through Slides, Flipgrid, Kami, and sharing documents. Students' typing and formatting skills have significantly improved.
- Parent communication has also improved with all students having a laptop. Parent conferences are now virtual and we have had more conferences with both parents in attendance than ever before.
- An additional Adjustment Counselor was also added to RO. This person is helping to lead the Therapeutic Learning Center. With students experiencing trauma more than ever before, this program has served students very well and the added support for Social Emotional Learning (SEL) has been well received by the school community.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Richardson Olmsted						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1116	Principal/Asst	242,261	219,723	226,410	230,685	232,981	2,296	1.00%
1122	Teachers	2,940,207	2,971,733	3,020,725	2,917,700	2,938,492	20,792	0.71%
1126	Nurses/Substitutes	138,282	104,877	107,533	115,761	106,306	-9,455	-8.17%
1133	Reading/ELL/Math/Interventionists	266,881	275,590	275,432	281,713	318,119	36,406	12.92%
1146	Substitutes - Teachers	61,655	60,000	51,210	90,000	99,000	9,000	10.00%
1147	Substitutes - Long Term Leaves	8,060	5,220	1,500	15,000	16,500	1,500	10.00%
1313	Library	68,597	67,828	86,815	92,344	93,220	876	0.95%
1340	Custodians/Substitutes	323,262	313,239	309,055	319,171	335,924	16,753	5.25%
1226/1241	Secretaries/Aides/Substitutes	187,133	179,571	204,286	228,498	228,485	-13	-0.01%
	Total Salaries	4,236,338	4,197,781	4,282,966	4,290,872	4,369,027	78,155	1.82%
Other Personnel								
6010	Contract Expenses	600	900	2,395	1,700	1,700	0	0.00%
	Total Other Personnel	600	900	2,395	1,700	1,700	0	0.00%
Equipment								
4021	Repair of Equipment	0	0	0	1,000	1,000	0	0.00%
5050	Acquisition of Equipment	2,801	47	624	0	0	0	0.00%
5055	Replacement of Equipment	1,276	32	0	2,000	2,000	0	0.00%
	Total Equipment	4,077	79	624	3,000	3,000	0	0.00%
Materials & Supplies								
5010	Instructional/General Supplies	37,021	31,138	44,406	27,868	44,868	17,000	61.00%
5013	Instructional Supplies Library	359	612	0	522	522	0	0.00%
5017	Nurse Supplies	5,393	1,968	3,712	2,000	2,000	0	0.00%
5019	Assessment Supplies		110	0	0	0	0	0.00%
5020	Textbooks	85,939	12,794	193,425	13,000	13,000	0	0.00%
5030	Copying Supplies	396	13,368	14,433	15,000	15,000	0	0.00%
5040	Non-Instructional Supplies	4,472	18,601	2,839	1,980	1,980	0	0.00%
5045	Custodial Supplies	6,354	4,725	4,068	2,040	2,040	0	0.00%
5060	Text Library	3,588	1,134	985	1,000	1,000	0	0.00%
6020	Postage	294	1,153	0	600	600	0	0.00%
6040	Subscriptions Library & Software	1,138	1,173	1,157	1,000	1,000	0	0.00%
	Total Material/Supplies	144,954	86,776	265,025	65,010	82,010	17,000	26.15%
Contracted Services								
4011	Online Software Subscriptions	40,488	2,565	17,725	2,750	5,750	3,000	109.09%
4036	Speakers & Contr Educ Programs			30,000	0	0	0	0.00%
4040	Gas	59,236	51,300	44,148	70,000	60,000	-10,000	-14.29%
4041	Electricity	72,104	68,726	70,481	51,200	71,200	20,000	39.06%
4042	Water	5,203	4,416	5,200	6,690	6,690	0	0.00%
4043	Telephone	3,252	3,784	3,704	6,680	6,680	0	0.00%
7100	Travel In State	0	0	0	0	0	0	0.00%
	Total Contracted Services	180,283	130,790	171,258	137,320	150,320	13,000	9.47%
Total All		4,566,252	4,416,325	4,722,268	4,497,902	4,606,057	108,155	2.40%

CENTER SCHOOL
ANN WEINTROB, PRINCIPAL
FISCAL YEAR 2022 BUDGET SUMMARY

Creating a safe, welcoming environment where all who enter Center School feel respected, accepted and supported is essential to the success of the school. Center is a community of learners that values each other's differences and respects one another's choices. Understanding that the groundwork for a lifelong love of learning starts here, staff encourages curiosity, problem solving, risk taking and independence. While providing the opportunity and support for all students to reach their maximum academic potential, goals for students also include striving to build the foundations of citizenship, understanding and appreciating diversity, and resolving conflict constructively.

The 2022 budget serves to continue the dedication to provide all students with the educational opportunities and support they deserve. Appropriate class sizes will be maintained, and this will provide critical early learning interventions in reading, writing and mathematics. Know Atom, the new science program, is also being implemented, as well as the Foundations reading program to strengthen students' early literacy skills.

This year will mark the beginning of the transition plan to the Blanche A. Ames Elementary School. Stakeholder groups will assist in the preparation to UNITE all three PreK-2 schools into one community of learners.

FTE's

Principal.....	1.0 FTE	Secretary.....	1.0 FTE
Classroom Teachers.....	10.0 FTE ①	Clerical Aide.....	1.0 FTE
ELL Teacher.....	1.0 FTE	Custodians/Subs.....	1.8 FTE
Reading Teacher.....	1.0 FTE	Nurse.....	1.0 FTE
Kdg Paraprofessionals.....	3.0 FTE ②	Library Aide.....	0.5 FTE
Interventionists.....	1.35 FTE ③	Lunch/Recess (p/t).....	4

① incl 3 kdg teachers, 2 are split between budget and kdg tuition/ESSER Grant

② paid from kdg tuition

③ 3 p/t positions: 2 ELA and 1 Math; 1 funded in Budget & 2 in ESSER Grant

Special Education Staff: Refer to Special Education Services pages
Art, Music & PE Staff: Refer to specific department pages

HIGHLIGHTS AND SUCCESSES FOR FY2021

- This year's school theme, *We're All in This Together*, sums up the positive attitude of the Center School community as everyone supported one another through the COVID-19 Pandemic and its many challenges. Teachers, staff, and families dedicated themselves to making the necessary modifications to teaching, learning, and school events to keep everyone connected and safe.



- Unexpectedly, instruction shifted to rely heavily on technology. All students were issued a Chromebook as teachers took on the significant challenge of navigating remote teaching. SeeSaw was adopted as the primary classroom platform for student engagement and parent communication. This community of learners overcame obstacles and worked together to provide all students with the best learning experience possible in a year unlike any other.
- The implementation of Second Steps, the newly adopted social-emotional learning program, was critical in efforts to support students' mental health through this difficult school year.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Center						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1116	Principal	101,970	102,990	110,846	112,750	113,878	1,128	1.00%
1122	Teachers	909,172	905,164	1,008,319	815,127	832,620	17,493	2.15%
1146	Substitutes - Teachers	31,830	23,050	16,814	45,000	49,500	4,500	10.00%
1147	Substitutes - Long Term Leaves	3,268	0	3,480	13,000	14,300	1,300	10.00%
1226/1241	Secretaries/Aides/Substitutes	94,301	102,196	96,742	118,005	116,923	-1,082	-0.92%
1340	Custodians/Substitutes	115,154	117,578	122,385	116,405	109,213	-7,192	-6.18%
1126	Nurses/Substitutes	66,073	69,316	73,489	81,509	90,267	8,758	10.74%
1313	Library	34,696	34,314	35,255	33,931	33,897	-34	-0.10%
1130/1133/1140	ELL/Reading/Interventionist	114,937	122,213	146,577	150,817	171,185	20,368	13.51%
Total Salaries		1,471,401	1,476,820	1,613,907	1,486,544	1,531,783	45,239	3.04%
Other Personnel								
6001/6010	Contract Expenses	1,135	900	900	2,100	2,100	0	0.00%
Total Other Personnel		1,135	900	900	2,100	2,100	0	0.00%
Equipment								
4021	Repair of Equipment	189	0	0	500	500	0	0.00%
5050	Acquisition of Equipment	0	0	2,326	1,500	1,500	0	0.00%
5055	Replacement of Equipment	201	0	0	0	0	0	0.00%
Total Equipment		390	0	2,326	2,000	2,000	0	0.00%
Materials & Supplies								
5010	Instructional/General Supplies	19,435	23,342	20,447	18,000	14,000	-4,000	-22.22%
5013	Instructional Supplies Library	0	119	0	275	275	0	0.00%
5017	Nurse Supplies	1,182	533	551	500	500	0	0.00%
5020	Textbooks	21,645	8,706	31,056	4,000	4,000	0	0.00%
5030	Copying Supplies	0	84	4,323	0	2,000	2,000	0.00%
5040	Non-Instructional Supplies	584	631	303	1,200	1,200	0	0.00%
5045	Custodial Supplies	1,736	1,456	1,190	1,000	1,000	0	0.00%
5060	Text Library	0	0	0	0	0	0	0.00%
6020	Postage	392	400	0	500	500	0	0.00%
6040	Subscriptions Library	1,120	0	0	400	400	0	0.00%
Total Material/Supplies		46,094	35,271	57,870	25,875	23,875	-2,000	-7.73%
Contracted Services								
4011	Online Software Subscriptions	1,887	5,455	2,284	1,000	3,000	2,000	200.00%
4040	Gas	43,868	35,890	30,344	49,000	49,000	0	0.00%
4041	Electricity	8,535	3,897	7,543	23,000	23,000	0	0.00%
4042	Water	1,955	1,992	1,950	1,315	1,315	0	0.00%
4043	Telephone	1,340	1,253	939	2,880	2,880	0	0.00%
7100	Travel In State	0	0	0	0	0	0	0.00%
Total Contracted Services		57,585	48,487	43,060	77,195	79,195	2,000	2.59%
Total All		1,576,605	1,561,479	1,718,063	1,593,714	1,638,953	45,239	2.84%

MOREAU HALL SCHOOL
THOMAS HIGGINS, PRINCIPAL
FISCAL YEAR 2022 BUDGET SUMMARY

The mission of Moreau Hall Elementary School is to provide a positive, child-centered learning experience for all students. “Bucket-filling” is a source of pride that exemplifies the core values of positive attitude, respect, involvement, determination, and excellence. The school’s approach to developing well-rounded citizens is directly aligned with the district’s core values.

With the proposed addition of 2 reading interventionists and 1 math interventionist, staff will continue to focus on creating a solid foundation for all Hawks in reading and math literacy. Staff will also be implementing the new Science program, Know Atom, as well as Foundations, a phonics program used to strengthen and reinforce students’ literacy skills.

This year will also begin the transition efforts to the Blanche A. Ames Elementary School. All stakeholder groups will work together to UNITE all three PreK-2 schools into one community of learners. There is a lot of work to be done, but collaboration brings success.

FTE’s

Principal.....	1.0 FTE	Secretary.....	1.0 FTE
Classroom Teachers.....	10.0 FTE ①	Clerical Aide.....	1.0 FTE
ELL Teacher.....	0.60 FTE	Custodians/Subs.....	1.5 FTE
Reading Teacher.....	1.0 FTE	Nurse.....	1.0 FTE
Kdg Paraprofessionals.....	2.0 FTE ②	Library.....	0.50 FTE
Interventionists.....	1.35 ③	Lunch/Recess (p/t).....	3

① incl 3 kdg teachers, 1 is split between budget and kdg tuition/ESSER Grant

② paid from kdg tuition

③ 3 p/t positions: 2 ELA and 1 Math; all funded in ESSER Grant

Special Education Staff: Refer to Special Education Services pages

Art, Music & PE Staff: Refer to specific department pages

HIGHLIGHTS AND SUCCESSES FOR FY20201



- No one adapts and overcomes difficult circumstances like the Easton educators, students, and families. This year has brought everyone closer together as a school family and has shown that anything can be accomplished with teamwork. From the start, the focus on Social Emotional Learning and the implementation of the Second Step program has been paramount to supporting the needs of all students. Having a dedicated Adjustment Counselor meant that students were served each and every day by a mental health professional. Hawks are strong in body, mind, and heart!



- The school’s Twitter hashtags [#MHHawkStrong](#) and [#MHHawkPride](#) serve to highlight the many positive opportunities and experiences taking place at Moreau Hall, even during a pandemic!

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Moreau Hall						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1116	Principal	101,970	102,990	110,846	112,750	113,878	1,128	1.00%
1122	Teachers	631,298	675,899	850,999	818,054	853,567	35,513	4.34%
1146	Substitutes - Teachers	23,060	24,050	15,626	45,000	49,500	4,500	10.00%
1147	Substitutes - Long Term Leaves	1,550	605	3,975	13,000	14,300	1,300	10.00%
1226/1241	Secretaries/Aides/Substitutes	102,222	102,038	107,901	128,553	119,745	-8,808	-6.85%
1340	Custodians/Substitutes	96,172	94,342	96,184	102,936	103,584	648	0.63%
1126	Nurses/Substitutes	81,581	82,352	82,602	87,664	88,483	819	0.93%
1313	Library	16,282	16,125	15,468	21,295	21,969	674	3.17%
1130/1133	ELL/Reading	118,172	142,992	146,712	150,343	97,171	-53,172	-35.37%
Total Salaries		1,172,307	1,241,393	1,430,313	1,479,595	1,462,197	-17,398	-1.18%
Other Personnel								
6010	Contract Expenses	1,224	969	989	1,800	1,800	0	0.00%
Total Other Personnel		1,224	969	989	1,800	1,800	0	0.00%
Equipment								
4021	Repair of Equipment	0	0	0	500	500	0	0.00%
5050	Acquisition of Equipment	280	84	3,295	1,700	1,700	0	0.00%
5055	Replacement of Equipment	631	1,213	1,126	500	500	0	0.00%
Total Equipment		911	1,297	4,421	2,700	2,700	0	0.00%
Materials & Supplies								
5010	Instructional/General Supplies	16,266	14,293	16,993	8,900	8,900	0	0.00%
5013	Instructional Supplies Library	0	170	201	100	100	0	0.00%
5017	Nurse Supplies	799	611	0	600	600	0	0.00%
5019	Assessment Supplies (Pearson)	0	0	797	0	0	0	0.00%
5020	Textbooks	21,645	1,359	31,163	4,000	4,000	0	0.00%
5030	Copying Supplies	0	3,942	5,715	0	4,000	4,000	0.00%
5040	Non-Instructional Supplies	438	352	298	1,000	1,000	0	0.00%
5045	Custodial Supplies	4,874	1,701	1,833	1,500	1,500	0	0.00%
5060	Text Library	1,114	918	1,340	1,000	1,000	0	0.00%
6020	Postage	98	170	165	300	300	0	0.00%
6040	Subscriptions Library	0	0	0	300	300	0	0.00%
Total Material/Supplies		45,233	23,515	58,505	17,700	21,700	4,000	22.60%
Contracted Services								
4011	Online Software Subscriptions	1,513	938	4,457	705	3,705	3,000	425.53%
4040	Gas	19,787	23,737	22,703	30,000	30,000	0	0.00%
4041	Electricity	21,276	20,885	21,092	26,000	26,000	0	0.00%
4042	Water	1,134	1,243	1,150	1,050	1,050	0	0.00%
4043	Telephone	1,370	1,253	1,224	3,780	3,780	0	0.00%
7200	Travel In State	0	0	0	0	0	0	0.00%
Total Contracted Services		45,080	48,056	50,626	61,535	64,535	3,000	4.88%
Total All		1,264,755	1,315,231	1,544,854	1,563,330	1,552,932	-10,398	-0.67%

PARKVIEW SCHOOL
SAMUEL CEDERBAUM, PRINCIPAL
FISCAL YEAR 2022 BUDGET SUMMARY

Parkview School is a kind and caring community of learners. Each person respects, accepts, and supports others in all they do. In alignment with the district Vision, Parkview creates a safe and supportive environment to empower students and educators to embrace curiosity, think critically, develop positive relationships, and exhibit resilience.

The 2021-2022 budget will allow the continuation of the excellent educational program. All educators are committed to ensuring a rigorous, high-quality curriculum with targeted interventions in reading, writing, and math. In addition, the Second Step program will continue to support students' social-emotional needs. This year, the new Science curriculum, Know Atom, will be implemented at the K-2 level. Finally, the Foundations curriculum will be introduced to solidify students' skills in the areas phonics, spelling, and handwriting.

This year also begins planning for the transition to the Blanche A. Ames Elementary School. All stakeholder groups will prepare to UNITE the three PreK-2 schools into one community of learners. This will most definitely be an exciting year.

FTE's

Principal.....	1.0 FTE	Secretary.....	1.0 FTE
Classroom Teachers.....	13.0 FTE ①	Clerical Aide.....	1.0 FTE
ELL Teacher.....	0.40 FTE	Custodians/Subs.....	1.8 FTE
Reading Teacher.....	1.0 FTE	Nurse.....	1.0 FTE
Kdg Paraprofessionals.....	4.0 FTE ②	Library.....	1.0 FTE
Interventionists.....	1.35 FTE ③	Lunch/Recess (p/t).....	5

① incl 4 kdg teachers, 3 are split between budget and kdg tuition/ESSER Grant

② paid from kdg tuition

③ 3 p/t positions: 2 ELA and 1 Math; 1 funded in Title 1 Grant & 2 in ESSER Grant

Special Education Staff: Refer to Special Education Services pages

Art, Music & PE Staff: Refer to specific department pages

HIGHLIGHTS AND SUCCESSES FOR FY2021

- This year's theme at Parkview was *Panda Strong*. Everyone came together as a community of support during this unprecedented time. Staff, students, and families all persevered and showed their collective Panda Strength while navigating the many challenges that punctuated this year.



- The implementation of the Second Step program in all PreK-2 classrooms has supported the social-emotional and mental health needs of the youngest learners. This program builds the foundation for a positive, inclusive culture through developing social-emotional competencies, which include perspective taking, empathy, processing emotions, understanding and resolving conflicts, and building positive peer relationships.



- A Reading Interventionist has been added to the Parkview team. This position has provided students with targeted reading interventions from a licensed Reading Specialist. This has had positive impacts on student achievement.



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Parkview School						
Cost Center #								
15								
Acct. #	Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1116	Principal	94,576	103,931	110,846	112,750	113,878	1,128	1.00%
1122	Teachers	1,065,999	1,063,490	1,228,223	1,053,363	1,064,781	11,418	1.08%
1146	Substitutes - Teachers	47,511	41,345	22,901	45,000	49,500	4,500	10.00%
1147	Substitutes - Long Term Leaves	18,015	11,250	0	13,000	14,300	1,300	10.00%
1226/1241	Secretaries/Aides/Substitutes	95,868	99,202	102,749	126,270	109,939	-16,331	-12.93%
1340	Custodians/Substitutes	123,950	107,222	108,796	113,883	116,531	2,648	2.33%
1126	Nurses/Substitutes	84,416	88,557	88,557	89,864	69,700	-20,164	-22.44%
1313	Library	33,901	32,986	28,518	31,474	34,222	2,748	8.73%
1130/1133	ELL/Reading	115,629	100,333	113,895	140,386	175,461	35,075	24.98%
Total Salaries		1,679,865	1,648,317	1,804,485	1,725,990	1,748,312	22,322	1.29%
Other Personnel								
6010	Contract Expenses	685	1,135	1,524	1,600	1,600	0	0.00%
Total Other Personnel		685	1,135	1,524	1,600	1,600	0	0.00%
Equipment								
4021	Repair of Equipment	0	0	0	500	500	0	0.00%
5050	Acquistion of Equipment	2,497	664	365	2,500	2,500	0	0.00%
5055	Replacement of Equipment	0	0	0	0	0	0	0.00%
Total Equipment		2,497	664	365	3,000	3,000	0	0.00%
Materials & Supplies								
5010	Instructional/General Supplies	16,393	16,863	21,964	13,000	17,000	4,000	30.77%
5013	Instructional Supplies Library	565	2,764	207	3,000	3,000	0	0.00%
5017	Nurse Supplies	1,883	949	1,254	800	800	0	0.00%
5020	Textbooks	23,071	5,299	31,056	5,000	5,000	0	0.00%
5030	Copying Supplies	7,709	7,450	6,738	4,500	4,500	0	0.00%
5040	Non-Instructional Supplies	1,044	1,121	3,255	1,000	1,000	0	0.00%
5045	Custodial Supplies	2,146	2,486	1,173	2,000	2,000	0	0.00%
5060	Text Library	0	0	2,843	0	0	0	0.00%
6020	Postage	0	0	0	500	500	0	0.00%
6040	Subscriptions Library	0	0	0	0	0	0	0.00%
Total Material/Supplies		52,810	36,933	68,490	29,800	33,800	4,000	13.42%
Contracted Services								
4011	Online Software Subscriptions	2,273	2,738	4,051	1,350	4,350	3,000	222.22%
4040	Gas	31,084	29,217	24,333	36,000	36,000	0	0.00%
4041	Electricity	26,717	21,918	22,184	31,000	31,000	0	0.00%
4042	Water	4,653	2,684	4,700	6,300	6,300	0	0.00%
4043	Telephone	1,399	1,253	939	3,200	3,200	0	0.00%
7100	Travel In State	0	0	0	0	0	0	0.00%
Total Contracted Services		66,126	57,810	56,207	77,850	80,850	3,000	3.85%
Total All		1,801,983	1,744,858	1,931,071	1,838,240	1,867,562	29,322	1.60%

SECONDARY SCHOOLS

FISCAL YEAR 2022 BUDGET SUMMARY

In the next section, you will find a total of the secondary program (grades 6 – 12), the inclusion of Grade 6 at the middle school, a middle school total followed by the middle school administration, then a high school total followed by the high school administration.

All the disciplines and support areas 6 – 12 are then displayed. A brief narrative leads to a spreadsheet of each level.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Secondary Total							
Acct. #	Cost Center # Description	45 & 55	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries									
	Administrators		687,624	698,095	720,026	735,302	743,737	8,435	1.15%
	Department Heads		91,711	96,370	93,327	95,826	88,257	-7,569	-7.90%
	Teachers		10,118,821	10,263,422	10,227,627	10,590,451	11,057,541	467,090	4.41%
	Nurses/Substitutes		175,178	241,210	258,761	276,369	305,591	29,222	10.57%
	Resource Officer		32,000	0	750	0	0	0	0.00%
	Library Personnel		160,798	236,624	189,673	189,458	192,046	2,588	1.37%
	Reg Ed Hospital Tutoring				991	0	0	0	0.00%
	Clerical/Aides		383,157	380,459	395,731	428,088	440,951	12,863	3.00%
	Custodial & Maintenance		655,220	713,103	709,071	778,701	780,878	2,177	0.28%
	Substitutes		188,645	176,209	116,210	225,000	247,500	22,500	10.00%
	Coaches		241,878	244,612	175,133	260,000	260,000	0	0.00%
	Counselors		867,011	903,151	950,363	982,058	1,009,138	27,080	2.76%
	Technology		143,670	192,626	148,213	151,007	152,925	1,918	1.27%
	Total Salaries		13,745,713	14,145,879	13,985,876	14,712,260	15,278,564	566,304	3.85%
Other Personnel									
	Contract Expenses		10,372	8,288	6,013	11,476	11,476	0	0.00%
	Total Other Personnel		10,372	8,288	6,013	11,476	11,476	0	0.00%
Equipment									
	Acquistion of Equipment		22,896	26,498	8,341	17,667	16,667	-1,000	-5.66%
	Replacement of Equipment		11,050	23,686	16,976	23,433	22,433	-1,000	-4.27%
	Repair of Equipment		11,511	21,499	22,601	29,913	27,413	-2,500	-8.36%
	Technology Upgrades		183,709	59,463	175,437	84,182	90,682	6,500	7.72%
	Total Equipment		229,165	131,147	223,355	155,195	157,195	2,000	1.29%
Materials & Supplies									
	Instructional Supplies		134,291	117,762	107,089	106,310	125,310	19,000	17.87%
	Texts		79,489	34,884	58,347	41,590	42,590	1,000	2.40%
	Other		108,910	104,168	108,034	125,393	125,393	0	0.00%
	Total Material/Supplies		322,690	256,814	273,470	273,293	293,293	20,000	7.32%
Contracted Services									
	Travel In State		560	1,095	0	170	170	0	0.00%
	Printing		707	370	2,333	2,000	2,000	0	0.00%
	Misc. Service Contracts		18,500	18,946	19,305	29,000	31,500	2,500	8.62%
	Online Software Subscriptions		85,196	68,693	105,697	56,395	79,395	23,000	40.78%
	Student Activities		151,098	155,716	152,990	167,030	167,030	0	0.00%
	Reg Ed Hospital Tutoring				4,071	0	0	0	0.00%
	Fuel		191,872	202,460	189,908	214,000	199,000	-15,000	-7.01%
	Utilities		217,453	233,287	231,619	199,100	234,100	35,000	17.58%
	Athletics		142,792	143,379	141,443	98,000	98,000	0	0.00%
	Pupil Testing		2,703	0	0	146	146	0	0.00%
	NEASC		4,030	4,155	4,320	3,910	3,910	0	0.00%
	Total Contracted Services		814,911	828,101	851,686	769,751	815,251	45,500	5.91%
Total All			15,122,852	15,370,228	15,340,399	15,921,976	16,555,779	633,804	3.98%

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Middle School Total							
Acct. #	Cost Center #	45							
	Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.	
Salaries									
	Administrators	222,072	224,293	232,428	236,347	238,704	2,357	1.00%	
	Teachers	4,233,879	4,169,982	4,092,190	4,335,909	4,429,305	93,396	2.15%	
	Nurses/Substitutes	91,534	110,600	114,485	120,178	157,908	37,730	31.40%	
	Library Personnel	43,001	116,123	95,976	95,079	96,023	944	0.99%	
	Clerical/Aides	173,951	163,780	170,245	193,306	195,026	1,720	0.89%	
	Custodial & Maintenance	241,995	291,476	288,738	334,510	341,862	7,352	2.20%	
	Substitutes	99,590	103,449	56,335	105,000	115,500	10,500	10.00%	
	Counselors	304,461	328,246	343,853	358,758	369,614	10,856	3.03%	
	Technology	62,805	52,534	40,422	41,184	41,707	523	1.27%	
	Total Salaries	5,473,287	5,560,483	5,434,672	5,820,271	5,985,649	165,378	2.84%	
Other Personnel									
	Contract Expenses	2,583	2,633	2,679	2,750	2,750	0	0.00%	
	Total Other Personnel	2,583	2,633	2,679	2,750	2,750	0	0.00%	
Equipment									
	Acquistion of Equipment	11,819	9,393	5,005	6,477	6,477	0	0.00%	
	Replacement of Equipment	5,168	7,485	4,317	7,109	7,109	0	0.00%	
	Repair of Equipment	685	1,290	1,270	6,603	6,603	0	0.00%	
	Technology Upgrades	70,657	22,871	67,476	32,378	34,878	2,500	7.72%	
	Total Equipment	88,329	41,039	78,068	52,567	55,067	2,500	4.76%	
Materials & Supplies									
	Instructional Supplies	58,932	53,916	44,118	36,549	54,549	18,000	49.25%	
	Texts	41,793	14,441	45,536	16,490	22,490	6,000	36.39%	
	Other	18,085	18,900	32,930	29,330	29,330	0	0.00%	
	Total Material/Supplies	118,810	87,258	122,584	82,369	106,369	24,000	29.14%	
Contracted Services									
	Travel In State	56	0	0	90	90	0	0.00%	
	Printing	707	370	2,333	2,000	2,000	0	0.00%	
	Online Software Subscriptions	49,999	18,212	38,951	16,995	22,995	6,000	35.30%	
	Reg Ed Hospital Tutoring	0	0	1,792	0	0	0	0.00%	
	Student Activities	17,158	14,689	17,669	11,300	11,300	0	0.00%	
	Gas	74,286	73,378	68,045	74,000	69,000	-5,000	-6.76%	
	Utilities	64,177	63,753	73,094	52,100	77,100	25,000	47.98%	
	Total Contracted Services	206,383	170,402	201,884	156,485	182,485	26,000	16.62%	
Total All		5,889,393	5,861,814	5,839,887	6,114,442	6,332,320	217,878	3.56%	

EASTON MIDDLE SCHOOL
LUKE CARROLL, PRINCIPAL

FISCAL YEAR 2022 BUDGET SUMMARY

The mission at EMS is to recognize the unique needs of the middle school student, while providing a safe and respectful learning environment that inspires students to “*Make Their Mark.*” The core values encourage students to leave their “*pawprint*” of excellence within the school community and emphasize that learning is not fixed, but rather an ability to adapt, and that each student can improve through effort and perseverance. To help achieve these goals and meet the ever-increasing needs of our students, additional staffing and programs have been added to the rotating schedule. This schedule allows for more “on-team” instruction and flexibility and provides a layered approach to meeting diverse student needs. The schedule enhances the team culture, supporting both academic performance and personal/social growth for all students.

The primary goal is to provide a vibrant learning community with the full range of structure, support, and practices proven effective for adolescents. Based on reflective feedback and known regression of students during the pandemic, targeted interventions are being prioritized. The addition of a coaching position will help provide; structured and consistent data meetings, tier one support, models of best practices, expansion of progress monitoring, and ongoing professional development. This position will play a prominent role in the benchmark assessments of students and the development of a targeted intervention plan to assist students who have traditionally struggled or have fallen behind due to the unique and difficult circumstances over the past year.

FTE's

Principal.....	1.0 FTE	Secretary.....	1.0 FTE
Asst Principal.....	1.0 FTE	Clerical Aides.....	2.0 FTE
Grade 6 Teachers.....	12.0 FTE	Custodians/Subs.....	4.0 FTE
ELL Teacher.....	0.0 FTE ②	Maintenance.....	1.0 FTE
Interventionists.....	2.25 FTE ①	Nurse.....	1.5 FTE
Read/Math Coach.....	1.00 FTE		

① 5 p/t positions: 2 ELA and 3 Math, all funded in ESSER Grant

② A .20 ELL teacher is included in the World Language Budget

HIGHLIGHTS AND SUCCESSES FOR FY2021

- This school year has been one like no other. Thanks to our students, parents, teachers, and staff for their positivity and flexibility during these most trying times. In planning for the hybrid learning and the unexpected scenarios, teachers jumped at the opportunity to take part in many different committees charged with the planning of the 2020-2021 school year. All educators immediately changed their entire practice and adapted to not only remote learning, but simultaneous remote and in-person learning.
- More than ever before, teachers need to be recognized for the amazing work they are doing. Teachers made incredible sacrifices for all students. Their flexibility, understanding, and willingness to make adjustments meant so much to our students. Thank you for making connections and Making Your Mark!



Cost Center Name		Middle School Administration						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1116/1117	Principal/Asst	222,072	224,293	232,428	236,347	238,704	2,357	1.00%
1226/1241	Secretaries/Cler.Aides/Subs	129,268	121,216	125,522	147,872	149,154	1,282	0.87%
1220	Teachers 6th Grade	971,020	989,014	911,796	989,110	1,013,129	24,019	2.43%
1146	Substitutes - Teachers	84,205	76,534	38,610	90,000	99,000	9,000	10.00%
1147	Substitutes - Long Term Leaves	15,385	26,915	17,725	15,000	16,500	1,500	10.00%
1126	Nurses/Substitutes	91,534	110,600	114,485	120,178	157,908	37,730	31.40%
1342	Custodial/Substitutes	172,451	221,186	220,595	256,636	263,406	6,770	2.64%
1341	Custodial Overtime	13,839	14,043	8,719	13,000	13,000	0	0.00%
1332	Maintenance/Subs	55,705	56,247	59,424	60,374	60,956	582	0.96%
1331	Maintenance Overtime	0	0	0	4,500	4,500	0	0.00%
Total Salaries		1,755,479	1,840,048	1,729,304	1,933,017	2,016,257	83,240	4.31%
Other Personnel								
6010	Contract Expenses	2,583	2,633	2,535	2,750	2,750	0	0.00%
Total Other Personnel		2,583	2,633	2,535	2,750	2,750	0	0.00%
Equipment								
5050	Acquistion of Equipment	9,975	2,761	3,744	4,000	4,000	0	0.00%
5055	Replacement of Equipment	1,720	702	108	4,000	4,000	0	0.00%
4020	Repair of Equipment	0	0	0	2,000	2,000	0	0.00%
Total Equipment		11,695	3,463	3,852	10,000	10,000	0	0.00%
Materials & Supplies								
5040	Non-Instructional Supplies	9,314	7,531	4,383	10,000	10,000	0	0.00%
5010	Instructional/General Supplies	30,883	30,489	27,207	10,000	30,000	20,000	200.00%
5030	Copying Supplies	1,742	5,433	19,760	10,000	10,000	0	0.00%
6020	Postage	0	0	0	2,500	2,500	0	0.00%
5045	Custodial Supplies	4,750	2,943	2,833	2,500	2,500	0	0.00%
5020	Grade 6 - Texts	11,001	4,894	17,848	5,000	5,000	0	0.00%
5017	Nurse Supplies	4,093	1,951	2,038	3,330	3,330	0	0.00%
5019	Assessment Supplies	1,352	0	0	0	0	0	0.00%
Total Material/Supplies		63,134	53,241	74,069	43,330	63,330	20,000	46.16%
Contracted Services								
7100	Travel In State	0	0	0	0	0	0	0.00%
4012	Printing	707	370	2,333	2,000	2,000	0	0.00%
4011	Online Software Subscriptions	40,835	2,533	3,431	2,995	2,995	0	0.00%
4005	Student Activities	17,158	14,689	10,684	11,300	11,300	0	0.00%
4067	Reg Ed Hospital Tutoring			1,792	0	0	0	0.00%
4040	Gas	74,286	73,378	68,045	74,000	69,000	-5,000	-6.76%
4042	Water	3,940	3,938	3,940	5,600	5,600	0	0.00%
4041	Electricity	55,430	55,190	64,422	42,000	67,000	25,000	59.52%
4043	Telephone	4,807	4,625	4,732	4,500	4,500	0	0.00%
Total Contracted Services		197,163	154,722	159,379	142,395	162,395	20,000	14.05%
Total All		2,030,054	2,054,107	1,969,139	2,131,492	2,254,732	123,240	5.78%

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Oliver Ames Total							
Acct. #	Cost Center # Description	55	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries									
	Administrators		465,552	473,802	487,598	498,955	505,033	6,078	1.22%
	Department Heads		91,711	96,370	93,327	95,826	88,257	-7,569	-7.90%
	Teachers		5,884,942	6,093,441	6,135,437	6,254,542	6,628,236	373,694	5.97%
	Reg Ed Hospital Tutoring				991				0.00%
	Nurses/Substitutes		83,644	130,609	144,276	156,191	147,683	-8,508	-5.45%
	Resource Officer		32,000	0	750	0	0	0	0.00%
	Library Personnel		117,797	120,501	93,697	94,379	96,023	1,644	1.74%
	Clerical		209,206	216,678	225,486	234,782	245,925	11,143	4.75%
	Custodial & Maintenance		413,225	421,627	420,333	444,191	439,016	-5,175	-1.17%
	Substitutes		89,055	72,760	59,875	120,000	132,000	12,000	10.00%
	Coaches		241,878	244,612	175,133	260,000	260,000	0	0.00%
	Counselors		562,550	574,905	606,510	623,300	639,524	16,224	2.60%
	Technology		80,866	140,091	107,791	109,824	111,218	1,395	1.27%
	Total Salaries		8,272,426	8,585,396	8,551,204	8,891,990	9,292,915	400,926	4.51%
Other Personnel									
	Contract Expenses		7,789	5,655	3,334	8,726	8,726	0	0.00%
	Total Other Personnel		7,789	5,655	3,334	8,726	8,726	0	0.00%
Equipment									
	Acquistion of Equipment		11,077	17,105	3,336	11,190	10,190	-1,000	-8.94%
	Replacement of Equipment		5,883	16,201	12,659	16,324	15,324	-1,000	-6.13%
	Repair of Equipment		10,825	20,210	21,331	23,310	20,810	-2,500	-10.73%
	Technology Upgrades		113,052	36,593	107,961	51,804	55,804	4,000	7.72%
	Total Equipment		140,836	90,108	145,287	102,628	102,128	-500	-0.49%
Materials & Supplies									
	Instructional Supplies		75,359	63,846	62,971	69,761	70,761	1,000	1.43%
	Texts		37,696	20,443	12,812	25,100	20,100	-5,000	-19.92%
	Other		90,825	85,268	75,103	96,063	96,063	0	0.00%
	Total Material/Supplies		203,880	169,557	150,886	190,924	186,924	-4,000	-2.10%
Contracted Services									
	Travel In State		504	1,095	0	80	80	0	0.00%
	Printing		0	0	0	0	0	0	0.00%
	Virtual HS & Misc. Serv Contracts		18,500	18,946	19,305	29,000	31,500	2,500	8.62%
	Online Software Subscriptions		35,198	50,481	66,746	39,400	56,400	17,000	43.15%
	Student Activities		133,939	141,027	135,321	155,730	155,730	0	0.00%
	Reg Ed Hospital Tutoring				2,279				
	Fuel		117,586	129,082	121,863	140,000	130,000	-10,000	-7.14%
	Utilities		153,276	169,535	158,525	147,000	157,000	10,000	6.80%
	Athletics		142,792	143,379	141,443	98,000	98,000	0	0.00%
	Pupil Testing		2,703	0	0	146	146	0	0.00%
	NEAS&C		4,030	4,155	4,320	3,910	3,910	0	0.00%
	Total Contracted Services		608,528	657,700	649,802	613,266	632,766	19,500	3.18%
Total All			9,233,459	9,508,415	9,500,513	9,807,534	10,223,460	415,926	4.24%

OLIVER AMES HIGH SCHOOL

WES PAUL, PRINCIPAL

FISCAL YEAR 2022 BUDGET SUMMARY

There are 85 teachers at Oliver Ames High School, creating a ratio of 13:2. In addition, there are 19 paraprofessionals, 2 school psychologists, 2 adjustment counselors, 5 guidance counselors, 2 nurses and administration. Students take seven courses each year. They must pass four years of English, three years of social studies, three years of science, four years of math, two years of physical education, one year of Music, Industrial Technology, Art, or Family and Consumer Sciences, and one year of business/technology education. A total of 18 courses are required as part of the graduation requirements, and students may choose 8 electives.

In the class of 2021, 84% of the graduates attended a four-year college, with 5% enrolling in a two-year college, 8% enrolling in other post-secondary schools or entering the workforce, and 3% entering the military.

Oliver Ames' core values, beliefs, and 21st century learning expectations are actively reflected in the culture of the school. They drive curriculum revision and assessment in every classroom, and guide the school's policies, procedures, decisions, and resource allocations. They are displayed in every classroom, are reinforced every morning during announcements, and teachers can point to how their own beliefs about education are reflected in the LEADERS acronym. Students are aware of the core values and report that they feel safe and comfortable in school. The spirit of the LEADERS core value statement is embodied in the advisory period that was added in 2012.

The curriculum at Oliver Ames emphasizes depth of understanding and application of knowledge and provides for inquiry and problem solving, higher order thinking, authentic learning opportunities inside and outside of school, and the informed and ethical use of technology. Inquiry, problem solving, and higher order thinking are emphasized.

FTE's

Principal.....	1.0 FTE	Clerical Aides.....	2.0 FTE
Asst Principals.....	2.0 FTE	Custodians/Subs.....	6.0 FTE
Secretary.....	1.0 FTE	Maintenance.....	1.0 FTE
Treas Sec/Athl Stud Act.....	1.0 FTE	Nurse.....	2.0 FTE

HIGHLIGHTS AND SUCCESSES FOR FY2021

- This year was unlike any in recent history. Though a great deal of time was dedicated to adapting to the many changes that resulted from the COVID pandemic, educators were successful in providing a solid educational experience while students were fully remote, in hybrid learning, or in-person. Thanks to all faculty and staff for their selfless sacrifices and dedication to all students and families. Each educator continued to care deeply for their students, providing them with a great learning experience through their commitment to educational excellence.
- The highlight of this past year was the resiliency of the community (teachers, staff, students, and families). It has been an honor to have served this community as principal.

2020 Graduation



Cost Center Name		Oliver Ames Administration							
Acct. #	Cost Center # Description	55	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries									
1116/1117	Principal/Asst		370,991	378,295	388,950	395,613	400,658	5,045	1.28%
1226/1241	Secretaries/Cler.Aides/Subs		133,033	136,188	145,631	151,662	159,018	7,356	4.85%
1146	Substitutes - Teachers		62,965	62,450	54,065	90,000	99,000	9,000	10.00%
1147	Substitutes - Long Term Leaves		26,090	10,310	5,810	30,000	33,000	3,000	10.00%
1241	Clerical Aide/Dept Head		37,553	38,706	40,661	42,831	43,239	408	0.95%
1126	Nurses/Substitutes		83,644	130,609	144,276	156,191	147,683	-8,508	-5.45%
1329	Resource Officer		32,000	0	750	0	0	0	0.00%
1140	Reg Ed Tutors				991				0.00%
1342	Custodial/Substitutes		331,239	334,871	347,055	360,617	354,860	-5,757	-1.60%
1341	Custodial Overtime		17,154	18,826	13,717	17,200	17,200	0	0.00%
1332	Maintenance/Subs		55,705	57,047	48,862	60,374	60,956	582	0.96%
1331	Maintenance Overtime		9,127	10,883	10,699	6,000	6,000	0	0.00%
	Total Salaries		1,159,501	1,178,185	1,201,467	1,310,488	1,321,614	11,126	0.85%
Other Personnel									
6010	Contract Expenses		2,889	2,670	1,484	5,916	5,916	0	0.00%
	Total Other Personnel		2,889	2,670	1,484	5,916	5,916	0	0.00%
Equipment									
5050	Acquisition of Equipment		345	0	0	3,000	3,000	0	0.00%
5055	Replacement of Equipment		383	0	2,764	0	0	0	0.00%
4020	Repair of Equipment		185	3,618	0	618	618	0	0.00%
	Total Equipment		913	3,618	2,764	3,618	3,618	0	0.00%
Materials & Supplies									
5040	Non-Instructional Supplies		9,915	12,372	16,496	10,000	10,000	0	0.00%
5010	Instructional/General Supplies		278	635	676	5,000	5,000	0	0.00%
5030	Copying Supplies		28,799	15,940	20,401	25,213	25,213	0	0.00%
6020	Postage		980	1,503	1,500	1,500	1,500	0	0.00%
5045	Custodial Supplies		7,954	5,245	3,068	3,500	3,500	0	0.00%
5017	Nurse Supplies		3,052	2,816	2,257	2,100	2,100	0	0.00%
	Total Material/Supplies		50,978	38,511	44,399	47,313	47,313	0	0.00%
Contracted Services									
6030	Advertising		0	1,095	125	0	0	0	0.00%
4012	Printing		0	0	0	0	0	0	0.00%
4010	Misc. Service Contracts		0	1,696	1,680	4,000	4,000	0	0.00%
4011	Online Software Subscriptions		13,050	8,883	9,801	9,000	9,000	0	0.00%
4005	Student Activities		66,585	88,406	44,230	87,230	87,230	0	0.00%
4036	Motivational Speakers				8,500	0	0	0	0.00%
4067	Reg Ed Hospital Tutoring				2,279	0	0	0	0.00%
4094	Tuitions/Day-Virtual Public School		18,500	17,250	17,500	25,000	25,000	0	0.00%
4040	Gas		117,586	129,082	121,863	140,000	130,000	-10,000	-7.14%
4042	Water		8,090	7,925	8,090	6,700	6,700	0	0.00%
4041	Electricity		137,317	153,831	142,197	130,000	140,000	10,000	7.69%
4043	Telephone		7,869	7,779	8,238	10,300	10,300	0	0.00%
4028	NEAS&C		4,030	4,155	4,320	3,910	3,910	0	0.00%
	Total Contracted Services		373,027	420,102	368,823	416,140	416,140	0	0.00%
Total All			1,587,307	1,643,085	1,618,937	1,783,475	1,794,601	11,126	0.62%

BUSINESS/TECHNOLOGY
SUSAN SWEENEY, DEPARTMENT HEAD
FISCAL YEAR 2022 BUDGET SUMMARY

The Business and Technology Department seeks to design courses that provide students with the skills required for today's business environment. Students learn essentials for working in a business organization, managing a business, and owning a business. Gaining knowledge of business principles, understanding the impact of financial decisions, and developing technology proficiencies are objectives inherent in all class offerings.

The budget for 2021-2022 reflects the department's goal to prepare students to be successful both personally and professionally in a global, information-based society. Finance classes have begun utilizing the Next Generation Finance curriculum to support instruction. Media course offerings continue to grow, and the institution of the "Tiger Talk" weekly news program has given students the opportunity to produce a news and information program that is broadcast to the OA community. Media II students are once again participating in the NASA HUNCH video challenge.

The department also continues to offer learning experiences that extend beyond the classroom. Tiger Productions and DECA are both successful extracurricular activities that support and enhance the curriculum. The Internship class continues to provide students with hands-on career exploration and job shadowing, and Media classes continue their partnership with ECAT.

FTE's

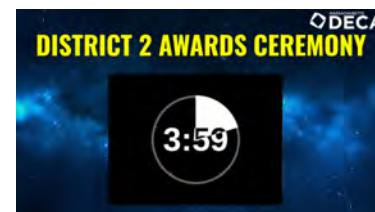
Department Head.....	Stipend
Teachers OA.....	4.0 FTE
Teachers EMS (Grades 7 & 8).....	1.0 FTE

The budget will allow for equipment additions and upgrades as well as the continued use of an online text subscription in Marketing. Adobe Creative Cloud will be used in Web Design and Media I and II.

HIGHLIGHTS AND SUCCESSES FOR FY2021

2020 NASA HUNCH VIDEO created and produced by Media II students

<https://youtu.be/KWQJPwY9-PI>



Sample of DECA Projects submitted to this year's DECA Virtual Conferences



OA's weekly news program "Tiger Talk"

https://youtu.be/qYEeX_TEt00

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Business/Technology						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head	5,658	6,576	7,465	8,137	7,729	-408	-5.01%
1120	Teachers OA	252,904	260,800	279,911	316,094	323,084	6,990	2.21%
1120	Teachers EMS	85,489	86,734	90,059	92,273	93,181	908	0.98%
	Total Salaries	344,051	354,110	377,435	416,504	423,994	7,490	1.80%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquisition of Equipment	1,784	3,561	0	2,000	1,000	-1,000	-50.00%
5055	Replacement of Equipment	0	0	0	0	0	0	0.00%
4021	Repair of Equipment	0	0	0	0	0	0	0.00%
	Total Equipment	1,784	3,561	0	2,000	1,000	-1,000	-50.00%
Materials & Supplies								
5010	Instructional Supplies OA	4,474	1,089	1,139	4,000	2,000	-2,000	-50.00%
5010	Instructional Supplies EMS	683	377	561	500	500	0	0.00%
5020	Texts	0	0	0	0	0	0	0.00%
	Total Material/Supplies	5,157	1,466	1,700	4,500	2,500	-2,000	-44.44%
Contracted Services								
4011	Online Software Subscription		3,991	4,030	0	3,000	3,000	0.00%
7100	Travel in State	0	0	0	0	0	0	0.00%
	Total Contracted Services	0	3,991	4,030	0	3,000	3,000	0.00%
Total All		350,992	363,128	383,165	423,004	430,494	7,490	1.77%

ENGLISH

JOANNE COFFMAN, DEPARTMENT HEAD

FISCAL YEAR 2022 BUDGET SUMMARY

The budget for the 2021-22 year will continue to provide students with a sound basis for further literary study and express their ideas intelligently in oral and written formats. Additionally, students will develop digital and media literacy by integrating and evaluating content in diverse media.

English courses prepare students for reading and writing experiences after graduation, whether pursuing further education or entering the workforce. The English department offers four one-semester courses in the senior year program of studies: Journalism, Public Speaking, Humanities, The Perfect Crime: Detectives, Mystery, and the Whodunit, and Dystopian Literature.

The MCAS prep course is designed to help students with MCAS examination requirements. Students will practice their skills regarding the Literature and Language Strands of the Massachusetts State Frameworks.

FTE's

Department Head.....	Stipend
Teachers OA.....	13.0 FTE
Reading/ELL Teachers OA.....	2.0 FTE
Teachers EMS (Grades 7 & 8).....	6.0 FTE
Reading/ELL Teachers EMS.....	1.2 FTE
Interventionist (OA).....	0.45 FTE ①

① 1 p/t position; grant-funded

The budget provides for instructional supplies and texts.

HIGHLIGHTS AND SUCCESSES FOR FY2021

- The English department continue to increase participation in *The Daily Olivian*, OA's student run news website: <https://dailyolivian.com> and *Medium*, OA's official literary magazine, <https://mediumlit.wixsite.com/oa-literary-magazine>
- Members collaborate to produce a publication that showcases the writing, art, photography, and other creative talents of OA students and teachers.
- *Examples of published work in the Medium:* <https://www.noteflight.com/home>
- *Example of student published work in The Daily Olivian*: "Students Thoughts On Returning To School Full-Time
April 9, 2021 By [Hayden Tahavori](#)
- OA's students have had varied instruction from fully remote to hybrid to full in-person. About the return to in-person learning, Haley Gilman, Class of 2021 said, "*I'm excited to return to some sort of normalcy for our final year together.*"

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		English (Middle)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1120	Teachers	429,792	357,858	376,647	404,188	422,890	18,702	4.63%
1133	Teachers Reading/ELL//Tutor/Interv	154,369	146,127	110,612	136,154	137,051	897	0.66%
	Total Salaries	584,161	503,985	487,259	540,342	559,941	19,599	3.63%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	0	0	0	0	0	0	0.00%
4021	Repair of Equipment	0	0	0	200	200	0	0.00%
	Total Equipment	0	0	0	200	200	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	0	1,210	736	1,980	1,980	0	0.00%
5020	Texts	0	4,003	3,324	1,820	1,820	0	0.00%
	Total Material/Supplies	0	5,213	4,060	3,800	3,800	0	0.00%
Contracted Services								
7100	Travel in State	0	0	0	0	0	0	0.00%
7200	Travel Out of State	0	0	0	0	0	0	0.00%
	Total Contracted Services	0	0	0	0	0	0	0.00%
Total All		584,161	509,198	491,319	544,342	563,941	19,599	3.60%

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		English (Oliver Ames)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head	9,792	9,900	9,835	10,081	10,189	108	1.07%
1120	Teachers (\$40K Reduction due to LOA)	1,102,469	1,082,490	1,046,272	1,047,427	1,115,465	68,038	6.50%
1133	Teachers ELL/Reading/Interv	63,533	156,662	184,960	194,489	199,429	4,940	2.54%
	Total Salaries	1,175,794	1,249,052	1,241,067	1,251,997	1,325,083	73,086	5.84%
Other Personnel								
6010	Contract Expenses	260	912	424	0	0	0	0.00%
	Total Other Personnel	260	912	424	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	163	425	0	800	800	0	0.00%
5055	Replacement of Equipment	0	0	0	500	500	0	0.00%
4021	Repair of Equipment	0	0	0	0	0	0	0.00%
	Total Equipment	163	425	0	1,300	1,300	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	6,439	1,563	979	404	404	0	0.00%
5020	Texts	9,988	11,034	9,238	11,900	9,900	-2,000	-16.81%
	Total Material/Supplies	16,427	12,597	10,217	12,304	10,304	-2,000	-16.25%
Contracted Services								
4011	Online Software Subscription		982	2,332	0	2,000	2,000	0.00%
4025	Student Activities		369	0	0	0	0	0.00%
7100	Travel in State	0	0	0	0	0	0	0.00%
	Total Contracted Services	0	1,352	2,332	0	2,000	2,000	0.00%
Total All		1,192,644	1,264,338	1,254,040	1,265,601	1,338,687	73,086	5.77%

FAMILY AND CONSUMER SCIENCE
SUSAN SWEENEY, DEPARTMENT HEAD
FISCAL YEAR 2022 BUDGET SUMMARY

The Family and Consumer Science Department offers a variety of courses to help students develop skills, knowledge, attitudes, and behaviors that are needed for creative and critical thinking, character development, interpersonal communication, practical knowledge and career preparation.

The 2021-22 budget will support the goal of providing students with resources and technology that enhance their learning experiences. The partnership with the NASA HUNCH program will allow students to create third generation cargo transfer bags for use in astronaut training facilities. The Child Development Course welcomed a series of virtual guest speakers who shared their knowledge and expertise in the field of child growth and development. The Foods programs have developed lessons that highlight cross-curricular connections to food through History, Science, Math, Business and Language. Course objectives focus on the development of transferable skills through project-based learning opportunities.

FTE's

Department Head.....	Stipend
Teachers OA.....	2.0 FTE
Teachers EMS (Grades 7 & 8).....	1.0 FTE

Consumable materials as well as appliance/equipment repair and maintenance continue to make up the majority of the budget. Future initiatives will include upgrading kitchens to industrial workspaces, replacing failing appliances, and purchasing instructional resources for the Child Development program.

HIGHLIGHTS AND SUCCESSES FOR FY2021



- Widline Pryame of Fusion Dolls and OA's Marissa Sousa (with her twins) speak to Child Development students.



- Freshman Kayla Magit demonstrates a face mask designed and constructed during an FCS 9 class.



- Frank Menino, from Easton Historical Society, speaking to Foods classes about Ruth Graves Wakefield and Chef George Malavasic during a virtual Johnson & Wales University visit.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Family & Consumer Sciences (Middle)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1120	Teachers	84,489	85,934	88,167	90,354	91,251	897	0.99%
	Total Salaries	84,489	85,934	88,167	90,354	91,251	897	0.99%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	1,524	1,372	0	1,609	1,609	0	0.00%
4021	Repair of Equipment	0	0	0	725	725	0	0.00%
	Total Equipment	1,524	1,372	0	2,334	2,334	0	0.00%
Materials & Supplies								
5020	Texts	0	593	0	550	550	0	0.00%
5010	Instructional Supplies Food	5,538	5,012	3,148	5,346	5,346	0	0.00%
	Total Material/Supplies	5,538	5,605	3,148	5,896	5,896	0	0.00%
Contracted Services								
7100	Travel in State	0	0	0	70	70	0	0.00%
	Total Contracted Services	0	0	0	70	70	0	0.00%
Total All		91,551	92,911	91,315	98,654	99,551	897	0.91%

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Family & Consumer Sciences (Oliver Ames)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head	6,904	6,973	474	0	492	492	0.00%
1120	Teachers	152,863	157,913	141,397	153,039	157,371	4,332	2.83%
	Total Salaries	159,767	164,886	141,871	153,039	157,863	4,824	3.15%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	2,390	1,432	2,034	1,750	1,750	0	0.00%
4021	Repair of Equipment	610	1,100	1,860	1,200	1,200	0	0.00%
	Total Equipment	3,000	2,532	3,894	2,950	2,950	0	0.00%
Materials & Supplies								
5010	Instructional Supplies Food	9,426	9,420	8,603	9,450	12,450	3,000	31.75%
5010	Instructional Supplies Sewing	0	0	0	300	300	0	0.00%
5020	Texts	0	0	0	0	0	0	0.00%
	Total Material/Supplies	9,426	9,420	8,603	9,750	12,750	3,000	30.77%
Contracted Services								
4011	Online Subscription Software		0	0	0	0	0	0.00%
7100	Travel in State	0	0	0	50	50	0	0.00%
	Total Contracted Services	0	0	0	50	50	0	0.00%
Total All		172,193	176,838	154,368	165,789	173,613	7,824	4.72%

INDUSTRIAL ARTS DEPARTMENT
SUSAN SWEENEY, DEPARTMENT HEAD
FISCAL YEAR 2022 BUDGET SUMMARY

The Industrial Arts curriculum provides problem solving and exploratory experiences in technical graphics, construction, manufacturing, metalworking and small engine repair. Students actively participate in fabrication and building projects that simulate real-life industry experiences. Cross-curricular instruction and project-based learning prepare students to participate in an ever-changing technological society. Additionally, IA courses allow students to test their inclination toward possible careers in engineering, carpentry, or architecture.

The IA department consistently seeks out opportunities to develop cross-curricular lessons in History, Science, Math and others to demonstrate these curriculum connections. Students learn to use Graphic technical drawing/language skills through drawing board and CADD work, MIG and ARC welding, and sheet metal and iron working as well as three levels of woodworking from the very basic to furniture and cabinet making skills. As they gain technical proficiency, students are encouraged to create and develop their own designs.

The Department's goals are to upgrade software and equipment for the CADD/Drafting program, update technology and machinery, and acquire industry-grade equipment that will allow students greater exposure to opportunities in the technical and engineering related fields.

FTE's

Department Head.....	Stipend
Teachers OA.....	2.0 FTE

Consumable materials, instructional supplies, and equipment replacement/repair make up the majority of the budget and are instrumental to achieving the IA Department's goals.

HIGHLIGHTS AND SUCCESSES FOR FY2021



- Moveable work benches and stools created in Wood Shop classes are used in classrooms, during professional development, and for outdoor learning activities.



- Students learn about the history of the Shakers during their lesson on Shaker box construction.



- Charcuterie boards designed and constructed by Woodshop students.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Industrial Technology (Oliver Ames)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1120	Department Head	6,752	6,820	6,991	7,165	164	-7,001	-97.71%
1120	Teachers	167,317	170,057	174,869	84,492	145,330	60,838	72.00%
	Total Salaries	174,069	176,876	181,860	91,657	145,494	53,837	58.74%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquisition of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	0	0	0	500	500	0	0.00%
4021	Repair of Equipment	0	0	0	500	500	0	0.00%
	Total Equipment	0	0	0	1,000	1,000	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	8,487	8,433	8,471	7,600	7,600	0	0.00%
5020	Texts	0	0	0	0	0	0	0.00%
	Total Material/Supplies	8,487	8,433	8,471	7,600	7,600	0	0.00%
Contracted Services								
4011	Online Software Subscription		135	0	0	0	0	0.00%
7100	Travel in State	0	0	0	0	0	0	0.00%
	Total Contracted Services	0	135	0	0	0	0	0.00%
Total All		182,556	185,444	190,331	100,257	154,094	53,837	53.70%

MATH

MARY ROMANS, DEPARTMENT HEAD

FISCAL YEAR 2022 BUDGET SUMMARY

The mathematics budget for 2021-2022 reflects an awareness of the current age in which mathematics plays an increasingly important role for society and the individual. By challenging students through problem solving, making connections, reasoning, and communicating using appropriate technologies, the math department will help students adapt to a continuously changing, technical world.

The core courses for all college preparatory students include Algebra I, Geometry, and Algebra II. Beyond this, a range of opportunities exist for students to broaden and advance their mathematical understanding through a variety of courses and clubs.

Independent study options to extend student learning in robotics and computer science continue to provide an additional means for students to pursue their interests. The MCAS prep course is designed to help students with MCAS examination requirements.

FTE's

Department Head.....	Stipend
Teachers OA.....	12.0 FTE
Teachers EMS (Grades 7 & 8).....	6.0 FTE

The mathematics budget funds instructional supplies, texts, software and subscriptions necessary for robotics, computer science, electives, and all classes incorporating technology and project-based learning. These resources are instrumental in achieving the Mathematics Department's goals.

HIGHLIGHTS AND SUCCESSES FOR FY2021

- The OA Math Team competed in two virtual leagues. This competitive team led by senior Mia Adams competed virtually in the Southern Massachusetts Math League, finishing 13th out of 28 teams.
- The Atlantic-Pacific Mathematics League includes a series of six contests involving six challenging, non-calculator questions to be completed within 30 minutes and includes schools from across the globe. Junior Kylash Ganesh had a perfect score for the season, scoring 36/36. The team finished first in the NE/NY region.
- Senior Math Topics classes and junior Algebra II classes worked with EVERFI, an online financial literacy program whose goal is to help students build a financial literacy foundation. The course is self-paced and equips students with tools to manage their personal finances in the real world, from applying for financial aid to establishing credit and investing.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Math (Middle)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1120	Teachers	498,099	509,149	535,248	526,385	535,505	9,120	1.73%
	Total Salaries	498,099	509,149	535,248	526,385	535,505	9,120	1.73%
Other Personnel								
6010	Contract Expenses	0	0	0	0	0	0	0.00%
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	500	0	0	500	500	0	0.00%
4021	Repair of Equipment	0	0	0	500	500	0	0.00%
	Total Equipment	500	0	0	1,000	1,000	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	1,051	1,642	0	600	600	0	0.00%
5020	Texts	28,055	3,900	3,564	2,400	10,400	8,000	333.33%
	Total Material/Supplies	29,106	5,542	3,564	3,000	11,000	8,000	266.67%
Contracted Services								
4011	Software Math			12,740	0	0	0	0.00%
7100	Student Activities	0	0	0	0	0	0	0.00%
	Total Contracted Services	0	0	12,740	0	0	0	0.00%
Total All		527,705	514,691	551,552	530,385	547,505	17,120	3.23%

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Math (Oliver Ames)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head	9,184	9,284	9,519	9,757	9,861	104	1.07%
1120	Teachers	893,152	891,484	935,700	986,781	1,038,426	51,645	5.23%
	Total Salaries	902,336	900,767	945,219	996,538	1,048,287	51,749	5.19%
Other Personnel								
6010	Contract Expenses	0	0	0	0	0	0	0.00%
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquisition of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	500	1,323	610	500	500	0	0.00%
4021	Repair of Equipment	0	0	0	500	500	0	0.00%
	Total Equipment	500	1,323	610	1,000	1,000	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	3,001	2,070	1,017	3,300	3,300	0	0.00%
5020	Texts	8,445	3,589	2,079	6,000	4,000	-2,000	-33.33%
	Total Material/Supplies	11,446	5,659	3,096	9,300	7,300	-2,000	-21.51%
Contracted Services								
4011	Online Software Subscription		4,850	1,700	0	2,000	2,000	0.00%
7100	Student Activities	716	299	0	0	0	0	0.00%
	Total Contracted Services	716	5,149	1,700	0	2,000	2,000	0.00%
Total All		914,998	912,898	950,625	1,006,838	1,058,587	51,749	5.14%

SCIENCE

MARIA ANNUNZIATO & NANCY DONAHUE, DEPARTMENT HEADS

FISCAL YEAR 2022 BUDGET SUMMARY

Science is an attempt to make sense of the universe. Science education should invite and support curiosity, investigation, critical thinking and foster an awareness of the physical nature of the world.

The Oliver Ames Science Curriculum is structured to provide students of all abilities with the opportunity to gain knowledge and skills in the Life Sciences, Chemistry, and Physics, and includes the electives Anatomy & Physiology and Environmental Science. Technology is integrated throughout all courses via instruction and through student use of laboratory materials to enhance science literacy.

New Vernier LabQuest devices have allowed students to obtain physics data with their own chromebooks, maintaining COVID safety protocols.

FTE's

Department Head.....	Stipend
Teachers OA.....	13.4 FTE
Teachers EMS (Grades 7 & 8).....	7.0 FTE

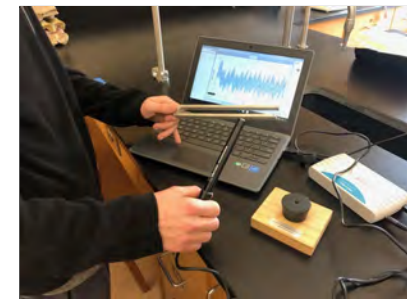
The Science department budget supports materials that reflect current scientific research. Additionally, laboratory materials are required to reinforce learning in all courses, and these supplies are particularly high-level and costly for Advanced Placement courses.

HIGHLIGHTS AND SUCCESSES FOR FY2021

- Classroom laboratory experiences continued in accordance with all COVID safety guidelines.



- Above: AP biology student using spectrophotometer to analyze the effect of pH on enzyme activity while collaborating with lab group via Google Meet.



- Above: Vernier Logger Pro software integrated with chromebooks to analyze waves in physics.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Science (Middle)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1120	Teachers	470,598	476,338	447,190	515,182	504,047	-11,135	-2.16%
	Total Salaries	470,598	476,338	447,190	515,182	504,047	-11,135	-2.16%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	4,150	0	420	420	0	0.00%
5055	Replacement of Equipment	0	0	0	500	500	0	0.00%
4021	Repair of Equipment	0	0	0	250	250	0	0.00%
	Total Equipment	0	4,150	0	1,170	1,170	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	3,008	3,831	3,901	8,000	6,000	-2,000	-25.00%
5020	Texts	0	0	0	2,000	0	-2,000	-100.00%
	Total Material/Supplies	3,008	3,831	3,901	10,000	6,000	-4,000	-40.00%
Contracted Services								
4011	Online Software Subscription		898	948	0	1,000	1,000	0.00%
7100	Travel in State	0	0	0	0	0	0	0.00%
	Total Contracted Services	0	898	948	0	1,000	1,000	0.00%
Total All		473,606	485,216	452,039	526,352	512,217	-14,135	-2.69%

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Science (Oliver Ames)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1120	Department Head	9,488	9,592	9,678	9,920	10,026	106	1.07%
1120	Teachers	1,073,327	1,099,373	1,041,009	1,053,877	1,121,974	68,097	6.46%
	Total Salaries	1,082,815	1,108,965	1,050,687	1,063,797	1,132,000	68,203	6.41%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquisition of Equipment	0	2,031	0	0	0	0	0.00%
5055	Replacement of Equipment	0	240	938	0	0	0	0.00%
4021	Repair of Equipment	409	0	0	1,500	1,500	0	0.00%
	Total Equipment	409	2,271	938	1,500	1,500	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	13,750	13,448	13,732	12,816	12,816	0	0.00%
5020	Texts	0	216	0	2,400	1,400	-1,000	-41.67%
	Total Material/Supplies	13,750	13,664	13,732	15,216	14,216	-1,000	-6.57%
Contracted Services								
4011	Software License	0	0	948	0	1,000	1,000	0.00%
7100	Student Activities	190	898	0	0	0	0	0.00%
	Total Contracted Services	190	898	948	0	1,000	1,000	0.00%
Total All		1,097,164	1,125,797	1,066,305	1,080,513	1,148,716	68,203	6.31%

SOCIAL STUDIES

MATTHEW AUGER, DEPARTMENT HEAD

FISCAL YEAR 2022 BUDGET SUMMARY

The budget for the 2021-22 year seeks to provide students with a robust array of courses to develop an understanding of the interrelationship of past, present, and future in a rapidly changing world. To encourage effective participation in a society based on the free exchange of ideas, courses foster critical thinking skills for analyzing information and making informed decisions. As Americans, an understanding of democratic heritage with its complex political, economic, and social systems is essential for effective citizenship. Students are also citizens of the world who must be aware of the connections, historical and contemporary, between America and other nations. Finally, courses strive to promote a respect for individual and cultural differences to increase understanding of self as well as fellow humans.

Through the course offerings, students can pursue more specialized study in the social sciences. In addition, the department supports numerous opportunities to extend learning beyond the classroom through various clubs and student organizations.

FTE's

Department Head.....	Stipend
Teachers OA.....	12.0 FTE
Teachers EMS (Grades 7 & 8).....	6.0 FTE

The budget for instructional supplies and texts is instrumental to achieving the Social Studies Department's goals. This is especially true with the implementation of the 2018 Massachusetts History & Social Studies Frameworks that will require additional resources as new social studies courses are developed for EMS in FY22 as well as the implementation of the Action Civics Project in grade 8 and at OA.

HIGHLIGHTS AND SUCCESSES FOR FY2021

C-Span StudentCAM Project



Student for Student Digital Plans



Senior Project



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Social Studies (Middle)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1120	Teachers	440,137	456,278	456,581	474,790	486,635	11,845	2.49%
	Total Salaries	440,137	456,278	456,581	474,790	486,635	11,845	2.49%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	0	0	0	0	0	0	0.00%
4021	Repair of Equipment	0	0	0	0	0	0	0.00%
	Total Equipment	0	0	0	0	0	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	1,314	193	0	1,030	1,030	0	0.00%
5020	Texts	106	1,050	20,145	1,970	1,970	0	0.00%
	Total Material/Supplies	1,420	1,243	20,145	3,000	3,000	0	0.00%
Contracted Services								
4011	Software Licence Subs	0	0	852	0	0	0	0.00%
7100	Travel Students-Nat'l Hist Day	0	0	0	0	0	0	0.00%
	Total Contracted Services	0	0	852	0	0	0	0.00%
Total All		441,557	457,521	477,578	477,790	489,635	11,845	2.48%

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Social Studies (Oliver Ames)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head	9,184	9,334	9,519	9,757	9,861	104	1.07%
1120	Teachers	956,829	999,684	1,039,690	1,070,233	1,100,278	30,045	2.81%
	Total Salaries	966,013	1,009,018	1,049,209	1,079,990	1,110,139	30,149	2.79%
Other Personnel								
6010	Contract Expenses	59	59	0	59	59	0	0.00%
	Total Other Personnel	59	59	0	59	59	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	0	0	0	0	0	0	0.00%
4021	Repair of Equipment	0	0	0	0	0	0	0.00%
	Total Equipment	0	0	0	0	0	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	3,302	246	156	2,000	2,000	0	0.00%
5020	Texts	16	468	398	1,000	1,000	0	0.00%
	Total Material/Supplies	3,318	714	554	3,000	3,000	0	0.00%
Contracted Services								
4036	Speakers & Contracted Educ	0	0	500	0	0	0	0.00%
7100	Travel Students-State Senate	420	994	0	0	0	0	0.00%
	Total Contracted Services	420	994	500	0	0	0	0.00%
Total All		969,810	1,010,785	1,050,263	1,083,049	1,113,198	30,149	2.78%

WORLD LANGUAGE

MARIA PALMA, DEPARTMENT HEAD

FISCAL YEAR 2022 BUDGET SUMMARY

The World Language Department academic studies current through the addition and replacement of curriculum and technological resources that reflect the ever-evolving global society students will enter. In addition to academic resources, the department supports cultural and personal opportunities for students to succeed in World Languages.

The department seeks to create authentic cultural and linguistic experiences for students. Travel opportunities have been available historically for each of the language programs the department offers: French, Latin, and Spanish. Due to COVID restrictions, travel is temporarily suspended until conditions allow these enriching experiences once again. Students also have the opportunity to earn accolades and potential scholarship awards by participating in the National Latin Exam and the National French Contest.

Technology support company, DILL, provides audio/visual equipment for the language lab housed at OAHS. The department also utilizes subscriptions to a great variety of digital platforms that enable students to engage with the content in any learning scenario - remote, hybrid, or fully in-person. These platforms will continue to be used in the future.

At the forefront of the mission of the Easton Public Schools' World Language Department is the desire to send students into the world, culturally and linguistically proficient, equipped, and curious to continue learning and growing.

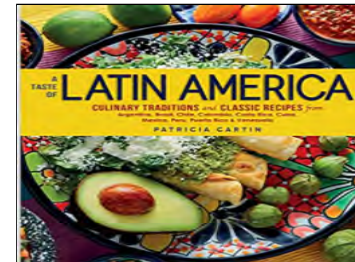
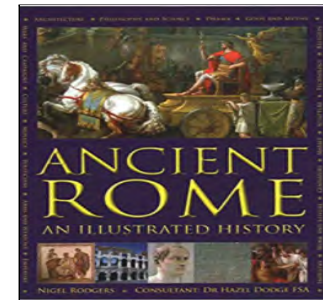
FTE's

Department Head.....	Stipend
Teachers OA.....	7.4 FTE
Teachers EMS (Grades 7 & 8).....	5.0 FTE

HIGHLIGHTS AND SUCCESSES FOR FY2021

- Sponsored by the World Language Department, French students participated in the National French Contest in March.
- The department also sponsors book awards for deserving OAHS seniors who have excelled at the highest level of language study offered in EPS: Spanish 5, Latin 4, and French 5.

Book Awards 2021



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		World Languages (Middle)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1120	Teachers	335,791	331,631	363,512	386,005	398,894	12,889	3.34%
	Total Salaries	335,791	331,631	363,512	386,005	398,894	12,889	3.34%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	145	0	100	100	0	0.00%
5055	Replacement of Equipment	0	0	0	0	0	0	0.00%
4021	Repair of Equipment	0	0	0	200	200	0	0.00%
	Total Equipment	0	145	0	300	300	0	0.00%
Materials & Supplies								
5010	Instructional Supplies	0	280	80	700	700	0	0.00%
5020	Texts	0	0	0	1,000	1,000	0	0.00%
	Total Material/Supplies	0	280	80	1,700	1,700	0	0.00%
Contracted Services								
7100	Travel in State	0	0	0	0	0	0	0.00%
	Total Contracted Services	0	0	0	0	0	0	0.00%
Total All		335,791	332,056	363,592	388,005	400,894	12,889	3.32%

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		World Languages (Oliver Ames)						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head	7,960	8,514	8,729	8,947	9,041	94	1.05%
1120	Teachers	626,470	606,637	639,779	665,001	676,589	11,588	1.74%
	Total Salaries	634,430	615,151	648,508	673,948	685,630	11,682	1.73%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquisition of Equipment	0	0	0	0	0	0	0.00%
5055	Replacement of Equipment	0	435	0	674	674	0	0.00%
4021	Repair of Equipment	0	2,500	0	3,000	500	-2,500	-83.33%
	Total Equipment	0	2,935	0	3,674	1,174	-2,500	-68.05%
Materials & Supplies								
5010	Instructional Supplies	692	988	975	344	344	0	0.00%
5020	Texts	16,357	1,662	20	500	500	0	0.00%
	Total Material/Supplies	17,049	2,650	995	844	844	0	0.00%
Contracted Services								
4000	Contract Services (Lang Lab Soft)	0	0	2,500	0	2,500	2,500	0.00%
4025	Student Activities	3,583	0	366	500	500	0	0.00%
	Total Contracted Services	3,583	0	2,866	500	3,000	2,500	500.00%
Total All		655,062	620,736	652,369	678,966	690,648	11,682	1.72%

ATHLETIC PROGRAM

WILLIAM MATTHEWS, ATHLETIC DIRECTOR

FISCAL YEAR 2022 BUDGET SUMMARY

The OA athletic program is committed to the physical, emotional, social, and mental development of all who participate. Student athletes are prepared for the challenges of adult life by experiencing life lessons through sports. The focus is not on winning, but rather teaching young people how to win. Hard work, discipline, accountability, integrity, resilience, and teamwork are core values that are instilled.

The 2022 athletic budget is structured to provide the financial support necessary for all teams to be competitive on the field, to reflect a positive and professional school image, and to have the proper safety equipment and facilities.

The practice field south of the stadium is nearly finished as a multi-purpose grass field and varsity softball field. When finished, the field will expand much needed field space and help to replace the temporary loss of the Parkview fields.

FTE's

Coaches.....	Contractual Stipends
Athletic Director.....	1.0 FTE
Athletic Assistant.....	0.0 ①

① Included in Principal's/OA Budget

Other Budget Items

Officials & Police.....	Game officials and security details
Field & Facility Maint....	Repairs & maintenance of playing facilities
Medical Supplies.....	Equipment and supplies to treat injuries
Equipment/Supplies....	Balls, bats, scorebooks, nets, pom-poms, pinneys, batons, shot puts, javelins, hurdles, mats, pucks, etc.
Uniforms.....	Replacement of old, worn-out uniforms
Facility Rentals.....	Gymnastics, hockey, swimming/diving
Team Dues/Fees.....	Track entries, League dues, MIAA membership, ski league, tournament entries

HIGHLIGHTS AND SUCCESSES FOR FY2021

- Despite the challenges presented by the COVID-19 pandemic, processes & protocols were established and implemented that enabled all high school sports to compete this school year.
- OA teams have competed well in spite of the challenges. Hockomock Davenport Divisional Championships were won by field hockey, boys soccer, boys & girls cross country, boys & girls basketball and girls swim. Boys & girls cross country each won their respective Hockomock Championship meets. Girls soccer took home the Hockomock Cup & the Hockomock Challenge Cup Championships.

Multi-use practice/varsity softball field



New Stadium Scoreboard



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Athletics						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1141	Coaches	241,878	244,612	175,133	260,000	260,000	0	0.00%
1114	Athletic Director	94,561	95,507	98,648	103,342	104,375	1,033	1.00%
	Total Salaries	336,439	340,119	273,781	363,342	364,375	1,033	0.28%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
4220	Athletic Field Maintenance	2,972	0	9,101	0	0	0	0.00%
4221	Athletic Facility Maintenance	3,700	15	125	0	0	0	0.00%
5050	Acquisition of Equipment	5,495	7,047	1,237	800	800	0	0.00%
5055	Replacement of Equipment	731	8,499	0	11,000	11,000	0	0.00%
4020	Repair of Equipment & Maint	8,593	11,042	8,339	13,000	13,000	0	0.00%
	Total Equipment	21,491	26,603	18,802	24,800	24,800	0	0.00%
Materials & Supplies								
5048	Field Supplies		4,956	0	0	0	0	0.00%
5072	Uniforms		11,912	6,103	0	0	0	0.00%
5017	Medical Supplies		7,764	5,517	0	0	0	0.00%
5070	Team Materials/Supplies	40,125	22,760	19,760	53,750	53,750	0	0.00%
	Total Material/Supplies	40,125	47,392	31,381	53,750	53,750	0	0.00%
Contracted Services								
6060	Dues & Entry Fees	24,860	23,053	19,744	14,000	14,000	0	0.00%
6061	Athletic Administration	26,613	21,474	20,824	16,000	16,000	0	0.00%
4027	Athletic Trainer Services	420	33,900	22,035	0	0	0	0.00%
6062	Facility Rentals	31,869	1,993	30,084	28,000	28,000	0	0.00%
4066	Offical & Police Service	59,030	62,959	48,756	40,000	40,000	0	0.00%
	Total Contracted Services	142,792	143,379	141,443	98,000	98,000	0	0.00%
Total All		540,847	557,493	465,407	539,892	540,925	1,033	0.19%

GUIDANCE

SUSAN MANCUSO, DEPARTMENT HEAD

FISCAL YEAR 2022 BUDGET SUMMARY

The School Counseling Department develops the social/emotional growth and well-being of students through various presentations and programs and maintains a staff that meets the recommended guidelines for student/counselor ratios.

In light of the COVID pandemic, there has been a rise in cases of anxiety, depression, and academic challenges. It is anticipated that a significant amount of time will be spent on aiding students in the transition back to a full “traditional” school year.

The budget allows for the support of students’ post-secondary plans. Department work includes individual and group presentations and parent events that help students develop and achieve their goals.

FTE’s

Director of Guidance/Counselor OA.....	1.0 FTE	Clerical OA.....	1.0 FTE
Counselors OA.....	4.0 FTE	Clerical EMS....	1.0 FTE
Adjustment Counselors OA.....	1.0 FTE		
Counselors EMS.....	3.0 FTE		
Adjustment Counselors EMS.....	1.0 FTE		
Adjustment Counselors K-5.....	2.0 FTE		

The Naviance program offers an online college and career platform for students in grades 6-12. Students access various assessments including career, learning styles, and personality inventories that help inform their post-secondary planning. Naviance is also the means through which the Department communicates and submits electronic paperwork to college admissions offices.

HIGHLIGHTS AND SUCCESSES FOR FY2021

- Approximately 87% of the Class of 2021 applied to college this year with acceptances to institutions such as Barnard College, Brown University, Clemson University, Mount Holyoke College, Harvard University, New York University, and Villanova University.
- Because so many seniors were unable to take their spring SAT’s in 2020, a school-based SAT was offered in September and 150 students participated. Separate PSAT test options had 138 juniors testing in October and 141 sophomores testing in February. This May, 269 students will take AP exams in over 20 different subject areas.
- In spite of current circumstances, the department was still able to offer family programming including virtual Junior and Senior Parent Nights, pre-recorded events including a Common Application workshop, Senior presentations, and a Freshman Course Selection presentation. Whether virtually or in person, both the EMS and OAHS guidance staff met with all students this year and EMS developed mini info sessions with each academic department to offer Q&A opportunities for incoming 9th graders. Both the EMS and OAHS departments worked in collaboration with administration to offer a variety of academic support for struggling students this year, including after school help.
- Both the EMS and OAHS departments worked on different master schedules this past summer in preparation for students returning to school and continued to make adjustments to the schedule during the year, particularly around the return of remote students in February and a full return in April.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Guidance						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1124	Counselors OA	469,606	481,505	510,137	525,564	540,818	15,254	2.90%
1125	Adj. Counselors OA	91,445	91,886	95,368	97,736	98,706	970	0.99%
1124	Counselors EMS	249,951	269,594	281,953	293,887	301,276	7,389	2.51%
1125	Adj. Counselors EMS	52,162	56,762	60,670	64,871	68,338	3,467	5.34%
1125	Adj. Counselors Elementary	160,046	165,620	173,466	185,650	193,971	8,321	4.48%
1324	Suspension Rm Teacher OA	1,500	1,515	1,005	0	0	0	0.00%
1324	Suspension Rm Teacher EMS	2,348	1,890	1,230	0	0	0	0.00%
1227	Secretary/Subs OA	38,620	41,785	39,194	40,289	43,668	3,379	8.39%
1227	Secretary/Subs EMS	44,683	42,564	44,723	45,434	45,872	438	0.96%
	Total Salaries	1,110,359	1,153,119	1,207,746	1,253,431	1,292,649	39,218	3.13%
Other Personnel								
6010	Contract Expenses	4,581	1,260	1,282	2,751	2,751	0	0.00%
	Total Other Personnel	4,581	1,260	1,282	2,751	2,751	0	0.00%
Equipment								
5050	Acquistion of Equipment	713	476	250	1,650	1,650	0	0.00%
5055	Replacement of Equipment	0	0	0	1,400	400	-1,000	-71.43%
4021	Repair of Equipment	0	0	0	400	400	0	0.00%
	Total Equipment	713	476	250	3,450	2,450	-1,000	-28.99%
Materials & Supplies								
5040	Instructional /General Supplies	1,954	1,683	2,605	4,420	4,420	0	0.00%
6020	Postage	62	825	1,550	382	382	0	0.00%
	Total Material/Supplies	2,016	2,508	4,155	4,802	4,802	0	0.00%
Contracted Services								
4019	Pupil Testing	2,703	0	0	146	146	0	0.00%
4011	Online Software Subscription (Naviance)	8,403	8,077	11,155	8,000	9,000	1,000	12.50%
	Total Contracted Services	11,106	8,077	11,155	8,146	9,146	1,000	12.28%
Total All		1,128,776	1,165,441	1,224,588	1,272,580	1,311,798	39,218	3.08%

EASTON MIDDLE SCHOOL LIBRARY/MEDIA CENTER

JESSICA GARBOWSKI

FISCAL YEAR 2022 BUDGET SUMMARY

The EMS Media Center's budget for the upcoming fiscal year will be used to enhance materials and supplies for multimedia projects as well as common library materials that students and teachers utilize. In addition, flexible seating options will be chosen so that the common spaces are supporting all students' needs. A portion of the budget will be used to maintain the supplies of the library printer and to update fiction, non-fiction, and graphic novel collections in the Media Center.

One goal is to increase the EMS digital collection of resources. With the increased use of technology over the past few years, teachers and students are looking for digital copies of some of the physical resources that a media center would typically house. For example, a subscription to a website which provides educational readings and videos in a digital format would benefit both teachers and students. Digital subscriptions for many of the magazines that teachers use in class will also be available (Time For Kids, Science World and Scholastic News magazines.)

With the increase in project-based learning, many teachers are looking for technology-rich project choices. Green screens, iPads, tripods, and other resources like the Think Tank for students to create their own recordings have been available. It is the mission of the EMS Media Center to evolve and meet the needs of the teachers and students in the building. With the new studio space opening at the start of the 2021-2022 school year, the Media Center will serve as a place for the EMS Community to learn together and create podcasts, videos, and live streaming programs.

FTE's

Media Specialist..... 1.0 FTE

HIGHLIGHTS AND SUCCESSES FOR FY2021

- This year, EMS worked towards completing the renovation of an office space in the Media Center. With a generous donation, this room was transformed into a live-streaming and recording studio.
- The room is complete with access to technology which will allow students and teachers to film, record, edit and stream live video and podcasts.
- The space is outfitted with furniture to promote collaboration and hosting live interviews. Green screens, lighting, and curtains were included in the renovation.
- In the 2021-2022 school year, this room will officially "open" and EMS staff will be able to use this resource for classes as well as clubs.



Example of studio setup ([credit](#))

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Media Services (Middle)						
Cost Center #		45- 2500 & 2600						
Acct. #	Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1123	Librarian/Media Specialist	0	71,669	92,777	95,079	96,023	944	0.99%
1244	Library Asst.	39,986	39,714	0	0	0	0	0.00%
1320	Instructional Aides	3,015	4,740	3,199	0	0	0	0.00%
	Total Salaries	43,001	116,123	95,976	95,079	96,023	944	0.99%
Other Personnel								
4000	Contract Expenses	0	0	0	0	0	0	0.00%
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquisition of Equipment	129	132	232	0	0	0	0.00%
5055	Replacement of Equipment	171	2,563	0	500	500	0	0.00%
4021	Repair of Equipment	0	0	0	1,000	1,000	0	0.00%
	Total Equipment	300	2,695	232	1,500	1,500	0	0.00%
Materials & Supplies								
5060	Texts Library	1,279	0	654	1,750	1,750	0	0.00%
5013	Instructional Supplies Library	837	1,146	392	600	600	0	0.00%
6040	Subscriptions Library & Software	2,280	1,042	3,917	1,000	1,000	0	0.00%
5014	Instructional Supplies AV	2,221	0	0	750	750	0	0.00%
	Total Material/Supplies	6,617	2,188	4,963	4,100	4,100	0	0.00%
Contracted Services								
7100	Travel in State	0	0	0	0	0	0	0.00%
	Total Contracted Services	0	0	0	0	0	0	0.00%
Total All		49,918	121,007	101,171	100,679	101,623	944	0.94%

OLIVER AMES LIBRARY/MEDIA CENTER

JOAN HOLT, DEPARTMENT HEAD

FISCAL YEAR 2022 BUDGET SUMMARY

Because of the COVID environment and the inability to share resources, materials to enrich students' and faculty's reading pleasure were purchased and made available. E-books were also purchased, and a video streaming service was acquired for faculty use in their classes. This streaming service is Google Classroom compatible.

The library's mission is to serve the needs of the school's stakeholders who want to access electronic materials either in databases or e-books. Faculty want to offer their students access to videos that will enhance the lessons they are teaching. The library provides access to these resources through the materials purchased with the library budget.

FTE's

Department Head.....	Stipend
Media Specialist.....	1.0 FTE

Because the school librarian is a certified librarian, students and faculty have online access to materials 24/7 via the statewide databases. This resource is a necessity for students, and an adequate budget will ensure the purchase of the resources needed for students' academic achievement.

The librarian strives to create an environment that fosters students' desire to think, know, build, question, and design.

HIGHLIGHTS AND SUCCESSES FOR FY2021

- New programs at the high school are constantly being developed. Books and other resources are purchased for the library to support these offerings.
- Below are pictures of books purchased to support the curriculum of the Child Development Course.



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Media Services (Oliver Ames)						
Cost Center #		55-2500 & 2600						
Acct. #	Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Department Head	6,600	6,666	6,833	7,003	7,073	70	1.00%
1123	Librarian/Media Specialist	88,942	89,831	92,077	94,379	96,023	1,644	1.74%
1120	Teacher	0	0	0	0	0	0	0.00%
1313	Library Asst.	28,855	30,669	0	0	0	0	0.00%
1320	Instructional Aides	0	0	1,620	0	0	0	0.00%
Total Salaries		124,397	127,167	100,530	101,382	103,096	1,714	1.69%
Other Personnel								
6010	Contract Expenses	0	0	0	0	0	0	0.00%
Total Other Personnel		0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equipment	0	256	305	0	0	0	0.00%
5055	Replacement of Equipment	0	0	0	0	0	0	0.00%
4021	Repair of Equipment	0	0	0	0	0	0	0.00%
Total Equipment		0	256	305	0	0	0	0.00%
Materials & Supplies								
5013	Instructional Supplies Library	522	53	0	2,000	2,000	0	0.00%
6040	Subscriptions Library & Software	9,015	8,418	10,929	7,180	7,180	0	0.00%
5060	Texts Library	2,890	3,473	1,077	3,300	3,300	0	0.00%
Total Material/Supplies		12,427	11,945	12,006	12,480	12,480	0	0.00%
Contracted Services								
7100	Travel in State	0	0	0	0	0	0	0.00%
Total Contracted Services		0	0	0	0	0	0	0.00%
Total All		136,824	139,367	112,841	113,862	115,576	1,714	1.51%

SPECIAL SERVICES

THERESA SKINNER, DIRECTOR OF SPECIAL SERVICES

FISCAL YEAR 2022 BUDGET SUMMARY

The Special Services Department consists of an interdisciplinary team of professionals who provide a continuum of services to a wide range of students. Students may be eligible for special education services, accommodation plans, counseling, therapies, and/or medical support. Those with disabilities need to have equal access to activities and programs and to the maximum extent possible, be educated with non-disabled peers.

The Special Services team, consisting of guidance staff, psychologists, coordinators, school adjustment counselors, therapists, nurses, learning specialists, paraprofessionals, and behaviorists have worked diligently to support the academic, social, emotional, mental and physical well being of students. This team provides ongoing consultation to administration, teachers, and families. Staff work collaboratively with any outside providers and community based partners to coordinate services.

An important area of focus is to have general educators, learning specialists, and related services staff working collaboratively to support all learners. Providing high quality professional development to both general educators and learning specialists regarding inclusive practices is critical and supports the district's ongoing efforts to improve outcomes for all learners.

FTE's

Director of Special Services.....	1.0 FTE	BCBA.....	3.0 FTE
Secretary/Sub.....	1.8 FTE	SPED Coordinators..	4.0 FTE③
Clerical Aide.....	1.0 FTE①	ABA Technicians.....	5.0 FTE
Special Ed Teachers.....	43.8 FTE	Psychologists.....	5.0 FTE
Preschool Teachers.....	4.5 FTE②	Paras/Aides.....	75.92 FTE④
Speech/Lang Teachers.....	6.6 FTE	Tutors.....	TBD
Occupational Therapists.....	3.0 FTE	Drivers/Subs/OT.....	0.0 FTE
Physical Therapist.....	1.0 FTE		
Speech/Lang Assistant.....	0.60 FTE		
Adjustment Counselor.....	4.0 FTE		

① Grant-funded ② 1 paid out of PreK tuition ③ 1 paid out of PreK tuition

④ 26.31 Paras grant-funded and 1.1 Paras grant-funded

Contracted services and specialized equipment are needed to support students with very specific needs.

HIGHLIGHTS AND SUCCESSES FOR FY2021



- Dr. Robert Brooks presented to school staff in September 2020 on nurturing resilience in both students and adults.
- Dr. Naami Turk, clinical psychologist, presented to families and staff in August and September 2020 regarding social emotional well being in the age of COVID.
- Riverside Community Care presented to staff in September 2020 regarding trauma sensitive practices in schools.

Riverside Community Care
Leading the Way in Behavioral Healthcare & Human Services

- The Special Olympics will take place virtually this year on May 7, 2021. Teams will hold events in their home district and will send in video footage to the Special Olympics Committee.
- The Special Education Parent Advisory Council (SEPAC) has held a number of Town Hall Meetings and support groups for parents throughout the year.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Special Services							
Cost Center #		200							
Acct. #	Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.	
Salaries									
1213/1220	Secretaries/Substitutes	76,416	70,113	74,845	78,880	79,487	607	0.77%	
1131	Teachers	4,283,384	4,347,090	3,624,733	3,660,565	3,713,838	53,273	1.46%	
1119	SPED Coordinators	263,655	266,065	371,243	284,865	287,714	2,849	1.00%	
1155	BCBA	134,296	133,366	148,223	212,273	213,696	1,423	0.67%	
1127/1128	OT, PT, S/L, Speech Asst	0	0	851,382	855,556	890,582	35,026	4.09%	
1129	Psychologists & Adj Counselors	574,001	667,292	724,451	818,578	834,213	15,635	1.91%	
1126/1132/1200/1320/1328	Summer School - All Staff	59,952	94,826	92,545	114,000	114,000	0	0.00%	
1326/1327	Paraprofessionals & Subs	1,328,644	1,473,548	1,609,370	1,709,880	1,728,554	18,674	1.09%	
1328	ABA Technicians	160,296	289,230	278,453	181,531	180,250	-1,281	-0.71%	
1139	Tutors	32,267	16,569	5,252	48,300	48,300	0	0.00%	
1354/1355/1356	Driver/Subs/Monitors	280,813	63,330	6,780	16,000	16,000	0	0.00%	
1115	Special Education Director	129,854	132,451	134,804	137,119	138,490	1,371	1.00%	
Total Salaries		7,323,578	7,553,881	7,922,081	8,117,547	8,245,124	127,577	1.57%	
Other Personnel									
6000/6010	Contract Expenses	5,684	1,000	6,025	18,600	18,600	0	0.00%	
Total Other Personnel		5,684	1,000	6,025	18,600	18,600	0	0.00%	
Equipment									
5050	Acquisition of Equipment	3,831	0	8,030	1,500	5,500	4,000	266.67%	
5055	Replacement of Equipment	3,650	3,389	390	9,800	5,800	-4,000	-40.82%	
4020	Repair of Equipment	0	5,607	0	2,500	2,500	0	0.00%	
Total Equipment		7,481	8,996	8,420	13,800	13,800	0	0.00%	
Materials & Supplies									
5040	Supplies & Materials	1,620	782	1,065	4,316	4,316	0	0.00%	
5030	Copying Supplies	226	92	0	1,152	1,152	0	0.00%	
6020	Postage	56	22	220	1,687	1,687	0	0.00%	
5011	Supplies KDG	1,472	1,316	0	2,025	2,025	0	0.00%	
5075	Supplies Special	3,608	2,114	93	12,854	2,854	-10,000	-77.80%	
5012	Supplies Textbooks	1,468	2,011	0	3,214	3,214	0	0.00%	
5000	Supplies OAHS	4,966	514	770	4,312	4,312	0	0.00%	
5000	Supplies EMS	4,837	1,881	1,032	2,598	2,598	0	0.00%	
5000	Supplies Elementary	15,454	9,401	6,176	13,466	10,466	-3,000	-22.28%	
5019	Supplies Assessment	8,200	19,759	20,835	3,214	16,214	13,000	404.48%	
Total Material/Supplies		41,907	37,891	30,191	48,838	48,838	0	0.00%	
Contracted Services									
7100	Travel In State	2,566	2,474	1,507	3,500	3,500	0	0.00%	
4025	Contracted Nursing Services	128,223	106,199	82,440	125,000	125,000	0	0.00%	
4010/4011	Online Software Subscriptions	7,500	18,072	31,135	9,800	19,800	10,000	102.04%	
4067	Tutoring (SPED/HSP/ESL/RDNG)	23,801	12,138	3,434	41,046	31,046	-10,000	-24.36%	
4068	SPED Therapy: PT/OT,S/L,Vision,ABA	276,015	299,286	416,265	397,652	397,652	0	0.00%	
4069	EVAL Serv: Psych Consult/Interpret	143,806	123,874	60,858	121,580	121,580	0	0.00%	
4070	Transportation	692,106	1,092,270	939,512	1,051,800	1,051,800	0	0.00%	
4092	Tuitions: BICO	255,968	217,597	258,300	236,874	236,874	0	0.00%	
4091	Tuitions: Other Collaboratives	1,109,176	1,041,739	754,989	807,807	807,807	0	0.00%	
4090	Tuitions: Day Programs	450,566	993,670	928,751	500,000	700,000	200,000	40.00%	
4090	Tuitions: Public Day Programs	12,400	0	47,200	50,000	50,000	0	0.00%	
4093	Tuitions: Residential Programs	371,846	310,367	593,655	372,520	372,520	0	0.00%	
Total Contracted Services		3,473,973	4,217,685	4,118,046	3,717,579	3,917,579	200,000	5.38%	
Total All		10,852,623	11,819,452	12,084,763	11,916,363	12,243,940	327,577	2.75%	

CENTRAL ADMINISTRATION
LISHA CABRAL, SUPERINTENDENT

FISCAL YEAR 2022 BUDGET SUMMARY

Central Administration is located at 50 Oliver Street and houses all Executive, Financial, Human Resources, Curricular, and Facilities Operations administration and administrative staff, as well as the Director of Student Services. *[The Special Education and Professional Development budgets are listed separately]*. The Central Office remains at a level service budget.

Some of the Central Administration responsibilities include:

- Implement the goals for the district approved by the School Committee.
- Manage approximately 600 district employees from recruitment and hiring to training and support throughout their careers in Easton. This includes human resources, supervision and evaluation, and professional development.
- Develop, implement, and monitor all aspects of the school department budget.
- Manage all vendor contracts, purchases, and reconciliations.
- Oversee maintenance and repairs and security of all school buildings and grounds.
- Coordinate communication between administrators, staff, parents, and the community.
- Ensure that all Department of Elementary and Secondary Education guidelines and mandates, federal and Massachusetts statutes and laws, and ethical standards are followed and all records are properly maintained.
- Partner and cooperate with Community organizations and Town, State, and Federal Governments on behalf of the entire system.
- Ensure equity and quality of educational services and social emotional support for all students, Pk-12+.

FTE's

Superintendent.....	1.0 FTE
Assistant Superintendent.....	1.0 FTE
School Business Manager.....	1.0 FTE
Director of School Systems Operations.....	1.0 FTE
Administrative and Technology Staff.....	7.1 FTE
Residency Officer.....	0.40 FTE

HIGHLIGHTS AND SUCCESSES FOR FY2021

- Dr. Cabral was invited by the Massachusetts Association of School Superintendents to serve as a member of the Racial Equity, Diversity, and Inclusion (REDI) Standing Committee. This group will assess the current reality in the state's educational system and work toward providing best practices for eradicating racism in our public schools.



- The School Planning Committee continues to work on the advancement of the Blanche Ames Elementary School construction project. Brait Builders was selected as the General Contractor, and construction began. The official ground-breaking ceremony was held on April 9, 2021, and can be viewed via the ECAT website. The project remains on-time and under budget.



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Central Administration						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1110	Superintendent	177,000	178,770	187,678	189,970	191,870	1,900	1.00%
1111	Assistant Superintendent	127,885	134,330	138,747	141,130	142,541	1,411	1.00%
1112	Director of Operations	95,606	99,062	102,156	104,013	106,033	2,020	1.94%
1210/1211	Secretaries/Substitutes	167,436	169,994	175,498	178,469	180,227	1,758	0.99%
1212	Secty/School Committee	6,000	6,000	6,000	6,000	6,000	0	0.00%
1113	Business Manager	122,110	123,220	127,271	129,459	130,753	1,294	1.00%
1222/1223	Payroll Supervisor/Payroll Clerk	90,781	99,341	103,228	108,654	111,195	2,541	2.34%
1224	Accts. Payable/Data Proc Sub	66,400	67,343	67,790	83,130	84,037	907	1.09%
1225	Data Specialist	65,900	67,900	70,731	71,925	72,632	707	0.98%
	Total Salaries	919,118	945,960	979,099	1,012,750	1,025,288	12,538	1.24%
Other Personnel								
6001/6010	Contract Expenses & Fringe Insurance	35,181	30,206	33,033	24,265	28,265	4,000	16.48%
	Total Other Personnel	35,181	30,206	33,033	24,265	28,265	4,000	16.48%
Equipment								
5055	Replacement of Equipment	273	60	0	2,400	400	-2,000	-83.33%
4020	Repair of Equipment	2,207	1,500	1,553	2,500	2,500	0	0.00%
5050	Acquisition of Equipment	617	20	591	4,000	1,000	-3,000	-75.00%
	Total Equipment	3,097	1,580	2,144	8,900	3,900	-5,000	-56.18%
Materials & Supplies								
5040	Non-Instructional Supplies	9,057	9,165	6,351	15,784	13,476	-2,308	-14.62%
6020	Postage	16,312	12,999	6,650	14,000	12,000	-2,000	-14.29%
6055	School Committee	433	1,838	1,434	3,750	3,750	0	0.00%
5045	Custodial Supplies	329	0	79	400	400	0	0.00%
	Total Material/Supplies	26,131	24,002	14,514	33,934	29,626	-4,308	-12.70%
Contracted Services								
4012	Printing	521	0	2,432	2,028	2,028	0	0.00%
4011	Online Software Subscriptions	60,068	61,415	65,359	69,500	69,500	0	0.00%
4000/4024	Consulting\Contract Services	4,000	7,231	22,477	13,000	13,000	0	0.00%
4014	Legal Consultation	84,483	118,336	86,399	100,000	100,000	0	0.00%
	School Physician				0	6,000	6,000	0.00%
4017	Physical Examinations	0	180	378	500	500	0	0.00%
6030	Advertising	5,629	4,998	4,800	7,770	7,770	0	0.00%
7100	Travel In State	2,755	2,679	722	1,700	1,700	0	0.00%
7200	Travel Out of State	513	0	0	3,000	3,000	0	0.00%
4050	Central Office Lease/Expenses	82,080	83,880	89,748	89,252	94,560	5,308	5.95%
4030	PCC (Stonehill) & NRT Sheep Pasture	4,422	3,637	50,689	4,000	4,000	0	0.00%
4043	Telephone	6,222	4,836	6,289	6,250	6,250	0	0.00%
	Total Contracted Services	250,693	287,192	329,293	297,000	308,308	11,308	3.81%
Total All		1,234,220	1,288,940	1,358,083	1,376,849	1,395,387	18,538	1.35%

SECURITY

DAVID TWOMBLY, DIRECTOR OF SCHOOL SYSTEM OPERATIONS

FISCAL YEAR 2022 BUDGET SUMMARY

The funds allocated in this section of the budget will be utilized to provide security in all six buildings including physical upgrades and professional development for staff.

The Capital Plan includes a security project that will add secured vestibules with buzzers at the Richardson-Olmsted School and Easton Middle School.

HIGHLIGHTS AND SUCCESSES FOR FY2021

- Synergy Solutions, the District's security consulting firm, participated in Focus Group Meetings related to the new Blanche Ames Elementary School.
- The Raptor Visitor Management System is fully implemented at each school.
- New 2-way radios were purchased for reliable service.
- Door locks in all schools were repaired.
- Administrators participated in ongoing security professional development.



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Security						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1340	Building Security/Hall Monitors	14,607	10,518	0	18,000	18,000	0	0.00%
1341	Residency Officer					25,000	25,000	0.00%
	Total Salaries	0	0	0	18,000	43,000	25,000	138.89%
Other Personnel								
6010	Contract Expenses	0	0	0	0	0	0	0.00%
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquistion of Equip	8,701	0	4,851	8,000	8,000	0	0.00%
5055	Replacement of Equipment	0	0	0	0	0	0	0.00%
4020	Repair of Equipment	0	0	0	0	0	0	0.00%
	Total Equipment	8,701	0	4,851	8,000	8,000	0	0.00%
Materials & Supplies								
5046	Security Supplies	516	3,677	473	0	0	0	0.00%
	Total Material/Supplies	516	3,677	473	0	0	0	0.00%
Contracted Services								
4000	Alarm Monitoring	5,057	6,432	4,875	5,000	5,000	0	0.00%
4010	Software Maintenace (Raptor)	2,970	6,274	6,941	3,000	3,000	0	0.00%
	Security Audit/Improvements	0	4,614	0	0	0	0	0.00%
	Total Contracted Services	8,027	17,320	11,816	8,000	8,000	0	0.00%
Total All		17,243	20,997	17,140	34,000	59,000	25,000	73.53%

CUSTODIAL & MAINTENANCE SERVICES
DAVID TWOMBLY, DIRECTOR OF SCHOOL SYSTEM OPERATIONS
FISCAL YEAR 2022 BUDGET SUMMARY

The funds allocated in this section of the budget will be utilized to provide building custodians with all of the supplies, materials, and equipment used in cleaning and maintaining the interior portion of our six (6) school buildings and the Central Administration offices.

In addition, the school department participates in Town-wide centralized maintenance. School system funds are budgeted as part of the Easton Public Schools operating budget to cover the cost of supplies and contracted services. Salaries to cover maintenance personnel are included in the Town's operating budget. The salary portion contributable to school repairs is allocated to the school department via the year-end report.

HIGHLIGHTS AND SUCCESSES FOR FY2021

- Custodial staff participated in several COVID related training webinars sponsored by vendors, the Town's insurer, and the Massachusetts Facilities Administrators Association (MFAA).
- The majority of custodial supplies and equipment were purchased through the SERSG, Massachusetts Higher Education Consortium, and state contracts.
- Members of the DPW and custodial staff participated in Focus Group Meetings to assist in the design of the Blanche Ames Early Elementary School focusing on mechanical systems, security, and exterior design.
- Preventative maintenance was performed on all mechanical systems, fire suppression systems, and integrated pest management plans.
- Several new doors and bottle refill stations were installed and plumbing repairs were completed throughout each building.
- Compressors and rooftop units were replaced at the Richardson Olmsted School.



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Custodial & Maintenance						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
1149	Stipend (Custodial)	7,000	7,000	7,135	7,000	7,000	0	0.00%
1341	Maintenance - Overtime	0	0	0	0	0	0	0.00%
1332	Maintenance - Seasonal/Fields	63,394	48,130	32,119	58,500	58,500	0	0.00%
	Total Salaries	70,394	55,130	39,254	65,500	65,500	0	0
Other Personnel								
6010	Contract Expenses	0	0	0	0	0	0	0.00%
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
5050	Acquisition of Equip	54,576	7,280	23,652	4,100	4,100	0	0.00%
5050	Acquisition of Grounds Equip		15,646	19,887	0	0	0	0.00%
5055	Replacement of Equipment	3,444	0	0	4,120	4,120	0	0.00%
	Total Equipment	58,020	22,926	43,538	8,220	8,220	0	0.00%
Materials & Supplies								
5046	Supplies - Grounds/Fields	28,414	15,565	11,441	20,000	20,000	0	0.00%
5045	Supplies - Custodial (System Wide)	107,553	103,175	95,345	98,000	98,000	0	0.00%
5047	Supplies - Building & Equipment	58,468	101,197	69,956	60,000	60,000	0	0.00%
	Total Material/Supplies	194,436	219,937	176,742	178,000	178,000	0	0.00%
Contracted Services								
4000	Extraordinary Maintenance	0	223,098	0	0	0	0	0.00%
4015	Uniforms (Fringe Benefits)	9,219	10,553	7,178	10,400	10,400	0	0.00%
4009	Routine Maintenance - Grounds	0	2,206	640	0	0	0	0.00%
4009	Routine Maintenance - Building	0	48,396	48,877	0	50,000	50,000	0.00%
4010	Improvements - Grounds	0	1,840	6,480	0	0	0	0.00%
4010	Improvements - Building	0	63,991	176,646	0	50,000	50,000	0.00%
4020	Repairs - Grounds	12,843	669	6,386	15,000	15,000	0	0.00%
4020	Repairs - Building	219,599	183,292	81,872	157,900	57,900	-100,000	-63.33%
4020	Repairs - Equipment	380	7,790	1,375	0	0	0	0.00%
4016	Trash Removal	52,379	52,220	48,943	50,000	50,000	0	0.00%
4042	WWTP - Water	0	0	235	0	0	0	0.00%
4044	WWTP - Telephone & Alarms	0	0	997	0	0	0	0.00%
4040	WWTP - Gas	4,687	5,748	5,230	20,000	20,000	0	0.00%
4041	WWTP - Electricity	5,247	9,620	8,672	11,000	11,000	0	0.00%
4044	WWTP - Sewerage	128,752	119,645	145,749	119,750	119,750	0	0.00%
	Total Contracted Services	433,106	729,069	539,281	384,050	384,050	0	0.00%
Total All		755,956	1,027,061	798,815	635,770	635,770	0	0.00%

TRANSPORTATION

DAVID TWOMBLY, DIRECTOR OF SCHOOL SYSTEM OPERATIONS

FISCAL YEAR 2022 BUDGET SUMMARY

Approximately 3,000 students per day are transported via van or bus. A Pay and Ride Program for students not eligible for a bus as determined by the School Committee.

All K-2 students are transported to school on a daily basis and do not need to participate in the Pay and Ride Program.

HIGHLIGHTS AND SUCCESSES FOR FY2021

- Bus drivers attend monthly transportation training meetings.
- Lucini Transportation provides 17 buses to transport Easton students.
- Each bus has a capacity of 83 students.
- In-district special education transportation is provided by Lucini Transportation.
- Out-of-district special education transportation is provided by VHS Transportation.
- COVID protocols as well as increased cleaning and disinfection were provided throughout the school year.



Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Transportation						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
	Total Salaries	0	0	0	0	0	0	0.00%
Other Personnel								
	Total Other Personnel	0	0	0	0	0	0	0.00%
Equipment								
4020	Repair of Equipment	16,807	5,607	1,573	11,250	11,250	0	0.00%
	Total Equipment	16,807	5,607	1,573	11,250	11,250	0	0.00%
Materials & Supplies								
5071	Gasoline/Vans	27,127	8,950	4,607	18,250	18,250	0	0.00%
	Total Material/Supplies	27,127	8,950	4,607	18,250	18,250	0	0.00%
Contracted Services								
4000	Regular Transportation	1,203,810	1,272,220	993,868	1,370,500	1,370,500	0	0.00%
4000	McKinney Vento	67,511	67,159	40,537	70,000	70,000	0	NA
	Total Contracted Services	1,271,321	1,339,379	1,034,405	1,440,500	1,440,500	0	0.00%
Total All		1,315,256	1,353,936	1,040,585	1,470,000	1,470,000	0	0.00%

PROFESSIONAL DEVELOPMENT
CRISSY PRUITT, ASSISTANT SUPERINTENDENT

FISCAL YEAR 2022 BUDGET SUMMARY

Professional educators rely on continual training to stay current in their practice. EPS encourages this mindset and has placed great emphasis on ensuring that this work remains a top priority. It is important to provide time to collaborate with colleagues within the district as well as outside the district to remain abreast of the latest research and best practices within education. In fact, the Massachusetts Department of Elementary and Secondary Education mandates evidence of high quality professional development for all educators.

During the 2021-2022 school year, the Easton Public Schools will be implementing the Foundations Phonics program in grades PK-3. This program will include professional development for successful implementation.

The Anti-Defamation League's Peer Mentor program will begin its third year at Oliver Ames High School. Staff and students new to the program will go through adequate training for continuity. This program will also begin its first year at Easton Middle School. The ADL will provide staff training for the program. Teachers will be provided with strategies to use when working with students around anti-bias programming.

Easton University will be in its seventh year of implementation. Course offerings are published four times a year for all staff. This internal professional development program provides graduate level courses, workshops, seminars, book studies, film screenings, and more that allow teachers and other staff to work collaboratively and primarily within the district to improve their understanding, share their best practices, and hone their craft. Each offering is designed to align with the goals identified in the District and individual School Improvement Plans. They are convenient for staff, less expensive than individual, off-campus sessions, and free to all personnel.

Along with Easton University, Easton Community University will also be offered for the seventh year. This program provides educational opportunities for parents and community members on topics that range from health and wellness to understanding Google and more. It is important to the district that it provides quality opportunities for families and community partners.

HIGHLIGHTS AND SUCCESSES FOR FY2021

- It has been an unprecedented year filled with many pivots along the way. The EPS Staff has immersed themselves in shifting their practice to meet the needs for all students whether they are learning in person or remotely.
- To begin the 2020-2021 school year, EPS Staff completed 11 days of professional development (PD) and planning. PD was provided on topics including a new PK-5 SEL program (Second Step), Social Justice, and Technology. New technology platforms were introduced as teaching virtually became the norm.



- The EPS Staff completed 2 Virtual In-District PD days this year. In November, the PD involved discussions of best practices and reflections of hybrid instruction. The staff was provided with more Technology PD and time for planning. In January, EPS staff attended virtual sessions regarding Diversity and Inclusion including identifying goals for more inclusivity.
- This year, the Curriculum Leaders worked with a Diversity and Inclusion Consultant to look at the EPS curriculum for anti-bias and inclusivity.

Easton Public Schools

FY2022 Budget - By Function

Cost Center Name		Prof Dev/Curr Dev/Contract & Oth Misc Contract Exp						
Acct. #	Cost Center # Description	FY 18 Act	FY 19 Act	FY 20 Act	FY 21 Bgt	FY 22 Prop	21/22 \$Var.	21/22 %Var.
Salaries								
2010	Unemployment Compensation	15,364	3,731	10,334	40,000	40,000	0	0.00%
2020	Prof Retirement Incentive	10,000	0	58,219	20,000	20,000	0	0.00%
	Additional Days	0	0	0	16,766	16,766	0	0.00%
1154	Stipends - Mentor Prgm & Curriculum Leadership	37,700	38,650	39,700	43,000	43,000	0	0.00%
	Total Salaries	63,064	42,381	108,253	119,766	119,766	0	0.00%
Other Personnel								
1143/1144/1146	Degree Changes/Extra Prep	57,051	62,431	19,326	95,000	95,000	0	0.00%
4060	PD Workshops/Seminars/Easton University	114,366	77,464	63,248	134,000	134,000	0	0.00%
4065	Course Reimbursement - Teacher Tuitions	61,538	64,960	64,332	65,000	65,000	0	0.00%
6010	Contract Expenses	1,743	269	200	1,125	1,125	0	0.00%
	Total Other Personnel	234,698	205,124	147,105	295,125	295,125	0	0.00%
Equipment								
	Total Equipment	0	0	0	0	0	0	0.00%
Materials & Supplies								
5020	Instructional Materials & Software	11,916	8,045	2,579	215,000	265,000	50,000	23.26%
	Professional Development Supplies	0	0	127	0	0	0	0.00%
	Total Material/Supplies	11,916	8,045	2,706	215,000	265,000	50,000	23.26%
Contracted Services								
4025	Contracted Expenses	1,979	0	0	1,000	1,000	0	0.00%
4010	Misc Service Contracts - Food Service	0	0	0	24,000	24,000	0	0.00%
	Total Contracted Services	1,979	0	0	25,000	25,000	0	0.00%
Total All		311,657	255,550	258,064	654,891	704,891	50,000	7.63%

EXPLANATION OF OUTSIDE FUNDING

There are three sources of funding from agencies outside the normal budget and special Town Meeting appropriations which already includes taxes and local aid.

State and Federal Aid/Grants

The first is specifically targeted state and federal aid/grants. Some of this funding is for Special Education programs. That picture changes each year.

Donations

The second is private grants and donations. We are fortunate to benefit from private contributors such as F.E.E.E. (Foundation for Excellence in Education in Easton) which funds technology items as well as other generous members of the community.

Charges

The third is a category of charges: tuition, gate receipts and other charges for admission, rental fees for the use of building and fields, which also go into separate revolving accounts overseen as above.

It is important for the public to be aware that the schools do not rely solely on taxes, but are entrepreneurial insofar as they can be legally without this additional support, the schools would not be able to survive.

On the next page, you will see the numbers associated with these alternative forms of revenue.

GRANTS AWARDED	FY20	FY21	PURPOSE
240 Grant (PL 94-142)	\$899,851	\$929,342	IDEA-Special Education Entitlement Grant
262 Grant	\$33,457	\$33,672	Early Childhood Special Education Entitlement Grant
305 Title I	\$285,442	\$146,464	Support services for low-achieving students
274 SPED Program Improvement	\$0	\$24,274	Training-Social, Emotional, Behavioral Support
140 Educational Quality	\$65,214	\$54,712	Professional Development for Teacher Effectiveness
Circuit Breaker	\$1,025,870	\$1,191,381	Special Education Out-of-District tuitions
298 Early Childhood Targeted Relief	\$0	\$2,129	IDEA-Special Education Part B, Ages 3-5
309 Title IV A	\$10,000	\$20,789	Student Support & Academic Enrichment
113 Elem/Sec ESSER Emergency Relief	\$0	\$234,794	Cares Act - ESSER 1 - Emergency Relief
115 Elem/Sec ESSER Fund II	\$0	\$476,513	Cares Act - ESSER 2 - Emergency Relief
118 Remote Learning Tech	\$0	\$156,553	Devices to provide students remote access due to COVID 19
102 CVRF	\$0	\$785,425	Coronavirus Relief Fund to Reopen Schools
CSHS Health & Human Services	\$5,000	\$20,000	Comprehensive School Health Grant
Safer Schools Exec. Office of Public Safety	\$20,522	\$0	Provide funds for security equipment
FC 195 Turf	\$50,000	\$0	Funds for Turf Field Upgrade
FEES/ACTIVITIES	FY19	FY20	
Athletic Revolving (Gate)	\$46,030	\$63,094	
Facility Rental/Cust Revolving	\$164,893	\$157,690	
SPED/Preschool Revolving	\$269,791	\$209,451	
Athletic Fees Revolving	\$200,849	\$128,804	
Elementary Fees Revolving	\$54,737	\$49,047	
Music Fees Revolving	\$30,425	\$24,193	
EMS Student Activities	\$64,017	\$33,935	
OAHS Student Activities	\$575,652	\$172,968	
Full Day Kindergarten	\$573,340	\$389,047	
School Lunch Revolving	\$1,151,079	\$845,396	
Elected Bus Fees	\$20,900	\$1,972	
Testing	\$58,687	\$49,882	
DONATIONS	FY19	FY20	
Oakes Ames Trust	\$33,358	\$30,719	
<i>\$4,000 of these funds go towards scholarships, balance of funds is used for Sheep Pasture Program.</i>			
F.E.E.E.	\$37,515	\$0	
Credit Fair	\$1,000	\$0	
Stonehill Revolving	\$8,000	\$8,000	
STEAM	\$350	\$0	
Huggs	\$1,000	\$2,500	
Private	\$10,984	\$31,458	

JANUARY 1, 2021 ENROLLMENT								
GRADE	CTR	MH	PKV	RO	EMS/OA	FY 21 as of Jan 2021	FY 20 as of Jan 2020	FY 19 as of Jan 2019
PK	4	10	49			63	83	87
K	48	46	55			149	227	236
1	75	58	89			222	244	244
2	65	73	91			229	230	230
3				250		250	251	258
4				249		249	266	292
5				274		274	295	268
Elem Total	192	187	284	773	0	1,436	1,596	1,615
6					298	298	278	308
7					269	269	305	288
8					306	306	294	298
Middle Total					873	873	877	894
9					268	268	280	281
10					287	287	287	281
11					288	288	279	269
12					273	273	265	298
SP*					14	14	10	10
High Total					1,130	1,130	1,121	1,139
TOTAL GRADES: PK-12 (+SP)						3,439	3,594	3,648
<i>[OAHS Project Opportunity Program included in above count]</i>								
OUTPLACED SCHOOLS								
SPED PK-12 Priv/Collab. Programs						33	43	44
Home Schooling with IEPs						2	5	1
Unilateral Placement by Parent						1	1	3
TOTAL OUTPLACED PK-12 (+SP)						36	49	48
Virtual Academy						9	9	5
GRAND TOTAL						3,484	3,652	3,701
Change +/-						-168	-49	
In-District PK Breakdown:						32	32	38
						32	51	49
						64	83	87
*(Grade SP = Beyond Grade 12, Special Education student)								

OPERATING BUDGET HISTORY FY 2022

Year	Budget	% Change	Additional Support
2001	20,503,785	6.5	Reflects Ed Reform Act
2002	21,756,497	6.1	Reflects Ed Reform Act
2003	22,152,882	1.8	Reflects State/Local Aid
2004	22,291,433	0.6	Reflects State/Local Aid
2005	23,294,090	4.5	Reflects State/Local Aid
2006	24,471,090	5.0	Reflects State/Local Aid
2007	27,002,210	10.3	Reflects Town Override
2008	28,892,365	7.0	Reflects State/Local Aid
2009	30,568,116	5.8	Reflects State/Local Aid
2010	30,938,191	1.0	Reflects State/Local Aid
2011	31,860,839	2.98	Reflects State/Local Aid
2012	32,363,542	1.58	Reflects State/Local Aid
2013	33,731,471	4.23	Reflects State/Local Aid
2014	35,213,798	4.39	Reflects May & Nov. Town Meetings
2015	36,799,137	4.50	Reflects May Annual & May Spec. TM
2016	38,157,137	3.69	Reflects State/Local Aid
2017	38,924,064	2.01	Proposed Budget without Override
2018	38,979,018	2.71	Reflects State/Local Aid
2019	41,330,049	3.38	Reflects State/Local Aid
2020	42,363,566	2.50	Reflects State/Local Aid
2021	42,633,952	0.638	Reflects State/Local Aid
2022	43,917,645	3.011	Reflects State/Local Aid

GLOSSARY OF TERMS

ABA: Applied Behavior Analyst technician.

ACCOUNT [NUMBER]: The line item in each cost center, for example, *teachers* or *travel in state* or *gas*

BICO: A collaborative of 18 school districts including Easton which provides assistance to school districts to respond to the special needs of children.

BCBA: Board Certified Behavior Analyst (a graduate-level certification in behavior analysis)

BYOD: Bring Your Own Device refers to the policy of permitting students to bring personally owned devices (laptops, tablets, and smart phones) to school for academic, teacher-directed uses.

COST CENTER (AND NUMBER): Either a department or a function or a school; an artifact designed for budget development purposes.

DIGITAL LITERACY: The knowledge, skills, and behaviors involving the effective use of digital devices such as smart phones, tablets, laptops and desktop PCs for purposes of communication, expression, collaboration and advocacy.

DISCRETE MATH: A branch of mathematics dealing with finite sets and calculations including parts of logic, computer science, statistics, and operations research.

ELL: English-Language Learner

F.E.E.E.: Foundation for Excellence in Education in Easton, a fundraising support organization for the schools which accepts contributions which are eligible for tax exemption.

FTE: Full Time Equivalent is a full time position. This is helpful when we are calculating part time positions.

HETEROGENEOUSLY: Heterogeneous groups in educational settings are groups that include students with a wide variety of instructional levels.

HYBRID/REMOTE LEARNING: Remote learning happens when the student and teacher are separated by time and/or distance. Hybrid learning combines traditional classroom teaching with online/remote activities.

INTERVENTIONIST: A certified teacher who provides targeted interventions to small groups of students in push in (within the classroom) and/or pull out (outside of the classroom) formats as needed, assists teachers in analyzing student performance data to inform instructional decisions and student intervention plans, and works with learning specialists and classroom teachers to develop and provide the most effective interventions and methods of instruction to address individual student needs.

FULL DAY KINDERGARTEN: Program funded on a “fee-for-service basis” which extends the Half-Day Program to a Full-Day Program.

MAKERSPACE: A makerspace is an area for collaborative problem solving and creating which encourages learning, exploring and sharing using materials that are diverse and range from high tech to no tech tools.

NEASC: The New England Association of Schools and Colleges which accredits schools.

OTHER PERSONNEL/CONTRACT EXPENSES: Administrator contractual agreements which include memberships to professional organizations, registration fees for professional development and travel allowance/stipends.

PER PUPIL ALLOCATION EXPENDITURE: The total operating budget divided by the number of students who attend the schools.

PROFESSIONAL DEVELOPMENT: Refers to activities, workshops, courses, seminars which teachers and administrators engage in either individually or as part of the system’s goals for improvement – sometimes known as *in-service* or *staff development*.

RTI: Response to Intervention involves three tiers of targeted, individualized support for students identified early on as having skills deficits that are then monitored closely for improvement.

SAT SCORES: Scholastic aptitude tests are administered to students who plan to attend college; these are a good reflection of how competent students are in the areas of mathematics, reading and writing.

SPED: An acronym for Special Education, services mandated by Chapter 766.

STEAM: Integration of the fields of Science, Technology, Engineering, Arts, and Mathematics

TEACHER/PUPIL RATIO RANGE: The number of students assigned to a teacher; gives an indication of class sizes.

VAR: % and amount of difference or variance from previous year.

VIRTUAL HIGH SCHOOL (VHS): A non-profit organization that offers online learning to high school students.

BUDGET FY2022

School Committee

Michelle Durrance, Chair
Jennifer Star, Vice Chair
Nancy DeLuca
Caroline O'Neill
Jacqueline Weisman

Central Administration

Dr. Lisha Cabral Superintendent
Christine Pruitt..... Assistant Superintendent
Marilyn Gordon School Business Manager
Theresa Skinner Director of Special Services
David Twombly Director of School System Operations

School Administration - Principals

Wesley Paul Oliver Ames High School
Luke Carroll Easton Middle School
Christopher Getchell..... Richardson Olmsted School
Ann Weintrob Center School
Thomas Higgins Moreau Hall
Samuel Cederbaum Parkview School

SALARY SCHEDULE 2021-2022

EEA TEACHERS CONTRACT

STEP	BA	BA+15	MA	MA+15	MA+30	MA+45	CAGS, DBL MA, MA+60	DOC
1	49,821	51,658	53,617	54,528	55,537	56,471	57,401	60,558
2	52,109	53,934	55,904	56,794	57,786	58,733	59,679	62,841
3	56,368	57,388	60,232	61,168	62,177	63,132	64,086	67,320
4	58,947	60,817	62,808	63,745	64,740	65,711	66,682	69,900
5	61,641	63,502	65,520	66,448	67,448	68,415	69,387	72,614
6	64,443	66,324	68,338	69,265	70,280	71,241	72,198	75,434
7	67,405	69,276	71,269	72,216	73,213	74,190	75,166	78,385
8	70,476	72,353	74,368	75,297	76,306	77,275	78,245	81,478
9	73,697	75,576	77,577	78,538	79,540	80,506	81,471	84,715
10	82,683	84,630	85,567	86,501	87,434	88,142	88,850	89,898
11			90,550	91,681	92,928	94,125	95,323	99,344

SALARY SCHEDULE 2021-2022
PARAPROFESSIONAL EEA CONTRACT - ARTICLE 5

STEP	1	2	3	4	5	6	7	8
2021-2022	17.00	17.89	18.74	19.65	20.71	21.72	22.86	24.09

SALARY SCHEDULE 2021-2022

SPEA SECRETARIAL UNIT - APPENDIX A COMPENSATION

2021-2022	
CLERICAL AIDE	
STEP 1	17.15
STEP 2	18.04
STEP 3	18.98
STEP 4	19.96
STEP 5	21.00
STEP 6	22.09
STEP 7	23.24
STEP 8	24.45
STEP 9	25.72
RESOURCE/LIBRARY AIDE	
STEP 1	18.39
STEP 2	19.34
STEP 3	20.35
STEP 4	21.41
STEP 5	22.52
STEP 6	23.69
STEP 7	24.93
STEP 8	26.22
STEP 9	27.59
GUIDANCE SECRETARY/SECRETARY of STUDENT RECORDS	
STEP 1	18.46
STEP 2	19.42
STEP 3	20.44
STEP 4	21.50
STEP 5	22.61
STEP 6	23.80
STEP 7	25.03
STEP 8	26.33
STEP 9	27.69

2021-2022	
SCHOOL SECRETARY	
STEP 1	19.52
STEP 2	20.54
STEP 3	21.60
STEP 4	22.73
STEP 5	23.92
STEP 6	25.16
STEP 7	26.46
STEP 8	27.85
STEP 9	29.29
SCHOOL TREASURER/ATHLETIC SECRETARY	
STEP 1	19.52
STEP 2	20.54
STEP 3	21.60
STEP 4	22.73
STEP 5	23.92
STEP 6	25.16
STEP 7	26.46
STEP 8	27.85
STEP 9	29.29

SALARY SCHEDULE 2021-2022
SPEA CUSTODIAL UNIT CONTRACT

Area Maintenance		2022
Step 1	21.60	
Step 2	23.32	
Step 3	25.03	
Step 4	26.74	
Step 5	27.46	
Step 6	28.19	
Hired before 7/1/2015	28.20	Plus Stipend \$1,500 per year
Custodial Maintenance		2022
Step 1	21.47	
Step 2	23.17	
Step 3	24.89	
Step 4	26.60	
Step 5	27.25	
Step 6	28.05	
Hired before 7/1/2015	28.20	Plus Stipend \$1,250 per year
Custodian/Driver		2022
Step 1	20.51	
Step 2	22.23	
Step 3	23.94	
Step 4	25.64	
Step 5	26.51	
Step 6	27.36	
Hired before 7/1/2015	28.05	
Night Custodian		2022
Step 1	20.80	
Step 2	22.51	
Step 3	24.21	
Step 4	25.93	
Step 5	26.80	
Step 6	27.65	
Hired before 7/1/2015	28.20	
Custodian Supervisor		2022
Step 1	20.80	
Step 2	22.51	
Step 3	24.21	
Step 4	25.93	
Step 5	26.80	
Step 6	27.65	
Hired before 7/1/2015	28.20	Plus \$25 per person per wk

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 305	SCHOOL DEPARTMENT									
01.305.002.5000	School Operating Budget	\$41,330,308	\$41,330,308	\$41,974,878	\$42,363,566	\$27,492,178	\$42,633,952	\$43,917,645	\$1,283,693	3.01%
002	Expense Subtotal	\$41,330,308	\$41,330,308	\$41,974,878	\$42,363,566	\$27,492,178	\$42,633,952	\$43,917,645	\$1,283,693	3.01%
DEPARTMENT 305	SCHOOL DEPARTMENT	\$41,330,308	\$41,330,308	\$41,974,878	\$42,363,566	\$27,492,178	\$42,633,952	\$43,917,645	\$1,283,693	3.01%

FISCAL YEAR 2022 BUDGET

SECTION VIII:



ENTERPRISE FUNDS

SEWER DIVISION ENTERPRISE FUND
FISCAL YEAR 2022 BUDGET SUMMARY
DEPARTMENT OF PUBLIC WORKS
DAVID FIELD, P.E., DIRECTOR

This enterprise budget serves to provide sanitary sewer collection and treatment services to those properties served by Town sewer.

An enterprise fund gives communities the flexibility to account separately for all financial activities associated with a specific municipal service. It establishes a separate accounting and financial reporting mechanism for municipal service for which a fee is charged in exchange for a service. Revenues and expenses of the service are segregated into a fund with financial statements separate from all other governmental activities.

The Sewer Division enterprise fund covers the various costs associated with providing sewer collection and treatment to the properties currently served by the North Easton Village Wastewater Treatment Plant, the collection system at Five Corners, and collection system and treatment costs associated with the Queset Commercial District.

Properties connected to sewer pay a user fee of \$15 per 1,000 gallons of water used. This user fee covers the cost of operating and maintaining the WWTP, pump stations, and collection systems.



PROPOSED BUDGET CHANGES

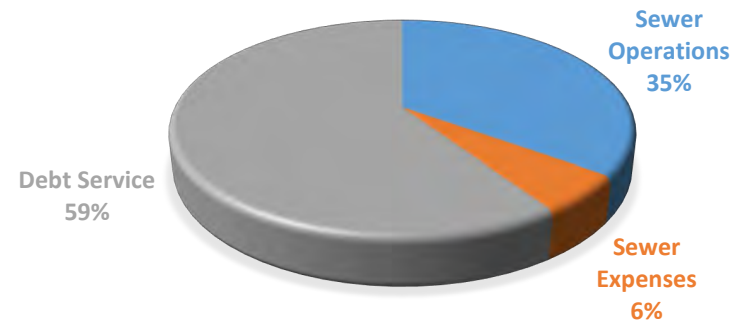
No significant budget or staffing changes are proposed for FY2022.

PRIOR YEAR BUDGET SUCCESSES

The North Eastern Village Sewer District was completed and went online in 2014. In 2020 the North Easton Village WWTP received and treated 5.1 million gallons of wastewater. The Queset Sewer District was completed and went online in 2019. The first phase of the Five Corners Sewer District was completed and went online in 2017, and the second phase was substantially completed in 2020.

DPW AND ENTERPRISE ACCOUNTS

The chart and table below represent the components of the Sewer Division enterprise fund for FY2022.



Division	FY2022
Sewer Operations	\$310,000
Sewer Expenses	\$50,000
Debt Service	\$525,359
Total	\$885,359

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 440 SEWER DIVISION										
60.440.002.5255	Sewer Operations & Maintenance	\$143,086	\$140,000	\$185,470	\$290,000	\$123,285	\$290,000	\$310,000	\$20,000	6.89%
60.440.002.5325	Sewer Disposal Fees	\$42,875	\$50,000	\$47,153	\$50,000	\$49,686	\$50,000	\$50,000	-	0.00%
002 Expense Subtotal		\$185,962	\$190,000	\$232,624	\$340,000	\$172,972	\$340,000	\$360,000	\$20,000	5.88%
60.440.014.5910	Principal on LT Debt	\$114,476	\$185,000	\$194,678	\$195,000	\$326,992	\$520,000	\$238,418	(\$281,582)	(54.15%)
60.440.014.5915	Interest on LT Debt	\$51,844	\$0	\$0	\$0	\$72,674	\$0	\$272,121	\$272,121	0.00%
60.440.014.5925	Short Term Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$14,820	\$14,820	0.00%
014 Enterprise Debt Service		\$166,320	\$185,000	\$194,678	\$195,000	\$399,667	\$520,000	\$525,359	\$5,359	1.03%
DEPARTMENT 440 SEWER DIVISION		\$352,282	\$375,000	\$427,302	\$535,000	\$572,639	\$860,000	\$885,359	\$25,359	2.94%
TOTAL FUND 60 SEWER ENTERPISE FUND		\$352,282	\$375,000	\$427,302	\$535,000	\$572,639	\$860,000	\$885,359	\$25,359	2.94%

FISCAL YEAR 2022 BUDGET SUMMARY
RICHARD TIERNEY, OPERATIONS MANAGER
EASTON WATER DIVISION

The Easton Water Division is dedicated to providing, protecting and preserving today's water supplies for tomorrow's consumers. Our commitment is to supply quality water that complies with all State & Federal standards, provide education and excellent customer service, and to be the leaders of our profession.

The Water Division budget provides funding for the town's municipal water system. The system serves essentially 100 percent of the town population through approximately 7,575 customer services. Currently, the system includes seven well supplies, two storage tanks and a distribution network comprising some 168.2 miles of water mains.

In addition to maintaining the infrastructure, the division also performs important tasks such as quarterly water billing, Backflow Prevention Program, public education, water quality sampling, annual water system flushing program, leak detection system surveys, household hazardous waste collection day, as well many other critical daily functions.

What is an Enterprise Fund?

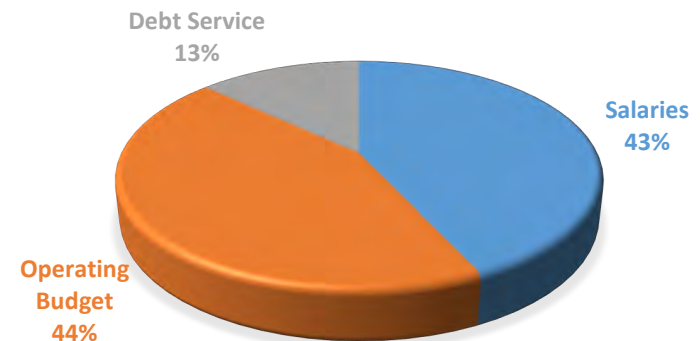
An enterprise fund gives communities the flexibility to account separately for all financial activities associated with a broad range of municipal services. It establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Revenues and expenses of the service are segregated into a fund with financial statements separate from all other governmental activities.

PRIOR YEAR BUDGET SUCCESSES

For the previous year (CY2020) the water division pumped 729,042,000 gallons of water to the residences and businesses within the Town of Easton. The Water Division was able to provide the essential service of providing clean drinking water during the COVID-19 pandemic.

DEPARTMENTAL BUDGET

The chart below represents the proposed Water Division Budget for FY2022.



Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Water Operations Manager	1	1	1	1	1
Water Systems Supervisor	1	1	1	1	1
Principal Clerk	1	1	1	--	--
Office Assistant	1.5	1.5	1.5	1.5	1.5
Water System Technician	3	3	3	3	3
Meter Technician	1	1	1	1	1
Water System Inspector	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Water GIS Technician	0	0	0	1	1
Pumping Station Operator	2	2	2	1	1
Treatment Plant Operator	0	0	0	0	1
Total Full-time Equivalents	12.5	12.5	12.5	11.5	12.5

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 450	WATER DIVISION									
61.450.001.5101	Water Operations Manager	\$118,747	\$118,751	\$170,777	\$171,101	\$88,360	\$113,967	\$114,136	\$169	0.14%
61.450.001.5102	Water Systems Supervisor	\$90,494	\$90,493	\$93,219	\$93,218	\$76,266	\$99,764	\$99,915	\$151	0.15%
61.450.001.5105	GIS Analyst	\$0	\$0	\$0	\$0	\$0	\$0	\$63,101	\$63,101	0.00%
61.450.001.5110	Secretarial Salaries	\$0	\$0	\$23,993	\$0	\$0	\$0	-	-	0.00%
61.450.001.5111	Clerical Salaries	\$143,050	\$143,555	\$89,841	\$144,713	\$65,526	\$87,366	\$91,938	\$4,572	5.23%
61.450.001.5112	Public Works Personnel	\$524,596	\$597,601	\$518,366	\$617,478	\$455,552	\$619,840	\$639,548	\$19,708	3.17%
61.450.001.5130	Overtime	\$81,541	\$95,000	\$67,210	\$95,000	\$64,516	\$95,000	\$95,000	-	0.00%
61.450.001.5141	Class Differential	\$0	\$473	\$0	\$473	\$0	\$473	\$473	-	0.00%
61.450.001.5148	Seasonal Employees	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000	-	0.00%
61.450.001.5150	Longevity	\$4,100	\$4,100	\$2,950	\$4,150	\$3,100	\$3,050	\$3,150	\$100	3.27%
61.450.001.5151	Sick Leave Incentive	\$1,000	\$10,000	\$50,740	\$58,940	\$0	\$10,000	\$10,000	-	0.00%
61.450.001.5168	Civil Engineer	\$0	\$0	\$0	\$0	\$0	\$0	\$40,119	\$40,119	0.00%
61.450.001.5187	On-Call Status	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
61.450.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$963,531	\$1,059,973	\$1,017,098	\$1,185,073	\$753,322	\$1,039,460	\$1,167,380	\$127,920	12.30%
61.450.002.5210	Electricity	\$122,871	\$205,500	\$130,740	\$205,500	\$113,964	\$205,500	\$205,500	-	0.00%
61.450.002.5212	Building Heating	\$7,358	\$11,652	\$9,106	\$11,652	\$6,744	\$11,652	\$11,652	-	0.00%
61.450.002.5240	R&M - Office Equipment	\$1,399	\$7,000	\$1,928	\$7,000	\$0	\$7,000	\$7,000	-	0.00%
61.450.002.5243	R&M - Vehicles	\$16,702	\$12,000	\$10,595	\$12,000	\$13,177	\$12,000	\$12,000	-	0.00%
61.450.002.5244	R&M - Hardware/Software	\$10,000	\$10,000	\$12,500	\$10,000	\$17,718	\$12,500	\$12,500	-	0.00%
61.450.002.5247	Testing	\$20,175	\$50,000	\$31,391	\$50,000	\$33,985	\$86,000	\$86,000	-	0.00%
61.450.002.5248	R&M - Pump Station	\$55,665	\$55,000	\$26,335	\$55,000	\$18,012	\$55,000	\$55,000	-	0.00%
61.450.002.5271	Rental Equipment	\$3,497	\$5,000	\$1,575	\$5,000	\$945	\$5,000	\$5,000	-	0.00%
61.450.002.5300	Training	\$5,904	\$9,000	\$4,210	\$9,000	\$7,419	\$9,000	\$9,000	-	0.00%
61.450.002.5301	Consulting Services	\$14,375	\$50,000	\$16,598	\$50,000	\$25,738	\$50,000	\$50,000	-	0.00%
61.450.002.5304	Advertising	\$1,573	\$3,000	\$2,623	\$3,000	\$44	\$3,000	\$3,000	-	0.00%
61.450.002.5305	Police Details	\$5,310	\$30,000	\$4,010	\$30,000	\$29,108	\$30,000	\$30,000	-	0.00%
61.450.002.5317	Household Hazardous Waste	\$18,955	\$20,000	\$0	\$20,000	\$449	\$20,000	\$20,000	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
61.450.002.5340	Telephone	\$10,022	\$12,000	\$10,673	\$12,000	\$7,850	\$12,000	\$12,000	-	0.00%
61.450.002.5345	Postage & Billing	\$18,557	\$19,500	\$19,129	\$19,500	\$15,322	\$19,500	\$19,500	-	0.00%
61.450.002.5381	R&M - Computers	\$7,748	\$9,500	\$9,279	\$9,500	\$7,431	\$9,500	\$9,500	-	0.00%
61.450.002.5420	Office Supplies	\$2,159	\$5,000	\$3,682	\$5,000	\$4,173	\$5,000	\$5,000	-	0.00%
61.450.002.5430	Building Maintenance	\$18,046	\$23,000	\$13,390	\$23,000	\$15,353	\$23,000	\$23,000	-	0.00%
61.450.002.5480	Gas & Oil	\$15,702	\$26,375	\$13,334	\$26,375	\$9,316	\$26,375	\$26,375	-	0.00%
61.450.002.5530	Concrete/Ashpalt	\$10,881	\$30,000	\$9,550	\$30,000	\$11,998	\$30,000	\$30,000	-	0.00%
61.450.002.5534	Engineering Supplies	\$435	\$1,100	\$150	\$1,100	\$0	\$1,100	\$1,100	-	0.00%
61.450.002.5541	Misc Water Supplies	\$2,798	\$7,500	\$4,470	\$7,500	\$6,652	\$7,500	\$7,500	-	0.00%
61.450.002.5542	Chemical Supplies	\$49,404	\$50,000	\$59,277	\$50,000	\$48,412	\$50,000	\$50,000	-	0.00%
61.450.002.5543	Copper & Hardware	\$4,787	\$22,000	\$1,910	\$22,000	\$1,134	\$22,000	\$22,000	-	0.00%
61.450.002.5544	Meters & Parts	\$159,129	\$155,000	\$154,258	\$155,000	\$60,792	\$155,000	\$155,000	-	0.00%
61.450.002.5545	Tools/Hydrants/Fittings	\$34,299	\$41,000	\$31,700	\$41,000	\$15,039	\$41,000	\$41,000	-	0.00%
61.450.002.5596	Uniforms/Clothing Allowance	\$9,216	\$8,000	\$8,800	\$8,800	\$10,257	\$8,800	\$9,200	\$400	4.54%
61.450.002.5716	Meal Allowances	\$24	\$250	\$0	\$250	\$0	\$250	\$250	-	0.00%
61.450.002.5730	Dues & Memberships	\$1,430	\$2,000	\$3,733	\$2,000	\$3,098	\$3,750	\$3,750	-	0.00%
61.450.002.5731	Licenses	\$1,051	\$1,500	\$1,792	\$1,500	\$272	\$1,500	\$1,500	-	0.00%
61.450.002.5733	SDWA Assessment	\$6,059	\$7,500	\$5,507	\$7,500	\$6,677	\$8,500	\$8,500	-	0.00%
61.450.002.5805	Water Main Replacement	\$43,390	\$150,000	\$2,119	\$150,000	\$3,849	\$150,000	\$50,000	(\$100,000)	(66.66%)
61.450.002.5850	Acquisition of New Equipment	\$8,393	\$10,000	\$0	\$10,000	\$0	\$10,000	\$10,000	-	0.00%
61.450.002.5855	Well/Pump Rehabilitation	\$33,184	\$50,000	\$0	\$50,000	\$0	\$50,000	\$50,000	-	0.00%
002 Expense Subtotal		\$720,515	\$1,099,377	\$604,379	\$1,100,177	\$494,939	\$1,141,427	\$1,041,827	(\$99,600)	(8.72%)
61.450.014.5910	Principal on LT Debt	\$145,000	\$145,000	\$206,700	\$206,700	\$232,000	\$232,000	\$244,000	\$12,000	5.17%
61.450.014.5915	Interest on LT Debt	\$70,645	\$45,888	\$90,096	\$90,097	\$104,825	\$104,825	\$96,196	(\$8,629)	(8.23%)
61.450.014.5925	Interest on Notes	\$250	\$0	\$9,174	\$8,227	\$3,570	\$8,970	\$56,000	\$47,030	524.30%
014 Enterprise Debt Service		\$215,895	\$190,888	\$305,970	\$305,024	\$340,395	\$345,795	\$396,196	\$50,401	14.57%
DEPARTMENT 450 WATER DIVISION		\$1,899,942	\$2,350,238	\$1,927,448	\$2,590,274	\$1,588,657	\$2,526,682	\$2,605,403	\$78,721	3.11%
TOTAL FUND 61 WATER ENTERPRISE FUND		\$1,899,942	\$2,350,238	\$1,927,448	\$2,590,274	\$1,588,657	\$2,526,682	\$2,605,403	\$78,721	3.11%

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 450 - WATER DIVISION

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
TIERNEY, RICHARD	Water Operations Manager	40	1/20/20	110,791	114,136	AA-7	0	0	114,136	0
61.450.001.5101 Water Operations				110,791	114,136		0	0	114,136	0
FORD, JOSHUA H	Water Systems Supervisor	40	10/10/95	96,984	99,915	CC-8	550	0	100,465	0
61.450.001.5102 Water Systems				96,984	99,915		550	0	100,465	0
JOSEFSON, MARIA	GIS ANALYST	40	12/7/20	61,252	63,101	EE-1	0	0	63,101	0
61.450.001.5105 GIS Analyst				61,252	63,101		0	0	63,101	0
GALLO, KAREN A	Principal Clerk	35	11/10/03	59,003	60,785	7-12	450	0	61,235	0
MCSWEENEY, NANCY	Office Assistant	35	11/1/11	29,509	31,153	7-8	400	0	31,553	0
Position split with Solid Waste & Recycling Budget. \$25K solid waste. Balance to water.										
61.450.001.5111 Clerical Salaries				88,512	91,938		850	0	92,788	0
CARDOZA, MICHAEL	Water System Technician	40	7/8/19	67,477	70,127	1-3	0	0	70,127	0
CHARRON, JOSEPH	Heavy Equipment Operator	40	8/14/06	81,599	82,414	2-5	250	0	82,664	0
HOWARTH, ANDREW	Water System Technician	40	7/11/08	73,539	74,275	1-5	250	0	74,525	0
O'NEILL, BRIAN R	Meter Technician	40	8/14/06	81,599	82,414	2-5	250	0	82,664	0
O'TOOLE, MICHAEL P	Pumping Station Operator	40	8/18/03	81,599	82,414	2-5	250	0	82,664	0
RICHARD, JOSEPH	Water System Inspector	40	10/13/95	87,751	88,629	2-6 (20)	500	0	89,129	0
STURTEVANT, CORY	Water System Technician	40	10/17/16	73,539	74,275	1-5	250	0	74,525	0
VACANT	Treatment Plant Operator	40		72,736	85,000	TBD	0	0	85,000	0
Changed position from pump station operator to treatment plant operator. Will be placed in a new grade 3 range (TBD).										
61.450.001.5112 Public Works				619,839	639,548		1,750	0	641,298	0
OVERTIME				95,000	95,000		0	0	95,000	0
61.450.001.5130 Overtime				95,000	95,000		0	0	95,000	0
CLASS DIFFERENTIAL				473	473		0	0	473	0
61.450.001.5141 Class Differential				473	473		0	0	473	0
SEASONAL EMPLOYEES				10,000	10,000		0	0	10,000	0
61.450.001.5148 Seasonal Employees				10,000	10,000		0	0	10,000	0
SICK LEAVE INCENTIVE				58,940	10,000		0	0	10,000	0
61.450.001.5151 Sick Leave Incentive				58,940	10,000		0	0	10,000	0

Town of Easton

Payroll Detail Report

FY22 Town Budget

DEPT # 450 - WATER DIVISION										
Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
VACANT	CIVIL ENGINEER			0	40,119	DD-2	0	0	40,119	400
	Shared position with funding split with DPW Budget, Dept #400.									
	61.450.001.5168 Civil Engineer			0	40,119		0	0	40,119	400
Water Division Total				1,141,791	1,164,230		3,150	0	1,167,380	400

SOLID WASTE & RECYCLING
FISCAL YEAR 2022 BUDGET SUMMARY
DEPARTMENT OF PUBLIC WORKS
DAVID FIELD, P.E., DIRECTOR

This enterprise budget serves to provide solid waste & recycling services to participants of the Town's program.

An enterprise fund gives communities the flexibility to account separately for all financial activities associated with a specific municipal service. It establishes a separate accounting and financial reporting mechanism for municipal service for which a fee is charged in exchange for a service. Revenues and expenses of the service are segregated into a fund with financial statements separate from all other governmental activities.

The solid waste & recycling enterprise fund covers the various cost associated with providing weekly curbside trash and recycling collection, as well bulk item collection six times per year.

The current user fee charged to participants of the program is \$90 per quarter. This user fee covers the cost of the solid waste vendor, software expenses, personnel costs, billing costs, debt service costs, and the cost of purchasing recycling carts.



PROPOSED BUDGET CHANGES

No significant budget or staffing changes are proposed for FY2022.

PRIOR YEAR BUDGET SUCCESES

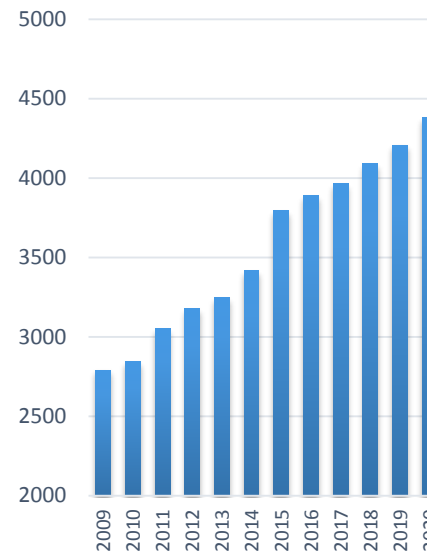
Waste Management provides weekly recycling and trash collection, as well as six (6) bulk pick up days per year. Due to the global change in the recycling market the cost of processing recycling has increased significantly. We are working with Waste Management to educate residents on acceptable items for recycling to keep our excess contamination fees as low as possible.

DPW AND ENTERPRISE ACCOUNTS

The chart and table below represent the components of the solid waste and recycling enterprise fund for FY2022.

Division	FY2022
Salaries	\$25,000
Expenses	\$1,563,000
Debt Service	\$0
Total	\$1,588,000

Subscribers



Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 430 SOLID WASTE & RECYCLING										
62.430.001.5111	Clerical Salaries	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	-	0.00%
001 Payroll Subtotal		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	0.00%
62.430.002.5292	Solid Waste Contract Svcs	\$1,299,201	\$1,332,000	\$1,430,945	\$1,450,000	\$1,121,175	\$1,550,000	\$1,550,000	-	0.00%
62.430.002.5304	Advertising	\$0	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
62.430.002.5380	Software Maintenace	\$2,000	\$2,500	\$2,000	\$2,500	\$2,000	\$2,500	\$2,500	-	0.00%
62.430.002.5398	Quarterly Billing	\$9,923	\$9,000	\$9,697	\$9,000	\$7,591	\$9,000	\$9,000	-	0.00%
62.430.002.5420	Office Supplies	\$0	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
62.430.002.5786	Expense - Miscellaneous	\$293	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
62.430.002.5850	Acquisition of New Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
002 Expense Subtotal		\$1,311,418	\$1,345,000	\$1,442,643	\$1,463,000	\$1,130,767	\$1,563,000	\$1,563,000	\$0	
DEPARTMENT 430 SOLID WASTE & RECYCLING		\$1,336,418	\$1,370,000	\$1,467,643	\$1,488,000	\$1,155,767	\$1,588,000	\$1,588,000	\$0	0.00%
TOTAL FUND 62 SOLID WASTE & RECYLING ENTERPR		\$1,336,418	\$1,370,000	\$1,467,643	\$1,488,000	\$1,155,767	\$1,588,000	\$1,588,000	\$0	0.00%



www.eastoncat.org

FISCAL YEAR 2022 BUDGET SUMMARY **P.E.G. ACCESS AND CABLE RELATED FEES**

Easton Community Access Television (ECAT) is a non-profit organization that was established to provide Public, Education, and Government programming to the citizens of Easton through funding provided by cable licensing contracts in town. The Town receives funds from Comcast and Verizon and remits them to ECAT to run their operations.

Easton Community Access Television offers much more than just a chance to be on TV. We're a local organization, separate from the cable companies, committed to the Town of Easton. Below is a list of our services that we offer to individuals, organizations and businesses

Tours

Interested in learning more about what we do at ECAT and seeing the facility. Call us for a personalized tour of our studios.

Training

Learn the skills it takes to produce your own show, improve your computer and editing skills and learn how to work a camera like a pro.

Internships

ECAT offers internships at the College and High School level. Learn various aspects of television and digital production while supporting community productions at ECAT.

Production Assistance

Any resident of Easton is more than welcome to create their own show. We provide full training for the skills to do so, but if you would prefer staff support we provide that too. Anyone interested in making a show will have a staff member assigned to provide the technical assistance to get your show on the air.

Community Coverage

ECAT will film and edit community events by request. Call or email us to let us know if you would like your event covered.

Government Meeting Coverage

ECAT strives to provide transparency in local government. Government meetings are filmed and broadcast in their entirety. They are available on this website and on our Government Channel.

DVD Copies

Purchase DVD's of any of ECAT's productions for nominal fee.

SIGNIFICANT BUDGET CHANGES

No significant changes this year.

Town of Easton
Budget Detail - Departmental Requests
FY22 Town Budget

Department/Account Number		FY2019 Expended	FY2019 Approp	FY2020 Expended	FY2020 Approp	FY2021 YTD Exp	FY2021 Approp	FY2022 Requested	Diff FY2022- FY2021	% Diff
DEPARTMENT 120 SELECT BOARD										
63.120.002.5700	Expenses - ECAT	\$438,962	\$600,000	\$710,049	\$750,000	\$480,982	\$700,000	\$700,000	-	0.00%
002 Expense Subtotal		\$438,962	\$600,000	\$710,049	\$750,000	\$480,982	\$700,000	\$700,000	\$0	
DEPARTMENT 120 SELECT BOARD		\$438,962	\$600,000	\$710,049	\$750,000	\$480,982	\$700,000	\$700,000	\$0	
TOTAL FUND 63 PEG ACCESS & CABLE RELATED FEE		\$438,962	\$600,000	\$710,049	\$750,000	\$480,982	\$700,000	\$700,000	\$0	
Proposed Total for Expense Accounts:		\$90,679,103.00								

FISCAL YEAR 2022 BUDGET

SECTION IX:



COMMUNITY PRESERVATION FUND

FISCAL YEAR 2022 BUDGET SUMMARY **COMMUNITY PRESERVATION FUND**

DESCRIPTION AND SERVICES PROVIDED

In the spring of 2001, Easton voters adopted the Community Preservation Act (CPA). The CPA had been enacted by the legislature to provide dedicated funding for the preservation of open space, historic resources and community housing. With statistics showing that open space in Massachusetts was being developed at a rate of 44 acres per day, our legislators realized that the opportunities to preserve open space were fast disappearing. If communities wanted to preserve open space for future needs, they would have to act soon. Easton's voters adopted the CPA because they had the foresight to understand two things: (1) once Easton's treasures are gone, they are gone forever; and (2) the CPA is an opportunity to access state matching funds to preserve the things that comprise Easton's character and contribute to our quality of life.

CPA funding is provided through a local real estate tax surcharge and a statewide Registry of Deeds surcharge. The state funds are distributed to participating communities as matching funds.

Easton's local CPA real estate tax surcharge includes two exemptions: for the first \$100,000 of assessed value for every residence; and an exemption for property owned and occupied by lower income persons. State matching funds are calculated in October of each year and are based upon the amounts collected during the preceding year. Easton started collecting CPA funds on July 1, 2001.

Every town that passes the CPA is required to appoint a Community Preservation Committee (CPC). Easton's CPC is comprised of nine members consisting of four citizen representatives, and one member representative from the Planning and Zoning Board, Conservation Commission, Easton Housing Authority, Historical Commission, and Recreation Commission. A CPC has responsibility for administering the CPA within in a town. The CPC studies

the needs and desires of the town, insofar as community preservation is concerned. It also reviews proposals for CPA funding and recommends CPA expenditures to Town Meeting.

CPA funds can be spent only for the purposes of open space preservation (conservation or recreation), historic preservation, and community housing and only after a favorable recommendation of the CPC, followed by town meeting approval. A community is required to spend or reserve for future spending a minimum of 10% of the CPA funds collected each year (including state match) for each of the following community preservation purposes: open space; historic preservation; and community housing.

PRIOR YEAR BUDGET SUCCESSES

In FY2021 the following projects were funded: Affordable Housing Trust FY21 Projects and Programs \$500,000, of which \$250,000 was specifically allocated to provide rental assistance to qualifying residents during the pandemic, Unionville Field Improvements (Pickleball Courts) \$320,000, Wheaton Farm Barn \$190,000, Town Office Exterior Restoration \$1,450,000. Unreserved Fund Balance available for appropriation after the November 30, 2020 Special Town Meeting was \$4,947,681.

SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant staffing changes are proposed for FY 2022.

Personnel Summary

	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE
Position					
Administrative Support Staff	.50	.50	.50	.50	.50
Recording Secretary	.01	.01	.01	.01	.01
Total FTE	.51	.51	.51	.51	.51

Estimated Receipts are expected to increase by \$206,298. The estimate for state matching funds remains conservative due to the uncertainty of the distribution amount.

Town of Easton
Budget Detail - Community Preservation Fund
FY22 Town Budget

	FY 2019 Actual	FY 2019 Approp	FY 2020 Actual	FY 2020 Approp	FY 2021 YTD Actual	FY 2021 Approp	FY 2022 Recommended	Diff FY 2022- FY 2021	% Diff
<u>14-Community Preservation Fund</u>									
<u>170-Community Preservation Committee</u>									
<u>Annual Budget Funded from Annual Estimated Revenues</u>									
<u>Estimated Revenues</u>									
Community Preservation Surcharge	963,736	1,225,000	1,344,777	1,268,354	1,081,988	1,100,000	1,525,000	425,000	38.64%
State Matching Funds	283,630	235,000	369,448	216,646	468,702	468,702	250,000	(218,702)	-46.66%
Other	98,835	-	134,315	-	268,906	-	-	-	0.00%
Unreserved Fund Balance	-	-	46,000	46,000	-	-	-	-	0.00%
Total	1,346,201	1,460,000	1,894,540	1,531,000	1,819,596	1,568,702	1,775,000	206,298	13.15%
<u>Appropriations from Estimated Revenues</u>									
CPA Admin Expenses	58,396	73,000	43,139	74,250	35,864	77,500	88,750	11,250	14.52%
Debt Service	525,263	525,263	515,063	512,063	513,363	513,363	505,888	(7,475)	-1.46%
Annual Budgeted Reserve	-	815,737	-	596,187	-	304,137	825,362	521,225	171.38%
Unappropriated/Unreserved	-	-	-	-	-	18,702	-	(18,702)	0.00%
FB Reserve for Community Housing	46,000	46,000	-	-	-	-	-	-	0.00%
FB Reserve for Historic Resources	-	-	31,905	31,905	155,000	155,000	177,500	22,500	0.00%
Affordable Housing Trust - Projects & Programs	-	-	200,000	200,000	500,000	500,000	177,500	(322,500)	0.00%
Tufts Farm Assessment & Plan	-	-	-	25,000	-	-	-	-	0.00%
Oakes Ames Memorial Hall Fire Alarm Radio Box	-	-	932	8,000	-	-	-	-	0.00%
Smith Farmhouse at Borderland State Park Exterior Rehabilitation	-	-	-	43,045	-	-	-	-	0.00%
South Easton Cemetery Corporation Historic Fence Restoration	-	-	-	40,550	-	-	-	-	0.00%
	629,659	1,460,000	791,039	1,531,000	1,204,227	1,568,702	1,775,000	206,298	13.15%
Surplus/(Deficit)	716,542	-	1,103,501	-	615,369	-	-	-	0.00%

Town of Easton
Budget Detail - Community Preservation Fund
FY22 Town Budget

	FY 2019	FY 2020	FY 2021	FY 2022
	Approp	Approp	Approp	Recommended
<u>14-Community Preservation Fund</u>				
<u>170-Community Preservation Committee</u>				
<u>Additional Appropriations (Funded from Unreserved Fund Balance or Other Reserves)</u>				
Affordable Housing Trust Programs	100,000			
Deer Run Trail & Bridge Connector	3,800			
Historical Society - Fire Suppression & Archive Storage Design & Engineering	40,000			
Historical Commission - Historic Resources Survey & Inventory	30,000			
Oakes Ames Memorial Hall - Elevator/Accessibility & HVAC Design & Engineering	120,000			
524 Depot Street Master Plan Development Team	48,000			
Smith Farmhouse at Borderland - Phase 2 Exterior Siding & Interior Work	49,500			
Elise Circle Roof Replacement		225,317		
Muscato Stadium Turf & Track Resurfacing		380,000		
Unionville Field Pickle Ball Courts		38,000		
High School Practice Field Perimeter Fence & Walking Path				35,000
Total	391,300	643,317	-	35,000

FISCAL YEAR 2022 BUDGET

SECTION X:



CAPITAL BUDGET

**TOWN ADMINISTRATOR'S FISCAL YEAR 2022
CAPITAL BUDGET MEMORANDUM
Connor Read, Town Administrator**

Attached is the capital budget prioritization list as voted by the Capital Planning Committee. This listing is a five-year plan which contains the requests for fiscal year 2022 as well as anticipated requests for fiscal years 2023 – 2026. Items recommended for Annual Town Meeting funding are highlighted.

The capital needs of the Town are great and this year's budget is no exception, with a significant total primarily driven by Water Enterprise treatment plant needs. The five-year plan totals \$51,677,994, of which \$28,667,754 relates to FY2022. I am proposing a total of \$28,268,911 as presented below for the FY2022 capital budget article, of which \$26,070,000 shall be funded from enterprise fund borrowing, \$1,593,000 shall be funded from general fund borrowing, \$408,305 shall be funded from a combination of available funds and \$152,000 shall be funded from enterprise surplus. Unless specifically deferred, any remaining unfunded items will be reevaluated in the fall.

Requested Item	Amount	Funding Source	Estimated First Year Debt Svc
General			
Fire/EMS – Replace Engine 14	\$ 750,000	Borrowing	\$ 66,250
Fire/EMS – Utility Vehicle with Radios	50,000	Borrowing	16,750
Police – Replace Animal Control Vehicle	47,000	Available Funds	
School – Fitness Center Leak Repair	295,000	Available Funds	
School – Entrance Security Improvements	50,000	Available Funds	
DPW – Facility Parking Lot Resurfacing	200,000	Borrowing	27,000
DPW – Replace 1988 F350 with F550 Hooklift	128,000	Borrowing	19,480
DPW – Replace 2005 Holder with Sidewalk Tractor	185,000	Borrowing	26,475
DPW – Loader	180,000	Borrowing	26,300
DPW – Replace 1970 Forklift	30,000	Available Funds	
DPW – Municipal Facilities Capital Improvements	100,000	Borrowing	13,500
Inspectional Services – Replace 2008 Inspection Vehicle	31,911	Available Funds	
Subtotal	<u>\$ 2,046,911</u>		<u>\$ 195,755</u>

Requested Item	Amount	Funding Source	Estimated First Year Debt Svc
Enterprise			
Water – Red Mill Rd Water Treatment Plant for Wells 3, 5 and 7	15,400,000	Borrowing	1,074,000
Water – PFAS Treatment Facilities	9,170,000	Borrowing	640,950
Water – Water Main Replacement	1,500,000	Borrowing	127,500
Water – Replace Utility Vehicle 121	54,000	Water Surplus	
Water – Utility Vehicle 134	54,000	Water Surplus	
Sewer – Wastewater Treatment Plant Membrane Replacement	44,000	Sewer Surplus	
Subtotal	<u>\$ 26,222,000</u>		<u>\$1,842,450</u>
TOTAL GENERAL AND ENTERPRISE	<u>\$28,268,911</u>		<u>\$2,038,205</u>

Fire/EMS

I recommend funding \$750,000 for the replacement of Engine 14, which is 15 years old with 178,570 miles and well over 13,000 hours of use. The vehicle has issues associated with a 15 year- old apparatus and will be used as a reserve engine.

The Fire Department is also requesting \$50,000 to purchase of a utility vehicle for the EMS/Mobile Integrated Health/Public Health Officer. This is a shared position with the department of Health and Community Services and will have responsibilities for both departments, including duties and responsibilities dealing with COVID-19 and other community health issues and initiatives. We have applied for a grant for this vehicle, and if successful, could receive up to \$40,000 toward the purchase. Other high priority needs for the Fire capital, such as SCBA will be pursued via grants and revisited in the fall along with the flooring request if unsuccessful.

Police

I recommend funding the requested \$47,000 for the animal control vehicle, to replace the existing 2011 Ford Transit Van in worn condition. The requested cruiser replacement can be deferred until the fall when free cash is certified as is the typical time of year when funding is sought.

Easton Schools

I recommend funding the School Department's requests for leak repair at the Oliver Ames High School in the amount of \$295,000. This will prevent further leaks in an area where the building siding transitions to the roof.

Enhancing security improvements in the amount of \$50,000 is also recommended. These improvements would take place at the entrances of the Richardson Olmsted School and Easton Middle School and involve the installation of bankers windows with buzzer systems, intercoms, cameras, and new doors to improve security at the buildings.

The school department also requested other items involving building maintenance to replace rooftop units, classroom carpeting and floor tiles as well as the annual technology request. Alternative funding sources will be available for some of these items, but at this time the exact amounts and sources are unclear. I therefore recommend holding off on these requests until the fall when we can better quantify any remaining needs and the resources required to fund them.

Department of Public Works

The Department of Public Works maintains a large fleet of 65 active over the road vehicles with a replacement value of \$7.9 million. Currently, the average age of the fleet is 9.83 years with an average replacement age of 19.66 years. It is a goal of the department to adequately fund a target replacement age of 11.9 years to minimize life cycle costs for each vehicle. Annual capital investments of \$670,000 or greater will reduce the average age of the fleet, with funding below that amount increasing the age of the fleet. As is typical given our annual revenue constraints, the current FY2022 recommendation of \$601,000 for the Hooklift, sidewalk tractor, loader and water vehicles does not meet this target, but is the most we can afford to do this fiscal year. The DPW had additional equipment needs not included in these statistics and I also recommend funding the \$30,000 request to replace a 1970 forklift.

I recommend funding the request for facility parking lot resurfacing in the amount of \$200,000. This would allow for resurfacing lots at the Police/Fire Station, Fire Station #3, Frothingham Hall and DPW facilities. The pavement condition in each of these lots has deteriorated despite periodic maintenance over many years and requires a mill and overlay treatment at this time.

Recent reports by the DPW Director identify more than \$30M in estimated replacement costs for public works and safety facilities in Easton (excluding school facilities) but at this time, the most we can afford is partial funding of the \$200,000 request in the amount of \$100,000 to address some of the highest priority capital needs. The Director's report is [available here](#).

Inspectional Services

I recommend funding the request of the Inspectional Services Department for \$31,911 to replace and 2008 vehicle in poor condition with significant rusting issues. This should fulfill the department's vehicle needs for the next four to five years.

Enterprise: Sewer

I recommend funding the request for the wastewater treatment plant membrane replacement in the amount of \$44,000 for the North Easton Village Waste Water Treatment Plant. The existing plant has been in operation since 2013 and recent inspections and performance testing indicate that replacement of two membranes is required. The most critical replacement will be performed in FY 2021 through the operating budget. These membranes are the core filtration mechanisms in the waste water treatment process and are critical to maintain compliance with our environmental discharge permit. Periodic replacement of these membranes is expected and required throughout the life of the plant.

Enterprise: Water

Last and by no means least are the Water Division capital requests which make up almost 93% of this entire proposed capital budget. We understand that these items are significant, but they are necessary to maintain high quality drinking water in our community which complies with new Massachusetts Department of Environmental Protection regulations.

The Easton Water Division is requesting \$15,400,000 to complete the design and construction of the Red Mill Road Water Treatment Plant. The proposed 1.69 MGD plant will be located on Red Mill Road and treat water from wells, #3, #5, and #7. The water from these wells will be combined and treated in a new 6,900 square foot Greensand treatment facility. The treatment plant will remove naturally occurring iron and manganese and greatly improve the water quality from these wells.

In addition, \$9,170,000 is requested for the design and construction of water treatment facilities which will remove per-and polyfluoroalkyl substances (PFAS) from three wells in Easton which exceed the new DEP regulatory threshold of 20 parts per trillion¹. In December 2019 the Massachusetts Department of Environmental Protection

¹ More information on the Town's ongoing PFAS mitigation efforts can be found at the Water Division webpage - https://www.easton.ma.us/departments/dpw/water_division/pfas_information.php

(MassDEP) proposed new drinking water regulations concerning these contaminants and lowered the maximum contaminant level (MCL) from 70 parts per billion (ppb) to 20 parts per trillion (ppt). Under these regulations, mandatory testing for PFAS began in the Commonwealth in January 2021 for the largest water suppliers, with suppliers Easton's size (10-50,000 customers) required to begin testing this April. Smaller suppliers have not yet been mandated to test for PFAS. Despite mandatory testing being in effect for fewer than six months, more than 40 public water suppliers in Massachusetts have identified PFAS over 20 ppt since this regulation took effect. This is unsurprising as PFAS is, unfortunately, a forever chemical used in a variety of consumer product manufacturing processes throughout the 20th century and its presence in water supplies around the United States is significant.

The Easton Water Division, well in advance of the regulation taking effect, launched a home-filter rebate program in 2019; sought \$100,000 in the FY2021 capital budget and later applied for and received a \$200,000 grant from MassDEP to accelerate a PFAS preparedness study towards this funding ask. In the interim period before treatment plant construction is funded and completed, the Water Division is also procuring and installing a vending unit for PFAS-filtered water for use by residents in sensitive subgroups at no charge. The initial findings of the PFAS study indicate a range of options estimated between \$8.3 million and \$9.2 million to remove PFAS. As the Select Board / Water Commissions did in anticipation of debt service for the Red Mill Road Plant, the Town will need to increase water use rates in the coming years to offset the debt service for the bonds associated with the PFAS treatment facilities.

Also requested is \$1,500,000 for the design and construction of water main replacements. The existing water main distribution system is comprised of 170 miles of various sizes of water main of which 20% is unlined cast iron pipe installed prior to 1950. Water mains have a useful life expectancy of between 50 and 75 years. The Water Division responds to between 15-25 water main breaks per year and these unscheduled events create public safety issues, increase costs, disrupt service, and contribute to poor water quality. The goal is to begin replacing older pipes and pipes that experience frequent failures as part of an annual replacement program.

I also recommend funding the two vehicle requests at \$54,000 each from available surplus water funds.

Conclusion

This substantial capital budget funds many needs that benefit the health and safety of our residents and advances the Town towards compliance with new unfunded state regulations. Although we cannot fund the entire list and some items will have to be deferred until the fall or for yet another year, this capital budget will allow us to address our most critical and immediate needs in the coming fiscal year.

Sincerely,
Connor Read,
Town Administrator

**TOWN OF EASTON
CAPITAL PLANNING COMMITTEE
CAPITAL BUDGET REQUESTS**

Department	Committee Ranking	Brief Description of Item	Initial Fiscal Year of Request	FY22	FY23	FY24	FY25	FY26	Total
Fire/EMS	1	Replace Engine 14	11/26/2018	\$750,000					\$750,000
Police	2	(2) Two Marked Police Vehicles	Annual	\$117,800	\$173,000	\$173,000	\$173,000	\$173,000	\$809,800
Police	3	(1) One Marked Animal Control Vehicle	2022	\$47,000					\$47,000
Fire/EMS	4	Utility Vehicle with Radios	FY2021	\$50,000					\$50,000
School	5	Fitness Center Leak Repair	12/20/2020	\$295,000	\$0	\$0	\$0	\$0	\$295,000
Fire/EMS	6	Fire Station #3 floor finishing	21/1/2020	\$49,000					\$49,000
School	7	Entrance Security Improvements	12/15/2020	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Fire/EMS	8	SCBA/Helmet/Boot Cleaner	12/1/2020	\$30,000					\$30,000
DPW	9	Facility Parking Lot Resurfacing	FY2021	\$200,000	\$0	\$0	\$0	\$0	\$200,000
DPW	10	Highway - Replace 1988 F350 w F550 Hooklift	FY2014	\$128,000					\$128,000
DPW	11	Highway - Replace 2005 Holder w Sidewalk Tractor	FY2014	\$185,000					\$185,000
DPW	12	Highway - 2021 Loader	FY2014	\$180,000					\$180,000
School	13	Install New Compressor in Old Gymnasium	1/5/2021	\$25,000	\$0	\$0	\$0	\$0	\$25,000
School	14	Continue replacing compressors/RTU's	12/26/2019	\$25,000	\$50,000	\$0	\$0	\$0	\$75,000
Inspectional Services	15	2022 Chevrolet Colorado 4x4 pickup	FY2020	\$31,911					\$31,911
DPW	16	Replace Forklift (1970)	FY2022	\$30,000					\$30,000
DPW	17	Municipal Facilities Capital Improvements - <i>Partial Funding of \$100,000 recommended for FY22</i>	FY2015	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
DPW	18	ADA Transition Plan	FY2020	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Information Technology	19	Annual Computer Hardware/Software Replacement	Annual	\$33,456	\$33,456	\$33,456	\$33,456	\$33,456	\$167,280
Information Technology	20	Server Upgrade	FY2021	\$36,464					\$36,464
School	21	Computers	FY2021	\$259,192	\$260,862	\$259,992	\$259,892	\$259,892	\$1,299,830
School	22	Projectors	FY2021	\$25,420	\$25,420	\$26,040	\$25,420	\$25,420	\$127,720
School	23	Remove and install VCT tiles on the first floor (RO side) and install a moisture barrier to reduce the number of tiles popping up.	2/28/2014	\$20,210	\$20,210	\$0	\$0	\$0	\$40,420
School	24	Replacement of 11 classroom carpets	2/28/2014	\$46,101	\$0	\$0	\$0	\$0	\$46,101
DPW	25	Fire/Police/DPW Facility Feasibility Study	FY2021	\$200,000	\$0	\$0	\$0	\$0	\$200,000
DPW	26	GIS Planimetric Update	FY2022	\$50,000					\$50,000
P&ED	27	PermitEyes online permitting system upgrade	2020	\$122,000					\$122,000
School	28	Furniture Replacement	1/17/2020	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
DPW	29	Turnpike at Purchase Falshing Beacon	FY2022	\$25,000	\$0	\$0	\$0	\$0	\$25,000

**TOWN OF EASTON
CAPITAL PLANNING COMMITTEE
CAPITAL BUDGET REQUESTS**

Department	Committee Ranking	Brief Description of Item	Initial Fiscal Year of Request	FY22	FY23	FY24	FY25	FY26	Total
DPW	Defer	Pavement Management Road Funding	FY2014	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
DPW	Defer	Highway - Replace 2006 F450 w F550 Hooklift	FY2014	\$128,000					\$128,000
DPW	Defer	Highway - Replace 2003 Bobcat w Skid Steer	FY2014	\$85,000					\$85,000
DPW	Defer	Bldg/Grds - Replace 2008 Ford F250 w F550 Hooklift	FY2014	\$128,000					\$128,000
DPW	Defer	Turnpike at Purchase Signal Design	FY2022	\$350,000					\$350,000
Sewer	O	WWTP Membrane Repalcement	FY2022	\$44,000					\$44,000
WATER	O	Red Mill Rd WTP & Option PFAS Treatment	FY2021	\$15,400,000					\$15,400,000
WATER	O	PFAS Treatment	FY2022	\$9,170,000					\$9,170,000
WATER	O	Water Main Replacement	FY2022	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,500,000
WATER	O	Vehicle 121- 2012 F250	FY2022	\$54,000					\$54,000
WATER	O	Vehicle 134 - New 2500/F250	FY2022	\$54,000					\$54,000
DPW		DPW Enviornmental, Health, and Safety Program	FY2019	\$0	\$50,000	\$0	\$50,000	\$0	\$100,000
DPW		Motor Equipment	FY2014		\$856,000	\$1,049,000	\$1,135,000	\$900,000	\$3,940,000
Fire/EMS		Ambulance , Replace A12- 2012 plus stretcher and load system	10/16/2016			\$370,000			\$370,000
Fire/EMS		Ladder 11 refurbishment/or new (\$600K/\$1.3 million)	12/22/2015			\$1,300,000			\$1,300,000
Fire/EMS		Service Truck FF2	12/22/2015				\$150,000		\$150,000
Fire/EMS		Station 1 Rehab/refurbishment bunk room, locker room, showers, epoxy bay floors	10/26/2017		\$1,000,000				\$1,000,000
Fire/EMS		Replace Car 3 2016 Ford inteceptor	11/26/2018				\$47,000		\$47,000
Fire/EMS		Ambulance , Replace A11- 2015 plus stretcher	11/26/2018					\$380,000	\$380,000
Fire/EMS		Utility Vehcile replace Car 2, 2014 Explorer	11/26/2020		\$45,000				\$45,000
Fire/EMS		SCBA Air Compressor Replcement	11/16/2019				\$72,000		\$72,000
Information Technology		2 new Dell EqualLogic storage arrays to replace the PS4100's that were purchased in 2014.	FY2021		\$38,514				\$38,514
Information Technology		Virtual Server Upgrade	FY2021			\$60,000			\$60,000
Information Technology		2 new Dell EqualLogic storage arrays to replace the PS4100's that were purchased in 2016.	FY2021				\$38,514		\$38,514
School		Reconstruction of 3 Basketball Courts in Post Tensioned Concrete	12/17/2019	\$0	\$0	\$0	\$475,000	\$0	\$475,000
School		Reconstruction of 5 Tennis Courts in Post Tensioned Concrete	12/17/2019	\$0	\$0	\$595,000	\$0	\$0	\$595,000
School		Replace Sprinkler heads throughout building and make repairs to some that are too short or long (@ 2000 sprinkler heads)	11/19/2019	\$0	\$125,000	\$0	\$0	\$0	\$125,000

**TOWN OF EASTON
CAPITAL PLANNING COMMITTEE
CAPITAL BUDGET REQUESTS**

Department	Committee Ranking	Brief Description of Item	Initial Fiscal Year of Request	FY22	FY23	FY24	FY25	FY26	Total
School		Upgrade security system	2/28/2014	\$0	\$0	\$0	\$54,740	\$0	\$54,740
School		Remove and replace fire alarm system in its entirety	2/28/2014	\$0	\$0	\$0	\$531,200	\$0	\$531,200
School		Remove siding or masonry around head of window opening and confirm through- wall flashing was installed properly	2/28/2014	\$0	\$0	\$161,000	\$0	\$0	\$161,000
School		Verify and install proper thru-wall flashing at head of all exterior doors in masonry openings located in the original building. This involves removal of brick at around door head, provide thru-wall flashing sealed tight to back-up wall, install insulation sealed against adjacent insulation, re-install brick with cell vents.	2/28/2014	\$0	\$0	\$61,180	\$0	\$0	\$61,180
School		Replace the security keypads, provide weather protection for the new keypads	2/28/2014	\$0	\$0	\$40,250	\$0	\$0	\$40,250
School		Patch and repair foundation cracks and spackling as needed along the east side and 1957 wing and in isolated areas of the 2007 addition	2/28/2014	\$0	\$0	\$0	\$32,200	\$0	\$32,200
School		Patch and repair damaged bricks and cracks	2/28/2014	\$0	\$0	\$0	\$48,300	\$0	\$48,300
School		Re-point 15% of 1957 building's exterior brick walls.	2/28/2014	\$0	\$0	\$0	\$232,420	\$0	\$232,420
School		Repair / replace damaged lintels	2/28/2014	\$0	\$0	\$0	\$80,500	\$0	\$80,500
School		Replace missing sprinkler escutcheon	2/28/2014	\$0	\$233,450	\$0	\$0	\$0	\$233,450
WATER		Hydraulic Model			\$30,000				\$30,000
WATER		Bay Road Water Storage Tank Restoration			\$1,410,000				\$1,410,000
WATER		Vehicle 120- 2015 Explorer			\$55,000				\$55,000
WATER		Vehicle 125- 2014 F250			\$55,000				\$55,000
WATER		Vehicle 129- 2012 F 450				\$133,000			\$133,000
WATER		Vehicle 122- 2012 Freightliner					\$244,000		\$244,000
WATER		Vehicle 123- 2019 F 550						\$167,000	\$167,000
WATER		Vehicle 127- 2017 F250						\$58,000	\$58,000
		Total		\$28,667,754	\$6,612,912	\$6,413,918	\$5,834,642	\$4,148,768	\$51,677,994

O = Other Source of funding, such as enterprise or grant funds.

FISCAL YEAR 2022 BUDGET



APPENDICES

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Fund Descriptions

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. All revenues received or expenditures made by the Town are accounted for through one of the funds or account groups listed below.

Governmental Funds

Most Town functions are financed through what are called Governmental Funds. These are the activities generally supported by “non-exchange” revenue, such as taxes. There are four types of governmental funds maintained by the Town: General Fund, Special Revenue Funds, Permanent Funds, and the Capital Project Funds.

General Fund: The General Fund is the major operating fund of the Town government and it encompasses a majority of Town operations, and it is defined as covering all resources that are not required to be accounted for elsewhere. The General Fund is supported by revenues from real estate & personal property taxes, state aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the Town’s departments including the Schools are supported in whole or in part by the General Fund.

Special Revenue Funds: Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The Town’s Special Revenue Funds are grouped into five categories:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific program and use those revenues to support the program without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains revolving funds for a number of purposes including Council on Aging, Police Department, Fire Department, Recreation Department, School Department Activities, and the School Lunch Program.
2. **Receipts Reserved for Appropriation:** The funds in this grouping are restricted to a specific use by statute and also require appropriation by Town Meeting. These funds include septic betterment loan repayments and transportation funds.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

3. **School Grants:** School Grant Funds account for specially financed education programs using revenue from grants received from the Federal or State government. These include the State Special Education Revolving Fund (Circuit Breaker), and Federal Special Education grants.
4. **Other Intergovernmental Funds:** These funds account for revenues received by the Town from the Federal or State government for specific purposes other than education. These include a variety of grants such as State Election Grants, State Library Aid, and the Elderly Formula Grant.
5. **Other Special Revenue Funds:** These funds account for any other miscellaneous special revenues not included in the previous categories, that receive funds for specific purposes, such as grants received from private or non-profit foundations, and gifts made to specific departments. This category also includes the Community Preservation Fund.

Permanent Funds: Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government and its citizens. Many times such funds are referred to as "Trust" funds. There are two accounts associated with each permanent fund, the expendable income, and the non-expendable principal.

1. **Expendable Trust Funds:** This heading accounts for the expendable income portion of the permanent funds. This heading is also used to account for funds received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended on a restricted basis for the benefit of the Town or its Citizens.
2. **Non-expendable Trusts:** are used to account for trusts where the principal must remain intact. Generally, income earned on the non-expendable trust principal may be expended in accordance with the conditions of a trust instrument or statute, and is accounted for in the previous category.

Capital Project Funds: The Capital Project Funds are used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by other dedicated funds, such as the Community Preservation Act Fund. In addition to "projects," the Town's Capital Project Funds also account for capital outlay for items purchased pursuant to the town's capital plan, such as Departmental Equipment. The source of funding for these funds are primarily proceeds from the Town's issuance of bonds, but may also be derived from private sources, grants, or transfers from other Town funds.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Proprietary (Enterprise) Funds

Proprietary Funds cover the town's "business-type" activities, and are referred to as such in the financial statements. These statements comprise the Water and Sewer Enterprise Funds of the Town. All direct and indirect costs including overhead of each service are intended to be captured by user fees and/or general fund subsidies. These funds account for their own fixed assets and long term liabilities. Although the long term debt of the funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved. Town Meeting has approved the use of the Enterprise Fund accounting for the Water, Sewer, and Solid Waste utilities. However, for the purposes of the financial statements only the Water and Sewer Funds are considered "business-type" activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The Town is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds. This means that the Town is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds. The Town maintains Agency Funds for student activities at the high school and middle school.

Account Groups

The last category of fund account entities maintained by the Town is the Account Groups. For which there are two, the General Long-term Debt Account Group and the General Fixed Assets Account Group.

The first of these groups is the General Long-term Debt Account Group which accounts for the balances due on long-term debt that the Town has approved. The liabilities accounted for in this fund extend to future years, versus those that affect the current year alone shown in other funds. When borrowing is approved the liability is increased in this fund, and when debt is paid down or rescinded the liability is reduced.

The second of these groups is the General Fixed Asset Account Group. As infrastructure is developed, construction completed, and capital outlays are made, the Town's inventory of Fixed Assets is increased. The value of these assets is then depreciated on a fixed schedule annually.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Basis of Accounting

By necessity the Town produces financial reports that have different bases of accounting. Since the goal of financial reporting is to provide useful information to its users, the measurement focuses of reporting must change with respect to the needs of the audience.

The day to day method of accounting used by the Town is UMAS, the Commonwealth of Massachusetts' Universal Municipal Accounting System. This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g. budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers that property taxes are available if they are collected within 60 days after year-end. Expenditures are recorded when the liability is incurred. Principal and interest on general long-term debt are recorded as liabilities in the fiscal years that the payments are due.

The full accrual basis of accounting is used for the Town's financial statements, which are produced based on generally accepted accounting principles (GAAP). Those statements report information about the Town with a broad overview. The statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long term financial position of the Town. The users of this information are often bond rating agencies and others seeking information consistent with entities in other states. The Government Accounting Standards Board (GASB) issues guidance for how GAAP based financial statements should be prepared for government entities. The accrual basis of accounting is utilized by the proprietary and agency funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgetary Information

At the annual Town Meeting, The Town Administrator presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by Town Meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

required by changing conditions. In cases of extraordinary or unforeseen expenses, the Finance Committee is empowered to transfer funds from the reserve fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public. These items are limited by the Massachusetts General Laws and must be raised in the next year's tax rate.

Formal budgetary integration is employed as a management control device during the year for the general fund and proprietary funds.

At year-end, appropriation balances lapse, except for certain unexpended capital items, appropriations voted for special purposes, and encumbrances which will be honored during the subsequent year.

Budgets are adopted through town meeting appropriation for the following funds: General Fund, Sewer Enterprise, Water Enterprise, Solid Waste & Recycling Enterprise, PEG Community Access Enterprise, and the Community Preservation Fund.

Budgetary Basis

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

TOWN OF EASTON, MASSACHUSETTS

Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended June 30, 2020

	General Fund	Community Preservation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 58,404,858	\$ 1,344,776	\$ -	\$ 82,761	\$ 59,832,395
Excises	4,173,687	-	-	-	4,173,687
Departmental	1,590,461	-	-	3,157,762	4,748,223
Licenses and permits	996,519	-	-	-	996,519
Fines and forfeitures	402,429	2,468	-	-	404,897
Intergovernmental	18,485,406	369,448	2,337,587	3,386,532	24,578,973
Investment income	194,508	134,926	-	365,696	695,130
Contributions and donations	-	-	-	729,941	729,941
Other	228,292	-	31,223	45,668	305,183
Total Revenues	84,476,160	1,851,618	2,368,810	7,768,360	96,464,948
Expenditures					
Current:					
General government	15,805,817	43,139	-	1,126,299	16,975,255
Public safety	9,975,297	-	-	1,721,760	11,697,057
Education	48,089,875	-	-	4,048,417	52,138,292
Public works	2,969,713	-	-	365,850	3,335,563
Health and human services	872,531	-	-	33,832	906,363
Culture and recreation	561,606	-	-	175,673	737,279
Debt service:					
Principal	3,143,570	375,000	-	-	3,518,570
Interest	1,031,583	140,063	-	-	1,171,646
Intergovernmental	1,229,810	-	-	-	1,229,810
Capital outlay	594,100	666,372	5,237,099	4,200	6,501,771
Total Expenditures	84,273,902	1,224,574	5,237,099	7,476,031	98,211,606
Excess (Deficiency) of Revenues Over (Under) Expenditures	202,258	627,044	(2,868,289)	292,329	(1,746,658)
Other Financing Sources (Uses)					
Issuance of debt	-	-	1,640,000	-	1,640,000
Bond premiums	-	-	200,000	-	200,000
Transfers in	852,416	-	-	200,000	1,052,416
Transfers out	(186,299)	(200,000)	(827)	(851,589)	(1,238,715)
Total Other Financing Sources (Uses)	666,117	(200,000)	1,839,173	(651,589)	1,653,701
Change in Fund Balance	868,375	427,044	(1,029,116)	(359,260)	(92,957)
Fund Balance at Beginning of Year, as reclassified	9,657,855	5,946,502	(1,251,909)	6,227,962	20,580,410
Fund Balance at End of Year	\$ 10,526,230	\$ 6,373,546	\$ (2,281,025)	\$ 5,868,702	\$ 20,487,453

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

TOWN OF EASTON, MASSACHUSETTS

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

FOR THE YEAR ENDED JUNE 30, 2020

	Business-Type Activities Enterprise Funds			
	Water Fund	Sewer Fund	Nonmajor Funds	Total
Operating Revenues				
Charges for services	\$ 3,185,240	\$ 229,447	\$ 1,936,967	\$ 5,351,654
Other	68,595	20,228	17,755	106,578
Total Operating Revenues	3,253,835	249,675	1,954,722	5,458,232
Operating Expenses				
Salaries and wages	3,745,342	-	25,000	3,770,342
Other operating expenses	992,339	265,224	2,160,575	3,418,138
Depreciation	917,813	483,076	-	1,400,889
Total Operating Expenses	5,655,494	748,300	2,185,575	8,589,369
Operating (Loss)	(2,401,659)	(498,625)	(230,853)	(3,131,137)
Nonoperating Revenues (Expenses)				
Investment income	4,664	40,795	-	45,459
Interest expense	(108,205)	(220,076)	-	(328,281)
Total Nonoperating Revenues (Expenses), Net	(103,541)	(179,281)	-	(282,822)
(Loss) Before Contributions, Betterments and Transfers	(2,505,200)	(677,906)	(230,853)	(3,413,959)
Capital contributions	-	1,670,125	-	1,670,125
Betterments	136,803	2,457,621	-	2,594,424
Transfers in	-	186,299	-	186,299
Change in Net Position	(2,368,397)	3,636,139	(230,853)	1,036,889
Net Position at Beginning of Year	31,686,033	8,145,848	481,563	40,313,444
Net Position at End of Year	\$ 29,317,636	\$ 11,781,987	\$ 250,710	\$ 41,350,333

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Governmental Funds: Fund Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at June 30.

Nonspendable – Represents amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted – Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes capital projects funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed – Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting and capital stabilization funds set aside by Town Meeting vote for future capital acquisitions and improvements.

Assigned – Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget voted by Town Meeting.

Unassigned – Represents amounts that are available to be spent in future periods and temporary deficit balances in other governmental funds.

Under GASB Statement 34, and further by Statement 54, "Major Funds" are defined as individual funds that have reached a significant threshold with respect to total fund balance, and have dedicated revenue sources. "Major Funds" must be shown separately from the general fund. The remaining individual funds are aggregated in the "Nonmajor" category for the purposes of the financial statements.

Following is a breakdown of the Town's fund balances at June 30, 2020:

	General Fund	Community Preservation Funds	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable					
Nonexpendable permanent funds	\$ -	\$ -	\$ -	\$ 34,697	\$ 34,697
Total Nonspendable	-	-	-	34,697	34,697
Restricted					
Bonded projects	-	-	82,267	-	82,267
Special revenue funds:					
KFD extended day	-	-	-	373,873	373,873
Custodial revolving	-	-	-	367,640	367,640
Special education revolving	-	-	-	640,119	640,119
Athletic revolving	-	-	-	173,628	173,628
Oliver Ames Trust - highway	-	-	-	312,789	312,789
Oliver Ames Trust - school	-	-	-	189,686	189,686
Underground utilities	-	-	-	250,000	250,000
Special education circuit breaker	-	-	-	1,031,560	1,031,560
Septic loan betterments	-	-	-	1,147,199	1,147,199
Other special revenue funds	-	-	-	1,819,578	1,819,578
Expendable permanent funds:					
Conservation trust	-	-	-	141,282	141,282
Affordable housing trust	-	-	-	194,034	194,034
Other expendable permanent funds	-	-	-	292,407	292,407
Community preservation funds	-	6,373,546	-	-	6,373,546
Total Restricted	-	6,373,546	82,267	6,933,795	13,389,608
Committed					
Capital projects	-	-	680,714	-	680,714
Nonlapsing capital appropriations	559,390	-	-	-	559,390
Capital stabilization	1,866,388	-	-	-	1,866,388
Total Committed	2,425,778	-	680,714	-	3,106,492
Assigned					
For encumbrances:					
General government	53,395	-	-	-	53,395
Public safety	9,656	-	-	-	9,656
Education	508,937	-	-	-	508,937
Public works	13,176	-	-	-	13,176
Health and community services	3,019	-	-	-	3,019
For next year's expenditures	993,000	-	-	-	993,000
Total Assigned	1,581,183	-	-	-	1,581,183
Unassigned					
General fund	3,143,784	-	-	-	3,143,784
General stabilization	3,375,485	-	-	-	3,375,485
Deficits	-	-	(3,044,006)	(1,099,790)	(4,143,796)
Total Unassigned	6,519,269	-	(3,044,006)	(1,099,790)	2,375,473
Total Fund Balance	\$ 10,526,230	\$ 6,373,546	\$ (2,281,025)	\$ 5,868,702	\$ 20,487,453

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Changes in Fund Balance

It is important to note that while the General Fund's fund balances shown on the preceding GAAP basis statements is a measure of resources that are available to the Town on a long-term basis, the full amount is not available for appropriation in its entirety. Under Massachusetts General Law, the Massachusetts Department of Revenue (DOR) certifies the amount of fund balance available, which is referred to as "free cash". This certified amount is available for appropriation by Town Meeting. The amount certified by DOR at the close of 2020 was \$1,627,482, while the GAAP based fund financial statements reflect an unassigned fund balance of \$4,904,847, which also includes the Town's stabilization fund balance of \$3,320,345. The following table shows a history of Easton's reserves.

Reserve Ratios									
Date	Free Cash		Stabilization Funds		Total Reserves	Appropriated General Fund Expenditures	Reserve Ratios		
	Certification Date	Certified Amount	Date	Balance			Free Cash	Stabilization	Total
FY22	7/1/2021 ^(A)	\$ 1,257,620	3/31/2021	\$ 3,762,871	\$ 5,020,491	\$ 81,900,341	1.54%	4.59%	6.13%
FY21	7/1/2020	\$ 1,627,482	6/30/2020	\$ 3,320,345	\$ 4,947,827	\$ 80,775,397	2.01%	4.11%	6.13%
FY20	7/1/2019	\$ 1,818,856	6/30/2019	\$ 2,799,408	\$ 4,618,264	\$ 79,866,552	2.28%	3.51%	5.78%
FY19	7/1/2018	\$ 2,089,207	6/30/2018	\$ 2,244,526	\$ 4,333,733	\$ 77,368,361	2.70%	2.90%	5.60%
FY18	7/1/2017	\$ 2,400,824	6/30/2017	\$ 1,793,041	\$ 4,193,865	\$ 76,413,737	3.14%	2.35%	5.49%
FY17 ^(B)	7/1/2016	\$ 2,679,499	6/30/2016	\$ 1,590,148	\$ 4,269,647	\$ 73,776,625	3.63%	2.16%	5.79%
FY16 ^(C)	7/1/2015	\$ 2,019,943	6/30/2015	\$ 1,372,679	\$ 3,392,622	\$ 71,772,562	2.81%	1.91%	4.73%
FY15	7/1/2014	\$ 1,536,299	6/30/2014	\$ 1,649,324	\$ 3,185,623	\$ 68,938,354	2.23%	2.39%	4.62%
FY14	7/1/2013	\$ 1,865,659	6/30/2013	\$ 1,381,900	\$ 3,247,559	\$ 66,597,790	2.80%	2.07%	4.88%
FY13	7/1/2012	\$ 1,776,910	6/30/2012	\$ 1,472,627	\$ 3,249,537	\$ 64,231,312	2.77%	2.29%	5.06%
FY12	7/1/2011	\$ 1,402,992	6/30/2011	\$ 814,440	\$ 2,217,432	\$ 62,084,115	2.26%	1.31%	3.57%
FY11	7/1/2010	\$ 1,515,679	6/30/2010	\$ 2,353,809	\$ 3,869,488	\$ 61,187,824	2.48%	3.85%	6.32%
FY10	7/1/2009	\$ 688,651	6/30/2009	\$ 2,918,257	\$ 3,606,908	\$ 59,913,211	1.15%	4.87%	6.02%

^(A) Targeted free cash certification. This is the minimum amount required to maintain the FY 2020 reserve ratio of 5.6%

^(B) Financial Management Guidelines adopted during this fiscal year in August 2016.

^(C) Fund Balance Policy adopted during this fiscal year in November 2015.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Within the Town's financial policies (see appendices C and D), is a reserve policy with defines reserves as being the combination of free cash and the stabilization fund balance. This reserve policy requires that the Town maintain reserves at a level of between 5 to 10 percent of the Town's General Fund expenditures with a goal of achieving 10 percent. The Town's financial management guidelines also recommend that a minimum of 25 percent of the certified free cash balance be transferred to the stabilization fund and no more than 50 percent of certified free cash be used to fund the operating budget for the upcoming fiscal year. In keeping with these guidelines, 25 percent or \$409,469 of the \$1,627,482 certified balance was transferred to the stabilization fund at the November 2020 special town meeting and no more than 50 percent or \$818,741 is proposed for use in the FY2022 operating budget. While the amount proposed for use in FY2022 will reduce the unassigned fund balance, positive results from unspent appropriations and revenues above budget in FY2021 will add to the replenishment of that balance. The town will require a target free cash certification of at least \$1,257,620 to maintain current reserve ratios. Free cash will be recalculated for June 30, 2021 once FY 2021 is closed out and the Town has submitted its balance sheet to the DOR.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

TOWN OF EASTON FUND MATRIX

Fund #	Description	Governmental Funds									Proprietary (Enterprise) Funds	Fiduciary Funds	Account Groups
		General Fund	Special Revenue					Permanent Funds		Capital Projects			
			Revolving	Receipts Reserved	School Grants	Other Intergovt	Other Spec Rev	Expendable Trusts	Non-Exp Trusts				
01	General Fund	√											
12	School Lunch Revolving		√										
13	Chapter 90 Fund									√			
14	Community Preservation Fund						√						
15	School Federal Grants				√								
16	Town Federal Grants					√							
17	School State Grants				√								
18	Town State Grants					√							
19	School Revolving Funds		√										
20	Town Revolving Funds		√										
21	Chapter 44, §53E 1/2 Revolving Funds		√										
22	MGL 40Q DIF Development Program Fund						√						
23	School Gifts & Donations						√						
24	Town Gifts & Donations						√						
25	Chapter 44, §53G (Outside Consultants)		√										
26	Town Other Special Revenue						√						
27	Receipts Reserved - Sale of Town Owned Land			√									
28	Receipts Reserved - Septic Loan Program			√									
29	Receipts Reserved - DPU Municipal Ride Sharing			√									
35	A11 STM 11/14 ESCO Project									√			
36	A4 STM 11/17 Center School Feasibility									√			
37	Capital Budget Fund									√			
38	A5 STM 11/15 School WWTP									√			
40	A9 STM 11/13 Moreau Hall									√			
44	A1 STM 10/28/19 Early Elementary School									√			
60	Sewer Enterprise Fund										√		
61	Water Enterprise Fund										√		
62	Solid Waste & Recycling Enterprise Fund										√		
63	PEG Access and Cable Franchise Fees										√		
64	A17 ATM 5/15 Well #4									√			
65	A21 ATM 5/14 Water Mains									√			
66	A27 ATM 5/13 Water Mains/Well Rehab									√			
67	A8 ATM 6/20 Water Treatment Plant Design									√			
68	A4 STM 10/18 Foundry St Water Main									√			
69	A19 ATM 5/17 Depot St Water Main									√			
71	A20 ATM 5/15 Queset WWTP Capacity									√			
72	A21 ATM 5/15 Queset Sewer Collection System									√			
73	A22 ATM 5/15 5 Corners WW IMA									√			
74	A23 ATM 5/15 5 Corners Sewer Design									√			
76	A13 ATM 5/18 5 Corners Sewer Phase II									√			
77	A8 ATM 6/20 Water Mains									√			
80	Expendable Trust Funds							√					
81	Nonexpendable Trust Funds								√				
82	Private Purpose Trust Funds											√	
89	Agency Funds											√	
90	General Fixed Asset Account Group												√
91	Enterprise Fixed Asset Account Group												√
95	General Long Term Debt Account Group												√
96	Enterprise Long Term Debt Account Group												√

APPENDIX B. FINANCIAL MANAGEMENT PRINCIPLES (POLICY #52)

FINANCIAL MANAGEMENT PRINCIPLES

PART 1: GENERAL

Section 1: To protect the town's financial stability, to ensure the availability of adequate financial resources in times of emergency, to capitalize on high bond ratings (and thus low interest rates), it is essential that guiding principles regarding the town's financial management be adopted and adhered to in the preparation and implementation of the town's operating and capital budgets.

PART 2: GUIDING PRINCIPLES

Section 1: Reserves and one-time revenues will be used only for capital or other non-recurring expenses.

Section 2: The Town will strive to maintain unappropriated free cash at a minimum of 1% of revenues, and unappropriated free cash should never be less than ½ % of revenues.

Section 3: The stabilization fund should, at a minimum, be at a level equal to 2% of revenues, and should be increased with surplus funds whenever possible.

Section 4: Revenue estimates should be realistic, yet conservative, to minimize the potential of shortfalls in the subsequent year's operating budgets and corresponding impacts on free cash.

Section 5: State aid forecasts will be based on best available sources, with the most likely source being the Massachusetts Municipal Association, however, other sources may be taken into consideration including but not limited to the Governor's budget, the House budget and the Massachusetts Taxpayers Foundation forecasts.

Section 6: The undesignated fund balance should be maintained at a level equal to 5% of total revenues.

Section 7: Existing reserves should be enhanced whenever possible.

Section 8: Whenever practical, capital funding should be done only in the fall after free cash has been certified.

Section 9: Whenever practical, the issuance of expensive short-term Tax Anticipation Notes should be avoided by applying these financial management principles.

Section 10: Carefully monitor capital project schedules to minimize borrowing costs while optimizing investment opportunities.

Section 11: Balances in prior Town Meeting funding articles shall be reviewed annually and excess balances shall be closed out to free cash.

APPENDIX B. FINANCIAL MANAGEMENT PRINCIPLES (POLICY #52)

PART 3: IMPLEMENTATION OF PRINCIPLES

Section 1: If financial conditions warrant actions that are in contradiction to these principles, the Select Board and/or Town Administrator will acknowledge such actions to the Town Meeting and the reasons therefore.

Adopted by Select Board 2/23/04
Approved by Finance Committee 2/5/04
Approved by School Committee 3/4/04 *with the addition of the phrase "Whenever possible," at the beginning of Part 2, Section 1.*

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

TOWN OF EASTON, MASSACHUSETTS FINANCIAL MANAGEMENT GUIDELINES

The government of the Town of Easton exists to provide quality community services to residents, businesses and visitors to the Town. Governmental services that benefit all or substantially all community stakeholders are financed principally from the local property tax and accounted for in the Town's General Fund. Business-like services that benefit distinct segments of the population are financed principally from user fees and charges and are accounted for in enterprise and special revenue funds.

Budgets are used for planning and accountability purposes. Formal fixed budgets, developed by the Town Administrator and recommended by the Select Board for Town Meeting approval, are used for all governmental and business-like services.

Financial principles: The Town of Easton is committed to sound financial policies that meet long-term needs, lead to a balanced operating budget, and maintain our Aa3 bond rating from at least one national rating agency. The following fundamental financial principles guide these financial management guidelines:

- **Balanced Budget** — The Town is committed to the financial principle of a balanced budget.
- **Financial Planning** — The Town will follow financial planning processes that assess the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, and programs.

- **Asset Management** — The Town is committed to inventorying and assessing the condition of all major assets in order to plan for the ongoing financial commitments required to maximize the public's benefit.
- **Fees and charges** — The Town is committed to identifying the manner in which fees and charges are set and reviewing such fees annually.
- **One-time revenues** — The Town discourages the use of one-time revenues for operating expenses.
- **Unpredictable revenues** — The Town will identify the expected volatility of revenue sources and develop allocation actions or contingency plans when one or more revenue sources are substantially higher or lower than projected.
- **Debt capacity, issuance and management** — The Town is committed to using debt appropriately and having an appropriate amount of debt outstanding and debt service at any time.
- **Revenue and stabilization accounts** — In accordance with the Town's fund balance policy, the Town will maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes or fees due to unforeseen revenue fluctuations, unanticipated expenditures or other similar circumstances.
- **Expenditure accountability** — The Town will compare actual expenditures to budget on a quarterly or more

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

frequent basis and decide on actions to bring the budget into balance if necessary.

- Inter-period equity in the financing of long term liabilities — The Town will match debt terms associated with capital debt with the projected useful life of related capital assets.

These financial management guidelines describe the policies and practices that the Town Administrator and the Select Board will follow when developing financial forecasts, operating budgets, insurance and reserve policies, capital plans, financial reports, compensation practices and other financial decisions. While the Town Administrator and the Select Board expect to follow these guidelines, the Town Administrator has the authority and responsibility to recommend the allocation of financial resources in the manner in which he or she determines best meets the needs of the Town, and Town Meeting has the authority and responsibility to confirm or reject those financial allocations.

The Town Administrator will recommend to the Select Board modifications to these guidelines, policies and practices when appropriate.

Financial planning: The Town will update annually the Town's General Fund multi-year financial forecast. Revenue estimates and expenditure assumptions for the annual budget will be developed by the Town Finance Team.

The multi-year forecast will be revised each year following the setting of the tax-rate and shall include actual revenue and expenditures for **the previous** fiscal year; the current year budget; and complete operating and capital expenditure and revenue

projections for the next three fiscal years, and shall be structured around major revenue and expenditure classifications in the Town's accounting system chart of accounts.

Revenue budgeting: General Fund revenue financial forecast estimates will be modified from the guidelines below when necessary to take into consideration unusual economic conditions, recent trends and anticipated state aid.

- Property taxes — The Town expects to annually levy property taxes up to the statutory limit imposed by Proposition 2 1/2. Projected new growth will be estimated by the Chief Assessor by evaluating currently approved building projects and historic data. The allowance for exemptions and abatements will be budgeted at an amount between 0.75% and 1.0% of the gross property tax levy. Should the amount budgeted fall below 0.75%, it shall only be under circumstances where the amount budgeted is not less than the prior year's allowance as long as that allowance was sufficient.
- Motor excise taxes, the local option meals tax, inspectional services permits, investment income and all other local non-tax revenue will be estimated based on the prior year actual, adjusted for recent trends and forecasted changes.
- State and federal aid — State "Cherry Sheet" aid will be estimated based upon the most recent information posted on the Massachusetts Department of Revenue website, or, in the absence of any such information, the Town Administrator's best estimate of the probable amount of such state assistance for the next fiscal year. All other state

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

and federal aid will be estimated based upon actual revenues for the most recent fiscal year, adjusted for any known changes in reimbursement policies and rates.

- Transfers from other funds — Reimbursements to the General Fund for the administrative and support services provided to other self-supporting funds will be based upon an annual analysis of the estimated value of such administrative and support services to the other funds. Under no circumstances shall the dollar amount of any reimbursement exceed the estimated value of services provided by the General Fund to the other self-supporting funds, in accordance with state law.
- Free Cash — Free Cash represents the accumulated difference of unrestricted funds between General Fund revenues and expenditures, on a cash basis of accounting. The Town expects to generate a limited amount of Free Cash which comes from unanticipated actual revenues in excess of revenue estimates (including overlay surplus), unexpected unspent funds in operating budget line items, and/or unanticipated unexpended free cash from the previous year.

It is the intent of the Town to use Free Cash in the following manner:

- A minimum of 25% of the annual certified free cash balance will be transferred to the stabilization account until reserves (stabilization plus free cash) reach 10% of general fund expenditures in accordance with the fund

balance policy as measured concurrently with the setting of the tax-rate.

- A maximum of 50% of the annual certified free cash balance will be set aside to fund the following year's operating budget. Every effort will be made to minimize this use of free cash. In unusual economic circumstances, an additional portion of Free Cash may be used for the ensuing year's School or municipal operating budget.
- Any remaining free cash will be used to fund capital expenditures, one-time expenses, or for supplemental appropriations necessary during the year.
- When reserves (free cash plus stabilization) reach the 10% level in accordance with the fund balance policy, free cash will be transferred to other reserve accounts such as the Capital Stabilization Fund and the OPEB trust fund.

Expenditure budgeting: It is the goal of the town to prepare expenditure budget estimates that will be sufficient to address not less than 100% of projected operating requirements of the various departments of the Town.

- Salaries and wages — Budgeted salary and wage appropriations will be sufficient to fund all full-time and permanent part-time positions at the appropriate union contract or non-union compensation plan rates for the new fiscal year. General Fund employee salaries and wages that are expected to be partially funded in the General Fund will be noted in the departmental budget. In the event that salary rates are not known at the time that the budget is

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

being prepared, all salary and wages will be budgeted at current rates and provisions will be made for future wage and salary increases as part of the employee benefits and insurance budget. Public safety overtime will be analyzed annually, taking into consideration the mean annual requirements for the trailing five year period, adjusted for any extraordinary and non-recurring overtime requirements (i.e., overtime to cover significant staff vacancies that have been filled).

- Employee benefits — Funding will be included in each department operating budget for the projected cost of providing contributory health, life, dental and Medicare payroll taxes for all eligible employees at the benefit rates expected for the new fiscal year, except for pension and other post-employment contributions.
- Pension contribution — The annual contribution to the defined benefit contributory retirement fund shall not be less than the annual required contribution (ARC) prescribed by the Bristol County Retirement Board.
- Other post-employment contribution — The Town will make an annual contribution to the Other Post-Employment Benefits (OPEB) Liability Trust Fund. The Town will make every effort to make each subsequent contribution at a greater amount than the year before until full funding is accomplished.
- Energy and utilities — Funding for energy and utility needs of the various departments of the Town will be

included at consumption levels estimated by the various departments and at consistent unit prices estimated to be reasonable by the Town Accountant.

- State and county charges — The appropriation for "Cherry Sheet" assessments will be the most recent estimates posted on the Massachusetts Department of Revenue website, or, in the absence of such information, 2.5% greater than the current year assessment and charge total.
- Property and liability insurance — The town purchases a comprehensive package of property and liability insurance. Coverage is reviewed each year to adjust for changes in law, asset value and other factors that may affect the Town's risk profile.
- Snow and ice control — As of the Fiscal Year 2016 Budget, the annual appropriation for snow and ice control in the Department of Public Works will not be less than \$388,000.
- Debt service — The Town will maintain a non-exempt from proposition 2.5 debt service budget at a level equal to 7% of general fund revenues. The appropriation will be consistent with the long-term debt schedule for all issued and planned debt and will include interest, principal and anticipated issuance costs. When, in a given fiscal year, the funding need for principal and interest is less than 7% the difference will be set aside as a capital reserve.

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

- Capital outlay and improvements — Capital outlay and improvements will be budgeted in accordance with the Town's capital plan prepared in accordance with the Town's by-laws and based on available funds and projected debt service capacity.

Financial contingencies and reserves: Funds for financial contingencies and reserves are necessary in order for the Town to continue to provide essential public services in the face of extraordinary and unforeseen financial and natural events that could not have been reasonably anticipated and provided for in the annual operating budget. Sufficient financial reserves are also required by credit rating agencies.

In order to minimize the magnitude of reserves that must be held for extraordinary and unforeseen financial risks, revenues will be estimated conservatively; all known expenditure requirements will be funded at levels consistent with experience from prior years, along with any unique factors likely to impact the new fiscal year; and non-recurring revenues and/or financing sources will only be used for non-recurring expenditure purposes.

Similarly, in order to minimize General Fund reserve requirements, activities funded by fees and user charges will maintain adequate reserves within their appropriate special revenue fund(s). Fees and user charges will be set at least annually at levels sufficient, when appropriate, to meet the full operating and capital replacement costs, and maintain the level of financial reserves established for that fund.

- **The Stabilization Fund** will be used when the Town faces a multiple year economic recession or a rare, catastrophic

expenditure. These funds would help the Town address cyclical declines in operating revenues, generally resulting from economic factors outside the control of the Town, or an unusually large expenditure resulting from a rare legal settlement or extraordinary weather event, etc. The primary reason for the segregation of such monies is to prevent these reserves from being used for unrelated Town needs, and to demonstrate that resources are in fact being set aside specifically for extraordinary and unforeseen revenue disruption.

In the case of the Town's General Fund, cyclical declines typically would be evidenced by significant reductions in: state aid, economically sensitive taxes such as the motor vehicle excise tax, the local option meals tax, and building permit and investment income revenues.

To ensure that the stabilization funds are available for multiple years of an economic downturn, no more than one quarter (25%) to one-third (33%) of the fund balance should be used in any single fiscal year. Appropriations may be made from the Stabilization Fund into the General Fund for operating purposes, upon recommendation of the Town Administrator and Select Board and require a two-thirds vote from town meeting.

- **Capital Stabilization Fund.** This stabilization fund is a mechanism for setting aside money for capital projects in order to equalize the effect of capital expenditures over time and supplement monies for capital projects from the General Fund. Appropriations made from the Capital

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

Stabilization Fund require a two-thirds vote from town meeting.

- **Other Post-Employment Benefits Trust Fund.** This fund was established upon town meeting's acceptance of MGL Chapter 32B, Section 20 at the annual town meeting held on May 20, 2013. The purpose of this fund is to accumulate funds to be used in the distant future to reduce the unfunded actuarial liability for retiree health insurance. Appropriations into the fund require a simple majority town meeting vote and shall be made whenever surplus funds can be allocated for this purpose.

Cash Management and Investments: Absent legal and/or contractual restrictions, Town operating cash will be pooled, with ownership information maintained in the Town's accounting system. All investment income on temporarily idle cash will be credited to General Fund revenue, unless legal authority exists to allocate the investment income to another fund.

Investments will be limited to those authorized by state law and any applicable Town investment policies.

General ledger cash and investment totals are reconciled to the Treasurer's records and supporting bank statements on a monthly basis.

Risk Management: The Town will purchase comprehensive commercial insurance.

- **Property insurance** — Commercial insurance, will be purchased for all Town buildings and their contents. Insured values are adjusted annually for both

improvements to the structures and an estimate of the increase in replacement values.

- **Vehicle insurance** — The Town fully insures all vehicles against damage and liability. \ Liability insurance — The Town purchases a comprehensive package of liability insurance including General Liability, Law Enforcement Liability, Public Officials Liability and School Board Liability.
- **Crime/employee dishonesty** — Individual fidelity bonds are purchased for the Town Treasurer/Collector, Deputy Treasurer/Collector and Town Clerk, as required by state law. All other employees of the Town are covered under a blanket honesty bond, subject to a deductible of \$10,000 per loss, except for school principals with custody of student activity funds who are required to furnish individual fidelity bonds with no deductibles.
- **Workers' compensation** — The Town purchases worker compensation insurance for all employees except sworn Police Officers and Firefighters. Public safety employee injured on duty compensation is paid from the Police and Fire Department operating budgets. Police and fire medical bills are paid from the employee benefits and insurance budget.
- **Group health insurance** - The Town offers contributory group health benefits to employees regularly working 20 or more hours per week and to retirees. The Town currently participates in the Commonwealth of

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

Massachusetts Group Insurance Commission program.

Official and officer compensation: The Town expects to maintain compensation policies (including salaries, benefits and deferred compensation) designed to attract and retain well qualified officials and officers. Management level employees will be expected to maintain the highest level of professional competency during their employment with the Town. To this end, the Town will provide resources for ongoing professional training and staff development.

- Elected officials — In accordance with the requirements of the Town Charter, compensation for the Town Administrator shall be set by contractual agreement with the Select Board. Elected official compensation shall be set by the Select Board.
- Non-union employees — The salaries of all Easton Public School management and non-union employees are determined by a vote of the School Committee. All municipal non-union employee salaries are governed by a non-union pay plan recommended by the Human Resource Board, approved by the Town Administrator and subject to funding by Town Meeting.

Procurement: In order to demonstrate that Town resources are being used in an effective and efficient manner, the Town shall fully comply with all relevant procurement law.

Capital Planning: The Capital Planning Committee is charged with the responsibility of planning and subsequently recommending to the Town Administrator a Capital Improvement Program identifying the Town's future capital projects, programs,

improvements and acquisitions having a useful life of at least five years and a cost of at least \$25,000, including requests for funds for a class of assets that exceeds \$25,000. The development and implementation of a Capital Improvement Program is essential to the sound and cost effective maintenance of the infrastructure and capital assets of the community. Towards this end, the Capital Planning Committee is dedicated to accomplishing the following objectives in accordance with Chapter 6 of the Town's by-laws:

- To review, evaluate, plan and coordinate capital improvements so as to promote a systematic, organized replacement and acquisition schedule;
- To promote timely planning and the efficient implementation of capital improvements;
- To promote wider community awareness regarding the planning of projects and to reduce the pressure to fund a project which has not been weighed against immediate and long-range community-wide needs;
- To annually present a report to the Town Administrator, said report to include a five year (minimum) Capital Program, as well as a proposed one-year Capital Budget listing recommended projects in order of priority.

In order to spread the cost of capital improvements over the generations of Easton stakeholders expected to benefit from the improvements, debt financing is expected to be the principal financing source for major capital improvements. Debt maturity terms will not exceed the expected life of the capital asset being financed. Debt service for capital improvements benefiting all or the majority of the stakeholders of the Town is to be financed

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

from General Fund resources. Debt Service for water and sewer will be financed from user fees whenever possible and debt service for eligible community preservation fund projects will be financed from Community Preservation Fund resources.

Financial Reporting: The accounting records of the Town will be maintained such that financial statements and supporting schedules can be prepared in accordance with the Town's budgetary basis of accounting; the requirements of the Commonwealth of Massachusetts Departments of Revenue and Education; and generally accepted accounting principles for state and local governments.

The Select Board, through an appointed Audit Committee composed of two at-large appointees of the Board, one representative from the Finance Committee, one representative of the School Committee, and one representative of the Select Board with the Town Accountant as a non-voting member, shall make arrangements for an independent annual financial audit of the Town's financial statements and accounts, which is expected to be presented no later than March 31st after the end of the Town's fiscal year. Copies of the Town's audited Comprehensive Annual Financial Report, Federal Single Audit Report, and Management Letter will be posted on the Town's website.

Adopted by the Select Board on August 8, 2016

APPENDIX D. FUND BALANCE POLICY (POLICY #54)

FUND BALANCE POLICY

Purpose

The purpose of this policy is to establish a key element of the financial stability of the Town by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the Town's general operations.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that are spendable and non-spendable. These are broken up into five categories:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include funds which have a restriction through debt covenants,

grantors, contributors, or laws or regulation from other governments. The grant from the Massachusetts School Building Authority (MSBA) to mitigate the cost of the construction of new schools is placed in this category.

- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, the Town Meeting. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body, the Town Meeting, or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

APPENDIX D. FUND BALANCE POLICY (POLICY #54)

The Town Meeting is the Town's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a article approved by Town Meeting. The article must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

The Town Administrator (or his/her designee) is the official who is empowered to authorize all purchases and/or encumbrances, as applicable, and thus assign fund balance to a specific purpose as approved by this fund balance policy.

Certified Free Cash

The Commonwealth of Massachusetts certifies the amount of available reserves that the Town has at the end of each fiscal year. The Free Cash amount is usually slightly less than the Unassigned Fund Balance in the Financial Statements due to the inclusion of various adjusting items.

Certified Free Cash and Stabilization Level

It is the goal of the Town to achieve and maintain Certified Free Cash plus Stabilization Funds in the general fund equal to 10% of the next year's total General Fund Budget. The Town considers a balance of less than 7% to be cause for concern and below 5% to be an emergency, barring unusual or deliberate circumstances.

The Town will achieve the goal of 10% through conservative revenue estimates, reducing or eliminating the use of free cash for operating expenses, prudent collective bargaining and procurement strategies, exerting downward pressure on energy consumption, employee benefit costs, avoidance of protracted litigation, and careful risk management.

Once met, should the Certified Free Cash plus the Stabilization balance fall below the goal or have a deficiency, the Town Administrator will advise the Select Board, School Committee and Finance Committee of the deficiency and direct Town Departments to take necessary steps, such as, the delay or elimination of certain discretionary expenditures in order to replenish the Certified Free Cash Level.

Should the level fall below 7% the Town Administrator and Superintendent of Schools shall freeze all discretionary spending and develop an emergency plan to replenish the balance.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by Town Meeting, and unassigned fund balance), the Town will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Adopted by the Select Board on November 2, 2015

APPENDIX E. GOALS AND OBJECTIVES FY 2021

Note: This appendix contains the short-term departmental goals and objectives for the fiscal year ended June 30, 2021. For long-term strategic goals, please refer to Envision Easton, the Town's three volume comprehensive master plan at

https://www.easton.ma.us/departments/planning_and_community_development/envision_easton.php

Queset Commercial District Economic Development Strategic Plan at

https://eastontownma.documents-on-demand.com/document/573570cb-e72a-e911-a2c9-000c29a59557/QCD_EconDevStrategy_Final

and the Five Corners District Improvement Financing (DIF) Master Plan at

<https://eastontownma.documents-on-demand.com/document/d3513160-f12e-e911-a2c9-000c29a59557/Five%20Corners%20DIF%20Program%20Master%20Plan>

Town Administration

Connor Read, Town Administrator

I. Covid-19 Response and Public Health

The Town Administrator shall work with the Easton Emergency Management Association (EEMA) to coordinate and manage the daily operations of all town departments in their collective effort to prepare and respond to the Covid-19 pandemic from operational, financial, and public policy perspectives. The Administrator and his staff shall work with the Select Board, Board of Health and other boards as appropriate and keep them abreast of local operational responses to the pandemic¹.

Objectives:

- Lead EEMA in conjunction with the Fire Chief/Emergency Management Director to address short and long term pandemic response and recovery planning needs, including the coordination of local vaccine distribution capabilities if/when federal and/or state distribution plans and supplies become available.
- Utilize traditional and new media, along with press contacts and all other available mediums, to communicate timely, accurate and actionable public health messaging to elected officials, policy bodies, and the public at large.
- Promote compliance with Gubernatorial and other State-mandated Covid-19 prevention measures.
- Leverage federal and state resources, where available and appropriate, to support local Covid-19 operations and capacity building (ex. PPE cache creation, funding of free community flu clinics via CARES).
- Support businesses with compliance through Planning, Health and Econ. Development Council working teams to share recovery grant opportunities, branding opportunities (Easton Outside) and evolving state regulatory requirements.

¹ Due to the nearly universal impact of the pandemic on all aspects of local government, Covid-19 related objectives will be noted throughout goal categories and not just under this specific goal of public health.

APPENDIX E. GOALS AND OBJECTIVES FY 2021

- Participate in regional policy planning with City of Brockton and other neighboring communities as is appropriate to share best practices and lessons learned.
- Support DHCS to innovate new methods of outreach to vulnerable populations, such as telephone wellness checks.

II. Finance

The Town Administrator shall work closely with the Select Board, Finance Committee, Budget Subcommittee, and Finance Department in providing financial leadership to the organization and community.

Objectives:

Financial Planning and Leadership

- Preserve operational capacities during Covid-19 crisis via budget amendments and short / long term reserve fund strategies.
- Build consensus on longer term fiscal strategies to hedge against anticipated revenue shortfalls for FY2022 and beyond due to Covid-19.
- Communicate key state and federal budget / policy items which help or hinder Easton's capabilities to respond to the pandemic and deliver services to the Board and the public.
- Lead the FY2022 operating and capital budget planning processes.
- Issue financial forecasts and other reports / analyses as warranted to inform the planning process for FY 2022.

Operating and Capital Budgeting

- Update five-year Capital Improvement Plan, review requests and prioritize with the Capital Planning Committee in the spring, and present capital budgets to Town Meeting.
- Gather departmental budget requests and refine them in coordination with department heads during winter 2020/2021.
- Present a preliminary fiscal year 2022 budget and budget message on or before March 1, 2021 as required by the Town Charter.
- Support the Finance Committee and Budget Subcommittee in their budget review processes.
- Actively promote grant writing by all appropriate departments.

Other

- Apply for GFOA Distinguished Budget Presentation Award for FY 2022 budgetbook.
- Negotiate and utilize mitigation funds from approved projects to support the Town's long term policy efforts.

APPENDIX E. GOALS AND OBJECTIVES FY 2021

III. Infrastructure, Facilities, and Public Works

The Town Administrator shall actively participate in the development of infrastructure and facilities improvement planning and implementation.

Objectives:

- Advance the following infrastructure improvements:
 - North Easton Village Infrastructure Project Phase I.A to bidding [winter 20/21] and construction [spring/summer 21].
 - Depot Street TIP construction (managed and funded by MassDOT) [starting spring 21].
- Advance the following facilities / public works improvements:
 - Red Mill Road Water Treatment Plant for Iron and Manganese at wells 3, 5 and 7
- advance design work to support FY22 capital plan.
 - CPA - Town Offices renovation – design work to commence CY21 and advance through fall of the same.
- Complete MassDEP Grant Funded PFAS Preparedness study and associated engineering for future PFAS Water Treatment Plant for wells 1, 2, and 4.
- If funding becomes available, commence master facilities planning for public works and public safety long term building needs.
- Assist the Department of Public Works, through long term capital and immediate term operational planning, in their repair and maintenance of roadways and facilities within financial limitations.

IV. Planning and Economic Development

The Town Administrator shall actively participate in the planning process especially with regard to diverse housing opportunities, economic development, open space enhancement, historic preservation, and transportation enhancement.

Objectives:

- Advance the Town's wastewater planning in the Easton Industrial Park
- Promote private connections to the three completed sewer systems to incentivize infill and redevelopment.
- Support Planning Board and Department in their efforts to reform zoning.
- Support the continued implementation of the Queset Development Agreement.
- Foster an environment conducive to successful development through the use of pre- permitting meetings with key stakeholders.
- Continue to provide staff support to the Economic Development Council.
- Carefully monitor approved housing developments to ensure timely permitting and construction that maintains the state mandated 10 percent SHI, including post decennial census.

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- Proactively address and promote equitable and diversified housing opportunities to meet the varied needs of existing and new residents and families of Easton.
- Leverage Easton's designation as a Housing Choice community to support grantawards and the promotion of Easton's Housing Production Plan.
- Support the Affordable Housing Trust in their creation of affordable units and affordability programs.

V. Human Resources Management and Labor Relations

The Town Administrator shall interact with employee groups in good faith; in an atmosphere of mutual respect and trust, administering and executing personnel policy equitably and professionally.

Objectives:

- Strategize with the Select Board and prepare for collective bargaining negotiations with Town bargaining units for agreements set to expire June 30, 2021.
- Prepare and submit a revised Personnel Plan in accordance with Town by-laws.
- Issue and manage Covid-19 specific personnel policies as necessary based on evolving state and federal mandates (ex. Workplace Control Plan mandated by Commonwealth).
- Support compliance with personnel policies of the Town and best personnel practices through the provision of employee education and trainings.
- Promote institutional resiliency through ongoing educational and professional advancement of key leadership and deputy positions.
- Successfully conduct recruitment, assessment, and appointment of Fire Chief. VI. Quality of Life

The Town Administrator shall develop and support programs that improve the quality of life for all Easton residents.

Objectives:

- Serve on the School Planning Committee to support Easton Public Schools and the Blanche Ames Elementary School Project as it advances from design to bidding and construction.
- Work with Town Counsel to support Rent Control Board through receivership and auction process.
- Manage Easton's community choice electricity aggregation plan.
- Advance Easton's Age-Friendly Program, Tax Work Off Programs, and support DHCS in their rollout of Veteran and General Taxation Aid Committees and programs.
- Secure successor agreement between Town of Easton and Easton Community Access Television.
- Support substance and mental health coalition partnerships in Easton, particularly those which intersect and partner with emergency response departments, to promote recovery among those served.

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- Act as an ambassador of the Town when presenting opportunities for businesses, residents and cultural enrichment; highlight amenities of the Town which make it an attractive place to live, work and visit.

VII. Town Government Efficiency and Effectiveness

The Town Administrator shall strive to preserve and promote the effectiveness and efficiency of Town government to maximize service delivery and promote organizational resiliency.

Objectives:

- Support the Town Clerk's Office in their planning and implementation of numerous elections (September Primary, November Presidential, Town Meeting, Annual Town Election) during the pandemic to provide safe and accessible opportunities for voters to exercise their rights.
- Implement the transition of emergency dispatch operations to SEMRECC including post- regionalization "dark station" staff needs in Easton in December.
- Support Chief of Police in ongoing review and implementation of best community policing policy, programming and practices, including the establishment of a Community Outreach Unit to support high risk community members.
- Identify and explain service reductions or augmentations necessitated by recession and its impact on municipal finance to promote understanding within community.
- Promote best practices for board and committee officials through the administration of social media policy, ethics and open meeting law materials, and training opportunities.
- Maintain distribution and administration of board and committee policies and training materials through coordination with the Office of the Town Clerk.
- Promote risk reduction and best property, casualty and liability insurance practices by supporting Human Resources Coordinator and Executive Loss Control Committee.
- Strive to deliver the best possible quality of services to the public with courtesy, professionalism, equity, and respect at all times.
- Set annual goals and review the performance and key operational deliverables of essential department heads to ensure accountability and effectiveness.
- Continue to properly update the Town Code to reflect Town Meeting actions.

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VIII. Communications and Community Relations

The Town Administrator shall be an active participant in the Easton community and shall strive to effectively communicate with the public utilizing traditional and new media.

Objectives:

- Support the collaboration and relationship between the Human Rights Committee and Office of Select Board to promote equity and inclusivity in Easton.
- Continue to foster welcoming and professional environment for all residents and visitors when interfacing with municipal service providers.
- Attend community and civic events as time and Covid-19 precautions allow.
- Develop positive and productive relationships with civic, business, and educational groups.
- Conduct the Town's business in an open and transparent manner; maintain credibility with the media and general public.

IX. Service and Support to the Select Board

The Town Administrator shall be responsive to the needs of the Select Board and will serve the Board in a respectful and professional manner at all times.

Objectives:

- Keep the Select Board informed of the matters under his control.
- Provide the Select Board with professional advice and recommendations as is appropriate.
- Prepare analyses regarding the various issues facing the Town.
- Provide the Board with routine summaries of Town activities.
- Include regular departmental updates to the Board as time allows.
- Treat all members of the Board with equal trust and respect to foster a productive working relationship.

X. Inter and Intra-governmental Relationships

The Town Administrator shall strive to establish positive working relationships with departments, boards and committees of the Town, agencies of other towns and regional bodies, the Commonwealth of Massachusetts, and the Government of the United States.

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Objectives:

- Serve on SEMRECC Board of Directors to support of the Town's transition to and management of regional emergency dispatch operations.
- Foster positive relationships with Town committees by meeting with chairpersons, attending meetings as necessary, and supporting the goals and objectives of the boards.
- Promote professional and respectful relationship with all board and committee members, valuing their contributions to the community.
- Maintain positive relationships with Easton's legislative delegation and municipal professionals throughout the Commonwealth.
- Review, analyze, represent and present the position of the Town and SelectBoard relative to implemented and proposed legislation and governmental policies and regulations.
- Serve on regional professional boards and/or committees as appropriate.

XI. Professional and Personal Growth

The Town Administrator shall pursue his continued growth and advancement and enhance his education for the good of the Town.

Objectives:

- Continue service on the Mass. Municipal Association Fiscal Policy Committee and the Mass. Municipal Managers Association.
- Attend professional meetings, seminars and conferences as time allows.
- Attend professional trainings to maintain necessary certifications including the Massachusetts Certified Public Purchasing Officer program.
- Continue active membership in state and national professional organizations.

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Town Administration

Michael Blanchard, Assistant Town Administrator

I. Sewer & Other Infrastructure Projects

Objectives:

- Attend and represent the Town at construction meetings, betterment workshops, and other necessary meetings.
- Provide support to the Department of Public Works, Planning and Economic Development Department, and Department of Health and Community Services during the construction of the Five Corners (Phase II) sewer project and the operation and connection of the Queset area sewer.
- Function as the central contact point between the Town and property owners and businesses in the sewer districts.
- Work with contractors and engineering, traffic, and public relations consultants during all aspects of sewer projects.
- Develop informational presentations and documentation for public consumption.
- Provide support to the Assessor's and Treasurer/Collector's Office with assessment and collection of sewer betterments.
- Work with the Department of Public Works, Planning and Economic Development Department, Department of Health and Community Services, and Inspectional Services to develop procedures for reviewing and advancing privilege fee determinations.
- Continue to provide information on the Town's sewer related webpages, www.easton.ma.us/sewer and www.fivecornerssewer.com, and social media.
- Support the Department of Public Works Depot Street TIP Project and assist with the land taking process for the project.

II. Electronic Permitting

Objectives:

- Provide assistance to residents and businesses using the permitting modules.
- Work with vendor and interdepartmental staff to duplicate best practices across existing modules, review available updates and enhancements, and implement updates as able/resources available.
- Determine viability of single-user login/interface feature for all modules.
- Support existing modules and facilitate appropriate meetings between staff and vendor to ensure electronic permitting is being used to fullest capacity.
- Troubleshoot software problems.

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- Facilitate and administer the Select Board's annual licensing process.

III. Community Relations and Public Information

Objectives:

- Attend off-hours community and business events as time allows.
- Meet with members of active community groups and Town boards to understand community concerns and goals.
- Return phone calls and emails from residents and businesses with complaints, concerns, or inquiries in a timely manner.
- Continue to attend all regularly scheduled Select Board meetings.
- Continue to update the Town of Easton's website, www.easton.ma.us, to provide current information to the community.
- Continue to grow Easton's social media presence on Facebook, Twitter, and Instagram to engage residents and provide information in multiple mediums.
- Work with Cleargov to improve functionality of Easton's Financial Transparency Center (visual budget).
- Continue to explore new methods of digital public communications with Town staff and vendors.

IV. Financial

Objectives:

- Attend regular meetings of the Town Finance Team during the annual budgeting process.
- Assist the Town Administrator in key fiscal and budgetary analysis to produce reports and recommendations to policy makers and staff.
- Working with the Town Accountant, pursue eligibility of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- Track grants via database to account for the nature and quantity of grants received on an annual basis.

V. Human Resources Management

Objectives:

- Attend collective bargaining sessions with the Town Administrator.

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- Assist Town Administrator in the development of proposals and counter proposals for use in collective bargaining.
- Conduct interviews with job candidates as appropriate.
- Assist Human Resources Coordinator as needed.

VI. Board & Committees

Objectives:

- Working with the Town Clerk's Office, facilitate and administer the Annual Board & Committee reappointment process.
- Provide support to the Budget Subcommittee by posting agendas and taking minutes.
- Working with the Director of Planning and Economic Development, provide support and oversight to the Easton Shovel Town Cultural District Management Partnership Team.
- Serve on the Age Friendly Advisory Committee and support the development of an AARP Age-Friendly/Livable Community Assessment and Action Plan.

VII. Interdepartmental and Regional Partnerships

Objectives:

- Develop and improve interdepartmental and regional relationships and efficiencies.
- Work with Town Clerk's Office to review, refine, and implement recommendations on the Editorial Analysis (Phase 3) of the Towns Code Project.
- Complete audit of and organize archival records for the Town Administrator/Select Boards Office and request and obtain permission from the Supervisors of Records to destroy records no longer necessary to maintain.
- Assist the Town Administrator, Fire Chief, and Police Chief to prepare for the transition to the Southeastern Massachusetts Regional Emergency Communications Center (SEMRECC).
- Participate in and represent Easton on the Southeastern Regional Services Group (SERSG).
- Working with Town Counsel and the Planning and Economic Development Department, support the development of Small Cell technology guidelines/policies/regulations/bylaws.

VIII. Personal and Professional Education

Objectives:

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- Maintain active membership in state and national professional organizations.
- Continue professional education by attending conferences and seminars offered by various organizations: MMMA, MMA, ABCC, ICMA, etc.
- Volunteer to serve on professional association committees, time permitting.
- Pursue designation as a Massachusetts Certified Public Purchasing Officer from the Inspector General's Office.

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Fire Department Kevin Partridge, Fire Chief

I. Schedule Quarterly Officer meetings

- Review training objectives with officers
- Review SOPs
- Review department responses

II. Schedule and Conduct Monthly Training Topics for Fire and EMS Personnel.

- Review monthly training topics to be delivered
- Assure groups and all personnel are completing training in a timely manner
- Document all training completed by personnel
- Schedule Gas training with Columbia Gas
- Plan and schedule Company Officer training

III. Participate on SEMRECC Committee

- Participate in Multi-town Regional Dispatch working group
- Prepare for transition of dispatch move to SEMRECC operation for July 2020

IV. To work with the Capital Budget Committee, the Finance committee, Town Administrator, and Board of Selectmen to Address the Capital Needs of the Fire & Rescue Department

- Complete FY20/21 Budget process
- Update Department 5-10 year capital plan, make adjustments
- Participate in municipal building planning and discussions for new public safety facilities

V. Hold meeting with Service Medical Director and Hospital Affiliate Medical Director:

- Review treatment and Transport data
- Discuss Patient Care and QA/QI with Department EMS Coordinator

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- Review any issue with EMS Calls

VI. Apply for Eligible Grant Funding and Complete Necessary Paperwork for Awarded Grants

- Complete and manage Emergency Management Planning Grant (EMPG) funding.
- Complete Assistance to Firefighters Grant (AFG) application
- Complete Staffing for Adequate Fire & Emergency Response (SAFER) quarterly reports, reimbursement submittals, and semi-annual reports
- Complete CERT grant application to provide a small amount of equipment and or training for the CERT members for the upcoming year
- Complete SAFE Grant year- end report for SAFE and Senior SAFE 2019, and complete 2020 SAFE and Senior Safe grant application

VII. Facility Upgrade

- Work with Doug King Builders and oversee the addition and renovation of Fire Station #2 (Depot Street)
- Monitor the response times and operation of personnel and equipment operating out of St #3 during the shutdown of Depot Street Station
- Research and purchase necessary equipment and items for the completed Fire Station #2
- Work with DPW on repair and replacement of Fire Station #3 floor drain system
- Continue routine maintenance of stations and upgrades as needed
- Work with DPW Director, and Police Chief on plans for new facilities

VIII. Continue Building CERT Team Capabilities

- Hold regular meetings and training sessions for existing members
- Hold Exercise at Town Shelter on Sheltering Plan with CERT
- Participate in Town events and promote emergency preparedness
- Apply for and manage CERT Grant

IX. Manage Staffing and Labor Relations

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- Continue to advocate and improve on staffing and department operations
- Work with Town Administrator to manage existing union contract for Local 2790
- Work with Town Administrator on a plan for fully funding the four positions that are under the SAFER grant
- Continue the process for hiring replacement personnel from retirements

X. Emergency Management Planning

- Coordinate and operate Emergency Operation Center (EOC) as needed
- Coordinate any FEMA declared Public Assistance Project application for reimbursement
- Plan for and oversee for sheltering needs in the town during storms
- Participate in Regional emergency Planning Meetings

XI. Public Relations and Community Outreach

- Hold fire Department Open House for Community
- Continue working relationship with School District, Day Cares, Senior Housing, Council on Aging and other groups to deliver Fire and Life Safety Education
- Participate in community events such a Touch a Truck, Harvest Fair, Borderland State Park Family day, and other events

XII. Continue to Work on Technology and Software Improvements

- Develop and write and implement department Policies and SOP's, and training bulletins using Lexipol Comprehensive Policy Solutions
- Complete and manage On-line permitting for fire permits and burning permits
- Manage time-off requesting and tracking software
- Train and input data in new Records Management Software – Red Alert

XIII. Continue Professional development and Professional Organization participation

- Attend Fire Chief Association Of Massachusetts monthly meetings, and participate at Board of Directors Meeting as the Fire District #3 Director

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- Participate in Bristol County and Norfolk County Fire Chiefs Associations
- Participate at the Southeast Homeland Security Council Meeting as a Fire Chief Representative
- Continue professional development through conference attendance, including local, state, and national fire, EMS, and Emergency management topics

Police Department

Gary Sullivan, Police Chief

I. Professional Development and Leadership Training

Objectives:

- All Officers, Dispatchers, and the Animal Control Officer will attend in-service training;
- The Secretaries will attend Corporate Education training at Massasoit CC;
- Conduct Firearms and Simunition training three times per year;
- Active shooter training with the Fire Department and Stonehill College Police Department;
- Taser and Naloxone recertification;
- Supervisor liability and leadership training for ranking officers and senior patrol officers.

II. State and Federal Grant Applications

Objectives:

- Bulletproof Vest Partnership Grant Program – created by the Bulletproof Vest Partnership Grant Act of 1998 which is a U.S. Department of Justice initiative designed to provide a critical resource to state and local law enforcement. We intend to replace all expiring vests and seek 100% reimbursement for all associated costs;
- State 911 Training/ Support & Incentive Grants – seek reimbursement for all registration fees and overtime expenses associated with training the Public Safety Dispatchers;
- Pedestrian and Bicycle Safety Grant Program - seek federal funding and grants to improve pedestrian and bicyclist safety via overtime enforcement of traffic laws applicable to pedestrians and bicyclists, educational materials, and safety items for public distribution.

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III. Interdepartmental and Regional Policy Initiatives

Objectives:

- Collaborate with the Town Administrator and Fire Chief and prepare for the Southeastern Massachusetts Regional Emergency Communications Center (SEMRECC);
- Meet with Police and Fire Chiefs within the district and plan for regionalization;
- Meet with the Information Systems Manager and Executive Director of SEMRECC to identify future needs for our department including radios and infrastructure, data conversion, and other operational considerations;
- Maintain a shared School Resource Officer (SRO) program within the Easton school district and the Southeastern Regional Vocational Technical HS;
- Finalize an Intermunicipal Agreement with Norton for purposes of providing temporary shelter to stray dogs.

IV. Facility Interior/Exterior Improvements

Objectives:

- Paint the interior of the building including the holding facility, offices, and hallways;
- Repair the damaged parking lot to avoid worsening conditions.

V. Law Enforcement Collaboration and Best Practices

Objectives:

- Massachusetts Police Accreditation Commission (MPAC) Re-Accreditation – prepare for an onsite visit from MPAC certified assessors who will review agency rules, regulations, policies and procedures to ensure we are in compliance with best practices.

Explanation: In order for our Department to maintain accredited status, an on-site assessment by the Massachusetts Police Accreditation Commission will begin on August 27, 2019. We must demonstrate compliance with all of the Commission's mandatory standards as well as the required percentage of optional standards for our size agency by examining our policies, procedures, facilities and equipment in order to sustain best practices. State accreditation is a highly prized recognition of law enforcement professional excellence and if successful, we will remain the thirty-fifth accredited agency in the Commonwealth of Massachusetts;

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- Attend bimonthly Bristol County Police Chief meetings and serve on the executive board as Vice President;
- Attend monthly Metropolitan Law Enforcement Council meetings and serve on the executive board as Secretary;
- Maintain our Triad partnership with our senior citizens and the Bristol County Sheriff's office. Provide public education, identify community resources, provide referrals to older persons to reduce their fear, and identify problem areas in our community;
- Utilize the New Bedford House of Correction as an alternative holding facility;
- Maintain our partnership with the Bristol County District Attorney's Office and assist the Domestic Violence Advocate in identify high risk offenders.

VI. Use Social Media and traditional methods to communicate with the public

Objectives:

- Utilize the Police Department's website and social media to provide current information to the community (Twitter, Facebook);
- Ensure the police logs are posted on the Town's website on a weekly basis;
- Provide information to the Press using traditional press releases and face to face interviews.

VII. Community Outreach and Collaboration

Objectives:

- Easton Wings of Hope – participate in biannual prescription drug take back days to provide a safe, convenient, and responsible means of disposing prescription drugs, while also educating the general public about the potential for abuse of medications;
- Collaborate with the Director of Health and Community Services on the TAP (Taking Action for Prevention) program to combat opiate addiction;
- Bristol County Overdose Critical Incident Management System (CIMS) – support a countywide police led program intending to document all overdose incidents within county jurisdictions and facilitate the transition of those experiencing drug overdoses to treatment. The database will provide cross-sector notification of all overdoses;
- Community Crisis Intervention Team Training – provide staff with training in crisis intervention to help identify and assist individuals who are mentally ill, developmentally disabled or experiencing trauma in their lives.

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Inspectional Services

Kevin Greiner, Inspector of Buildings

I. Inspector of Buildings shall manage the Inspectional Services Department to deliver professional services to the Town of Easton.

Objectives:

- Manage current staff and hold them to the highest level of professionalism.
- Interview and hire 2 part-time employees to replace the Wire inspector/Local Inspector position.
- Train new employees to maintain department efficiency.
- Review and document employee performance.
- Ensure staff is properly trained and has appropriate licenses and certifications.
- Encourage staff to achieve higher levels of efficiency and performance.
- Promote consumer protection by ensuring third parties doing business in the Town of Easton hold the appropriate licenses, registrations, and insurance.
- Provide services to constituents in person and via telephone & email; answer questions and assist in finding solutions.
- Expedite permitting process and certificates of use and occupancy.
- Continue to grow and develop as a department head and Inspector of Buildings.

II. Inspector of Buildings shall work with the Town Administrator to support strategic planning initiatives.

Objectives:

- Communicate closely with Town Administrator and Assistant Town Administrator.
- Support Master Planning including Queset and N. Easton Village Projects.
- Support Efforts to Renovate Public Facilities and Town owned buildings.
- Contribute to the business partnership and partner with Economic Development Council.
- Contribute to the budget process, create new efficiencies, and reduce energy consumption.
- Serve as a steward of the environment through administration of the International Energy Conservation Code, Green

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Building Programs and Solar Projects.

- Partner with Development Review Team and Planning Director to review design standards and compliance by developers and designers.
- Partner with Board of Health to provide office coverage and response to Easton residents and the business community.
- Partner with Fire Chief and Fire Prevention Officer to ensure public safety in both building construction and fire prevention.
- Continue to work with the newly formed collaboration to streamline town functions where multiple departments are involved.

III. Inspector of Buildings shall deliver online permitting.

Objectives:

- Ensure permitting system works as intended; adjust and customize as necessary.
- Promote the system; support and train users.
- Realize efficiencies through effective scheduling and licensing.
- Utilize reporting capabilities to document inspections and permits, including increased revenue.
- Enable better communication between permit holders, staff and other Town departments.
- Support Other Departments in the delivery of their Online Permitting Modules.
- Utilize Town-wide GIS system that will interact with online permitting.
- Involve and integrate the new employees into the electronic permitting system to better manage time.
- Review and adjust permit fees to meet the current climate and increase department revenue.

IV. Inspector of Buildings shall promote professional development and excellence through training and continuing education.

Objectives:

- Attend New England Building Officials and Southeastern Mass. Building Officials seminars.
- Ensure Inspectional Services staff maintains required continuing education credits by attending monthly meetings

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of respective professional associations and DPS/BBRS and ICC training programs.

- Encourage design professionals, licensed construction supervisors, HVAC contractors and third party energy raters to attend training seminars for continuing education requirements.
- Utilize qualifications and diverse skill sets of all inspectors to realize increased efficiencies within the department.
- Maintain training budget at 3% of overall budget as recommended by ISO.

V. Inspector of Buildings shall educate and train designers, developers, building contractors and homeowners on the application of 780 CMR, Massachusetts State Building Code and 521 CMR, AAB Rules and Regulations.

Objectives:

- Emphasize the importance and necessity of permits and the protection provided.
- Promote awareness and compliance with 780 CMR 9th Edition - State Building Code, 2018 International Energy Conservation Code, Mechanical Code and 521 CMR – Architectural Access Board Regulations.
- Utilize field inspection checklists for licensed construction supervisors, HVAC contractors and insulation installers on job sites.

VI. Inspector of Buildings shall promote Department via web page, local media and ECAT.

Objectives:

- Disseminate information to the public concerning the building code and its influence on the economic well-being of a municipality and safety of citizens.
- Post appropriate advisories and other guidelines to the public.

VII. Inspector of Buildings shall work with the Commission on Disabilities as a member ex-officio.

Objectives:

- Provide professional assistance and technical support as needed.
- Act as liaison to other Town of Easton departments and Commonwealth of Massachusetts agencies.
- Continue survey of architectural accessibility in Easton.

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Department of Public Works

David J. Field, P.E., Director of Public Works

- I. Expand use of Geographic Information System (GIS)
 - Continue to develop local data and support data owners (departments) for data maintenance and upkeep
 - Plan for future orthophoto and planimetric updates
 - Improve GIS data related to stormwater for support of MS4 permitting compliance
 - Development and support of GIS for Water Division operations
 - Utilize GIS for Depot Street land taking project
 - Continue support of GIS for other departments and support additional users
- II. Utilize Pavement Management Program
 - Continue to utilize a three-year program for pavement maintenance and repairs
 - Continue to track costs of completed repairs
 - Introduce additional preventive maintenance repair methods (rubber chip seal, fog seal, and hot in place recycling) to our program
 - Resurvey roads and update RSR ratings every 4-5 years
 - Use mile-year calculations as another method to measure paving goals
- III. Operate and Manage Sewer Infrastructure
 - Administer existing WWTP operations contract with Weston & Sampson
 - Prepare RFP for WWTP operation in FY2021
 - Continue to maintain sewer GIS layer
 - Continue to administer Drain Layer licensing program
 - Continue to administer permitting and billing programs
 - Clean and inspect sewer lines regularly
 - Inspect manholes regularly
 - Continue to update and implement sewer fiscal sustainability plan (FSP)
 - Budget for future sewer maintenance using FSP
 - Actively manage the construction of the Five Corners (phase II) and Queset sewer projects
- IV. Energy Management Services
 - Monitor measures installed as part of performance contract to ensure stated savings are achieved
 - Complete measures funded through Green Communities Grant

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- Complete required Green Communities reporting
- Apply for future Green Communities Grants

V. Facilities Asset Management

- Continue to develop and update capital improvement program based on results
- Continue to populate recommended maintenance tasks into work order program
- Maintain an up to date list of needed repairs

VI. Oversee Facility Improvements

- Prioritize capital upgrades for municipal buildings
- Obtain capital funding for improvements
- Obtain CPA funding for eligible improvements

VII. Fleet Management Software

- Work with the Highway Supervisor and mechanics on use of Complete Fleet software package
- Track all vehicle repairs and costs
- Utilize fuel system to determine vehicle mileage
- Utilize vehicle mileage to determine preventative maintenance scheduling
- Utilize vehicle lifecycle costs to plan for optimum vehicle replacement schedule

VIII. Streetlight Maintenance

- Continue performing streetlight maintenance in-house
- Procure small bucket truck for Town Electrician to allow for timely maintenance
- Continue tracking outages and repairs using GIS
- Develop new subdivision regulations relating to streetlights
- Explore purchase of remaining 41 National Grid owned streetlights

IX. Implement/Expand Work Order Program

- Continue to utilize citizen interface to allow residents to report issues
- Utilize GIS workforce application to assign tasks to field crews
- Utilize dashboard applications to monitor field crew progress

X. Create Sign Retroreflectivity Program

- Continue to use GIS application to identify and replace regulatory signs

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- Continue to use GIS application to identify and correct inventory issues

XI. Solid Waste and Recycling

- Expand the use of the system
- Increase public education and outreach regarding proper recycling to meet 10% contamination threshold
- Increase the recycling rate for current subscribers thereby reducing rubbish tipping fees

XII. Stormwater Phase II Permit

- Continue to administer the existing permit
- Complete annual reports on permit activity
- Implement the minimum control measures identified in the new permit

XIII. Design and Construct Main Street Undergrounding Project

- Coordinate the design of a utility undergrounding project on Main Street
- Utilize MassWorks and private funding to complete the project

XIV. Bridge and Culvert Inspections/Repairs

- Maintain an inventory of bridges and culverts
- Review state inspection reports and prioritize repairs
- Coordinate the inspection of bridges/culverts that are not inspected by MassDOT
- Apply for funding through MassDOT for Small Bridge Grant funding
 - Main Street Culvert over Queset Brook
- Oversee the design and construction of bridge/culvert projects
 - South Street Culvert over Mulberry Brook

XV. Conduct Traffic Studies/Traffic Safety Committee

- Provide technical support to the Traffic Safety Committee and answer and resolve numerous inquiries for traffic related complaints and requests
- Conduct traffic counts as needed
- Implement recommendations of the Traffic Safety Committee

XVI. Professional Development

- Maintain memberships in pertinent associations (APWA, NBM Highway Association, Mass Highway Association, ASCE, NEWEA, ITE, PCWWA)

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- Regularly attend educational workshops, meetings, and conferences stay abreast of new technologies and innovative solutions in public works, engineering, and GIS
 - APWA PWX National Conference
 - APWA National Snow and Ice Conference
 - MMA Annual Conference
 - Other local meetings and technical sessions
- Continue to seek additional opportunities to speak and present at conferences
- Participate on boards and committees for associations

XVII. Snow and Ice Improvements

- Continue to convert all new plow blades to sectional blades. These have a higher upfront cost, but last much longer reducing the overall cost.
- Continue the use of automatic vehicle location (AVL) tracking for town and contractor equipment
- Continue to use salt brine and direct liquid application
- Continue to utilize multiple salt suppliers with a (70/30) split between the first and second bidder
- Continue installing ground speed controllers on all new equipment
- Retrofit existing equipment with ground speed controllers when feasible
- Continue to maintain pavement temperature sensors on supervisor equipment
- Investigate permanent remote pavement temperature stations
- Continue to send DPW staff for additional training sessions

XVIII. DPW Personnel

- Evaluate all positions to make sure that appropriate personnel are being utilized to their full potential
- Create/modify job descriptions as necessary to help department achieve goals
- Budget for additional positions as needed in the future to meet the needs of the department
- Begin planning for planned retirement of Water Operations Manager
- Look into restructuring and consolidating the location for Water and DPW office assistants
- Implement recommendations from safety and hazard assessment for employees
- Continue to conduct routine safety training on all equipment

XIX. DPW Facility Planning

- Develop long range plan to address department needs
 - Salt storage facility
 - Larger fuel storage

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- Covered vehicle storage
 - Environmental compliance
 - Vehicle washing
- Explore new DPW facility and possible consolidated public safety complex

XX. Water Division Improvements

- Continue planning for water treatment plant for iron and manganese
- Update water rates to accommodate future operating and capital needs
- Complete the permitting for DEP Water Management Act

XXI. Landfill Monitoring

- Continue landfill monitoring and compliance
- Administer consulting contract for the operation of the flare, surface water testing, and groundwater testing
- Coordination with solar vendor for landfill mowing
- Repair and upkeep of liner, flare, and related infrastructure

XXII. Serve on Committees

- Continue to serve as an ex-officio member of the Municipal Building Committee
- Continue to serve as an ex-officio member of the School Planning Committee
- Continue to serve as the Easton delegate on the OCPC Joint Transportation Committee
- Attend meetings and provide input

XXIII. Manage the Design and Construction of TIP Projects

- Obtain funding for and manage the design of the following TIP projects
 - Depot Street TIP Project
 - Obtain land takings for Depot Street project
- Route 138/Union Street Tip Project
- Route 138/Elm Street TIP Project
- Foundry Street Corridor Project

XXIV. Provide Technical Support to Departments and Boards

- Provide technical reviews for projects that come before Conservation, Planning, Zoning, and other Town boards and committees

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Department of Public Works – Water Division Jack Marsh, Operations Manager

Goal #1 – Provide safe potable water to the community.

- Continue efforts to comply with the EPA's Ground Water Rule (GWR)
- Comply with all state and federal drinking water regulations.
- Complete MaDEP annual statistical report as required.
- Conduct an annual system wide unidirectional flushing program.

Goal #2 – Conduct infrastructure maintenance and repairs.

- To implement our completed Master Plan water main replacement program.
 - Oversee the installation of approximately 7,000 of 12-inch water main as part of the Five Corners Sewer District Phase II Project.
 - Continue to work with Tighe & Bond on the design phase of Water Main Improvement on Depot Street from Cross Street to Purchase Street and Central Street to Washington Street.
- Conduct a minimum of one complete system wide leak survey using Acoustic Leak Detecting equipment.
 - Pinpoint and repair all leaks in a timely fashion
- Continue our Backflow Prevention Program
- Repair water service and main breaks in a timely fashion
- Maintain meter replacement program by replacing approximately 750 meters annually.

Goal #3 – Public Relations and Support to General Public

- Continue to alert customers of potential leaks within their plumbing system using our meter technology.
- Prepare and distribute 2019 Consumer Confidence Report (CCR).
- Return phone calls to residents with complaints or concerns in a timely manner.
- Conduct site visits to investigate problems for a resolution if one is attainable.
- Continue to update the Water Division website by make additional information available to the public.
- Keep the general public informed of construction and maintenance activities of the department through the use of the Water Division's web page.

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Goal #4 – Provide Support to other departments.

- Assist the DPW Director in implementing his goals.
- Carryout any work orders submitted by other departments.
- Assist in snow removal operations

Goal #5 – Pumping Stations

- Oversee pilot testing for new treatment plant for well 3, 5 & 7.
- Perform annual Well performance tests on all wells, pumps & motors.
- Maintain accurate master meters by testing and calibration when needed.
- Continue SCADA system maintenance with hardware and software upgrades.
 - SCADA Radio upgrade at all locations throughout the town.
 - Upgrade PLC at Station #1
- Conduct annual well and pump performance test on all wells.
- Run all emergency standby engines/generators on a regular basis.

Department of Municipal Finance: Accounting **Wendy Nightingale, Finance Director/Town Accountant**

I. The Office of the Finance Director/Town Accountant shall maintain integrity of financial data Objectives:

- Periodically reconcile all cash and accounts receivable balances
- Review and analyze budget reports and general ledger trial balance for inconsistencies
- Prepare year-end balance sheet for free cash certification and schedule A as required by the Department of Revenue
- Work with Chief Assessor and Collector/Treasurer to prepare and finalize respective sections of the tax rate recap report
- Coordinate the Town's financial audit and communications between the Audit Committee and independent auditors
- Work with Collector/Treasurer's Office to prepare timely reconciliations and financial reports

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II. The Finance Director/Town Accountant, as part of Town's finance team, shall provide guidance with respect to financial matters of the Town

Objectives:

- Meet regularly with the finance team to review budgetary requirements and funding strategies
- Partner with Collector/Treasurer in determining the Town's borrowing needs
- Prepare for and participate in conference calls with rating agencies
- Assist in the creation and finalization of town meeting warrant articles requiring appropriation of funds
- Work with financial advisors to develop financing models for the proposed Easton Early Elementary School Project

III. The Finance Director/Town Accountant shall play a key role in the budgeting process

Objectives:

- Assist Town Administrator in the preparation of revenue estimates
- Assist in the preparation of a multi-year financial forecast
- Attend budget subcommittee meetings and work toward the creation of a balanced budget
- Provide technical assistance and training as needed to department heads preparing budgets
- Submit FY2020 budget book to the Government Finance Officers Association (GFOA) for Distinguished Budget Award and incorporate feedback into the FY2021 budgeting process
- Provide additional reports/analyses as required

IV. The Finance Director/Town Accountant shall work with the Capital Planning Committee and Town Administrator to address the Town's capital needs

Objectives:

- Review funding requests submitted by Department heads
- Rank and prioritize capital budget items
- Prepare five-year capital plan for Town Administrator
- Work with Town Administrator to develop capital budget for town meeting

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V. The Office of the Town Accountant shall coordinate with Information Technology to address technology needs of the department

Objectives:

- Work with Information Systems Manager and financial accounting software vendor to improve reporting needs where necessary
- Continue to build electronic data archives using Docushare document management software
- Continue to print more reports to PDF files to reduce printing and paper consumption

VI. Enhance Staff Training

Objectives:

- The Finance Director/Town Accountant will attend training as necessary to maintain existing certifications and enhance professional development
- The Finance Director/Town Accountant will attend MCPPO procurement training provided by the Office of the Inspector General
- Assistant Town Accountant shall attend the Massachusetts Municipal Auditors and Accountants Association education program in March
- The finance department shall hold quarterly staff meetings to facilitate education in financial areas and improve communications between staff members
- Additional training shall be attended as needed and as funding permits

VII. Interdepartmental Cooperation

Objectives:

- Review sufficiency of trash fees
- Finalize water enterprise indirect cost allocation plan and review indirect costs for other enterprise funds
- Finalize departmental procurement policy
- Finalize departmental credit card use policy
- Develop a fraud policy to deter possible fraud and provide a means for reporting any suspected fraud

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Department of Municipal Finance: Assessors' Office Robert Alford II, Chief Assessor

I. Complete the Fiscal Year 2020 revaluation of assessed values to ensure that all taxpayers are treated equitably

Objectives:

- Analyze trends in the real estate market.
- Determine adjustments for revaluation.
- Modify statistical tables in Vision Appraisal Software.
- Recalculate files to produce new assessed values.

II. Receive a certified tax rate from the Department of Revenue in time to send out actual tax bills before January 1, 2020

Objectives:

- Receive certification of “new growth” and LA4 form (total valuation by classes) by the Department of Revenue.
- Provide data and participate in classification hearing with Selectmen.
- Complete the Assessors' parts of the Recapitulation Sheet.
- Have Town Clerk, Accountant, Collector/Treasurer and Selectmen fill out their parts of the Recap sheet.
- Submit the entire Recap to the Department of Revenue, Bureau of Accounts by early December 2019.
- Receive certification.

III. Website

Objectives:

- Continue to update the Motor Vehicle section that will answer questions, as well as have the forms and other needed information the taxpayer needs to file an abatement etc.
- Continue to update the Exemption section that will have information and forms.
- Continue to update the Commercial and Industrial section that will have information and forms, such as Form of List and the Income and Expense forms that may be able to fill out.

IV. Appellate Tax Board

Objectives:

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- Review all data collected from residential or income & expense questionnaires, on-site visits, and interrogatories to determine if appeals are valid.
- Have the assessors and appellants and their counsel meet to discuss appraisals and possible resolution of the appeals prior to going to court.
- Strategize with Town Counsel if pre-trial negotiations fail.
- Try unresolved cases at the Appellate Tax Board.

V. Work closely with finance team to ensure financial stability of the Town

Objectives:

As a team:

- Analyze receipts versus revenue estimates on a regular basis.
- Review expenses against budget appropriations to highlight potential problems.
- Anticipate possible revenue shortfalls and make decisions on how to deal with them.
- Complete subsequent years' revenue and expense projections.
- Quarterly Finance Department staff meetings to facilitate education and improve communications with staff members.

VI. Produce reports from Vision data base for a variety of departments and outside contractors

Objectives:

- Work with department or contractor to define report.
- Format the report.
- Department Head or contractor will confirm that the report contains the needed information.
- Create a spreadsheet on the town common drive that can be used by all departments with all pertinent assessing information.

VII. Going Paperless

Objectives:

- Scan and attach to Vision Address Changes and Master Deeds.

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- Update disposal letter.
- Dispose of files that no longer need to be retained.

VIII. Complete majority of building permits for fiscal year 2021 for preliminary bill.

Objectives:

- Complete field work on permits.
- Data enter the permit information.
- Complete preliminary “new growth” analysis.

IX. Improve Office Safety

Objectives:

- Work with Finance Director and DPW to enhance safety in the Assessors Office.
- If need be rearrange office.

X. Staff training & development

Objectives:

- Have the Assessor’ Assistant and Office Assistant attend Vision and Softright training
- Attend Associations and DOR meeting / conferences.
- Encourage Board members to work toward their M.M.A.
- Training of new Office Assistant.

XI. Inter Dept. Efficiency

Objectives:

- Work with GIS Manager implementing property record cards

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- Work with all departments on abutters lists.
- Continued collaboration on sewer betterments, Sewer Commissioners, Collector).
- Create DIF code in Vision.

Department of Municipal Finance: Treasurer/Collector Linda Hawkes, Treasurer/Collector

I. Work Closely with Finance Team to Ensure Financial Stability of the Town

Objectives:

- Quarterly meetings with Chief Assessor and Finance Director/Town Accountant
- Work with the Finance Team to complete the tax recap form and related reports in a timely manner.
- Reconcile all cash (general and trust funds) to General Ledger on a monthly basis
- Work with Finance Director to review budgets and potential borrowing needs
- Cooperate with Assessor's office to effect smooth introduction of new phase of sewer betterments

II. Maintain Receivables Tracking System

Objectives:

- Focus on older ambulance receivables. Work with Fire Chief to reduce receivables.
- Reconcile receivables against General Ledger on a monthly basis

III. Maintain Departmental Payables Reconciliation

Objectives:

- Update tailings process to work toward clearing stale dated checks
- Reconcile all benefits payable against payroll deduction reports

IV. Maintain Integrity of Payroll Processing and Reporting

Objectives:

- Timely payments of weekly and monthly remittances to state and federal tax entities
- Timely reporting of weekly, monthly, and quarterly earnings to Mass. DOR, Unemployment and IRS
- Mail W-2s well before deadline of January 31
- Comply with ACA reporting requirements

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V. Staff training and Development

Objectives:

- Actively seek training opportunities presented through professional groups and schools, both in person and online.
- Continue progress towards Collector's certification
- Continue participation in New England States' meeting with Finance Team
- Quarterly Finance Department staff meetings to facilitate education in financial areas and improve communications between staff members
- Review staffing responsibilities and reassign duties as needed. Send staff to training, either formal or informal.
- Attend MMA Seminar on Financial Management

VI. Interdepartmental Cooperation

Objectives:

- Adopt a cash management policy to increase safety of cash receipts
- Adopt an Investment Policy to guide investments of general, trust and OPEB funds.
- Adopt Deed in Lieu of Foreclosure Policy
- Develop a Credit Card Use Policy in conjunction with the Procurement Policy being developed by the Finance Director

Health & Community Services Kristin Kennedy, Director

I. Continue to provide leadership and support for needs that cross-departmental borders.

- Convene Task force meetings that address issues that cross departmental jurisdiction or expertise and foster knowledge of other departments rolls, expertise and resources
- Develop "Tool-Kit" that allow for the rapid response of resources as cross-jurisdictional issues arise.
- Desired topics to be covered include condemnations, hoarding, animal bites, sewer connections, Food Pantry access and AED response capacity in Town Buildings
- Utilize this format to help with Goal VI.

II. Facilitate the process for gaining designation as Age Friendly from AARP

- Present an Advisory Committee Resolution and Charge for the Select Board's consideration and action
- Work with MetroBridge program at Boston University to customize and conduct the AARP survey and Listening Sessions for Easton residents

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- Employ creative methods to expand participation and diversity of sample pool
- Utilize the collected data to identify and develop and action plan for submittal to AARP

III. Work with existing Internet/Social Media and software platforms to maximize efficiency of existing programs, develop new programs and engage populations previously not engaged

- Continue efforts to make websites friendly, engaging, and informative and implement quarterly evaluation on the website information to ensure accuracy and relevance.
- Recreation plans to work on interactive map function and enhanced content.
- COA will perform a reset on the existing My Senior Center software program so that data entry can be simplified and data collected is readily usable for necessary reporting and program evaluation.
- Health will implement updated tablet application to conform with the revised food code.
- Health will work with permit eyes and the DPW to efficiently process licensed Drain layers as Septic Installers to facilitate economical conversion of businesses from septic to sewer in the developing sewer districts.
- Veterans services will continue to expand and implement the use of the VetraSpec platform.

IV. Implement expanded community outreach programs

- BOH will continue to reach out to specific groups potentially affected by current events, trends and changes in infrastructure (example: providing clear messaging on CBD containing products; develop clear communications for those in the expanding sewer districts)
- COA will utilize buses as access points for information and brochures. Buses will be fitted with hanging brochure holders and timely information. Targeted resource fairs and information sessions will be planned addressing safety and other topics.
- Veteran's Service- provide quarterly opportunity for veterans to interact with VSO and each other such through coffee hours, talking sessions, etc. Develop a quarterly newsletter or mailing for veterans. Develop consistent club based meetings, such as a model building club.
- Develop and expand awareness of existing community resources such as discounts and access to alternative transportation programs.
- Recreation- With the assistance of the shared Administrative Assistant will expand offerings to adults of all ages. Expanded diversified programming in the lower grades to meet interests of younger children. Explore recreation trends and offer new programs that reflect current trends.

V. Continue participation in emergency planning efforts:

- Continued attendance at monthly coalition meetings by BOH staff
- Continued efforts to develop emergency dispensing plans in cooperation with other Town departments, with the goal of a walk through drill this fiscal year.

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- Continue efforts to develop plans for sheltering operations with other Town departments with expanded focus on the role of Frothingham hall for smaller populations.
- Expand efforts to be able to reach special populations during emergencies who may not be reached through social media and electronic means. Develop written information for these events.

VI. Provide opportunities to Advance Professional Competency

- Participate in MMA Human Services Council as Vice President
- Encourage professional staff to attend conferences and training events, ensuring the accumulation of necessary CEU's to maintain licenses.
- Expand training to include training in areas such as grant writing and cross generational programming.
- Encourage support staff to attend classes which expand skills needed to perform of core functions.

VII. Work with Staff to ensure and policies are current, relative and consistent

- COA- Implement revisions to the transportation policies Implement updated information on service animals
- Veterans' Services- Review policy for discretionary fund disbursements. Propose revisions that allow for expanded use for efforts to sustain dignity and improve basic quality of lives of eligible veterans. Develop and clarify definition of those eligible for assistance from this fund. Provide standardized process for the use and dispersal of gift cards that includes quarterly reporting and review.
- Work to utilize the resources at Langwater Farms for the benefit of veterans and their families. Schedule weekly trips to the Farm providing increased access to healthy foods for those who may not otherwise have access to the Farm.
- Recreation- continue efforts to implement and utilize a revenue stream that provides for facility sustainability. Review revenues and expenses with the DPW in an effort to plan for and provide quality facilities on a consistent basis. Continue the process of evaluating reporting and data collection to provide enhanced documentation of needs.
- Improve the facility permit application process for Recreation managed properties and Frothingham Hall. Revise forms as needed. Formalize the billing process and reservation schedule.

Office of the Town Clerk

Danielle M. Sicard, MMC/CMMC, Town Clerk

I. Elections & Town Meetings

Objectives:

- Continue advocacy at State House for changes to Early Voting Laws.
- Plan, prepare and execute all responsibilities relative to the Debt Exclusion Override in the Fall of 2019, Presidential

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Primary in March 2020 and Local Election in April of 2020.

- Execute all responsibilities regarding the Annual and Special Town Meetings in FY20.
- Receive, certify and return all nomination papers and initiative petitions relative to the preparation for the March Presidential Primary and November 2020 Presidential election.
- Convert from paper voting lists to 100% electronic use of poll pads at elections, including securing enough poll pads to maximize efficiency. Create instruction guides and provide additional training cycles for election workers on the new equipment.
- Update the Election Worker Manual to reflect the changes to processes established over the past year and changes to election laws since the last update.
- Work to improve voter parking at elections with enhanced communications with the schools and use of the police officer to provide open “row” parking spots in designated voter parking areas.
- Provide exceptional communications with prospective and certified candidates for local elected office regarding deadlines, campaign finance requirements and other election regulations to ensure 100% compliance within a month of deadlines.
- Complete clean-up project of the VRIS street maintenance in regards to multi-unit residences and the use of proper voter registration addresses. Create standardized process while accomplishing this to provide guidance for new development in the future.
- Work with Board of Registrars to provide a voter registration opportunity at the high school; to identify early voting centers and hours in preparation for the November 2020 election; to explore supervised absentee voting for nursing homes.

II. Re-creation of the following Permanent Town Record Books from 2008 - 2016

Objectives:

- Street Acceptances
- Pole Locations

III. Town Code - Charter, General Bylaws, Zoning Bylaws, Regulations, MGL's

Objectives:

- Provide Town Administrators office outlining department head recommendations relative to the Editorial Analysis (Phase 3) of the Towns Code Project. Create timeline for response to vendor and desired Town Meeting implementation.
- Review MGL's and Special Acts approved at Town Meetings to ensure a complete listing within our code.
- Execute all aspects of maintaining an accurate and up to date Town Code including submitting all post town meeting

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filings, posting new laws online, preparing supplements and providing support and training opportunities for staff on the use and functionality of the online Code site.

- Supplement the Towns Online Code to codify the new laws since the last supplement.
- Provide training opportunities to department heads on the use and functionality of the online Code site and importance of submitting changes to regulations to the Clerk for processing.

IV. Implementation of Software / Filing systems for the following:

Objectives:

- Planning & Zoning filings

V. State Ethics Compliance - Annual Distribution and Online Training Certificates

Objectives:

- Coordinate training workshop session for Board & Committee members. Video tape session to be placed on Committee Resources page of the website.
- Create systematic notifications and reminders to all active board members and employees regarding compliance and provide guidance to obtain compliance.
- Obtain 100% compliance of the annual distribution of Summary of State Ethics and the online training certificates as required from employees (non-schools).
- Obtain at least 90% compliance of annual distribution and at least 80% compliance for the online training certificates from board/committee members.

VI. Public Records Law

Objectives:

- Provide support to RAO's relative to the use of the town's public records tracking software.
- Create templates to provide standardized responses based on common scenarios; provide the materials and/or training to town hall staff.

VII. Boards & Committees

Objectives:

- Create and disseminate an annual newsletter to Board and Committee members and/or town hall staff working with Boards to provide information about compliance as well as training information to avoid potential issues relative to Open Meeting Law such as proper agenda items or going into executive session.

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VIII. Town Wide Archival Records Management

Objectives:

- Complete an audit of the attic to confirm records match the database; relabel boxes as required to bring in line with proper retention titles, series numbers and content descriptions.
- Work with department heads to update and standardize the list of record types and their associated series number and retention requirements from the retention schedule. Update software to reflect these standards.
- Update and implement process for annual destruction of records town wide that includes obtaining authorization from department heads prior to destruction.
- Prepare request and obtain permission from the Supervisor of Records to destroy records no longer necessary to retain.
- Educate departments on procedures relative to receiving a box, assigning its location for storage and accessing/removing boxes from storage.
- Analyze the current database system and assess its usefulness for the needs of the Town of Easton.

IX. Improve Customer Service

Objectives:

- Continue to require exceptional customer service from office staff; monitor and provide feedback as necessary to ensure customers receive the same level of service at all times.
- Continue to identify functions within the department that need to be updated to increase efficiency and create streamlined and standard processes; refine processes as needed.
- Explore ways to redesign the front office to reduce interruptions and distractions that occur based on the proximity to the front door, restroom and copier/mail space; increase productivity of the Clerk's Office; enhance/improve residents access to directory.

IX. Office Staff Training

Objectives:

- Send Records Manager and Compliance officer to trainings to increase exposure to best practices and networking opportunities to learn how other communities and organizations manage archival records.
- Send Assistant Town Clerk to trainings relative to processing vital records as well as necessary skills required to be able to maintain the Clerk's Office in the event of an absence of the Town Clerk.
- Train the office staff on management of planning & zoning filings and the clerks responsibly relative to such filings in preparation of dismantling past filings to ensure accuracy, follow through and accessibility.

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- Ensure adequate cross-training of all staff members; begin to look at roles and allocation of responsibilities within the office.
- Utilize additional election worker support to allow for regular (at least quarterly) Town Clerk Office staff meetings that are free from interruption but continue to provide services to the public.

X. Personal and Professional Development

Objectives:

- Continue attendance at Massachusetts Town Clerks' Association (MTCA) conferences, New England Association of City & Town Clerks' Association annual conference, International Institute's Region I annual meeting and MMA's annual conference.
- Continue facilitating state wide trainings for New Town Clerks at the 4 mentoring workshops offered annually.
- Continue to serve as faculty at the N.E. Municipal Clerks Institute & Academy in July.
- Continue advocacy at the Statehouse relative to the Elections Task Force.
- Continue work associated with current roles held within the MTCA; mentoring chairperson, communication chairperson, Election Task Force representative.
- Expand advocacy work for domestic violence awareness within Easton; provide assistance during Domestic Violence Awareness Month (October) or Victims' Rights Month (April).

Information Technology

Michael Deltano, Information Systems Manager

I. Effective Network Administration

Objectives:

- Minimize employee downtime and loss of productivity.
- Insure that network traffic is acceptable and that all switches and routers are performing within normal limits.
- Insure that all servers are operating efficiently.
- Insure that all important data on all servers are being properly backed up.
- Insure that all e-mail is being delivered and is secure.
- Insure that all users have proper access and that there is no unauthorized access.
- Insure that network is secure against virus attack by ensuring anti-virus and anti-spyware signatures are being distributed to all town computer systems on a daily basis.
- Monitor all Internet traffic on the network and prevent and report any misuse.

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II. Effective Network Management

Objectives:

- Identify and provide or recommend training needs.
- Stay current with the technology.
- Protect against catastrophic data loss.
- Stay current with the technology and make sure all hardware is up to date and in good working order.
- Document all aspects of the town network.
- Document software licensing.
- Maintain a proper and secure wide area network scheme.
- Maintain and monitor proper network security and firewalls.
- Support all municipal departments with their computer software and hardware requirements.

III. Maintain the Town Website

Objectives:

- Modify the content of the website to ensure it is accurate and up to date.
- Post any new or relevant information from any requesting town department or town official.
- Make sure designated employees have access to modify their department's web pages and documents on both Revize and Documents on Demand.

IV. Hardware and Software Upgrades

Objectives:

- Replace any 4 to 5 year old desktop computer with a new unit before it fails. Older computers will be recycled to the schools and library or declared surplus.
- Replace any 5 to 6 year old server with new hardware, as needed, to avoid significant employee downtime. Old equipment will be sent to the schools if it is at all useful to them.
- Upgrade any obsolete software or operating systems on an as needed basis. Otherwise software and operating systems will be upgraded to the most current level at the time of hardware upgrades.
- Upgrade old laptops as financial resources permit and based on need.

V. Make sure all town owned computers have security software

Objectives:

- Install the Carbon Black Protection (formerly Bit9 Parity) software client to all new desktops and servers.
- Lockdown all town owned computers to prevent any viruses or spyware which have preceded signature updates from executing and propagating on the network.

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- Install Sophos antivirus on all new computers, laptops and servers.

VI. Prepare for the Future

Objectives:

- Continue to keep pushing SoftRight for their promised SQL upgrade which will be a 'cloud application'. An email from Larry Holt stated that Accela is trying to determine the best path or path to completing the upgrade.
- Continue to work with Ameriscan to improve the Documents-On-Demand for our website.
- The wireless connection from the tower behind Fire Sta. 1 to Fire Sta. 2 is working great. I would like to continue to install wireless connections to have a backup to the fiber connections. The Town Offices to the Police station is the most critical connection but wireless is problematic at the Town Offices with all of the tall pine trees surrounding the building. I will continue to search for an alternate path to get to the Police station. Direct Networks has indicated there is some new wireless technology for 'near line of sight' that might suit our needs. I will continue to follow up.
- Internal IP cameras have been installed at the Town Offices and external IP cameras have been installed at Frothingham Hall and the DPW. I will continue to work with Steve Legendre to install external cameras at the Town Offices.
- The Hyper V upgrade is finally complete. Now I will need to re-write the network specifications to reflect all the changes that have been made over the last year. (Working on this now.)
- I have been talking with a couple vendors that can handle some of our more mission critical Veeam backups (Softright, IMC Dispatch) off site. As soon as one of them gives me a realistic price, that is not overly expensive, I will get that process moving forward. This would effectively be a secondary backup for our most important data.
- Work with SEMRECC to insure the future centralized police/fire dispatch, in Foxboro, has proper and secure access to Easton's police and fire databases. The current 'go live' target date is July 1, 2020.
- In March 2018 we had a series of storms that took down our Comcast PRI T1 four separate times for many hours. Phones are essential to all of our operations. The plan is to get Verizon FiOS Internet at the Police as well as a second firewall. Then we can then get SIP trunks at both the Town Offices and Police to replace the Comcast T1. In this way the other departments will not be 100% dependent on the Town Offices for external phone connectivity or Internet access. And no departments will be dependent on Comcast for phones. This also has a secondary benefit of the Town Offices to Police fiber not being as critical as it has always been before. But the monthly cost will be about double (~\$400 monthly) compared to how we are doing it now. I will order the new firewall for the police data center this summer. Then I will order the new FiOS Internet line for the police. Once that is in place then I can order the SIP trunks for both locations.

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Planning and Economic Development Department

Stephanie Danielson, Director

General Goals

I.Improve Communication with Public, Boards and Commissions

Objectives:

- Improve staff & committee review process
- Expand ways to increase public awareness of department and board purpose, current projects and achievements
- Improve CPA grant process
 - Pre-application collaboration
 - Update priorities and plan
 - Increase public participation and communication

II. Identify, Pursue & Administer Grants

Objectives:

- Identify and apply for grants related to:
 - i. Infrastructure
 - ii. technical assistance
 - iii. affordable housing
 - iv. conservation land management

III. Advance Professional Competency

Objectives:

- Increase technical competency and expand professional resource networks
- Increase administrative competency and improve customer service
- Share Easton's experiences and successes in housing production, infrastructure funding, customer interaction improvements, and streamlined permitting

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Economic Development Goals

I. Drive Economic Growth in Targeted Development Areas

Objectives:

- Review and update zoning bylaw to encourage desired development
- Initiate DIF Advisory Committee and evaluate DIF progress
- Support new infrastructure and infrastructure improvement projects
- Review and update permitting process to ensure efficiency and predictability
- Facilitate and coordinate permitting process for desirable projects

II. Promote Easton to Business Owners

Objectives:

- Strengthen role of Economic Development Council in promoting economic development
- Engage community to support economic development efforts:
 - QCD business community
 - Five Corners Neighborhood Coalition
 - Various other civic organizations
- Look for and advance economic development opportunities
- Reevaluate role and composition of Economic Development Council
- Broadly advertise Easton's capital and policy investments intended to attract economic development

III. Support and promote existing business owners

Objectives:

- Conduct business visits to assess the needs of existing local businesses
- Attend 1-2 Chamber of Commerce meetings to update members on Town initiatives
- Continue recording new business testimonials Planning and Zoning

Goals

I. Implement Comprehensive Master Plan

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Objectives:

- Conduct 5-year Envision Easton Update/Feedback sessions
- Communicate implementation efforts through social media
- Meet informally with various non-municipal leaders to coordinate implementation
- Develop implementation plans for needs identified in MVPP

II. Facilitate Project Compliance

Objectives:

- Improve written Zoning Board of Appeals and Planning & Zoning Board decisions
- Evaluate and modify internal system for tracking board decision conditions

III. Improve service delivery

Objectives:

- Develop easy-to-use tools summarizing applicable bylaws, regulations and policies
- Improve ZBA page of town website to aid landowners Affordable Housing Goals

I. Plan for Affordable Housing Development

Objectives:

- Monitor SHI to ensure Town remains in compliance with MGL 40B
- Monitor affordability deliverables of Meadow View Commons, Eastondale, and Queset Commons developments
- Create checklist for developers with LIP/LUA units ensure compliance with State requirements
- Create reference spreadsheet of all SHI properties in Easton

II. Promote Creation of Additional SHI Units

Objectives:

- Facilitate permitting Foundry Street group housing project
- Monitor Electric Avenue construction
- Complete and evaluate future feasibility of purchase and resale homes

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- Identify acquisition parcels with potential dual purposes
- Explore redevelopment options for historic Crofoot Gear site
- Evaluate feasibility of larger-scale future project such as affordable elderly housing or supportive-services veterans' housing
- Actively engage with owners of buildings for potential adaptive reuse Land Management and

Environmental Protection Goals

I. Ensure policies and actions consider impacts of climate change

Objectives:

- Evaluate and update regulations consistent with climate science
- Implement Year 2 Action Items of Approved Open Space and Recreation Plan
- Support MVPP implementation

II. Increase Conservation Land Use

Objectives:

- Oversee the repairs needed of the historic Wheaton Farm Barn
- Finalize 524 Depot Street Master Plan
- Create and publicize inventory of trail heads & signs identifying conservation lands
- Implement Tufts Farm Conceptual Master Plan for increased public access

III. Support Local Agriculture and Food Security Efforts

Objectives:

- Assist the Agricultural Commission in developing an Agricultural Preservation Plan
- Increase access to healthy food options for residents

APPENDIX E. GOALS AND OBJECTIVES FY 2021

Transportation and Mobility Goals

I. Address Mobility and Transportation Needs

Objectives:

- Initiate long-term planning discussions for local transit opportunities
- Promote incorporation of complete street infrastructure various projects
- Initiate discussions with MassDOT to discuss pedestrian friendly and human-scale roadway improvements in economic development areas

Historical and Cultural Resource Goals

I. Continue implementation of the Historic Preservation Plan (HPP)

Objectives:

- Support Commissioners on HPP action items
- Assist with current survey & inventory project and consideration of Local Historic District in South Easton
- Advance Preservation Restriction for Old Colony Railroad Station

II. Formalize Support of Shovel Town Cultural District

Objectives:

- Ensure successful implementation of new management plan

APPENDIX F. GLOSSARY OF TERMS

This section provides definitions for common terminology in municipal finance. Actual terminology in this budget document may vary.

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the bond since the date of the last interest payment, and in the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See **Interest**)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appellate Tax Board (ATB): Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.

Appropriation: An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See **Encumbrance**, **Free Cash**)

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors. (See **Full and Fair Cash Value**)

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations. It is almost always accompanied by a management letter.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).

Balanced Budget: A budget with estimated revenues equal to estimated expenditures. Easton's operating budget includes the use of one-time monies, such as free cash or stabilization funds as a revenue source on an annual basis to produce a balanced budget.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of

APPENDIX F. GLOSSARY OF TERMS

the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See **Note**)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bond Anticipation Note (BAN): Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17).

Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.

Bond Authorization: The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or selectmen. (See **Bond Issue**)

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by town meeting or the city council to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See **Performance Budget**, **Program Budget**)

Budget Message: A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.

Budget Unit: A board or department to which the municipality's legislative body appropriates funds.

Capital Assets: All tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See **Fixed Assets**)

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Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See **Capital Assets, Fixed Assets**)

Capital Improvements Program: A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Capital Outlay Expenditure Exclusion: A temporary increase in the tax levy to fund a capital project or make a capital acquisition.

Exclusions require two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Cemetery Perpetual Care: These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification: Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in

the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also refers to the certification by the Bureau of Local Assessment (BLA) that a community's assessed values represent full and fair cash value (FFCV). (See **Triennial Certification**)

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls. (See **Cherry Sheet Assessments, Estimated Receipts**).

Cherry Sheet Assessments: Estimates of annual charges to cover the cost of certain state and county programs.

Cherry Sheet Offset Items: Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants. (See **Offset Receipts**)

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by

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personal property owners. (see **Classification of the Tax Rate**).

Classification of the Tax Rate: Each year, the selectmen or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40 §56), and determining whether to offer an open space discount, a residential exemption (Ch. 59, §5C), and/or a small commercial exemption (Ch. 59, §5I) to property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours and working conditions.

Community Preservation Act (CPA): Enacted as MGL Ch. 44B in 2000, CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation and restoration of historic resources; and c) the acquisition, Creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund.

Acceptance requires town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees. (See DOR IGR 00-209 as amended by IGR 01-207 and IGR 02-208)

Community Preservation Fund: A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.

Compensating Balance Agreement: An alternative to the payment of direct fees for banking services. In this case, a bank

specifies a minimum balance that the municipality must maintain in non-interest bearing accounts. The bank can then lend this money (subject to a reserve requirement) and earn interest, which will at least cover the cost of services provided to the municipality. Compensating balance agreements are permitted under MGL Ch. 44 §53F and must be approved annually by town meeting or the city council.

Conservation Fund: A city or town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40 §8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Authorization: Formal approval by a two thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

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Debt Limit: The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, cities and towns can receive approval to increase their debt limit to 10 percent of EQV.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Energy Services Company (ESCO): A business that provides a broad range of energy solutions including designs and implementation of energy savings projects.

Enterprise Funds: An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of a service that is recovered through user charges and the portion that is subsidized by the tax levy, of total costs if any. With an enterprise fund, all costs of service delivery-- direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. (See **DOR IGR 08-101**)

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s

10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts: A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See **Local Receipts**)

Excess and Deficiency (E&D): Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns.

Important: E&D is not available for appropriation until certified by the Director of Accounts.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the select board or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

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Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year (FY): Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

Fixed Assets: Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget: The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

Free Cash: (Also **Budgetary Fund Balance**) Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts. (See **Available Funds**)

Full and Fair Cash Value (FFCV): Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co.v. Assessors of Boston, 334 Mass. 549, 566 (1956))

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-Time Equivalent (FTE): the unit of measurement equivalent to an individual worker. In most cases, full time equivalents measure an employee and/or their workload.

Fund: An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on

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individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body including the school committee of a municipality.

Government Finance Officers Association (GFOA): This organization provides leadership to the government finance profession through education, research and the promotion and recognition of best practices.

Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time

spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

Levy Ceiling: A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See **Levy Limit**)

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by the city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the

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community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See **Levy Ceiling**)

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power upon the recommendation of the mayor.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet. (See **Estimated Receipts**)

Major Fund: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Massachusetts School Building Authority (MSBA): A quasi-independent government authority that partners with Massachusetts communities to support the design and construction of educationally-appropriate, flexible, sustainable and cost-effective public school facilities.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Massachusetts Municipal Depository Trust: An investment program, founded in 1977 under the supervision of the State Treasurer, in which municipalities may pool excess cash for investment.

Minimum Required Local Contribution: The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state.

Municipal Revenue Growth Factor (MRGF): An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

M.G.L.: Massachusetts General Laws.

Net School Spending (NSS): School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See **Education Reform Act of 1993**). Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY07 is based on new construction, etc. that

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occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY07 levy limit, the FY06 tax rate is used in the calculation.

Non-Major Funds: Funds that are grouped together and reported in one aggregate column by fund type in the basic fund financial statements, as opposed to major funds, which are reported separately.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Offset Receipts: A local option that allows estimated receipts of a particular department to be earmarked for use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch. 44 §53E limits the amount of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve use of a higher amount before appropriation. Actual collections greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year’s tax rate.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised: (Tax Recapitulation Sheet) Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the

annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Overlay: (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within 10 days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue, i.e., it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (See **Underride**.)

Override Capacity: The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

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Permanent Funds: Governmental fund type used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry).

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proposition 2½: A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve for Abatements and Exemptions: (See *Overlay*)

Reserve Fund: An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from

this fund may be voted by the city council upon recommendation of the mayor.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See *Triennial Certification*)

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to MGL Ch. 44 s 4, cities, towns and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN): A short- term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations. (See also *Bond Anticipation Note*)

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund

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must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Sale of Cemetery Lots Fund: A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery under provisions of MGL Ch. 114 §15.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. MGL Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Special Assessments: (See *Betterments*)

Special Exclusion: For a few limited capital purposes, a community may exceed its levy limit or levy ceiling without voter approval. Presently, there are two special expenditure exclusions: 1) water and sewer project debt service costs which reduce the water and sewer rates by the same amount; and 2) a program to assist homeowners to repair or replace faulty septic systems, remove underground fuel storage tanks, or remove dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest apportioned over a period of time, not to exceed 20 years (similar to betterments).

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B).

Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from the stabilization fund. The fund is also referred to as the "stabilization account" or "stabilization reserve" in this document.

Structural Revenue Deficit: In Easton, the structural revenue deficit is the on-going budgetary challenge where estimated revenues are less than estimated expenditures, requiring the use of one-time monies such as free cash or stabilization funds as a revenue source to produce a balanced budget.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Recapitulation Sheet (Recap Sheet): A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first- half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Tax Title (or Tax Taking): A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after

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publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

Tax Title Foreclosure: The procedure initiated by a city or town treasurer in Land Court or through land of low value to obtain legal title to real property already in tax title and on which property taxes are overdue. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60 §65).

Triennial Certification: The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40 §56 and Ch. 59 §2A(c).

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Underride: A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override. (See **Override**)

Undesignated Fund Balance: Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Uniform Municipal Accounting System (UMAS): UMAS succeeds the so-called Statutory System and is regarded as the professional standard for municipal accounting in Massachusetts.

As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See **Free Cash**)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Warrant: An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.