

Town of Easton



Fiscal Year 2024 Budget



*Cover Photo Credits: Town of Easton, Easton Public Schools, Southeastern Massachusetts
Regional Emergency Communications Center (SEMRECC)*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
Award*

PRESENTED TO

**Town of Easton
Massachusetts**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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FISCAL YEAR 2024 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 nine 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: 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 V: 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 VI: Education.

This section contains detailed budget information for Easton Public Schools.

Section VII: Enterprise Funds.

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

Section VIII: Community Preservation Fund.

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

Section IX: Capital Budget.

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

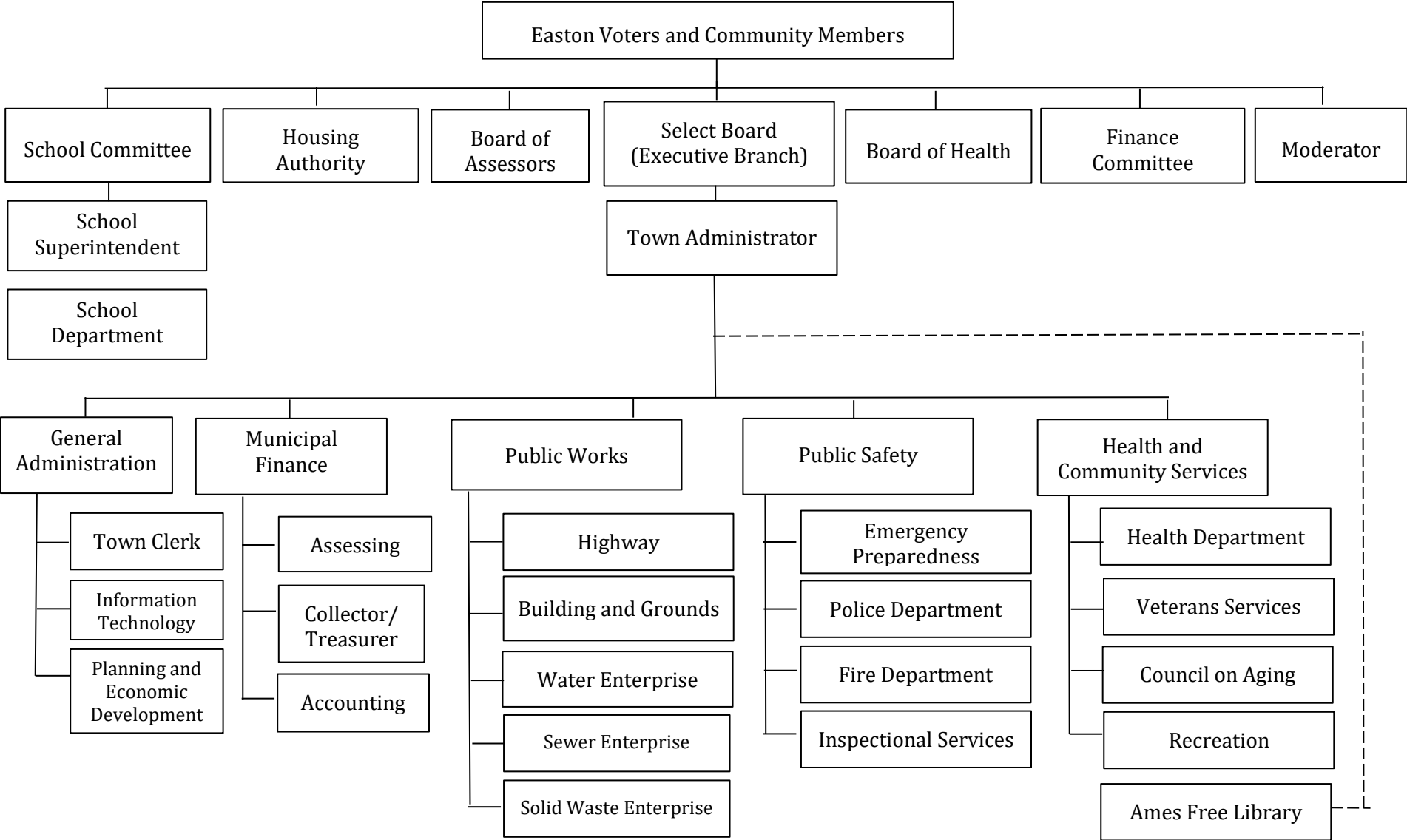
Appendices.

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



BOARDS AND COMMITTEES

Easton Voters Elect	Select Board Appointments			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

FY2023 Tax Rates (per Thousand):

Residential Real Estate: \$14.59
 Commercial, Industrial, Personal Property \$16.24

FY2023 Average Single Family Home Value: \$570,039*

FY2023 Average Single Family Tax Bill: \$8,317* (before CPA)

FY2023 Operating Budget: \$98,312,963

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

Public School Enrollments - October 1:

	2020	2021	2022
Elementary	1,426	1,471	1,515
Middle School	870	829	825
Senior High	1,130	1,095	1,087
Total	3,426	3,395	3,427

Largest Employers:

Name	Product/Function	# Employees
Stonehill College	Private College	500-999
Roche Bros.	Grocery Store	250-499
Southeastern Regional Vocational School	Education	250-499
Big Y	Grocery Store	100-249
Pharmasol Corp	Manufacturing	100-249
Southeast Rehab Center	Medical	100-249
Triton Technologies	Manufacturing	100-249
VHS Transportation	Livery	100-249
Target	Retail	100-249
Solar Seal Co.	Energy	100-249
Source: US Department of Labor's Employment and Training Administration		

Labor Force and Unemployment Rates:

Calendar Year	Easton Labor Force	Unemployment Rates		
		Easton	MA	US
2022	14,488	3.4%	3.8%	3.6%
2021	14,359	4.5%	5.7%	5.4%
2020	14,067	7.5%	8.1%	8.9%
2019	14,946	2.5%	2.9%	3.9%
Source: MA Department of Employment and Training and US Bureau of Labor Statistics. Data based on place of residence, not place of employment.				

EASTON AT A GLANCE

Income Levels and Population:

	Easton	MA	US
Median Age			
2010	37.9	39.1	37.2
2000	35.5	36.5	35.3
1990	32.3	33.6	32.9
Median Family Income			
2010	\$111,045	\$81,165	\$51,144
2000	82,190	61,664	50,046
1990	56,790	44,367	35,225
Per Capita Income			
2010	\$39,751	\$33,966	\$27,337
2000	30,732	25,952	21,587
1990	19,016	17,224	14,420

Source: Federal Bureau of the Census

Population Trends:

<u>2020</u>	<u>2010</u>	<u>2000</u>	<u>1990</u>
25,058	23,112	22,229	19,807

Source: Federal Bureau of the Census

Ten Largest Taxpayers:

Name	Nature of Business	FY2022 Assessed Valuation	% of Total Assessed Valuation
Easton Avalon Inc.	1	\$54,808,400	1.20%
Easton Highlands LLC	2	18,076,600	.40%
VA7 Queset LLC	1	16,134,400	.35%
35 Eastman Street LLC	4	15,985,600	.35%
R.K. Easton, LLC	2	15,081,900	.33%
Target Corporation	2	14,466,900	.32%
EPC Hammes LLC	2	13,973,000	.31%
Shaws Easton Station LLC	2	12,630,400	.28%
North Easton MA Senior	3	11,997,900	.26%
Queset Commons LLC	5	11,097,400	.24%
Total		\$184,252,500	4.03%

1= Apartment Complex 2= Shopping Plaza
 3= Senior Living 4=Industrial Warehouse
 5= Mixed Use Residential & Commercial

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.



Above: Downtown Easton with view of Oakes Ames Memorial Hall (left)

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.

EASTON AT A GLANCE



Above: Oliver Ames High School

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.



Above: Stonehill College Campus

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.



Above: Borderland State Park

EASTON AT A GLANCE

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.



Above: Easton Town Hall

FISCAL YEAR 2024 BUDGET

SECTION II:



EXECUTIVE SUMMARY

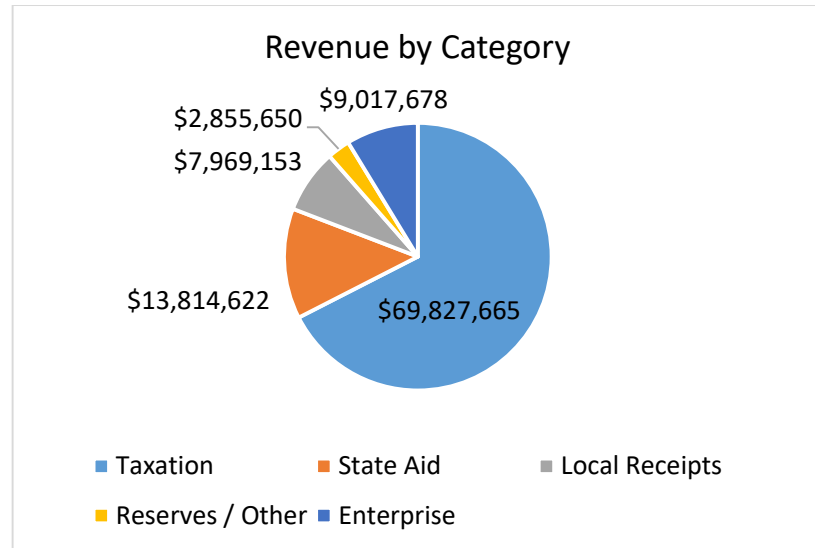
TOWN ADMINISTRATOR’S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

Introduction

Fiscal Year 2024 will be the third year of recovery for the Town of Easton in the wake of the Covid-19 pandemic.

The Town’s revenue projections for FY2024 are based on current year actuals for local receipts and Proposition 2 ½ allowable tax levy increases. The combination of new growth and the allowable levy growth yields a total taxation forecast of 3.49% over FY2023. This is supplemented by strong local receipt growth forecasts of 5.8%. However, our long term revenue strength continues to be challenged by inadequate increases to our second largest revenue category, state aid.

Easton’s state aid is projected to increase by 2.84%, a marginal improvement over last year attributable to the increase in minimum Chapter 70 education aid from \$30 to \$60 per pupil, but one that nonetheless falls short of adequate or sustainable funding of public education or general government services.



Despite this structural revenue deficit, the FY2024 budget exceeds the standards set by the Town’s adopted financial management guidelines by utilizing less than 25% of available free cash for operations. This is critical as the Town prepares for the expiration of federal pandemic grants in the coming FY25-26 window and is only possible thanks to conservative expenditure management by town and school departments. Of the total \$2,855,650 in Other Financing Sources revenue, ARPA will contribute \$750,000 with local reserves (free cash) tapped for \$850,000.

Departmental operating budgets will increase by 3.29% and fund level services with a small number of adjustments to address currently unfunded needs in education and risk management. Other general fund expenditure growth is driven by a moderate fixed cost increase of 3.3%.

Enterprise fund growth is significant at 31.52%, primarily attributable to anticipated growth in the sewer districts, a new solid waste and recycling contract, and large increases to the water enterprise account to fund previously authorized borrowing for the construction of more than \$25 million in water treatment plants for PFAS as well as Iron and Manganese. Easton’s PFAS treatment plants will be complete this summer.

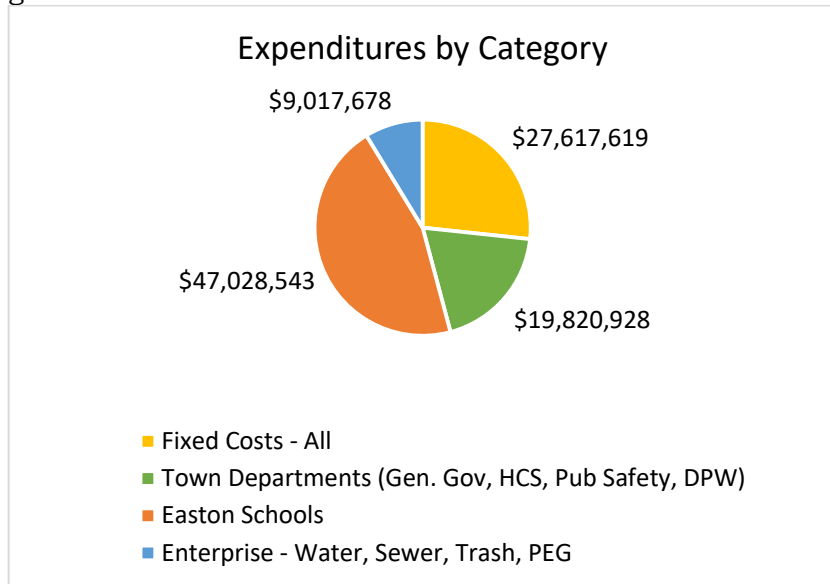
The total FY2024 general fund operating budget of \$94,467,090 represents a modest increase of 3.29% over the prior year. Including enterprise funds, the total FY2024 operating budget of \$103,484,768 represents an increase of 5.26% over the prior year.

Key FY2024 Operating Budget Position

Following deep cuts to operating budgets in FY2021, which were only partially restored in FY2022 and FY2023, this budget focuses primarily on maintaining the progress made

TOWN ADMINISTRATOR'S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

in prior years and positioning the Town to weather the forthcoming expiration of various pandemic-era financial grant revenues.



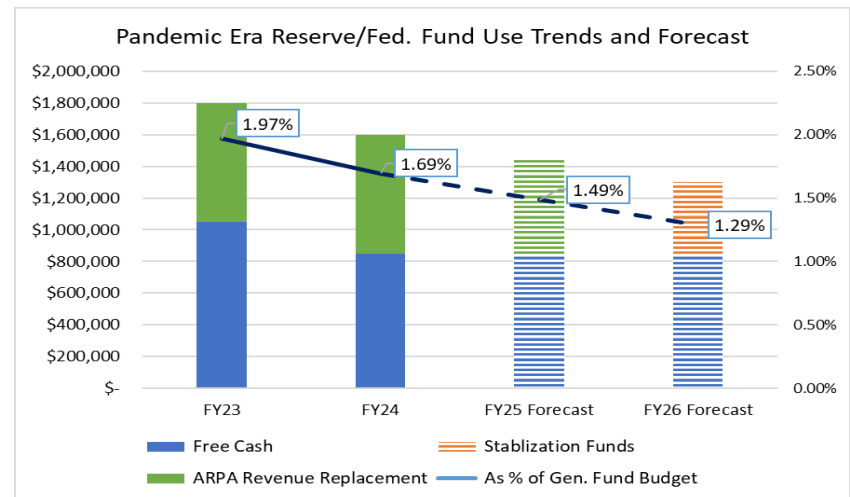
Town operating budgets are level service and level staff except for a planned expense-neutral add of 4 FTE in the fire department by reducing overtime spending in order to fund the permanent positions and the provision of a half time employee in administration. Following a planned retirement this summer, Police staffing will drop by 1 FTE in order to reduce any fiscal cliffs from the future expiration of American Rescue Plan Act Funds (ARPA).

Public safety and health continue to be a priority, and maintaining a high level of service that is sustainable is a delicate balance. Positions added following pandemic era budget cuts, critically including a benefits and grant navigator and a licensed mental health clinician partnering with health and police, remain in FY24. Capacity building for cybersecurity has increased planned information

technology expenditures. In total, all town department budgets will increase by 3.98% for a FY2024 total of \$19,820,928.

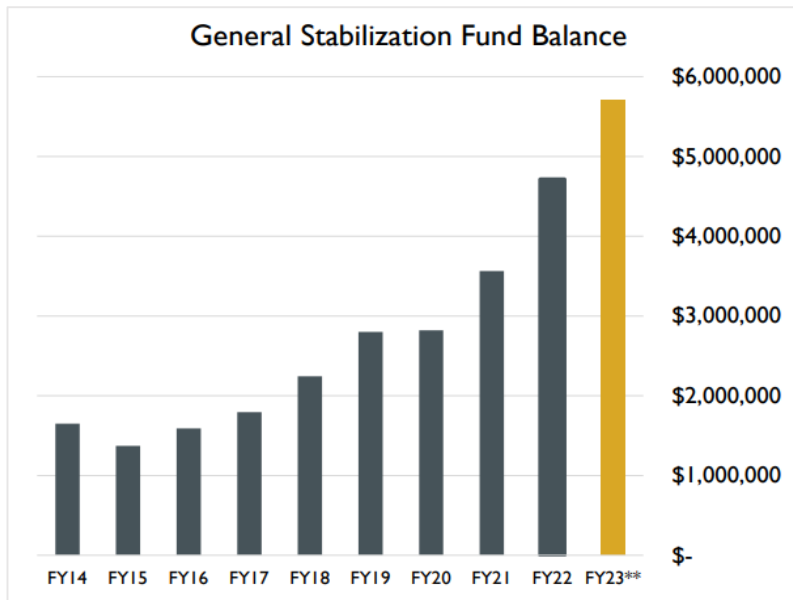
Town Operating Budget Highlights

- **Public Health & Safety** - Shift from overtime spending to permanent staff in Fire Department for net zero cost; Police adoption of body worn cameras; ongoing build out of community mental health and community Paramedicine programs.
- **Risk Management** - A part-time human resources assistant will join the Administration office, and increased contractual service capacity for IT risk management and mitigation will expand Town's ability to maintain and secure its network assets.
- **Reserve Position** – This budget prioritizes the Town's long-term fiscal health by reducing year-over-year reliance on reserves and federal pandemic grants (down \$200,093 [-11%] from current year).



TOWN ADMINISTRATOR'S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

- Stabilization Fund Position** - Starting in FY16 and maintained through the pandemic, the Town has built its stabilization fund from \$1.6M to its current balance of \$5.7M. Coupled with healthy free cash certifications, the Town's reserve ratio (free cash and stabilization balances as a percentage of previous year's general fund expenditures) has improved significantly from 5.95% to 10.48%.



The Easton Public Schools (EPS) FY2024 budget includes important reactive/essential investments to address a variety of educational, social, emotional, and mental health needs. Due to the completion of the Blanche Ames Elementary School attracting increased early education enrollment and the continuation of the post-Covid challenges to student mental health, EPS has had significant increases in some high needs areas. Specifically,

these include increases in pre-kindergarten registrations, multilingual and diverse learners moving into the area, and special education needs rising (specifically, students who present with social-emotional disabilities). This presents as increases in staffing, even in a level service budget.

This budget maintains free full-day kindergarten for all students in Easton and prioritizes other critical investments for students including a diversity, equity, inclusion, and accessibility coordinator to provide leadership level focus to efforts around student access, equity and belonging.

Interventionists funded by federal Covid-19 recovery grants starting in FY22 continue in the coming budget year to assess and remediate learning gaps due to pandemic educational interruptions. Similarly, investments made to expand Early College and Career Pathway programs at the Oliver Ames High School remain in this coming year. In total, the Easton School budget will increase by 3% for a FY2024 total of \$47,028,543.

Education Operating Budget Highlights

- **Pre-Kindergarten Class Additions**
- **Special Education**
- **Elementary and English Language Learner Supports**
- **Learning Loss Interventionists and Continued Offering of Early College and Career Pathways**
- **DEIA Coordinator**

Maintaining service levels and identifying even partial capacity for restorations and limited investments within 3.29% budget growth is only possible due to a combination

TOWN ADMINISTRATOR'S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

of factors on both sides of the ledger including, but not limited to:

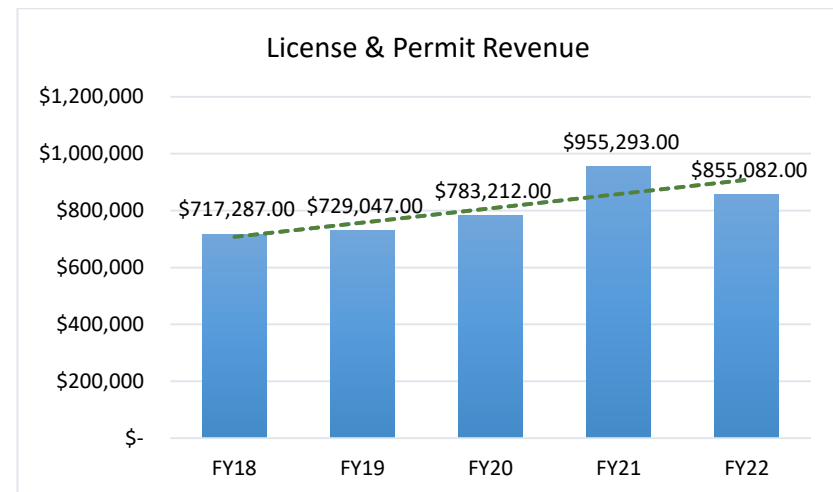
Expenditure Savings

- Pandemic induced expenditure cuts yielded a reduced baseline for all successive years.
- Substantial annual operations savings from numerous long-term fiscal planning efforts:
 - Transition to GIC health insurance;
 - Implementation of annual insurance incentive plans and risk management best practices for property, casualty and liability premiums which save approx. \$150,000 annually;
 - In-housing of services from fire truck repairs to public nursing; special education programming to HVAC and electrical work;
 - Purchase / conversion of streetlights to LED;
 - Solar energy net metering credit generation which reduce municipal utility costs by approx. \$350,000 annually;
 - Transition to regional dispatch (SEMRECC) – which improved services while saving approximately \$400,000 per year since implementation in FY2021.

Revenue Generation

- Conservative revenue estimations to constrain expenditure growth and generate free cash;
- Adoption of fiscal management policies (2016) since which time we have cut local reserve use in budget in half and tripled our stabilization fund balance;

- Aggressive pursuit of infrastructure investment (sewer in particular) coupled with zoning reforms from 2010 onward to incentivize new growth;
- Successful grant writing has brought more than \$40M to Easton (MSBA, Green Communities, Regional TIP infrastructure, MassWorks) to fund necessary capital investments *outside* of our general fund;
- Implementation of ePermitting and benchmarking of fees to area communities to generate healthy permitting revenue – with actual permit revenue growing 15% in FY22 compared to FY18-20.



Many of these achievements are the result of years of deliberate and consistent effort. Many more require continued diligence and effort on a move forward basis. Our professional staff and budget managers, as well as the citizen boards who've championed these policies from reserve building to zoning reform, should be recognized for their significant contributions to the above.

TOWN ADMINISTRATOR'S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

Finally, while the Town has been successful in maintaining a high level of public services despite a structural revenue deficit, it recognizes the financial burden that property taxes pose for many in the community. While many of the tools available to municipal government to structure tax rates, levy taxes, and collect revenues are set in state law and outside of the immediate control of local governments, there are areas of opportunity to provide support to the community. Some highlights in this area of focus for our community members include:

Direct Financial Assistance to the Community

- **Community Choice Energy Aggregation** – Easton purchased aggregated electricity supply for all rate payers with a three-year contract in 2020. This program fixed electric supply costs at approx. \$0.10 / kWh, which thru December 2022 has saved \$5.1M in energy costs for residents and businesses of Easton. For the current rate period (Nov 22' thru April 23') the average household in Easton is paying about \$170 *less per month* for electricity supply compared to National Grid basic service rates of \$0.33 / kWh. Based on current costs and use data, we anticipate total savings for Easton rate payers to eclipse \$10M by May this year.
- **Taxation Aid Committee** – following Town Meeting's 2019 acceptance of MGL c. 60 s. 3D establishing an elderly and disabled taxation relief fund for the purpose of defraying real estate taxes, the Taxation Aid Committee began disbursing donated funds to tax burdened individuals. Leveraging ARPA funding, the Town has allocated \$250,000 to this effort and

disbursed more than \$125,000 of direct financial assistance to tax payers to date.

- **SERVE Fund** – Building on the charitable support of the community in making the Veterans Discretionary Fund possible and mirroring the statutory basis of the Taxation Aid Committee, the department of Health and Community Services established the Supporting Every Resident Veteran of Easton (SERVE) fund this year. More than \$25,000 has been disbursed this season to veterans and their dependents and \$100,000 in ARPA funds has been earmarked for this cause.

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

FY2024 Capital Budget and Asset Improvement Position

The FY2024 operating and capital budgets also make important investments in Easton's infrastructure across education, public safety, and public works. Exempt debt service approved by voters in 2019 will increase only modestly this year as permanent financing for the Blanche Ames Elementary School nears completion. Phase I of the project concluded in December 2022 with students moved in by January 2023.

The \$10,570,492 FY2024 capital budget funds some of the most critical items from the 5-year Capital Improvement Program while deferring others until the fall.¹ Top general fund priorities of the Capital Planning Committee recommended for funding include school security improvements, fire/rescue apparatus, cybersecurity

¹ See Section IX of this document,

TOWN ADMINISTRATOR'S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

enhancements, and public works fleet replacement. In addition, Water enterprise capital will advance \$1.5M in annual water main replacements along with additional design funding for possible PFAS filtration at the Red Mill Road iron and manganese treatment plant to prepare for possible United States EPA national standards on PFOA/PFOS.²

FY24 Capital Priorities

- **Schools** – security system upgrade and partial matching funding for CPA grant for Richardson Olmstead / Middle School enhanced and accessible playgrounds and outdoor classroom areas.
- **Fire / Rescue** – replacement of Ladder Truck, two mini-pumpers, and an ambulance.
- **Police** – Replacement of dated radio systems.
- **Information technology** – server upgrades and cybersecurity improvements.
- **Health & Community Services** – Frothingham Hall parking lot repairs and improvements.
- **Public Works** – vehicle fleet replacement, design funding for Foundry Street corridor enhancement, Five Corners sewer secondary pump station design.

These investments build on previous infrastructure projects spanning school campus improvements, water and sewer, and transportation over the previous decade. A selection of these key investments are captured below:

Progress on Previous Capital Investments

² Easton is nearing completion of PFAS treatment plants for wells 1, 2 and 4 which exceed the Massachusetts DEP PFAS6 standard of 20 parts per trillion (PPT). Wells 3, 5 and 7 do not exceed this standard. However, in March this year, the United States EPA proposed a national standard which, if

- **PFAS Water Treatment Plants** – Approved by voters in 2021, construction is nearing completion for \$11M in water treatment plants at wells 1, 2 and 4 to remove PFAS from the public drinking water supply.
- **Red Mill Road Treatment Plant** – Approved by voters in 2021, construction at the \$15.4M treatment plant designed to remove iron and manganese from wells 3, 5 and 7 is ongoing and is anticipated to complete in early CY2024.
- **Depot Street Roadway Improvements** – Local costs totaling \$800,000 were approved by voters in 2019, and state / federal transportation funds in excess of \$10M funded the multi-year construction project on Depot Street to signalize the intersection of Center/ Depot, relocate the Civil War monument, and improve multi-modal access via sidewalk and bike lane connectivity. Final paving completed in May 2023 and the project will conclude this summer.
- **Blanche A. Ames Elementary School** – Approved by voters in 2019, the \$74.8M construction project delivered a state-of-the-art early education facility for PreK – Grade 2 learners this January. Site work, including three age-appropriate playground areas, 1 competition softball field, 1 practice softball / small soccer field, and 1 practice field area will be complete this summer (fields require two full growing seasons and are targeted for playability for spring 2024). The project is currently trending approximately \$10M under budget.

implemented, would create a new, separate, PFAS standard of 4 PPT for PFOS and PFOA, which may impact wells 3, 5 and 7.

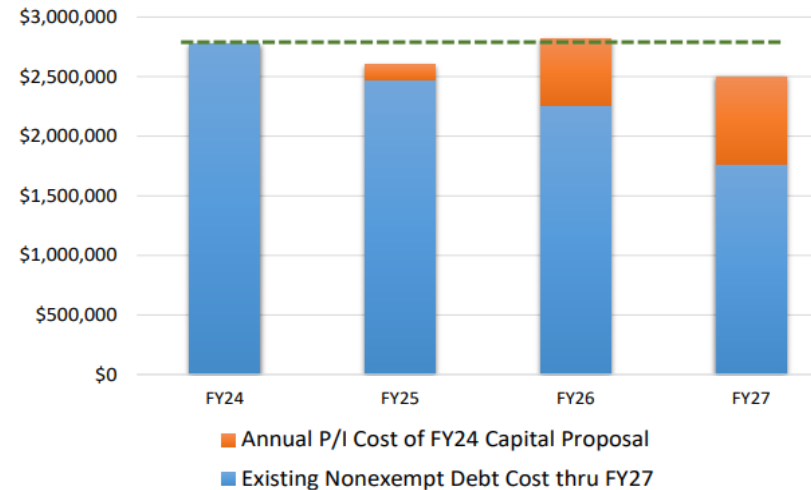
TOWN ADMINISTRATOR’S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

These capital improvements 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 and economic opportunities for the community, drive new growth, and expand the tax base. They not only meet important health and safety standards, but also keep the community strong.

Despite these positive developments, structural revenue challenges persist. Specifically, critical recurring state funding such as Massachusetts’ Chapter 90 roadway program, which provides state funds to municipalities to repair roads, continues to be level funded at 2012 amounts. According to available data, the Chapter 90 funding level has lost nearly two thirds of its purchasing power to inflation in the past decade, resulting in fewer miles of road repairs in Easton and around the Commonwealth.³

In total, the FY2024 capital budget for the general fund is \$7,798,492 with \$2,772,000 in enterprise funded programming. Thanks to the healthy free cash certification from FY2022, the availability of various mitigation funds and insurance proceeds, and forthcoming maturity on previously authorized bonds, our general fund non-exempt debt service budget capacity is sufficient for this level of investment.

FY24 Capex Impact on Debt Service Annual Budget - 3 Year Forecast



Multi-year financial planning and successful grant writing have enabled Easton to deliver significant capital improvements despite structural revenue challenges. The voters of Easton have been incredibly supportive of these efforts through successive town meetings and debt-exclusion authorizations. Additional significant opportunities, including the replacement of all police, fire, and public works facilities, are in the schematic design phase and will kick off voter engagement this summer with approval to be sought this year. More information about this critical project is in the Capital Budget section of the budget document and online at www.easton.ma.us/mbc.

The full five-year capital improvement plan and recommended funding and deferral schedule for Annual Town Meeting is included in Section IX.

³ See <https://www.mma.org/municipal-officials-call-for-increase-in-chapter-90-road-program/>

TOWN ADMINISTRATOR’S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

Community Preservation Act Funding in FY2024

The recommended budget and programming from the Community Preservation Committee (CPC) for FY2024 includes significant community investments in affordable housing, recreation, open space and historic preservation.

FY24 CPA Program of Investments

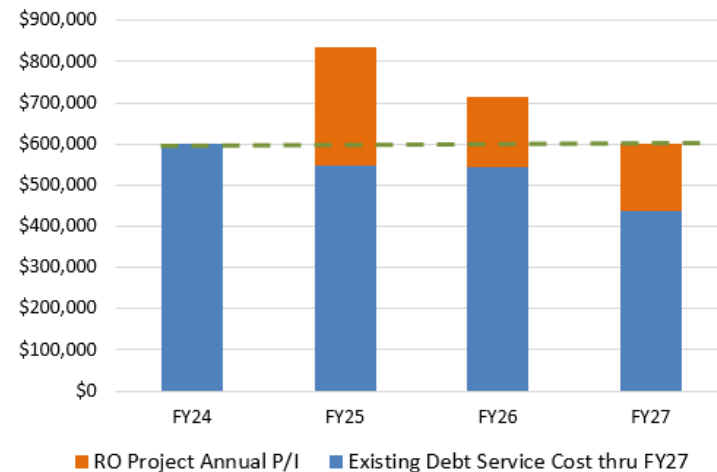
- **Swift’s Park** - Design and construction documents for the redevelopment and re-dedication of a town-owned park at Poquanticut Ave. and Foundry St. as a neighborhood amenity and site honoring those lost to the 1918 Influenza and Covid-19 pandemics along with the first responders who cared for them.
- **Wayside Estate Historic Landscape** - Design funding for phase 2 improvements to the Wayside Estate (Town Offices) for historic landscape rehabilitation design.
- **Governor Ames Estate** – Construction funding for recreational improvements & carriage house renovations, which will create flexible and accessible recreational gathering space for public programming and events, including a pavilion for performances, as well as the provision of publicly accessible restrooms for improved site utilization.
- **Easton Public Schools Community Campus Connection Recreation Investments** - Oliver Ames High School tennis, basketball and pickle ball courts & enhanced and accessible playgrounds and outdoor classroom space for the Richardson Olmsted & Easton Middle Schools. These investments will significantly improve the outdoor recreational assets of the Easton Public Schools campus for students and all of Easton. The improvements will also bring ADA accessibility for children and families, as well as

offer connection opportunities to the rest of the campus and abutting trail networks.

- **Affordable Housing and Administration** – Support for the Affordable Housing Trust Board, including funds for a non-profit developer creating affordable family housing on Poquanticut Ave. and Morse Road.

Most of the funding for these projects will come from available fund balance excepting \$1.5M associated with the Richardson Olmsted recreation improvements planned for borrowing. The current bond schedule for CPA debt will see debt service for previously approved projects drop from \$601,585 in FY24 to \$437,269 in FY27, providing sufficient capacity on a go-forward basis for this critical investment.

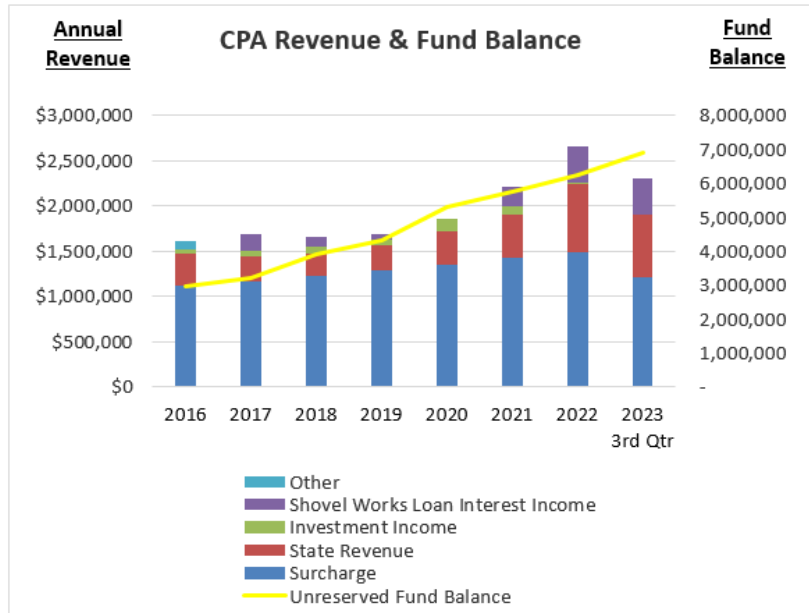
FY24 CPA Debt Service Annual Budget - 3 Year Forecast



The CPA Fund is well positioned to make these important strategic investments in our community assets. Strong year over year local revenue growth, Shovel Works loan payments, and healthy state distributions resulted in a

TOWN ADMINISTRATOR'S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

FY22 revenue of \$2,660,9320 – an increase of 65% since FY16. This has allowed the CPA to make meaningful annual investments while building a fund balance of over \$6M.



The citizen members of the CPC commit significant effort and time to the multi-month review of grant applications and their highly supportive recommendations for community investment will strengthen the unique historic, open space, and recreational assets of Easton while prioritizing strategic affordable housing planning and production.

The full CPA budget is included in Section VIII of this document.

FY2024 Budget Message Summary

The \$103,484,768 operating budget represents a responsible step forward which preserves our reserve

position as we head into uncertain economic times. The combination of conservative expenditure management and available federal revenue allows this budget to exceed the standards set by the Town’s adopted financial management guidelines by utilizing less than 25% of available free cash and zero stabilization funds for operations.

While this budget continues with the incremental progress started last year, we must remain cognizant of the context within which we are progressing. This is the third annual budget since deep cuts to operations with dozens of staff positions in the town and school departments eliminated. We have also passed the halfway point on a variety of critical federal pandemic relief grants, including ARPA and ESSER, and are preparing for the expiration of these revenues, which will challenge the annual budget capacity of Easton. The net result is a FY2024 budget that is still very lean staffed, 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 our capital needs, yet the Town’s recurring capital investment capacity for infrastructure and facility needs is not sufficient. We have offset the structural underinvestment in capital via competitive grant programs, state and federally funded regional infrastructure programs, and voters in Easton have been highly supportive of transformative capital investments via debt exclusions for new school facilities, which will improve the quality of life in Easton for years to come. The Town must continue to engage these grant and debt exclusion opportunities, including the upcoming opportunity

TOWN ADMINISTRATOR'S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

for Police, Fire and DPW facilities replacement, if it is to make progress in its capital investment needs.⁴

Significant community investments are proposed with the strong support of the CPC to invest in Easton's historic, open space, recreational and affordable housing opportunities and keep us a vibrant and desirable place to live, learn, work and play.

Despite persistent structural revenue challenges and the long shadow of the worst public health crisis in a century, the FY2024 budget preserves existing services while making targeted adjustments to address critical needs. This continued progress reflects a disciplined process spanning all departments and many citizen boards for the town and school system, and our strong financial management has been recently and repeatedly recognized by Moody's in the regular reaffirmation of our Aa3 bond rating.⁵

I would like to thank the Select Board, Finance Committee, School Committee, Superintendent, Library Board, Capital Planning Committee, CPA Committee and all department heads and employees for their cooperation and support as we continue to rebuild and reinvest in the wake of the pandemic. I would also like to recognize and thank the residents and businesses of Easton for their continued resilience and support of efforts to keep Easton a strong and thriving community.

This budget will be presented to voters at the Annual Town Meeting on May 15, 2023, for their adoption. The following pages add more detail to FY2024 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-VII.

Sincerely,



Connor Read
Town Administrator

⁴ See project page at www.easton.ma.us/mbc

⁵ See Bond Ratings at https://www.easton.ma.us/easton_residents/financial_information/index.php

**TOWN OF EASTON
FISCAL 2024 PROPOSED BUDGET SUMMARY - REVENUES**

	FY20 Actual	FY21 Actual	FY21 Budget	FY22 Actual	FY22 Budget	FY23 Budget	FY24 Proposed	FY24 vs. FY23 \$ Difference	FY24 vs. FY23 % Difference
REVENUES									
TAXATION									
Prior Year Levy Limit	53,847,616	58,142,827	56,974,422	60,057,621	59,106,048	61,304,269	63,491,720	2,187,451	3.57%
Amended P/Y Growth			-		12,971	289	-	(289)	-100.00%
Proposition 2 1/2 levy limit increase	1,424,361		1,424,361		1,477,975	1,532,614	1,532,426	(188)	-0.01%
Excess Levy Capacity due to rounding			(38,247)		(7,248)	(2,250)	-	2,250	-100.00%
New Growth	935,548	707,265	707,265	707,275	707,275	654,548	650,000	(4,548)	-0.69%
TAX LEVY LIMIT	56,207,525	58,850,092	59,067,801	60,764,896	61,297,021	63,489,470	65,674,146	2,184,676	3.44%
Debt Exclusion	1,887,438	1,930,913	1,930,913	2,443,129	2,443,129	4,068,376	4,238,244	169,868	4.18%
Other Taxes		304,952	-	543,175	-	-	-	-	0.00%
TOTAL TAXATION	58,094,963	61,085,957	60,998,714	63,751,200	63,740,150	67,557,846	69,912,390	2,354,544	3.49%
Transfer to DIF Fund		(865)	(865)	(38,732)	(38,732)	(84,725)	(84,725)	-	0.00%
NET TAXATION	58,094,963	61,085,092	60,997,849	63,712,468	63,701,418	67,473,121	69,827,665	2,354,544	3.49%
STATE AID									
State Aid Chapter 70	10,150,803	10,148,451	10,148,451	10,249,641	10,249,641	10,450,341	10,655,421	205,080	1.96%
Unrestricted General Government Aid	2,325,370	2,325,370	2,325,370	2,406,758	2,406,758	2,536,723	2,577,311	40,588	1.60%
Charter Tuition Reimbursement	49,025	18,897	20,631	25,173	57,285	43,938	137,831	93,893	213.69%
Veterans Benefits	148,495	151,411	161,689	142,052	149,083	147,564	143,131	(4,433)	-3.00%
State Owned Land	95,767	98,258	95,088	113,169	113,169	145,264	160,531	15,267	10.51%
Exemptions: Vets, Blind, Surv Sp & Elderly	139,459	138,669	130,405	186,200	114,715	109,660	140,397	30,737	28.03%
Homeless Transportation	20,604	-	-	80,466	-	-	-	-	0.00%
TOTAL STATE AID	12,929,523	12,881,056	12,881,634	13,203,459	13,090,651	13,433,490	13,814,622	381,132	2.84%
LOCAL RECEIPTS									
Motor Vehicle Excise	3,827,433	4,016,684	3,638,500	4,202,261	3,770,000	3,877,700	4,071,585	193,885	5.00%
Licenses & Permits	783,212	955,293	600,000	855,082	700,000	720,000	756,000	36,000	5.00%
Ambulance	1,564,121	1,304,294	1,450,000	1,734,322	1,304,000	1,550,000	1,627,500	77,500	5.00%
Fees	239,645	243,896	210,000	248,628	215,000	225,000	236,250	11,250	5.00%
Meals Tax	346,255	334,632	225,000	508,498	300,000	430,000	451,500	21,500	5.00%
Penalties and Interest	369,715	373,788	275,000	349,694	300,000	315,000	330,750	15,750	5.00%
Fines and Forfeitures	32,714	15,170	25,000	25,227	10,000	25,000	26,250	1,250	5.00%
Investment Income	76,812	34,291	50,000	29,307	30,000	20,000	21,000	1,000	5.00%
Medicare D. Subsidy/State Paid Sick Reimb (FY22)	34,917	-	-	114,980	-	-	-	-	0.00%
Medicaid Reimbursement	194,480	137,709	150,000	387,667	130,000	230,000	241,500	11,500	5.00%
SE Regional School Reimb	40,500	-	-	-	-	-	60,000	60,000	--
Supplemental Taxes		-	25,000	-	25,000	60,000	63,000	3,000	5.00%
Miscellaneous Revenue	187,792	79,029	59,312	90,585	69,567	79,827	83,818	3,991	5.00%
TOTAL LOCAL RECEIPTS	7,697,596	7,494,786	6,707,812	8,546,251	6,853,567	7,532,527	7,969,153	436,626	5.80%
OTHER FINANCING SOURCES/RESERVES									
Transfer from Special Revenue (Ames Funds/Septic Bett)	554,517	715,651	681,748	995,459	610,029	574,526	612,789	38,263	6.66%
Transfer from Special Revenue (ARPA Revenue Replacement)		684,000	-			750,000	750,000	-	0.00%
Transfer from Trust Funds (Stabilization, Conservation)	255,100	500,000	500,000	236,843	236,843	-	-	-	0.00%
Transfer from Enterprise Funds	611,553	611,553	611,553	611,553	611,553	642,861	642,861	-	0.00%
Use of Free Cash	1,044,603	993,000	993,000	813,741	943,741	1,050,093	850,000	(200,093)	-19.05%
Other	827	-	-	-	-	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES/RESERVES	2,466,600	3,504,204	2,786,301	2,657,596	2,402,166	3,017,480	2,855,650	(161,830)	-5.36%
TOTAL GENERAL FUND REVENUES	81,188,682	84,965,138	83,373,596	88,119,774	86,047,802	91,456,618	94,467,090	3,010,472	3.29%
ENTERPRISE FUNDS									
Sewer Enterprise	699,819	666,659	580,000	807,075	735,359	803,103	839,844	36,741	4.57%
Sewer Surplus/Transfer from Betterments/DIF		280,000	324,000	150,000	150,000	75,000	566,000	491,000	0.00%
Water Enterprise	3,028,257	3,631,450	3,138,235	3,571,567	3,235,481	3,571,031	4,237,842	666,811	18.67%
Water Surplus						115,000	705,000	590,000	0.00%
Solid Waste & Recycling	1,468,465	1,664,700	1,488,000	1,729,266	1,588,000	1,592,211	1,968,992	376,781	23.66%
Solid Waste & Recycling Surplus	100,000	100,000	100,000						0.00%
P.E.G. Cable Access	710,049	567,795	700,000	596,534	700,000	700,000	700,000	-	0.00%
TOTAL ENTERPRISE FUNDS	6,006,590	6,910,604	6,330,235	6,854,442	6,408,840	6,856,345	9,017,678	2,161,333	31.52%
TOTAL REVENUES	87,195,272	91,875,742	89,703,831	94,974,216	92,456,642	98,312,963	103,484,768	5,171,805	5.26%

**TOWN OF EASTON
FISCAL 2024 PROPOSED BUDGET SUMMARY - EXPENDITURES**

	FY20 Actual	FY21 Actual	FY21 Budget	FY22 Actual	FY22 Budget	FY23 Budget	FY24 Proposed	FY24 vs. FY23 \$ Difference	FY24 vs. FY23 % Difference
EXPENDITURES									
FIXED COSTS									
<u>DEBT AND INTEREST</u>									
Non-exempt Town	1,970,838	1,901,584	1,901,585	2,129,286	2,143,537	2,329,556	2,359,873	30,317	1.30%
Non-exempt School	501,314	463,336	463,336	486,728	486,728	449,249	416,294	(32,955)	-7.34%
Exempt Town	-	-	-	-	-	-	-	-	0.00%
Exempt School	1,887,438	1,930,913	1,930,913	2,422,560	2,443,129	4,068,376	4,238,244	169,868	4.18%
Capital Budget Reserve			-		-	-	2,638	2,638	0.00%
SUBTOTAL - Debt Service	4,359,590	4,295,833	4,295,834	5,038,574	5,073,394	6,847,181	7,017,049	169,868	2.48%
EXPENDITURES									
FIXED COSTS									
<u>EMPLOYEE BENEFITS AND OTHER INSURANCE</u>									
Employee Health Insurance	7,720,559	7,952,803	8,557,003	8,344,243	8,737,993	9,213,905	9,554,214	340,309	3.69%
Health Town Active	1,704,072	1,472,613	1,561,572	1,618,867	1,655,377	1,723,146	1,873,804	150,658	8.74%
Health School Active	3,408,217	3,725,351	4,082,560	3,831,795	4,051,872	4,340,478	4,315,945	(24,533)	-0.57%
Health Town Retiree	886,739	914,625	999,638	950,451	992,945	1,032,592	1,070,885	38,293	3.71%
Health School Retiree	1,721,531	1,840,214	1,913,233	1,943,130	2,037,799	2,117,689	2,293,580	175,891	8.31%
Transfer to OPEB Trust Fund	-	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%
Retirement Assessment	4,562,583	4,854,051	4,854,051	5,100,875	5,100,875	5,415,128	5,747,213	332,085	6.13%
Workers Compensation Insurance	397,331	386,331	420,000	363,066	441,460	342,784	374,356	31,572	9.21%
Town Employees	106,294	94,377	115,000	118,352	121,670	118,727	128,485	9,758	8.22%
School Employees	245,217	220,755	255,000	170,302	269,790	174,057	195,871	21,814	12.53%
Police IOD Medical	12,934	28,009	25,000	32,775	25,000	25,000	25,000	-	0.00%
Fire IOD Medical	32,886	43,190	25,000	41,637	25,000	25,000	25,000	-	0.00%
Property/Liability Insurance	553,172	567,929	555,000	667,021	587,190	734,800	863,031	128,231	17.45%
Town	295,203	309,476	295,000	335,418	312,110	377,414	403,922	26,508	7.02%
School	257,969	258,453	260,000	331,603	275,080	357,386	459,109	101,723	28.46%
Medicare-Town Share	215,223	215,119	218,000	233,903	230,000	240,000	255,000	15,000	6.25%
Medicare-School Share	478,739	481,023	512,000	500,006	512,000	530,000	550,000	20,000	3.77%
Collective Bargaining Reserve		-	-	0	824	85,000	-	(85,000)	0.00%
Other	356	-	2,500	262,751	2,500	12,500	12,500	-	0.00%
SUBTOTAL - EE BENEFITS AND OTHER INS.	13,927,963	14,482,256	15,143,554	15,496,865	15,637,842	16,599,117	17,381,314	782,197	4.71%
<u>Education Assessments</u>									
Southeastern Regional School Assessment	1,179,066	1,214,395	1,271,525	1,369,494	1,369,494	1,518,927	1,301,243	(217,684)	-14.33%
Bristol County Agricultural School Assessment		16,919	16,219	70,373	72,264	68,944	75,232	6,288	9.12%
SUBTOTAL - EDUCATION ASSESSMENTS	1,179,066	1,231,314	1,287,744	1,439,867	1,441,758	1,587,871	1,376,475	(211,396)	-13.31%
<u>OTHER EXPENDITURES</u>									
County and State Assessments	1,229,810	1,127,553	1,180,046	1,138,343	1,183,519	1,199,810	1,366,598	166,788	13.90%
Other Amounts to be Raised	449,688	418,153	418,153	460,590	460,590	501,923	476,183	(25,740)	-5.13%
Snow & Ice, COVID-19, Other Deficits	-	-	-	-	-	-	-	-	0.00%
Overlay & Other	449,688	418,153	418,153	460,590	460,590	501,923	476,183	(25,740)	-5.13%
Transfer to Trust Funds (Stabilization, etc.)		500,000	500,000	-	-	-	-	-	-
SUBTOTAL - OTHER EXPENDITURES	1,679,498	2,045,706	2,098,199	1,598,933	1,644,109	1,701,733	1,842,781	141,048	8.29%
CAPITAL BUDGET APPROPRIATION FROM TAXATION			287,490				-	-	
TOTAL FIXED COSTS AND OTHER EXPENDITURES	21,146,117	22,055,109	23,112,821	23,574,239	23,797,103	26,735,902	27,617,619	881,717	3.30%

**TOWN OF EASTON
FISCAL 2024 PROPOSED BUDGET SUMMARY - EXPENDITURES**

	FY20 Actual	FY21 Actual	FY21 Budget	FY22 Actual	FY22 Budget	FY23 Budget	FY24 Proposed	FY24 vs. FY23 \$ Difference	FY24 vs. FY23 % Difference
DEPARTMENTAL OPERATING BUDGETS									
Town Departmental Budgets									
Select Board	430,593	442,565	447,099	473,493	473,872	525,405	566,032	40,627	7.73%
Finance Committee	660	514	2,000	1,293	2,000	2,000	2,000	-	0.00%
Reserve Fund	-	-	253,885	-	40,000	100,000	100,000	-	0.00%
Town Accountant	241,003	250,086	250,439	260,652	260,652	271,740	284,541	12,801	4.71%
Assessors	244,247	249,725	252,148	307,704	308,755	314,693	322,230	7,537	2.40%
Treasurer/Collector	349,748	339,409	342,712	339,974	368,351	377,908	395,478	17,570	4.65%
Town Counsel	169,842	161,226	170,000	164,427	170,000	170,000	175,000	5,000	2.94%
Information Technology	209,799	241,156	243,356	246,625	247,360	273,076	318,581	45,505	16.66%
Town Clerk	309,872	283,191	284,847	286,895	296,298	351,351	345,062	(6,289)	-1.79%
Planning & Economic Development	315,711	318,317	320,947	304,296	304,357	330,884	341,654	10,770	3.25%
Other General Government	104,536	99,824	102,600	94,220	105,600	112,650	116,700	4,050	3.60%
Subtotal General Government	2,376,011	2,386,013	2,670,033	2,479,579	2,577,245	2,829,707	2,967,278	137,571	4.86%
Police	4,352,898	4,440,341	4,440,348	4,738,684	4,740,918	4,838,106	5,075,390	237,284	4.90%
Public Safety Dispatch	652,578	452,896	470,701	300,000	300,000	300,000	325,000	25,000	8.33%
Fire & Rescue	4,667,604	4,940,644	4,946,924	5,232,953	5,233,031	5,503,396	5,728,391	224,995	4.09%
Inspectional Services	277,151	263,800	274,640	294,232	302,474	311,047	349,508	38,461	12.37%
Subtotal Public Safety	9,950,231	10,097,681	10,132,613	10,565,869	10,576,423	10,952,549	11,478,289	525,740	4.80%
DPW - Administration	520,515	539,182	574,750	615,274	630,738	662,631	690,187	27,556	4.16%
DPW - Buildings and Grounds	1,089,733	1,022,536	1,089,777	1,248,198	1,165,085	1,229,316	1,234,404	5,088	0.41%
DPW - Highway	1,147,355	1,253,738	1,219,929	1,230,056	1,310,254	1,331,704	1,346,541	14,837	1.11%
DPW - Snow & Ice	322,118	468,560	493,700	563,113	568,700	493,700	496,200	2,500	0.51%
Subtotal Department of Public Works	3,079,721	3,284,016	3,378,156	3,656,641	3,674,777	3,717,351	3,767,332	49,981	1.34%
Health and Community Services	882,339	821,050	891,592	900,277	935,924	976,469	1,012,169	35,700	3.66%
Library	561,606	554,429	554,429	568,685	568,685	585,860	595,860	10,000	1.71%
Total Town Departmental Budgets	16,849,908	17,143,189	17,626,823	18,171,051	18,333,054	19,061,936	19,820,928	758,992	3.98%
School Department Budget	41,974,878	41,196,288	42,633,952	43,502,411	43,917,645	45,658,780	47,028,543	1,369,763	3.00%
TOTAL DEPARTMENTAL OPERATING BUDGETS	58,824,786	58,339,477	60,260,775	61,673,462	62,250,699	64,720,716	66,849,471	2,128,755	3.29%
TOTAL GENERAL FUND EXPENDITURES	79,970,903	80,394,586	83,373,596	85,247,701	86,047,802	91,456,618	94,467,090	3,010,472	3.29%
Enterprise Funds									
Sewer Enterprise	427,395	822,845	904,000	884,775	885,359	878,103	1,405,844	527,741	60.10%
Water Enterprise	1,932,469	1,985,546	2,526,682	2,286,039	2,623,928	3,043,170	4,299,981	1,256,811	41.30%
Water Enterprise Transfer to General Fund	557,753	611,553	611,553	611,553	611,553	642,861	642,861	-	0.00%
Solid Waste & Recycling	1,467,643	1,500,475	1,588,000	1,519,026	1,588,000	1,592,211	1,968,992	376,781	23.66%
P.E.G. Cable Access	710,049	467,795	700,000	596,534	700,000	700,000	700,000	-	0.00%
TOTAL ENTERPRISE FUNDS	5,095,309	5,388,214	6,330,235	5,897,927	6,408,840	6,856,345	9,017,678	2,161,333	31.52%
TOTAL EXPENDITURES	85,066,212	85,782,800	89,703,831	91,145,628	92,456,642	98,312,963	103,484,768	5,171,805	5.26%
SURPLUS/(DEFICIT)	2,129,060	6,092,942	-	3,828,588	-	-	-	-	-

SUMMARY OF FISCAL YEAR 2024 BUDGET CHANGES

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
<u>Fixed Costs & Other Expenditures</u>		
Maturing Debt & Interest		
Nonexempt School Debt	(32,955)	
Nonexempt Municipal Debt	30,317	
Capital Budget Reserve	2,638	
Exempt School Debt	169,868	
	<u>169,868</u>	2.48%
Employee Benefits & Insurance		
County Retirement Assessment	332,085	
Medicare - Town Share	15,000	
Medicare - School Share	20,000	
Health Insurance - Town Retirees	38,293	
Health Insurance - School Retirees	175,891	
Health Insurance - Town Share	150,658	
Health Insurance - School Share	(24,533)	
General Insurance - Town Share	26,508	
General Insurance - School Share	101,723	
Workers Comp Insurance - Town	9,758	
Workers Comp Insurance - School	21,814	
Reserve for Employee Pay Increases	(85,000)	
	<u>782,197</u>	4.71%

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
Education Assessments		
Regional School Assessment	(217,684)	
Bristol County Agricultural School Assessment	6,288	
	<u>(211,396)</u>	-13.31%
Other Expenses (Unappropriated Expenses)		
County & State Assessments	166,788	
Other Amounts to be Raised	(25,740)	
	<u>141,048</u>	8.29%
Total Fixed Costs & Other Expenditures		
	<u>881,717</u>	9.52%

SUMMARY OF FISCAL YEAR 2024 BUDGET CHANGES

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
Departmental Operating Budgets		
General Government:		
Select Board		
Personnel Fixed Costs	40,627	
	<u>40,627</u>	7.73%
Finance Committee		
	No Change	
Reserve Fund		
	No Change*	
* Note: no change in original appropriation. Transfer of \$20,000 made during FY23, reducing appropriation balance from \$100,000 to \$80,000 for comparative purposes.		
Town Accountant		
Personnel Fixed Costs	12,801	
	<u>12,801</u>	4.71%
Assessors		
Personnel Fixed Costs	(63)	
Training	1,800	
Data Processing	5,400	
Dues & Memberships	100	
Expense - Board	300	
	<u>7,537</u>	2.39%
Town Collector-Treasurer		
Personnel Fixed Costs	16,570	
Quarterly Billing	1,000	
	<u>17,570</u>	4.64%

<u>Department/Description</u>	<u>Increase/(Decrease)</u>	
Town Counsel		
Town Counsel Expense	5,000	
	<u>5,000</u>	2.94%
Information Technology		
Personnel Fixed Costs	5,575	
R&M Hardware/Software	-70	
Data Communications	40,000	
	<u>45,505</u>	16.66%
Town Clerk		
Personnel Fixed Costs	(6,461)	
Training	1,400	
Records Management	200	
Dues & Memberships	145	
Town Meeting/Elections Expense	(1,573)	
	<u>(6,289)</u>	-1.78%
Planning & Economic Development		
Personnel Fixed Costs	10,770	
Advertising	(500)	
Data Communications	500	
	<u>10,770</u>	3.25%
Other General Government		
Rockery Utilities	50	
Audit & Accounting Services	2,000	
Postage Meter	2,000	
	<u>4,050</u>	3.59%
Total General Government	<u>137,571</u>	4.86%

SUMMARY OF FISCAL YEAR 2024 BUDGET CHANGES

Department/Description	Increase/(Decrease)	
Public Safety:		
Police		
Personnel Fixed Costs	217,784	
Uniforms/Clothing Allowance	(100)	
Acquisition of New Equipment	19,600	
	<u>237,284</u>	4.90%
Public Safety Dispatch		
SEMRECC Assessment	25,000	
	<u>25,000</u>	8.33%
Fire & Rescue		
Personnel Fixed Costs	192,467	
Uniforms/Clothing Allowance	156	
R&M - Tools & Equipment	5,000	
Training	378	4.90%
Telephone/Communications	14,400	
Communications	378	
Bldg/Grounds R&M	4,000	
Custodial Supplies	142	
Medical Supplies	5,000	
Computer Hardware/Software	648	
Training Supplies	30	
Fire Alarm System Supplies	(3,000)	
Hoses/Nozzles/Appliances	315	
Fire Equipment Supplies	315	
Protective Clothing	328	
Public Fire Education	2,000	
Dues & Memberships	1,700	
Licensing Fee	108	
Acquisition of New Equipment	630	
	<u>224,995</u>	4.08%

Department/Description	Increase/(Decrease)	
Inspectional Services		
Personnel Fixed Costs	43,061	
Uniforms/Clothing Allowance	400	
Weights & Measures Expense	(5,000)	
	<u>38,461</u>	12.37%
Total Public Safety	<u>525,740</u>	4.80%
Public Works:		
DPW Administration		
Personnel Fixed Costs	22,856	
Uniforms/Clothing Allowance	(300)	
Computer Hardware/Software	5,000	
	<u>27,556</u>	4.15%
Buildings & Grounds		
Personnel Fixed Costs	15,088	
Gas and Oil	(10,000)	
	<u>5,088</u>	0.41%
Highway Division		
Personnel Fixed Costs	1,837	
Gas and Oil	13,000	
	<u>14,837</u>	1.11%
Snow & Ice Removal		
Weather Stipends	2,500	
	<u>2,500</u>	0.50%
Total Public Works	<u>49,981</u>	1.34%

SUMMARY OF FISCAL YEAR 2024 BUDGET CHANGES

Department/Description	Increase/(Decrease)	
Health & Community Services		
Personnel Fixed Costs	28,491	
Electricity	2,800	
Building Heating	(2,000)	
R&M - Hardware/Software	7,800	
Nursing Services	(2,441)	
Program	(500)	
Uniforms/Clothing Allowance	800	
Travel	1,000	
Newsletter	(250)	
Electricity	(700)	
R&M Town Pool	700	
	<u>35,700</u>	3.65%
Ames Free Library		
Library Services	<u>10,000</u>	
	<u>10,000</u>	1.70%
Easton Public Schools		
School Operating Budget	<u>1,369,763</u>	
	<u>1,369,763</u>	3.00%
Total General Fund	<u><u>3,010,472</u></u>	3.29%

Department/Description	Increase/(Decrease)	
Enterprise Funds:		
Sewer Division Enterprise		
Sewer Operations & Maintenance	55,000	
Sewer Disposal Fee	70,000	
Debt Service	402,741	
	<u>527,741</u>	60.10%
Water Division Enterprise		
Personnel Fixed Costs	65,363	
Building Heating	48	
Testing	10,000	
Postage & Billing	4,000	
Gas & Oil	3,625	
Dues & Memberships	250	
Well/Pump Rehabilitation	(50,000)	
Debt Service	1,223,525	
	<u>1,256,811</u>	41.29%
Solid Waste & Recycling		
Personnel Fixed Costs	26,781	
Solid Waste Contract Svcs	350,000	
	<u>376,781</u>	23.66%
P.E.G. Community Access Enterprise Fund		
		No Changes

TOWN PERSONNEL SUMMARY IN FULL-TIME EQUIVALENTS

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

	FY21	FY22	FY23	FY24
	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Select Board	4.00	4.00	4.00	4.50
Finance Committee	0.04	0.04	0.04	0.04
Town Accountant	3.00	3.00	3.00	3.00
Assessor	2.50	3.00	3.00	3.00
Collector/Treasurer	4.50	5.00	5.00	5.00
Information Technology	1.00	1.00	1.00	1.00
Town Clerk	3.00	3.60	3.60	3.60
Planning and Economic Dev	4.50	4.50	4.50	4.50
Police	39.60	38.60	40.60	41.80
Public Safety Dispatch*	11.40	0.00	0.00	0.00
Fire & Ambulance	44.50	46.50	46.50	50.60
Inspectional Services	2.84	2.84	2.94	3.50
DPW – Administration	3.00	3.50	3.50	3.50
DPW - Buildings and Grounds	9.00	9.00	11.00	11.00
DPW – Highway	11.00	11.00	11.00	11.00
Health and Community Services	9.50	9.50	10.95	12.10
Water Enterprise	11.50	13.00	13.00	13.00
Solid Waste & Recycling Enterprise	0.50	0.50	0.50	0.50
Community Preservation	0.51	0.51	0.51	0.51
Town FTE's	<u>165.89</u>	<u>159.09</u>	<u>164.64</u>	<u>172.15</u>

* Department dissolved and moved to regional dispatch effective 12/31/20.

**TOWN OF EASTON
BUDGET PROJECTIONS**

	FY21 Actual	FY22 Actual	FY22 Budget	FY23 Budget	FY24 Proposed	FY24 vs. FY23 \$ Difference	FY24 vs. FY23 % Difference	% Increase (Decrease) FY25-FY27	FY25 Projected	FY26 Projected	FY27 Projected
EXPENDITURES											
FIXED COSTS											
DEBT AND INTEREST											
Non-exempt Town	1,901,584	2,129,286	2,143,537	2,329,556	2,359,873	30,317	1.30%	3.00%	2,430,669	2,503,589	2,578,697
Non-exempt School	463,336	486,728	486,728	449,249	416,294	(32,955)	-7.34%	3.00%	428,783	441,646	454,895
Exempt Town	-	-	-	-	-	-	0.00%	0.00%	-	-	-
Exempt School	1,930,913	2,422,560	2,443,129	4,068,376	4,238,244	169,868	4.18%	varies	4,284,369	4,279,344	2,796,157
Capital Budget Reserve			-	-	2,638	2,638	0.00%	0.00%			
SUBTOTAL - Debt Service	4,295,833	5,038,574	5,073,394	6,847,181	7,017,049	169,868	2.48%		7,143,821	7,224,579	5,829,749
EXPENDITURES											
FIXED COSTS											
EMPLOYEE BENEFITS AND OTHER INSURANCE											
Employee Health Insurance	7,952,803	8,344,243	8,737,993	9,213,905	9,554,214	340,309	3.69%	5.00%	10,031,924	10,533,520	11,060,196
Health Town Active	1,472,613	1,618,867	1,655,377	1,723,146	1,873,804	150,658	8.74%	5.00%	1,967,494	2,065,869	2,169,162
Health School Active	3,725,351	3,831,795	4,051,872	4,340,478	4,315,945	(24,533)	-0.57%	5.00%	4,531,742	4,758,329	4,996,245
Health Town Retiree	914,625	950,451	992,945	1,032,592	1,070,885	38,293	3.71%	5.00%	1,124,429	1,180,650	1,239,683
Health School Retiree	1,840,214	1,943,130	2,037,799	2,117,689	2,293,580	175,891	8.31%	5.00%	2,408,259	2,528,672	2,655,106
Transfer to OPEB Trust Fund	25,000	25,000	25,000	25,000	25,000	-	0.00%	Flat	25,000	25,000	25,000
Retirement Assessment	4,854,051	5,100,875	5,100,875	5,415,128	5,747,213	332,085	6.13%	6.50%	6,120,782	6,518,633	6,942,344
Workers Compensation Insurance	386,331	363,066	441,460	342,784	374,356	31,572	9.21%		400,305	428,329	458,595
Town Employees	94,377	118,352	121,670	118,727	128,485	9,758	8.22%	8.00%	138,764	149,865	161,854
School Employees	220,755	170,302	269,790	174,057	195,871	21,814	12.53%	8.00%	211,541	228,464	246,741
Police IOD Medical	28,009	32,775	25,000	25,000	25,000	-	0.00%	0.00%	25,000	25,000	25,000
Fire IOD Medical	43,190	41,637	25,000	25,000	25,000	-	0.00%	0.00%	25,000	25,000	25,000
Property/Liability Insurance	567,929	667,021	587,190	734,800	863,031	128,231	17.45%		897,552	933,454	970,792
Town	309,476	335,418	312,110	377,414	403,922	26,508	7.02%	4.00%	420,079	436,882	454,357
School	258,453	331,603	275,080	357,386	459,109	101,723	28.46%	4.00%	477,473	496,572	516,435
Medicare-Town Share	215,119	233,903	230,000	240,000	255,000	15,000	6.25%	4.00%	265,200	275,808	286,840
Medicare-School Share	481,023	500,006	512,000	530,000	550,000	20,000	3.77%	4.00%	572,000	594,880	618,675
Collective Bargaining Reserve	-	0	824	85,000	-	(85,000)	0.00%	-	-	-	-
Other	-	262,751	2,500	12,500	12,500	-	0.00%	0.00%	2,500	2,500	2,500
SUBTOTAL - EE BENEFITS AND OTHER INS.	14,482,256	15,496,865	15,637,842	16,599,117	17,381,314	782,197	4.71%	varies	18,315,263	19,312,124	20,364,942
Education Assessments											
Southeastern Regional School Assessment	1,214,395	1,369,494	1,369,494	1,518,927	1,301,243	(217,684)	-14.33%	8.00%	1,405,342	1,517,769	1,639,191
Bristol County Agricultural School Assessment	16,919	70,373	72,264	68,944	75,232	6,288	9.12%	\$9,100/pp	91,000	100,100	109,200
SUBTOTAL - EDUCATION ASSESSMENTS	1,231,314	1,439,867	1,441,758	1,587,871	1,376,475	(211,396)	-13.31%		1,496,342	1,617,869	1,748,391
OTHER EXPENDITURES											
County and State Assessments	1,127,553	1,138,343	1,183,519	1,199,810	1,366,598	166,788	13.90%	3.00%	1,407,596	1,449,824	1,493,319
Other Amounts to be Raised	418,153	460,590	460,590	501,923	476,183	(25,740)	-5.13%		600,000	600,000	600,000
Snow & Ice, COVID-19, Other Deficits	-	-	-	-	-	-	0.00%	Flat	100,000	100,000	100,000
Overlay & Other	418,153	460,590	460,590	501,923	476,183	(25,740)	-5.13%	Flat	500,000	500,000	500,000
Transfer to Trust Funds (Stabilization, etc.)	500,000			-	-	-		0.00%			
SUBTOTAL - OTHER EXPENDITURES	2,045,706	1,598,933	1,644,109	1,701,733	1,842,781	141,048	8.29%	varies	2,007,596	2,049,824	2,093,319
CAPITAL BUDGET APPROPRIATION FROM TAXATION											
TOTAL FIXED COSTS AND OTHER EXPENDITURES	22,055,109	23,574,239	23,797,103	26,735,902	27,617,619	881,717	3.30%		28,963,022	30,204,396	30,036,401

**TOWN OF EASTON
BUDGET PROJECTIONS**

	FY21 Actual	FY22 Actual	FY22 Budget	FY23 Budget	FY24 Proposed	FY24 vs. FY23 \$ Difference	FY24 vs. FY23 % Difference	% Increase (Decrease) FY25-FY27	FY25 Projected	FY26 Projected	FY27 Projected
DEPARTMENTAL OPERATING BUDGETS											
Town Departmental Budgets											
Select Board	442,565	473,493	473,872	525,405	566,032	40,627	7.73%	4.00%	588,673	612,220	636,709
Finance Committee	514	1,293	2,000	2,000	2,000	-	0.00%	4.00%	2,080	2,163	2,250
Reserve Fund	-	-	40,000	100,000	100,000	-	0.00%	4.00%	104,000	108,160	112,486
Town Accountant	250,086	260,652	260,652	271,740	284,541	12,801	4.71%	4.00%	295,923	307,760	320,070
Assessors	249,725	307,704	308,755	314,693	322,230	7,537	2.40%	4.00%	335,119	348,524	362,465
Treasurer/Collector	339,409	339,974	368,351	377,908	395,478	17,570	4.65%	4.00%	411,297	427,749	444,859
Town Counsel	161,226	164,427	170,000	170,000	175,000	5,000	2.94%	4.00%	182,000	189,280	196,851
Information Technology	241,156	246,625	247,360	273,076	318,581	45,505	16.66%	4.00%	331,324	344,577	358,360
Town Clerk	283,191	286,895	296,298	351,351	345,062	(6,289)	-1.79%	4.00%	358,864	373,219	388,148
Planning & Economic Development	318,317	304,296	304,357	330,884	341,654	10,770	3.25%	4.00%	355,320	369,533	384,314
Other General Government	99,824	94,220	105,600	112,650	116,700	4,050	3.60%	4.00%	121,368	126,223	131,272
Subtotal General Government	2,386,013	2,479,579	2,577,245	2,829,707	2,967,278	137,571	4.86%	4.00%	3,085,968	3,209,408	3,337,784
Police	4,440,341	4,738,684	4,740,918	4,838,106	5,075,390	237,284	4.90%	4.00%	5,278,406	5,489,542	5,709,124
Public Safety Dispatch	452,896	300,000	300,000	300,000	325,000	25,000	8.33%	4.00%	338,000	351,520	365,581
Fire & Rescue	4,940,644	5,232,953	5,233,031	5,503,396	5,728,391	224,995	4.09%	4.00%	5,957,527	6,195,828	6,443,661
Inspectional Services	263,800	294,232	302,474	311,047	349,508	38,461	12.37%	4.00%	363,488	378,028	393,149
Subtotal Public Safety	10,097,681	10,565,869	10,576,423	10,952,549	11,478,289	525,740	4.80%	4.00%	11,937,421	12,414,918	12,911,515
DPW - Administration	539,182	615,274	630,738	662,631	690,187	27,556	4.16%	4.00%	717,794	746,506	776,366
DPW - Buildings and Grounds	1,022,536	1,248,198	1,165,085	1,229,316	1,234,404	5,088	0.41%	4.00%	1,283,780	1,335,131	1,388,536
DPW - Highway	1,253,738	1,230,056	1,310,254	1,331,704	1,346,541	14,837	1.11%	4.00%	1,400,403	1,456,419	1,514,676
DPW - Snow & Ice	468,560	563,113	568,700	493,700	496,200	2,500	0.51%	4.00%	516,048	536,690	558,158
Subtotal Department of Public Works	3,284,016	3,656,641	3,674,777	3,717,351	3,767,332	49,981	1.34%	4.00%	3,918,025	4,074,746	4,237,736
Health and Community Services	821,050	900,277	935,924	976,469	1,012,169	35,700	3.66%	4.00%	1,052,656	1,094,762	1,138,552
Library	554,429	568,685	568,685	585,860	595,860	10,000	1.71%	4.00%	619,694	644,482	670,261
Total Town Departmental Budgets	17,143,189	18,171,051	18,333,054	19,061,936	19,820,928	758,992	3.98%	4.00%	20,613,764	21,438,316	22,295,848
School Department Budget	41,196,288	43,502,411	43,917,645	45,658,780	47,028,543	1,369,763	3.00%	3.75%	48,792,113	50,621,817	52,520,135
TOTAL DEPARTMENTAL OPERATING BUDGETS	58,339,477	61,673,462	62,250,699	64,720,716	66,849,471	2,128,755	3.29%		69,405,877	72,060,133	74,815,983
TOTAL GENERAL FUND EXPENDITURES	80,394,586	85,247,701	86,047,802	91,456,618	94,467,090	3,010,472	3.29%		98,368,899	102,264,529	104,852,384
Enterprise Funds											
Sewer Enterprise	822,845	884,775	885,359	878,103	1,405,844	527,741	60.10%	5.00%	881,836	925,928	972,224
Water Enterprise	1,985,546	2,286,039	2,623,928	3,043,170	4,299,981	1,256,811	41.30%	8.00%	4,576,869	4,943,019	5,338,461
Water Enterprise Transfer to General Fund	611,553	611,553	611,553	642,861	642,861	-	0.00%	Flat	642,861	642,861	642,861
Solid Waste & Recycling	1,500,475	1,519,026	1,588,000	1,592,211	1,968,992	376,781	23.66%	5.00%	2,067,442	2,170,814	2,279,355
P.E.G. Cable Access	467,795	596,534	700,000	700,000	700,000	-	0.00%	Flat	700,000	700,000	700,000
TOTAL ENTERPRISE FUNDS	5,388,214	5,897,927	6,408,840	6,856,345	9,017,678	2,161,333	31.52%		8,869,008	9,382,622	9,932,901
TOTAL EXPENDITURES	85,782,800	91,145,628	92,456,642	98,312,963	103,484,768	5,171,805	5.26%		107,237,907	111,647,151	114,785,285
SURPLUS/(DEFICIT)*	6,092,942	3,828,588	-	-	-	-			(2,139,396)	(3,014,241)	(3,990,654)

Projected deficits will be eliminated during the budget cycle.

FISCAL YEAR 2024 BUDGET

SECTION III:



REVENUE SUMMARY

FISCAL YEAR 2024 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	FY20 Actual	FY21 Actual	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Estimated	FY24 vs. FY23 \$ Change	FY24 vs. FY23 % Change
Property Taxes	58,094,963	61,085,092	60,997,849	63,701,418	67,473,121	69,827,665	2,354,544	3.49%
State Aid	12,929,523	12,881,056	12,881,634	13,090,651	13,433,490	13,814,622	381,132	2.84%
Local Receipts	7,697,596	7,494,786	6,707,812	6,853,567	7,532,527	7,969,153	436,626	5.80%
Use of Free Cash	1,044,603	993,000	993,000	943,741	1,050,093	850,000	-200,093	-19.05%
Other Available Funds	1,421,997	2,511,204	1,793,301	1,458,425	1,967,387	2,005,650	38,263	1.94%
TOTAL GENERAL FUND REVENUE	81,188,682	84,965,138	83,373,596	86,047,802	91,456,618	94,467,090	3,010,472	3.29%
Sewer Enterprise Fund	699,819	525,000	580,000	735,359	803,103	839,844	36,741	4.57%
Sewer Surplus/Betterment Transfer/DIF	-	-	324,000	150,000	75,000	566,000	491,000	654.67%
Water Enterprise Fund	3,028,257	3,201,827	3,138,235	3,235,481	3,571,031	4,237,842	666,811	18.67%
Water Surplus					115,000	705,000	590,000	513.04%
Solid Waste & Recycling Enterprise Fund	1,468,465	1,388,000	1,488,000	1,588,000	1,592,211	1,968,992	376,781	23.66%
Solid Waste & Recycling Surplus	100,000	100,000	100,000	0	0	0	-	-
PEG Access & Cable Related Fees	710,049	750,000	700,000	700,000	700,000	700,000	-	-
TOTAL ENTERPRISE FUND REVENUE	6,006,590	5,964,827	6,330,235	6,408,840	6,856,345	9,017,678	2,161,333	31.52%
TOTAL OPERATING BUDGET REVENUE	87,195,272	90,929,965	89,703,831	92,456,642	98,312,963	103,484,768	5,171,805	5.26%

FISCAL YEAR 2024 REVENUE SUMMARY

Operating Revenue:

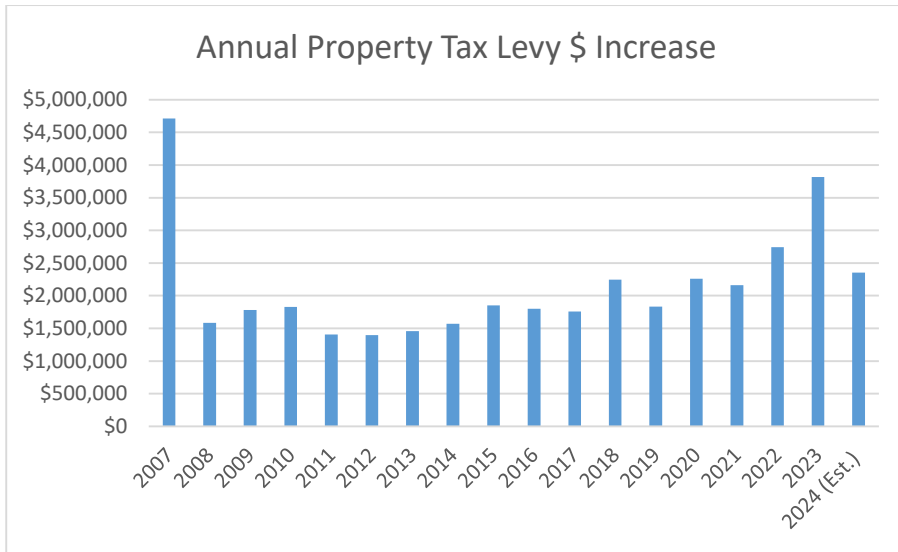
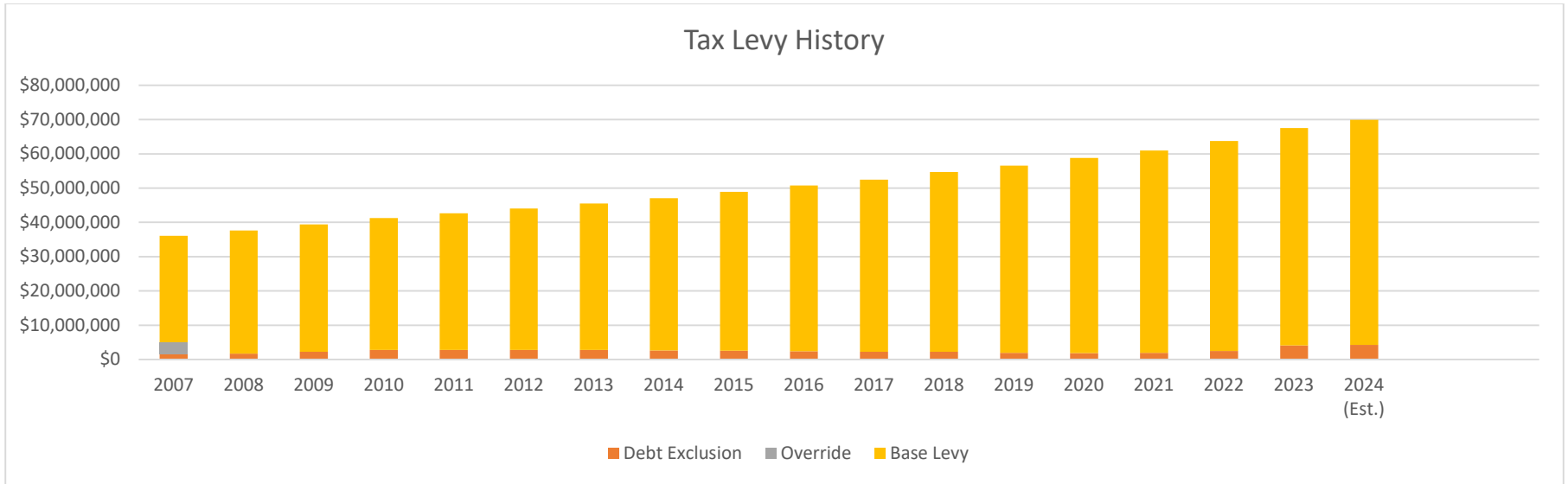
Property Taxes - Property tax revenue is the primary source of revenue for most Massachusetts cities and towns. Taxation is the largest source of revenue for the Town, and continues to grow as a total percentage of our revenue with each passing year. Property taxes are levied on both real property (land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

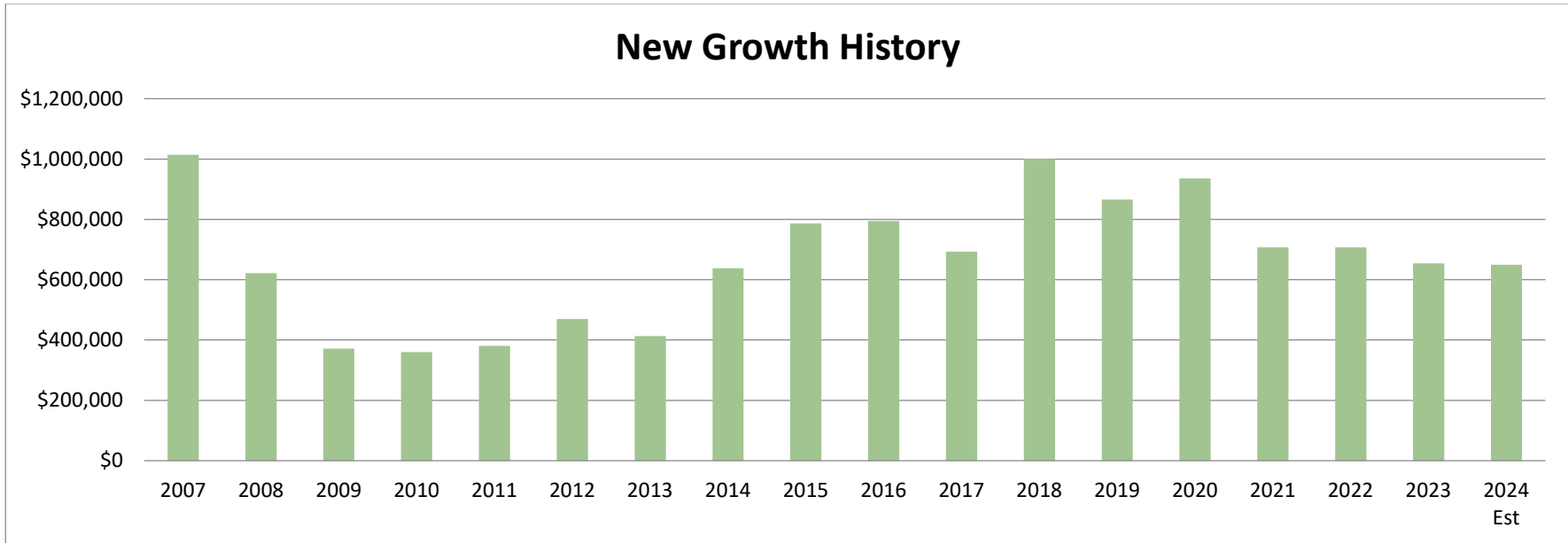
New growth is a critical component municipal revenue because it provides an additional source of funds by expanding the tax base. Expansion of infrastructure, adoption of improved zoning, and implementation of streamlined permitting all promote new growth. Some major infrastructure expansion priorities recently completed include the construction of the Queset Sewer District and expansion of the Five Corners Sewer District. Estimates remain conservative as several projects have been delayed due to the pandemic.

	FY22 Budget	FY23 Budget	FY24 Estimated	FY24 vs. FY23 \$ Difference	FY24 vs. FY23 % Difference
LEVY LIMIT CALCULATION					
<u>TAXATION</u>					
Prior Year Levy Limit	59,106,048	61,304,269	63,491,720	2,187,451	3.57%
Proposition 2 1/2 levy limit increase	1,483,698	1,530,653	1,532,426	1,773	0.12%
New Growth	707,275	654,548	650,000	-4,548	-0.69%
TAX LEVY LIMIT	61,297,021	63,489,470	65,674,146	2,184,676	3.44%
Debt Exclusion	2,443,129	4,068,376	4,238,244	169,868	4.18%
TOTAL TAXATION	63,740,150	67,557,846	69,912,390	2,354,544	3.49%
Transfer to DIF Fund	(38,732)	(84,725)	(84,725)	0	0.00%
NET TAXATION	63,701,418	67,473,121	69,827,665	2,354,544	3.49%

FISCAL YEAR 2024 REVENUE SUMMARY



FISCAL YEAR 2024 REVENUE SUMMARY



The FY2024 budget projects an increase in total taxation revenue of 3.49 percent, or \$2,354,544, yielding a total of \$69,912,390. Taxation has grown consistently as a total percentage of our revenue with each passing year, with a slight dip of 0.25 percent in FY2023 due to more robust projections in local receipts and increases in other funding sources, namely the use of American Rescue Plan Act (ARPA) funds. However, the trend of increased reliance on taxation is expected to continue in future years, with FY2024 projected to increase by .14 percent, 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						
	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Est
Taxation	56,576,910	58,836,548	60,997,849	63,701,418	67,473,121	69,827,665
State Aid	12,733,056	12,923,452	12,881,634	13,090,651	13,433,490	13,814,622
Local Receipts	7,178,883	7,348,747	6,707,812	6,853,567	7,532,527	7,969,153
Other Funding Sources	2,287,016	2,465,773	2,786,301	2,402,166	3,017,480	2,855,650
Total	<u>78,775,865</u>	<u>81,574,520</u>	<u>83,373,596</u>	<u>86,047,802</u>	<u>91,456,618</u>	<u>94,467,090</u>
Taxation as % of Total	71.82%	72.13%	73.16%	74.03%	73.78%	73.92%

FISCAL YEAR 2024 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 also 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. Minimum aid in recent years has been limited to \$30 per student. This level of funding is wholly inadequate. The Massachusetts Municipal Association (public advocacy organization) has lobbied for increases to \$100 per student. In FY2023 minimum aid was increased to \$60 per student. The Governor's FY2024 budget programmed minimum aid back at \$30 per student, but the House budget proposal for FY2024 reflects \$60 per student, which has been programmed into this budget. In Easton, this translates to a total of \$10,655,421, an increase of \$205,080 over the prior year or 1.96 percent. While an improvement, a 1.96 percent increase is still insufficient as it does not keep pace with expenditure growth or the ever-increasing requirements of providing a quality education to our students and further increases our reliance on property tax revenue. We will continue to lobby our delegation for additional minimum aid increases.

Unrestricted General Government Aid (UGGA) is composed primarily from state lottery revenues and is not required to be used for any particular purpose. Unrestricted general government aid (UGGA) is the other significant component of Easton's state aid. Increases in this category have lagged for years since the Great Recession, but are at risk for trailing behind state revenue growth at alarming levels if action is not taken to return balance to the Governor's revenue sharing compact. Since 2015, the Administration has funded UGGA increases using a "revenue share" model where the increase to UGGA matched the State's *consensus* (budgeted) revenue growth factor, developed using prior year consensus revenue estimates. However, state tax collections have seen tremendous increases

FISCAL YEAR 2024 REVENUE SUMMARY

since FY2021 with actual revenues far outpacing estimates with no “true-up” provision to distribute the additional growth to cities and towns. The MMA has recently provided thoughtful and compelling testimony urging increases to the UGGA appropriation to maintain equity that may otherwise be lost forever.

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.

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 IV (other expenses) of this budget document.

The House budget proposal projects an overall increase in total state revenue of \$381,132 (2.84 percent), for a total of \$13,814,622. Minimal growth in state aid naturally creates an increased reliance on property taxation. As shown in the table below, state aid will constitute 14.62 percent of our revenue in FY2024, which is down considerably from approximately 23 percent in the pre-recession era. **Inadequate growth in state aid remains the Town’s most significant long-term revenue challenge.**

State Aid as a Percentage of General Fund Revenue						
	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Est
Taxation	56,576,910	58,836,548	60,997,849	63,701,418	67,473,121	69,827,665
State Aid	12,733,056	12,923,452	12,881,634	13,090,651	13,433,490	13,814,622
Local Receipts	7,178,883	7,348,747	6,707,812	6,853,567	7,532,527	7,969,153
Other Funding Sources	2,287,016	2,465,773	2,786,301	2,402,166	3,017,480	2,855,650
Total	78,775,865	81,574,520	83,373,596	86,047,802	91,456,618	94,467,090
Taxation as % of Total	16.16%	15.84%	15.45%	15.21%	14.69%	14.62%

FISCAL YEAR 2024 REVENUE SUMMARY

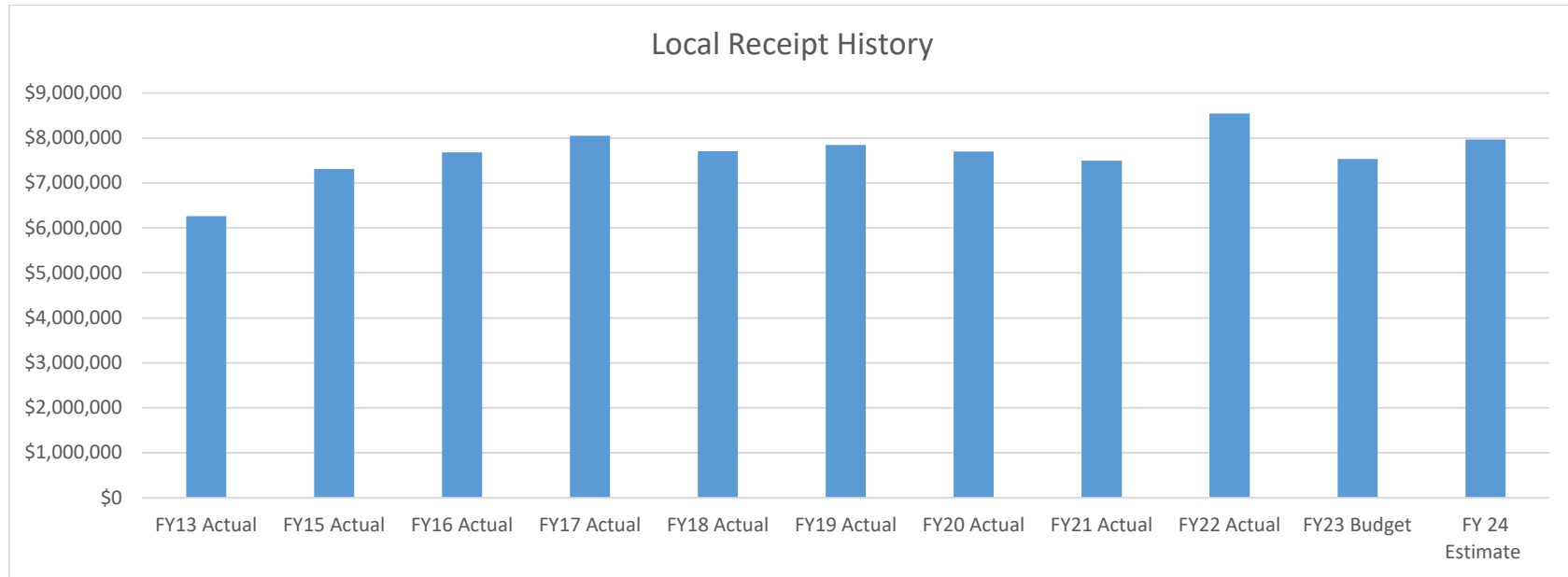
State Aid History

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget	FY24 Estimate	FY24 vs. FY23 \$ Difference	FY24 vs. FY23 % Difference
STATE AID								
State Aid Chapter 70	10,041,681	10,150,803	10,148,451	10,249,641	10,450,341	10,655,421	205,080	1.96%
Unrestricted General Government Aid	2,264,236	2,325,370	2,325,370	2,406,758	2,536,723	2,577,311	40,588	1.60%
Charter Tuition Reimbursement	113,647	49,025	18,897	57,285	43,938	137,831	93,893	213.69%
Veterans Benefits	185,811	148,495	151,411	149,083	147,564	143,131	(4,433)	-3.00%
State Owned Land	86,789	95,767	98,258	113,169	145,264	160,531	15,267	10.51%
Exemptions: Vets, Blind, Surv Sp & Elderly	130,269	139,459	138,669	114,715	109,660	140,397	30,737	28.03%
Homeless Transportation	23,564	20,604	-	-	-	-	-	0.00%
TOTAL STATE REVENUE	12,845,997	12,929,523	12,881,056	13,090,651	13,433,490	13,814,622	381,132	2.84%

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 declined successively in FY2020 and FY2021 as a result of the pandemic, but rebounded significantly in FY2022. The FY2024 projected increase over FY2023 estimates is 5.80%, exceeding percentage increases in taxation and state aid.

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Projected	FY24 vs. FY23 \$ Difference	FY24 vs. FY23 % Difference
LOCAL RECEIPTS								
Motor Vehicle Excise	4,041,153	3,827,433	4,016,684	4,202,261	3,877,700	4,071,585	193,885	5.00%
Licenses & Permits	729,047	783,212	955,293	855,082	720,000	756,000	36,000	5.00%
Ambulance	1,523,769	1,564,121	1,304,294	1,734,322	1,550,000	1,627,500	77,500	5.00%
Fees	258,418	239,645	243,896	248,628	225,000	236,250	11,250	5.00%
Meals Tax	418,916	346,255	334,632	508,498	430,000	451,500	21,500	5.00%
Penalties and Interest	314,364	369,715	373,788	349,694	315,000	330,750	15,750	5.00%
Fines and Forfeitures	31,521	32,714	15,170	25,227	25,000	26,250	1,250	5.00%
Investment Income	89,267	76,812	34,291	29,307	20,000	21,000	1,000	5.00%
Medicare D. Subsidy/EPSL	68,483	34,917	-	114,980	-	-	-	0.00%
Medicaid Reimbursement	235,705	194,480	137,709	387,667	230,000	241,500	11,500	5.00%
SE Regional School Reimb	40,500	40,500	-	-	-	60,000	60,000	0.00%
Supplemental Taxes	25,712	-	-	-	60,000	63,000	3,000	5.00%
Miscellaneous Revenue	69,945	187,792	79,029	90,585	79,827	83,818	3,991	5.00%
TOTAL LOCAL RECEIPTS	7,846,800	7,697,596	7,494,786	8,546,251	7,532,527	7,969,153	436,626	5.80%

FISCAL YEAR 2024 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. Other financing sources in FY2024 will decrease by \$161,830 over the prior year.

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 \$4,764,070, which is the highest yet. The Town has also programmed \$750,000 of federal ARPA revenue loss funds into the fiscal year 2024 budget.

¹ Financial Management Guidelines are available in Appendix C.

FISCAL YEAR 2024 REVENUE SUMMARY

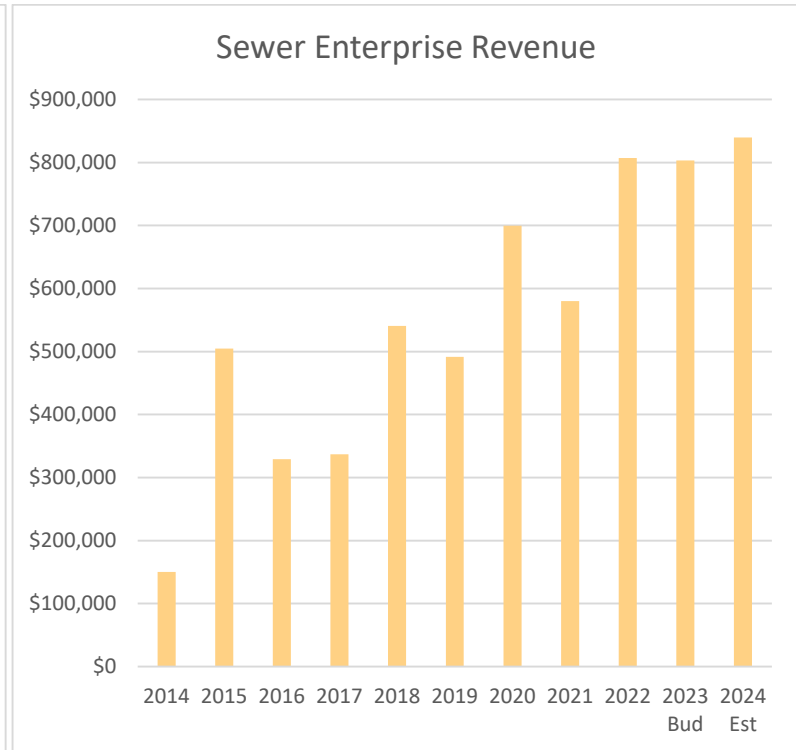
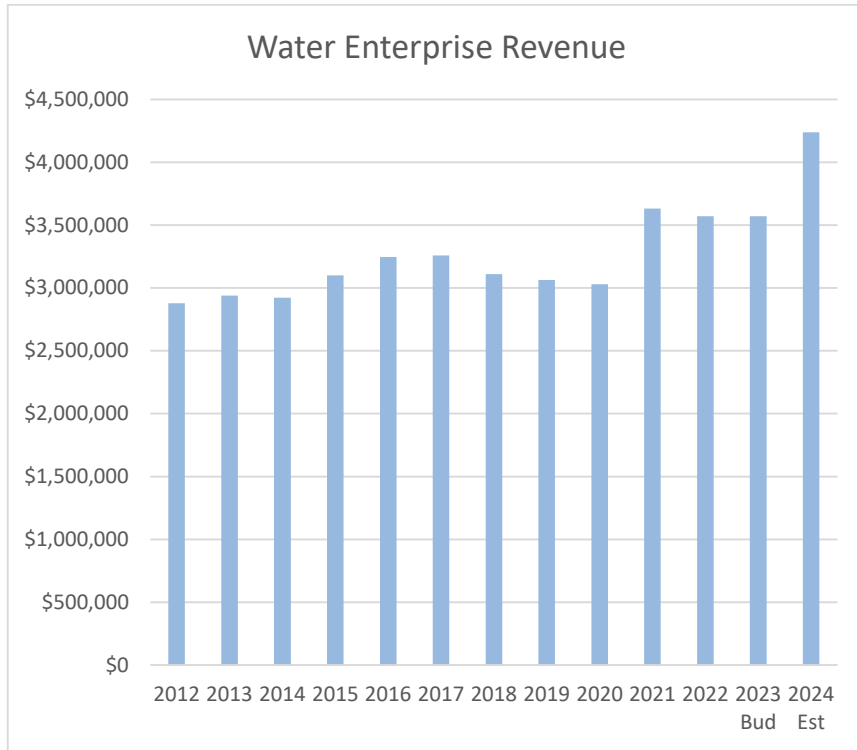
	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Projected	FY24 vs. FY23 \$Change	FY24 vs. FY23 % Change
OTHER FINANCIAL SOURCES								
Transfer from Special Revenue								
Ames Funds	425,000	425,000	435,000	425,000	375,000	375,000	-	-
Septic Betterment Fund	132,325	129,517	121,748	176,685	199,526	237,789	38,263	19.18%
Special Education Reserve Account	-	-	125,000	-	-	-	-	-
ARPA Revenue Replacement	-	-	684,000	-	750,000	750,000	-	-
Other Revolving Funds	-	-	33,903	393,774	-	-	-	-
Subtotal Special Revenue	557,325	554,517	1,399,651	995,459	1,324,526	1,362,789	38,263	2.89%
Transfer from Trust Funds								
Stabilization Fund	-	250,000	500,000	236,843	-	-	-	-
Capital Stabilization Fund	-	-	-	-	-	-	-	-
Conservation Trust	5,300	5,100	-	-	-	-	-	-
Subtotal Trust Funds	5,300	255,100	500,000	236,843	-	-	-	-
Other	-	827	-	-	-	-	-	-
Transfer from Enterprise Funds	557,753	611,553	611,553	611,553	642,861	642,861	-	-
Use of Free Cash	1,200,412	1,044,603	993,000	813,741	1,050,093	850,000	(200,093)	-19.05%
TOTAL OTHER FINANCING SOURCES	2,320,790	2,466,600	3,504,204	2,657,596	3,017,480	2,855,650	(161,830)	-5.36%

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, 2023, customers are charged a customer service charge ranging from \$22.95 for most residential users to \$258.60 for heavy industrial consumption based on meter size. All users are charged \$5.03/1,000 gallons for 1 to 20,000 gallons, \$6.12/1,000 gallons for 20,001 to 50,000, and \$7.65/1,000 gallons for any additional consumption. The Town is nearing completion constructing 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. Rates will be monitored and adjusted as debt service for these projects comes online.

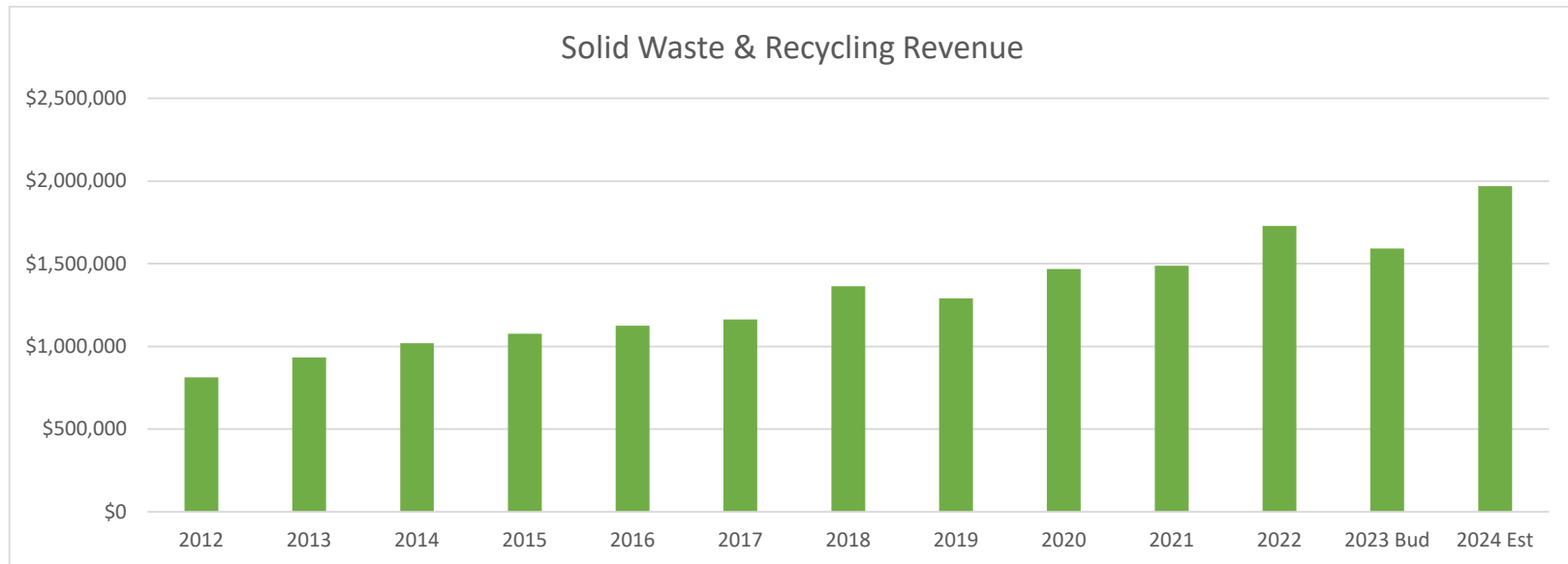
FISCAL YEAR 2024 REVENUE SUMMARY

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 with increased development made possible with sewer infrastructure and revenue estimates are expected to change as more information becomes available.



FISCAL YEAR 2024 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, which will increase to \$100 effective July 1, 2023. The Town contracts with Waste Management to provide services which include bulky item pickup and weekly single stream recycling for more than 4,400 customers.



FISCAL YEAR 2024 BUDGET

SECTION IV:



FIXED COSTS

FISCAL YEAR 2024 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 issued \$17.7M in bonds at a true interest cost of 3.815% in June 2022 and \$10.93M in bonds in March 2023 at a true interest cost of 3.623%.

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 \$158,000.

SIGNIFICANT BUDGET CHANGES

FY24 reflects an increase in debt service of 2.48% primarily due to additional exempt debt service related to the Blanche Ames Early Elementary School project, which has reached substantial completion and was occupied in January 2023. This increase will be offset by additional funds raised by taxation outside the limits of Proposition 2 ½.

The Group Insurance Commission (GIC) set rates for FY24 in March with an overall budgetary increase of \$340,309 or 3.69%

Insurance projections for workers compensation and property liability increased by 9.21% and 17.45% respectively. The large property liability increase is mainly due to the change in insured property values due to the completion of the elementary school building.

The retirement assessment increased by \$332,085 or 6.13% and the Town will once again take advantage of the early pay discount to save \$101,893.

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 700	MATURING DEBT & INTEREST									
01.700.010.5910	Principal on LT Debt	\$345,000	\$345,000	\$355,027	\$355,027	\$330,000	\$344,000	\$325,000	(\$19,000)	(5.52%)
01.700.010.5915	Interest on LT Debt	\$105,093	\$105,094	\$129,990	\$129,991	\$99,643	\$105,249	\$91,294	(\$13,955)	(13.25%)
01.700.010.5925	Interest on Notes	\$13,241	\$13,242	\$1,710	\$1,710	\$0	\$0	-	-	0.00%
010 Nonexempt School Debt		\$463,335	\$463,336	\$486,727	\$486,728	\$429,643	\$449,249	\$416,294	(\$32,955)	(7.33%)
01.700.011.5910	Principal on LT Debt	\$1,397,272	\$1,401,392	\$1,570,601	\$1,570,602	\$1,648,220	\$1,806,781	\$1,748,199	(\$58,582)	(3.24%)
01.700.011.5915	Interest on LT Debt	\$429,700	\$425,581	\$532,530	\$531,656	\$559,661	\$516,472	\$608,104	\$91,632	17.74%
01.700.011.5925	Interest on Notes	\$74,611	\$74,612	\$23,550	\$41,279	\$0	\$0	-	-	0.00%
01.700.011.5931	CWT Admin Fees	\$0	\$0	\$2,603	\$0	\$2,921	\$6,303	\$3,570	(\$2,733)	(43.36%)
011 Nonexempt Municipal Debt		\$1,901,584	\$1,901,585	\$2,129,285	\$2,143,537	\$2,210,803	\$2,329,556	\$2,359,873	\$30,317	1.30%
01.700.012.5910	Principal on LT Debt	\$1,515,000	\$1,515,000	\$1,498,500	\$1,498,500	\$2,198,900	\$2,453,400	\$2,455,000	\$1,600	0.06%
01.700.012.5915	Interest on LT Debt	\$361,912	\$361,913	\$809,872	\$809,872	\$1,442,907	\$1,614,976	\$1,533,244	(\$81,732)	(5.06%)
01.700.012.5925	Interest on Notes	\$54,000	\$54,000	\$114,187	\$134,757	\$0	\$0	\$250,000	\$250,000	0.00%
012 Exempt School Debt		\$1,930,912	\$1,930,913	\$2,422,559	\$2,443,129	\$3,641,807	\$4,068,376	\$4,238,244	\$169,868	4.17%
01.700.013.6000	Capital Budget Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$2,638	\$2,638	0.00%
013 Reserve for Capital Budget		\$0	\$0	\$0	\$0	\$0	\$0	\$2,638	\$2,638	0.00%
DEPARTMENT 700 MATURING DEBT & INTEREST		\$4,295,832	\$4,295,834	\$5,038,572	\$5,073,394	\$6,282,254	\$6,847,181	\$7,017,049	\$169,868	2.48%

**TOWN OF EASTON
MATURING DEBT & INTEREST BUDGET
FISCAL 2024**

	Year of Maturity	Long Term Debt		Short Term	Budget	
		Principal	Total Interest	Interest/Other	CWT Admin	Total
Non Exempt School Debt						
8/22/2013	Middle School Roof Project (I)	2024	10,000.00	175.00		10,175.00
8/20/2015	Middle School Roof Project (II)	2035	55,000.00	18,100.00		73,100.00
8/20/2015	Moreau Hall Roof (I)	2035	15,000.00	5,362.50		20,362.50
8/18/2016	Moreau Hall Roof (II)	2027	5,000.00	500.00		5,500.00
8/17/2017	School WWTP Upgrade (I)	2033	10,000.00	2,656.26		12,656.26
8/17/2017	ESCO Energy Efficiency	2036	100,000.00	39,750.00		139,750.00
8/12/2020	Refunded Debt - Stadium Project (4/15/10)	2024	85,000.00	2,125.00		87,125.00
8/12/2020	EPDM Richardson/Olmsted School Roof	2040	25,000.00	13,675.00		38,675.00
8/12/2020	Replace Turf & Track at Muscato Stadium	2032	10,000.00	3,950.00		13,950.00
6/7/2022	School – Olmsted Richardson Parking Lot	2036	10,000.00	5,000.00		15,000.00
	Subtotal		325,000.00	91,293.76	-	416,293.76
			01.700.010.5910	01.700.010.5925		
Non Exempt Municipal Debt						
6/13/2012	WPAT - Update CWMP CW-10-05 Pool 16	2033	15,147.00	3,191.97	239.40	18,578.37
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		36,466.72		36,466.72
4/13/2017	CWT-14-04 Series 20 Title V	2037	23,010.00	7,437.20	557.80	31,005.00
9/12/2018	CWT-15-09 Series 21 Title V	2039	22,042.00	8,108.04	608.11	30,758.15
4/28/2021	CWT 17-06 Series 23 Title V	2041	50,000.00	18,000.00	1,350.00	69,350.00
12/14/2022	CWT 20-10 Series 24 Title V	2043	25,000.00	10,861.11	814.58	36,675.69
8/23/2012	Street Reconstruction (Prospect/Foundry & Summer)	2027	60,000.00	4,575.00		64,575.00
8/23/2012	Building Improvements (Fire Station Roof)	2033	10,000.00	1,675.00		11,675.00
8/22/2013	FY13 Capital Budget - Lincoln St Roadway Impr	2024	25,000.00	437.50		25,437.50
8/22/2013	FY13 Capital Budget - Sidewalk Snowplow	2024	15,000.00	262.50		15,262.50
8/21/2014	FY14 Capital Budget - Main St Improvements	2029	70,000.00	13,300.00		83,300.00
8/21/2014	FY14 Capital Budget - Street Sweeper & Dump Trk	2029	25,000.00	4,600.00		29,600.00
8/20/2015	Gill Property Land Acquisition	2035	15,000.00	5,362.50		20,362.50
8/20/2015	FY15 Capital Budget - Fire Pumper Replacement	2030	35,000.00	6,562.50		41,562.50
8/20/2015	FY15 Capital Budget - DPW Motor Equipment (I)	2025	30,000.00	1,350.00		31,350.00
8/20/2015	FY15 Capital Budget - DPW Road Pavement	2026	50,000.00	3,750.00		53,750.00
8/18/2016	Ambulance	2024	35,000.00	700.00		35,700.00
8/18/2016	Hooklift DPW	2027	10,000.00	1,000.00		11,000.00
8/18/2016	Municipal Facilities Capital Improvements	2027	20,000.00	2,000.00		22,000.00
8/18/2016	Pavement Management	2031	35,000.00	6,431.26		41,431.26
8/17/2017	Hooklift DPW	2028	10,000.00	1,400.00		11,400.00
8/17/2017	Pavement Management	2032	35,000.00	9,025.00		44,025.00
8/17/2017	ESCO Energy Efficiency	2036	50,000.00	18,587.50		68,587.50
8/16/2018	DPW Two Hooklifts	2026	30,000.00	3,750.00		33,750.00
8/16/2018	Pavement Management	2032	20,000.00	6,900.00		26,900.00
8/16/2018	Pavement Management	2033	15,000.00	4,887.50		19,887.50

**TOWN OF EASTON
MATURING DEBT & INTEREST BUDGET
FISCAL 2024**

		Year of	Long Term Debt		Short Term	Budget	
		Maturity	Principal	Total Interest	Interest/Other	CWT Admin	Total
8/16/2018	Municipal Facilities Capital Improvements (II)	2039	10,000.00	4,125.00			14,125.00
8/16/2018	Bucket Truck (I)	2026	25,000.00	2,875.00			27,875.00
8/16/2018	DPW Highway Hooklift (I)	2026	15,000.00	1,875.00			16,875.00
8/15/2019	Queset Comm District Capacity	2040	135,000.00	72,212.50			207,212.50
8/15/2019	Municipal Facilities Capital Improvements	2024	35,000.00	875.00			35,875.00
8/15/2019	Fire Rescue Pumper Truck	2030	60,000.00	17,650.00			77,650.00
8/15/2019	DPW Pavement Mgt Roads	2034	35,000.00	13,956.63			48,956.63
8/15/2019	DPW Highway Hooklift Tractor & Flail	2027	35,000.00	6,125.00			41,125.00
8/15/2019	DPW Highway Hooklift Tractor & Flail (II)	2027	15,000.00	2,375.00			17,375.00
8/15/2019	DPW B&G Service Body Truck	2024	10,000.00	250.00			10,250.00
8/12/2020	Sewer Design 5 Corners (2)	2041	10,000.00	8,400.00			18,400.00
8/12/2020	Sewer Construction 5 Corners	2041	10,000.00	7,500.00			17,500.00
8/12/2020	WWT 5 Corners IMA (1)	2041	10,000.00	8,500.00			18,500.00
8/12/2020	WWT 5 Corners IMA (2)	2041	5,000.00	2,575.00			7,575.00
8/12/2020	WWT 5 Corners IMA (4)	2041	10,000.00	8,150.00			18,150.00
8/12/2020	Municipal Facilities Capital Improvements	2031	10,000.00	3,750.00			13,750.00
8/12/2020	DPW Pavement Mgt	2035	25,000.00	9,475.00			34,475.00
8/12/2020	DPW 35K GVW Hooklift	2025	55,000.00	4,125.00			59,125.00
8/12/2020	DPW Backhoe	2025	30,000.00	2,250.00			32,250.00
10/28/2021	Facility Parking Lot Resurfacing	2032	10,000.00	3,450.00			13,450.00
10/28/2021	Sidewalk Tractor	2027	35,000.00	5,625.00			40,625.00
6/7/2022	Depot St Land Takings	2042	40,000.00	35,450.00			75,450.00
6/7/2022	DPW Pavement Mgt	2036	15,000.00	9,250.00			24,250.00
6/7/2022	Fire & Rescue – Ambulance	2026	45,000.00	6,750.00			51,750.00
6/7/2022	DPW Highway – 10 Wheel Dump Truck	2032	25,000.00	11,250.00			36,250.00
6/7/2022	Utility Vehicle	2027	10,000.00	2,000.00			12,000.00
6/7/2022	DPW F550 Hooklift	2029	20,000.00	5,250.00			25,250.00
6/7/2022	DPW Loader	2029	25,000.00	7,500.00			32,500.00
6/7/2022	Fire Engine 14 Replacement	2032	35,000.00	15,750.00			50,750.00
11/15/2022	CWT - CW-18-25 (5 Corners Construction)	2053		98,602.80			98,602.80
3/7/2023	DPW Municipal Facilities Capital Improvements	2033	10,000.00	4,916.67			14,916.67
3/7/2023	Engine 14 Replacement	2033	40,000.00	19,666.67			59,666.67
3/7/2023	DPW Hooklift 1	2028	50,000.00	11,800.00			61,800.00
3/7/2023	DPW Hooklift 2	2028	30,000.00	7,375.00			37,375.00
3/7/2023	DPW Loader	2028	28,000.00	5,801.67			33,801.67
	Subtotal		1,748,199.00	608,103.24	-	3,569.89	2,359,872.13
			01.700.011.5910	01.700.011.5915	01.700.011.5925	01.700.011.5931	
Total Before Exempt Debt Service			2,073,199.00	699,397.00	-	3,569.89	2,776,165.89

**TOWN OF EASTON
MATURING DEBT & INTEREST BUDGET
FISCAL 2024**

	Year of Maturity	Long Term Debt		Short Term	CWT Admin	Budget	
		Principal	Total Interest	Interest/Other		Total	
Exempt School Debt							
8/21/2014	Refunded Sch Construction (OAHS/EMS) 10/15/06	2026	1,335,000.00	140,100.00		1,475,100.00	
8/12/2020	Refunded School Construction (OAHS/EMS) 4/15/10	2027	205,000.00	36,375.00		241,375.00	
10/28/2021	Easton Early Elementary Project I	2051	290,000.00	422,693.76		712,693.76	
10/28/2021	Easton Early Elementary Project II	2052	370,000.00	561,525.00		931,525.00	
6/7/2022	Easton Early Elementary Project (I)	2042	105,000.00	155,900.00		260,900.00	
6/7/2022	Easton Early Elementary Project (II)	2042	60,000.00	86,700.00		146,700.00	
6/7/2022	Easton Early Elementary Project (III)	2042	90,000.00	129,950.00		219,950.00	
3/7/2023	Easton Early Elementary Project (BAN)	2023		-	250,000.00	250,000.00	
	Subtotal		<u>2,455,000.00</u>	<u>1,533,243.76</u>	<u>250,000.00</u>	<u>4,238,243.76</u>	
			01.700.012.5910	01.700.012.5915	01.700.012.5925		
	TOTAL GENERAL FUND DEBT SERVICE		<u>4,528,199.00</u>	<u>2,232,640.76</u>	<u>250,000.00</u>	<u>3,569.89</u>	<u>7,014,409.65</u>
	Nonexempt Bonds Maturing in FY24		215,000.00	4,825.00	-	-	219,825.00
	Nonexempt Bonds Maturing in FY25		115,000.00	7,725.00	-	-	122,725.00
	Nonexempt Bonds Maturing in FY26		165,000.00	19,000.00	-	-	184,000.00
	Nonexempt Bonds Maturing in FY27		190,000.00	24,200.00	-	-	214,200.00

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 2022 EQV \$4,412,594,900

Debt Limit (5% of EQV) \$ 220,629,745

Easton's total outstanding long-term debt as of June 30, 2023 will be \$104,237,823 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 February 2023.

Total Long Term Debt Service - All Funds

The total long term annual debt service from FY2024 through FY2053, is shown on the following pages.

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

Long-Term Debt Service by Fund

Fiscal Year	General Fund			Community Preservation Fund	Water Enterprise	Sewer Enterprise	Total
	School Debt Exclusion	Nonexempt Debt	Total				
2024	3,988,244	2,774,934	6,763,178	601,585	1,599,864	925,475	9,890,102
2025	3,981,869	2,472,477	6,454,346	547,163	1,575,001	917,053	9,493,563
2026	3,975,668	2,261,690	6,237,358	543,681	1,564,599	908,422	9,254,060
2027	2,494,519	2,017,814	4,512,333	437,269	1,543,321	904,693	7,397,616
2028	2,269,894	1,762,947	4,032,841	432,638	1,486,443	895,868	6,847,790
2029	2,273,018	1,598,705	3,871,723	432,025	1,479,566	887,199	6,670,513
2030	2,273,268	1,415,167	3,688,435	431,038	1,437,488	893,509	6,450,470
2031	2,270,395	1,278,478	3,548,873	419,562	1,419,829	889,425	6,277,689
2032	2,274,419	1,200,805	3,475,224	412,506	1,426,189	885,771	6,199,690
2033	2,275,419	1,046,469	3,321,888	409,975	1,416,046	882,788	6,030,697
2034	2,269,194	922,559	3,191,753	259,187	1,369,869	880,238	5,701,047
2035	2,271,269	859,940	3,131,209	249,962	1,362,951	877,151	5,621,273
2036	2,271,294	689,350	2,960,644	113,100	1,349,048	868,837	5,291,629
2037	2,270,169	512,272	2,782,441	113,650	1,343,902	865,701	5,105,694
2038	2,272,919	477,076	2,749,995	44,000	1,332,336	872,320	4,998,651
2039	2,273,222	452,830	2,726,052	42,600	1,339,322	873,479	4,981,453
2040	2,274,993	402,872	2,677,865	41,200	1,285,213	864,183	4,868,461
2041	2,269,750	240,954	2,510,704	44,800	1,253,772	841,306	4,650,582
2042	2,278,032	106,634	2,384,666	43,200	1,251,444	789,051	4,468,361
2043	1,643,000	64,081	1,707,081	41,600	788,042	662,158	3,198,881
2044	1,644,812	32,867	1,677,679	-	104,714	435,872	2,218,265
2045	1,640,812	29,581	1,670,393	-	102,587	432,174	2,205,154
2046	1,641,000	26,294	1,667,294	-	100,459	428,477	2,196,230
2047	1,640,312	23,007	1,663,319	-	98,331	424,779	2,186,429
2048	1,643,688	19,720	1,663,408	-	96,203	421,082	2,180,693
2049	1,646,062	16,433	1,662,495	-	94,076	417,384	2,173,955
2050	1,642,500	13,147	1,655,647	-	91,948	413,687	2,161,282
2051	1,643,000	9,860	1,652,860	-	89,821	284,990	2,027,671
2052	931,500	6,573	938,073	-	87,693	281,292	1,307,058
2053		3,287	3,287	-	85,213	277,923	366,423
Total	64,244,241	22,738,823	86,983,064	5,660,741	28,575,290	21,202,287	142,421,382

DEBT SERVICE BY PURPOSE

Issue Date	Description	Interest Rate	FY of Maturity	2023 Outstanding	Principal and Interest Payments						
					FY2024	FY2025	FY2026	FY2027	FY2028	Remaining Yrs	Total
6/7/2022	Water Main - Pond St/Queset/Black Brook Road	4.00-5.00	2042	360,000	27,200	26,700	31,200	30,450	29,700	406,550	551,800
6/7/2022	Water Treatment Plant	4.00-5.00	2042	1,940,000	157,650	154,400	156,150	157,650	153,900	2,190,600	2,970,350
12/14/2022	CWT 18-25 Series 24, Foundry St Water Main	2.35	2053	2,502,779	147,267	145,140	143,012	140,884	138,757	2,777,078	3,492,138
3/7/2023	Bay Road Water Storage Tank Restoration	4.00-5.00	2043	1,000,000	74,152	73,400	76,900	75,150	73,400	1,142,300	1,515,302
3/7/2023	Water Main Replacement	5.00	2030	36,000	7,770	6,500	6,250	6,000	5,750	10,750	43,020
3/7/2023	Water Treatment Plant	4.00-5.00	2043	8,000,000	603,213	606,700	603,700	605,200	605,950	9,080,900	12,105,663
Total Water Enterprise Fund				19,623,779	1,599,864	1,575,001	1,564,599	1,543,321	1,486,443	20,806,062	28,575,290
Sewer Enterprise Fund											
5/14/2015	CWT CW-11-02, Series 17A	2.40	2043	3,183,344	167,338	168,627	169,943	171,286	172,659	2,801,632	3,651,485
8/15/2019	Queset Collection System (1)	2.00-5.00	2040	365,000	37,100	35,850	34,600	33,350	32,100	275,913	448,913
8/12/2020	Sewer Design 5 Corners District (I)	2.00-5.00	2041	745,000	52,400	50,900	49,400	52,775	51,025	670,275	926,775
10/22/2021	CWT CW-16-33 Series 22 Swap	2.20	2050	2,498,997	124,999	124,998	124,999	124,999	124,999	2,749,979	3,374,973
6/7/2022	Wastewater Treatment - 5 Corners District I	4.00-5.00	2042	280,000	23,400	22,900	22,400	21,900	21,400	315,700	427,700
6/7/2022	Wastewater Treatment - 5 Corners District II	4.00-5.00	2042	425,000	35,300	34,550	33,800	33,050	32,300	481,100	650,100
6/7/2022	Wastewater Treatment - 5 Corners District III	4.00-5.00	2042	860,000	71,100	69,600	68,100	66,600	70,100	971,250	1,316,750
12/14/2022	CWT 18-25 Series 24, 5 Corners Phase II	2.35	2053	8,217,247	384,825	381,128	377,430	373,733	370,035	8,049,477	9,936,628
3/7/2023	Five Corners Sewer District	5.00	2027	22,000	8,082	5,750	5,500	5,250	-	-	24,582
3/7/2023	Queset Sewer Design, Permitting & Construction	4.00-5.00	2043	293,000	20,931	22,750	22,250	21,750	21,250	335,450	444,381
Total Sewer Enterprise Fund				16,889,588	925,475	917,053	908,422	904,693	895,868	16,650,776	21,202,287
Grand Total All Debt				106,780,423	9,890,102	9,493,563	9,254,060	7,397,616	6,847,790	99,538,251	142,421,382

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 910	EMPLOYEE BENEFITS & INSURANCE									
01.910.001.5199	53rd Payroll (20% Accrual)	\$0	\$0	\$248,911	\$0	\$32,529	\$0	-	-	0.00%
001 Payroll Subtotal		\$0	\$0	\$248,911	\$0	\$32,529	\$0	\$0	\$0	
01.910.002.5302	Police IOD Medical Exp	\$3,008	\$25,000	\$7,774	\$25,000	\$14,019	\$25,000	\$25,000	-	0.00%
01.910.002.5303	Fire IOD Medical Expense	\$18,189	\$25,000	\$16,637	\$25,000	\$18,055	\$25,000	\$25,000	-	0.00%
01.910.002.5322	Tuition/Deferred Comp	\$0	\$0	\$10,839	\$0	\$11,819	\$10,000	\$10,000	-	0.00%
01.910.002.5690	County Retirement Assmt	\$4,854,051	\$4,854,051	\$5,100,875	\$5,100,875	\$5,415,128	\$5,415,128	\$5,747,213	\$332,085	6.13%
	Reflects early pay discount of \$101,893. Assessment would be \$5,849,106 without discount.									
01.910.002.5692	Medicare - Town Share	\$215,119	\$218,000	\$233,903	\$230,000	\$190,330	\$240,000	\$255,000	\$15,000	6.25%
	Increased to accomodate increases in payroll (1.45% town match of payroll deduction).									
01.910.002.5693	Medicare - School Share	\$481,022	\$512,000	\$500,005	\$512,000	\$373,179	\$530,000	\$550,000	\$20,000	3.77%
	Increased to accomodate increases in payroll (1.45% town match of payroll deduction).									
01.910.002.5729	Risk Management	\$0	\$2,500	\$3,000	\$2,500	\$0	\$2,500	\$2,500	-	0.00%
01.910.002.5738	Health Ins - Town Retirees	\$914,624	\$999,638	\$950,451	\$992,945	\$727,069	\$1,032,592	\$1,070,885	\$38,293	3.70%
01.910.002.5739	Health Ins - School Retirees	\$1,840,213	\$1,913,233	\$1,943,130	\$2,037,799	\$1,465,857	\$2,117,689	\$2,293,580	\$175,891	8.30%
01.910.002.5740	Health Ins - Town Share	\$1,464,612	\$1,561,572	\$1,618,867	\$1,655,377	\$1,305,137	\$1,723,146	\$1,873,804	\$150,658	8.74%
01.910.002.5741	Health Ins - School Share	\$3,725,350	\$4,082,560	\$3,831,795	\$4,051,872	\$3,054,096	\$4,340,478	\$4,315,945	(\$24,533)	(0.56%)
01.910.002.5742	General Ins - Town Share	\$309,475	\$295,000	\$335,418	\$312,110	\$369,722	\$377,414	\$403,922	\$26,508	7.02%
01.910.002.5743	General Ins - School Share	\$258,453	\$260,000	\$331,602	\$275,080	\$409,797	\$357,386	\$459,109	\$101,723	28.46%
	Increase reflects additional insurance for new elementary school.									
01.910.002.5744	Workers Comp Ins - Town	\$94,377	\$115,000	\$118,351	\$121,670	\$117,694	\$118,727	\$128,485	\$9,758	8.21%
01.910.002.5745	Workers Comp Ins - School	\$220,755	\$255,000	\$170,302	\$269,790	\$175,182	\$174,057	\$195,871	\$21,814	12.53%
01.910.002.5798	Reserv for Collect Barg/Wage Adj	\$0	\$0	\$0	\$824	\$0	\$85,000	-	(\$85,000)	(100.00%)
01.910.002.5966	Transfer to OPEB Trust Fund	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	-	0.00%
002 Expense Subtotal		\$14,399,254	\$15,118,554	\$15,197,954	\$15,637,842	\$13,672,089	\$16,599,117	\$17,381,314	\$782,197	4.71%
DEPARTMENT 910 EMPLOYEE BENEFITS & INSURANCE		\$14,399,254	\$15,118,554	\$15,446,866	\$15,637,842	\$13,704,619	\$16,599,117	\$17,381,314	\$782,197	4.71%

FISCAL YEAR 2024 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 has completed its \$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 has increased the school's capacity from 450 to nearly 600 students.



SIGNIFICANT BUDGET CHANGES

Easton's Southeastern Regional School annual assessment *decreased* by \$217,684 or 14.33%, primarily due to an enrollment decrease of seventeen students.

The Bristol County Agricultural School assessment increased by \$6,288 or 9.12%. Enrollment increased by one student.

Fiscal 2024 enrollment is based on 75 students at Southeastern Regional and 8 students at the Bristol County Agricultural School.

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 310 REGIONAL & COUNTY SCH ASMTS									
01.310.002.5320 Southeastern Regional School Assessment reduced due to enrollment decrease.	\$1,214,395	\$1,271,525	\$1,369,494	\$1,369,494	\$1,139,195	\$1,518,927	\$1,301,243	(\$217,684)	(14.33%)
01.310.002.5321 Bristol County Agricultural Sch Estimate based on 8 students at \$9,404 per student. Includes debt for school construction project.	\$16,919	\$16,219	\$70,373	\$72,264	\$64,376	\$68,944	\$75,232	\$6,288	9.12%
002 Expense Subtotal	\$1,231,314	\$1,287,744	\$1,439,867	\$1,441,758	\$1,203,571	\$1,587,871	\$1,376,475	(\$211,396)	(13.31%)
DEPARTMENT 310 REGIONAL & COUNTY SCH ASMTS	\$1,231,314	\$1,287,744	\$1,439,867	\$1,441,758	\$1,203,571	\$1,587,871	\$1,376,475	(\$211,396)	(13.31%)

Town of Easton
Budget Detail - Other Expenses
FY24 Town Budget

	FY 2021 Expended/ Raised	FY 2021 Budgeted/ Raised	FY 2022 Expended/ Raised	FY 2022 Budgeted/ Raised	FY 2023 YTD Expended/ Raised	FY 2023 Budgeted/ Raised	FY 2024 Requested	Diff FY 2024- FY 2023	% Diff
<u>State and County Assessments:</u>									
County Tax	394,585	394,585	409,750	409,750	419,994	419,994	407,379	(12,615)	-3.00%
Special Education	1,482	17,185	-	1,541	-	-	6,574	6,574	0.00%
Mosquito Control	92,959	92,959	96,021	96,021	80,050	96,047	95,513	(534)	-0.56%
Air Pollution Control	7,868	7,868	8,072	8,072	6,820	8,175	8,323	148	1.81%
Old Colony Planning Council	9,584	9,584	9,807	9,807	8,120	9,741	10,025	284	2.92%
RMV Non-Renewal Surcharge	17,260	17,260	17,160	17,260	17,775	17,160	22,020	4,860	28.32%
School Choice Tuition	150,312	118,093	168,207	144,676	196,540	196,367	250,268	53,901	27.45%
Charter School Tuition	283,652	352,661	257,257	324,323	219,283	276,885	381,740	104,855	37.87%
MBTA Assessment	159,722	159,722	160,641	160,641	136,440	163,726	172,747	9,021	5.51%
Regional Transit Authority	10,129	10,129	11,428	11,428	9,770	11,715	12,009	294	2.51%
Total	1,127,553	1,180,046	1,138,343	1,183,519	1,094,792	1,199,810	1,366,598	166,788	13.90%
Snow & Ice/Deficits to be Raised	-	-	-	-	-	-	-	-	0.00%
Allowance for Abatements & Exemptions and other	418,153	418,153	460,590	460,590	501,923	501,923	476,183	(25,740)	-5.13%
Transfer to Stabilization	500,000	500,000						-	0.00%
Total Other Expenses	2,045,706	2,098,199	1,598,933	1,644,109	1,596,715	1,701,733	1,842,781	141,048	8.29%

FISCAL YEAR 2024 BUDGET

SECTION V:



TOWN OPERATING BUDGET DETAIL

SELECT BOARD
FISCAL YEAR 2024 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

Collective Bargaining

The Town Administrator’s Office successfully resolved all outstanding collective bargaining for seven town labor unions covering most of the municipal workforce through mutual agreement and without litigation or arbitration. Agreements span FY23-25 and are fiscally responsible, with annual cost of living adjustments between 2 or 2.5 percent. The agreements also advanced important policy priorities for the Town such as removing the Police Department from civil service and keeping job descriptions and responsibilities of administrative personnel current.

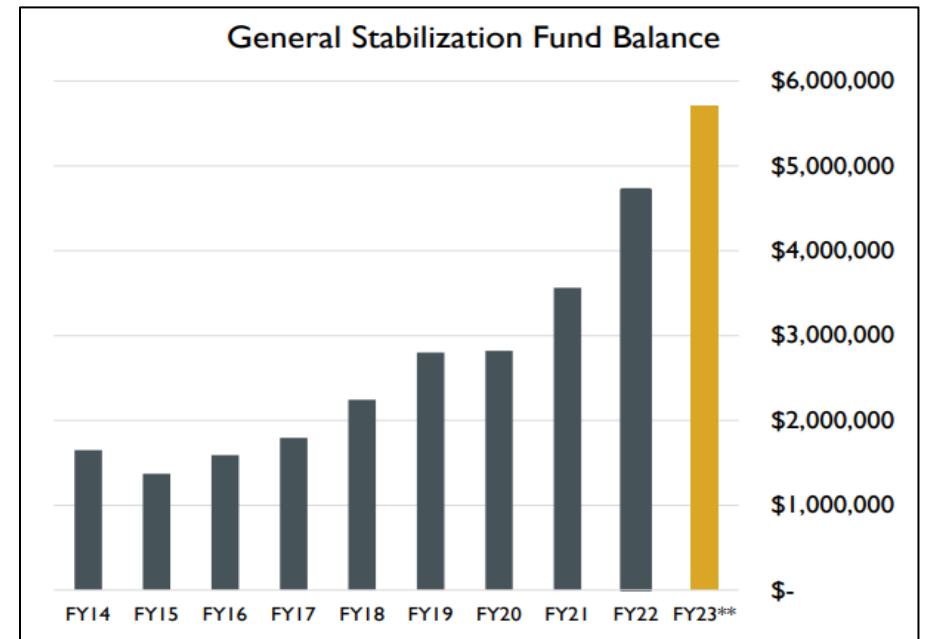
Community Choice Energy Aggregation

CY2022 was the second full year of Easton’s Community Choice Energy Aggregation program, which this office

coordinated, and since launching in November 2021, residents of Easton have saved an aggregate \$5.1M on their electric bills. Compared to current basic supply rates, the average household in Easton will save approximately \$170 *per month* from November 2022 – April 2023; and program savings will top \$10M by May. Last year’s budget document targeted an annual community-wide electricity savings of \$500,000 for CY22 – actual savings for the year exceed \$4.2M.

Town Fiscal Position – Reserves

In close coordination with the Finance Department, this office is responsible for the fiscal health of the Town. Financial management policies adopted in 2016 limited use of reserves in the operating budget and set quantitative goals for reserve balances (total reserves equal to 10% of the prior year’s general fund operating budget). FY23 continued our adherence to these practices, and as a result the Town’s stabilization fund balance is at its highest ever, and our fund balance target of 10% has been met.



Key Performance Measures

Goal: The Town Administrator shall develop and support programs that improve the quality of life for all Easton residents.				
Performance Measure:	CY20 Actual	CY21 Actual	CY22 Actual	CY23/FY24 Target
Manage Easton’s community choice electricity aggregation plan to yield annual net savings on electricity supply cost for Easton rate payers vs. NGrid basic cost.	\$237,250	\$625,591	\$4,297,807	\$1,000,000

Goal: 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					
Performance Measure:	FY20 Actual	FY21 Actual	FY22 Actual	FY23 YTD	FY24 Target
Grant Receipts of Municipal Departments	\$1,947,225	\$494,514	\$2,671,229	\$479,269	\$350,000

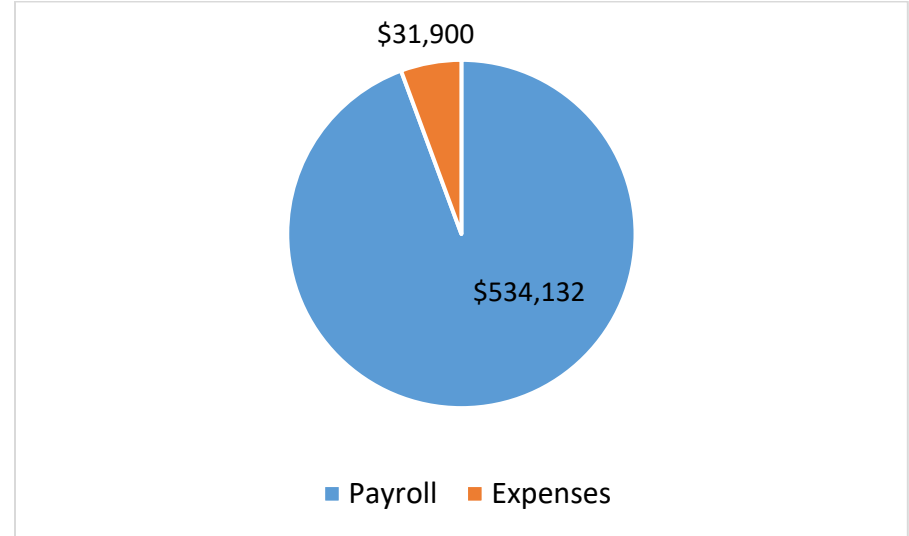
SIGNIFICANT BUDGET AND STAFFING CHANGES

The Office will add, part way through the year, a part time Human Resources Assistant for FY2024. This position will assist with risk management functions for the Office and more adequately staff the Town’s executive office. Comparable communities with similar economic, demographic, and municipal budget characteristics staff the Town Administration office with an average of 7 FTE compared to Easton’s current 4 FTE.

Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Town Administrator	1	1	1	1
Asst. Town Administrator	1	1	1	1
HR Coordinator	1	1	1	1
Executive Assistant	1	1	1	1
HR Assistant	0	0	0	0.5
Total FTEs	4	4	4	4.5

FY2024 DEPARTMENTAL BUDGET

The FY2024 budget for the department is \$566,032 an overall increase of \$40,627 (7.73%) from the prior year. Expenses are level funded. Changes to compensation (payroll) are based on contractual agreements or approved nonunion pay plans.



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 120	SELECT BOARD									
01.120.001.5101	Department Head	\$156,143	\$156,151	\$168,394	\$168,395	\$140,379	\$178,751	\$192,440	\$13,689	7.65%
01.120.001.5102	Asst. Town Administrator	\$98,062	\$98,071	\$103,276	\$102,076	\$104,071	\$131,993	\$135,292	\$3,299	2.49%
01.120.001.5104	Human Resources/Risk Management	\$0	\$0	\$0	\$0	\$0	\$0	\$121,013	\$121,013	0.00%
01.120.001.5110	Administrative Salaries	\$140,949	\$146,177	\$149,784	\$152,151	\$128,569	\$163,061	\$65,637	(\$97,424)	(59.74%)
01.120.001.5130	Overtime	\$1,594	\$2,000	\$1,355	\$2,000	\$1,539	\$2,000	\$2,000	-	0.00%
01.120.001.5150	Longevity	\$900	\$900	\$950	\$950	\$1,300	\$1,300	\$1,350	\$50	3.84%
01.120.001.5153	Automobile Stipend	\$4,800	\$4,800	\$4,800	\$4,800	\$3,784	\$4,800	\$4,800	-	0.00%
01.120.001.5180	Elected Salaries	\$7,300	\$9,100	\$7,300	\$9,100	\$5,400	\$9,100	\$9,100	-	0.00%
01.120.001.5181	Municipal Hearings Officer Stipend	\$1,250	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	-	0.00%
01.120.001.5198	Wage & Classif Study Reserve	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$410,998	\$417,199	\$438,359	\$441,972	\$387,544	\$493,505	\$534,132	\$40,627	8.23%
01.120.002.5300	Training	\$442	\$2,500	\$2,015	\$2,500	\$4,119	\$2,500	\$2,500	-	0.00%
01.120.002.5301	Consulting Services	\$3,000	\$2,500	\$1,500	\$2,500	\$2,200	\$2,500	\$2,500	-	0.00%
01.120.002.5304	Advertising	\$2,308	\$1,400	\$2,226	\$1,400	\$245	\$1,400	\$1,400	-	0.00%
01.120.002.5341	Communications	\$0	\$0	\$3,239	\$2,000	\$3,324	\$0	-	-	0.00%
01.120.002.5420	Office Supplies	\$17,522	\$16,000	\$18,656	\$16,000	\$16,662	\$17,000	\$17,000	-	0.00%
01.120.002.5730	Dues & Memberships	\$5,666	\$5,000	\$6,540	\$5,000	\$6,285	\$6,000	\$6,000	-	0.00%
01.120.002.5782	Expense - Dept Head	\$299	\$750	\$604	\$750	\$456	\$750	\$750	-	0.00%
01.120.002.5783	Expense - Board	\$0	\$500	\$49	\$500	\$1,010	\$500	\$500	-	0.00%
01.120.002.5785	Expense - Committees	\$826	\$1,250	\$140	\$1,250	\$390	\$1,250	\$1,250	-	0.00%
002 Expense Subtotal		\$30,066	\$29,900	\$34,971	\$31,900	\$34,693	\$31,900	\$31,900	\$0	0.00%
DEPARTMENT 120 SELECT BOARD		\$441,065	\$447,099	\$473,330	\$473,872	\$422,238	\$525,405	\$566,032	\$40,627	7.73%

Town of Easton

Payroll Detail Report

FY24 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	178,751	192,440		400	4,800	197,640	0
	Misc pay is an automobile stipend of \$400 per month.									
	01.120.001.5101 Department Head			178,751	192,440			400	4,800	197,640
BLANCHARD, MICHAEL	Asst. Town Admin	40	01/16/18	131,993	135,292	B-15	350	2,500	138,142	0
	Misc pay is a Municipal Hearings Officer Stipend in accordance with MGL 148A, Section 5.									
	01.120.001.5102 Asst. Town			131,993	135,292			350	2,500	138,142
SOUTHWORTH, MARY A	HR Coordinator	40	2/14/94	100,289	104,849	D-14	600	0	105,449	0
VACANT	Human Resources Generalist	21		0	16,164	G-5	0	0	16,164	0
	New position .6 FTE to support personnel administration and risk management functions, starting 1/1/24.									
	01.120.001.5104 Human Resources/Risk			100,289	121,013			600	0	121,613
HAGG, ELIZABETH	Exec Asst to BOS & TA	35	8/9/21	62,772	65,637	F-9	0	0	65,637	0
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
	01.120.001.5110 Administrative Salaries			62,772	65,637			0	0	65,637
OVERTIME	Overtime			2,000	2,000			0	2,000	0
	01.120.001.5130 Overtime			2,000	2,000			0	0	2,000
BARGER, CRAIG	Select Board Member			1,800	1,800			0	1,800	0
FULGINITI, DOROTHY	Select Board Member			1,800	1,800			0	1,800	0
LAMB, MARC	Select Board Member			1,800	1,800			0	1,800	0
STACY, JENNIFER	Select Board Member			1,800	1,800			0	1,800	0
STEBBINS, JAMES	Select Board Member			1,800	1,800			0	1,800	0
WELCH, KATE	Town Moderator			100	100			0	100	0
	01.120.001.5180 Elected Salaries			9,100	9,100			0	0	9,100
Select Board Total				484,905	525,482		1,350	7,300	534,132	0

FISCAL YEAR 2024 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.

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.

In FY2021 the reserve fund was significantly increased from \$60,000 to \$300,000, due to the pandemic. In FY2022, the fund was adjusted to \$100,000.

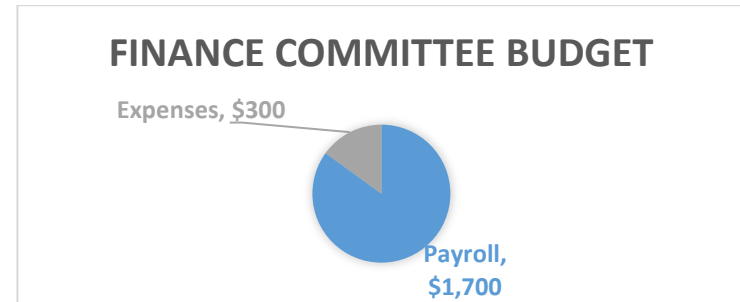
Reserve Fund History				
Position	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD
Appropriation	\$60,000	\$300,000	\$100,000	\$100,000
Fiscal Year Transfers	40,110	46,115	60,000	20,000
Ending Balance	\$19,890	\$253,885	\$40,000	\$80,000

SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant changes. The Finance Committee expense budget and reserve fund line items are level funded in FY2024. The FY2024 reserve fund request of \$100,000 is considered level funded based on comparison to the original FY2023 appropriation of the same amount.

Personnel Summary				
Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Recording Secretary	.04	.04	.04	.04

The chart below reflects the breakdown of the expense lines in the FY2024 budget.



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff	
DEPARTMENT 131										
FINANCE COMMITTEE										
01.131.001.5111	Clerical Salaries	\$513	\$1,700	\$1,013	\$1,700	\$201	\$1,700	\$1,700	-	0.00%
001 Payroll Subtotal		\$513	\$1,700	\$1,013	\$1,700	\$201	\$1,700	\$1,700	\$0	
01.131.002.5785	Expense - Committees	\$0	\$300	\$280	\$300	\$0	\$300	\$300	-	0.00%
002 Expense Subtotal		\$0	\$300	\$280	\$300	\$0	\$300	\$300	\$0	
DEPARTMENT 131 FINANCE COMMITTEE		\$513	\$2,000	\$1,293	\$2,000	\$201	\$2,000	\$2,000	\$0	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 132									
RESERVE FUND									
01.132.002.5780 Reserve Fund	\$0	\$253,885	\$0	\$40,000	\$0	\$80,000	\$100,000	\$20,000	25.00%
002 Expense Subtotal	\$0	\$253,885	\$0	\$40,000	\$0	\$80,000	\$100,000	\$20,000	25.00%
DEPARTMENT 132 RESERVE FUND	\$0	\$253,885	\$0	\$40,000	\$0	\$80,000	\$100,000	\$20,000	25.00%

**ACCOUNTING DEPARTMENT
FISCAL YEAR 2024 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 Finance Director/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, 2022 in the amount of \$4,184,024. The Town transferred \$1,000,000 of this certification to the stabilization fund and \$100,000 to the Other Post-Employment Benefits (OPEB) trust fund at the November Special Town Meeting, increasing those fund balances to \$5,713,998 and \$334,557 respectively.

Key Performance Measures

Goal: The Finance Director/Town Accountant shall play a key role in the budgeting process				
Performance Measure:	FY21 Actual	FY22 Actual	FY23 Projected	FY24 Target
Receive GFOA Distinguished Budget Award	Not submitted	Awarded	Awarded	Receive Award

Goal: The Office of the Finance Director/Town Accountant shall maintain integrity of financial data				
Performance Measure:	FY21 Actual	FY22 Actual	FY23 Projected	FY24 Target
Free Cash Certification	\$1,627,482	\$4,706,157	\$4,184,024	\$3,378,622
Water Enterprise	\$3,079,137	\$4,096,414	\$4,463,559	\$3,000,000
Sewer Enterprise	\$607,864	\$274,104	\$346,404	\$200,000
Solid Waste & Recycling Enterprise	\$ 295,334	\$559,558	\$769,799	\$600,000

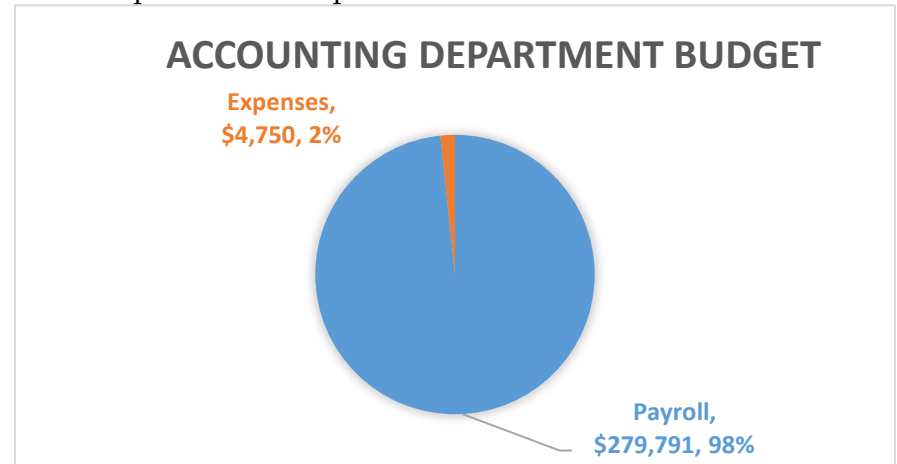
SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant budget or staffing changes are proposed for FY 2024.

<u>Personnel Summary</u>				
Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Finance Director/Town Accountant	1	1	1	1
Assistant Town Accountant	1	1	1	1
Principal Clerk	1	1	1	1
Total FTE	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.



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 135	ACCOUNTANT									
01.135.001.5101	Department Head	\$119,503	\$119,512	\$124,371	\$124,372	\$102,030	\$129,406	\$135,293	\$5,887	4.54%
01.135.001.5102	Asst Dept Head	\$0	\$0	\$0	\$0	\$0	\$0	\$75,853	\$75,853	0.00%
01.135.001.5110	Administrative Salaries	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.135.001.5111	Clerical Salaries	\$124,443	\$123,377	\$126,679	\$126,680	\$105,501	\$133,784	\$64,795	(\$68,989)	(51.56%)
01.135.001.5130	Overtime	\$0	\$0	\$0	\$0	\$29	\$0	-	-	0.00%
01.135.001.5145	Out-Of-Rank Pay	\$141	\$250	\$222	\$250	\$155	\$250	\$250	-	0.00%
01.135.001.5150	Longevity	\$1,450	\$1,450	\$1,500	\$1,500	\$1,550	\$1,550	\$1,600	\$50	3.22%
01.135.001.5151	Sick Incentive	\$2,000	\$2,000	\$1,600	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
001 Payroll Subtotal		\$247,537	\$246,589	\$254,374	\$254,802	\$209,267	\$266,990	\$279,791	\$12,801	4.79%
01.135.002.5300	Training	\$1,022	\$3,600	\$5,659	\$5,600	\$1,092	\$4,500	\$4,500	-	0.00%
01.135.002.5710	Travel	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.135.002.5730	Dues & Memberships	\$172	\$250	\$405	\$250	\$125	\$250	\$250	-	0.00%
01.135.002.5782	Expense - Dept Head	\$0	\$0	\$0	\$0	\$96	\$0	-	-	0.00%
002 Expense Subtotal		\$1,195	\$3,850	\$6,065	\$5,850	\$1,314	\$4,750	\$4,750	\$0	0.00%
DEPARTMENT 135 ACCOUNTANT		\$248,732	\$250,439	\$260,439	\$260,652	\$210,581	\$271,740	\$284,541	\$12,801	4.71%

Town of Easton

Payroll Detail Report

FY24 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	129,406	135,293	B-15	550	0	135,843	0
01.135.001.5101 Department Head				129,406	135,293		550	0	135,843	0
COLLAZO, ADILIA	Assistant Town Accountant	35	11/11/96	71,496	75,853	9-12	550	0	76,403	0
01.135.001.5102 Asst Dept Head				71,496	75,853		550	0	76,403	0
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
01.135.001.5110 Administrative Salaries				0	0		0	0	0	0
HORNE, MARGARET H.	Principal Clerk	35	3/31/04	62,288	64,795	7-11	500	0	65,295	0
01.135.001.5111 Clerical Salaries				62,288	64,795		500	0	65,295	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				265,440	278,191		1,600	0	279,791	0

FISCAL YEAR 2024 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 2023 we stepped up our cyclical inspections. We were able to complete 2200 inspections. Nearmap assists us with properties that we are not able to properly view. New growth taxes in FY2023 totaled \$654,548.

Key Performance Measures

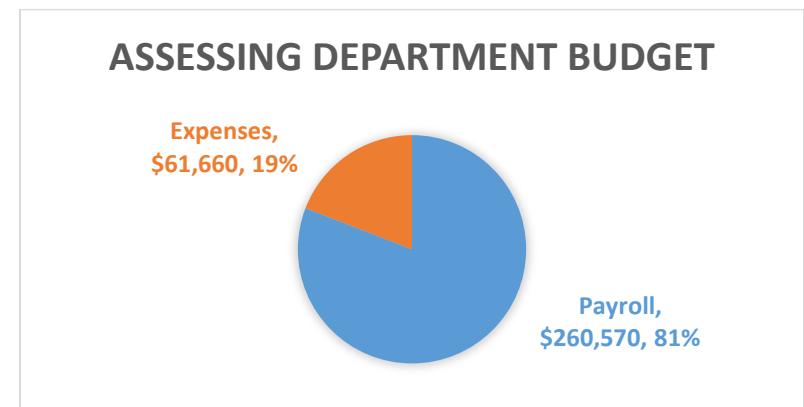
Goal: Submit Recap to the Department of Revenue by mid November 2024				
Performance Measure:	FY 21 Actual	FY22 Actual	FY 23 Actual	FY24 Target
LA15 Sales / LA 3	Nov. 9	Nov. 5	Nov. 10	Oct 31
LA4 Values	Nov. 9	Nov. 5	Nov. 16	Oct 31
LA13 Growth	Nov. 15	Nov. 7	Nov. 16	Nov. 2
Classification Hearing	Dec 1	Nov. 15	Dec. 5	Nov. 20
RECAP	Dec 1	Nov. 16	Dec. 7	Nov. 21

<u>Personnel Summary</u>					
Position	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Chief Assessor	1	1	1	1	1
Assessor's Assistant	1	1	1	1	1
Principal Clerk/ Office Assistant	1	.5	1	1	1
Total FTE	3	2.5	3	3	3

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 cyclical 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.



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff	
DEPARTMENT 140	ASSESSORS									
01.140.001.5101	Department Head	\$112,138	\$110,507	\$116,719	\$116,721	\$95,752	\$121,437	\$126,962	\$5,525	4.54%
01.140.001.5102	Asst Dept Head	\$0	\$0	\$0	\$0	\$0	\$0	\$62,074	\$62,074	0.00%
01.140.001.5110	Administrative Salaries	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.140.001.5111	Clerical Salaries	\$89,261	\$85,559	\$121,923	\$121,924	\$94,318	\$127,569	\$61,984	(\$65,585)	(51.41%)
01.140.001.5130	Overtime	\$300	\$1,500	\$65	\$4,500	\$2,102	\$750	\$900	\$150	20.00%
01.140.001.5145	Out-Of-Rank Pay	\$0	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
01.140.001.5150	Longevity	\$800	\$800	\$850	\$850	\$350	\$1,250	\$1,150	(\$100)	(8.00%)
01.140.001.5151	Sick Incentive	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.140.001.5155	Clothing Allowance	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	-	0.00%
01.140.001.5160	Temp Clerical Replacement	\$5,830	\$7,822	\$17,956	\$12,800	\$0	\$2,127	-	(\$2,127)	(100.00%)
01.140.001.5180	Elected Salaries	\$5,400	\$5,400	\$5,400	\$5,400	\$4,050	\$5,400	\$5,400	-	0.00%
01.140.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$215,331	\$213,688	\$264,515	\$264,295	\$198,173	\$260,633	\$260,570	(\$63)	(0.02%)
01.140.002.5240	R&M - Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.140.002.5300	Training	\$495	\$4,200	\$3,250	\$4,200	\$3,045	\$4,200	\$6,000	\$1,800	42.85%
	Increase represents required accreditation training for Assessor's Assistant.									
01.140.002.5309	Cyclical Inspections	\$15,573	\$9,000	\$8,710	\$9,000	\$0	\$12,000	\$12,000	-	0.00%
01.140.002.5340	Telephone/Communications	\$360	\$360	\$360	\$360	\$300	\$360	\$360	-	0.00%
01.140.002.5342	Internet Access	\$1,066	\$4,000	\$0	\$0	\$0	\$0	-	-	0.00%
01.140.002.5386	Deeds	\$6	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.140.002.5399	Data Processing	\$12,996	\$14,000	\$28,696	\$23,800	\$23,111	\$30,400	\$35,800	\$5,400	17.76%
	Increases an annual licensing fees for VISION appraisal software, Commercial & Industrial Valuation subscriptions and Nearmap high resolution ariel mapping database.									
01.140.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.140.002.5710	Travel	\$451	\$2,800	\$883	\$2,800	\$580	\$2,800	\$2,800	-	0.00%
01.140.002.5730	Dues & Memberships	\$1,911	\$1,700	\$1,287	\$1,900	\$821	\$1,900	\$2,000	\$100	5.26%
	Reflects increases in membership fees.									
01.140.002.5765	Updating Maps	\$595	\$600	\$0	\$600	\$0	\$600	\$600	-	0.00%
01.140.002.5783	Expense - Board	\$937	\$1,800	\$0	\$1,800	\$467	\$1,800	\$2,100	\$300	16.66%
	Increased for new member training costs.									
002 Expense Subtotal		\$34,393	\$38,460	\$43,188	\$44,460	\$28,326	\$54,060	\$61,660	\$7,600	14.05%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 140 ASSESSORS	\$249,725	\$252,148	\$307,703	\$308,755	\$226,499	\$314,693	\$322,230	\$7,537	2.39%

Town of Easton

Payroll Detail Report

FY24 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	121,437	126,962	BB-13	450	0	127,412	800
01.140.001.5101 Department Head				121,437	126,962		450	0	127,412	800
HOWE-DIRENZO, PATRICIA	Assessor's Assistant	35	4/30/18	0	62,074	9-3	350	0	62,424	0
01.140.001.5102 Asst Dept Head				0	62,074		350	0	62,424	0
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
01.140.001.5110 Administrative Salaries				0	0		0	0	0	0
LISA FLORIO	Office Assistant	35	08/02/17	58,422	61,984	7-9	350	0	62,334	0
WEENE, ELLEN	Assessor's Assistant Retired FY23.	35	4/11/07	68,427	0	8-15	0	0	0	800
01.140.001.5111 Clerical Salaries				126,849	61,984		350	0	62,334	800
OVERTIME				750	900		0	0	900	0
01.140.001.5130 Overtime				750	900		0	0	900	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				2,127	0		0	0	0	0
01.140.001.5160 Temp Clerical				2,127	0		0	0	0	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				257,063	257,820		1,150	0	258,970	1,600

FISCAL YEAR 2024 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 operating expenses. This past year, we secured a competitive rate on \$10.9M of bonds, with a True Interest Cost of 3.62% after consideration for the premium received. This bond provides financing for a number of large projects including incremental financing for the Early Elementary School Project, Water and Sewer projects, the Town Hall Restoration project and departmental equipment. Additionally, a \$10M Bond Anticipation Note was closed with a 3.24% interest rate to help provide intermediate funding for school project and PFAS treatment plant.

In FY24, we will continue to fund the current needs of large capital projects as well as a number of smaller, equipment purchases, as authorized by Town Meetings. Interest rates remain unpredictable but the Town will continue to make prudent judgements on the timing of borrowing funds.

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. The rating is also the result

of the combined effort of many people, over many years, to establish, implement and maintain sound financial policy.

The Treasurer’s office manages benefit enrollments for approximately 1200 employees and 525 retirees. We were successful in reducing health insurance costs by offering both an insurance incentive and an opt out program. In FY23, this program was very successful, and the Town realized over \$105,000 in savings through incentives, far outpacing FY22 and a testament to cost saving measures through ingenuity and savings-sharing plans. Due to a number of plan changes taking effect on July 1, 2023, I anticipate more robust use of these incentives in FY24.

KEY PERFORMANCE MEASURES

Objective/Goal for Collector/Treasurer:	FY21	FY22	FY23	FY24
Update Tailings Reconciliation	parameters established	letters sent	advertise in paper, reissue as appropriate	await completion of 1 year notice to finalize
Land of Low Value Updates and takings	N/A	N/A	begin compiling list of all properties that fall under LOLV threshold; register Assistant with DLS	Compile all information for LOLV parcels to submit to DOR; submit at least 10 years of takings to DLS by 6/30/24
Implement online donation capability	in progress	complete	in operation	research adding other departments to donation center (Human Rights, Farmers Market, 300th committee, etc)
Build support for housing policy and investment through civic engagement (Goal H-3.1 of EMP)	N/A	N/A	Administered 1 full round plus 1 supplemental round of ARPA funded taxation aid	Assist in administering Round 3 of ARPA funding plus supplemental round to utilize funds for maximum impact
Coordinate available resources to address the need of residents for affordable housing (Goal H-3.2 of EMP)	N/A	N/A	Registered Town with Mass Homeowner Assistance fund through MHP; reported past due taxes to help 2 residents	Continue reporting delinquent tax and utility bills to utilize program benefits

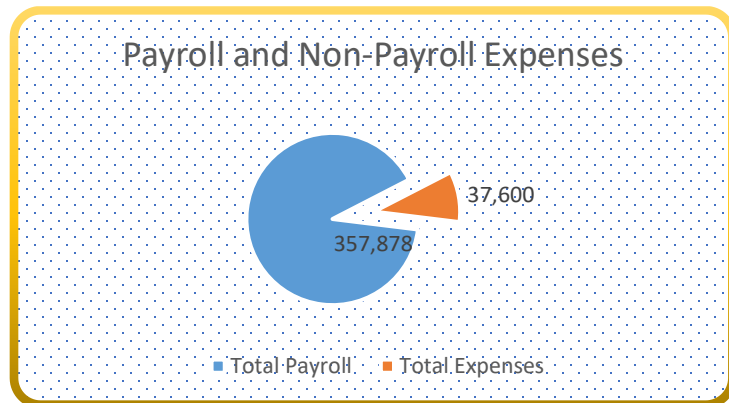
SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant changes in staffing are anticipated for FY24. The Collector/Treasurer’s office is operating at full staff as of January, 2023 and hope to have a well trained crew available for all of FY24.

Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Treasurer/Collector	1	1	1	1
Assistant Treasurer/Collector	1	1	1	1
Payroll Coordinator	1	1	1	1
Principal Clerk-Collections	1.5	2	2	2
Total Full-time Equivalent	4.5	5	5	5

DEPARTMENTAL BUDGET

The majority of expenses are personnel related, and operating expenses are level funded except for a small increase in costs associated with printing bills. As in years past, we have allocated a modest amount for training, professional memberships and legal expense for tax titles. The chart below shows the payroll and expense portions of the FY24 budget.



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 145	TOWN COLLECTOR-TREASURER									
01.145.001.5101	Department Head	\$94,361	\$94,368	\$98,215	\$98,216	\$80,567	\$102,183	\$106,837	\$4,654	4.55%
01.145.001.5102	Asst Dept Head	\$0	\$0	\$0	\$0	\$0	\$0	\$72,550	\$72,550	0.00%
01.145.001.5110	Administrative Salaries	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.145.001.5111	Clerical Salaries	\$190,057	\$193,457	\$209,672	\$225,019	\$165,769	\$230,875	\$170,241	(\$60,634)	(26.26%)
01.145.001.5130	Overtime	\$6,374	\$4,568	\$159	\$3,000	\$2,913	\$3,000	\$3,000	-	0.00%
01.145.001.5145	Out-Of-Rank Pay	\$421	\$1,000	\$1,332	\$1,000	\$1,152	\$1,000	\$1,000	-	0.00%
01.145.001.5150	Longevity	\$900	\$900	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	-	0.00%
01.145.001.5151	Sick Incentive	\$2,800	\$2,000	\$0	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.145.001.5152	Sick/Vacation Buyback	\$4,051	\$4,052	\$0	\$0	\$0	\$0	-	-	0.00%
01.145.001.5160	Temp Clerical Replacement	\$5,789	\$6,767	\$2,794	\$2,266	\$0	\$0	-	-	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		\$305,755	\$308,112	\$314,424	\$333,751	\$252,653	\$341,308	\$357,878	\$16,570	4.85%
01.145.002.5240	R&M - Office Equipment	\$2,221	\$500	\$803	\$500	\$0	\$500	\$500	-	0.00%
01.145.002.5300	Training	\$438	\$1,800	\$1,626	\$1,800	\$2,467	\$3,800	\$3,800	-	0.00%
01.145.002.5301	Consulting - Interim Treas/Coll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.145.002.5304	Advertising	\$100	\$1,200	\$0	\$1,200	\$0	\$1,200	\$1,200	-	0.00%
01.145.002.5314	Legal Expenses - Delinquents	\$7,956	\$2,500	\$3,705	\$2,500	\$742	\$2,500	\$2,500	-	0.00%
01.145.002.5382	Bonds	\$1,072	\$1,350	\$1,072	\$1,350	\$1,844	\$1,350	\$1,350	-	0.00%
01.145.002.5386	Deeds	\$0	\$4,000	\$0	\$4,000	\$0	\$4,000	\$4,000	-	0.00%
01.145.002.5387	Tax Title Services	\$2,554	\$3,000	\$1,085	\$3,000	\$1,450	\$3,000	\$3,000	-	0.00%
01.145.002.5389	Borrowing Expenses	\$6,233	\$7,500	\$3,700	\$7,500	\$7,149	\$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	\$1,000	\$0	\$1,000	\$1,526	\$1,000	\$1,000	-	0.00%
01.145.002.5398	Quarterly Billing	\$11,076	\$10,500	\$10,682	\$10,500	\$11,375	\$10,500	\$11,500	\$1,000	9.52%
01.145.002.5420	Office Supplies	\$1,702	\$0	\$2,773	\$0	\$1,434	\$0	-	-	0.00%
01.145.002.5710	Travel	\$0	\$250	\$0	\$250	\$0	\$250	\$250	-	0.00%
01.145.002.5730	Dues & Memberships	\$300	\$1,000	\$100	\$1,000	\$200	\$1,000	\$1,000	-	0.00%
002 Expense Subtotal		\$33,653	\$34,600	\$25,549	\$34,600	\$28,188	\$36,600	\$37,600	\$1,000	2.73%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 145 TOWN COLLECTOR-TREASURER	\$339,409	\$342,712	\$339,973	\$368,351	\$280,842	\$377,908	\$395,478	\$17,570	4.64%

Town of Easton

Payroll Detail Report

FY24 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	102,183	106,837	C-9	350	1,000	108,187	0
	Misc pay is from MCTA compensation bill,									
	01.145.001.5101 Department Head			102,183	106,837		350	1,000	108,187	0
FINN, KATHLEEN M.	Asst Treas/Coll	35	10/14/05	67,088	72,550	9-10	450	0	73,000	0
	01.145.001.5102 Asst Dept Head			67,088	72,550		450	0	73,000	0
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
	01.145.001.5110 Administrative Salaries			0	0		0	0	0	0
HAUSMAN, KIMBERLY	Principal Clerk	35	01/03/23	0	49,987	6-2	0	0	49,987	0
MANDEVILLE, BRIAN	Payroll Coordinator	35	07/22/19	48,888	56,408	8-3	0	0	56,408	0
	Promtoted to Payroll Coordinator in FY23.									
POWER, CRYSTAL	Payroll Coordinator	35	08/30/2021	52,897	0		0	0	0	0
	Resigned 8/20/22.									
ROWSE, SUSAN M.	Principal Clerk	35	4/10/06	62,002	63,846	6-13	450	0	64,296	0
	01.145.001.5111 Clerical Salaries			163,787	170,241		450	0	170,691	0
OVERTIME				3,000	3,000		0	0	3,000	0
	01.145.001.5130 Overtime			3,000	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
Town Collector-Treasurer Total				339,058	355,628		1,250	1,000	357,878	0

FISCAL YEAR 2024 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 - covers the majority of our legal needs and provides a broad range of services including litigation, permit review, contract review, advice to boards and committees, zoning enforcement, review of proposed by-laws, and negotiation of various agreements.
- Labor counsel - assists with employment and collective bargaining contract negotiations and personnel matters.
- Special counsel – provides specialized legal services that are not available through town or labor counsel, such as negotiating the Town’s contracts with cable providers.

The Town currently contracts with the firm of Mead, Talerman and Costa LLC for general and labor counsel.

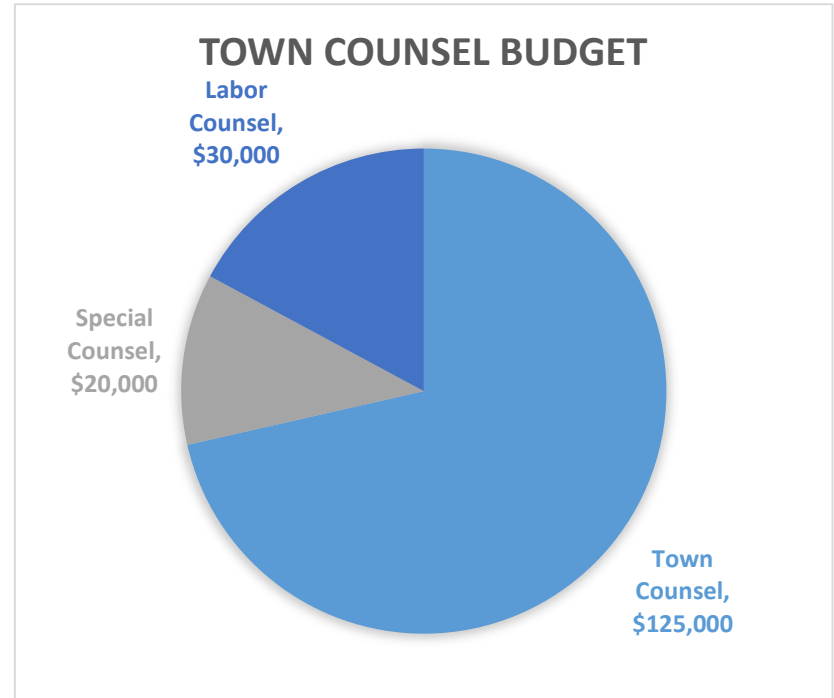


SIGNIFICANT BUDGET AND STAFFING CHANGES

The town counsel line has been increased by \$5,000 to cover an increase in fees effective in FY2024.

DEPARTMENTAL BUDGET

The chart below reflects the breakdown of the expense lines in the FY2024 departmental budget.



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 150									
TOWN COUNSEL									
01.150.002.5310 Town Counsel Increased rates for Town Counsel fees.	\$116,893	\$120,000	\$111,533	\$120,000	\$76,767	\$120,000	\$125,000	\$5,000	4.16%
01.150.002.5311 Special Counsel	\$2,436	\$20,000	\$0	\$20,000	\$0	\$20,000	\$20,000	-	0.00%
01.150.002.5312 Labor Counsel	\$41,896	\$30,000	\$52,893	\$30,000	\$25,308	\$30,000	\$30,000	-	0.00%
002 Expense Subtotal	\$161,225	\$170,000	\$164,426	\$170,000	\$102,075	\$170,000	\$175,000	\$5,000	2.94%
DEPARTMENT 150 TOWN COUNSEL	\$161,225	\$170,000	\$164,426	\$170,000	\$102,075	\$170,000	\$175,000	\$5,000	2.94%

FISCAL YEAR 2024 BUDGET NARRATIVE
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 30 virtual machines running our financials; police/fire dispatch; email system and GIS as well as many other programs needed for daily operations. Those 30 virtual machines run on 4 physical servers and 4 storage arrays. Running 30 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 25 physical servers and 5 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

By June 30 of 2022, all of our virtual servers (except the Veeam backup servers) will be running on the new storage arrays. With the new technology in these Dell PowerStores the servers are running much faster than before. They also use up much less hard drive space than the old arrays due to deduplication technology.

Also, we have just finished our pilot program of migrating 10 users to Office 365 on the cloud. Over the coming months we will be migrating all of our other users to the cloud as well. When this is finished, we will be able to consolidate many of our virtual servers. The ultimate goal of this migration is to enhance the overall cybersecurity posture of the Town.

Key Performance Measures

Goal: Migrate virtual servers from the EqualLogics to the PowerStores				
Performance Measure:	FY22 Actual	FY23 Actual	FY24 Projected	FY24 Target
Dell EqualLogics (max size total)	60 TB	48 TB	48 TB	48TB
Dell PowerStores (max size total)	0 TB	20 TB	40 TB	40TB

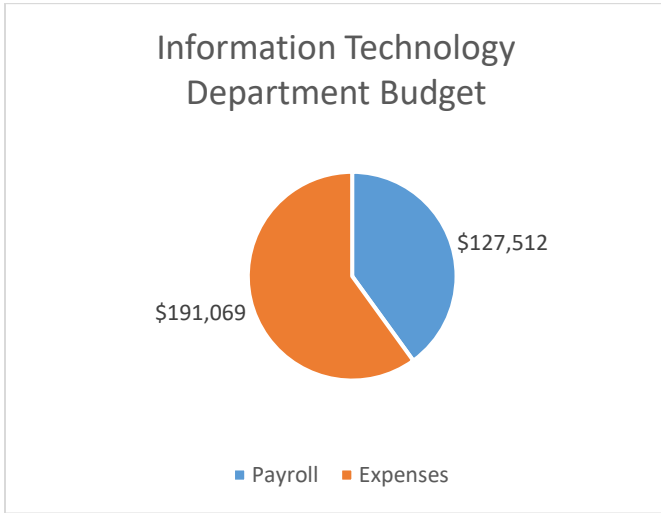
SIGNIFICANT BUDGET AND STAFFING CHANGES

The data communications line has increased by \$40,000 as additional cybersecurity measures are onboarded. These costs will continue to rise in the FY25 as more data and virtual servers are migrated to the cloud. No staffing changes are proposed for FY 2024.

<u>Personnel Summary</u>					
Position	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Information Systems Manager	1	1	1	1	1
Total Full-time Equivalent	1	1	1	1	1

DEPARTMENTAL BUDGET

The chart below shows the payroll and expense portions of the FY 2024 departmental budget.



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 155	INFORMATION TECHNOLOGY									
01.155.001.5119	Information Systems Manager	\$112,712	\$112,717	\$116,719	\$116,721	\$95,752	\$121,437	\$126,962	\$5,525	4.54%
01.155.001.5150	Longevity	\$500	\$500	\$500	\$500	\$500	\$500	\$550	\$50	10.00%
01.155.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$113,212	\$113,217	\$117,219	\$117,221	\$96,252	\$121,937	\$127,512	\$5,575	4.57%
01.155.002.5240	R&M - Office Equipment	\$299	\$3,000	\$2,894	\$3,000	\$211	\$3,000	\$3,000	-	0.00%
01.155.002.5244	R&M - Hardware/Software	\$87,794	\$86,299	\$91,364	\$86,299	\$86,609	\$91,299	\$91,229	(\$70)	(0.07%)
01.155.002.5300	Training	\$0	\$3,000	\$0	\$3,000	\$28	\$3,000	\$3,000	-	0.00%
01.155.002.5301	Consulting Services	\$2,637	\$4,000	\$2,405	\$4,000	\$6,280	\$15,000	\$15,000	-	0.00%
01.155.002.5342	Internet Access	\$4,000	\$3,840	\$4,345	\$3,840	\$3,203	\$3,840	\$3,840	-	0.00%
01.155.002.5343	Data Communications	\$12,000	\$12,000	\$12,000	\$12,000	\$10,660	\$12,000	\$52,000	\$40,000	333.33%
	Increase in cyber security maintenance costs.									
01.155.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.155.002.5710	Travel	\$169	\$500	\$224	\$500	\$145	\$500	\$500	-	0.00%
01.155.002.5850	Acquisition of New Equipment	\$16,695	\$17,500	\$16,172	\$17,500	\$22,770	\$22,500	\$22,500	-	0.00%
002 Expense Subtotal		\$123,597	\$130,139	\$129,406	\$130,139	\$129,910	\$151,139	\$191,069	\$39,930	26.41%
DEPARTMENT 155 INFORMATION TECHNOLOGY		\$236,809	\$243,356	\$246,625	\$247,360	\$226,162	\$273,076	\$318,581	\$45,505	16.66%

Town of Easton
Payroll Detail Report
FY24 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	121,437	126,962	BB-14	550	0	127,512	0
01.155.001.5119 Information Systems				121,437	126,962		550	0	127,512	0
Information Technology Total				121,437	126,962		550	0	127,512	0

FISCAL YEAR 2024 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.

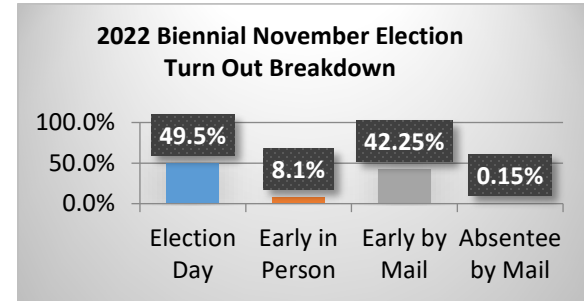
PRIOR YEAR BUDGET SUCCESSES

The Town Clerk’s Office conducted two Town Meetings and administered three elections (State Primary, State General & Town) in Fiscal Year 2023.

Chapter 92 of the Acts of 2022 passed an Act fostering Voter Opportunities, Trust, Equity and Security, known as the VOTES ACT which made permanent many of the 2020 election laws that were made in response to COVID-19. These changes included making no excuse vote by mail (VBM) a permanent option for voters in all elections, expanding Early Voting in Person (EVIP), allowing advance removal & depositing of Early Voted ballots, and extending the return of ballots for biennial November elections.

Changes to design layouts and signage as well as securing additional election equipment were necessary in 2022 to accommodate the new precinct (#7) and the new sub precinct (4A, 4B) that were a result of the Decennial Federal Census Re-Precincting.

The charts below breakdown how voters participated in the Biennial Election in 2022 as well as provide some comparison to prior November State Elections.

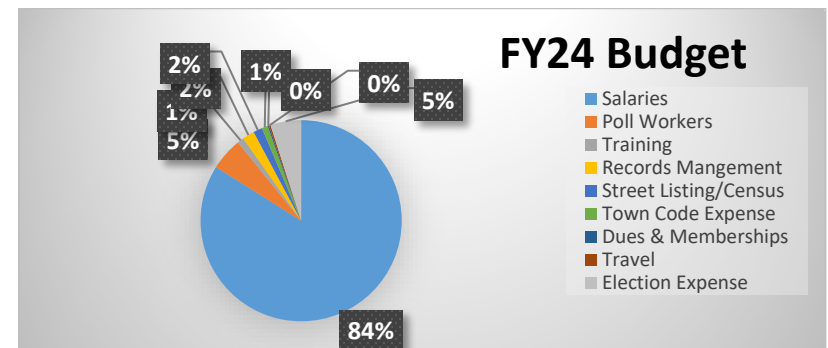


Election Comparison Data	# voters	# vote by mail cast	# Absentee cast	# voted early in person	Total # ballots cast	Total Voter Turn Out
2022 (Mid term)	17,519	4339	19	830	10,270	58.62%
2020 (Presidential)	17,898	6459	154	3,565	14,605	81.60%
2018 (Mid term)	16,977	0	322	3,066	10,649	62.73%
2016 (Presidential)	16,991	0	500	5,051	13,011	76.60%

DEPARTMENTAL BUDGET

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

The Fiscal Year 2024 budget includes funding for three elections – Presidential Primary, Annual & Special Town Elections. 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.



KEY PERFORMANCE MEASURES

Performance / Workload indicators	2019	2020	2021	2022
Births Registered	191	178	199	197
Deaths Registered	176	267	227	240
Burial Permits	75	148	102	108
Marriage Intentions	87	77	94	109
Marriages Registered	79	75	89	105
Vital Certified Copy – 1st	642	697	782	744
Vital Certified Copy–Add'l	549	982	592	1198
Dog Licenses	2,763	2,827	3,039	3,086
Business Certificates	150	104	159	165
Business Amendments	13	8	11	13
Yard Sale Permits	44	17	30	39
Raffle Permits	10	4	5	10
Public Records Requests	166	175	124	163
New Voter Registrations	999	2,036	1,042	1,257
Deleted Registrations	832	723	1,720	1,197
Voter Changes	5,552	4,202	6,668	6,617
Census Mailing	9,279	9,504	10,096	9,430
Confirmation Mailing	3,865	n/a	5,313	4,214
Town Meetings	3	2	2	2
Elections	2	6	1	3
Agendas Posted	456	417	429	550
Minutes Posted	316	236	290	278
Public Hearings Posted	121	112	136	104
Appointment Letters & Oath of Office Administered	110	88	118	131
Resignations Processed	21	13	25	14
State Ethics Annual Distribution Processed				
Board/Committee Members	151	156	161	155
Town Employees	193	202	187	193
School Employees	497	459	502	459
	FY19	FY20	FY21	FY22
Fees Generated	\$79,423	\$77,354	\$78,428	\$92,726

Performance Measure:	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Target
Provide exceptional communications with local election candidates regarding deadlines & campaign finance requirements to ensure 100% compliance within 1 month of deadline	100%	100%	100%	100%	100%
Obtain 100% employee (non-school) compliance with State Ethics Annual Distribution & Online Training Certificates	100%	100%	n/a	100%	100%
Obtain 90% Board & Committee Members compliance with State Ethics Annual Distribution & Online Training Certificates	92%	95%	97%	95%	90%
Execute all aspects of maintaining an accurate & up to date Town Code with online supplements	100%	100%	100%	100%	100%

SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant budget or staffing changes are proposed for FY 2024. In addition to the staff listed below, the Town Clerk’s Office utilizes 3 or 4 senior tax work off program participants per year with each completing 125 hours for a total of 375-500 hours of additional support per year.

Position	FY21 FTE	FY22 FTE	FY23 FTE	FY24 FTE
Town Clerk	1	1	1	1
Assistant Town Clerk	1	1	1	1
Principal Clerk	0	.6	.6	.6
Records Manager/Compliance Officer	1	1	1	1
Total Full-time Equivalents	3	3.6	3.6	3.6

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 160	TOWN CLERK									
01.160.001.5101	Department Head	\$109,171	\$105,677	\$109,988	\$109,989	\$90,228	\$114,432	\$119,638	\$5,206	4.54%
01.160.001.5102	Asst Dept Head	\$0	\$0	\$0	\$0	\$0	\$0	\$61,598	\$61,598	0.00%
01.160.001.5110	Records Manager	\$57,349	\$57,355	\$59,691	\$59,692	\$48,967	\$62,103	\$64,930	\$2,827	4.55%
01.160.001.5111	Clerical Salaries	\$46,326	\$49,846	\$77,765	\$80,539	\$70,086	\$89,254	\$34,572	(\$54,682)	(61.26%)
01.160.001.5130	Overtime	\$4,186	\$4,336	\$1,639	\$1,246	\$6,447	\$6,071	\$4,132	(\$1,939)	(31.93%)
01.160.001.5145	Out-Of-Rank Pay	\$167	\$236	\$157	\$236	\$209	\$236	\$236	-	0.00%
01.160.001.5150	Longevity	\$0	\$0	\$700	\$700	\$700	\$700	\$700	-	0.00%
01.160.001.5151	Sick Incentive	\$0	\$0	\$800	\$800	\$0	\$800	\$800	-	0.00%
01.160.001.5152	Sick/Vacation Buyback	\$4,406	\$4,406	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.001.5162	Registrars	\$1,749	\$1,750	\$1,749	\$1,750	\$1,237	\$1,750	\$1,750	-	0.00%
01.160.001.5163	Poll Workers	\$26,255	\$29,404	\$3,814	\$9,217	\$29,011	\$37,553	\$18,082	(\$19,471)	(51.84%)
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		\$250,614	\$254,010	\$257,307	\$265,169	\$247,889	\$313,899	\$307,438	(\$6,461)	(2.05%)
01.160.002.5240	R&M - Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5300	Training	\$412	\$400	\$1,862	\$2,200	\$1,814	\$2,200	\$3,600	\$1,400	63.63%
	Conference registration and meal increases - \$300. Sending Assistant to NEMCI - \$1100.									
01.160.002.5301	Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5304	Advertising	\$412	\$0	\$0	\$0	\$100	\$0	-	-	0.00%
01.160.002.5340	Telephone/Communications	\$360	\$360	\$360	\$360	\$300	\$360	\$360	-	0.00%
01.160.002.5372	Records Management	\$6,536	\$4,940	\$5,747	\$4,940	\$10,385	\$6,459	\$6,659	\$200	3.09%
	Shred-It increase \$455, attic annual audit increase \$105, \$360 savings - should not need more storage boxes in FY24.									
01.160.002.5393	Street Listing/Census	\$4,267	\$3,820	\$4,084	\$5,020	\$2,973	\$5,040	\$5,040	-	0.00%
01.160.002.5394	Town Code Expense	\$2,524	\$3,300	\$2,333	\$5,300	\$4,920	\$3,300	\$3,300	-	0.00%
	Continued with reduced funding - add'l funds would be necessary in response to a supplement resulting in a large # of zoning amendments.									
01.160.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5710	Travel	\$38	\$180	\$700	\$900	\$214	\$900	\$900	-	0.00%
01.160.002.5730	Dues & Memberships	\$1,015	\$755	\$814	\$585	\$585	\$610	\$755	\$145	23.77%
	Notary renewal costs this fiscal year for Town Clerk.									

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.160.002.5787 Town Meeting/Elections Expense	\$17,010	\$17,082	\$13,684	\$11,824	\$13,999	\$18,583	\$17,010	(\$1,573)	(8.46%)
FY23 had 2 state elections & 1 local. FY24 has 1 state (Pres Primary) & 1 local (ATE). VBM required for all elections. Increased costs for tabulator & poll pad									
002 Expense Subtotal	\$32,576	\$30,837	\$29,587	\$31,129	\$35,293	\$37,452	\$37,624	\$172	0.45%
DEPARTMENT 160 TOWN CLERK	\$283,191	\$284,847	\$286,894	\$296,298	\$283,182	\$351,351	\$345,062	(\$6,289)	(1.78%)

Town of Easton

Payroll Detail Report

FY24 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	114,432	119,638	BB-11	350	1,000	120,988	0
01.160.001.5101 Department Head				114,432	119,638		350	1,000	120,988	0
STEDMAN, SHARYN	Principal Clerk		7/1/21	53,562	61,598	9-3	0	800	62,398	0
Assistant Town Clerk position reclassified to new Grade 9.										
01.160.001.5102 Asst Dept Head				53,562	61,598		0	800	62,398	0
VAN DER HEY, PETER	Records Manager	40	8/1/16	62,103	64,930	FF-6	350	0	65,280	0
01.160.001.5110 Records Manager				62,103	64,930		350	0	65,280	0
MORGAN, DENISE	Principal Clerk	21	7/1/21	33,254	34,572	6-3	0	0	34,572	0
PT Principal Clerk continued with 21 hrs/wk and increase from 21 to 35 hours for election cycles (10 weeks - 2 election weeks, 1 early voting in person week, 7 vote by mail weeks.)										
01.160.001.5111 Clerical Salaries				33,254	34,572		0	0	34,572	0
OVERTIME				6,071	4,132		0	0	4,132	0
ATM & ATE, initiative petitions for State Election as usual. FY23 had 3 elections - 2 state & 1 local. FY24 has 2 elections - 1 state (Presidential Primary) & 1 local (ATE). Early voting in person required for state election only. Local elections budgeted for 6 hrs on Saturday.										
01.160.001.5130 Overtime				6,071	4,132		0	0	4,132	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				37,553	18,082		0	0	18,082	0
Full complement of required workers / Training cycle for each election. FY23 had 3 elections - 2 state & 1 local. FY24 has 2 elections - Presidential Primary & Annual Town. ATE is budgeted for 6 hours on a Saturday. Vote by mail is required for all elections. Increase election worker rate from \$14.25 to \$15.00 (min. wage starting 1/2023) & wardens from \$14.75 to \$15.50.										
01.160.001.5163 Poll Workers				37,553	18,082		0	0	18,082	0
Town Clerk Total				308,961	304,938		700	1,800	307,438	0

PLANNING & ECONOMIC DEVELOPMENT
FISCAL YEAR 2024 BUDGET NARRATIVE
STEPHANIE DANIELSON, PLANNING & ECONOMIC
DIRECTOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Planning and Economic Development serves the residents of Easton by providing excellent customer service, coordinating permitting processes, long and short range planning leadership, sound policy advocacy, and providing technical assistance to Boards and Commissions. The Department is committed to serving Easton by ensuring growth balances protection of Easton’s historic and natural resources with economic vitality, supports a variety of transportation options, enhances recreational and agricultural opportunities, values Easton’s cultural assets, and includes housing options for all Easton residents.

PRIOR YEAR BUDGET SUCCESSES

Grant Awards & Administration

The Department regularly applies for grants to fund projects that support Easton’s short and long-term growth goals. This past year Easton received \$225,000 Housing Choice Capital Grant for early design for pedestrian, bicycle and traffic management on Foundry Street; \$400,000 Complete Streets grant for sidewalks on Lincoln Street. The Town received notice of the award of \$30,000 Housing Choice Program grant to complete a study to assess the capacity of Brockton’s wastewater treatment facility to provide treatment to Easton Industrial Park, and an additional \$250,000 MassWorks grant for the Foundry Street early design.

Affordable Housing

Working with Easton’s Affordable Housing Trust (AHT), the Department coordinates efforts to increase affordable housing options for Easton residents. In December, BAMS the 8-bedroom facility providing affordable housing for intellectually disabled adults that was funded in part by the AHT and located on land conveyed by the town. The Department provided technical support for several projects that will

increase the available number of affordable rental units and three new affordable homes that count towards Easton’s Subsidized Housing Inventory (40B compliance).

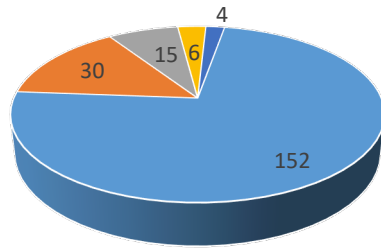
Key Performance Measures

Goal: Pursue grants to reduce cost of projects advancing Easton’s long-range plans			
Performance Measure:	FY22 Actual	FY23 YTD	FY24 Target
Infrastructure Funding Grants	\$225,000	\$650,000	\$250,000
Environmental Protection Funding (e.g. preservation, restoration, mitigation)	\$146,695	\$14,651	\$100,000
Recreation Funding	\$6,000	0	\$30,000
Planning	\$20,000*	\$100,000**	\$50,000

*Technical Assistance; ** \$70,000 of which was Technical Assistance

Goal: Coordinate Development Related Permitting			
Performance Measure:	FY22 Actual	FY23 YTD	FY24 Target
Planning & Zoning Board			
Site Plan Approval	9	12	12
Subdivision Plans	6	3	2
Special Permits	6	8	8
Plot Plan Endorsement	10	5	6
Modification to Plan	0	2	0
Conservation Commission			
Order of Conditions	55	74	80
Order of Resource Area Delineation	9	6	5
Certificates of Compliance	50	72	70
Emergency Certificates	2	0	0
Zoning Board of Appeals			
Special Permit	10	8	7
Variance	1	6	4
Comprehensive Permit	0	1	0
Historical Commission			
Demolition Review	2	5	7
Certificate of Appropriateness	2	6	6

2022 Planning Applications by Type



- Conservation (Notice of Intent, Certificate of Compliance, etc.)
- Planning (Site plan review, Special Permits, subdivisions, etc.)
- Zoning Board of Appeals (Special Permits, Variances)
- Community Preservation (Applications for CPA funding)

SIGNIFICANT BUDGET AND STAFFING CHANGES

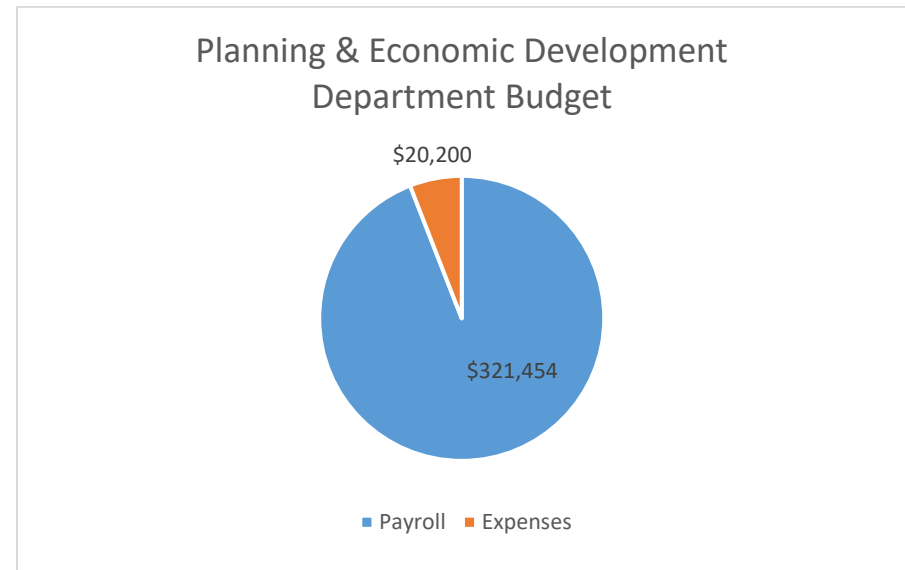
No significant budget or staffing changes are proposed for FY 2024.

Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Planning & Econ. Dev. Director	1	1	1	1
Land Use/Environmental Planner	1	1	1	1
Community Planner	1	1	1	1
Principal Clerk	1	1	1	1
Planning Clerk	1	1	1	1
Total Full-time Equivalents	5	5	5	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 2023 departmental budget.



Goal: Long-Term Sustainability Through New Growth in Targeted Development Areas
Performance Measure:
2 residential development permitted in FVD w total of 64 new housing units
22-unit multi-family housing permitted w/6 affordable units in FVD
MBTA Review Team formed, goals, guiding principles and action plan developed, process underway for defining & adopting zoning
Proactively meeting w/developers to discuss and provide early feedback and guidance on proposals
Proactively meeting with developers to discuss and provide early feedback and guidance on proposed projects
Sought, applied for and received award of grants to fund infrastructure projects that will support new and redevelopment projects

Goal: Increase Diversity of Housing
Performance Measure:
2 residential development permitted in FVD w total of 64 new housing units
22-unit multi-family housing permitted w/6 affordable units in FVD
MBTA Review Team formed, goals, guiding principles and action plan developed, process underway for defining & adopting zoning
Proactively meeting w/developers to discuss and provide early feedback and guidance on proposals
Hazard Mitigation Plan update underway with input from core planning team and general public

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 175	PLANNING & ECONOMIC DEV									
01.175.001.5101	Director of Planning & Ec Dev	\$115,867	\$109,948	\$114,431	\$114,432	\$93,873	\$119,053	\$124,474	\$5,421	4.55%
01.175.001.5104	Land Use/Environmental Planner	\$0	\$0	\$81,776	\$80,238	\$72,675	\$92,169	\$96,363	\$4,194	4.55%
01.175.001.5107	Asst Plan Dir/Env Planner	\$105,983	\$105,991	\$0	\$0	\$0	\$0	-	-	0.00%
01.175.001.5108	Community Planner	\$492	\$9,828	\$0	\$10,231	\$2,574	\$10,857	\$11,810	\$953	8.77%
01.175.001.5110	Administrative Salaries	\$50,840	\$39,899	\$54,971	\$42,332	\$34,730	\$44,044	\$42,435	(\$1,609)	(3.65%)
01.175.001.5111	Clerical Salaries	\$33,964	\$34,181	\$35,573	\$35,574	\$29,653	\$37,011	\$39,172	\$2,161	5.83%
01.175.001.5130	Overtime	\$5,696	\$0	\$876	\$0	\$3,786	\$5,000	\$5,000	-	0.00%
01.175.001.5150	Longevity	\$700	\$700	\$1,150	\$1,150	\$800	\$1,550	\$1,200	(\$350)	(22.58%)
01.175.001.5164	Recording Secretary	\$0	\$1,000	\$408	\$1,000	\$479	\$1,000	\$1,000	-	0.00%
01.175.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$313,545	\$301,547	\$289,187	\$284,957	\$238,574	\$310,684	\$321,454	\$10,770	3.46%
01.175.002.5155	Uniforms/Clothing Allowance	\$0	\$0	\$800	\$0	\$800	\$800	\$800	-	0.00%
01.175.002.5240	R&M - Office Equipment	\$337	\$500	\$904	\$500	\$20	\$500	\$500	-	0.00%
01.175.002.5243	R&M - Vehicles	\$35	\$200	\$339	\$200	\$136	\$200	\$200	-	0.00%
01.175.002.5300	Training	\$530	\$2,000	\$208	\$2,000	\$222	\$2,000	\$2,000	-	0.00%
01.175.002.5301	Consulting Services	\$0	\$10,000	\$90	\$10,000	\$6	\$10,000	\$10,000	-	0.00%
01.175.002.5304	Advertising	\$966	\$2,000	\$500	\$2,000	\$250	\$2,000	\$1,500	(\$500)	(25.00%)
01.175.002.5343	Data Communications	\$853	\$0	\$455	\$0	\$303	\$0	\$500	\$500	0.00%
01.175.002.5344	Printing	\$21	\$100	\$201	\$100	\$187	\$100	\$100	-	0.00%
01.175.002.5420	Office Supplies	\$878	\$0	\$156	\$0	\$0	\$0	-	-	0.00%
01.175.002.5480	Gas & Oil	\$53	\$400	\$203	\$400	\$110	\$400	\$400	-	0.00%
01.175.002.5710	Travel	\$134	\$1,000	\$0	\$1,000	\$254	\$1,000	\$1,000	-	0.00%
01.175.002.5730	Dues & Memberships	\$701	\$1,200	\$1,140	\$1,200	\$1,002	\$1,200	\$1,200	-	0.00%
01.175.002.5783	Expense - Board	\$177	\$2,000	\$609	\$2,000	\$396	\$2,000	\$2,000	-	0.00%
01.175.002.5784	Expense - Commission	\$26	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.175.002.5786	Expense - Miscellaneous	\$55	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
002 Expense Subtotal		\$4,771	\$19,400	\$5,608	\$19,400	\$3,691	\$20,200	\$20,200	\$0	0.00%
DEPARTMENT 175 PLANNING & ECONOMIC DEV		\$318,317	\$320,947	\$294,796	\$304,357	\$242,265	\$330,884	\$341,654	\$10,770	3.25%

Town of Easton

Payroll Detail Report

FY24 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	119,053	124,474	BB-13	450	0	124,924	0
01.175.001.5101 Director of Planning &				119,053	124,474		450	0	124,924	0
CARLINO, JENNIFER	Land Use/Envir Planner	40	7/26/21	92,169	96,363	DD-9	0	0	96,363	800
01.175.001.5104 Land				92,169	96,363		0	0	96,363	800
BEITLER, WAYNE	Community Planner	40	6/11/13	10,857	11,810	DD-8	400	0	12,210	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				10,857	11,810		400	0	12,210	0
DIRENZO, PATRICIA	Principal Clerk	28	4/30/18	44,044	0		0	0	0	0
Transferred to assessing.										
VACANT	Principal Clerk			0	42,435	7-2	0	0	42,435	0
Full Time Position, 35 hours. Total Salary \$53,044 with 7 hours funded from revolving account.										
01.175.001.5110 Administrative Salaries				44,044	42,435		0	0	42,435	0
NIEGO-LEVY, SUZANNE	Clerical	24	2/16/16	37,011	39,172	6-8	350	0	39,522	0
Full time position, 35 hours. Total Salary \$57,125. with eleven hours paid from departmental revolving funds.										
01.175.001.5111 Clerical Salaries				37,011	39,172		350	0	39,522	0
OVERTIME				5,000	5,000		0	0	5,000	0
Overtime added for night meeting administrative coverage.										
01.175.001.5130 Overtime				5,000	5,000		0	0	5,000	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				309,134	320,254		1,200	0	321,454	800

FISCAL YEAR 2024 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 \$116,700, an increase of \$4,050 or 3.59%

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. The line item has been modestly increased by \$50 based on FY2023 year to date expenses.

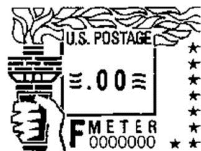


Audit & Accounting Services

In accordance with State law, the Town contracts for an annual independent audit of its accounts. This line item has been increased by \$2,000.

Postage/Meter

This budget is for the postage of all town department mailings. This line item has been increased by \$2,000 due to increases in postage and anticipated increases in mailing requirements.



The following expense lines are level funded for FY2024:

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. This budget line is for recording secretary expenses.

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.

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 920	OTHER GENERAL GOVERNMENT								
01.920.002.5231	\$238	\$200	\$310	\$200	\$174	\$250	\$300	\$50	20.00%
01.920.002.5318	\$25,000	\$40,000	\$18,000	\$43,000	\$0	\$45,000	\$47,000	\$2,000	4.44%
01.920.002.5345	\$53,731	\$42,000	\$39,424	\$42,000	\$47,217	\$50,000	\$52,000	\$2,000	4.00%
01.920.002.5346	\$3,633	\$8,000	\$3,009	\$8,000	\$1,491	\$5,000	\$5,000	-	0.00%
01.920.002.5734	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	-	0.00%
01.920.002.5785	\$266	\$400	\$356	\$400	\$236	\$400	\$400	-	0.00%
01.920.002.5790	\$0	\$4,500	\$0	\$4,500	\$519	\$4,500	\$4,500	-	0.00%
01.920.002.5791	\$524	\$3,000	\$830	\$3,000	\$0	\$3,000	\$3,000	-	0.00%
01.920.002.5795	\$0	\$400	\$188	\$400	\$785	\$400	\$400	-	0.00%
002 Expense Subtotal	\$87,493	\$102,600	\$66,220	\$105,600	\$54,525	\$112,650	\$116,700	\$4,050	3.59%
DEPARTMENT 920 OTHER GENERAL GOVERNMENT	\$87,493	\$102,600	\$66,220	\$105,600	\$54,525	\$112,650	\$116,700	\$4,050	3.59%

POLICE DEPARTMENT
FISCAL YEAR 2024 BUDGET NARRATIVE
KEITH BOONE, 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 multiple grants for Fiscal Year 2023. Funding for a new body worn camera program was obtained through the Massachusetts Office of Grants and Research, with supplemental federal funding through a partnership with the Bristol County District Attorney's Office. We also received funding for bulletproof vests through the Patrick Leahy Bulletproof Vest Partnership grant. The Department re-applies for this grant each year to ensure our police officers are properly equipped and protected with a ballistic vest. The BJA grant ensures there is no expense to the Town of Easton.

Reduced personnel costs and training expenses for public safety dispatch with our partnership at the Southeastern Massachusetts Regional Emergency Communication Center (SEMRECC). With the regionalization of E911 and dispatch services, the police department now has a sworn police officer staffed inside the police department 24 hours per day.

The Department selected four candidates for hire as full-time police officers. One is a full-time officer coming to our agency

as a lateral transfer. Another three Officers are beginning training at the Randolph Police Academy in May 2023. At the conclusion of their training program, these new officers will help lower overtime costs due to staffing shortages.

Re-established our School Resource Officer (SRO) Program. We now have an Officer assigned to the Easton Public Schools and an Officer assigned to the Southeastern Regional High School. The SRO serves as a liaison between the school and the police department. Additionally, the SRO serves as a resource to all members of the community by providing education, intervention, counseling, and deterrence.

Additional Departmental Achievements:

- Maintained State Accreditation following and on-site assessment from the Massachusetts Police Accreditation Commission.
- Conducted intruder training in collaboration with Easton Public Schools and Easton Fire Department.
- Provided intruder training instruction to Town Departments.
- Conducted in-service training for all department members utilizing multiple online training platforms.
- Processed over 285 License to Carry Firearms (LTC) applications.
- Utilized internal crash data to identify high-risk locations of traffic crashes. That data resulted in 2,166 targeted enforcement activities in order to reduce traffic related crashes and injuries.
- Continued our partnership with the Drug Enforcement Administration task force, conducting investigations that resulted in the execution of numerous search warrants.
- Utilized the PMAM Human Capital Management Accreditation software program for maintenance of mandatory standards, enhanced training, and annual policy reviews.

Key Performance Measures

Performance Measure:	FY21 Actual	FY22 Actual	FY23 Actual
Total Calls for Service	16,349	20,597	20,052
Traffic Citations & Offenses	1,289	1,934	1,863
Firearms Licensing	557	320	325
Total Custodial Arrests	99	117	188
Total Non-Custodial Arrests	195	249	256

SIGNIFICANT BUDGET AND STAFFING CHANGES

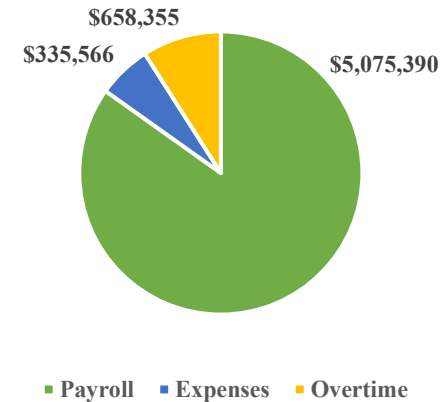
The FY24 police budget includes 39 uniformed officers which is one more than in FY23.

<u>Personnel Summary</u>				
Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Chief of Police	1	1	1	1
Deputy Chief of Police	1	1	1	1
Police Chief Secretary	1	1	1	1
Administrative Secretary	.8	.8	.8	1
Animal Control Officer	.8	.8	.8	.8
Public Safety Personnel	35	34	36	37
Total FTE	39.6	38.6	40.6	41.8

DEPARTMENTAL BUDGET

Payroll is expected to increase by 4.81% due to employee wage increases and other collective bargaining obligations. Expenses are expected to rise by 6.16%. This increase accounts for \$19,600 for costs associated with Body Worn Cameras. The remaining expenses are level funded. Overall, the police budget is expected to rise by 4.90% for a total of \$237,284.

Fiscal Year 2024 Police Budget



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 210	POLICE									
01.210.001.5101	Department Head	\$139,191	\$139,770	\$144,676	\$144,642	\$112,002	\$150,488	\$148,244	(\$2,244)	(1.49%)
01.210.001.5102	Asst Dept Head	\$115,134	\$115,596	\$119,560	\$119,561	\$20,551	\$124,382	\$120,156	(\$4,226)	(3.39%)
01.210.001.5110	Administrative Salaries	\$111,689	\$105,259	\$114,787	\$109,559	\$96,634	\$113,980	\$131,553	\$17,573	15.41%
01.210.001.5120	Public Safety Personnel	\$2,207,342	\$2,253,361	\$2,259,813	\$2,375,069	\$1,851,893	\$2,376,022	\$2,458,307	\$82,285	3.46%
01.210.001.5121	Detectives	\$359,359	\$392,204	\$324,530	\$324,531	\$263,503	\$331,021	\$266,617	(\$64,404)	(19.45%)
01.210.001.5122	Court Officer	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.001.5123	School Resource Officer	\$0	\$0	\$0	\$0	\$0	\$0	\$99,558	\$99,558	0.00%
01.210.001.5125	Animal Control	\$45,591	\$44,984	\$47,226	\$46,818	\$41,782	\$48,709	\$50,924	\$2,215	4.54%
01.210.001.5127	Crossing Guards/Matron	\$32,350	\$36,479	\$0	\$42,350	\$175	\$6,174	\$6,174	-	0.00%
01.210.001.5128	Career Incentive	\$359,162	\$371,803	\$361,002	\$403,187	\$279,593	\$402,693	\$534,300	\$131,607	32.68%
01.210.001.5129	Holiday Pay	\$88,798	\$60,801	\$78,732	\$60,801	\$39,269	\$60,801	\$60,801	-	0.00%
01.210.001.5130	Overtime	\$464,020	\$382,255	\$707,747	\$546,455	\$504,641	\$658,355	\$658,355	-	0.00%
01.210.001.5137	OT - Metro LEC	\$6,611	\$10,000	\$9,058	\$10,000	\$9,535	\$10,000	\$10,000	-	0.00%
01.210.001.5139	OT - Community Events	\$676	\$0	\$4,383	\$6,000	\$5,548	\$6,000	\$6,000	-	0.00%
01.210.001.5140	Night Differential	\$129,316	\$124,370	\$122,043	\$149,404	\$95,872	\$150,865	\$150,155	(\$710)	(0.47%)
01.210.001.5145	Out-Of-Rank Pay	\$12,457	\$5,500	\$19,032	\$5,500	\$16,916	\$5,500	\$5,500	-	0.00%
01.210.001.5150	Longevity	\$2,125	\$1,900	\$1,900	\$2,125	\$1,680	\$1,950	\$2,080	\$130	6.66%
01.210.001.5151	Sick Leave Incentive	\$2,550	\$1,000	\$1,250	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.210.001.5152	Sick/Vacation Buyback	\$557	\$0	\$35,077	\$0	\$97,932	\$25,000	-	(\$25,000)	(100.00%)
01.210.001.5165	Special Police	\$10,747	\$15,900	\$11,696	\$15,900	\$13,290	\$15,900	\$15,900	-	0.00%
01.210.001.5181	Specialty Pay	\$47,200	\$53,200	\$17,200	\$15,200	\$8,600	\$17,200	\$14,200	(\$3,000)	(17.44%)
01.210.001.5190	Officer-in-Charge Stipend	\$16,000	\$16,000	\$16,000	\$16,000	\$14,000	\$16,000	-	(\$16,000)	(100.00%)
01.210.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$4,150,883	\$4,130,382	\$4,395,718	\$4,394,102	\$3,473,422	\$4,522,040	\$4,739,824	\$217,784	4.81%
01.210.002.5210	Electricity	\$23,728	\$19,580	\$12,687	\$19,580	\$5,156	\$19,580	\$19,580	-	0.00%
01.210.002.5212	Building Heating	\$6,057	\$10,800	\$6,242	\$10,800	\$8,200	\$10,800	\$10,800	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.210.002.5240	R&M - Office Equipment	\$19,629	\$28,000	\$24,971	\$28,000	\$9,100	\$28,000	\$28,000	-	0.00%
01.210.002.5243	R&M - Vehicles	\$22,182	\$23,500	\$31,594	\$33,500	\$23,214	\$23,500	\$23,500	-	0.00%
01.210.002.5245	R&M - Tools & Equip	\$1,236	\$6,300	\$1,108	\$6,300	\$818	\$6,300	\$6,300	-	0.00%
01.210.002.5246	R&M - Radio	\$3,154	\$7,000	\$800	\$7,000	\$6,591	\$7,000	\$7,000	-	0.00%
01.210.002.5251	Facility Cleaning Contract	\$18,620	\$19,000	\$18,620	\$19,000	\$10,919	\$19,000	\$19,000	-	0.00%
01.210.002.5270	Rental Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5271	Vehicle Lease	\$6,000	\$6,000	\$6,000	\$6,000	\$4,500	\$6,000	\$6,000	-	0.00%
01.210.002.5300	Training	\$13,919	\$24,800	\$16,638	\$24,800	\$10,322	\$24,800	\$24,800	-	0.00%
01.210.002.5301	Consulting Services	\$0	\$0	\$5,750	\$5,750	\$10,800	\$0	-	-	0.00%
01.210.002.5302	Medical Exams/Expenses	\$2,475	\$0	\$4,395	\$0	\$2,775	\$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/Communications	\$16,121	\$14,000	\$16,199	\$14,000	\$10,784	\$14,000	\$14,000	-	0.00%
01.210.002.5344	Printing	\$2,159	\$500	\$361	\$500	\$302	\$500	\$500	-	0.00%
01.210.002.5345	Postage/Meter	\$1,111	\$1,500	\$962	\$1,500	\$762	\$1,500	\$1,500	-	0.00%
01.210.002.5371	Lock Up Fees	\$1,811	\$2,650	\$1,650	\$2,650	\$2,175	\$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	\$11,495	\$10,000	\$12,058	\$10,000	\$13,107	\$10,000	\$10,000	-	0.00%
01.210.002.5450	Custodial Supplies	\$696	\$1,400	\$1,097	\$1,400	\$157	\$1,400	\$1,400	-	0.00%
01.210.002.5480	Gas & Oil	\$45,218	\$53,536	\$73,551	\$73,436	\$51,720	\$58,536	\$58,536	-	0.00%
01.210.002.5500	Medical Supplies	\$2,608	\$2,000	\$3,284	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.210.002.5580	Data Processing Supplies	\$782	\$500	\$838	\$500	\$778	\$500	\$500	-	0.00%
01.210.002.5581	Legal Supplies	\$533	\$1,000	\$1,100	\$1,000	\$1,547	\$1,000	\$1,000	-	0.00%
01.210.002.5585	Ammo & Supplies	\$12,583	\$14,100	\$23,315	\$14,100	\$11,905	\$14,100	\$14,100	-	0.00%
01.210.002.5587	Animal Control Supplies	\$0	\$500	\$117	\$500	\$488	\$500	\$500	-	0.00%
01.210.002.5596	Uniforms/Clothing Allowance	\$40,652	\$43,500	\$48,916	\$44,700	\$23,926	\$44,600	\$44,500	(\$100)	(0.22%)
01.210.002.5720	Crime Prevention Program	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5725	Accreditation Expense	\$2,300	\$2,300	\$2,300	\$2,300	\$2,748	\$2,300	\$2,300	-	0.00%
01.210.002.5730	Dues & Memberships	\$8,414	\$9,700	\$9,724	\$9,700	\$8,050	\$9,700	\$9,700	-	0.00%
01.210.002.5767	Animal Control Expense	\$1,978	\$4,800	\$950	\$4,800	\$1,019	\$4,800	\$4,800	-	0.00%
01.210.002.5782	Expense - Dept Head	\$2,312	\$3,000	\$11,444	\$3,000	\$2,886	\$3,000	\$3,000	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.210.002.5850 Acquisition of New Equipment O&M Body Camera Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$19,600	\$19,600	0.00%
002 Expense Subtotal	\$267,782	\$309,966	\$336,679	\$346,816	\$224,759	\$316,066	\$335,566	\$19,500	6.16%
DEPARTMENT 210 POLICE	\$4,418,665	\$4,440,348	\$4,732,397	\$4,740,918	\$3,698,182	\$4,838,106	\$5,075,390	\$237,284	4.90%

Town of Easton

Payroll Detail Report

FY24 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
BOONE, JAMES K.	Police Chief	40	141,798	148,244	A-10	37,061	0	0	450	0	185,755	1,000
SULLIVAN, GARY	Police Chief	40	150,488	0		0	0	0	0	0	0	0
	Retired July 2022.											
	01.210.001.5101 Department Head		292,286	148,244		37,061	0	0	450	0	185,755	1,000
ADAMS, PHILIP	Deputy Police Chief	40	114,924	120,156	B-9	30,039	0	0	400	2,000	152,595	800
BOONE, JAMES K.	Deputy Police Chief	40	124,382	0		0	0	0	0	0	0	0
	Promoted to Chief July 2022.											
	01.210.001.5102 Asst Dept Head		239,306	120,156		30,039	0	0	400	2,000	152,595	800
BUCKLEY, LESLEE A	Administrative Assistant	35	47,366	61,901	G-12	0	0	0	450	0	62,351	0
	Increased hours from 28 to 35 hrs./week.											
HARNEY, LEE A.	Executive Assistant	35	66,614	69,652	F-12	0	0	0	500	0	70,152	0
	01.210.001.5110 Administrative Salaries		113,980	131,553		0	0	0	950	0	132,503	0
ADAMS, PHILIP	Sergeant	40	92,096	0	S2	0	0	0	0	0	0	0
	Promoted to Deputy Chief 2/17/2023											
BADOUD, MATTHEW	Patrol Officer	40	75,024	76,526	P4	0	0	0	0	0	76,526	1,000
BRIGGS, JOSHUA	Patrol Officer	40	0	0	P2	0	0	0	0	0	0	0
	Paid for with ARPA in FY24											
CARDOZA, SHAWN	Patrol Officer	40	63,020	70,406	P3	0	0	0	0	0	70,406	1,000
COE, LEONARD	Sergeant	40	0	0	S4	0	0	0	0	0	0	0
	Retired FY23.											
DICARLO, ANTHONY L	Patrol Officer	40	78,776	81,558	P6	16,312	8,809	0	0	0	106,679	1,000
FIELDS, NICHOLAS	Patrol Officer	40	75,024	76,526	P4	19,132	6,697	0	0	0	102,355	1,000
FRANEY, MICHELLE	Patrol Officer	40	75,024	80,352	P5	20,088	0	0	0	1,000	101,440	1,000
GOODHUE, BRETT	Patrol Officer	40	0	0	P3	0	0	0	0	0	0	0
	Employee paid for w/ARPA money. 70,406 base, 14,082 CI, 5,915 ND, 1,000 Uniform = 91,403.											
HAMANN, TIFFANY	Patrol Officer	40	75,024	76,526	P4	19,132	8,610	0	0	0	104,268	1,000
HUMENUK, BRIAN J	Sergeant	40	92,096	98,666	S4	24,667	0	0	0	0	123,333	1,000
HURLEY, JAMES	Patrol Officer	40	63,020	70,406	P3	0	0	0	0	0	70,406	1,000
KITSOS, DENNIS	Patrol Officer	40	75,024	80,352	P5	8,036	7,955	0	0	1,000	97,343	1,000

Town of Easton

Payroll Detail Report

FY24 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
LACOUNT, CHRISTOPHER	Patrol Officer	40	75,024	76,526	P4	15,306	0	0	0	0	91,832	1,000
LYDON, DAVID	Patrol Officer	40	75,024	76,526	P4	15,306	0	0	0	1,000	92,832	1,000
LYNCH, SEAN	Patrol Officer	40	78,776	81,558	P6	16,312	0	0	0	0	97,870	1,000
MCLAUGHLIN, COREY	Patrol Officer	40	75,024	76,526	P4	15,306	8,265	0	0	1,000	101,097	1,000
MCPECK, TIM	Patrol Officer	40	82,321	85,229	P7	8,523	6,563	0	0	1,000	101,315	1,000
MCROBERTS, BEVERLEY A.	Patrol Officer	40	82,321	85,229	P7	17,046	0	0	0	1,000	103,275	1,000
NEVENS, JARED P.	Sergeant	40	93,017	96,296	S2	0	8,667	0	0	0	104,963	1,000
NUNES, KEITH A	Lieutenant	40	112,062	115,440	L4	28,860	0	0	0	1,000	145,300	1,000
PERDIGAO, BRITTANY	Patrol Officer	40	57,022	64,281	P2	6,429	4,950	0	0	0	75,660	1,000
PULCINI, CHRISTOPHER	Patrol Officer	40	75,024	76,526	P4	15,306	6,429	0	0	0	98,261	1,000
Anticipate Bachelor's Degree Spring 2023.												
ROONEY, BRIAN	Patrol Officer	40	75,024	76,526	P4	15,306	8,265	0	0	0	100,097	1,000
SALISBURY, ANDREW	Sergeant	40	92,096	96,296	S2	0	8,667	0	0	2,000	106,963	1,000
SOUCIE, DEAN	Patrol Officer	40	75,024	76,526	P4	15,306	8,265	0	0	0	100,097	1,000
STANTON, ANDREW	Patrol Officer	40	63,020	70,406	P3	14,082	5,915	0	0	0	90,403	1,000
Anticipate Bachelor's Degree 7/2023.												
STEWART, MICHAEL	Patrol Officer	40	75,024	76,526	P4	19,132	8,610	0	0	0	104,268	1,000
SUTTON, STEPHEN T.	Patrol Officer	40	75,024	76,526	P4	15,306	8,265	0	0	0	100,097	1,000
WALKUS, BRANDON	Sergeant	40	95,780	98,666	S4	19,734	8,288	0	0	1,000	127,688	1,000
WEBSTER, TIMOTHY	Sergeant	40	89,412	91,648	S1	18,330	9,899	0	0	0	119,877	1,000
Anticipate Bachelor's Degree Summer 2023.												
WHEELER, JASON R	Patrol Officer	40	78,776	81,558	P6	0	7,341	0	0	1,000	89,899	1,000
WILSON, JESSICA	Sergeant	40	89,412	91,648	S1	22,912	0	0	0	0	114,560	1,000
WOOD, CARTER	Patrol Officer	40	0	0	P2	0	0	0	0	0	0	0
Employee paid for with ARPA money. 64,281 base, 12,857 CI, \$5,400 ND, \$1,000 Uniform = 90,899.												
WOODWARD, GREGORY	Patrol Officer	40	75,024	76,526	P4	15,306	8,265	0	0	0	100,097	1,000
01.210.001.5120 Public Safety			2,453,359	2,458,307		401,175	148,725	0	0	11,000	3,019,207	30,000
HAMILTON, STEVE	Detective	40	82,321	86,934	D7	8,694	0	0	0	1,200	96,828	1,000
MANGOTT, DARREN	Detective - Sergeant	40	98,652	101,626	SD4	25,407	1,430	0	0	0	128,463	1,000

Town of Easton

Payroll Detail Report

FY24 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
PERRY, DANIEL	Detective	40	75,024	78,057	D4	15,612	0	0	0	0	93,669	1,000
01.210.001.5121 Detectives			255,997	266,617		49,713	1,430	0	0	1,200	318,960	3,000
AKER, CHRISTOPHER	School Resource Officer	40	78,776	39,558	P6	16,312	0	0	0	0	55,870	1,000
Salary reduced by \$42,000 funded by School Department.												
HICKS, KRISTIN	School Resource Officer	40	0	60,000	P3	0	0	0	0	0	60,000	0
Employee paid for w/ARPA money. 70,406 base, 14,082 CI, 5,915 ND, 1,000 Uniform = 91,403.												
FY24 60,000 paid from Regional School. The remaining salary will be paid for with ARPA money.												
01.210.001.5123 School Resource			78,776	99,558		16,312	0	0	0	0	115,870	1,000
HOLBROOK, JORDAN	Animal Control Off	32	48,709	50,924	FF/5	0	0	0	280	0	51,204	600
01.210.001.5125 Animal Control			48,709	50,924		0	0	0	280	0	51,204	600
CROSSING		0	6,174	6,174		0	0	0	0	0	6,174	0
Crossing Guards funded in school budget FY23.												
01.210.001.5127 Crossing			6,174	6,174		0	0	0	0	0	6,174	0
HOLIDAY PAY		0	60,801	60,801		0	0	0	0	0	60,801	0
01.210.001.5129 Holiday Pay			60,801	60,801		0	0	0	0	0	60,801	0
OVERTIME		0	658,355	658,355		0	0	0	0	0	658,355	0
01.210.001.5130 Overtime			658,355	658,355		0	0	0	0	0	658,355	0
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

Town of Easton
Payroll Detail Report
FY24 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
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	16,000	0		0	0	0	0	0	0	0
	01.210.001.5190 Officer-in-Charge		16,000	0		0	0	0	0	0	0	0
Police Total			4,262,143	4,039,089		534,300	150,155	0	2,080	14,200	4,739,824	36,400

FISCAL YEAR 2024 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 town’s 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 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 below). Easton fully integrated with SEMRECC and dissolved local dispatch in December 2020.



Photo: Inside the SEMRECC 911 Dispatch Center

PRIOR YEAR BUDGET SUCCESS

In calendar year 2022, SEMRECC was recognized on the international stage winning the International City and County Management Association (ICMA) Local Government Excellence Award. Specifically, SEMRECC and the four member communities were recognized for Program Excellence – Community Health and Safety for excellence in emergency management. Easton is grateful to Executive Director Rob Verdone for his leadership along with all the exceptional staff at the regional center for receiving this honor. Easton also recognizes and thanks former Chair of SEMRECC and retired Foxboro Town Manager Bill Keegan for his contributions to the organization’s excellence.

SIGNIFICANT BUDGET AND STAFFING CHANGES

There are no significant changes in FY24. Staffing has transitioned from the Town to SEMRECC.

Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Local Public Safety Dispatchers	11.4	0	0	0
Total FTE	11.4	0	0	0

FY2024 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 FY24. This will be the third and final year of the locked \$300,000 assessment for Easton, with years FY25 and 26 expected to increase. This is a function of the state 911 grant program which incentivizes regionalization by covering the entire member community’s cost of operations in a regional RECC in years 1 – 3, before phasing that coverage down to 50% in year 4 and zero in year 5. Easton’s FY25 assessment is estimated to be \$450,000 as that grant steps down, and so Easton’s FY24’s budget has been increased by \$25,000 above the actual owed assessment of \$300,000 as a partial step towards that level.

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 211 PUBLIC SAFETY DISPATCH									
01.211.002.5324 SEMRECC Asmt Budget adjusted to add capacity for anticipated increase in FY25.	\$95,943	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$325,000	\$25,000	8.33%
002 Expense Subtotal	\$95,943	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$325,000	\$25,000	8.33%
DEPARTMENT 211 PUBLIC SAFETY DISPATCH	\$95,943	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$325,000	\$25,000	8.33%

FIRE DEPARTMENT
FISCAL YEAR 2024 BUDGET NARRATIVE
JUSTIN ALEXANDER, FIRE CHIEF

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

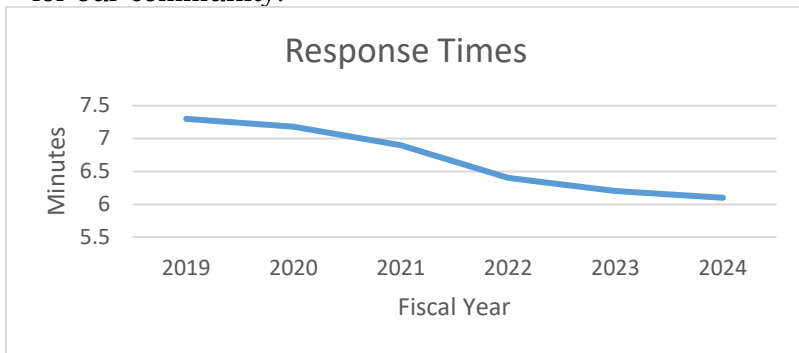
The Easton Fire Department provides the community with fire protection and emergency medical services, responding to more than 4,200 emergency calls and 2000 service calls annually. The services provided include fire suppression, fire prevention/code enforcement, fire and life safety education, emergency medical services at the advanced life support level, hazardous materials response at the operations level, and many public assistance services for all hazards.

PRIOR YEAR BUDGET SUCCESSES

The Fire Department was successful in providing emergency services at record levels. The department answered calls for emergency services in FY23 with our quickest response times on record. Our operational adjustments over the last two budget cycles have allowed for a 15% decrease in response times.

FY24 Key Performance Measures

- Keep response times under 6 minutes and 30 Seconds with a goal for FY24 of 6 minutes and 6 seconds. A response time performance measure is an important data point as it relates to run volume and staffing levels to ensure they are proper for our community.



Average Response Times				
Performance Measure	FY21 Actual	FY22 Actual	FY 23 YTD	FY24 Target
Avg Response Time (Minutes/Seconds)	6 Min/ 54 Sec	6 Min/ 24 Sec	6 Min/ 12 Sec	6 Min/ 6 Sec

- Mutual Aid Requests. The lower the need for mutual aid assistance from our neighboring communities is, the more effective we are as a department as we are able to keep up with the run volume. Keeping mutual aid requests below three percent of the total annual run volume is the goal.

Mutual Aid Requests				
Performance Measure	FY21 Actual	FY22 Actual	FY 23 YTD	FY24 Target
Percent of Total Run Volume	1.7%	2.0%	2.4%	2.7%

- Continue to develop the Fleet Maintenance Division. Fleet reliability is at an all-time high. FY23 had the first additions of other communities that Easton will provide maintenance. This program will develop over a period of time to provide cost offsets to the fire department maintenance budget.

Fleet Maintenance – Participating Communities			
Performance Measure	FY22 Actual	FY 23 YTD	FY24 Target
Number of Communities	0	6	9

- Percent of ambulance transports that are staffed with two paramedics assigned to the ambulance. This is the highest level of care that can be offered by an ambulance service.

Percent of Ambulance Transports With Two Paramedics				
Performance Measure	FY21 Actual	FY22 Actual	FY 23 YTD	FY24 Target
Percent of Transports	100%	100%	100%	100%

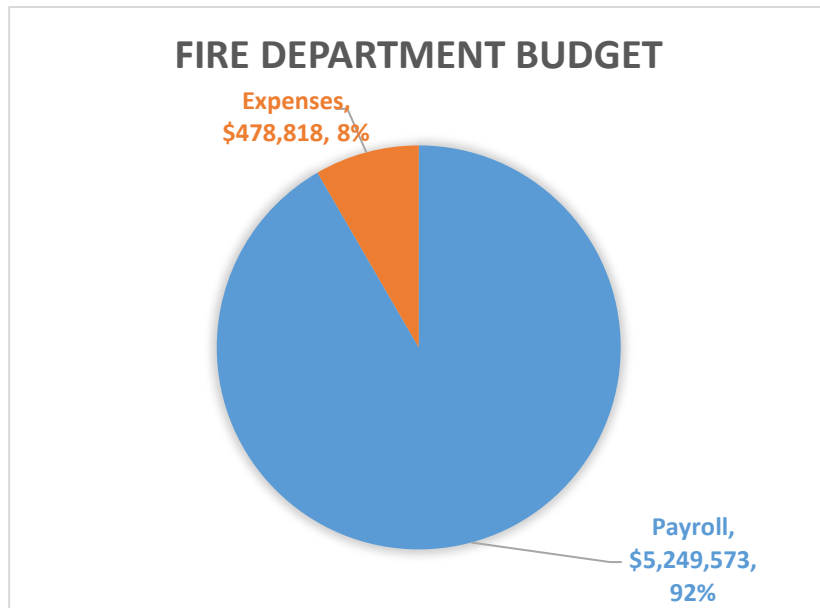
FY24 SIGNIFICANT BUDGET AND STAFFING CHANGES

A realignment of budget funds from overtime to base salaries will allow for a staffing increase without additional funding over the level service FY23 staff model. This realignment will allow for a stronger staffing model, the ability to handle fluctuations in staffing readiness with fewer budget impacts, absorb increased benefits such as vacation time, and improve morale by having less forced overtime.

Personnel Summary				
Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Firefighters, including the Fire Chief	44	44	44	48
Executive Assistant	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.6
Mechanic	0	1	1	1
Total FTE	45.5	46.5	46.5	50.6

DEPARTMENTAL BUDGET

Most expenses are personnel-related, with a modest amount allocated for equipment and apparatus maintenance, utility and energy costs, training, and other departmental expenses. The chart below shows the payroll and expense portions of the FY24 departmental budget. The projected FY24 total budget amount is \$5,728,391.



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 220	FIRE									
01.220.001.5101	Department Head	\$170,083	\$146,431	\$143,061	\$141,794	\$116,324	\$147,535	\$154,251	\$6,716	4.55%
01.220.001.5102	Deputy Fire Chief	\$80,765	\$103,071	\$114,926	\$110,465	\$94,272	\$119,565	\$125,002	\$5,437	4.54%
01.220.001.5110	Administrative Salaries	\$71,219	\$78,155	\$84,330	\$95,202	\$69,240	\$84,888	\$92,831	\$7,943	9.35%
01.220.001.5112	Mechanic	\$0	\$0	\$0	\$0	\$58,142	\$76,426	\$81,457	\$5,031	6.58%
01.220.001.5120	Public Safety Personnel	\$3,009,003	\$3,029,291	\$3,162,256	\$3,197,056	\$2,410,956	\$3,319,641	\$3,751,875	\$432,234	13.02%
01.220.001.5128	Career Incentive	\$109,626	\$111,950	\$114,800	\$124,900	\$114,367	\$134,650	\$151,050	\$16,400	12.17%
01.220.001.5129	Holiday Pay	\$124,856	\$104,895	\$98,919	\$105,077	\$35,723	\$112,343	\$124,535	\$12,192	10.85%
01.220.001.5130	Overtime	\$120,472	\$203,918	\$98,584	\$223,094	\$68,857	\$229,830	\$97,500	(\$132,330)	(57.57%)
01.220.001.5131	OT - Sick Coverage	\$50,781	\$81,600	\$120,041	\$81,600	\$155,615	\$84,064	\$110,000	\$25,936	30.85%
01.220.001.5132	OT - Vacation Coverage	\$289,591	\$206,597	\$223,005	\$206,597	\$223,971	\$268,403	\$132,731	(\$135,672)	(50.54%)
01.220.001.5133	OT - IOD Coverage	\$24,678	\$18,228	\$47,846	\$18,228	\$60,046	\$18,778	\$18,778	-	0.00%
01.220.001.5134	OT - Training Coverage	\$62,839	\$111,119	\$43,482	\$111,119	\$83,110	\$114,475	\$114,341	(\$134)	(0.11%)
01.220.001.5135	OT - Holiday	\$61,506	\$58,215	\$63,727	\$58,215	\$57,176	\$64,479	\$30,000	(\$34,479)	(53.47%)
01.220.001.5136	OT - Personal Time	\$39,558	\$40,800	\$55,492	\$40,800	\$36,035	\$42,032	\$43,083	\$1,051	2.50%
01.220.001.5138	OT - Educational Svcs	\$0	\$15,000	\$1,802	\$15,000	\$0	\$15,453	\$15,839	\$386	2.49%
01.220.001.5139	OT - Other	\$2,142	\$14,790	\$3,806	\$14,790	\$16,396	\$15,236	-	(\$15,236)	(100.00%)
01.220.001.5142	EMT Differential	\$133,185	\$139,050	\$130,425	\$139,050	\$128,700	\$142,500	\$156,300	\$13,800	9.68%
01.220.001.5143	OT - Modified Duty	\$0	\$0	\$7,450	\$0	\$0	\$0	-	-	0.00%
01.220.001.5144	OT - FT Vacancy	\$0	\$0	\$19,552	\$0	\$128,270	\$0	-	-	0.00%
01.220.001.5146	OT - Fire Alarm	\$2,901	\$10,200	\$728	\$10,200	\$0	\$10,508	\$4,000	(\$6,508)	(61.93%)
01.220.001.5147	OT - Comp Coverage	\$0	\$0	\$20,182	\$0	\$33,605	\$0	-	-	0.00%
01.220.001.5150	Longevity	\$600	\$950	\$400	\$600	\$0	\$0	\$400	\$400	0.00%
01.220.001.5151	Sick Leave Incentive	\$0	\$0	\$2,800	\$0	\$0	\$7,500	\$10,000	\$2,500	33.33%
01.220.001.5152	Sick/Vacation Buyback	\$6,700	\$0	\$53,148	\$0	\$6,214	\$0	-	-	0.00%
01.220.001.5181	Specialty Pay	\$20,395	\$18,000	\$19,100	\$18,500	\$18,500	\$19,700	\$18,500	(\$1,200)	(6.09%)
01.220.001.5183	Emerg Mgt Dir/CERT Stipend	\$13,926	\$10,800	\$16,500	\$10,800	\$13,719	\$17,100	\$17,100	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.220.001.5184	Mechanic Stipend	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.220.001.5185	EMS/MIH/Pub Hlth Officer	\$0	\$0	\$9,000	\$12,000	\$0	\$12,000	-	(\$12,000)	(100.00%)
01.220.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$4,394,835	\$4,503,060	\$4,655,371	\$4,735,087	\$3,929,248	\$5,057,106	\$5,249,573	\$192,467	3.80%
01.220.002.5155	Uniforms/Clothing Allowance	\$3,682	\$5,200	\$2,037	\$5,200	\$6,800	\$5,200	\$5,356	\$156	3.00%
01.220.002.5210	Electricity	\$27,166	\$20,000	\$23,937	\$20,000	\$13,518	\$20,000	\$20,000	-	0.00%
01.220.002.5212	Building Heating	\$12,076	\$15,000	\$16,719	\$15,000	\$12,200	\$15,000	\$15,000	-	0.00%
01.220.002.5243	R&M - Vehicles	\$123,600	\$75,000	\$84,726	\$75,000	\$53,994	\$40,000	\$40,000	-	0.00%
01.220.002.5245	R&M - Tools & Equip	\$24,191	\$29,169	\$12,861	\$29,169	\$18,251	\$10,000	\$15,000	\$5,000	50.00%
01.220.002.5300	Training	\$9,957	\$12,600	\$17,304	\$12,600	\$21,708	\$12,600	\$12,978	\$378	3.00%
01.220.002.5302	Medical Exams/Expenses	\$620	\$2,500	\$1,145	\$2,500	\$1,560	\$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	\$63,640	\$60,000	\$80,882	\$60,000	\$53,934	\$72,000	\$72,000	-	0.00%
01.220.002.5319	Medical Director	\$7,500	\$7,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	-	0.00%
01.220.002.5340	Telephone/Communications	\$13,399	\$14,000	\$14,302	\$14,000	\$15,995	\$14,000	\$28,400	\$14,400	102.85%
01.220.002.5341	Communications	\$9,926	\$12,000	\$6,716	\$12,000	\$4,309	\$12,600	\$12,978	\$378	3.00%
01.220.002.5345	Postage/Meter	\$474	\$450	\$335	\$450	\$37	\$450	\$450	-	0.00%
01.220.002.5396	Bldg/Grounds R&M	\$43,471	\$20,000	\$29,301	\$20,000	\$35,666	\$21,000	\$25,000	\$4,000	19.04%
01.220.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.220.002.5431	Maintenance - Furnishings	\$5,488	\$5,000	\$4,247	\$5,000	\$459	\$5,000	\$5,000	-	0.00%
01.220.002.5450	Custodial Supplies	\$3,286	\$3,000	\$4,420	\$4,500	\$3,529	\$4,725	\$4,867	\$142	3.00%
01.220.002.5480	Gas & Oil	\$27,553	\$33,000	\$59,344	\$59,000	\$48,088	\$60,000	\$60,000	-	0.00%
01.220.002.5500	Medical Supplies	\$70,368	\$50,000	\$69,928	\$50,000	\$55,032	\$52,500	\$57,500	\$5,000	9.52%
01.220.002.5546	Computer Hardware/Software	\$27,420	\$20,545	\$12,297	\$20,545	\$18,315	\$21,570	\$22,218	\$648	3.00%
01.220.002.5582	Training Supplies	\$5,600	\$1,000	\$166	\$1,000	\$0	\$1,000	\$1,030	\$30	3.00%
01.220.002.5590	Fire Alarm System Supplies	\$1,666	\$3,000	\$1,136	\$3,000	\$3,276	\$3,000	-	(\$3,000)	(100.00%)
01.220.002.5591	Hoses/Nozzles/Appliances	\$3,283	\$10,000	\$1,162	\$10,000	\$437	\$10,500	\$10,815	\$315	3.00%
01.220.002.5592	Fire Equipment Supplies	\$20,893	\$10,000	\$7,774	\$10,000	\$11,087	\$10,500	\$10,815	\$315	3.00%
01.220.002.5595	Protective Clothing	\$12,437	\$10,400	\$5,864	\$10,400	\$3,915	\$10,920	\$11,248	\$328	3.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff	
01.220.002.5724	Public Fire Education	\$191	\$2,500	\$3,350	\$4,500	\$9,297	\$4,725	\$6,725	\$2,000	42.32%
01.220.002.5730	Dues & Memberships	\$4,532	\$3,000	\$5,090	\$3,000	\$4,825	\$3,000	\$4,700	\$1,700	56.66%
01.220.002.5732	Licensing Fee	\$2,500	\$3,600	\$3,100	\$3,600	\$2,820	\$3,600	\$3,708	\$108	3.00%
01.220.002.5786	Expense - Miscellaneous	\$400	\$400	\$400	\$400	\$400	\$400	\$400	-	0.00%
01.220.002.5850	Acquisition of New Equipment	\$18,480	\$15,000	\$80,583	\$20,000	\$19,499	\$21,000	\$21,630	\$630	3.00%
002 Expense Subtotal		\$543,808	\$443,864	\$557,636	\$479,364	\$427,462	\$446,290	\$478,818	\$32,528	7.28%
DEPARTMENT 220 FIRE		\$4,938,644	\$4,946,924	\$5,213,007	\$5,214,451	\$4,356,710	\$5,503,396	\$5,728,391	\$224,995	4.08%

Town of Easton

Payroll Detail Report

FY24 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	144,641	154,251	A/12NU	8,750	0	7,944	0	9,600	180,545	0
01.220.001.5101 Department Head			144,641	154,251		8,750	0	7,944	0	9,600	180,545	0
CARROLL, JONATHAN	Deputy Chief	40	117,220	125,002	B/11 NU	4,800	3,450	6,439	400	6,300	146,391	800
01.220.001.5102 Deputy Fire Chief			117,220	125,002		4,800	3,450	6,439	400	6,300	146,391	800
FERRARA, MICHELLE	Admin. Assistant	21	0	33,377	G/2NU	0	0	0	0	1,200	34,577	0
FINN-O'HARA, CATHLEEN	Executive Assistant	35	56,863	59,454	F/4 NU	0	0	0	0	0	59,454	0
01.220.001.5110 Administrative Salaries			56,863	92,831		0	0	0	0	1,200	94,031	0
HICKS, TIMOTHY	Mechanic	40	71,404	81,457	8/6DPW	0	0	0	0	0	81,457	800
01.220.001.5112 Mechanic			71,404	81,457		0	0	0	0	0	81,457	800
ALLAIN, MATTHEW	Firefighter	42	31,590	78,425	1/4 IAFF	3,150	3,450	0	0	600	85,625	0
BAKER, THOMAS	Firefighter	42	72,854	80,778	1/5 IAFF	0	3,450	0	0	0	84,228	0
BAPTISTE, JAMES	Firefighter	42	27,624	78,425	1/4 IAFF	4,050	3,450	0	0	600	86,525	0
BLYE, LAWRENCE R	Captain	42	92,036	99,132	3/6 IAFF	0	1,850	0	0	1,500	102,482	0
BRASELLS, CHRISTOPHER	Firefighter	42	31,590	78,425	1/4 IAFF	0	3,450	0	0	500	82,375	0
BROWN, CARSE	Firefighter	42	57,017	78,425	1/4 IAFF	1,500	3,450	0	0	0	83,375	0
BURNABY, TREVOR	Firefighter	42	71,132	78,425	1/4 IAFF	0	3,450	0	0	600	82,475	0
CRAWFORD, GORDON	Firefighter	42	57,356	72,151	1/3 IAFF	0	3,450	0	0	0	75,601	0
DUPUIS, JEFFREY M	Lieutenant	42	74,996	88,049	2/5 IAFF	2,850	3,450	0	0	2,000	96,349	0
DZIALO, JOHN E	Captain	42	88,496	95,319	3/5 IAFF	7,050	3,450	0	0	0	105,819	0
FRALICK, WILLIAM	Lieutenant	42	79,365	88,049	2/5IAFF	4,800	3,450	0	0	900	97,199	0
GOYETTE, SHAWN	Firefighter	42	72,812	80,778	1/5 IAFF	6,000	3,450	0	0	0	90,228	0
GREENE, MICHAEL	Lieutenant	42	88,496	95,319	3/5 IAFF	4,250	3,450	0	0	1,800	104,819	0
HEALEY, JASON	Lieutenant	42	72,812	85,484	2/4 IAFF	6,000	3,450	0	0	0	94,934	0
INGENO, MATTHEW	Firefighter	42	57,017	78,425	1/4 IAFF	3,300	3,450	0	0	0	85,175	0
IOANNIDIS, ANTHONY	Firefighter	42	57,017	78,425	1/4 IAFF	3,550	3,450	0	0	600	86,025	0
KOCHERA, JENNIFER	Firefighter	42	61,163	78,425	1/4 IAFF	4,500	3,450	0	0	0	86,375	0
LOVELL, KYLE	Firefighter	42	72,812	80,778	1/5IAFF	4,050	3,450	0	0	500	88,778	0
MACHADO, LAWRENCE	Firefighter	42	72,812	79,451	1/5IAFF	0	3,450	0	0	0	82,901	0

Town of Easton

Payroll Detail Report

FY24 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
MALONE, EVAN	Captain	42	92,036	99,132	3/6 IAFF	7,850	3,450	0	0	2,000	112,432	0
MARTIN, SEAN	Firefighter	42	61,163	78,425	1/4 IAFF	3,300	3,450	0	0	0	85,175	0
MCCORMICK, JOHN	Lieutenant	42	79,365	86,664	2/5 IAFF	6,000	3,450	0	0	900	97,014	0
MEDEIROS, TIAGO	Firefighter	42	72,812	78,425	1/4 IAFF	1,350	3,450	0	0	0	83,225	0
MILLS, CHRISTOPHER A.	Firefighter	42	77,996	84,010	1/6 IAFF	0	3,450	0	0	0	87,460	0
MOSHER, WILLIAM	Firefighter	42	0	65,642	1/2 IAFF	0	3,450	0	0	0	69,092	0
MULCAHY, KEVIN	Firefighter	42	71,132	78,425	1/4 IAFF	4,050	3,450	0	0	900	86,825	0
NIKLASON, DAVID	Firefighter	42	69,116	78,425	1/4IAFF	3,200	3,450	0	0	900	85,975	0
NOLAN, PAUL	Firefighter	42	0	66,372	1/3 IAFF	0	3,450	0	0	0	69,822	0
POLITO, JOSEPH	Firefighter	42	58,586	78,425	1/4 IAFF	3,750	3,450	0	0	0	85,625	0
POWELL, ROBERT	Firefighter	42	72,812	80,778	1/5IAFF	1,350	3,450	0	0	0	85,578	0
RIENDEAU, KYLE	Captain	42	85,919	95,319	3/5IAFF	7,800	3,450	0	0	900	107,469	0
RODENE, JOSUE	Firefighter	42	61,163	78,425	1/4 IAFF	5,350	3,450	0	0	0	87,225	0
SNOW, CHARLES E	Firefighter	42	74,996	80,778	1/5 IAFF	0	3,450	0	0	1,500	85,728	0
STONE, DARREN T	Firefighter	42	74,996	80,778	1/5 IAFF	0	3,450	0	0	900	85,128	0
SWEENEY, TIMOTHY	Firefighter	42	69,116	78,425	1/4 IAFF	3,750	3,450	0	0	0	85,625	0
VACANCY	Firefighter	42	0	78,425		3,000	3,450	0	0	0	84,875	0
VACANCY	Firefighter	42	0	78,425		3,000	3,450	0	0	0	84,875	0
VACANCY	Firefighter	42	0	78,425	1/4 IAFF	3,000	3,450	0	0	0	84,875	0
VACANCY	Firefighter	42	0	78,425	1/4 IAFF	3,000	3,450	0	0	0	84,875	0
VACANCY	Firefighter	42	0	78,425	1/4 IAFF	3,000	3,450	0	0	0	84,875	0
VACANCY	Firefighter	42	0	78,425	1/4 IAFF	3,000	3,450	0	0	0	84,875	0
VACANCY	Firefighter	42	0	78,425	1/4 IAFF	3,000	3,450	0	0	0	84,875	0
VACANCY	Firefighter	42	0	78,425	1/4 IAFF	3,000	3,450	0	0	0	84,875	0
VAMOSI, TIMOTHY J.	Firefighter	42	74,996	95,319	3/5 IAFF	7,850	3,450	0	0	900	107,519	0
WHITE, JOHN J	Firefighter	42	77,995	84,010	1/6 IAFF	3,500	1,850	0	0	0	89,360	0
WOLFFE, WILLIAM	Firefighter	42	77,995	84,010	1/6 IAFF	0	800	0	0	0	84,810	0
WOOD, STEVEN	Firefighter	42	31,590	78,425	1/4 IAFF	2,350	3,450	0	0	0	84,225	0
01.220.001.5120 Public Safety			2,522,781	3,751,875		137,500	152,850	0	0	18,500	4,060,725	0
		0	0	0		0	0	0	0	0	0	0
01.220.001.5128 Career Incentive			0	0		0	0	0	0	0	0	0

Town of Easton
Payroll Detail Report
FY24 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
		0	0	0		0	0	0	0	0	0	0
HOLIDAY PAY		0	0	110,152		0	0	0	0	0	110,152	0
	01.220.001.5129 Holiday Pay		0	110,152		0	0	0	0	0	110,152	0
Overtime		0	117,000	97,500		0	0	0	0	0	97,500	0
	01.220.001.5130 Overtime		117,000	97,500		0	0	0	0	0	97,500	0
OT - Sick Coverage		0	81,600	110,000		0	0	0	0	0	110,000	0
	01.220.001.5131 OT - Sick Coverage		81,600	110,000		0	0	0	0	0	110,000	0
OT - Vacation Coverage		0	206,597	132,731		0	0	0	0	0	132,731	0
	01.220.001.5132 OT - Vacation		206,597	132,731		0	0	0	0	0	132,731	0
OT - IOD Coverage		0	18,228	18,778		0	0	0	0	0	18,778	0
	01.220.001.5133 OT - IOD Coverage		18,228	18,778		0	0	0	0	0	18,778	0
OT - Training Coverage		0	111,119	114,341		0	0	0	0	0	114,341	0
	01.220.001.5134 OT - Training		111,119	114,341		0	0	0	0	0	114,341	0
OT - Holiday		0	58,215	30,000		0	0	0	0	0	30,000	0
	01.220.001.5135 OT - Holiday		58,215	30,000		0	0	0	0	0	30,000	0
OT - Personal Time		0	40,800	43,083		0	0	0	0	0	43,083	0
	01.220.001.5136 OT - Personal Time		40,800	43,083		0	0	0	0	0	43,083	0
OT - Educational Svcs		0	15,000	15,839		0	0	0	0	0	15,839	0
	01.220.001.5138 OT - Educational Svcs		15,000	15,839		0	0	0	0	0	15,839	0
OT - Other		0	14,790	0		0	0	0	0	0	0	0
	01.220.001.5139 OT - Other		14,790	0		0	0	0	0	0	0	0
OT - Fire Alarm		0	10,200	4,000		0	0	0	0	0	4,000	0
	01.220.001.5146 OT - Fire Alarm		10,200	4,000		0	0	0	0	0	4,000	0
SICK LEAVE INCENTIVE		0	0	10,000		0	0	0	0	0	10,000	0
	Health Incentive											
	01.220.001.5151 Sick Leave Incentive		0	10,000		0	0	0	0	0	10,000	0
EMS/MIH/Public Health Officer Stipend		0	12,000	0		0	0	0	0	0	0	0
	01.220.001.5185 EMS/MIH/Pub Hlth		12,000	0		0	0	0	0	0	0	0

Town of Easton
Payroll Detail Report
FY24 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
Fire Total			3,598,458	4,891,840		151,050	156,300	14,383	400	35,600	5,249,573	1,600

FISCAL YEAR 2024 BUDGET SUMMARY
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 SUCCESSES

In FY23, the Inspectional Services Department saw the completion of construction for the Blanche A. Ames early education school building. We also saw continued growth in new residential construction. The staff saw a steady workload as we enter the post-pandemic world with a slight shift towards more commercial applications.

The Office issued 3038 permits in calendar year 2022; approximately 58 permits per week.

Total fees collected: \$677,036.00; Total fees waived: \$141,415.00

KEY PERFORMANCE MEASURES

Performance measure	<u>FY2021</u> actual	<u>FY2022</u> actual	<u>FY2023</u> projected	<u>FY2024</u> target
Total number of permits	3210	3227	3131	3189
Total fees generated	\$745,469	\$620,110	\$641,831	\$669,137

SIGNIFICANT BUDGET AND STAFFING CHANGES

The only significant change to budget and staffing is the creation of the position of Sealer of weights and measures and increase hours for the administrative staff.

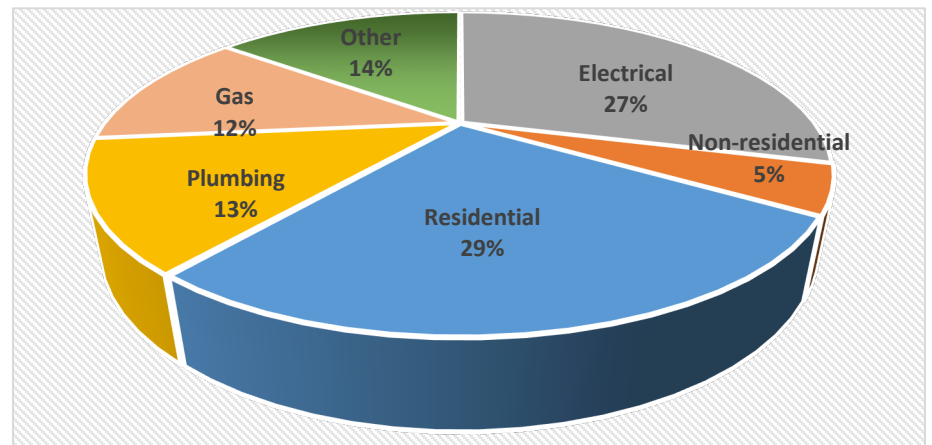
Personnel Summary	<u>FY2022</u> FTE	<u>FY2023</u> FTE	<u>FY2024</u> FTE
Positions:	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Inspector of Buildings	<u>1</u>	<u>1</u>	<u>1</u>
Inspector of Wires	<u>.6</u>	<u>.6</u>	<u>.6</u>
Local Inspector/Sealer	<u>.95</u>	<u>1.05</u>	<u>1.40</u>
Administrative assistant	<u>.29</u>	<u>.29</u>	<u>.5</u>
Total F/T equivalent	<u>2.84</u>	<u>2.94</u>	<u>3.5</u>

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.

2022 PERMITS ISSUED BY TYPE



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff	
DEPARTMENT 240	INSPECTIONAL SERVICES									
01.240.001.5101	Department Head	\$103,599	\$103,607	\$107,829	\$107,830	\$88,460	\$112,189	\$117,292	\$5,103	4.54%
01.240.001.5102	Asst Dept Head	\$32,641	\$32,606	\$33,936	\$33,937	\$27,879	\$35,309	\$36,914	\$1,605	4.54%
01.240.001.5110	Administrative Assistant	\$12,091	\$11,743	\$12,939	\$12,589	\$11,983	\$13,100	\$21,934	\$8,834	67.43%
01.240.001.5111	Clerical Salaries	\$0	\$0	\$0	\$0	\$432	\$0	-	-	0.00%
01.240.001.5113	Local Insp//Zoning Code Enf	\$30,921	\$30,921	\$38,896	\$38,619	\$40,935	\$51,854	\$69,413	\$17,559	33.86%
01.240.001.5115	Plumbing & Gas Inspector	\$24,025	\$30,000	\$35,050	\$38,000	\$29,070	\$40,000	\$35,706	(\$4,294)	(10.73%)
01.240.001.5116	Alternate Plumbing & Gas Inspector	\$3,275	\$0	\$3,650	\$4,000	\$2,785	\$0	\$2,275	\$2,275	0.00%
01.240.001.5117	Wiring Inspector	\$39,617	\$39,378	\$40,983	\$40,984	\$33,619	\$42,639	\$44,578	\$1,939	4.54%
01.240.001.5118	Alternate Wiring Inspector	\$2,350	\$3,500	\$6,850	\$7,500	\$2,900	\$3,500	\$3,500	-	0.00%
01.240.001.5130	OT - Emergency Call Backs	\$2,557	\$6,235	\$1,899	\$2,365	\$977	\$3,000	\$3,215	\$215	7.16%
01.240.001.5150	Longevity	\$450	\$450	\$450	\$450	\$450	\$450	\$675	\$225	50.00%
01.240.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$251,529	\$258,440	\$282,485	\$286,274	\$239,492	\$302,041	\$335,502	\$33,461	11.07%
01.240.002.5155	Uniforms/Clothing Allowance	\$2,200	\$2,200	\$2,200	\$2,200	\$2,600	\$2,600	\$2,600	-	0.00%
01.240.002.5243	R&M - Vehicles	\$122	\$500	\$185	\$500	\$70	\$500	\$500	-	0.00%
01.240.002.5300	Training	\$0	\$2,000	\$640	\$2,000	\$435	\$3,000	\$3,000	-	0.00%
01.240.002.5340	Telephone/Communications	\$0	\$0	\$0	\$0	\$1,202	\$2,406	\$2,406	-	0.00%
01.240.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.240.002.5480	Gas & Oil	\$1,473	\$2,000	\$2,290	\$2,000	\$1,582	\$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	\$3,333	\$4,000	\$1,429	\$4,000	\$6,853	\$3,000	\$3,000	-	0.00%
01.240.002.5730	Dues & Memberships	\$140	\$500	\$0	\$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	\$7,841	\$15,000	-	(\$15,000)	(100.00%)
Expenses shifted to payroll section of budget due to discontinuation of state inspection program. Employee will be required.										
002 Expense Subtotal		\$12,270	\$16,200	\$11,745	\$16,200	\$20,725	\$29,006	\$14,006	(\$15,000)	(51.71%)
DEPARTMENT 240 INSPECTIONAL SERVICES		\$263,799	\$274,640	\$294,231	\$302,474	\$260,217	\$331,047	\$349,508	\$18,461	5.57%

Town of Easton

Payroll Detail Report

FY24 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	112,189	117,292	BB-10	450	0	117,742	800
01.240.001.5101 Department Head				112,189	117,292		450	0	117,742	800
DEBAGGIS, PAUL M.	Asst Building Inspector	18	5/12/03	35,309	36,914	EE-10	225	0	37,139	600
01.240.001.5102 Asst Dept Head				35,309	36,914		225	0	37,139	600
FALCON, NICOLE	Department Assistant Resigned in FY23.	10	3/5/19	13,100	0	H-3	0	0	0	0
RISOTTI, JENNIFER	Department Assistant Hours increased from 10-17 effective January 2023.	17	7/11/22	0	21,934	H-2	0	0	21,934	0
01.240.001.5110 Administrative				13,100	21,934		0	0	21,934	0
CARIDI, FRANK	Local Inspector Hours increased from 24 to 30.	30	8/5/19	50,225	55,722	EE-6	0	0	55,722	600
VACANT	Sealer of Weights & Measures State no longer provides weights & measures certification. Employee required. Schedule varies. Annual hours estimated at 380.			0	13,691	E-3	0	0	13,691	0
01.240.001.5113 Local Insp//Zoning				50,225	69,413		0	0	69,413	600
NELSON, KEVIN	Plumbing & Gas Inspector Position changed from per diem employee to hourly in FY23.	20		30,000	35,706	EE-4	0	0	35,706	0
01.240.001.5115 Plumbing & Gas				30,000	35,706		0	0	35,706	0
ALTERNATE INSPECTOR	Alt Plumbing & Gas Inspector Per diem at \$35/inspection.			0	2,275	E-3	0	0	2,275	0
01.240.001.5116 Alternate Plumbing &				0	2,275		0	0	2,275	0
WILSON, DAVID	Wiring Inspector Misc pay is estimated for after hours call-backs (projected at 15 for the year with 4 hour minimum). This is partially offset by a \$150 call back fee.	24	9/30/19	42,639	44,578	EE-6	0	3,215	47,793	600
01.240.001.5117 Wiring Inspector				42,639	44,578		0	3,215	47,793	600
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				286,962	331,612		675	3,215	335,502	2,600

**DEPARTMENT OF PUBLIC WORKS
FISCAL YEAR 2024 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

There are no significant changes to the FY2024 general fund operating budget.

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, the Depot Street Reconstruction project, the Red Mill Road Water Treatment Plant, and the PFAS Treatment Plants.

DPW is currently managing and overseeing the design and construction of over \$69 million in capital projects which include the construction of four water treatment plants, various roadway projects, and the design and construction of water main replacement projects.

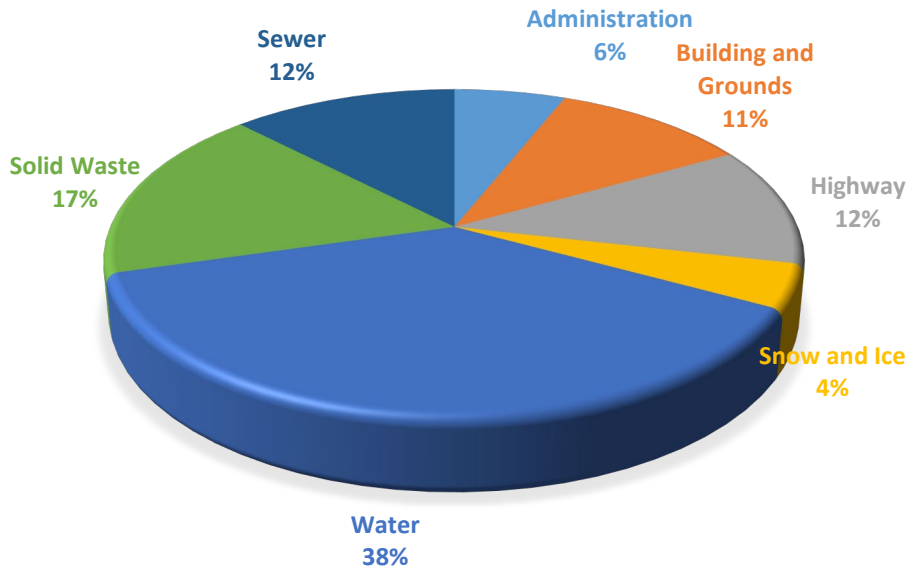
Key performance measures:

	FY21 Actual	FY22 Actual	FY23 Projected	FY24 Target
Miles of road maintained	12.70	5.71	3.35	29.3
Snow removal cost (per inch)	\$11,535	\$11,567	\$20,694	\$11,500
Building work orders completed	1,723	943	2,004	1,750



DPW AND ENTERPRISE ACCOUNTS

The chart and table below represent all DPW related accounts and enterprise funds for FY2024.



Division	FY2024
Administration	\$690,187
Building and Grounds	\$1,234,404
Highway	\$1,346,541
Snow and Ice	\$496,200
Water	\$4,299,981
Solid Waste	\$1,968,992
Sewer	\$1,405,844
Total	\$11,442,149

Position	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 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	1	1	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
BMS Technician	0	0	0	1	1
Plumber	0	0	0	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	1	1	1	1
Principal Clerk	1	0	0	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	1	1	1	1
Treatment Plant Operator	0	0	1	1	1
Total Full-time Equivalents	36	35	37	39	39

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 400	DPW ADMINISTRATION									
01.400.001.5101	Department Head	\$147,469	\$147,476	\$153,494	\$153,494	\$128,072	\$159,684	\$163,675	\$3,991	2.49%
01.400.001.5102	Asst Dept Head / Deputy	\$0	\$0	\$0	\$0	\$47,669	\$0	\$117,797	\$117,797	0.00%
01.400.001.5103	Assistant Town Engineer	\$97,602	\$97,632	\$101,612	\$101,612	\$36,597	\$105,716	-	(\$105,716) (100.00%)	
01.400.001.5105	GIS Manager	\$96,340	\$96,344	\$99,914	\$99,915	\$81,968	\$103,951	\$108,680	\$4,729	4.54%
01.400.001.5130	Overtime	\$662	\$1,000	\$1,932	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.400.001.5150	Longevity	\$350	\$700	\$1,450	\$1,100	\$700	\$1,100	\$1,100	-	0.00%
01.400.001.5151	Sick Leave Incentive	\$8,000	\$7,000	\$4,000	\$7,000	\$0	\$7,000	\$7,000	-	0.00%
01.400.001.5166	Internship Program	\$2,728	\$10,000	\$6,804	\$10,000	\$1,696	\$10,000	\$10,000	-	0.00%
01.400.001.5168	Civil Engineer	\$0	\$0	\$31,734	\$40,119	\$35,300	\$45,182	\$47,237	\$2,055	4.54%
01.400.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$353,152	\$360,152	\$400,942	\$414,240	\$332,005	\$433,633	\$456,489	\$22,856	5.27%
01.400.002.5155	Uniforms/Clothing Allowance	\$2,256	\$1,300	\$2,487	\$1,700	\$2,093	\$1,700	\$1,400	(\$300) (17.64%)	
01.400.002.5211	Electricity - Street Lights	\$67,462	\$82,898	\$82,582	\$82,898	\$54,846	\$82,898	\$82,898	-	0.00%
01.400.002.5240	R&M - Office Equipment	\$1,554	\$2,000	\$3,105	\$2,000	\$5,916	\$2,000	\$2,000	-	0.00%
01.400.002.5244	Computer Hardware/Software	\$19,178	\$20,000	\$20,166	\$20,000	\$20,315	\$25,000	\$30,000	\$5,000	20.00%
01.400.002.5245	R&M - Tools & Equip	\$674	\$1,000	\$34	\$1,000	\$250	\$1,000	\$1,000	-	0.00%
01.400.002.5300	Training	\$4,504	\$4,500	\$9,198	\$6,000	\$9,568	\$10,000	\$10,000	-	0.00%
01.400.002.5301	Consulting Services	\$1,464	\$10,000	\$1,508	\$10,000	\$1,553	\$10,000	\$10,000	-	0.00%
01.400.002.5302	Medical Exams/Expenses	\$2,477	\$1,500	\$2,951	\$1,500	\$2,242	\$1,500	\$1,500	-	0.00%
01.400.002.5304	Advertising	\$0	\$2,500	\$2,435	\$2,500	\$475	\$2,500	\$2,500	-	0.00%
01.400.002.5316	R&M/Monitoring - Landfill	\$61,102	\$65,000	\$62,166	\$65,000	\$43,874	\$65,000	\$65,000	-	0.00%
01.400.002.5340	Telephone/Communications	\$8,482	\$15,000	\$11,090	\$15,000	\$6,384	\$15,000	\$15,000	-	0.00%
01.400.002.5345	Postage/Meter	\$1,821	\$400	\$63	\$400	\$28	\$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	\$2,589	\$3,000	\$4,754	\$3,000	\$3,427	\$5,000	\$5,000	-	0.00%
01.400.002.5534	Engineering Supplies	\$5,802	\$3,000	\$4,229	\$3,000	\$418	\$4,000	\$4,000	-	0.00%
01.400.002.5730	Dues & Memberships	\$1,609	\$1,000	\$1,873	\$1,000	\$1,806	\$1,500	\$1,500	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.400.002.5782 Expense - Dept Head	\$47	\$1,000	\$682	\$1,000	\$365	\$1,000	\$1,000	-	0.00%
002 Expense Subtotal	\$181,029	\$214,598	\$209,330	\$216,498	\$153,568	\$228,998	\$233,698	\$4,700	2.05%
DEPARTMENT 400 DPW ADMINISTRATION	\$534,181	\$574,750	\$610,273	\$630,738	\$485,573	\$662,631	\$690,187	\$27,556	4.15%

Town of Easton

Payroll Detail Report

FY24 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	159,684	163,675	A/15	400	0	164,075	500
01.400.001.5101 Department Head				159,684	163,675		400	0	164,075	500
SWAN, GREGORY T	Deputy DPW Director	40	10/24/2016	112,672	117,797	B/8	350	0	118,147	0
01.400.001.5102 Asst Dept Head /				112,672	117,797		350	0	118,147	0
SWAN, GREGORY T	Asst Town Engineer	40	10/24/2016	0	0	BB/6	0	0	0	500
Promoted to Deputy Director in FY23 (Nonunion).										
01.400.001.5103 Assistant Town				0	0		0	0	0	500
SCOTT, LEON	GIS Manager	40	11/18/15	103,951	108,680	CC/10	350	0	109,030	0
01.400.001.5105 GIS Manager				103,951	108,680		350	0	109,030	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
GROSSCHEDL, MATTHEW A	Civil Engineer	20	10/04/21	45,182	47,237	DD/8	0	0	47,237	400
Full time position shared 50/50 with Water Enterprise Fund.										
01.400.001.5168 Civil Engineer				45,182	47,237		0	0	47,237	400
DPW Administration Total				439,489	455,389		1,100	0	456,489	1,400

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 410	BUILDINGS AND GROUNDS									
01.410.001.5104	Supervisor/Tree Warden	\$110,105	\$108,112	\$112,517	\$112,187	\$92,303	\$116,720	\$122,389	\$5,669	4.85%
01.410.001.5112	Public Works Personnel	\$645,008	\$641,424	\$644,051	\$650,782	\$501,098	\$711,480	\$721,119	\$9,639	1.35%
01.410.001.5126	Custodial	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.001.5130	Overtime	\$71,854	\$100,000	\$171,165	\$142,500	\$136,765	\$115,000	\$115,000	-	0.00%
01.410.001.5141	Class Differential	\$335	\$2,525	\$410	\$2,525	\$32	\$2,525	\$2,525	-	0.00%
01.410.001.5150	Longevity	\$3,000	\$3,000	\$2,850	\$3,000	\$1,600	\$2,600	\$2,100	(\$500)	(19.23%)
01.410.001.5181	Specialty Pay	\$0	\$4,250	\$6,255	\$6,250	\$5,394	\$6,250	\$6,530	\$280	4.48%
01.410.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$830,304	\$859,311	\$937,250	\$917,244	\$737,194	\$954,575	\$969,663	\$15,088	1.58%
01.410.002.5155	Uniforms/Clothing Allowance	\$8,136	\$8,000	\$8,638	\$8,000	\$8,100	\$8,900	\$8,900	-	0.00%
01.410.002.5210	Electricity	\$12,324	\$8,120	\$15,252	\$8,120	\$8,677	\$8,120	\$8,120	-	0.00%
01.410.002.5212	Building Heating	\$6,191	\$8,991	\$13,954	\$8,991	\$7,169	\$8,991	\$8,991	-	0.00%
01.410.002.5230	Water	\$725	\$2,500	\$1,581	\$2,500	\$638	\$2,500	\$2,500	-	0.00%
01.410.002.5241	R&M - Copy Machine	\$618	\$500	\$814	\$500	\$223	\$500	\$500	-	0.00%
01.410.002.5251	DPW Building Cleaning Contract	\$8,400	\$11,000	\$8,617	\$11,000	\$5,200	\$11,000	\$11,000	-	0.00%
01.410.002.5271	Rental Equipment	\$0	\$1,000	\$70	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.002.5293	R&M - Playgrounds	\$1,717	\$3,000	\$283	\$3,000	\$91	\$3,000	\$3,000	-	0.00%
01.410.002.5300	Training	\$-2,120	\$5,000	\$2,856	\$5,000	\$4,703	\$5,000	\$5,000	-	0.00%
01.410.002.5305	Police Details	\$5,917	\$6,000	\$6,133	\$6,000	\$8,557	\$6,000	\$6,000	-	0.00%
01.410.002.5340	Telephone/Communications	\$3,646	\$3,000	\$2,081	\$3,000	\$1,562	\$3,000	\$3,000	-	0.00%
01.410.002.5392	R&M - General	\$63	\$25,000	\$158	\$25,000	\$3,068	\$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	\$1,959	\$1,500	\$2,589	\$1,500	\$530	\$1,500	\$1,500	-	0.00%
01.410.002.5430	Building Maintenance	\$19,198	\$18,325	\$61,791	\$25,000	\$26,289	\$30,000	\$30,000	-	0.00%
01.410.002.5432	Furniture	\$0	\$500	\$454	\$500	\$458	\$500	\$500	-	0.00%
01.410.002.5450	Custodial Supplies	\$20	\$2,000	\$213	\$2,000	\$6,434	\$2,000	\$2,000	-	0.00%
01.410.002.5461	Insecticides	\$605	\$1,000	\$463	\$1,000	\$1,114	\$1,000	\$1,000	-	0.00%
01.410.002.5462	Trees	\$779	\$1,500	\$4,780	\$1,500	\$5,972	\$10,000	\$10,000	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.410.002.5480	Gas & Oil	\$12,657	\$14,900	\$21,801	\$20,000	\$33,756	\$30,000	\$20,000	(\$10,000)	(33.33%)
01.410.002.5535	DPW Hardware Supplies	\$2,626	\$2,500	\$2,875	\$3,000	\$2,304	\$3,000	\$3,000	-	0.00%
01.410.002.5536	Tools/Small Equipment	\$6,913	\$3,500	\$11,802	\$3,500	\$6,932	\$3,500	\$3,500	-	0.00%
01.410.002.5538	Cemetery Supplies	\$72	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
01.410.002.5595	Protective Clothing	\$4,140	\$2,000	\$1,219	\$2,000	\$1,493	\$2,000	\$2,000	-	0.00%
01.410.002.5716	Meal Allowances	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.002.5730	Dues & Memberships	\$226	\$300	\$1,204	\$300	\$0	\$300	\$300	-	0.00%
01.410.002.5731	Licenses	\$814	\$1,625	\$1,335	\$1,625	\$887	\$1,625	\$1,625	-	0.00%
002 Expense Subtotal		\$95,636	\$132,261	\$170,973	\$144,536	\$134,168	\$168,936	\$158,936	(\$10,000)	(5.91%)
01.410.003.5155	Uniforms/Clothing Allowance	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.003.5210	Electricity	\$18,473	\$12,080	\$12,895	\$12,080	\$10,219	\$12,080	\$12,080	-	0.00%
01.410.003.5212	Building Heating	\$12,353	\$12,000	\$17,425	\$12,000	\$10,108	\$12,000	\$12,000	-	0.00%
01.410.003.5230	Water	\$346	\$325	\$267	\$325	\$145	\$325	\$325	-	0.00%
01.410.003.5241	R&M - Copy Machine	\$2,083	\$2,000	\$1,645	\$2,000	\$265	\$2,000	\$2,000	-	0.00%
01.410.003.5251	Town Office Cleaning Contract	\$20,619	\$20,000	\$20,880	\$20,000	\$13,130	\$22,500	\$22,500	-	0.00%
01.410.003.5340	Telephone/Communications	\$25,096	\$19,900	\$22,440	\$25,000	\$16,779	\$25,000	\$25,000	-	0.00%
01.410.003.5421	Copy Machine Supplies	\$1,256	\$3,900	\$2,063	\$3,900	\$3,248	\$3,900	\$3,900	-	0.00%
01.410.003.5430	Building Maintenance	\$13,343	\$20,000	\$28,405	\$20,000	\$36,584	\$20,000	\$20,000	-	0.00%
01.410.003.5432	Furniture	\$0	\$1,000	\$1,043	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.003.5433	Hardware Supplies	\$187	\$2,000	\$31	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.410.003.5450	Custodial Supplies	\$0	\$2,000	\$920	\$2,000	\$806	\$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	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.003.5850	Acquisition of New Equipment	\$0	\$1,000	\$454	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
003 Town Office Expense Subtotal		\$93,760	\$98,205	\$109,474	\$103,305	\$91,287	\$105,805	\$105,805	\$0	0.00%
DEPARTMENT 410 BUILDINGS AND GROUNDS		\$1,019,701	\$1,089,777	\$1,217,698	\$1,165,085	\$962,649	\$1,229,316	\$1,234,404	\$5,088	0.41%

Town of Easton

Payroll Detail Report

FY24 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	116,720	122,389	CC/15+10	400	0	122,789	800
01.410.001.5104 Supervisor/Tree				116,720	122,389		400	0	122,789	800
AMES, JOHN W.	DPW Grounds Specialist	40	03/15/04	80,608	82,624	5/9 SPEA	250	0	82,874	900
CASEY, WAYNE R. JR.	DPW Spec. Eq. Op.	40	08/07/06	78,291	80,248	4/10 SPEA	250	0	80,498	900
CASEY, WILLIAM	B&G Foreman	40	09/03/96	93,513	95,851	9/11 SPEA	450	0	96,301	900
CLAPP, DEREK A	DPW Spec. Eq. Op.	40	11/23/21	60,347	64,322	4/3 SPEA	0	0	64,322	900
CUZZI, JOHN	Carpenter	40	01/30/12	84,309	88,146	8/9 SPEA	250	0	88,396	900
GAMMONS, MICHAEL	HVAC Technician	40	11/04/03	88,146	93,059	8/11 SPEA	250	0	93,309	900
LEGENDRE, STEPHEN J.	Electrician	40	11/03/08	85,996	88,146	8/9 SPEA	250	0	88,396	900
PALMIERI, RYAN R.	DPW Spec. Eq. Op. Retired FY22.	40	11/21/22	58,036	61,855	4/2 SPEA	0	0	61,855	900
PUCILLO, JOSEPH R.	DPW Spec. Eq. Op.	40	06/17/85	79,434	0		0	0	0	0
Vacant	Plumber Proposed new position for FY2023, Full time with 1/2 Funded in School Department budget.	40		32,619	33,434	8/1 SPEA	0	0	33,434	450
Vacant	BMS Technician Proposed new position for FY2023. Full time with 1/2 Funded in School Department budget.	40		32,619	33,434	8/1 SPEA	0	0	33,434	450
01.410.001.5112 Public Works				773,918	721,119		1,700	0	722,819	8,100
OVERTIME	Overtime			115,000	115,000		0	0	115,000	0
01.410.001.5130 Overtime				115,000	115,000		0	0	115,000	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 1 hr per week for Gammons and Legendre for alarms per CBA - \$4230 Safety Stipend - Texeira - \$2,000 Total - \$6530			6,250	6,530		0	0	6,530	0
01.410.001.5181 Specialty Pay				6,250	6,530		0	0	6,530	0
Buildings And Grounds Total				1,014,413	967,563		2,100	0	969,663	8,900

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 420	HIGHWAY DIVISION									
01.420.001.5106	Highway Supervisor	\$108,105	\$108,112	\$122,140	\$112,187	\$92,303	\$116,720	\$122,389	\$5,669	4.85%
01.420.001.5112	Public Works Personnel	\$704,068	\$740,467	\$674,993	\$754,792	\$584,094	\$755,209	\$751,727	(\$3,482)	(0.46%)
01.420.001.5130	Overtime	\$33,432	\$40,000	\$61,525	\$40,000	\$34,035	\$50,000	\$50,000	-	0.00%
01.420.001.5141	Class Differential	\$4,703	\$250	\$889	\$250	\$0	\$250	\$250	-	0.00%
01.420.001.5150	Longevity	\$2,400	\$2,400	\$2,950	\$2,700	\$2,200	\$2,700	\$2,350	(\$350)	(12.96%)
01.420.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$852,709	\$891,229	\$862,498	\$909,929	\$712,632	\$924,879	\$926,716	\$1,837	0.19%
01.420.002.5155	Uniforms/Clothing Allowance	\$9,628	\$9,800	\$10,513	\$9,800	\$10,600	\$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	\$138,740	\$100,000	\$171,865	\$125,000	\$109,376	\$135,000	\$135,000	-	0.00%
01.420.002.5245	R&M - Tools & Equip	\$1,403	\$2,800	\$1,774	\$6,925	\$11,302	\$6,925	\$6,925	-	0.00%
01.420.002.5246	R&M - Radio	\$692	\$500	\$0	\$500	\$1,186	\$500	\$500	-	0.00%
01.420.002.5249	Traffic Marking	\$34,027	\$40,000	\$3,489	\$40,000	\$14,930	\$40,000	\$40,000	-	0.00%
01.420.002.5250	R&M - Traffic Signals	\$0	\$2,000	\$1,960	\$2,000	\$3,290	\$2,000	\$2,000	-	0.00%
01.420.002.5271	Rental Equipment	\$9,772	\$1,500	\$2,492	\$1,500	\$239	\$1,500	\$1,500	-	0.00%
01.420.002.5291	R&M - Sidewalks	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000	\$5,000	-	0.00%
01.420.002.5300	Training	\$237	\$3,000	\$2,016	\$3,000	\$634	\$3,000	\$3,000	-	0.00%
01.420.002.5305	Police Details	\$8,352	\$20,000	\$12,106	\$20,000	\$11,304	\$20,000	\$20,000	-	0.00%
01.420.002.5323	Storm Water Permit Compliance	\$6,233	\$25,000	\$12,297	\$35,000	\$181	\$35,000	\$35,000	-	0.00%
01.420.002.5340	Telephone/Communications	\$539	\$500	\$498	\$500	\$331	\$500	\$500	-	0.00%
01.420.002.5383	Disposal of Tires	\$0	\$300	\$662	\$300	\$0	\$300	\$300	-	0.00%
01.420.002.5390	Catch Basin Cleaning	\$2,547	\$5,000	\$3,760	\$5,000	\$0	\$5,000	\$5,000	-	0.00%
01.420.002.5480	Gas & Oil	\$25,965	\$27,000	\$54,506	\$54,500	\$48,914	\$47,000	\$60,000	\$13,000	27.65%
01.420.002.5530	Concrete/Ashpalt	\$53,600	\$45,000	\$21,110	\$45,000	\$19,712	\$45,000	\$45,000	-	0.00%
01.420.002.5531	Stone/Sand/Gravel	\$5,288	\$5,000	\$3,835	\$5,000	\$5,188	\$5,000	\$5,000	-	0.00%
01.420.002.5532	Pipes & Grates	\$8,504	\$5,000	\$5,549	\$5,000	\$8,534	\$5,000	\$5,000	-	0.00%
01.420.002.5533	Guard Rails	\$0	\$5,000	\$9,770	\$5,000	\$0	\$5,000	\$5,000	-	0.00%
01.420.002.5535	DPW Hardware Supplies	\$3,258	\$3,750	\$279	\$3,750	\$2,023	\$3,750	\$3,750	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.420.002.5536 Tools/Small Equipment	\$3,361	\$5,000	\$6,277	\$5,000	\$1,925	\$5,000	\$5,000	-	0.00%
01.420.002.5537 Signs	\$14,204	\$14,000	\$5,751	\$19,000	\$8,145	\$19,000	\$19,000	-	0.00%
01.420.002.5595 Protective Clothing	\$2,808	\$1,600	\$0	\$1,600	\$0	\$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	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.420.002.5730 Dues & Memberships	\$0	\$200	\$352	\$200	\$361	\$200	\$200	-	0.00%
01.420.002.5731 Licenses	\$879	\$750	\$400	\$750	\$341	\$750	\$750	-	0.00%
01.420.002.5850 Acquisition of New Equipment	\$18,925	\$1,000	\$4,105	\$1,000	\$0	\$5,000	\$5,000	-	0.00%
002 Expense Subtotal	\$348,969	\$328,700	\$335,374	\$400,325	\$258,524	\$406,825	\$419,825	\$13,000	3.19%
DEPARTMENT 420 HIGHWAY DIVISION	\$1,201,678	\$1,219,929	\$1,197,873	\$1,310,254	\$971,157	\$1,331,704	\$1,346,541	\$14,837	1.11%

Town of Easton

Payroll Detail Report

FY24 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	116,720	122,389	CC/15+10	400	0	122,789	800
01.420.001.5106 Highway Supervisor				116,720	122,389		400	0	122,789	800
COBB, TYLER D.	DPW Senior Mechanic	40	11/07/22	76,425	81,457	8/6 SPEA	0	0	81,457	900
DECOUTO, MARK C.	DPW Sign Maint. Tech.	40	08/25/03	78,291	57,655	4/11 SPEA	250	0	57,905	900
\$25,000 of salary for Sign Maint. Tech is funded from Solid Waste. Total salary for FY24 is \$82,655.										
FLAHERTY, STEPHEN T	DPW Special Equipment	40	08/21/06	77,874	0		0	0	0	0
GEARY, KEVIN J	DPW Special Equipment	40	11/22/21	60,347	64,322	4/3 SPEA	0	0	64,322	900
GILL, RICHARD	DPW Heavy Equip Operator	40	01/31/12	77,101	80,608	5/9SPEA	250	0	80,858	900
LUKE, JAMES J.	DPW Mechanic	40	08/02/04	85,515	0	7/10 PEA	0	0	0	0
MCSHERRY, ERIC	DPW Senior Mechanic	40	10/04/17	76,425	81,457	8/6 SPEA	250	0	81,707	900
MEADE, ROBERT T.	DPW Heavy Equip Operator	40	08/28/97	83,027	85,103	5/11 SPEA	450	0	85,553	900
PIANTEDOSI, MARK	DPW Special Equipment	40	02/23/15	73,416	75,250	4/7 SPEA	250	0	75,500	900
ROWSE, DANIEL	DPW Special Equip Operator	40	09/25/13	73,416	76,758	4/8 SPEA	250	0	77,008	900
RYAN, CHRISTOPHER	Highway Foreman	40	09/30/13	81,854	87,262	9/7 SPEA	250	0	87,512	900
WOODWARD, BRYAN D.	DPW Special Equipment	40	11/28/22	58,036	61,855	4/2 SPEA	0	0	61,855	900
01.420.001.5112 Public Works				901,727	751,727		1,950	0	753,677	9,000
OVERTIME	Overtime			50,000	50,000		0	0	50,000	0
01.420.001.5130 Overtime				50,000	50,000		0	0	50,000	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				1,068,697	924,366		2,350	0	926,716	9,800

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 423	SNOW AND ICE REMOVAL									
01.423.001.5130	Overtime	\$109,957	\$145,000	\$133,911	\$145,000	\$58,385	\$145,000	\$145,000	-	0.00%
01.423.001.5181	Weather Stipends	\$5,000	\$5,000	\$5,000	\$5,000	\$7,500	\$5,000	\$7,500	\$2,500	50.00%
	001 Payroll Subtotal	\$114,957	\$150,000	\$138,911	\$150,000	\$65,885	\$150,000	\$152,500	\$2,500	1.66%
01.423.002.5271	Rental Equipment	\$243,113	\$202,400	\$285,784	\$277,400	\$111,856	\$202,400	\$202,400	-	0.00%
01.423.002.5480	Gas & Oil	\$10,811	\$10,000	\$18,720	\$10,000	\$3,808	\$10,000	\$10,000	-	0.00%
01.423.002.5539	Sand & Salt	\$99,677	\$121,300	\$119,642	\$121,300	\$98,827	\$121,300	\$121,300	-	0.00%
01.423.002.5716	Meal Allowances	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.423.002.5850	Acquisition of New Equipment	\$0	\$10,000	\$0	\$10,000	\$0	\$10,000	\$10,000	-	0.00%
	002 Expense Subtotal	\$353,603	\$343,700	\$424,147	\$418,700	\$214,493	\$343,700	\$343,700	\$0	0.00%
DEPARTMENT 423	SNOW AND ICE REMOVAL	\$468,560	\$493,700	\$563,059	\$568,700	\$280,378	\$493,700	\$496,200	\$2,500	0.50%

FISCAL YEAR 2024 BUDGET SUMMARY
KRISTIN KENNEDY
HEALTH & COMMUNITY SERVICES DIRECTOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Health & Community Services (HCS) Department is tasked with promoting physical, mental and social well-being and community engagement as these are directly correlated to overall health. Formed in 2015, HCS supports the Board of Health, Recreation Commission, Council on Aging, the Taxation Aid Committee and the Veteran community. We have united many unique disciplines with a single, common thread mission, leveraging the skills and resources of each discipline to better serve the community.

PRIOR YEAR BUDGET SUCCESSES

In Addition to maintaining routine essential services, such as those functions mandated by State Law, such as inspecting food establishments and overseeing the approval and installation of onsite sewage disposal systems, we have built upon many of our services in ways that expand and deliver essential services to a broader audience.

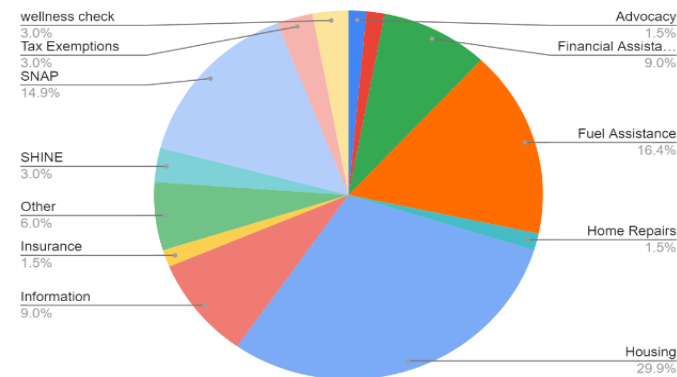


Historically, we have provided transportation for seniors and persons with disabilities. This past year we have expanded this program to be able to offer transportation to the non-senior population. Working with the Brockton Area Transit Authority (BAT), we have had our buses re-wrapped to display the name of the Department- Health and Community Services. This simple change, further signifies our commitment to breaking down barriers. In addition to expanding our

client base, we have expanded our service to provide a scheduled loop service, connecting areas where we know there are residents with limited access to reliable transportation. This loop also removes the limiting factor of needing to schedule a ride in advance, providing a set day and set times that residents can access transportation to essential needs.

Goal: Maximize efficiency of existing programs				
Performance Measure:	FY22 Actual	FY23 Projected	FY23 Actual	FY24 Target
Bus service provided (# Riders – Elderly, Disabled, Other)	2,004	2,075	2,100+	2,500

With the funding provided through the American Rescue Plan Act (ARPA), we have continued to support an essential resource to our community in the form of a Benefits Navigator. The purpose of this position is to help residents and businesses navigate the often-daunting processes associated with applying for various benefits and assistance programs. Referring to the pie chart below, our Benefits and Grants Navigator has seen a tremendous amount of housing, food, and utility related interactions in the past year. In total, this office has had over 326 interactions since it's conception in March 2022.



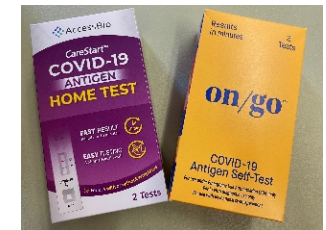
Additionally, last spring, we added a Program Assistant to support and expand our commitment to providing new and creative ways for our community to engage in programming and activities.

We also welcomed Joe Pitti as our new Deputy Directory of Community Engagement and Programming. While continuing to support the long-standing traditions we have always hosted such as the Egg Hunt, March Madness, and the Children’s Races, Joe has expanded our programs to include more variety of age groups, interests, and backgrounds such as; Video Game Design, Floor Hockey, Drums Alive, Touch a Truck, and many more. In addition to these new programs, Joe has increased offerings and varieties of our daytime fitness classes from 6 unique classes, with 8 offerings per week to 11 unique classes being offered 15 times per week. For more information on the new and exciting programs being offered, check out our new ‘Engaged in Easton’ program brochure that is featured on our webpage and is updated as new programs are added.

Goal: Reach a wider audience by expanding fitness programs			
Performance Measure:	FY22 Actual	FY23 YTD	FY24 Target
Unique Fitness Classes Offered	6	11	12
Frequency (sessions per week)	8	15	18



Testing has continued to be a valuable tool in the ongoing response to COVID 19. We worked diligently with the Easton Public Schools to do distribute test kits to students and staff prior to the winter break, ensuring families had the resources necessary to facilitate a safe holiday season and return to school in 2023. We continue to distribute and make test kits available to the community at Frothingham Hall and in our Health Department.



In addition to our ongoing collaboration with the Easton Fire Department, we continue to develop an effective and accessible Mobile Integrated Health (MIH) Program for our residents. By investing in proactive and preventative care, the program seeks to have our residents remain in the community by providing supports that limit the need for emergency care whenever possible.



Much like our partnership with our Easton Fire Department, we also work collaboratively with the Easton Police Department. This is most recently represented in our development and hire of the shared position of Community Mental Health Liaison.

This essential position was developed as a response to everchanging mental health climate that our residents are faced with on a day-to-day basis. The Mental Health Liaison acts as a conduit to support for; acute mental health care, police related mental health response, overdose follow up, domestic violence follow up, and much more.

One of the main objectives that this position will spearhead is developing and facilitating a Community At-Risk Empowerment Team (CARE). This team is made up of key personnel within town departments who will meet regularly to discuss mutual clients and resources that may assist and support our residents.

Traditional community events were well attended this past year. We continue to encourage residents to attend our Memorial Day and Veterans Day Parades as well as our annual Purple Heart Day ceremony. At our recent Memorial Day Parade, we had a guest speaker, Easton resident, US Army CPT George K. Wanat who is a former Prisoner of War (Vietnam) and was awarded the Distinguished Service Cross. HCS also worked with other departments to ensure safe elections and Town Meetings as well as transportation services for all of these events.



SIGNIFICANT BUDGET AND STAFFING CHANGES

This proposed budget does not reflect any additional Staffing aside from a requested paid intern. The Benefits Navigator and Community Mental Health Liaison positions are funded using American Rescue Plan Act funds. The Program Assistant is funded using grants and program fees.

Personnel Summary				
Position	FY2021 FTE	FY2022 FTE	FY2023 FTE	FY2024 FTE
Director	1.0	1.0	1.0	1.0
Financial & Veterans Services	1.0	1.0	1.0	1.0
Community Engagement & Programming	1.0	1.0	1.0	1.0
Health Inspector	2.0	2.0	2.0	2.0
Benefits Navigator #			0.85	1.0
Community Mental Health Liaison #				1.0
Program Assistant *			0.6	0.6
Shuttle Driver	1.0	1.0	1.0	1.0
Administrative Assistant - Transportation/Veterans	1.0	1.0	1.0	1.0
Administrative Assistant - HCS	1.5	1.5	1.5	1.5
On Call Drivers **	1.0	1.0	1.0	1.0
Total FTE	9.5	9.5	10.95	12.1

Key:

ARPA Funded

* Supported by grants and fees

** Half payroll supported by grants and fees

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 500	HEALTH & COMMUNITY SERVICES									
01.500.001.5101	Department Head	\$103,358	\$99,585	\$114,135	\$114,136	\$93,632	\$118,747	\$124,151	\$5,404	4.55%
01.500.001.5102	Asst Dept Head / Deputies	\$55,552	\$52,981	\$153,826	\$128,592	\$132,840	\$175,513	\$181,610	\$6,097	3.47%
01.500.001.5104	Veterans Services Officer	\$70,538	\$70,537	\$0	\$0	\$2,483	\$0	-	-	0.00%
01.500.001.5107	Health Agent	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.001.5109	Shuttle Drivers	\$44,738	\$44,738	\$46,558	\$46,559	\$38,188	\$48,435	\$50,638	\$2,203	4.54%
01.500.001.5110	Administrative Salaries	\$107,882	\$99,255	\$112,657	\$112,516	\$90,843	\$117,123	\$121,026	\$3,903	3.33%
01.500.001.5111	Clerical Salaries	\$0	\$0	\$0	\$0	\$432	\$0	-	-	0.00%
01.500.001.5113	Health Inspector	\$160,809	\$160,817	\$166,528	\$166,530	\$136,615	\$173,260	\$181,144	\$7,884	4.55%
01.500.001.5114	Benefits Navigator	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.001.5130	Overtime/Wage Reserve	\$1,076	\$1,500	\$3,511	\$10,000	\$2,267	\$10,000	\$10,000	-	0.00%
01.500.001.5145	Out of Rank Pay	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.001.5150	Longevity	\$2,100	\$2,100	\$2,850	\$2,500	\$2,800	\$3,300	\$2,800	(\$500) (15.15%)	
01.500.001.5166	Intern	\$0	\$0	\$0	\$0	\$1,130	\$0	\$3,500	\$3,500	0.00%
01.500.001.5169	Part Time Drivers	\$3,951	\$20,000	\$9,718	\$20,000	\$543	\$20,000	\$20,000	-	0.00%
01.500.001.5171	Mental Health Liaison	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.001.5180	Elected Salaries	\$1,000	\$3,000	\$1,250	\$3,000	\$1,500	\$3,000	\$3,000	-	0.00%
001 Payroll Subtotal		\$551,008	\$554,513	\$611,037	\$603,833	\$503,277	\$669,378	\$697,869	\$28,491	4.25%
01.500.002.5210	Electricity	\$2,232	\$1,700	\$4,229	\$1,700	\$3,401	\$1,700	\$4,500	\$2,800	164.70%
01.500.002.5212	Building Heating	\$5,391	\$9,000	\$4,762	\$9,000	\$1,928	\$9,000	\$7,000	(\$2,000) (22.22%)	
01.500.002.5230	Water	\$131	\$450	\$161	\$450	\$94	\$450	\$450	-	0.00%
01.500.002.5243	R&M - Vehicles	\$709	\$3,500	\$1,055	\$3,500	\$877	\$3,500	\$3,500	-	0.00%
01.500.002.5244	R&M - Hardware/Software	\$494	\$1,200	\$1,753	\$1,200	\$2,238	\$1,200	\$9,000	\$7,800	650.00%
01.500.002.5300	Training	\$315	\$3,500	\$4,512	\$3,500	\$3,811	\$3,500	\$3,500	-	0.00%
01.500.002.5301	Consulting	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.002.5304	Advertising	\$0	\$350	\$1,675	\$350	\$100	\$350	\$350	-	0.00%
01.500.002.5307	Nursing Services	\$15,120	\$28,229	\$16,038	\$22,441	\$13,300	\$22,441	\$20,000	(\$2,441) (10.87%)	
01.500.002.5340	Telephone/Communications	\$8,259	\$8,500	\$8,061	\$8,500	\$5,376	\$8,500	\$8,500	-	0.00%
01.500.002.5345	Postage/Meter	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.500.002.5350	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.002.5351	\$2,439	\$6,500	\$2,876	\$6,500	\$1,239	\$6,500	\$6,000	(\$500)	(7.69%)
01.500.002.5430	\$22,572	\$24,000	\$48,859	\$24,000	\$23,336	\$24,000	\$24,000	-	0.00%
01.500.002.5450	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.002.5480	\$2,580	\$13,000	\$9,039	\$13,000	\$6,810	\$13,000	\$13,000	-	0.00%
01.500.002.5536	\$13	\$200	\$153	\$1,000	\$1,134	\$1,000	\$1,000	-	0.00%
01.500.002.5583	\$43	\$300	\$300	\$300	\$300	\$300	\$300	-	0.00%
01.500.002.5584	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.500.002.5596	\$1,600	\$1,600	\$1,600	\$1,600	\$2,400	\$1,600	\$2,400	\$800	50.00%
01.500.002.5710	\$0	\$1,000	\$1,853	\$1,000	\$1,570	\$1,000	\$2,000	\$1,000	100.00%
01.500.002.5722	\$3,299	\$250	\$250	\$250	\$0	\$250	-	(\$250)	(100.00%)
01.500.002.5723	\$0	\$800	\$208	\$800	\$499	\$800	\$800	-	0.00%
01.500.002.5730	\$427	\$1,000	\$962	\$1,000	\$827	\$1,000	\$1,000	-	0.00%
01.500.002.5731	\$255	\$600	\$987	\$600	\$415	\$600	\$600	-	0.00%
002 Expense Subtotal	\$65,886	\$105,679	\$109,341	\$100,691	\$69,662	\$100,691	\$107,900	\$7,209	7.15%
01.500.004.5210	\$0	\$1,100	\$0	\$1,100	\$0	\$1,100	\$400	(\$700)	(63.63%)
01.500.004.5350	\$9,225	\$800	\$6,318	\$800	\$657	\$800	\$1,500	\$700	87.50%
01.500.004.5584	\$2,943	\$4,500	\$4,494	\$4,500	\$2,788	\$4,500	\$4,500	-	0.00%
004 Town Pool Expense Subtotal	\$12,168	\$6,400	\$10,812	\$6,400	\$3,445	\$6,400	\$6,400	\$0	0.00%
01.500.005.5770	\$187,787	\$225,000	\$168,457	\$225,000	\$155,652	\$200,000	\$200,000	-	0.00%
005 Veterans Benefits Subtotal	\$187,787	\$225,000	\$168,457	\$225,000	\$155,652	\$200,000	\$200,000	\$0	
DEPARTMENT 500 HEALTH & COMMUNITY SERVICES	\$816,850	\$891,592	\$899,649	\$935,924	\$732,038	\$976,469	\$1,012,169	\$35,700	3.65%

Town of Easton

Payroll Detail Report

FY24 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
				0	0		0	0	0	0
KENNEDY, KRISTIN C.	Director	40	10/7/1996	118,747	124,151	AA-8	550	0	124,701	0
	01.500.001.5101 Department Head			118,747	124,151		550	0	124,701	0
AHONEN, CORY	Deputy Dir - Vets/Fin Aff	40	3/5/18	81,844	90,805	DD-6	350	0	91,155	0
DALEY, ANNE	Deputy Dir - Comm Eng & Retired 5/7/22.	40	8/5/2002	90,364	0	DD-7	0	0	0	0
PITTI, JOSEPH	Deputy Dir - Comm Eng &	40	6/29/22	0	90,805	DD-6	0	0	90,805	0
	01.500.001.5102 Asst Dept Head /			172,208	181,610		350	0	181,960	0
HENSHAW, BRUCE	Driver	40	3/23/18	48,435	50,638	I-7	350	0	50,988	0
	01.500.001.5109 Shuttle Drivers			48,435	50,638		350	0	50,988	0
FALCON, NICOLE	HCS Admin Asst Resigned FY23.	18	3/5/19	23,576	0		0	0	0	0
MCMORROW, KELLY	Admin Asst/HCS	35	8/18/15	45,848	47,941	H-5	350	0	48,291	0
O'HEARNE, LISA	Admin Asst/Transport Coord	35	7/23/14	47,699	49,861	H-7	350	0	50,211	0
RISOTTI, JENNIFER	HCS Admin Asst	18	7/11/22	0	23,224	H-2	0	0	23,224	0
	01.500.001.5110 Administrative Salaries			117,123	121,026		700	0	121,726	0
MEYERS, TIMOTHY P.	Health Inspector	40	10/29/2007	86,630	90,572	EE-15+10	450	0	91,022	800
TAYLOR, MARK	Health Inspector	40	9/14/2009	86,630	90,572	EE-15+10	400	0	90,972	800
	01.500.001.5113 Health Inspector			173,260	181,144		850	0	181,994	1,600
VACANT	Benefits Navigator Grade F, nonunion full time \$64,341. Funded with ARPA grant funds.	25		0	0	F-8	0	0	0	0
	01.500.001.5114 Benefits Navigator			0	0		0	0	0	0
OVERTIME	Overtime/Wage Reserve			10,000	10,000		0	0	10,000	0
	01.500.001.5130 Overtime/Wage			10,000	10,000		0	0	10,000	0
PART TIME DRIVERS	Part Time Drivers			20,000	20,000		0	0	20,000	0
iNTERN	Intern			0	3,500		0	0	3,500	0
	01.500.001.5169 Part Time Drivers			20,000	23,500		0	0	23,500	0
LEBLANC, LYNNE	Board Member			1,000	1,000		0	0	1,000	0

Town of Easton
Payroll Detail Report
FY24 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
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				662,773	695,069		2,800	0	697,869	1,600

AMES FREE LIBRARY
FISCAL YEAR 2024 BUDGET NARRATIVE
IAN DUNBAR, EXECUTIVE DIRECTOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

On March 10, 1883 Oliver Ames gifted the Ames Free Library to the people of Easton. The library strives to fulfill its mission of providing materials and services to help Easton residents of all ages obtain information to meet their individual personal, educational, professional and recreational needs. An expanded campus that includes the ever-popular Queset Garden and learning commons at Queset House has provided invaluable community meeting spaces for everyone to learn, share, teach and connect.

PRIOR YEAR BUDGET SUCCESSES

The staff of the Ames Free Library’s enthusiasm and creativity in serving library users continued the trend of increased library use from the previous 2 fiscal years, bringing library services closer to pre-COVID levels. Having two dedicated Youth Services Librarians for the first time allowed for both increased program attendance and outreach to schools and other local organizations. The entire staff seamlessly kept up a high customer service standard with a greater number of people visiting the library campus and utilizing our resources. The library remained within the top ten circulating libraries in the SAILS Library Network of 70 libraries.

CAPITAL IMPROVEMENTS

The library replaced an outdoor heat pump that had been malfunctioning for a number of years. While this was a great expense, it should reduce maintenance fees going forward.

OVER 1,000 FREE PROGRAMS

With the lifting of COVID restrictions the library focused on in-person programs and presentations, at the request of library users, returning vitality and energy to the library campus. Some regular groups continued to meet remotely, such as Genealogy, Writing and ESOL sessions, to better accommodate the specific needs of their members.



*Kennedy Campbell
Rock That Crown*



*Queset Under the Stars
The Unlikely Strummers*

Goal: The Ames Free Library will provide its residents with the highest level of library services and facilitate community connections.

<i>Key Performance Measures</i>	<i>FY21 Actual</i>	<i>FY22 Actual</i>	<i>FY23 Projected</i>	<i>FY24 Target</i>
Visitors	30,325	69,486	79,066	85,000
Circulation	88,234	105,340	104,965	110,000
Program Attendees	4,233	7,698	10,198	11,000
Programs – live and virtual	627	1,064	1,104	1,200
Reference transactions	5,715	6,352	5,769	6,500
Computer use	2,716	8,897	16,361	18,000
Registered borrowers	13,691	13,875	10,520*	10,800
Hours Open	2,137	4,406	4,683	4,683

*SAILS Library Network reduced the number of years before an expired account is purged from the system.

SIGNIFICANT BUDGET AND STAFFING CHANGES

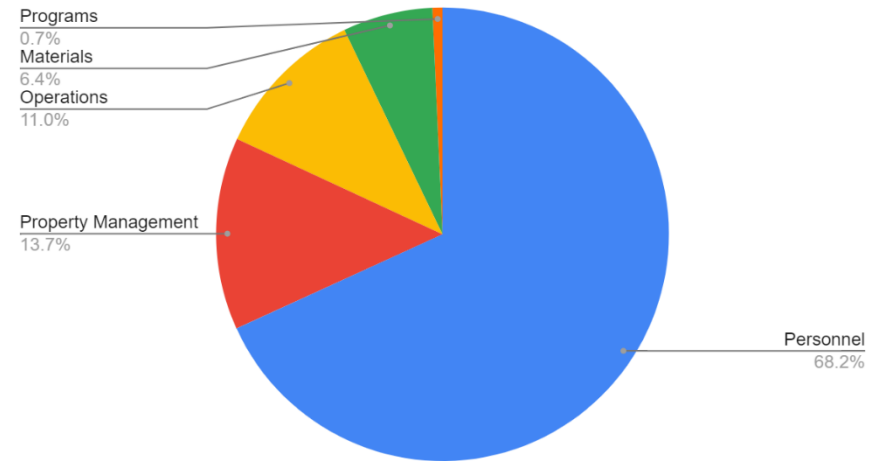
The library will create & staff a part-time ESOL Specialist position to better facilitate its English for All Program.

Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Executive Director	1	1	1	1
Assistant Director	1	1	1	1
Librarians	3	3	3	3
Associates/Technician/Specialist	4	4	5	5
Circulation Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Queset House Manager	0	1	1	1
Campus Manager	.5	.5	.5	.5
ESOL Specialist	0	0	0	.5
Pages	.5	.5	.5	.5
Total FTE	12	13	14	14.5

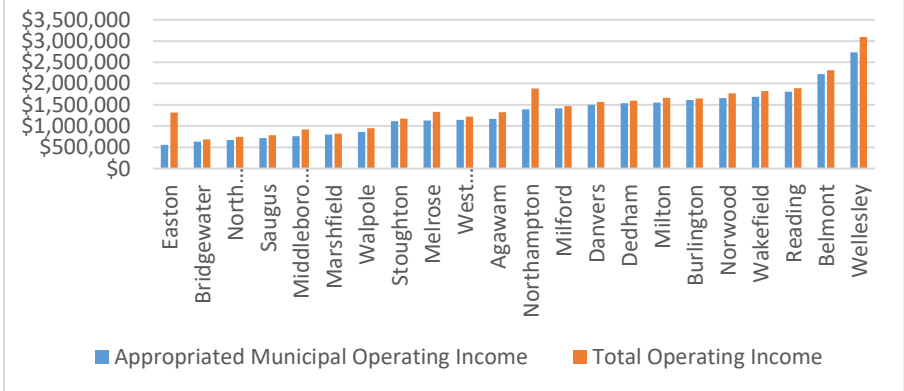
DEPARTMENTAL BUDGET

In FY24, the majority of expenses will be personnel, followed by property management, operations, materials, and programming. Town allocation toward the library will continue to be less than 1% of the total town budget, while meeting the statutory Municipal Appropriation Requirement. The Ames Free Library had the lowest imposition on tax payers of the 22 municipalities serving population of 25,000 – 29,999 in FY21 and yet continued to be in the top ten libraries in terms of total operating revenue, allowing for continuing excellence in breadth and depth of library services.

FY24 Library Budget



MA Libraries Serving Area Populations of 25,000 - 29,999



2021 Library Statistics available at:
<https://mblc.state.ma.us/programs-and-support/library-statistics/index.php>

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 610 LIBRARY									
01.610.002.5781 Library Services Increased by \$10,000 to maintain programming.	\$554,429	\$554,429	\$568,685	\$568,685	\$585,860	\$585,860	\$595,860	\$10,000	1.70%
002 Expense Subtotal	\$554,429	\$554,429	\$568,685	\$568,685	\$585,860	\$585,860	\$595,860	\$10,000	1.70%
DEPARTMENT 610 LIBRARY	\$554,429	\$554,429	\$568,685	\$568,685	\$585,860	\$585,860	\$595,860	\$10,000	1.70%

FISCAL YEAR 2024 BUDGET

SECTION VI:



EDUCATION

EASTON PUBLIC SCHOOLS FY2024 BUDGET
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SCHOOL DEPARTMENT
FISCAL YEAR 2024 BUDGET NARRATIVE
LISHA CABRAL, EdD, SUPERINTENDENT

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

It is the vision of the Easton Public Schools to provide a relevant and 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.

We strive to reach this vision by:

- Providing opportunities and equitable access to programs that meet all students' individual needs so that they will demonstrate optimal growth.
- Providing 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.
- Developing rigorous curriculum with high-quality assessments to enhance student centered, personalized, and self-directed learning.
- Recruiting, developing, and continuously supporting high quality educators who are exemplars of best practice, collaboration, and investment in the whole child.

PRIOR YEAR BUDGET SUCCESSES

Student Achievement

A new literacy program was fully vetted and piloted by educators. This program has been adopted and will be fully implemented in kindergarten to grade 7 next year. It is aligned to the Science of Reading, and all educators have had professional development in this area.

Oliver Ames students benefited from the Early College/Career Pathways Program. This provides access to college courses while in high school as well as training in select vocational training in preparation for a career or field of interest. EPS is a member of the South Shore Consortium. The first of its kind, this Consortium allows students from 10 neighboring districts to participate in courses or training with their neighboring peers creating a far broader selection of offerings. All class tuitions were subsidized with grant funding providing greater access to higher education for all interested students.

Professional consultation and educator training were provided to all staff on the review and selection of resources and curricula that are fully inclusive and representative of all students. This work will be ongoing as curricula and materials are continuously evolving. A large population of preschool and kindergarten aged children did not attend formal

HIGHLIGHTS AND SUCCESSES FY2023

EPS was able to provide free full day kindergarten and summer enrichment to every child in Easton who elected to participate. This represents full access to education and equity of opportunities for all students. The summer program was grant funded and will be able to continue for one more year under this grant. Full kindergarten will continue, with the ultimate goal of reducing Pre-kindergarten tuition costs as well.

The Blanche A. Ames Elementary School officially opened its doors to students, staff, and faculty on January 3, 2023. Enrollment in the early grades has already started to climb exponentially as a result.



A video tour of the new school is available here:

<https://www.youtube.com/watch?v=PbLFnqeJSIO>

classroom settings during the pandemic. This created an increase in the number of kindergarten students who enrolled and necessitated adding staff at this level.

Human Resources

A Director of Human Resources and Administrative Assistant were added to central administration. With over 600 employees, EPS is now able to provide a better level of customer service and ensure HR compliance in all areas. We were also able to re-institute the School Resource Officer (SRO) position in partnership with the Easton Police Department. This role has been crucial in providing guidance and support to administrators, faculty, staff, students, and families. In further collaboration, this time with the DPW, shared plumbing and systems technician roles were added to the operational budget. These positions, like the current electrician and carpentry positions, are a valuable resource to maintaining school facilities in the most timely and fiscally responsible manner.

Skill deficits emerged in both academics and social and emotional skills post-pandemic. EPS was able to add Reading and Math Coaches as well as Interventionists and summer programming to help meet these needs.

Facilities

In January, we were able to move our pre-kindergarten to grade 2 students, faculty, and staff as well as central administration into the completed Blanche A. Ames Elementary School. This project was completed within the projected timeline and approximately \$10 million under budget. This project was funded through the generosity of the residents of Easton as well as through a significant grant from the Massachusetts School Building Authority (MSBA).

Other significant capital projects were also completed. One of them is the complete replacement of the Oliver Ames outdoor basketball and tennis courts. The same number of courts were reconstructed on the site, this time with post tension concrete for the tennis courts. In addition, the “beach” volleyball pit was replaced with pickleball courts. The majority of this project was funded through the Community Preservation Act (CPA) with a significant amount also coming from a district grant. The second capital project is the reconstruction of the Richardson Olmsted playgrounds. Again, this project was able to take place through CPA funding, a district grant, and support from the Richardson Olmsted parent organization as well as state funding supported through Senator Timilty’s office.

FY24 SIGNIFICANT BUDGET AND STAFFING CHANGES

The budget for FY24, combined with federal grant funds, will provide some pivotal and much needed positions for the district. With the completion of the Blanche Ames School, we have seen a significant increase in early education enrollment. This requires almost doubling our pre-kindergarten staff within two years. As a special education program,

pre-kindergarten will now have a dedicated Special Education Coordinator. This will ensure that the Town's earliest learners will have the resources and support needed to have a successful introduction to the school system as well as any necessary special education services.

In addition to increased enrollment, the district is also seeing an increase in the number of Multilingual Learners entering the schools. Already understaffed in this area, this has put a strain on the services these children receive. For that reason, two English language Learner teachers have been added. This need is projected to increase over time.

Mental health has been a significant challenge for students across the country. We have added an additional School Adjustment Counselor who is also a licensed clinical therapist, to increase services for students in need. Students and staff are also in need of support in the areas of Diversity, Equity, Inclusion, and Accessibility (DEIA). An experienced Director of DEIA will be joining central administration to provide education, support, resources, and information to the district and community partners in our effort to make all facets of education and academic/career opportunities equitable and accessible to every child.

The largest capital project taking place in FY24 is the overhaul of the security systems in all schools. This is a 2 to 3 year process that begins in the fall of 2023. All telephone systems will also be upgraded at this time. When completed, all 4 schools will be operating on the same security and telephone systems creating not only a more effective and efficient system of protection and services, but also more economical ones.

In collaboration with the Easton YMCA, the district will now offer on-site childcare to all staff. This year, this is being extended to all Town employees as well. This tuition-based service will be run by the YMCA and be located in the Blanche Ames School. This benefit for employees will also serve as a child care site for the students in the Oliver Ames Child Care program. This will allow for real-life experience as these students explore the possibility of a career in child care, education, pediatrics, etc.

Please continue for a summary of each of the major school department budget descriptions.

EASTON PUBLIC SCHOOLS FY2024 BUDGET PROPOSAL SUMMARY

Elementary Schools

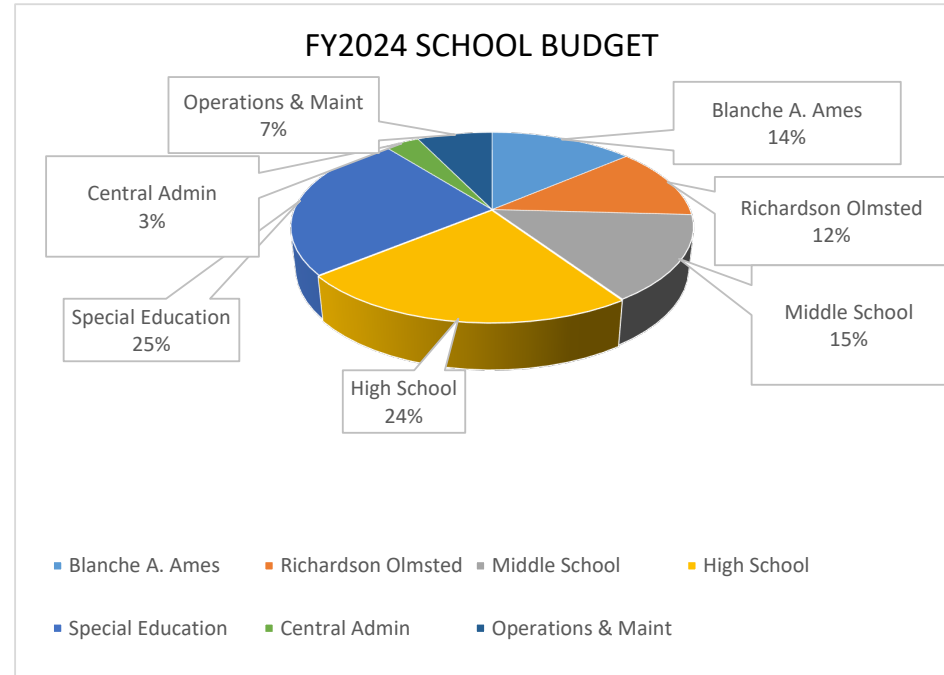
Blanche A. Ames Elementary School (PK-2)	6,450,847
Richardson Olmsted School (3-5)	5,715,146
	<u>12,165,993</u>

Secondary Schools

Easton Middle School	6,925,703
Oliver Ames High School	11,034,472
	<u>17,960,175</u>

System Wide Programs and Services

Special Education Services	11,906,924
Central Administration	1,608,735
Operations & Maintenance (Includes Custodial & Maintenance, Transportation, Security and Other Expenses)	3,386,716
	<u>16,902,375</u>
Total School Department Budget Proposal	<u><u>47,028,543</u></u>



Town of Easton
School Budget Requests by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 1110 SCHOOL COMMITTEE	\$26,101	\$20,557	\$188,250	\$156,337	(\$31,913)	(16.95%)
TOTAL STATE CODE 1210 SUPERINTENDENT	\$294,386	\$403,424	\$404,918	\$410,170	\$5,252	(4.49%)
TOTAL STATE CODE 1220 ASST. SUPERINTENDENT	\$200,471	\$216,934	\$215,400	\$222,938	\$7,538	(2.36%)
TOTAL STATE CODE 1230 OTHER DISTRICT-WIDE ADMIN	\$170,185	\$122,800	\$121,964	\$111,402	(\$10,562)	(3.19%)
TOTAL STATE CODE 1410 BUSINESS AND FINANCE	\$195,626	\$205,120	\$208,401	\$213,488	\$5,087	(2.15%)
TOTAL STATE CODE 1420 HUMAN RESOURCES & BENEFIT	\$131,778	\$302,238	\$284,992	\$266,700	(\$18,292)	(3.01%)
TOTAL STATE CODE 1430 LEGAL SERVICES	\$92,849	\$85,963	\$145,000	\$88,000	(\$57,000)	(6.36%)
TOTAL STATE CODE 1435 LEGAL SETTLEMENTS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 1450 INFO MGMNT & TECHNOLOGY	\$75,153	\$89,501	\$69,500	\$93,000	\$23,500	(4.66%)
TOTAL STATE CODE 2110 CURRICULUM DIRECTOR	\$276,304	\$264,534	\$292,813	\$268,140	(\$24,673)	(5.23%)
TOTAL STATE CODE 2130 ADMIN TECHNOLOGY-SCHOOLS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2210 SCHOOL LEADERSHIP-BLDG	\$2,184,658	\$2,207,844	\$2,183,397	\$2,282,467	\$99,070	(0.04%)
TOTAL STATE CODE 2220 SCHOOL CURRICULUM LEADERS	\$122,926	\$121,826	\$129,056	\$38,600	(\$90,456)	(2.17%)
TOTAL STATE CODE 2250 ADMIN TECHNOLOGY-SCHOOLS	\$13,452	\$51,634	\$13,420	\$66,275	\$52,855	(0.93%)
TOTAL STATE CODE 2305 CLASSROOM TEACHERS	\$17,182,347	\$18,389,807	\$18,457,514	\$20,118,379	\$1,660,865	7.13%
TOTAL STATE CODE 2310 SPECIALISTS TEACHERS	\$4,982,748	\$5,606,524	\$5,618,301	\$5,503,896	(\$114,405)	5.31%

Town of Easton
School Budget Requests by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 2315 TEAM LEADERS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2320 MEDICAL/THERAPEUTIC SERV.	\$1,550,517	\$1,621,488	\$1,646,647	\$1,646,867	\$220	5.02%
TOTAL STATE CODE 2325 SUBSTITUTES	\$400,220	\$341,530	\$554,400	\$511,500	(\$42,900)	4.79%
TOTAL STATE CODE 2330 PARAS/INSTRUCTIONAL ASSTS	\$1,507,054	\$1,627,100	\$1,716,085	\$1,907,004	\$190,919	5.13%
TOTAL STATE CODE 2340 LIBRARIANS & MEDIA DIRECT	\$120,704	\$152,677	\$146,706	\$130,969	(\$15,737)	5.06%
TOTAL STATE CODE 2345 DISTANCE LEARNING	\$0	\$623	\$0	\$650	\$650	5.06%
TOTAL STATE CODE 2351 PROF DEV LEADERSHIP	\$13,820	\$8,899	\$5,000	\$9,000	\$4,000	5.07%
TOTAL STATE CODE 2355 SUBSTITUTES FOR PD	\$0	\$850	\$0	\$0	\$0	
TOTAL STATE CODE 2357 PD STIPENDS & EXPENSES	\$239,767	\$308,564	\$306,956	\$254,550	(\$52,406)	4.86%
TOTAL STATE CODE 2410 TEXTS & RLTD SFTWR/MEDIA	\$88,254	\$136,001	\$326,754	\$138,500	(\$188,254)	4.24%
TOTAL STATE CODE 2415 LIBRARY MAT & EQUIP.	\$18,828	\$26,611	\$25,677	\$22,950	(\$2,727)	4.23%
TOTAL STATE CODE 2420 INSTRUCTIONAL EQUIPMENT	\$30,214	\$47,414	\$68,477	\$36,650	(\$31,827)	4.13%
TOTAL STATE CODE 2430 INSTR-GENERAL SUPPLIES	\$272,823	\$314,218	\$299,142	\$318,850	\$19,708	4.15%
TOTAL STATE CODE 2440 OTHER SCHOOL SERVICES	\$141,616	\$167,340	\$211,217	\$201,030	(\$10,187)	4.09%
TOTAL STATE CODE 2450 INSTRUCTIONAL TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2451 CLASSROOM INSTR. TECH	\$0	\$58	\$21,618	\$100	(\$21,518)	4.03%

Town of Easton
School Budget Requests by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 2453 OTHER INSTRUCTIONAL HARDWARE-L	\$82,245	\$44,357	\$158,511	\$44,700	(\$113,811)	3.67%
TOTAL STATE CODE 2455 INSTRUCTIONAL SOFTWARE	\$81,976	\$101,993	\$33,380	\$103,975	\$70,595	3.88%
TOTAL STATE CODE 2710 GUIDANCE & ADJ. COUSELING	\$1,576,506	\$1,688,310	\$1,670,526	\$1,632,015	(\$38,511)	3.58%
TOTAL STATE CODE 2720 TESTING & ASSESSMENT	\$36,490	\$13,318	\$27,464	\$13,300	(\$14,164)	3.54%
TOTAL STATE CODE 2800 PSYCHOLOGICAL SERVICES	\$568,790	\$618,443	\$645,964	\$707,907	\$61,943	3.65%
TOTAL STATE CODE 3100 ATTENDANCE	\$750	\$42,750	\$45,000	\$45,000	\$0	3.65%
TOTAL STATE CODE 3200 HEALTH SERVICES	\$679,677	\$782,156	\$713,019	\$687,283	(\$25,736)	3.50%
TOTAL STATE CODE 3300 PUPIL TRANSPORTATION	\$2,508,012	\$2,588,185	\$2,566,300	\$2,977,600	\$411,300	4.32%
TOTAL STATE CODE 3400 FOOD SERVICES	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 3510 ATHLETICS	\$608,804	\$610,267	\$612,550	\$629,050	\$16,500	4.29%
TOTAL STATE CODE 3520 OTHER STUDENT ACTIVITIES	\$143,369	\$142,828	\$160,479	\$194,200	\$33,721	4.36%
TOTAL STATE CODE 3600 SCHOOL SECURITY	\$49,137	\$59,517	\$58,000	\$0	(\$58,000)	4.21%
TOTAL STATE CODE 4110 CUSTODIAL SERVICES	\$1,444,582	\$1,525,460	\$1,583,870	\$1,457,226	(\$126,644)	3.75%
TOTAL STATE CODE 4120 HEATING	\$414,250	\$402,554	\$604,000	\$410,800	(\$193,200)	3.24%
TOTAL STATE CODE 4130 UTILITY SERVICES	\$544,406	\$520,342	\$585,695	\$530,550	(\$55,145)	3.07%
TOTAL STATE CODE 4210 MAINTENANCE OF GROUNDS	\$150,995	\$56,157	\$105,000	\$81,750	(\$23,250)	3.01%

Town of Easton
School Budget Requests by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 4220 MAINTENANCE OF BUILDINGS	\$557,773	\$435,332	\$496,158	\$475,334	(\$20,824)	2.93%
TOTAL STATE CODE 4225 BUILDING SECURITY	\$15,494	\$16,965	\$16,000	\$17,450	\$1,450	2.93%
TOTAL STATE CODE 4230 MAINTENANCE OF EQUIPMENT	\$22,432	\$22,505	\$27,720	\$22,598	(\$5,122)	2.91%
TOTAL STATE CODE 4300 EXTRAODINARY MAINTENANCE	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 4400 NETWORKING & TELECOMMUN	\$410,569	\$371,167	\$393,778	\$391,493	(\$2,285)	2.88%
TOTAL STATE CODE 5200 INSURANCE PROGRAMS	\$15,066	\$13,271	\$20,000	\$27,900	\$7,900	2.90%
TOTAL STATE CODE 5350 RENTAL/LEASE OF BUILDINGS	\$94,560	\$47,280	\$46,560	\$10,000	(\$36,560)	2.81%
TOTAL STATE CODE 6200 CIVIC ACTIVITIES	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 7100 ACQUISITION/IMPROVE SITES	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 7200 ACQUISITION/IMPROVE BLDGS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 7300 ACQUISITION/IMPROVE EQUIP	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 7500 AQUISITION OF MOTOR VEH.	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 7600 REPLACEMENT MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 9100 PROGRAMS OTHER DIST - MA	\$53,756	\$0	\$50,000	\$0	(\$50,000)	2.70%
TOTAL STATE CODE 9300 TUITION TO NON PUBLIC SCHOOLS	\$1,161,926	\$578,445	\$532,520	\$660,000	\$127,480	2.95%
TOTAL STATE CODE 9400 TUITION TO COLLABORATIVES	\$1,076,014	\$781,494	\$844,681	\$890,000	\$45,319	3.00%

Town of Easton
School Budget Requests by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL FUND 01 SCHOOL DEPARTMENT	\$42,630,403	\$44,305,198	\$45,658,780	\$47,028,543	\$1,369,763	3.00%

Proposed Total for Expense Accounts: \$47,028,543.00

Town of Easton
School Budget by State Code
FY24 School Budget - Central Administration

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 1110 SCHOOL COMMITTEE	\$26,101	\$20,557	\$188,250	\$156,337	(\$31,913)	(16.95%)
TOTAL STATE CODE 1210 SUPERINTENDENT	\$294,386	\$403,424	\$404,918	\$410,170	\$5,252	(4.49%)
TOTAL STATE CODE 1220 ASST. SUPERINTENDENT	\$200,471	\$216,934	\$215,400	\$222,938	\$7,538	(2.36%)
TOTAL STATE CODE 1230 OTHER DISTRICT-WIDE ADMIN	\$170,185	\$122,800	\$121,964	\$111,402	(\$10,562)	(3.19%)
TOTAL STATE CODE 1410 BUSINESS AND FINANCE	\$194,977	\$204,341	\$208,401	\$212,688	\$4,287	(2.22%)
TOTAL STATE CODE 1420 HUMAN RESOURCES & BENEFIT	\$131,778	\$302,238	\$267,891	\$266,700	(\$1,191)	(1.89%)
TOTAL STATE CODE 1430 LEGAL SERVICES	\$92,436	\$84,426	\$120,000	\$85,000	(\$35,000)	(4.03%)
TOTAL STATE CODE 1435 LEGAL SETTLEMENTS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 1450 INFO MGMNT & TECHNOLOGY	\$75,153	\$89,501	\$69,500	\$93,000	\$23,500	(2.38%)
TOTAL STATE CODE 2357 PD STIPENDS & EXPENSES	\$29,160	\$33,738	\$28,265	\$34,000	\$5,735	(1.99%)
TOTAL STATE CODE 2451 CLASSROOM INSTR. TECH	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 4110 CUSTODIAL SERVICES	\$0	\$0	\$400	\$0	(\$400)	(2.01%)
TOTAL STATE CODE 4130 UTILITY SERVICES	\$4,459	\$6,499	\$6,250	\$6,500	\$250	(1.99%)
TOTAL STATE CODE 5350 RENTAL/LEASE OF BUILDINGS	\$94,560	\$47,280	\$46,560	\$10,000	(\$36,560)	(4.11%)
TOTAL CENTRAL ADMINISTRATION (LOCATION 77)	\$1,313,671	\$1,531,741	\$1,677,799	\$1,608,735	(\$69,064)	(4.11%)

Proposed Total for Expense Accounts: \$1,608,735.00

**OPERATIONS AND MAINTENANCE SERVICES (INCLUDING
CUSTODIAL, TRANSPORTATION & SECURITY)**
DAVID TWOMBLY, DIRECTOR OF SCHOOL SYSTEM OPERATIONS
FISCAL YEAR 2024 BUDGET SUMMARY

The school department participates in the town-wide centralized maintenance department. The cost of salaries to cover maintenance personnel are shared with the Town. Seasonal grounds staff are hired by the EPS to work collaboratively with the DPW. School system funds are budgeted to cover the cost of supplies for all maintenance and repair as well as necessary contract services.

Building custodians are provided with all of the supplies, materials, and equipment used in cleaning and maintaining our four school buildings and the Central Administration offices.

We transport approximately 3,000 students per day and have a pay and ride program for students who live within 1.5 miles from their school. An independent contractor is hired to provide these services.

Special education students inside and outside of the district as well as homeless and displaced students are also transported to and from school daily.

The funds allocated for security, in addition to capital funds approved at Town Meeting, will be utilized to provide critical security upgrades and provide professional development for all staff.

HIGHLIGHTS AND SUCCESSES FY2023

Preventative maintenance was performed on all mechanical systems, fire suppression systems, and integrated pest management plans.

A request for qualifications has been issued and the school department is in the process of hiring an Owner's Project Manager (OPM) to begin a security system upgrade project

In January 2023, Blanche Ames Elementary School opened on time and under budget.

New bleachers were purchased for the athletic fields.

Several compressors and roof top units at Oliver Ames High School were replaced.

The design of the new Richardson Olmsted North Playground was completed and construction began.

New cafeteria tables were purchased for Oliver Ames.

A new three year transportation contract was approved with Lucini Transportation.

Town of Easton
School Budget by State Code
FY24 School Budget - Operations and Maintenance

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 1410 BUSINESS AND FINANCE	\$649	\$779	\$0	\$800	\$800	0.00%
TOTAL STATE CODE 1420 HUMAN RESOURCES & BENEFIT	\$0	\$0	\$17,101	\$0	(\$17,101)	(95.32%)
TOTAL STATE CODE 1430 LEGAL SERVICES	\$412	\$1,537	\$25,000	\$3,000	(\$22,000)	(90.97%)
TOTAL STATE CODE 2130 ADMIN TECHNOLOGY-SCHOOLS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2220 SCHOOL CURRICULUM LEADERS	\$24,148	\$25,641	\$24,904	\$0	(\$24,904)	(94.32%)
TOTAL STATE CODE 2250 ADMIN TECHNOLOGY-SCHOOLS	\$0	\$29,576	\$0	\$44,075	\$44,075	(28.55%)
TOTAL STATE CODE 2305 CLASSROOM TEACHERS	\$62,095	\$75,494	\$115,000	\$150,000	\$35,000	8.71%
TOTAL STATE CODE 2310 SPECIALISTS TEACHERS	\$1,195	\$2,343	\$0	\$2,500	\$2,500	10.09%
TOTAL STATE CODE 2325 SUBSTITUTES	\$0	\$2,920	\$0	\$3,000	\$3,000	11.74%
TOTAL STATE CODE 2330 PARAS/INSTRUCTIONAL ASSTS	\$6,827	\$4,450	\$0	\$0	\$0	
TOTAL STATE CODE 2351 PROF DEV LEADERSHIP	\$13,820	\$8,899	\$5,000	\$9,000	\$4,000	13.56%
TOTAL STATE CODE 2357 PD STIPENDS & EXPENSES	\$188,247	\$254,069	\$244,225	\$208,200	(\$36,025)	(2.47%)
TOTAL STATE CODE 2410 TEXTS & RLTD SFTWR/MEDIA	\$0	\$0	\$120,000	\$0	(\$120,000)	(23.70%)
TOTAL STATE CODE 2420 INSTRUCTIONAL EQUIPMENT	\$96	\$918	\$200	\$1,200	\$1,000	(23.51%)
TOTAL STATE CODE 2430 INSTR-GENERAL SUPPLIES	\$189	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2440 OTHER SCHOOL SERVICES	\$10,294	\$0	\$5,000	\$5,000	\$0	(23.30%)

Town of Easton
School Budget by State Code
FY24 School Budget - Operations and Maintenance

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 2451 CLASSROOM INSTR. TECH	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2453 OTHER INSTRUCTIONAL HARDWARE-L	\$35,002	\$31,191	\$60,000	\$31,400	(\$28,600)	(25.67%)
TOTAL STATE CODE 2455 INSTRUCTIONAL SOFTWARE	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2710 GUIDANCE & ADJ. COUSELING	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 3200 HEALTH SERVICES	\$51,421	\$210	\$6,000	\$0	(\$6,000)	(26.38%)
TOTAL STATE CODE 3300 PUPIL TRANSPORTATION	\$1,422,343	\$1,454,650	\$1,503,500	\$1,819,100	\$315,600	7.11%
TOTAL STATE CODE 3400 FOOD SERVICES	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 3510 ATHLETICS	\$0	\$1,201	\$0	\$0	\$0	
TOTAL STATE CODE 3520 OTHER STUDENT ACTIVITIES	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 3600 SCHOOL SECURITY	\$49,137	\$59,517	\$58,000	\$0	(\$58,000)	4.27%
TOTAL STATE CODE 4110 CUSTODIAL SERVICES	\$191,020	\$231,572	\$191,400	\$232,400	\$41,000	5.65%
TOTAL STATE CODE 4120 HEATING	\$3,995	\$6,709	\$10,000	\$6,800	(\$3,200)	5.49%
TOTAL STATE CODE 4130 UTILITY SERVICES	\$111,273	\$117,158	\$137,250	\$120,500	(\$16,750)	4.53%
TOTAL STATE CODE 4210 MAINTENANCE OF GROUNDS	\$150,995	\$56,157	\$105,000	\$81,750	(\$23,250)	3.46%
TOTAL STATE CODE 4220 MAINTENANCE OF BUILDINGS	\$419,974	\$299,379	\$361,400	\$350,000	(\$11,400)	2.66%
TOTAL STATE CODE 4225 BUILDING SECURITY	\$15,494	\$16,965	\$16,000	\$17,450	\$1,450	2.70%

Town of Easton
School Budget by State Code
FY24 School Budget - Operations and Maintenance

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 4230 MAINTENANCE OF EQUIPMENT	\$22,432	\$22,505	\$27,720	\$22,598	(\$5,122)	2.50%
TOTAL STATE CODE 4300 EXTRAORDINARY MAINTENANCE	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 4400 NETWORKING & TELECOMMUN	\$257,784	\$244,447	\$219,778	\$250,043	\$30,265	3.26%
TOTAL STATE CODE 5200 INSURANCE PROGRAMS	\$15,066	\$13,271	\$20,000	\$27,900	\$7,900	3.49%
TOTAL STATE CODE 6200 CIVIC ACTIVITIES	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 7100 ACQUISITION/IMPROVE SITES	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 7200 ACQUISITION/IMPROVE BLDGS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 7300 ACQUISITION/IMPROVE EQUIP	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 7600 REPLACEMENT MOTOR VEHICLE	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 9100 PROGRAMS OTHER DIST - MA	\$0	\$0	\$0	\$0	\$0	
TOTAL SYTEM WIDE (LOCATION 88) OPERATIONS & MAINT	\$3,053,919	\$2,961,568	\$3,272,478	\$3,386,716	\$114,238	3.49%

Proposed Total for Expense Accounts: \$3,386,716.00

SPECIAL SERVICES

CRAIG DAVIDSON, DIRECTOR OF SPECIAL SERVICES

FISCAL YEAR 2024 BUDGET SUMMARY

Our integrated preschool program provides services for any preschoolers who are eligible for special education. Some of these children receive therapies on an appointment basis based on individual needs. Due to increased needs, we will be increasing our course offerings by adding multiple sections.

During FY2024, we will welcome three new Special Education Coordinator positions. This addition will provide a direct contact, at each of our buildings, for families who have student(s) on IEP's and a point person for our staff to collaborate with regarding the needs of our students. Special Education Coordinators will also play a vital role in aligning our district with the Massachusetts Department of Elementary and Secondary Education mandates and Federal regulations regarding special education services.

The start of the new school year will also see each of our schools staffed with two full-time school nurses.

Over the past several years, the social emotional needs of our students have noticeably increased. A full-time adjustment counselor has been hired to provide interventions and direct services to our student body at the secondary level.

Oliver Ames will also be adding a Therapeutic Learning Center. This addition provides vertical alignment for our students K-12 and will provide programming for students to access their education in the least restrictive environment, within the Easton Public Schools.

The current Special Education district-wide programs are:

- Foundations Program grades PK-12+
- Language Based Program grades 3-12
- Therapeutic Learning Center grades K-12
- Bridge Program grades 9-12
- Skills Program grades K-5 and 6-12+

HIGHLIGHTS AND SUCCESSES FY2023

The EPS participated in the Tiered Focus Monitoring Review by the Department of Elementary and Secondary Education.

The SEPAC continues to work with the school district to provide input into planning, development, services and programs for children who have been identified as eligible for special education services.

Oliver Ames High School hosted the second annual Easton Special Olympics in May.

The New England Center for Children conducted a program review of our Skills and Foundations classrooms in grades kindergarten to 12.

NSK12 conducted a Program Review focusing on Special Education Services, Staffing, and Schedules to better support students who struggle.

Town of Easton
School Budget Requests by State Code
FY24 School Budget - Special Education Services

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 2110 CURRICULUM DIRECTOR	\$276,304	\$264,534	\$292,813	\$268,140	(\$24,673)	(8.42%)
TOTAL STATE CODE 2210 SCHOOL LEADERSHIP-BLDG	\$288,563	\$293,370	\$294,968	\$305,123	\$10,155	(2.46%)
TOTAL STATE CODE 2310 SPECIALISTS TEACHERS	\$3,886,749	\$4,237,813	\$4,261,813	\$4,404,774	\$142,961	2.64%
TOTAL STATE CODE 2320 MEDICAL/THERAPEUTIC SERV.	\$1,550,517	\$1,621,488	\$1,646,647	\$1,646,867	\$220	1.98%
TOTAL STATE CODE 2330 PARAS/INSTRUCTIONAL ASSTS	\$1,316,077	\$1,320,015	\$1,428,871	\$1,545,758	\$116,887	3.09%
TOTAL STATE CODE 2345 DISTANCE LEARNING	\$0	\$623	\$0	\$650	\$650	3.10%
TOTAL STATE CODE 2357 PD STIPENDS & EXPENSES	\$10,578	\$9,419	\$18,600	\$700	(\$17,900)	2.87%
TOTAL STATE CODE 2410 TEXTS & RLTD SFTWR/MEDIA	\$691	\$0	\$3,214	\$0	(\$3,214)	2.83%
TOTAL STATE CODE 2420 INSTRUCTIONAL EQUIPMENT	\$9,177	\$7,197	\$11,300	\$7,500	(\$3,800)	2.78%
TOTAL STATE CODE 2430 INSTR-GENERAL SUPPLIES	\$9,021	\$15,296	\$22,255	\$14,750	(\$7,505)	2.67%
TOTAL STATE CODE 2440 OTHER SCHOOL SERVICES	\$9,795	\$44,393	\$59,346	\$35,850	(\$23,496)	2.36%
TOTAL STATE CODE 2455 INSTRUCTIONAL SOFTWARE	\$5,855	\$869	\$0	\$1,675	\$1,675	2.38%
TOTAL STATE CODE 2710 GUIDANCE & ADJ. COUSELING	\$295,337	\$310,916	\$310,768	\$245,430	(\$65,338)	1.51%
TOTAL STATE CODE 2720 TESTING & ASSESSMENT	\$34,834	\$13,318	\$26,214	\$13,300	(\$12,914)	1.35%
TOTAL STATE CODE 2800 PSYCHOLOGICAL SERVICES	\$568,790	\$618,443	\$645,964	\$707,907	\$61,943	1.94%
TOTAL STATE CODE 3300 PUPIL TRANSPORTATION	\$1,085,668	\$1,133,535	\$1,062,800	\$1,158,500	\$95,700	2.69%

Town of Easton
School Budget Requests by State Code
FY24 School Budget - Special Education Services

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 7500 AQUISITION OF MOTOR VEH.	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 9100 PROGRAMS OTHER DIST - MA	\$53,756	\$0	\$50,000	\$0	(\$50,000)	2.18%
TOTAL STATE CODE 9300 TUITION TO NON PUBLIC SCHOOLS	\$1,161,926	\$578,445	\$532,520	\$660,000	\$127,480	3.26%
TOTAL STATE CODE 9400 TUITION TO COLLABORATIVES	\$1,076,014	\$781,494	\$844,681	\$890,000	\$45,319	3.42%
TOTAL SPECIAL SERVICES DEPARTMENT 200	\$11,639,661	\$11,251,175	\$11,512,774	\$11,906,924	\$394,150	3.42%
Proposed Total for Expense Accounts:	\$11,906,924.00					

PROFESSIONAL DEVELOPMENT
CRISSY PRUITT, ASSISTANT SUPERINTENDENT

FISCAL YEAR 2024 BUDGET SUMMARY

Professional educators rely on continual training to stay current in their practice. The 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 current in the latest research and best practices. The Massachusetts Department of Elementary and Secondary Education mandates evidence of high quality professional development for all educators.

During FY2024, the EPS will be implementing a new Literacy program, *Wit & Wisdom*, in all classrooms in grades K-6. Grade 7 English teachers will be piloting the program this year. PD will be offered throughout the year to support a successful implementation.

The Anti-Defamation League’s Peer Mentor program will begin its fifth year at OA and its third year at EMS. Staff and students new to the program will go through adequate training for continuity. Teachers and peer mentors will be provided with strategies to use when working with students around anti-bias programming.

Easton University publishes offerings 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, and share their best practices. Each is designed to align with the goals identified in the District and individual School Improvement Plans.

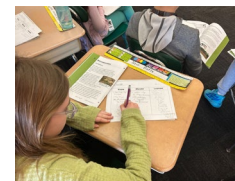
Easton Community University will also be offered. This program provides educational opportunities for parents and community members on topics that range from health and wellness to Equity and Inclusion and more. It is important to the district that it also provides quality opportunities for families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

HIGHLIGHTS AND SUCCESSES FY2023

November PD involved content based offerings. In January, EPS staff attended safety training in collaboration with the Easton Police and Fire Departments.



CHAMPS training, offered through the KnowAtom Science program, expanded this year in grades K-5. The 6 sessions in each grade span focused on creating cultures of thinking and developing student voice in a Science classroom.



Teachers in grades K-7 participated in the “Launch” Professional Development session so that they could become familiar with the new Literacy Program, *Wit & Wisdom*, that will be implemented next year.



Curriculum Leaders revisited the Unit writing process, received feedback on current units, and began working in teams to revise and create further units.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Professional Development

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.88.1.2357.1154.000	Pro.devlp. Stipends	\$40,150	\$40,150	\$47,600	\$43,000	-	(\$43,000)	(100.00%)
01.100.88.4.2357.4000.000	Contract Services	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.4.2357.4025.000	Consulting Services	\$0	\$1,000	\$0	\$1,000	-	(\$1,000)	(100.00%)
01.100.88.4.2357.4060.000	Prsnl Dev. - Workshops	\$90,191	\$134,000	\$135,982	\$134,000	\$137,000	\$3,000	2.23%
01.100.88.4.2357.4065.000	Course Reimbursement	\$57,280	\$65,000	\$64,490	\$65,000	\$65,000	-	0.00%
01.100.88.6.2357.6010.000	Professional Activities	\$337	\$1,125	\$5,708	\$1,125	\$5,700	\$4,575	406.66%
01.100.88.6.2357.6010.111	Professional Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.6.2357.6010.112	Professional Activities	\$288	\$0	\$288	\$0	\$500	\$500	0.00%
01.100.88.6.2357.7100.110	Travel In State	\$0	\$100	\$0	\$100	-	(\$100)	(100.00%)
01.100.88.6.2357.7100.111	Travel In State	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.6.2357.7100.112	Travel In State	\$0	\$0	\$0	\$0	-	-	0.00%
2357 PROFESSIONAL DEVELOPMENT		\$188,247	\$241,375	\$254,069	\$244,225	\$208,200	(\$36,025)	(14.75%)

Proposed Total for Expense Accounts: \$208,200.00

ART DEPARTMENT
KRISTYN SHEA, DEPARTMENT HEAD
FISCAL YEAR 2024 BUDGET SUMMARY

The K-12 Art Department seeks to provide an effective visual art program that fosters the development of artistic literacy and artistic intent. The FY2024 budget will provide students the opportunity to participate in the visual arts, allowing them to exercise their imaginations while developing their creative capacities. Students are provided the opportunity to experience different media, solve visual problems, respond to works of art, and visually communicate with their peers and community. The Art Department encourages connections with other disciplines along with the societal, historical, and cultural influences and impact in the world.

An effective art education guides students through making innovative connections, which is what we continue to provide to the students of the EPS. Students learn to use symbolic languages, creative thought, and various techniques. These skills allow students room to grow in making meaningful artistic decisions that communicate their own ideas and feelings when they produce a work of art. The Art Department will use the allocated budget to optimize the delivery of effective instruction across grade levels and courses.

The course offerings at Oliver Ames for grades 9-12 provides opportunities for further and focused exploration in specific media. This leads to better preparation for career opportunities in the arts related fields after graduation.

The budget for this department includes the purchase of instructional supplies and equipment as well as the replacement and/or repair of resources. 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, specialty printers, tablets, paint trays, easels, drawing boards, and clay tools may exist for longer than one year and may need servicing and/or repairs as used.

HIGHLIGHTS AND SUCCESSES FY 2023

Grade 5 students had their annual art show for the first time since the pandemic. OA advanced artists painted several murals of the new RO logo in the lobby

For the first time in department history, an EMS art student was the district-level winner for the Lions Club Peace Poster contest

OA students earned 24 regional recognitions in Scholastic Art Awards and 5 recognitions in the MAEA Amazing Emerging Artist Exhibit. In addition, their work was featured at the Patriot Place Art Gallery in Foxborough.

- [Scholastic Art Awards](#)
- [MAEA Amazing Emerging Artist Exhibit](#)



Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Art Department

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.03.1.2305.1134.110	Teachers Art	\$23,951	\$23,951	\$0	\$0	-	-	0.00%
01.100.03.5.2430.5010.110	CTR Instructional Supplies-Art	\$1,000	\$0	\$0	\$0	-	-	0.00%
01.100.15.1.2305.1134.110	Teachers Art	\$37,320	\$37,320	\$115,645	\$108,252	\$105,351	(\$2,901)	(2.67%)
01.100.15.5.2430.5010.110	BA Instructional Supplies-Art	\$803	\$0	\$3,987	\$3,000	\$4,000	\$1,000	33.33%
01.100.20.1.2305.1134.110	Teachers Art	\$19,685	\$19,685	\$0	\$0	-	-	0.00%
01.100.20.5.2430.5010.110	MH Instructional Supplies-Art	\$794	\$0	\$0	\$0	-	-	0.00%
01.100.25.1.2305.1134.110	Teachers Art	\$128,672	\$128,672	\$80,675	\$86,288	\$155,670	\$69,382	80.40%
01.100.25.5.2430.5010.110	RO Instructional Supplies-Art	\$2,404	\$0	\$3,152	\$3,000	\$3,500	\$500	16.66%
01.100.45.1.2305.1134.110	Teachers Art	\$177,410	\$177,411	\$185,600	\$181,900	\$190,213	\$8,313	4.57%
01.100.45.5.2430.5010.110	EMS Instructional Supplies-Art	\$4,708	\$0	\$5,306	\$5,000	\$5,400	\$400	8.00%
01.100.55.1.2305.1134.110	Teachers Art	\$163,650	\$163,650	\$171,156	\$171,155	\$178,763	\$7,608	4.44%
01.100.55.5.2420.5050.110	Replacement Of Equipment	\$0	\$400	\$0	\$0	-	-	0.00%
01.100.55.5.2430.5010.110	OAHS Instructional Supplies-Art	\$6,538	\$216	\$18,482	\$9,815	\$18,500	\$8,685	88.48%
01.100.88.1.2220.1149.110	Department Head Stipend	\$8,056	\$8,057	\$8,217	\$8,139	-	(\$8,139)	(100.00%)
01.100.88.6.2357.7100.110	Travel In State	\$0	\$100	\$0	\$100	-	(\$100)	(100.00%)
01.100.88.4.2420.4000.110	Contract Services	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.4.2420.4021.110	Repairs Of Inst Equip.	\$0	\$0	\$140	\$200	\$200	-	0.00%
01.100.88.6.2420.6000.110	Other Expenditures	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.5.2430.5010.110	Instructional Supplies	\$81	\$15,615	\$0	\$0	-	-	0.00%
01.100.88.4.3520.4025.110	Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
110 ART		\$575,078	\$575,078	\$592,362	\$576,849	\$661,597	\$84,748	14.69%

Proposed Total for Expense Accounts: \$661,597.00

MUSIC PROGRAM
JEFFREY BENSON, DEPARTMENT HEAD
FISCAL YEAR 2024 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 four Easton schools. The core music program will continue to run from kindergarten through Grade 6, while the ensemble music program will run from grades 4 through 12. Several other electives will continue to be offered in grades 9-12, including the Advanced Placement 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 as well as expand offerings. This year, we are adding a History of Music In Film course to our curriculum at OAHS.

The addition of a .6 Choral Director two years ago at OA continues to increase the quality of the choral program, and now the numbers are starting to bear that out. The size of the OA Concert Choir has increased almost 4 times since the reinstatement of that position. We look forward to building on the successes of this year, and we are hopeful that we will be able to expand offerings in future years due to increased interest.

HIGHLIGHTS AND SUCCESSES FY2024

FY 2023 saw the return of all performances and festivals at all levels.

In April 2023, Easton was named one of The Best Communities for Music Education. A prestigious honor bestowed each year by the NAAM Foundation, Easton was one of 830 communities that received this recognition in the entire United States.

This fall, the OA Marching Band won their second consecutive New England Championship in Division IV. In 2022 and 2023, OA earned their first back to back championships since the 1999-2000 seasons.

In Jazz Band, the OA Thursday Jazz Band has received a Gold Medal in back to back years at MAJE State Finals as well (2022, 2023) resulting in appearances in the Hatch Shell Showcase. The OA Friday Jazz Band made State Finals this year for the first time in its history. At EMS, the Jazz Bands earned a Silver and Gold Medal at Jr. MAJE.

The OA Orchestra earned a Gold Medal at MICCA this year, while the Show Choir earned 3 Silver Medals and several Best Pit Band awards.

The EMS Core Ensembles all earned Gold Medals at the Easton Music Festival this spring.

Outside of festivals, the Easton Music Department put on 10 formal Concerts ranging from grades 2 through 12.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Music Department

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.03.1.2305.1135.112	Teachers Music	\$36,672	\$36,672	\$0	\$0	-	-	0.00%
01.100.15.1.2305.1135.112	Teachers Music	\$34,168	\$34,169	\$106,429	\$118,976	\$174,308	\$55,332	46.50%
01.100.15.5.2430.5010.112	Instructional Supplies-BA	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.20.1.2305.1135.112	Teachers Music	\$36,672	\$36,672	\$0	\$0	-	-	0.00%
01.100.25.1.2305.1135.112	Teachers Music	\$191,664	\$191,664	\$203,085	\$190,000	\$194,685	\$4,685	2.46%
01.100.25.5.2430.5010.112	Instructional Supplies-RO	\$178	\$0	\$378	\$0	\$400	\$400	0.00%
01.100.25.4.2455.4011.112	Software License Subs-RO Music	\$275	\$0	\$0	\$0	-	-	0.00%
01.100.45.1.2305.1135.112	Teachers Music	\$166,048	\$166,049	\$143,222	\$173,329	\$240,495	\$67,166	38.75%
01.100.45.4.2420.4021.112	Repairs Of Inst Equip.-EMS	\$1,935	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2420.5050.112	Music Equipment-EMS	\$1,067	\$0	\$4,609	\$0	\$4,700	\$4,700	0.00%
01.100.45.5.2430.5010.112	Instructional Supplies-EMS	\$1,636	\$0	\$710	\$2,000	\$800	(\$1,200)	(60.00%)
01.100.45.4.2455.4011.112	Software License Subs-EMS Music	\$39	\$0	\$0	\$0	-	-	0.00%
01.100.45.1.3520.1142.112	Student Activities-EMS Music	\$7,979	\$15,127	\$7,624	\$15,000	-	(\$15,000)	(100.00%)
01.100.45.4.3520.4025.112	Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.1.2305.1135.112	Teachers Music	\$200,523	\$200,523	\$216,101	\$215,976	\$252,856	\$36,880	17.07%
01.100.55.4.2420.4021.112	Repairs Of Inst Equip. -OAHS	\$1,821	\$0	\$1,750	\$740	\$1,800	\$1,060	143.24%
01.100.55.5.2420.5050.112	Music Equipment-OAHS	\$5,220	\$0	\$6,036	\$12,800	\$6,000	(\$6,800)	(53.12%)
01.100.55.5.2430.5010.112	Instructional Supplies -OAHS	\$6,827	\$0	\$3,720	\$7,496	\$3,800	(\$3,696)	(49.30%)
01.100.55.4.2455.4011.112	Software License Subs-OA Music	\$112	\$0	\$73	\$0	\$100	\$100	0.00%
01.100.55.1.3520.1142.112	Student Activities-OAHS Music	\$51,643	\$44,495	\$44,456	\$53,000	-	(\$53,000)	(100.00%)
01.100.55.4.3520.4025.112	Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.1.2220.1149.112	Department Head Stipend	\$6,886	\$6,887	\$7,532	\$7,464	-	(\$7,464)	(100.00%)
01.100.88.6.2357.6010.112	Professional Activities	\$288	\$0	\$288	\$0	\$500	\$500	0.00%
01.100.88.6.2357.7100.112	Travel In State	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.5.2410.5020.112	Textbooks	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.4.2420.4000.112	Contract Services	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.4.2420.4021.112	Repairs Of Inst Equip.	\$0	\$3,740	\$0	\$0	-	-	0.00%
01.100.88.5.2420.5050.112	Equipment	\$96	\$9,800	\$778	\$0	\$1,000	\$1,000	0.00%
01.100.88.5.2420.5055.112	Replacement Of Equipment	\$0	\$0	\$0	\$0	-	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Music Department

Department/Account Number	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.100.88.6.2420.6000.112 Other Expenditures	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.5.2430.5010.112 Instructional Supplies	\$107	\$9,492	\$0	\$0	-	-	0.00%
01.100.88.1.3520.1142.112 Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.4.3520.4025.112 Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
112 MUSIC	\$751,867	\$755,292	\$746,797	\$796,781	\$881,444	\$84,663	10.62%

Proposed Total for Expense Accounts: \$881,444.00

PHYSICAL EDUCATION AND HEALTH
CORINNE MCCARTHY, DEPARTMENT HEAD
FISCAL YEAR 2024 BUDGET SUMMARY

The Physical Education and Health program focuses on the skills of human movement, dance, low organization games, fitness, and a variety of individual, team, dual and lifetime activities. OA programming has been modified to offer more electives to the grade 9 and 10 programs as we continue to increase electives for grades 11 and 12. Students are encouraged to participate in all class activities to their fullest extent and within their individual capabilities.

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

Examples of equipment purchases include:

- Facility maintenance
- Repairs and maintenance of the high school and middle school fitness centers used before, during, and after school.
- Heart Rate Monitors so that students can see the effects of exercise and how to appropriately and safely monitor activity.
- Subscriptions to Fitnessgram which encourages physical activity (<https://fitnessgram.net/>) and PLT4M which is a teaching program to encourage student wellness (<https://plt4m.com/>)

HIGHLIGHTS AND SUCCESSES FY2023



Adding cooperative games to the physical education program helps students develop important social, interpersonal, and cooperation skills.



This year, all kindergarten to grade 5 students participated in health. For the first time, the district now offers health education at all levels. This helps students make safer, more informed, and less destructive decisions when it comes to their health and bodies. This is critical for their healthy development.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Physical Education and Health

Department/Account Number	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300							
SCHOOL DEPARTMENT							
01.100.88.1.2220.1149.111	\$9,205	\$9,205	\$9,891	\$9,301	-	(\$9,301)	(100.00%)
01.100.03.1.2305.1136.111	\$37,184	\$37,184	\$0	\$0	-	-	0.00%
01.100.15.1.2305.1136.111	\$37,184	\$37,184	\$154,960	\$172,681	\$237,265	\$64,584	37.40%
01.100.20.1.2305.1136.111	\$36,219	\$36,220	\$0	\$0	-	-	0.00%
01.100.25.1.2305.1136.111	\$167,134	\$167,134	\$289,387	\$242,105	\$445,643	\$203,538	84.07%
01.100.45.1.2305.1136.111	\$442,833	\$442,834	\$473,600	\$467,664	\$488,218	\$20,554	4.39%
01.100.55.1.2305.1136.111	\$400,019	\$400,019	\$424,360	\$424,360	\$451,699	\$27,339	6.44%
01.100.88.6.2357.6010.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.6.2357.7100.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.5.2410.5020.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.4.2420.4000.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.4.2420.4021.111	\$1,292	\$2,000	\$757	\$2,000	\$1,000	(\$1,000)	(50.00%)
01.100.55.4.2420.4021.111	\$600	\$2,500	\$904	\$2,500	\$1,000	(\$1,500)	(60.00%)
01.100.88.4.2420.4021.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.5.2420.5050.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2420.5055.111	\$464	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2420.5055.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.5.2420.5055.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.6.2420.6000.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.03.5.2430.5010.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.15.5.2430.5010.111	\$0	\$0	\$0	\$1,000	-	(\$1,000)	(100.00%)
01.100.20.5.2430.5010.111	\$952	\$0	\$0	\$0	-	-	0.00%
01.100.25.5.2430.5010.111	\$860	\$0	\$1,788	\$1,000	\$1,800	\$800	80.00%
01.100.45.5.2430.5010.111	\$3,265	\$0	\$5,028	\$4,000	\$5,100	\$1,100	27.50%
01.100.55.5.2430.5010.111	\$4,818	\$0	\$4,245	\$4,105	\$4,500	\$395	9.62%
01.100.88.5.2430.5010.111	\$0	\$10,105	\$0	\$0	-	-	0.00%
01.100.25.4.2455.4011.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.4.2455.4011.111	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2455.4011.111	\$1,300	\$0	\$1,300	\$0	\$1,300	\$1,300	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Physical Education and Health

Department/Account Number	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.100.88.1.3200.1125.111 Health Coordinator	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.4.3520.4025.111 Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
111 PHYSICAL EDUCATION AND HEALTH	\$1,143,335	\$1,144,385	\$1,366,225	\$1,330,716	\$1,637,525	\$306,809	23.05%

Proposed Total for Expense Accounts: \$1,637,525.00

TECHNOLOGY

LIVIA RAMOS, DEPARTMENT HEAD

FISCAL YEAR 2024 BUDGET SUMMARY

The funds allocated in this section of the budget will be utilized to support technology needs across the district. Our Chromebook fleet includes over 3,690 devices; one for each student and teacher.

Professional development continues to facilitate the many changes in technology and the district and school websites will soon be updated and expanded to provide more information easily and clearly.

A new Director of Instructional Technology, Livia Ramos, joined EPS and will begin during the summer. A long-term technology plan will be created and implemented in tandem with the district's new Strategic Plan which will be effective at the end of 2024. Ethan Cioffi now serves the district as the Systems Administrator. The focus of this position is effective operations, security, and devices.

The district becomes one-to-one very quickly. This requires the development of a new procurement plan for devices and equipment. As devices are retired, we will be better able to determine their life expectancy with the difference in use (traveling home daily vs. being in a controlled computer lab setting). This will better inform future budget projections for technology.

HIGHLIGHTS AND SUCCESSES FY2023

Due to the federal stimulus funds received during the COVID pandemic, the district is now one-to-one. This means that every student from kindergarten to grade 12, as well as every teacher, has their own Chromebook assigned to them.

In addition, several software programs have been vetted and added to the curricula. The result is a more robust use of technology at all levels.

This allows for real-time communication on lessons and projects, access to more tools and resources, higher levels of collaboration in student groups, and, ultimately, better preparation for college and career settings.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Technology Department

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.88.1.2130.1171.113	Director of Technology Integration	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.1.2250.1170.113	Technology Director	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.1.2250.1171.113	Technology Integration Specialist	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.3.2250.1311.113	Computer Technicians	\$0	\$0	\$10,499	\$0	\$44,075	\$44,075	0.00%
01.100.88.3.2250.1315.113	Technology Specialist	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.03.5.2250.5050.113	Computers & Devices-CTR Admin	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.15.5.2250.5050.113	Computers & Devices-BA Admin	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.20.5.2250.5050.113	Computers & Devices-MH Admin	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.25.5.2250.5050.113	Computers & Devices-RO Admin	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2250.5050.113	Computers & Devices-EMS Admin	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2250.5050.113	Computers & Devices-OAHS Admin	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.03.5.2451.5050.113	Computers & Devices-CTR	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.15.5.2451.5050.113	Computers & Devices-BA	\$0	\$0	\$0	\$4,000	-	(\$4,000)	(100.00%)
01.100.20.5.2451.5050.113	Computers & Devices-MH	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.25.5.2451.5050.113	Computers & Devices-RO	\$0	\$0	\$0	\$4,000	-	(\$4,000)	(100.00%)
01.100.45.5.2451.5050.113	Computers & Devices-EMS	\$0	\$0	\$58	\$6,000	\$100	(\$5,900)	(98.33%)
01.100.55.5.2451.5050.113	Computers & Devices-OAHS	\$0	\$64,000	\$0	\$7,000	-	(\$7,000)	(100.00%)
01.100.88.5.2451.5050.113	Equipment	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.4.2453.4013.113	Copier Maintenance	\$35,002	\$50,000	\$30,876	\$60,000	\$31,400	(\$28,600)	(47.66%)
01.100.03.5.2453.5050.113	Tech-Periph,Proj,Supplies-CTR	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.15.5.2453.5050.113	Tech-Periph,Proj,Supplies-BA	\$0	\$0	\$2,064	\$0	\$2,000	\$2,000	0.00%
01.100.20.5.2453.5050.113	Tech-Periph,Proj,Supplies-MH	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.25.5.2453.5050.113	Tech-Periph,Proj,Supplies-RO	\$5,326	\$21,000	\$0	\$12,500	-	(\$12,500)	(100.00%)
01.100.45.5.2453.5050.113	Tech-Periph,Proj,Supplies-EMS	\$10,437	\$0	\$2,387	\$16,000	\$2,500	(\$13,500)	(84.37%)
01.100.55.5.2453.5050.113	Tech-Periph,Proj,Supplies-OAHS	\$31,195	\$70,000	\$8,714	\$24,000	\$8,800	(\$15,200)	(63.33%)
01.100.03.5.2453.5056.113	Copiers & Risographs-CTR	\$0	\$10,000	\$0	\$0	-	-	0.00%
01.100.15.5.2453.5056.113	Copiers & Risographs-BA	\$0	\$10,000	\$0	\$10,000	-	(\$10,000)	(100.00%)
01.100.20.5.2453.5056.113	Copiers & Risographs-MH	\$0	\$10,000	\$0	\$0	-	-	0.00%
01.100.25.5.2453.5056.113	Copiers & Risographs-RO	\$0	\$10,000	\$0	\$10,000	-	(\$10,000)	(100.00%)

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Technology Department

Department/Account Number	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.100.45.5.2453.5056.113	\$0	\$10,000	\$0	\$12,000	-	(\$12,000)	(100.00%)
01.100.55.5.2453.5056.113	\$283	\$16,011	\$0	\$14,011	-	(\$14,011)	(100.00%)
01.100.88.5.2455.5010.113	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.1.4400.1170.113	\$108,651	\$108,373	\$100,209	\$109,717	\$113,160	\$3,443	3.13%
01.100.88.2.4400.1215.113	\$69,222	\$72,632	\$74,341	\$74,061	\$74,683	\$622	0.83%
01.100.25.3.4400.1311.113	\$37,584	\$37,440	\$43,465	\$42,000	\$46,125	\$4,125	9.82%
01.100.45.3.4400.1311.113	\$34,253	\$34,253	\$6,461	\$43,000	-	(\$43,000)	(100.00%)
01.100.55.3.4400.1311.113	\$80,946	\$80,637	\$76,792	\$89,000	\$95,325	\$6,325	7.10%
01.100.88.3.4400.1311.113	\$0	\$0	\$9,307	\$0	-	-	0.00%
01.100.88.3.4400.1320.113	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.4.4400.4000.113	\$16,193	\$16,000	\$21,978	\$0	\$22,000	\$22,000	0.00%
01.100.88.4.4400.4011.113	\$25,048	\$20,000	\$16,352	\$27,000	\$17,000	(\$10,000)	(37.03%)
01.100.88.4.4400.4045.113	\$6,111	\$6,000	\$18,272	\$9,000	\$19,000	\$10,000	111.11%
01.100.88.5.4400.5015.113	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.88.5.4400.5050.113	\$31,397	\$84,500	\$3,620	\$0	\$3,700	\$3,700	0.00%
01.100.88.6.4400.7100.113	\$700	\$0	\$366	\$0	\$500	\$500	0.00%
113 TECHNOLOGY	\$492,354	\$730,847	\$425,768	\$573,289	\$480,368	(\$92,921)	(16.20%)

Proposed Total for Expense Accounts: \$480,368.00

BLANCHE A. AMES ELEMENTARY SCHOOL

SAMUEL CEDERBAUM, PRINCIPAL

FISCAL YEAR 2024 BUDGET SUMMARY

The Blanche A. Ames Elementary School serves the town’s youngest learners in Preschool through grade 2. Having opened in January 2023, we are eagerly looking forward to beginning the first full school year in our new setting. Our school’s theme this coming year is “We All Belong,” and staff, students, and families will work together to create a welcoming and inclusive school community for everyone to enjoy.

Thanks to the investment from town residents, we have a beautiful, state-of-the-art facility designed for our early elementary aged students. We are excited to make use of our fully inclusive and accessible indoor spaces as well as our newly finished outdoor spaces. With three playground areas, a sensory courtyard, and a flourishing school garden, we have more to offer all of our young learners. In addition, we will also gain access to the soccer, softball, and multi-purpose fields later this fall as well as an outdoor classroom space situated between Blanche Ames and Richardson Olmsted.

Due to the high demand for preschool programming, we are adding three additional preschool classes at Blanche Ames, bringing our class total to ten sections. This will allow us to increase our preschool enrollment to 150 students. To support our preschool students, staff, and families we are also adding a Preschool Coordinator. We are also excited that our Preschool students will begin using Foundations this year. This systematic approach to phonemic and phonological awareness will build and strengthen our preschoolers’ foundational skills in these areas.

In grades kindergarten to 2, we will continue utilizing Foundations but have also invested in a new research based literacy program. *Wit & Wisdom* supports the research of the Science of Reading and, through the use of thematic text sets, decodable readers, poetry, and artwork, students will encounter a robust and rigorous language arts curriculum.

HIGHLIGHTS AND SUCCESSES FY2023

Coming out of the pandemic, we continued to invest in our students' social, emotional, and physical well-being. We increased the number of teachers in our PE & Health department and all students K-2 received Health weekly. We also continued our universal screening of social-emotional health using the DESSA-mini (Devereaux Student Strengths Assessment) to identify students in need of supports from our school counseling staff.

K-2 teachers went through their second year of implementation with Know Atom, our inquiry-based science curriculum. We were also fortunate to host our second cohort of Science Champs. Here, grade-level teachers participated in year-long Professional Development to learn strategies, collaborate, and hone their instructional techniques in the area of science.

Our Literacy Pilot Committee identified two programs to pilot for the 2022-2023 school year. After working with both programs, *Wit & Wisdom* was selected as our new literacy program. The Literacy Leadership Team created the implementation plan which included professional development for all staff on the Science of Reading as well as *Wit & Wisdom*.



Town of Easton
School Budget by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 1450 INFO MGMNT & TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL STATE CODE 2210 SCHOOL LEADERSHIP-BLDG	\$197,694	\$590,889	\$571,758	\$543,923	(\$27,835)	(4.86%)
TOTAL STATE CODE 2250 ADMIN TECHNOLOGY-SCHOOLS	\$1,347	\$9,320	\$3,425	\$9,400	\$5,975	(3.80%)
TOTAL STATE CODE 2305 CLASSROOM TEACHERS	\$1,200,877	\$3,637,591	\$3,657,197	\$3,802,601	\$145,404	2.91%
TOTAL STATE CODE 2310 SPECIALISTS TEACHERS	\$138,121	\$527,365	\$521,020	\$488,375	(\$32,645)	1.91%
TOTAL STATE CODE 2325 SUBSTITUTES	\$23,125	\$68,425	\$191,400	\$106,500	(\$84,900)	0.12%
TOTAL STATE CODE 2330 PARAS/INSTRUCTIONAL ASSTS	\$67,157	\$302,635	\$287,214	\$361,246	\$74,032	1.52%
TOTAL STATE CODE 2340 LIBRARIANS & MEDIA DIRECT	\$8,479	\$43,293	\$48,203	\$39,347	(\$8,856)	1.34%
TOTAL STATE CODE 2355 SUBSTITUTES FOR PD	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2357 PD STIPENDS & EXPENSES	\$1,224	\$2,450	\$5,500	\$2,600	(\$2,900)	1.29%
TOTAL STATE CODE 2410 TEXTS & RLTD SFTWR/MEDIA	\$7,243	\$45,088	\$83,000	\$45,000	(\$38,000)	0.56%
TOTAL STATE CODE 2415 LIBRARY MAT & EQUIP.	\$2,055	\$1,330	\$5,075	\$250	(\$4,825)	0.47%
TOTAL STATE CODE 2420 INSTRUCTIONAL EQUIPMENT	\$0	\$12,093	\$7,700	\$0	(\$7,700)	0.32%
TOTAL STATE CODE 2430 INSTR-GENERAL SUPPLIES	\$25,120	\$45,782	\$52,150	\$46,500	(\$5,650)	0.22%
TOTAL STATE CODE 2440 OTHER SCHOOL SERVICES	\$15,343	\$48,436	\$65,640	\$76,860	\$11,220	0.42%
TOTAL STATE CODE 2451 CLASSROOM INSTR. TECH	\$0	\$0	\$4,000	\$0	(\$4,000)	0.35%

Town of Easton
School Budget by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 2453 OTHER INSTRUCTIONAL HARDWARE-L	\$0	\$2,064	\$10,000	\$2,000	(\$8,000)	0.20%
TOTAL STATE CODE 2455 INSTRUCTIONAL SOFTWARE	\$12,984	\$40,937	\$7,630	\$41,000	\$33,370	0.80%
TOTAL STATE CODE 2710 GUIDANCE & ADJ. COUSELING	\$34,990	\$90,450	\$93,200	\$95,530	\$2,330	0.83%
TOTAL STATE CODE 2720 TESTING & ASSESSMENT	\$887	\$0	\$1,250	\$0	(\$1,250)	0.81%
TOTAL STATE CODE 3200 HEALTH SERVICES	\$36,433	\$238,979	\$273,716	\$267,923	(\$5,793)	0.67%
TOTAL STATE CODE 4110 CUSTODIAL SERVICES	\$114,184	\$329,105	\$398,624	\$332,842	(\$65,782)	(0.41%)
TOTAL STATE CODE 4120 HEATING	\$27,034	\$43,418	\$130,000	\$44,000	(\$86,000)	(1.74%)
TOTAL STATE CODE 4130 UTILITY SERVICES	\$25,075	\$141,519	\$82,025	\$144,950	\$62,925	(0.75%)
TOTAL BLANCHE AMES ELEMENTARY(DEPT 100) LOCATION 15	\$1,939,379	\$6,221,173	\$6,499,727	\$6,450,847	(\$48,880)	(0.75%)
Proposed Total for Expense Accounts:		\$6,450,847.00				

RICHARDSON OLMSTED SCHOOL
CHRISTOPHER GETCHELL, PRINCIPAL
FISCAL YEAR 2024 BUDGET SUMMARY

Richardson Olmsted School (RO) seeks to gROW an inclusive, safe, welcoming elementary school community where all students know they are respected and connected and are inspired to learn. Our budget is based on the core belief in continuous growth and provides us with the necessary resources to reach and support all students, regardless of circumstance.

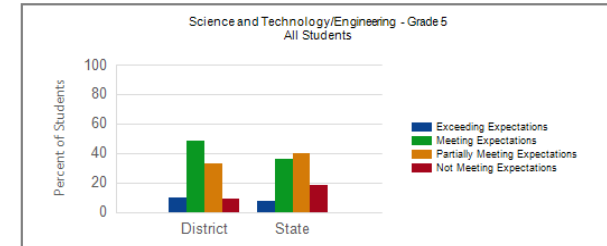
To that end, we have added an additional multilingual teacher to our staff next year so that we can better support the growth of multilingual education and help our young newcomers find success at our school. We have grown our health department by adding a full time health and wellness teacher to our team of physical education teachers. Our students are now receiving more physical and mental health support than ever before thanks to recent additions to our budget. Our social and emotional health department includes a full time school psychologist, two licensed mental health counselors and a board certified behavior analyst (BCBA). These professionals work with our administrators and teachers on a daily basis to ensure that no student “falls through the cracks,” and we work with families to help students learn to work through challenges and believe in their ability to grow.

Academically, we are investing in a new robust literacy program based on the research and data that supports the Science of Reading. All of our students will have reading materials next year that span all genres and build our students' background knowledge of the world around them. This program has both the phonemic component to teach our students how to read accurately as well as thematic content and word study that will help improve comprehension. After piloting this program all year and following the data that is showing strong student growth of all students, we are confident that this program will help our district see stronger growth in our students' reading and writing skills.

Finally, the Town of Easton is supporting a significant overhaul of our outdoor recreational space to provide our students and the residents of Easton with a large, modern, natural, and safe place to play and enjoy the outdoors. This space will include open fields, basketball courts, swings, a large outdoor classroom area, outdoor seating, an obstacle course, and more; all fully accessible to all children and adults.

HIGHLIGHTS AND SUCCESSES FY2023

Our investment in a new, inquiry-based science program (Know Atom) is not only enhancing our students' interests and curiosity about science, but also showing impressive achievement. Our Spring 2022 Grade 5 Science MCAS scores were significantly above state averages and the only scores that did not decrease after the pandemic.



The RO PTA was able to raise \$35,000 toward the construction of the new outdoor learning and play space behind RO.

RO expanded its student mentoring program; providing over 25 at risk students with a staff mentor that supported that student all year.

With support from the EPS Art Program, students helped us rebrand our school with a new logo, artfully painted all over RO. Now every Easton student is a Tiger.



Town of Easton
School Budget by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 1450 INFO MGMNT & TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL STATE CODE 2210 SCHOOL LEADERSHIP-BLDG	\$360,462	\$388,580	\$375,858	\$435,335	\$59,477	15.82%
TOTAL STATE CODE 2250 ADMIN TECHNOLOGY-SCHOOLS	\$2,893	\$4,024	\$3,000	\$4,000	\$1,000	15.96%
TOTAL STATE CODE 2305 CLASSROOM TEACHERS	\$3,413,179	\$3,569,226	\$3,476,785	\$3,916,389	\$439,604	12.97%
TOTAL STATE CODE 2310 SPECIALISTS TEACHERS	\$258,945	\$355,247	\$351,102	\$305,191	(\$45,911)	10.79%
TOTAL STATE CODE 2315 TEAM LEADERS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2325 SUBSTITUTES	\$90,482	\$77,715	\$115,500	\$106,500	(\$9,000)	10.29%
TOTAL STATE CODE 2340 LIBRARIANS & MEDIA DIRECT	\$44,103	\$45,334	\$47,503	\$39,347	(\$8,156)	10.00%
TOTAL STATE CODE 2355 SUBSTITUTES FOR PD	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2357 PD STIPENDS & EXPENSES	\$900	\$900	\$1,700	\$900	(\$800)	9.97%
TOTAL STATE CODE 2410 TEXTS & RLTD SFTWR/MEDIA	\$32,823	\$71,950	\$83,000	\$72,000	(\$11,000)	9.54%
TOTAL STATE CODE 2415 LIBRARY MAT & EQUIP.	\$1,536	\$12,148	\$2,522	\$11,500	\$8,978	9.74%
TOTAL STATE CODE 2420 INSTRUCTIONAL EQUIPMENT	\$1,164	\$3,842	\$3,000	\$3,950	\$950	9.75%
TOTAL STATE CODE 2430 INSTR-GENERAL SUPPLIES	\$55,679	\$47,542	\$63,868	\$48,700	(\$15,168)	9.28%
TOTAL STATE CODE 2440 OTHER SCHOOL SERVICES	\$39,058	\$32,584	\$42,760	\$46,320	\$3,560	9.27%
TOTAL STATE CODE 2451 CLASSROOM INSTR. TECH	\$0	\$0	\$4,000	\$0	(\$4,000)	9.17%

Town of Easton
School Budget by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 2453 OTHER INSTRUCTIONAL HARDWARE-L	\$5,326	\$0	\$22,500	\$0	(\$22,500)	8.64%
TOTAL STATE CODE 2455 INSTRUCTIONAL SOFTWARE	\$2,173	\$14,753	\$2,750	\$15,000	\$12,250	8.90%
TOTAL STATE CODE 2710 GUIDANCE & ADJ. COUSELING	\$138,146	\$141,360	\$142,158	\$96,555	(\$45,603)	7.67%
TOTAL STATE CODE 2720 TESTING & ASSESSMENT	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 3200 HEALTH SERVICES	\$152,471	\$153,364	\$101,073	\$143,460	\$42,387	8.39%
TOTAL STATE CODE 3520 OTHER STUDENT ACTIVITIES	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 4110 CUSTODIAL SERVICES	\$342,279	\$308,016	\$333,982	\$285,374	(\$48,608)	6.91%
TOTAL STATE CODE 4120 HEATING	\$55,321	\$74,052	\$125,000	\$75,000	(\$50,000)	5.80%
TOTAL STATE CODE 4130 UTILITY SERVICES	\$65,990	\$63,014	\$70,070	\$63,500	(\$6,570)	5.60%
TOTAL STATE CODE 4220 MAINTENANCE OF BUILDINGS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 4300 EXTRAODINARY MAINTENANCE TOTAL	\$0	\$0	\$0	\$0	\$0	
STATE CODE 4400 NETWORKING & TELECOMMUNICATIONS	\$37,584	\$43,465	\$42,000	\$46,125	\$4,125	5.63%
TOTAL RICHARDSON OLMSTED (DEPT 100) LOCATION 25	\$5,100,523	\$5,407,124	\$5,410,131	\$5,715,146	\$305,015	5.63%

Proposed Total for Expense Accounts: \$5,715,146.00

EASTON MIDDLE SCHOOL
LUKE CARROLL, PRINCIPAL
FISCAL YEAR 2024 BUDGET SUMMARY

Our 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.*” Our core values encourage students to leave their “pawprint” of excellence within the school community, while emphasizing that learning is not fixed, but rather an ability that each student can improve through effort and perseverance.

To help us achieve our goal and meet the ever increasing needs of our students, we have been able to add additional staffing and programs. The continued growth of the intervention program is a crucial component of meeting the needs of all students. This new middle school program now has added a Math Coach position and three math interventionists to the team already existing which is made up of a Reading Coach and three reading interventionists. These professionals provide tiered intervention and support for our students.

A new facelift was given to the middle school parking lot which maximizes student safety and effectively manages traffic flow. The configuration allows for increased spaces, larger crosswalks, and an access road that connects the entire campus.

We established the Collaborative Proactive Solutions (CPS) behavioral approach at Easton Middle School this year with training taking place in grades six and seven. This provides a layered approach to diverse student behavioral needs and helps support both personal/social growth and skill deficits for all students. Our goal is to provide a vibrant learning community with a full range of structure, support, and practices proven effective for adolescents.

HIGHLIGHTS AND SUCCESSES FY2023

Mia Zachos was named the “Make Your Mark” Community Service award winner for the 2022-2023 school year. Mia led numerous community outreach projects, and her leadership in the 84 Club and Student Council provided support and resources to her peers.



The grade six English Language Arts teachers piloted *Wit & Wisdom* and adopted the program this year. This new curriculum is being implemented to help students build the knowledge and skills they need to be successful readers, exceptional writers, and effective communicators.

Town of Easton
School Budget by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 1450 INFO MGMNT & TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL STATE CODE 2210 SCHOOL LEADERSHIP-BLDG	\$353,943	\$391,966	\$401,440	\$457,692	\$56,252	14.01%
TOTAL STATE CODE 2250 ADMIN TECHNOLOGY-SCHOOLS	\$3,188	\$5,096	\$2,995	\$5,100	\$2,105	14.42%
TOTAL STATE CODE 2305 CLASSROOM TEACHERS	\$4,391,327	\$4,590,821	\$4,625,926	\$5,122,994	\$497,068	11.04%
TOTAL STATE CODE 2310 SPECIALISTS TEACHERS	\$225,291	\$285,617	\$265,660	\$98,330	(\$167,330)	7.32%
TOTAL STATE CODE 2325 SUBSTITUTES	\$74,387	\$91,520	\$115,500	\$106,500	(\$9,000)	7.00%
TOTAL STATE CODE 2330 PARAS/INSTRUCTIONAL ASSTS	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 2340 LIBRARIANS & MEDIA DIRECT	\$9,200	\$7,410	\$0	\$0	\$0	
TOTAL STATE CODE 2355 SUBSTITUTES FOR PD	\$0	\$500	\$0	\$0	\$0	
TOTAL STATE CODE 2357 PD STIPENDS & EXPENSES	\$2,314	\$2,227	\$2,750	\$2,300	(\$450)	6.99%
TOTAL STATE CODE 2410 TEXTS & RLTD SFTWR/MEDIA	\$16,378	\$7,954	\$20,740	\$8,200	(\$12,540)	6.73%
TOTAL STATE CODE 2415 LIBRARY MAT & EQUIP.	\$5,189	\$6,415	\$5,600	\$5,200	(\$400)	6.72%
TOTAL STATE CODE 2420 INSTRUCTIONAL EQUIPMENT	\$8,754	\$10,001	\$15,004	\$10,400	(\$4,604)	6.61%
TOTAL STATE CODE 2430 INSTR-GENERAL SUPPLIES	\$48,825	\$86,521	\$67,226	\$88,650	\$21,424	6.92%
TOTAL STATE CODE 2440 OTHER SCHOOL SERVICES	\$6,715	\$8,531	\$5,220	\$6,000	\$780	6.93%
TOTAL STATE CODE 2450 INSTRUCTIONAL TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	

Town of Easton
School Budget by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 2451 CLASSROOM INSTR. TECH	\$0	\$58	\$6,000	\$100	(\$5,900)	6.81%
TOTAL STATE CODE 2453 OTHER INSTRUCTIONAL HARDWARE-L	\$10,437	\$2,387	\$28,000	\$2,500	(\$25,500)	6.32%
TOTAL STATE CODE 2455 INSTRUCTIONAL SOFTWARE	\$7,352	\$17,319	\$1,000	\$18,000	\$17,000	6.63%
TOTAL STATE CODE 2710 GUIDANCE & ADJ. COUSELING	\$418,420	\$423,625	\$428,224	\$409,974	(\$18,250)	5.85%
TOTAL STATE CODE 2720 TESTING & ASSESSMENT	\$149	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 3100 ATTENDANCE	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 3200 HEALTH SERVICES	\$122,246	\$196,379	\$164,856	\$96,430	(\$68,426)	4.58%
TOTAL STATE CODE 3510 ATHLETICS	\$8,206	\$9,924	\$250,000	\$0	(\$250,000)	0.50%
TOTAL STATE CODE 3520 OTHER STUDENT ACTIVITIES	\$23,134	\$20,912	\$27,000	\$500	(\$26,500)	0.08%
TOTAL STATE CODE 4110 CUSTODIAL SERVICES	\$231,891	\$251,434	\$273,361	\$244,966	(\$28,395)	(0.33%)
TOTAL STATE CODE 4120 HEATING	\$77,688	\$110,336	\$125,000	\$115,000	(\$10,000)	(0.47%)
TOTAL STATE CODE 4130 UTILITY SERVICES	\$80,351	\$62,888	\$90,100	\$64,500	(\$25,600)	(0.84%)
TOTAL STATE CODE 4220 MAINTENANCE OF BUILDINGS TOTAL	\$61,181	\$50,866	\$66,629	\$62,367	(\$4,262)	(0.89%)
STATE CODE 4400 NETWORKING & TELECOMMUNICATIONS	\$34,253	\$6,461	\$43,000	\$0	(\$43,000)	(1.50%)
TOTAL EASTON MIDDLE (DEPT 100) LOCATION 45	\$6,220,831	\$6,647,176	\$7,031,231	\$6,925,703	(\$105,528)	(1.50%)

Proposed Total for Expense Accounts: \$6,925,703.00

OLIVER AMES HIGH SCHOOL
KELLY CAVANAUGH, PRINCIPAL

FISCAL YEAR 2024 BUDGET SUMMARY

The Oliver Ames High School budget seeks to further our mission to embody the ideals of a comprehensive high school with excellence and equity in education. Our goal is to provide students with the opportunity to explore areas of interest in a variety of settings both during the school day and in extracurricular activities. We also seek to increase our ability to ensure that we are an inclusive environment where every member of the community has a sense of belonging.

In line with the EPS Core Values and Foundational Transfer Goals, Oliver Ames provides students with the skills and experiences needed to become effective communicators and collaborators, resilient learners with a growth mindset, and innovative and curious thinkers who have a global perspective. We continue to reflect on our curriculum and course offerings to ensure that we are providing students with these opportunities equitably across all settings. Our budget for the upcoming year also seeks to ensure that all learners in the building have equal access to opportunities to gain these skills and experiences.

This year, Oliver Ames has several additions to the special education department in order to meet this mission including a 1.0 Special Education Coordinator, the opening of a Therapeutic Learning Center, and the addition of a .5 Adjustment Counselor shared with EMS. We have also purchased equipment and increased the budgets for supplies in our Business and Applied Arts Departments in order to ensure that we are able to provide students with the most current equipment and materials for career experience classes such as Engineering and Foods. The art department also received additional supplies in order to meet the needs of students in photography and other art courses.

The budget funds instructional and non-instructional materials.

HIGHLIGHTS AND SUCCESSES FY2023

This year, we were able to bring in several guest speakers to address mental health and inclusivity. This essential topic to our student's well being was met with gratitude and a desire to further the conversation about mental health and how to make sure we take care of ourselves and each other.



Oliver Ames started new Diversity, Equity, and Inclusion Advisory Councils that provide students and parents of diverse backgrounds the opportunity to give the school feedback and provide a space for conversations about how we can become a more inclusive community.

The administration and counseling department collaborated to create a new system to identify struggling students, create a plan to address their needs through school based interventions, and track the impact of the interventions over time.

Town of Easton
School Budget by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 2210 SCHOOL LEADERSHIP-BLDG	\$573,848	\$543,038	\$539,373	\$540,394	\$1,021	0.18%
TOTAL STATE CODE 2220 SCHOOL CURRICULUM LEADERS	\$98,777	\$96,185	\$104,152	\$38,600	(\$65,552)	(10.02%)
TOTAL STATE CODE 2250 ADMIN TECHNOLOGY-SCHOOLS	\$3,975	\$3,616	\$4,000	\$3,700	(\$300)	(10.01%)
TOTAL STATE CODE 2305 CLASSROOM TEACHERS	\$6,262,983	\$6,516,675	\$6,582,606	\$7,126,395	\$543,789	6.62%
TOTAL STATE CODE 2310 SPECIALISTS TEACHERS	\$183,663	\$198,138	\$218,706	\$204,726	(\$13,980)	6.24%
TOTAL STATE CODE 2325 SUBSTITUTES	\$145,810	\$100,950	\$132,000	\$189,000	\$57,000	6.88%
TOTAL STATE CODE 2340 LIBRARIANS & MEDIA DIRECT	\$22,404	\$54,040	\$51,000	\$52,275	\$1,275	6.85%
TOTAL STATE CODE 2355 SUBSTITUTES FOR PD	\$0	\$350	\$0	\$0	\$0	
TOTAL STATE CODE 2357 PD STIPENDS & EXPENSES	\$5,349	\$5,759	\$5,916	\$5,850	(\$66)	6.85%
TOTAL STATE CODE 2410 TEXTS & RLTD SFTWR/MEDIA	\$18,193	\$11,009	\$16,800	\$13,300	(\$3,500)	6.78%
TOTAL STATE CODE 2415 LIBRARY MAT & EQUIP.	\$9,251	\$6,717	\$12,480	\$6,000	(\$6,480)	6.69%
TOTAL STATE CODE 2420 INSTRUCTIONAL EQUIPMENT	\$10,494	\$13,360	\$31,273	\$13,600	(\$17,673)	6.43%
TOTAL STATE CODE 2430 INSTR-GENERAL SUPPLIES	\$96,270	\$119,075	\$93,643	\$120,250	\$26,607	6.70%
TOTAL STATE CODE 2440 OTHER SCHOOL SERVICES	\$28,466	\$33,394	\$33,251	\$31,000	(\$2,251)	6.64%
TOTAL STATE CODE 2451 CLASSROOM INSTR. TECH	\$0	\$0	\$7,618	\$0	(\$7,618)	6.54%
TOTAL STATE CODE 2453 OTHER INSTRUCTIONAL HARDWARE-L	\$31,479	\$8,714	\$38,011	\$8,800	(\$29,211)	6.13%

Town of Easton
School Budget by State Code
FY24 School Budget

Department/Account Number	FY2022 Expended	FY2023 Expended	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
TOTAL STATE CODE 2455 INSTRUCTIONAL SOFTWARE	\$29,769	\$28,114	\$22,000	\$28,300	\$6,300	6.20%
TOTAL STATE CODE 2710 GUIDANCE & ADJ. COUSELING	\$668,149	\$721,958	\$696,176	\$784,526	\$88,350	6.72%
TOTAL STATE CODE 2720 TESTING & ASSESSMENT	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 3100 ATTENDANCE	\$750	\$42,750	\$45,000	\$45,000	\$0	6.69%
TOTAL STATE CODE 3200 HEALTH SERVICES	\$144,171	\$193,222	\$167,374	\$179,470	\$12,096	6.70%
TOTAL STATE CODE 3510 ATHLETICS	\$600,598	\$599,141	\$362,550	\$629,050	\$266,500	9.34%
TOTAL STATE CODE 3520 OTHER STUDENT ACTIVITIES	\$120,234	\$121,916	\$133,479	\$193,700	\$60,221	9.85%
TOTAL STATE CODE 4110 CUSTODIAL SERVICES	\$370,190	\$391,436	\$386,103	\$361,644	(\$24,459)	9.21%
TOTAL STATE CODE 4120 HEATING	\$191,246	\$168,037	\$214,000	\$170,000	(\$44,000)	8.56%
TOTAL STATE CODE 4130 UTILITY SERVICES	\$221,586	\$129,262	\$200,000	\$130,600	(\$69,400)	7.71%
TOTAL STATE CODE 4220 MAINTENANCE OF BUILDINGS	\$76,616	\$85,087	\$68,129	\$62,967	(\$5,162)	7.60%
TOTAL STATE CODE 4300 EXTRAODINARY MAINTENANCE	\$0	\$0	\$0	\$0	\$0	
TOTAL STATE CODE 4400 NETWORKING & TELECOMMUN	\$80,946	\$76,792	\$89,000	\$95,325	\$6,325	7.60%
TOTAL OLIVER AMES HIGH (DEPT 100) LOCATION 55	\$9,995,229	\$10,268,742	\$10,254,640	\$11,034,472	\$779,832	7.60%
Proposed Total for Expense Accounts:	\$11,034,472.00					

BUSINESS/TECHNOLOGY
SUSAN SWEENEY, DEPARTMENT HEAD
FISCAL YEAR 2024 BUDGET SUMMARY

The budget for the Business and Technology Department supports the department's mission of providing authentic learning experiences that naturally build the 21st century skills our students will need now and in the future. Comprehending business principles, thinking critically and creatively, developing technological skills and understanding fiscal responsibility are inherent in all our classes. Our goal is to prepare students for further study in Business as well as be productive and integral members of a global workforce.

Marketing and Finance classes use online texts and resources to provide students with the most current industry information. Automated Accounting software is being utilized in our Accounting courses and our Media students continue to write and produce our weekly news program "Tiger Talk." Participation in the NASA HUNCH video challenge also continues. A new Yearbook class was offered during the 2022-23 school year to give students marketable experience in print media, advertising, selling, and distribution. During the 2023-24 school year, semester courses in Principles of Business and Business Law are being added to further enhance our course offerings and to meet the growing interests of our students. The department's curriculum is supported by extracurricular organizations such as Tiger Productions, The Credit for Life Fair, DECA, and the newly created Investment Club. We also continue to look for opportunities to invite guest speakers to our classes or to offer experiential field trips to expose our students to a variety of careers in the business field.

The Business/Technology budget funds instructional supplies, texts, software, subscriptions, and equipment necessary for delivering up-to-date content and instruction to our student population.

HIGHLIGHTS AND SUCCESSES FY2023

Nicollete Mathers, Sophia Murphy and Brian Wang represented OA at the DECA International Career Development Conference in Orlando, Florida. Students from all over the globe attend the highly-selective conference to compete in business role-plays and to present original business plans.



This year's Marketing students created OA-themed magazines complete with original articles, print advertisements, and Letters to the Editor. Students in the Honors Entrepreneurship classes participated in the "March Madness Great Oreo Cookie Challenge." New Oreo flavors were developed along with new packaging. A school-wide competition selected "Funfetti" Oreos as the winning flavor/package combination. All projects were on display at this year's Business and Applied Arts Showcase in May.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Business Department

Department/Account Number	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300							
SCHOOL DEPARTMENT							
01.100.55.1.2220.1149.101	\$7,729	\$7,729	\$7,887	\$7,807	-	(\$7,807)	(100.00%)
01.100.45.1.2305.1120.101	\$93,900	\$94,428	\$100,114	\$98,700	\$102,668	\$3,968	4.02%
01.100.55.1.2305.1120.101	\$323,083	\$323,084	\$338,885	\$338,885	\$353,642	\$14,757	4.35%
01.100.45.6.2357.6010.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.6.2357.6010.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2410.5020.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.4.2420.4000.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2420.4000.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.4.2420.4021.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2420.4021.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2420.5050.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2420.5050.101	\$543	\$1,000	\$0	\$1,000	-	(\$1,000)	(100.00%)
01.100.45.5.2420.5055.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2420.5055.101	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2430.5010.101	\$218	\$500	\$377	\$500	\$500	-	0.00%
01.100.55.5.2430.5010.101	\$1,104	\$2,000	\$861	\$2,000	\$900	(\$1,100)	(55.00%)
01.100.55.4.2455.4011.101	\$11,333	\$3,000	\$5,191	\$3,000	\$5,200	\$2,200	73.33%
01.100.55.4.3520.4025.101	\$0	\$0	\$0	\$0	-	-	0.00%
101 BUSINESS	\$437,913	\$431,741	\$453,318	\$451,892	\$462,910	\$11,018	2.43%

Proposed Total for Expense Accounts: \$462,910.00

ENGLISH

KRISTIN MARANI, DEPARTMENT HEAD

FISCAL YEAR 2024 BUDGET SUMMARY

The budget for fiscal year 2024 seeks to continue offering our students a sound basis for further literary study and the ability to express 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 will continue to provide a basis for each individual to develop the ability to guide them through valuable reading and writing experiences in their post high school years, both for further education and careers. This budget will help the department to meet our goals.

The English department will continue to offer four new one semester courses to the senior year program of studies: Journalism, Public Speaking, The Perfect Crime: Detectives, Mystery, and the Whodunit, and Dystopian Literature.

This year, the English Department will also continue to offer the Study Skills course designed to help students with MCAS examination requirements and create basic study habits in order to succeed on all assessments. Students will also practice their literature and language skills as outlined in the strands of the Massachusetts State Frameworks.

The English Department budget allows for the purchase of up-to-date instructional supplies and texts.

HIGHLIGHTS AND SUCCESSES FY2023

We welcome Kristin Marani as the new department head. She has been an integral member of the English department since 2008. Not only has she excelled in teaching 9th, 11th, 12th grade English courses, but she has also led the EPS Mentoring program for all newly hired teachers and has been a co-advisor for OA's Student Council program.

We also bid farewell to Joanne Coffman who has led the English department for over a decade and wish her the best in her retirement. Over her long tenure, she has coached the varsity field hockey and girls lacrosse teams. She also co-chaired the NEASC Steering Committee and helped create and co-advise the ADL Peer Leader program.

We also hired three new teachers this year: Jackie Vicente-Pitts who taught English for four years at Randolph High school, Efthimios Stamoulis who taught English for three years at Hudson High school in New Hampshire, and Zack Dyer who taught 8th grade English at EMS since 2018.

The English department continues 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>

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - English Department

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.55.1.2220.1149.102	Department Head Stipend	\$10,188	\$10,189	\$10,559	\$10,463	-	(\$10,463)	(100.00%)
01.100.45.1.2305.1120.102	Teachers	\$418,255	\$418,256	\$464,089	\$461,754	\$572,609	\$110,855	24.00%
01.100.55.1.2305.1120.102	Teachers	\$1,042,851	\$1,042,851	\$1,115,959	\$1,120,115	\$1,127,637	\$7,522	0.67%
01.100.45.1.2310.1130.102	Teachers ELL	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.1.2310.1130.102	Teachers ELL	\$96,423	\$96,423	\$101,800	\$101,800	\$104,318	\$2,518	2.47%
01.100.45.1.2310.1133.102	Teachers Reading	\$92,049	\$92,050	\$96,000	\$96,000	\$98,330	\$2,330	2.42%
01.100.55.1.2310.1133.102	Teachers Reading	\$80,505	\$80,506	\$89,904	\$89,906	\$98,408	\$8,502	9.45%
01.100.55.1.2310.1140.102	Tutors/Interventionists	\$5,398	\$1,802	\$0	\$25,000	-	(\$25,000)	(100.00%)
01.100.45.1.2310.1141.102	Teacher Literacy Coach	\$93,349	\$93,350	\$96,000	\$96,000	-	(\$96,000)	(100.00%)
01.100.55.6.2357.6010.102	Professional Activities	\$65	\$0	\$65	\$0	\$100	\$100	0.00%
01.100.45.5.2410.5020.102	Textbooks	\$1,186	\$1,820	\$354	\$1,820	\$500	(\$1,320)	(72.52%)
01.100.55.5.2410.5020.102	Textbooks	\$10,827	\$9,900	\$6,253	\$9,900	\$6,500	(\$3,400)	(34.34%)
01.100.45.4.2420.4000.102	Contract Services	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2420.4000.102	Contract Services	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.4.2420.4021.102	Repairs Of Inst Equip.	\$0	\$200	\$0	\$200	-	(\$200)	(100.00%)
01.100.55.4.2420.4021.102	Repairs Of Inst Equip.	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2420.5050.102	Equipment	\$0	\$0	\$85	\$0	\$100	\$100	0.00%
01.100.55.5.2420.5050.102	Equipment	\$0	\$800	\$0	\$800	-	(\$800)	(100.00%)
01.100.55.5.2420.5055.102	Replacement Of Equipment	\$0	\$500	\$0	\$500	-	(\$500)	(100.00%)
01.100.45.5.2430.5010.102	Instructional Supplies	\$106	\$1,980	\$4,227	\$1,980	\$4,500	\$2,520	127.27%
01.100.55.5.2430.5010.102	Instructional Supplies	\$5,755	\$404	\$6,563	\$404	\$6,500	\$6,096	1508.91%
01.100.45.4.2455.4011.102	Software English - EMS	\$449	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2455.4011.102	Software License Subsc- OA English	\$1,948	\$2,000	\$540	\$2,000	\$550	(\$1,450)	(72.50%)
01.100.55.4.3520.4025.102	Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
102 ENGLISH		\$1,859,363	\$1,853,032	\$1,992,403	\$2,018,642	\$2,020,052	\$1,410	0.06%

Proposed Total for Expense Accounts: \$2,020,052.00

FAMILY AND CONSUMER SCIENCE
SUSAN SWEENEY, DEPARTMENT HEAD

FISCAL YEAR 2024 BUDGET SUMMARY

Family and Consumer Science classes provide a foundation for life literacy education. Our curriculum brings to life academic disciplines such as Science, Technology, Engineering, Art, and Math (STEAM) and connects students to real world applications of this content. The department’s mission is to help students understand how to manage the challenges of living and working in a diverse global society.

Career exploration and project-based learning are inherent in all FCS classes. The FY24 budget will support our continued partnership with the NASA HUNCH program. Our Fashion Design, Construction and Technology students work to construct cargo transportation bags that will actually be used by astronauts at the International Space Station. Students in our Foods and World Foods classes learn tools to better understand nutrition and how it relates to their health. The Child Development curriculum is enhanced by a series of guest speakers who have shared their expertise on topics such as literacy, raising multiples, early intervention and diversity and inclusion. Also, with the opening of the staff child care at the Blanche Ames School, Child Care students will now work in this program assisting the staff in providing services to children ages 8 weeks to preschool. In addition, our 2023-24 course offerings will include a new semester class in Interior Spaces and Upcycling Design which will focus on integrating design principles with the living environment.

Rising food costs and supply chain issues have impacted our budget for consumables. These expenses, along with the need for appliance and equipment repair and replacement, make up the majority of our budget.

HIGHLIGHTS AND SUCCESSES FY2023



Original culinary creations for OA’s version of “Chopped”



Student projects from the Family and Consumer Science classes are on display at the annual Business and Applied Arts Showcase. This year’s projects included charcuterie boards, tote bags, fabric pouches, and “flour” babies.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Family & Consumer Science

Department/Account Number	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300							
SCHOOL DEPARTMENT							
01.100.55.1.2220.1149.103	\$491	\$492	\$501	\$498	-	(\$498)	(100.00%)
01.100.45.1.2305.1120.103	\$91,249	\$91,250	\$93,900	\$93,900	\$96,230	\$2,330	2.48%
01.100.55.1.2305.1120.103	\$157,370	\$157,371	\$165,953	\$165,953	\$248,035	\$82,082	49.46%
01.100.45.6.2357.7100.103	\$0	\$70	\$0	\$0	-	-	0.00%
01.100.55.6.2357.7100.103	\$0	\$50	\$0	\$0	-	-	0.00%
01.100.45.5.2410.5020.103	\$0	\$550	\$0	\$550	-	(\$550)	(100.00%)
01.100.55.5.2410.5020.103	\$1,871	\$0	\$-1,871	\$0	-	-	0.00%
01.100.45.4.2420.4000.103	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2420.4000.103	\$0	\$0	\$1,200	\$0	\$1,200	\$1,200	0.00%
01.100.45.4.2420.4021.103	\$0	\$725	\$0	\$725	-	(\$725)	(100.00%)
01.100.55.4.2420.4021.103	\$0	\$1,200	\$0	\$1,200	-	(\$1,200)	(100.00%)
01.100.45.5.2420.5055.103	\$0	\$1,609	\$4,549	\$1,609	\$4,600	\$2,991	185.89%
01.100.55.5.2420.5055.103	\$750	\$1,750	\$195	\$2,000	\$200	(\$1,800)	(90.00%)
01.100.45.6.2420.6000.103	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.6.2420.6000.103	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2430.5010.103	\$5,729	\$5,346	\$4,845	\$5,416	\$4,900	(\$516)	(9.52%)
01.100.55.5.2430.5010.103	\$20,102	\$12,750	\$24,273	\$18,550	\$24,500	\$5,950	32.07%
103 FAMILY & CONSUMER SCIENCE	\$277,566	\$273,163	\$293,544	\$290,401	\$379,665	\$89,264	30.73%

Proposed Total for Expense Accounts: \$379,665.00

INDUSTRIAL ARTS DEPARTMENT
SUSAN SWEENEY, DEPARTMENT HEAD

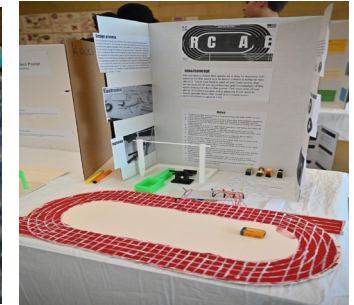
FISCAL YEAR 2024 BUDGET SUMMARY

OA's Industrial Technology program teaches and reinforces academic skills, promotes technical competence, develops foundational skills such as problem solving, critical thinking, and individual responsibility, and expands students' career awareness and employability. Students acquire cultural, technical, mathematical, and scientific literacy and gain an appreciation of the need for these skills in a diverse, global society. Reading, writing, speaking, listening, calculating, learning, and critical thinking are all skills that are developed within the frameworks of our courses.

The FY24 budget will support the department's mission to encourage students to employ engineering and scientific concepts in the solutions of design problems. Furthermore, the addition of two Capstone Courses in Engineering and Manufacturing and Design will allow students to create independent projects, to document their work, and to communicate their solutions to a variety of stakeholders. Through the use of 3D printing technology as well as manufacturing and metalworking technology, students are able to see their designs come to life. Drone technology is also being added to our programming.

The Industrial Technology budget supports the purchase of consumables, instructional supplies, and membership in Project Lead the Way. Additionally, the budget is used to fund equipment purchases and to maintain, repair, or replace current machinery and equipment.

HIGHLIGHTS AND SUCCESSES FY2023



Student projects and designs from the various Industrial Technology classes are on display during the Business and Applied Arts Showcase in May.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Industrial Arts Department

Department/Account Number	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300							
SCHOOL DEPARTMENT							
01.100.55.1.2220.1149.104	\$328	\$328	\$334	\$322	-	(\$322)	(100.00%)
01.100.45.1.2305.1120.104	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.1.2305.1120.104	\$156,598	\$156,599	\$163,156	\$163,155	\$173,443	\$10,288	6.30%
01.100.55.5.2410.5020.104	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2420.4021.104	\$0	\$500	\$0	\$0	-	-	0.00%
01.100.55.5.2420.5050.104	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2420.5055.104	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2420.5055.104	\$0	\$500	\$0	\$500	-	(\$500)	(100.00%)
01.100.45.5.2430.5010.104	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2430.5010.104	\$7,458	\$7,600	\$10,410	\$13,600	\$10,500	(\$3,100)	(22.79%)
01.100.55.4.2455.4011.104	\$0	\$0	\$3,200	\$0	\$3,200	\$3,200	0.00%
104 INDUSTRIAL ARTS	\$164,386	\$165,527	\$177,100	\$177,577	\$187,143	\$9,566	5.38%

Proposed Total for Expense Accounts: \$187,143.00

MATHEMATICS DEPARTMENT
AMY MCGUIRK, DEPARTMENT HEAD
FISCAL YEAR 2024 BUDGET SUMMARY

The mathematics budget for 2022-2023 reflects an awareness that we live in a complex 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 full 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 provide an additional means for students to pursue their interests.

The mathematics budget supports the materials, licenses, and subscriptions needed for robotics, computer science, and all classes incorporating technology into learning. The programs for which we have licenses and subscriptions provide students with the opportunity to use technology in a variety of ways including analyzing data, solving mathematical problems, and implementing real world applications of state standards.

HIGHLIGHTS AND SUCCESSES FY2023



The OA Math Team performed successfully at several meets throughout the year and hosted a meet at Oliver Ames in February.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Math Department

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.55.1.2220.1149.106	Department Head Stipend	\$9,861	\$9,861	\$3,737	\$9,965	-	(\$9,965)	(100.00%)
01.100.45.1.2305.1120.106	Teachers	\$541,424	\$541,425	\$572,450	\$570,451	\$668,400	\$97,949	17.17%
01.100.55.1.2305.1120.106	Teachers	\$987,987	\$987,988	\$966,181	\$1,036,765	\$1,067,608	\$30,843	2.97%
01.100.45.1.2310.1141.106	Teacher Math Coach	\$0	\$0	\$73,660	\$73,660	-	(\$73,660)	(100.00%)
01.100.45.6.2357.6010.106	Professional Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.6.2357.6010.106	Professional Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2410.5020.106	Textbooks	\$4,131	\$10,400	\$7,600	\$10,400	\$7,700	(\$2,700)	(25.96%)
01.100.55.5.2410.5020.106	Textbooks	\$3,019	\$4,000	\$6,410	\$4,000	\$6,500	\$2,500	62.50%
01.100.45.4.2420.4000.106	Contract Services	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2420.4000.106	Contract Services	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.4.2420.4021.106	Repairs Of Inst Equip.	\$0	\$500	\$0	\$500	-	(\$500)	(100.00%)
01.100.55.4.2420.4021.106	Repairs Of Inst Equip.	\$0	\$500	\$0	\$500	-	(\$500)	(100.00%)
01.100.45.5.2420.5050.106	Equipment	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2420.5050.106	Equipment	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2420.5055.106	Replacement Of Equipment	\$0	\$500	\$0	\$500	-	(\$500)	(100.00%)
01.100.55.5.2420.5055.106	Replacement Of Equipment	\$0	\$500	\$0	\$500	-	(\$500)	(100.00%)
01.100.45.5.2430.5010.106	Instructional Supplies	\$0	\$600	\$2,542	\$600	\$2,500	\$1,900	316.66%
01.100.55.5.2430.5010.106	Instructional Supplies	\$3,020	\$3,300	\$3,912	\$3,300	\$4,000	\$700	21.21%
01.100.45.4.2455.4011.106	Software Math - EMS	\$285	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2455.4011.106	Software License Subs-OA Math	\$2,333	\$2,000	\$2,160	\$2,000	\$2,200	\$200	10.00%
01.100.55.4.3520.4025.106	Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
106 MATH		\$1,552,063	\$1,561,574	\$1,638,654	\$1,713,141	\$1,758,908	\$45,767	2.67%

Proposed Total for Expense Accounts: \$1,758,908.00

SCIENCE

MARIA ANNUNZIATO & NANCY DONAHUE, DEPARTMENT HEADS

FISCAL YEAR 2024 BUDGET SUMMARY

Science is an attempt to make sense of the universe. Science education should invite and support curiosity, investigation, and critical thinking and foster an awareness of the physical nature of our world. The science department seeks to continue to expose students to authentic means of learning science through field trips, lab experiences, and project based learning.

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 electives in Anatomy & Physiology and Environmental Science. Technology is integrated throughout all courses via instruction and through student use of laboratory materials to enhance science literacy.

Vernier LabQuest devices will continue to allow students to obtain data with their chromebooks. Biotechnology kits allow students to experience gene transformation first hand, and field trips continue to expose students to science in action.

An annual field trip to Bridgewater University's City Lab will be planned for Chemistry II, Biology II, and Environmental Science students. The trip will expose students to high tech instrumentation and provide excellent lab experiences.

The Science department budget supports materials that reflect current scientific research. Materials range from live and preserved specimens to vernier probeware, biotechnology kits, spectrophotometers, and chemicals for labs. These materials are required to reinforce learning in all courses, and these supplies are particularly costly for Advanced Placement courses.

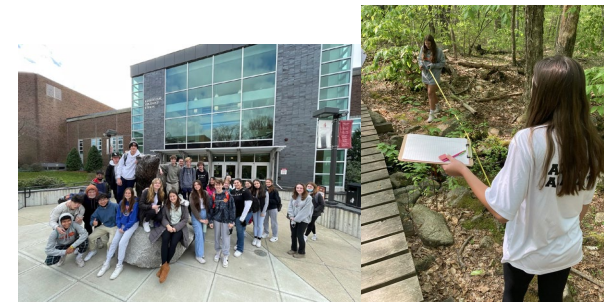
HIGHLIGHTS AND SUCCESSES FY2023



Students use biotechnology to see the insertion of a green glowing gene into a bacteria.



Chemistry students use spectrophotometers to analyze the amount of protein in sports drinks



Students visit Bridgewater University (left). Students utilize GPS and species identification guides for an ecology project (right).

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Science Department

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.55.1.2220.1149.107	Department Head Stipend	\$10,189	\$10,190	\$10,393	\$10,298	-	(\$10,298)	(100.00%)
01.100.45.1.2305.1120.107	Teachers	\$551,487	\$551,488	\$572,408	\$582,777	\$595,128	\$12,351	2.11%
01.100.55.1.2305.1120.107	Teachers	\$1,048,118	\$1,047,296	\$1,083,776	\$1,086,875	\$1,204,934	\$118,059	10.86%
01.100.45.5.2410.5020.107	Textbooks	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2410.5020.107	Textbooks	\$51	\$1,400	\$0	\$1,400	-	(\$1,400)	(100.00%)
01.100.45.4.2420.4000.107	Contract Services	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2420.4000.107	Contract Services	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.4.2420.4021.107	Repairs Of Inst Equip.	\$0	\$250	\$0	\$250	-	(\$250)	(100.00%)
01.100.55.4.2420.4021.107	Repairs Of Inst Equip.	\$0	\$1,500	\$1,398	\$1,500	\$1,400	(\$100)	(6.66%)
01.100.45.5.2420.5050.107	Equipment	\$0	\$420	\$0	\$420	-	(\$420)	(100.00%)
01.100.55.5.2420.5050.107	Equipment	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2420.5055.107	Replacement Of Equipment	\$0	\$500	\$0	\$500	-	(\$500)	(100.00%)
01.100.55.5.2420.5055.107	Replacement Of Equipment	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2430.5010.107	Instructional Supplies	\$4,429	\$6,000	\$4,203	\$6,000	\$4,000	(\$2,000)	(33.33%)
01.100.55.5.2430.5010.107	Instructional Supplies	\$14,971	\$12,816	\$12,825	\$12,816	\$13,000	\$184	1.43%
01.100.45.4.2455.4011.107	Software Science - EMS	\$1,647	\$1,000	\$5,952	\$1,000	\$6,000	\$5,000	500.00%
01.100.55.4.2455.4011.107	Software License Subs-OA Science	\$2,247	\$1,000	\$749	\$1,000	\$750	(\$250)	(25.00%)
01.100.45.4.3520.4025.107	Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.3520.4025.107	Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
107 SCIENCE		\$1,633,143	\$1,633,860	\$1,691,707	\$1,704,836	\$1,825,212	\$120,376	7.06%

Proposed Total for Expense Accounts: \$1,825,212.00

SOCIAL STUDIES

MATTHEW AUGER, DEPARTMENT HEAD

FISCAL YEAR 2024 BUDGET SUMMARY

The budget for FY2024 seeks to provide students with a robust array of courses to develop an understanding of the interrelationship of the 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 the 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.

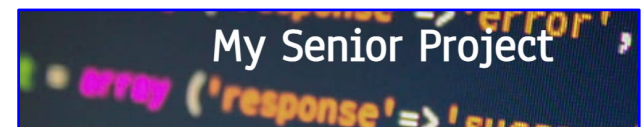
The budget for instructional supplies and texts is instrumental to achieving the Social Studies Department's goals. As we have continued to roll out changes to our core social studies courses to reflect the changes in the state standards, the department has updated our curriculum materials, texts, and instructional supplies to best support classroom instruction.

HIGHLIGHTS AND SUCCESSES FY2023

Students participated in a host of real-life experiences in politics, problem resolution, and debate. Some examples include:



Hockomock Model Senate



Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Social Studies

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.55.1.2220.1149.108	Department Head Stipend	\$9,861	\$9,861	\$10,058	\$9,965	-	(\$9,965)	(100.00%)
01.100.45.1.2305.1120.108	Teachers	\$486,632	\$486,633	\$497,727	\$506,717	\$616,540	\$109,823	21.67%
01.100.55.1.2305.1120.108	Teachers	\$1,100,271	\$1,100,272	\$1,158,690	\$1,149,690	\$1,291,503	\$141,813	12.33%
01.100.55.6.2357.6010.108	Professional Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2410.5020.108	Textbooks	\$2,504	\$1,970	\$0	\$1,970	-	(\$1,970)	(100.00%)
01.100.55.5.2410.5020.108	Textbooks	\$259	\$1,000	\$17	\$1,000	\$100	(\$900)	(90.00%)
01.100.55.4.2420.4000.108	Contract Services	\$0	\$59	\$0	\$59	-	(\$59)	(100.00%)
01.100.55.4.2420.4021.108	Repairs Of Inst Equip.	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2420.5050.108	Equipment	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2420.5055.108	Replacement Of Equipment	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2430.5010.108	Instructional Supplies	\$29	\$1,030	\$116	\$1,030	\$250	(\$780)	(75.72%)
01.100.55.5.2430.5010.108	Instructional Supplies	\$0	\$2,000	\$442	\$2,000	\$500	(\$1,500)	(75.00%)
01.100.45.4.2455.4011.108	Software License Subs-EMS Social St	\$779	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2455.4011.108	Software License Subs-OA Social Stu	\$69	\$0	\$0	\$0	-	-	0.00%
01.100.45.4.3520.4025.108	Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.3520.4025.108	Student Activities	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2440.4036.108	Speakers & Contracted Educators	\$0	\$0	\$0	\$0	-	-	0.00%
108 SOCIAL STUDIES		\$1,600,408	\$1,602,825	\$1,667,053	\$1,672,431	\$1,908,893	\$236,462	14.13%

Proposed Total for Expense Accounts: \$1,908,893.00

WORLD LANGUAGE
MARIA PALMA, DEPARTMENT HEAD
FISCAL YEAR 2024 BUDGET SUMMARY

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

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. The department is planning these opportunities to continue for the coming year after they were temporarily suspended during the pandemic. 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 software for the language lab housed at OAHS. The Advanced Placement exams are given in this laboratory every May. The department will also continue to utilize subscriptions to a great variety of digital platforms that enable students to engage with content. The increase in technology use over the last few years has boosted the department's instructional methods, and we will continue to expand on our pedagogical knowledge with the department's support of these platforms.

At the forefront of the mission of the department is the desire to send students into the world culturally and linguistically proficient and curious to continue learning and growing as global citizens.

HIGHLIGHTS AND SUCCESSES FY2023

In March, French students participate in the National Exams, sponsored by the World Language Department. Several students were honored with medals and certificates.



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.

The World Language Budget sponsors the yearly maintenance of the language lab housed at OAHS for students to actively build skills in foreign languages.



Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - World Language

Department/Account Number	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300							
SCHOOL DEPARTMENT							
01.100.55.1.2220.1149.105	\$9,040	\$9,041	\$9,224	\$9,135	-	(\$9,135)	(100.00%)
01.100.45.1.2305.1120.105	\$386,287	\$385,671	\$406,864	\$405,883	\$428,178	\$22,295	5.49%
01.100.55.1.2305.1120.105	\$682,507	\$682,507	\$712,455	\$709,677	\$776,275	\$66,598	9.38%
01.100.45.6.2357.6010.105	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.5.2410.5020.105	\$0	\$1,000	\$0	\$1,000	-	(\$1,000)	(100.00%)
01.100.55.5.2410.5020.105	\$2,163	\$500	\$200	\$500	\$200	(\$300)	(60.00%)
01.100.45.4.2420.4000.105	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2420.4000.105	\$0	\$0	\$0	\$2,500	-	(\$2,500)	(100.00%)
01.100.45.4.2420.4021.105	\$0	\$200	\$0	\$200	-	(\$200)	(100.00%)
01.100.55.4.2420.4021.105	\$0	\$500	\$0	\$500	-	(\$500)	(100.00%)
01.100.45.5.2420.5050.105	\$0	\$100	\$0	\$100	-	(\$100)	(100.00%)
01.100.55.5.2420.5055.105	\$0	\$674	\$0	\$674	-	(\$674)	(100.00%)
01.100.45.5.2430.5010.105	\$996	\$700	\$511	\$700	\$700	-	0.00%
01.100.55.5.2430.5010.105	\$3,628	\$344	\$1,549	\$344	\$1,550	\$1,206	350.58%
01.100.45.4.2455.4011.105	\$46	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2455.4011.105	\$1,549	\$2,500	\$0	\$0	-	-	0.00%
01.100.55.5.2720.5019.105	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.3520.4025.105	\$892	\$500	\$70	\$500	\$100	(\$400)	(80.00%)
105 WORLD LANGUAGE	\$1,087,113	\$1,084,237	\$1,130,874	\$1,131,713	\$1,207,003	\$75,290	6.65%

Proposed Total for Expense Accounts: \$1,207,003.00

ATHLETIC PROGRAM
MERRY MACDONALD, ATHLETIC DIRECTOR
FISCAL YEAR 2024 BUDGET SUMMARY

The OA athletic program is committed to the physical, emotional, social, and mental development of all who participate. We strive to prepare student athletes for the challenges of adult life by providing life lessons through sports. Our focus is not on winning, but rather teaching young people how to develop strong character and understanding of what makes a winning team. Hard work, discipline, accountability, integrity, resilience, and teamwork are core values we seek to instill.

The FY2024 athletic budget is structured to provide the financial support necessary for all of our teams to be competitive on the field, to reflect a positive and professional school image, and to have the proper safety equipment and facilities. Our focus in this year's budget is to continue that support.

We began work on installing additional bleachers at Muscato stadium this year as well as updates to signage. The varsity softball field was finished in spring 2022, and athletes had their first full season on this field this year.

Other significant budget items include:

- Officials & Details: Game officials and security details
- Field & Facilities: Repairs & maintenance of playing facilities
- Medical Supplies: Equipment and supplies to treat and prevent injuries
- Equipment/Supplies: Balls, bats, scorebooks, nets, pom-poms, pinneys, batons, shot puts, javelins, hurdles, mats,pucks, etc.
- Uniforms: Maintenance and replacement of 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 FY2023

Girls and Boys Cross Country and Soccer teams competed at the State Championship level with Boys Soccer and Girls Cross Country claiming State Championships.



Kyle Sousa was recognized as the MIAA Boys Cross Country Coach of the Year.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Athletic Program

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.55.1.3510.1114.114	Athletic Director	\$105,905	\$105,500	\$110,000	\$110,000	\$112,750	\$2,750	2.50%
01.100.45.1.3510.1141.114	Coaches	\$8,206	\$8,206	\$9,924	\$250,000	-	(\$250,000)	(100.00%)
01.100.55.1.3510.1141.114	Coaches	\$239,685	\$239,685	\$252,068	\$10,000	\$270,000	\$260,000	2600.00%
01.100.88.1.3510.1141.114	Coaches	\$0	\$0	\$1,201	\$0	-	-	0.00%
01.100.55.4.3510.4020.114	Repairs	\$8,898	\$3,000	\$0	\$10,000	-	(\$10,000)	(100.00%)
01.100.55.4.3510.4027.114	Athletic Trainer Serv.	\$40,000	\$40,000	\$36,000	\$40,000	\$43,000	\$3,000	7.50%
01.100.55.4.3510.4066.114	Officials & Police Serv.	\$65,966	\$58,000	\$60,689	\$62,000	\$61,000	(\$1,000)	(1.61%)
01.100.55.4.3510.4220.114	Athletic Field Maintenance	\$5,626	\$9,000	\$2,033	\$2,000	\$2,100	\$100	5.00%
01.100.55.4.3510.4221.114	Athletic Facility Maintenance	\$18,603	\$16,000	\$0	\$1,000	-	(\$1,000)	(100.00%)
01.100.55.5.3510.5017.114	Supplies Medical	\$3,150	\$3,500	\$3,622	\$5,000	\$3,700	(\$1,300)	(26.00%)
01.100.55.5.3510.5048.114	Athletic Field Supplies	\$1,239	\$2,000	\$1,746	\$5,000	\$1,800	(\$3,200)	(64.00%)
01.100.55.5.3510.5050.114	Equipment	\$0	\$7,416	\$2,876	\$3,800	\$3,000	(\$800)	(21.05%)
01.100.55.5.3510.5055.114	Replacement Of Equipment	\$7,775	\$22,000	\$0	\$11,000	-	(\$11,000)	(100.00%)
01.100.55.5.3510.5070.114	Team Supplies	\$14,542	\$13,750	\$24,740	\$23,250	\$25,000	\$1,750	7.52%
01.100.55.5.3510.5072.114	Athletic Uniforms	\$11,439	\$24,500	\$5,144	\$7,500	\$5,200	(\$2,300)	(30.66%)
01.100.55.6.3510.6060.114	Team Dues & Entry Fees	\$19,112	\$21,000	\$22,866	\$21,000	\$23,000	\$2,000	9.52%
01.100.55.6.3510.6061.114	Athletic Administration	\$25,563	\$26,500	\$30,260	\$20,000	\$30,500	\$10,500	52.50%
01.100.55.6.3510.6062.114	Facility Rentals	\$33,090	\$35,590	\$47,092	\$31,000	\$48,000	\$17,000	54.83%
114 ATHLETICS		\$608,804	\$635,647	\$610,267	\$612,550	\$629,050	\$16,500	2.69%

Proposed Total for Expense Accounts: \$629,050.00

GUIDANCE

SUSAN MANCUSO, DEPARTMENT HEAD

FISCAL YEAR 2024 BUDGET SUMMARY

The budget for FY2024 will allow the School Counseling Department to continue efforts to develop the social/emotional growth and well being of students through various presentations and programs as well as maintain a staff that allows us to adhere to recommended guidelines for student/counselor ratios.

There continues to be a rise in cases of anxiety, depression and, for some, a struggle with academic performance. We will continue to spend a significant amount of time aiding these students. The budget will also allow for the continued support of developing post-secondary plans with our students. Our work includes individual and group presentations, as well as parent events, that help students develop and execute their goals.

The continued use of Naviance allows us to work with students in grades 6-12 through an online college and career platform. Students access the various assessments, including career interest, learning styles, and personality assessments, 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.

This budget also supports professional development and training for our staff to stay current with topics and trends in school counseling.

HIGHLIGHTS AND SUCCESSES FY2023

Approximately 88% of the Class of 2023 applied to 4-year, 2-year and technical colleges. Acceptances include Boston College, Brown University, Columbia University, Harvard University, Mount Holyoke College, Northwestern University, Tufts University, Vassar College and Regent's University in London.

In October, 248 sophomores and juniors took the PSAT. In May, 264 students took AP exams in over 20 different subject areas. Students also took Virtual High School courses in subjects such as American Sign Language, Art History, Biochemistry, Criminology, Nuclear Science, Oceanography, and AP U.S. Government.

Junior and Senior Parent Nights and a Common Application workshop during the summer were resumed in-person. A Teacher Signing Day, recognizing seniors who are attending college to become educators and a Junior Book Awards event were also held.

Tiger Block advisories were utilized to roll out additional activities such as using Naviance for goal-setting, career exploration, college research, scholarship preparation, and course selection information.

The department created a series of videos interviewing department chairs to share with 8th grade students.

Both the EMS and OAHS guidance staff met with all students and have collaborated with administration to offer a variety of academic and mental health support for struggling students.

Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - Guidance Department

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.55.4.2440.4094.115	Tuitions/day-Virtual Public School	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.15.1.2710.1124.115	Adj Counselor	\$0	\$0	\$90,450	\$93,200	\$95,530	\$2,330	2.50%
01.100.25.1.2710.1124.115	Guidance & Adj Counseling	\$0	\$0	\$94,200	\$94,200	\$96,555	\$2,355	2.50%
01.100.45.1.2710.1124.115	Counselors	\$0	\$0	\$393,050	\$391,266	\$77,753	(\$313,513)	(80.12%)
01.100.55.1.2710.1124.115	Guidance Dept Counselor	\$0	\$0	\$660,610	\$625,259	\$726,998	\$101,739	16.27%
01.100.55.1.2710.1156.115	Student Cert. PGM Stipend	\$0	\$0	\$0	\$5,000	-	(\$5,000)	(100.00%)
01.100.45.2.2710.1227.115	Guidance Secretary	\$0	\$0	\$24,676	\$36,958	-	(\$36,958)	(100.00%)
01.100.55.2.2710.1227.115	Guidance Secretary OAHS	\$0	\$0	\$40,401	\$46,768	\$41,728	(\$5,040)	(10.77%)
01.100.55.4.2710.4010.115	Misc. Service Contracts	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.4.2710.4011.115	Data Contract-Guidance	\$0	\$0	\$9,247	\$12,000	\$9,400	(\$2,600)	(21.66%)
01.100.55.4.2710.4020.115	Repairs	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2710.5010.115	Instructional Supplies	\$0	\$0	\$292	\$0	\$300	\$300	0.00%
01.100.55.5.2710.5040.115	Non-Instructional Supplies	\$0	\$0	\$3,431	\$4,949	\$3,500	(\$1,449)	(29.27%)
01.100.55.5.2710.5050.115	Equipment	\$0	\$0	\$0	\$500	-	(\$500)	(100.00%)
01.100.55.5.2710.5055.115	Replacement of Equipment	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.6.2710.6010.115	Professional Activities	\$0	\$0	\$2,591	\$1,000	\$2,600	\$1,600	160.00%
01.100.55.6.2710.6020.115	Postage	\$0	\$0	\$0	\$700	-	(\$700)	(100.00%)
115 GUIDANCE		\$0	\$0	\$1,318,952	\$1,311,800	\$1,054,364	(\$257,436)	(19.62%)

Proposed Total for Expense Accounts: \$1,054,364.00

EASTON MIDDLE SCHOOL LIBRARY/MEDIA CENTER

JESSICA GARBOWSKI

FISCAL YEAR 2024 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 the traditional library materials that students and teachers utilize. In addition, there will be technological updates to the Think Tank iPad collection. 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 for Fy2024 is to increase the EMS teacher and student resources. In the past two years, we have built a collection of resources that teachers can borrow for use in their classrooms. This includes some consumables and online subscriptions. We have also developed a teacher social-emotional learning resource library that is housed in the guidance department. We plan to continue this for the next school year and include more STEM manipulatives that groups can work with to collaborate and explore with one another.

Over the past several years, the use of the media center has drastically increased. The space is used by many students in small groups, intervention groups, and whole classes. In addition, the after school library use has increased. Teachers and students are able to utilize the space for collaboration, studying, and project creation. This coming school year, the budget will be used for updating the green screens, purchasing new tripods for filming, and increasing the amount of flexible seating.

HIGHLIGHTS AND SUCCESSES FY2023

The EMS Media Center increased the amount of graphic novels and high interest fiction in our collection this year. There was an increase in check outs as a result.

The EMS Studio opened this year. The EMS Video club has used this studio to produce live and pre-produced videos. For FY2024, classroom teachers will be using the studio to produce podcasts as well.



Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - EMS Library

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.45.1.2305.1120.116	Teacher-Media	\$96,023	\$96,023	\$101,400	\$101,400	\$103,918	\$2,518	2.48%
01.100.45.2.2340.2144.000	Library Clerical Asst.	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.3.2340.1313.116	Unified Media Specialist	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.45.3.2340.1320.116	Library Duty-Instructional Aides	\$9,200	\$9,000	\$7,410	\$0	-	-	0.00%
01.100.45.4.2415.4011.116	Library Software	\$1,175	\$1,000	\$1,128	\$1,000	-	(\$1,000)	(100.00%)
01.100.45.4.2415.4020.116	Repairs	\$0	\$1,000	\$0	\$0	-	-	0.00%
01.100.45.5.2415.5013.116	Library Supplies	\$300	\$600	\$1,788	\$600	\$1,800	\$1,200	200.00%
01.100.45.5.2415.5014.116	A/v Supplies	\$47	\$750	\$0	\$750	-	(\$750)	(100.00%)
01.100.45.5.2415.5050.116	Equipment	\$1,834	\$0	\$0	\$1,500	-	(\$1,500)	(100.00%)
01.100.45.5.2415.5055.116	Replacement Of Equipment	\$0	\$500	\$0	\$0	-	-	0.00%
01.100.45.5.2415.5060.116	Library Books	\$1,164	\$1,750	\$2,670	\$1,750	\$2,500	\$750	42.85%
01.100.45.5.2415.6040.116	Subscriptions	\$666	\$0	\$827	\$0	\$900	\$900	0.00%
116 (LOC 45) EMS LIBRARY		\$110,412	\$110,623	\$115,225	\$107,000	\$109,118	\$2,118	1.97%

Proposed Total for Expense Accounts: \$109,118.00

OLIVER AMES LIBRARY/MEDIA CENTER

TARA VASILIOU, DEPARTMENT HEAD

FISCAL YEAR 2024 BUDGET SUMMARY

Our Library contributes to our goal of reducing educational inequality. Equal access for all students in print and nonprint format is crucial for a high school community. We continue to offer a variety of valuable online resources through our library websites and have increased our collection of books to broaden the number of diverse voices represented.

Our annual subscription to Noodletools provides students with an online tool that assists them in their research and enables them to learn how to properly cite their work. Students can also share their progress online with their teacher as they conduct their research. Our annual subscription to the Destiny Discover software enables us to track our materials, send overdue notices, and easily search the books that are available in our library. Our annual subscription to the Junior Library Guild enables us to choose from book titles that have been read and recommended by professionals who are familiar with the reading interests and reading levels of high school students. We hope to motivate the students to develop the habit of reading through access to both fiction and nonfiction materials.

We provide access to computers and a printer, and we loan Chromebooks to students. We sometimes need to purchase items such as charging cords and power bricks for this purpose.

We view the role of the library as a place where we can be educators, information specialists, and leaders. Our goal is to ensure the students' mastery of a wide range of cognitive, interpersonal, and intrapersonal skills. Our mission is to ensure that students and staff are able to easily access and utilize ideas and information. We provide access to materials in multiple formats. We increase students' interest in reading as well as their ability to use information and ideas effectively. We work to create a supportive and enthusiastic environment where we may be an advocate of literacy and a place where everyone becomes interested in learning. We promote independent learning by providing separate sections that contain books of different interests and authors.

HIGHLIGHTS AND SUCCESSES FY2023

We created new sections of our library for Saddleback books and books that have been used as a basis for films. Our goal is to create sections that interest our students and motivate them to read. Our circulation numbers have tripled this year, and we hope to continue this trend.

Our library contains hundreds of reading and research materials for students to explore. It's also a space for tutoring, studying, and working on projects. We provide a space where the students may enjoy creative activities such as drawing or coloring. We have introduced a rolling cart that provides pencils, pens, markers, paper, and other materials that they may utilize while they are in the library. We were also able to purchase a new book cart which may be used to store or display books or supplies in the library.

The Oliver Ames Library is a place where students may meet to collaborate. It's a place where teachers and students may have discussions and establish connections. Our library provides a place where students may tutor or be tutored. We aim to provide a positive, welcoming learning space for all learners.



Town of Easton
Budget Detail - Departmental Requests
FY24 School Budget - OAHS Library

Department/Account Number		FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 300	SCHOOL DEPARTMENT							
01.100.55.1.2305.1120.116	Teachers	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.1.2340.1123.116	Librarian	\$17,889	\$17,889	\$51,000	\$51,000	\$52,275	\$1,275	2.50%
01.100.55.1.2340.1149.116	Department Head Stipend	\$1,275	\$1,275	\$0	\$0	-	-	0.00%
01.100.55.2.2340.1244.000	Liibrary Clerical Asst.	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.3.2340.1313.116	Unified Media Specialist	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.3.2340.1320.116	Library Duty-Instructional Aides	\$3,240	\$3,500	\$3,040	\$0	-	-	0.00%
01.100.55.4.2415.4011.116	Library Software	\$1,060	\$3,000	\$1,128	\$1,180	-	(\$1,180)	(100.00%)
01.100.55.4.2415.4020.116	Repairs	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2415.5013.116	Library Supplies	\$143	\$2,000	\$1,467	\$2,000	\$1,500	(\$500)	(25.00%)
01.100.55.5.2415.5050.116	Equipment	\$2,881	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2415.5055.116	Replacement Of Equipment	\$0	\$0	\$0	\$0	-	-	0.00%
01.100.55.5.2415.5060.116	Library Books	\$1,865	\$3,300	\$3,161	\$3,300	\$3,500	\$200	6.06%
01.100.55.5.2415.6040.116	Subscriptions	\$3,299	\$4,180	\$960	\$6,000	\$1,000	(\$5,000)	(83.33%)
116 (LOC 55) OAHS LIBRARY		\$31,656	\$35,144	\$60,757	\$63,480	\$58,275	(\$5,205)	(8.19%)

Proposed Total for Expense Accounts: \$58,275.00

FISCAL YEAR 2024 BUDGET

SECTION VII:



ENTERPRISE FUNDS

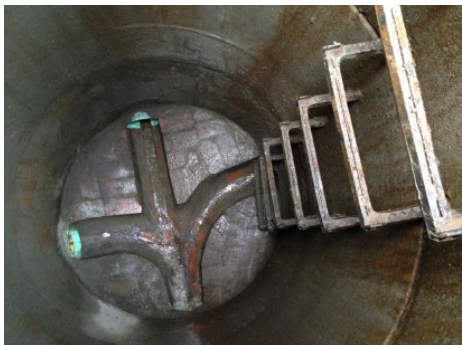
SEWER DIVISION ENTERPRISE FUND
FISCAL YEAR 2024 BUDGET SUMMARY
DEPARTMENT OF PUBLIC WORKS
DAVID FIELD, P.E., DIRECTOR

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

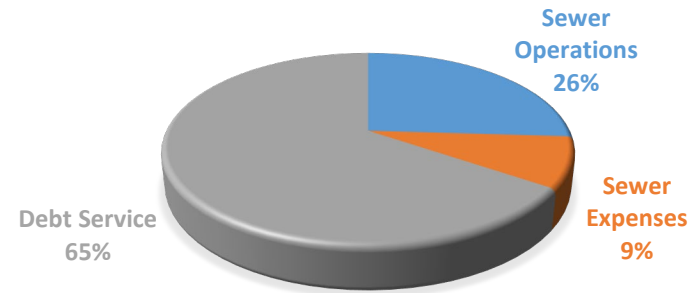
The sewer budget is increasing by \$527,741 in FY2024 primarily due to debt service and increased usage.

PRIOR YEAR BUDGET SUCCESSES

The North Eastern Village Sewer District was completed and went online in 2014. 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. A total of 22.3 million gallons of wastewater was collected and treated in FY2022.

DPW AND ENTERPRISE ACCOUNTS

The chart and table below represent the components of the Sewer Division enterprise fund for FY2024.



Division	FY2024
Sewer Operations	\$365,000
Sewer Expenses	\$120,000
Debt Service	\$920,844
Total	\$1,405,844

Key performance measures:

	FY21 Actual	FY22 Actual	FY23 Projected	FY24 Target
Gallons collected (millions)	21.7	22.3	24.5	25.9

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 440	SEWER DIVISION									
60.440.002.5255	Sewer Operations & Maintenance	\$223,642	\$334,000	\$359,107	\$310,000	\$184,574	\$310,000	\$365,000	\$55,000	17.74%
60.440.002.5325	Sewer Disposal Fees	\$68,586	\$50,000	\$117,862	\$50,000	\$26,665	\$50,000	\$120,000	\$70,000	140.00%
002 Expense Subtotal		\$292,228	\$384,000	\$476,969	\$360,000	\$211,239	\$360,000	\$485,000	\$125,000	34.72%
60.440.014.5910	Principal on LT Debt	\$436,881	\$520,000	\$238,508	\$238,418	\$179,648	\$395,152	\$585,049	\$189,897	48.05%
60.440.014.5915	Interest on LT Debt	\$85,246	\$0	\$119,913	\$272,121	\$73,716	\$101,926	\$318,092	\$216,166	212.08%
60.440.014.5925	Short Term Interest	\$4,815	\$0	\$12,615	\$14,820	\$0	\$21,025	-	(\$21,025)	(100.00%)
60.440.014.5931	CWT Admin Fees	\$0	\$0	\$9,529	\$0	\$8,759	\$0	\$17,703	\$17,703	0.00%
014 Enterprise Debt Service		\$526,942	\$520,000	\$380,565	\$525,359	\$262,124	\$518,103	\$920,844	\$402,741	77.73%
DEPARTMENT 440 SEWER DIVISION		\$819,171	\$904,000	\$857,534	\$885,359	\$473,364	\$878,103	\$1,405,844	\$527,741	60.10%
TOTAL FUND 60 SEWER ENTERPISE FUND		\$819,171	\$904,000	\$857,534	\$885,359	\$473,364	\$878,103	\$1,405,844	\$527,741	60.10%

**TOWN OF EASTON
SEWER DEBT ANALYSIS
FISCAL 2024 DEBT SERVICE SCHEDULE**

	Year of Maturity	Long Term Debt		Short Term	CWT	Budget
		Principal	Interest	Interest/Other	Admin Fee	Total
<i>Sewer Enterprise Debt Service (Bonds & Short Term Interest):</i>						
5/14/2015	CWT - CW-11-02 Pool 17A Swap	2043	124,648.42	36,466.72	1,580.00	162,695.14
8/15/2019	Queset Design & Permitting (Collection System)	2040	25,000.00	13,350.00		38,350.00
10/24/2019	CWT - CW-16-33 Series 22 (Queset Collection Sy:	2050	65,502.92	55,698.47	3797.63	124,999.02
8/12/2020	Sewer Design 5 Corners (I)	2041	30,000.00	23,900.00		53,900.00
6/7/2022	WWT 5 Corners IMA (I)	2042	11,000.00	13,717.50		24,717.50
6/7/2022	WWT 5 Corners IMA (II)	2042	15,000.00	20,699.17		35,699.17
6/7/2022	WWT 5 Corners IMA (III)	2042	25,000.00	41,644.17		66,644.17
11/15/2022	CWT - CW-18-25 (5 CornersConstruction)	2053	273,897.28	98,602.80	12,325.36	384,825.44
3/7/2023	Queset Sewer Design, Permitting & Construction	2043	8,000.00	12,930.83		20,930.83
3/7/2023	5 Corners Construction	2027	7,000.00	1,081.67		8,081.67
	Total Sewer Enterprise Debt		585,048.62	318,091.33	-	17,702.99
						920,842.94

FISCAL YEAR 2024 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 7,631 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.

PRIOR YEAR BUDGET SUCCESSES

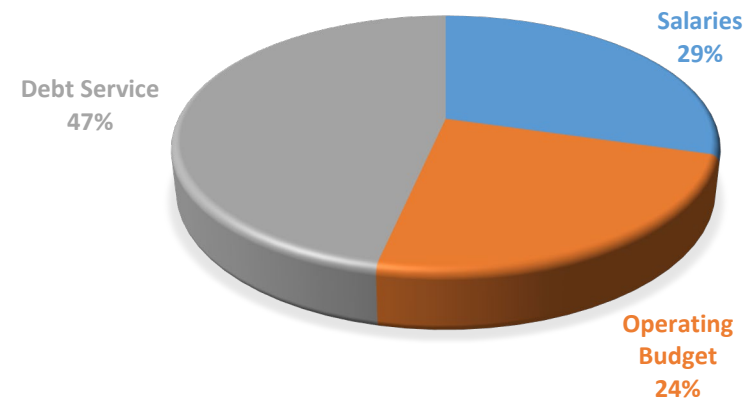
For the previous year (CY2022) the water division pumped 655,852,000 gallons of water to the residences and businesses within the Town of Easton. The Water Division is working with our contractors to complete the PFAS treatment units for wells 1, 2, and 4 by July of 2023. The Red Mill Road water treatment plant is proceeding on schedule for a January 2024 completion date.

Key performance measures:

	CY21 Actual	CY22 Actual	CY23 Projected	CY24 Target
Gallons of Water Delivered (millions)	628	655	648	648
Customer Services	7,612	7,631	7,650	7,650

DEPARTMENTAL BUDGET

The chart below represents the proposed Water Division Budget for FY2024.



Position	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Water Operations Manager	1	1	1	1	1
Water Systems Supervisor	1	1	1	1	1
Principal Clerk	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	1	1	1	1
Pumping Station Operator	2	1	1	1	1
Treatment Plant Operator	0	0	1	1	1
Total Full-time Equivalents	12.5	11.5	12.5	12.5	12.5

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 450	WATER DIVISION									
61.450.001.5101	Water Operations Manager	\$109,666	\$113,967	\$114,135	\$114,136	\$93,632	\$118,748	\$124,152	\$5,404	4.55%
61.450.001.5102	Water Systems Supervisor	\$94,917	\$99,764	\$99,914	\$99,915	\$81,964	\$103,950	\$108,680	\$4,730	4.55%
61.450.001.5105	GIS Technician	\$0	\$0	\$3,940	\$63,101	\$56,010	\$71,065	\$74,296	\$3,231	4.54%
61.450.001.5110	Secretarial Salaries	\$0	\$0	\$0	\$0	\$11,470	\$0	-	-	0.00%
61.450.001.5111	Clerical Salaries	\$87,407	\$87,366	\$92,025	\$91,938	\$89,251	\$92,447	\$98,746	\$6,299	6.81%
61.450.001.5112	Public Works Personnel	\$572,543	\$619,840	\$605,172	\$639,548	\$487,693	\$652,713	\$696,357	\$43,644	6.68%
61.450.001.5130	Overtime	\$79,520	\$95,000	\$74,425	\$95,000	\$52,317	\$95,000	\$95,000	-	0.00%
61.450.001.5141	Class Differential	\$0	\$473	\$15	\$473	\$376	\$473	\$473	-	0.00%
61.450.001.5148	Seasonal Employees	\$0	\$10,000	\$0	\$10,000	\$0	\$10,000	\$10,000	-	0.00%
61.450.001.5150	Longevity	\$3,100	\$3,050	\$3,100	\$3,150	\$3,350	\$3,150	\$3,150	-	0.00%
61.450.001.5151	Sick Leave Incentive	\$3,000	\$10,000	\$1,000	\$10,000	\$0	\$10,000	\$10,000	-	0.00%
61.450.001.5168	Civil Engineer	\$0	\$0	\$32,486	\$40,119	\$35,951	\$45,182	\$47,237	\$2,055	4.54%
61.450.001.5187	On-Call Status	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
61.450.001.5199	53rd Payroll	\$0	\$0	\$16,409	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$950,156	\$1,039,460	\$1,042,626	\$1,167,380	\$912,019	\$1,202,728	\$1,268,091	\$65,363	5.43%
61.450.002.5210	Electricity	\$149,971	\$205,500	\$105,169	\$205,500	\$71,224	\$205,500	\$205,500	-	0.00%
61.450.002.5212	Building Heating	\$8,030	\$11,652	\$8,889	\$11,652	\$5,979	\$11,652	\$11,700	\$48	0.41%
61.450.002.5240	R&M - Office Equipment	\$0	\$7,000	\$93	\$7,000	\$0	\$7,000	\$7,000	-	0.00%
61.450.002.5243	R&M - Vehicles	\$14,354	\$12,000	\$19,671	\$12,000	\$14,046	\$12,000	\$12,000	-	0.00%
61.450.002.5244	R&M - Hardware/Software	\$18,155	\$12,500	\$21,857	\$12,500	\$14,966	\$17,500	\$17,500	-	0.00%
61.450.002.5247	Testing	\$47,002	\$86,000	\$49,582	\$86,000	\$38,956	\$86,000	\$96,000	\$10,000	11.62%
61.450.002.5248	R&M - Pump Station	\$20,838	\$55,000	\$69,233	\$55,000	\$44,181	\$55,000	\$55,000	-	0.00%
61.450.002.5271	Rental Equipment	\$1,575	\$5,000	\$3,825	\$5,000	\$3,445	\$5,000	\$5,000	-	0.00%
61.450.002.5300	Training	\$7,986	\$9,000	\$4,756	\$9,000	\$1,416	\$13,000	\$13,000	-	0.00%
61.450.002.5301	Consulting Services	\$58,823	\$50,000	\$59,297	\$50,000	\$31,776	\$50,000	\$50,000	-	0.00%
61.450.002.5304	Advertising	\$44	\$3,000	\$271	\$3,000	\$678	\$3,000	\$3,000	-	0.00%
61.450.002.5305	Police Details	\$30,160	\$30,000	\$3,653	\$30,000	\$6,047	\$30,000	\$30,000	-	0.00%
61.450.002.5317	Household Hazardous Waste	\$7,926	\$20,000	\$19,438	\$20,000	\$0	\$25,000	\$25,000	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
61.450.002.5340 Telephone/Communications	\$10,714	\$12,000	\$9,921	\$12,000	\$6,305	\$12,000	\$12,000	-	0.00%
61.450.002.5345 Postage & Billing	\$20,363	\$19,500	\$23,421	\$19,500	\$24,768	\$19,500	\$23,500	\$4,000	20.51%
61.450.002.5381 R&M - Computers	\$7,431	\$9,500	\$8,026	\$9,500	\$6,917	\$9,500	\$9,500	-	0.00%
61.450.002.5420 Office Supplies	\$4,824	\$5,000	\$3,529	\$5,000	\$3,421	\$5,000	\$5,000	-	0.00%
61.450.002.5430 Building Maintenance	\$19,466	\$23,000	\$72,674	\$23,000	\$10,644	\$23,000	\$23,000	-	0.00%
61.450.002.5480 Gas & Oil	\$15,756	\$26,375	\$28,944	\$26,375	\$21,048	\$26,375	\$30,000	\$3,625	13.74%
61.450.002.5530 Concrete/Ashpalt	\$13,189	\$30,000	\$12,879	\$30,000	\$7,747	\$30,000	\$30,000	-	0.00%
61.450.002.5534 Engineering Supplies	\$0	\$1,100	\$0	\$1,100	\$0	\$1,100	\$1,100	-	0.00%
61.450.002.5541 Misc Water Supplies	\$9,038	\$7,500	\$16,620	\$7,500	\$8,544	\$7,500	\$7,500	-	0.00%
61.450.002.5542 Chemical Supplies	\$59,279	\$50,000	\$66,926	\$50,000	\$43,061	\$60,000	\$60,000	-	0.00%
61.450.002.5543 Copper & Hardware	\$3,067	\$22,000	\$3,863	\$22,000	\$368	\$22,000	\$22,000	-	0.00%
61.450.002.5544 Meters & Parts	\$85,660	\$155,000	\$123,879	\$155,000	\$175,142	\$200,000	\$200,000	-	0.00%
61.450.002.5545 Tools/Hydrants/Fittings	\$23,164	\$41,000	\$42,966	\$41,000	\$85,061	\$41,000	\$41,000	-	0.00%
61.450.002.5596 Uniforms/Clothing Allowance	\$10,622	\$8,800	\$8,397	\$9,200	\$7,499	\$9,200	\$9,200	-	0.00%
61.450.002.5716 Meal Allowances	\$0	\$250	\$0	\$250	\$0	\$0	-	-	0.00%
61.450.002.5730 Dues & Memberships	\$3,098	\$3,750	\$3,158	\$3,750	\$3,153	\$3,750	\$4,000	\$250	6.66%
61.450.002.5731 Licenses	\$471	\$1,500	\$1,325	\$1,500	\$90	\$1,500	\$1,500	-	0.00%
61.450.002.5733 SDWA Assessment	\$6,677	\$8,500	\$6,683	\$8,500	\$6,918	\$8,500	\$8,500	-	0.00%
61.450.002.5805 Water Main Replacement	\$3,849	\$150,000	\$0	\$50,000	\$0	\$0	-	-	0.00%
61.450.002.5850 Acquisition of New Equipment	\$0	\$10,000	\$0	\$10,000	\$0	\$10,000	\$10,000	-	0.00%
61.450.002.5855 Well/Pump Rehabilitation	\$0	\$50,000	\$16,586	\$50,000	\$0	\$50,000	-	(\$50,000) (100.00%)	
002 Expense Subtotal	\$661,545	\$1,141,427	\$815,544	\$1,041,827	\$643,411	\$1,060,577	\$1,028,500	(\$32,077)	(3.02%)
61.450.014.5910 Principal on LT Debt	\$232,000	\$232,000	\$244,000	\$244,000	\$270,200	\$427,100	\$802,963	\$375,863	88.00%
61.450.014.5915 Interest on LT Debt	\$104,825	\$104,825	\$110,962	\$112,596	\$231,368	\$352,765	\$796,672	\$443,907	125.83%
61.450.014.5925 Interest on Notes	\$4,155	\$8,970	\$58,125	\$58,125	\$0	\$0	\$400,000	\$400,000	0.00%
61.450.014.5931 CWT Admin Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$3,755	\$3,755	0.00%
014 Enterprise Debt Service	\$340,980	\$345,795	\$413,087	\$414,721	\$501,568	\$779,865	\$2,003,390	\$1,223,525	156.88%
DEPARTMENT 450 WATER DIVISION	\$1,952,681	\$2,526,682	\$2,271,258	\$2,623,928	\$2,056,998	\$3,043,170	\$4,299,981	\$1,256,811	41.29%
TOTAL FUND 61 WATER ENTERPRISE FUND	\$1,952,681	\$2,526,682	\$2,271,258	\$2,623,928	\$2,056,998	\$3,043,170	\$4,299,981	\$1,256,811	41.29%

Town of Easton

Payroll Detail Report

FY24 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	118,748	124,152	AA-9	0	0	124,152	800
61.450.001.5101 Water Operations				118,748	124,152		0	0	124,152	800
FORD, JOSHUA H	Water Systems Supervisor	40	10/10/95	103,950	108,680	CC-10	550	0	109,230	800
61.450.001.5102 Water Systems				103,950	108,680		550	0	109,230	800
FALLON, SEAN	GIS Technician	40	1/11/22	71,065	74,296	EE-6	0	0	74,296	0
61.450.001.5105 GIS Technician				71,065	74,296		0	0	74,296	0
GALLO, KAREN A	Principal Clerk	35	11/10/03	64,647	67,754	7-13	450	0	68,204	0
VACANT	Office Assistant	35	11/1/11	29,571	30,992	7-9	400	0	31,392	0
Position split 50/50 with Solid Waste & Recycling Budget.										
61.450.001.5111 Clerical Salaries				94,218	98,746		850	0	99,596	0
CARDOZA, MICHAEL	Water System Technician	40	7/8/19	73,609	77,655	1-5	0	0	77,655	700
CHARRON, JOSEPH	Heavy Equipment Operator	40	8/14/06	85,742	89,644	2-7	250	0	89,894	700
CLOONAN, JEFFREY	Treatment Plant Operator	40	11/28/22	90,657	95,643	3-5	0	0	95,643	700
Changed position from pump station operator to treatment plant operator. Will be placed in a new grade 3 range (TBD).										
HOWARTH, ANDREW	Water System Technician	40	7/11/08	77,274	80,792	1-8	250	0	81,042	700
O'NEILL, BRIAN R	Meter Technician	40	8/14/06	85,742	89,644	2-7	250	0	89,894	700
O'TOOLE, MICHAEL P	Pumping Station Operator	40	8/18/03	85,742	92,662	2-8	250	0	92,912	700
RICHARD, JOSEPH	Water System Inspector	40	10/13/95	90,401	92,662	2-8	500	0	93,162	700
STURTEVANT, CORY	Water System Technician	40	10/17/16	75,760	77,655	1-5	250	0	77,905	700
61.450.001.5112 Public Works				664,927	696,357		1,750	0	698,107	5,600
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				10,000	10,000		0	0	10,000	0
61.450.001.5151 Sick Leave Incentive				10,000	10,000		0	0	10,000	0

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 450 - WATER DIVISION

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
GROSSCHEDL, MATTHEW A	CIVIL ENGINEER	20		45,182	47,237	DD-8	0	0	47,237	400
	Full time position shared 50/50 DPW Admin Budget, Dept #400.									
	61.450.001.5168 Civil Engineer			45,182	47,237		0	0	47,237	400
Water Division Total				1,213,563	1,264,941		3,150	0	1,268,091	7,600

**TOWN OF EASTON
WATER ENTERPRISE FUND
FISCAL 2024 DEBT SERVICE SCHEDULE**

Water Debt Service (Bonds & Short Term Interest):

Issue Date	Description	Matures	Principal	Interest	Short Term Interest	CWT Admin Fee	Total
			<u>61.450.14.5910</u>	<u>61.450.14.5915</u>	<u>61.450.014.5925</u>	<u>61.450.014.5931</u>	
8/23/2012	Water Main Construction (FY12)	2033	40,000.00	8,937.50			48,937.50
8/21/2014	Water Land (Bay Road) Ref 10/15/06	2026	30,000.00	2,600.00			32,600.00
8/21/2014	Water Main Replacement Program	2029	17,500.00	3,325.00			20,825.00
8/21/2014	Water Debt	2029	12,500.00	2,375.00			14,875.00
8/18/2016	Water Main Replacement	2027	20,000.00	2,000.00			22,000.00
8/18/2016	Well #4 Replacement	2027	20,000.00	2,000.00			22,000.00
8/16/2018	Well #4 Replacement	2034	5,000.00	2,037.50			7,037.50
8/16/2018	Well #4 Replacement	2039	60,000.00	33,712.50			93,712.50
8/15/2019	Well #4 Replacement	2040	15,000.00	8,231.00			23,231.00
8/15/2019	Well #4 Replacement II	2040	10,000.00	2,868.00			12,868.00
8/12/2020	Foundry St Water Main	2041	10,000.00	4,850.00			14,850.00
10/28/2021	Water Treatment Plant (I)	2042	15,000.00	14,787.50			29,787.50
10/28/2021	PFAS Treatment Facilities	2042	15,000.00	14,787.50			29,787.50
6/7/2022	Water Main (Depot St)	2042	55,000.00	79,750.00			134,750.00
6/7/2022	Wtr Treatment Plant Design & Engineering	2042	30,000.00	45,350.00			75,350.00
6/7/2022	Water Main Pond/Queset Brk/ Blackbook	2042	10,000.00	17,200.00			27,200.00
6/7/2022	Water Treatment Plant	2023	65,000.00	92,650.00			157,650.00
11/15/2022	CWT - CW-18-25 (Foundry/Depot Wtr Main)	2053	83,438.00	60,075.00		3,755.00	147,268.00
3/7/2023	Water Treatment Plant (\$8M)	2043	250,000.00	353,213.33			603,213.33
3/7/2023	Water Main Replacement	2030	6,000.00	1,770.00			7,770.00
3/7/2023	Bay Road Water Storage Tank Restoration (\$	2043	30,000.00	44,151.67			74,151.67
3/7/2023	PFAS Treatment Facilities (\$5M) BAN	2024			250,000.00		250,000.00
	Water Main (Depot St) Paydown		3,525.00				3,525.00
6/30 Est	PFAS Treatment Facilities (\$3M) BAN	2024			150,000.00		150,000.00
	Total Debt Service		802,963.00	796,671.50	400,000.00	3,755.00	2,003,389.50

SOLID WASTE & RECYCLING
FISCAL YEAR 2024 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 user fee charged to participants of the program for FY24 will increase by \$10 to \$100 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

The cost of the service is increasing due to inflation and therefore the budget for FY24 is increasing by \$376,781 primarily due to increased costs for the vendor.

PRIOR YEAR BUDGET SUCCESSES

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 FY2024.

Division	FY2024
Salaries	\$55,992
Expenses	\$1,913,000
Debt Service	\$0
Total	\$1,968,992



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 430	SOLID WASTE & RECYCLING									
62.430.001.5111	DPW Salaries	\$25,000	\$25,000	\$25,000	\$25,000	\$9,913	\$29,211	\$55,992	\$26,781	91.68%
001 Payroll Subtotal		\$25,000	\$25,000	\$25,000	\$25,000	\$9,913	\$29,211	\$55,992	\$26,781	91.68%
62.430.002.5292	Solid Waste Contract Svcs	\$1,463,303	\$1,550,000	\$1,479,516	\$1,550,000	\$1,238,917	\$1,550,000	\$1,900,000	\$350,000	22.58%
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	\$2,500	\$2,500	\$2,500	-	0.00%
62.430.002.5398	Quarterly Billing	\$10,171	\$9,000	\$10,954	\$9,000	\$9,756	\$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	\$0	\$500	\$30	\$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		\$1,475,475	\$1,563,000	\$1,492,501	\$1,563,000	\$1,251,173	\$1,563,000	\$1,913,000	\$350,000	22.39%
DEPARTMENT 430 SOLID WASTE & RECYCLING		\$1,500,475	\$1,588,000	\$1,517,501	\$1,588,000	\$1,261,087	\$1,592,211	\$1,968,992	\$376,781	23.66%
TOTAL FUND 62 SOLID WASTE & RECYLING ENTERPR		\$1,500,475	\$1,588,000	\$1,517,501	\$1,588,000	\$1,261,087	\$1,592,211	\$1,968,992	\$376,781	23.66%

Town of Easton
Payroll Detail Report
FY24 Town Budget

DEPT # 430 - SOLID WASTE & RECYCLING

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
DECOUTO, MARK	DPW Sign Maint. Tech	40	08/25/03	0	25,000	4/11 SPEA	0	0	25,000	0
	\$25,000 of Sign Maint. Tech salary will be paid out of solid waste. Sign Maint. Tech will handle barrel delivery and repairs beginning 7/1/23.									
Vacant	Office Assistant	35	11/1/11	29,571	30,992	7-9	0	0	30,992	0
	Full time position split 50/50 with Water Enterprise.									
62.430.001.5111 DPW Salaries				29,571	55,992		0	0	55,992	0
Solid Waste & Recycling Total				29,571	55,992		0	0	55,992	0



www.eastoncat.org

FISCAL YEAR 2024 BUDGET SUMMARY
P.E.G. ACCESS AND CABLE RELATED FEES

The mission of Easton Community Access Television (ECAT) is to develop and produce educational, cultural and informational community programming for the Town of Easton, MA and to provide an electronic forum for the free exchange of information and ideas which reflect the talents, interests, concerns and diversity of Easton residents.

Formed in 2010, ECAT is a non-profit 501C corporation. ECAT is an educational resource and provider of community programming that helps residents, government, schools and community organizations of Easton, MA produce and share their stories with the worldwide Easton community through funding provided by cable licensing contracts with the Town.

ECAT has 4 cable channels on both Comcast XFINITY and Verizon FIOS, as well as distribution on Facebook and YouTube. ECAT provides live and pre-recorded programs of Government meetings, Oliver Ames High School sports, concerts and marching band as well as community events and locally produced news, sports, town information and entertainment programming.

ECAT is always looking for volunteers to help in the studio and in the field and will offer instruction on how to use equipment for program production and program editing.

ECAT also offers internship opportunities and has an experienced staff that can help residents produce and edit their own shows.

SIGNIFICANT BUDGET CHANGES

No significant changes this year.

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 120 SELECT BOARD									
63.120.002.5700 Expenses - ECAT	\$567,794	\$700,000	\$596,534	\$700,000	\$407,747	\$700,000	\$700,000	-	0.00%
002 Expense Subtotal	\$567,794	\$700,000	\$596,534	\$700,000	\$407,747	\$700,000	\$700,000	\$0	0.00%
DEPARTMENT 120 SELECT BOARD	\$567,794	\$700,000	\$596,534	\$700,000	\$407,747	\$700,000	\$700,000	\$0	0.00%
TOTAL FUND 63 PEG ACCESS & CABLE RELATED FEE	\$567,794	\$700,000	\$596,534	\$700,000	\$407,747	\$700,000	\$700,000	\$0	0.00%

Proposed Total for Expense Accounts:	100,999,126.00
Other Expenses (Unappropriated)	1,842,781.00
Water Transfers to GF	<u>642,861.00</u>
Total Expenditures per Budget Summary	<u>103,484,768.00</u>

FISCAL YEAR 2024 BUDGET

SECTION VIII:



COMMUNITY PRESERVATION FUND

FISCAL YEAR 2024 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 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 estimated annual revenue for each of the following community preservation purposes: open space; historic preservation; and community housing.

PRIOR YEAR BUDGET SUCCESSES

Construction of the Unionville pickleball courts was completed and the town hall exterior restoration project is nearly complete. The Oakes Ames Memorial Hall was able to make emergency repairs totaling \$486,400 and the Affordable Housing Trust received \$205,500 for FY23 projects and programs. Unreserved Fund Balance as of July 1, 2022 was \$6,260,805, an increase of \$510,736 over the prior year. State matching funds came in at \$693,015, which included a supplemental distribution.

SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant staffing changes are proposed for FY 2024.

Personnel Summary					
Position	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Administrative Support Staff	.50	.50	.50	.50	.50
Recording Secretary	.01	.01	.01	.01	.01
Total FTE	.51	.51	.51	.51	.51

The CPC recommends funding a combined total of \$6,400,835 for FY2024 projects, administrative expenses and debt service at the annual town meeting. This is an increase of \$2,915,030 over the prior year and includes significant investment in school recreational facilities that will greatly benefit the community.

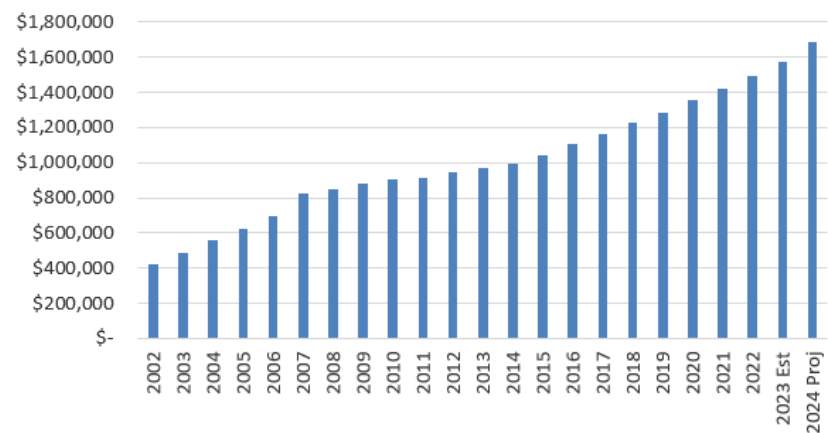
**COMMUNITY PRESERVATION FUND
ACTUAL REVENUES BY CATEGORY**

<u>Category</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY2023 3rd Qtr</u>
Surcharge	1,347,259	1,427,486	1,487,985	1,209,283
State Revenue	369,448	468,702	750,697	693,015
Investment Income	131,847	99,871	12,855	3,571
Shovel Works Loan Interest	-	207,407	409,396	390,301
Total	1,848,554	2,203,466	2,660,933	2,296,170

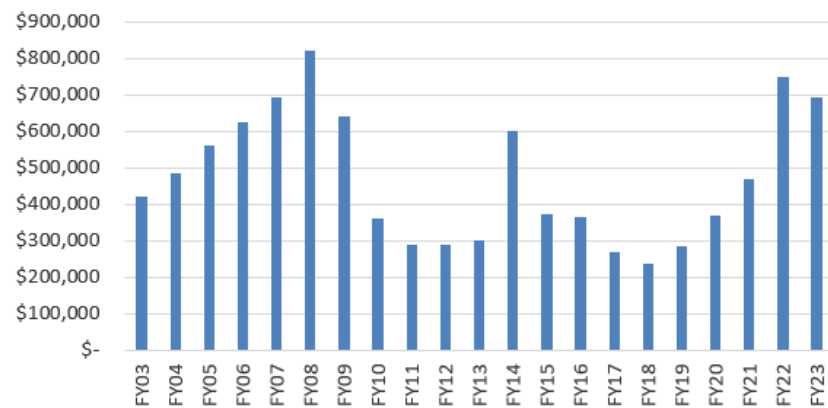
**COMMUNITY PRESERVATION FUND
CUMULATIVE REVENUES
FY2002-FY2023 (THROUGH 3/31/23)**

	<u>Amount</u>	<u>Weighted Avg %</u>
Surcharge/Interest/Penalties	21,386,378	60.4%
State Trust Distribution	9,895,435	28.0%
State Grants	510,000	1.4%
Investment Income	2,073,294	5.9%
Miscellaneous (BAN/Bond Premiums)	172,850	0.5%
Interest on Shovel Works Loan	1,359,647	3.8%
Total	35,397,604.00	100.0%

CPA Net Surcharge Levied



**CPA State Trust Fund Distributions
(cumulative \$9,895,435)**



Town of Easton
Community Preservation Fund Annual Budget and Funded Projects
FY24 Town Budget

	FY 2021 Approp	FY 2022 Approp	FY 2023 Approp	FY 2024 Recommended	Diff FY 2024- FY 2023
<u>Fund 14-Community Preservation Fund</u>					
<u>Estimated Revenues and Project Funding Sources</u>					
Community Preservation Surcharge	1,100,000	1,500,000	1,575,000	1,685,000	
State Matching Funds	468,702	673,660	400,000	500,000	
Investment Income	-	-	50,000	50,000	
Other	-	-	-	-	
Total Estimated Revenues	1,568,702	2,173,660	2,025,000	2,235,000	210,000
Unreserved Fund Balance	510,000	35,000	1,096,400	2,558,265	
Fund Balance Reserved for Historic Resources	-	-	364,405	47,570	
Fund Balance Reserved for Community Housing	-	-	-	-	
Surplus Article Balance	-	-	-	60,000	
Borrowing Authorization	1,450,000	-	-	1,500,000	
Total Other Project Funding Sources	1,960,000	35,000	1,460,805	4,165,835	2,705,030
Grand Total	3,528,702	2,208,660	3,485,805	6,400,835	2,915,030
<u>Appropriations</u>					
CPA Admin Expenses	77,500	88,750	101,250	111,750	
Debt Service	513,363	505,888	505,888	601,585	
Annual Budgeted Reserve	304,137	825,362	488,017	-	
Unappropriated/Unreserved	18,702	398,660	-	-	
FB Reserve for Historic Resources	155,000	177,500	-	-	
Affordable Housing Trust - Projects & Programs	500,000	177,500	202,500	223,500	
Unionville Field Revitalization	320,000	-	-	-	
Wheaton Farm Barn	190,000	-	-	-	
Town Hall Exterior Restoration	1,450,000	-	-	-	
High School Practice Field Additional Funds	-	35,000	-	-	
Town Hall Ext Restoration - Additional Funds	-	-	225,000	-	
Unionville Field Pickle Ball Court Construction	-	-	253,650	-	
South Easton Cemetery Fence Restoration	-	-	105,500	-	
Foundry Street Historic Fence Restoration	-	-	260,000	-	
Land Conservation	-	-	350,000	-	
Oakes Ames Hall Emergency Repairs	-	-	486,400	-	
Oakes Ames Memorial Hall	-	-	507,600	-	
Governor Ames Carriage House Renovation	-	-	-	276,000	
Swift's Park Design, Construction & Bid Does	-	-	-	30,000	
Town Hall Landscape Rehabilitation Plan	-	-	-	60,000	
OAHS Tennis/Basketball/Pickleball Courts	-	-	-	1,598,000	
RO Elementary Playgrounds and Outdoor Classrooms	-	-	-	3,500,000	
	3,528,702	2,208,660	3,485,805	6,400,835	2,915,030
Surplus/(Deficit)	-	-	-	-	-

FISCAL YEAR 2024 BUDGET

SECTION IX:



CAPITAL BUDGET

CAPITAL BUDGET

BACKGROUND

All officers, departments, boards and committees shall give to the Capital Planning Committee, information concerning all capital projects, programs, improvements and acquisitions anticipated as necessary during the next five years; presentation of planned capital expenditures beyond this five-year period is encouraged to the extent that such information is known. The Committee shall consider all such requests and, in doing so, may confer with any town officer, department or board or request additional data it feels it needs in order to fulfill its responsibilities.

CAPITAL PLANNING COMMITTEE CHARGE

The Capital Planning Committee is charged with

- A. 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 greater than (5) years and a cost of at least twenty-five thousand dollars (\$25,000), including request(s) for funds for a class of asset(s) that exceeds \$25,000.
- B. 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 committee is dedicated to accomplishing the following objectives:
 - 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.

CAPITAL PLANNING PROCESS

The Committee shall, based on the information received by it, prepare and recommend to the Town Administrator a Capital Improvement Program (hereinafter "the Program") detailing the Committee's recommendations for the capital items to be funded, as well as the associated timing, for the ensuing five-year period. The Program is updated annually, with the first program year deleted and a new fifth program year added.

In evaluating and scheduling the requests of the operating departments, the Committee will use the following criteria, listed in order of priority:

1. Imminent threat to the health and safety of citizens or property.
2. Requirement of state or federal law or regulation.
3. Existing capital assets that for reasons of age, operability, or functionality have become obsolete or in need of replacement.
4. Improvement in technology or the physical infrastructure that will create greater efficiency, lower operational cost of the asset or program, or achieve an important public safety, educational, economic, or quality of life goal of the Town of Easton.
5. Improvement of a capital asset to facilitate maintenance of operations, not to include ordinary maintenance: these are intended to be expenditures that will avoid costly replacement in the future.
6. Alleviation of an overburdened situation.

The relationship of the project to other town projects and needs will also be considered in the review and prioritization.

Requests that can be funded from sources that will not impact the operating budget, and also do not necessitate an exclusion or override of Proposition 2 1/2 (such as those funded from an enterprise account, conservation fund, grant or similar source) will be considered separately.

TOWN ADMINISTRATOR'S FISCAL YEAR 2024 CAPITAL BUDGET
Delivered to the Select Board and Finance Committee: Wednesday, April 26, 2023
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 2024 as well as anticipated requests for fiscal years 2025 – 2028. Items recommended for Annual Town Meeting funding are highlighted.

The five-year plan totals \$164,592,713 of which \$138,251,694 relates to FY2024 and includes the municipal facilities replacement project with a current placeholder of \$125,000,000 which will require a separate town meeting vote and debt exclusion referendum this fall. I am proposing a total of \$10,570,492 as presented below for the FY2024 capital budget article, of which \$1,500,000 shall be funded from enterprise fund borrowing, \$5,751,492 shall be funded from general fund borrowing, with \$2,367,000 shall be funded from a combination of available funds including free cash, insurance proceeds, mitigation and stabilization funds and \$952,000 shall be funded from enterprise surplus. Remaining unfunded items will be reevaluated in the fall.

This year's capital budget is larger than typically sought at a May Town Meeting for three reasons:

- ✚ First, many of the larger borrowing authorizations such as school security improvements or fire truck replacements are essential life safety matters identified by our bylaws as top capital priorities.
- ✚ Second, many of these items have been long planned, such as the ladder truck and ambulance which were initially identified for replacement as far back as 2016.
- ✚ Third, supply chain disruptions have led to many of these items carrying extraordinarily long lead times from order placement (which cannot occur until an appropriation has been authorized by Town Meeting) to delivery and payment. Larger vehicles can take up to two years after order execution to be delivered, and the corresponding recommended borrowing authorizations sought this May will not necessarily result in permanent financing for some years to come. To the best of our ability, we have noted items subjected to these delays in the recommendations section of the memo and reflected the timing impact on debt service as estimated in the table to follow.

Recommended Item	Amount	Funding Source	Projected Debt Svc Impact			
			FY24	FY25	FY26	FY27
<u>GENERAL</u>						
School Security System Upgrade -Plan & Improvements (3 Schools)	\$1,964,834	Borrowing	-	\$49,125	\$293,250	\$283,250
School - Richardson Olmsted School New Enhanced and Accessible Playgrounds and Outdoor Classroom Areas	500,000	Borrowing	-	12,500	59,125	57,375
School - Technology, Computers, Etc.	125,000	Available Funds	-	-	-	-
Fire - Ladder Truck	2,250,000	Borrowing	-	-	56,250	258,750
Fire - 2 Mini Pumpers	740,000	Available Funds	-	-	-	-
Fire - Ambulance Replacement	468,000	Available Funds	-	-	-	-
Police - Portable Radio Replacements	178,110	Borrowing*	-	-	-	-
IT – Cyber Security Improvements	50,000	Available Funds	-	-	-	-
IT - Server Replacement (4) with Data Migration	194,448	Borrowing	-	49,750	47,750	45,750
DPW - Foundry Street Corridor Design	339,000	Available Funds	-	-	-	-
DPW - Hooklift (35 GVW)	280,000	Borrowing	-	7,000	53,000	51,000
DPW - Utility Vehicle Replacements (2)	150,000	Available Funds	-	-	-	-
DPW - Log Truck	275,000	Borrowing	-	6,875	43,000	41,500
DPW - Asset Management Planning Grant	109,100	Borrowing*	-	-	-	-
Health & Comm Svc - Replace Inspection Vehicle	60,000	Available Funds	-	-	-	-
Health & Comm Svc - Repairs & Improvements to Frothingham Hall Parking Lot & Building Access	100,000	Available Funds	-	-	-	-
Town Clerk - Archival Project	15,000	Available Funds	-	-	-	-
Subtotal	\$7,798,492		\$0	\$125,250	\$552,375	\$737,625
<u>ENTERPRISE</u>						
DPW - Five Corners Secondary Pump Station Design	320,000	Available Funds	-	-	-	-
Water – Utility Crane Replacement	78,000	Available Funds	-	-	-	-
Water – Utility Vehicle Replacements (2)	150,000	Available Funds	-	-	-	-
Water – Dump Truck Replacement	150,000	Available Funds	-	-	-	-
Water – Water Main Replacement	1,500,000	Borrowing	-	75,000	150,000	146,250
Water – Fiber/SCADA Integration Bay Road Water Storage Tank	174,000	Available Funds	-	-	-	-
Water – Pump and Filtration Stations Facilities Maintenance	150,000	Available Funds	-	-	-	-
Water – Red Mill Rd WTP PFAS Design & Permitting	250,000	Available Funds	-	-	-	-
Subtotal	\$2,772,000		\$0	\$75,000	\$150,000	\$146,250
<i>TOTAL GENERAL AND ENTERPRISE</i>	<i>\$10,570,492</i>		<i>\$0</i>	<i>\$200,250</i>	<i>\$702,375</i>	<i>\$883,875</i>

* The Town will seek American Rescue Plan Act (ARPA) funding for the police portable radios. The Asset Management Planning Grant will be ultimately funded with state grant proceeds. These borrowing authorizations will allow for borrowing in anticipation of the grant funds should it be necessary.

RECOMMENDATIONS:

Easton Public Schools

I recommend funding \$1.965M in security enhancements for the school campus. These funds are spread across two items, \$750,000 for design and owner's project management services for the multi-phase project and \$1.215M for construction allowances for the first phase.

I also recommend \$500,000 toward new enhanced and accessible playgrounds and outdoor classroom areas at the Richardson Olmsted School. This provides Town capital matching funds for this much needed project, which is only made possible through CPA funding of \$3.5M combined with additional grants and fundraising efforts. Click [here](#) for further information about the project.

Additional recommended funding is \$125,000 or half of the \$250,000 technology request. The remainder and other requested items in the CIP will be deferred until the fall for reassessment.

Fire/EMS

I recommend funding \$3.458M in Fire/EMS capital requests to replace a 2016 ambulance (2-year lead time for replacement), a 1999 Ladder Truck (2.5-year lead time for replacement), and purchase two Mini Fire Pumpers funded mostly via insurance proceeds in the amount of \$712,660 following the total loss of one of Easton's engines this year.

As noted above, this recommendation is larger than a typical spring capital funding schedule in light of the significant lead time these vehicles currently experience.

Police

The department is in need of new radios. Our existing radios are nearing 13 years old and are no longer made. Most cannot be repaired and there are no more spares to replace broken units. We are seeking \$178,110 in grant funding for this capital item. However, if grant funding is denied, the inclusion of the request in the May capital article will allow the Town to advance purchase these items which are critical for life safety.

Police cruiser funding has been moved to the fall in recent years and I recommend keeping with this practice.

Information Technology

I recommend funding \$194,448 for the replacement of four end of life servers. We continue to advance cybersecurity enhancements and I recommend an additional \$50,000 allocation for network and infrastructure hardening recommendations forthcoming from an ongoing assessment. I recommend deferral of our annual hardware replacement funding until the fall for the time being while our assessment completes.

Department of Public Works

Fleet maintenance and replacement of motor equipment is a top priority for the Department of Public Works. The DPW maintains a large fleet of 67 active, over-the-road vehicles with a replacement cost of \$8.5 million. The average age of the entire fleet is 9.2 years, which has increased slightly from the prior year average of 9.0 years. The department still has a long way to go, however, as the average replacement age is currently 19.7 years while the target average is 12 years (excluding Water Division). We do our best to fund as much as we can afford in any given year, but we are not able to fulfill the entire request. This year is no exception and I recommend funding \$705,000 of the requested \$1,025,000 for one Hooklift (2-year lead time), two utility vehicle replacements (1-year lead time) and log truck replacement (2-year lead time) as indicated in the table above.

The \$339,000 Foundry Street corridor design request, which will advance local design efforts necessary to unlock upwards of \$15M in state/federal roadway dollars in future years for a multi-modal transportation improvement project, will be paid for from available housing mitigation funds. The asset management request of \$109,100 will be paid for from grant funds. Both are recommended. There has been significant development interest in the Five Corners area since completion of the sewer district in 2019/2020, and so I also recommend funding design costs of \$320,000 for a secondary pump station for the Five Corners Sewer District to prepare for future increased flows to the Mansfield regional plant. Funding for the design will come from the Sewer Capital Stabilization Fund. The remaining unfunded items will be reconsidered in the fall as funding permits.

Health & Community Services

I recommend funding \$60,000 for vehicle replacement in HCS along with \$100,000 for repairs and improvements to the Frothingham Hall parking lot. The former will replace an aged vehicle with a hybrid model – an interim step towards electrification of eligible vehicles within our fleet – and the latter will improve safety and accessibility at our community center.

Town Clerk

The Town Clerk's office has requested \$15,000 for continued archival work of records in the town hall attic. This project includes identifying, organizing, labeling and indexing numerous town maps and bound ledger books in a manner consistent with the State's records retention schedule. I recommended funding this request to meet our ongoing records management objectives.

Administration & Finance

Although both are recommended for deferral to be revisited in the fall, two items from administration and finance are worth note here.

First is my department's request for \$150,000 to initiate a comprehensive climate and energy master plan – sometimes referred to as a climate action plan. The intent here is to unify and coordinate the Town's existing climate and energy initiatives to establish a foundation or baseline from which we can determine collective goals for municipal action in this vital area as we move into the next ten years. I recommend deferral at this time as the Town is seeking state planning grants to fund this project, and we anticipate learning of award by the fall.

The other item deferred at this time is done so due to cost and necessity of internal preparation for future implementation. The Town and Schools have relied on the same financial and accounting software since 2009 and it is past time for replacement. The current model runs on dated architecture, requires costly local server management, and does not meet modern financial needs for a community and school system our size. In particular, certain modules relating to purchasing, billing, reporting and receipt posting require time duplicative efforts or intensive work-arounds by employees to force the program to "fit" with required workflows and processes, diverting already limited staff hours away from other productive tasks. It also lacks integration with human resources and personnel management-based functions, requiring manual data entry for employee intake and benefit adjustments, further sapping limited staff hours and this is simply no longer acceptable. Preliminary assessments have indicated that modern replacements may cost between \$450,000 and \$1M. I recommend deferral to the fall so sufficient time can be devoted to alternatives analysis.

Water Enterprise Fund

I recommend funding all requested items for the Water Division. This includes \$378,00 for fleet replacement, \$174,000 for SCADA integration for the Bay Road water storage tank project, the annual \$1.5M in main replacements, and \$150,000 facilities maintenance for pump stations. All motor equipment requested carries a minimum 1-year lead time.

Notable in the FY24 request is \$250,000 for additional PFAS treatment design and permitting at the still-under-construction Red Mill Road iron and manganese treatment plant for wells 3, 5 and 7. Easton has been a leader in the proactive planning and response to PFAS in public water supplies – a nationwide crisis. We are currently on track for completion of PFAS treatment plants for wells 1, 2 and 4 as requested and funded in the FY21 and 22 capital budgets.

Wells 3, 5 and 7 do not violate any current state or federal drinking water standard for PFAS, including the MassDEP PFAS6 limit of 20 parts-per-trillion. These wells typically register in the single digits PPT. However, the US EPA has this spring proposed a national standard which, if implemented, would create a new, separate, PFAS standard of 4 parts-per-trillion for PFOS and PFOA¹. In order to stay ahead of the curve, we are recommending funding \$250,000 of design and permitting for the installation of PFAS treatment at the Red Mill Road plant, which was purposefully built at a size sufficient to “future proof” it against future regulatory revisions which may necessitate PFAS filtration (in addition to the iron and manganese system).

Municipal Facilities Replacement

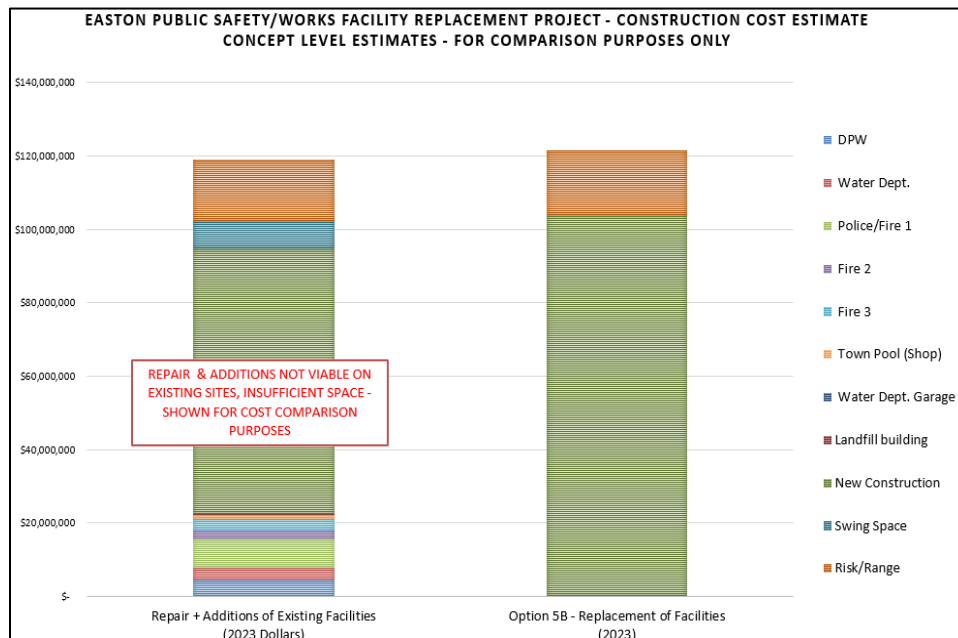
While not part of the typical five-year CIP process or annual capital funding article, we would be remiss not to acknowledge the ongoing schematic design work of the police, fire, and public works replacement project. Following comprehensive facilities needs assessments of all municipal and school facilities in 2014, which was a key milestone towards the replacement of Center, Moreau Hall and Parkview with the new Blanche A. Ames Elementary School, the Municipal Building Committee determined in 2019 that the advanced age, code noncompliance and programmatic limitations of our municipal facilities warranted a complete replacement of all police, fire and public works facilities in Easton.

These facilities are antiquated and not up to variety of accessibility, safety, and environmental codes. They are too small for the equipment and personnel they house, resulting in overcrowding of equipment and exposure of equipment to the elements (50+ vehicles are uncovered year round) and confinement of personnel to crowded facilities with inadequate space to work safely. The facilities are past their useful lives and continued annual capital spending on repairs is not a sound investment. Following the municipal building committee’s 2019 report, feasibility analysis was put on hold in 2020 due to the COVID-19 pandemic, and in 2021 town meeting voted to appropriate \$500,000 for feasibility and schematic phase planning for the replacement of these facilities.

¹ See <https://www.epa.gov/newsreleases/biden-harris-administration-proposes-first-ever-national-standard-protect-communities>

For nearly two years, the municipal building committee has advanced feasibility and schematic design. Key milestones included the selection of an OPM and design team, existing facilities condition assessment, alternative site analysis, fire station location response time studies, and in October of 2022, the selection of a preferred project alternative. The preferred alternative would see a combined police, fire and public works (including water division) facility on the 10 acres of municipal land at 524 Depot Street near the S-curve and a new North Easton fire substation at Dailey’s Corner (Washington and Main St).

A key aspect of alternatives analysis for any facilities replacement is to gauge costs of replacement against repairs / renovations of existing sites. Most of the facilities in question are more than 50 years old, and any meaningful repair would trigger various code requirements necessitating major renovation / expansion. Functionally, this is not possible at many of the existing police, fire and DPW sites in Easton due to undersized parcels which in many cases are in dense neighborhoods, making facility expansion impossible. Nonetheless, comparison of those costs on a square footage basis, informed by the programmatic needs of the departments, is worthwhile. Conceptual construction costs for 138,000 +/- sqft of new facilities for police, fire and DPW range between \$104-122 million. Conceptual estimates for necessary repairs and additions / expansions of existing facilities (setting aside the site constraints) yields a comparable range of cost.



Facility	SqFt	Address	Yr Built/ Renovated
DPW	15,032	130 Center Street	1952/1975
Water Dept.	7,538	417 Bay Road	1945
Police/Fire 1	21,130	46-48 Lothrop Street	1969/1988
Fire 2	2,852	87 Depot Street	1932/2019
Fire 3	7,840	413 Bay Road	1984
Town Pool (Shop)	1,938	101 Lincoln Street	1887
Water Dept. Garage	1,840	417 Bay Road	1988
Landfill building	1,600	114 Prospect Street	1972

While these construction figures are significant, it is important to recount the scope of this project and to reflect on the age of the existing assets.

This project endeavors to address significant inadequacies in more than a half dozen municipal buildings across our most essential operational functions. The most modern of these facilities was originally constructed nearly 40 years ago in 1984– with the most dated stemming back to the 19th century in 1887. The two largest facilities in current use – DPW on Center St and Police/Fire on Lothrop – were designed and built in the 50s and 60s when Easton’s population was less than half what it is today.

The design team is in the final stages of schematic design and cost estimating, and lease negotiations for the Dailey’s Corner parcel are ongoing. We anticipate voter funding approval – which would necessitate a debt exclusion – this calendar year. All information and reports on this project can be found at the dedicated project page – www.easton.ma.us/mbc

Conclusion

I am pleased to recommend this capital budget that will fund needs benefitting the health and safety of our residents while allowing us to address the most critical needs in the upcoming fiscal year.

Sincerely,



Connor Read
Town Administrator

**TOWN OF EASTON
CAPITAL PLANNING COMMITTEE
FIVE YEAR CAPITAL PLAN - FISCAL 2024-2028**

Department	FY24 Capital Planning Ranking	Brief Description of Item	Initial Fiscal Year of Request	FY 24	FY 25	FY 26	FY 27	FY 28	Total
School	1	Security System Upgrade - Designer & Owner's Project Manager (3 Schools)	10/17/2022	\$750,000					\$750,000
School	2	Security and Phone Upgrade	10/17/2022	\$1,214,834					\$1,214,834
Fire Department	3	Ladder Truck to replace our existing 1999 Ladder Truck. 2.5 year lead time to be delivered	FY16	\$2,250,000					\$2,250,000
Fire Department	4	Mini Fire Pumper (Insurance Replacement) Buying 2	FY23	\$740,000					\$740,000
Fire Department	5	Ambulance to move our 2016 ambulance to reserve 2.5 year lead time to be delivered	FY17	\$468,000					\$468,000
Police	6	(60) Sixty APX 4000 portable radios	FY24	\$178,110					\$178,110
Police	7	(3) Three Police vehicles	Annual	197,006	202,916	209,004	215,274	221,732	\$1,045,932
Information Technology	8	IT – Cyber Security Improvements	FY2023	\$50,000					\$50,000
Information Technology	9	IT - Server Replacement (4) with Data Migration	FY2021	\$194,448					\$194,448
DPW	10	Foundry Street Corridor Design	FY2024	\$339,000					\$339,000
DPW	11	Five Corners Secondary Pump Station	FY2024	\$320,000	\$4,289,000				\$4,609,000
DPW	12	Replace 2001 Mack R690 w 2023 Hooklift (35 GVW)		\$280,000					\$280,000
DPW	13	Replace 2008 Ford F250 w 2023 F250/2500 Utility or Similar Vehicle		\$75,000					\$75,000
Health& Community Services	14	Replacement of inspection vehicles	3/23/2022	\$60,000	\$75,000				\$135,000
School	15	RO New Enhanced & Accessible Playgrounds and Outdoor Classroom Areas (Town Share) - \$3.5M funding from CPA funds approved by CPC	2/1/2023	\$500,000					\$500,000
Information Technology	16	Cyclical computer hardware/software replacements (approximately 29)	Annual	\$41,196	\$41,196	\$41,196	\$41,196	\$41,196	\$205,980
School	17	School Technology - Computers, etc. - Fund 1/2 at ATM and remainder at Fall STM	1/24/2022	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
School	18	Furniture Replacement (District Wide)	1/17/2020	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Health& Community Services	19	Repairs and improvements to Frothingham Hall Parking Lot and building access - Recommend Parking Lot Improvements for \$70,000	1/13/2023	\$100,000					\$100,000
DPW	20	Asset Management Planning Grant	FY2024	\$109,100					\$109,100
DPW	21	Replace 2009 Ford F150 w 2023 F250/2500 Utility or Similar Vehicle	FY2022	\$75,000					\$75,000
DPW	22	Replace 2008 Ford F750 w 2023 Log Truck	FY2023	\$275,000					\$275,000
DPW	23	308 Class Excavator	FY2023	\$135,000					\$135,000
Accounting	24	Upgrade/Replace Financing Accounting Software	3/2/22 for FY24	450,000.00					\$450,000
DPW	25	Replace 2007 Ford F450 w 2023 F550/5500 Hooklift		\$175,000					\$175,000
DPW	26	Replace 2012 Ford F250 w 2023 F250/2500 Utility or Similar Vehicle	FY2024	\$75,000					\$75,000
DPW	27	Replace 2016 Ford F150 w 2023 F250/2500 Utility or Similar Vehicle		\$70,000					\$70,000
DPW	28	Pavement Management Road Funding	Annual	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
DPW	29	ADA Transition Plan	FY2020	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
DPW	30	Municipal Facilities Capital Improvement	Annual	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

**TOWN OF EASTON
CAPITAL PLANNING COMMITTEE
FIVE YEAR CAPITAL PLAN - FISCAL 2024-2028**

Department	FY24 Capital Planning Ranking	Brief Description of Item	Initial Fiscal Year of Request	FY 24	FY 25	FY 26	FY 27	FY 28	Total
DPW	31	GIS Planimetrics Update	FY2022	\$50,000					\$50,000
DPW	32	Town Hall EV Charging Stations	FY2024	\$100,000					\$100,000
Town Administrator	33	Climate and Energy Policy Planning	FY23	\$150,000					\$150,000
Town Administrator	O	*Municipal Facilities Replacement (Will require debt exclusion override) - click link below for up to date information. This comprehensive replacement project is for DPW, Police and Fire facilities. Funding for the feasibility phase of this project in the amount of \$500,000 was previously approved at the November 8, 2021 Special Town Meeting (Article 7). For more information, visit http://www.easton.ma.us/mbc	FY23	\$125,000,000					\$125,000,000
WATER	O	Utility Crane Replacement		\$78,000					\$78,000
WATER	O	Utility Vehicle Replacements (2)		\$150,000					\$150,000
WATER	O	Dump Truck Replacement		\$150,000					\$150,000
WATER	O	Motor Equipment	FY2014	\$378,000	\$77,000	\$186,000		\$83,000	\$724,000
WATER	O	Water Main Repalcement	FY2022	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,500,000
WATER	O	Fiber/SCADA Integration Bay Road Water Storage Tank	FY2024	\$174,000					\$174,000
WATER	O	Water Division Facilities Maintenance (Stations)	FY2024	\$150,000					\$150,000
WATER	O	Red Mill Road WTP PFAS Design and Permitting	FY2024	\$250,000					\$250,000
DPW		Motor Equipment			\$826,000	\$831,000	\$929,000	\$654,000	\$3,240,000
DPW		Small Bridge/Culvert Design			\$250,000				\$250,000
DPW		DPW Enviornmental, Health, and Safety Program			\$50,000		\$50,000		\$100,000
Fire Department		Utility Vehicle to replace the Shift Commanders 2015 vehicle	FY23		\$85,000				\$85,000
Fire Department		Purchase two Cardiac Monitors	FY23		\$80,000				\$80,000
Health& Community Services		Repairs and improvements to existing fields, parks and facilities	1/13/2023		\$150,000		\$150,000		\$300,000
School		EMS Security System Design and Security System	2/1/2023		\$1,500,000				\$1,500,000
School		OAHS New Telephone System	2/2/2022		\$69,456				\$69,456
School		EMS New Telephone System	2/2/2022		\$57,498				\$57,498
DPW		Small Bridge/Culvert Construction	FY2023			\$1,200,000			\$1,200,000
Fire Department		Fire Engine to move our 2019 Engine to reserve	FY23			\$880,000			\$880,000
Fire Department		Utility Vehicle to replace a 2017 Ford Explorer	FY23				\$65,000		\$65,000
School		OAHS Security System Design and Security System	2/1/2023			\$1,500,000			\$1,500,000
School		OAHS Auditorium Upper Bowl (Rug)	2/1/2023			\$47,825			\$47,825
School		OAHS A129 Main Office Rug	2/1/2023			\$25,350			\$25,350
Fire Department		Ambulance to move our 2020 Ambulance to reserve	FY23				\$480,000		\$480,000
School		RO School Replace carpets in the following rooms/offices: C201, D201, D206; 4 small offices, 2 conference rooms, library, and "mezzanine" (corridor) Clerical Aide Office and Copy Machine Room.	1/12/2022				\$75,000		\$75,000
Fire Department		Firefighter Turnout Gear Replacement	FY23					\$140,000	\$140,000

**TOWN OF EASTON
CAPITAL PLANNING COMMITTEE
FIVE YEAR CAPITAL PLAN - FISCAL 2024-2028**

Department	FY24 Capital Planning Ranking	Brief Description of Item	Initial Fiscal Year of Request	FY 24	FY 25	FY 26	FY 27	FY 28	Total
School		RO School Replace entire gym floor with new cushioned resilient flooring system 8 mm (existing) or wooden floor.	2/28/2021					\$300,000	\$300,000
School		OAHS Remove siding or masonry around head of window opening and confirm through-wall flashing was installed properly	2/28/2014					\$161,000	\$161,000
School		OAHS Verify and install proper thru-wall flashing at head of all exterior doors in masonry openings located in the original building. 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					\$61,180	\$61,180
		Total		\$138,251,694	\$10,253,066	\$7,420,375	\$4,505,470	\$4,162,108	\$164,592,713
		*Other (Override Contingent Debt Exclusion)		\$125,000,000					\$125,000,000
		Water		\$2,830,000	\$1,577,000	\$1,686,000	\$1,500,000	\$1,583,000	\$9,176,000
		Net GF		\$10,421,694	\$8,676,066	\$5,734,375	\$3,005,470	\$2,579,108	\$30,416,713

O - Other Source of Funding, Such as Enterprise Funds or Debt Exclusion

**TOWN OF EASTON
TOWN ADMINISTRATOR'S CAPITAL BUDGET**

ARTICLE 7. ANNUAL TOWN MEETING 5/15/23

Description	Amount	Funding Sources						
		Free Cash	Ins. Recovery Proceeds	Capital Stabilization	Sewer Stabilization	Mitigation Funds	Enterprise Surplus	Borrowing
<u>GENERAL</u>								
School Security System Upgrade -Plan & Improvements (3 Schools)	\$1,964,834							1,964,834
School - Richardson Olmsted School New Enhanced and Accessible Playgrounds and Outdoor Classroom Areas	500,000							500,000
School - Technology, Computers, Etc.	125,000	125,000						
Fire - Ladder Truck	2,250,000							2,250,000
Fire - 2 Mini Pumpers	740,000	27,340	712,660					
Fire - Ambulance Replacement	468,000	350,717		117,283				
Police - Portable Radio Replacements	178,110							178,110
IT – Cyber Security Improvements	50,000	50,000						
IT - Server Replacement (4) with Data Migration	194,448							194,448
DPW - Foundry Street Corridor Design	339,000					339,000		
DPW - Hooklift (35 GVW)	280,000							280,000
DPW - Utility Vehicle Replacements (2)	150,000	150,000						
DPW - Log Truck	275,000							275,000
DPW - Asset Management Planning Grant	109,100							109,100
Health & Comm Svc - Replace Inspection Vehicle	60,000	60,000						
Health & Comm Svc - Repairs & Improvements to Frothingham Hall Parking Lot & Building Access	100,000	100,000						
Town Clerk - Archival Project	15,000	15,000						
Subtotal	\$7,798,492	\$878,057	\$712,660	\$117,283	-	\$339,000	-	\$5,751,492
<u>ENTERPRISE</u>								
DPW - Five Corners Secondary Pump Station Design	320,000				320,000			
Water – Utility Crane Replacement	78,000						78,000	
Water – Utility Vehicle Replacements (2)	150,000						150,000	
Water – Dump Truck Replacement	150,000						150,000	
Water – Water Main Replacement	1,500,000							1,500,000
Water – Fiber/SCADA Integration Bay Road Water Storage Tank	174,000						174,000	
Water – Pump and Filtration Stations Facilities Maintenance	150,000						150,000	
Water – Red Mill Rd WTP PFAS Design & Permitting	250,000						250,000	
Subtotal	\$2,772,000	-	-	-	\$320,000	-	\$952,000	\$1,500,000
<u>TOTAL GENERAL AND ENTERPRISE</u>	<u>\$10,570,492</u>	<u>\$878,057</u>	<u>\$712,660</u>	<u>\$117,283</u>	<u>\$320,000</u>	<u>\$339,000</u>	<u>\$952,000</u>	<u>\$7,251,492</u>

FISCAL YEAR 2024 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 July1. 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, 2022

	General Fund	Community Preservation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 63,600,188	\$ 1,485,684	\$ -	\$ 108,099	\$ 65,193,971
Excises	4,709,932	-	-	-	4,709,932
Departmental	1,775,539	-	-	1,999,844	3,775,383
Licenses and permits	1,114,494	-	-	-	1,114,494
Fines and forfeitures	375,763	2,302	-	-	378,065
Intergovernmental	19,714,963	750,697	20,172,007	6,758,154	47,395,821
Investment income (loss)	(110,125)	284,070	-	284,076	458,021
Contributions and donations	-	-	-	1,102,783	1,102,783
Other	206,340	-	-	5,289	211,629
Total Revenues	91,387,094	2,522,753	20,172,007	10,258,245	124,340,099
Expenditures					
Current:					
General government	17,757,594	125,803	-	509,659	18,393,056
Public safety	10,838,159	-	43,955	882,474	11,764,588
Education	51,140,630	-	-	5,392,059	56,532,689
Public works	3,834,727	-	559,953	521,937	4,916,617
Health and human services	900,916	-	-	397,103	1,298,019
Culture and recreation	568,685	-	-	148,392	717,077
Debt service:					
Principal	3,424,129	390,000	-	-	3,814,129
Interest	1,614,445	115,888	-	-	1,730,333
Intergovernmental	1,138,343	-	-	-	1,138,343
Capital outlay	60,729	1,209,147	48,647,525	540,342	50,457,743
Total Expenditures	91,278,357	1,840,838	49,251,433	8,391,966	150,762,594
Excess (Deficiency) of Revenues Over (Under) Expenditures	108,737	681,915	(29,079,426)	1,866,279	(26,422,495)
Other Financing Sources (Uses)					
Issuance of debt	-	729,100	44,012,800	-	44,741,900
Bond premiums	-	70,900	2,267,006	-	2,337,906
Transfers in	1,449,938	-	157,452	536,232	2,143,622
Transfers out	(358,732)	(177,500)	(345,000)	(1,262,390)	(2,143,622)
Total Other Financing Sources (Uses)	1,091,206	622,500	46,092,258	(726,158)	47,079,806
Change in Fund Balance	1,199,943	1,304,415	17,012,832	1,140,121	20,657,311
Fund Balance at Beginning of Year	14,358,824	7,187,921	(9,435,246)	7,804,667	19,916,166
Fund Balance at End of Year	\$ 15,558,767	\$ 8,492,336	\$ 7,577,586	\$ 8,944,788	\$ 40,573,477

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

TOWN OF EASTON, MASSACHUSETTS

Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position For the Year Ended June 30, 2022

	Business-Type Activities Enterprise Funds			<u>Total</u>
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Nonmajor Funds</u>	
Operating Revenues				
Charges for services	\$ 3,566,655	\$ 458,858	\$ 2,308,547	\$ 6,334,060
Other	<u>39,321</u>	<u>2,756</u>	<u>23,714</u>	<u>65,791</u>
Total Operating Revenues	3,605,976	461,614	2,332,261	6,399,851
Operating Expenses				
Salaries and wages	1,447,837	-	25,000	1,472,837
Other operating expenses	1,305,019	544,608	2,089,036	3,938,663
Depreciation	<u>1,122,308</u>	<u>907,568</u>	<u>-</u>	<u>2,029,876</u>
Total Operating Expenses	<u>3,875,164</u>	<u>1,452,176</u>	<u>2,114,036</u>	<u>7,441,376</u>
Operating Income (Loss)	(269,188)	(990,562)	218,225	(1,041,525)
Nonoperating Revenues (Expenses)				
Investment income (loss)	2,417	(43,603)	-	(41,186)
Interest expense	<u>(191,153)</u>	<u>(272,591)</u>	<u>-</u>	<u>(463,744)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(188,736)</u>	<u>(316,194)</u>	<u>-</u>	<u>(504,930)</u>
Income (Loss) Before Capital Contributions, Betterments and Transfers	(457,924)	(1,306,756)	218,225	(1,546,455)
Capital contributions	232,620	10,899	-	243,519
Betterments	26,903	9,319,904	-	9,346,807
Transfers in	<u>-</u>	<u>370,045</u>	<u>-</u>	<u>370,045</u>
Change in Net Position	(198,401)	8,394,092	218,225	8,413,916
Net Position at Beginning of Year	<u>29,199,635</u>	<u>11,264,800</u>	<u>340,251</u>	<u>40,804,686</u>
Net Position at End of Year	<u>\$ 29,001,234</u>	<u>\$ 19,658,892</u>	<u>\$ 558,476</u>	<u>\$ 49,218,602</u>

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 a 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.

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 2022 was \$4,184,024, while the GAAP based fund financial statements reflect an unassigned fund balance of \$10,213,864, which also includes the Town’s general stabilization fund balance of \$4,732,255. 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
FY24	7/1/2023 ^(A)	\$ 3,378,622	3/31/2023	\$ 5,818,972	\$ 9,197,594	\$ 92,624,309	3.65%	6.28%	9.93%
FY23	7/1/2022	\$ 4,184,024	6/30/2022	\$ 4,732,255	\$ 8,916,279	\$ 89,754,885	4.66%	5.27%	9.93%
FY22	7/1/2021	\$ 4,706,157	6/30/2021	\$ 3,786,962	\$ 8,493,119	\$ 84,273,693	5.58%	4.49%	10.07%
FY21	7/1/2020	\$ 1,627,482	6/30/2020	\$ 3,320,345	\$ 4,947,827	\$ 81,275,397	2.00%	4.09%	6.09%
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%

^(A) Targeted free cash certification.

^(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 \$1,000,000 of the \$4,184,024 certified balance was transferred to the stabilization fund at the November 2022 special town meeting and no more than 50 percent or \$850,000 is proposed for use in the FY2024 operating budget. While the amount proposed for use in FY2024 will reduce the unassigned fund balance, positive results from unspent appropriations and revenues above budget in FY2023 will add to the replenishment of that usage. The town will require a target free cash certification of at least \$3,378,622 to maintain current reserve ratios. Free cash will be recalculated for June 30, 2023 once FY 2023 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 - District 3 Sewer Betterments				√									
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										√			
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										√			
66	A27 ATM 5/13 Water Mains/Well Rehab										√			
68	A4 STM 10/18 Foundry St Water Main										√			
69	A19 ATM 5/17 Depot St Water Main										√			
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										√			
78	A10 ATM 5/21 Water Treatment Plant										√			
79	A10 ATM 5/21 PFAS Treatment Facilities										√			
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.

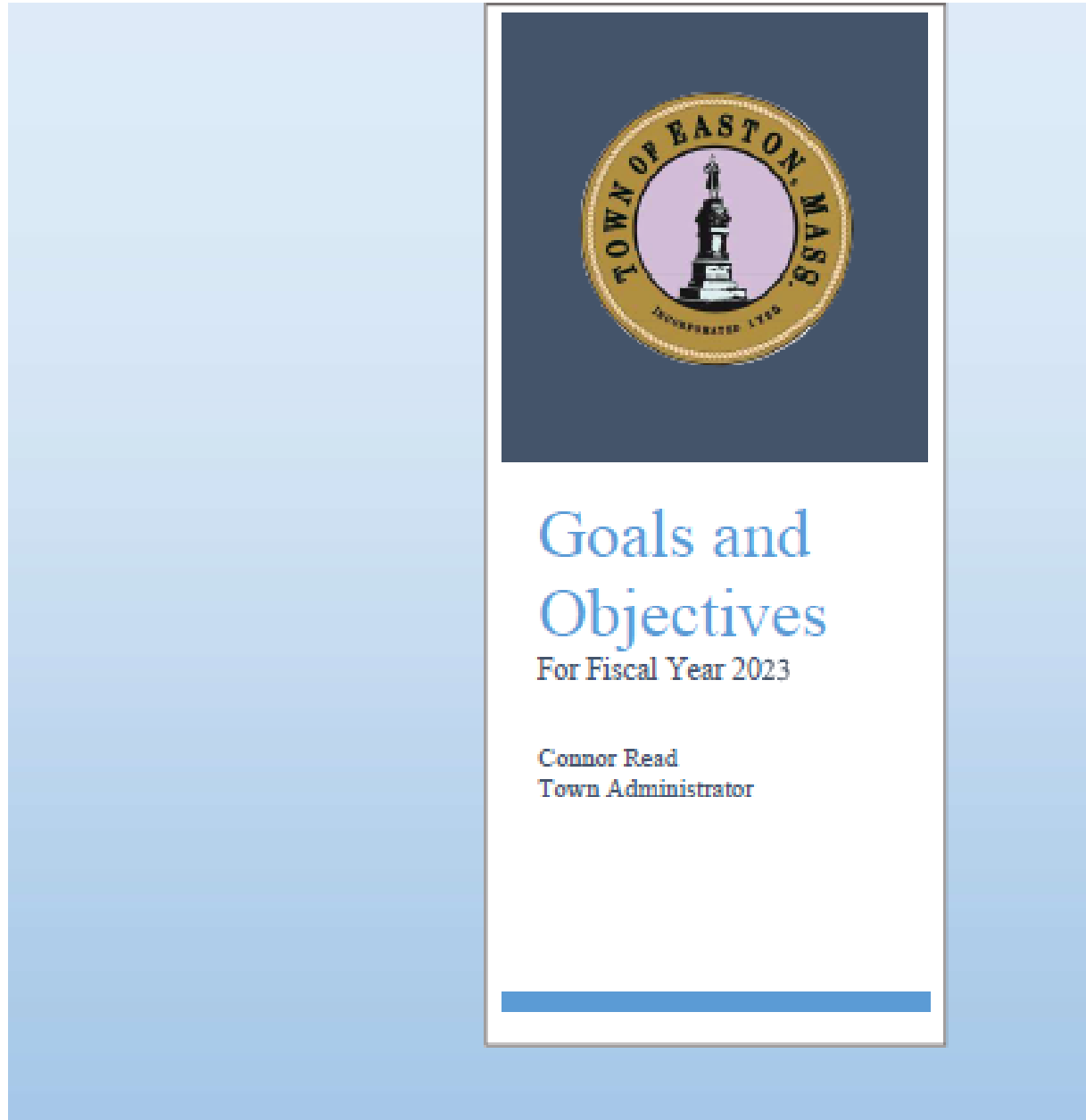
Once met, should the Certified Free Cash plus the Stabilization balance fall below the goal or have a deficiency, the Town Administrator will advise the Select Board, School Committee and Finance Committee of the deficiency and direct Town Departments to take necessary steps, such as, the delay or elimination 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





**Connor Read
Town Administrator
Goals & Objectives
Fiscal Year 2023
July 1, 2022 to June 30, 2023**

1. 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, taking care to promote and advance the fiscal policies adopted by the Board.

Envision Easton references (if applicable): TMA-3 & 6

2. Infrastructure, Facilities, and Public Works

The Town Administrator shall actively participate in the development of infrastructure and facilities improvement planning and implementation, including those projects which advance and achieve the goals of the Envision Easton Master Plan Transportation, Mobility and Access Road Map. These projects are recognized as essential to the wellbeing of the community, its residents, and the local and regional economy.

Envision Easton references (if applicable): ACE-1, 2 & 3; NRR-1 & 3; H-2; TMA-1, 2, 3, 5 & 6

3. Climate and Energy Policy

The Town Administrator shall promote climate resiliency and prepare for the impacts of global climate change on Easton. The Town Administrator shall take an active role in energy policy for the municipal governmental accounts and community supply to promote fiscally sustainable and environmentally conscious programs.

The Town Administrator shall develop and recommend strategies for the Select Board to consider a comprehensive Climate and Energy Policy planning process for the Town of Easton; accounting for climate-related efforts to date (MVP, Stormwater permitting, Green Communities, energy services contracts, community choice solar, etc.) and charting a path forward identifying major priorities and opportunities for Easton the next 3-5 years¹.

Envision Easton references (if applicable): NRR-3; TMA-6

4. Planning and Economic Development

¹ i.e. consider grant or capital funding to procure consulting services to support a committee / agency charged with identifying policy objectives (which are under municipal control) for the Town to pursue in order to advance goals of climate resiliency, reduction of reliance on fossil fuels and preparation for migration to alternative technologies, environmental and resource protection, and energy efficiency.

Appendix E. Town Goals and Objectives FY 2023

The Town Administrator shall actively participate in the planning process especially with regard to diverse housing opportunities, economic development, open space enhancement, historic preservation, arts and culture, and transportation enhancement.

Envision Easton references (if applicable): ACE-1 & 2; ED-1, 2 & 3; NRR-1; H-1, 2 & 3; TMA-1, 2, 3 & 6

5. Public Health, Safety and Community Wellness

Recognizing that health is not merely the absence of illness, but a state of physical, mental and social well-being, the Town Administrator shall coordinate interdepartmental efforts to protect and promote public health, mental and emotional wellness, social security and public safety. These efforts include proactive and preventative programs as well as reactive and emergency response measures ranging from community nursing and mobile integrated health (MIH) to the ongoing recovery from the COVID-19 pandemic and provision of supportive financial and community based services for those in need.

Envision Easton references (if applicable): n/a

6. Quality of Life, Community Engagement and Inclusivity

The Town Administrator shall develop and support programs that improve the quality of life for all Easton residents, particularly those programs which embody and advance the Select Board's adopted statements of values, equity and inclusion, or otherwise advance strategic plans adopted by the Board such as the Age Friendly Easton plan.

The Town Administrator shall support municipal and community based efforts and programs which promote a sense of civic community, inclusivity and belonging for all Easton residents. The Town shall promote and champion the dignity of all residents and protect their rights within its jurisdiction.

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.

Envision Easton references (if applicable): ACE-1 & 3; ED-3; NRR-1; H-3

7. Human Resources Management, Labor Relations and Organizational Sustainability

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.

The Town Administrator shall, within available resources, recommend and implement personnel strategies and structures necessary to promote the long term sustainability of not just the Town's operational and public service capacity, but employee wellness and health.

Envision Easton references (if applicable): n/a

8. Town Government Efficiency, Effectiveness and Resiliency

The Town Administrator shall strive to preserve and promote the effectiveness and efficiency of Town government to maximize service delivery and promote organizational resiliency. These efforts shall utilize technology, regional service agreements, and best practices to reduce risk, improve reliability or service, and protect municipal resources, systems and infrastructure.

Envision Easton references (if applicable): ED-3

9. 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.

Envision Easton references (if applicable): n/a

10. 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.

Envision Easton references (if applicable): n/a

11. Professional and Personal Growth

The Town Administrator shall pursue his continued growth and advancement and enhance his education for the good of the Town.

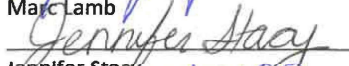
Envision Easton references (if applicable): n/a


Adopted by Vote of the Select Board this 22nd day of August, 2022



Dottie Fulginiti, Chair


Craig Berger, Vice Chair


Marc Lamb


Jennifer Stacy


Jamie Stebbins


Connor Read, Town Administrator

DATE: 9-15-22

Fire Department
Justin Alexander, Fire Chief

I. Conduct 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 Eversource
- Plan and schedule Company Officer training

III. Work in Partnership with SEMRECC to Maximize the Regional Dispatch Model for Easton

- Participate in the Fire Operations Committee
- Continue ongoing improvements to PS radio system with SEMRECC

IV. Work with the Capital Planning Committee, the Finance Committee, Town Administrator, and Select Board to Address the Capital Needs of the Fire Department

- Update department 5-10 year capital plan, make adjustments
- Address radio needs for the department if the AFG grant is unsuccessful

V. Advancing EMS and MIH Programs

- Bicycle safety classes (Envision Easton Goal TMA-1 Action 3)
- Monitor and adjust policies for Covid-19 trends with EMS/MIH Officer and HCS Staff
- Regularly review treatment and Transport data
- Improving EMS medical treatment through department-wide training and advanced equipment procurement
- Assist EMS Officer in providing remediation and training to those members requiring it
- Work to provide training at PCI cadaver lab for all staff
- Continue the build-out of the MIH program

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 if offered.
- Complete SAFE Grant year-end report for SAFE and Senior SAFE 2021, and complete

Appendix E. Town Goals and Objectives FY 2023

2022 SAFE and Senior Safe grant application.

VII. Facility Upgrade

- 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 the town shelter on the sheltering plan with CERT
- Participate in town events and promote emergency preparedness
- Apply for and manage CERT Grant if offered

IX. Manage Staffing, Labor Relations, and Interdepartmental Cooperation

- Continue to advocate for and improve our staffing and department operations
- Work with Town Administrator to manage existing union contract and to negotiate successive contracts with Local 2790
- Work with Town Administrator on a long-term plan to target the minimum staffing level at nine firefighters
- Work with school and police leadership to build out an annual active shooter/violent intruder training program
- Provide annual safety training to town departments
- Engage the Town Administrator for regular touch bases and work to continue to develop the Fire Chief, Union Officer, and Town Administrator relationship
- Work with the Finance Director on EMS billing policies and build a robust FY23 budget narrative
- Continue to meet with department heads and other stakeholders to develop strong relationships

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 sheltering needs in the town during storms
- Participate in regional emergency planning meetings
- Provide Incident Command Training to department heads and elected officials

XI. Public Relations and Community Outreach

- Hold fire department Open House for community
- Continue working relationships with School District, Day Cares, Senior Housing, Council on Aging, and other groups to deliver Fire and Life Safety Education

Appendix E. Town Goals and Objectives FY 2023

- Participate in community events such as Touch a Truck, Harvest Fair, Borderland State Park Family Day, and other events

XII. Continue to Work on Technology and Software Improvements

- Participate in town-wide efforts to improve the online permitting process (Envision Easton Goal ED-2 Action 5)
- Continue the multiyear development and implementation of department policies and SOP's using Lexipol Comprehensive Policy Solutions
- Complete and manage online permitting for fire permits and burning permits
- Manage time-off requesting and tracking software
- Work with SEMRECC on a new CAD/RMS program
- Continue the build-out of the online training and training tracking program
- Move department away from paper usage where possible and implement electronic records keeping for these tasks.
- Move all checklists into an electronic format

XIII. Continue Professional Development and Professional Organization Participation

- Attend the Fire Chief Association of Massachusetts monthly meetings.
- Participate in Bristol County and Norfolk County Fire Chiefs Associations
- Participate in Bristol North EMS Committee
- Participate as the President of the OEMS Region 5 Council
- Continue professional development through conference attendance, including local, state, and national fire, EMS, and Emergency management topics

XIV: Fleet Maintenance Program

- Continue to support the department mechanic to stand up a robust maintenance division
- Work to bring in outside maintenance to start the process of EFD Maintenance cost offsetting via IMA's with area towns to provide for their fleet maintenance needs.
- Continue work on moving fleet maintenance records from paper to electronic tracking.

Appendix E. Town Goals and Objectives FY 2023

Police Department **Keith Boone, Chief of Police**

I. Professional Development and Supervisory Training

Objectives:

- All Officers and the Animal Control Officer will attend in-service training in person or through an online format. Officers will be trained in legal updates, frontline digital evidence, trauma informed policing, officer response to interpersonal violence, duty to intervene, hate crimes, preventing officer crises, and first aid/CPR;
- Provide professional development opportunities for our Executive and Administrative Assistants through in person or online formats;
- Schedule a promotional assessment center to fill existing vacancy for Deputy Chief of Police and promote three Police Sergeants;
- Conduct firearms and simunition training;
- Conduct active shooter training in coordination with the Fire Department and Easton Public Schools;
- Conduct annual safety trainings with all town departments;
- Re-certify all officers in the use of Naloxone;
- Utilize traditional classroom settings and webinars to provide leadership training for ranking officers and senior patrol officers;
- Utilize PMAM Human Capital Management software program for enhanced training and annual policy reviews to ensure compliance with Massachusetts Police Accreditation standards.

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;
- Continue to work with the Bristol County District Attorney’s Office on Body Worn Camera grant funding opportunities;
- Explore the availability of other grant opportunities in support of the police department’s mission.

Appendix E. Town Goals and Objectives FY 2023

III. Interdepartmental and Regional Policy Initiatives

Objectives:

- Collaborate with the Fire Department and Health and Community Services in selecting a mental health professional that can assist the Police Department and Community Outreach Officer with at risk persons;
- Collaborate with the Executive Director of the Southeastern Massachusetts Regional 911 District on radio infrastructure and equipment needs to improve our present and future communication capabilities;
- Coordinate with SEMRECC, Town Electrician and Fire Chief for installation of fiber lines to repair police and fire radio systems.

IV. Law Enforcement Collaboration and Best Practices

Objectives:

- Prepare our department for the onsite accreditation assessment scheduled in October 2022. The onsite assessment takes place every three years through the Massachusetts Police Accreditation Commission;
- Ensure our department remains compliant with Police Reform Laws and officers are re-certified as sworn officers according to POST standards;
- Attend monthly Metropolitan Law Enforcement Council meetings;
- Maintain our Triad partnership with our senior citizens and the Bristol County Sheriff's office. Provide public education, identify community resources, provide referrals to our seniors 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 identifying high risk offenders;
- Coordinate with Bristol County District Attorney, Thomas Quinn to provide in person updates to Town Officials on an annual basis;
- Continue working with the Town Administrator and police unions to separate from civil service. Separating from the civil service system can provide more opportunities to enhance diversity within the police department at initial hiring. This will also help streamline the promotional process when needs arise.

V. 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;

Appendix E. Town Goals and Objectives FY 2023

- Provide information to the Press using traditional press releases and face to face interviews.

VI. Public Safety Initiatives

Objectives:

- Collaborate with Easton Public Schools for implementation of a School Resource Officer;
- Promote pedestrian and bicycle safety through targeted patrols;
- Implement appropriate targeted traffic calming measures consistent with Envision Easton Goal TMA-1: Objective 1.1, Action 4;
- Explore traffic signal coordination opportunities consistent with Envision Easton Goal TMA-4: Objective 4.1, Action 1;
- Monitor signs and traffic control devices in areas where statistics reveal high crash areas consistent with Envision Easton Goal TMA-4: Objective 4.1, Action 2;
- Assign an additional officer to motorcycle assignment to assist in traffic enforcement initiatives.

VII. Community Engagement Initiatives

Objectives:

- Child Safety Seat Program – Certify additional officers as child safety seat technicians and promote this free service to our residents. The child safety seat program is intended to educate the public on child passenger safety and the proper installation of the car seat. Currently, the department has two officers certified;
- Participate in community events throughout the year, i.e. Touch a Truck programs, Toys for Tots Holiday drives;
- Continue the partnership between the police department’s Civil Rights Officer and the Town of Easton Human Rights Committee;
- Join the One Book – One Town Project through officer participation at scheduled events;
- 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;
- Bristol County Overdose Critical Incident Management System (CIMS) – continue utilizing the countywide police program documenting all overdose incidents within county jurisdictions and facilitate the transition of those experiencing drug overdoses to treatment. The database provides cross-sector notification of all overdoses.

Appendix E. Town Goals and Objectives FY 2023

VIII. Capital Management Planning and Equipment

Objectives:

- Purchase and Implement new Electronic Controlled Weapons (Taser) previously funded through ATM;
- Prepare capital request for new portable police radios that have reached an end point on repair and maintenance;
- Continue to work with Town leadership, Public Works and Fire Department on the design of a new Public Works and Public Safety Complex;
- Prepare for compliance with the new Green Communities cruiser fuel efficiency standards set to take effect FY24.

IX. Continue to work with the Executive Loss Control Committee

Objectives:

- Attend quarterly meetings with the Executive Loss Control Committee;
- Assign officers to various training courses offered through MIIA.

Goals and Objectives Fiscal Year 2023

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.
- Train 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.
- Delegate administrative tasks to cover reduced assistant hours.
- Implement a plan to digitize all of our paper files and integrate them into permit eyes.
- Hire a sealer of weights and measures to replace the state sealer.
- Work towards a 20 hour/week plumbing inspector in lieu of an alternate.
- Work towards a full time administrative assistant.

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 5 Corners re-zoning, Queset, N. Easton Village, Sawmill village and Blackledge Projects.
- Support Efforts to Renovate Public Facilities and Town owned buildings.
- Support efforts to complete the Blanche Ames elementary school.
- Contribute to the business partnership and partner with Economic Development Council.
- Contribute to the budget process, create new efficiencies, and continue energy conservation efforts.
- Serve as a steward of the environment through administration of the International Energy Conservation Code, Green Building Programs and Solar Projects.
- Partner with Development Review Team and Planning Director to review design standards and compliance by developers and designers.

Appendix E. Town Goals and Objectives FY 2023

- 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.
- Re-establish the collaboration team to streamline town functions where multiple departments are involved.
- Continue working with all Town staff and Department Heads to implement policy and operating procedures in Dealing with the ongoing Covid-19 crisis.
- Support efforts to comply with the MBTA community zoning.

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.
- Review and adjust permit fees to meet the current climate and increase department revenue.
- Provide technical assistance to users and help guide them through the process.
- Work on a plan to migrate all permits and documents to the online platform.
- Continue to work towards implementing Permit Eyes 2020.

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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.
- Continue to serve on the Massachusetts Federation of Building Officials, involved in code change and legislation.
- Ensure Inspectional Services staff maintains required continuing education credits by attending monthly meetings of respective professional associations and DPL/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.

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.

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
 - Continue development and support of GIS for Water Division operations
 - 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 consistent with the Envision Easton Goal TMA-3: Objective 3.2, Action 1
 - Complete the improvements of 3.2 miles of roadway identified in the FY23 pavement management plan
 - 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
 - Evaluate other pavement management software platforms

- III. Complete Streets Improvements
 - Update existing sidewalk and ramp inventory as needed consistent with the Envision Easton Goal TMA-5: Objective 5.2, Action 1
 - Construct the Lincoln Street sidewalk using \$400,000 in complete streets funding and Ch90 funds consistent with the Envision Easton Goal TMA-5: Objective 5.1, Action 2

- IV. Operate and Manage Sewer Infrastructure
 - Administer existing WWTP operations contract with Weston & Sampson
 - Prepare new RFP for operations for FY24
 - 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
 - Evaluate sewer rate revenue and plan for future sewer rate adjustments
 - Plan for future sewer infrastructure consistent with Envision Easton Goal H-1: Objective 1.2, Action 3 and Goal H-2: Objective 2.3, Action 3

- V. Energy Management Services
 - Monitor measures installed as part of performance contract to ensure stated savings are achieved

Appendix E. Town Goals and Objectives FY 2023

- Replace older proprietary controls with new open source controls where needed
 - Complete measures funded through Green Communities Grant
 - Complete required annual Green Communities reporting
 - Apply for future Green Communities Grants
- VI. 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
 - Continue to use facilities work orders to track the need for and completion of repairs/improvements
 - Complete approximately 1,500 facility related work orders in FY2023
- VII. Oversee Facility Improvements
- Prioritize capital upgrades for municipal buildings
 - Obtain capital funding for improvements
 - Complete the construction of the Town Hall Exterior Renovations
 - Obtain CPA funding for the design of grounds improvements at Town Hall
- VIII. Fleet Management
- Work with the Highway Supervisor and mechanics on use of Complete Fleet software package
 - Continue to track all vehicle repairs and costs
 - Continue to utilize fuel system to track vehicle mileage
 - Utilize vehicle mileage to determine preventative maintenance scheduling
 - Utilize vehicle lifecycle costs to plan for optimum vehicle replacement schedule
 - Plan for the fleet electrification
- IX. 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
- X. Implement/Expand GIS Work Force Program
- Continue to utilize citizen interface to allow residents to report issues
 - Utilize ArcGIS workforce application to assign tasks to field crews
 - Utilize dashboard applications to monitor field crew progress
- XI. Create Sign Retroreflectivity Program
- Continue to use GIS application to identify and replace regulatory signs and warning signs consistent with the Envision Easton Goal TMA-1: Objective 1.3, Action 2.
 - Continue to use GIS application to identify and correct inventory issues

Appendix E. Town Goals and Objectives FY 2023

- XII. Maintain existing pavement markings and crosswalks
- Continue to use regional procurements for annual pavement marking painting consistent with the Envision Easton Goal TMA-4: Objective 4.1, Action 2.
 - Continue to use DPW staff for the repainting of crosswalks
- XIII. Solid Waste and Recycling
- Continue adding additional users to the program
 - 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
 - Maintain recycling cart inventory and plan for future purchases
 - Begin planning for new curbside contract in FY2024
- XIV. Stormwater Phase II Permit
- Continue to administer the existing permit
 - Complete annual reports on permit activity
 - Complete public outreach on our activities
 - Complete a nitrogen identification report
 - Identify potential locations for stormwater improvements
- XV. Improve Wayfinding and Signage
- Construct the wayfinding project using utilizing MassWorks funds consistent with the Envision Easton Goal TMA-2: Objective 2.1, Action 2
- XVI. 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 for Highland Street and Main Street culverts
- XVII. 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 consistent with Envision Easton Goal TMA-1: Objective 1.1, Action 2.
- XVIII. Professional Development
- Maintain memberships in pertinent associations (APWA, NBM Highway Association, Mass Highway Association, ASCE, NEWEA, ITE, PCWWA)
 - Regularly attend educational workshops, meetings, and conferences stay abreast of new technologies and innovative solutions in public works, engineering, and GIS

Appendix E. Town Goals and Objectives FY 2023

- 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

XIX. 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
- Continue to maintain pavement temperature sensors on supervisor equipment
- Investigate permanent remote pavement temperature stations
- Continue to send DPW staff for additional training sessions

XX. 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
- Implement recommendations from safety and hazard assessment for employees
- Continue to conduct routine safety training on all equipment

XXI. Facility Planning

- Actively participate in the planning and feasibility study for a new DPW, Police and Fire facility
- Work with the Town Administrator, Police Chief, and Fire Chief to gain approvals for a new facility.

XXII. Water Division Projects

- Advance the construction on the Red Mill Road Water Treatment Plant
- Complete the construction of PFAS treatment plants
- Continue to monitor and update water rates to accommodate ongoing and future operating and capital needs
- Complete routine distribution system replacement projects
- Complete the design for Bay Road tank rehabilitation project
- Connect all water facilities to the fiber network

XXIII. Landfill Monitoring

- Continue landfill monitoring and compliance

Appendix E. Town Goals and Objectives FY 2023

- 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

XXIV. 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

XXV. Manage the Design and Construction of TIP Projects

- Continue to monitor the construction of the Depot Street project
- Route 138/Elm Street TIP project including the installation of sidewalks and bike lanes consistent with Envision Easton Goal NRR-1: Objective 1.2, Action 1.
- Foundry Street Corridor project including the installation of sidewalks and bike lanes consistent with Envision Easton Goal NRR-1: Objective 1.2, Action 1.
- Initiate the Turnpike and Purchase TIP project and implement interim all-way stop consistent with Envision Easton Goal TMA-1: Objective 1.1, Action 1.

XXVI. Provide Technical Support to Departments and Boards

- Provide technical reviews for projects that come before Conservation, Planning, Zoning, and other Town boards and committees

Appendix E. Town Goals and Objectives FY 2023
Department of Municipal Finance: Accounting
Wendy Nightingale, Finance Director/Town Accountant

I. Maintain integrity of financial data/promote fiscal sustainability

Objectives:

- Reconcile all cash and accounts receivable balances on a monthly basis
- 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; obtain free cash certification in advance of fall town meeting.
- Target 7/1/22 free cash certifications of at least \$3,000,000 for the general fund, \$3,900,000 for the water enterprise fund, \$200,000 for the sewer enterprise fund and \$600,000 for the solid waste and recycling enterprise fund.
- Work with Chief Assessor and Collector/Treasurer to prepare and finalize respective sections of the tax rate recap report; set tax rate by end of calendar year.
- Coordinate the Town's financial audit and communications between the Audit Committee and independent auditors; deliver complete FY2022 audit by June 30, 2023.
- Work with Collector/Treasurer's Office to prepare timely reconciliations and financial reports; issue quarterly reports to Town Administrator, Select Board, and Finance Committee within 45 days for quarters 1-3 and within 90 days for quarter 4 year-end.
- Reconcile Chapter 90 roadway spending to general ledger
- Maintain financial information related to federal ARPA spending and required reporting
- Work with Fire Chief and DPW Director to coordinate and submit FEMA reimbursement requests related to COVID-19
- Track expenditures for the Blanche A. Ames Early Elementary School construction project
- Determine annual District Improvement Financing (DIF) Revenues and allocate accordingly

II. 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
- Reassess current year's operating and capital budgetary needs in coordination with fall tax rate setting process; address as needed at special town meeting prior to setting tax rate
- Assist in the creation and review of financial articles and motions included in town meeting warrant and briefing book
- Work with the Cultural District volunteers to understand the administrative needs for the district and determine how the Town may support the district in advancing their goals [Master Plan: ACE-2.2(2)]
- Participate in strategic goal setting/prioritization session and contribute toward refinement and identification of major goals and priorities for the next 3-5 years
- Provide fiscal analysis to inform ongoing collective bargaining strategy

Appendix E. Town Goals and Objectives FY 2023

III. Play a key role in the budgeting process/GFOA award submission

Objectives:

- Support timely operating budget process
 1. Coordinate with town and school officials to develop a balanced budget by mid-April 2023.
 - a. Assist Town Administrator in the preparation of revenue estimates no later than quarter 2
 - b. Assist in the preparation of a multi-year financial forecast
 - c. Prepare for and attend budget subcommittee meetings
 - d. Provide technical assistance and training as needed to department heads preparing budgets
 - e. Assist Town Administrator in determining allocation and spending of federal American Rescue and Recovery Plan Act (ARPA) funds in the budgeting process
 - f. Provide additional reports/analyses as required
- Coordinate preparation of the FY2023 Budget Book for submission to the Government Finance Officers Association (GFOA) for Distinguished Budget Award evaluation; submit document within 90 days of budget adoption and receive award
- Prepare for timely submittal of FY2024 Budget Book to GFOA; incorporate updated evaluation criteria and prior year reviewer comments as appropriate.

IV. Participate in the capital planning process and work with the Town Administrator to address the Town's capital needs

Objectives:

- As a member of the Capital Planning Committee:
 1. Review funding requests submitted by Department heads
 2. Rank and prioritize capital budget items
 3. Prepare five-year capital plan for Town Administrator
- Work with Town Administrator to develop capital budget for town meeting
- Provide financial analysis for ongoing municipal facilities replacement project, currently in feasibility stage

V. Promote Interdepartmental Cooperation

Objectives:

- Work with Information Systems Manager and financial accounting software vendor to improve reporting needs where necessary
- Collaborate with Fire Chief to develop a written ambulance abatement policy for adoption by Select Board by December 31, 2022.
- Coordinate and develop updated trash fee analysis with DPW Director by December 31, 2022.

VI. Conserve Resources

Objectives:

- Continue to print more reports to PDF files to reduce printing and paper consumption
- Continue to build electronic data archives using DocuShare document management software

Appendix E. Town Goals and Objectives FY 2023

VII. Enhance Staff Training/plan for sustainability

Objectives:

- The Finance Director/Town Accountant will attend training as necessary to maintain existing certifications and enhance professional development
- 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
- Evaluate current staff structure of Municipal Finance Department and make recommendations for adjustment
- Additional training shall be attended as needed and as funding permits

Assessors' Office
Robert Alford II, Chief Assessor

I. Complete the Fiscal Year 2023 interim adjustment 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, 2023

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 Select Board.
- Complete the Assessors' parts of the Recapitulation Sheet.
- Have Town Clerk, Accountant, Collector/Treasurer and Select Board fill out their parts of the Recap sheet.
- Submit the entire Recap to the Department of Revenue, Bureau of Accounts by late November 2022.
- 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.

Appendix E. Town Goals and Objectives FY 2023

IV. Appellate Tax Board

Objectives:

- 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 Deeds.
- Update disposal letter.
- Dispose of files that no longer need to be retained.

VIII. Complete majority of building permits for fiscal year 2024 for preliminary bill.

Objectives:

- Complete field work on permits.
- Data enter the permit information.
- Complete preliminary “new growth” analysis.
- Continue cyclical inspections. Completing 900 a year.

IX. Staff training & development

Objectives:

- Have the Assessors’ Assistant and Office Assistant attend meetings and trainings.
- Attend Associations and DOR meeting / conferences.
- Encourage Board members to work toward their M.M.A.

X. Inter Dept. Efficiency

Objectives:

- Work with SoftRight regarding CPA exemptions
- Continued collaboration on sewer betterments, Sewer Commissioners, Collector.
- Assessment of DIF growth.
- Assessment of growth from sewer districts.
- Enter FY 22 supplemental bills by the end of September.

Appendix E. Town Goals and Objectives FY 2023

Treasurer/Collector

Linda Hawkes, Collector/Treasurer

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
- Reconcile bank transfer against General Ledger on a quarterly 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
- **Prepare for and participate in conference calls with ratings agencies**

II. Maintain Receivables Tracking System

Objectives:

- Focus on older ambulance receivables. Work with Fire Chief **and Finance Director** to reduce receivables and attend to those that need abating with Select Board authorization
- Reconcile receivables against General Ledger on a monthly basis

III. Maintain Departmental Payables Reconciliation

Objectives:

- Continue updating tailings records to keep up-to-date; **write preliminary letters to all outstanding as of 6/30/22 by 12/31/22**
- 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
- Resume maintaining database of employee grades/steps

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

Appendix E. Town Goals and Objectives FY 2023

- **Broaden knowledge of Accounting module in Softright for increased efficiency in checks and balances between accounting, assessing and collections.**
- 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.

VI. Interdepartmental Cooperation

Objectives:

- Adopt a cash management policy to increase safety of cash receipts, especially at Town pool
- Work with Planning Dept and Conservation to determine which parcels are desirable for long term plans, and effect the transfer to ConComm
- Work with all Finance Dept to follow up on DOR review of Assessing and determine which action items need addressing, specifically determining if parcel IDs can be standardized

VII. Extraordinary or Non-Departmental Activity

Objectives:

- Continue to expand on the actions of the Taxation Aid Committee to utilize funds for the most effective purpose and participate in public awareness campaign.
- Easton Master Plan Goal H-3.1: Build Support for Housing policy and investment through civic engagement by advertising and encouraging participation in the Taxation Aid Committee's fund, both for the donors and recipients
- Easton Master Plan Goal H-3.2: Coordinate available resources to address the need of residents for affordable housing by registering the Town with the Mass. Homeowner Assistance Fund (through Mass Housing Partnership) which could result in homeowners impacted by Covid 19, but not necessarily in the same income or age group, to be eligible for tax assistance.

Appendix E. Town Goals and Objectives FY 2023

Objective/Goal for Collector/Treasurer:	FY20	FY21	FY22	FY23
Maintain Receivables Tracking System- no difference between General Ledger/Collections	\$0.00	\$0.00	\$0.00	\$0.00
Update Tailings Reconciliation	not started	parameters established	letters sent	advertise in paper, reissue as appropriate
Mail W-2s before January 31	mailed 01/21/2020	mailed 01/18/2021	mailed 01/20/2022	attainment of goal is anticipated
Submit 1095-C file to IRS before due date	N/A	Two weeks in advance of due date (2/10/2021)	On due date (3/2/2022)	1 week in advance of due date (1/31/2023)
Implement online donation capability	N/A	in progress	complete	in operation
Build support for housing policy and investment through civic engagement (Goal H-3.1 of EMP)	N/A	N/A	N/A	Help administer Round 2 of ARPA funding through TAC
Coordinate available resources to address the need of residents for affordable housing (Goal H-3.2 of EMP)	N/A	N/A	N/A	register Town with Mass Homeowner Assistance fund through MHP

Appendix E. Town Goals and Objectives FY 2023
Health & Community Services
Kristin Kennedy, Director

I. Continue to provide leadership and support for needs that cross-departmental borders.

- Work with the Easton Fire Department to expand the Community Paramedicine Program.
- Reestablish Task force meetings that address issues that cross departmental jurisdiction or expertise and foster knowledge of other departments rolls, expertise and resources.
- Implement the program funded by the PH Excellence Grant which will provide a shared Housing and Food inspectors as well as a shared Epidemiologist, with neighboring towns. Identify areas where Public Health data collected can utilized to address programming.
- 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 and our Community Health response
- Implement the Community Mental Health Program with EPD and evaluate and reinforce the existing TAP program with EPD and EFD.
- Develop streamlined processes for assisting with applications for programs such as Housing Authority, Fuel Assistance, SNAP and Annual Tax Exemption. Develop SOP to process these requests and inquiries. Train staff on handling routine questions and concerns with these applications. **Goal H-3; Objective 3.1; Action 3**

II. Implement elements of the Age Friendly Action Plan

- Facilitate the coordination of implementing the approved Action Plan.
- Establish benchmarks and methods for measuring implementation of items.
- Action items in plan included items in the Goals, Objectives and Actions for Transportation, Mobility and Access, specifically **Goal TMA-2; Objective 2.2; Action 1 and 3.**

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
Objectives:

- Continue efforts to make websites user friendly, engaging, and informative. Formalize quarterly evaluation of the website information and function to ensure accuracy and relevance.
- Veterans services will continue to expand and implement the use of the VetraSpec platform as well as other available data resources.
- Community Engagement and Programming will focus on reviewing **Goal ACE-1 and ACE-2, ACE-3, establishing plans to lead planning the implementation of the objectives.**
- Evaluate existing software programs, such as My Senior Center and new programs, such as Recreation/facility programs, currently being evaluated, to support the above goals with user friendly resources and better data collection. **Goal NRR-1; Objective 1.1, Action 1**
- Improve the facility permit application process for Recreation managed properties and Frothingham Hall. Formalize and centralize the application and billing processes and reservation schedule. **Goal NRR-1; Objective 1.1 Goal NRR-1; Objective 1.1,**
- Complete an inventory of assets as well as community needs for recreation facilities and areas for active and passive recreation.**NRR-1**

Appendix E. Town Goals and Objectives FY 2023

IV. Implement expanded community outreach programs

Objectives:

- BOH will continue to reach out to specific groups potentially affected by current events, trends and changes in infrastructure.
- COA will utilize buses as access points for information and brochures. Buses will be fitted with hanging brochure holders and timely information.
- Continue to utilize existing programming as opportunities to increase public awareness and use these opportunities to collect community input that frames future programming. **Goal NRR-1; Objective 1.3 and 1.5.** Community events will be utilized as opportunities to educate and to provide access for information and resources. Expanded diversified programming in the lower grades to meet interests of all ages. Explore recreation trends and offer new programs that reflect current trends.
- 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. **Goal TMA-2; Objective 2.2**

V. Continue participation in emergency planning efforts:

Objectives:

- 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.
- 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.
- Explore options for continued follow up on issues related to the COVID19 Pandemic including readiness, testing and vaccine capacity.
- Facilitate COVID19 after action hot wash.

VI. Provide opportunities to Advance Professional Competency

Objectives:

- Participate in MMA Human Services Council as Vice President
- Serve as the Massachusetts delegate to the NACCHO Preparedness Policy Advisory Group
- 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.
- Provide direction and guidance to support staff in identifying classes which expand skills needed to perform of core functions

VII. Work with Staff to ensure and policies are current, relative and consistent

Objectives:

- Veterans' and Financial 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

Appendix E. Town Goals and Objectives FY 2023

for assistance from this fund. Provide standardized process for the use and dispersal of gift cards that includes quarterly reporting and review.

- Continue to develop Taxation Aid Committee by providing outreach opportunities for growth of fund. Partner with community groups Lions, VFW, Legion, Etc.. for communication and shared resources. **ACE-1; Objective 1.1; Action 3**
- Develop guidelines for Voluntary donation to municipal veterans' assistance fund (Pre-existing Veterans Discretionary Fund) by designation on municipal property tax or motor vehicle excise bills as voted at Annual Town Meeting 2020. Identify gaps in coverage of current resources and make available to those identified groups.
- 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. **Goal NNR-1; Objective 1.3**
- Improve the facility permit application process for Recreation managed properties and Frothingham Hall. Revise forms as needed. Formalize and centralize the application and billing processes and reservation schedule.

Office of the Town Clerk

Danielle M. Sicard, MMC/CMMC, Town Clerk

I. Maintain the Integrity of Elections & Town Meetings

Objectives:

- Advocate at the State House regarding changes to Election Laws.
- Plan, prepare and execute all responsibilities relative to the State Primary Election in September of 2022, the State Election in November of 2022 and the Local Election in April of 2023 including election laws relative to Vote by Mail, Early Voting in Person, Advance Tabulation and Election Day voting.
- Execute all responsibilities regarding the Annual and Special Town Meetings in FY23.
- Collaborate with the schools and the DPW regarding setting a date for the Annual Town Election; provide recommendations for action to the Select Board.
- 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.
- Work with the principal at OAHS to create & establish systems that provide optimal voting access (parking & the continued use of 2 gymnasiums) while maintaining student safety while school is in session; evaluate after the State Primary and make adjustments, if necessary, for future elections.
- Train Board of Registrars on use of the Voter Registration System (VRIS) to provide support to wardens who call from the polls regarding voter issues requiring statewide searches, in addition to handling returns of vote by mail ballots on Election Day.
- Create procedures that standardizes the determination of legal voting addresses added or removed in the VRIS to offer consistency with the Master Addressing Table.
- In response to the new election laws regarding vote by mail, election day registration, advance tabulation and expansion of early voting in person in addition to the new precinct and sub precinct from the 2020 Federal Census Reprecincting:
 - Update election worker manuals & job descriptions
 - Update all election related materials used for vote by mail, early voting in person and Election Day voting
 - Create internal instruction documents to standardize the processes used by Town Clerk's office staff
 - Create systems, and make necessary purchases, to keep applications and ballots organized and to reduce clutter around the office as much as possible
 - Design, create & implement new election maps (election day voting, early voting in person, advance mailing house and advance tabulation centers)
- Secure adequate space for the processing vote by mail applications and preparing ballot packages in the advance mailing house, and implementation of early voting in person.

Appendix E. Town Goals and Objectives FY 2023

- Meet all deadlines and compliance requirements set forth by the state regarding voting including notification of early voting locations/times/sites and posting notices for advance tabulation dates.
- Design, create & implement a marketing / education campaign regarding the 2022 Fall election voter options, including producing a voter information guide, know before you go flyers and frequent social media posts regarding upcoming deadlines, election happenings and educational links to provide voters with the information necessary for them to have a successful voting experience *consistent with Envision Easton Goal ACE-1: Objective 1.1, Action 1C.*
- Update all forms, letters, spreadsheets and outlook signatures to record data and reconcile daily processing of vote by mail and early voting in person ballots to ensure the large volume is captured correctly in the VRIS system and to communicate with voters regarding questions or issues with their application and/or ballot.
- Create and implement systems and forms for advance tabulation of early voted ballots.
- Schedule & train four election worker teams, for each of the fall 2022 elections; (1) advance mailing house, (2) early voting in person (3) advance tabulation and (4) election day.
- Collaborate with the Post Office to create systems that will maximize our ability to have ballots delivered and returned in a timely fashion including coordinating additional pickups and deliveries as needed to ensure timely processing of applications and ballots.

II. Maintain an accurate and up to date Town Code - Charter, General Bylaws, Zoning Bylaws, Regulations, MGL's

Objectives:

- Execute all aspects of maintaining an accurate and up to date Town Code including submitting all post town meeting 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.
- Codify new laws via annual Town Code 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.

III. Collect Data and Statistics that can be utilized to make informed decisions regarding Town Clerk's Office operations.

Objectives:

- Collect and report at least 4 years of statistical data as key performance measures.
- Update final election reports to enhance data to provide vote by mail, early voting in person and election day numbers.

Appendix E. Town Goals and Objectives FY 2023

IV. Raise awareness to Boards & Committee members about procedures and laws relative to their work on a board or committee.

Objectives:

- Create and disseminate a 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, going into executive session or information regarding changes to Open Meeting laws and remote participation in response to the end of the State of Emergency.
- Update procedure for departments to schedule rooms; provide more accessibility for departments; reduce workloads for Clerk's Office.

V. Maintain a high level of compliance with State Ethics - Annual Distribution and Online Training Certificates among town employees and Board & Committee members

Objectives:

- 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. Execute compliance with the Public Records Law

Objectives:

- Provide support to RAO's relative to the use of the town's public records tracking software.
- Provide training and support to RAO's and new support staff on utilizing the software and / or protocols for responding to public records requests.
- Manage the high volume of public records requests from campaigns for weekly lists of vote by mail and early voting in person data.

VII. Improve management of, and departmental participation in, Town Wide Archival Records

Objectives:

- Ensure proper retention titles, series numbers and content descriptions for all stored boxes
- Present departments with lists of any boxes, not in the database, for proper identification and labeling or destruction.
- 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.

Appendix E. Town Goals and Objectives FY 2023

- Educate departments on procedures relative to receiving a box, assigning its location for storage and accessing/removing boxes from storage.
- Update and implement process for annual destruction of records town wide that includes obtaining authorization from department heads prior to destruction.
- Prepare annual request and obtain permission from the Supervisor of Records to destroy records no longer necessary to retain.
- Organize, box and label permanent Board and Committee Minutes

VIII. Create a desirable work environment that creates opportunities for Office Staff Training and engages staff in a way that enhances the flow of information between the office and public *consistent with Envision Easton Goal ED-3: Objective 3.1*

Objectives:

- Establish and continue to update best practices for daily functions within the office that provide consistency for residents accessing department services as well as increase efficiency with streamlined and standardized processes.
- Cross-train of all staff members, including training for functions not necessarily their responsibility on a daily basis, to reduce issues with dissemination of information to the public.
- Train the office staff on management of planning & zoning filings and the clerks responsibly relative to such filings as well as use of the database software to ensure accuracy, follow through and accessibility.
- Conduct regular, at least 10 per year, Town Clerk Office lunch staff meetings with limited interruptions to provide opportunities to connect as a team and discuss/assess management of processes within the office.
- Facilitate a half day “retreat” for the Town Clerk’s Office staff to evaluate the roles and responsibilities, discuss any potential adjustments that should be made to enhance the team’s productivity and morale.
- Engage the Records Manager in establishing goals for longer term projects with relative to preservation of records and town wide archival management.
- Promote growth and expanded knowledge of areas within all staff’s job responsibilities by providing training opportunities as available.

IX. Activity engage the Town Clerk in Personal and Professional Development opportunities that are beneficial to her development professionally and offers exposure and relationships that can be beneficial for the Town of Easton.

Objectives:

- 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.

Appendix E. Town Goals and Objectives FY 2023

- 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 and 2nd VP in charge of conferences.
- Continue to serve as the governor's appointee to the Victim Witness Assistance Board and provide support to the Massachusetts Office of Victim Assistance which is chaired by the attorney general.

APPENDIX F. STRATEGIC GOALS AND STRATEGIES: ENVISION EASTON COMPREHENSIVE MASTER PLAN VOLUME 3

The Easton Planning and Zoning Board unanimously adopted Easton's Comprehensive Master Plan, Envision Easton, in December, 2014.

Members of the Master Plan Steering Committee, Working Groups, other Town Boards and Commissions and Easton residents, business owners and community leaders participated in a two-year planning effort that resulted in Envision Easton, a Comprehensive Master Plan that provides a road map for Easton's future. The plan includes three volumes:

The first volume, **Volume 1** – [Baseline Report](#) looks at current conditions in Easton. This volume includes information on demographic characteristics and trends, natural and cultural resources, historical and existing land use, economic factors, public services and housing.

The second volume, **Volume 2** – [Road Map](#) is the heart of the plan. The Road Map addresses the big issues that Easton faces now and in the coming years in [Arts, Culture & Education](#); [Economic Development](#); [Recreation & Natural Resources](#); [Housing & Neighborhoods](#); [Transportation, Mobility & Access](#).

The third volume, **Volume 3 – The Action Plan (included in this appendix)** outlines how the Town will achieve its long-range vision.

Click [HERE](#) for more information on the entire Envision Easton Process

Click [HERE](#) for information on the individual Working Groups and Second Summit

Click [HERE](#) for information on the First Forum and follow-up survey

Implementation- Chairs of various Town Boards and Commissions; Town Department Heads; Representatives of community groups and members of the Master Plan Steering Committee met in February 2015 to kick-off the implementation of Envision Easton. Click [HERE](#) to view updates on Plan action items from that meeting.

Additional updates to the plan are under consideration for the upcoming fiscal year.

Other Plans:

[Queset Smart Growth Overlay District \(QSGOD\)](#)

[Five Corners DIF Program Master Plan](#) - final draft accepted by BOS April 29, 2019

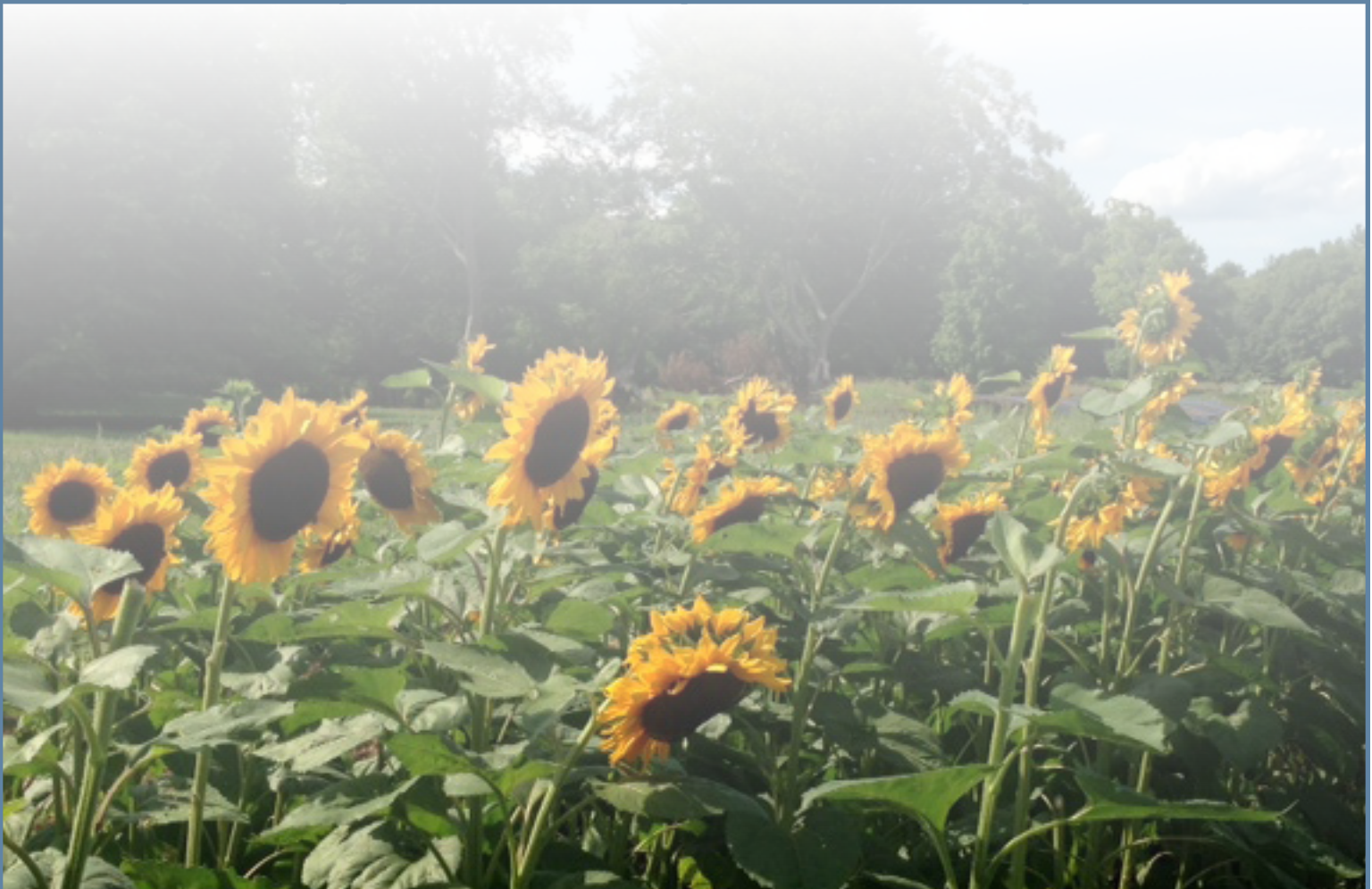
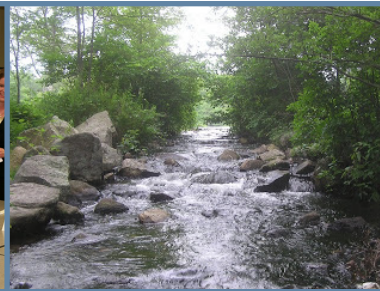
[Queset Commercial District Economic Development Strategic Plan](#) - Issued October 2018

For short-term departmental goals and objectives for the fiscal year ended June 30, 2023, see appendix E.

Envision Easton Community Master Plan



Volume 3: The Action Plan
December 2014



INTRODUCTION

The Envision Easton document has three volumes designed to make the document more user-friendly and action oriented. The first volume, The Baseline Report, provides a snapshot of what was happening in Easton when the plan was developed. Facts, figures, statistics and information on local government, community initiatives, land use, the economy and other local issues are gathered into this document. This information serves as a reference point for the policies and actions in the remainder of the plan.

The second volume, the Road Map, provides material that many people associate with a “typical” master plan. This document contains information about the Envision Easton process and information related to important issues that will shape local policy. A complete policy framework is provided with Goals, Policies and Action Items for many focus areas (e.g., Housing, Economic Development). Maps that analyze Easton’s resources along with a Future Land Use Map are also provided in this document.

The third volume, the Action Plan (this document), provides a concise list of the actions developed in the Road Map. This document will be distributed to all of the individuals and agencies identified as responsible parties. Copies will also be available to the Town’s leaders to ensure everyone understands the actions that require support moving forward.

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Goals, Objectives and Actions for Arts, Culture, and Education

	Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal ACE-1. Maintain and enhance existing cultural assets and opportunities.		
Objective 1.1 Coordinate cultural activities among educational institutions, recreational groups, and other culturally oriented groups in Easton.		
Action 1A: Develop an easily maintained, centralized community calendar that displays cultural events.	Cultural Council, Cultural District and other related civic groups	2-5 years; then ongoing
Action 1B: Where appropriate, provide administrative powers to individuals or groups for the community calendar so they can add content as new events are scheduled.	Information Technology	2-5 years
Action 1C: Share and coordinate promotion of public events among the Town and private partners (e.g., Stonehill College and local community organizations like the Lion's Club, Knights of Columbus and the Natural Resources Trust).	Town Administrator, Information Technology, School Department, Town Clerk	2-5 years
Action 2: Convene regular planning meetings between cultural institutions in Easton to discuss programming for the coming months, ways to combine resources, bolster participation, and develop complementary programming.	Cultural District, Cultural Council, and other related civic groups	1-2 years
Action 3: Develop a high quality map (and poster) that shows all of the Easton cultural facilities in a way that can be used in conjunction with the Town calendar.	Cultural District, GIS Department, and other related civic groups	2-5 years
Objective 1.2 Continue to identify, maintain and restore historic structures, landscapes and assets.		
Action 1: Develop neighborhood preservation and streetscape improvement strategies for areas identified by the Historical Commission as high priorities.	Historical Commission, Planning and Community Development	5-10 years
Action 2: Identify funding for and upgrade the Town's inventory of	Historical Commission	2-5 years

	Historic town resources to include all structures 75 years or older.		
Action 3:	Develop new or modify existing land-use regulatory tools to preserve historic assets and landscapes.	Planning and Community Development, Historical Commission	2-5 years
Action 4:	Develop illustrated design guidelines for individual neighborhoods to help property owners interested in renovations or redevelopment.	Historical Commission	5-10 years
Action 5:	Revise Site Plan Review and landscape standards in the Zoning Bylaw to help guide sound development practices consistent with Easton's historic character.	Planning and Community Development, Planning/Zoning Board	2-5 years
Action 6:	Perform a town-wide archaeological survey.	Historical Commission	5-10 years
Action 7:	Continue to provide platforms for the Historical Commission and Historical Society to raise awareness of existing resources in the community through the Town website and other media as appropriate.	Historical Commission, Historical Society, Town Administrator, Town Clerk	Ongoing
Objective 1.3	Identify opportunities to program parks and public spaces with appropriately scaled events.		
Action 1:	Meet with individuals or groups that coordinate activities in each park area or public venue to develop a list of potential events on a semi-annual basis.	Recreation Department, other parks leadership groups	2-5 years
Action 2:	Explore the development of a walking tour smart phone app or similar mechanism that will allow users to hear historical accounts and important information related to specific monuments or sites.	Historical Commission	2-5 years
Action 3:	Actively engage with Easton public school administration and faculty to explore opportunities to more effectively showcase the numerous visual, musical, and performing arts shows that occur in Easton's public spaces.	School Department, Ames Free Library, Cultural Council.	1-2 years
Goal ACE-2.	Pursue new cultural opportunities to enhance Easton's quality of life.		
Objective 2.1	Include cultural activities in a variety of facilities		
Action 1:	Ensure there are no unnecessary regulatory barriers to providing cultural spaces, amenities or events.	Planning and Community Development, Planning/Zoning Board	1-2 years
Action 2:	Develop a master signage/wayfinding plan for the Town.	Public Safety, Recreation	5-10 years for town-wide installation

		Commission, School Department, Conservation Commission, Chamber of Commerce, DPW, Public Spaces Committee	
Action 3:	Educate property and business owners on ways to integrate art into sidewalk or interior spaces.	Cultural Council	2-5 years
Action 4:	As part of the community calendar, include information on art showings that are being exhibited at local businesses.	Cultural Council, Cultural District	1-2 years
Action 5:	Continue to provide outreach to businesses about coordinating hours of operation to take advantage of cultural activities.	Cultural District	1-2 years
Objective 2.2	Establish and support an officially designated Cultural District.		
Action 1:	Coordinate with the Easton Shovel Town Cultural District to identify how the Town can support the designation process.	Board of Selectmen	1-2 years
Action 2:	Work with the Cultural District volunteers to understand the administrative needs for the district and determine how the Town might assist.	Cultural District, Town Administrator, Town Accountant	2-5 years
Action 3:	Identify opportunities to connect Easton's school age population with events and opportunities within the Cultural District.	Cultural District; School Department	2-5 years
Action 4:	Identify physical connections between facilities, schools, parks and other areas in Easton.	Bicycle and Pedestrian Working Group	
Objective 2.3	Create diverse opportunities to cultivate new artists in the community.		
Action 1:	Integrate art education into continuing education offerings.	School Department, Stonehill College, Ames Free Library	5-10 years
Action 2:	Solicit organizations to provide "field trips" for both youth and adults to see major exhibits and shows in neighboring communities, at Stonehill College or in the Boston/Providence areas.	Ames Free Library, Community Based Organizations (Lions, etc.)	5-10 years
Action 3:	Consider the continued use of municipal or private buildings as potential venues for rotating art displays.	Ames Free Library, Cultural District, Cultural Council	2-5 years
Action 4:	Sponsor writing, visual art, photo and video contests of all	School Department; Ames	2-5 years

	styles and display the products in public spaces.	Free Library, Cultural Council, Cultural District, Easton Community Access Television, Historical Society.	
Goal ACE-3.	Create and maintain a culture of lifelong learning for all residents.		
Objective 3.1	Support pre-school learning opportunities.		
Action 1:	Develop a listing of pre-school appropriate activities and share with Easton pre-schools.	Ames Free Library, School Department	2-5 years
Objective 3.2:	Support the School Committee in implementing their Strategic Plan.		
Action 1:	Continue collaboration with public schools to integrate the exploration of historic resources into the curriculum.	School Department, Historical Commission, Historical Society	Ongoing
Action 2:	Institute regular meetings and/or updates between the School Committee and designated town agents outside of the financial planning process.	Town Administrator	2-5 years
Objective 3.3	Support the development of education programs for adults and seniors.		
Action 1:	Survey Easton residents regarding the types of adult education opportunities that would be popular.	Council on Aging, Ames Free Library	1-2 years
Action 2:	Collaborate with Southeastern Vocational Technical High School to publicize its adult education opportunities.	Council on Aging, Cultural Council, Cultural District	1-2 years
Action 3:	Work with Stonehill College to ensure that special programming and “one-time” educational offerings are well-publicized. Include in new community calendar.	Stonehill College, Town Administrator , Cultural Council	1-2 years

Goals, Objectives and Actions for Economic Development

	Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal ED-1: Establish consensus on geographic areas that are of top priority to support economic development activities.		
Objective 1.1 Identify geographic areas that are appropriate for development and types of businesses that are most desirable in Easton.		
Action 1: Create consensus on a definition for “appropriate” regarding what types of physical development and businesses are complementary to the character, labor pool, and existing businesses in Easton.	Planning and Community Development, Planning Board, Board of Health	2-5 years
Action 2: Assess if commercial and industrial zones are adequately sized and appropriately located relative to the location of critical infrastructure, available transportation routes, and environmentally or ecologically sensitive land.	Planning and Community Development, Planning Board, Board of Health	2-5 years
Action 3: Conduct market study to identify growth industries with spatial and labor pool needs that can be accommodated by Easton.	Planning and Community Development, Economic Development Council	1-2 years
Objective 1.2 Increase sewer capacity where it can have positive impact on economic development.		
Action 1: Prioritize infill development and redevelopment activities in sewerred areas.	Board of Selectmen, Town Administrator, Planning/Zoning Board, Board of Health	Ongoing
Action 2: Provide education on the positive impact sewerage can have on economic development.	Town Administrator, Planning and Community Development	2-5 years
Action 3: Continue to identify strategic sites that are adjacent to or nearby existing sewer lines in neighboring towns where additional capacity may be purchased and expanded.	Planning and Community Development, Town Administrator, Board of Health	5-10 years
Objective 1.3 Maintain and build upon existing commercial/industrial areas.		
Action 1: Establish criteria to identify and prioritize underutilized	Planning and Community	2-5 years

	or vacant property for development or redevelopment.	Development, Conservation Commission, Historic Commission, Water Department	
Action 2:	Identify and contact owners of underutilized properties to explore potential partnerships and redevelopment opportunities.	Planning and Community Development	Ongoing
Action 3:	Create an easily maintained and publicly viewable database of underutilized and available properties.	Town Administrator, Planning and Community Development, Economic Development Council	2-5 years
Action 4:	Assess and leverage the potential of the South Coast Rail on Easton's economic development.	Planning and Community Development	5-10 years
Goal ED-2:	Facilitate new development and support existing businesses.		
Objective 2.1	Review zoning bylaws and update to encourage appropriate commercial and industrial development.		
Action 1:	Perform a zoning diagnostic. Work with existing businesses and landlords to identify zoning regulations that unnecessarily hinder expansion or new development, create excessive process, or preclude uses or building styles that could be desirable.	Planning and Community Development, Planning/Zoning Board, Inspectional Services	1-2 years to perform diagnostic; 2-5 years to implement revisions
Action 2:	Consider adoption of design guidelines and design review for commercial and industrial properties to ensure attractive buildings, functional site design, and adequate screening and landscaping.	Planning and Community Development, Planning/Zoning Board	2-5 years
Action 3:	Create and adopt zoning with flexible use or dimensional standards to encourage infill development in existing commercial areas and redevelopment of underutilized parcels.	Planning and Community Development, Planning/Zoning Board	2-5 years
Action 4:	Incentivize optimal site design, energy efficiency, and include the provision of bicycle and pedestrian infrastructure.	Planning and Community Development, Green Communities	2-5 years
Action 5:	Streamline regulatory processes and improve communication among boards when permits from multiple boards are required.	Planning and Community Development, Town Administrator, Inspectional	1-2 years

		Services, Board of Health, Fire Department	
Objective 2.2	Identify opportunities to facilitate and coordinate business development.		
Action 1:	Identify existing organizations that provide services to businesses in Easton (e.g. microloans, business planning, workshops, marketing assistance, etc.).	Easton Chamber of Commerce, Metro South Chamber of Commerce	1-2 years
Action 2:	Support efforts to develop a business outreach program for local business owners to meet and identify opportunities to partner together for services, local events, cross-promotion, and for other marketing opportunities (e.g. a website highlighting local businesses and news, email blasts, workshops, etc.).	Easton Chamber of Commerce, Metro South Chamber of Commerce	Ongoing
Action 3:	Engage commercial/industrial property owners and prospective business owners to identify challenges to development or redevelopment and leasing space.	Economic Development Council	1-2 years
Action 4:	Disseminate current information on funding sources and other support mechanisms for businesses.	Easton Chamber of Commerce, Metro South Chamber of Commerce	Ongoing
Action 5:	Leverage expedited permitting (e.g. 43D) to increase eligibility for predevelopment funds and other grant opportunities.	Planning and Community Development	Ongoing
Action 6:	In cooperation with the Chamber of Commerce, create a marketing strategy for Easton businesses.	Chamber of Commerce, Economic Development Council	5-10 years
Action 7:	Identify ways to capitalize on the presence of Stonehill College, Bridgewater State College, Massasoit Community College and Wheaton College to facilitate further economic development opportunities through education, spillover effects (from student population), and events.	Economic Development Council	2-5 years; then ongoing
Objective 2.3	Establish local leadership for economic development.		
Action 1:	Create a board, committee, or commission in local government that is responsible for economic development issues and activities and provide staff support.	Board of Selectmen	1-2 years
Action 2:	Consider forming an association (Business Improvement District, Merchant's Association, etc.) in North Easton	Economic Development Council, Board of Selectmen	5-10 years

	Village to address district specific issues such as parking, visual identity, ambience, marketing, and promotion.		
Objective 2.4	Support local businesses and services.		
Action 1:	Create and promote an “Easton First” or other like program to provide education and encourage residents to shop locally.	Economic Development Council	5-10 years
Action 2:	Adopt a municipal procurement policy that, when possible, encourages using local businesses for goods and services.	Town Administrator	2-5 years
Action 3:	Monitor and publicize education opportunities and workshops for small business owners offered through public or private sources within the parameters of state law.	Easton Chamber of Commerce	ongoing
Goal ED-3:	Continue to make Easton a desirable place to work and do business.		
Objective 3.1	Improve the flow of information between town government and businesses.		
Action 1:	Create “one-stop” shop for businesses to receive accurate information regarding required permits, forms, and a clear presentation of zoning requirements.	Planning and Community Development	1-2 years
Action 2:	Create tailored brochures for new businesses of different varieties (restaurants, personal services, professional office, etc.) highlighting critical regulatory information.	Economic Development Council	2-5 years
Action 3:	Provide municipal staff and board members with training in economic development issues (Massachusetts Economic Development Council workshops, conferences, lectures at Stonehill College, etc.).	Town Administrator	Ongoing
Objective 3.2	Support development of housing opportunities to attract a diverse workforce.		
Action 1:	Monitor housing values, housing types, and changes in household formations to identify workforce demographic groups who may not be adequately served.	Planning and Community Development, Affordable Housing Trust	Ongoing
Action 2:	Ensure housing strategies address needs for workforce housing.	Planning and community Development, Affordable Housing Trust, Board of Selectmen	Ongoing

Goals, Objectives and Actions for Natural Resources and Recreation

	Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal NRR-1. Meet the recreational needs of all Easton residents.		
Objective 1.1 Provide access to a broad range of recreational facilities and programs.		
Action 1: Effectively coordinate field scheduling among users, the recreation department and the schools by creating a central system for facility scheduling and maintenance.	Recreation Director, School Department, Information Technology	2-5 years
Action 2: Assess recreational interests and develop additional facilities as needed (i.e. indoor, fields, walking areas, fishing, etc.).	Recreation Department, School Department	1-2 years; then ongoing
Action 3: Expand accessibility for people of all ages and abilities by providing adequate parking, meeting ADA requirements, and providing shade, lighting, benches and other amenities.	Commission on Disabilities	Ongoing
Action 4: Provide adequate resources to maintain Recreation Commission, Conservation Commission and School Department owned/managed facilities.	Board of Selectmen, Town Administrator	Ongoing
Action 5: Provide consistent funding for recreation administration, program staff, and maintenance personnel.	Board of Selectmen, Town Administrator	Ongoing
Objective 1.2 Promote walking and biking recreation connections.		
Action 1: Connect neighborhoods with nearby town conservation lands and recreational facilities by using and developing their own sidewalk, walking trail and bike path networks.	Planning and Community Development, DPW, Bicycle and Pedestrian Working Group	5-10 years
Action 2: Create a working group charged with developing a master plan for town-wide pedestrian and bicycle networks.	Planning and Community Development	1-2 years
Objective 1.3 Ensure facilities are safe and well-maintained.		
Action 1: Create a 5-year plan for maintenance to be reviewed and updated annually.	Recreation Commission, DPW	2-5 years to complete first round of all facilities plans; then ongoing
Action 2: Establish cooperative management and maintenance policies and practices between public and private	Town Administrator, Recreation Commission, DPW	2-5 years

	recreational organizations and facilities. For example, Frothingham Park is a privately-held recreational facility used for public recreational activities.		
Action 3:	Plan for depreciation and replacement of recreational facilities.	Recreation Commission, School Department	Ongoing
Action 4:	Promote and enforce safe and legal use of conservation areas for passive recreation.	Conservation Commission	Ongoing
Objective 1.4	Establish more consistent funding for recreational development and maintenance.		
Action 1:	Empower a committee comprised of representatives from the Conservation, Agricultural, and Recreation commissions, the Community Preservation Committee and the School Department to focus on funding needs.	Community Preservation Act Committee, Board of Selectmen	1-2 years
Action 2:	Explore creative approaches to funding, such as public-private partnerships, grant opportunities and fee programs.	Planning and Community Development (facilitator), Town Administrator	Ongoing
Action 3:	Develop a long-term funding and oversight plan.	Town Administrator	5-10 years
Objective 1.5	Increase public awareness and use of facilities and programs.		
Action 1:	Conduct public outreach programs.	Conservation Commission, Recreation Commission	Ongoing
Action 2:	Develop and install consistent wayfinding signage.	Conservation Commission, Bike and Pedestrian Working Group, Department of public Works	2-5 years to develop fully coordinated wayfinding plan; 5-10 years for town-wide installation
Action 3:	Make maps, descriptive literature and interpretive materials readily available.	Recreation Commission, GIS, Conservation Commission	2-5 years
Action 4:	Research and publish the history of all conservation lands.	Conservation Commission, Historic Commission	5-10 years
Goal NRR-2.	Preserve and protect Easton’s visual, historic, geologic and agricultural resources that comprise our cultural landscape.		
Objective 2.1	Identify natural, historical, agricultural and scenic areas and preserve, protect or acquire them.		
Action 1:	Coordinate between the Historical Preservation Plan and the Open Space and Recreation Plan.	Historical Commission, Recreation Commission,	1-2 years for open Space Plan Update

		Conservation Commission	
Action 2:	Update criteria for and designate scenic roads and scenic areas in Easton.	Planning/Zoning Board, Historical Commission	1-2 years to update criteria; then ongoing
Action 3:	Encourage the use of innovative, flexible development techniques, to preserve usable, accessible open space and recreation areas.	Planning/Zoning Board	2-5 years to draft and adopt any new zoning standards.
Action 4:	Identify parcels needed to create a greenbelt system.	Conservation Commission	2-5 years
Objective 2.2	Preserve the farming heritage of the Town and reinvigorate agriculture.		
Action 1:	Lease or set aside town-owned land as appropriate for agricultural use.	Conservation Commission, Agricultural Commission	Ongoing
Action 2:	Promote sustainable agricultural practices throughout the community.	Agricultural Commission, Conservation Commission	Ongoing
Action 3:	Prioritize remaining parcels with agricultural potential for preservation.	Agricultural Commission, Conservation Commission, Community Preservation Committee	1-2 years to develop a list of prioritized parcels/
Goal NRR-3:	Protect and enhance watershed resources that provide the town's drinking water and protect against flood hazards.		
Objective 3.1	Ensure long-term viability of Easton's water resources.		
Action 1:	Support and reevaluate the water conservation program.	Water Division	2-5 years to identify needs and implement strategies
Action 2:	Evaluate and identify potential future water supply sources.	Water Division, Board of Health, Green Communities	5-10 years to complete investigations
Action 3:	Evaluate the impact of climate change on water resources and establish appropriate mitigation plans and policies.	Planning and Community Development, Water Division, Board of Health	2-5 years
Action 4:	Develop and implement a pond and waterway management plan for maintaining and improving water quality to support aquatic life and appropriate recreational activities.	Conservation Commission, Planning and Community Development	2-5 years
Objective 3.2	Continue to protect water resources through enforcement of wetland and floodplain regulations and promotion of best management practices.		
Action 1:	Ensure all developers, contractors and homeowners use best management practices to control sediment migration	Planning/Zoning Board, Conservation Commission	2-5 years to update regulatory standards

	and soil erosion.		
Action 2:	Educate all developers, contractors and homeowners on sediment and erosion control best management practices and ensure such practices are followed.	Planning and Community Development, Conservation Commission	Ongoing
Action 3:	Continue to identify and acquire land in aquifer recharge areas and zones surrounding present and potential public water supplies.	Water Division, Community Preservation Act Committee, Conservation Commission	Ongoing
Goal NRR-4.	Preserve wildlife habitat and native plant communities and establish protected corridors to connect them.		
Objective 4.1	Identify and acquire or establish protections for lands with critical wildlife habitat, important plant communities, and wildlife corridors.		
Action 1:	Define and implement appropriate measures to protect identified habitats, communities and corridors such as acquisition in fee title, conservation easements, and open space set-asides as part of subdivisions, etc.	Conservation Commission, Community Preservation Act Committee	Ongoing
Action 2:	Implement recommendations of the Land Management Plan to ensure open space preservation goals are being met.	Conservation Commission	5-10 years
Objective 4.2	Protect biodiversity of remaining undeveloped areas.		
Action 1:	Develop and implement a program to mitigate the impact of invasive species, development pressures and climate change.	Conservation Commission, Planning and Community Development	2-5 years to establish the program.
Action 2:	Establish refuge areas.	Conservation Commission, Planning and Community Development	Ongoing
Action 3:	Publish information that helps residents observe and enjoy wildlife in a natural setting.	Conservation Commission	1-2 years to develop initial publications; then ongoing

Goals, Objectives and Actions for Housing and Neighborhoods

	Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal H-1: Match opportunities for housing with the needs of all of Easton’s residents.		
Objective 1.1 Provide diverse housing alternatives appropriate for seniors, young adults, families, small households, and people with mobility limitations.		
Action 1: Undertake a study to identify specific recommendations and consider zoning to create opportunities for a broader range of housing types.	Planning Board, Planning and Community Development	2-5 years
Objective 1.2 Identify areas that can accommodate new residential development, redevelopment, and infill development.		
Action 1: Identify areas for higher density zoning that also encourage protection of remaining open space.	Planning and Community Development, Planning Board	1-2 years
Action 2: Consider areas for compact housing districts, condominiums, duplexes, small single family units on small lots or on land owned in common.	Planning Board, Planning and Community Development	1-2 years
Action 3: Continue to prioritize sewer investment to serve residential neighborhoods with existing need and/or new development potential.	Board of Selectmen, DPW	Ongoing
Action 4: Coordinate housing development with investments in transportation and economic development.	Board of Selectmen, Town Administrator, Planning/ Zoning Board	Ongoing
Goal H-2: Protect the character of residential neighborhoods.		
Objective 2.1 Encourage development that reflects the density and scale of the existing neighborhood.		
Action 1: Establish advisory design guidelines to encourage new development or modifications to existing structures compatible with the neighborhood character.	Planning Board	2-5 years
Action 2: Analyze and refine zoning to align with development patterns that exist in different areas of the Town.	Planning and Community Development. Planning Board	2-5 years
Action 3: Consider a bylaw imposing stronger design standards on structures out of scale with other neighborhood homes.	Planning Board, Historic Commission	2-5 years

Objective 2.2	Encourage preservation of the Town’s older housing stock and adaptive reuse of existing structures.		
Action 1:	Identify opportunity sites for adaptive reuse.	Planning and Community Development	1-2 years
Action 2:	Encourage reinvestment in established areas and rehabilitation of obsolete structures.	Historical Commission, Planning/Zoning Board	Ongoing
Action 3:	Facilitate rehabilitation and adaption of existing structures to meet housing needs.	Affordable Housing Trust, Historical Commission	Ongoing
Objective 2.3	Enhance infrastructure to support residential neighborhoods.		
Action 1:	Undertake pedestrian/bicycle network plan to identifying priorities and funding opportunities.	Trails Committee	2-5 years
Action 2:	Consider regulatory incentives to encourage neighborhood infrastructure enhancements in connection with housing development.	Planning Board, Planning and Community Development	5-10 years
Action 3:	Implement the Comprehensive Wastewater Management Plan.	Board of Selectmen, DPW	Ongoing
Action 4:	Promote public and private investment in infrastructure and amenities that support and complement housing and mixed use development.	Planning Board, Board of Selectmen	Ongoing
Action 5:	Consider zoning to allow small scale business serving residential neighborhoods.	Planning Board, Planning and Community Development	2-5 years
Goal H-3:	Foster community partnerships to address housing needs.		
Objective 3.1	Build support for housing policy and investment through civic engagement.		
Action 1:	Build public consensus around and establish locations for housing.	Planning/Zoning Board, Planning and Community Development, Affordable Housing Trust	2-5 years
Action 2:	Incorporate broad public participation in developing zoning strategies to address housing needs.	Planning and Community Development, Planning/Zoning Board	Ongoing
Action 3:	Educate the public about affordable housing and create a dialogue about community needs and objectives.	Affordable Housing Trust, Council on Aging, Veterans’ Services, Housing Authority	Ongoing

Objective 3.2	Coordinate available resources to address the need of residents for affordable housing.		
Action 1:	Identify community partners to facilitate development that is affordable.	Affordable Housing Trust	Ongoing
Action 2:	Continue working toward the State mandated goal of 10% of the Town’s housing stock qualify as “affordable”.	Affordable Housing Trust, Board of Selectmen	1-2 years
Action 3:	Continue to support the efforts of the Affordable Housing Trust.	Board of Selectmen, Town Administrator	Ongoing
Objective 3.3	Coordinate public resources with private capital.		
Action 1:	Use Housing Trust funds to leverage housing development projects that provide public benefits.	Affordable Housing Trust	2-5 years
Action 2:	Track affordable housing units with expiring affordability restrictions and pursue opportunities to preserve affordable housing.	Planning and Community Development	Ongoing
Action 3:	Ensure that affordable housing units are monitored for compliance with fair housing and affordability requirements.	Planning and Community Development	Ongoing
Action 4:	Identify opportunities for redevelopment or infill development in the vicinity of proposed train stations and areas with potential sewer capacity.	Planning and Community Development, Planning/Zoning Board	5-10 years

Goals, Objectives and Actions for Transportation, Mobility and Access

	Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal TMA-1: A <i>safe</i> transportation system for all users.		
Objective 1.1 Improve dangerous intersections and roadways.		
Action 1: Review, update, and prioritize the previously composed list of Massachusetts Department of Transportation (MassDOT) high-accident locations. Identify MassDOT improvement projects that address high-accident and congested locations, and actively pursue funding.	Board of Selectmen, DPW, traffic Safety Committee	Ongoing
Action 2: Conduct studies/safety audits to identify and prioritize potential improvements for locations not part of planned projects through MassDOT.	Board of Selectmen, DPW	1-2 years; then ongoing
Action 3: Ensure participation in design of at-grade crossings proposed for SouthCoast Rail reconstruction.	Public Safety, DPW	TBD
Action 4: Identify potential locations for and implement appropriate targeted traffic calming measures.	Public Safety, DPW	Ongoing
Objective 1.2 Ensure that all users and motorists know how to use the road and how to interact with other users.		
Action 1: Review best practices for multimodal education campaigns.	Bike and Pedestrian Working group, Public Safety	5-10 years
Action 2: Create and implement a comprehensive education program that targets users of all ages and modes.	Bike and Pedestrian Working group, Public Safety	5-10 years
Action 3: Implement a school education program on transportation rules and etiquette.	Bike and Pedestrian Working Group, Public Safety	5-10 years
Objective 1.3 Improve pedestrian visibility.		
Action 1: Identify locations for improved lighting and include these locations in future projects.	Public Safety; Planning and Community Development	2-5 years; then ongoing
Action 2: Review pedestrian sign inventory. Identify locations where signage	Bicycle and Pedestrian	5-10 years

	may be warranted such as crosswalks as well as locations where signage may be overused and install new signs or remove existing signs as appropriate.	Working Group, DPW	
Goal TMA-2:	A <i>connected</i> transportation system, within Easton and to the region.		
Objective 2.1	Establish connections between major destinations and neighborhoods within Easton.		
Action 1:	Conduct a comprehensive inventory of Town-wide pedestrian and bicycle network and address gaps in connectivity.	Bicycle and Pedestrian Working Group	2-5 years
Action 2:	Develop and implement a signage and wayfinding master plan.	Public Safety, Recreation Commission, School Department, Conservation Commission, Chamber of Commerce, DPW, Public Spaces Committee	2-5 years
Action 3:	Pursue Safe Routes to School program funding.	School Department	Ongoing
Action 4:	Pursue grants to fund trail connections.	Planning and Community Development	Ongoing
Action 5:	Promote connections between residential neighborhoods and local businesses, where appropriate.	Planning and Community Development, Bicycle and Pedestrian Working Group	Ongoing
Action 6:	Initiate a working group to identify potential trails.	Planning and Community Development	1-2 years
Objective 2.2	Accommodate the transportation needs of residents across all age groups and abilities and including non-drivers.		
Action 1:	Identify destinations that do not adequately accommodate non-drivers, and provide access.	Planning and Community Development, Public Safety	Ongoing

Action 2:	Attract taxi service and dial-a-ride shuttle service for the broader community.	Planning and Community Development, Council on Aging	2-5 years
Action 3:	Identify specific measures to improve transportation services to persons with disabilities and identify funding sources.	Commission on Disabilities, Council on Aging	Ongoing
Goal TMA-3.	<i>A well-maintained</i> transportation system.		
Objective 3.1	Use a diverse array of funding sources to maintain existing infrastructure.		
Action 1:	Coordinate with state and regional planning agencies and MassDOT to investigate and pursue funding.	DPW	Ongoing
Action 2:	Ensure high priority projects are well positioned (shovel ready) to apply for grants as they become available.	Town Administrator	Ongoing
Objective 3.2	Provide timely pavement management.		
Action 1:	Continue pavement management program.	DPW	Ongoing
Action 2:	Obtain funding to “catch up” on current pavement needs.	DPW, Board of Selectmen, Town Administrator	2-5 years
Objective 3.3	Ensure adequate maintenance for all infrastructure improvements.		
Action 1:	Coordinate between Town departments and outside agencies, including state and regional planning agencies and MassDOT, to evaluate project lifecycle costs.	Town Administrator, Town Engineer	Ongoing
Action 2:	Conduct a benefit/cost analysis of infrastructure improvements and consider costs of maintenance alongside capital costs for projects.	Town Administrator, Town Engineer	Ongoing
Action 3:	Assess the Town’s ability to maintain infrastructure and modify resources accordingly.	DPW	Ongoing
Goal TMA-4.	<i>An efficient</i> transportation system.		
Objective 4.1	Improve congested roadways and intersections.		
Action 1:	Explore traffic signal coordination opportunities.	Public Safety	Ongoing
Action 2:	Monitor and maintain pavement markings, signs, and traffic control devices.	Public Safety, DPW	Ongoing
Action 3:	Assess the causes of congestion and take appropriate actions to mitigate.	Public Safety, DPW	Ongoing
Objective 4.2	Consider the connection between transportation needs and land use for future development to manage traffic and parking demand.		

Action 1:	Continue to integrate traffic impact studies and peer reviews of the traffic studies for planned developments.	Planning Board	1-2 years to codify requirements; then ongoing
Action 2:	Assess parking regulations and adopt policies that encourage shared parking where appropriate.	Planning/Zoning Board	2-5 years
Objective 4.3	Manage parking resources to accommodate the needs of residents, commuters, and businesses.		
Action 1:	Ensure that zoning requires adequate parking for new projects (i.e., not too much, not too little).	Planning Board	Ongoing
Action 2:	Conduct parking use and turnover studies within business districts to create a parking management program. Ensure availability of parking for business customers while protecting neighborhood parking.	Planning and Community Development	5-10 years
Goal TMA-5.	A <i>multimodal</i> transportation system.		
Objective 5.1	Adopt a Complete Streets policy that provides for a variety of transportation choices that meet the needs of all.		
Action 1:	Prepare draft Complete Streets policy for review and adoption.	Planning and Community Development, Public Safety	2-5 years
Action 2:	Integrate Complete Streets when feasible and consistent with community goals.	DPW, Planning and Community Development, Traffic Safety Committee	Ongoing
Action 3:	Monitor performance of all transportation projects to evaluate multimodal benefits and impacts, and to ensure projects meet stated goals.	DPW	Ongoing
Objective 5.2	Increase accommodations for non-motorized modes.		
Action 1:	Inventory sidewalk and curb ramps and plan for improvements.	Commission on Disabilities, DPW, Bike and Pedestrian Working Group	1-2 years
Action 2:	Increase bike amenities such as bike racks, lanes and markings, where appropriate.	Planning and Community Development, DPW, Bike and Pedestrian Working Group	Ongoing

Objective 5.3	Expand public transit service, including local and regional bus transit, in a manner that is consistent with community goals.		
Action 1:	Coordinate with MassDOT, state and regional planning agencies, and adjacent Town plans to establish and enhance connections between key destinations.	Planning and Community Development	Ongoing
Action 2:	Solicit support from legislators as needed to prioritize and implement regional connectivity projects	Board of Selectmen, Town Administrator	Ongoing
Action 3:	Identify gaps in connectivity between modes and implement improvements to improve overall connectivity.	Planning and Community Development	2-5 years
Action 4:	Identify major commuter routes and desired connections through windshield observations and license plate surveys.	Planning and Community Development	5-10 years
Action 5:	Coordinate with area transit systems to expand service in Easton to increase connections between key origins and destinations.	Planning and Community Development	1-2 years
Action 6:	Explore the need for and establish park and ride locations.	Planning and Community Development	1-2 years
Action 7:	Expand connections to commuter rail stations (Stoughton, Sharon, Mansfield, etc.).	Planning and Community Development	2-5 years
Action 8:	Explore ways to reduce parent-dependent vehicle trips for underage population (e.g., after-school employment connections).	Planning and Community Development, School Department	5-10 years
Action 9:	Explore ways to expand accessibility and availability for older residents.	Council on Aging	Ongoing
Objective 5.4	Plan transportation systems that accommodate future commuter rail in a manner that is consistent with other community goals.		
Action 1:	Promote denser mixed-use development around planned rail stations.	Planning and Community Development, Planning/Zoning Board	5-10 years
Action 2:	Mitigate the impacts of the South Coast Rail through actions including:	Town Administrator, Planning and	Ongoing

	<ul style="list-style-type: none"> • Exploring potential for parallel walk/bike path. • Effectively managing parking around station areas, including enforcement of no parking regulations. 	Community Development	
Action 3:	<p>Ensure efficient and effective multi-modal access to rail stations, such as:</p> <ul style="list-style-type: none"> • Safe, attractive sidewalks and pedestrian crossings with adequate lighting and other amenities. • Adequate secure, covered bike parking in close proximity to stations. • Integrated pick-up/drop-off areas with other needs, such as bus stops. 	Bicycle and Pedestrian Working Group	5-10 years
Goal TMA-6.	An <i>environmentally sustainable</i> transportation system that promotes human health.		
Objective 6.1	Minimize negative impacts on the environment.		
Action 1:	Improve air quality by reducing vehicle congestion.	Green Communities	Ongoing
Action 2:	Consider alternative fuel amenities (e.g., charging stations).	Green Communities	1-2 years
Action 3:	Consider transportation management strategies for larger developments.	Planning and Community Development	Ongoing
Objective 6.2	Educate the public about the benefits of active transportation modes for recreational and short trips, and encourage these activities.		
Action 1:	Review best practices for active transportation promotion from other communities.	Bike and Pedestrian Working Group, Board of Health	1-2 years
Action 2:	Develop and implement an educational campaign with key stakeholders.	Bike and Pedestrian Working Group, Board of Health	2-5 years

APPENDIX G. 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**)

American Rescue Plan Act of 2021 (ARPA): A \$1.9 trillion economic stimulus bill passed by the 117th U.S. Congress and signed into law on March 11, 2021. Also called the COVID-19 Stimulus Package or American Rescue Plan.

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.

APPENDIX G. GLOSSARY OF TERMS

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 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

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assets in terms of a minimum useful life and a minimum initial cost. (See **Fixed Assets**)

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.

CARES Act: The Coronavirus Aid, Relief, and Economic Security Act is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law on March 27, 2020, in response to the economic fallout of the COVID Disease.

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 Estimates, 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**)

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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 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.

COVID-19: A respiratory disease caused by SARS-CoV-2, a coronavirus discovered in 2019, creating a worldwide pandemic.

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.

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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.

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.

Deficit: An excess of expenditure or liabilities over income or assets in a given period, such as an “annual operating deficit.”

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.

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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.

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

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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 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.

Generally Accepted Accounting Principles (GAAP): A common set of accounting rules, standards, and procedures issued by the Financial Accounting Standards Board (FASB).

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)

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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 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 Interlocal Insurance Association (MIIA): a nonprofit organization incorporated by the Massachusetts Municipal Association (MMA) to provide insurance services to cities, towns and other governmental entities in Massachusetts that are members of the MMA.

Massachusetts Municipal Association (MMA): A private, nonpartisan, nonprofit organization that promotes advocacy for cities and towns in Massachusetts with regards to municipal service delivery.

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.

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.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

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.

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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 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,

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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.

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*)

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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 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.

State and Local Fiscal Recovery Funds (SLFRF): An allocation of \$350 billion in emergency funding for state, local, territorial and tribal governments from the \$1.9 trillion American Rescue Plan Act (ARPA), also known as Coronavirus State and Local

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Fiscal Recovery Funds.

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 or Tax Recap): 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 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

APPENDIX G. GLOSSARY OF TERMS

"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**)

Unrestricted General Government Aid (UGGA): A category of state aid (also referred to as "local aid") used for funding general government services, not restricted for a particular purpose (such as education, for example).

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.