TOWN OF EASTON

FISCAL 2025 BUDGET DETAIL

SELECT BOARD/FINANCE COMMITTEE BUDGET HEARINGS

APRIL 24 -25, 2024

CONNOR READ
TOWN ADMINISTRATOR
APRIL 24, 2024

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FY2025 JOINT HEARING – SELECT BOARD AND FINANCE COMMITTEE BUDGET SCHEDULE

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FISCAL YEAR 2025 BUDGET

SUMMARY INFORMATION

TOWN OF EASTON
FISCAL 2025 BUDGET SUMMARY

	FY22 Actual	FY22 Budget	FY23 Actual	FY23 Budget	FY24 Budget	FY25 Adjusted 4/8/24	Bud Change Memo #3 Adjustments	FY25 Adjusted Budget	FY25 vs. FY24 $ Difference	FY25 vs. FY24 % Difference
REVENUES										
TAXATION										
Prior Year Levy Limit	60,033,952	59,106,048	62,327,760	61,304,269	63,491,720	65,733,561		65,733,561	2,241,841	3.53%
Amended P/Y Growth		12,971		289	658	-		-	(658)	-100.00%
Proposition 2 1/2 levy limit increase		1,477,975		1,532,614	1,587,309	1,643,339		1,643,339	56,030	3.53%
Excess Levy Capacity due to rounding		(7,248)		(2,250)	-			-	-	0.00%
New Growth	707,275	707,275	654,548	654,548	653,874	950,000		950,000	296,126	45.29%
TAX LEVY LIMIT	60,741,227	61,297,021	62,982,308	63,489,470	65,733,561	68,326,900	-	68,326,900	2,593,339	3.95%
Debt Exclusion	2,443,129	2,443,129	4,068,376	4,068,376	4,238,244	4,677,230		4,677,230	438,986	10.36%
Other Taxes	543,175	-	249,628	-	-	-		-	-	0.00%
TOTAL TAXATION	63,727,531	63,740,150	67,300,312	67,557,846	69,971,805	73,004,130	-	73,004,130	3,032,325	4.33%
Transfer to DIF Fund	(38,732)	(38,732)	(84,725)	(84,725)	(107,790)	(107,790)		(107,790)	-	0.00%
NET TAXATION	**63,688,799**	**63,701,418**	**67,215,587**	**67,473,121**	**69,864,015**	**72,896,340**	**-**	**72,896,340**	**3,032,325**	**4.34%**
STATE AID										
State Aid Chapter 70	10,249,641	10,249,641	10,450,341	10,450,341	10,655,421	10,757,541	251,896	11,009,437	354,016	3.32%
Unrestricted General Government Aid	2,406,758	2,406,758	2,536,723	2,536,723	2,617,898	2,696,435	(52,358)	2,644,077	26,179	1.00%
Charter Tuition Reimbursement	25,173	57,285	142,702	43,938	102,613	167,874	(48,875)	118,999	16,386	15.97%
Veterans Benefits	142,052	149,083	124,209	147,564	143,131	154,930		154,930	11,799	8.24%
State Owned Land	113,169	113,169	145,264	145,264	160,531	161,295	(218)	161,077	546	0.34%
Exemptions: Vets, Blind, Surv Sp & Elderly	186,200	114,715	196,466	109,660	140,397	143,858	6,088	149,946	9,549	6.80%
Homeless Tansportation	80,466	-	39,025	-	-	-		-	-	0.00%
TOTAL STATE AID	**13,203,459**	**13,090,651**	**13,634,730**	**13,433,490**	**13,819,991**	**14,081,933**	**156,533**	**14,238,466**	**418,475**	**3.03%**
LOCAL RECEIPTS										
Motor Vehicle Excise	4,201,434	3,770,000	4,103,133	3,877,700	4,070,000	4,200,700		4,200,700	130,700	3.21%
Licenses & Permits	889,350	700,000	875,859	720,000	756,000	857,560		857,560	101,560	13.43%
Ambulance	1,747,208	1,304,000	1,755,395	1,550,000	1,630,000	1,655,250		1,655,250	25,250	1.55%
Fees	253,476	215,000	185,544	225,000	185,000	186,850		186,850	1,850	1.00%
Meals Tax	508,498	300,000	495,845	430,000	452,000	506,520		506,520	54,520	12.06%
Penalties and Interest	350,535	300,000	527,549	315,000	330,000	333,300		333,300	3,300	1.00%
Fines and Forfeitures	25,227	10,000	24,155	25,000	24,000	24,240		24,240	240	1.00%
Investment Income	33,110	30,000	161,171	20,000	50,000	150,500		150,500	100,500	201.00%
Medicare D. Subsidy/State Paid Sick Reimb (FY22)	114,980	-	-	-	-	-		-	-	0.00%
Medicaid Reimbursement	381,798	130,000	183,132	230,000	180,000	181,800		181,800	1,800	1.00%
SE Regional School Reimb	-	-	22,666	-	60,000	65,600		65,600	5,600	9.33%
Supplemental Taxes	-	25,000	-	60,000	63,000	63,630		63,630	630	1.00%
Miscellaneous Revenue	91,360	69,567	113,345	79,827	83,749	84,586		84,586	837	1.00%
TOTAL LOCAL RECEIPTS	**8,596,976**	**6,853,567**	**8,447,794**	**7,532,527**	**7,883,749**	**8,310,536**	**-**	**8,310,536**	**426,787**	**5.41%**
OTHER FINANCING SOURCES/RESERVES										
Transfer from Special Revenue (Ames Funds)	425,000	425,000	375,000	375,000	400,000	628,000		628,000	228,000	57.00%
Transfer from Special Revenue (ARPA Revenue Replacement)			750,000	750,000	750,000	430,000		430,000	(320,000)	-42.67%
Transfer from Special Revenue (Septic Betterments)	185,029	185,029	199,526	199,526	227,789	262,620		262,620	34,831	15.29%
Transfer from Special Revenue (Opioid Sett Funds)						150,000		150,000	150,000	-
Transfer from Special Revenue (Other Revolving)			334,293		35,000	35,000		35,000	-	0.00%
Transfer from Trust Funds (Stabilization)	236,843	236,843		-	-	670,000	86,556	756,556	756,556	-
Transfer from Enterprise Funds	611,553	611,553	642,861	642,861	642,861	642,861		642,861	-	0.00%
Use of Free Cash	943,741	943,741	1,050,093	1,050,093	850,000	1,570,000		1,570,000	720,000	84.71%
Other	247,626	-		-	-	-		-	-	-
TOTAL OTHER FINANCING SOURCES/RESERVES	**2,649,792**	**2,402,166**	**3,351,773**	**3,017,480**	**2,905,650**	**4,388,481**	**86,556**	**4,475,037**	**1,569,387**	**54.01%**
TOTAL GENERAL FUND REVENUES	**88,139,026**	**86,047,802**	**92,649,884**	**91,456,618**	**94,473,405**	**99,677,290**	**243,089**	**99,920,379**	**5,446,974**	**5.77%**
ENTERPRISE FUNDS										
Sewer Enterprise	802,411	735,359	939,417	803,103	839,844	839,844		839,844	-	0.00%
Sewer Surplus/Transfer from Betterments/DIF	150,000	150,000	75,000	75,000	566,000	571,571		571,571	5,571	0.00%
Water Enterprise	3,569,839	3,235,481	4,137,814	3,571,031	4,237,842	4,576,869		4,576,869	339,027	8.00%
Water Surplus			115,000	115,000	705,000	1,148,827		1,148,827	443,827	0.00%
Solid Waste & Recycling	1,715,137	1,588,000	1,721,439	1,592,211	1,968,992	2,171,877		2,171,877	202,885	10.30%
Solid Waste & Recycling Surplus		-		157,789	-	-		-	-	0.00%
P.E.G. Cable Access	596,534	700,000	537,830	700,000	700,000	700,000		700,000	-	0.00%
TOTAL ENTERPRISE FUNDS	**6,833,921**	**6,408,840**	**7,526,500**	**7,014,134**	**9,017,678**	**10,008,988**	**-**	**10,008,988**	**991,310**	**10.99%**
TOTAL REVENUES	**94,972,947**	**92,456,642**	**100,176,384**	**98,470,752**	**103,491,083**	**109,686,278**	**243,089**	**109,929,367**	**6,438,284**	**6.22%**

TOWN OF EASTON
FISCAL 2025 BUDGET SUMMARY

	FY22 Actual	FY22 Budget	FY23 Actual	FY23 Budget	FY24 Budget	FY25 Adjusted 4/8/24	Bud Change Memo #3 Adjustments	FY25 Adjusted Budget	FY25 vs. FY24 $ Difference	FY25 vs. FY24 % Difference
EXPENDITURES										
FIXED COSTS										
DEBT AND INTEREST										
Non-exempt Town	2,129,286	2,143,537	2,329,556	2,329,556	2,359,873	2,241,010		2,241,010	(118,863)	-5.04%
Non-exempt School	486,728	486,728	449,249	449,249	416,294	458,364		458,364	42,070	10.11%
Exempt Town		-		-	-	425,361		425,361	425,361	0.00%
Exempt School	2,422,560	2,443,129	4,068,376	4,068,376	4,238,244	4,251,869		4,251,869	13,625	0.32%
Capital Budget Reserve		-		-	2,638	79,431		79,431	76,793	0.00%
SUBTOTAL - Debt Service	**5,038,574**	**5,073,394**	**6,847,181**	**6,847,181**	**7,017,049**	**7,456,035**	**-**	**7,456,035**	**438,986**	**6.26%**
EXPENDITURES										
FIXED COSTS										
EMPLOYEE BENEFITS AND OTHER INSURANCE										
Employee Health Insurance	**8,344,243**	**8,737,993**	**8,764,919**	**9,213,905**	**9,554,214**	**10,301,420**	**-**	**10,301,420**	**747,206**	**7.82%**
Health Town Active	*1,618,867*	*1,655,377*	*1,728,453*	*1,723,146*	*1,873,804*	*1,983,690*		*1,983,690*	*109,886*	*5.86%*
Health School Active	*3,831,795*	*4,051,872*	*3,982,827*	*4,340,478*	*4,315,945*	*4,630,276*		*4,630,276*	*314,331*	*7.28%*
Health Town Retiree	*950,451*	*992,945*	*1,000,517*	*1,032,592*	*1,070,885*	*1,173,690*		*1,173,690*	*102,805*	*9.60%*
Health School Retiree	*1,943,130*	*2,037,799*	*2,053,122*	*2,117,689*	*2,293,580*	*2,513,764*		*2,513,764*	*220,184*	*9.60%*
Transfer to OPEB Trust Fund	25,000	25,000	25,000	25,000	25,000	*25,000*		25,000	-	0.00%
Retirement Assessment	**5,100,875**	**5,100,875**	**5,415,128**	**5,415,128**	**5,747,213**	**6,084,360**		**6,084,360**	337,147	**5.87%**
Workers Compensation Insurance	**363,066**	**441,460**	**347,123**	**342,784**	**374,356**	**397,061**	**-**	**397,061**	**22,705**	**6.07%**
Town Employees	*118,352*	*121,670*	*117,948*	*118,727*	*128,485*	*137,479*		*137,479*	*8,994*	*7.00%*
School Employees	*170,302*	*269,790*	*175,182*	*174,057*	*195,871*	*209,582*		*209,582*	*13,711*	*7.00%*
Police IOD Medical	*32,775*	*25,000*	*24,350*	*25,000*	*25,000*	*25,000*		*25,000*	*-*	*0.00%*
Fire IOD Medical	*41,637*	*25,000*	*29,643*	*25,000*	*25,000*	*25,000*		*25,000*	*-*	*0.00%*
Property/Liability Insurance	**667,021**	**587,190**	**779,520**	**734,800**	**863,031**	**923,444**	**-**	**923,444**	**60,413**	**7.00%**
Town	*335,418*	*312,110*	*369,723*	*377,414*	*403,922*	*432,197*		*432,197*	*28,275*	*7.00%*
School	*331,603*	*275,080*	*409,797*	*357,386*	*459,109*	*491,247*		*491,247*	*32,138*	*7.00%*
Medicare-Town Share	233,903	230,000	240,114	240,000	255,000	260,000		260,000	5,000	1.96%
Medicare-School Share	500,006	512,000	535,852	530,000	550,000	565,000		565,000	15,000	2.73%
Collective Bargaining Reserve	0	824		85,000	-	50,000	(50,000)	-	-	0.00%
Other	262,751	2,500	16,496	12,500	12,500	17,500		17,500	5,000	40.00%
SUBTOTAL - EE BENEFITS AND OTHER INS.	**15,496,865**	**15,637,842**	**16,124,152**	**16,599,117**	**17,381,314**	**18,623,785**	**(50,000)**	**18,573,785**	**1,192,471**	**6.86%**
Education Assessments										
Southeastern Regional School Assessment	1,369,494	1,369,494	1,518,927	1,518,927	1,301,243	1,599,923		1,599,923	298,680	22.95%
Bristol County Agricultural School Assessment	70,373	72,264	64,377	68,944	76,774	89,973		89,973	13,199	17.19%
SUBTOTAL - EDUCATION ASSESSMENTS	**1,439,867**	**1,441,758**	**1,583,304**	**1,587,871**	**1,378,017**	**1,689,896**	**-**	**1,689,896**	**311,879**	**22.63%**
OTHER EXPENDITURES										
County and State Assessments	1,138,343	1,183,519	1,329,958	1,199,810	1,338,623	1,497,666	(74,125)	1,423,541	84,918	6.34%
Other Amounts to be Raised	**460,590**	**460,590**	**501,923**	**501,923**	**476,183**	**450,000**	**-**	**450,000**	**(26,183)**	-5.50%
Snow & Ice, COVID-19, Other Deficits		*-*		*-*	*-*	*-*		*-*	*-*	*0.00%*
Overlay & Other	*460,590*	*460,590*	*501,923*	*501,923*	*476,183*	*450,000*		*450,000*	*(26,183)*	*-5.50%*
Transfer to Trust Funds (Stabilization, etc.)				-	-	-		-	-	
SUBTOTAL - OTHER EXPENDITURES	**1,598,933**	**1,644,109**	**1,831,881**	**1,701,733**	**1,814,806**	**1,947,666**	**(74,125)**	**1,873,541**	**58,735**	**3.24%**
CAPITAL BUDGET APPROPRIATION FROM TAXATION					**17,198**			**-**	**(17,198)**	**-100.00%**
TOTAL FIXED COSTS AND OTHER EXPENDITURES	**23,574,239**	**23,797,103**	**26,386,518**	**26,735,902**	**27,608,384**	**29,717,382**	**(124,125)**	**29,593,257**	**1,984,873**	**7.19%**

TOWN OF EASTON
FISCAL 2025 BUDGET SUMMARY

	FY22 Actual	FY22 Budget	FY23 Actual	FY23 Budget	FY24 Budget	FY25 Adjusted 4/8/24	Bud Change Memo #3 Adjustments	FY25 Adjusted Budget	FY25 vs. FY24 $ Difference	FY25 vs. FY24 % Difference
DEPARTMENTAL OPERATING BUDGETS										
Town Departmental Budgets										
Select Board	473,493	473,872	525,401	525,405	566,032	426,882	5,300	432,182	(133,850)	-23.65%
Finance Committee	1,293	2,000	267	2,000	2,000	2,000		2,000	-	0.00%
Reserve Fund	-	40,000	-	30,000	100,000	100,000		100,000	-	0.00%
Town Accountant	260,652	260,652	270,189	271,740	286,014	301,906	6,300	308,206	22,192	7.76%
Assessors	307,704	308,755	312,253	314,693	322,230	339,154		339,154	16,924	5.25%
Treasurer/Collector	339,974	368,351	361,733	377,908	395,478	411,725	(4,113)	407,612	12,134	3.07%
Town Counsel	164,427	170,000	135,983	170,000	175,000	175,000		175,000	-	0.00%
Human Resources						159,479	6,200	165,679	165,679	-
Information Technology	246,625	247,360	271,326	273,076	318,581	486,396	(70,000)	416,396	97,815	30.70%
Town Clerk	286,895	296,298	350,551	351,351	345,062	381,398		381,398	36,336	10.53%
Planning & Economic Development	304,296	304,357	321,098	330,884	341,654	351,151		351,151	9,497	2.78%
Other General Government	94,220	105,600	112,259	112,650	116,700	141,800		141,800	25,100	21.51%
Subtotal General Government	2,479,579	2,577,245	2,661,060	2,759,707	2,968,751	3,276,891	(56,313)	3,220,578	251,827	8.48%
Police	4,738,684	4,740,918	4,776,870	4,838,106	5,075,390	5,303,090	(59,532)	5,243,558	168,168	3.31%
Public Safety Dispatch	300,000	300,000	300,000	300,000	325,000	453,000		453,000	128,000	39.38%
Fire & Rescue	5,232,953	5,233,031	5,553,314	5,553,396	5,728,391	5,895,336	(29,400)	5,865,936	137,545	2.40%
Inspectional Services	294,232	302,474	330,836	331,047	353,585	372,366	(1,239)	371,127	17,542	4.96%
Subtotal Public Safety	10,565,869	10,576,423	10,961,020	11,022,549	11,482,366	12,023,792	(90,171)	11,933,621	451,255	3.93%
DPW - Administration	615,274	630,738	651,534	662,631	690,187	707,863	23,800	731,663	41,476	6.01%
DPW - Buildings and Grounds	1,248,198	1,165,085	1,292,113	1,229,316	1,244,404	1,266,004	(10,000)	1,256,004	11,600	0.93%
DPW - Highway	1,230,056	1,310,254	1,336,845	1,331,704	1,346,541	1,367,564	(10,000)	1,357,564	11,023	0.82%
DPW - Snow & Ice	563,113	568,700	432,054	493,700	496,200	496,200		496,200	-	0.00%
Subtotal Department of Public Works	3,656,641	3,674,777	3,712,546	3,717,351	3,777,332	3,837,631	3,800	3,841,431	64,099	1.70%
Health and Community Services	900,277	935,924	936,702	976,469	1,012,169	1,079,122	6,000	1,085,122	72,953	7.21%
Library	568,685	568,685	585,860	585,860	595,860	598,055		598,055	2,195	0.37%
Total Town Departmental Budgets	18,171,051	18,333,054	18,857,188	19,061,936	19,836,478	20,815,491	(136,684)	20,678,807	842,329	4.25%
School Department Budget	43,502,411	43,917,645	45,038,442	45,658,780	47,028,543	49,850,256	(201,941)	49,648,315	2,619,772	5.57%
TOTAL DEPARTMENTAL OPERATING BUDGETS	**61,673,462**	**62,250,699**	**63,895,630**	**64,720,716**	**66,865,021**	**70,665,747**	**(338,625)**	**70,327,122**	**3,462,101**	**5.18%**
TOTAL GENERAL FUND EXPENDITURES	**85,247,701**	**86,047,802**	**90,282,148**	**91,456,618**	**94,473,405**	**100,383,129**	**(462,750)**	**99,920,379**	**5,446,974**	**5.77%**
Enterprise Funds										
Sewer Enterprise	884,775	885,359	841,201	878,103	1,405,844	1,411,415		1,411,415	5,571	0.40%
Water Enterprise	2,286,039	2,623,928	2,818,558	3,043,170	4,299,981	5,082,835		5,082,835	782,854	18.21%
Water Enterprise Transfer to General Fund	611,553	611,553	642,861	642,861	642,861	642,861		642,861	-	0.00%
Solid Waste & Recycling	1,519,026	1,588,000	1,706,872	1,750,000	1,968,992	2,171,877		2,171,877	202,885	10.30%
P.E.G. Cable Access	596,534	700,000	537,830	700,000	700,000	700,000		700,000	-	0.00%
TOTAL ENTERPRISE FUNDS	**5,897,927**	**6,408,840**	**6,547,322**	**7,014,134**	**9,017,678**	**10,008,988**	**-**	**10,008,988**	**991,310**	**10.99%**
TOTAL EXPENDITURES	**91,145,628**	**92,456,642**	**96,829,470**	**98,470,752**	**103,491,083**	**110,392,117**	**(462,750)**	**109,929,367**	**6,438,284**	**6.22%**
SURPLUS/(DEFICIT)	**3,827,319**	**-**	**3,346,914**	**-**	**-**	**(705,839)**	**705,839**	**-**	**-**	

Hearing Schedule Table of Contents

TOWN PERSONNEL SUMMARY IN FULL-TIME EQUIVALENTS

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

	FY22 FTE	FY23 FTE	FY24 FTE	FY25 FTE
Select Board	4.00	4.00	4.50	3.00
Finance Committee	0.04	0.04	0.04	0.04
Town Accountant	3.00	3.00	3.00	3.00
Assessor	3.00	3.00	3.00	3.00
Collector/Treasurer	5.00	5.00	5.00	5.00
Human Resources	-	-	-	1.80
Information Technology	1.00	1.00	1.00	1.00
Town Clerk	3.60	3.60	3.60	3.60
Planning and Economic Dev	4.50	4.50	4.50	4.50
Police	38.60	40.60	42.00	41.00
Fire & Ambulance	46.50	46.50	50.60	50.60
Inspectional Services	2.84	2.94	3.50	3.50
DPW – Administration	3.50	3.50	3.50	3.50
DPW - Buildings and Grounds	9.00	11.00	11.00	11.00
DPW – Highway	11.00	11.00	10.70	10.70
Health and Community Services	9.50	10.95	12.10	12.10
Water Enterprise	13.00	13.00	13.00	14.00
Solid Waste & Recycling Enterprise	0.50	0.50	0.80	0.80
Community Preservation	0.51	0.51	0.51	0.51
Town FTE's	159.09	164.64	172.35	172.65

FISCAL YEAR 2025 BUDGET

FIXED COSTS

FISCAL YEAR 2025 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 $16.42M in bonds at a true interest cost of 3.44% in March 2024.

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 $170,000.

SIGNIFICANT BUDGET CHANGES

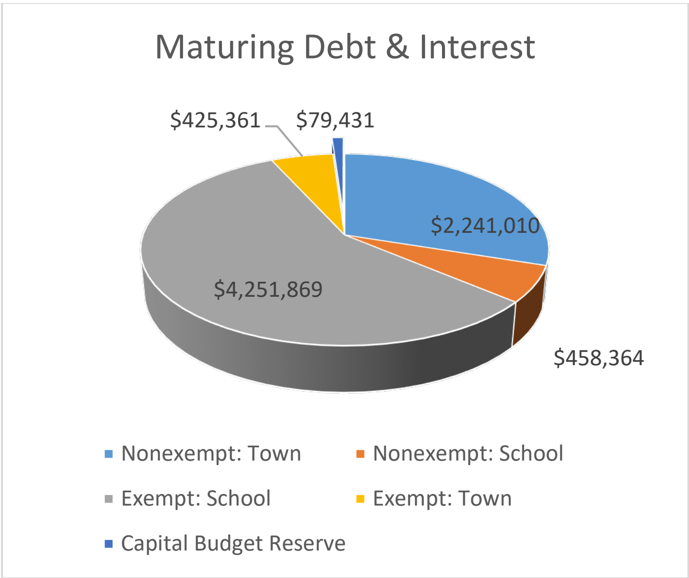
FY25 reflects an increase in debt service of 6.26% primarily due to additional exempt debt service related to the public safety and public works facilities project. This increase will be offset by additional funds raised by taxation outside the limits of Proposition 2 ½.

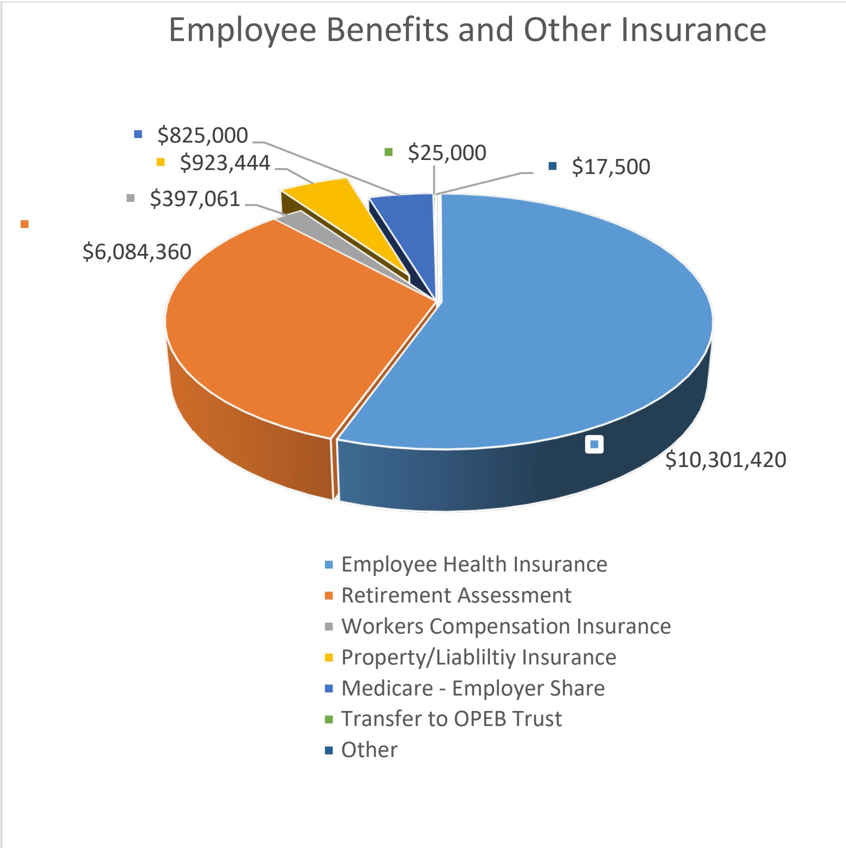
The Group Insurance Commission (GIC) set rates for FY25 in March with an overall budgetary increase of $747,206 or 7.82%.

Insurance projections for workers compensation and property liability increased by 6.07% and 7% respectively.

The retirement assessment increased by $337,147 or 5.87% and the Town will once again take advantage of the early pay discount to save $107,871.

DEPARTMENTAL BUDGET




Employee Benefits and Other Insurance
$825,000
$923,444
$25,000
$17,500
$397,061
$6,084,360
$10,301,420
Employee Health Insurance
Retirement Assessment
Workers Compensation Insurance
Property/Liabliltiy Insurance
Medicare - Employer Share
Transfer to OPEB Trust
Other

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 700	**MATURING DEBT & INTEREST**							
01.700.009.5910	Principal on LT Debt	$0	$0	$0	$138,000	$138,000	$138,000	0.00%
01.700.009.5915	Interest on LT Debt	$0	$0	$0	$187,361	$187,361	$187,361	0.00%
01.700.009.5925	Interest on Notes	$0	$0	$0	$100,000	$100,000	$100,000	0.00%
009 Exempt Municipal Debt		**$0**	**$0**	**$0**	**$425,361**	**$425,361**	**$425,361**	**0.00%**
01.700.010.5910	Principal on LT Debt	$344,000	$315,000	$325,000	$330,000	$330,000	$5,000	1.53%
01.700.010.5915	Interest on LT Debt	$105,248	$86,293	$91,294	$128,364	$128,364	$37,070	40.60%
01.700.010.5925	Interest on Notes	$0	$0	$0	-	$0	-	0.00%
010 Nonexempt School Debt		**$449,248**	**$401,293**	**$416,294**	**$458,364**	**$458,364**	**$42,070**	**10.10%**
01.700.011.5910	Principal on LT Debt	$1,806,780	$1,605,228	$1,748,199	$1,671,508	$1,671,508	($76,691)	(4.38%)
01.700.011.5915	Interest on LT Debt	$516,472	$508,812	$608,104	$553,371	$553,371	($54,733)	(9.00%)
01.700.011.5925	Interest on Notes	$0	$0	$0	$4,164	$4,164	$4,164	0.00%
01.700.011.5931	CWT Admin Fees	$6,303	$3,569	$3,570	$11,967	$11,967	$8,397	235.21%
011 Nonexempt Municipal Debt		**$2,329,555**	**$2,117,611**	**$2,359,873**	**$2,241,010**	**$2,241,010**	**($118,863)**	**(5.03%)**
01.700.012.5910	Principal on LT Debt	$2,453,400	$2,200,000	$2,455,000	$2,560,000	$2,560,000	$105,000	4.27%
01.700.012.5915	Interest on LT Debt	$1,614,975	$863,109	$1,533,244	$1,421,869	$1,421,869	($111,375)	(7.26%)
01.700.012.5925	Interest on Notes	$0	$250,000	$250,000	$270,000	$270,000	$20,000	8.00%
012 Exempt School Debt		**$4,068,375**	**$3,313,109**	**$4,238,244**	**$4,251,869**	**$4,251,869**	**$13,625**	**0.32%**
01.700.013.6000	Capital Budget Reserve	$0	$0	$2,638	$79,431	$79,431	$76,793	2911.03%
013 Reserve for Capital Budget		**$0**	**$0**	**$2,638**	**$79,431**	**$79,431**	**$76,793**	**2911.03%**
DEPARTMENT 700 MATURING DEBT & INTEREST		**$6,847,180**	**$5,832,014**	**$7,017,049**	**$7,456,035**	**$7,456,035**	**$438,986**	**6.25%**
TOTAL FUND 01 GENERAL FUND		**$6,847,180**	**$5,832,014**	**$7,017,049**	**$7,456,035**	**$7,456,035**	**$438,986**	**6.25%**

Proposed Total for Expense Accounts: **$7,456,035.00**

TOWN OF EASTON
MATURING DEBT & INTEREST BUDGET
FISCAL 2025

		Year of Maturity	Long Term Debt Principal	Long Term Debt Total Interest	Short Term Interest/Other	CWT Admin	Budget Total
Non Exempt School Debt							
8/20/2015	Middle School Roof Project (II)	2035	55,000.00	16,450.00			71,450.00
8/20/2015	Moreau Hall Roof (I)	2035	15,000.00	4,912.50			19,912.50
8/18/2016	Moreau Hall Roof (II)	2027	5,000.00	300.00			5,300.00
8/17/2017	School WWTP Upgrade (I)	2033	10,000.00	2,256.26			12,256.26
8/17/2017	ESCO Energy Efficiency	2036	100,000.00	35,750.00			135,750.00
8/12/2020	EPDM Richardson/Olmsted School Roof	2040	25,000.00	12,425.00			37,425.00
8/12/2020	Replace Turf & Track at Muscato Stadium	2032	10,000.00	3,450.00			13,450.00
6/7/2022	School – Olmsted Richardson Parking Lot	2036	10,000.00	4,500.00			14,500.00
3/6/2024	School Security	2034	100,000.00	48,319.44			148,319.44
	Subtotal		330,000.00	128,363.20	-	-	458,363.20
			01.700.010.5910		01.700.010.5925		
Non Exempt Municipal Debt							
6/13/2012	WPAT - Update CWMP CW-10-05 Pool 16	2033	15,476.00	2,885.74		216.43	18,578.17
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		33,974.77			33,974.77
4/13/2017	CWT-14-04 Series 20 Title V	2037	23,511.00	6,977.00		523.28	31,011.28
9/12/2018	CWT-15-09 Series 21 Title V	2039	22,521.00	7,662.41		574.69	30,758.10
4/28/2021	CWT 17-06 Series 23 Title V	2041	50,000.00	17,000.00		1,275.00	68,275.00
12/14/2022	CWT 20-10 Series 24 Title V	2043	25,000.00	9,500.00		712.50	35,212.50
11/21/2023	CWT 21-10 Series 25 Title V	2044	25,000.00	11,500.00		862.50	37,362.50
8/23/2012	Street Reconstruction (Prospect/Foundry & Summer)	2027	60,000.00	3,337.50			63,337.50
8/23/2012	Building Improvements (Fire Station Roof)	2033	10,000.00	1,468.75			11,468.75
8/21/2014	FY14 Capital Budget - Main St Improvements	2029	70,000.00	10,500.00			80,500.00
8/21/2014	FY14 Capital Budget - Street Sweeper & Dump Trk	2029	25,000.00	3,600.00			28,600.00
8/20/2015	Gill Property Land Acquisition	2035	15,000.00	4,912.50			19,912.50
8/20/2015	FY15 Capital Budget - Fire Pumper Replacement	2030	35,000.00	5,512.50			40,512.50
8/20/2015	FY15 Capital Budget - DPW Motor Equipment (I)	2025	30,000.00	450.00			30,450.00
8/20/2015	FY15 Capital Budget - DPW Road Pavement	2026	50,000.00	2,250.00			52,250.00
8/18/2016	Hooklift DPW	2027	10,000.00	600.00			10,600.00
8/18/2016	Muncipal Facilities Capital Improvements	2027	20,000.00	1,200.00			21,200.00
8/18/2016	Pavement Management	2031	35,000.00	5,031.26			40,031.26
8/17/2017	Hooklift DPW	2028	10,000.00	1,000.00			11,000.00
8/17/2017	Pavement Management	2032	35,000.00	7,625.00			42,625.00
8/17/2017	ESCO Energy Efficiency	2036	50,000.00	16,587.50			66,587.50
8/16/2018	DPW Two Hooklifts	2026	30,000.00	2,250.00			32,250.00
8/16/2018	Pavement Management	2032	20,000.00	5,900.00			25,900.00
8/16/2018	Pavement Management	2033	15,000.00	4,137.50			19,137.50
8/16/2018	Muncipal Facilities Capital Improvements (II)	2039	10,000.00	3,625.00			13,625.00
8/16/2018	Bucket Truck (I)	2026	25,000.00	1,625.00			26,625.00
8/16/2018	DPW Highway Hooklift (I)	2026	15,000.00	1,125.00			16,125.00

TOWN OF EASTON
MATURING DEBT & INTEREST BUDGET
FISCAL 2025

		Year of	Long Term Debt		Short Term		Budget
		Maturity	Principal	Total Interest	Interest/Other	CWT Admin	Total
8/15/2019	Queset Comm District Capacity	2040	135,000.00	65,462.50			200,462.50
8/15/2019	Fire Rescue Pumper Truck	2030	60,000.00	14,650.00			74,650.00
8/15/2019	DPW Pavement Mgt Roads	2034	35,000.00	12,207.00			47,207.00
8/15/2019	DPW Highway Hooklift Tractor & Flail	2027	35,000.00	4,375.00			39,375.00
8/15/2019	DPW Highway Hooklift Tractor & Flail (II)	2027	15,000.00	1,625.00			16,625.00
8/12/2020	Sewer Design 5 Corners (2)	2041	10,000.00	7,900.00			17,900.00
8/12/2020	Sewer Construction 5 Corners	2041	10,000.00	7,000.00			17,000.00
8/12/2020	WWT 5 Corners IMA (1)	2041	10,000.00	8,000.00			18,000.00
8/12/2020	WWT 5 Corners IMA (2)	2041	5,000.00	2,325.00			7,325.00
8/12/2020	WWT 5 Corners IMA (4)	2041	10,000.00	7,650.00			17,650.00
8/12/2020	Muncipal Facilities Capital Improvements	2031	10,000.00	3,250.00			13,250.00
8/12/2020	DPW Pavement Mgt	2035	25,000.00	8,225.00			33,225.00
8/12/2020	DPW 35K GVW Hooklift	2025	55,000.00	1,375.00			56,375.00
8/12/2020	DPW Backhoe	2025	30,000.00	750.00			30,750.00
10/28/2021	Facility Parking Lot Resurfacing	2032	10,000.00	2,950.00			12,950.00
10/28/2021	Sidewalk Tractor	2027	35,000.00	3,875.00			38,875.00
6/7/2022	Depot St Land Takings	2042	40,000.00	33,450.00			73,450.00
6/7/2022	DPW Pavement Mgt	2036	15,000.00	8,500.00			23,500.00
6/7/2022	Fire & Rescue – Ambulance	2026	45,000.00	4,500.00			49,500.00
6/7/2022	DPW Highway – 10 Wheel Dump Truck	2032	25,000.00	10,000.00			35,000.00
6/7/2022	Utility Vehicle	2027	10,000.00	1,500.00			11,500.00
6/7/2022	DPW F550 Hooklift	2029	20,000.00	4,250.00			24,250.00
6/7/2022	DPW Loader	2029	25,000.00	6,250.00			31,250.00
6/7/2022	Fire Engine 14 Replacement	2032	35,000.00	14,000.00			49,000.00
11/15/2022	CWT - CW-18-25 (5 CornersConstruction)	2053		100,373.03			100,373.03
3/7/2023	DPW Muncipal Facilities Capital Improvements	2033	10,000.00	4,500.00			14,500.00
3/7/2023	Engine 14 Replacement	2033	40,000.00	18,000.00			58,000.00
3/7/2023	DPW Hooklift 1	2028	50,000.00	9,500.00			59,500.00
3/7/2023	DPW Hooklift 2	2028	30,000.00	6,000.00			36,000.00
3/7/2023	DPW Loader	2028	25,000.00	4,500.00			29,500.00
3/7/2024	IT Server Replacement	2029	20,000.00	4,190.97			24,190.97
3/1/2024	Financial Accounting Software (Town&School)(BAN)	2025		-	11,966.67		11,966.67
	Subtotal		1,671,508.00	553,370.93	11,966.67	4,164.40	2,241,010.00
			01.700.011.5910	01.700.011.5915	01.700.011.5925	01.700.011.5931	
Total Before Exempt Debt Service			**2,001,508.00**	**681,734.13**	**11,966.67**	**4,164.40**	**2,699,373.20**

TOWN OF EASTON
MATURING DEBT & INTEREST BUDGET
FISCAL 2025

		Year of	Long Term Debt		Short Term		Budget
		Maturity	**Principal**	**Total Interest**	**Interest/Other**	**CWT Admin**	**Total**
Exempt School Debt							
8/21/2014	Refunded Sch Construction (OAHS/EMS) 10/15/06	2026	1,390,000.00	85,600.00			1,475,600.00
8/12/2020	Refunded School Construction (OAHS/EMS) 4/15/10	2027	205,000.00	26,125.00			231,125.00
10/28/2021	Easton Early Elementary Project I	2051	305,000.00	407,818.76			712,818.76
10/28/2021	Easton Early Elementary Project II	2052	390,000.00	542,525.00			932,525.00
6/7/2022	Easton Early Elementary Project (I)	2042	110,000.00	150,650.00			260,650.00
6/7/2022	Easton Early Elementary Project (II)	2042	65,000.00	83,700.00			148,700.00
6/7/2022	Easton Early Elementary Project (III)	2042	95,000.00	125,450.00			220,450.00
3/7/2024	Easton Early Elementary Project (BAN)	2024		-	270,000.00		270,000.00
	Subtotal		2,560,000.00	1,421,868.76	270,000.00	-	4,251,868.76
			01.700.012.5910	01.700.012.5915	01.700.012.5925		
Exempt Town Debt							
3/6/2024	Municipal Facilities	2044	138,000.00	187,361.11	100,000.00		425,361.11
	Subtotal		138,000.00	187,361.11	100,000.00	-	425,361.11
			01.700.009.5910	01.700.009.5915	01.700.009.5925		
Total Exempt Debt Service			2,698,000.00	1,609,229.87			4,677,229.87
	TOTAL GENERAL FUND DEBT SERVICE		**4,561,508.00**	**2,103,602.89**	**281,966.67**	**4,164.40**	**6,951,241.96**
	Nonexempt Bonds Maturing in FY25		**115,000.00**	**2,575.00**	**-**	**-**	**117,575.00**
	Nonexempt Bonds Maturing in FY26		**165,000.00**	**11,750.00**	**-**	**-**	**176,750.00**
	Nonexempt Bonds Maturing in FY27		**190,000.00**	**16,812.50**	**-**	**-**	**206,812.50**

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 910	**EMPLOYEE BENEFITS & INSURANCE**							
01.910.001.5199	53rd Payroll (20% Accrual)	$34,554	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$34,554**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
01.910.002.5302	Police IOD Medical Exp	$14,349	$2,039	$25,000	$25,000	$25,000	-	0.00%
01.910.002.5303	Fire IOD Medical Expense	$19,643	$3,943	$25,000	$25,000	$25,000	-	0.00%
01.910.002.5322	Tuition/Deferred Comp	$14,996	$16,735	$10,000	$15,000	$15,000	$5,000	50.00%
01.910.002.5690	County Retirement Assmt	$5,415,128	$5,747,213	$5,747,213	$6,084,360	$6,084,360	$337,147	5.86%
Reflects annual payment discount of $107,871 for paying full assessment in July. Total assessment would be $6,192,231 if paid in semi-annual installments.								
01.910.002.5692	Medicare - Town Share	$240,113	$204,498	$255,000	$260,000	$260,000	$5,000	1.96%
Increased to accomodate increases in payroll (1.45% town match of payroll deduction).								
01.910.002.5693	Medicare - School Share	$535,851	$388,594	$550,000	$565,000	$565,000	$15,000	2.72%
Increased to accomodate increases in payroll (1.45% town match of payroll deduction).								
01.910.002.5729	Risk Management	$1,500	$2,500	$2,500	$2,500	$2,500	-	0.00%
01.910.002.5738	Health Ins - Town Retirees	$1,000,516	$779,837	$1,070,885	$1,173,690	$1,173,690	$102,805	9.60%
01.910.002.5739	Health Ins - School Retirees	$2,053,121	$1,577,758	$2,293,580	$2,513,764	$2,513,764	$220,184	9.60%
01.910.002.5740	Health Ins - Town Share	$1,720,002	$1,378,126	$1,873,804	$2,053,690	$1,983,690	$109,886	5.86%
01.910.002.5741	Health Ins - School Share	$3,982,827	$3,258,910	$4,315,945	$4,730,276	$4,630,276	$314,331	7.28%
01.910.002.5742	General Ins - Town Share	$369,722	$827,256	$403,922	$432,197	$432,197	$28,275	7.00%
01.910.002.5743	General Ins - School Share	$409,797	$2,696	$459,109	$491,247	$491,247	$32,138	7.00%
01.910.002.5744	Workers Comp Ins - Town	$117,948	$358,317	$128,485	$137,479	$137,479	$8,994	7.00%
01.910.002.5745	Workers Comp Ins - School	$175,182	$0	$195,871	$209,582	$209,582	$13,711	7.00%
01.910.002.5798	Reserv for Collect Barg/Wage Adj	$0	$0	$0	$50,000	$0	-	0.00%
Placeholder allowance for DPW and nonunion wage studies to be conducted. Allocated to departments.								
01.910.002.5966	Transfer to OPEB Trust Fund	$25,000	$25,000	$25,000	$25,000	$25,000	-	0.00%
002 Expense Subtotal		**$16,095,701**	**$14,573,426**	**$17,381,314**	**$18,793,785**	**$18,573,785**	**$1,192,471**	**6.86%**
DEPARTMENT 910 EMPLOYEE BENEFITS & INSURANCE		**$16,130,255**	**$14,573,426**	**$17,381,314**	**$18,793,785**	**$18,573,785**	**$1,192,471**	**6.86%**

FISCAL YEAR 2025 BUDGET SUMMARY
EDUCATION ASSESSMENTS

SOUTHEASTERN REGIONAL VOCATIONAL TECHNICAL SCHOOL https://www.sersd.org/

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
https://www.bristolaggie.org/

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 increased by $298,680 or 22.95%, primarily due to an enrollment increase of thirteen students. Fiscal 2025 enrollment is based on 88 students.

The Bristol County Agricultural School assessment increased by $13,199 or 17.19%. Enrollment increased by one student. Fiscal 2025 enrollment is based on 9 students.

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 310	**REGIONAL & COUNTY SCH ASMTS**							
01.310.002.5320	Southeastern Regional School	$1,518,927	$975,932	$1,301,243	$1,599,923	$1,599,923	$298,680	22.95%
Increase mainly due to increases in enrollment. FY25 enrollment increased by 13 from 75 to 88 students. Average cost to Easton per pupil increased by $831 from $17,350								
01.310.002.5321	Bristol County Agricultural Sch	$64,376	$76,773	$76,774	$89,973	$89,973	$13,199	17.19%
Easton Enrollment increased from 8 to 9 students in FY25. Cost per student estimated at $4,017 for tuition plus $5,980 for debt service on MSBA project.								
002 Expense Subtotal		**$1,583,303**	**$1,052,705**	**$1,378,017**	**$1,689,896**	**$1,689,896**	**$311,879**	**22.63%**
DEPARTMENT 310 REGIONAL & COUNTY SCH ASMTS		**$1,583,303**	**$1,052,705**	**$1,378,017**	**$1,689,896**	**$1,689,896**	**$311,879**	**22.63%**

SOUTHEASTERN REGIONAL SCHOOL DISTRICT

FY25 Budget Summary

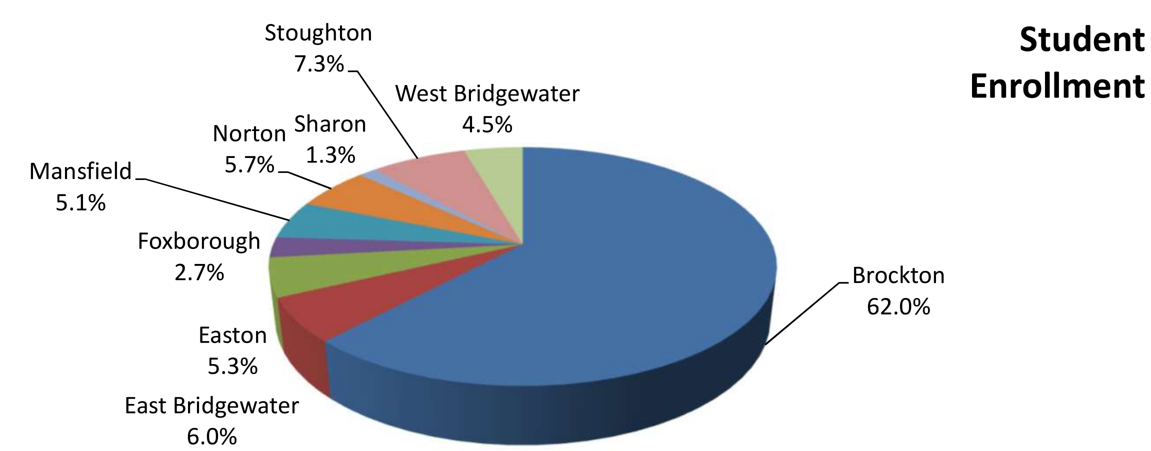
	Budget	State Aid	E&D Aid	Receipts	Local Assessment
Foundation Budget	36,630,217				
(-) Less Chapter 70 Aid(per DOE):		$ 23,143,048	$ -		
Total Required Minimum Local Contribution:					$ 13,487,169
Other Required Spending/Revenue (Non Chapter 70)					
Transportation of Students					
Cost of Transportation	$ 2,332,800				
(-) Less Transportation Aid(FY23):		$ 1,273,178			
Balance of Transportation:					$ 1,059,622
Other Expenditures					
Cost of Capital Acquisitions/Improvements/MSBA:	$ 306,375		$ 114,375		$ 192,000
FY2025 Budget Total	**$ 39,269,392**				
Additional assessments requiring disclosure persuant to applicable laws					
Bond Payment (Replaced Esco Pmt)	$ 493,250				$ 493,250
Payments under Chapter 40 S13(d)					$ -
Payments for OPEB Reserve			$ 50,000		
		$ 24,416,226	**$ 164,375**	**$ -**	**$ 15,232,041**

FY2024 Budget Total:	36,966,601
% Increase:	6.2%

SOUTHEASTERN REGIONAL SCHOOL DISTRICT

Regional District Enrollment by Member City or Town

Member	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Change	Enr. %	% Change
District Total	**1356**	**1416**	**1468**	**1508**	**1509**	**1531**	**1517**	**1624**	**1631**	**1637**	**1677**	**40**	**100.0%**	2.4%
Brockton	821	866	926	962	965	973	945	1013	1002	1004	1040	36	62.0%	3.5%
East Bridgewater	103	94	82	72	79	78	84	90	93	100	100	0	6.0%	-0.2%
Easton	48	55	64	75	84	85	82	85	92	75	88	13	5.3%	17.1%
Foxborough	19	23	27	28	31	32	42	47	52	43	46	3	2.7%	6.8%
Mansfield	63	77	69	70	83	87	95	104	91	97	86	-11	5.1%	-11.5%
Norton	117	105	89	88	92	96	106	110	104	106	96	-10	5.7%	-9.6%
Sharon	17	21	20	17	16	12	11	15	20	20	22	2	1.3%	9.5%
Stoughton	136	137	146	145	111	117	109	111	111	125	123	-1	7.3%	-1.1%
West Bridgewater	32	38	45	51	47	50	42	48	64	65	75	10	4.5%	15.0%



Southeastern Regional School District

FY25 District Aid Worksheet By Member Community

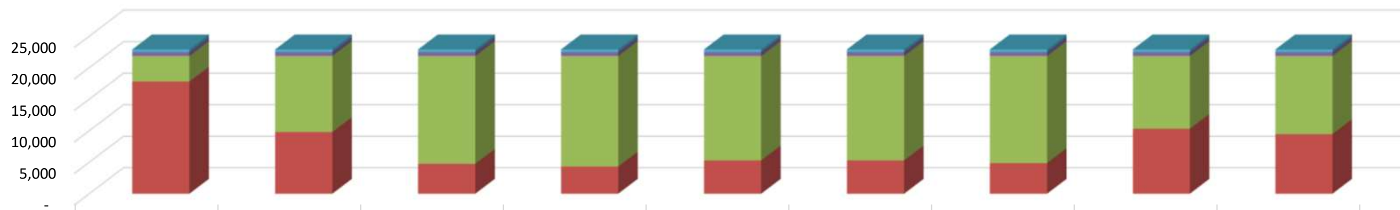
LEA	Member	Enroll Ratio	Minimum Contribution	Additional Operating Net Costs	Net Bond Pmt	Payments under Ch. 40 S13d	Net Transport. Costs	Net Capital Costs	FY25 Assessment
	District Total		$ 13,487,169	0	$ 493,250	$ -	$ 1,059,622	$ 192,000	$ 15,232,041
44	BROCKTON	62.0%	4,217,691	-	305,844	-	657,028	119,051	$ 5,299,614
83	EAST BRIDGEWATER	6.0%	1,207,820	-	29,470	-	63,308	11,471	$ 1,312,069
88	EASTON	5.3%	1,508,159	-	25,940	-	55,726	10,097	$ 1,599,923
99	FOXBOROUGH	2.7%	808,441	-	13,558	-	29,127	5,278	$ 856,404
167	MANSFIELD	5.1%	1,427,644	-	25,352	-	54,463	9,868	$ 1,517,327
218	NORTON	5.7%	1,592,812	-	28,293	-	60,781	11,013	$ 1,692,899
266	SHARON	1.3%	373,514	-	6,470	-	13,900	2,519	$ 396,403
285	STOUGHTON	7.3%	1,420,915	-	36,234	-	77,840	14,104	$ 1,549,094
323	WEST BRIDGEWATER	4.5%	930,173	-	22,088	-	47,450	8,598	$ 1,008,308
			BY DESE		By Enroll. Ratio	By Enroll. Ratio	By Enroll. Ratio	By Enroll. Ratio	$ 15,232,041

	Member		FY20 Assessment	FY21 Assessment	FY22 Assessment	FY23 Assessment	FY24 Assessment	FY25 Assessment	Inc/Dec
	District Total		$ 10,837,805	$ 11,648,873	$ 12,738,466	$ 13,249,149	$ 14,051,781	15,232,041	1,180,260
44	BROCKTON		$ 4,051,342	$ 3,954,521	$ 4,251,885	$ 4,408,899	$ 4,798,398	5,299,614	501,216
83	EAST BRIDGEWATER		$ 770,668	$ 900,338	$ 1,005,749	$ 1,033,233	$ 1,197,438	1,312,069	114,631
88	EASTON		$ 1,179,066	$ 1,271,525	$ 1,369,494	$ 1,518,927	$ 1,301,243	1,599,923	298,680
99	FOXBOROUGH		$ 479,574	$ 683,112	$ 772,769	$ 865,347	$ 773,546	856,404	82,858
167	MANSFIELD		$ 1,070,491	$ 1,330,017	$ 1,498,876	$ 1,358,446	$ 1,545,591	1,517,327	(28,264)
218	NORTON		$ 1,172,402	$ 1,447,135	$ 1,585,790	$ 1,582,609	$ 1,717,885	1,692,899	(24,986)
266	SHARON		$ 175,741	$ 174,716	$ 240,543	$ 319,329	$ 342,573	396,403	53,830
285	STOUGHTON		$ 1,338,910	$ 1,337,554	$ 1,386,641	$ 1,344,476	$ 1,525,023	1,549,094	24,071
323	WEST BRIDGEWATER		$ 598,925	$ 549,335	$ 626,720	$ 817,883	$ 850,084	1,008,308	158,224

Southeastern Regional School District

FY25

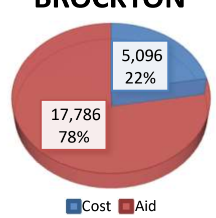
Per Pupil Costs By Community



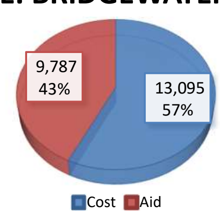
	Brockton	E. Bridgewater	Easton	Foxboro	Mansfield	Norton	Sharon	Stoughton	W. Bridgewater
Other	409	409	409	409	409	409	409	409	409
Transportation	632	632	632	632	632	632	632	632	632
NSS	4,056	12,054	17,099	17,537	16,562	16,557	16,978	11,533	12,386
State Aid	17,786	9,787	4,742	4,305	5,279	5,284	4,863	10,308	9,456

State Aid NSS Transportation Other

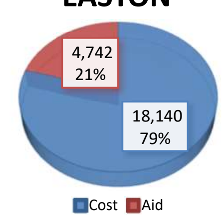
BROCKTON



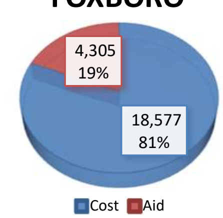
E. BRIDGEWATER



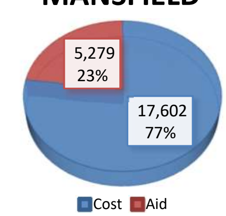
EASTON



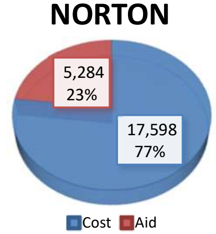
FOXBORO



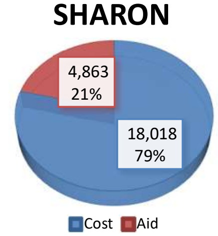
MANSFIELD



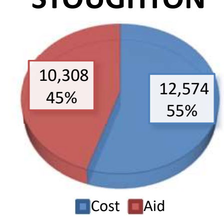
NORTON



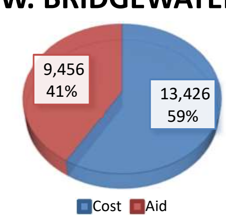
SHARON



STOUGHTON



W. BRIDGEWATER



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More about the data

Massachusetts Department of Elementary and Secondary Education

FY25 Chapter 70 Summary

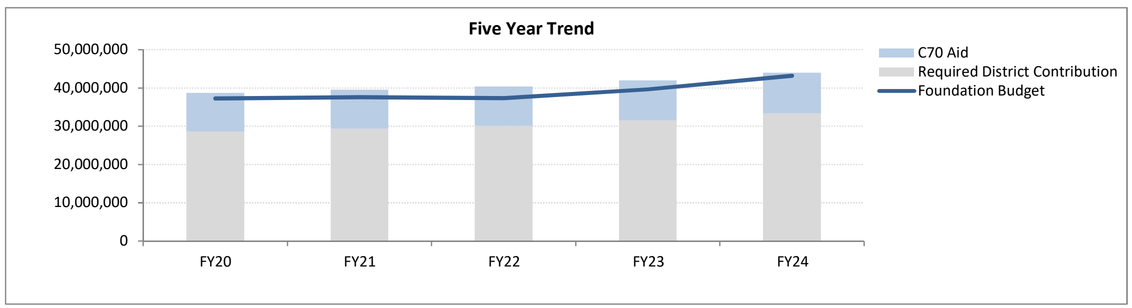
88 Easton

Aid Calculation FY25

Prior Year Aid		
1	Chapter 70 FY24	**10,655,421**
Foundation Aid		
2	Foundation budget FY25	44,294,805
3	Required district contribution FY25	34,692,309
4	Foundation aid (2 -3)	9,602,496
5	Increase over FY24 (4 - 1)	**0**
Minimum Aid		
6	Minimum $30 per pupil increase	102,120
7	Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise (	**102,120**
Subtotal		
8	Sum of 1,5,7	**10,757,541**
Minimum Aid Adjustment		
9	Minimum aid adjustment	10,757,541
10	Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise (	**0**
Non-Operating District Reduction to Foundation		
11	Reduction to foundation	**0**
Hold Harmless Aid		
12	Hold harmless aid	**0**
FY25 Chapter 70 Aid		
13	Sum of 1,5,7,10, 12 minus 11	**10,757,541**

Comparison to FY24

	FY24	FY25	Change	Pct Chg
Enrollment	3,418	3,404	-14	-0.41%
Foundation budget	43,192,301	44,294,805	1,102,503	2.55%
Required district contribution	33,376,275	34,692,309	1,316,034	3.94%
Chapter 70 aid	**10,655,421**	**10,757,541**	102,120	0.96%
Required net school spending (NSS)	44,031,696	45,449,850	1,418,154	3.22%
Target aid share	17.50%	17.50%		
C70 % of foundation	24.67%	24.29%		
Required NSS % of foundation	101.94%	102.61%		



Note on Minimum Aid Adjustment on lines 9 and 10:

The minimum aid adjustment is the sum of (a) the greater of foundation aid or base aid determined based on the FY21 base and incremental rates, inflated to FY24, and (b) foundation enrollment multiplied by $30. The aid adjustment increment (line 10) is the line 9 amount less the line 8 amount if the difference is positive. Otherwise, the increment is zero.

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY25 Chapter 70 Determination of City and Town Total Required Contribution

88 Easton

Effort Goal

1)	2022 equalized valuation	4,412,594,900
2)	Uniform property percentage	0.3902%
3)	Local effort from property wealth	17,217,747
4)	2021 income	1,649,668,000
5)	Uniform income percentage	1.4299%
6)	Local effort from income	23,587,801
7)	Combined effort yield (3 + 6)	40,805,547
8)	FY25 Foundation budget	46,408,036
9)	Maximum local contribution (82.5% * 8)	38,286,630
10)	Target local contribution (lesser of 7 or 9)	38,286,630
11)	Target **local** share (10 as % of 8)	82.50%
12)	Target **aid** share (100% minus 11)	17.50%

See a listing of all 351 communities

FY25 Increments Toward Goal

13)	FY24 required local contribution	34,739,005
14)	Municipal revenue growth factor (DOR)	3.63%
15)	FY25 preliminary contribution (13 raised by 14)	36,000,031
16)	Preliminary contribution pct of foundation (15 / 8)	77.57%

If preliminary contribution is above the target share:

17)	Excess local effort (15 - 10)	
18)	100% reduction toward target (17 x 100%)	
19)	FY25 required local contribution (15 - 18), capped at 90% of foundatio	
20)	Contribution as percentage of foundation (19 / 8)	

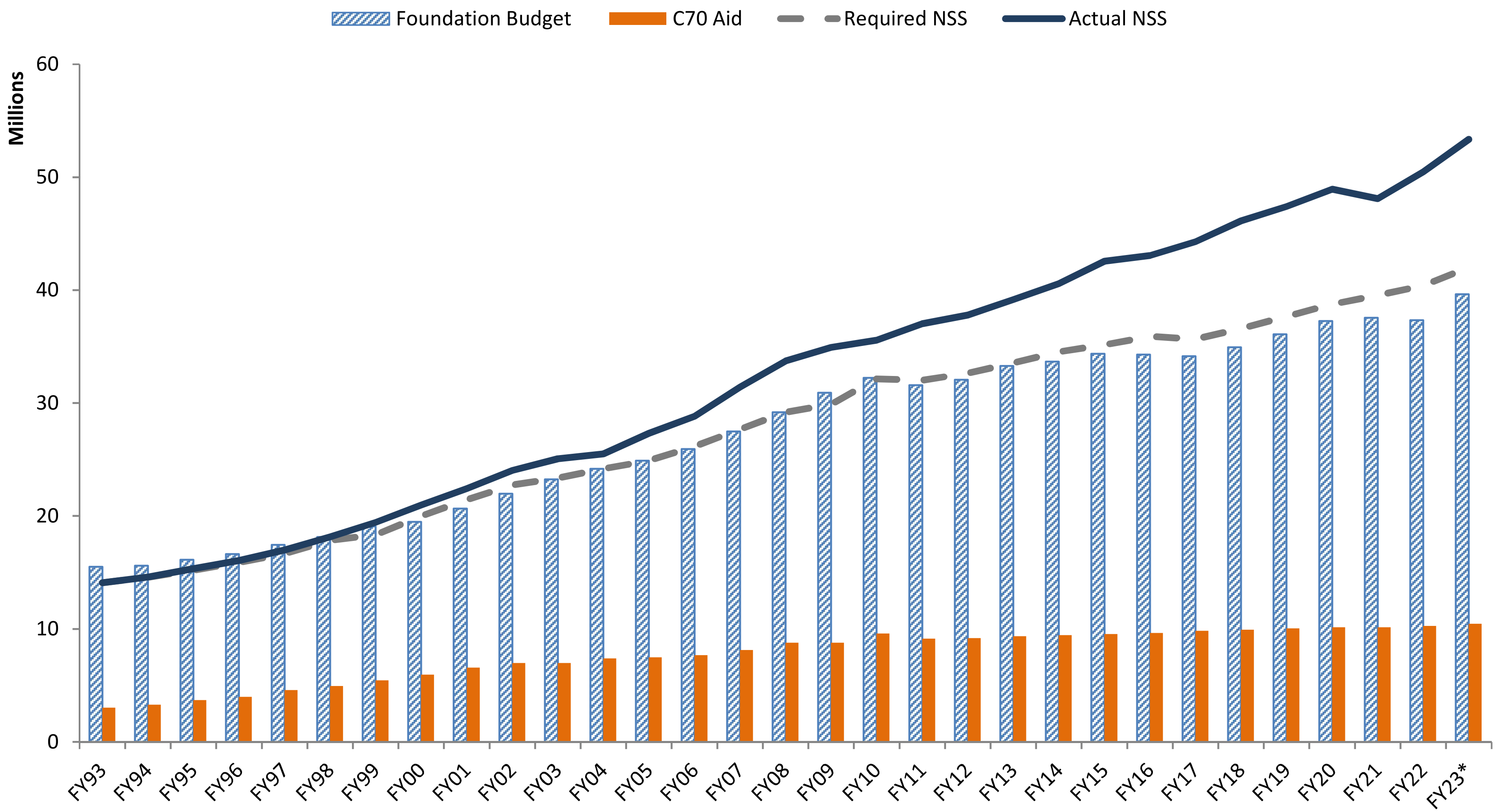
If preliminary contribution is below the target share:

21)	Shortfall from target local share (10 - 15)	2,286,599
22)	Shortfall percentage (11 - 16)	4.93%
23)	Added increment toward target (13 x 1% or 2%)*	347,390
	**1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%*	
24)	Special increment toward 82.5% target**	0
	***if combined effort yield > 175% foundation*	
	Combined effort yield as % of foundation	
25)	Shortfall from target after adding increments (10 - 15 - 23 - 24)	1,939,209
26)	FY25 required local contribution (15 + 23 + 24)	**36,347,421**
27)	Contribution as percentage of foundation (26 / 8)	78.32%

FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

88	Easton	Easton	Southeastern	Bristol County	Combined Total for All Districts
	Prior Year Data (for comparison purposes)				
1	FY24 foundation enrollment	3,418	75	8	3,501
2	FY24 foundation budget	43,192,301	1,600,613	162,899	44,955,814
3	Each district's share of municipality's combined FY24 foundation	96.08%	3.56%	0.36%	100.00%
4	FY24 required contribution	33,376,275	1,236,852	125,878	34,739,005
	FY25 apportionment of contribution among community's districts				
5	FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)				36,347,421
6	FY25 foundation enrollment	3,404	88	9	3,501
7	FY25 foundation budget	44,294,805	1,925,603	187,628	46,408,036
8	Each district's share of municipality's total FY25 foundation	95.45%	4.15%	0.40%	100.00%
9	**FY25 Required Contribution**	**34,692,309**	**1,508,159**	**146,953**	**36,347,421**
10	Change FY25 to FY24 (9 - 4)	1,316,034	271,307	21,075	1,608,416

0088 Easton


Foundation Budget
C70 Aid
Required NSS
Actual NSS
Millions
60
50
40
30
20
10
0
FY93
FY94
FY95
FY96
FY97
FY98
FY99
FY00
FY01
FY02
FY03
FY04
FY05
FY06
FY07
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FY12
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FY14
FY15
FY16
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FY19
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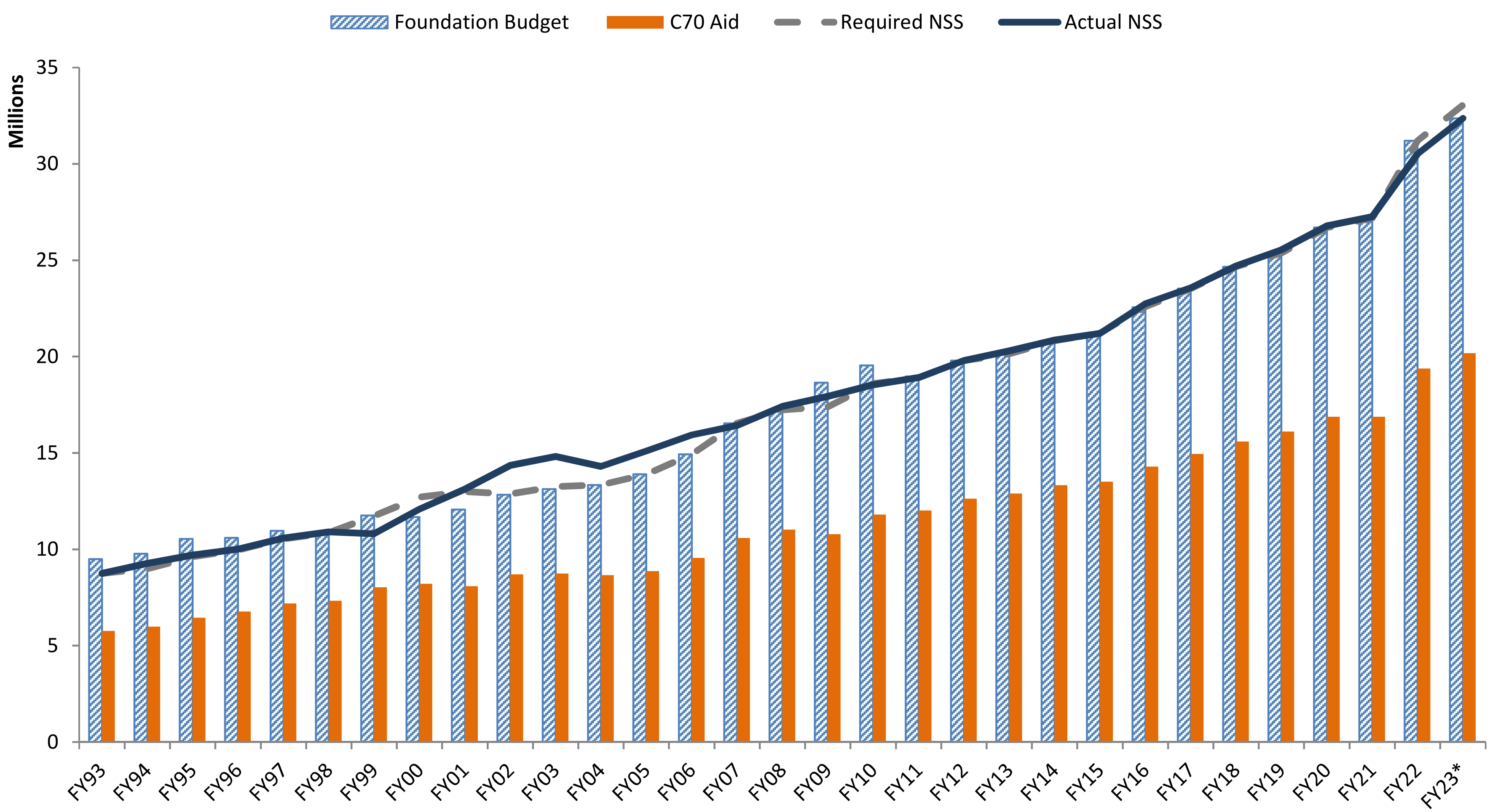
FY21
FY22
FY23*

Massachusetts Department of Elementary and Secondary Education

Chapter 70 District Profile

7/25/23

0872 Southeastern



Town of Easton

Budget Detail - Other Expenses

FY25 Town Budget

	FY 2023 Expended/ Raised	FY 2023 Budgeted/ Raised	FY 2024 YTD Expended/ Raised	FY 2024 Budgeted/ Raised	FY 2025 Initial Request	FY 2025 Administrator	Diff FY 2025- FY 2024	% Diff
State and County Assessments:								
County Tax	419,994	419,994	203,689	407,379	417,563	417,563	10,184	2.50%
Special Education	6,321	-	3,887	6,574	10,573	10,573	3,999	60.83%
Mosquito Control	96,047	96,047	47,760	95,513	97,703	97,703	2,190	2.29%
Air Pollution Control	8,175	8,175	4,164	8,323	8,531	8,531	208	2.50%
Old Colony Planning Council	9,741	9,741	5,016	10,025	10,258	10,258	233	2.32%
RMV Non-Renewal Surcharge	22,020	17,160	11,010	22,020	19,760	19,760	(2,260)	-10.26%
School Choice Tuition	227,823	196,367	112,249	220,293	236,689	236,689	16,396	7.44%
Charter School Tuition	364,396	276,885	204,948	383,740	508,374	434,249	50,509	13.16%
MBTA Assessment	163,726	163,726	86,376	172,747	175,907	175,907	3,160	1.83%
Regional Transit Authority	11,715	11,715	6,006	12,009	12,308	12,308	299	2.49%
Total	1,329,958	1,199,810	685,105	1,338,623	1,497,666	1,423,541	84,918	6.34%
Snow & Ice/Deficits to be Raised	-	-	-	-	100,000	-	-	0.00%
Allowance for Abatements & Exemptions and other	501,923	501,923	476,183	476,183	450,000	450,000	(26,183)	-5.50%
Transfer to Stabilization							-	0.00%
Total Other Expenses	1,831,881	1,701,733	1,161,288	1,814,806	2,047,666	1,873,541	58,735	3.24%

FISCAL YEAR 2025 BUDGET

TOWN OPERATING BUDGET DETAIL

SELECT BOARD
FISCAL YEAR 2025 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, 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

Facilities Improvements – School and Municipal

This department supported the ongoing construction and completion of the Blanche A. Ames Elementary School in partnership with the Easton Public Schools. The project concluded on schedule and more than $10 million under budget, with the actual annual tax impact coming in at only 2/3rds the 2019 estimate ($295 v. 434).

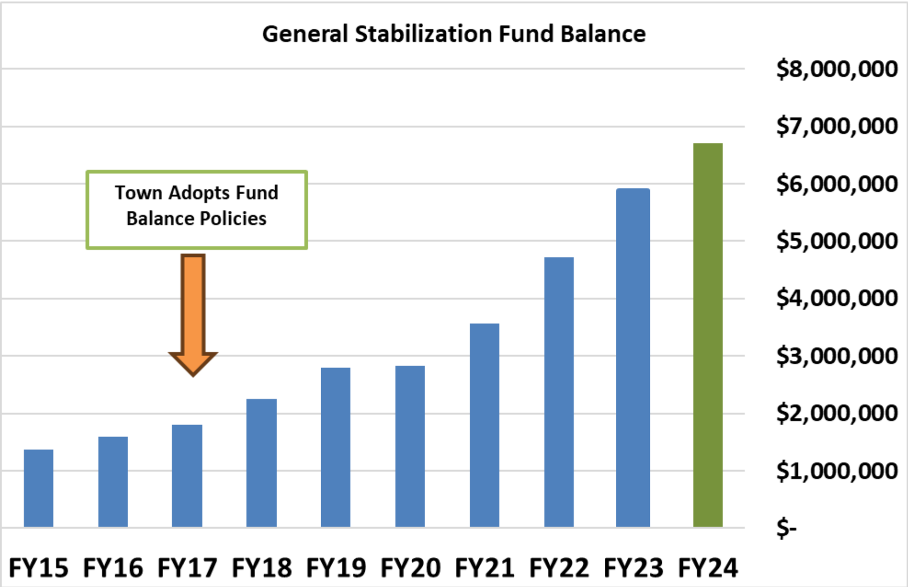
This department lead the feasibility and successful voter approval phase of the $150 million Public Safety & Public Works facilities replacement project, which will replace all police, fire, and public works facilities in Easton for the first time in more than fifty years. More information on the project can be found at www.eastonpsw.com.

Community Choice Energy Aggregation

CY2023 was the third full year of Easton's Community Choice Energy Aggregation program, which this office coordinated, and **since launching in November 2021, rate payers of Easton have saved more than $11.9 million on their electric bills**. **Compared to basic supply rates, the average residential household in Easton saved $1,201 in electricity costs from October 2022-2023 alone.**

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). FY24 continued our adherence to these practices, and as a result the Town's stabilization fund balance is at its highest ever - $6,900,000, 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:	**CY21 Actual**	**CY22 Actual**	**CY23 Actual**	**CY24 Goal**
Manage Easton's community choice electricity aggregation plan to yield annual net savings on electricity supply cost for Easton rate payers.	$625,591	$4,297,807	(estimate) $1,000,000 **(actual) $6,790,900**	$500,000

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:	**FY22 Actual**	**FY23 Actual**	**FY24 YTD**	**FY25 Estimate**
Grant Receipts of Municipal Departments	$2,671,229	$524,269	(estimate) $350,000 **(actual) $796,000**	$400,000

SIGNIFICANT BUDGET AND STAFFING CHANGES

Numerous comparative analyses and audits have demonstrated repeatedly that Easton's department staff levels are extraordinarily lean.[1] The Town has taken very incremental steps to address this shortfall in risk management / human resources over the past decade. FY24 saw the provision of a part time HR Assistant. As part of the ongoing professionalization and recognition of human resources and risk management as mission critical organizational functions, in FY25 the 1.8 FTE Human Resources staff will be appropriately budgeted as their own department. This adjustment does not increase any FTE personnel in Select Board or HR, just appropriately categorizes them. More information on this is available in the Human Resources Department narrative.

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 3 FTE. Even accounting for HR personnel, this function is significantly understaffed for a community of Easton's size and complexity. Current budget constraints make addressing this staff deficit impossible.

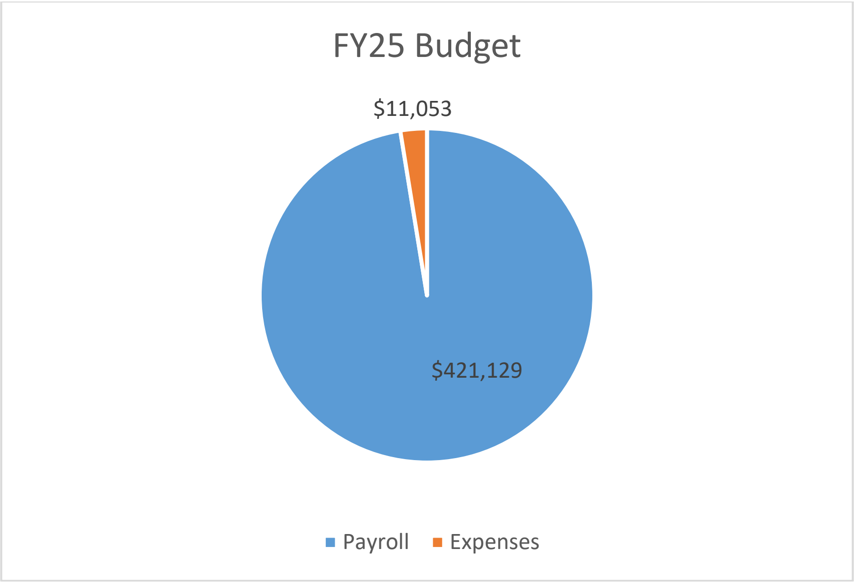
Select Board Office Positions	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Town Administrator	1	1	1	1
Asst. Town Administrator	1	1	1	1
Executive Assistant	1	1	1	1
HR Coordinator	1	1	1	0*
HR Assistant	0	0	0.8	0*
Total FTEs	**4**	**4**	**4.8**	**3**

*FY24 HR staff not eliminated – shifted to HR Department.

FY2025 DEPARTMENTAL BUDGET

The FY25 budget for the department is $432,182, down $133,850 (-23.64%) from the prior year reflective of appropriate recategorization of human resources personnel. Expenses have been cut by 10% from FY24 levels due to revenue constraints. Changes to compensation (payroll) are based on contractual agreements or nonunion pay plans.

[1] See www.easton.ma.us/budget


FY25 Budget
$11,053
$421,129
Payroll
Expenses

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 120	**SELECT BOARD**							
01.120.001.5101	Department Head	$178,751	$155,432	$192,440	$204,159	$204,159	$11,719	6.08%
01.120.001.5102	Asst. Town Administrator	$131,993	$86,755	$135,292	$122,558	$122,558	($12,734)	(9.41%)
01.120.001.5104	Human Resources/Risk Management	$0	$86,249	$121,013	-	$0	($121,013)	(100.00%)
01.120.001.5110	Administrative Salaries	$163,063	$75,188	$65,637	$69,312	$69,312	$3,675	5.59%
01.120.001.5130	Overtime	$2,315	$4,778	$2,000	$3,000	$3,000	$1,000	50.00%
01.120.001.5150	Longevity	$1,300	$1,000	$1,350	$400	$400	($950)	(70.37%)
01.120.001.5153	Automobile Stipend	$4,800	$3,877	$4,800	$4,800	$4,800	-	0.00%
01.120.001.5180	Elected Salaries	$7,300	$6,000	$9,100	$9,100	$9,100	-	0.00%
01.120.001.5181	Municipal Hearings Officer Stipend	$2,500	$1,297	$2,500	$2,500	$2,500	-	0.00%
01.120.001.5198	Wage & Classif Study Reserve	$0	$0	$0	-	$5,300	$5,300	0.00%
001 Payroll Subtotal		**$492,023**	**$420,579**	**$534,132**	**$415,829**	**$421,129**	**($113,003)**	**(21.15%)**
01.120.002.5300	Training	$3,387	$5,635	$2,500	$3,000	$2,500	-	0.00%
01.120.002.5301	Consulting Services	$2,200	$100	$2,500	$2,500	$2,000	($500)	(20.00%)
01.120.002.5304	Advertising	$2,131	$703	$1,400	$500	$500	($900)	(64.28%)
01.120.002.5341	Communications	$936	$0	$0	-	$0	-	0.00%
01.120.002.5420	Office Supplies	$15,929	$18,373	$17,000	-	$0	($17,000)	(100.00%)
Line item moved to other general government budget. Account 01.920.002.5420.								
01.120.002.5730	Dues & Memberships	$6,297	$7,581	$6,000	$6,865	$4,500	($1,500)	(25.00%)
01.120.002.5782	Expense - Dept Head	$505	$705	$750	$750	$500	($250)	(33.33%)
01.120.002.5783	Expense - Board	$1,293	$829	$500	$500	$500	-	0.00%
01.120.002.5785	Expense - Committees	$695	$0	$1,250	$1,250	$553	($697)	(55.76%)
002 Expense Subtotal		**$33,377**	**$33,930**	**$31,900**	**$15,365**	**$11,053**	**($20,847)**	**(65.35%)**
DEPARTMENT 120 SELECT BOARD		**$525,401**	**$454,509**	**$566,032**	**$431,194**	**$432,182**	**($133,850)**	**(23.64%)**

Town of Easton

Payroll Detail Report

FY25 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	192,440	204,159		400	4,800	209,359	0
	Misc pay is an automobile stipend of $400 per month.									
01.120.001.5101	**Department Head**			**192,440**	**204,159**		**400**	**4,800**	**209,359**	**0**
BLANCHARD, MICHAEL	Asst. Town Admin	40	01/16/18	135,292	0		0	0	0	0
	Left employment July 2023.									
DUGAN, SEAN	Asst. Town Admin	40	8/14/23	0	122,558	B-9	0	2,500	125,058	0
	Misc pay is a Municipal Hearings Officer Stipend in accordance with MGL 148A, Section 5.									
01.120.001.5102	**Asst. Town**			**135,292**	**122,558**		**0**	**2,500**	**125,058**	**0**
DEPILLO, NADINE	Human Resources Generalist	28	10/3/23	0	0		0	0	0	0
	Moved to HR budget, dept 152.									
SOUTHWORTH, MARY A	HR Coordinator	40	2/14/94	0	0		0	0	0	0
	Moved to HR budget, dept 152.									
01.120.001.5104	**Human Resources/Risk**			**0**	**0**		**0**	**0**	**0**	**0**
HAGG, ELIZABETH	Exec Asst to BOS & TA	35	8/9/21	65,637	69,312	F-7	0	0	69,312	0
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
	Position added to budget request in FY24 but was never funded.									
01.120.001.5110	**Administrative Salaries**			**65,637**	**69,312**		**0**	**0**	**69,312**	**0**
OVERTIME	Overtime			2,000	3,000		0	0	3,000	0
01.120.001.5130	**Overtime**			**2,000**	**3,000**		**0**	**0**	**3,000**	**0**
BARGER, CRAIG	Select Board Member			1,800	1,800		0	0	1,800	0
FULGINITI, DOROTHY	Select Board Member			1,800	1,800		0	0	1,800	0
LAMB, MARC	Select Board Member			1,800	1,800		0	0	1,800	0
STACY, JENNIFER	Select Board Member			1,800	1,800		0	0	1,800	0
STEBBINS, JAMES	Select Board Member			1,800	1,800		0	0	1,800	0
WELCH, KATE	Town Moderator			100	100		0	0	100	0
01.120.001.5180	**Elected Salaries**			**9,100**	**9,100**		**0**	**0**	**9,100**	**0**
WAGE & CLASS STUDY				0	5,300		0	0	5,300	0
01.120.001.5198	**Wage & Classif Study**			**0**	**5,300**		**0**	**0**	**5,300**	**0**
Select Board Total				**404,469**	**413,429**		**400**	**7,300**	**421,129**	**0**

FISCAL YEAR 2025 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 FY2021the reserve fund was significantly increased from $60,000 to $300,000, due to the pandemic. In FY2022, the fund was adjusted to $100,000 and has remained at that level ever since.

Reserve Fund History

Position	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 YTD
Appropriation	$300,000	$100,000	$100,000	$100,000
Fiscal Year Transfers	46,115	60,000	70,000	37,498
Ending Balance	$253,885	$40,000	$30,000	$62,502

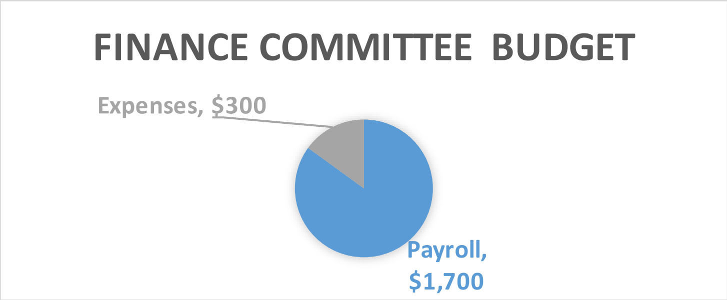
SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant changes. The Finance Committee expense budget and reserve fund line items are level funded in FY2025. The FY2025 reserve fund request of $100,000 is considered level funded based on comparison to the original FY2024 appropriation of the same amount.

Personnel Summary

Position	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Recording Secretary	.04	.04	.04	.04

The chart below reflects the breakdown of the expense lines in the FY2025 budget.



Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 131	**FINANCE COMMITTEE**							
01.131.001.5111	Clerical Salaries	$201	$387	$1,700	$1,700	$1,700	-	0.00%
001 Payroll Subtotal		**$201**	**$387**	**$1,700**	**$1,700**	**$1,700**	**$0**	**0.00%**
01.131.002.5785	Expense - Committees	$65	$0	$300	$300	$300	-	0.00%
002 Expense Subtotal		**$65**	**$0**	**$300**	**$300**	**$300**	**$0**	
DEPARTMENT 131 FINANCE COMMITTEE		**$266**	**$387**	**$2,000**	**$2,000**	**$2,000**	**$0**	**0.00%**

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 132	**RESERVE FUND**							
01.132.002.5780	Reserve Fund	$0	$0	$62,502	$100,000	$100,000	$37,498	59.99%
002 Expense Subtotal		**$0**	**$0**	**$62,502**	**$100,000**	**$100,000**	**$37,498**	**59.99%**
DEPARTMENT 132 RESERVE FUND		**$0**	**$0**	**$62,502**	**$100,000**	**$100,000**	**$37,498**	**59.99%**

ACCOUNTING DEPARTMENT
FISCAL YEAR 2025 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, 2023 in the amount of $3,323,259. The Town transferred $830,814 of this certification to the stabilization fund at the November Special Town Meeting, increasing that balance to $6,706,004.

Key Performance Measures

Goal: The Finance Director/Town Accountant shall play a key role in the budgeting process

Performance Measure:	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Target
Receive GFOA Distinguished Budget Award	Awarded	Awarded	Awarded	Receive Award

Goal: The Office of the Finance Director/Town Accountant shall maintain integrity of financial data

Performance Measure:	FY22 Actual	FY23 Actual	FY24 Projected	FY25 Target
Free Cash Certification	$4,706,157	$4,184,024	$3,323,259	$2,000,000
Water Enterprise	$4,096,414	$4,463,559	$3,468,169	$2,500,000
Sewer Enterprise	$274,104	$346,404	$519,273	$400,000
Solid Waste & Recycling Enterprise	$559,558	$769,799	$784,366	$600,000

SIGNIFICANT BUDGET AND STAFFING CHANGES

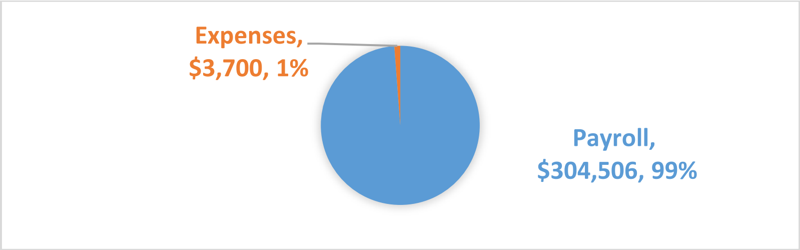
No staffing changes proposed for FY25. Budget increases are related to contractual personnel and wage and classification adjustments. Expenses were reduced by $1,050 as part of the budget balancing process.

Personnel Summary

Position	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Finance Director/Town Acct	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 and professional memberships.



Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 135	**ACCOUNTANT**							
01.135.001.5101	Department Head	$129,405	$109,275	$135,293	$143,572	$143,572	$8,279	6.11%
01.135.001.5102	Asst Dept Head	$0	$61,269	$75,853	$82,675	$82,675	$6,822	8.99%
01.135.001.5110	Administrative Salaries	$0	$0	$0	-	$0	-	0.00%
01.135.001.5111	Clerical Salaries	$133,802	$53,519	$66,268	$69,109	$69,109	$2,841	4.28%
01.135.001.5130	Overtime	$29	$375	$0	-	$0	-	0.00%
01.135.001.5145	Out-Of-Rank Pay	$191	$246	$250	$250	$250	-	0.00%
01.135.001.5150	Longevity	$1,550	$1,600	$1,600	$1,600	$1,600	-	0.00%
01.135.001.5151	Sick Incentive	$0	$0	$2,000	$2,000	$1,000	($1,000)	(50.00%)
01.135.001.5198	Wage & Classif Study Reserve	$0	$0	$0	-	$6,300	$6,300	0.00%
001 Payroll Subtotal		**$264,977**	**$226,286**	**$281,264**	**$299,206**	**$304,506**	**$23,242**	**8.26%**
01.135.002.5300	Training	$4,730	$1,090	$4,500	$5,500	$3,450	($1,050)	(23.33%)
01.135.002.5710	Travel	$0	$0	$0	-	$0	-	0.00%
01.135.002.5730	Dues & Memberships	$177	$174	$250	$250	$250	-	0.00%
01.135.002.5782	Expense - Dept Head	$303	$683	$0	-	$0	-	0.00%
002 Expense Subtotal		**$5,210**	**$1,948**	**$4,750**	**$5,750**	**$3,700**	**($1,050)**	**(22.10%)**
DEPARTMENT 135 ACCOUNTANT		**$270,188**	**$228,234**	**$286,014**	**$304,956**	**$308,206**	**$22,192**	**7.75%**

Town of Easton

Payroll Detail Report

FY25 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	135,293	143,572	B-15/15Yr	550	0	144,122	0
01.135.001.5101 Department Head				**135,293**	**143,572**		**550**	**0**	**144,122**	**0**
COLLAZO, ADILIA	Assistant Town Accountant	35	11/11/96	75,853	79,115	9-13	550	3,560	83,225	0
	Misc pay is a 4.5% Career development incentive of $3,560 per contract for obtaining Certified Governmental Accountant status through MA Municipal Auditors and Accountants Association..									
01.135.001.5102 Asst Dept Head				**75,853**	**79,115**		**550**	**3,560**	**83,225**	**0**
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
	Position requested but not funding in FY24 budget cycle.									
01.135.001.5110 Administrative Salaries				**0**	**0**		**0**	**0**	**0**	**0**
HORNE, MARGARET H.	Office Assistant	35	3/31/04	66,263	69,109	7-13	500	0	69,609	0
01.135.001.5111 Clerical Salaries				**66,263**	**69,109**		**500**	**0**	**69,609**	**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	1,000		0	0	1,000	0
01.135.001.5151 Sick Incentive				**2,000**	**1,000**		**0**	**0**	**1,000**	**0**
WAGE & CLASS STUDY				0	6,300		0	0	6,300	0
01.135.001.5198 Wage & Classif Study				**0**	**6,300**		**0**	**0**	**6,300**	**0**
Accountant Total				**279,659**	**299,346**		**1,600**	**3,560**	**304,506**	**0**

FISCAL YEAR 2025 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 2024 we were able to continue to do more cyclical inspections. We were able to complete 1500 inspections. Nearmap assists us with properties that we are not able to properly view. New growth taxes in FY2024 totaled $653,874.

Key Performance Measures

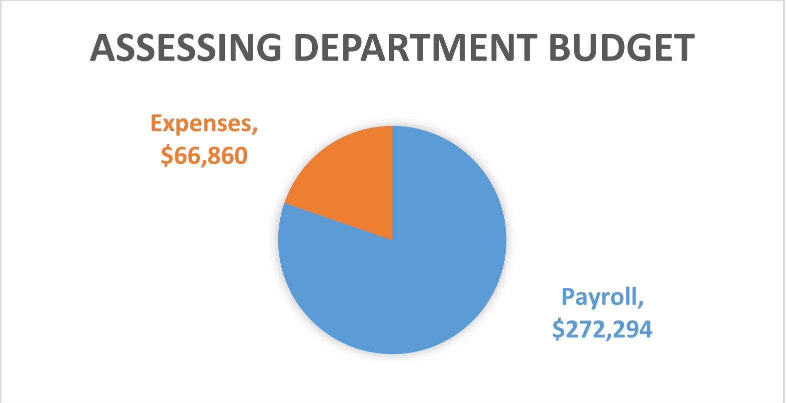
Goal: Submit Recap to the Department of Revenue by mid November 2024				
Performance Measure:	**FY 22 Actual**	**FY23 Actual**	**FY 24 Actual**	**FY25 Target**
LA15 Sales / LA 3	Nov. 5	Nov. 10	Nov. 9	Oct 31
LA4 Values	Nov. 5	Nov. 16	Nov. 9	Oct 31
LA13 Growth	Nov. 7	Nov. 16	Nov. 9	Nov.4
Classification Hearing	Nov. 15	Dec. 5	Dec. 4	Nov. 18
RECAP	Nov. 16	Dec. 7	Dec. 6	Nov. 21

Personnel Summary					
Position	**FY 2021 FTE**	**FY 2022 FTE**	**FY 2023 FTE**	**FY 2024 FTE**	**FY 2025 FTE**
Chief Assessor	1	1	1	1	1
Assessor's Assistant	1	1	1	1	1
Principal Clerk/ Office Assistant	.5	1	1	1	1
Total FTE	**2.5**	**3**	**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 with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 140	**ASSESSORS**							
01.140.001.5101	Department Head	$121,441	$102,545	$126,962	$132,091	$132,091	$5,129	4.03%
01.140.001.5102	Asst Dept Head	$0	$26,087	$62,074	$64,758	$64,758	$2,684	4.32%
01.140.001.5110	Administrative Salaries	$0	$0	$0	-	$0	-	0.00%
01.140.001.5111	Clerical Salaries	$119,208	$63,198	$61,984	$64,645	$64,645	$2,661	4.29%
01.140.001.5130	Overtime	$2,295	$856	$900	$2,500	$2,500	$1,600	177.77%
01.140.001.5145	Out-Of-Rank Pay	$0	$608	$500	$500	$500	-	0.00%
01.140.001.5150	Longevity	$1,150	$350	$1,150	$800	$800	($350)	(30.43%)
01.140.001.5151	Sick Incentive	$0	$0	$0	-	$0	-	0.00%
01.140.001.5155	Clothing Allowance	$1,600	$800	$1,600	$1,600	$1,600	-	0.00%
01.140.001.5160	Temp Clerical Replacement	$0	$0	$0	-	$0	-	0.00%
01.140.001.5180	Elected Salaries	$5,550	$4,500	$5,400	$5,400	$5,400	-	0.00%
01.140.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$251,244**	**$198,945**	**$260,570**	**$272,294**	**$272,294**	**$11,724**	**4.49%**
01.140.002.5240	R&M - Office Equipment	$0	$0	$0	-	$0	-	0.00%
01.140.002.5300	Training	$4,280	$2,427	$6,000	$6,000	$6,000	-	0.00%
01.140.002.5309	Cyclical Inspections	$9,600	$0	$12,000	$12,000	$12,000	-	0.00%
01.140.002.5340	Telephone/Communications	$360	$300	$360	$360	$360	-	0.00%
01.140.002.5342	Internet Access	$0	$0	$0	-	$0	-	0.00%
01.140.002.5386	Deeds	$0	$0	$0	-	$0	-	0.00%
01.140.002.5399	Data Processing	$34,111	$25,604	$35,800	$48,000	$41,000	$5,200	14.52%
	Increases in annual licensing fees for VISION appraisal software, Commercial & Industrial Valuation subscriptions, Nearmap high resolution aerial mapping database and							
01.140.002.5420	Office Supplies	$0	$0	$0	-	$0	-	0.00%
01.140.002.5710	Travel	$901	$936	$2,800	$2,800	$2,800	-	0.00%
01.140.002.5730	Dues & Memberships	$1,207	$1,065	$2,000	$2,000	$2,000	-	0.00%
01.140.002.5765	Updating Maps	$0	$0	$600	$600	$600	-	0.00%
01.140.002.5783	Expense - Board	$934	$1,110	$2,100	$2,100	$2,100	-	0.00%
002 Expense Subtotal		**$51,395**	**$31,444**	**$61,660**	**$73,860**	**$66,860**	**$5,200**	**8.43%**
DEPARTMENT 140 ASSESSORS		**$302,640**	**$230,390**	**$322,230**	**$346,154**	**$339,154**	**$16,924**	**5.25%**

Town of Easton

Payroll Detail Report

FY25 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	126,962	132,091	BB-15	450	0	132,541	800
01.140.001.5101 Department Head				**126,962**	**132,091**		**450**	**0**	**132,541**	**800**
TETREAULT, LISA	Assistant Assessor	35		62,074	64,758	9-4	0	0	64,758	800
01.140.001.5102 Asst Dept Head				**62,074**	**64,758**		**0**	**0**	**64,758**	**800**
UNFUNDED	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
	Position originally requested in FY24 budget cycle. Full time to be allocated bewtween Accounting, Assessing, Treasury and Select Board.									
01.140.001.5110 Administrative Salaries				**0**	**0**		**0**	**0**	**0**	**0**
LISA FLORIO	Office Assistant	35	08/02/17	61,984	64,645	7-10	350	0	64,995	0
01.140.001.5111 Clerical Salaries				**61,984**	**64,645**		**350**	**0**	**64,995**	**0**
OVERTIME				900	2,500		0	0	2,500	0
	Increase in overtime to allow for Assistant taking minutes at Board of Assessor Meetings.									
01.140.001.5130 Overtime				**900**	**2,500**		**0**	**0**	**2,500**	**0**
OUT-OF-RANK PAY				500	500		0	0	500	0
01.140.001.5145 Out-Of-Rank Pay				**500**	**500**		**0**	**0**	**500**	**0**
TEMP CLERICAL REPL				2,127	0		0	0	0	0
01.140.001.5160 Temp Clerical				**2,127**	**0**		**0**	**0**	**0**	**0**
BARTON, NAOMI	Assessor			1,800	1,800		0	0	1,800	0
MCKENNA, MICHAEL	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				**259,947**	**269,894**		**800**	**0**	**270,694**	**1,600**

FISCAL YEAR 2025 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 disbursal 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 year, the Town finances various capital and operating expenses. This past year, we secured a competitive rate on $17.4M of bonds, with an Average Interest Cost of 3.44% after consideration for the premium received. This bond provided financing for a number of large projects including incremental financing for the Public Safety and Public Works Facilities project, multiple water and sewer projects, server upgrades, school security upgrades and DPW facilities management items. Additionally, a $12M Bond Anticipation Note was closed with a 3.21% interest rate to help provide intermediate funding for the school project, water and sewer projects, departmental equipment, and the RO outdoor classroom project.

In FY25, we will continue to fund the current needs of large capital projects, including the initial borrowings for the Public Safety complex, 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 FY24 to date, this program has realized over $125,000 in savings through incentives. Health insurance remains a challenging fixed cost budget item, comprising more than 9% of the FY24 budget.

SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant changes in staffing are anticipated for FY25. The Collector/Treasurer's office is operating at full staff as of May, 2024 but will see the retirement of the Assistant Collector-Treasurer, Kathleen Finn, in June. We anticipate a smooth transition to a replacement.

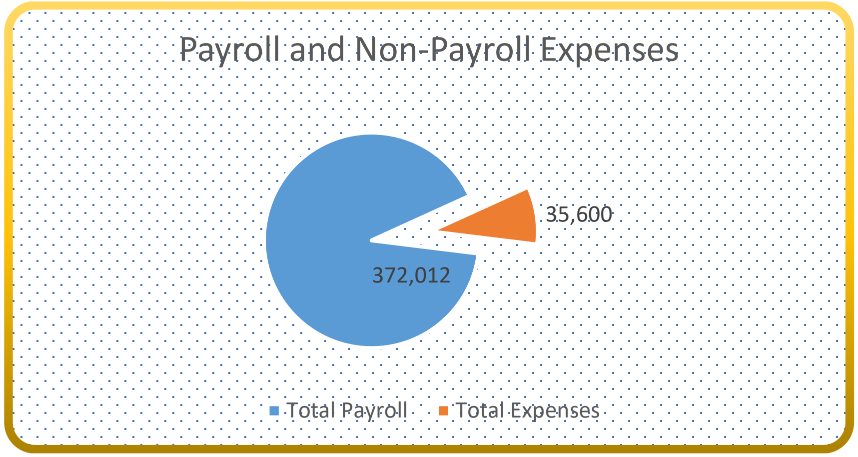
Position	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Treasurer/Collector	1	1	1	1
Assistant Treasurer/Collector	1	1	1	1
Payroll Specialist	1	1	1	1
Collections Assistant	2	2	2	2
Total Full-time Equivalents	**5**	**5**	**5**	**5**

KEY PERFORMANCE MEASURES

Stated Goal for Collector/ Treasurer:	FY22	FY23	FY24	FY25
Maintain Receivables Tracking System- no difference between General Ledger/ Collections	$0.00	$0.00	$0.00	$0.00
Update Tailings Reconciliation	letters sent	advertise in paper, reissue as appropriate	Reissue all eligible checks; clear old accounts	Original goal achieved; keep current stale dated checks voided/ reissued as necessary
Mail W-2s before January 31	mailed 01/20/2022	goal achieved	mailed week of 01/22/2024	attainment of goal is anticipated
Submit 1095-C file to IRS before due date	On due date (3/2/2022)	1 week in advance of due date (1/31/2023)	submitted 02/27/2024 (due 02/29/24)	1 week in advance of due date (2/28/2025)
Implement online donation capability	complete	in operation	in operation; added online donations for HRC	in operation; worked with Rec Dept to develop online functionality for 300th
Update LOLV foreclosures	N/A	Begin compiling all information and lists of eligible parcels	Compile additoinal forms such as property cards, copy of tax advertising, etc	Foreclose eligible properties

DEPARTMENTAL BUDGET

The majority of expenses are personnel related, and operating expenses are level funded. 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 FY25 budget.



Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 145	**TOWN COLLECTOR-TREASURER**							
01.145.001.5101	Department Head	$102,182	$89,775	$106,837	$115,634	$115,634	$8,797	8.23%
01.145.001.5102	Asst Dept Head	$0	$58,603	$72,550	$66,214	$66,214	($6,336)	(8.73%)
01.145.001.5110	Administrative Salaries	$0	$0	$0	-	$0	-	0.00%
01.145.001.5111	Clerical Salaries	$214,886	$130,687	$170,241	$180,814	$180,814	$10,573	6.21%
01.145.001.5130	Overtime	$2,933	$2,046	$3,000	$3,000	$3,000	-	0.00%
01.145.001.5145	Out-Of-Rank Pay	$1,267	$2,934	$1,000	$1,000	$1,000	-	0.00%
01.145.001.5150	Longevity	$1,250	$1,250	$1,250	$1,150	$1,150	($100)	(8.00%)
01.145.001.5151	Sick Incentive	$0	$0	$2,000	$2,000	$2,000	-	0.00%
01.145.001.5152	Sick/Vacation Buyback	$0	$509	$0	-	$0	-	0.00%
01.145.001.5160	Temp Clerical Replacement	$0	$0	$0	-	$0	-	0.00%
01.145.001.5189	MTCA/MCTA Comp Bill	$1,000	$1,000	$1,000	$1,000	$1,000	-	0.00%
01.145.001.5198	Wage & Classif Study Reserve	$0	$0	$0	-	$1,200	$1,200	0.00%
01.145.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$323,519**	**$286,806**	**$357,878**	**$370,812**	**$372,012**	**$14,134**	**3.94%**
01.145.002.5240	R&M - Office Equipment	$0	$0	$500	$500	$500	-	0.00%
01.145.002.5300	Training	$2,757	$1,942	$3,800	$3,800	$3,800	-	0.00%
01.145.002.5301	Consulting - Interim Treas/Coll	$0	$0	$0	-	$0	-	0.00%
01.145.002.5304	Advertising	$0	$0	$1,200	$1,200	$1,200	-	0.00%
01.145.002.5314	Legal Expenses - Delinquents	$6,614	$1,166	$2,500	$2,500	$2,500	-	0.00%
01.145.002.5382	Bonds	$1,844	$1,844	$1,350	$1,350	$1,350	-	0.00%
01.145.002.5386	Deeds	$0	$0	$4,000	$4,000	$2,000	($2,000)	(50.00%)
01.145.002.5387	Tax Title Services	$1,450	$0	$3,000	$3,000	$3,000	-	0.00%
01.145.002.5389	Borrowing Expenses	$9,649	$4,323	$7,500	$7,500	$7,500	-	0.00%
01.145.002.5395	Foreclosure Petitions	$0	$0	$0	-	$0	-	0.00%
01.145.002.5397	Bank Services	$1,526	$0	$1,000	$1,000	$1,000	-	0.00%
01.145.002.5398	Quarterly Billing	$12,441	$11,626	$11,500	$11,500	$11,500	-	0.00%
01.145.002.5420	Office Supplies	$1,729	$1,769	$0	-	$0	-	0.00%
01.145.002.5710	Travel	$0	$0	$250	$250	$250	-	0.00%

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.145.002.5730	Dues & Memberships	$200	$200	$1,000	$1,000	$1,000	-	0.00%
002 Expense Subtotal		**$38,213**	**$22,873**	**$37,600**	**$37,600**	**$35,600**	**($2,000)**	**(5.31%)**
DEPARTMENT 145 TOWN COLLECTOR-TREASURER		**$361,733**	**$309,679**	**$395,478**	**$408,412**	**$407,612**	**$12,134**	**3.06%**

Town of Easton

Payroll Detail Report

FY25 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.	Collector/Treasurer	40	12/5/16	102,183	115,634	C-10	350	1,000	116,984	0
	Misc pay is from MCTA compensation bill,									
	01.145.001.5101 Department Head			**102,183**	**115,634**		**350**	**1,000**	**116,984**	**0**
VACANT	Asst Collector/Treasurer	35		72,550	66,214	9-5	0	0	66,214	0
	01.145.001.5102 Asst Dept Head			**72,550**	**66,214**		**0**	**0**	**66,214**	**0**
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
	Position requested but not funded in FY24 budget cycle.									
	01.145.001.5110 Administrative Salaries			**0**	**0**		**0**	**0**	**0**	**0**
MANDEVILLE, BRIAN	Payroll Specialist	35	07/22/19	57,492	59,962	8-4	350	0	60,312	0
MORRILL, MARIA	Collections Assistant	35	04/29/2024	54,504	55,729	6-6	0	0	55,729	0
ROWSE, SUSAN M.	Collections Assistant	35	4/10//06	63,846	65,123	6-13	450	0	65,573	0
	01.145.001.5111 Clerical Salaries			**175,842**	**180,814**		**800**	**0**	**181,614**	**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**
WAGE & CLASS STUDY				0	1,200		0	0	1,200	0
	01.145.001.5198 Wage & Classif Study			**0**	**1,200**		**0**	**0**	**1,200**	**0**
	Town Collector-Treasurer Total			**356,575**	**369,862**		**1,150**	**1,000**	**372,012**	**0**

FISCAL YEAR 2025 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.

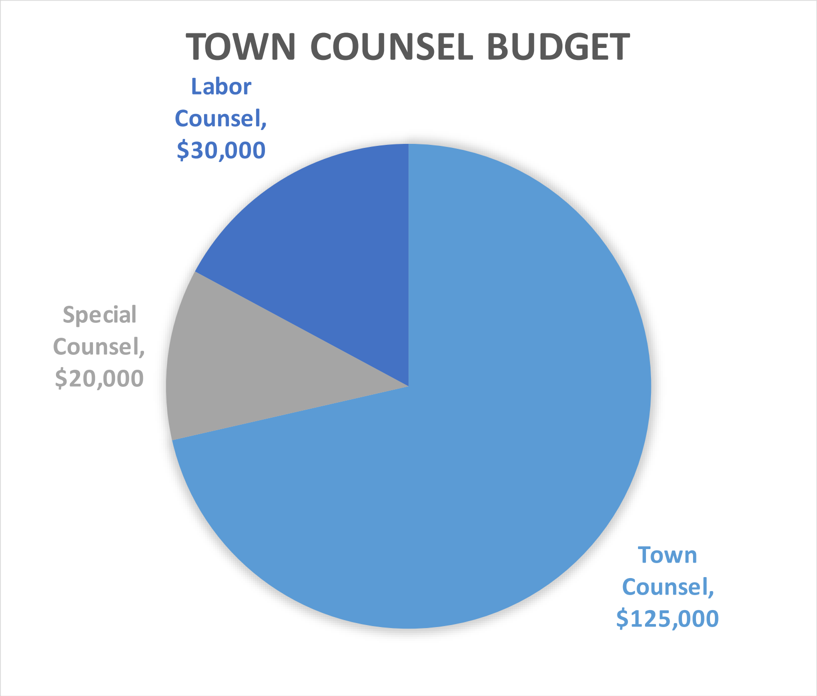
The Town currently contracts with the firm of Mead, Talerman and Costa LLC for general and labor counsel.

SIGNIFICANT BUDGET AND STAFFING CHANGES

This budget is level funded with no significant changes from FY2024.

DEPARTMENTAL BUDGET

The chart below reflects the breakdown of the expense lines in the FY2025 departmental budget.



Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 150	**TOWN COUNSEL**							
01.150.002.5310	Town Counsel	$104,861	$70,256	$125,000	$125,000	$125,000	-	0.00%
01.150.002.5311	Special Counsel	$0	$0	$20,000	$20,000	$20,000	-	0.00%
01.150.002.5312	Labor Counsel	$31,122	$10,767	$30,000	$40,000	$30,000	-	0.00%
Increased fees anticipated for contract negotiations.								
01.150.002.5730	Dues & Memberships	$0	$0	$0	-	$0	-	0.00%
002 Expense Subtotal		**$135,983**	**$81,023**	**$175,000**	**$185,000**	**$175,000**	**$0**	**0.00%**
DEPARTMENT 150 TOWN COUNSEL		**$135,983**	**$81,023**	**$175,000**	**$185,000**	**$175,000**	**$0**	**0.00%**

HUMAN RESOURCES
FISCAL YEAR 2025 BUDGET NARRATIVE
CONNOR READ, TOWN ADMINISTRATOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

Fiscal Year 2025 will be the first year where the Town's human resources functions are appropriately categorized in a departmental budget. This recategorization does not change the total FTE staff levels of the Select Board and Human Resources – it simply aligns these staff in departments named in accordance with their responsibilities. While Town Administration will remain integrated with various human resources and risk management functions. The ongoing management and execution of many of these functions have been and will remain the responsibility of the incumbent Human Resources Coordinator.

The Human Resources Department is chiefly responsible for the maintenance and supervision of the personnel systems of the Town of Easton, including classification, compensation, recruitment, selection, orientation, labor relations, and training. The department is the liaison with other town departments and divisions for personnel, labor, liability, and risk management related matters.

Key Performance Measures

Goal: The Human Resources Department will manage an Executive Loss Control Committee and loss control program to minimize liability and financial loss to Easton and promote best practices in risk management across the organization.

Performance Measure:	FY22 Actual[1]	FY23 Actual	FY24 Actual	FY25 Estimate
Annual Liability Insurance Premium Credits[2]	$29,294	$34,463	$33,393	$30,000

SIGNIFICANT BUDGET AND STAFFING CHANGES

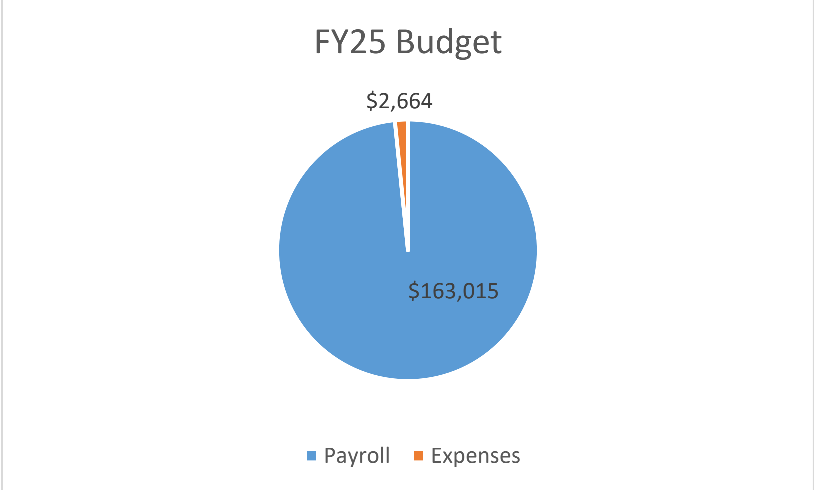
The existing 1.8 FTE human resources staff have been moved from the Select Board department to this department, with total FTE levels consistent from FY24. The title of Human Resources Coordinator is proposed in FY25 to shift to Director of Human Resources, which more appropriately recognizes the essential functions and responsibilities of the role.

Human Resources Department	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Director of Human Resources	N/A	N/A	N/A	1
Human Resources Assistant	N/A	N/A	N/A	0.8
Total FTEs	N/A	N/A	N/A	**1.8**

*Department did not exist in budget until FY25. FTEs transferred from Select Board in FY25.

FY2025 DEPARTMENTAL BUDGET

The FY25 budget for the department is $165,679. Changes to compensation (payroll) are based on approved nonunion pay plans.



[1] MIIA Credits earned in a given fiscal year are allocated against premium costs in the next fiscal year, so FY22 actuals reflect premium savings earned by FY21 credits.

[2] MIIA Rewards Credits reduce the total cost of liability insurance for Easton and are earned based on the complexity and volume of risk management training deployed in Easton as well as actual loss ratios.

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 152	**HUMAN RESOURCES**							
01.152.001.5101	Department Head	$0	$0	$0	$109,090	$109,090	$109,090	0.00%
01.152.001.5110	HR Assistant	$0	$0	$0	$47,125	$47,125	$47,125	0.00%
01.152.001.5150	Longevity	$0	$0	$0	$600	$600	$600	0.00%
01.152.001.5198	Wage & Classif Study Reserve	$0	$0	$0	-	$6,200	$6,200	0.00%
001 Payroll Subtotal		**$0**	**$0**	**$0**	**$156,815**	**$163,015**	**$163,015**	
01.152.002.5300	Training	$0	$0	$0	$2,000	$1,500	$1,500	0.00%
New department. Expenses previously reported in Select Board budget.								
01.152.002.5301	Consulting Services	$0	$0	$0	$1,000	$500	$500	0.00%
01.152.002.5304	Advertising	$0	$0	$0	$1,000	$389	$389	0.00%
01.152.002.5730	Dues & Memberships	$0	$0	$0	$275	$275	$275	0.00%
002 Expense Subtotal		**$0**	**$0**	**$0**	**$4,275**	**$2,664**	**$2,664**	
DEPARTMENT 152 HUMAN RESOURCES		**$0**	**$0**	**$0**	**$161,090**	**$165,679**	**$165,679**	

Town of Easton

Payroll Detail Report

FY25 Town Budget

DEPT # 152 - HUMAN RESOURCES

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
SOUTHWORTH, MARY	HR Coordinator	40	2/14/94	104,849	109,090	D-14	600	0	109,690	0
01.152.001.5101 Department Head				**104,849**	**109,090**		**600**	**0**	**109,690**	**0**
DEPILLO, NADINE	Human Resources Assistant	28	10/30/23	45,183	47,125	G-5	0	0	47,125	0
01.152.001.5110 HR Assistant				**45,183**	**47,125**		**0**	**0**	**47,125**	**0**
WAGE & CLASS STUDY				0	6,200		0	0	6,200	0
01.152.001.5198 Wage & Classif Study				**0**	**6,200**		**0**	**0**	**6,200**	**0**
Human Resources Total				**150,032**	**162,415**		**600**	**0**	**163,015**	**0**

FISCAL YEAR 2025 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 28 virtual machines running our financials; police/fire records; email system and GIS as well as many other programs needed for daily operations. Those 28 virtual machines run on 4 physical servers and 4 storage arrays. Running 28 virtual machines allows the IT department to save up to 67% of hardware costs and an additional cost savings on electricity that would be needed to run 28 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. 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

As of April 2024, the B365 cloud migration is almost complete. We have only the security policy rollout left and that should be complete sometime in June 2024 if not earlier. The B365 policy will include:

1. Multifactor Authentication will be required
2. Access from all locations except US, Canada will be blocked
3. Malicious site access will be blocked
4. Windows defender tamper protection will be enabled
5. Real-time protection will be turned on
6. Behaviour and intrusion monitoring will be turned on
7. All downloaded files and attachments will be scanned for threats
8. All scripts used in browsers will be scanned
9. Emails will be scanned
10. Severe threats will be blocked
11. Daily quick scan will be scheduled at 6 PM
12. Full disk encryption for OS and data drives will be turned on (BitLocker)
13. Microsoft Defender Firewall will be enabled
14. Windows smart screen will be enabled

We are also in the process of upgrading the 4 Hyper V servers purchased in 2018 with expected completion in June. This project will also convert from Hyper V to VMWare which is becoming the industry standard for virtualization software. Dell computer also gave the Town a free server as part of their 'seed' program, which saved over $20,000.

Key Performance Measures

Goal: Annual Upgrade of Desktop Computers				
Performance Measure:	**FY22 Actual**	**FY23 Actual**	**FY24 Actual**	**FY25 Projected**
Quantity	**33**	**27**	**29**	**31**
Cost	**$33,456**	**$31,978**	**$41,196**	**$41,712**

Goal: Upgrade the 4 servers to host our virtual platform			
Performance Measure:	**Cost Each**	**Quantity**	**Total**
4 HPE DL360 6226R Servers	$35,625	4	$142,500
4 Dell PowerEdge R450 Servers	$23,821	4 (1 free)	$71,464

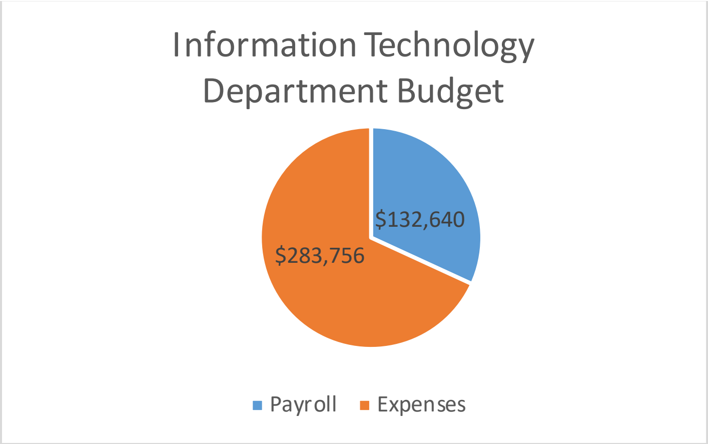
SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant staffing changes are proposed for FY 2025. The R&M - Hardware/Software line item doubled from $91,229 to $183,916 resulting from cloud migration and the related costs of subscription-based software.

Position	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Information Systems Manager	1	1	1	1
Total Full-time Equivalents	**1**	**1**	**1**	**1**

DEPARTMENTAL BUDGET

About one third of expenses are personnel related and the other two thirds is mostly for cloud services, new equipment, hardware, software maintenance and some other departmental expenses. The chart below shows the payroll and expense portions of the FY 2025 departmental budget.



Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 155	**INFORMATION TECHNOLOGY**							
01.155.001.5119	Information Systems Manager	$121,441	$102,545	$126,962	$132,090	$132,090	$5,128	4.03%
01.155.001.5150	Longevity	$500	$550	$550	$550	$550	-	0.00%
01.155.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$121,941**	**$103,095**	**$127,512**	**$132,640**	**$132,640**	**$5,128**	**4.02%**
01.155.002.5240	R&M - Office Equipment	$211	$0	$3,000	$3,000	$3,000	-	0.00%
01.155.002.5244	R&M - Hardware/Software	$93,740	$86,105	$91,229	$208,829	$183,916	$92,687	101.59%
Increase in expenses for monthly cost of B365 (Microsoft 365 subscriptions plus BulletProof support).								
01.155.002.5300	Training	$28	$0	$3,000	$3,000	$3,000	-	0.00%
01.155.002.5301	Consulting Services	$9,933	$4,374	$15,000	$15,000	$15,000	-	0.00%
01.155.002.5342	Internet Access	$5,246	$5,429	$3,840	$3,840	$3,840	-	0.00%
01.155.002.5343	Data Communications	$15,070	$27,724	$52,000	$102,000	$52,000	-	0.00%
01.155.002.5420	Office Supplies	$0	$0	$0	-	$0	-	0.00%
01.155.002.5710	Travel	$257	$267	$500	$500	$500	-	0.00%
01.155.002.5850	Acquisition of New Equipment	$24,896	$14,402	$22,500	$22,500	$22,500	-	0.00%
002 Expense Subtotal		**$149,385**	**$138,303**	**$191,069**	**$358,669**	**$283,756**	**$92,687**	**48.50%**
DEPARTMENT 155 INFORMATION TECHNOLOGY		**$271,326**	**$241,398**	**$318,581**	**$491,309**	**$416,396**	**$97,815**	**30.70%**

Town of Easton

Payroll Detail Report

FY25 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	126,962	132,090	BB-15	550	0	132,640	0
01.155.001.5119 Information Systems				**126,962**	**132,090**		**550**	**0**	**132,640**	**0**
Information Technology Total				**126,962**	**132,090**		**550**	**0**	**132,640**	**0**

FISCAL YEAR 2025 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

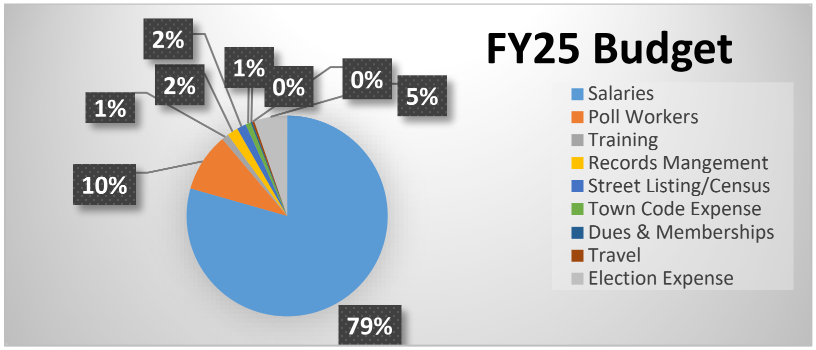
The Town Clerk's Office conducted three Town Meetings and administered two elections (Annual Town Election & Special Town Election) in Fiscal Year 2024. The first half of 2023 was dedicated to preparations for the 2024 Presidential Election year and the fall brought two special town meetings and a debt exclusion override election in a three-week span.

There was a dramatic increase in marriages in Easton in 2023 with 140 intentions and 129 marriages compared to 105 in 2022.

DEPARTMENTAL BUDGET

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

The Fiscal Year 2025 budget includes funding for three elections – State Primary, Presidential Election & Annual 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.



SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant budget or staffing changes are proposed for FY 2025. 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	FY22 FTE	FY23 FTE	FY24 FTE	FY25 FTE
Town Clerk	1	1	1	1
Assistant Town Clerk	1	1	1	1
Principal Clerk	.6	.6	.6	.6
Records Manager/Compliance Officer	1	1	1	1
Total Full-time Equivalents	**3.6**	**3.6**	**3.6**	**3.6**

KEY PERFORMANCE MEASURES

Performance / Workload indicators	2020	2021	2022	2023
Births Registered	178	199	197	227
Deaths Registered	267	227	240	231
Burial Permits	148	102	108	111
Marriage Intentions	77	94	109	140
Marriages Registered	75	89	105	129
Vital Certified Copy – 1st	697	782	744	793
Vital Certified Copy–Add'l	982	592	1198	795
Dog Licenses	2,827	3,039	3,086	3,096
Business Certificates	104	159	165	161
Business Amendments	8	11	13	9
Yard Sale Permits	17	30	39	31
Raffle Permits	4	5	10	9
Public Records Requests	175	124	163	112
New Voter Registrations	2,036	1.042	1,257	1,201
Deleted Registrations	723	1,720	1,197	989
Voter Changes	4,202	6,668	6,617	6,838
Census Mailing	9,504	10,096	9,430	9,477
Confirmation Mailing	n/a	5,313	4,214	4,500
Town Meetings	2	2	2	3
Elections	6	1	3	2
Agendas Posted	417	429	550	467
Minutes Posted	236	290	278	287
Public Hearings Posted	112	136	104	105
Appointment Letters & Oath of Office Administered	88	118	131	111
Resignations Processed	13	25	14	17
State Ethics Annual Distribution Processed				
Board/Committee Members	156	161	155	184
Town Employees	202	187	193	208
	FY20	FY21	FY22	FY23
Fees Generated	$77,354	$78,428	$92,726	$94,530

Performance Measure:	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 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%	n/a	100%	100%	100%
Obtain 90% Board & Committee Members compliance with State Ethics Annual Distribution & Online Training Certificates	95%	97%	95%	96%	90%
Execute all aspects of maintaining an accurate & up to date Town Code with online supplements	100%	100%	100%	100%	100%

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 160	**TOWN CLERK**							
01.160.001.5101	Department Head	$114,435	$96,630	$119,638	$124,470	$124,470	$4,832	4.03%
01.160.001.5102	Asst Dept Head	$0	$48,582	$61,598	$63,331	$63,331	$1,733	2.81%
01.160.001.5110	Records Manager	$62,104	$52,443	$64,930	$67,555	$67,555	$2,625	4.04%
01.160.001.5111	Clerical Salaries	$88,765	$29,902	$35,976	$38,543	$38,543	$2,567	7.13%
01.160.001.5130	Overtime	$7,531	$6,974	$5,806	$8,117	$8,117	$2,311	39.80%
01.160.001.5145	Out-Of-Rank Pay	$279	$94	$236	$315	$315	$79	33.47%
01.160.001.5150	Longevity	$700	$700	$700	$700	$700	-	0.00%
01.160.001.5151	Sick Incentive	$0	$0	$800	$800	$800	-	0.00%
01.160.001.5152	Sick/Vacation Buyback	$0	$0	$0	-	$0	-	0.00%
01.160.001.5162	Registrars	$1,674	$1,433	$1,750	$1,750	$1,750	-	0.00%
01.160.001.5163	Poll Workers	$23,864	$25,263	$22,051	$36,498	$31,498	$9,447	42.84%
01.160.001.5189	MTCA/MCTA Comp Bill	$1,000	$1,000	$1,000	$1,000	$1,000	-	0.00%
01.160.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$300,356**	**$263,024**	**$314,485**	**$343,079**	**$338,079**	**$23,594**	**7.50%**
01.160.002.5240	R&M - Office Equipment	$0	$0	$0	-	$0	-	0.00%
01.160.002.5300	Training	$2,287	$3,557	$3,600	$4,265	$4,265	$665	18.47%
Providing additional staff training opportunities. Conference registration and meal increases.								
01.160.002.5301	Consulting Services	$0	$0	$0	-	$0	-	0.00%
01.160.002.5304	Advertising	$425	$0	$0	-	$0	-	0.00%
01.160.002.5340	Telephone/Communications	$360	$300	$360	$360	$360	-	0.00%
01.160.002.5372	Records Management	$18,098	$5,747	$6,659	$6,793	$6,793	$134	2.01%
Small increases for annual auditt and Shred it services.								
01.160.002.5393	Street Listing/Census	$4,434	$4,533	$5,040	$5,780	$5,780	$740	14.68%
increased production costs for census and confirmation mailings required annually by law.								
01.160.002.5394	Town Code Expense	$4,920	$1,195	$3,300	$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	$315	$0	$0	-	$0	-	0.00%
01.160.002.5710	Travel	$727	$640	$900	$1,356	$1,356	$456	50.66%
Providing additional staff training opportunities.								

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.160.002.5730	Dues & Memberships	$660	$940	$755	$955	$955	$200	26.49%
Increase to dues and added Assistant Town Clerk Membership to IIMC & NEACTC.								
01.160.002.5787	Town Meeting/Elections Expense	$17,965	$20,408	$26,461	$20,510	$20,510	($5,951)	(22.48%)
FY25 has 2 state elections (State Primary, Presidential) & 1 local (ATE).								
002 Expense Subtotal		**$50,194**	**$37,322**	**$47,075**	**$43,319**	**$43,319**	**($3,756)**	**(7.97%)**
DEPARTMENT 160 TOWN CLERK		**$350,550**	**$300,347**	**$361,560**	**$386,398**	**$381,398**	**$19,838**	**5.48%**

Town of Easton

Payroll Detail Report

FY25 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	119,638	124,470	BB-12	350	1,000	125,820	0
01.160.001.5101 Department Head				**119,638**	**124,470**		**350**	**1,000**	**125,820**	**0**
MCGUINNESS, MELISSA	Asst Town Clerk	35	5/8/23	61,598	63,331	9-3	0	800	64,131	0
01.160.001.5102 Asst Dept Head				**61,598**	**63,331**		**0**	**800**	**64,131**	**0**
VAN DER HEY, PETER	Records Manager	40	8/1/16	64,930	67,555	FF-7	350	0	67,905	0
01.160.001.5110 Records Manager				**64,930**	**67,555**		**350**	**0**	**67,905**	**0**
MORGAN, DENISE	Admin Assistant	21	7/1/21	34,572	38,543	6-4	0	0	38,543	0
	PT Principal Clerk continued with 21 hrs/wk and increase from 21 to 35 hours for election cycles - increased 6 weeks from FY24.									
01.160.001.5111 Clerical Salaries				**34,572**	**38,543**		**0**	**0**	**38,543**	**0**
OVERTIME				4,132	8,117		0	0	8,117	0
	FY25 has 3 elections - 2 state (State Primary & Presidential) & 1 local (ATE). FY24 had 2 budgeted elections. Early voting in person required for state elections (3 weeks in FY25).									
01.160.001.5130 Overtime				**4,132**	**8,117**		**0**	**0**	**8,117**	**0**
OUT OF RANK				236	315		0	0	315	0
	Clerical Contract - Assistant is eligible while Town Clerk is on vacation. Contract increased from $2.25 to $3/hr.									
01.160.001.5145 Out-Of-Rank Pay				**236**	**315**		**0**	**0**	**315**	**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				18,082	31,498		0	0	31,498	0
	Full complement of required workers / Training cycle for each election. FY24 had 2 elections - 1 state & 1 local. FY25 has 3 elections - State Primary, Presidential & Annual Town. Vote by mail is required for all elections. Increase election worker rate from $15.00 to $16.25 (min. wage starting 1/2024) & wardens from $15.50 to $16.75.									
01.160.001.5163 Poll Workers				**18,082**	**31,498**		**0**	**0**	**31,498**	**0**
Town Clerk Total				**304,938**	**335,579**		**700**	**1,800**	**338,079**	**0**

PLANNING & ECONOMIC DEVELOPMENT
FISCAL YEAR 2025 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 was awarded $100,000 Housing Choice Capital Grant for development of a climate action plan; $60,000 to update the Master Plan, $280,000 for the Five Corners new pump station design and $45,000 related to MBTA Communities Zoning for an economic feasibility study for inclusionary MBTA zoning units above 10% and public outreach.

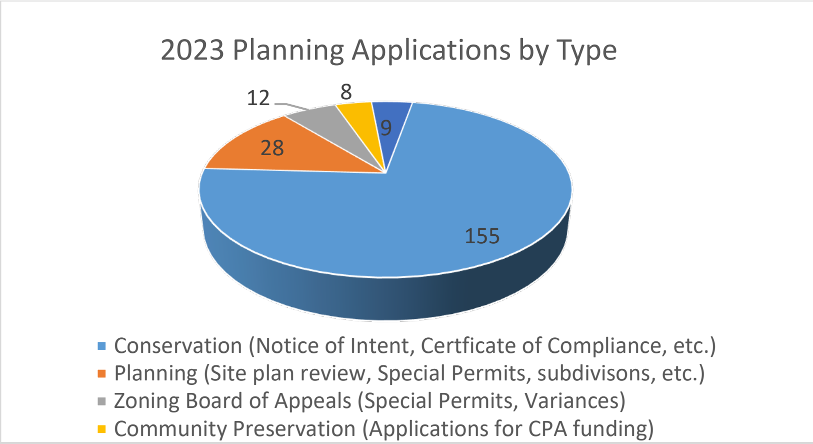
Community Housing Zoning

Working with the Planning & Zoning Board, the Department is supporting Easton's goal to adopt zoning in compliance with the MBTA By-Right Multi-Family Zoning Requirement. Department staff analyzed several iterations of proposed districts, coordinated, prepared materials for and attended public hearings, received public input and testimony, and made more than twenty presentations to Easton's Municipal Boards to educate citizens on the requirement and solicit support for an affirmative vote at Town Meeting on May 20. Eligibility for several of the funding programs Easton has benefited from over the years is contingent on compliance with this zoning requirement.

Key Performance Measures

Goal: Pursue grants to reduce cost of projects advancing Easton's long-range plans			
Performance Measure:	**FY23**	**FY24**	**FY25 Target**
Infrastructure Funding Grants	$650,000	$280,000	$4,154,250
Environmental Protection Funding (e.g. preservation, restoration, mitigation)	$14,651	$95,000	$20,000
Planning	$100,000*	$205,000	$1,350,000
* $70,000 of which was Technical Assistance			

Goal: Coordinate Development Related Permitting			
Performance Measure:	**FY23**	**FY24**	**FY25 Target**
Planning & Zoning Board			
Site Plan Approval	12	12	11
Subdivision Plans	3	2	3
Special Permits	8	8	7
Plot Plan Endorsement	5	6	7
Modification to Plan	2	0	1
Conservation Commission			
Order of Conditions	74	80	77
Order of Resource Area Delineation	6	5	6
Certificates of Compliance	72	70	71
Emergency Certificates	0	0	0
Zoning Board of Appeals			
Special Permit	8	7	8
Variance	6	4	3
Comprehensive Permit	1	0	1
Historical Commission			
Demolition Review	5	7	6
Certificate of Appropriateness	6	6	3



Goal: Long-Term Sustainability Through New Growth in Targeted Development Areas
Performance Measure:
Permitted 1 22 unit multi-family rental residential development permitted w/6 affordable units, and 1 mixed-use development w/11 residential rentals w/1 affordable unit and first floor retail.
MBTA Communities multi-family housing district drafted and promoted
Proactively meeting w/developers to discuss and provide early feedback and guidance on proposals
Sought, applied for and received award of grants to fund infrastructure projects that will support new and redevelopment projects
Permitted and construction begun on 101,200 s.f. modern warehouse facility

Goal: Increase Diversity of Housing
Performance Measure:
Construction started on 2 residential developments permitted in FVD w total of 64 new housing units
22-unit multi-family housing permitted w/6 affordable units in FVD
Working with PZB on MBTA Multi-family By-right Zoning District
Proactively meeting w/developers to discuss and provide early feedback and guidance on proposals

Goal: Purse grants to reduce cost of projects advancing long-range plans
Performance Measure:
Secured over $580,000 in awarded grants
Began application process for over $5,000,000 in grant funding for FY25

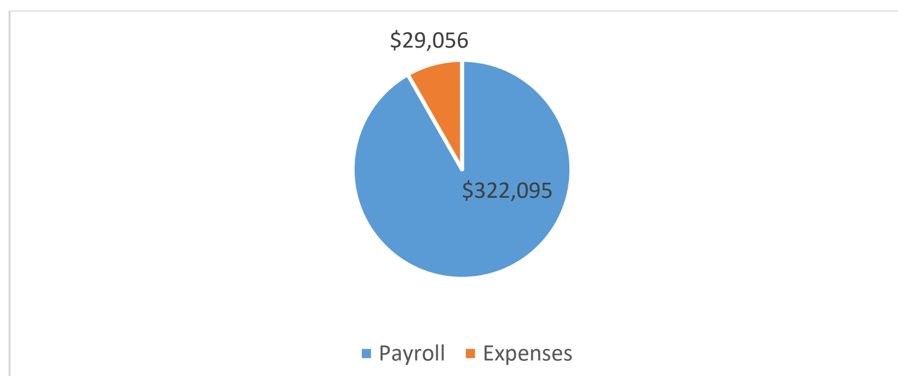
SIGNIFICANT BUDGET AND STAFFING CHANGES

No staffing changes are proposed for FY 2025. Consulting expenses were increased by $10,000 for required inspections of town-owned dams.

Position	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Planning & Econ. Dev. Director	1	1	1	1
Land Use/Environmental Planner	1	1	1	1
Community Planner	1	1	1	1
Office Assistant	1	1	1	1
Administrative Assistant	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.



Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 175	**PLANNING & ECONOMIC DEV**							
01.175.001.5101	Director of Planning & Ec Dev	$119,057	$100,536	$124,474	$129,501	$129,501	$5,027	4.03%
01.175.001.5104	Land Use/Environmental Planner	$92,172	$77,831	$96,363	$100,256	$100,256	$3,893	4.03%
01.175.001.5107	Asst Plan Dir/Env Planner	$0	$0	$0	-	$0	-	0.00%
01.175.001.5108	Community Planner	$3,443	$0	$11,810	-	$0	($11,810)	(100.00%)
01.175.001.5110	Administrative Salaries	$45,678	$32,861	$42,435	$43,284	$43,284	$849	2.00%
01.175.001.5111	Clerical Salaries	$37,559	$31,638	$39,172	$40,854	$40,854	$1,682	4.29%
01.175.001.5130	Overtime	$5,874	$6,051	$5,000	$7,000	$6,000	$1,000	20.00%
01.175.001.5150	Longevity	$1,200	$800	$1,200	$1,200	$1,200	-	0.00%
01.175.001.5164	Recording Secretary	$601	$437	$1,000	$1,000	$1,000	-	0.00%
01.175.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$305,587**	**$250,155**	**$321,454**	**$323,095**	**$322,095**	**$641**	**0.19%**
01.175.002.5155	Uniforms/Clothing Allowance	$800	$800	$800	$800	$800	-	0.00%
01.175.002.5240	R&M - Office Equipment	$20	$871	$500	$500	$500	-	0.00%
01.175.002.5243	R&M - Vehicles	$286	$45	$200	$200	$200	-	0.00%
01.175.002.5300	Training	$647	$503	$2,000	$2,000	$2,000	-	0.00%
01.175.002.5301	Consulting Services	$10,006	$0	$10,000	$20,000	$20,000	$10,000	100.00%
$10,000 added for requiired dam inspections.								
01.175.002.5304	Advertising	$1,144	$1,570	$1,500	$1,500	$1,500	-	0.00%
01.175.002.5343	Data Communications	$455	$303	$500	$500	$500	-	0.00%
01.175.002.5344	Printing	$187	$172	$100	$100	$100	-	0.00%
01.175.002.5420	Office Supplies	$0	$0	$0	-	$0	-	0.00%
01.175.002.5480	Gas & Oil	$174	$103	$400	$400	$400	-	0.00%
01.175.002.5710	Travel	$254	$445	$1,000	$1,000	$1,000	-	0.00%
01.175.002.5730	Dues & Memberships	$1,096	$969	$1,200	$1,200	$1,056	($144)	(12.00%)
01.175.002.5783	Expense - Board	$436	$408	$2,000	$2,000	$1,000	($1,000)	(50.00%)
01.175.002.5784	Expense - Commission	$0	$0	$0	-	$0	-	0.00%
01.175.002.5786	Expense - Miscellaneous	$0	$0	$0	-	$0	-	0.00%
002 Expense Subtotal		**$15,511**	**$6,195**	**$20,200**	**$30,200**	**$29,056**	**$8,856**	**43.84%**
DEPARTMENT 175 PLANNING & ECONOMIC DEV		**$321,098**	**$256,351**	**$341,654**	**$353,295**	**$351,151**	**$9,497**	**2.77%**

Town of Easton

Payroll Detail Report

FY25 Town Budget

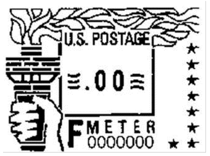
DEPT # 175 - PLANNING & ECONOMIC DEV

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	124,474	129,501	BB-14	450	0	129,951	0
01.175.001.5101 Director of Planning &				**124,474**	**129,501**		**450**	**0**	**129,951**	**0**
CARLINO, JENNIFER	Land Use/Envir Planner	40	7/26/21	96,363	100,256	DD-10	0	0	100,256	800
01.175.001.5104 Land				**96,363**	**100,256**		**0**	**0**	**100,256**	**800**
BEITLER, WAYNE	Community Planner	40	6/11/13	0	0	DD-9	400	0	400	0
	Full Time Employee. Funded from Affordable Housing Trust and CPA admin budget.									
01.175.001.5108 Community Planner				**0**	**0**		**400**	**0**	**400**	**0**
SHEEHAN, MELISSA	Office Assistant	35	12/11/23	42,435	43,284	7-2	0	0	43,284	0
	Full Time Position, 35 hours. Total Salary $54,105 with 7 hours funded from revolving account.									
01.175.001.5110 Administrative Salaries				**42,435**	**43,284**		**0**	**0**	**43,284**	**0**
NIEGO-LEVY, SUZANNE	Admin Asst P&Z Board	35	2/16/16	39,172	40,854	6-9	350	0	41,204	0
	Full time position, 35 hours. Total Salary $59,578. with eleven hours paid from departmental revolving funds.									
01.175.001.5111 Clerical Salaries				**39,172**	**40,854**		**350**	**0**	**41,204**	**0**
OVERTIME				5,000	6,000		0	0	6,000	0
	Overtime added for night meeting administrative coverage.									
01.175.001.5130 Overtime				**5,000**	**6,000**		**0**	**0**	**6,000**	**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				**308,444**	**320,895**		**1,200**	**0**	**322,095**	**800**

FISCAL YEAR 2025 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 $141,800, an increase of $18,100 or 14.63%

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 reduced by $5,000 as some one-time mailing expenses in FY24 are not expected to recur in FY25.

Office Supplies
This new $22,000 line item covers office supply purchases for town office departments, police and fire and has been moved from the Select Board budget. The requested amount has also been increased by $5,000 to more accurately reflect departmental needs and cost increases.

Cemetery Commission

The Cemetery Commission is responsible for ensuring that our town-owned cemeteries are maintained for future generations. The line item has been reduced by $2,000 to reflect actual spending for the past few years.

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 and has been increased by $1,100 to better reflect actual spending and anticipated needs for FY25.

The following expense lines are level funded for FY2025:

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.

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 and budget book.

Southeastern Regional Services Group Dues
The Town of Easton is a member of the Southeastern Regional Services Group (SERSG), a purchasing consortium of 27 municipalities. Annual membership dues of $4,100 is more than recovered directly from group purchase savings and indirectly by devoting less administrative and management time to procurement.

Southeastern Regional Services Group
SERSG established 1993

Expense - Committees
This budget is for recording secretary expenses for Boards & Committees without dedicated funding.

Veterans' & Memorial Days

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

Hearing Schedule Table of Contents

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 920	**OTHER GENERAL GOVERNMENT**							
01.920.002.5231	Rockery Utilities	$216	$200	$300	$300	$300	-	0.00%
01.920.002.5318	Audit & Acctg Services	$18,000	$5,000	$47,000	$49,000	$49,000	$2,000	4.25%
01.920.002.5345	Postage/Meter	$53,481	$53,656	$59,000	$54,000	$54,000	($5,000)	(8.47%)
01.920.002.5346	Town Reports	$3,183	$670	$5,000	$5,000	$5,000	-	0.00%
01.920.002.5420	Office Supplies	$0	$0	$0	$22,000	$22,000	$22,000	0.00%
Account moved from Select Board Budget. Covers office supplies for town office departments, police and fire.								
01.920.002.5734	SERSG Dues	$4,100	$4,100	$4,100	$4,100	$4,100	-	0.00%
01.920.002.5785	Expense - Committees	$236	$264	$400	$400	$400	-	0.00%
01.920.002.5790	Veterans & Memorial Days	$4,124	$2,286	$4,500	$4,500	$4,500	-	0.00%
01.920.002.5791	Cemetery Commission	$830	$0	$3,000	$1,000	$1,000	($2,000)	(66.66%)
01.920.002.5795	Municipal Building Committee	$1,086	$659	$400	$1,500	$1,500	$1,100	275.00%
002 Expense Subtotal		**$85,258**	**$66,836**	**$123,700**	**$141,800**	**$141,800**	**$18,100**	**14.63%**
DEPARTMENT 920 OTHER GENERAL GOVERNMENT		**$85,258**	**$66,836**	**$123,700**	**$141,800**	**$141,800**	**$18,100**	**14.63%**

POLICE DEPARTMENT
FISCAL YEAR 2025 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 several grants that were used during Fiscal Year 2024. Our department implemented a body worn camera program using two grants, one obtained through the Massachusetts Office of Grants and Research, and a second grant through 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 allows our department to purchase these ballistic vests with no expense to the Town of Easton.

Through our partnership with the Southeastern Massachusetts Regional Emergency Communication Center (SEMRECC), the Police Department replaced all of its outdated core radio infrastructure during this fiscal year. The cost of replacing this equipment, approximately $500,000.00, was possible using State 911 grants available to SEMRECC. With these funding opportunities, the Police Department did not have to seek capital funding for the replacement costs.

We continue to see reduced personnel and training costs for public safety dispatch through this partnership with SEMRECC. The regionalization of E911 and dispatch services allows the Police Department to staff the inside of the police station with a sworn police officer 24 hours per day.

The Department selected two candidates for hire as full-time police officers to fill existing vacancies. Both Officers came to our agency as lateral transfers and completed a condensed training program. They are now part of our patrol division which helped lesson overtime costs due to staffing shortages.

Key Performance Measures

- Conducted intruder training in collaboration with Easton Public Schools.
- Provided intruder training instruction to Town Departments.
- Conducted in-service training for all department members utilizing multiple online training platforms.
- Processed over 370 License to Carry Firearms (LTC) applications.
- Utilized internal crash data to identify high risk locations of traffic crashes. That data resulted in 2,054 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.

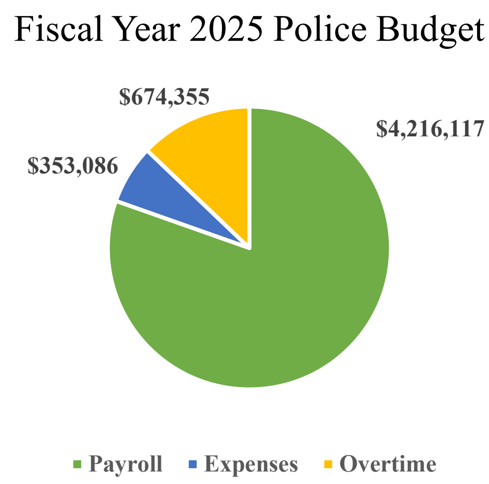
SIGNIFICANT BUDGET AND STAFFING CHANGES

The FY25 police budget includes 38 police officers which is one less than in FY24.

Personnel Summary				
Position	**FY 2022 FTE**	**FY 2023 FTE**	**FY 2024 FTE**	**FY 2025 FTE**
Chief of Police	1	1	1	1
Deputy Chief of Police	1	1	1	1
Police Chief Executive Asst.	1	1	1	1
Administrative Asst.	.8	.8	1	1
Animal Control Officer	.8	.8	1	1
Public Safety Personnel	34	36	37	36
Total FTE	38.6	40.6	42	41

DEPARTMENTAL BUDGET

Payroll is expected to increase by 3.17% due to employee wage increases and other collective bargaining obligations. Expenses are expected to rise by 5.22%. This increase accounts for costs associated with collective bargaining obligations and promotional testing. The remaining expenses are level funded. Overall, the police budget is expected to rise by 3.31% for a total of $168,168.



Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 210	**POLICE**							
01.210.001.5101	Department Head	$141,997	$119,735	$148,244	$154,247	$154,247	$6,003	4.04%
01.210.001.5102	Asst Dept Head	$44,862	$97,048	$120,156	$125,004	$125,604	$5,448	4.53%
01.210.001.5110	Administrative Salaries	$122,339	$106,203	$131,553	$136,861	$136,861	$5,308	4.03%
01.210.001.5120	Public Safety Personnel	$2,323,487	$1,870,031	$2,458,307	$2,517,544	$2,387,215	($71,092)	(2.89%)
01.210.001.5121	Detectives	$319,977	$222,077	$266,617	$354,140	$354,140	$87,523	32.82%
01.210.001.5122	Court Officer	$0	$0	$0	-	$0	-	0.00%
01.210.001.5123	School Resource Officer	$0	$118,146	$99,558	$123,419	$123,419	$23,861	23.96%
01.210.001.5125	Animal Control	$52,159	$41,804	$50,924	$66,228	$66,228	$15,304	30.05%
01.210.001.5127	Crossing Guards/Matron	$175	$175	$6,174	$6,174	$6,174	-	0.00%
01.210.001.5128	Career Incentive	$350,695	$404,780	$534,300	$623,810	$591,132	$56,832	10.63%
01.210.001.5129	Holiday Pay	$76,510	$42,323	$60,801	$60,801	$60,801	-	0.00%
01.210.001.5130	Overtime	$672,170	$539,220	$658,355	$658,355	$658,355	-	0.00%
01.210.001.5137	OT - Metro LEC	$11,715	$7,448	$10,000	$10,000	$10,000	-	0.00%
01.210.001.5139	OT - Community Events	$7,878	$3,924	$6,000	$6,000	$6,000	-	0.00%
01.210.001.5140	Night Differential	$121,238	$104,221	$150,155	$161,567	$157,496	$7,341	4.88%
01.210.001.5145	Out-Of-Rank Pay	$18,664	$9,937	$5,500	$5,500	$5,500	-	0.00%
01.210.001.5150	Longevity	$1,680	$2,030	$2,080	$2,200	$2,200	$120	5.76%
01.210.001.5151	Sick Lv/Fitness Incentive	$12,500	$4,000	$1,000	$15,000	$15,000	$14,000	1400.00%
01.210.001.5152	Sick/Vacation Buyback	$97,932	$58,435	$0	-	$0	-	0.00%
01.210.001.5165	Special Police	$13,330	$17,532	$15,900	$15,900	$15,900	-	0.00%
01.210.001.5181	Specialty Pay	$15,700	$7,500	$14,200	$15,200	$14,200	-	0.00%
01.210.001.5190	Officer-in-Charge Stipend	$14,000	$16,000	$0	-	$0	-	0.00%
01.210.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$4,419,016**	**$3,792,575**	**$4,739,824**	**$5,057,950**	**$4,890,472**	**$150,648**	**3.17%**
01.210.002.5210	Electricity	$7,301	$4,966	$19,580	$19,580	$19,580	-	0.00%
01.210.002.5212	Building Heating	$9,979	$8,095	$10,800	$10,800	$10,800	-	0.00%

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.210.002.5240	R&M - Office Equipment	$17,497	$13,275	$28,000	$28,000	$28,000	-	0.00%
01.210.002.5243	R&M - Vehicles	$50,030	$19,796	$23,500	$23,500	$23,500	-	0.00%
01.210.002.5244	R&M - BWC Hardware/Software	$0	$0	$0	$19,600	$19,600	$19,600	0.00%
01.210.002.5245	R&M - Tools & Equip	$3,322	$505	$6,300	$6,300	$6,300	-	0.00%
01.210.002.5246	R&M - Radio	$6,743	$1,313	$7,000	$7,000	$7,000	-	0.00%
01.210.002.5251	Facility Cleaning Contract	$14,559	$10,919	$19,000	$19,000	$19,000	-	0.00%
01.210.002.5270	Rental Office Equipment	$0	$0	$0	-	$0	-	0.00%
01.210.002.5271	Vehicle Lease	$6,000	$4,500	$6,000	$6,000	$6,000	-	0.00%
01.210.002.5300	Training	$15,825	$19,804	$24,800	$24,800	$24,800	-	0.00%
01.210.002.5301	Consulting Services	$10,800	$0	$0	$15,000	$15,000	$15,000	0.00%
01.210.002.5302	Medical Exams/Expenses	$3,225	$2,900	$0	-	$0	-	0.00%
01.210.002.5305	Police Details	$0	$0	$0	-	$0	-	0.00%
01.210.002.5324	SEMRECC Asmt	$0	$0	$0	-	$0	-	0.00%
01.210.002.5340	Telephone/Communications	$14,986	$10,259	$14,000	$14,000	$14,000	-	0.00%
01.210.002.5344	Printing	$2,730	$286	$500	$500	$500	-	0.00%
01.210.002.5345	Postage/Meter	$1,374	$821	$1,500	$1,500	$1,500	-	0.00%
01.210.002.5371	Lock Up Fees	$3,750	$1,875	$2,650	$2,650	$2,650	-	0.00%
01.210.002.5420	Office Supplies	$0	$0	$0	-	$0	-	0.00%
01.210.002.5430	Building Maintenance	$15,925	$9,450	$10,000	$10,000	$10,000	-	0.00%
01.210.002.5450	Custodial Supplies	$217	$159	$1,400	$1,400	$1,400	-	0.00%
01.210.002.5480	Gas & Oil	$72,997	$48,396	$58,536	$58,536	$58,536	-	0.00%
01.210.002.5500	Medical Supplies	$468	$424	$2,000	$2,000	$2,000	-	0.00%
01.210.002.5580	Data Processing Supplies	$1,024	$877	$500	$500	$500	-	0.00%
01.210.002.5581	Legal Supplies	$1,547	$1,077	$1,000	$1,000	$1,000	-	0.00%
01.210.002.5585	Ammo & Supplies	$30,117	$5,465	$14,100	$14,100	$14,100	-	0.00%
01.210.002.5587	Animal Control Supplies	$488	$0	$500	$500	$500	-	0.00%
01.210.002.5596	Uniforms/Clothing Allowance	$45,748	$27,831	$44,500	$47,100	$46,100	$1,600	3.59%
$37,400 Clothing and $8700 Cleaning								
01.210.002.5720	Crime Prevention Program	$0	$0	$0	-	$0	-	0.00%
01.210.002.5725	Accreditation Expense	$2,748	$2,300	$2,300	$3,220	$3,220	$920	40.00%
01.210.002.5730	Dues & Memberships	$8,800	$9,115	$9,700	$9,700	$9,700	-	0.00%

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.210.002.5767	Animal Control Expense	$2,418	$1,552	$4,800	$4,800	$4,800	-	0.00%
01.210.002.5782	Expense - Dept Head	$3,725	$2,993	$3,000	$3,000	$3,000	-	0.00%
01.210.002.5850	Acquisition of New Equipment	$0	$0	$19,600	-	$0	($19,600)	(100.00%)
Previously used for BWC Equipment.								
002 Expense Subtotal		**$354,353**	**$208,962**	**$335,566**	**$354,086**	**$353,086**	**$17,520**	**5.22%**
DEPARTMENT 210 POLICE		**$4,773,369**	**$4,001,537**	**$5,075,390**	**$5,412,036**	**$5,243,558**	**$168,168**	**3.31%**

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	148,244	154,247	A-11	38,562	0	0	450	0	193,259	1,000
01.210.001.5101 Department Head			**148,244**	**154,247**		**38,562**	**0**	**0**	**450**	**0**	**193,259**	**1,000**
ADAMS, PHILIP	Deputy Police Chief	40	120,156	125,604	B-10	31,251	0	0	400	2,000	159,255	800
01.210.001.5102 Asst Dept Head			**120,156**	**125,604**		**31,251**	**0**	**0**	**400**	**2,000**	**159,255**	**800**
BUCKLEY, LESLEE A	Administrative Assistant	35	61,901	64,394	G-9	0	0	0	450	0	64,844	0
HARNEY, LEE A.	Executive Assistant	35	69,652	72,467	F-9	0	0	0	550	0	73,017	0
01.210.001.5110 Administrative Salaries			**131,553**	**136,861**		**0**	**0**	**0**	**1,000**	**0**	**137,861**	**0**
ADAMS, PHILIP	Sergeant	40	92,096	0	S2	0	0	0	0	0	0	0
	Promoted to Deputy Chief February 2023.											
BADOUD, MATTHEW	Patrol Officer	40	76,526	78,057	P4	0	0	0	0	0	78,057	1,000
BRIGGS, JOSHUA	Patrol Officer	40	58,163	71,815	P3	7,182	7,110	0	0	0	86,107	1,000
	Paid for with ARPA in FY24.											
CARDOZA, SHAWN	Patrol Officer	40	70,406	78,057	P4	0	7,026	0	0	0	85,083	1,000
DICARLO, ANTHONY L	Patrol Officer	40	81,558	83,600	P6	20,900	9,405	0	0	0	113,905	1,000
	Anticipate Masters Degree August 2024.											
DINATALE, KELLIE	Patrol Officer	40	76,526	78,057	P4	19,515	6,831	0	0	0	104,403	1,000
	Anticipate Masters Degree December 2024.											
FIELDS, NICHOLAS	Patrol Officer	40	76,526	78,057	P4	19,515	6,831	0	0	0	104,403	1,000
FRANEY, MICHELLE	Patrol Officer	40	80,352	81,960	P5	20,490	0	0	0	2,000	104,450	1,000
GOODHUE, BRETT	Patrol Officer	40	0	0	P4	0	0	0	0	0	0	500
	Employee paid for w/ARPA money. $78,057 base, $15,612 CI, $1,000 Uniform = $94,669											
HAMANN, TIFFANY	Patrol Officer	40	76,526	81,960	P5	20,490	9,221	0	0	0	111,671	1,000
HUMENUK, BRIAN J	Sergeant	40	100,560	102,572	S4	25,643	0	0	0	0	128,215	1,000
HURLEY, JAMES	Patrol Officer	40	70,406	78,057	P4	0	7,026	0	0	0	85,083	1,000
KITSOS, DENNIS	Patrol Officer	40	80,352	81,960	P5	16,392	8,852	0	0	1,000	108,204	1,000
	Anticipate Bachelors Degree December 2024.											
LACOUNT, CHRISTOPHER	Patrol Officer	40	76,526	78,057	P4	19,515	0	0	0	1,000	98,572	1,000
	Anticipate Masters Degree July 2024.											

DEPT 210 - Police

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	Night Diff	Holiday	Longevity	Misc	Total	Clothing
LYDON, DAVID	Patrol Officer	40	76,526	81,960	P5	16,392	0	0	0	1,000	99,352	1,000
MCLAUGHLIN, COREY	Patrol Officer	40	76,526	0	P4	0	0	0	0	0	0	0
	Resigned in September 2023.											
MCPECK, TIM	Patrol Officer	40	85,229	0	P7	0	0	0	0	0	0	1,000
	Retired July 2023.											
MCROBERTS, BEVERLEY A.	Patrol Officer	40	85,229	0	P7	0	0	0	0	0	0	0
	Retired December 2023.											
NEVENS, JARED P.	Sergeant	40	96,230	99,627	S3	0	8,967	0	0	0	108,594	1,000
NUNES, KEITH A	Lieutenant	40	117,655	48,004	L4	12,001	0	0	0	0	60,005	1,000
PATROL OFFICER 1	Patrol Officer	40	0	78,057	P4	15,612	8,431	0	0	1,000	103,100	1,000
PATTERSON, JOHN	Patrol Officer	40	76,526	78,057	P4	15,612	0	0	0	0	93,669	1,000
PERDIGAO, BRITTANY	Patrol Officer	40	58,163	71,815	P3	17,954	0	0	0	0	89,769	1,000
	Anticipate Masters Degree June 2025.											
PULCINI, CHRISTOPHER	Patrol Officer	40	76,526	78,057	P4	15,612	8,431	0	0	0	102,100	1,000
SALISBURY, ANDREW	Sergeant	40	96,230	99,627	S3	0	0	0	0	2,200	101,827	1,000
SOUCIE, DEAN	Patrol Officer	40	76,526	78,057	P4	15,612	8,431	0	0	0	102,100	1,000
	Anticipate Masters Degree April 2024.											
STANTON, ANDREW	Patrol Officer	40	70,406	78,057	P4	7,806	6,011	0	0	0	91,874	1,000
STEWART, MICHAEL	Patrol Officer	40	76,526	81,960	P5	20,490	9,221	0	0	1,000	112,671	1,000
SUTTON, STEPHEN T.	Patrol Officer	40	76,526	81,960	P5	16,392	0	0	0	0	98,352	1,000
WALKUS, BRANDON	Sergeant	40	100,560	102,572	S4	20,515	8,617	0	0	2,000	133,704	1,000
WEBSTER, TIMOTHY	Sergeant	40	91,648	98,155	S2	24,539	11,043	0	0	0	133,737	1,000
	Anticipate Masters Degree November 2024.											
WHEELER, JASON R	Patrol Officer	40	81,558	83,600	P6	0	7,524	0	0	1,000	92,124	1,000
WILSON, JESSICA	Sergeant	40	91,648	93,481	S1	23,371	8,180	0	0	0	125,032	1,000
WOOD, CARTER	Patrol Officer	40	0	0	P3	0	0	0	0	0	0	500
	Employee paid for with ARPA money. $71,815 base, $14,363 CI, $6,033 ND, $1,000 Uniform = $93,211											
WOODWARD, GREGORY	Patrol Officer	40	76,526	81,960	P5	16,392	8,852	0	0	0	107,204	1,000

Town of Easton

Payroll Detail Report

FY25 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
01.210.001.5120 Public Safety			**2,603,287**	**2,387,215**		**407,942**	**156,010**	**0**	**0**	**12,200**	**2,963,367**	**31,000**
HAMILTON, STEVE	Detective	40	86,934	0	D7	0	0	0	0	0	0	0
	Retired July 2023.											
LYNCH, SEAN	Detective	40	83,190	85,272	D6	17,055	0	0	0	0	102,327	1,000
MANGOTT, DARREN	Detective - Sergeant	40	103,577	105,649	SD4	26,413	1,486	0	0	0	133,548	1,000
PERRY, DANIEL	Detective	40	78,057	83,600	D5	20,900	0	0	0	0	104,500	1,000
	Anticipate Masters Degree in May 2024.											
ROONEY, BRIAN	Detective	40	76,526	79,619	D4	15,924	0	0	0	0	95,543	1,000
01.210.001.5121 Detectives			**428,284**	**354,140**		**80,292**	**1,486**	**0**	**0**	**0**	**435,918**	**4,000**
AKER, CHRISTOPHER	School Resource Officer	40	81,558	45,362	P7	17,473	0	0	0	0	62,835	1,000
	Salary reduced by $42,000 funded by School Department.											
HICKS, KRISTIN	School Resource Officer	40	70,406	78,057	P4	15,612	0	0	0	0	93,669	0
01.210.001.5123 School Resource			**151,964**	**123,419**		**33,085**	**0**	**0**	**0**	**0**	**156,504**	**1,000**
HOLBROOK, JORDAN	Animal Control Off	40	50,924	66,228	FF/6PRO	0	0	0	350	0	66,578	600
	Hours adjusted from 32 to 40.											
01.210.001.5125 Animal Control			**50,924**	**66,228**		**0**	**0**	**0**	**350**	**0**	**66,578**	**600**
MATRON		0	6,174	6,174		0	0	0	0	0	6,174	0
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**

Town of Easton

Payroll Detail Report

FY25 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
SICK/FITNESS INCENTIVE		0	1,000	15,000		0	0	0	0	0	15,000	0
01.210.001.5151 Sick Lv/Fitness			**1,000**	**15,000**		**0**	**0**	**0**	**0**	**0**	**15,000**	**0**
SICK/VACATION BUYBACK		0	0	0		0	0	0	0	0	0	0
01.210.001.5152 Sick/Vacation Buyback			**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
SPECIAL POLICE		0	15,900	15,900		0	0	0	0	0	15,900	0
01.210.001.5165 Special Police			**15,900**	**15,900**		**0**	**0**	**0**	**0**	**0**	**15,900**	**0**
Police Total			**4,398,142**	**4,125,444**		**591,132**	**157,496**	**0**	**2,200**	**14,200**	**4,890,472**	**38,400**

FISCAL YEAR 2025 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 2023, SEMRECC was recognized on the national scale as a key partner of the FBI and various state and federal law enforcement agencies as a lead coordinator in the preparation and dispatch operations necessary for the Army / Navy game at Foxboro's Gilette Stadium. SEMRECC also played a vital role in Easton's ongoing capital asset management, not only through substantial cost avoidance via closure of our local dispatch in CY2020, but through actual capital investment in radio tower infrastructure in Easton. Collaborating with Easton Police and Fire, these improvements to our local towers improve call quality and reliability for all first responders in Easton and were paid by SEMRECC.

In each year since the transition to SEMRECC (FY22), the Town has avoided between $450,000 – 600,000 in operating expenses, totaling a three-year operational savings of $1.8M from FY22-24

Key Performance Measures

911 Answer time standard:
560 CMR 2.00 (A) 8.1 : As calculated on a monthly basis, 90% of all 911 payloads shall be answered within ten seconds, 95% of all 911 payloads shall be answered within fifteen seconds.

Dispatch KPI:
Critical incidents: <60s 90% of the time (NFPA 1225) (example cardiac arrest, fire, overdose, sinking vehicle, hanging, active violence)
High Priority: <90s 90% of the time (generally, all other calls fall into this)

[KPIs on next page]

Goal: The Southeastern Massachusetts Regional Emergency Communications Center will answer and dispatch all 911 calls in a timely manner to promote effective police and fire response and improve public safety in Easton.				
Performance Measure:	**FY22 Actual**	**FY23 Actual**	**FY24 YTD**	**FY25 Estimate /Target**
Total SEMRECC 911 calls from Easton	6,452	5,888	5,211	6,000
Answer Time Metrics	Answer time: <10s: 99.87% <15s 99.92% <20s 99.99% Average: 2.92s	Answer time: <10s: 99.88% <15s 99.98% <20s 99.99% Average: 2.64s	Answer time: <10s: 99.88% <15s 99.98% <20s 99.99% Average: 2.15s	Answer time: <10s: 99.88% <15s 99.98% <20s 99.99% Average: 2.15s
Dispatch Time Metrics	Dispatch: CI: average 32s Hp: average: 72s	Dispatch: CI: average 32s Hp: average: 71s	Dispatch: CI: average 19s Hp: average: 78s	Dispatch: CI: average 19s Hp: average: 78s

SIGNIFICANT BUDGET AND STAFFING CHANGES

Staffing has transitioned from the Town to SEMRECC as of FY21 and are funded via annual assessment. FY25 will see a meaningful increase to the assessment from $300,000 to $450,000 ahead of an expected $600,000 in FY26. This is reflective of the State 911 support and incentive grant, which funded much of Easton's local cost assessment in the first three years, gradually expiring as planned.

Even at the full FY26 anticipated level, these annual costs are substantially lower than FY20 local dispatch costs (approx. $900,000) for a far improved service.

FY2025 DEPARTMENT BUDGET

The Public Safety Dispatch Budget is composed of the annual assessment voted for Easton by the SEMRECC Board of Directors as well as an annual stipend to the Town Administrator for his additional duties serving as Vice Chair of the regional 911 district. The SEMRECC annual assessment for Easton in FY25 will be $450,000. 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.

Photo: SEMRECC 911 Dispatch Center located at High Rock, Foxborough Massachusetts

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 211	**PUBLIC SAFETY DISPATCH**							
01.211.001.5183	SEMRECC Board Stipend	$0	$3,000	$0	$3,000	$3,000	$3,000	0.00%
001 Payroll Subtotal		**$0**	**$3,000**	**$0**	**$3,000**	**$3,000**	**$3,000**	**0.00%**
01.211.002.5324	SEMRECC Asmt	$300,000	$300,000	$325,000	$450,000	$450,000	$125,000	38.46%
Increase in assessment in FY25. FY26 Assessment anticipated to be $600,000.								
002 Expense Subtotal		**$300,000**	**$300,000**	**$325,000**	**$450,000**	**$450,000**	**$125,000**	**38.46%**
DEPARTMENT 211 PUBLIC SAFETY DISPATCH		**$300,000**	**$303,000**	**$325,000**	**$453,000**	**$453,000**	**$128,000**	**39.38%**

FIRE DEPARTMENT
FISCAL YEAR 2025 BUDGET NARRATIVE
JUSTIN ALEXANDER, FIRE CHIEF

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

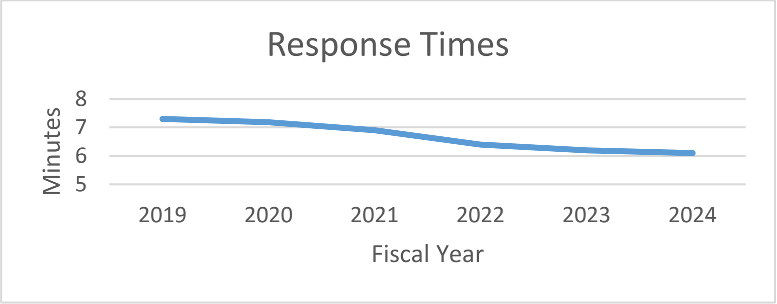
The Easton Fire Department provides the community with fire protection and emergency medical services, responding to more than 4,200 emergency calls and 2000 service calls annually. The services provided include fire suppression, fire prevention/code enforcement, fire and life safety education, emergency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

PRIOR YEAR BUDGET SUCCESS

The Fire Department was successful in providing emergency services at record levels. The department answered calls for emergency services in FY24 with our quickest response times on record. Our goal was to get our average response time down to an average response time of six minutes and fifteen seconds. We are pleased to have achieved an average response time of six minutes and seventeen seconds. This marks an improvement and puts us within two seconds of our goal.

FY25 Key Performance Measures

- Keep response times under 6 minutes and 30 Seconds with a goal for FY25 of 6 minutes and 15 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.



- 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 performance measure. In FY24 we exceeded our goal of 2.7%. Run volume is higher and our staffing model does not allow us to add another ambulance to the response model. As a result, our mutual aid need increased in the face of record run volume. Our FY25 goal is to maintain 3.0% or lower. This performance measure will be a strong indicator if our staffing model is able to deal with the record volume or if adjustments need to be made to staffing.

Mutual Aid Requests

Fiscal year	FY21	FY22	FY 23	FY24	FY25 Projected
Percent of Total Run Volume	1.7%	2.0%	2.4%	3.6%	3.0%

- Maintenance. FY24 saw the department reach our goal of having 9 area departments sign IMA's with Easton for maintenance.

- For FY25 our performance measure is to increase the Maintenance Revolving Fund Balance to $40,000. This is another step in providing long-term sustainability for the program. Sufficient funds upwards of $100,000 will be needed to sustain the program when fully implemented.

Revolving Fund Balance

Fiscal Year	FY23	FY24	FY25 Projected
Revolving Fund Balance	$0	$20,000	$40,000

- 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. There is a possibility of having to hire non-paramedics that will have to get their paramedic as a condition of employment. If this model is utilized, our percentage will drop temporarily until these new firefighters obtain their paramedic certificate. This is expected to only be a temporary drop and is not anticipated to have negative effects on our residents. Overall, our budget will benefit as having a full roster is the most efficient method of running the department.

Percent of Ambulance Transports With Two Paramedics

Fiscal Year	FY21	FY22	FY23	FY24	FY25 Projected
Percent of Transports	100%	100%	100%	100%	90%

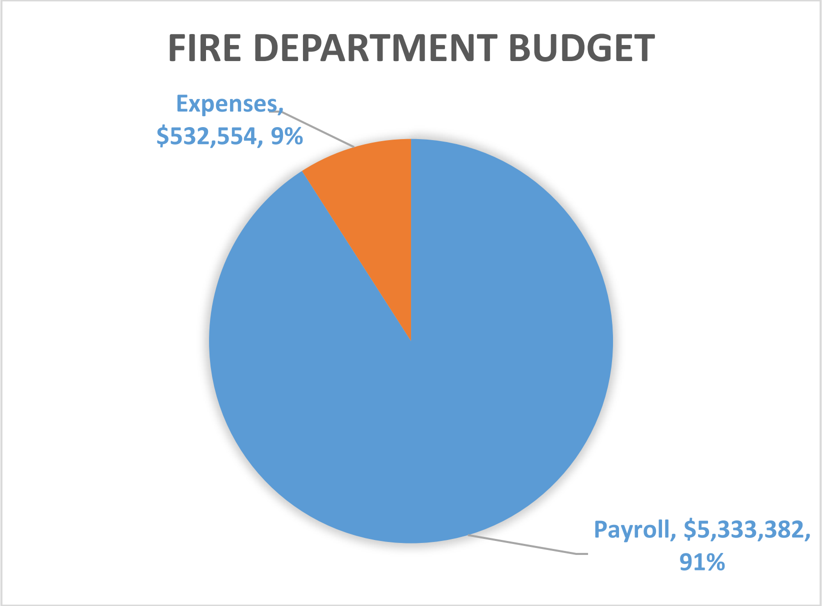
SIGNIFICANT BUDGET AND STAFFING CHANGES

Staffing levels remain the same in FY25. Expenses increased by $53,736, primarily due to required equipment certification and testing costs.

Personnel Summary				
Position	**FY22 FTE**	**FY23 FTE**	**FY24 FTE**	**FY25 FTE**
Firefighters, including the Fire Chief	44	44	48	48
Executive Assistant	1	1	1	1
Administrative Assistant	0.5	0.5	0.6	0.6
Mechanic	1	1	1	1
Total FTE	**46.5**	**46.5**	**50.6**	**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 FY25 total budget amount is $5,865,936.



Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 220	**FIRE**							
01.220.001.5101	Department Head	$147,533	$124,587	$154,251	$160,472	$160,472	$6,221	4.03%
01.220.001.5102	Deputy Fire Chief	$119,565	$100,962	$125,002	$130,042	$130,642	$5,640	4.51%
01.220.001.5110	Administrative Salaries	$87,265	$79,449	$92,831	$98,218	$98,218	$5,387	5.80%
01.220.001.5112	Mechanic	$74,309	$65,480	$81,457	$86,416	$86,416	$4,959	6.08%
01.220.001.5120	Public Safety Personnel	$3,068,945	$2,844,571	$3,751,875	$3,858,799	$3,843,277	$91,402	2.43%
01.220.001.5128	Career Incentive	$115,700	$123,238	$151,050	$147,750	$125,000	($26,050)	(17.24%)
01.220.001.5129	Holiday Pay	$103,087	$47,033	$124,535	$124,535	$124,535	-	0.00%
01.220.001.5130	Overtime	$85,510	$125,723	$97,500	$99,450	$97,500	-	0.00%
01.220.001.5131	OT - Sick Coverage	$179,394	$111,789	$110,000	$112,200	$110,000	-	0.00%
01.220.001.5132	OT - Vacation Coverage	$301,542	$104,974	$132,731	$135,386	$132,731	-	0.00%
01.220.001.5133	OT - IOD Coverage	$77,387	$93,228	$18,778	$18,778	$18,778	-	0.00%
01.220.001.5134	OT - Training Coverage	$91,376	$83,253	$114,341	$116,628	$112,091	($2,250)	(1.96%)
01.220.001.5135	OT - Holiday	$86,176	$17,456	$30,000	$30,600	$30,000	-	0.00%
01.220.001.5136	OT - Personal Time	$80,501	$31,131	$43,083	$43,945	$43,083	-	0.00%
01.220.001.5138	OT - Educational Svcs	$0	$0	$15,839	$16,156	$15,839	-	0.00%
01.220.001.5139	OT - Other	$16,554	$646	$0	-	$0	-	0.00%
01.220.001.5142	EMT Differential	$128,700	$140,775	$156,300	$156,300	$156,300	-	0.00%
01.220.001.5143	OT - Modified Duty	$0	$7,430	$0	-	$0	-	0.00%
01.220.001.5144	OT - FT Vacancy	$138,769	$117	$0	-	$0	-	0.00%
01.220.001.5146	OT - Fire Alarm	$0	$0	$4,000	-	$0	($4,000)	(100.00%)
01.220.001.5147	OT - Comp Coverage	$43,990	$8,566	$0	-	$0	-	0.00%
01.220.001.5150	Longevity	$400	$0	$400	$400	$400	-	0.00%
01.220.001.5151	Sick Leave Incentive	$0	$8,500	$10,000	$10,000	$10,000	-	0.00%
01.220.001.5152	Sick/Vacation Buyback	$6,214	$938	$0	-	$0	-	0.00%
01.220.001.5181	Specialty Pay	$19,086	$20,000	$18,500	$21,000	$21,000	$2,500	13.51%
01.220.001.5183	Emerg Mgt Dir/CERT Stipend	$16,800	$14,204	$17,100	$17,100	$17,100	-	0.00%
01.220.001.5184	Mechanic Stipend	$0	$0	$0	-	$0	-	0.00%

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.220.001.5185	EMS/MIH/Pub Hlth Officer	$0	$250	$0	-	$0	-	0.00%
01.220.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$4,988,810**	**$4,154,307**	**$5,249,573**	**$5,384,175**	**$5,333,382**	**$83,809**	**1.59%**
01.220.002.5155	Uniforms/Clothing Allowance	$8,843	$10,070	$5,356	$5,356	$5,356	-	0.00%
01.220.002.5210	Electricity	$18,883	$12,274	$20,000	$20,000	$20,000	-	0.00%
01.220.002.5212	Building Heating	$16,441	$12,223	$15,000	$16,500	$16,500	$1,500	10.00%
01.220.002.5243	R&M - Vehicles	$57,773	$49,382	$40,000	$42,000	$42,000	$2,000	5.00%
01.220.002.5245	R&M - Tools & Equip	$19,310	$13,586	$15,000	$15,750	$15,000	-	0.00%
01.220.002.5300	Training	$27,059	$12,731	$12,978	$14,925	$12,978	-	0.00%
01.220.002.5302	Medical Exams/Expenses	$3,205	$2,411	$2,500	$2,500	$2,500	-	0.00%
01.220.002.5303	IOD Medical Expense	$0	$0	$0	-	$0	-	0.00%
01.220.002.5304	Advertising	$0	$0	$0	-	$0	-	0.00%
01.220.002.5306	Ambulance Billing Fee	$75,519	$56,346	$72,000	$75,600	$73,600	$1,600	2.22%
01.220.002.5319	Medical Director	$8,500	$8,500	$8,500	$8,500	$8,500	-	0.00%
01.220.002.5340	Telephone/Communications	$22,569	$22,582	$28,400	$28,400	$28,400	-	0.00%
01.220.002.5341	Communications	$6,115	$460	$12,978	$6,000	$4,458	($8,520)	(65.64%)
01.220.002.5345	Postage/Meter	$138	$109	$450	$450	$450	-	0.00%
01.220.002.5396	Bldg/Grounds R&M	$44,090	$30,380	$25,000	$25,000	$25,000	-	0.00%
01.220.002.5420	Office Supplies	$0	$0	$0	-	$0	-	0.00%
01.220.002.5431	Maintenance - Furnishings	$459	$3,817	$5,000	$5,000	$5,000	-	0.00%
01.220.002.5450	Custodial Supplies	$3,931	$4,375	$4,867	$4,867	$4,867	-	0.00%
01.220.002.5480	Gas & Oil	$65,295	$43,875	$60,000	$60,000	$60,000	-	0.00%
01.220.002.5500	Medical Supplies	$65,481	$65,842	$57,500	$63,250	$63,250	$5,750	10.00%
01.220.002.5546	Computer Hardware/Software	$19,407	$11,275	$22,218	$22,218	$22,218	-	0.00%
01.220.002.5582	Training Supplies	$86	$554	$1,030	$1,030	$1,030	-	0.00%
01.220.002.5590	Fire Alarm System Supplies	$3,276	$0	$0	-	$0	-	0.00%
01.220.002.5591	Hoses/Nozzles/Appliances	$690	$5,140	$10,815	$10,815	$10,815	-	0.00%
01.220.002.5592	Fire Equipment Supplies	$11,684	$18,229	$10,815	$10,815	$10,815	-	0.00%
01.220.002.5595	Protective Clothing	$4,959	$18,014	$11,248	$11,248	$11,248	-	0.00%
01.220.002.5724	Public Fire Education	$13,283	$9,213	$6,725	$7,734	$6,725	-	0.00%

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.220.002.5730	Dues & Memberships	$4,949	$17,266	$4,700	$5,100	$5,100	$400	8.51%
01.220.002.5732	Equip Testing, Cert & Licensing	$4,986	$19,116	$3,708	$63,400	$54,714	$51,006	1375.56%
01.220.002.5786	Expense - Miscellaneous	$400	$400	$400	$400	$400	-	0.00%
01.220.002.5850	Acquisition of New Equipment	$42,243	$17,501	$21,630	$21,630	$21,630	-	0.00%
002 Expense Subtotal		**$549,586**	**$465,682**	**$478,818**	**$548,488**	**$532,554**	**$53,736**	**11.22%**
DEPARTMENT 220 FIRE		**$5,538,396**	**$4,619,989**	**$5,728,391**	**$5,932,663**	**$5,865,936**	**$137,545**	**2.40%**

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	154,251	160,472	A/13NU	8,750	0	8,641	0	9,600	187,463	1,000
01.220.001.5101 Department Head			**154,251**	**160,472**		**8,750**	**0**	**8,641**	**0**	**9,600**	**187,463**	**1,000**
CARROLL, JONATHAN	Deputy Chief	40	125,002	130,642	B/12 NU	6,300	3,450	7,142	400	6,300	154,234	800
01.220.001.5102 Deputy Fire Chief			**125,002**	**130,642**		**6,300**	**3,450**	**7,142**	**400**	**6,300**	**154,234**	**800**
FERRARA, MICHELLE	Admin. Assistant	21	33,377	36,209	G/2NU	0	0	0	0	1,200	37,409	0
FINN-O'HARA, CATHLEEN	Executive Assistant	35	59,454	62,009	F/2 NU	0	0	0	0	0	62,009	0
01.220.001.5110 Administrative Salaries			**92,831**	**98,218**		**0**	**0**	**0**	**0**	**1,200**	**99,418**	**0**
HICKS, TIMOTHY	Mechanic	40	81,457	86,416	8/7DPW	0	0	0	0	0	86,416	800
01.220.001.5112 Mechanic			**81,457**	**86,416**		**0**	**0**	**0**	**0**	**0**	**86,416**	**800**
ALLAIN, MATTHEW	Firefighter	42	78,425	79,994	1/4 IAFF	3,150	3,450	0	0	600	87,194	0
ANDREWS, ALLISON	Firefighter	42	78,425	78,623	1/4 IAFF	0	3,450	0	0	0	82,073	0
BAKER, THOMAS	Firefighter	42	80,778	82,394	1/5 IAFF	0	3,450	0	0	0	85,844	0
BAPTISTE, JAMES	Firefighter	42	78,425	79,994	1/4 IAFF	4,050	3,450	0	0	600	88,094	0
BLYE, LAWRENCE R	Captain	42	99,132	101,114	3/6 IAFF	0	1,850	0	0	1,500	104,464	0
BRASELLS, CHRISTOPHER	Firefighter	42	78,425	79,994	1/4 IAFF	0	3,450	0	0	500	83,944	0
BROWN, CARSE	Firefighter	42	78,425	79,994	1/4 IAFF	1,200	3,450	0	0	0	84,644	0
BURNABY, TREVOR	Firefighter	42	78,425	79,994	1/4 IAFF	0	3,450	0	0	600	84,044	0
CASAVANT, GREGORY	Firefighter	42	78,425	79,994	1/4 IAFF	0	3,450	0	0	0	83,444	0
CRAWFORD, GORDON	Firefighter	42	72,151	79,994	1/3 IAFF	0	3,450	0	0	0	83,444	0
DETTERMAN, GRACE	Firefighter	42	78,425	78,746	1/4 IAFF	0	3,450	0	0	0	82,196	0
DZIALO, JOHN E	Captain	42	95,319	97,225	3/5 IAFF	7,050	3,450	0	0	1,800	109,525	0
FRALICK, WILLIAM	Lieutenant	42	88,049	89,810	2/5IAFF	4,800	3,450	0	0	900	98,960	0
GOYETTE, SHAWN	Firefighter	42	80,778	82,394	1/5 IAFF	6,000	3,450	0	0	0	91,844	0
GREENE, MICHAEL	Captain	42	95,319	99,565	3/6 IAFF	4,250	3,450	0	0	0	107,265	0
HAGERTY, EVAN	Firefighter	42	78,425	77,639	1/4 IAFF	0	3,450	0	0	0	81,089	0
HEALEY, JASON	Lieutenant	42	85,484	87,504	2/5 IAFF	6,000	3,450	0	0	0	96,954	0
INGENO, MATTHEW	Firefighter	42	78,425	79,994	1/4 IAFF	3,300	3,450	0	0	500	87,244	0
IOANNIDIS, ANTHONY	Firefighter	42	78,425	79,994	1/4 IAFF	3,550	3,450	0	0	600	87,594	0

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
LOVELL, KYLE	Firefighter	42	80,778	82,394	1/5IAFF	4,050	3,450	0	0	1,000	90,894	0
MACHADO, LAWRENCE	Firefighter	42	79,451	82,394	1/5IAFF	0	3,450	0	0	2,000	87,844	0
MALONE, EVAN	Captain	42	99,132	101,114	3/6 IAFF	7,850	3,450	0	0	2,000	114,414	0
MARTIN, SEAN	Firefighter	42	78,425	79,994	1/4 IAFF	3,300	3,450	0	0	0	86,744	0
MCCORMICK, JOHN	Lieutenant	42	86,664	89,810	2/5 IAFF	6,000	3,450	0	0	1,400	100,660	0
MEDEIROS, TIAGO	Firefighter	42	78,425	81,586	1/4 IAFF	1,350	3,450	0	0	0	86,386	0
MILLS, CHRISTOPHER A.	Firefighter	42	84,010	85,690	1/6 IAFF	0	3,450	0	0	0	89,140	0
MILLS, JACK	Firefighter	42	78,425	78,377	1/4 IAFF	4,450	3,450	0	0	0	86,277	0
MOSHER, WILLIAM	Firefighter	42	65,642	79,994	1/4 IAFF	0	3,450	0	0	0	83,444	0
MULCAHY, KEVIN	Firefighter	42	78,425	79,994	1/4 IAFF	4,050	3,450	0	0	900	88,394	0
NIKLASON, DAVID	Lieutenant	42	88,049	87,194	1/4IAFF	3,500	3,450	0	0	900	95,044	0
NOLAN, PAUL	Firefighter	42	66,372	79,994	1/4 IAFF	0	3,450	0	0	0	83,444	0
PARKER, JENNIFER	Firefighter	42	78,425	79,994	1/4 IAFF	4,500	3,450	0	0	500	88,444	0
POLITO, JOSEPH	Firefighter	42	78,425	79,994	1/4 IAFF	3,750	3,450	0	0	0	87,194	0
POWELL, ROBERT	Firefighter	42	80,778	82,394	1/5IAFF	1,500	3,450	0	0	0	87,344	0
RAKOSKI, MATTHEW	Firefighter	42	78,425	79,994	1/4 IAFF	0	3,450	0	0	500	83,944	0
RIENDEAU, KYLE	Captain	42	95,319	97,225	3/5IAFF	7,800	3,450	0	0	900	109,375	0
RODENE, JOSUE	Firefighter	42	78,425	79,994	1/4 IAFF	5,350	3,450	0	0	0	88,794	0
SNOW, CHARLES E	Firefighter	42	80,778	82,394	1/5 IAFF	0	3,450	0	0	1,500	87,344	0
STONE, DARREN T	Firefighter	42	80,778	82,394	1/5 IAFF	0	3,450	0	0	900	86,744	0
SWEENEY, TIMOTHY	Firefighter	42	78,425	79,994	1/4 IAFF	3,300	3,450	0	0	0	86,744	0
VACANCY	Firefighter	42	78,425	79,994	1/4 IAFF	0	3,450	0	0	0	83,444	0
VACANCY	Firefighter	42	78,425	64,472	1/4 IAFF	0	3,450	0	0	0	67,922	0
	Prorated. Position to be filled duing fiscal year.											
VAMOSI, TIMOTHY J.	Captain	42	95,319	99,565	3/5 IAFF	0	3,450	0	0	900	103,915	0
WHITE, JOHN J	Firefighter	42	84,010	85,690	1/6 IAFF	3,500	1,850	0	0	0	91,040	0
WOLFFE, WILLIAM	Firefighter	42	84,010	85,690	1/6 IAFF	0	800	0	0	0	86,490	0
WOOD, STEVEN	Firefighter	42	78,425	79,994	1/4 IAFF	2,350	3,450	0	0	0	85,794	0
01.220.001.5120 Public Safety			**3,751,875**	**3,843,277**		**109,950**	**152,850**	**0**	**0**	**21,000**	**4,127,077**	**0**

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
HOLIDAY PAY		0	124,535	108,752		0	0	0	0	0	108,752	0
01.220.001.5129 Holiday Pay			**124,535**	**108,752**		**0**	**0**	**0**	**0**	**0**	**108,752**	**0**
Overtime		0	97,500	97,500		0	0	0	0	0	97,500	0
01.220.001.5130 Overtime			**97,500**	**97,500**		**0**	**0**	**0**	**0**	**0**	**97,500**	**0**
OT - Sick Coverage		0	110,000	110,000		0	0	0	0	0	110,000	0
01.220.001.5131 OT - Sick Coverage			**110,000**	**110,000**		**0**	**0**	**0**	**0**	**0**	**110,000**	**0**
OT - Vacation Coverage		0	132,731	132,731		0	0	0	0	0	132,731	0
01.220.001.5132 OT - Vacation			**132,731**	**132,731**		**0**	**0**	**0**	**0**	**0**	**132,731**	**0**
OT - IOD Coverage		0	18,778	18,778		0	0	0	0	0	18,778	0
01.220.001.5133 OT - IOD Coverage			**18,778**	**18,778**		**0**	**0**	**0**	**0**	**0**	**18,778**	**0**
OT - Training Coverage		0	114,341	112,091		0	0	0	0	0	112,091	0
01.220.001.5134 OT - Training			**114,341**	**112,091**		**0**	**0**	**0**	**0**	**0**	**112,091**	**0**
OT - Holiday		0	30,000	30,000		0	0	0	0	0	30,000	0
01.220.001.5135 OT - Holiday			**30,000**	**30,000**		**0**	**0**	**0**	**0**	**0**	**30,000**	**0**
OT - Personal Time		0	43,083	43,083		0	0	0	0	0	43,083	0
01.220.001.5136 OT - Personal Time			**43,083**	**43,083**		**0**	**0**	**0**	**0**	**0**	**43,083**	**0**
OT - Educational Svcs		0	15,839	15,839		0	0	0	0	0	15,839	0
01.220.001.5138 OT - Educational Svcs			**15,839**	**15,839**		**0**	**0**	**0**	**0**	**0**	**15,839**	**0**
OT - Fire Alarm		0	4,000	0		0	0	0	0	0	0	0
01.220.001.5146 OT - Fire Alarm			**4,000**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Health Incentive		0	10,000	10,000		0	0	0	0	0	10,000	0
	Health Incentive											
01.220.001.5151 Sick Leave Incentive			**10,000**	**10,000**		**0**	**0**	**0**	**0**	**0**	**10,000**	**0**
Fire Total			**4,906,223**	**4,997,799**		**125,000**	**156,300**	**15,783**	**400**	**38,100**	**5,333,382**	**2,600**

FISCAL YEAR 2025 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 FY24, the Inspectional Services Department saw continued growth in residential construction. There are multiple subdivisions, in various stages of construction, with a much needed affordable component. We also saw the start of a 100,000 square foot warehouse building that will be complete by mid FY25.

The Office issued 3361 permits in calendar year 2023; approximately 65 permits per week.

Total fees collected: $790,447.00; Total fees waived: $73,666.00

KEY PERFORMANCE MEASURES

Performance measure	FY2022 actual	FY2023 actual	FY2024 projected	FY2025 target
Total number of permits	3,227	2,881	3,472	3,106
Total fees generated	$620,110	$651,596	$950,004	$740,570

SIGNIFICANT BUDGET AND STAFFING CHANGES

The only significant change to budget and staffing is the creation of the position of an on call Alternate Inspector of Buildings. This position is paid per inspection on an as-needed basis.

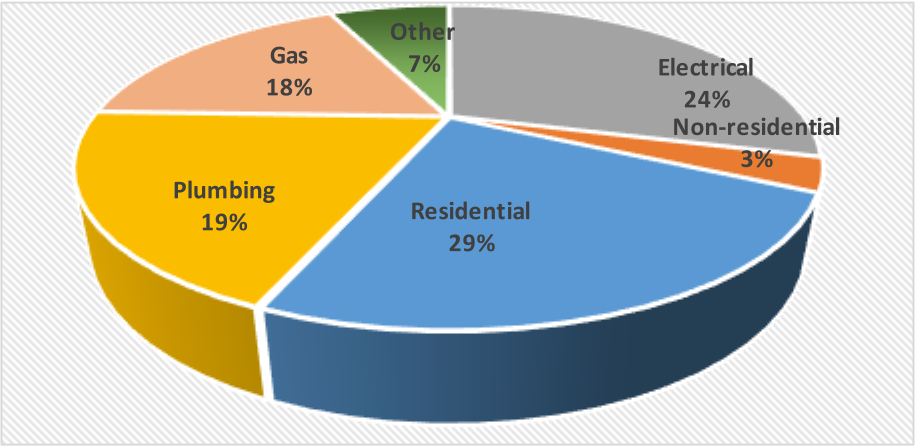
Personnel Summary Positions:	FY2022 FTE	FY2023 FTE	FY2024 FTE	FY2025 FTE
Inspector of Buildings	1.00	1.00	1.00	1.00
Inspector of Wires	.60	.60	.60	.60
Local Inspector /Sealer	.95	1.05	1.40	1.40
Admin Assistant	.29	.29	.50	.50
Total F/T equivalent	**2.84**	**2.94**	**3.50**	**3.50**

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.

2023 PERMITS ISSUED BY TYPE



Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 240	**INSPECTIONAL SERVICES**							
01.240.001.5101	Department Head	$113,786	$94,736	$117,292	$122,030	$122,030	$4,738	4.03%
01.240.001.5102	Asst Dept Head	$35,348	$29,913	$36,914	$38,406	$38,406	$1,492	4.04%
01.240.001.5110	Administrative Assistant	$16,420	$18,807	$23,286	$24,286	$24,286	$1,000	4.29%
01.240.001.5111	Clerical Salaries	$432	$0	$0	-	$0	-	0.00%
01.240.001.5113	Local Inspect/Sealer WM	$53,284	$54,651	$69,413	$72,448	$72,448	$3,035	4.37%
01.240.001.5115	Plumbing & Gas Inspector	$38,940	$40,250	$43,906	$45,000	$40,000	($3,906)	(8.89%)
01.240.001.5116	Alternate Plumbing & Gas Inspector	$4,255	$4,935	$6,500	$5,000	$5,000	($1,500)	(23.07%)
01.240.001.5117	Wiring Inspector	$42,638	$36,004	$44,578	$46,381	$46,381	$1,803	4.04%
01.240.001.5118	Alternate Wiring Inspector	$3,285	$4,795	$7,800	$4,500	$4,500	($3,300)	(42.30%)
01.240.001.5130	OT - Emergency Call Backs	$977	$844	$3,215	$3,345	$3,345	$130	4.04%
01.240.001.5150	Longevity	$450	$450	$675	$725	$725	$50	7.40%
01.240.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$309,819**	**$285,388**	**$353,579**	**$362,121**	**$357,121**	**$3,542**	**1.00%**
01.240.002.5155	Uniforms/Clothing Allowance	$2,600	$2,600	$2,600	$2,600	$2,600	-	0.00%
01.240.002.5243	R&M - Vehicles	$70	$35	$500	$500	$500	-	0.00%
01.240.002.5300	Training	$1,250	$1,160	$3,000	$3,000	$3,000	-	0.00%
01.240.002.5340	Telephone/Communications	$2,004	$1,603	$2,406	$2,406	$2,406	-	0.00%
01.240.002.5420	Office Supplies	$0	$0	$0	-	$0	-	0.00%
01.240.002.5480	Gas & Oil	$2,352	$1,621	$2,000	$2,000	$2,000	-	0.00%
01.240.002.5710	Travel	$0	$0	$0	-	$0	-	0.00%
01.240.002.5712	Expense - Inspectors	$4,713	$1,411	$3,000	$3,000	$3,000	-	0.00%
01.240.002.5730	Dues & Memberships	$140	$0	$500	$500	$500	-	0.00%
01.240.002.5783	Expense - Board	$0	$0	$0	-	$0	-	0.00%
01.240.002.5788	Weights & Measures Expense	$7,885	$0	$0	-	$0	-	0.00%
002 Expense Subtotal		**$21,016**	**$8,431**	**$14,006**	**$14,006**	**$14,006**	**$0**	**0.00%**
DEPARTMENT 240 INSPECTIONAL SERVICES		**$330,836**	**$293,819**	**$367,585**	**$376,127**	**$371,127**	**$3,542**	**0.96%**

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	117,292	122,030	BB-11	500	0	122,530	800
01.240.001.5101 Department Head				**117,292**	**122,030**		**500**	**0**	**122,530**	**800**
DEBAGGIS, PAUL M.	Asst Building Inspector	18	5/12/03	36,914	38,406	EE-12	225	0	38,631	600
01.240.001.5102 Asst Dept Head				**36,914**	**38,406**		**225**	**0**	**38,631**	**600**
RISOTTI, JENNIFER	Department Assistant	17	7/11/22	21,934	24,286	H-2	0	0	24,286	0
	Hours increased from 10-17 effective January 2023.									
01.240.001.5110 Administrative				**21,934**	**24,286**		**0**	**0**	**24,286**	**0**
CARIDI, FRANK	Local Inspector	30	8/5/19	55,722	57,976	EE-7	0	0	57,976	600
	Hours increased from 24 to 30.									
COYNE, MARK	Sealer of Weights & Measures		1/9/23	13,691	14,472	F-7	0	0	14,472	0
	State no longer provides weights & measures certification. Employee required. Schedule varies. Annual hours estimated at 380.									
01.240.001.5113 Local Inspect/Sealer				**69,413**	**72,448**		**0**	**0**	**72,448**	**600**
NELSON, KEVIN	Plumbing & Gas Inspector	20		35,706	40,000		0	0	40,000	0
	Position changed from per diem employee to hourly in FY23.									
01.240.001.5115 Plumbing & Gas				**35,706**	**40,000**		**0**	**0**	**40,000**	**0**
ALTERNATE INSPECTOR	Alt Pluming & Gas Inspector			2,275	5,000		0	0	5,000	0
	Per diem at $35/inspection.									
01.240.001.5116 Alternate Plumbing &				**2,275**	**5,000**		**0**	**0**	**5,000**	**0**
WILSON, DAVID	Wiring Inspector	24	9/30/19	44,578	46,381	EE-7	0	3,345	49,726	600
	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.									
01.240.001.5117 Wiring Inspector				**44,578**	**46,381**		**0**	**3,345**	**49,726**	**600**
ALTERNATE INSPECTOR	Alternate Wiring Inspector			3,500	4,500		0	0	4,500	0
01.240.001.5118 Alternate Wiring				**3,500**	**4,500**		**0**	**0**	**4,500**	**0**
Inspectional Services Total				**331,612**	**353,051**		**725**	**3,345**	**357,121**	**2,600**

DEPARTMENT OF PUBLIC WORKS
FISCAL YEAR 2025 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 FY2025 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.

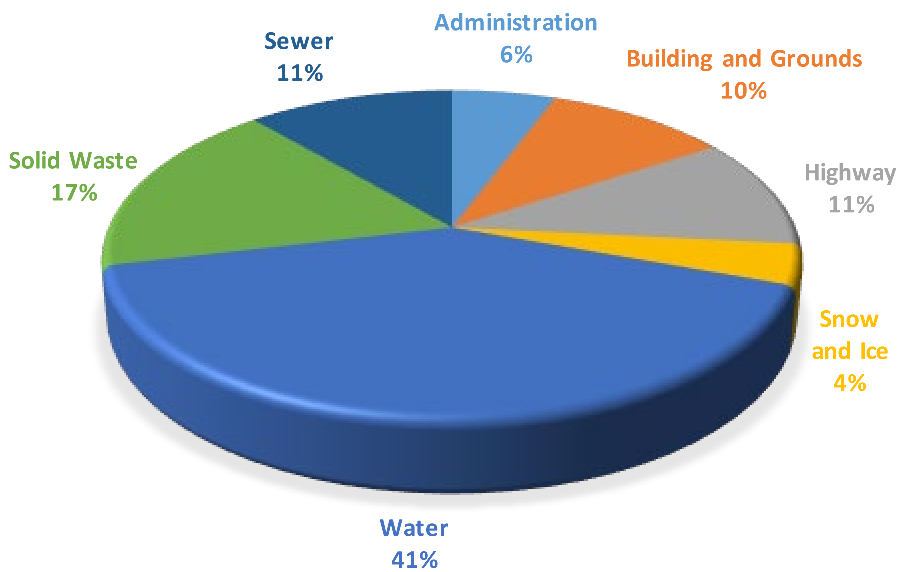
DPW is currently managing and overseeing the design and construction of over $185 million in capital projects which includes the construction a new DPW, Police, and Fire complex, various roadway projects, and the design and construction of water main replacement projects.

KEY PERFORMANCE MEASURES:

	FY22 Actual	FY23 Actual	FY24 Projected	FY25 Projected
Miles of road maintained	5.71	3.35	29.0	3.9
Snow removal cost (per inch)	$11,567	$20,694	$29,195	$14,000
Building work orders completed	943	2,004	1,013	1,750

DPW AND ENTERPRISE ACCOUNTS

The chart and table below represent all DPW related accounts and enterprise funds for FY2025.



Division	FY2025
Administration	$707,863
Building and Grounds	$1,256,004
Highway	$1,357,564
Snow and Ice	$496,200
Water	$5,082,835
Solid Waste	$2,171,877
Sewer	$1,411,415
Total	**$12,483,758**

Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 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	1	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	1	1	1
Plumber	0	0	1	1	1
Highway Supervisor	1	1	1	1	1
Sign Technician	1	1	1	1	1
Heavy Equip Operator	3	3	3	3	3
Mechanic	2	2	2	2	2
Water Operations Manager	1	1	1	1	1
Water Systems Supervisor	1	1	1	1	1
Water GIS Technician	1	1	1	1	1
Principal Clerk	0	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	1	1	1	1	1
Treatment Plant Operator	0	1	1	1	2
Total Full-time Equivalents	**35**	**37**	**39**	**39**	**40**

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

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 400	**DPW ADMINISTRATION**							
01.400.001.5101	Department Head	$161,852	$134,843	$163,675	$170,288	$170,288	$6,613	4.04%
01.400.001.5102	Asst Dept Head / Deputy	$73,204	$95,143	$117,797	$122,558	$122,558	$4,761	4.04%
01.400.001.5103	Assistant Town Engineer	$36,597	$0	$0	-	$0	-	0.00%
01.400.001.5105	GIS Manager	$103,957	$87,780	$108,680	$113,073	$113,073	$4,393	4.04%
01.400.001.5130	Overtime	$0	$0	$1,000	$1,000	$1,000	-	0.00%
01.400.001.5150	Longevity	$1,100	$1,100	$1,100	$1,100	$1,100	-	0.00%
01.400.001.5151	Sick Leave Incentive	$4,000	$0	$7,000	$7,000	$7,000	-	0.00%
01.400.001.5166	Internship Program	$5,848	$4,536	$10,000	$10,000	$10,000	-	0.00%
01.400.001.5168	Civil Engineer	$44,858	$38,152	$47,237	$49,146	$49,146	$1,909	4.04%
01.400.001.5198	Wage & Classif Study Reserve	$0	$0	$0	-	$23,800	$23,800	0.00%
01.400.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$431,418**	**$361,556**	**$456,489**	**$474,165**	**$497,965**	**$41,476**	**9.08%**
01.400.002.5155	Uniforms/Clothing Allowance	$2,093	$1,800	$1,400	$1,400	$1,400	-	0.00%
01.400.002.5211	Electricity - Street Lights	$82,836	$45,769	$82,898	$82,898	$82,898	-	0.00%
01.400.002.5240	R&M - Office Equipment	$5,956	$7,599	$2,000	$2,000	$2,000	-	0.00%
01.400.002.5244	Computer Hardware/Software	$25,149	$14,971	$30,000	$30,000	$30,000	-	0.00%
01.400.002.5245	R&M - Tools & Equip	$361	$0	$1,000	$1,000	$1,000	-	0.00%
01.400.002.5300	Training	$13,363	$4,304	$10,000	$10,000	$10,000	-	0.00%
01.400.002.5301	Consulting Services	$1,553	$1,600	$10,000	$10,000	$10,000	-	0.00%
01.400.002.5302	Medical Exams/Expenses	$3,142	$2,589	$1,500	$1,500	$1,500	-	0.00%
01.400.002.5304	Advertising	$929	$70	$2,500	$2,500	$2,500	-	0.00%
01.400.002.5316	R&M/Monitoring - Landfill	$65,309	$36,494	$65,000	$65,000	$65,000	-	0.00%
01.400.002.5340	Telephone/Communications	$8,383	$7,335	$15,000	$15,000	$15,000	-	0.00%
01.400.002.5345	Postage/Meter	$74	$9	$400	$400	$400	-	0.00%
01.400.002.5388	Security	$0	$0	$500	$500	$500	-	0.00%
01.400.002.5420	Office Supplies	$0	$0	$0	-	$0	-	0.00%
01.400.002.5480	Gas & Oil	$5,064	$3,484	$5,000	$5,000	$5,000	-	0.00%
01.400.002.5534	Engineering Supplies	$766	$653	$4,000	$4,000	$4,000	-	0.00%

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.400.002.5730	Dues & Memberships	$1,806	$1,638	$1,500	$1,500	$1,500	-	0.00%
01.400.002.5782	Expense - Dept Head	$413	$713	$1,000	$1,000	$1,000	-	0.00%
002 Expense Subtotal		**$217,204**	**$129,033**	**$233,698**	**$233,698**	**$233,698**	**$0**	**0.00%**
DEPARTMENT 400 DPW ADMINISTRATION		**$648,623**	**$490,590**	**$690,187**	**$707,863**	**$731,663**	**$41,476**	**6.00%**

Town of Easton

Payroll Detail Report

FY25 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	163,675	170,288	A/15 10yr	400	0	170,688	500
01.400.001.5101 Department Head				**163,675**	**170,288**		**400**	**0**	**170,688**	**500**
SWAN, GREGORY T	Deputy DPW Director	40	10/24/2016	117,797	122,558	B/9	350	0	122,908	500
01.400.001.5102 Asst Dept Head /				**117,797**	**122,558**		**350**	**0**	**122,908**	**500**
SWAN, GREGORY T	Asst Town Engineer Promoted to Deputy Director in FY23 (Nonunion).	40	10/24/2016	0	0	BB/6	0	0	0	0
01.400.001.5103 Assistant Town				**0**	**0**		**0**	**0**	**0**	**0**
SCOTT, LEON	GIS Manager	40	11/18/15	108,680	113,073	CC/11	350	0	113,423	0
01.400.001.5105 GIS Manager				**108,680**	**113,073**		**350**	**0**	**113,423**	**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 Full time position shared 50/50 with Water Enterprise Fund.	20	10/04/21	47,237	49,146	DD/9	0	0	49,146	400
01.400.001.5168 Civil Engineer				**47,237**	**49,146**		**0**	**0**	**49,146**	**400**
WAGE & CLASS STUDY				0	23,800		0	0	23,800	0
01.400.001.5198 Wage & Classif Study				**0**	**23,800**		**0**	**0**	**23,800**	**0**
DPW Administration Total				**455,389**	**496,865**		**1,100**	**0**	**497,965**	**1,400**

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 410	**BUILDINGS AND GROUNDS**							
01.410.001.5104	Supervisor/Tree Warden	$117,066	$98,853	$122,389	$124,838	$124,838	$2,449	2.00%
01.410.001.5112	Public Works Personnel	$634,207	$550,029	$721,119	$745,123	$745,123	$24,004	3.32%
01.410.001.5126	Custodial	$0	$0	$0	-	$0	-	0.00%
01.410.001.5130	Overtime	$185,938	$158,108	$115,000	$115,000	$115,000	-	0.00%
01.410.001.5141	Class Differential	$389	$280	$2,525	$2,525	$2,525	-	0.00%
01.410.001.5150	Longevity	$2,100	$2,100	$2,100	$2,100	$2,100	-	0.00%
01.410.001.5181	Specialty Pay	$6,315	$5,170	$6,530	$6,677	$6,677	$147	2.25%
01.410.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$946,019**	**$814,541**	**$969,663**	**$996,263**	**$996,263**	**$26,600**	**2.74%**
01.410.002.5155	Uniforms/Clothing Allowance	$9,688	$8,621	$8,900	$8,900	$8,900	-	0.00%
01.410.002.5210	Electricity	$20,142	$19,432	$8,120	$18,120	$18,120	$10,000	123.15%
01.410.002.5212	Building Heating	$8,384	$14,224	$18,991	$18,991	$8,991	($10,000)	(52.65%)
01.410.002.5230	Water	$1,088	$2,111	$2,500	$2,500	$2,500	-	0.00%
01.410.002.5241	R&M - Copy Machine	$717	$848	$500	$500	$500	-	0.00%
01.410.002.5251	DPW Building Cleaning Contract	$7,150	$5,850	$11,000	$11,000	$11,000	-	0.00%
01.410.002.5271	Rental Equipment	$0	$0	$1,000	$1,000	$1,000	-	0.00%
01.410.002.5293	R&M - Playgrounds	$1,215	$349	$3,000	$3,000	$3,000	-	0.00%
01.410.002.5300	Training	$4,802	$9,488	$5,000	$5,000	$5,000	-	0.00%
01.410.002.5305	Police Details	$9,024	$6,727	$6,000	$6,000	$6,000	-	0.00%
01.410.002.5340	Telephone/Communications	$2,182	$1,980	$3,000	$3,000	$3,000	-	0.00%
01.410.002.5392	R&M - General	$10,115	$9,171	$25,000	$25,000	$10,000	($15,000)	(60.00%)
01.410.002.5396	Bldg/Grounds R&M - Fire	$0	$0	$0	-	$0	-	0.00%
01.410.002.5421	Copy Machine Supplies	$600	$185	$1,500	$1,500	$1,500	-	0.00%
01.410.002.5430	Building Maintenance	$42,705	$22,810	$30,000	$30,000	$30,000	-	0.00%
01.410.002.5432	Furniture	$458	$129	$500	$500	$500	-	0.00%
01.410.002.5450	Custodial Supplies	$6,434	$9,426	$2,000	$2,000	$2,000	-	0.00%
01.410.002.5461	Insecticides	$2,033	$0	$1,000	$1,000	$1,000	-	0.00%
01.410.002.5462	Trees	$7,048	$0	$10,000	$10,000	$8,000	($2,000)	(20.00%)

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.410.002.5480	Gas & Oil	$39,288	$13,297	$20,000	$20,000	$20,000	-	0.00%
01.410.002.5535	DPW Hardware Supplies	$3,965	$4,874	$3,000	$3,000	$3,000	-	0.00%
01.410.002.5536	Tools/Small Equipment	$14,884	$8,430	$3,500	$3,500	$3,500	-	0.00%
01.410.002.5538	Cemetery Supplies	$0	$0	$500	$500	$500	-	0.00%
01.410.002.5595	Protective Clothing	$7,046	$3,307	$2,000	$2,000	$2,000	-	0.00%
01.410.002.5716	Meal Allowances	$0	$0	$0	-	$0	-	0.00%
01.410.002.5730	Dues & Memberships	$0	$0	$300	$300	$300	-	0.00%
01.410.002.5731	Licenses	$1,102	$1,196	$1,625	$1,625	$1,625	-	0.00%
002 Expense Subtotal		**$200,079**	**$142,462**	**$168,936**	**$178,936**	**$151,936**	**($17,000)**	**(10.06%)**
01.410.003.5155	Uniforms/Clothing Allowance	$0	$0	$0	-	$0	-	0.00%
01.410.003.5210	Electricity	$15,749	$6,837	$12,080	$12,080	$12,080	-	0.00%
01.410.003.5212	Building Heating	$10,935	$2,835	$12,000	$12,000	$7,000	($5,000)	(41.66%)
01.410.003.5230	Water	$232	$231	$325	$325	$325	-	0.00%
01.410.003.5241	R&M - Copy Machine	$722	$788	$2,000	$2,000	$2,000	-	0.00%
01.410.003.5251	Town Office Cleaning Contract	$17,290	$12,480	$22,500	$22,500	$22,500	-	0.00%
01.410.003.5340	Telephone/Communications	$21,483	$15,135	$25,000	$25,000	$22,000	($3,000)	(12.00%)
01.410.003.5421	Copy Machine Supplies	$3,635	$2,214	$3,900	$3,900	$3,900	-	0.00%
01.410.003.5430	Building Maintenance	$53,196	$42,103	$20,000	$30,000	$30,000	$10,000	50.00%
01.410.003.5432	Furniture	$2,125	$2,143	$1,000	$1,000	$1,000	-	0.00%
01.410.003.5433	Hardware Supplies	$0	$0	$2,000	$2,000	$2,000	-	0.00%
01.410.003.5450	Custodial Supplies	$806	$122	$2,000	$2,000	$2,000	-	0.00%
01.410.003.5460	Grounds Maint Supplies	$0	$404	$1,000	$1,000	$1,000	-	0.00%
01.410.003.5786	Expense - Miscellaneous	$0	$0	$1,000	$1,000	$1,000	-	0.00%
01.410.003.5850	Acquisition of New Equipment	$0	$1,350	$1,000	$1,000	$1,000	-	0.00%
003 Town Office Expense Subtotal		**$126,177**	**$86,647**	**$105,805**	**$115,805**	**$107,805**	**$2,000**	**1.89%**
DEPARTMENT 410 BUILDINGS AND GROUNDS		**$1,272,276**	**$1,043,651**	**$1,244,404**	**$1,291,004**	**$1,256,004**	**$11,600**	**0.93%**

Town of Easton

Payroll Detail Report

FY25 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	122,389	124,838	CC/15+10	400	0	125,238	800
01.410.001.5104 Supervisor/Tree				**122,389**	**124,838**		**400**	**0**	**125,238**	**800**
AMES, JOHN W.	DPW Grounds Specialist	40	03/15/04	82,624	85,104	5/11 SPEA	250	0	85,354	900
CASEY, WAYNE R. JR.	DPW Spec. Eq. Op.	40	08/07/06	80,248	81,855	4/10 SPEA	250	0	82,105	900
CASEY, WILLIAM	B&G Foreman	40	09/03/96	95,851	97,769	9/11 SPEA	450	0	98,219	900
CLAPP, DEREK A	DPW Spec. Eq. Op.	40	11/23/21	64,322	68,181	4/4 SPEA	0	0	68,181	900
CUZZI, JOHN	Carpenter	40	01/30/12	88,146	89,911	8/9 SPEA	250	0	90,161	900
GAMMONS, MICHAEL	HVAC Technician	40	11/04/03	93,059	94,921	8/11 SPEA	250	0	95,171	900
LEGENDRE, STEPHEN J.	Electrician	40	11/03/08	88,146	92,157	8/10 SPEA	250	0	92,407	900
MONROE, NICHOLAS	BMS Technician	40	12/11/23	33,434	35,514	8/2 SPEA	0	0	35,514	450
	Full time with 1/2 Funded in School Department budget.									
PALMIERI, RYAN R.	DPW Spec. Eq. Op.	40	11/21/22	61,855	65,608	4/3 SPEA	0	0	65,608	900
PUCILLO, JOSEPH R.	DPW Spec. Eq. Op.	40	06/17/85	0	0		0	0	0	0
Vacant	Plumber	40		33,434	34,103	8/1 SPEA	0	0	34,103	450
	Full time with 1/2 Funded in School Department budget.									
01.410.001.5112 Public Works				**721,119**	**745,123**		**1,700**	**0**	**746,823**	**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			6,250	6,677		0	0	6,677	0
	1 hr per week for Gammons and Legendre for alarms per CBA - $4677 Safety Stipend - Texeira - $2,000 Total - $6677									
01.410.001.5181 Specialty Pay				**6,250**	**6,677**		**0**	**0**	**6,677**	**0**
Buildings And Grounds Total				**967,283**	**994,163**		**2,100**	**0**	**996,263**	**8,900**

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 420	**HIGHWAY DIVISION**							
01.420.001.5106	Highway Supervisor	$117,066	$98,853	$122,389	$124,838	$124,838	$2,449	2.00%
01.420.001.5112	Public Works Personnel	$723,250	$589,140	$751,727	$775,301	$775,301	$23,574	3.13%
01.420.001.5130	Overtime	$46,415	$39,927	$50,000	$50,000	$50,000	-	0.00%
01.420.001.5141	Class Differential	$0	$0	$250	$250	$250	-	0.00%
01.420.001.5150	Longevity	$2,700	$2,350	$2,350	$2,350	$2,350	-	0.00%
01.420.001.5199	53rd Payroll	$0	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$889,433**	**$730,271**	**$926,716**	**$952,739**	**$952,739**	**$26,023**	**2.80%**
01.420.002.5155	Uniforms/Clothing Allowance	$12,188	$9,576	$9,800	$9,800	$9,800	-	0.00%
01.420.002.5242	Crack Sealing	$0	$0	$0	-	$0	-	0.00%
01.420.002.5243	R&M - Vehicles	$166,839	$121,486	$135,000	$135,000	$135,000	-	0.00%
01.420.002.5245	R&M - Tools & Equip	$19,761	$18,438	$6,925	$16,925	$11,925	$5,000	72.20%
01.420.002.5246	R&M - Radio	$1,186	$0	$500	$500	$500	-	0.00%
01.420.002.5249	Traffic Marking	$18,190	$7,102	$40,000	$50,000	$40,000	-	0.00%
01.420.002.5250	R&M - Traffic Signals	$3,290	$4,865	$2,000	$2,000	$2,000	-	0.00%
01.420.002.5271	Rental Equipment	$239	$5,300	$1,500	$1,500	$1,500	-	0.00%
01.420.002.5291	R&M - Sidewalks	$0	$4,605	$5,000	$5,000	$5,000	-	0.00%
01.420.002.5300	Training	$634	$1,796	$3,000	$3,000	$3,000	-	0.00%
01.420.002.5305	Police Details	$16,834	$8,299	$20,000	$20,000	$15,000	($5,000)	(25.00%)
01.420.002.5323	Storm Water Permit Compliance	$18,459	$4,080	$35,000	$35,000	$25,000	($10,000)	(28.57%)
01.420.002.5340	Telephone/Communications	$497	$841	$500	$500	$500	-	0.00%
01.420.002.5383	Disposal of Tires	$966	$2,793	$300	$300	$300	-	0.00%
01.420.002.5390	Catch Basin Cleaning	$0	$0	$5,000	$5,000	$5,000	-	0.00%
01.420.002.5480	Gas & Oil	$43,684	$48,877	$60,000	$60,000	$55,000	($5,000)	(8.33%)
01.420.002.5530	Concrete/Ashpalt	$36,021	$32,550	$45,000	$45,000	$45,000	-	0.00%
01.420.002.5531	Stone/Sand/Gravel	$10,083	$4,793	$5,000	$5,000	$5,000	-	0.00%
01.420.002.5532	Pipes & Grates	$8,534	$5,591	$5,000	$5,000	$5,000	-	0.00%
01.420.002.5533	Guard Rails	$0	$0	$5,000	$5,000	$5,000	-	0.00%
01.420.002.5535	DPW Hardware Supplies	$3,415	$1,484	$3,750	$3,750	$3,750	-	0.00%

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.420.002.5536	Tools/Small Equipment	$6,320	$3,395	$5,000	$5,000	$5,000	-	0.00%
01.420.002.5537	Signs	$10,557	$8,808	$19,000	$19,000	$19,000	-	0.00%
01.420.002.5595	Protective Clothing	$0	$3,161	$1,600	$1,600	$1,600	-	0.00%
01.420.002.5710	Travel	$0	$0	$0	-	$0	-	0.00%
01.420.002.5716	Meal Allowances	$0	$0	$0	-	$0	-	0.00%
01.420.002.5730	Dues & Memberships	$361	$286	$200	$200	$200	-	0.00%
01.420.002.5731	Licenses	$874	$241	$750	$750	$750	-	0.00%
01.420.002.5850	Acquisition of New Equipment	$0	$13,508	$5,000	$5,000	$5,000	-	0.00%
002 Expense Subtotal		**$378,941**	**$311,884**	**$419,825**	**$439,825**	**$404,825**	**($15,000)**	**(3.57%)**
DEPARTMENT 420 HIGHWAY DIVISION		**$1,268,375**	**$1,042,156**	**$1,346,541**	**$1,392,564**	**$1,357,564**	**$11,023**	**0.81%**

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	122,389	124,838	CC/15+10	400	0	125,238	800
01.420.001.5106 Highway Supervisor				**122,389**	**124,838**		**400**	**0**	**125,238**	**800**
COBB, TYLER D.	DPW Senior Mechanic	40	11/07/22	81,457	86,416	8/7 SPEA	0	0	86,416	900
DECOUTO, MARK C.	DPW Sign Maint. Tech.	40	08/25/03	57,655	59,309	4/11 SPEA	250	0	59,559	900
	$25,000 of salary for Sign Maint. Tech is funded from Solid Waste. Total salary for FY24 is $82,655.									
FERNANDES, JAMES A.	DPW Special Equipment	40	8/14/23	64,322	63,093	4/2 SPEA	0	0	63,093	900
	Fernandes replaced Geary effective 8/14/23									
FLAHERTY, STEPHEN T	DPW Special Equipment	40	08/21/06	0	0		0	0	0	0
GILL, RICHARD	DPW Heavy Equip Operator	40	01/31/12	80,608	82,221	5/9SPEA	250	0	82,471	900
LUKE, JAMES J.	DPW Mechanic	40	08/02/04	0	0		0	0	0	0
MCSHERRY, ERIC	DPW Senior Mechanic	40	10/04/17	81,457	86,416	8/7 SPEA	250	0	86,666	900
MEADE, ROBERT T.	DPW Heavy Equip Operator	40	08/28/97	85,103	86,805	5/11 SPEA	450	0	87,255	900
PIANTEDOSI, MARK	DPW Special Equipment	40	02/23/15	75,250	78,292	4/8 SPEA	250	0	78,542	900
ROWSE, DANIEL	DPW Special Equip Operator	40	09/25/13	76,758	78,292	4/8 SPEA	250	0	78,542	900
RYAN, CHRISTOPHER	Highway Foreman	40	09/30/13	87,262	90,790	9/8 SPEA	250	0	91,040	900
WOODWARD, BRYAN D.	DPW Special Equipment	40	11/28/22	61,855	63,667	4/3 SPEA	0	0	63,667	900
01.420.001.5112 Public Works				**751,727**	**775,301**		**1,950**	**0**	**777,251**	**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	Class Differential			250	250		0	0	250	0
01.420.001.5141 Class Differential				**250**	**250**		**0**	**0**	**250**	**0**
Highway Division Total				**924,366**	**950,389**		**2,350**	**0**	**952,739**	**9,800**

Hearing Schedule Table of Contents

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 423	**SNOW AND ICE REMOVAL**							
01.423.001.5130	Overtime	$58,385	$71,225	$145,000	$145,000	$145,000	-	0.00%
01.423.001.5181	Weather Stipends	$7,500	$7,500	$7,500	$7,500	$7,500	-	0.00%
001 Payroll Subtotal		**$65,885**	**$78,725**	**$152,500**	**$152,500**	**$152,500**	**$0**	**0.00%**
01.423.002.5271	Rental Equipment	$128,013	$228,865	$202,400	$202,400	$202,400	-	0.00%
01.423.002.5480	Gas & Oil	$4,694	$7,362	$10,000	$10,000	$10,000	-	0.00%
01.423.002.5539	Sand & Salt	$98,827	$92,402	$121,300	$121,300	$121,300	-	0.00%
01.423.002.5716	Meal Allowances	$0	$0	$0	-	$0	-	0.00%
01.423.002.5850	Acquisition of New Equipment	$0	$14,999	$10,000	$10,000	$10,000	-	0.00%
002 Expense Subtotal		**$231,534**	**$343,630**	**$343,700**	**$343,700**	**$343,700**	**$0**	
DEPARTMENT 423 SNOW AND ICE REMOVAL		**$297,419**	**$422,355**	**$496,200**	**$496,200**	**$496,200**	**$0**	**0.00%**

FISCAL YEAR 2025 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 mission, leveraging the skills and resources of each discipline to better serve the community. We continue to build bridges with other departments and partners, such as Police, Fire and the schools.

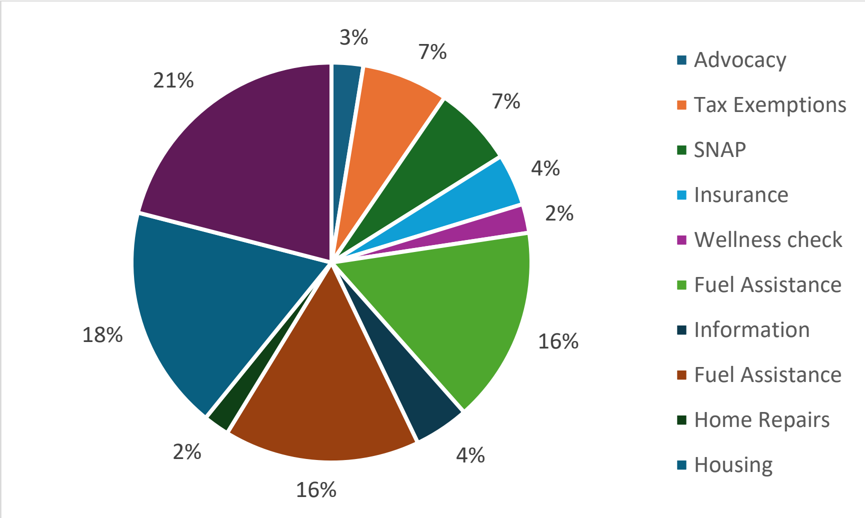
PRIOR YEAR BUDGET SUCCESSES

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. Over the past year and a half 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. To expand our client base, we have worked on building relationships through the Easton Public Schools to support families whose transportation challenges hinder their access to the services that they need to succeed and thrive. We are looking forward to our expanded relationship with the House of Possibilities, through which we hope to support program participants in integrating further into our community.

Goal: Maximize efficiency of existing programs				
Performance Measure:	**FY22 Actual**	**FY23 Actual**	**FY24 Target**	**FY24 To date**
Bus service provided (# Riders – Elderly, Disabled, Other)	2,004	2,100+	2,500	2,449

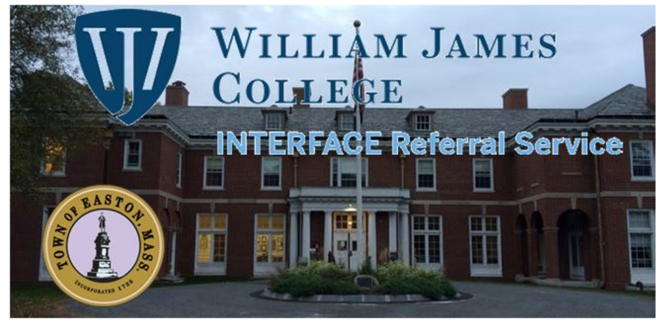
With the funding provided through the American Rescue Plan Act (ARPA), we have continued to support and build access to essential resources for our community. Our staff are dedicated to supporting residents in identifying and navigating the often-daunting processes associated with applying for various benefits and assistance programs. Referring to the pie chart below, the department has seen a tremendous need for housing, food, and utility related interactions in the past year. We recently worked with the Easton Department of Public Works Water division and we were able to enroll in a program offered by Self Help Inc. that provided over $10,000 in funds for over 50 households to assist with the expense of the water necessary for daily functions. For some this program covered past due balances.



With the departure of Deputy Director Cory Ahonen, who also served as our Veterans Service Officer, we faced the challenge of trying to find an individual who possessed the skills and credentials similar to DD Ahonen. After an extensive search, we looked internally and decided the best course of action would be to capitalize on the leadership and knowledge that Tracie Levene brought to the Benefits Navigator position and provide her the opportunity as our New Deputy Director to continue the departments mission. We have recently hired a new Veterans Service Officer who we look forward to welcoming to the team.

Additionally, last spring, we added a Community Mental Health Liaison. This essential position was developed as a response to the ever-changing mental health climate that our residents are faced with on a day-to-day basis. The Mental Health Liaison acts as a conduit for access to mental health care, police related mental health response, overdose follow up, domestic violence follow up, and much more.

In cooperation with the Easton Public Schools, this past year afforded us the opportunity to join WilliamJames College's INTERFACE referral Program. This program allows residents the supportive service of matching them and their needs to licensed mental health and counseling services, eliminating the need for residents to spend many frustrating hours trying to find a provider. After an intake process, INTERFACE aims to provide clients with at least two matched providers within two weeks.



Under the leadership of Joe Pitti, Deputy Director of Community Engagement and Programming, we have seen the continuation of long-standing traditions such as the Egg Hunt, March Madness, and the Children's Races, and the expansion of 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. Additional new programming options have come to be as the result of building relationships with community groups such as the Easton Garden Club, Mass Audubon Society, Bridgewater State University, Raising Multicultural Kids and the House of Possibilities.

For more information on the new and exciting programs being offered, check out our 'Engaged in Easton' program brochure that is featured on our webpage and is updated as new programs are added.

Hearing Schedule Table of Contents

As we continued to recover from the COVID19 Pandemic, our ongoing collaboration with the Easton Fire Department, continued 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.

Goal: Expand access to health care supports			
Performance Measure:	**FY23**	**FY24**	**FY25 Target**
	Actual	**To date**	
Health Screening Interactions	18	62	120
Health Education Individuals	22	38	60

This year brought the successful implementation of our Community At-Risk Empowerment Team (CARE). This team is made up of key personnel within town departments who meet monthly to discuss mutual clients and resources that may assist and support our residents. This team approach allows us to look for support as a team that may not be clear in cases where we are not working together. We have had the ability to include representatives from the Veterans Administration and look forward to involving Easton Public Schools going forward.

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 Veterans Day Parade, Cory Ahonen served as the Grand Marshall after leaving his position with the Town to support the efforts of Commonwealth's Secretary of Veterans Affairs.

SIGNIFICANT BUDGET AND STAFFING CHANGES

This proposed budget does not reflect any additional Staffing but does reflect the shifting of many of the core duties of the Benefits Navigator to the Deputy Director position while shifting the veteran specific functions to the reinstated Veterans Service Officer position. The Community Mental Health Liaison position and a portion of the Deputy Director position are funded using American Rescue Plan Act funds. The Program Assistant is funded using grants and program fees.

Personnel Summary				
Position	**FY2022 FTE**	**FY2023 FTE**	**FY2024 FTE**	**FY2025 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
Benefits Navigator #		0.85	1.0	
Veterans Service Officer				1.0
Community Mental Health Liaison #			1.0	1.0
Health Inspector	2.0	2.0	2.0	2.0
Program Assistant *		0.6	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**	**10.95**	**12.1**	**12.1**

Key:
ARPA Funded
* Supported by grants and fees
** Payroll supported by grants and fees

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 500	**HEALTH & COMMUNITY SERVICES**							
01.500.001.5101	Department Head	$118,752	$100,275	$124,151	$129,171	$129,171	$5,020	4.04%
01.500.001.5102	Asst Dept Head / Deputies	$169,585	$119,576	$181,610	$187,097	$141,273	($40,337)	(22.21%)
01.500.001.5104	Veterans Serivces Officer	$2,483	$0	$0	$83,103	$83,103	$83,103	0.00%
01.500.001.5107	Health Agent	$0	$0	$0	-	$0	-	0.00%
01.500.001.5109	Shuttle Drivers	$48,434	$41,213	$50,638	$53,219	$53,219	$2,581	5.09%
01.500.001.5110	Administrative Salaries	$110,695	$96,355	$121,026	$127,281	$127,281	$6,255	5.16%
01.500.001.5111	Clerical Salaries	$4,027	$0	$0	-	$0	-	0.00%
01.500.001.5113	Health Inspector	$173,266	$146,307	$181,144	$188,075	$188,075	$6,931	3.82%
01.500.001.5114	Benefits Navigator	$0	$0	$0	-	$0	-	0.00%
01.500.001.5130	Overtime	$3,173	$2,661	$10,000	$10,000	$10,000	-	0.00%
01.500.001.5145	Out of Rank Pay	$0	$0	$0	-	$0	-	0.00%
01.500.001.5150	Longevity	$2,800	$2,100	$2,800	$2,200	$2,200	($600)	(21.42%)
01.500.001.5166	Intern	$1,130	$1,698	$3,500	$3,500	$3,500	-	0.00%
01.500.001.5169	Part Time Drivers	$543	$874	$20,000	$20,000	$20,000	-	0.00%
01.500.001.5171	Mental Health Liaison	$0	$0	$0	$45,557	$0	-	0.00%
01.500.001.5180	Elected Salaries	$2,250	$2,250	$3,000	$3,000	$3,000	-	0.00%
01.500.001.5198	Wage & Classif Study Reserve	$0	$0	$0	-	$6,000	$6,000	0.00%
001 Payroll Subtotal		**$637,142**	**$513,314**	**$697,869**	**$852,203**	**$766,822**	**$68,953**	**9.88%**
01.500.002.5210	Electricity	$4,039	$4,216	$4,500	$4,500	$4,500	-	0.00%
01.500.002.5212	Building Heating	$4,089	$3,520	$7,000	$7,000	$7,000	-	0.00%
01.500.002.5230	Water	$148	$101	$450	$450	$450	-	0.00%
01.500.002.5243	R&M - Vehicles	$911	$255	$3,500	$3,500	$3,500	-	0.00%
01.500.002.5244	R&M - Hardware/Software	$7,254	$7,436	$9,000	$9,000	$9,000	-	0.00%
01.500.002.5300	Training	$4,354	$3,360	$3,500	$4,000	$4,000	$500	14.28%
01.500.002.5301	Consulting	$0	$100	$0	-	$0	-	0.00%
01.500.002.5304	Advertising	$963	$1,526	$350	$1,350	$1,350	$1,000	285.71%
	Increase for required notifications to homeowners regarding pet waste & septic systems as mandated by DEP Stormwater Permit regulatory compliance.							
01.500.002.5307	Nursing Services	$17,655	$12,933	$20,000	$20,000	$20,000	-	0.00%

Town of Easton

Budget Detail with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
01.500.002.5340	Telephone/Communications	$8,282	$6,163	$8,500	$8,500	$8,500	-	0.00%
01.500.002.5345	Postage/Meter	$0	$0	$0	-	$0	-	0.00%
01.500.002.5350	R&M Town Pool	$0	$0	$0	-	$0	-	0.00%
01.500.002.5351	Program	$3,379	$80	$6,000	$6,000	$6,000	-	0.00%
01.500.002.5430	Building Maintenance	$28,792	$23,720	$24,000	$24,000	$24,000	-	0.00%
01.500.002.5450	Custodial Supplies	$0	$0	$0	-	$0	-	0.00%
01.500.002.5480	Gas & Oil	$10,910	$8,277	$13,000	$13,000	$13,000	-	0.00%
01.500.002.5536	Small Tools/Field Supplies	$1,314	$144	$1,000	$1,000	$1,000	-	0.00%
01.500.002.5583	Flags & Markers	$300	$0	$300	$300	$300	-	0.00%
01.500.002.5584	Chlorine	$0	$0	$0	-	$0	-	0.00%
01.500.002.5596	Uniforms/Clothing Allowance	$2,400	$2,400	$2,400	$2,400	$2,400	-	0.00%
01.500.002.5710	Travel	$3,809	$1,585	$2,000	$2,000	$2,000	-	0.00%
01.500.002.5722	Newsletter	$0	$0	$0	-	$0	-	0.00%
01.500.002.5723	Nutrition	$604	$586	$800	$800	$800	-	0.00%
01.500.002.5730	Dues & Memberships	$1,177	$2,541	$1,000	$1,000	$1,000	-	0.00%
01.500.002.5731	Licenses	$415	$135	$600	$600	$600	-	0.00%
002 Expense Subtotal		**$100,803**	**$79,086**	**$107,900**	**$109,400**	**$109,400**	**$1,500**	**1.39%**
01.500.004.5210	Electricity	$0	$0	$400	$400	$400	-	0.00%
01.500.004.5350	R&M Town Pool	$1,361	$1,156	$1,500	$3,000	$3,000	$1,500	100.00%
Increase for enviironmental testing previously paid for from town meeting article which is now depleted.								
01.500.004.5584	Chlorine	$4,761	$3,484	$4,500	$5,500	$5,500	$1,000	22.22%
004 Town Pool Expense Subtotal		**$6,123**	**$4,640**	**$6,400**	**$8,900**	**$8,900**	**$2,500**	**39.06%**
01.500.005.5770	Veterans Benefits	$192,577	$162,384	$200,000	$200,000	$200,000	-	0.00%
005 Veterans Benefits Subtotal		**$192,577**	**$162,384**	**$200,000**	**$200,000**	**$200,000**	**$0**	**0.00%**
DEPARTMENT 500 HEALTH & COMMUNITY SERVICES		**$936,646**	**$759,425**	**$1,012,169**	**$1,170,503**	**$1,085,122**	**$72,953**	**7.20%**

Town of Easton

Payroll Detail Report

FY25 Town Budget

DEPT # 500 - HEALTH & COMMUNITY SERVICES

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
KENNEDY, KRISTIN C.	Director	40	10/7/1996	124,152	129,171	AA-10	550	0	129,721	800
01.500.001.5101 Department Head				**124,152**	**129,171**		**550**	**0**	**129,721**	**800**
LEVENE, TRACIE	Deputy Dir - Vets/Fin Aff	40		90,805	92,621	DD-6	0	0	92,621	0
LEVENE, TRACIE	ARPA Grant Funding			0	-45,824		0	0	-45,824	0
PITTI, JOSEPH	Deputy Dir - Comm Eng &	40	6/29/22	0	94,476	DD-7	0	0	94,476	0
01.500.001.5102 Asst Dept Head /				**90,805**	**141,273**		**0**	**0**	**141,273**	**0**
SNYDER, JASON	Veterans Services Officer	40	5/6/24	0	83,103	EE-11	0	0	83,103	0
	Position re-established with transition of Benefits Navigator duties reallocated to Deputy Director position.									
01.500.001.5104 Veterans Serivces				**0**	**83,103**		**0**	**0**	**83,103**	**0**
HENSHAW, BRUCE	Driver	40	3/23/18	50,638	53,219	I-8	350	0	53,569	0
01.500.001.5109 Shuttle Drivers				**50,638**	**53,219**		**350**	**0**	**53,569**	**0**
MATTA, SHEA	Admin Asst/HCS	35	7/24/2023	47,941	50,002	H-2	0	0	50,002	0
O'HEARNE, LISA	Admin Asst/Transport Coord	35	7/23/14	49,861	52,278	H-4	400	0	52,678	0
RISOTTI, JENNIFER	HCS Admin Asst	18	7/11/22	23,224	25,001	H-2	0	0	25,001	0
01.500.001.5110 Administrative Salaries				**121,026**	**127,281**		**400**	**0**	**127,681**	**0**
MEYERS, TIMOTHY P.	Health Inspector	40	10/29/2007	90,572	94,231	EE-15+15	450	0	94,681	800
TAYLOR, MARK	Health Inspector	40	9/14/2009	90,572	93,844	EE-15+15	450	0	94,294	800
01.500.001.5113 Health Inspector				**181,144**	**188,075**		**900**	**0**	**188,975**	**1,600**
LEVENE, TRACIE	Benefits Navigator	35	3/28/2022	0	0	F-6	0	0	0	0
	Position combined with HCS Deputy Director of Veterans/Financial Affairs.									
01.500.001.5114 Benefits Navigator				**0**	**0**		**0**	**0**	**0**	**0**
OVERTIME	Overtime			10,000	10,000		0	0	10,000	0
01.500.001.5130 Overtime				**10,000**	**10,000**		**0**	**0**	**10,000**	**0**
INTERN	Intern			3,500	3,500		0	0	3,500	0
01.500.001.5166 Intern				**3,500**	**3,500**		**0**	**0**	**3,500**	**0**
PART TIME DRIVERS	Part Time Drivers			20,000	20,000		0	0	20,000	0
01.500.001.5169 Part Time Drivers				**20,000**	**20,000**		**0**	**0**	**20,000**	**0**

Town of Easton

Payroll Detail Report

FY25 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
CANTAVE, STEPHANIE	Comm Mental Health Liaison	40	2/14/23	0	91,113	E-8	0	0	91,113	0
	Grade E, nonunion full time $91,113. Funded 50% with ARPA grant funds.									
CANTAVE, STEPHANIE	ARPA Grant Funding			0	-91,113		0	0	-91,113	0
01.500.001.5171 Mental Health Liaison				**0**	**0**		**0**	**0**	**0**	**0**
MEEHAN, PAUL	Board Member			1,000	1,000		0	0	1,000	0
MILLS, CHRISTOPHER	Board Member			1,000	1,000		0	0	1,000	0
ZAYAS, ARIA	Board Member			1,000	1,000		0	0	1,000	0
01.500.001.5180 Elected Salaries				**3,000**	**3,000**		**0**	**0**	**3,000**	**0**
WAGE & CLASS STUDY				0	6,000		0	0	6,000	0
01.500.001.5198 Wage & Classif Study				**0**	**6,000**		**0**	**0**	**6,000**	**0**
Health & Community Services Total				**604,265**	**764,622**		**2,200**	**0**	**766,822**	**2,400**

AMES FREE LIBRARY
FISCAL YEAR 2025 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 seamlessly kept up a high customer service standard with the highest program attendance, WiFi use, and database sessions seen in five years. The library remained within the top ten circulating libraries in the SAILS Library Network of 70 libraries. The English for All program volunteer was made into a part-time ESOL Coordinator who managed a team of six volunteers all providing regular weekly instructions to 36 students representing more than 15 countries.

CAPITAL IMPROVEMENTS

The Library provided repair and maintenance to Queset Garden's walkways and stone walls to help ensure the safety of the many people who enjoy the grounds. The library completed preparations and purchased tiles to con duct much need repairs to the roof of the Richardson building, with the help and support of the Community Preservation Committee; the project is expected to be completed in FY 2025.

10 YEARS WITH THE LEARNING COMMONS @ QUESET HOUSE

April 2024 marked ten tears since Queset House was opened to the public as the library's learning commons, providing meeting & event space, a computer lab, podcasting studio, makerspace, and home to the Friends of the Ames Free Library's book sale room. The occasion was celebrated with a rededication ceremony and citation from the Massachusetts State Senate. The library is grateful to the Friends for their support with updating the equipment in the digital media lab.

Library users participating in a free glass painting workshop

NASA Solar Ambassador Pat Monteith speaking on the mechanics of the 2024 Solar Eclipse.

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

Key Performance Measures	*FY22 Actual*	*FY23 Actual*	*FY24 Projected*	*FY25 Target*
Visitors	69,486	81,670	84,612	85,000
Circulation	105,340	105,337	111,804	112,000
Program attendees	7,435	11,655	12,657	13,000
Programs	1,064	1,213	1,271	1,300
Reference transactions	6,352	5,718	5,422	6,000
Computer use	4,522	8,058	7,104	8,000
WiFi use	4,375	8,796	12,172	12,500
Database sessions	9,381	10,608	15,707	16,000
Registered borrowers	13,875	10,885*	10,520	10,550

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

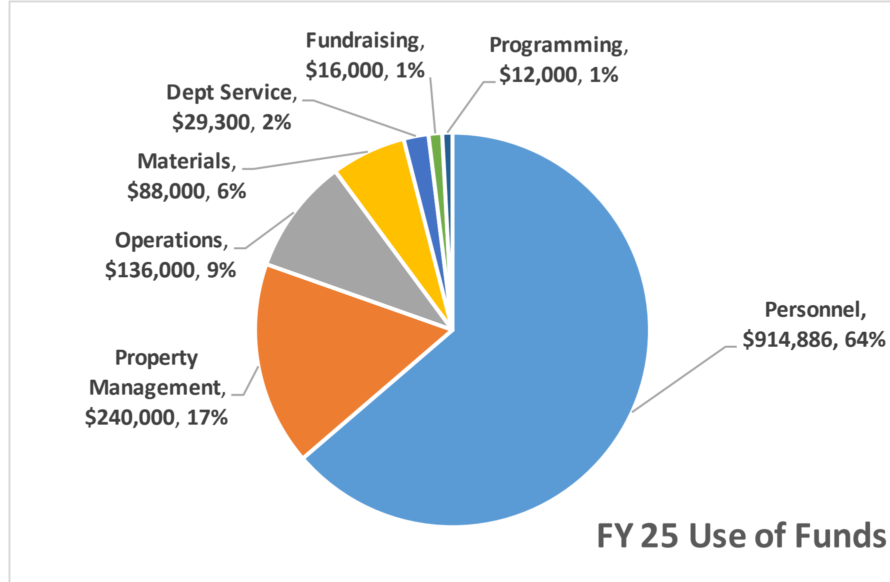
SIGNIFICANT BUDGET AND STAFFING CHANGES

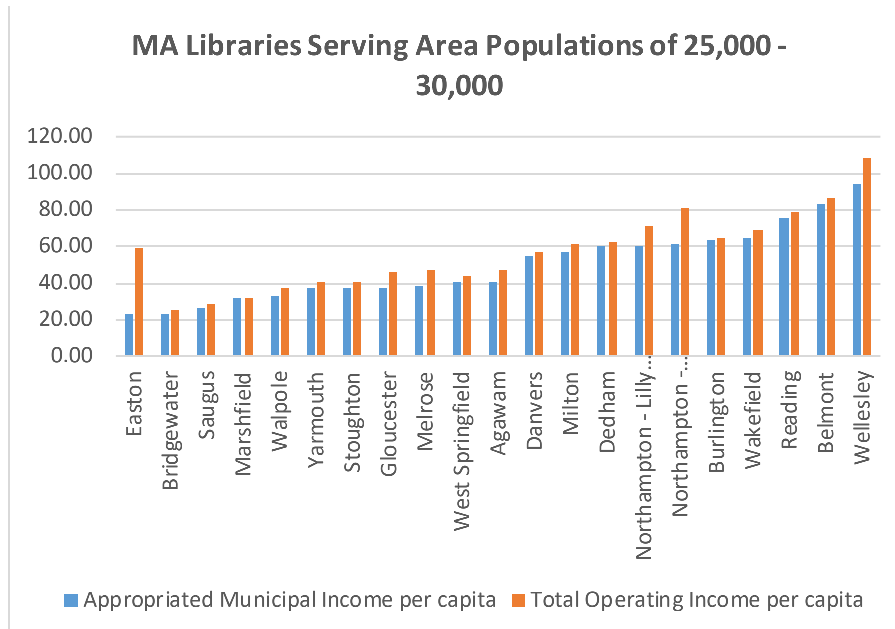
The library is proposing a 5% increase to operations & administration to provide more electronic resources to users, replace aging computers, and contract a controller; a 21% percent increase to programming to better support the English for All program; and a 17% increase to property management to help maintain Queset House and Queset Garden. No significant staffing changes are proposed for FY 2025.

Position	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Executive Director	1	1	1	1
Assistant Director	1	1	1	1
Librarians	3	3	3	3
Associates/Technician/Specialist	4	5	5	5
Circulation Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Queset House Manager	1	1	1	1
Campus Manager	.5	.5	.5	.5
ESOL Specialist	0	0	.5	.5
Pages	.5	.5	.5	.5
Total FTE	**13**	**14**	**14.5**	**14.5**

DEPARTMENTAL BUDGET

In FY25, the majority of expenses will be personnel, followed by property management, operations, and materials. Town allocation of $598,055 will again contribute 42% of the total library budget, while meeting the statutory Municipal Appropriation Requirement. The Ames Free Library had the lowest imposition on tax payers of the 21 municipalities serving population of 25,000 – 30,000 in FY22 and yet continued to be in the top ten libraries of that cohort in terms of total operating revenue, allowing for continuing excellence in breadth and depth of library services.





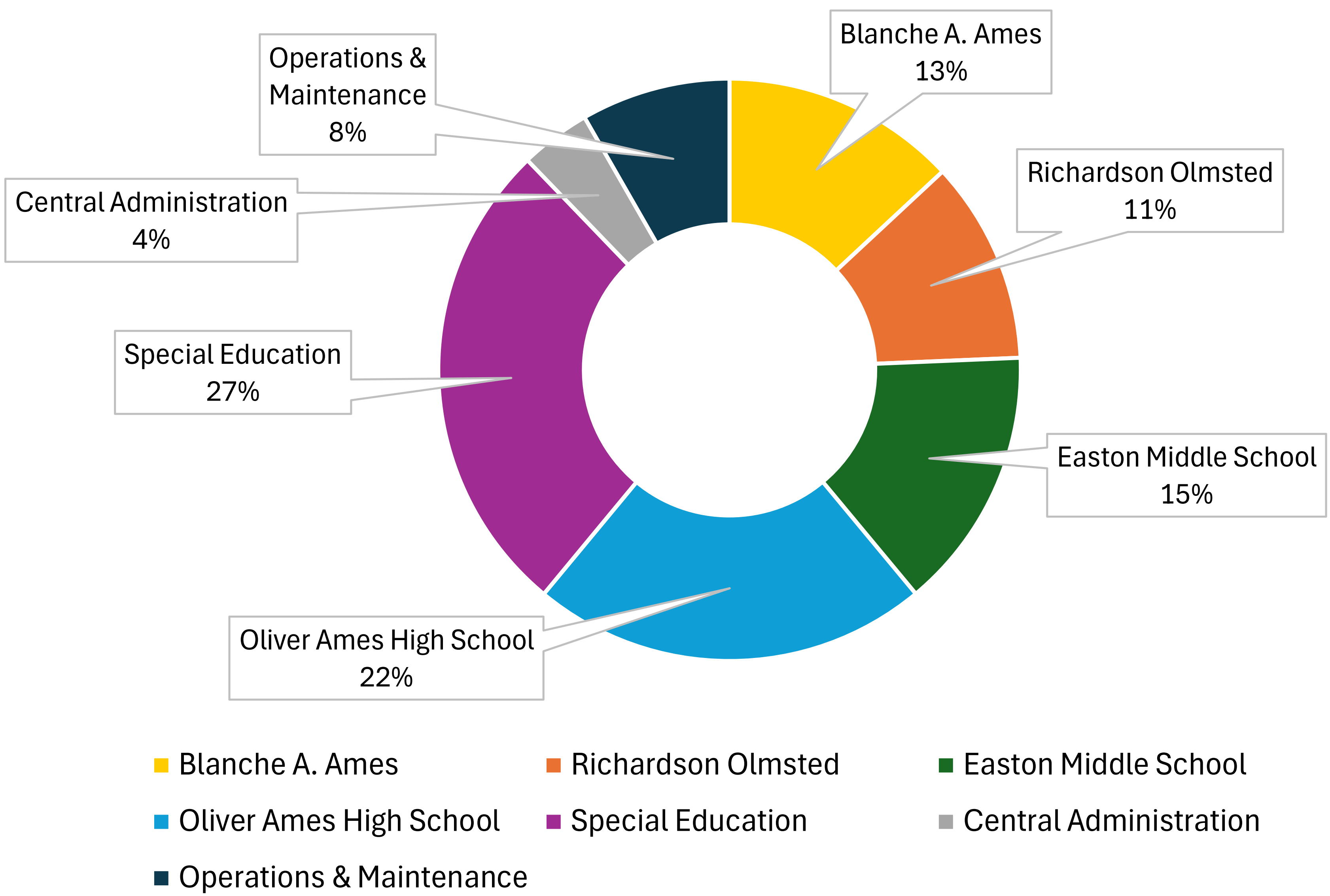
2022 Library Statistics available at:
https://mblc.state.ma.us/programs-and-support/library-statistics/index.php

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 610	**LIBRARY**							
01.610.002.5781	Library Services	$585,860	$595,860	$595,860	$598,055	$598,055	$2,195	0.36%
Minimum Annual Appropriation.								
002 Expense Subtotal		**$585,860**	**$595,860**	**$595,860**	**$598,055**	**$598,055**	**$2,195**	**0.36%**
DEPARTMENT 610 LIBRARY		**$585,860**	**$595,860**	**$595,860**	**$598,055**	**$598,055**	**$2,195**	**0.36%**

FISCAL YEAR 2025 BUDGET

EDUCATION

FY 2025 SCHOOL DEPT BUDGET



EASTON PUBLIC SCHOOLS
FY2025 BUDGET PROPOSAL SUMMARY

	FY 2023 Expended	FY2024 YTD Expended	FY2024 Budget	FY2025 Orig Request	FY2025 Adj Request	Diff FY2025-FY2024	% Diff
Elementary Schools							
Blanche A. Ames Elementary School (PK-2)	6,292,565	4,288,044	6,450,847	6,558,923	6,486,923	36,076	0.6%
Richardson Olmsted School (3-5)	5,498,140	3,860,147	5,715,146	5,600,631	5,597,631	(117,515)	-2.1%
	11,790,705	**8,148,191**	**12,165,993**	**12,159,554**	**12,084,554**	**(81,439)**	**-0.7%**
Secondary Schools							
Easton Middle School	6,731,318	4,733,449	6,925,703	7,251,610	7,259,610	333,907	4.8%
Oliver Ames High School	10,376,786	7,285,823	11,034,472	10,982,062	10,946,062	(88,410)	-0.8%
	17,108,104	**12,019,272**	**17,960,175**	**18,233,672**	**18,205,672**	**245,497**	**1.4%**
System Wide Programs and Services							
Special Education Services	11,255,310	8,910,742	11,906,924	13,297,940	13,297,940	1,391,016	11.7%
Central Administration	1,533,429	1,386,241	1,608,735	1,940,445	1,940,445	331,710	20.6%
Operations & Maintenance	3,350,894	2,598,182	3,386,716	4,116,704	4,119,704	732,988	21.6%
	16,139,633	**12,895,165**	**16,902,375**	**19,355,089**	**19,358,089**	**2,455,714**	**14.5%**
Total School Department Budget Proposal	**45,038,442**	**33,062,628**	**47,028,543**	**49,748,315**	**49,648,315**	**2,619,772**	**5.57%**

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 305	**SCHOOL DEPARTMENT**							
01.305.002.5000	School Operating Budget	45,038,442	33,062,628	47,028,543	$49,748,315	$49,648,315	$2,619,772	5.57%
002 Expense Subtotal		**$45,038,442**	**$33,062,628**	**$47,028,543**	**$49,748,315**	**$49,648,315**	**$2,619,772**	**5.57%**
DEPARTMENT 305 SCHOOL DEPARTMENT		**$45,038,442**	**$33,062,628**	**$47,028,543**	**$49,748,315**	**$49,648,315**	**$2,619,772**	**5.57%**

FISCAL YEAR 2025 BUDGET

ENTERPRISE FUNDS

SEWER DIVISION ENTERPRISE FUND
FISCAL YEAR 2025 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

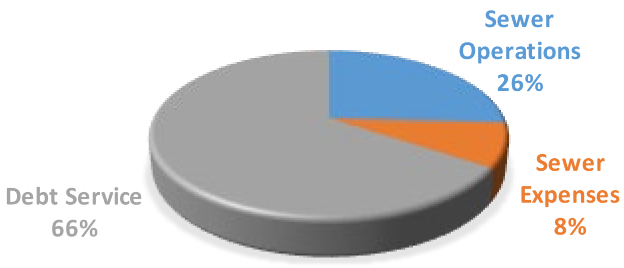
The sewer budget is increasing by $5,571 in FY2025.

PRIOR YEAR BUDGET SUCCESSES

The North Easton 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 26.6 million gallons of wastewater was collected and treated in FY2023.

DPW AND ENTERPRISE ACCOUNTS

The chart and table below represent the components of the Sewer Division enterprise fund for FY2025.



Division	FY2025
Sewer Operations	$365,000
Sewer Expenses	$120,000
Debt Service	$926,415
Total	**$1,411,415**

KEY PERFORMANCE MEASURES:

	FY22 Actual	FY23 Actual	FY24 Projected	FY25 Target
Gallons collected (millions)	22.3	24.5	26.6	27.0

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 440	**SEWER DIVISION**							
60.440.002.5255	Sewer Operations & Maintenance	$288,827	$200,750	$365,000	$365,000	$365,000	-	0.00%
60.440.002.5325	Sewer Disposal Fees	$35,317	$31,384	$120,000	$120,000	$120,000	-	0.00%
002 Expense Subtotal		**$324,145**	**$232,134**	**$485,000**	**$485,000**	**$485,000**	**$0**	**0.00%**
60.440.014.5910	Principal on LT Debt	$296,151	$478,113	$585,049	$609,632	$609,632	$24,583	4.20%
60.440.014.5915	Interest on LT Debt	$205,476	$342,584	$318,092	$296,688	$296,688	($21,404)	(6.72%)
60.440.014.5925	Short Term Interest	$0	$0	$0	-	$0	-	0.00%
60.440.014.5931	CWT Admin Fees	$5,377	$21,859	$17,703	$20,095	$20,095	$2,392	13.51%
014 Enterprise Debt Service		**$507,004**	**$842,557**	**$920,844**	**$926,415**	**$926,415**	**$5,571**	**0.60%**
DEPARTMENT 440 SEWER DIVISION		**$831,150**	**$1,074,692**	**$1,405,844**	**$1,411,415**	**$1,411,415**	**$5,571**	**0.39%**
TOTAL FUND 60 SEWER ENTERPISE FUND		**$831,150**	**$1,074,692**	**$1,405,844**	**$1,411,415**	**$1,411,415**	**$5,571**	**0.39%**

TOWN OF EASTON
SEWER DEBT ANALYSIS
FISCAL 2025 DEBT SERVICE SCHEDULE

Date	Description	Year of Maturity	Long Term Debt Principal	Long Term Debt Interest	Short Term Interest/Other	CWT Admin Fee	Budget Total
Sewer Enterprise Debt Service (Bonds & Short Term Interest):							
5/14/2015	CWT - CW-11-02 Pool 17A Swap	2043	130,068.06	33,974.77		4,584.02	168,626.85
8/15/2019	Queset Design & Permitting (Collection System)	2040	25,000.00	10,850.00			35,850.00
10/24/2019	CWT - CW-16-33 Series 22 (Queset Collection Sys	2050	68,654.90	52,747.40		3,596.41	124,998.71
8/12/2020	Sewer Design 5 Corners (I)	2041	30,000.00	20,900.00			50,900.00
6/7/2022	WWT 5 Corners IMA (I)	2042	10,000.00	12,900.00			22,900.00
6/7/2022	WWT 5 Corners IMA (II)	2042	15,000.00	19,550.00			34,550.00
6/7/2022	WWT 5 Corners IMA (III)	2042	30,000.00	39,600.00			69,600.00
11/15/2022	CWT - CW-18-25 (5 CornersConstruction)	2053	273,909.04	74,373.03		11,914.50	360,196.57
3/7/2023	Queset Sewer Design, Permitting & Construction	2043	10,000.00	12,750.00			22,750.00
3/7/2023	5 Corners Construction	2027	5,000.00	750.00			5,750.00
3/6/2024	WWT 5 Corners IMA (IIII)	2044	12,000.00	18,292.36			30,292.36
	Total Sewer Enterprise Debt		609,632.00	296,687.56	-	20,094.93	926,414.49
Sewer General Fund Debt Service (Bonds & Short Term Interest):							
6/13/2012	WPAT - Update CWMP CW-10-05 Pool 16	2033	15,476.00	2,885.74		216.43	18,578.17
5/14/2015	CWT - CW-11-02 Pool 17A Swap	2043		33,974.77			33,974.77
8/15/2019	Queset Comm District Capacity	2040	135,000.00	65,462.50			200,462.50
10/24/2019	CWT - CW-16-33 Series 22 (Queset Collection Sys	2050		-			-
8/12/2020	WWT 5 Corners IMA (I)	2041	10,000.00	8,000.00			18,000.00
8/12/2020	WWT 5 Corners IMA (II)	2038	5,000.00	2,325.00			7,325.00
8/12/2020	WWT 5 Corners IMA (IV)	2041	10,000.00	7,650.00			17,650.00
8/12/2020	Sewer Design 5 Corners (II)	2041	10,000.00	7,900.00			17,900.00
8/12/2020	Sewer Construction 5 Corners (I)	2041	10,000.00	7,000.00			17,000.00
11/15/2022	CWT - CW-18-25 (5 CornersConstruction)	2053		100,373.03			100,373.03
	Total Sewer General Fund Debt		195,476.00	235,571.04	-	216.43	431,263.47
	Grand Total		805,108.00	532,258.60	-	20,311.36	1,357,677.96

Debt Authorized and Unissued:

Date Auth	Description	Original Authorization	Issued	Unissued Balance	Notes Outstanding
5/18/2015	Queset Sewer System	3,690,000	3,565,595	124,405	-
5/18/2015	5 Corners IMA	8,300,000	2,934,000	5,366,000	-
5/21/2018	5 Corners Sewer Construciton	13,500,000	11,018,026	2,481,974	
	Total	**25,490,000**	**17,517,621**	**7,972,379**	**-**

FISCAL YEAR 2025 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 7,650 customer services. Currently, the system includes seven well supplies, two storage tanks, and a distribution network comprising some 170.2 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

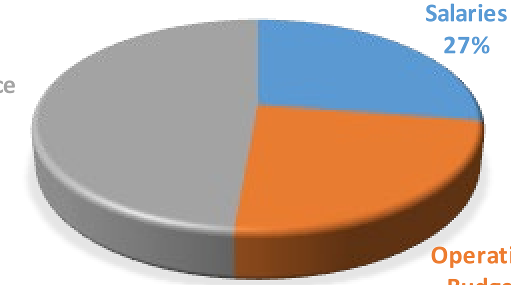
For the previous year (CY2023) the water division pumped 605,570,000 gallons of water to the residences and businesses within the Town of Easton. The Water Division, along with our designer, and contractor have completed the PFAS treatment units for wells 1, 2, and 4 in December of 2023. The Red Mill Road water treatment plant is scheduled to be completed in the spring of 2024.

KEY PERFORMANCE MEASURES:

	CY22 Actual	CY23 Actual	CY24 Projected	CY25 Target
Gallons of Water Delivered (millions)	655	605	620	620
Customer Services	7,650	7,669	7,687	7,707

DEPARTMENTAL BUDGET

The chart below represents the proposed Water Division Budget for FY2025.



Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Water Operations Manager	1	1	1	1	1
Water Systems Supervisor	1	1	1	1	1
Principal Clerk	--	--	--	--	--
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
Heavy Equipment Operator	1	1	1	1	1
Water GIS Technician	1	1	1	1	1
Pumping Station Operator	1	1	1	1	1
Treatment Plant Operator	0	1	1	1	2
Total Full-time Equivalents	**12**	**13**	**13**	**13**	**14**

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 450	**WATER DIVISION**							
61.450.001.5101	Water Operations Manager	$120,452	$100,275	$124,152	$129,171	$129,171	$5,019	4.04%
61.450.001.5102	Water Systems Supervisor	$103,954	$87,780	$108,680	$113,073	$113,073	$4,393	4.04%
61.450.001.5105	GIS Technician	$71,043	$60,008	$74,296	$77,302	$77,302	$3,006	4.04%
61.450.001.5110	Secretarial Salaries	$14,414	$0	$0	-	$0	-	0.00%
61.450.001.5111	Clerical Salaries	$114,741	$70,031	$98,746	$94,351	$94,351	($4,395)	(4.45%)
61.450.001.5112	Public Works Personnel	$628,351	$562,098	$696,357	$813,053	$813,053	$116,696	16.75%
61.450.001.5130	Overtime	$64,994	$59,105	$95,000	$95,000	$95,000	-	0.00%
61.450.001.5141	Class Differential	$376	$163	$473	$473	$473	-	0.00%
61.450.001.5148	Seasonal Employees	$0	$0	$10,000	$10,000	$10,000	-	0.00%
61.450.001.5150	Longevity	$3,350	$2,750	$3,150	$2,700	$2,700	($450)	(14.28%)
61.450.001.5151	Sick Leave Incentive	$0	$0	$10,000	$10,000	$10,000	-	0.00%
61.450.001.5168	Civil Engineer	$45,508	$38,152	$47,237	$49,156	$49,156	$1,919	4.06%
61.450.001.5187	On-Call Status	$0	$0	$0	-	$0	-	0.00%
61.450.001.5199	53rd Payroll	$517	$0	$0	-	$0	-	0.00%
001 Payroll Subtotal		**$1,167,704**	**$980,367**	**$1,268,091**	**$1,394,279**	**$1,394,279**	**$126,188**	**9.95%**
61.450.002.5210	Electricity	$99,904	$63,770	$205,500	$205,500	$205,500	-	0.00%
61.450.002.5212	Building Heating	$8,458	$24,304	$11,700	$11,700	$11,700	-	0.00%
61.450.002.5240	R&M - Office Equipment	$0	$1,534	$7,000	$7,000	$7,000	-	0.00%
61.450.002.5243	R&M - Vehicles	$20,061	$13,161	$12,000	$12,000	$12,000	-	0.00%
61.450.002.5244	R&M - Hardware/Software	$15,156	$15,829	$17,500	$17,500	$17,500	-	0.00%
61.450.002.5247	Testing	$56,619	$38,913	$96,000	$96,000	$96,000	-	0.00%
61.450.002.5248	R&M - Pump Station	$72,966	$47,276	$55,000	$55,000	$55,000	-	0.00%
61.450.002.5271	Rental Equipment	$4,575	$7,206	$5,000	$5,000	$5,000	-	0.00%
61.450.002.5300	Training	$5,957	$4,156	$13,000	$13,000	$13,000	-	0.00%
61.450.002.5301	Consulting Services	$52,260	$30,084	$50,000	$50,000	$50,000	-	0.00%
61.450.002.5304	Advertising	$828	$237	$3,000	$3,000	$3,000	-	0.00%
61.450.002.5305	Police Details	$7,212	$12,464	$30,000	$30,000	$30,000	-	0.00%
61.450.002.5317	Household Hazardous Waste	$2,386	$436	$25,000	$25,000	$25,000	-	0.00%

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
61.450.002.5340	Telephone/Communications	$9,190	$6,809	$12,000	$12,000	$12,000	-	0.00%
61.450.002.5345	Postage & Billing	$30,623	$25,075	$23,500	$23,500	$23,500	-	0.00%
61.450.002.5381	R&M - Computers	$6,917	$7,302	$9,500	$9,500	$9,500	-	0.00%
61.450.002.5389	Borrowing Expenses	$0	$0	$0	-	$0	-	0.00%
61.450.002.5420	Office Supplies	$5,233	$2,803	$5,000	$5,000	$5,000	-	0.00%
61.450.002.5430	Building Maintenance	$18,169	$15,193	$23,000	$23,000	$23,000	-	0.00%
61.450.002.5480	Gas & Oil	$30,765	$19,061	$30,000	$30,000	$30,000	-	0.00%
61.450.002.5530	Concrete/Ashpalt	$8,375	$28,821	$30,000	$30,000	$30,000	-	0.00%
61.450.002.5534	Engineering Supplies	$0	$388	$1,100	$1,100	$1,100	-	0.00%
61.450.002.5541	Misc Water Supplies	$11,821	$12,279	$7,500	$7,500	$7,500	-	0.00%
61.450.002.5542	Chemical Supplies	$65,152	$59,878	$60,000	$250,000	$250,000	$190,000	316.66%
61.450.002.5543	Copper & Hardware	$368	$6,661	$22,000	$22,000	$22,000	-	0.00%
61.450.002.5544	Meters & Parts	$209,725	$136,225	$200,000	$200,000	$200,000	-	0.00%
61.450.002.5545	Tools/Hydrants/Fittings	$102,683	$43,698	$41,000	$41,000	$41,000	-	0.00%
61.450.002.5596	Uniforms/Clothing Allowance	$9,199	$11,573	$9,200	$9,200	$9,200	-	0.00%
61.450.002.5716	Meal Allowances	$0	$0	$0	-	$0	-	0.00%
61.450.002.5730	Dues & Memberships	$3,923	$3,563	$4,000	$4,000	$4,000	-	0.00%
61.450.002.5731	Licenses	$455	$1,656	$1,500	$1,500	$1,500	-	0.00%
61.450.002.5733	SDWA Assessment	$6,918	$5,960	$8,500	$8,500	$8,500	-	0.00%
61.450.002.5805	Water Main Replacement	$0	$0	$0	-	$0	-	0.00%
61.450.002.5850	Acquisition of New Equipment	$0	$14,812	$10,000	$10,000	$10,000	-	0.00%
61.450.002.5855	Well/Pump Rehabilitation	$0	$0	$0	-	$0	-	0.00%
002 Expense Subtotal		**$865,907**	**$661,144**	**$1,028,500**	**$1,218,500**	**$1,218,500**	**$190,000**	**18.47%**
61.450.014.5910	Principal on LT Debt	$427,100	$642,963	$802,963	$1,048,438	$1,048,438	$245,475	30.57%
61.450.014.5915	Interest on LT Debt	$352,765	$656,303	$796,672	$1,209,121	$1,209,121	$412,449	51.77%
61.450.014.5925	Interest on Notes	$0	$445,040	$400,000	$208,419	$208,419	($191,581)	(47.89%)
61.450.014.5931	CWT Admin Fees	$0	$4,078	$3,755	$4,078	$4,078	$323	8.60%
014 Enterprise Debt Service		**$779,865**	**$1,748,384**	**$2,003,390**	**$2,470,056**	**$2,470,056**	**$466,666**	**23.29%**
DEPARTMENT 450 WATER DIVISION		**$2,813,478**	**$3,389,896**	**$4,299,981**	**$5,082,835**	**$5,082,835**	**$782,854**	**18.20%**
TOTAL FUND 61 WATER ENTERPRISE FUND		**$2,813,478**	**$3,389,896**	**$4,299,981**	**$5,082,835**	**$5,082,835**	**$782,854**	**18.20%**

Town of Easton

Payroll Detail Report

FY25 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	124,152	129,171	AA-10	0	0	129,171	800
61.450.001.5101 Water Operations				**124,152**	**129,171**		**0**	**0**	**129,171**	**800**
FORD, JOSHUA H	Water Systems Supervisor	40	10/10/95	108,680	113,073	CC-11	550	0	113,623	800
61.450.001.5102 Water Systems				**108,680**	**113,073**		**550**	**0**	**113,623**	**800**
FALLON, SEAN	GIS Technician	40	1/11/22	74,296	77,302	EE-7	0	0	77,302	0
61.450.001.5105 GIS Technician				**74,296**	**77,302**		**0**	**0**	**77,302**	**0**
CIRINO, ALICIA	Office Assistant	35	6/20/23	67,754	60,474	7-7	0	0	60,474	0
GALLO, KAREN A	Office Assistant	35	11/10/03	30,992	33,877	7-13	450	0	34,327	0
	Position split 50/50 with Solid Waste & Recycling Budget.									
61.450.001.5111 Clerical Salaries				**98,746**	**94,351**		**450**	**0**	**94,801**	**0**
CARDOZA, MICHAEL	Water System Technician	40	7/8/19	77,655	79,209	1-5	0	0	79,209	700
CHARRON, JOSEPH	Heavy Equipment Operator	40	8/14/06	89,644	93,723	2-8	250	0	93,973	700
CLOONAN, JEFFREY	Treatment Plant Operator	40	11/28/22	95,643	97,557	3-5	0	0	97,557	700
HOWARTH, ANDREW	Water System Technician	40	7/11/08	80,792	84,467	1-8	250	0	84,717	700
O'NEILL, BRIAN R	Meter Technician	40	8/14/06	89,644	93,723	2-8	250	0	93,973	700
O'TOOLE, MICHAEL P	Pumping Station Operator	40	8/18/03	92,662	96,535	2-9	250	0	96,785	700
RICHARD, JOSEPH	Water System Inspector	40	10/13/95	92,662	96,535	2-9	450	0	96,985	700
STURTEVANT, CORY	Water System Technician	40	10/17/16	77,655	79,209	1-5	250	0	79,459	700
VACANT	Treatment Plant Operator	40		0	92,095	3-3	0	0	92,095	700
	Proposed new position for FY25. Proposed Step 3 for recruitment purposes.									
61.450.001.5112 Public Works				**696,357**	**813,053**		**1,700**	**0**	**814,753**	**6,300**
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**

Town of Easton

Payroll Detail Report

FY25 Town Budget

DEPT # 450 - WATER DIVISION Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
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**
GROSSCHEDL, MATTHEW A	CIVIL ENGINEER	20		47,237	49,156	DD-8	0	0	49,156	400
	Full time postion shared 50/50 DPW Admin Budget, Dept #400.									
61.450.001.5168 Civil Engineer				**47,237**	**49,156**		**0**	**0**	**49,156**	**400**
Water Division Total				**1,264,941**	**1,391,579**		**2,700**	**0**	**1,394,279**	**8,300**

TOWN OF EASTON
WATER ENTERPRISE FUND
FISCAL 2024 DEBT SERVICE SCHEDULE

Water Debt Service (Bonds & Short Term Interest):

Issue Date	Description	Matures	Principal 61.450.14.5910	Interest 61.450.14.5915	Short Term Interest 61.450.014.5925	CWT Admin Fee 61.450.014.5931	Total
8/23/2012	Water Main Construction (FY12)	2033	40,000.00	8,112.50			48,112.50
8/21/2014	Water Land (Bay Road) Ref 10/15/06	2026	30,000.00	1,400.00			31,400.00
8/21/2014	Water Main Replacement Program	2029	17,500.00	2,625.00			20,125.00
8/21/2014	Water Debt	2029	12,500.00	1,875.00			14,375.00
8/18/2016	Water Main Replacement	2027	20,000.00	1,200.00			21,200.00
8/18/2016	Well #4 Replacement	2027	20,000.00	1,200.00			21,200.00
8/16/2018	Well #4 Replacement	2034	5,000.00	1,787.50			6,787.50
8/16/2018	Well #4 Replacement	2039	60,000.00	30,712.50			90,712.50
8/15/2019	Well #4 Replacement	2040	15,000.00	7,481.00			22,481.00
8/15/2019	Well #4 Replacement II	2040	5,000.00	2,493.00			7,493.00
8/12/2020	Foundry St Water Main	2041	10,000.00	4,350.00			14,350.00
10/28/2021	Water Treatment Plant (I)	2042	15,000.00	14,037.50			29,037.50
10/28/2021	PFAS Treatment Facilities	2042	15,000.00	14,037.50			29,037.50
6/7/2022	Water Main (Depot St)	2042	55,000.00	77,000.00			132,000.00
6/7/2022	Wtr Treatment Plant Design & Engineering	2042	30,000.00	43,850.00			73,850.00
6/7/2022	Water Main Pond/Queset Brk/ Blackbook	2042	10,000.00	16,700.00			26,700.00
6/7/2022	Water Treatment Plant	2023	65,000.00	89,400.00			154,400.00
12/1/2023	CWT - CW-18-25 (Foundry/Depot Wtr Main)	2053	83,438.00	58,073.00		4,078.00	145,589.00
3/7/2023	Water Treatment Plant ($8M)	2043	260,000.00	346,700.00			606,700.00
3/7/2023	Water Main Replacement	2030	5,000.00	1,500.00			6,500.00
3/7/2023	Bay Road Water Storage Tank Restoration ($	2043	30,000.00	43,400.00			73,400.00
3/6/2024	Water Treatment Plant ($3M)	2049	70,000.00	125,679.86			195,679.86
3/6/2024	PFAS Treatment Facilities ($5M)	2049	115,000.00	209,351.39			324,351.39
3/6/2024	PFAS Treatment Facilities ($1.67M)	2049	40,000.00	69,964.58			109,964.58
3/6/2024	Water Main Replacement ($865k)	2049	20,000.00	36,190.28			56,190.28
3/6/2024	Water Treatment Plant ($1M) BAN	2025			39,888.69		39,888.69
3/6/2024	PFAS Treatment Facilities ($2M) BAN	2025			79,777.78		79,777.78
3/6/2024	Water Main Replacement ($985K) BAN	2025			39,290.56		39,290.56
3/6/2024	Water Hooklift ($240k) BAN	2025			9,573.33		9,573.33
3/6/2024	Water Main Replacement ($1M) BAN	2025			39,888.69		39,888.69
	Total Debt Service		**1,048,438.00**	**1,209,120.61**	**208,419.05**	**4,078.00**	**2,470,055.66**

Debt Authorized and Unissued:

Date Auth	Description	Original Authorization	Issued	Unissued Balance	Notes Outstanding
5/15/2017	A19 Depot St Water Main	3,667,000.00	2,300,000.00	1,367,000.00	
10/30/2018	A4 Foundry St Water Main	2,400,000.00	2,343,025.00	56,975.00	
6/22/2020	A8 Wtr Treatment Plant Design	1,000,000.00	1,000,000.00	-	
6/22/2020	A8 Pond St/Queset Brook/ Blackbook Rd Water Mains	950,000.00	606,000.00	344,000.00	
5/17/2021	Water Treatment Plant	15,400,000.00	13,500,000.00	1,900,000.00	1,000,000.00
5/17/2021	PFAS Treatment Facilities	9,170,000.00	7,170,000.00	2,000,000.00	2,000,000.00
5/17/2021	Water Main Replacement	1,500,000.00	1,500,000.00	-	
5/16/2022	35KGVW Hooklift	240,000.00		240,000.00	240,000.00
5/16/2022	Water Main Replacement	1,500,000.00	515,000.00	985,000.00	985,000.00
5/16/2022	Bay Road Water Storage Tank Restoration	1,580,000.00	1,000,000.00	580,000.00	
5/15/2023	A7 Water Main Replacement	1,500,000.00		1,500,000.00	1,000,000.00
	Total	**38,907,000.00**	**29,934,025.00**	**8,972,975.00**	**5,225,000.00**

SOLID WASTE & RECYCLING
FISCAL YEAR 2025 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 costs 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 FY25 will remain $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 budget for FY25 is increasing by $202,885 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 FY2025.

Division	FY2025
Salaries	$58,877
Expenses	$2,113,000
Debt Service	$0
Total	**$2,171,877**

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 430	**SOLID WASTE & RECYCLING**							
62.430.001.5111	DPW Salaries	$22,913	$55,992	$55,992	$58,877	$58,877	$2,885	5.15%
001 Payroll Subtotal		**$22,913**	**$55,992**	**$55,992**	**$58,877**	**$58,877**	**$2,885**	**5.15%**
62.430.002.5292	Solid Waste Contract Svcs	$1,668,477	$1,279,748	$1,900,000	$2,100,000	$2,100,000	$200,000	10.52%
Increase based on Waste Management Contract FY24-26.								
62.430.002.5304	Advertising	$0	$0	$500	$500	$500	-	0.00%
62.430.002.5380	Software Maintenace	$2,500	$3,000	$2,500	$2,500	$2,500	-	0.00%
62.430.002.5398	Quarterly Billing	$12,981	$10,851	$9,000	$9,000	$9,000	-	0.00%
62.430.002.5420	Office Supplies	$0	$0	$500	$500	$500	-	0.00%
62.430.002.5786	Expense - Miscellaneous	$0	$0	$500	$500	$500	-	0.00%
62.430.002.5850	Acquisition of New Equipment	$0	$0	$0	-	$0	-	0.00%
002 Expense Subtotal		**$1,683,958**	**$1,293,600**	**$1,913,000**	**$2,113,000**	**$2,113,000**	**$200,000**	**10.45%**
DEPARTMENT 430 SOLID WASTE & RECYCLING		**$1,706,872**	**$1,349,592**	**$1,968,992**	**$2,171,877**	**$2,171,877**	**$202,885**	**10.30%**
TOTAL FUND 62 SOLID WASTE & RECYLING ENTERPR		**$1,706,872**	**$1,349,592**	**$1,968,992**	**$2,171,877**	**$2,171,877**	**$202,885**	**10.30%**

Town of Easton

Payroll Detail Report

FY25 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 begining 7/1/23.									
GALLO, KAREN A	Office Assistant	35	11/10/03	30,992	33,877	7-13	0	0	33,877	0
	Full time position split 50/50 with Water Enterprise.									
62.430.001.5111 DPW Salaries				**30,992**	**58,877**		**0**	**0**	**58,877**	**0**
Solid Waste & Recycling Total				**30,992**	**58,877**		**0**	**0**	**58,877**	**0**

ECAT
Easton Community Access Television

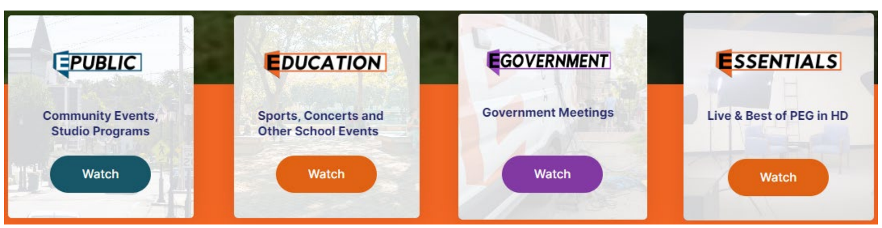
www.eastoncat.org

FISCAL YEAR 2025 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 with Administrator Recommendations

FY25 Town Budget

Department/Account Number		FY2023 Expended	FY2024 YTD Exp	FY2024 Approp	FY2025 Requested	FY2025 Administrator	Diff FY2025-FY2024	% Diff
DEPARTMENT 120	**SELECT BOARD**							
63.120.002.5700	Expenses - ECAT	$537,830	$396,371	$700,000	$700,000	$700,000	-	0.00%
002 Expense Subtotal		**$537,830**	**$396,371**	**$700,000**	**$700,000**	**$700,000**	**$0**	**0.00%**
DEPARTMENT 120 SELECT BOARD		**$537,830**	**$396,371**	**$700,000**	**$700,000**	**$700,000**	**$0**	**0.00%**
TOTAL FUND 63 PEG ACCESS & CABLE RELATED FEE		**$537,830**	**$396,371**	**$700,000**	**$700,000**	**$700,000**	**$0**	**0.00%**

Proposed Total for Expense Accounts: **107,412,965.00**

Other Expenses (Unappropriated)	1,873,541.00
Water Transfers to Gen Fund	642,861.00
Total Expenditures per Budget Summary	109,929,367.00