



Town of Easton



Fiscal Year 2025 Budget



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Town of Easton
Massachusetts**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

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FISCAL YEAR 2025 BUDGET

SECTION I:



A CITIZEN'S GUIDE TO THE BUDGET

A CITIZEN'S GUIDE TO THE BUDGET

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

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

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

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

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

THE BUDGET PROCESS

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

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

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

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

The final budget vote of Town Meeting constitutes the legal budget authority which ultimately governs the manner and amount of local funding expended during the fiscal year. This budget document presents all budgeted funds, which include the General Fund, Enterprise Funds and the Community Preservation Fund. This document also includes the Town's capital budget as submitted for Annual Town Meeting approval.

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

BUDGET CALENDAR*

September/October

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

October/November

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

November

- Operating and Capital Budget instructions are sent to Department Heads

*Actual dates may vary

A CITIZEN'S GUIDE TO THE BUDGET

November /December

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

December/January

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

January/February

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

February/March/April

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

April/May

- Select Board and Finance Committee hold public hearing(s) on the budget

- Select Board votes to include and recommend a budget for Town Meeting action
- The Finance Committee votes its budget recommendation for Town Meeting

May

- Proposed Operating and Capital Budgets Presented to Annual Town Meeting

June/July

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

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

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



Above: Easton Civil War Monument

A CITIZEN'S GUIDE TO THE BUDGET

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

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

HOW TO READ THE BUDGET

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

The full budget book is divided into nine sections:

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

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

Section II: Executive Summary.

The Town Administrator's Budget Message begins Section 2, which also provides budget summaries displaying revenue and expenditure histories as well as proposed appropriations for the coming fiscal year. This section identifies significant budget

issues and trends as well as explaining the Town Administrator's rationale for budget recommendations. It also contains concise high-level information such as a summary of fiscal year budget changes, a personnel summary in full time equivalents and three year financial projections

Section III: Revenue Summary.

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

Section IV: Fixed Costs.

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

Section V: Town Operating Budget Detail.

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

Section VI: Education.

This section contains budget information for Easton Public Schools.

A CITIZEN'S GUIDE TO THE BUDGET

Section VII: Enterprise Funds.

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

Section VIII: Community Preservation Fund.

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

Section IX: Capital Budget.

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

Appendices.

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

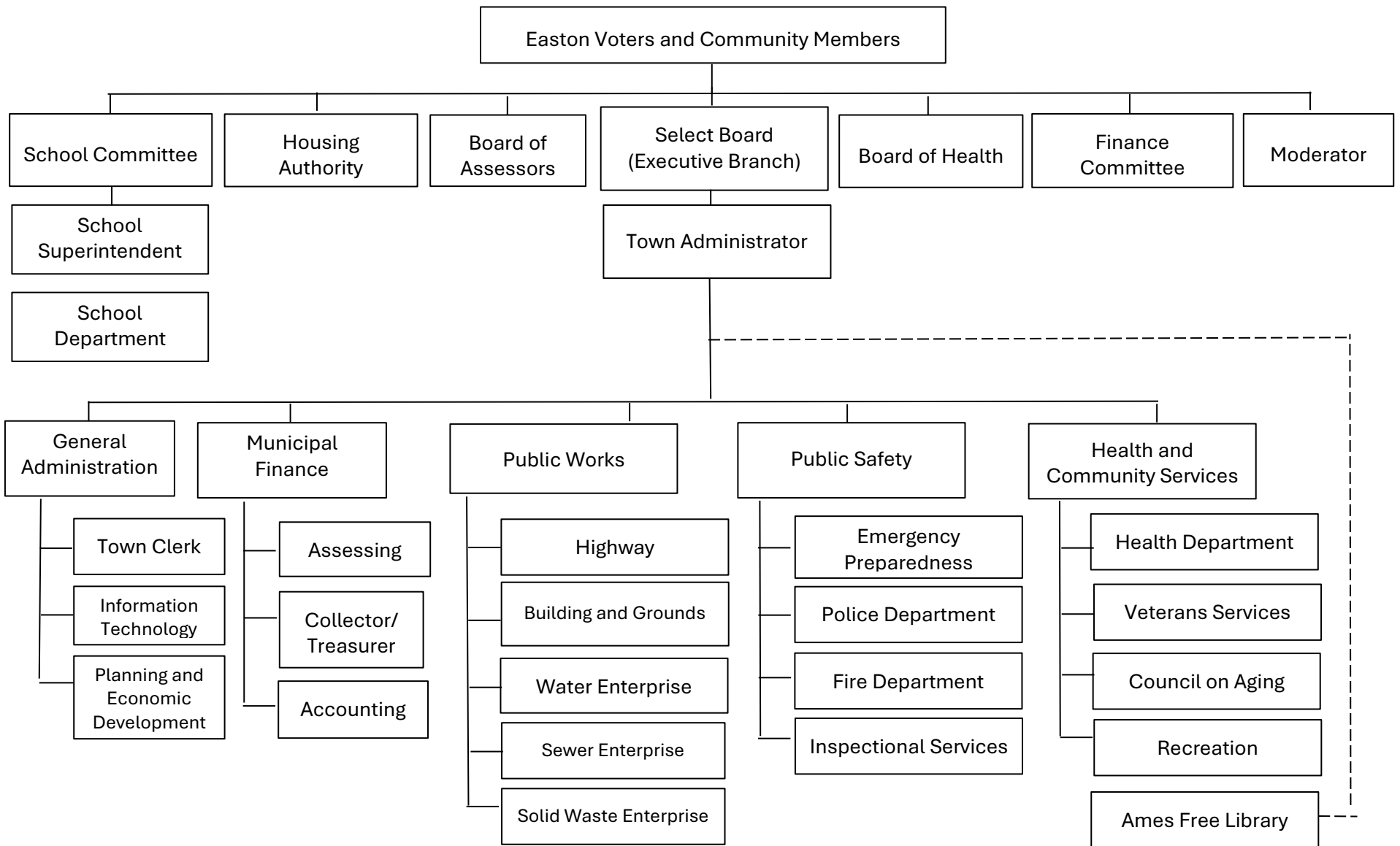


Above: Langwater Farm



Above: Historic Ames Mansion at Borderland State Park

TOWN OF EASTON ORGANIZATIONAL CHART



BOARDS AND COMMITTEES

Easton Voters Elect	Select Board Appointments			Joint Appointments
Select Board Moderator School Committee Board of Assessors Board of Health Finance Committee Regional School Committee Representative	<u>State Statute</u> - Canoe River Aquifer Advisory Committee - Commission on Disabilities - Cultural Council - Fence Viewers - Old Colony Elder Services (Representative) Planning and Zoning Board	<u>Charter or Town Bylaw</u> Affordable Housing Trust Agricultural Commission Board of Appeals - Cemetery Commission Conservation Commission Council on Aging Historical Commission Human Resources Board Recreation Commission Rent Control Board	<u>Select Board Initiative</u> Economic Development Council - Green Communities Committee - Human Rights Committee - Public Spaces Committee - Cable TV Advisory Committee	Audit Committee Budget Sub-committee Capital Planning Committee Community Preservation Act Committee - Municipal Building Committee - Old Colony Planning Council (Representative)

Board and Committee Appointing Authorities:

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

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

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



EASTON AT A GLANCE

Community Profile:

Incorporated: 1725
 Land Area: 29.04 square miles
 Public Roads: 131 miles
 County: Bristol
 2021 Population*: 25,247
 2017 Labor Force*: 13,749

Form of Government:

Town Administrator
 Five-member Select Board
 Open Town Meeting

Town Meeting: Third Monday in May

Town Election: Fourth Tuesday in April

FY2024 Tax Rates (per Thousand):

Residential Real Estate: \$13.35

Commercial, Industrial, Personal Property \$16.40

FY2024 Average Single Family Home Value: \$646,726*

FY2024 Average Single Family Tax Bill: \$8,634* (before CPA)

FY2024 Operating Budget: \$103,484,768

To find more about Easton's municipal services, please visit:

www.easton.ma.us

Town Offices
 136 Elm Street
 Easton MA 02356

*Latest data available from Massachusetts DOR

Public School Enrollments – October 1:

	2021	2022	2023
Elementary	1,471	1,515	1,517
Middle School	829	825	808
Senior High	1,095	1,087	1,076
Total	3,395	3,427	3,401

Largest Employers:

Name	Product/Function	# Employees
Stonehill College	Private College	500-999
Roche Bros.	Grocery Store	250-499
Southeastern Regional Vocational School	Education	250-499
Big Y	Grocery Store	100-249
Pharmasol Corp	Manufacturing	100-249
Southeast Rehab Center	Medical	100-249
Triton Technologies	Manufacturing	100-249
VHS Transportation	Livery	100-249
Target	Retail	100-249
Solar Seal Co.	Energy	100-249

Source: US Department of Labor's Employment and Training Administration

Labor Force and Unemployment Rates:

Calendar Year	Easton Labor Force	Unemployment Rates		
		Easton	MA	US
2022	14,488	3.4%	3.8%	3.6%
2021	14,359	4.5%	5.7%	5.4%
2020	14,067	7.5%	8.1%	8.9%
2019	14,946	2.5%	2.9%	3.9%

Source: MA Department of Employment and Training and US Bureau of Labor Statistics. Data based on place of residence, not place of employment.

EASTON AT A GLANCE

Income Levels and Population:

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

Population Trends:

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

Source: Federal Bureau of the Census

Ten Largest Taxpayers:

Name	Nature of Business	FY2024 Assessed Valuation	% of Total Assessed Valuation
Easton Avalon Inc.	1	\$53,004,100	1.04%
Hopkinton LNG Corp.	5	22,964,200	.45%
Easton Highlands LLC	2	18,076,600	.35%
Target Corporation	2	14,286,100	.28%
BDPF 35 Eastman Owner LLC	4	15,708,600	.31%
R.K. Easton, LLC	2	14,759,200	.29%
Shaws Easton Station LLC	2	12,193,000	.24%
EPC Hammes LLC	2	13,845,100	.27%
VA7 Queset LLC	1	15,788,100	.31%
North Easton MA Senior	3	11,997,900	.23%
Total		\$192,622,900	3.76%

1= Apartment Complex

2 = Shopping Plaza

3= Senior Living

4=Industrial Warehouse

5=LNG Facility

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

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



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

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

EASTON AT A GLANCE



Above: Oliver Ames High School

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

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

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

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



Above: Stonehill College Campus

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



Above: Borderland State Park

EASTON AT A GLANCE

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



Above: Easton Town Hall

FISCAL YEAR 2025 BUDGET

SECTION II:



EXECUTIVE SUMMARY

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

Introduction

Fiscal Year 2025 ushers in a period of change for cities, towns, and school districts around Massachusetts. As Easton has noted in previous annual budget messages, the coming expiration of federal pandemic assistance to local governments and public schools occurring in FY25 will challenge our revenue position. This is doubly true in Easton, a minimum state education aid community which has grappled with a structural revenue deficit for more than fifteen years. Appreciating this looming deadline, Easton has carefully built its stabilization fund balance from a depleted \$1.7 million to its highest ever, at nearly \$7 million prior to the FY25 budget, to provide a method for offsetting the loss of federal funds.

Regrettably, no amount of careful reserve building can overcome the inflationary pressures which have culminated in numerous fixed costs increasing by double digit percentages in the FY25 budget. Health insurance, school transportation, special education, and other fixed costs have grown by millions in FY24 and FY25, leaving fewer dollars of recurring revenue growth available to fund operational needs for Town and School departments. This challenge is not unique to Easton, as communities around the Commonwealth faced with similar explosive fixed cost increases this spring have resorted to service cuts and layoffs or overrides to make up the gap.¹

While this executive summary and budget book account for these challenges in great detail, it can be boiled down to this plain fact – when a town's largest revenue category is capped to grow at 2.5% annually and fixed costs grow at or above 10%, reserves can only temporarily offset the gap, and the long term choices are to cut services or have an

override to increase the recurring revenue to meet the growth in expenses.²

To be clear about the challenges ahead in the coming years is not to undercut an important message of the FY25 budget – Easton remains an attractive community with strong public assets and services which make it a great place to live, work, learn and visit. Nor is it to throw our hands up in despair and admit defeat – Easton has successfully outrun the inevitable collision of our high service level and the structural revenue deficit for nearly twenty years. We've done so by strategically leveraging state grants – many of which we stand to lose should we not adopt MBTA Zoning – to capitalize tens of millions in public and private investment to enhance and grow business, restaurant, retail and housing opportunities on Main Street, at Queset Commons, and in the Five Corners. At the same time, we've executed innovative solutions in the Town and School departments to strengthen regional services, generate revenue, reduce costs to Easton, and stretch every dollar as far as possible.

Thanks to years of conservative financial management and supportive voters at Town Meetings who have enacted the policy recommendations of the Town to dramatically bolster our reserve standing, the FY25 budget, while certainly strained by the fixed cost pressures it faces, largely avoids draconian cuts to personnel and services.

However, unless current trends in the areas of healthcare, school transportation, utilities, and other fixed costs significantly curtail – it is more likely than not that cuts to Town and School services will be required in FY26. Accordingly, FY25 may be the final year that Easton can

¹ See [Foxboro and other area communities facing challenging budgets, possibilities of overrides in fiscal year ahead | Local News | thesunchronicle.com](#) and [Westford Town Meeting approves 2025 budget override, sends question to ballot \(msn.com\)](#) and [Groton-Dunstable override defeated \(lowellsun.com\)](#) and [Braintree is in financial trouble. How many teachers, school employees could be laid off \(msn.com\)](#)

² This is not to suggest that more efficient spending is not an important option, it is one Easton has deployed for years. This is demonstrated by numerous comparative analyses over years showing Easton's per capita and per pupil spending levels are significantly below peer communities and dropping. See [Easton's Structural Revenue Deficit - DRAFT \(revize.com\)](#)

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

sustain its current level of services before shifting to a period of regression.

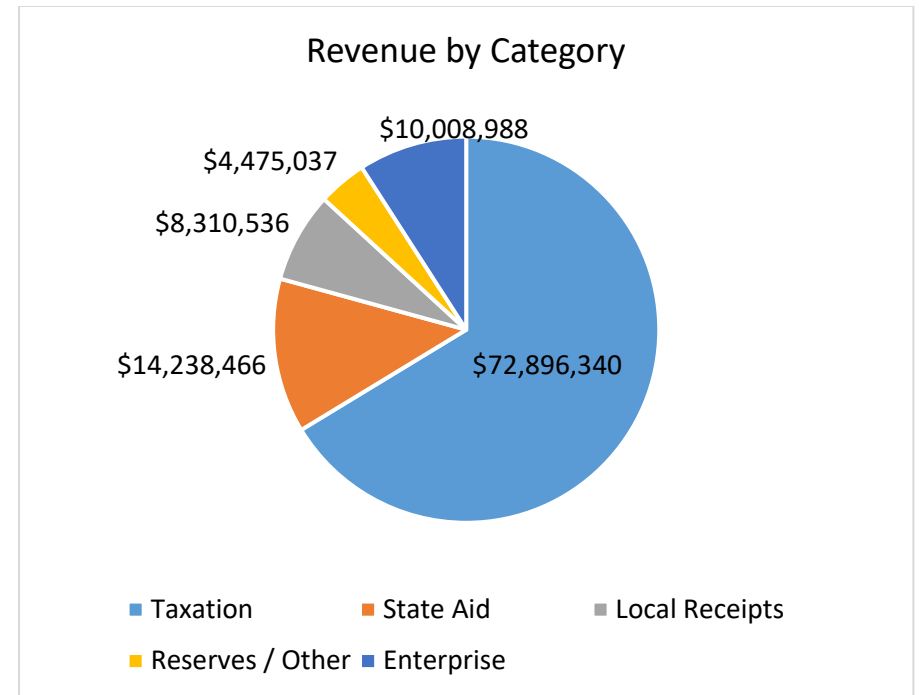
The balanced FY25 budget of \$109,929,367 provides a year of breathing room for our community and its leadership to consider difficult choices about how or whether to sustain Easton's services into FY26 and beyond. Departments will strain under the reductions to budget requests and reserves will be drawn upon after years of saving, but careful planning has allowed us to avoid catastrophic cuts during a time when many communities and school districts have been unable to do so, which is a measured success.

FY2025 Revenues

The FY25 general fund budget of \$99,920,379 is an increase of 5.77% over FY24. Inclusive of Enterprise Funds the total FY25 budget is \$109,929,367 (6.22% over FY24).

The Town's revenue projections for FY25 are based on current year actuals for local receipts, the Massachusetts House FY25 budget proposal, and Proposition 2 ½ allowable tax levy increases. A summary of the forecast is below, with more details contained in Section III – Revenue Summary. Notable year-over-year changes will be summarized below. Notable revenue categories in FY25 include state aid, reserves, and enterprise funds.

Category	FY2024 Budget	FY2025 Proposed Budget	\$ Chg From FY 2024	% Chg From FY 2024
Net Taxation	\$69,864,015	\$72,896,340	\$3,032,325	4.34%
State Aid	13,819,991	14,238,466	418,475	3.03%
Local Receipts	7,883,749	8,310,536	426,787	5.41%
Other/Reserves	2,905,650	4,475,037	1,569,387	54.01%
Enterprise	9,017,678	10,008,988	991,310	10.99%
Total Revenues	\$103,491,083	\$109,929,367	\$6,438,284	6.22%

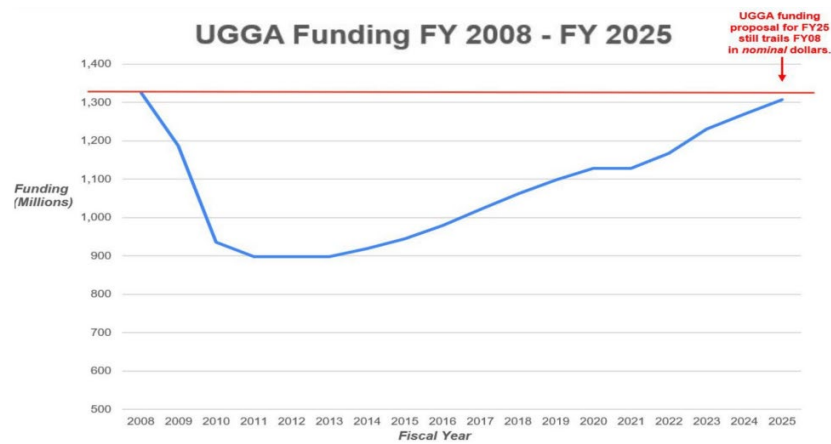


State Aid

State aid is composed of a variety of accounts, the largest of which are Chapter 70 Education Aid and Unrestricted General Government Aid (UGGA). The House FY25 state budget proposal would increase State Aid to Easton by 3.03%, with Chapter 70 aid growing by 3.32% and UGGA at 1%.

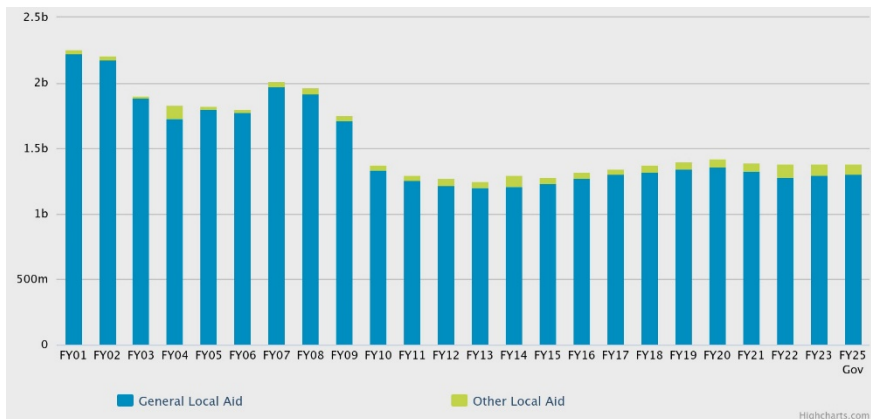
While insufficient to meet rising costs, this is actually an improvement compared to the past fifteen years, where state aid has largely stagnated. In fact, the proposed UGGA funding in FY25 is still below FY08 funding levels in nominal dollars.

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY



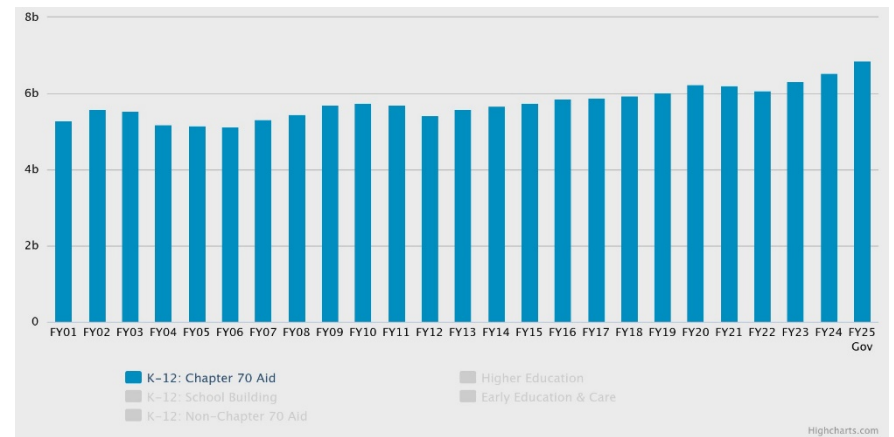
Courtesy – Mass. Municipal Association

When adjusted for inflation, the picture is even more bleak, with UGGA losing 38% of its value since FY01.



Local Govt. Aid Adjusted for CPI FY01-25 - Courtesy - [State Budget - Mass. Budget and Policy Center \(massbudget.org\)](https://massbudget.org)

Chapter 70 education aid has, even when adjusted for inflation, been funded more robustly over time than local government aid.

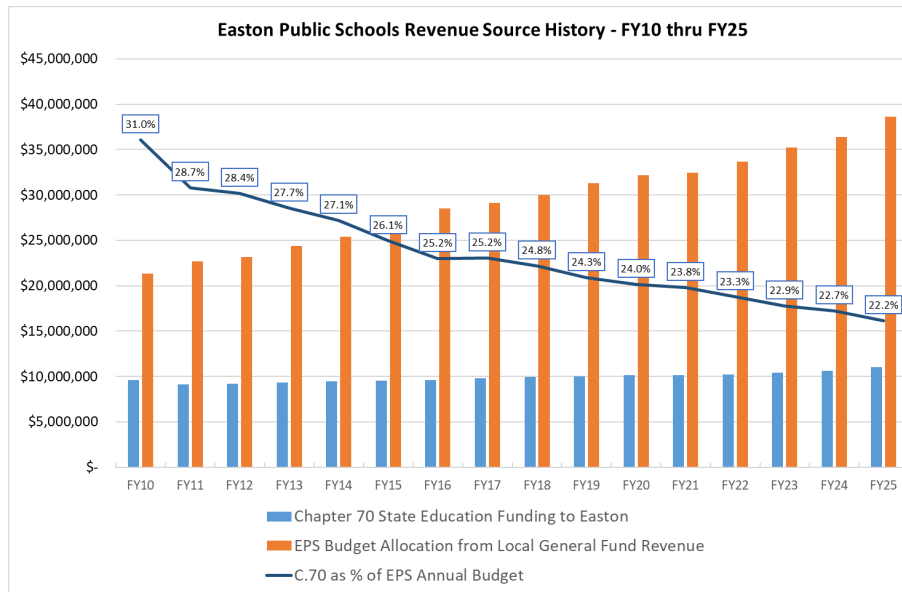


C.70 K-12 Aid Adjusted for CPI FY01-25 - Courtesy - [State Budget - Mass. Budget and Policy Center \(massbudget.org\)](https://massbudget.org)

Unfortunately, the improvements to Chapter 70 funding on the state level have not extended to Easton. This is because Easton Public Schools are considered a “minimum aid” district – meaning that whether the statewide Chapter 70 budget grows by 3 or 8 percent year over year, Easton is entitled to the minimum increase by law, which is statutorily set at \$30 of new revenue per pupil, per year. This equates to about \$100,000 of new state revenue each year for a nearly \$50 million school operation – about 0.25%. Even before the pandemic era inflation, these increases were inadequate, but they are now functionally cuts to operating capacity.

Thankfully, the FY25 House budget proposes minimum aid at \$104 per pupil, which assists in balancing the budget this year, but cannot undo fifteen years of minimum increases. The chart below demonstrates the impact of this state funding formula – where Chapter 70 once funded 31% of the Easton Public Schools budget, now it meets only 22%, increasing reliance on local revenue to offset the gap.

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY



One may be tempted to suggest the budgetary challenge of minimum state aid is explained away by gradually declining school enrollment – but to do so without also acknowledging growing unfunded state and federal educational mandates in the areas of special education, transportation, and health would be a significant oversimplification of public education financing.

The ramifications of the Chapter 70 funding formula are not limited to Easton, and this coming fiscal year will see a high watermark of 210 out of 313 school districts falling into the minimum aid column, triggering budget cuts and overrides around the Commonwealth.

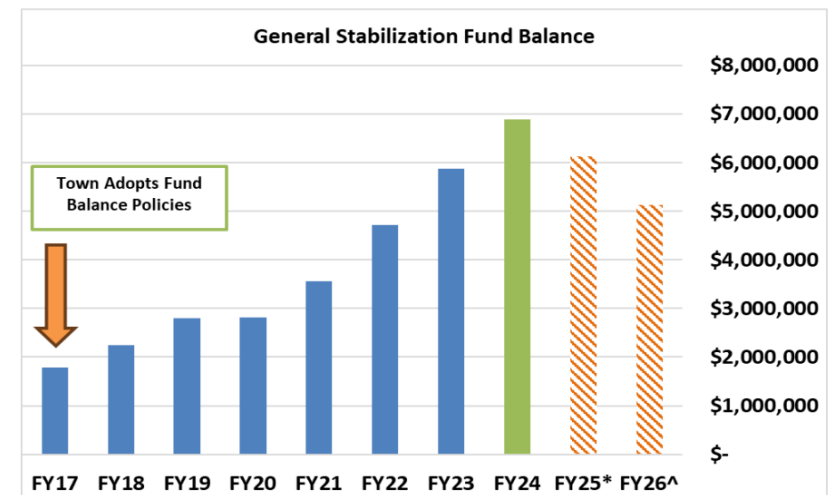
Other Revenue Sources – Reserves and Settlement Funds

The FY25 budget will leverage \$150,000 in available opioid litigation settlement funds to maintain existing Town and School programming related to substance use prevention and mental health. The current balance of these settlement funds is in excess of \$300,000 and based on existing settlement disbursement schedules spanning the next 7-15

years, we believe these funds will provide a sustainable revenue for the next few years to maintain these essential services.

The FY25 budget will mark the first significant use of stabilization funds in many years of steady progress in reducing the use of one-time local funds in the operating budget. Approximately 11% of the stabilization fund's \$6.9 million balance will be tapped this year. Coupled with free cash in the amount of \$1,570,000, local reserve use will reach \$ 2,326,556 in FY25. This is the largest contributing factor to the increase in Other Revenue.

These reserve funds have been built up for a rainy day, which has now arrived, and their use is warranted and appropriate. That said, reserves used to close today's gaps cannot fix the structural challenges we face and guarantee a commensurate shortfall we can count on next year. An anticipated draw down of the stabilization balance is depicted below. More information on our multi-year forecast can be found at the end of Section II.



* Projected Stabilization Fund Balance following adoption of FY25 budget

^ Projected Stabilization Fund Balance following adoption of FY26 budget using \$1.62M of fund

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

Enterprise Revenues

The Enterprise Fund revenue for FY25 is projected at \$10,008,988 (10.99% over FY24). Easton's enterprise accounts continue to grow as our solid waste and recycling program increases subscribers and the Water Division's capital programs to treat for PFAS increase. More detail is in the expenditure section of this executive summary.

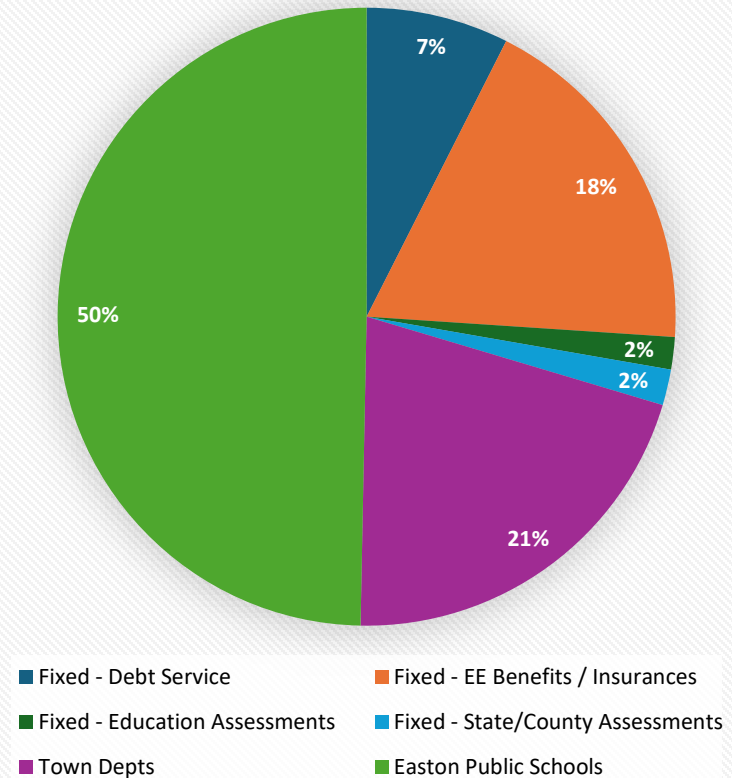
FY2025 Operating Budget Position

Following deep cuts to operating budgets in FY21 which were only partially restored in the years since, FY25 prioritizes maintenance of service to the extent possible, relying on expense cuts and staff reductions through attrition to do so.

Total expenditures in FY25 are projected at \$109,929,367 with the largest general fund growth areas deriving from health insurance, transportation costs, regional school assessments, Easton Public Schools, and other fixed costs. Enterprise fund revenue and expenses continue to grow with the Town's ongoing water treatment efforts. A summary table is below, along with graphs demonstrating the allocation of expenditures by budget categories as well as by beneficiary department.

Category	FY2024 Budget	FY2025 Proposed Budget	\$ Chg From FY 2024	% Chg From FY 2024
Fixed Costs				
Debt	\$7,017,049	\$7,456,035	\$438,986	6.26%
EE Ben & Ins	\$17,381,314	\$18,573,785	\$1,192,471	6.86%
Regional/County Sch Asmt	\$1,378,017	\$1,689,896	\$311,879	22.63%
State & County Asmt	\$1,338,623	\$1,423,541	\$84,918	6.34%
Overlay/S&I Deficit/Other	\$493,381	\$450,000	-\$43,381	-8.79%
Town Budgets	\$19,836,478	\$20,678,807	\$842,329	4.25%
School Budget	\$47,028,543	\$49,648,315	\$2,619,772	5.57%
Enterprise	\$9,017,678	\$10,008,988	\$991,310	10.99%
Total Expenses	\$103,491,083	\$109,929,367	\$6,438,284	6.22%

FY25 Gen. Fund Expenditures by Budget Category



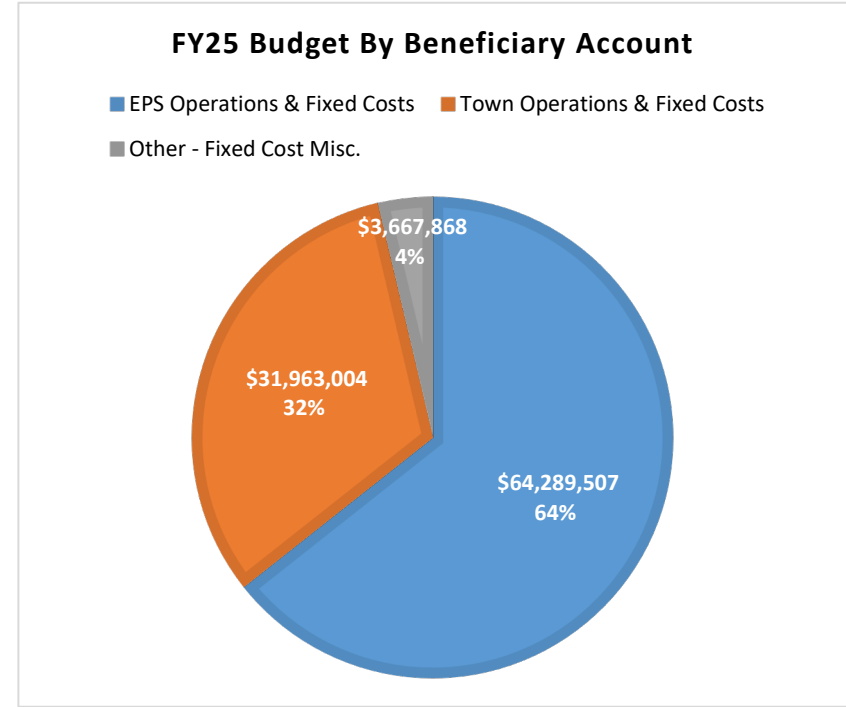
Town Departments

Town operating budgets are slightly below FY24 level service. In order to balance the budget, expenses were cut by 10% across the board impacting training and supplies, and total general fund FTE headcount will drop by 1 FTE in the Police Department following a retirement. These decisions are not reflective of the level of need in our departments, all of which are already very lean, but revenue realities we must face.³

³ See [Community Expenditure Comparison Report \(documents-on-demand.com\)](https://documents-on-demand.com)

TOWN ADMINISTRATOR’S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

In total, all town department budgets will increase by 4.25% for a FY25 total of \$20,678,807. Detailed information about each department is available in Section V.



Easton Public Schools

The Easton Public Schools (EPS) budget funds only essential needs of the district heading into FY25, and successfully met the priority of School leadership of forgoing any layoffs. Extraordinary fixed cost increases for transportation and special education in excess of 10%, coupled with anticipated reductions in federal Title I grant funding and sunseting federal stimulus funds pose a substantial challenge for EPS in FY25. In order to offset fixed cost increases, the EPS FY25 budget of \$49,648,315

(5.57% over FY24) relied on the following:

- Use of revolving funds and grants for operating costs (including staff positions)
- 10% expense line cut across all departments,
- Utility cost savings from new Blanche Ames School (compared to consumption of three prior elementary schools)
- Solar net metering credits

These adjustments are important steps towards the balanced budget, but they also present future risk. Any position funded via grant in FY25, rather than the operating budget, represents a known unfunded cost liability in FY26 which will need to be either transitioned to the operating budget or eliminated. Given the severity of the preliminary deficit this year and the priority placed on avoiding involuntary layoffs of educational personnel, this was considered the least disruptive option for the immediate future.

Fixed Costs - Exempt Debt Service

Exempt debt service pays for the bonds associated with specific capital improvements authorized by voters to be exempt from the levy cap of Proposition 2 ½. The primary benefit of this funding mechanism is that any dollar of debt service owed is matched by a corresponding dollar of tax revenue, thereby not impacting the operating position of the Town. Exempt debt service approved by voters in 2019 and 2023 for the Blanche Ames Elementary School and Public Safety & Public Works facilities replacement project will increase modestly this year as permanent financing for Blanche Ames Elementary nears completion and the first phase of borrowing for the public safety facilities project begins.

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

Design development for this project continues on schedule with construction bidding expected later this fall.⁴

Fixed Costs – All Other

Non-exempt fixed costs are composed of required expenditures over which the Town has little to no immediate control, such as insurances, liability premiums, pension assessments, regional education assessments, state charges, and more. Before Easton can invest any new revenue in operating budgets – whether for improving services or even sustaining existing ones – it must first budget for its fixed costs. Accordingly, years which have unusually high fixed cost growth like FY25 necessarily strain our ability to sustain operations.

The Fixed Cost budget in Easton will grow by nearly \$2 million (7.19%) from FY24 levels for a FY25 budget of \$29,593,257. For perspective, the cumulative increase to *all* Town Departments – including police, fire, public works, health, library, and general government, for FY25 is \$842,329 – less than half the increase owed to fixed costs. They are detailed in full in Section IV.

Fixed costs are the largest challenge facing Easton's operating position. Coupled with inadequate state aid growth, these two factors create a structural revenue deficit. Easton has successfully navigated these challenging dynamics for more than a decade by:

1. Winning grants and incentivizing new growth
2. Reorganizing / regionalizing services to reduce costs
3. Reforming healthcare to reduce expense growth
4. Leveraging solar to generate energy and improving building efficiency to reduce costs
5. Building our reserve balances as a hedge against the deficit

⁴ All information about the project can be found at www.eastonpsw.com which is regularly updated.

6. Negotiating sustainable collective bargaining agreements with our labor union partners

These efforts have yielded *millions* in new revenue, cost avoidance, and overall operating capacity. The challenges we face in FY26 would have otherwise arrived many years ago were it not for these successes.⁵

Enterprise Accounts

Total Enterprise Fund Budgets for FY25 are projected at \$10,008,988 (10.99% over FY24). A summary of those funds is captioned below.

Enterprise Funds	FY2024 Budget	FY2025 Proposed Budget	\$ Chg From FY 2024	% Chg From FY 2024
Sewer Enterprise	\$1,405,844	\$1,411,415	\$5,571	0.40%
Water Enterprise	\$4,299,981.00	\$5,082,835.00	\$782,854.00	18.21%
Water Enterprise Transfer to General Fund	\$642,861.00	\$642,861.00	\$0.00	0.00%
Solid Waste & Recycling	\$1,968,992.00	\$2,171,877.00	\$202,885.00	10.30%
P.E.G. Cable Access	\$700,000.00	\$700,000.00	\$0.00	0.00%
TOTAL ENTERPRISE FUNDS	\$9,017,678	\$10,008,988	\$991,310	10.99%

The vast majority of this growth is attributable to an increase in Water Enterprise from \$4,299,981 in the current year to a projected \$5,082,835 (18.21%) in FY25. This is reflective of ongoing multi-year rate (revenue) increases to fund the now complete PFAS treatment plants at wells 1, 2 and 4 as well as the iron / manganese treatment plant at Red Mill Road for wells 3, 5 and 7.

All Enterprise Fund budget detail can be found in Section VII – Enterprise Funds.

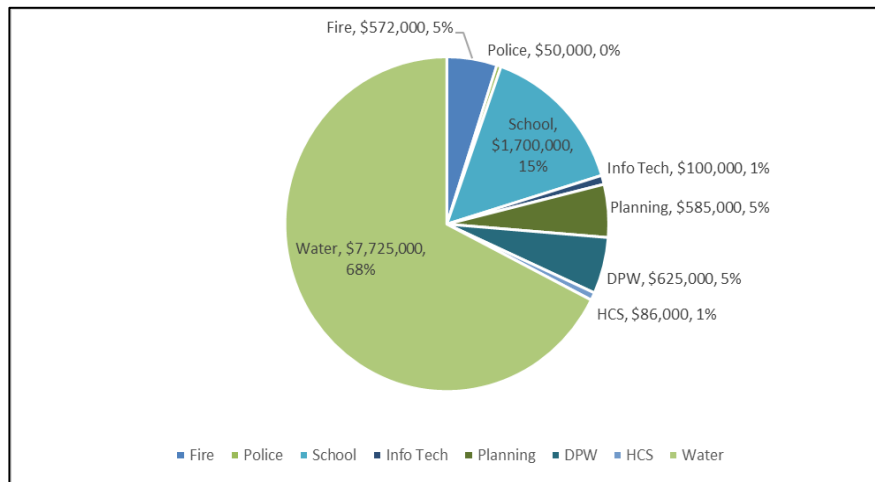
FY2025 Capital Budget and Asset Improvement Position

⁵ More information about the Town's efforts to generate revenue and streamline expenditures can be found at [Easton's Structural Revenue Deficit - DRAFT \(revize.com\)](#).

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

The FY25 capital budget makes important investments in Easton's infrastructure across education, public safety, and public works.

The \$11,443,000 FY25 capital budget funds some of the most critical items from the 5-year Capital Improvement Program while deferring others until the fall.⁶ Top general fund priorities of the Capital Planning Committee recommended for funding include school security improvements, fire/rescue apparatus, cybersecurity enhancements, and public works fleet replacement.



The large majority of the FY25 capital budget is driven by \$7,725,000 in Water Enterprise capital. Of this, \$5.9 million is attributable to PFAS treatment. Due to the just-released USEPA PFAS drinking water standard, which is at a lower 4 part-per-trillion (ppt) MCL than the MassDEP standard of PFAS6 20 ppt, Easton will add PFAS removal at the Red Mill Road Iron & Manganese treatment plant.⁷ This is an additional

⁶ See Section IX of this document,

⁷ The new USEPA PFAS/PFOA standard of 4 ppt has a five year implementation window. Easton will be compliant well in advance of this. Existing plants at wells 1, 2 and 4 already treat to a non-detect level and are, therefore, compliant.

\$5M capital expenditure on top of the existing \$12M for PFAS removal at wells 1, 2 and 4, which are now complete.

Thankfully, Easton has been and remains a leader in this area and we have already been proactively at work on the design for Red Mill Road PFAS treatment in anticipation of an eventual federal standard. And while our estimated total PFAS treatment cost of \$17 million is substantial, our early action has positioned us to install this treatment sooner and at far lower costs than many of the hundreds of Massachusetts cities and towns (and soon to be thousands nationally due to USEPA standard) who are just starting their design and construction process.⁸

We continue to work with our legal counsel on the multi-district litigation suing the manufacturers of these forever chemicals and hope to learn more about potential financial damages owed to Easton in the next year. Proceeds of this litigation may offset some of the millions in capital expenditures our voters have been generous enough to fund to meet these extraordinary unfunded mandates.

Other key capital investments are summarized below, with the full capital plan detailed in Section IX of this book.

FY25 Capital Priorities

- **Schools** – security system upgrade and school technology.
- **Fire / Rescue** – replacement ambulance and shift command vehicle.

⁸ Drinking water above the MassDEP PFAS6 MCL of 20 ppt has been identified in at least 173 water systems in Massachusetts since 2020. The DEP estimates an additional 95 water systems will need to address PFAS under the USEPA rules. See - [New EPA limits on PFAS in drinking water to impact Mass. communities \(heraldnews.com\)](https://www.heraldnews.com/news/new-e-p-a-limits-on-pfas-in-drinking-water-to-impact-mass-communities/)

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

- **Police** – replacement AEDs for all cruisers for medical emergencies.
- **Information technology** – cybersecurity improvements.
- **Health & Community Services** – Frothingham Hall chimney repairs and facilities improvement funds.
- **Public Works / Planning** – vehicle fleet replacement, ADA transition plan funding, Old Pond Dam safety repairs.

These investments build on previous infrastructure projects spanning school campus improvements, water and sewer, and transportation over the previous decade. Many of these infrastructure improvements were capitalized by key state grant programs like MassWorks and Housing Choice – programs which Easton stands to lose if MBTA Zoning is not approved. Coupled with federal programs, Easton has won nearly \$60 million in competitive infrastructure and facilities grants to keep Easton strong for its current residents and businesses.

A selection of these key investments are captured below:

Progress on Previous Capital Investments

- **Blanche A. Ames Elementary School** – Approved by voters in 2019, the \$74.8M construction project delivered a state-of-the-art early education facility for PreK – Grade 2 learners in 2023. All site work, including three age-appropriate playground areas, 1 competition softball field, 1 practice softball / small soccer field, and 1 practice field area are now complete. The project came in nearly \$10M under budget and the actual tax impact was roughly half what was forecasted in 2019.



Above: Blanche A. Ames Elementary School

- **PFAS Water Treatment Plants** – Approved by voters in 2021, construction of PFAS treatment for wells 1, 2 and 4 was completed in December 2023, bringing Easton into compliance with the MassDEP drinking water standard. Learn more at www.easton.ma.us/pfas
- **Red Mill Road Treatment Plant** – Approved by voters in 2021, construction at the \$15.6M treatment plant to remove iron and manganese from wells 3, 5 and 7 is now complete. DPW deliberately over-sized the plant to future-proof it from then-unknown federal PFAS regulations, which have now come to pass. Thanks to their strategic design, PFAS treatment vessels programed in the FY25 capital budget will fit within the existing facility footprint and treatment floor.

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY



Above: Red Mill Road Treatment Plant

- **Road and Water Main Replacement** – FY25 will expand on recently completed water and road improvements including new paving on Foundry St and Norton Avenue. This summer there will be a \$1.1 million water main project for the replacement of mains on Oakland Ave, Day St and Barrows St. This is the first part of a two-year program which will see each of these roads – all in deleterious shape – completely repaved in FY26, adding a substantial improvement to the infrastructure of this area.⁹
- **Lincoln Street Sidewalks** – Funded by a \$400,000 MassWorks grant, this improvement significantly improved pedestrian access to this area including abutting conservation land.
- **Depot Street Roadway Improvements** – Local costs totaling \$800,000 were approved by voters in 2019, and state / federal

transportation funds in excess of \$10M funded the multi-year construction project on Depot Street to signalize the intersection of Center/ Depot, relocate the Civil War monument, and improve multi-modal access via sidewalk and bike lane connectivity. The project concluded in summer 2023 and was celebrated as part of a Juneteenth re-dedication of the Civil War monument.

Future State/Federal Funded Transportation Improvement Projects

- **Washington & Elm Street Intersection** - Signalization of Washington and Elm Street is scheduled to go out to bid this fall as part of the federal FY25 TIP capital program. This project will improve safety and traffic flow at one of Easton's most challenging intersections, and will include multi-modal transit (bike lanes, sidewalks) connecting from the recently completed TIP at Washington and Union St all the way south on Rt. 138 to Elm Street. The \$7 million construction project will be paid with state and federal transportation dollars and is estimated to take 2 years.
- **Foundry Street Improvements** – last year, Easton executed an agreement with MassDOT to program an expected \$15 million roadway improvement project for Foundry Street from Five Corners to Robert Drive. This project, which is still in early design with construction many years out, is expected to add sidewalks, bike lanes, new culverts, and a permanent traffic signal at Poquanticut and Foundry Street.¹⁰ To date, design costs for this project, which are estimated to total over \$1 million, have been primarily funded by developer mitigation and MassWorks/

⁹ See DPW's Pavement Management Plans at <https://www.easton.ma.us/departments/dpw/documents.php>

¹⁰ A traffic signal at Poquanticut and Foundry is estimated for installation in summer/fall 2024 as part of developer mitigation for the Sawmill development. The eventual TIP will replace the forthcoming signal with a permanent intersection improvement akin to Center and Depot in 2023.

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

HousingChoice grants – grants which Easton stands to lose if MBTA Zoning is not approved this year.

These capital improvements are the manifestation of years of planning by town departments and citizen committees coupling infrastructure and zoning improvements to spur private investment for new housing and economic opportunities for the community, drive new growth, and expand the tax base. They not only meet important health and safety standards, but also keep the community strong.

Multi-year financial planning and successful grant writing have enabled Easton to deliver significant capital improvements despite structural revenue challenges. The voters of Easton have been incredibly supportive of these efforts through successive town meetings and debt-exclusion authorizations.

In total, the FY25 capital budget contains \$3,718,000 in general fund programming with \$7,725,000 in enterprise funded programming. The full five-year capital improvement plan and recommended funding and deferral schedule for Annual Town Meeting is included in Section IX.

Community Preservation Act Funding in FY2025

The recommended budget and programming from the Community Preservation Committee (CPC) for FY25 includes important community investments in affordable housing, recreation, open space and historic preservation.

FY25 CPA Program of Investments

- **Swift's Park** – construction funding for the redevelopment and re-dedication of a town-owned park at Poquanticut Ave and Foundry St as a neighborhood amenity and site honoring those lost to the 1918 Influenza and Covid-19 pandemics along with the first responders who cared for them. This investment would

not only create a site of respite in a busy corridor which is actively redeveloping, but will compliment previous CPA historic preservation investments in the area and will eventually fit within pedestrian improvements funded by future TIP programs to appropriately recognize this key historic neighborhood of Easton.



Above: Swift's Park rendering

- **Community Garden Improvements** – funds will enable the rebuilding and replacing fencing, compost bins and other infrastructure at the 25-space community garden at the John E Grant management area of Wheaton Farm on Bay Road.
- **Conservation Commission Signage** – matching funds for the Conservation Commission to replace deteriorated conservation land signage with new signs consistent with recently adopted town-wide wayfinding.
- **Keach Field Fencing** – funds will install chain link fence around the perimeter of Keach Field on Chestnut Street which will keep balls from travelling into the woods outside the field area.

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

- **Affordable Housing and Administration** – FY25 activities will include support for a non-profit developer to create affordable family housing on Poquanticut Avenue and Morse Road.

The funding for these projects will come from FY25 CPA fund revenue and existing fund balances.

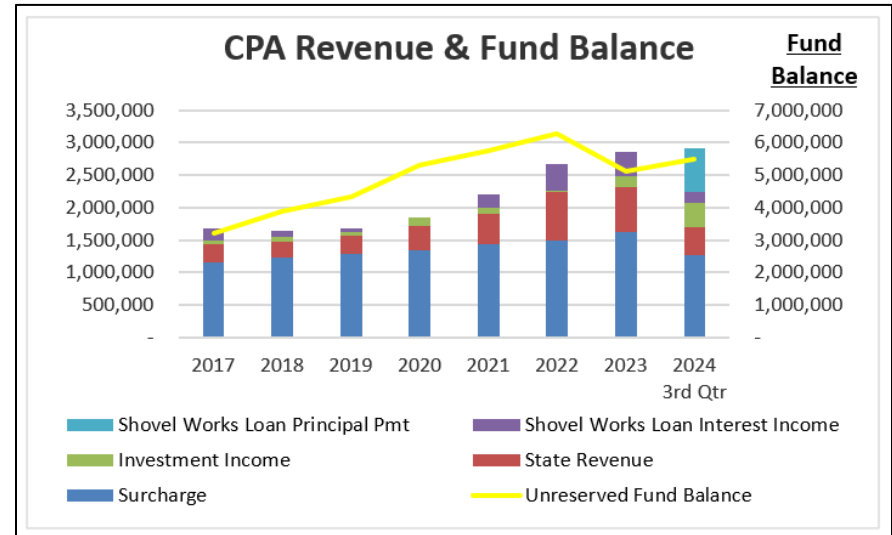
These investments build on substantial improvements to Easton's recreational offerings bolstered by the FY24 CPA program, which included the now-complete \$1.5 million renovation to Oliver Ames High School's basketball, tennis and pickleball courts.



Above: New courts at Oliver Ames High School

The CPA Fund is well positioned to make these important strategic investments in our community assets. Strong year over year local revenue growth, Shovel Works loan repayments, and healthy state distributions resulted in FY23 revenue of \$2,863,918 – an increase of 70% since FY17. This has allowed the CPA to make meaningful annual investments while building a fund balance of over \$5M. Although it may

seem counterintuitive, it is more important than ever when the general fund operating budget is facing significant strain that our capital and CPA programs aim high to promote a strong local economy, attractive amenities, and sense of belonging for all our residents.



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

FY2025 Budget Message Summary and the Road Ahead

The \$109,929,379 operating budget represents a measured success during a time of change around the Commonwealth. Thanks to years of disciplined financial management and the careful building of our reserve capacity, Easton will be able to avoid some of the most disruptive impacts of cumulative inflation and minimum state aid funding hitting many of our peer communities and school districts. However, we will not be able to do so forever.

Facing unprecedented fixed cost pressures, the FY25 preliminary budget deficit of \$3.3 million was the largest in memory. Eliminating this deficit required meaningful cuts to already lean expense budgets, reduction of staff through attrition, reliance on free cash, and the application of

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

\$756,556 in stabilization funds. What has become clear during this process is that the long-forecasted collision of Easton's high level of public and educational services and the Town's persistent structural revenue deficit has now arrived.¹¹

Departments will strain under the reductions to budget requests and reserves will be drawn upon after years of saving, but strong financial leadership that consistently prioritized building our stabilization fund from a depleted balance of \$1.7 million to nearly \$7 million today will allow us to avoid catastrophic cuts during a time when many communities and school districts have been unable to do so, which is good news.

Important progress is made towards our capital needs, yet the Town's recurring capital investment capacity for infrastructure and facility needs is not sufficient. Easton must continue to aggressively pursue grants if it is to maintain its current level of capital improvement capacity.

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

However, unless current cost pressure trends in the areas of healthcare, school transportation, utilities, and other fixed costs significantly curtail – it is probable that cuts to town and school services may be required in FY26. Accordingly, FY25 may likely be the final year that Easton can sustain its current level of services before shifting to a period of regression.

¹¹ The Town has warned that years like FY25 would inevitably present themselves in many annual budget messages for the better part of fifteen years. See [Easton's Structural Revenue Deficit - DRAFT \(revize.com\)](#) for historical context.

The years ahead will be tough, but Easton has the capacity to grapple with the challenges thanks to the collaborative spirit of our elected and appointed boards and exceptional public servants managing and working in departments across the town and school government. The balanced FY25 budget provides a year of breathing room for our community and its leadership to consider difficult choices about how or whether to sustain Easton's services into FY26 and beyond.

The goal of this year's budget message – to center a discussion about our long-term operating challenges without obscuring Easton's many well-earned successes - was a challenging one. We must be clear-eyed about the difficulties ahead without discounting historical progress. Easton remains a strong community, and previous budget accomplishments such as full day Kindergarten and the expansion of mental health and senior / veteran supports are sustained in FY25. That Easton is able to do so despite long-term challenges and the current inflationary environment is a success, for which I am grateful to our extraordinary organization and exceptional community.¹²

Sincerely,



Connor Read
Town Administrator

¹² I encourage all readers to visit Sections V and IV to learn more about the exceptional work of all Town and School departments.

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 BUDGET MESSAGE: EXECUTIVE SUMMARY

Acknowledgements

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

This budget will be presented to voters at the Annual Town Meeting on May 20, 2024, for their adoption. The following pages add more detail to FY25 revenue and expenditure forecasts. Historical revenue trends are covered in Section III and itemized detail and narratives for all operating departments are available in Sections IV-VII.

Update: The proposed operating budget was amended on the floor of the Annual Town Meeting to increase the school budget by \$100,000 (from free cash) from \$49,648,315 to \$49,748,315.

**TOWN OF EASTON
FISCAL 2025 BUDGET SUMMARY**

	FY22 Actual	FY22 Budget	FY23 Actual	FY23 Budget	FY24 Budget	FY25 Proposed Budget	Town Meeting Amendments	FY25 Adopted 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	11,009,437		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	2,644,077		2,644,077	26,179	1.00%
Charter Tuition Reimbursement	25,173	57,285	142,702	43,938	102,613	118,999		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	161,077		161,077	546	0.34%
Exemptions: Vets, Blind, Surv Sp & Elderly	186,200	114,715	196,466	109,660	140,397	149,946		149,946	9,549	6.80%
Homeless Transportation	80,466	-	39,025	-	-	-		-	-	0.00%
TOTAL STATE AID	13,203,459	13,090,651	13,634,730	13,433,490	13,819,991	14,238,466	-	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										
Ames Funds	425,000	425,000	375,000	375,000	400,000	628,000		628,000	228,000	57.00%
ARPA Revenue Replacement			750,000	750,000	750,000	430,000		430,000	(320,000)	-42.67%
Septic Betterment Receipts Reserved for Appropriation	185,029	185,029	199,526	199,526	227,789	262,620		262,620	34,831	15.29%
Opioid Settlement Funds						150,000		150,000	150,000	-
Other Revolving (Planning Board 53E 1/2)			334,293		35,000	35,000		35,000	-	0.00%
Transfer from Stabilization	236,843	236,843		-	-	756,556		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	100,000	1,670,000	820,000	96.47%
Other	247,626	-		-	-	-		-	-	-
TOTAL OTHER FINANCING SOURCES/RESERVES	2,649,792	2,402,166	3,351,773	3,017,480	2,905,650	4,475,037	100,000	4,575,037	1,669,387	57.45%
TOTAL GENERAL FUND REVENUES	88,139,026	86,047,802	92,649,884	91,456,618	94,473,405	99,920,379	100,000	100,020,379	5,546,974	5.87%
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	109,929,367	100,000	110,029,367	6,538,284	6.32%

**TOWN OF EASTON
FISCAL 2025 BUDGET SUMMARY**

	FY22 Actual	FY22 Budget	FY23 Actual	FY23 Budget	FY24 Budget	FY25 Proposed Budget	Town Meeting Amendments	FY25 Adopted Budget	FY25 vs. FY24 \$ Difference	FY25 vs. FY24 % Difference
EXPENDITURES										
FIXED COSTS										
<u>DEBT AND INTEREST</u>										
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										
<u>EMPLOYEE BENEFITS AND OTHER INSURANCE</u>										
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%
<i>Health Town Active</i>	<i>1,618,867</i>	<i>1,655,377</i>	<i>1,728,453</i>	<i>1,723,146</i>	<i>1,873,804</i>	<i>1,983,690</i>		<i>1,983,690</i>	<i>109,886</i>	<i>5.86%</i>
<i>Health School Active</i>	<i>3,831,795</i>	<i>4,051,872</i>	<i>3,982,827</i>	<i>4,340,478</i>	<i>4,315,945</i>	<i>4,630,276</i>		<i>4,630,276</i>	<i>314,331</i>	<i>7.28%</i>
<i>Health Town Retiree</i>	<i>950,451</i>	<i>992,945</i>	<i>1,000,517</i>	<i>1,032,592</i>	<i>1,070,885</i>	<i>1,173,690</i>		<i>1,173,690</i>	<i>102,805</i>	<i>9.60%</i>
<i>Health School Retiree</i>	<i>1,943,130</i>	<i>2,037,799</i>	<i>2,053,122</i>	<i>2,117,689</i>	<i>2,293,580</i>	<i>2,513,764</i>		<i>2,513,764</i>	<i>220,184</i>	<i>9.60%</i>
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%
<i>Town Employees</i>	<i>118,352</i>	<i>121,670</i>	<i>117,948</i>	<i>118,727</i>	<i>128,485</i>	<i>137,479</i>		<i>137,479</i>	<i>8,994</i>	<i>7.00%</i>
<i>School Employees</i>	<i>170,302</i>	<i>269,790</i>	<i>175,182</i>	<i>174,057</i>	<i>195,871</i>	<i>209,582</i>		<i>209,582</i>	<i>13,711</i>	<i>7.00%</i>
<i>Police IOD Medical</i>	<i>32,775</i>	<i>25,000</i>	<i>24,350</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>		<i>25,000</i>	<i>-</i>	<i>0.00%</i>
<i>Fire IOD Medical</i>	<i>41,637</i>	<i>25,000</i>	<i>29,643</i>	<i>25,000</i>	<i>25,000</i>	<i>25,000</i>		<i>25,000</i>	<i>-</i>	<i>0.00%</i>
Property/Liability Insurance	667,021	587,190	779,520	734,800	863,031	923,444	-	923,444	60,413	7.00%
<i>Town</i>	<i>335,418</i>	<i>312,110</i>	<i>369,723</i>	<i>377,414</i>	<i>403,922</i>	<i>432,197</i>		<i>432,197</i>	<i>28,275</i>	<i>7.00%</i>
<i>School</i>	<i>331,603</i>	<i>275,080</i>	<i>409,797</i>	<i>357,386</i>	<i>459,109</i>	<i>491,247</i>		<i>491,247</i>	<i>32,138</i>	<i>7.00%</i>
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	-	-		-	-	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	18,573,785	-	18,573,785	1,192,471	6.86%
<u>Education Assessments</u>										
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%
<u>OTHER EXPENDITURES</u>										
County and State Assessments	1,138,343	1,183,519	1,329,958	1,199,810	1,338,623	1,423,541		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%
<i>Snow & Ice, COVID-19, Other Deficits</i>		-		-	-	-		-	-	0.00%
<i>Overlay & Other</i>	<i>460,590</i>	<i>460,590</i>	<i>501,923</i>	<i>501,923</i>	<i>476,183</i>	<i>450,000</i>		<i>450,000</i>	<i>(26,183)</i>	<i>-5.50%</i>
Transfer to Trust Funds (Stabilization, etc.)				-	-	-		-	-	
SUBTOTAL - OTHER EXPENDITURES	1,598,933	1,644,109	1,831,881	1,701,733	1,814,806	1,873,541	-	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	29,593,257	-	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 Proposed Budget	Town Meeting Amendments	FY25 Adopted 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	432,182		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	62,502	100,000		100,000	37,498	59.99%
Town Accountant	260,652	260,652	270,189	271,740	286,014	308,206		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	407,612		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						165,679		165,679	165,679	-
Information Technology	246,625	247,360	271,326	273,076	318,581	416,396		416,396	97,815	30.70%
Town Clerk	286,895	296,298	350,551	351,351	361,560	381,398		381,398	19,838	5.48%
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	123,700	141,800		141,800	18,100	14.63%
Subtotal General Government	2,479,579	2,577,245	2,661,060	2,759,707	2,954,751	3,220,578	-	3,220,578	265,827	9.00%
Police	4,738,684	4,740,918	4,776,870	4,838,106	5,075,390	5,243,558		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	5,865,936		5,865,936	137,545	2.40%
Inspectional Services	294,232	302,474	330,836	331,047	367,585	371,127		371,127	3,542	0.96%
Subtotal Public Safety	10,565,869	10,576,423	10,961,020	11,022,549	11,496,366	11,933,621	-	11,933,621	437,255	3.80%
DPW - Administration	615,274	630,738	651,534	662,631	690,187	731,663		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	1,256,004		1,256,004	11,600	0.93%
DPW - Highway	1,230,056	1,310,254	1,336,845	1,331,704	1,346,541	1,357,564		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	3,841,431	-	3,841,431	64,099	1.70%
Health and Community Services	900,277	935,924	936,702	976,469	1,012,169	1,085,122		1,085,122	72,953	7.20%
Library	568,685	568,685	585,860	585,860	595,860	598,055		598,055	2,195	0.36%
Total Town Departmental Budgets	18,171,051	18,333,054	18,857,188	19,061,936	19,836,478	20,678,807	-	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	49,648,315	100,000	49,748,315	2,719,772	5.78%
TOTAL DEPARTMENTAL OPERATING BUDGETS	61,673,462	62,250,699	63,895,630	64,720,716	66,865,021	70,327,122	100,000	70,427,122	3,562,101	5.33%
TOTAL GENERAL FUND EXPENDITURES	85,247,701	86,047,802	90,282,148	91,456,618	94,473,405	99,920,379	100,000	100,020,379	5,546,974	5.87%
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	109,929,367	100,000	110,029,367	6,538,284	6.32%
SURPLUS/(DEFICIT)	3,827,319	-	3,346,914	-	-	-	-	-	-	-

SUMMARY OF FISCAL YEAR 2025 BUDGET CHANGES

Department/Description	Increase/(Decrease)
------------------------	---------------------

Fixed Costs & Other Expenditures

Maturing Debt & Interest

Exempt Municipal Debt	425,361	
Nonexempt School Debt	42,070	
Nonexempt Municipal Debt	(118,863)	
Exempt School Debt	13,625	
Capital Budget Reserve	76,793	
	<u>438,986</u>	6.25%

Employee Benefits & Insurance

Tuition/Deferred Compensation	5,000	
County Retirement Assessment	337,147	
Medicare - Town Share	5,000	
Medicare - School Share	15,000	
Health Insurance - Town Retirees	102,805	
Health Insurance - School Retirees	220,184	
Health Insurance - Town Share	109,886	
Health Insurance - School Share	314,331	
General Insurance - Town Share	28,275	
General Insurance - School Share	32,138	
Workers Comp Insurance - Town	8,994	
Workers Comp Insurance - School	13,711	
	<u>1,192,471</u>	6.86%

Education Assessments

Regional School Assessment	298,680	
Bristol County Agricultural School Assessment	13,199	
	<u>311,879</u>	22.63%

Department/Description	Increase/(Decrease)
------------------------	---------------------

Other Expenses (Unappropriated Expenses)

County & State Assessments	84,918	
Other Amounts to be Raised	(26,183)	
	<u>58,735</u>	8.29%
Capital Budget Appropriation from Taxation	(17,198)	
	<u>(17,198)</u>	-100%

Total Fixed Costs & Other Expenditures

1,984,873 7.19%

Departmental Operating Budgets

General Government:

Select Board

Personnel Fixed Costs	8,010	
Move HR Personnel to New Dept	(121,013)	
Consulting Services	(500)	
Advertising	(900)	
Office Supplies (move to Other General Government Budget)	(17,000)	
Dues & Memberships	(1,500)	
Expense - Dept Head	(250)	
Expense - Committees	(697)	
	<u>(133,850)</u>	-23.64%

SUMMARY OF FISCAL YEAR 2025 BUDGET CHANGES

Department/Description	Increase/(Decrease)	
Finance Committee	No Change	
Reserve Fund	37,498 *	
	<u>37,498</u>	
Accountant		
Personnel Fixed Costs	23,242	
Training	(1,050)	
	<u>22,192</u>	7.75%
Assessors		
Personnel Fixed Costs	11,724	
Data Processing	5,200	
	<u>16,924</u>	5.25%
Town Collector-Treasurer		
Personnel Fixed Costs	14,134	
Deeds	(2,000)	
	<u>12,134</u>	3.06%
Town Counsel	No Change	
Human Resources (New Dept)		
Personnel Fixed Costs	163,015	
Training	1,500	
Cosulting	500	
Advertising	389	
Dues & Memberships	275	
	<u>165,679</u>	

* Note: no change in original appropriation. Reduction of \$37,498 represents YTD transfers made in FY24, reducing appropriation balance from \$100,000 to \$62,502 for comparative purposes.

Department/Description	Increase/(Decrease)	
Information Technology		
Personnel Fixed Costs	5,128	
R&M Hardware/Software	92,687	
	<u>97,815</u>	30.70%
Town Clerk		
Personnel Fixed Costs	23,594	
Training	665	
Records Management	134	
Street Listing/Census	740	
Travel	456	
Dues & Memberships	200	
Town Meeting/Elections Exp	(5,951)	
	<u>19,838</u>	5.48%
Planning & Economic Development		
Personnel Fixed Costs	641	
Consulting Services	10,000	
Dues & Memberships	(144)	
Expense - Board	(1,000)	
	<u>9,497</u>	2.77%
Other General Government		
Audit & Accounting Services	2,000	
Postage Meter	(5,000)	
Office Supplies (New)	22,000	
Cemetery Commission	(2,000)	
Municipal Building Committee	1,100	
	<u>18,100</u>	14.63%
Total General Government	\$ 265,827	9.00%

SUMMARY OF FISCAL YEAR 2025 BUDGET CHANGES

Department/Description	Increase/(Decrease)	
Public Safety:		
Police		
Personnel Fixed Costs	150,648	
R&M BWC Hardware/Software	19,600	
Consulting Services	15,000	
Uniforms/Clothing Allowance	1,600	
Accreditation Expense	920	
Acquisition of New Equipment	(19,600)	
	<u>168,168</u>	3.31%
Public Safety Dispatch		
SEMRECC Board Stipend	3,000	
SEMRECC Assessment	125,000	
	<u>128,000</u>	38.38%
Fire & Rescue		
Personnel Fixed Costs	83,809	
Building Heating	1,500	
R&M - Vehicles	2,000	
Ambulance Billing Fee	1,600	
Communications	(8,520)	
Medical Supplies	5,750	
Dues & Memberships	400	
Equip Testing, Cert & Licensing	51,006	
	<u>137,545</u>	2.40%
Inspectional Services		
Personnel Fixed Costs	3,542	
	<u>3,542</u>	0.96%

Department/Description	Increase/(Decrease)	
Total Public Safety	<u>437,255</u>	3.80%
Public Works:		
DPW Administration		
Personnel Fixed Costs	41,476	
	<u>41,476</u>	4.15%
Buildings & Grounds		
Personnel Fixed Costs	26,600	
Electricity	10,000	
Building Heating	(10,000)	
R&M General	(15,000)	
Trees	(2,000)	
Town Office Bldg Heating	(5,000)	
Town Office Teleph/Comm	(3,000)	
Town Office Bldg Maint	10,000	
	<u>11,600</u>	0.93%
Highway Division		
Personnel Fixed Costs	26,023	
R&M - Tools & Equip	5,000	
Police Details	(5,000)	
Storm Water Permit Compliance	(10,000)	
Gas & Oil	(5,000)	
	<u>11,023</u>	0.81%
Snow & Ice Removal	No Change	
Total Public Works	<u>64,099</u>	1.70%

SUMMARY OF FISCAL YEAR 2025 BUDGET CHANGES

Department/Description	Increase/(Decrease)	
Health & Community Services		
Personnel Fixed Costs	68,953	
Training	500	
Advertising	1,000	
R&M Town Pool	1,500	
Chlorine	1,000	
	<u>72,953</u>	7.20%
Ames Free Library		
Library Services	<u>2,195</u>	
	<u>2,195</u>	0.36%
Total Town Operating Budgets	<u>842,329</u>	4.25%
Easton Public Schools		
School Operating Budget	<u>2,619,772</u>	
	<u>2,619,772</u>	5.57%
Total General Fund	<u><u>5,446,974</u></u>	5.77%

Department/Description	Increase/(Decrease)	
Enterprise Funds:		
Sewer Division Enterprise		
Debt Service	<u>5,571</u>	
	<u>5,571</u>	0.39%
Water Division Enterprise		
Personnel Fixed Costs	126,188	
Chemical Supplies	190,000	
Debt Service	<u>466,666</u>	
	<u>782,854</u>	18.20%
Solid Waste & Recycling		
Personnel Fixed Costs	2,885	
Solid Waste Contract Svcs	<u>200,000</u>	
	<u>202,885</u>	10.30%
P.E.G. Community Access Enterprise Fund		
No Changes		
Total Enterprise Funds	<u><u>991,310</u></u>	10.99%

TOWN PERSONNEL SUMMARY IN FULL-TIME EQUIVALENTS

TOWN GOVERNMENT PERSONNEL SUMMARY

	FY22	FY23	FY24	FY25
	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
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	<u>159.09</u>	<u>164.64</u>	<u>172.35</u>	<u>172.65</u>

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

EASTON PUBLIC SCHOOLS PERSONNEL SUMMARY

Position	FY2022		FY2023		FY2024		FY2025	
	FTE	Count	FTE	Count	FTE	Count	FTE	Count
ABA Tech	5.00	5	5.00	5	6.00	6	6.00	6
Adjustment Counselor	8.00	8	8.00	8	9.00	9	9.00	9
Admin Support	8.70	9	8.70	9	10.00	10	10.00	10
Administrators	6.00	6	6.00	6	6.00	6	6.00	6
Asst. Principal	4.00	4	4.00	4	4.00	4	5.00	5
Athletic Director	1.00	1	1.00	1	1.00	1	1.00	1
Curriculum Director			1.00	1	1.00	1	1.00	1
BCBA	3.00	3	3.00	3	3.00	3	3.00	3
Clerical Aide	9.00	9	9.00	9	9.00	9	9.00	9
Custodian	22.00	23	23.00	23	23.00	23	23.00	23
Custodian-Driver	-	-	-	-	-	-	-	-
Food Service	4.53	9	4.53	9	7.50	9	6.50	8
Guidance Counseling Director	1.00	1	1.00	1	1.00	1	1.00	1
Guidance Counselor	7.00	7	7.00	7	7.00	7	7.00	7
Hall Monitor	0.50	1	0.50	1	0.50	1	0.50	1
Interventionist	9.90	22	9.90	22	12.10	22	12.10	22
L/P Aide	4.40	22	4.40	22	6.10	31	6.10	31
Library Asst.	-	-	-	-	-	-	-	-
Library Media	1.00	1	1.00	1	1.00	1	1.00	1
Library Resource Aide	2.00	2	2.00	2	2.00	2	2.00	2
Nurse	8.00	8	8.00	8	8.00	8	8.00	8
Nurse Coordinator	-	-	-	-	1.00	1	1.00	1
Occupational Therapist Staff	3.80	5	4.00	5	4.50	5	4.50	5
Other Support	-	-	-	-	-	-	-	-
Paraprofessionals	75.06	79	78.34	82	86.67	92	86.67	92
Paraprofessionals-KDG	11.00	11	10.00	10	11.00	11	11.00	11
Principals	6.00	6	6.00	6	6.00	6	6.00	6
Psychologist	5.00	5	5.00	5	5.00	5	5.00	5
Residency Officer	0.20	1	0.20	1	0.20	1	0.20	1
School Resource Officer			0.50	1	0.50	1	0.50	1
Secretary	10.00	10	10.00	10	11.00	11	11.00	11
Sped Scheduler	1.52	3	1.52	3	1.52	3	0.50	1
Sped Coordinator	3.00	3	3.00	3	5.00	5	5.00	5
Speech Lang Asst.	0.60	1	0.60	1	0.60	1	-	-
Speech Language	6.40	7	6.40	7	6.40	7	7.00	7
Teacher: ELL	3.60	4	4.00	4	5.00	5	6.00	6
Teacher: Gen Ed	213.90	217	216.90	220	220.70	226	219.70	225
Teacher: Special Ed	49.30	50	52.00	52	52.00	52	51.00	51
Technology	5.00	5	5.00	5	5.00	5	5.00	5
TOTAL School	499.41	548	510.49	557	539.29	591	537.27	587
Total Town	159.09		164.64		172.35		172.65	
Grand Total	658.50		675.13		711.64		709.92	

**TOWN OF EASTON
BUDGET PROJECTIONS THROUGH FY2028**

Category	FY2023 Budget	FY2024 Budget	FY2025 Adopted Budget	Escalation	FY2026 ⁽¹⁾ Projected	FY2027 ⁽¹⁾ Projected	FY2028 ⁽¹⁾ Projected
<u>Taxation</u>							
Base Tax Levy	62,834,922	65,079,687	67,376,900	Base+2.5%	70,035,073	72,554,700	75,137,318
New Growth	654,548	653,874	950,000	Fixed	750,000	750,000	750,000
Exempt Debt	4,068,376	4,238,244	4,677,230	Level	4,677,230	4,677,230	4,677,230
Less DIF Transfer	(84,725)	(107,790)	(107,790)	Level	(107,790)	(107,790)	(107,790)
Net Tax Levy	67,473,121	69,864,015	72,896,340	-	75,354,513	77,874,140	80,456,758
<u>State Aid</u>				\$104.00			
Chapter 70 Education Aid	10,450,341	10,655,421	11,009,437	Per Pupil	11,363,453	11,717,469	12,071,485
Unrestricted Gen Gov Aid	2,536,723	2,617,898	2,644,077	1.00%	2,670,518	2,697,223	2,724,195
All Other State Aid	446,426	546,672	584,952	5.00%	614,200	644,910	677,156
Total State Aid	13,433,490	13,819,991	14,238,466		14,648,171	15,059,602	15,472,836
Local Receipts	7,532,527	7,883,749	8,310,536	4.00%	8,642,957	8,988,675	9,348,222
<u>Reserves/Other Funds</u>							
Free Cash	1,050,093	850,000	1,670,000	50% Cert	1,250,000	1,000,000	1,000,000
Stabilization Fund			756,556	Fixed	1,620,649	1,620,649	1,504,191
Ames Funds	375,000	400,000	628,000	Fixed	450,000	450,000	450,000
ARPA Funds	750,000	750,000	430,000	N/A	-	-	-
Opioid Settlement Funds			150,000	Level	150,000	150,000	150,000
Septic Loan Receipts	199,526	227,789	262,620	Level	262,620	262,620	262,620
Enterprise Indirect Costs	642,861	642,861	642,861	Level	642,861	642,861	642,861
Other		35,000	35,000	Fixed	35,000	35,000	35,000
Total Reserves/Other	3,017,480	2,905,650	4,575,037		4,411,130	4,161,130	4,044,672
Total Revenues	91,456,618	94,473,405	100,020,379		103,056,771	106,083,547	109,322,488
<u>Fixed Costs</u>							
Exempt Debt	4,068,376	4,238,244	4,677,230	Level	4,677,230	4,677,230	4,677,230
Nonexempt Debt	2,778,805	2,778,805	2,778,805	5.00%	2,917,745	3,063,632	3,216,814
EE Ben & Ins	16,599,117	17,381,314	18,573,785	5.00%	19,502,474	20,477,598	21,501,478
Regional/County Sch Asmt	1,587,871	1,378,017	1,689,896	5.00%	1,774,391	1,863,111	1,956,267
State & County Asmt	1,199,810	1,338,623	1,423,541	5.00%	1,494,718	1,569,454	1,647,927
Overlay/S&I Deficit	501,923	493,381	450,000	Level	450,000	450,000	450,000
Total Fixed Costs	26,735,902	27,608,384	29,593,257	5%/Level	30,816,558	32,101,025	33,449,716
Town Budgets	19,061,936	19,836,478	20,678,807	3.00%	21,299,171	21,938,146	22,596,290
School Budget	45,658,780	47,028,543	49,748,315	4.00%	51,738,248	53,807,778	55,960,089
Total Expenses	91,456,618	94,473,405	100,020,379		103,853,977	107,846,949	112,006,095
Projected Surplus (Deficit)	-	-	-		(797,206)	(1,763,402)	(2,683,607)

⁽¹⁾ FY26-28 Free cash amounts are estimates for projection purposes. Assumes declining annual free cash balances over time reflecting tighter revenue forecasts and narrowed margins on operating expenses for end of year turn backs. Stabilization use increases in FY26 to offset elimination of ARPA funds. FY28 projected stabilization use reduced to an amount not to exceed 1/3 of the balance per financial management principles (Appendix B).

**TOWN OF EASTON
BUDGET PROJECTIONS THROUGH FY2028**

Category	FY2023 Budget	FY2024 Budget	FY2025 Adopted Budget	Escalation	FY2026 ⁽¹⁾ Projected	FY2027 ⁽¹⁾ Projected	FY2028 ⁽¹⁾ Projected
<u>Year Over Year Comparison</u>							
Total Revenue \$ Difference		3,016,787	5,546,974		3,036,392	3,026,776	3,238,941
Total Revenue % Difference		3.30%	5.87%		3.04%	2.94%	3.05%
Total Expense \$ Difference		3,016,787	5,546,974		3,833,598	3,992,972	4,159,146
Total Expense % Difference		3.30%	5.87%		3.83%	3.84%	3.86%
<u>Reserve Levels</u>							
Free Cash Certification	4,184,024	3,323,259	2,500,000		2,000,000	2,000,000	1,500,000
Free Cash Cert Date	7/1/2022	7/1/2023	7/1/2024		7/1/2025	7/1/2026	7/1/2027
Beginning Stabilization Bal	3,786,962	4,732,255	5,854,795		6,128,872	5,133,223	4,012,574
+ STM Free Cash Transfer	1,175,000	1,000,000	830,814		625,000	500,000	500,000
- ATM Use for Budget	(236,843)		(756,556)		(1,620,649)	(1,620,649)	(1,504,191)
Investment Income	7,136	122,540	199,819		-	-	-
Ending Stabilization Balance	4,732,255	5,854,795	6,128,872		5,133,223	4,012,574	3,008,383
Stabilization Bal Date	6/30/2022	6/30/2023	6/30/2024		6/30/2025	6/30/2026	6/30/2027
Free Cash/Stab Total	8,916,279	9,178,054	8,628,872		7,133,223	6,012,574	4,508,383
Reserve % of Approp Expenses ⁽²⁾	9.75%	9.71%	8.63%		6.87%	5.58%	4.03%

⁽²⁾ Defined as balance of free cash + general stabilization as a ratio of the general fund budget per Fund Balance Policy (2015).

FISCAL YEAR 2025 BUDGET

SECTION III:



REVENUE SUMMARY

FISCAL YEAR 2025 REVENUE SUMMARY

Overview

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

REVENUE SOURCE	FY21 Actual	FY22 Actual	FY22 Budget	FY23 Actual	FY23 Budget	FY24 Budget	FY25 Estimated	FY25 vs. FY24 \$ Change	FY25 vs. FY24 % Change
Property Taxes (Net of DIF Transfer)	61,085,092	63,688,799	63,701,418	67,215,587	67,473,121	69,864,015	72,896,340	3,032,325	4.34%
State Aid	12,881,056	13,203,459	13,090,651	13,634,730	13,433,490	13,819,991	14,238,466	418,475	3.03%
Local Receipts	7,494,786	8,596,976	6,853,567	8,447,794	7,532,527	7,883,749	8,310,536	426,787	5.41%
Use of Free Cash	993,000	943,741	943,741	1,050,093	1,050,093	850,000	1,570,000	720,000	84.71%
Other Available Funds	2,511,204	1,706,051	1,458,425	2,301,680	1,967,387	2,055,650	2,905,037	849,387	41.32%
TOTAL GENERAL FUND REVENUE	84,965,138	88,139,026	86,047,802	92,649,884	91,456,618	94,473,405	99,920,379	5,446,974	5.77%
Sewer Enterprise Fund	666,659	802,411	735,359	939,417	803,103	839,844	839,844	-	0.00%
Sewer Surplus/Betterment Transfer/DIF	280,000	150,000	150,000	75,000	75,000	566,000	571,571	5,571	0.98%
Water Enterprise Fund	3,631,450	3,569,839	3,235,481	4,137,814	3,571,031	4,237,842	4,576,869	339,027	8.00%
Water Surplus				115,000	115,000	705,000	1,148,827	443,827	62.95%
Solid Waste & Recycling Enterprise Fund	1,664,700	1,715,137	1,588,000	1,721,439	1,592,211	1,968,992	2,171,877	202,885	10.30%
Solid Waste & Recycling Surplus	100,000	0	0	0	157,789	0	0	-	-
PEG Access & Cable Related Fees	567,795	596,534	700,000	537,830	700,000	700,000	700,000	-	-
TOTAL ENTERPRISE FUND REVENUE	6,910,604	6,833,921	6,408,840	7,526,500	7,014,134	9,017,678	10,008,988	991,310	10.99%
TOTAL OPERATING BUDGET REVENUE	91,875,742	94,972,947	92,456,642	100,176,384	98,470,752	103,491,083	109,929,367	6,438,284	6.22%

FISCAL YEAR 2025 REVENUE SUMMARY

Operating Revenue:

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

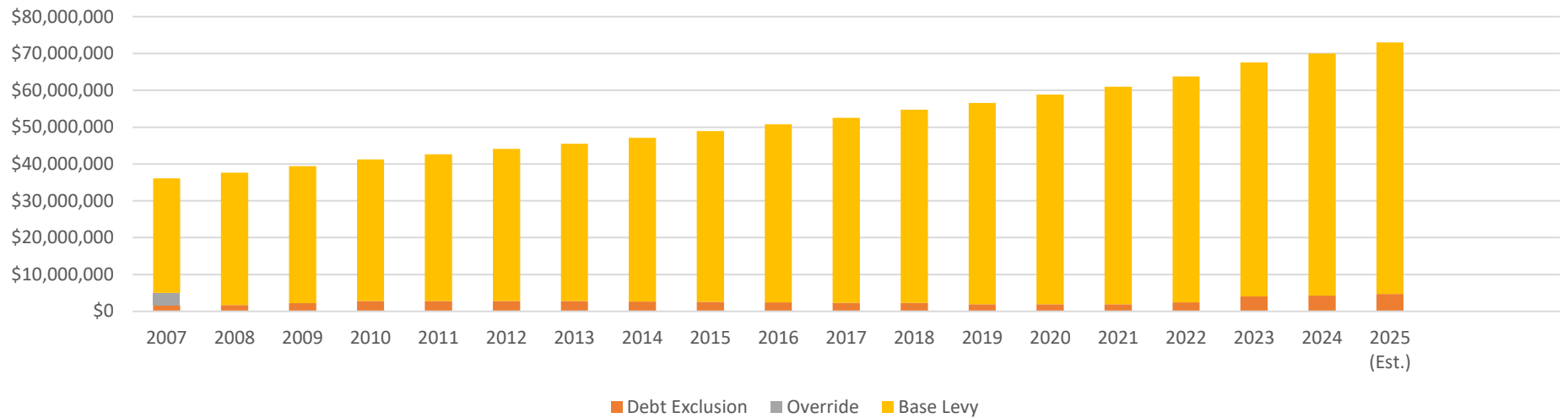
Cities and Towns in Massachusetts are constrained in their ability to increase the property tax levy by the provisions of Proposition 2 ½. Proposition 2 ½ is a state statute passed by a ballot measure in 1980 limiting property tax assessments. First, a community cannot levy more than 2.5 percent of the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

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

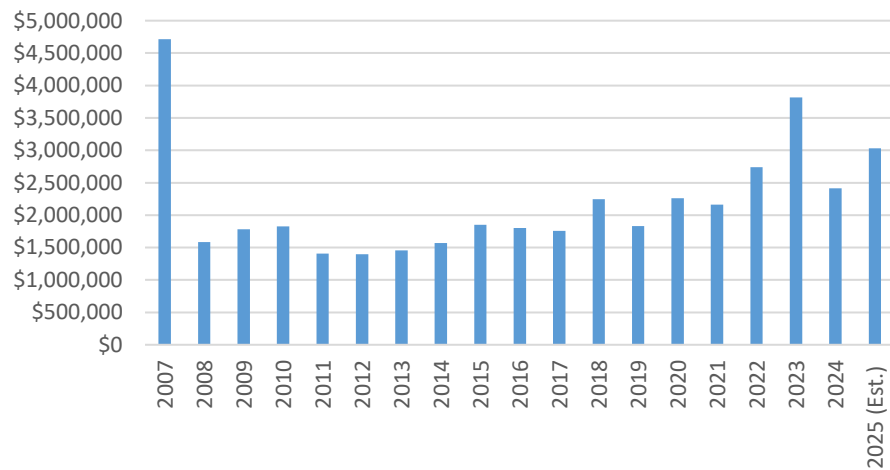
	FY23 Budget	FY24 Budget	FY25 Estimated	FY25 vs. FY24 \$ Difference	FY25 vs. FY24 % Difference
LEVY LIMIT CALCULATION					
<u>TAXATION</u>					
Prior Year Levy Limit	61,304,269	63,491,720	65,733,561	2,241,841	3.53%
Proposition 2 1/2 levy limit increase	1,530,653	1,587,967	1,643,339	55,372	3.49%
New Growth	654,548	653,874	950,000	296,126	45.29%
TAX LEVY LIMIT	63,489,470	65,733,561	68,326,900	2,593,339	3.95%
Debt Exclusion	4,068,376	4,238,244	4,677,230	438,986	10.36%
TOTAL TAXATION	67,557,846	69,971,805	73,004,130	3,032,325	4.33%
Transfer to DIF Fund	(84,725)	(107,790)	(107,790)	0	0.00%
NET TAXATION	67,473,121	69,864,015	72,896,340	3,032,325	4.34%

FISCAL YEAR 2025 REVENUE SUMMARY

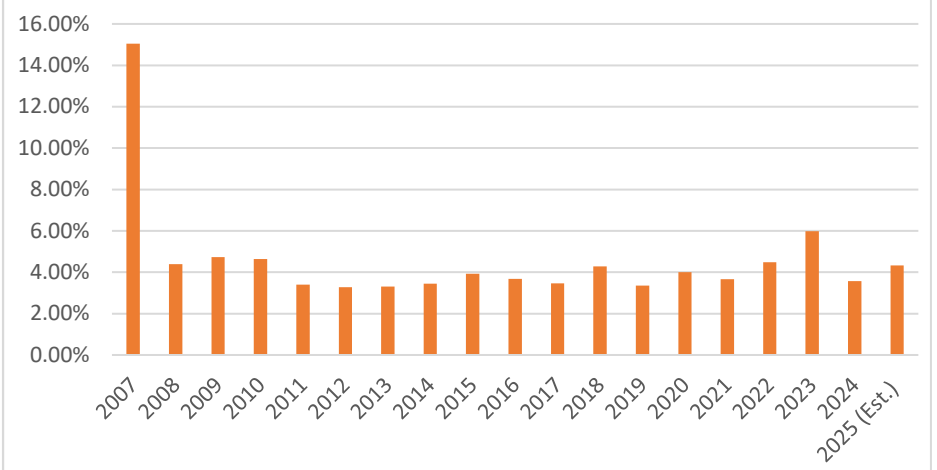
Tax Levy History



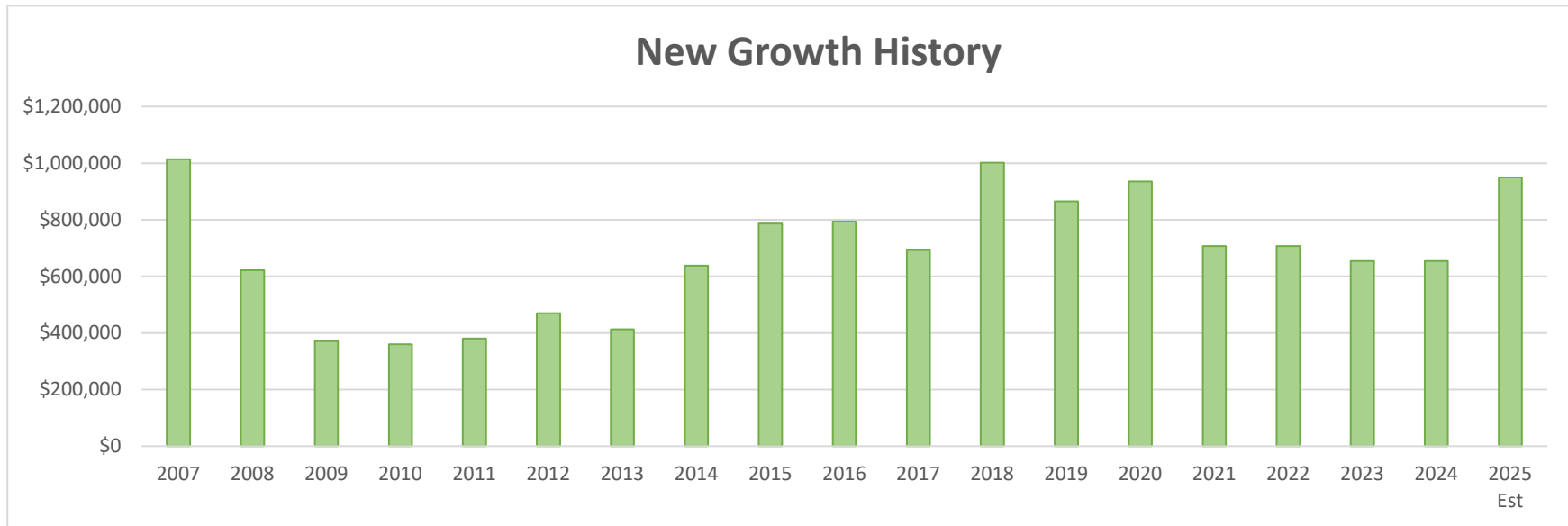
Annual Property Tax Levy \$ Increase



Annual Property Tax Levy % Increase



FISCAL YEAR 2025 REVENUE SUMMARY



The FY2025 budget projects an increase in total taxation revenue of 4.33 percent, or \$3,032,325, yielding a total of \$73,004,130. Taxation has grown consistently as a total percentage of our revenue with each passing year, with a slight dip of 0.25 percent in FY2023 due to more robust projections in local receipts and increases in other funding sources, namely the use of American Rescue Plan Act (ARPA) funds. The percentage is expected to dip again by 1% due to the increase in reserve use. However, the trend of increased reliance on taxation is still expected to continue in subsequent years, placing a premium on the Town's ability to incentivize new growth. The following chart depicts taxation as a percentage of our total revenue over several years.

Taxation as a Percentage of General Fund Revenue						
	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Est
Taxation	58,836,548	60,997,849	63,701,418	67,473,121	69,864,015	72,896,340
State Aid	12,923,452	12,881,634	13,090,651	13,433,490	13,819,991	14,238,466
Local Receipts	7,348,747	6,707,812	6,853,567	7,532,527	7,883,749	8,310,536
Other Funding Sources	2,465,773	2,786,301	2,402,166	3,017,480	2,905,650	4,475,037
Total	81,574,520	83,373,596	86,047,802	91,456,618	94,473,405	99,920,379
Taxation as % of Total	72.13%	73.16%	74.03%	73.78%	73.95%	72.95%

FISCAL YEAR 2025 REVENUE SUMMARY

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

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

Chapter 70 education funding is the biggest component of Easton's state aid. The Chapter 70 program is the Commonwealth's school funding statute. The program seeks to ensure adequate and equitable public school funding. It defines and calculates an adequate funding level for each district given the specific grades, programs, and demographic characteristics of its students. It then determines how much of that "foundation budget" should be paid for by each city and town's property tax, based upon the relative wealth of the community. The remainder is funded by Chapter 70 state aid. While this formula is sufficient for some communities, it is very inadequate for communities with calculated aid levels that fall below the Chapter 70 aid they are currently receiving. Although these communities are held harmless and not penalized with a reduction in Chapter 70, they only receive minimal increases based on a flat rate per pupil. Such communities are referred to as "minimum aid" communities and Easton is one of them. Minimum aid in recent years has been limited annual increases of to \$30 per student. This level of funding is wholly inadequate. The Massachusetts Municipal Association (public advocacy organization) has lobbied for increases to \$100 per student. In FY2023 and FY2024 minimum aid was increased to \$60 per student. The Governor's FY2025 budget programmed minimum aid back at \$30 per student, but the House budget proposal for FY2025 reflects \$104 per student, which has been programmed into this budget. In Easton, this translates to a total of \$11,009,437, an increase of \$354,016 over the prior year or 3.32 percent. While a marked improvement that we very much hope will continue, it cannot undo the past fifteen years of minimum aid increases.

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

FISCAL YEAR 2025 REVENUE SUMMARY

state tax collections have seen tremendous increases since FY2021 with actual revenues far outpacing estimates with no “true-up” provision to distribute the additional growth to cities and towns. The MMA has recently provided thoughtful and compelling testimony urging increases to the UGGA appropriation to maintain equity that may otherwise be lost forever. The Governor’s budget included a 3% increase to UGGA. The House budget, while increasing minimum aid, simultaneously reduced UGGA funding to a 1% increase. However, as this is a much smaller revenue category, the adjustment was minimal in comparison to the gains received from the increase in Chapter 70 funding.

Charter Tuition Reimbursement revenue is provided to Reimburse sending districts for the student tuition and the capital facilities tuition component they pay to Commonwealth charter schools. The capital facilities tuition component includes interest and principal payments, for the construction, renovation, purchase, acquisition, or improvement of school buildings and land. This reimbursement only covers a fraction of the actual cost which is rising at significant rates. Charter reimbursements can vary greatly from year to year based on changes in enrollment and application of the state funding formula.

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

The House budget proposal projects an overall increase in total state revenue of \$418,475 (3.03 percent), for a total of \$14,238,466. Minimal growth in state aid naturally creates an increased reliance on property taxation. As shown in the table below, state aid will constitute 14.24 percent of our revenue in FY2025, which is down considerably from approximately 23 percent in the pre-recession era. **Inadequate growth in state aid continues to be the Town’s most significant long-term revenue challenge.**

State Aid as a Percentage of General Fund Revenue						
	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Budget	FY25 Est
Taxation	58,836,548	60,997,849	63,701,418	67,473,121	69,864,015	72,896,340
State Aid	12,923,452	12,881,634	13,090,651	13,433,490	13,819,991	14,238,466
Local Receipts	7,348,747	6,707,812	6,853,567	7,532,527	7,883,749	8,310,536
Other Funding Sources	2,465,773	2,786,301	2,402,166	3,017,480	2,905,650	4,475,037
Total	81,574,520	83,373,596	86,047,802	91,456,618	94,473,405	99,920,379
State Aid as % of Total	15.84%	15.45%	15.21%	14.69%	14.63%	14.25%

FISCAL YEAR 2025 REVENUE SUMMARY

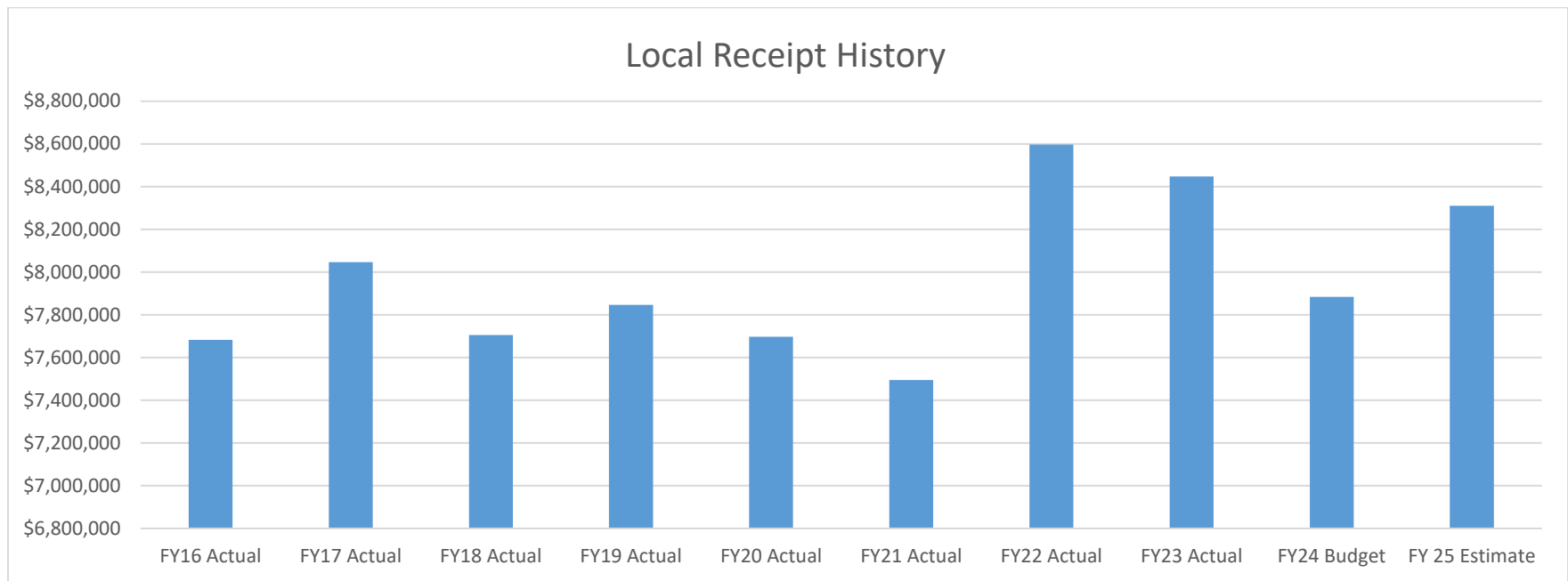
State Aid History

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Estimate	FY25 vs. FY24 \$ Difference	FY25 vs. FY24 % Difference
STATE AID								
State Aid Chapter 70	10,150,803	10,148,451	10,249,641	10,450,341	10,655,421	11,009,437	354,016	3.32%
Unrestricted General Government Aid	2,325,370	2,325,370	2,406,758	2,536,723	2,617,898	2,644,077	26,179	1.00%
Charter Tuition Reimbursement	49,025	18,897	25,173	142,702	102,613	118,999	16,386	15.97%
Veterans Benefits	148,495	151,411	142,052	124,209	143,131	154,930	11,799	8.24%
State Owned Land	95,767	98,258	113,169	145,264	160,531	161,077	546	0.34%
Exemptions: Vets, Blind, Surv Sp & Elderly	139,459	138,669	186,200	196,466	140,397	149,946	9,549	6.80%
Homeless Transportation	20,604		80,466	39,025	-	-	-	0.00%
TOTAL STATE REVENUE	12,929,523	12,881,056	13,203,459	13,634,730	13,819,991	14,238,466	418,475	3.03%

Local Receipts comprise our third largest source of revenue. Local receipts are composed of various fees and taxes such as motor vehicle excise tax, ambulance fees, licenses and permits, and local meals taxes. Local receipts declined successively in FY2020 and FY2021 as a result of the pandemic, but rebounded significantly in FY2022 with some leveling off and a slight decrease in FY2023. The FY2025 projected increase over FY2024 estimates is 5.41%, exceeding percentage increases in taxation and state aid.

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Projected	FY25 vs. FY24 \$ Difference	FY25 vs. FY24 % Difference
LOCAL RECEIPTS								
Motor Vehicle Excise	3,827,433	4,016,684	4,201,434	4,103,133	4,070,000	4,200,700	130,700	3.21%
Licenses & Permits	783,212	955,293	889,350	875,859	756,000	857,560	101,560	13.43%
Ambulance	1,564,121	1,304,294	1,747,208	1,755,395	1,630,000	1,655,250	25,250	1.55%
Fees	239,645	243,896	253,476	185,544	185,000	186,850	1,850	1.00%
Meals Tax	346,255	334,632	508,498	495,845	452,000	506,520	54,520	12.06%
Penalties and Interest	369,715	373,788	350,535	527,549	330,000	333,300	3,300	1.00%
Fines and Forfeitures	32,714	15,170	25,227	24,155	24,000	24,240	240	1.00%
Investment Income	76,812	34,291	33,110	161,171	50,000	150,500	100,500	201.00%
Medicare D. Subsidy/EPSTL	34,917	-	114,980	-	-	-	-	0.00%
Medicaid Reimbursement	194,480	137,709	381,798	183,132	180,000	181,800	1,800	1.00%
SE Regional School Reimb	40,500	-	-	22,666	60,000	65,600	5,600	0.00%
Supplemental Taxes/Misc	187,792	79,029	91,360	113,345	146,749	148,216	1,467	1.00%
TOTAL LOCAL RECEIPTS	7,697,596	7,494,786	8,596,976	8,447,794	7,883,749	8,310,536	426,787	5.41%

FISCAL YEAR 2025 REVENUE SUMMARY



Other Financing Sources are made up of transfers from other funds and reserves such as free cash and stabilization funds. Transfers from other funds primarily consist of recurring transfers from the water enterprise fund to cover indirect costs, transfers from septic loan betterment receipts reserved for appropriation to cover debt service on the septic loan program funded by the Massachusetts Clean Water Trust, and transfers from the Oliver Ames school and highway funds. This year, a new source, Opioid Settlement Funds, is also being leveraged to maintain existing Town and School programming related to substance use prevention and mitigation and will provide a sustainable funding source for at least the next few years as payments are distributed. Other financing sources in FY2025 will increase significantly \$1,569,387 over the prior year.

Since the onset of the recession and subsequent stagnation of state aid to the Town, we have been using reserve funds (free cash and general stabilization funds) to close a structural revenue deficit. In FY2016, the Select Board adopted a series of Financial Management Guidelines outlining the intended use of free cash and stabilization funds to help limit this practice¹. These guidelines recommend that the Town use no more than 50 percent of available free cash to fund the coming year's operating budget, and that a minimum of 25 percent of free cash be transferred to the stabilization fund. The Town has transferred 25 percent of free cash to the stabilization fund consistently in recent years in accordance with these guidelines, resulting in a current stabilization balance of \$6,912,382, which is the highest yet. These reserve funds have been built up for

¹ Financial Management Guidelines are available in Appendix C.

FISCAL YEAR 2025 REVENUE SUMMARY

a rainy day, which has now arrived and \$756,556 is programmed into the FY2025 budget, along with free cash of \$1,570,000 and remaining federal ARPA revenue loss funds of \$430,000. The increased use of reserves is by no means a permanent solution but provides a year or breathing room for to consider how to sustain services into FY2026 and beyond.

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Projected	FY25 vs. FY24 \$Change	FY25 vs. FY24 % Change
OTHER FINANCIAL SOURCES								
Transfer from Special Revenue								
Ames Funds	425,000	435,000	425,000	375,000	400,000	628,000	228,000	0.57
Septic Betterment Fund	129,517	121,748	185,029	199,526	227,789	262,620	34,831	15.29%
Special Education Reserve Account	-	125,000	-	-	-	-	-	-
ARPA Revenue Replacement	-	684,000	-	750,000	750,000	430,000	(320,000)	-42.67%
Opioid Settlement Funds						150,000	150,000	-
Other Revolving Funds	-	33,903	247,626	334,293	35,000	35,000	-	0.00%
Subtotal Special Revenue	554,517	1,399,651	857,655	1,658,819	1,412,789	1,505,620	92,831	6.57%
Transfer from Trust Funds								
Stabilization Fund	250,000	500,000	236,843	-	-	756,556	756,556	-
Capital Stabilization Fund	-	-	-	-	-	-	-	-
Conservation Trust	5,100	-	-	-	-	-	-	-
Subtotal Trust Funds	255,100	500,000	236,843	-	-	756,556	756,556	-
Other	827	-	-	-	-	-	-	-
Transfer from Enterprise Funds	611,553	611,553	611,553	642,861	642,861	642,861	-	0.00%
Use of Free Cash	1,044,603	993,000	943,741	1,050,093	850,000	1,570,000	720,000	84.71%
TOTAL OTHER FINANCING SOURCES	2,466,600	3,504,204	2,649,792	3,351,773	2,905,650	4,475,037	1,569,387	54.01%

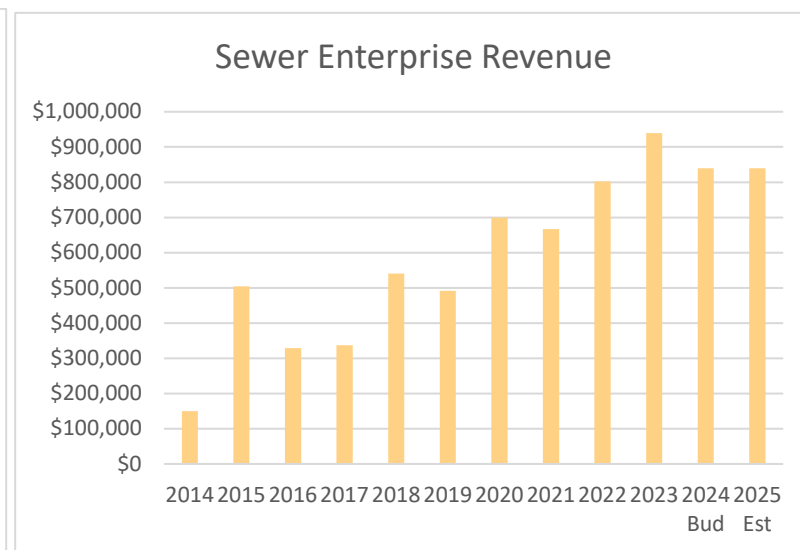
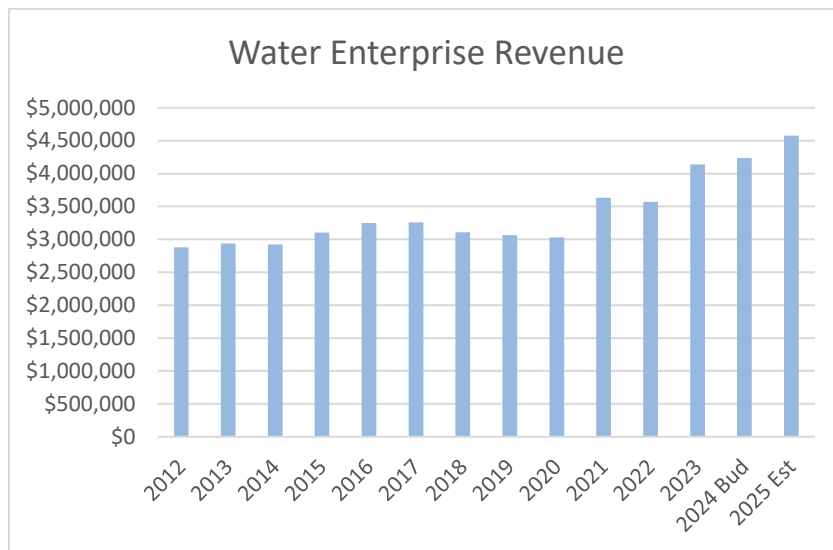
Enterprise Funds – The Town has a well-established water enterprise fund, a solid waste and recycling enterprise fund that was established in FY 2008, a sewer enterprise fund that was established in FY2013 and a PEG Access & Cable Related Fees enterprise fund that was established in FY2017. The cable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

The water enterprise fund provides funding for the town’s municipal water system. The system serves essentially 100 percent of the town population through approximately 7,484 customer services. Currently, the system includes seven well supplies, two storage tanks and a distribution network comprising some 166 miles of water mains. Effective January 1, 2024,

FISCAL YEAR 2025 REVENUE SUMMARY

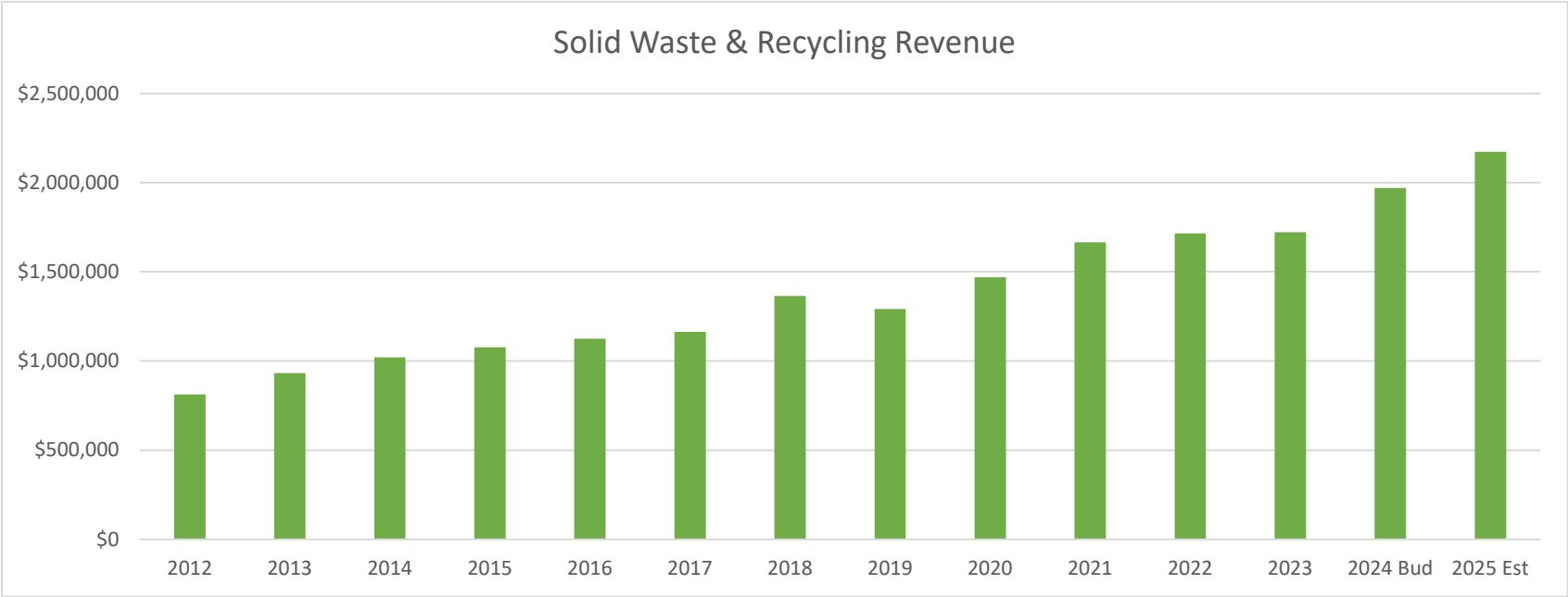
customers are charged a customer service charge ranging from \$24.79 for most residential users to \$279.28 for heavy industrial consumption based on meter size. All users are charged \$5.44/1,000 gallons for 1 to 20,000 gallons, \$6.61/1,000 gallons for 20,001 to 50,000, and \$8.26/1,000 gallons for any additional consumption. The Town recently completed construction of a water treatment plant for the removal of iron and manganese in several wells and ultrafiltration facilities for removal of PFAS to meet state DEP regulations that exceed federal requirements. The water treatment plant was deliberately oversized to allow for future PFAS filtration in anticipation of updated federal regulations that have now come to pass and funding for that project is proposed in the FY2025 capital budget. The Town has adopted a multi-year rate schedule to adjust for the debt service related to these projects and will continue to monitor and revise them as additional projects come online.

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



FISCAL YEAR 2025 REVENUE SUMMARY

The solid waste and recycling enterprise fund has seen a steady increase in subscribers since it was first established. Customers pay a quarterly fee of \$100. The Town contracts with Waste Management to provide services which include bulky item pickup and weekly single stream recycling for more than 4,600 customers.



FISCAL YEAR 2025 BUDGET

SECTION IV:



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

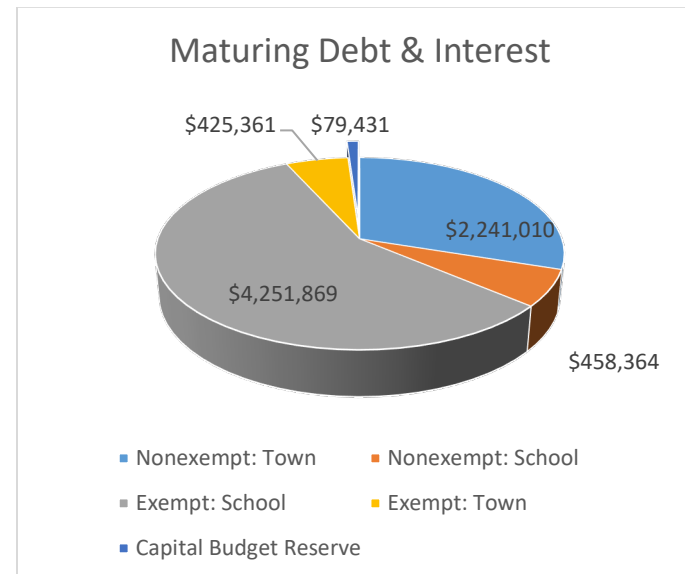
FY25 reflects an increase in debt service of 6.26% primarily due to additional exempt debt service related to the public safety and public works facilities project. This increase will be offset by additional funds raised by taxation outside the limits of Proposition 2 ½.

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

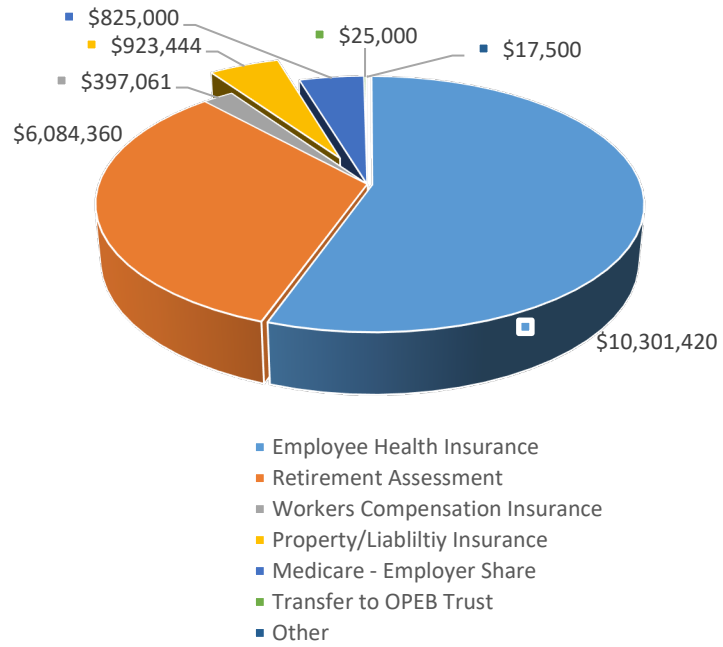
Insurance projections for workers compensation and property liability increased by 6.07% and 7% respectively.

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



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	Long Term Debt		Short Term		Budget
		Maturity	Principal	Total Interest	Interest/Other	CWT Admin	Total
<u>Non Exempt School Debt</u>							
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		
<u>Non Exempt Municipal Debt</u>							
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	Municipal 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	Municipal 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	
		<u>Maturity</u>	<u>Principal</u>	<u>Total Interest</u>	<u>Interest/Other</u>	<u>CWT Admin</u>	<u>Total</u>
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	Municipal 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 Corners Construction)	2053		100,373.03			100,373.03
3/7/2023	DPW Municipal 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
		<u>Maturity</u>	<u>Principal</u>	<u>Total Interest</u>	<u>Interest/Other</u>	<u>CWT Admin</u>	<u>Total</u>
<u>Exempt School Debt</u>							
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		
<u>Exempt Town Debt</u>							
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

EASTON LONG-TERM DEBT

Maturing debt and interest

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

Statutory Debt Limit

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

Easton’s EQV under G.L. c.58 s.10C as of 1/1/2022 \$4,412,594,900
Debt Limit (5% of EQV) \$ 220,629,745

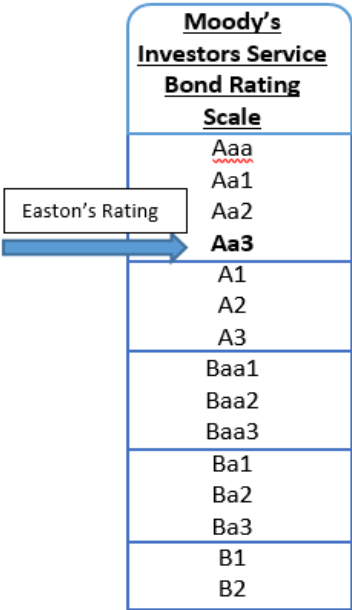
Easton’s total outstanding long-term debt as of October 2023 was \$104,972,822, of which \$43,082,139 is counted toward the debt limit.

Bond Rating

The Town uses the services of Bond Counsel, a Financial Advisor and Moody’s Investor Services credit rating agency to prepare for the issuance of bonds, comply with complex tax regulations, and assure a competitive climate for bids. The town has a bond rating of Aa3 on the Moody’s bond rating scale. Easton’s last credit rating was in February 2024.

Total Long Term Debt Service - All Funds

The total long term annual debt service from FY2024 through FY2054, is shown on the following pages.



Long-Term Debt Service by Fund

Fiscal Year	General Fund				Community Preservation Fund	Water Enterprise	Sewer Enterprise	Total
	School Debt Exclusion	Town Debt Exclusion	Nonexempt Debt	Total				
2025	3,981,869	325,361	2,644,987	6,952,217	547,163	2,291,479	917,053	10,707,912
2026	3,975,668	328,100	2,428,940	6,732,708	543,681	2,277,699	908,422	10,462,510
2027	2,494,519	325,850	2,174,064	4,994,433	437,269	2,258,421	904,693	8,594,816
2028	2,269,894	328,350	1,913,447	4,511,691	432,638	2,202,793	895,868	8,042,990
2029	2,273,019	325,350	1,743,021	4,341,390	432,025	2,160,718	917,898	7,852,031
2030	2,273,268	327,100	1,539,599	4,139,967	431,038	2,149,338	893,509	7,613,852
2031	2,270,395	328,350	1,397,478	3,996,223	419,562	2,135,929	889,425	7,441,139
2032	2,274,419	324,100	1,314,805	3,913,324	412,506	2,135,539	885,771	7,347,140
2033	2,275,419	324,600	1,155,469	3,755,488	409,975	2,133,146	882,788	7,181,397
2034	2,269,194	324,600	1,026,559	3,620,353	259,187	2,088,469	880,238	6,848,247
2035	2,271,269	326,200	859,940	3,457,409	249,962	2,075,951	877,151	6,660,473
2036	2,271,294	327,400	689,350	3,288,044	113,100	2,056,048	868,837	6,326,029
2037	2,270,169	328,200	512,272	3,110,641	113,650	2,059,502	865,701	6,149,494
2038	2,272,919	328,600	477,076	3,078,595	44,000	2,040,536	872,320	6,035,451
2039	2,273,222	328,600	452,830	3,054,652	42,600	2,049,722	873,479	6,020,453
2040	2,274,993	328,200	402,872	3,006,065	41,200	2,002,013	864,183	5,913,461
2041	2,269,750	327,400	240,954	2,838,104	44,800	1,965,972	841,306	5,690,182
2042	2,278,032	326,200	106,634	2,710,866	43,200	1,963,444	789,051	5,506,561
2043	1,643,000	324,600	64,081	2,031,681	41,600	1,504,042	662,158	4,239,481
2044	1,644,812	327,600	32,867	2,005,279	-	818,714	435,872	3,259,865
2045	1,640,812		29,581	1,670,393	-	783,787	432,174	2,886,354
2046	1,641,000		26,294	1,667,294	-	779,259	428,477	2,875,030
2047	1,640,312		23,007	1,663,319	-	778,931	424,779	2,867,029
2048	1,643,688		19,720	1,663,408	-	777,603	421,082	2,862,093
2049	1,646,062		16,433	1,662,495	-	775,276	417,384	2,855,155
2050	1,642,500		13,147	1,655,647	-	91,948	413,687	2,161,282
2051	1,643,000		9,860	1,652,860	-	89,821	284,990	2,027,671
2052	931,500		6,573	938,073	-	87,693	281,292	1,307,058
2053			3,287	3,287	-	85,213	277,923	366,423
Total	60,255,998	6,534,761	21,325,147	88,115,906	5,059,156	44,619,006	20,307,511	158,101,579

DEBT SERVICE BY PURPOSE

Issue Date	Description	Interest Rate	FY of Maturity	2024 Outstanding	Principal and Interest Payments						
					FY2025	FY2026	FY2027	FY2028	FY2029	Remaining Yrs	Total
School Debt Exclusion											
8/21/2014	Refunded School Construction 10/15/06	2.00-4.00	2026	2,835,000	1,475,600	1,473,900					2,949,500
8/12/2020	Refunded School Construction 4/15/20	5.00	2027	625,000	231,125	225,750	215,250				672,125
10/28/2021	Early Elementary School I	2.00-5.00	2051	13,755,000	712,819	712,193	715,694	713,319	715,069	15,678,578	19,247,672
10/28/2021	Early Elementary School II	2.00-5.00	2052	18,445,000	932,525	932,525	931,525	929,525	931,400	21,417,550	26,075,050
6/7/2022	Early Elementary School I	4.00-5.00	2042	3,160,000	260,650	265,150	264,150	262,900	261,400	3,425,600	4,739,850
6/7/2022	Early Elementary School II	4.00-5.00	2042	1,755,000	148,700	145,450	147,200	143,700	145,200	1,900,800	2,631,050
6/7/2022	Early Elementary School III	4.00-5.00	2042	2,630,000	220,450	220,700	220,700	220,450	219,950	2,838,500	3,940,750
Total School Debt Exclusion				43,205,000	3,981,869	3,975,668	2,494,519	2,269,894	2,273,019	45,261,028	60,255,997
Town Debt Exclusion											
3/6/2024	Public Safety & Public Works Facilities Replacement	4.00-5.00	2044	4,373,000	325,361	328,100	325,850	328,350	325,350	4,901,750	6,534,761
Total School Debt Exclusion				4,373,000	325,361	328,100	325,850	328,350	325,350	4,901,750	6,534,761
Total Debt Exclusion				47,578,000	4,307,230	4,303,768	2,820,369	2,598,244	2,598,369	50,162,778	66,790,758
Nonexempt Debt - School											
8/20/2015	Middle School Roof	2.00-3.50	2035	555,000	71,450	64,875	63,562	62,250	60,750	331,000	653,887
8/20/2015	Moreau Hall Roof	2.00-3.50	2035	165,000	19,913	19,463	19,069	18,675	18,225	99,298	194,643
8/18/2016	Moreau Hall Roof	2.00-3.50	2027	15,000	5,300	5,150	5,050				15,500
8/17/2017	ESCO Project	2.125-4.00	2036	1,200,000	135,750	131,750	127,750	123,750	120,688	772,187	1,411,875
8/17/2017	School WWTP	2.125-4.00	2033	75,000	12,256	11,856	11,456	11,056	10,750	26,192	83,566
8/12/2020	EPDM Richardson Olmsted Roof Replacement	2.00-5.00	2040	390,000	37,425	36,175	34,925	33,675	32,425	294,750	469,375
8/12/2020	Synthetic Turf & Track Muscato Stadium	2.00-5.00	2032	80,000	13,450	12,950	12,450	11,950	11,450	31,500	93,750
6/7/2022	Richardson Olmsted Parking Lot	5.00	2036	90,000	14,500	14,000	13,500	13,000	12,500	47,250	114,750
3/6/2024	School Security System Upgrade Plan & Improv	4.00-5.00	2034	1,000,000	148,319	144,000	139,000	134,000	129,000	570,000	1,264,319
Total Nonexempt Debt - School				3,570,000	458,363	440,219	426,762	408,356	395,788	2,172,177	4,301,665
Nonexempt Debt - Town											
6/13/2012	CWT CW-10-05 Series 16 (CWMP EIR)	2.00	2033	152,025	18,578	18,578	18,578	18,578	18,578	74,312	167,202
8/23/2012	Building Improvements (Fire Station Roof)	2.00-3.00	2033	65,000	11,469	11,250	11,025	10,787	5,600	21,093	71,224
8/23/2012	Street Reconstruction (Prospect/Foundry & Summer)	2.00-3.00	2027	180,000	63,337	62,025	60,675				186,037
5/22/2013	CWT 98-1026-A Series 17B (Title V)	0.00	2033	90,000	10,000	10,000	10,000	10,000	10,000	40,000	90,000
8/21/2014	Main Street Revitalization	2.00-4.00	2029	350,000	80,500	77,700	75,250	73,150	71,050		377,650
8/21/2014	Street Sweeper & Dump Truck	2.00-4.00	2029	120,000	28,600	27,600	26,725	25,975	20,300		129,200
5/14/2015	CWT CW-11-02, Series 17A	2.40	2043	See Sewer	33,975	32,689	31,375	30,033	28,662	222,284	379,018
1/7/2015	CWT 98-1026-B Series 18 (Title V)	0.00	2035	275,000	25,000	25,000	25,000	25,000	25,000	150,000	275,000
1/7/2015	CWT 98-1026-C Series 18 (Title V)	0.00	2035	275,000	25,000	25,000	25,000	25,000	25,000	150,000	275,000
8/20/2015	DPW Motor Equip (I)	2.00-3.50	2025	30,000	30,450						30,450
8/20/2015	DPW Road Pavement	2.00-3.50	2026	100,000	52,250	50,750					103,000
8/20/2015	Fire Pumper Replacement	2.00-3.50	2030	210,000	40,512	39,462	38,544	37,625	36,575	35,525	228,243
8/20/2015	Gill Property (Town)	2.00-3.50	2035	165,000	19,913	19,462	19,069	18,675	18,225	99,302	194,646
8/18/2016	DPW Hooklift	2.00-3.50	2027	30,000	10,600	10,300	10,100				31,000
8/18/2016	DPW Mun Facilities Improvements	2.00-3.50	2027	60,000	21,200	20,600	20,200				62,000
8/18/2016	Pavement Management	2.00-3.50	2031	245,000	40,031	38,981	38,281	37,581	36,881	71,553	263,308
4/13/2017	CWT CW-14-04 Series 20	2.00-3.50	2037	348,850	31,011	31,017	31,022	31,027	31,033	248,496	403,606
8/17/2017	DPW Hooklift	2.125-4.00	2028	30,000	11,000	10,600	5,300	5,100			32,000
8/17/2017	ESCO Project (II)	2.125-4.00	2036	555,000	66,588	64,588	62,587	55,687	54,309	347,484	651,243
8/17/2017	Pavement Management	2.125-4.00	2032	255,000	42,625	41,225	39,825	33,525	32,606	93,656	283,462
8/12/2018	CWT CW-15-09 Series 21	2.00	2039	394,381	30,758	30,758	30,759	30,759	30,325	308,014	461,373
8/16/2018	Bucket Truck (I)	3.00-5.00	2026	45,000	26,625	20,500					47,125
8/16/2018	DPW Highway Hooklift	3.00-5.00	2026	30,000	16,125	15,375					31,500
8/16/2018	Municipal Facilities Capital Improvements (II)	3.00-5.00	2039	100,000	13,625	13,125	12,625	12,125	11,725	58,019	121,244
8/16/2018	Pavement Management (II)	3.00-5.00	2033	110,000	19,138	18,388	17,637	16,888	11,363	42,445	125,859
8/16/2018	Pavement Management	3.00-5.00	2032	160,000	25,900	24,900	23,900	22,900	22,100	62,700	182,400

DEBT SERVICE BY PURPOSE

Issue Date	Description	Interest Rate	FY of Maturity	2024 Outstanding	Principal and Interest Payments						
					FY2025	FY2026	FY2027	FY2028	FY2029	Remaining Yrs	Total
8/16/2018	Two F550 Hooklifts	3.00-5.00	2026	60,000	32,250	30,750					63,000
8/15/2019	DPW Highway Hooklift/Tractor/Flail (I)	5.00	2027	105,000	39,375	37,625	35,875				112,875
8/15/2019	DPW Highway Hooklift/Tractor/Flail (II)	5.00	2027	40,000	16,625	15,875	10,250				42,750
8/15/2019	Fire Rescue Pumper Truck	3.00-5.00	2030	345,000	74,650	71,650	68,650	60,775	58,025	55,825	389,575
8/15/2019	Pavement Management/Roads	2.00-5.00	2034	350,000	47,206	45,456	43,706	41,957	40,206	184,996	403,527
8/15/2019	Queset Capacity (1)	2.00-5.00	2040	2,164,101	200,463	193,713	186,963	175,338	168,838	1,624,596	2,549,911
8/12/2020	Sewer Construction 5 Corners District	2.00-5.00	2041	235,000	17,000	16,500	16,000	15,500	19,875	202,500	287,375
8/12/2020	Vehicle #2 DPW Hooklift	5.00	2025	55,000	56,375						56,375
8/12/2020	Vehicle #61 CAT Backhoe Replacement	5.00	2025	30,000	30,750						30,750
8/12/2020	DPW Facilities Improvements	5.00	2031	70,000	13,250	12,750	12,250	11,750	11,250	21,000	82,250
8/12/2020	DPW Pavement Management	2.00-5.00	2035	225,000	33,225	27,100	26,100	25,100	24,100	128,400	264,025
8/12/2020	Sewer Design 5 Corners District (II)	2.00-5.00	2041	265,000	17,900	17,400	21,775	21,025	20,275	226,500	324,875
8/12/2020	WWT 5 Corners District (I)	2.00-5.00	2041	270,000	18,000	17,500	21,875	21,125	20,375	232,250	331,125
8/12/2020	WWT 5 Corners District (II)	2.00-5.00	2038	70,000	7,325	7,075	6,825	6,575	6,325	49,350	83,475
8/12/2020	WWT 5 Corners District (IV)	2.00-5.00	2041	260,000	17,650	17,150	16,650	21,025	20,275	226,500	319,250
5/11/2021	CWT CW17-06 Series 23 Septic Loan	2.00	2041	850,000	68,275	67,200	66,125	65,050	63,975	683,850	1,014,475
10/28/2021	Facility Parking Lot Resurfacing	2.00-5.00	2032	65,000	12,950	12,450	11,950	11,450	10,950	16,000	75,750
10/28/2021	Sidewalk Tractor	5.00	2027	95,000	38,875	32,250	30,750				101,875
6/7/2022	10 Wheel Dump Truck	5.00	2032	200,000	35,000	33,750	32,500	31,250	30,000	82,500	245,000
6/7/2022	Depot Street Land Acquisition and Reconstruction	4.00-5.00	2042	690,000	73,450	71,450	69,450	67,450	65,450	643,650	990,900
6/7/2022	DPW Pavement Management	5.00	2036	170,000	23,500	22,750	22,000	21,250	20,500	112,750	222,750
6/7/2022	Engine 14 Replacement	5.00	2032	280,000	49,000	47,250	45,500	43,750	42,000	115,500	343,000
6/7/2022	F550 Hooklift	5.00	2029	85,000	24,250	23,250	17,250	16,500	15,750		97,000
6/7/2022	Fire & Rescue Ambulance	5.00	2026	90,000	49,500	47,250					96,750
6/7/2022	Loader	5.00	2029	125,000	31,250	30,000	28,750	27,500	26,250		143,750
6/7/2022	Utility Vehicle with Radios	5.00	2027	30,000	11,500	11,000	10,500				33,000
12/14/2022	CWT CW20-10 Series 24 Septic Loan	2.35	2043	475,000	35,213	34,675	34,138	33,600	33,063	406,441	577,130
12/14/2022	CWT 18-25 Series 24, 5 Corners Phase II	2.35	2053	See Sewer	95,316	92,029	88,743	85,456	82,169	986,022	1,429,735
3/7/2023	Departmental Equipment DPW Hooklift 1	5.00	2028	190,000	59,500	57,000	49,500	47,250			213,250
3/7/2023	Departmental Equipment DPW Hooklift 2	5.00	2028	120,000	36,000	34,500	33,000	31,500			135,000
3/7/2023	Departmental Equipment DPW Loader	5.00	2028	90,000	29,500	28,250	22,000	21,000			100,750
3/7/2023	DPW Municipal Facilities Capital Improvements	5.00	2033	90,000	14,500	14,000	13,500	13,000	12,500	45,000	112,500
3/7/2023	Engine 4 Replacement (#2)	5.00	2033	360,000	58,000	56,000	54,000	52,000	50,000	180,000	450,000
3/6/2024	IT Server Replacement with Data Migration	5.00	2029	85,000	24,191	23,250	17,250	16,500	15,750	-	96,941
Total Nonexempt Debt - Town				13,009,357	2,186,624	1,988,721	1,747,302	1,505,091	1,347,233	8,248,513	17,023,484
Total Nonexempt Debt				16,579,357	2,644,987	2,428,940	2,174,064	1,913,447	1,743,021	10,420,690	21,325,149
Total General Fund				64,157,357	6,952,217	6,732,708	4,994,433	4,511,691	4,341,390	60,583,468	88,115,907
Community Preservation Fund											
8/23/2012	Chestnut Street Land Acquisition	2.00-3.00	2033	1,215,000	149,100	151,419	153,550	150,463	152,150	606,931	1,363,613
8/21/2014	Refunding CPA Land Acquisition 10/15/06	2.00-4.00	2026	200,000	106,000	102,000					208,000
8/20/2015	Gill Property (CPA)	2.00-3.50	2035	1,485,000	179,213	175,162	171,619	168,075	164,025	893,699	1,751,793
6/7/2022	Town Hall Restoration	4.00-5.00	2037	660,000	68,000	71,250	69,250	72,250	70,000	562,750	913,500
3/7/2023	Town Hall Restoration	4.00-5.00	2043	555,000	44,850	43,850	42,850	41,850	45,850	603,000	822,250
Total Community Preservation Fund				4,115,000	547,163	543,681	437,269	432,638	432,025	2,666,380	5,059,156
Water Enterprise Fund											
8/23/2012	Water Main Construction	2.00-3.00	2033	345,000	48,112	47,238	46,337	45,388	44,388	152,719	384,182
8/21/2014	Refunding Bay Road 10/15/06	2.00-4.00	2026	50,000	31,400	20,400					51,800
8/21/2014	Water	2.00-4.00	2029	62,500	14,375	13,875	13,438	13,063	12,687		67,438
8/21/2014	Water Main Replc Program	2.00-4.00	2029	87,500	20,125	19,425	18,813	18,288	17,762		94,413
8/18/2016	Water Main Replacement	2.00-3.50	2027	60,000	21,200	20,600	20,200				62,000
8/18/2016	Well #4 Replacement (I)	2.00-3.50	2027	60,000	21,200	20,600	20,200				62,000
8/16/2018	Well #4 Replacement (II)	3.00-5.00	2039	885,000	90,712	87,712	84,712	81,712	79,313	677,083	1,101,244

DEBT SERVICE BY PURPOSE

Issue Date	Description	Interest Rate	FY of Maturity	2024 Outstanding	Principal and Interest Payments						
					FY2025	FY2026	FY2027	FY2028	FY2029	Remaining Yrs	Total
8/16/2018	Well #4 Replacement (III)	3.00-5.00	2034	50,000	6,788	6,538	6,288	6,037	5,838	26,923	58,412
8/15/2019	Well #4 Replacement	2.00-5.00	2040	240,000	22,481	21,731	20,981	20,231	19,481	187,453	292,358
8/15/2019	Well #4 Replacement (II)	2.00-5.00	2040	80,000	7,494	7,244	6,994	6,743	6,494	62,477	97,446
8/12/2020	Foundry Street Water Main Replacement	2.00-5.00	2041	125,000	14,350	13,850	13,350	12,850	12,350	83,250	150,000
10/28/2021	Water Treatment Plant	2.00-5.00	2042	425,000	29,037	28,287	32,412	31,412	30,413	392,720	544,281
10/28/2021	PFAS Treatment Facilities	2.00-5.00	2042	425,000	29,037	28,287	32,412	31,412	30,413	392,720	544,281
6/7/2022	Water Main Replacement (Depot Street)	4.00-5.00	2042	1,615,000	132,000	134,250	136,250	133,000	134,750	1,753,400	2,423,650
6/7/2022	Water Treatment Plant Design & Engineering	4.00-5.00	2042	920,000	73,850	77,350	75,600	78,850	76,850	998,400	1,380,900
6/7/2022	Water Main - Pond St/Queset/Black Brook Road	4.00-5.00	2042	350,000	26,700	31,200	30,450	29,700	28,950	377,600	524,600
6/7/2022	Water Treatment Plant	4.00-5.00	2042	1,875,000	154,400	156,150	157,650	153,900	155,150	2,035,450	2,812,700
12/14/2022	CWT 18-25 Series 24, Foundry St Water Main	2.35	2053	2,419,341	145,140	143,012	140,884	138,757	136,629	2,640,449	3,344,871
3/7/2023	Bay Road Water Storage Tank Restoration	4.00-5.00	2043	970,000	73,400	76,900	75,150	73,400	76,650	1,065,650	1,441,150
3/7/2023	Water Main Replacement	5.00	2030	30,000	6,500	6,250	6,000	5,750	5,500	5,250	35,250
3/7/2023	Water Treatment Plant	4.00-5.00	2043	7,750,000	606,700	603,700	605,200	605,950	605,950	8,474,950	11,502,450
3/6/2024	Water Treatment Plant	4.00-5.00	2049	3,000,000	195,680	193,950	195,450	196,700	192,700	3,874,300	4,848,780
3/6/2024	PFAS Treatment Facilities (I)	4.00-5.00	2049	5,000,000	324,351	321,550	325,800	324,550	323,050	6,467,650	8,086,951
3/6/2024	PFAS Treatment Facilities (II)	4.00-5.00	2049	1,670,000	109,965	108,950	106,950	109,950	107,700	2,155,000	2,698,515
3/6/2024	Water Main Replacement (I)	4.00-5.00	2049	865,000	56,190	55,700	54,700	53,700	57,700	1,123,500	1,401,490
Total Water Enterprise Fund				29,359,341	2,261,187	2,244,749	2,226,221	2,171,343	2,160,718	32,946,944	44,011,162
Sewer Enterprise Fund											
5/14/2015	CWT CW-11-02, Series 17A	2.40	2043	3,056,015	168,627	169,943	171,286	172,659	174,062	2,627,570	3,484,147
8/15/2019	Queset Collection System (1)	2.00-5.00	2040	340,000	35,850	34,600	33,350	32,100	25,975	249,938	411,813
8/12/2020	Sewer Design 5 Corners District (I)	2.00-5.00	2041	715,000	50,900	49,400	52,775	51,025	49,275	621,000	874,375
10/22/2021	CWT CW-16-33 Series 22 Swap	2.20	2050	2,431,936	124,998	124,999	124,999	124,999	124,999	2,624,980	3,249,974
6/7/2022	Wastewater Treatment - 5 Corners District I	4.00-5.00	2042	270,000	22,900	22,400	21,900	21,400	20,900	294,800	404,300
6/7/2022	Wastewater Treatment - 5 Corners District II	4.00-5.00	2042	410,000	34,550	33,800	33,050	32,300	36,550	444,550	614,800
6/7/2022	Wastewater Treatment - 5 Corners District III	4.00-5.00	2042	830,000	69,600	68,100	66,600	70,100	68,350	902,900	1,245,650
12/14/2022	CWT 18-25 Series 24, 5 Corners Phase II	2.35	2053	7,943,350	381,128	377,430	373,733	370,035	366,337	7,683,140	9,551,803
3/7/2023	Five Corners Sewer District	5.00	2027	15,000	5,750	5,500	5,250	-	-	-	16,500
3/7/2023	Queset Sewer Design, Permitting & Construction	4.00-5.00	2043	285,000	22,750	22,250	21,750	21,250	20,750	314,700	423,450
3/6/2024	Wastewater Treatment - 5 Corners District I	4.00-5.00	2044	427,000	30,292	32,950	32,200	31,450	30,700	480,950	638,542
Total Sewer Enterprise Fund				16,723,301	947,345	941,372	936,893	927,318	917,898	16,244,528	20,915,354
Grand Total All Debt				114,354,999	10,707,912	10,462,510	8,594,816	8,042,990	7,852,031	112,441,320	158,101,579

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

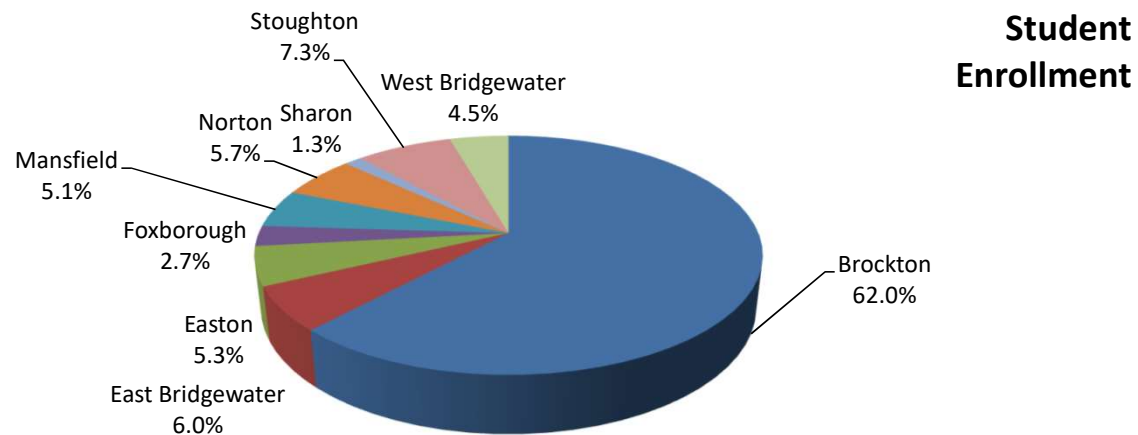
FY25 Budget Summary

	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 pursuant 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

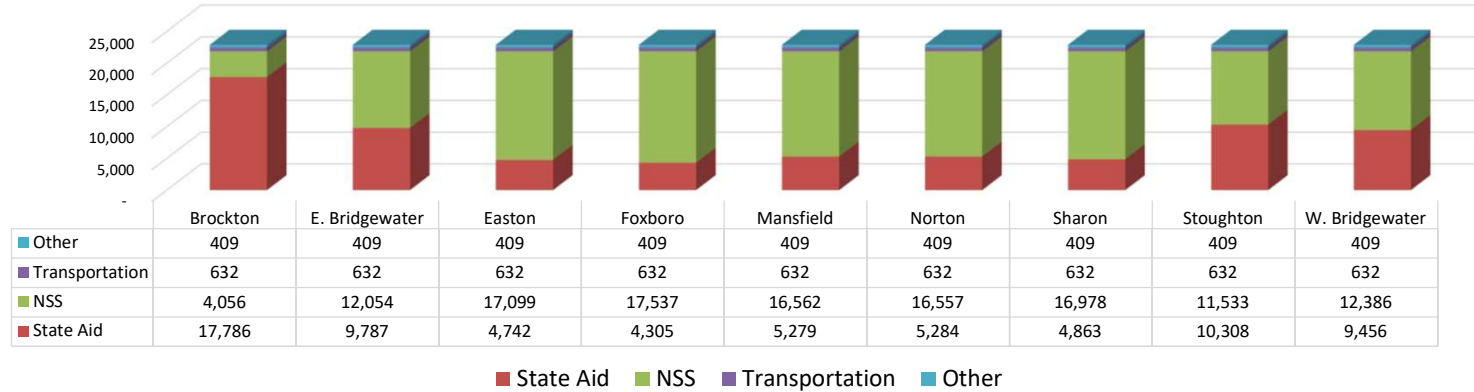
LEA	Member	Enroll Ratio	Minimum Contribution	Additional Operating Net Costs	Net Bond Pmt	Payments under Ch. 40 S13d	Net Transport. Costs	Net Capital Costs	FY25 Assessment
	District Total		\$ 13,487,169	0	\$ 493,250	\$ -	\$ 1,059,622	\$ 192,000	\$ 15,232,041
44	BROCKTON	62.0%	4,217,691	-	305,844	-	657,028	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

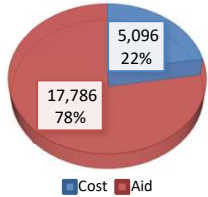
SOUTHEASTERN REGIONAL SCHOOL DISTRICT

FY25

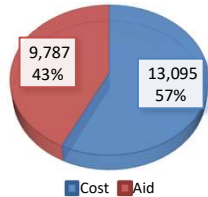
Per Pupil Costs By Community



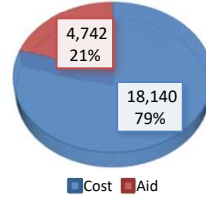
BROCKTON



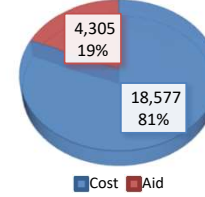
E. BRIDGEWATER



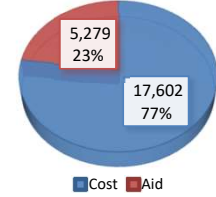
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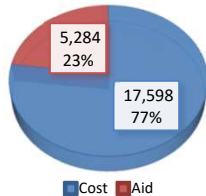
FOXBORO



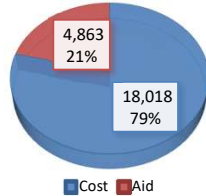
MANSFIELD



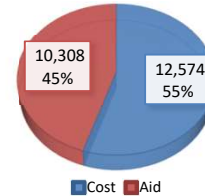
NORTON



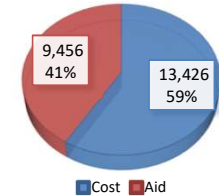
SHARON



STOUGHTON



W. BRIDGEWATER



Massachusetts Department of Elementary and Secondary Education FY25 Chapter 70 Summary



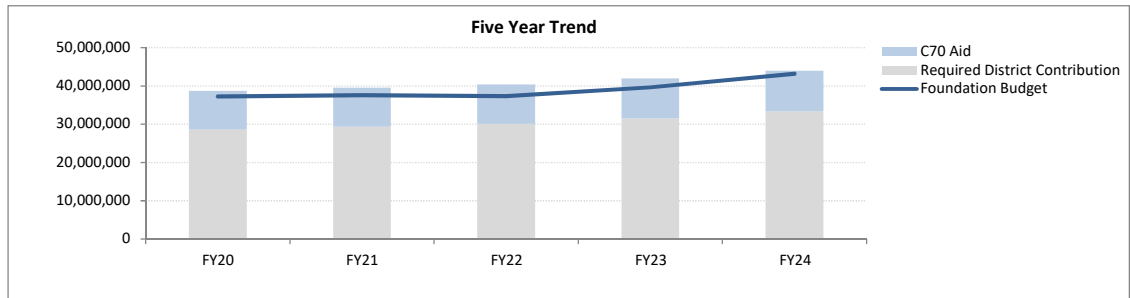
88 Easton

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 0)	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)	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.

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%
<i>If preliminary contribution is above the target share:</i>	
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 foundation	
20) Contribution as percentage of foundation (19 / 8)	
<i>If preliminary contribution is below the target share:</i>	
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
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
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
<u>Prior Year Data (for comparison purposes)</u>				
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
<u>FY25 apportionment of contribution among community's districts</u>				
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

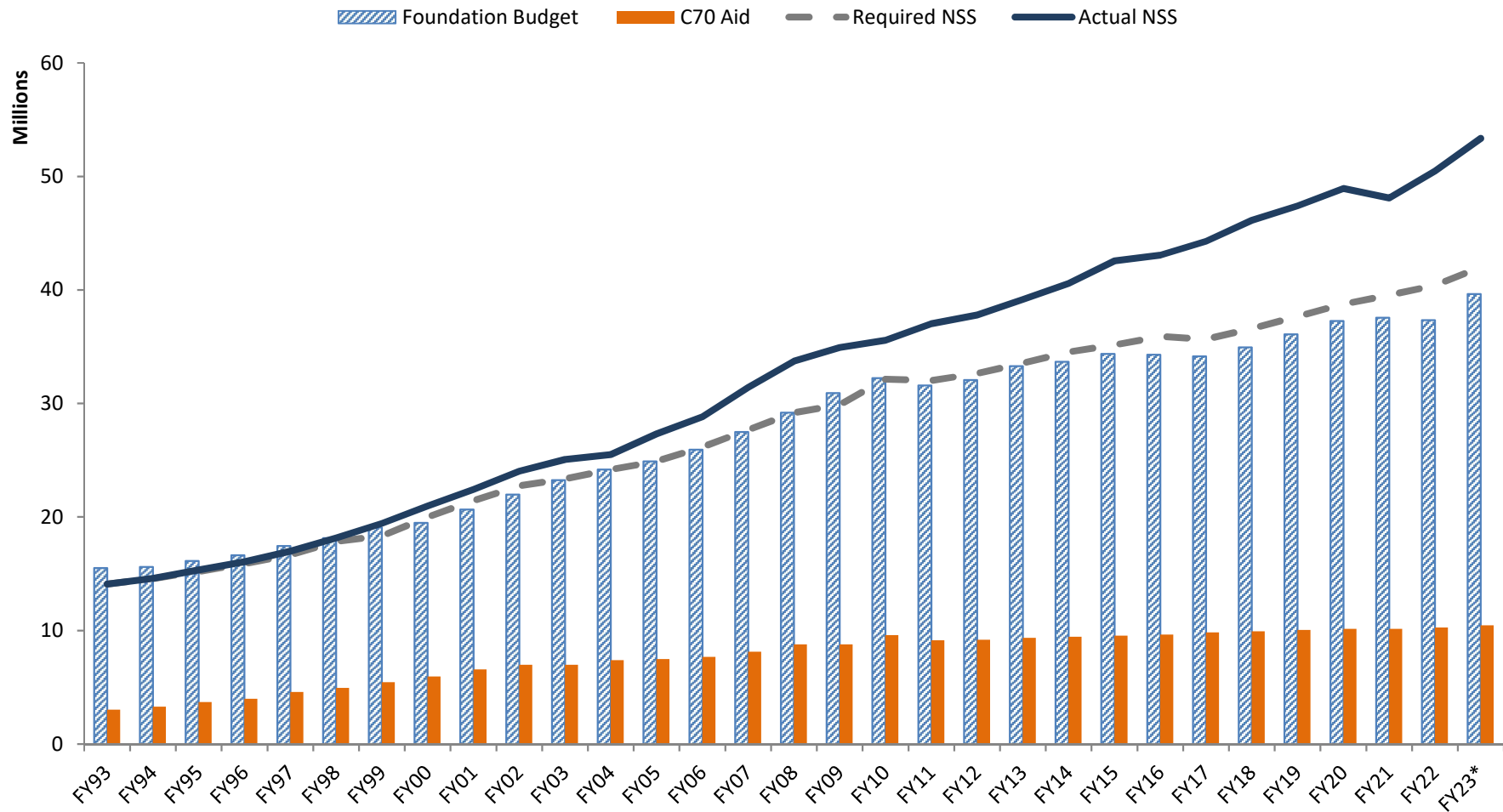


Massachusetts Department of Elementary and Secondary Education

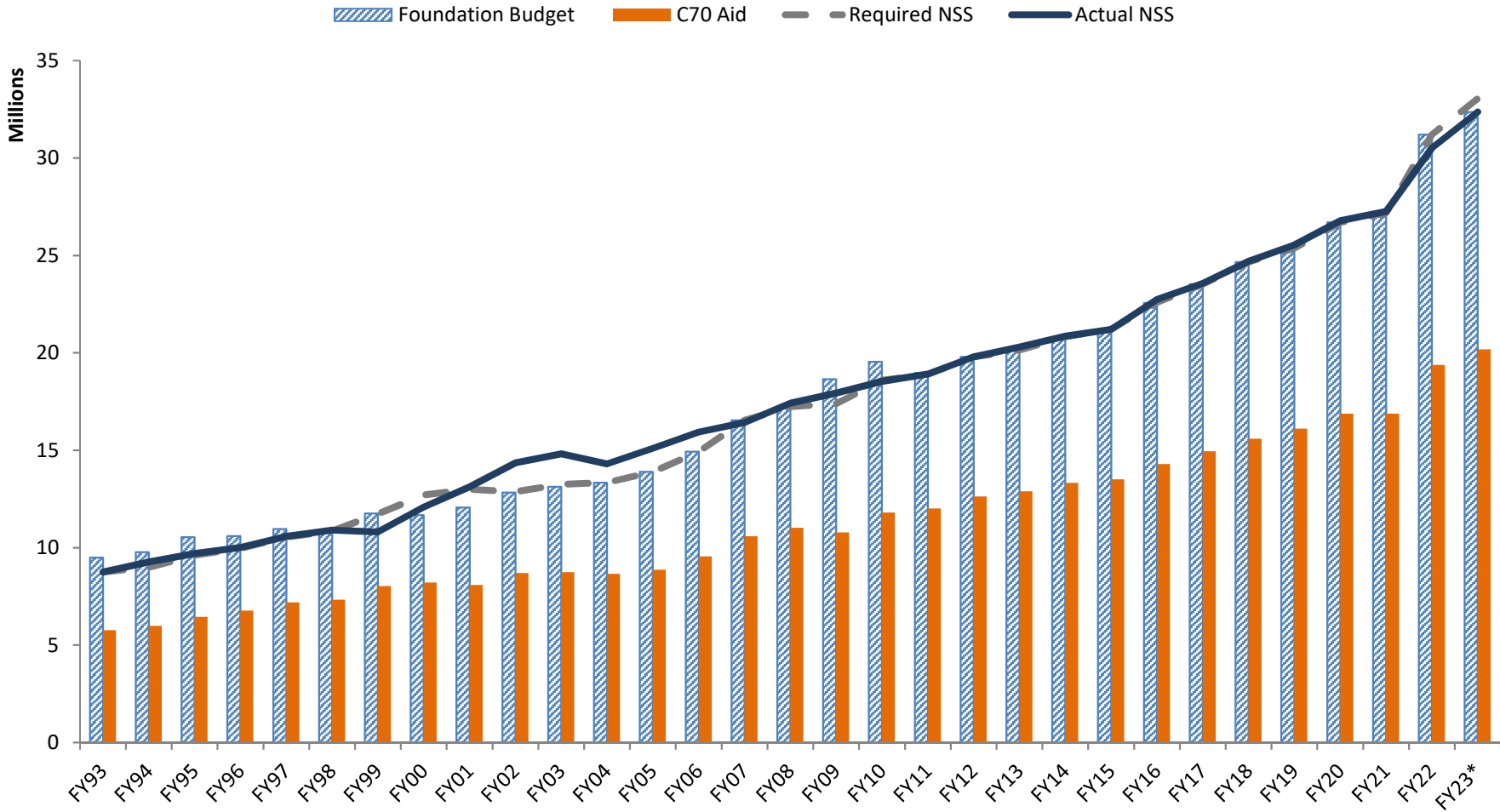
Chapter 70 District Profile

7/25/23

0088 Easton



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
<u>State and County Assessments:</u>								
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

SECTION V:



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).

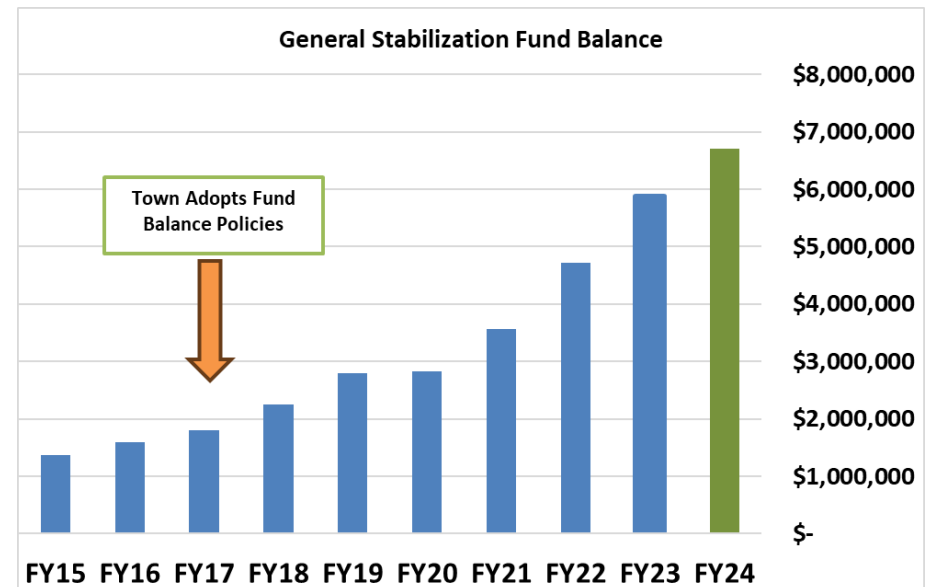
This department lead the feasibility and successful voter approval phase of the \$150 million Public Safety & Public Works facilities replacement project, which will replace all police, fire, and public works facilities in Easton for the first time in more than fifty years. More information on the project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

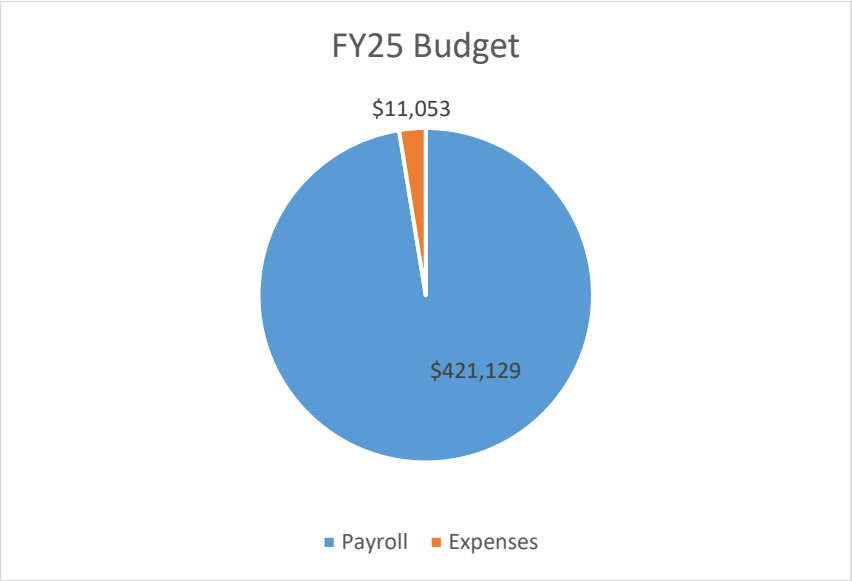
Select Board Office Positions	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Town Administrator	1	1	1	1
Asst. Town Administrator	1	1	1	1
Executive Assistant	1	1	1	1
HR Coordinator	1	1	1	0*
HR Assistant	0	0	0.8	0*
Total FTEs	4	4	4.8	3

*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



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

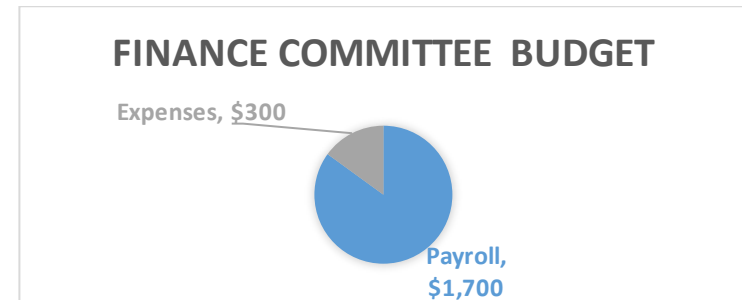
SIGNIFICANT BUDGET AND STAFFING CHANGES

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.



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 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%

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 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	\$2,500,000
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

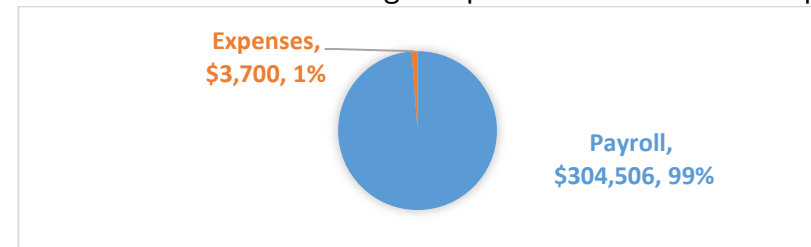
No staffing changes proposed for FY25. Budget increases are related to contractual personnel and wage and classification adjustments. Expenses were reduced by \$1,050 as part of the budget balancing process.

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

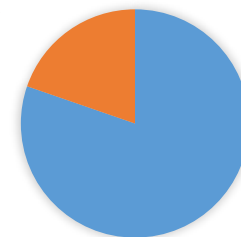
DEPARTMENTAL BUDGET

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.

ASSESSING DEPARTMENT BUDGET

Expenses,
\$66,860



Payroll,
\$272,294

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 disbursement of municipal funds, negotiating favorable borrowing terms, managing the town's cash flow, and administering the town's payroll and benefits for both employees and retirees.

PRIOR YEAR BUDGET SUCCESSES

Each 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.

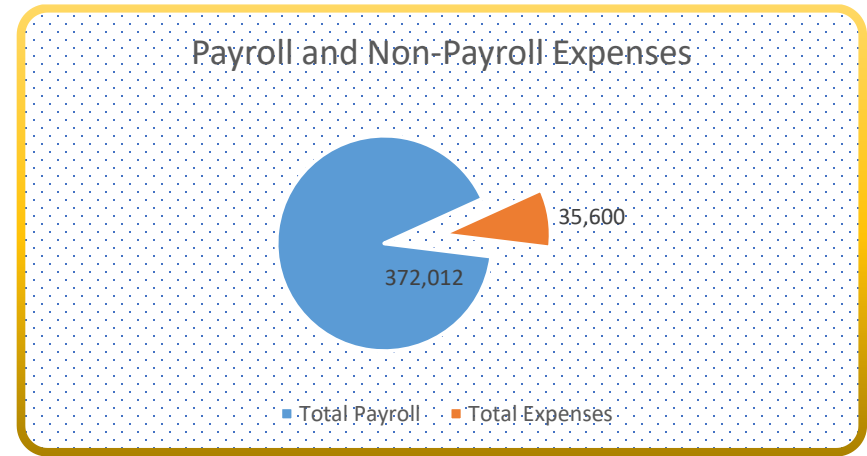
Position	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Treasurer/Collector	1	1	1	1
Assistant Treasurer/Collector	1	1	1	1
Payroll Specialist	1	1	1	1
Collections Assistant	2	2	2	2
Total Full-time Equivalents	5	5	5	5

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.

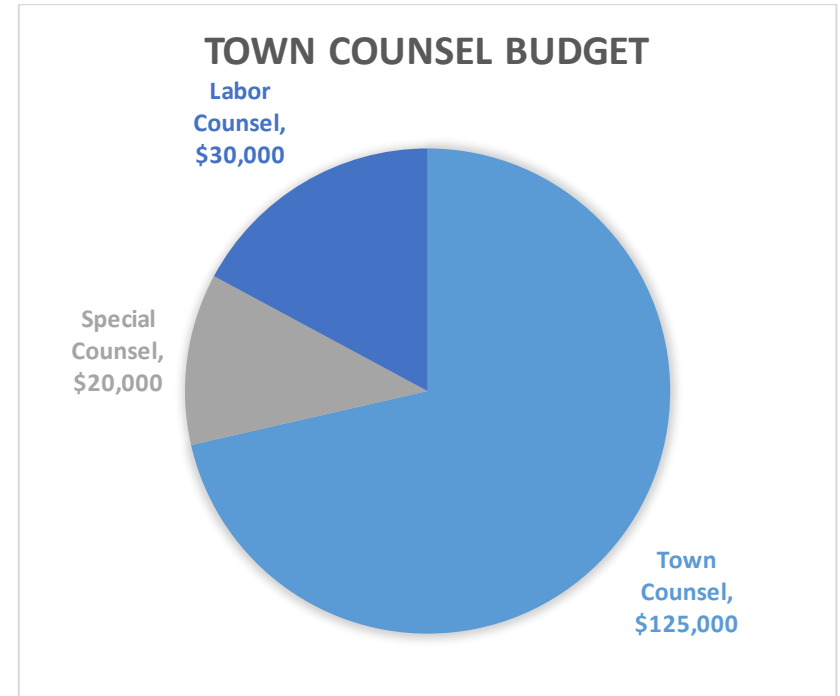


SIGNIFICANT BUDGET AND STAFFING CHANGES

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.



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 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

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.

SIGNIFICANT BUDGET AND STAFFING CHANGES

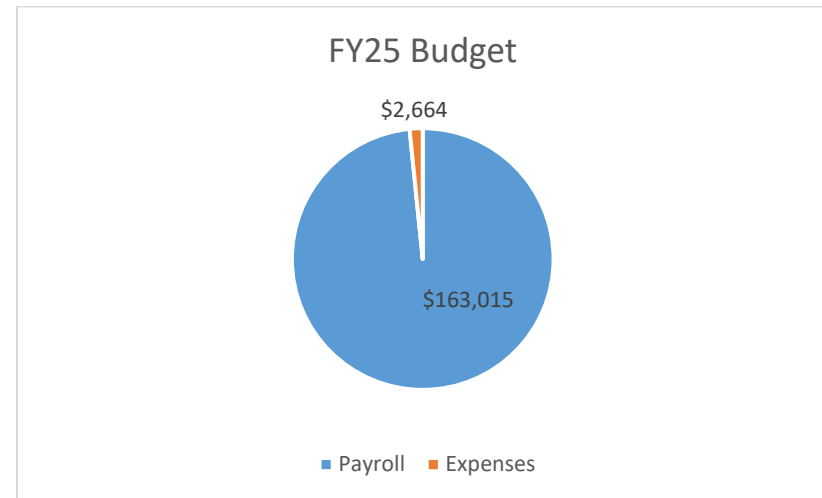
The existing 1.8 FTE human resources staff have been moved from the Select Board department to this department, with total FTE levels consistent from FY24. The title of Human Resources Coordinator is proposed in FY25 to shift to Director of Human Resources, which more appropriately recognizes the essential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

	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Human Resources Department				
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.



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.

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 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

<u>Goal: Annual Upgrade of Desktop Computers</u>				
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

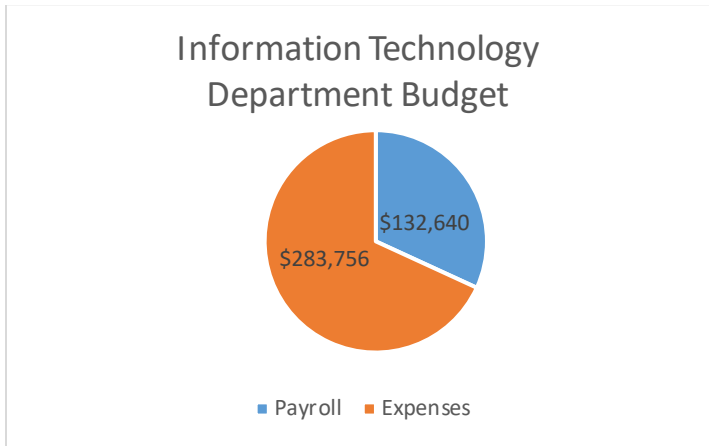
No significant staffing changes are proposed for FY 2025. The R&M - Hardware/Software line item doubled from \$91,229 to \$183,916 resulting from cloud migration and the related costs of subscription-based software.

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 SUCCESES

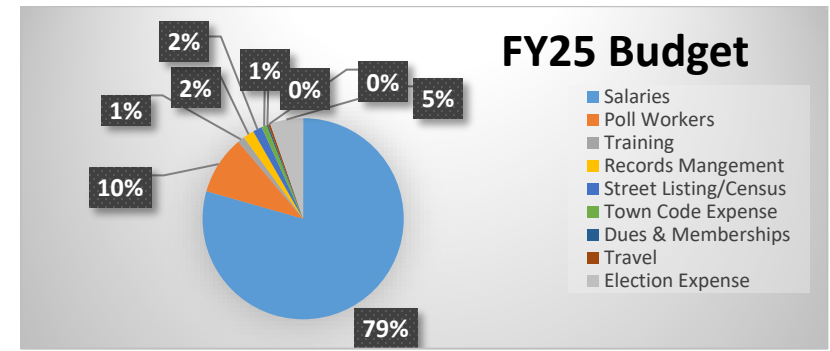
The Town Clerk's Office conducted three Town Meetings and administered two elections (Annual Town Election & Special Town Election) in Fiscal Year 2024. The first half of 2023 was dedicated to preparations for the 2024 Presidential Election year and the fall brought two special town meetings and a debt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

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
01.160.002.5730	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 SUCSESSES

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

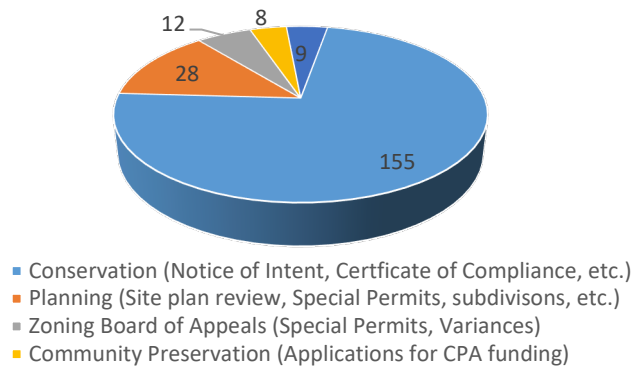
educate citizens on the requirement and solicit support for an affirmative vote at Town Meeting on May 20. Eligibility for several of the funding programs Easton has benefited from over the years is contingent on compliance with this zoning requirement.

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

2023 Planning Applications by Type



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

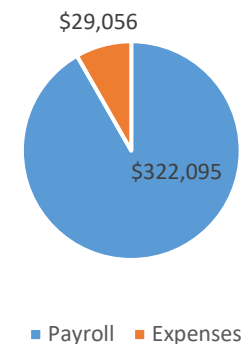
SIGNIFICANT BUDGET AND STAFFING CHANGES

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.



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 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 required 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

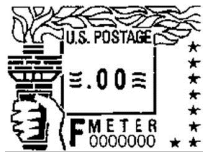
The Other General Government portion of the budget represents miscellaneous accounts in the Town budget. This category of expenses totals \$141,800, an increase of \$18,100 or 14.63%

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.



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.



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%
TOTAL FUND 01 GENERAL FUND		\$88,175,434	\$70,262,319	\$92,641,401	\$98,829,654	\$98,046,838	\$5,405,437	5.83%

**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

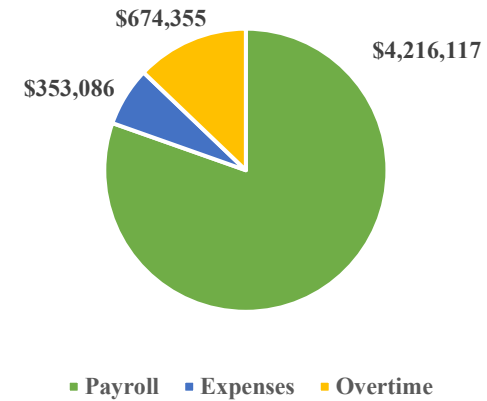
The FY25 police budget includes 38 police officers which is one less than in FY24.

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.

Fiscal Year 2025 Police 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 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%

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
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.												

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
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.											
MCREOBERTS, 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

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DEPT 210 - Police

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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 Gillette 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

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 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

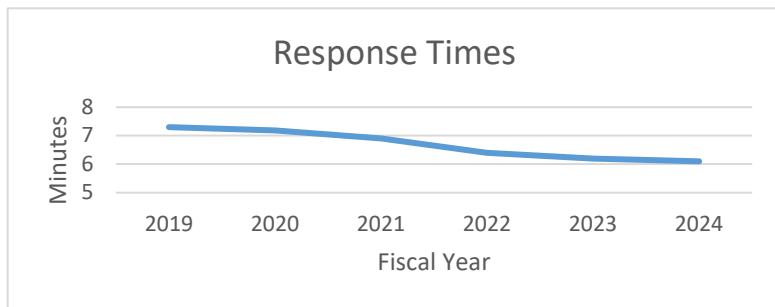
The Easton Fire Department provides the community with fire protection and emergency medical services, responding to more than 4,200 emergency calls and 2000 service calls annually. The services provided include fire suppression, fire prevention/code enforcement, fire and life safety education, emergency 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%

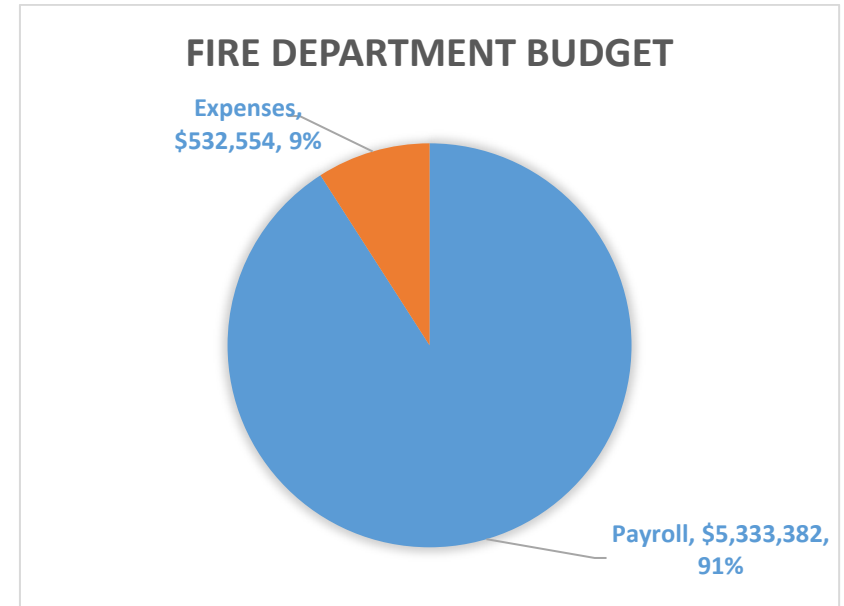
SIGNIFICANT BUDGET AND STAFFING CHANGES

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.



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 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%

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
01.220.002.5730	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%

Town of Easton

Payroll Detail Report

FY25 Town Budget

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
ALEXANDER, JUSTIN	Chief	40	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
DETERMAN, 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

Town of Easton

Payroll Detail Report

FY25 Town Budget

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
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

Town of Easton

Payroll Detail Report

FY25 Town Budget

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
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	<u>FY2022</u> actual	<u>FY2023</u> actual	<u>FY2024</u> projected	<u>FY2025</u> 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.

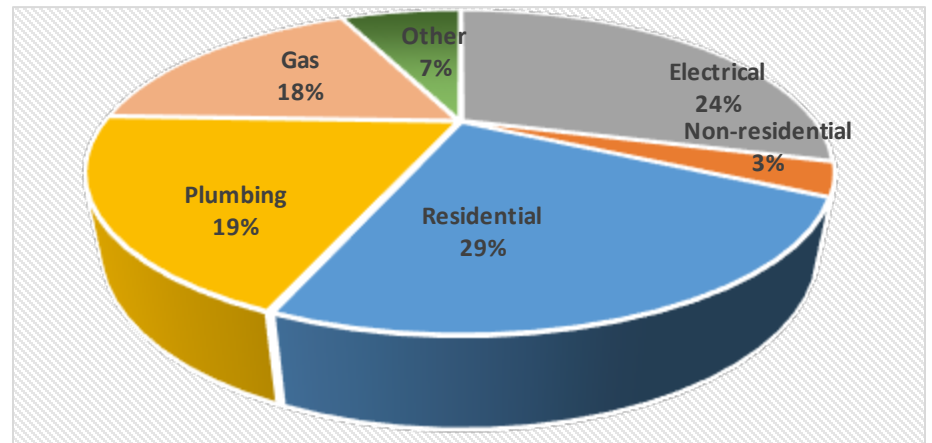
<u>Personnel Summary</u>	<u>FY2022</u> FTE	<u>FY2023</u> FTE	<u>FY2024</u> FTE	<u>FY2025</u> FTE
Positions:				
Inspector of Buildings	1.00	1.00	1.00	1.00
Inspector of Wires	.60	.60	.60	.60
Local Inspector /Sealer	.95	1.05	1.40	1.40
Admin Assistant	.29	.29	.50	.50
<u>Total F/T equivalent</u>	<u>2.84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

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

DEPARTMENTAL BUDGET

The majority of expenses are personnel related with a modest amount allocated for training, professional memberships and other departmental expenses.

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%

Town of Easton

Payroll Detail Report

FY25 Town Budget

DEPT # 240 - INSPECTIONAL SERVICES										
Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
GREINER, KEVIN S.	Building Inspector	40	9/29/04	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 SUCSESSES

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.

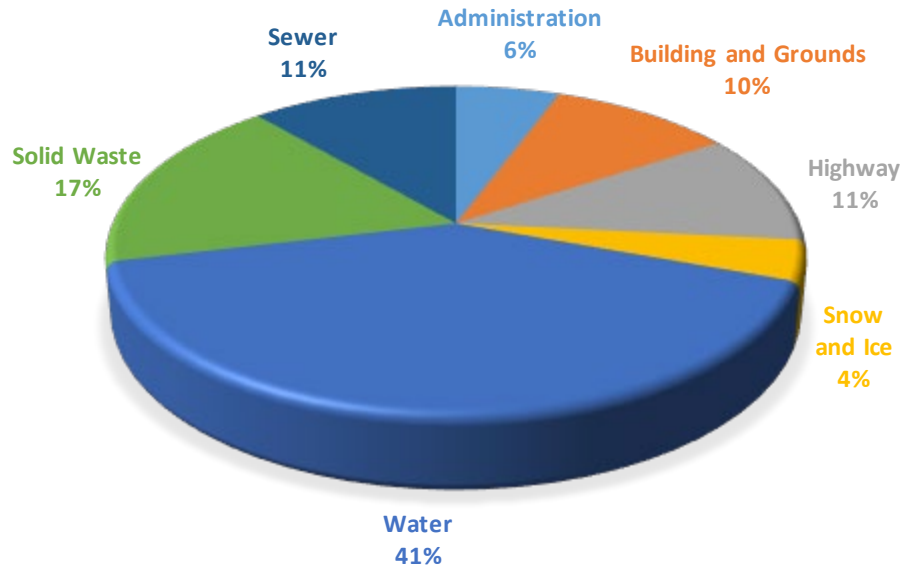
KEY PERFORMANCE MEASURES:

	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%

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
01.400.002.5730	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	40	10/24/2016	0	0	BB/6	0	0	0	0
Promoted to Deputy Director in FY23 (Nonunion).										
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	20	10/04/21	47,237	49,146	DD/9	0	0	49,146	400
Full time position shared 50/50 with Water Enterprise Fund.										
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%

Town of Easton

Payroll Detail Report

FY25 Town Budget

DEPT # 420 - HIGHWAY DIVISION										
Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
CONCEISON, JAMES J.	Highway Supervisor	40	10/03/11	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

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

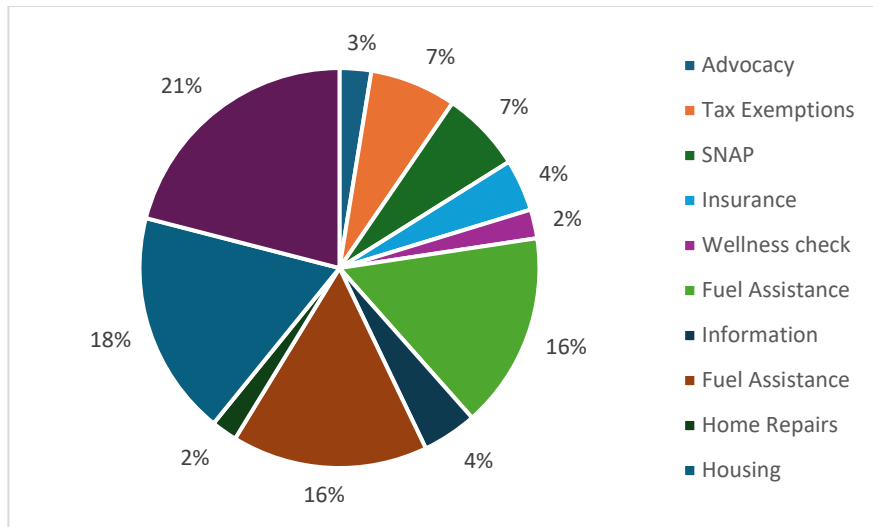
In Addition to maintaining routine essential services, such as those functions mandated by State Law, such as inspecting food establishments and overseeing the approval and installation of onsite sewage disposal systems, we have built upon many of our services in ways that expand and deliver essential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



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

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 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 Services				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 SUCSESSES

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 conduct 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.

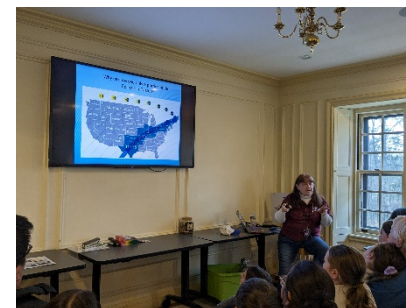
10 YEARS WITH THE LEARNING COMMONS @ QUESET HOUSE

April 2024 marked ten years 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.

<i>Key Performance Measures</i>	<i>FY22 Actual</i>	<i>FY23 Actual</i>	<i>FY24 Projected</i>	<i>FY25 Target</i>
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.

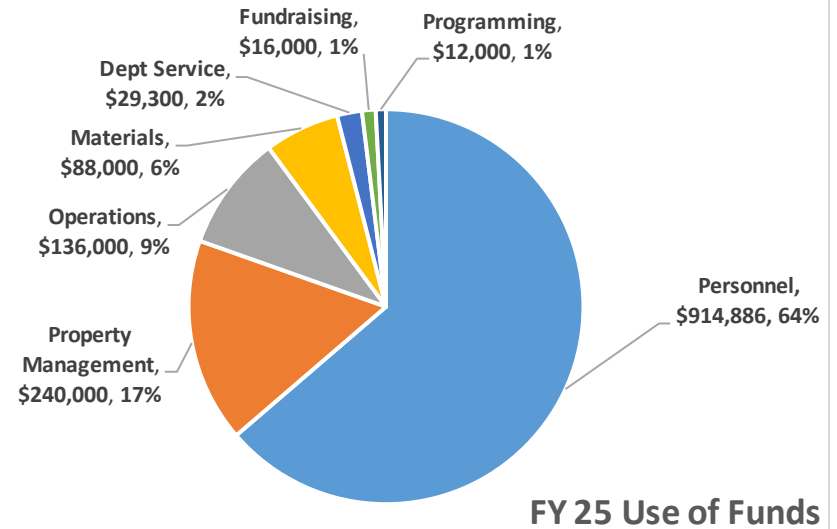
SIGNIFICANT BUDGET AND STAFFING CHANGES

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.

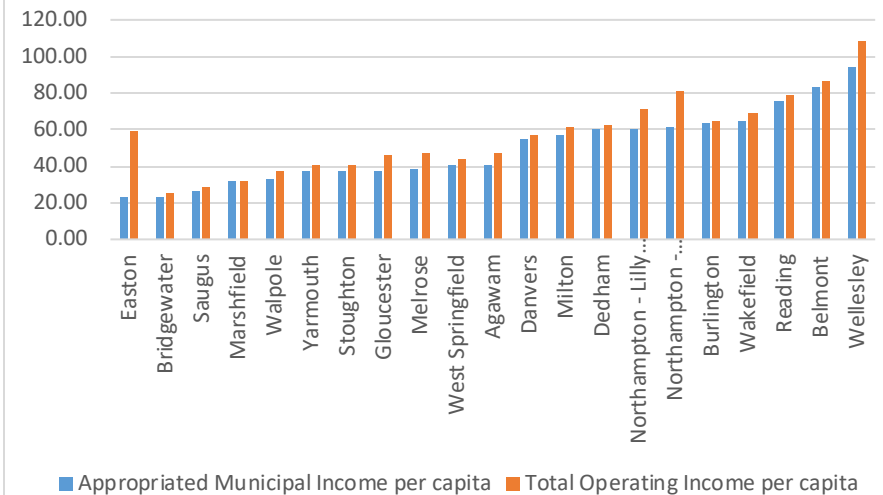
Position	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Executive Director	1	1	1	1
Assistant Director	1	1	1	1
Librarians	3	3	3	3
Associates/Technician/Specialist	4	5	5	5
Circulation Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Queset House Manager	1	1	1	1
Campus Manager	.5	.5	.5	.5
ESOL Specialist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



MA Libraries Serving Area Populations of 25,000 - 30,000



2022 Library Statistics available at:

<https://mbllc.state.ma.us/programs-and-support/library-statistics/index.php>

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 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

SECTION VI:



EDUCATION

SCHOOL DEPARTMENT
FISCAL YEAR 2025 BUDGET NARRATIVE
LISHA CABRAL, EdD, SUPERINTENDENT

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

We strive to reach this vision by:

- Providing opportunities and equitable access to programs that meet all students' individual needs so that they will demonstrate optimal growth.
- Providing a safe and supportive environment that will improve the social, emotional, and physical well-being of students and staff to promote academic, professional, and personal success.
- Developing rigorous curriculum with high-quality assessments to enhance student centered, personalized, and self-directed learning.
- Recruiting, developing, and continuously supporting high quality educators who are exemplars of best practice, collaboration, and investment in the whole child.

The District is made up of the following schools:

Blanche Ames Elementary School Grades Pre-K to 2

Richardson Olmsted School Grades 3-5

Easton Elementary School Grades 6-8

Oliver Ames High School Grades 9-12

District Administrative Departments include:

Curriculum, Instruction, and Technology

Student Services/Special Education

Diversity, Equity, Inclusion, and Accessibility

Human Resources

Finance

Facilities and Operations

A new 5-year Strategic Plan for the district will be presented in the fall of 2024 focused on equity and opportunity for all students.

PRIOR YEAR BUDGET SUCCESES

Professional Development

Staff members at Oliver Ames High School are now adjunct faculty able to offer concurrent courses to students in the Early College/Career Pathways program. This enables students to earn high school and college credits for the same rigorous coursework during the school day. These courses are currently paid for through the South Shore Consortium, of which EPS is a founding member. When running at full capacity, OA students will be able to earn up to 30 credits before graduating from high school.

Professional consultation and educator training were provided to all staff on the review and selection of resources and curricula that are fully inclusive and representative of all students. This work will be ongoing as curricula and materials are continuously evolving. Differentiating instruction and understanding how to better serve students with social-emotional needs are particularly important post-pandemic.

Diversity, Equity, Inclusion, and Accessibility

EPS has benefitted from the addition of a Director of DEIA. This office works to ensure that all students, employees, and families learn and work in an environment free of bias or discrimination. The Director responds to concerns regarding possible bias-based conduct based upon one's membership in a protected class, such as ethnicity, gender, race, disability, religion, or sexual orientation. They work to promote equitable, inclusive practices throughout the EPS community and support and train EPS

employees on how to recognize and address possible bias-based conduct or other potential inequities.

Facilities

Through support and funding from the Community Preservation Committee, Senator Timilty’s Office, federal grants, and the RO Parent Organization, Richardson Olmsted will soon have new playground/outdoor spaces for students and the community at-large. This work, begun in the fall of 2023 will be completed in the summer of 2024.

CPC funds were also used for the construction of new outdoor basketball, tennis, and pickleball courts at Oliver Ames. These lighted and gated courts are available for physical education classes and sporting events as well as community recreation.

FY25 SIGNIFICANT BUDGET AND STAFFING CHANGES

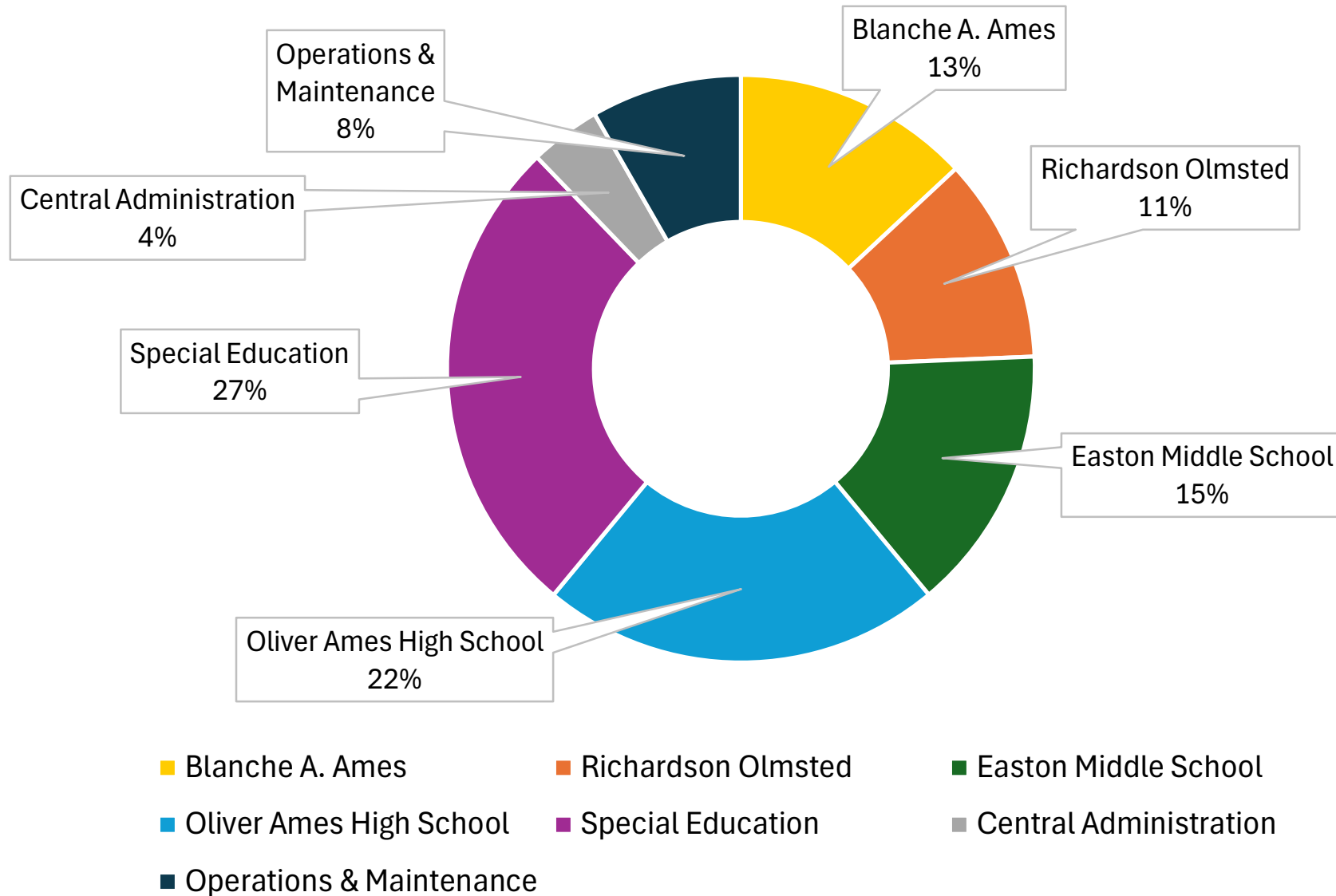
Enrollment in pre-kindergarten and kindergarten continues to grow. This will result in more staff at these levels including classroom teachers and paraprofessionals. In addition to increased enrollment at these elementary levels, the district is also seeing an increase in the number of Multilingual Learners entering the schools. Already understaffed in this area, this has put a strain on the services these children receive. For that reason, English Language Learner staff will also be added. This need is projected to increase over time. The social emotional challenges being faced by students are now being met by mental health clinicians, available to students in every school. With greater numbers of staff and students and more complex needs, more supervision and administrative oversight are also necessary to ensure appropriate support for adults and children.

The largest capital project taking place in FY25 is the upgrade of the security systems in all schools. When completed, all 4 schools will be operating on the same security and telephone systems creating not only a more effective and efficient system of protection and services, but also more economical ones.

In partnership with the Easton YMCA, the district offered on-site childcare to Easton employees for the first time. This tuition-based service is located in the Blanche Ames Elementary School. This benefit for employees will also serve as a child care site for the students in the Oliver Ames Child Care program. This will allow for real-life experience as these students explore the possibility of a career in child care, education, pediatrics, etc.

It is critical to note that the needs of students post-pandemic have continued. The isolation students encountered, combined with the increased use of social media during this time, did not simply suspend their academic and social emotional experiences, it altered the trajectory of their development altogether. The expiring grants were not sufficient because their goals were predicated on the notion that once students returned to the pre-pandemic educational experience, they would “catch up” on what they had missed. However, the current strategies, approaches, and tools necessary in schools are unprecedented, and the complex issues educators face today will continue until institutional practices and structures are altered permanently. The expiring grants will create a void for services that remain necessary for children. Combined with the rapid escalation of transportation, special education, collective bargaining, and other costs, this will significantly impact the operating budget looking forward to FY26.

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%

Update: The proposed budget was amended on the floor of the Annual Town Meeting to increase the school budget by \$100,000 (from free cash) from \$49,648,315 to \$49,748,315. The increase was allocated to Central Administration. Updated adopted totals are on the following page.

**EASTON PUBLIC SCHOOLS
FY2025 BUDGET PROPOSAL SUMMARY**

	FY 2023 Expended	FY2024 YTD Expended	FY2024 Budget	FY2025 Request	FY2025 Adopted	Diff FY2025- FY2024	% Diff
Elementary Schools							
Blanche A. Ames Elementary School (PK-2)	6,292,565	4,288,044	6,450,847	6,486,923	6,486,923	36,076	0.6%
Richardson Olmsted School (3-5)	5,498,140	3,860,147	5,715,146	5,597,631	5,597,631	(117,515)	-2.1%
	11,790,705	8,148,191	12,165,993	12,084,554	12,084,554	(81,439)	-0.7%
Secondary Schools							
Easton Middle School	6,731,318	4,733,449	6,925,703	7,259,610	7,259,610	333,907	4.8%
Oliver Ames High School	10,376,786	7,285,823	11,034,472	10,946,062	10,946,062	(88,410)	-0.8%
	17,108,104	12,019,272	17,960,175	18,205,672	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	2,040,445	431,710	26.8%
Operations & Maintenance	3,350,894	2,598,182	3,386,716	4,119,704	4,119,704	732,988	21.6%
	16,139,633	12,895,165	16,902,375	19,358,089	19,458,089	2,555,714	15.1%
Total School Department Budget Proposal	45,038,442	33,062,628	47,028,543	49,648,315	49,748,315	2,719,772	5.78%

FISCAL YEAR 2025 BUDGET

SECTION VII:



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 SUCCESES

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

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 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**

	Year of	Long Term Debt		Short Term	CWT	Budget
	Maturity	Principal	Interest	Interest/Other	Admin Fee	Total
<u>Sewer Enterprise Debt Service (Bonds & Short Term Interest):</u>						
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:

<u>Date Auth</u>	<u>Description</u>	<u>Original Authorization</u>	<u>Issued</u>	<u>Unissued Balance</u>	<u>Notes Outstanding</u>
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 Construcion	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

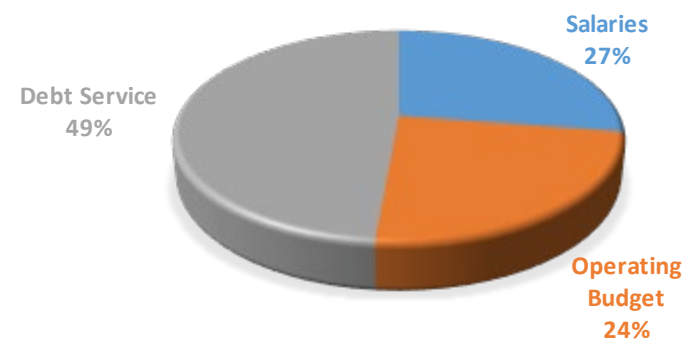
For the previous year (CY2023) the water division pumped 605,570,000 gallons of water to the residences and businesses within the Town of Easton. The Water Division, along with our designer, and contractor have completed the PFAS treatment units for wells 1, 2, and 4 in December of 2023. The Red Mill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

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 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%

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
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):

<u>Issue Date</u>	<u>Description</u>	<u>Matures</u>	<u>Principal</u>	<u>Interest</u>	<u>Short Term</u>	<u>CWT</u>	<u>Total</u>
			<u>61.450.14.5910</u>	<u>61.450.14.5915</u>	<u>Interest</u> <u>61.450.014.5925</u>	<u>Admin Fee</u> <u>61.450.014.5931</u>	
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:

<u>Date Auth</u>	<u>Description</u>	<u>Original</u> <u>Authorization</u>	<u>Issued</u>	<u>Unissued</u> <u>Balance</u>	<u>Notes</u> <u>Outstanding</u>
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 SUCCESES

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

DPW AND ENTERPRISE ACCOUNTS

The chart and table below represent the components of the solid waste and recycling enterprise fund for FY2025.

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



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 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 beginning 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



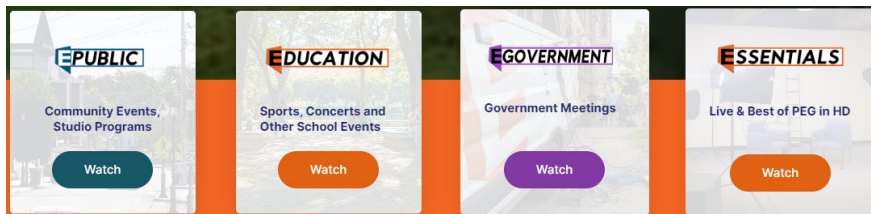
www.eastoncat.org

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						

FISCAL YEAR 2025 BUDGET

SECTION VIII:



COMMUNITY PRESERVATION FUND

FISCAL YEAR 2025 BUDGET SUMMARY **COMMUNITY PRESERVATION FUND**

DESCRIPTION AND SERVICES PROVIDED

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

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

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

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

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

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

PRIOR YEAR BUDGET SUCCESES

Historic fencing restoration was completed on Foundry Street as well as the South Easton Cemetery. New basketball, pickleball and tennis courts at Oliver Ames High School were constructed and work on the Richardson Olmsted School playgrounds and outdoor classroom areas is progressing on schedule.

Undesignated fund balance as of July 1, 2023 was \$5,131,932.

SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant staffing changes are proposed for FY 2025. Total project requests will be funded from FY2025 estimated revenue and community housing reserves with no borrowing required.

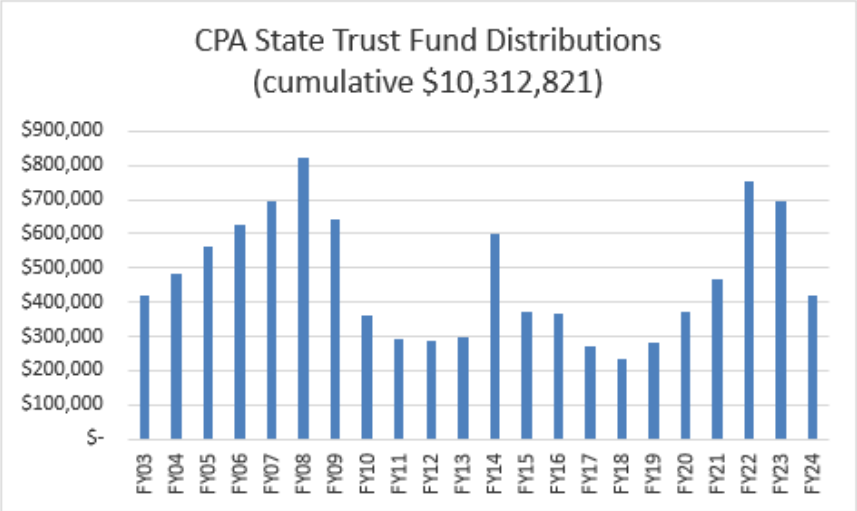
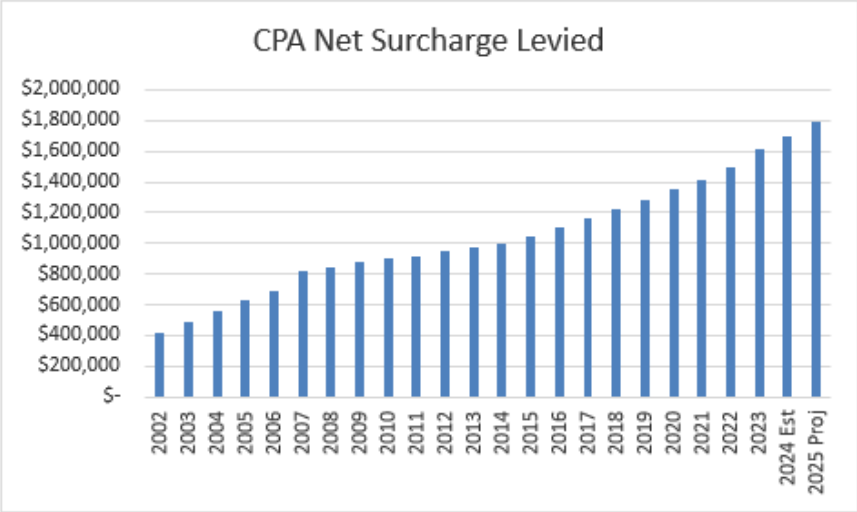
Personnel Summary					
Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE	FY 2025 FTE
Administrative Support Staff	.50	.50	.50	.50	.50
Recording Secretary	.01	.01	.01	.01	.01
Total FTE	.51	.51	.51	.51	.51

The CPC recommends funding a combined total of \$2,352,374 for FY2025 projects, administrative expenses and debt service at the annual town meeting. This is a decrease of \$4,571,119 from FY2024, as that year included significant requests for school recreational facilities totaling \$5,098,000.

COMMUNITY PRESERVATION FUND ACTUAL REVENUES BY CATEGORY				
Category	FY 2021	FY 2022	FY 2023	FY2024 3rd Qtr*
Surcharge	1,427,486	1,487,985	1,626,283	1,272,976
State Revenue	468,702	750,697	693,015	417,386
Investment Income	99,871	12,855	154,319	371,934
Shovel Works Loan Interest	207,407	409,396	390,301	183,417
Total	2,203,466	2,660,933	2,863,918	2,245,713

* The Town also received a payment of \$668,802 which was applied toward the principal balance of the Shovel Works loan receivable, bringing that balance down from \$4,350,000 to \$3,681,198.

COMMUNITY PRESERVATION FUND CUMULATIVE REVENUES FY2002-FY2024 (THROUGH 3/31/24)		
	Amount	Weighted Avg %
Surcharge/Interest/Penalties	23,076,355	61.3%
State Trust Distribution	10,312,821	27.4%
State Grants	510,000	1.4%
Investment Income	2,224,042	5.9%
Miscellaneous (BAN/Bond Premiums)	172,850	0.5%
Interest on Shovel Works Loan	1,359,647	3.6%
Total	37,655,715	100.0%



Town of Easton
Community Preservation Fund Annual Budget and Funded Projects
FY25 Town Budget

	FY 2022 Approp	FY 2023 Approp	FY 2024 Approp	FY 2025 Recommended	Diff FY 2025- FY 2024
Fund 14-Community Preservation Fund					
Estimated Revenues and Project Funding Sources					
Community Preservation Surcharge	1,500,000	1,575,000	1,685,000	1,790,000	
State Matching Funds	673,660	400,000	500,000	400,000	
Investment Income	-	50,000	50,000	100,000	
Other	-	-	-	-	
Total Estimated Revenues	2,173,660	2,025,000	2,235,000	2,290,000	55,000
Unreserved Fund Balance	35,000	1,096,400	3,015,975	-	
Fund Balance Reserved for Historic Resources	-	364,405	75,518	-	
Fund Balance Reserved for Community Housing	-	-	-	62,374	
Fund Balance Reserved for Open Space	-	-	37,000	-	
Surplus Article Balance	-	-	60,000	-	
Borrowing Authorization	-	-	1,500,000	-	
Total Other Project Funding Sources	35,000	1,460,805	4,688,493	62,374	(4,626,119)
Total Estimated Revenues and Other Sources	2,208,660	3,485,805	6,923,493	2,352,374	(4,571,119)
Appropriations					
CPA Admin Expenses	88,750	101,250	111,750	114,500	
Debt Service	505,888	575,836	601,585	600,818	
Annual Budgeted Reserve	825,362	418,069	-	243,405	
Unappropriated/Unreserved	398,660	-	-	-	
FB Reserve for Historic Resources	177,500	-	-	-	
Affordable Housing Trust - Projects & Programs	177,500	202,500	223,500	291,374	
High School Practice Field Additional Funds	35,000	-	-	-	
Town Hall Ext Restoration - Additional Funds	-	225,000	-	-	
Unionville Field Pickle Ball Court Construction	-	253,650	-	-	
South Easton Cemetery Fence Restoration	-	105,500	-	-	
Foundry Street Historic Fence Restoration	-	260,000	-	-	
Land Conservation	-	350,000	-	-	
Oakes Ames Hall Emergency Repairs	-	486,400	-	-	
Oakes Ames Memorial Hall	-	507,600	-	-	
Governor Ames Carriage House Renovation	-	-	276,000	-	
Swift's Park Design, Construction & Bid Docs	-	-	30,000	-	
Town Hall Landscape Rehabilitation Plan	-	-	60,000	-	
OAHS Tennis/Basketball/Pickleball Courts	-	-	1,598,000	-	
RO Elementary Playgrounds and Outdoor Classrooms	-	-	3,500,000	-	
Library Roof Restoration	-	-	485,658	-	
Clifford Grant Trail Access	-	-	37,000	-	
Community Garden Improvements	-	-	-	4,882	
Conservation Properties Signage	-	-	-	54,395	
Keach Field Fencing	-	-	-	20,000	
Swift's Park Construction	-	-	-	698,000	
Historical Society Fire Suppression	-	-	-	325,000	
Total Appropriations	2,208,660	3,485,805	6,923,493	2,352,374	(4,571,119)
Surplus/(Deficit)	-	-	-	-	-

**TOWN OF EASTON
COMMUNITY PRESERVATION FUND**

		Outstanding 7/1/2023	DEBT SERVICE REQUIREMENTS TO MATURITY						
Year of Maturity			FY24	FY25	FY26	FY27	FY28	FY29	FY30-Maturity
<u>Issued Debt (Bonds)</u>									
Dean Street Land Purchase	2026	295,000	104,900.00	106,000.00	102,000.00				
Chestnut Street Land Purchase	2033	1,335,000	151,575.00	149,100.00	151,418.75	153,550.00	150,462.50	152,150.00	606,931.25
Gov Ames Estate Preservation Restriction	2024	50,000	50,875.00						
Gill Property Land Acquisition	2035	1,620,000	183,262.50	179,212.50	175,162.50	171,618.75	168,075.00	164,025.00	893,700.00
Town Hall Exterior Preservation (I)	2037	695,000	69,750.00	68,000.00	71,250.00	69,250.00	72,250.00	70,000.00	562,750.00
Town Hall Exterior Preservation (II)	2043	571,000	41,222.50	44,850.00	43,850.00	42,850.00	41,850.00	45,850.00	560,400.00
		4,566,000	601,585.00	547,162.50	543,681.25	437,268.75	432,637.50	432,025.00	2,623,781.25
<u>FY25 Debt Service Totals</u>									
Bond Principal and Interest	547,162.50								
Est BAN Interest on RO Playground Project	53,655.00								
Total Debt Service	600,817.50								
<u>Authorized Unissued Debt</u>									
Town Hall Exterior Preservation (III)	50,000.00								
RO Playground	1,500,000.00								
	1,550,000.00								

FISCAL YEAR 2025 BUDGET

SECTION IX:



CAPITAL BUDGET

CAPITAL BUDGET

BACKGROUND

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

CAPITAL PLANNING COMMITTEE CHARGE

The Capital Planning Committee is charged with

- A. The responsibility of planning and subsequently recommending to the Town Administrator a Capital Improvement Program identifying the Town's future capital projects, programs, improvements and acquisitions having a useful life of greater than (5) years and a cost of at least twenty-five thousand dollars (\$25,000), including request(s) for funds for a class of asset(s) that exceeds \$25,000.
- B. The development and implementation of a Capital Improvement Program is essential to the sound and cost-effective maintenance of the infrastructure and capital assets of the community. Towards this end, the committee is dedicated to accomplishing the following objectives:
 - To review, evaluate, plan and coordinate capital improvements so as to promote a systematic, organized replacement and acquisition schedule;
 - To promote timely planning and the efficient implementation of capital improvements;
 - To promote wider community awareness regarding the planning of projects and to reduce the pressure to fund a project which has not been weighed against immediate and long-range community-wide needs;
 - To annually present a report to the Town Administrator, said report to include a five-year (minimum) Capital Program, as well as a proposed one-year Capital Budget listing recommended projects in order of priority.

CAPITAL PLANNING PROCESS

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

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

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

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

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

TOWN ADMINISTRATOR'S FISCAL YEAR 2025 CAPITAL BUDGET
Delivered to Select Board & Finance Committee: Thursday, April 25, 2024
Connor Read, Town Administrator

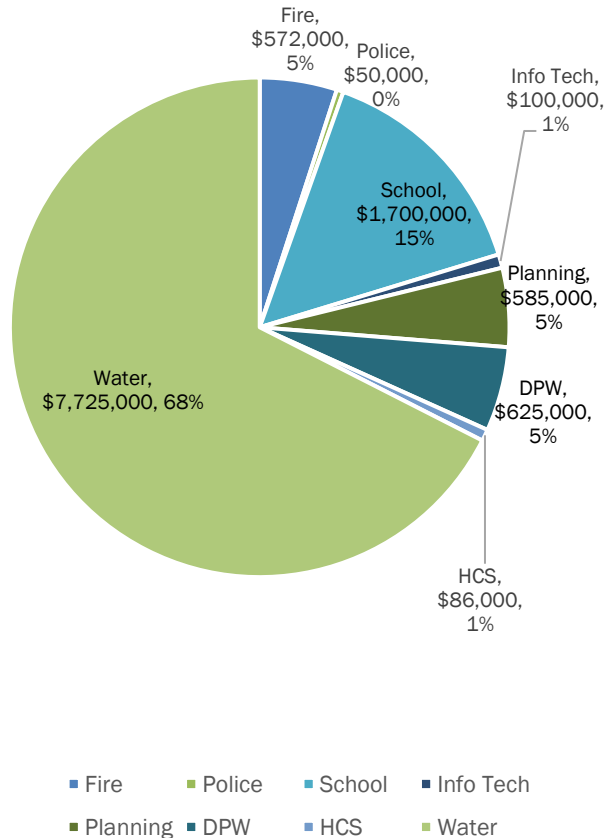
Attached is the capital budget prioritization list as voted by the Capital Planning Committee. This listing is a five-year plan which contains the requests for fiscal year 2025 as well as anticipated requests for fiscal years 2026 – 2029. Items recommended for Annual Town Meeting funding are highlighted.

The five-year plan totals \$54,904,472, a substantial decrease in from last year's \$164,592,713 thanks to Easton voters approving a debt exclusion to replace all police, fire and public works facilities. Of the five-year total, \$14,309,379 relates to FY25. I am proposing a total of \$11,443,000 as presented below for the FY25 capital budget article, of which \$7,390,000 shall be funded from water enterprise fund borrowing, \$3,104,220 shall be funded from general fund borrowing, with \$335,000 to be funded from water surplus and the remaining \$613,780 to be funded from a combination of available funds. Remaining unfunded items will be reevaluated in the fall.

The large majority of the capital funding recommendation stems from three categories:

1. Many of the larger borrowing authorizations such as school security improvements or ambulance replacements are essential life safety matters identified by our bylaws as top capital priorities.
2. Supply chain disruptions have led to many of these items carrying extraordinarily long lead times from order placement (which cannot occur until an appropriation has been authorized by Town Meeting) to delivery and payment. Larger vehicles can take up to two years after order execution to be delivered, and the corresponding recommended borrowing authorizations sought this May will not necessarily result in permanent financing for some years to come. To the best of our ability, we have noted items subjected to these delays in the recommendations section of the memo and reflected the timing impact on debt service as estimated in the table to follow.
3. PFAS. More than half of the total capital expenditure - \$5,890,000 - is directly attributable to PFAS water treatment.

Capital Budget by Department



Recommended Item	Amount	Funding Source	Projected Debt Svc Impact			
			FY25	FY26	FY27	FY28
<u>GENERAL</u>						
Fire & Rescue – Ambulance Replacement	\$480,000	Borrowing & Availabe Funds	-		11,453	96,945
Police – Automated External Defibrillator	50,000	Available Funds	-	-	-	-
School – Security System Upgrades for Three Schools	1,500,000	Borrowing	-	52,500	142,500	139,125
School – Technology and Computers	200,000	Available Funds	-	-	-	-
Planning - Old Pond Dam Safety Repairs	585,000	Borrowing	-	3,500	36,475	92,800
Information Technology – Cybersecurity Assessments and Improvements	100,000	Available Funds	-	-	-	-
DPW – Replace 2001 R690 Mack Truck	330,000	Borrowing	-		11,550	46,200
DPW – Replace 2010 Ford F150	85,000	Borrowing	-	2,975	20,400	19,720
DPW – Replace 2010 Ford F350	185,000	Borrowing	-	6,475	27,400	26,600
DPW - ADA Transition Plan	25,000	Available Funds	-	-	-	-
Fire & Rescue – Replace Shift Command Vehicle	92,000	Borrowing	-	3,220	26,680	25,760
Health & Community Services – Repairs to Frothingham Hall Chimney	36,000	Available Funds	-	-	-	-
Health & Community Services – Repairs/Improvements to Park & Rec Facilities	50,000	Available Funds	-	-	-	-
Subtotal	\$3,718,000		-	68,670	276,458	447,150
<u>ENTERPRISE</u>						
Red Mill Road Water Treatment Plant PFAS Upgrades	\$5,000,000	Borrowing	-	87,500	282,500	390,000
PFAS Filtration Replacements (Ion Exchange Resin)	890,000	Borrowing	-	205,000	205,000	205,000
Water Master Plan	200,000	Water Surplus	-	-	-	-
Water Main Replacement	1,500,000	Borrowing	-	52,500	120,000	120,000
Water Pump Station Analyzers, Pumps and Equipment	50,000	Water Surplus	-	-	-	-
Water Utility Truck	85,000	Water Surplus	-	-	-	-
Subtotal	\$7,725,000		-	345,000	607,500	715,000
TOTAL GENERAL AND ENTERPRISE	\$11,443,000		-	413,670	883,958	1,162,150

RECOMMENDATIONS:

Fire/EMS

I recommend funding an ambulance authorization to replace a 2016 ambulance at \$480,000 and a replacement utility vehicle to replace a 2015 shift command vehicle, totaling \$572,000 for the Fire/EMS Department. The ambulance replacement is expected to take 2.5-3 years to arrive following order, by which time the existing vehicle will be more than a decade old.

Police

I recommend funding \$50,000 for new Automated External Defibrillators (AEDs) in the Police Department. Each police vehicle is equipped with an Automatic External Defibrillator. As police officers are often the first to arrive on scene to a medical emergency, this lifesaving equipment is essential. Our current supply of Automatic External Defibrillators is approaching twelve (12) years in age and replacement is recommended between eight (8) and ten (10) years. The units the Police Department are requesting are an updated version of the current product, the LifePak 1000. These units are compatible with equipment already in use by the Easton Fire Department which will allow for a seamless transition of care when applicable.

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

Easton Public Schools

I recommend funding \$1.5M in security enhancements for the school campus. This is the second of what will be four annual authorizations, beginning with \$1.965M in FY24 and forecasting \$4.5M in each FY26 and FY27 for security / facility improvements at Oliver Ames, Easton Middle School, and Richardson Olmsted. Due to the large size of this phased project, the Schools plan to limit capital funding requests to security and technology during the project phasing and fund ongoing facilities needs from available school revolving funds.

Additional recommended funding is the \$200,000 for the annual school technology request.

Planning & Economic Development

The Town, under the management of the Conservation Commission, owns five dams throughout the town. Four of those dams are classified as “Significant Hazard Potential.” A Significant Hazard Potential refers to dams located where failure may cause loss of life, damage to homes, industrial or commercial facilities, secondary highways or cause interruption of use or service of relatively important facilities. Working with the Massachusetts Office of Dam Safety, Planning has prioritized a five year repair program with the first year addressing the poorest condition dam – Old Pond – in this fiscal year at \$585,000 in repairs. The remaining dams are considered in fair condition but should be repaired in the coming years.

The State does have some funding programs to help offset the cost of dam repair or removal and the Town will apply for all grants for which Easton is eligible concurrent with this capital appropriation.

Information Technology

I recommend funding \$100,000 for network and infrastructure hardening as part of ongoing improvements to the Town’s cybersecurity posture. I recommend \$41,712 in annual hardware replacement funding be deferred to the fall consistent with recent practice.

Department of Public Works

Fleet Replacement and Other Funded Items

Fleet maintenance and replacement of motor equipment remains a top priority for the Department of Public Works. The DPW maintains a large fleet of 67 active, over-the-road vehicles with a replacement cost of \$9.3 million (up from \$8.5M last year due to inflation). The average age of the entire fleet is 8.5 years, which is a modest improvement from the prior year average of 9.2 years. The department still has a long way to go, however, as the average replacement age is currently 17 years (compared to 19.7 years in FY24) while the target average is 12 years (excluding Water Division). We do our best to fund as much as we can afford in any given year, but we are not able to fulfill the entire request. This year, due to rising vehicle costs and large borrowing for life safety / security items, I am recommending \$600,000 in vehicle replacement funding this spring – slightly above half of the request – with the remainder to be revisited in the fall when free cash for the current year is certified. Other DPW capital requests recommended for funding this spring include ADA Transition Plan funding.

Roads and Facilities Annual Requests

Two recurring requests which are not funded include supplemental local road funding as well as municipal facilities repair funding. The latter is being deferred as additional funds from previous authorizations remain available. The local road funding request of \$500,000 would add to the annual receipt of \$730,000 in state Chapter 90 funds. These annual requests have been deferred due to the Town's structural revenue deficit and are exacerbated by the routine level-funding of the state's roadway program at 2012 levels. The Massachusetts Municipal Association estimates that the Chapter 90 program has lost 65% of its purchasing power since 2012 to inflation, and that the total statewide funding of this road program is equal to less than 1/3rd of the funding cities and towns actually need to systemically improve roads in Massachusetts.¹

The good news is that, through successful grant writing and leveraging development mitigation to advance local design, Easton has repeatedly brought millions in state/federal highway dollars to town to repair, expand and replace major roads and intersections above and beyond what our local funding capacity could ever deliver. By way of example – the recently completed Depot Street TIP delivered a \$12 million roadway improvement project with Easton's local cost being only \$1 million. Future major improvements include the signalization of Washington and Elm Street, along with sidewalk connectivity to Union and Washington estimated at \$7 million, which will go out to bid for construction during federal FY25 (year starting October 1, 2024).

¹ See [MMA panel testifies at Chapter 90 hearing - Massachusetts Municipal Association \(MMA\)](#)

Future Items

Two items of additional note in the DPW five year CIP are a potential fall STM funding article associated with the demolition of Center School and a FY26 Facilities Maintenance Management Plan.

Easton was authorized to sell Center School by Town Meeting in November 2022 for purposes of private redevelopment as a recreation or community / civic center. Due diligence on the site, inclusive of the Town Meeting amendment to divide off Yardley Rink, is ongoing, with engineering and permitting having gone to the Planning Board this winter for said property division. One method to improve the eventual salability of the property would be to demolish and abate the vacant facility. Easton is in consideration for a state site-preparedness grant program which could fund a majority of the estimated \$900,000 cost for this effort. Awards for that program are not announced until the fall, so this item will be deferred until that time and reconsidered once we understand whether we have state funds to offset local costs.

Public Works has programmed a forthcoming FY26 capital request of \$100,000 for a Facilities Maintenance Management Plan. Voters of Easton have generously approved the construction of Blanche Ames Elementary and the forthcoming Police, Fire and Public Works facilities, estimated to break ground this coming winter. In order to promote best practices in the ongoing repair and maintenance of these modern facilities so as to maximize their useful lives and the return on the public's substantial investment, Public Works will seek a maintenance master plan in FY26.

Health & Community Services

I recommend funding \$36,000 for chimney repairs at Frothingham Hall along with \$50,000 for repairs to fields and parks.

Although funding is not yet being sought, HCS has included a placeholder in FY26 for a feasibility assessment for Frothingham Hall / community center facilities. The last programmatic and facilities assessment of the existing building is nearly fifteen years old, and as the Town prepares to vacate numerous municipal facilities heading into 2027 with the expected completion of the new police, fire and public works facilities opening up potential renovation or reuse potential, FY26 will be a good time to begin public engagement and assessment about the current facility needs at Frothingham Hall, the programmatic uses community members enjoy and what they may wish to see in the future.

Water Enterprise Fund

The Water Enterprise capital program has significantly expanded in recent years principally as a result of the construction of PFAS Treatment plants at wells 1, 2 and 4, which are now complete, and the construction of an iron and manganese treatment plant for wells 3, 5 and 7, which is concluding construction imminently. In total, these two projects represent more than \$26 million in previously authorized water capital expenditures.² The FY25 Water Capital budget of \$7.725 million continues to address this emerging contaminant as well as more routine, but no less vital, improvements to this essential infrastructure.

Last year, DPW capital funded an engineering program for future proofing Red Mill Road with PFAS filtration should a federal mandate more restrictive than the MassDEP PFAS6 come into play. In light of the just-released USEPA PFAS standard, which is at a lower 4 part-per-trillion (ppt) MCL than the MassDEP standard of 20 ppt, Easton will add PFAS removal at Red Mill Road as well. This is an additional \$5 million capital expenditure in FY25.

Thankfully, Easton has been and remains a leader in this area and although our estimated total PFAS treatment cost of \$17 million is substantial, our early action has positioned us to install this treatment sooner and at far lower costs than many of the hundreds of Massachusetts cities and towns (and soon to be thousands nationally due to USEPA standard) who are just stating their design and construction process.³

We continue to work with our counsel on the multi-district litigation suing the manufacturers of these forever chemicals and hope to learn more about potential financial damages owed to Easton in the next year, proceeds of which may offset some of the millions in capital expenditures our voters have been generous enough to fund to meet these extraordinary unfunded mandates.

In addition to the \$5 million for PFAS filtration at Red Mill Road, I recommend \$890,000 of borrowing authorization for ion exchange resin replacement. The existing plants at Wells 1, 2 and 4 utilize this treatment media which has the benefit of removing PFAS to non-detectable levels below the MassDEP *and* brand new USEPA standards. However, the treatment media is costly and we expect costs of this magnitude to be routine in annual budgets for the Water Division moving forward as their actual replacement schedule becomes known.

I also recommend an additional \$1.5 million in water main replacements to maintain our existing system, as well as \$335,000 in other more routine capital items detailed in the attached Capital Improvement Program.

² Voters in 2023 also authorized an estimated \$18 million in proportional facilities costs for the Water Division portion of the forthcoming DPW facility construction. This authorization will be bonded in increments over the course of numerous years, currently estimated to span FY25-28.

³ Drinking water above the MassDEP PFAS6 MCL of 20 ppt has been identified in at least 173 water systems in Massachusetts since 2020. The DEP estimates an additional 95 water systems will need to address PFAS under the USEPA rules. See - [New EPA limits on PFAS in drinking water to impact Mass. communities \(heraldnews.com\)](https://www.heraldnews.com/news/new-epa-limits-on-pfas-in-drinking-water-to-impact-mass-communities/)

Conclusion

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'C. Read', is positioned above the printed name.

Connor Read
Town Administrator

**TOWN OF EASTON
CAPITAL PLANNING COMMITTEE
SUMMARY OF FY25 CAPITAL BUDGET REQUESTS**

Department	Dept Priority Ranking	Capital Comm Priority Ranking	Brief Description of Item	Initial Fiscal Year of Request	FY 25	ATM Funding	FY 26	FY 27	FY 28	FY 29	Total
Fire Department	2	1	Authorization to sign a contract early for a new ambulance due to 2.5-3 year lead times. Replaces a 2016 ambulance	FY23	480,000	480,000					480,000
Police	2	2	Automated External Defibrillator	2025	50,000	50,000					50,000
Police	1	3	Three (3) Police Vehicles	Annual	204,667		214,900	225,645	236,928	248,774	1,130,914
School Department	1	4	Security System Upgrades for Three Schools	12/1/2024	1,500,000	1,500,000	4,500,000	4,500,000	-	-	10,500,000
Information Technology	3	5	Cybersecurity Assessments and Improvements	2025	100,000	100,000					100,000
Planning & Economic Development	1	6	Old Pond Dam safety repairs to bring into ODS compliance	FY2025	585,000	585,000					585,000
DPW (Hwy)	1a	7	Replace 2001 MackR690 w/ 2025 35 GVW Hooklift)		330,000	330,000					330,000
School Department	2	8	School Technology- Computers, etc.	1/24/2022	200,000	200,000	200,000	200,000	250,000	250,000	1,100,000
Information Technology	1	9	Cyclical Computer Replacements	Annual	41,712		41,712	41,712	41,712	41,712	208,558
Health & Community Services	1	10	Repairs to Frothingham Hall Chimney	2025	36,000	36,000					36,000
DPW	7	11	ADA Transition Plan	FY2020	25,000	25,000	25,000	25,000	25,000	25,000	125,000
Fire Department	1	12	Utility Vehicle with up fitting and equipment to replace the Shift Commanders 2015 vehicle.	FY23	92,000	92,000					92,000
DPW (B&G)	1b	13	Replace 2010 Ford F150 w/ 2025 F250/2500 Utility (or similar)		85,000	85,000					85,000
DPW (Hwy)	1c	14	Replace 2010 Ford F350 w/ 2025 F550/5500 Hooklift		185,000	185,000					185,000
DPW (B&G)	5	15	Municipal Facilities Capital Improvements	FY2015	200,000		200,000	200,000	200,000	200,000	1,000,000
DPW	6	16	GIS Planimetric Update	FY2022	80,000						80,000
Health & Community Services	2	17	Repairs and improvements to existing fields, parks and facilities	2024	50,000	50,000	100,000		150,000		300,000
DPW (B&G)	4	18	308 Class Excavator	FY2023	140,000						140,000
DPW (B&G)	11	19	Center School Abatement and Demolition	FY2025	900,000						900,000
DPW (Hwy)	1d	Defer	Replace 2011 Ford F350 w/ 2025 F550/5500 Hooklift		185,000						185,000
DPW (B&G)	1e	Defer	Replace 2007 Ford F450 w/ 2025 F550/5500 Hooklift		185,000						185,000
DPW (B&G)	1f	Defer	Replace 2009 Ford E350 w/ 2025 E350 Van (or similar)		50,000						50,000
DPW (Hwy)	2	Defer	Pavement Management Road Funding	FY2014	500,000		500,000	500,000	500,000	500,000	2,500,000
DPW (Hwy)	10	Defer	Larue Loader with D45 Snow Blower (High volume for offsite removal)	FY2025	230,000						230,000
Town Administrator	1	O	Climate and Energy Policy Planning - Received \$100k Grant, request removed	FY23	150,000						150,000
Water	1	O	RMRWTP PFAS Upgrades	FY25	5,000,000	5,000,000					5,000,000
Water	2	O	Ion Exchange Resin Change Out	FY25	890,000	890,000	980,000	1,530,000	1,680,000	1,850,000	6,930,000
Water	3	O	Master Plan	FY25	200,000	200,000					200,000
Water	4	O	Water Main Replacement	FY22	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Water	5	O	Pump Station Analyzers, Chemical Pumps, Equip.	FY25	50,000	50,000					50,000
Water	6	O	W 127 2017 F250 Utility Truck	FY24	85,000	85,000					85,000
DPW	1		Motor Equipment				873,000	845,000	1,011,000	1,184,000	3,913,000
DPW (Hwy)	3		Small Bridge/Culvert Design	FY2023			250,000				250,000
DPW (Sewer)	8		Five Corners Secondary Pump Station	FY2024			4,289,000				4,289,000
DPW (B&G)	12		Facilities Maintenance Management Plan	FY2024			100,000				100,000
Fire Department	1		Fire Engine to move our 2019 Engine to reserve. 2.5 year lead time.	FY23			975,000				975,000
Health & Community Services	3		Expansion of Frothingham Parking area	2025			300,000				300,000
Health & Community Services			Frothingham/Community Center Feasibility Study	FY2024			50,000				50,000
Planning & Economic Development	2		Langwater Pond Dam short-term repairs	FY2025			390,000				390,000
Water	7		W 123 2019 F550 Utility Crane	FY24			191,000				191,000
Fire Department	1		Ambulance to replace our 2017 ambulance	FY23				495,000			495,000
Fire Department	2		Utility Vehicle to replace a 2017 Ford Explorer	FY23				65,000			65,000
Planning & Economic Development	3		New Pond Dam safety repairs	FY2025				237,000			237,000
DPW (Hwy)	9		Small Bridge/Culvert Construction	FY2023				1,200,000			1,200,000
Planning & Economic Development	4		Long Pond Dam safety repairs	FY2025					405,000		405,000
Fire Department	1		Firefighter Turnout Gear Replacement	FY23					153,000		153,000

**TOWN OF EASTON
CAPITAL PLANNING COMMITTEE
SUMMARY OF FY25 CAPITAL BUDGET REQUESTS**

Department	Dept Priority Ranking	Capital Comm Priority Ranking	Brief Description of Item	Initial Fiscal Year of Request	FY 25	ATM Funding	FY 26	FY 27	FY 28	FY 29	Total
School Department			RO - Replace entire gym floor with new cushioned resilient flooring system 8 mm (Existing) or wooden floor.	2/28/2021					300,000		300,000
School Department			OA - RTU Cafeteria	12/1/2023					50,000		50,000
School Department			OA - RTU Auditorium/Stage	12/1/2023					50,000		50,000
School Department			EMS - RTU Cafeteria	12/1/2023					50,000		50,000
School Department			EMS - RTU Auditorium	12/1/2023					50,000		50,000
School Department			System-Wide Furniture Replacements	1/17/2020					30,000	30,000	60,000
Water	8		W126 2019 F250 Utility Truck	FY24					93,000		93,000
Planning & Economic Development	5		Shovel Shop Pond Dam	FY2025						10,000	10,000
Fire Department	1		Ambulance to replace our 2020 ambulance	FY24						500,000	500,000
School Department			EMS - Replace Carpeting in Guidance Suite	12/15/2022						50,000	50,000
Water	9		W 131 2019 F250 Utility Truck	FY25						93,000	93,000
Water	10		W 130 2019 F250 Utility Truck	FY25						93,000	93,000
Planning & Economic Development	6		Langwater Pond Dam long-term repairs (\$2.9M FY30)	FY2025							-
			Total		14,309,379	11,443,000	15,679,612	11,564,357	6,775,639	6,575,486	54,904,472
			General		6,584,379	3,718,000	8,719,612	8,534,357	3,502,639	3,039,486	30,380,472
			Water		7,725,000	7,725,000	2,671,000	3,030,000	3,273,000	3,536,000	20,235,000
			Sewer		-	-	4,289,000	-	-	-	4,289,000

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O = Other source of funding such as grants or water enterprise

FISCAL YEAR 2025 BUDGET



APPENDICES

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Fund Descriptions

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. All revenues received or expenditures made by the Town are accounted for through one of the funds or account groups listed below. To further illustrate, a fund matrix listing all funds in the Town's general ledger, along with their associated department and classification, is included at the end of this appendix.

Governmental Funds

Most Town functions are financed through what are called Governmental Funds. These are the activities generally supported by "non-exchange" revenue, such as taxes. There are four types of governmental funds maintained by the Town: General Fund, Special Revenue Funds, Permanent Funds, and the Capital Project Funds.

General Fund: The General Fund is the major operating fund of the town government and it encompasses a majority of Town operations, and it is defined as covering all resources that are not required to be accounted for elsewhere. The General Fund is supported by revenues from real estate & personal property taxes, state aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the Town's departments including the schools department are supported in whole or in part by the General Fund.

Special Revenue Funds: Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The Town's Special Revenue Funds are grouped into five categories:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific program and use those revenues to support the program without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains revolving funds for a number of purposes including Police Department, Fire Department, Health & Community

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Services, Planning & Economic Development, Public Works Department, School Department Activities, and the School Lunch Program.

2. **Receipts Reserved for Appropriation:** The funds in this grouping are restricted to a specific use by statute and also require appropriation by Town Meeting. These funds include septic betterment loan repayments, transportation funds and sale of real estate proceeds.
3. **School Grants:** School Grant Funds account for specially financed education programs using revenue from grants received from the Federal or State government. These include the State Special Education Revolving Fund (Circuit Breaker), and Federal Special Education grants.
4. **Other Intergovernmental Funds:** These funds account for revenues received by the Town from the Federal or State government for specific purposes other than education. These include a variety of grants such as State Election Grants, State Library Aid, and the Elderly Formula Grant.
5. **Other Special Revenue Funds:** These funds account for any other miscellaneous special revenues not included in the previous categories, that receive funds for specific purposes, such as grants received from private or non-profit foundations, and gifts made to specific departments. This category also includes the Community Preservation Fund.

Permanent Funds: Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government and its citizens. Many times such funds are referred to as ‘Trust’ funds. There are two accounts associated with each permanent fund, the expendable income, and the non-expendable principal.

1. **Expendable Trust Funds:** This heading accounts for the expendable income portion of the permanent funds. This heading is also used to account for funds received by the Town in a trustee capacity where both

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

the principal and earnings of the fund may be expended on a restricted basis for the benefit of the Town or its Citizens.

2. **Non-expendable Trusts:** are used to account for trusts where the principal must remain intact. Generally, income earned on the non-expendable trust principal may be expended in accordance with the conditions of a trust instrument or statute, and is accounted for in the previous category.

Capital Project Funds: The Capital Project Funds are used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by other dedicated funds, such as the Community Preservation Act Fund. In addition to “projects,” the Town’s Capital Project Funds also account for capital outlay for items purchased pursuant to the town’s capital plan, such as Departmental Equipment. The source of funding for these funds are primarily proceeds from the Town’s issuance of bonds, but may also be derived from private sources, grants, or transfers from other Town funds.

Proprietary (Enterprise) Funds

Proprietary Funds cover the town’s “business-type” activities, which are referred to as such in the financial statements. These statements comprise the Water and Sewer Enterprise Funds of the Town. All direct and indirect costs including overhead of each service are intended to be captured by user fees and/or general fund subsidies. These funds account for their own fixed assets and long term liabilities. Although the long term debt of the funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved. Town Meeting has approved the use of the Enterprise Fund accounting for the Water, Sewer, and Solid Waste utilities. However, for the purposes of the financial statements only the Water and Sewer Funds are considered “business-type” activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The Town is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

This means that the Town is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds. The Town maintains Agency Funds for student activities at the high school and middle school.

Account Groups

The last category of fund account entities maintained by the Town is the Account Groups. For which there are two, the General Long-term Debt Account Group and the General Fixed Assets Account Group.

The first of these groups is the General Long-term Debt Account Group which accounts for the balances due on long-term debt that the Town has approved. The liabilities accounted for in this fund extend to future years, versus those that affect the current year alone shown in other funds. When borrowing is approved the liability is increased in this fund, and when debt is paid down or rescinded the liability is reduced.

The second of these groups is the General Fixed Asset Account Group. As infrastructure is developed, construction completed, and capital outlays are made, the Town's inventory of Fixed Assets is increased. The value of these assets is then depreciated on a fixed schedule annually.

Basis of Accounting

By necessity the Town produces financial reports that have different bases of accounting. Since the goal of financial reporting is to provide useful information to its users, the measurement focuses of reporting must change with respect to the needs of the audience.

The day to day method of accounting used by the Town is UMAS, the Commonwealth of Massachusetts' Universal Municipal Accounting System. This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g. budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Under the modified accrual basis, revenues are

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

recognized when susceptible to accrual (i.e. when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers that property taxes are available if they are collected within 60 days after year-end. Expenditures are recorded when the liability is incurred. Principal and interest on general long-term debt are recorded as liabilities in the fiscal years that the payments are due.

The full accrual basis of accounting is used for the Town’s financial statements, which are produced based on generally accepted accounting principles (GAAP). Those statements report information about the Town with a broad overview. The statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long term financial position of the Town. The users of this information are often bond rating agencies and others seeking information consistent with entities in other states. The Government Accounting Standards Board (GASB) issues guidance for how GAAP based financial statements should be prepared for government entities. The accrual basis of accounting is utilized by the proprietary and agency funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgetary Information

At the annual Town Meeting, The Town Administrator presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July1. The budget, as enacted by Town Meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the Finance Committee is empowered to transfer funds from the reserve fund (a contingency appropriation) to a departmental appropriation. “Extraordinary” includes expenses which are not in the usual line, or are great or exceptional. “Unforeseen” includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public. These items are limited by the Massachusetts General Laws and must be raised in the next year's tax rate.

Formal budgetary integration is employed as a management control device during the year for the general fund and proprietary funds.

At year-end, appropriation balances lapse, except for certain unexpended capital items, appropriations voted for special purposes, and encumbrances which will be honored during the subsequent year.

Budgets are adopted through town meeting appropriation for the following funds: General Fund, Sewer Enterprise, Water Enterprise, Solid Waste & Recycling Enterprise, PEG Community Access Enterprise, and the Community Preservation Fund.

Budgetary Basis

The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that: 1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP). 2. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP). 3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

TOWN OF EASTON, MASSACHUSETTS

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2023

	General Fund	Community Preservation Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 67,350,021	\$ 1,618,749	\$ --	\$ 113,250	\$ 69,082,020
Excises	4,598,981	--	--	--	4,598,981
Penalties, interest, and other taxes	551,703	7,535	--	294,914	854,152
Departmental	1,773,885	--	--	1,826,425	3,600,310
Licenses and permits	1,042,956	--	--	--	1,042,956
Intergovernmental	21,733,825	693,015	10,255,631	8,271,923	40,954,394
Investment income	330,435	544,623	--	30,412	905,470
Contributions and donations	--	--	--	2,186,025	2,186,025
Miscellaneous	387,028	--	74,003	26,853	487,884
Total Revenues	<u>97,768,834</u>	<u>2,863,922</u>	<u>10,329,634</u>	<u>12,749,802</u>	<u>123,712,192</u>
Expenditures					
Current:					
General government	18,364,832	60,644	--	530,997	18,956,473
Public safety	10,949,923	--	--	815,487	11,765,410
Education	53,848,890	--	--	6,248,063	60,096,953
Public works	3,438,862	--	--	422,712	3,861,574
Health and human services	938,138	--	--	1,517,038	2,455,176
Culture and recreation	585,860	--	--	290,304	876,164
Debt service:					
Principal	4,424,181	429,100	--	--	4,853,281
Interest	2,147,231	138,960	--	--	2,286,191
County and state assessments	1,329,958	--	--	--	1,329,958
Capital outlay	1,782,693	1,553,976	22,785,042	308,244	26,429,955
Total Expenditures	<u>97,810,568</u>	<u>2,182,680</u>	<u>22,785,042</u>	<u>10,132,845</u>	<u>132,911,135</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(41,734)</u>	<u>681,242</u>	<u>(12,455,408)</u>	<u>2,616,957</u>	<u>(9,198,943)</u>
Other Financing Sources (Uses)					
Issuance of bonds	--	571,000	1,008,000	500,000	2,079,000
Premium on issuance of bonds	--	29,000	157,000	--	186,000
Transfers in	1,459,881	--	--	287,225	1,747,106
Transfers out	(381,063)	(202,500)	(282,635)	(1,177,246)	(2,043,444)
Total Other Financing Sources (Uses)	<u>1,078,818</u>	<u>397,500</u>	<u>882,365</u>	<u>(390,021)</u>	<u>1,968,662</u>
Change in Fund Balance	<u>1,037,084</u>	<u>1,078,742</u>	<u>(11,573,043)</u>	<u>2,226,936</u>	<u>(7,230,281)</u>
Fund Balance, at Beginning of Year	<u>15,687,503</u>	<u>8,492,336</u>	<u>7,775,821</u>	<u>8,739,788</u>	<u>40,695,448</u>
Fund Balance, at End of Year	<u>\$ 16,724,587</u>	<u>\$ 9,571,078</u>	<u>\$ (3,797,222)</u>	<u>\$ 10,966,724</u>	<u>\$ 33,465,167</u>

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

TOWN OF EASTON, MASSACHUSETTS Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds For the Year Ended June 30, 2023

	Business-Type Activities Enterprise Funds			
	Water Fund	Sewer Fund	Nonmajor Funds	Total
Operating Revenues				
Charges for services	\$ 4,247,761	\$ 585,769	\$ 2,290,826	\$ 7,124,356
Other	<u>54,987</u>	<u>4,751</u>	<u>15,634</u>	<u>75,372</u>
Total Operating Revenues	4,302,748	590,520	2,306,460	7,199,728
Operating Expenses				
Salaries and wages	1,635,757	--	22,913	1,658,670
Other operating expenses	1,006,096	1,126,906	2,223,314	4,356,316
Depreciation	<u>1,311,033</u>	<u>1,168,832</u>	<u>--</u>	<u>2,479,865</u>
Total Operating Expenses	3,952,886	2,295,738	2,246,227	8,494,851
Operating Income (Loss)	349,862	(1,705,218)	60,233	(1,295,123)
Nonoperating Revenues (Expenses)				
Investment income	2,924	43,774	--	46,698
Interest expense	<u>(354,941)</u>	<u>(384,802)</u>	<u>--</u>	<u>(739,743)</u>
Total Nonoperating Revenues (Expenses), Net	(352,017)	(341,028)	--	(693,045)
Income (Loss) Before Capital Contributions and Transfers	(2,155)	(2,046,246)	60,233	(1,988,168)
Capital Contributions	2,019,619	1,658,277	--	3,677,896
Transfers In	<u>--</u>	<u>296,338</u>	<u>--</u>	<u>296,338</u>
Change in Net Position	2,017,464	(91,631)	60,233	1,986,066
Net Position, Beginning of Year	<u>29,009,869</u>	<u>19,658,892</u>	<u>558,476</u>	<u>49,227,237</u>
Net Position, End of Year	<u><u>\$ 31,027,333</u></u>	<u><u>\$ 19,567,261</u></u>	<u><u>\$ 618,709</u></u>	<u><u>\$ 51,213,303</u></u>

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Governmental Funds: Fund Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use. The following types of fund balances are reported at June 30:

Non-spendable – Represents amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted – Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes capital projects funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed – Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting and capital stabilization funds set aside by Town Meeting vote for future capital acquisitions and improvements.

Assigned – Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period, and surplus set aside to be used in the subsequent year's budget voted by Town Meeting.

Unassigned – Represents amounts that are available to be spent in future periods and temporary deficit balances in other governmental funds.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Under GASB Statement 34, and further by Statement 54, “Major Funds” are defined as individual funds that have reached a significant threshold with respect to total fund balance and have dedicated revenue sources. “Major Funds” must be shown separately from the general fund. The remaining individual funds are aggregated in the “Nonmajor” category for the purposes of the financial statements.

Changes in Fund Balance

It is important to note that while the General Fund’s fund balances shown on the preceding GAAP basis statements is a measure of resources that are available to the Town on a long-term basis, the full amount is not available for appropriation in its entirety. Under Massachusetts General Law, the Massachusetts Department of Revenue (DOR) certifies the amount of fund balance available, which is referred to as “free cash.” This certified amount is available for appropriation by Town Meeting. The amount certified by DOR at the close of 2023 was \$3,323,259, while the GAAP based fund financial statements reflect an unassigned fund balance of \$10,353,908, which also includes the Town’s general stabilization fund balance of \$5,854,795. The following table shows a history of Easton’s reserves.

Reserve Ratios									
<u>Date</u>	<u>Free Cash</u>		<u>Stabilization Funds</u>		<u>Total Reserves</u>	<u>Appropriated General Fund Expenditures</u>	<u>Reserve Ratios</u>		
	<u>Certification Date</u>	<u>Certified Amount</u>	<u>Date</u>	<u>Balance</u>			<u>Free Cash</u>	<u>Stabilization</u>	<u>Total</u>
FY25	7/1/2024 ^(A)	\$ 2,500,000	3/31/2024	\$ 6,974,631	\$ 8,974,631	\$ 98,146,838	2.00%	7.10%	9.10%
FY24	7/1/2023	\$ 3,323,259	6/30/2023	\$ 5,854,795	\$ 9,178,054	\$ 92,624,309	3.59%	6.32%	9.91%
FY23	7/1/2022	\$ 4,184,024	6/30/2022	\$ 4,732,255	\$ 8,916,279	\$ 89,754,885	4.66%	5.27%	9.93%
FY22	7/1/2021	\$ 4,706,157	6/30/2021	\$ 3,786,962	\$ 8,493,119	\$ 84,273,693	5.58%	4.49%	10.07%
FY21	7/1/2020	\$ 1,627,482	6/30/2020	\$ 3,320,345	\$ 4,947,827	\$ 81,275,397	2.00%	4.09%	6.09%
FY20	7/1/2019	\$ 1,818,856	6/30/2019	\$ 2,799,408	\$ 4,618,264	\$ 79,866,552	2.28%	3.51%	5.78%
FY19	7/1/2018	\$ 2,089,207	6/30/2018	\$ 2,244,526	\$ 4,333,733	\$ 77,368,361	2.70%	2.90%	5.60%
FY18	7/1/2017	\$ 2,400,824	6/30/2017	\$ 1,793,041	\$ 4,193,865	\$ 76,413,737	3.14%	2.35%	5.49%
FY17 ^(B)	7/1/2016	\$ 2,679,499	6/30/2016	\$ 1,590,148	\$ 4,269,647	\$ 73,776,625	3.63%	2.16%	5.79%
FY16 ^(C)	7/1/2015	\$ 2,019,943	6/30/2015	\$ 1,372,679	\$ 3,392,622	\$ 71,772,562	2.81%	1.91%	4.73%

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Reserve Ratios									
<u>Date</u>	Free Cash		Stabilization Funds		<u>Total Reserves</u>	<u>Appropriated General Fund Expenditures</u>	Reserve Ratios		
	<u>Certification Date</u>	<u>Certified Amount</u>	<u>Date</u>	<u>Balance</u>			<u>Free Cash</u>	<u>Stabilization</u>	<u>Total</u>
FY15	7/1/2014	\$ 1,536,299	6/30/2014	\$ 1,649,324	\$ 3,185,623	\$ 68,938,354	2.23%	2.39%	4.62%
FY14	7/1/2013	\$ 1,865,659	6/30/2013	\$ 1,381,900	\$ 3,247,559	\$ 66,597,790	2.80%	2.07%	4.88%
FY13	7/1/2012	\$ 1,776,910	6/30/2012	\$ 1,472,627	\$ 3,249,537	\$ 64,231,312	2.77%	2.29%	5.06%
FY12	7/1/2011	\$ 1,402,992	6/30/2011	\$ 814,440	\$ 2,217,432	\$ 62,084,115	2.26%	1.31%	3.57%

(A) Targeted free cash certification.

(B) Financial Management Guidelines adopted during this fiscal year in August 2016.

(C) Fund Balance Policy adopted during this fiscal year in November 2015.

Within the Town's financial policies (see appendices C and D), is a reserve policy with defines reserves as being the combination of free cash and the stabilization fund balance. This reserve policy requires that the Town maintain reserves at a level of between 5 to 10 percent of the Town's General Fund expenditures with a goal of achieving 10 percent. The Town's financial management guidelines also recommend that a minimum of 25 percent of the certified free cash balance be transferred to the stabilization fund and no more than 50 percent of certified free cash be used to fund the operating budget for the upcoming fiscal year. In keeping with these guidelines, 25 percent or \$830,824 of the \$3,323,259 certified balance was transferred to the stabilization fund at the November 2023 special town meeting.

The FY25 budget will mark the first significant use of stabilization funds in many years of steady progress in reducing the use of one-time local funds in the operating budget. Approximately 11% of the stabilization fund's \$6.9 million balance will be tapped this year. Coupled with free cash in the amount of \$1,670,000, local reserve use will reach \$2,426,556 in FY25. These reserve funds have been built up for a rainy day, which has now arrived, and their use is warranted and appropriate. That said, reserves used to close today's gaps cannot fix the structural challenges we face and guarantee a commensurate shortfall we can count on next year.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

Financial Statement Presentation and Fund Matrix

The following fund matrix indicates all funds in the Town's general ledger, classifying them according to their financial statement presentation to provide a better understanding of the nature of the fund as well as the fund/department relationship. For financial statement reporting, the Town reports the following major funds:

Major Governmental Funds

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

The *Community Preservation Fund* was established by the Town for the purpose of acquiring land for conservation purposes, developing affordable housing units in Town, and preserving and acquiring historical property.

The *Capital Projects Fund* is used to account for resources used on major construction projects and acquisition of land and equipment. The principal revenue sources are long-term borrowing proceeds and state grants. These projects are accounted for as one total in the financial statements but are recorded in several funds in the general ledger which are indicated as combining major funds on the following matrix.

Major Proprietary Funds

The *Water Enterprise Fund* accounts for the resources and costs associated with the Town's operating costs and maintenance of water supply and distribution. Associated capital projects are included in the reported financial statement totals but are recorded in several funds in the general ledger which are indicated as combining major funds on the following matrix.

The *Sewer Enterprise Fund* accounts for the resources and costs associated with the Town's operating costs and maintenance of wastewater collection and treatment. Associated capital projects are included in the reported financial statement totals but are recorded in several funds in the general ledger which are indicated as combining major funds on the following matrix.

APPENDIX A. FUND DESCRIPTIONS AND BALANCES

DEPARTMENT/FUND RELATIONSHIP - TOWN OF EASTON FUND MATRIX

Fund #	Fund Description	Related Department(s)	Major Fund	Combining Major Fund	Non-Major Fund	Governmental Funds Breakdown								
						General Fund	Special Revenue					Permanent Funds		Capital Projects
							Revolving	Receipts Reserved	School Grants	Other Intergovt	Other Spec Rev	Expendable Trusts	Non-Exp Trusts	
Governmental Funds:														
01	General Fund	All Departments	✓			✓								
12	School Lunch Revolving	School Department			✓		✓							
13	Chapter 90 Fund	Public Works - Highway		✓										✓
14	Community Preservation Fund	Community Preservation Committee (supported by Planning & Economic Development)	✓								✓			
15	School Federal Grants	School Department			✓				✓					
16	Town Federal Grants	Various Departments			✓				✓					
17	School State Grants	School Department			✓				✓					
18	Town State Grants	All Departments			✓				✓					
19	School Revolving Funds	School Department			✓		✓							
20	Town Revolving Funds	All Departments			✓		✓							
21	Chapter 44, §53E 1/2 Revolving Funds	Police, Fire, Health & Community Services, Public Works, Planning & Economic Development, and Town Clerk			✓		✓							
22	MGL 40Q DIF Development Program Fund	Debt Service			✓					✓				
23	School Gifts & Donations	School Department			✓					✓				
24	Town Gifts & Donations	Various Departments			✓					✓				
25	Chapter 44, §53G (Outside Consultants)	Planning & Economic Development			✓		✓							
26	Town Other Special Revenue	Various Departments			✓					✓				
28	Receipts Reserved - Septic Loan Program	Health & Community Services			✓			✓						
29	Receipts Reserved - DPU Municipal Ride Sharing	Public Works - Highway			✓			✓						
35	A11 STM 11/14 ESCO Project	Public Works - Building & Grounds		✓										✓
36	A4 STM 11/17 Center School Feasibility	School Department		✓										✓
37	Capital Budget Fund	Various Departments		✓										✓
38	A5 STM 11/15 School WWTP	School Department		✓										✓
44	A1 STM 10/28/19 Early Elementary School	School Department		✓										✓
80	Expendable Trust Funds	Various Departments									✓			
81	Nonexpendable Trust Funds	School Department and Cemetery Commission										✓		
Proprietary (Enterprise) Funds:														
27	Receipts Reserved - District 3 Sewer Betterments	Public Works - Sewer		✓				✓						
60	Sewer Enterprise Fund	Public Works - Sewer		✓										
61	Water Enterprise Fund	Public Works - Water		✓										
62	Solid Waste & Recycling Enterprise Fund	Public Works - Solid Waste			✓									
63	PEG Access and Cable Franchise Fees	Select Board			✓									
64	A17 ATM 5/15 Well #4	Public Works - Water		✓										
66	A27 ATM 5/13 Water Mains/Well Rehab	Public Works - Water		✓										
68	A4 STM 10/18 Foundry St Water Main	Public Works - Water		✓										
69	A19 ATM 5/17 Depot St Water Main	Public Works - Water		✓										
72	A21 ATM 5/15 Queset Sewer Collection System	Public Works - Sewer		✓										
73	A22 ATM 5/15 5 Corners WW IMA	Public Works - Sewer		✓										
74	A23 ATM 5/15 5 Corners Sewer Design	Public Works - Sewer		✓										
76	A13 ATM 5/18 5 Corners Sewer Phase II	Public Works - Sewer		✓										
78	A10 ATM 5/21 Water Treatment Plant	Public Works - Water		✓										
79	A10 ATM 5/21 PFAS Treatment Facilities	Public Works - Water		✓										
Fiduciary Funds:														
80	Expendable Trust Funds (OPEB Trust Fund portion)	Employee Benefits			✓									
82	Private Purpose Trust Funds	N/A			✓									
89	Agency Funds	School and Planning Department			✓									
Account Groups:														
90	General Fixed Asset Account Group	Various Departments		-	-									
91	Enterprise Fixed Asset Account Group	Public Works - Water & Sewer		✓										
95	General Long Term Debt Account Group	Various Departments		-	-									
96	Enterprise Long Term Debt Account Group	Public Works - Water & Sewer		✓										

APPENDIX B. FINANCIAL MANAGEMENT PRINCIPLES (POLICY #52)

FINANCIAL MANAGEMENT PRINCIPLES

PART 1: GENERAL

Section 1: To protect the town's financial stability, to ensure the availability of adequate financial resources in times of emergency, to capitalize on high bond ratings (and thus low interest rates), it is essential that guiding principles regarding the town's financial management be adopted and adhered to in the preparation and implementation of the town's operating and capital budgets.

PART 2: GUIDING PRINCIPLES

Section 1: Reserves and one-time revenues will be used only for capital or other non-recurring expenses.

Section 2: The Town will strive to maintain unappropriated free cash at a minimum of 1% of revenues, and unappropriated free cash should never be less than ½ % of revenues.

Section 3: The stabilization fund should, at a minimum, be at a level equal to 2% of revenues, and should be increased with surplus funds whenever possible.

Section 4: Revenue estimates should be realistic, yet conservative, to minimize the potential of shortfalls in the subsequent year's operating budgets and corresponding impacts on free cash.

Section 5: State aid forecasts will be based on best available sources, with the most likely source being the Massachusetts Municipal Association, however, other sources maybe taken into consideration including but not limited to the Governor's budget, the House budget and the Massachusetts Taxpayers Foundation forecasts.

Section 6: The undesignated fund balance should be maintained at a level equal to 5% of total revenues.

Section 7: Existing reserves should be enhanced whenever possible.

Section 8: Whenever practical, capital funding should be done only in the fall after free cash has been certified.

Section 9: Whenever practical, the issuance of expensive short-term Tax Anticipation Notes should be avoided by applying these financial management principles.

APPENDIX B. FINANCIAL MANAGEMENT PRINCIPLES (POLICY #52)

Section 10: Carefully monitor capital project schedules to minimize borrowing costs while optimizing investment opportunities.

Section 11: Balances in prior Town Meeting funding articles shall be reviewed annually and excess balances shall be closed out to free cash.

PART 3: IMPLEMENTATION OF PRINCIPLES

Section 1: If financial conditions warrant actions that are in contradiction to these principles, the Select Board and/or Town Administrator will acknowledge such actions to the Town Meeting and the reasons therefore.

Adopted by Select Board 2/23/04

Approved by Finance Committee 2/5/04

Approved by School Committee 3/4/04 *with*

the addition of the phrase "Whenever possible," at the beginning of Part 2, Section 1.

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

TOWN OF EASTON, MASSACHUSETTS FINANCIAL MANAGEMENT GUIDELINES

The government of the Town of Easton exists to provide quality community services to residents, businesses and visitors to the Town. Governmental services that benefit all or substantially all community stakeholders are financed principally from the local property tax and accounted for in the Town's General Fund. Business-like services that benefit distinct segments of the population are financed principally from user fees and charges and are accounted for in enterprise and special revenue funds.

Budgets are used for planning and accountability purposes. Formal fixed budgets, developed by the Town Administrator and recommended by the Select Board for Town Meeting approval, are used for all governmental and business-like services.

Financial principles: The Town of Easton is committed to sound financial policies that meet long-term needs, lead to a balanced operating budget, and maintain our Aa3 bond rating from at least one national rating agency. The following fundamental financial principles guide these financial management guidelines:

- **Balanced Budget** — The Town is committed to the financial principle of a balanced budget.
- **Financial Planning** — The Town will follow financial planning processes that assess the long-term financial

implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, and programs.

- **Asset Management** — The Town is committed to inventorying and assessing the condition of all major assets in order to plan for the ongoing financial commitments required to maximize the public's benefit.
- **Fees and charges** — The Town is committed to identifying the manner in which fees and charges are set and reviewing such fees annually.
- **One-time revenues** — The Town discourages the use of one-time revenues for operating expenses.
- **Unpredictable revenues** — The Town will identify the expected volatility of revenue sources and develop allocation actions or contingency plans when one or more revenue sources are substantially higher or lower than projected.
- **Debt capacity, issuance and management** — The Town is committed to using debt appropriately and having an appropriate amount of debt outstanding and debt service at any time.
- **Revenue and stabilization accounts** — In accordance with the Town's fund balance policy, the Town will

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes or fees due to unforeseen revenue fluctuations, unanticipated expenditures or other similar circumstances.

- Expenditure accountability — The Town will compare actual expenditures to budget on a quarterly or more frequent basis and decide on actions to bring the budget into balance if necessary.
- Inter-period equity in the financing of long term liabilities — The Town will match debt terms associated with capital debt with the projected useful life of related capital assets.

These financial management guidelines describe the policies and practices that the Town Administrator and the Select Board will follow when developing financial forecasts, operating budgets, insurance and reserve policies, capital plans, financial reports, compensation practices and other financial decisions. While the Town Administrator and the Select Board expect to follow these guidelines, the Town Administrator has the authority and responsibility to recommend the allocation of financial resources in the manner in which he or she determines best meets the needs of the Town, and Town Meeting has the authority and responsibility to confirm or reject those financial allocations.

The Town Administrator will recommend to the Select Board modifications to these guidelines, policies and practices when appropriate.

Financial planning: The Town will update annually the Town's General Fund multi-year financial forecast. Revenue estimates and expenditure assumptions for the annual budget will be developed by the Town Finance Team.

The multi-year forecast will be revised each year following the setting of the tax-rate and shall include actual revenue and expenditures for **the previous** fiscal year; the current year budget; and complete operating and capital expenditure and revenue projections for the next three fiscal years, and shall be structured around major revenue and expenditure classifications in the Town's accounting system chart of accounts.

Revenue budgeting: General Fund revenue financial forecast estimates will be modified from the guidelines below when necessary to take into consideration unusual economic conditions, recent trends and anticipated state aid.

- Property taxes — The Town expects to annually levy property taxes up to the statutory limit imposed by Proposition 2 1/2. Projected new growth will be estimated by the Chief Assessor by evaluating currently approved building projects and historic data. The allowance for exemptions and abatements will be budgeted at an amount between 0.75% and 1.0% of the gross property tax levy. Should the amount budgeted fall below 0.75%, it shall only be under

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

circumstances where the amount budgeted is not less than the prior year's allowance as long as that allowance was sufficient.

- Motor excise taxes, the local option meals tax, inspectional services permits, investment income and all other local non-tax revenue will be estimated based on the prior year actual, adjusted for recent trends and forecasted changes.
- State and federal aid — State "Cherry Sheet" aid will be estimated based upon the most recent information posted on the Massachusetts Department of Revenue website, or, in the absence of any such information, the Town Administrator's best estimate of the probable amount of such state assistance for the next fiscal year. All other state and federal aid will be estimated based upon actual revenues for the most recent fiscal year, adjusted for any known changes in reimbursement policies and rates.
- Transfers from other funds — Reimbursements to the General Fund for the administrative and support services provided to other self-supporting funds will be based upon an annual analysis of the estimated value of such administrative and support services to the other funds. Under no circumstances shall the dollar amount of any reimbursement exceed the estimated value of services provided by the General Fund to the

other self-supporting funds, in accordance with state law.

- Free Cash — Free Cash represents the accumulated difference of unrestricted funds between General Fund revenues and expenditures, on a cash basis of accounting. The Town expects to generate a limited amount of Free Cash which comes from unanticipated actual revenues in excess of revenue estimates (including overlay surplus), unexpected unspent funds in operating budget line items, and/or unanticipated unexpended free cash from the previous year.

It is the intent of the Town to use Free Cash in the following manner:

- A minimum of 25% of the annual certified free cash balance will be transferred to the stabilization account until reserves (stabilization plus free cash) reach 10% of general fund expenditures in accordance with the fund balance policy as measured concurrently with the setting of the tax-rate.
- A maximum of 50% of the annual certified free cash balance will be set aside to fund the following year's operating budget. Every effort will be made to minimize this use of free cash. In unusual economic circumstances, an additional portion of Free Cash may be used for the ensuing year's School or municipal operating budget.

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

- Any remaining free cash will be used to fund capital expenditures, one-time expenses, or for supplemental appropriations necessary during the year.
- When reserves (free cash plus stabilization) reach the 10% level in accordance with the fund balance policy, free cash will be transferred to other reserve accounts such as the Capital Stabilization Fund and the OPEB trust fund.

Expenditure budgeting: It is the goal of the town to prepare expenditure budget estimates that will be sufficient to address not less than 100% of projected operating requirements of the various departments of the Town.

- Salaries and wages — Budgeted salary and wage appropriations will be sufficient to fund all full-time and permanent part-time positions at the appropriate union contract or non-union compensation plan rates for the new fiscal year. General Fund employee salaries and wages that are expected to be partially funded in the General Fund will be noted in the departmental budget. In the event that salary rates are not known at the time that the budget is being prepared, all salary and wages will be budgeted at current rates and provisions will be made for future wage and salary increases as part of the employee benefits and insurance budget. Public safety overtime will be analyzed annually, taking into consideration the mean annual requirements for the trailing five year

period, adjusted for any extraordinary and non-recurring overtime requirements (i.e., overtime to cover significant staff vacancies that have been filled).

- Employee benefits — Funding will be included in each department operating budget for the projected cost of providing contributory health, life, dental and Medicare payroll taxes for all eligible employees at the benefit rates expected for the new fiscal year, except for pension and other post-employment contributions.
- Pension contribution — The annual contribution to the defined benefit contributory retirement fund shall not be less than the annual required contribution (ARC) prescribed by the Bristol County Retirement Board.
- Other post-employment contribution — The Town will make an annual contribution to the Other Post-Employment Benefits (OPEB) Liability Trust Fund. The Town will make every effort to make each subsequent contribution at a greater amount than the year before until full funding is accomplished.
- Energy and utilities — Funding for energy and utility needs of the various departments of the Town will be included at consumption levels estimated by the various departments and at consistent unit prices estimated to be reasonable by the Town Accountant.

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

- State and county charges — The appropriation for "Cherry Sheet" assessments will be the most recent estimates posted on the Massachusetts Department of Revenue website, or, in the absence of such information, 2.5% greater than the current year assessment and charge total.
- Property and liability insurance — The town purchases a comprehensive package of property and liability insurance. Coverage is reviewed each year to adjust for changes in law, asset value and other factors that may affect the Town's risk profile.
- Snow and ice control — As of the Fiscal Year 2016 Budget, the annual appropriation for snow and ice control in the Department of Public Works will not be less than \$388,000.
- Debt service — The Town will maintain a non-exempt from proposition 2.5 debt service budget at a level equal to 7% of general fund revenues. The appropriation will be consistent with the long-term debt schedule for all issued and planned debt and will include interest, principal and anticipated issuance costs. When, in a given fiscal year, the funding need for principal and interest is less than 7% the difference will be set aside as a capital reserve.

- Capital outlay and improvements — Capital outlay and improvements will be budgeted in accordance with the Town's capital plan prepared in accordance with the Town's by-laws and based on available funds and projected debt service capacity.

Financial contingencies and reserves: Funds for financial contingencies and reserves are necessary in order for the Town to continue to provide essential public services in the face of extraordinary and unforeseen financial and natural events that could not have been reasonably anticipated and provided for in the annual operating budget. Sufficient financial reserves are also required by credit rating agencies.

In order to minimize the magnitude of reserves that must be held for extraordinary and unforeseen financial risks, revenues will be estimated conservatively; all known expenditure requirements will be funded at levels consistent with experience from prior years, along with any unique factors likely to impact the new fiscal year; and non-recurring revenues and/or financing sources will only be used for non-recurring expenditure purposes.

Similarly, in order to minimize General Fund reserve requirements, activities funded by fees and user charges will maintain adequate reserves within their appropriate special revenue fund(s). Fees and user charges will be set at least annually at levels sufficient, when appropriate, to meet the full operating and capital replacement costs, and maintain the level of financial reserves established for that fund.

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

- **The Stabilization Fund** will be used when the Town faces a multiple year economic recession or a rare, catastrophic expenditure. These funds would help the Town address cyclical declines in operating revenues, generally resulting from economic factors outside the control of the Town, or an unusually large expenditure resulting from a rare legal settlement or extraordinary weather event, etc. The primary reason for the segregation of such monies is to prevent these reserves from being used for unrelated Town needs, and to demonstrate that resources are in fact being set aside specifically for extraordinary and unforeseen revenue disruption.

In the case of the Town's General Fund, cyclical declines typically would be evidenced by significant reductions in: state aid, economically sensitive taxes such as the motor vehicle excise tax, the local option meals tax, and building permit and investment income revenues.

To ensure that the stabilization funds are available for multiple years of an economic downturn, no more than one quarter (25%) to one-third (33%) of the fund balance should be used in any single fiscal year. Appropriations may be made from the Stabilization Fund into the General Fund for operating purposes, upon recommendation of the Town Administrator and Select Board and require a two-thirds vote from town

meeting.

- **Capital Stabilization Fund.** This stabilization fund is a mechanism for setting aside money for capital projects in order to equalize the effect of capital expenditures over time and supplement monies for capital projects from the General Fund. Appropriations made from the Capital Stabilization Fund require a two-thirds vote from town meeting.
- **Other Post-Employment Benefits Trust Fund.** This fund was established upon town meeting's acceptance of MGL Chapter 32B, Section 20 at the annual town meeting held on May 20, 2013. The purpose of this fund is to accumulate funds to be used in the distant future to reduce the unfunded actuarial liability for retiree health insurance. Appropriations into the fund require a simple majority town meeting vote and shall be made whenever surplus funds can be allocated for this purpose.

Cash Management and Investments: Absent legal and/or contractual restrictions, Town operating cash will be pooled, with ownership information maintained in the Town's accounting system. All investment income on temporarily idle cash will be credited to General Fund revenue, unless legal authority exists to allocate the investment income to another fund.

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

Investments will be limited to those authorized by state law and any applicable Town investment policies.

General ledger cash and investment totals are reconciled to the Treasurer's records and supporting bank statements on a monthly basis.

Risk Management: The Town will purchase comprehensive commercial insurance.

- Property insurance — Commercial insurance, will be purchased for all Town buildings and their contents. Insured values are adjusted annually for both improvements to the structures and an estimate of the increase in replacement values.
- Vehicle insurance — The Town fully insures all vehicles against damage and liability. Liability insurance — The Town purchases a comprehensive package of liability insurance including General Liability, Law Enforcement Liability, Public Officials Liability and School Board Liability.
- Crime/employee dishonesty — Individual fidelity bonds are purchased for the Town Treasurer/Collector, Deputy Treasurer/Collector and Town Clerk, as required by state law. All other employees of the Town are covered under a blanket honesty bond, subject to a deductible of \$10,000 per loss, except for school principals with custody of student activity funds who are required to furnish

individual fidelity bonds with no deductibles.

- Workers' compensation — The Town purchases worker compensation insurance for all employees except sworn Police Officers and Firefighters. Public safety employee injured on duty compensation is paid from the Police and Fire Department operating budgets. Police and fire medical bills are paid from the employee benefits and insurance budget.
- Group health insurance - The Town offers contributory group health benefits to employees regularly working 20 or more hours per week and to retirees. The Town currently participates in the Commonwealth of Massachusetts Group Insurance Commission program.

Official and officer compensation: The Town expects to maintain compensation policies (including salaries, benefits and deferred compensation) designed to attract and retain well qualified officials and officers. Management level employees will be expected to maintain the highest level of professional competency during their employment with the Town. To this end, the Town will provide resources for ongoing professional training and staff development.

- Elected officials — In accordance with the requirements of the Town Charter, compensation for the Town Administrator shall be set by contractual

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

agreement with the Select Board. Elected official compensation shall be set by the Select Board.

- Non-union employees — The salaries of all Easton Public School management and non-union employees are determined by a vote of the School Committee. All municipal non-union employee salaries are governed by a non-union pay plan recommended by the Human Resource Board, approved by the Town Administrator and subject to funding by Town Meeting.

Procurement: In order to demonstrate that Town resources are being used in an effective and efficient manner, the Town shall fully comply with all relevant procurement law.

Capital Planning: The Capital Planning Committee is charged with the responsibility of planning and subsequently recommending to the Town Administrator a Capital Improvement Program identifying the Town's future capital projects, programs, improvements and acquisitions having a useful life of at least five years and a cost of at least \$25,000, including requests for funds for a class of assets that exceeds \$25,000. The development and implementation of a Capital Improvement Program is essential to the sound and cost effective maintenance of the infrastructure and capital assets of the community. Towards this end, the Capital Planning Committee is dedicated to accomplishing the following objectives in accordance with Chapter 6 of the Town's by-laws:

- To review, evaluate, plan and coordinate capital improvements so as to promote a systematic, organized replacement and acquisition schedule;
- To promote timely planning and the efficient implementation of capital improvements;
- To promote wider community awareness regarding the planning of projects and to reduce the pressure to fund a project which has not been weighed against immediate and long-range community-wide needs;
- To annually present a report to the Town Administrator, said report to include a five year (minimum) Capital Program, as well as a proposed one-year Capital Budget listing recommended projects in order of priority.

In order to spread the cost of capital improvements over the generations of Easton stakeholders expected to benefit from the improvements, debt financing is expected to be the principal financing source for major capital improvements. Debt maturity terms will not exceed the expected life of the capital asset being financed. Debt service for capital improvements benefiting all or the majority of the stakeholders of the Town is to be financed from General Fund resources. Debt Service for water and sewer will be financed from user fees whenever possible and debt service for eligible community preservation fund projects will be financed from Community Preservation Fund resources.

APPENDIX C. FINANCIAL MANAGEMENT GUIDELINES (POLICY #52A)

Financial Reporting: The accounting records of the Town will be maintained such that financial statements and supporting schedules can be prepared in accordance with the Town's budgetary basis of accounting; the requirements of the Commonwealth of Massachusetts Departments of Revenue and Education; and generally accepted accounting principles for state and local governments.

The Select Board, through an appointed Audit Committee composed of two at-large appointees of the Board, one representative from the Finance Committee, one representative of the School Committee, and one representative of the Select Board with the Town Accountant as a non-voting member, shall make arrangements for an independent annual financial audit of the Town's financial statements and accounts, which is expected to be presented no later than March 31st after the end of the Town's fiscal year. Copies of the Town's audited Comprehensive Annual Financial Report, Federal Single Audit Report, and Management Letter will be posted on the Town's website.

Adopted by the Select Board on August 8, 2016

APPENDIX D. FUND BALANCE POLICY (POLICY #54)

FUND BALANCE POLICY

Purpose

The purpose of this policy is to establish a key element of the financial stability of the Town by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the Town maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the Town's general operations.

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that are spendable and non-spendable. These are broken up into five categories:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes

stipulated by external resource providers either constitutionally or through enabling legislation. Examples include funds which have a restriction through debt covenants, grantors, contributors, or laws or regulation from other governments. The grant from the Massachusetts School Building Authority (MSBA) to mitigate the cost of the construction of new schools is placed in this category.

- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority, the Town Meeting. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body, the Town Meeting, or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

APPENDIX D. FUND BALANCE POLICY (POLICY #54)

- 5) **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

The Town Meeting is the Town's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a article approved by Town Meeting. The article must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

The Town Administrator (or his/her designee) is the official who is empowered to authorize all purchases and/or encumbrances, as applicable, and thus assign fund balance to a specific purpose as approved by this fund balance policy.

Certified Free Cash

The Commonwealth of Massachusetts certifies the amount of available reserves that the Town has at the

end of each fiscal year. The Free Cash amount is usually slightly less than the Unassigned Fund Balance in the Financial Statements due to the inclusion of various adjusting items.

Certified Free Cash and Stabilization Level

It is the goal of the Town to achieve and maintain Certified Free Cash plus Stabilization Funds in the general fund equal to 10% of the next year's total General Fund Budget. The Town considers a balance of less than 7% to be cause for concern and below 5% to be an emergency, barring unusual or deliberate circumstances.

The Town will achieve the goal of 10% through conservative revenue estimates, reducing or eliminating the use of free cash for operating expenses, prudent collective bargaining and procurement strategies, exerting downward pressure on energy consumption, employee benefit costs, avoidance of protracted litigation, and careful risk management.

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

APPENDIX D. FUND BALANCE POLICY (POLICY #54)

Should the level fall below 7% the Town Administrator and Superintendent of Schools shall freeze all discretionary spending and develop an emergency plan to replenish the balance.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by Town Meeting, and unassigned fund balance), the Town will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Adopted by the Select Board on November 2, 2015

APPENDIX E: FY2024 GOALS AND OBJECTIVES



**Connor Read
Town Administrator
Goals & Objectives
Fiscal Year 2024
July 1, 2023 to June 30, 2024**

1. Finance

The Town Administrator shall work closely with the Select Board, Finance Committee, Budget Subcommittee, and Finance Department in providing financial leadership to the organization and community, taking care to promote and advance the fiscal policies adopted by the Board.

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

Ref.	Objective	Recurring Obligation OR Strategic Initiative?
1	Lead FY25 operating and capital budget process.	Recurring Obligation
2	Update five-year Capital Improvement Plan, review requests and prioritize with the Capital Planning Committee in the spring, and present capital budgets to Town Meeting.	Recurring Obligation
3	Present a preliminary FY25 budget and budget message on or before March 1, 2024 as required by the Town Charter.	Recurring Obligation
4	Support the Finance Committee and Budget Subcommittee in their budget review processes.	Recurring Obligation
5	Actively promote grant writing by all appropriate departments.	Recurring Obligation
6	Maintain compliance with UST and Bristol County ARPA audit requirements.	Recurring Obligation
7	Communicate key state and federal budget / policy items which help or hinder Easton's capabilities to deliver services to the Board and the public.	Recurring Obligation
8	Maintain Easton's bond rating; promote policies / practices to position for potential upgrade.	Recurring Obligation
9	Negotiate and utilize mitigation funds from approved projects to support the Town's long term policy efforts.	Recurring Obligation
10	Apply for GFOA Distinguished Budget Presentation Award for FY24 & FY25 budget books.	Recurring Obligation

APPENDIX E: FY2024 GOALS AND OBJECTIVES

11	Closely monitor new and emerging state / federal financial opportunities which may benefit Easton including ARPA, IIJA, IRA, to appropriately identify and prioritize novel funding opportunities for unmet needs.	Recurring Obligation
12	<i>Continue to build stabilization fund balance in anticipation of ARPA performance period expiration (December 2024) and other future economic risks.</i>	Strategic Initiative
13	<i>Implement Easton's Phase I American Rescue Plan Act (ARPA) Plan, adjusting programs based on operational and fiscal need. (FY24 priorities include \$150,000 in Tax Aid Committee and SERVES support for residents and veterans; Mental Health Liaison for HCS, EPD, EFD)</i>	Strategic Initiative
14	<i>Provide Phase I update to Select Board and issue Phase II ARPA Plan.</i>	Strategic Initiative
15	<i>Conduct fiscal sustainability analyses of various enterprise fund programs (water, solid waste and recycling) and recommend user fee adjustments to Board as warranted.</i>	Strategic Initiative
16	<i>Issue Community Comparison Report</i>	Strategic Initiative
17	<i>Support Select Board / Assessors in continued analysis of Tax Rate Shift and key new growth opportunities (Shovel Works TIF; 5 Corners Development) to deliver highest level of service with sustainable tax growth for residents</i>	Strategic Initiative
18	<i>Support Office of Assessors with the FY25 Property Revaluation</i>	Strategic Initiative
19	<i>Provide fiscal impact analysis to Select Board and community – including tax impact analysis – for the Public Safety and Public Works Facilities Replacement Project</i>	Strategic Initiative

2. Infrastructure, Facilities, and Public Works

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

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

1	Perform Annual Water Main Replacement Program	Recurring Obligation
2	Perform Annual Roadway Repairs	Recurring Obligation
3	<i>Advance the Easton Public Safety & Public Works Replacement Project from its current schematic design phase to community approval via debt exclusion (fall 2023).</i>	Strategic Initiative
4	<i>Complete preliminary permitting (ANRAD) and execute necessary real estate agreements to acquire all land necessary for construction of the Public Safety & Public Works Replacement Project</i>	Strategic Initiative

APPENDIX E: FY2024 GOALS AND OBJECTIVES

5	<i>Closeout of the Blanche Ames Elementary School Project</i>	<i>Strategic Initiative</i>
6	<i>Support DPW and EPS in the CPA-funded construction / renovations of recreation and playground facilities at OAHS and RO</i>	<i>Strategic Initiative</i>
7	<i>Begin engineering for 2nd Pump Station in the Five Corners Sewer District to accommodate additional flow</i>	<i>Strategic Initiative</i>
8	<i>Begin engineering for potential USEPA PFAS standard for Red Mill Road</i>	<i>Strategic Initiative</i>
9	<i>Advance infrastructure already underway - Town Offices Septic and Parking / EV - Phase 2 Landscape Design</i>	<i>Strategic Initiative</i>
10	<i>Complete infrastructure already underway - PFAS WTP for Wells 1, 2 and 4</i>	<i>Strategic Initiative</i>
11	<i>Complete infrastructure already underway - Red Mill Road WTP for Wells 3, 5, and 7</i>	<i>Strategic Initiative</i>
12	<i>Advance infrastructure to bidding / construction phase - Bay Road Water Storage Tank</i>	<i>Strategic Initiative</i>
13	<i>Advance transportation improvements in design phase - Washington & Elm TIP (anticipated bidding FFY2025)</i>	<i>Strategic Initiative</i>
14	<i>Advance transportation improvements in design phase - Foundry Street (Pre)TIP</i>	<i>Strategic Initiative</i>
15	<i>Advance transportation improvements in design phase - Washington & Purchase (PRELIMINARY DISCUSSIONS w/ MASSDOT) (Pre)TIP</i>	<i>Strategic Initiative</i>
16	<i>Advance grant funded repair, maintenance and improvement opportunities - Main Street Bridge / Culvert Design (Small Bridge Program)</i>	<i>Strategic Initiative</i>
17	<i>Complete grant funded repair, maintenance and improvement opportunities - Town Offices HVACImprovements (Green Communities)</i>	<i>Strategic Initiative</i>

3. Climate and Energy Policy

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

The Town Administrator shall develop and recommend strategies for the Select Board to consider a comprehensive Climate and Energy Policy planning process for the Town of Easton; accounting for climate-related efforts to date (MVP, Stormwater permitting, Green Communities, energy

APPENDIX E: FY2024 GOALS AND OBJECTIVES

services contracts, community choice solar, etc.) and charting a path forward identifying major priorities and opportunities for Easton the next 3-5 years¹.

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

1	Continue to support Town's existing climate & energy efforts: MVPP; USEPA Stormwater Management; Green Communities Program; ESCO / Energy Efficiencies; Solar Net Metering and PPAs, etc.	Recurring Obligation
2	<i>Advance rooftop solar for the Blanche A. Ames Elementary School in concert with Easton Public Schools.</i>	<i>Strategic Initiative</i>
3	Regularly evaluate energy market with Finance Director and consultants to manage utility accounts to best of our capacity to minimize price shocks as current pre-pandemic multi-year fixed rate contracts expire; keep Select Board informed of anticipated budget impacts of market energy trends.	Recurring Obligation
4	Assess municipal fleet for electrification opportunities; advancing currently suitable technologies to the Capital Planning process while planning for the longer term transition away from fossil fuel dependent vehicles.	Recurring Obligation
5	<i>Identify EV infrastructure (such as charging stations) necessary for the implementation of first phase of municipal fleet electrification.</i>	<i>Strategic Initiative</i>
6	<i>Manage Easton's community choice electricity aggregation plan; prepare for expiration of first contract via procurement of new agreement and implementation of the same; prepare and deliver project closeout report to quantify total savings afforded in CY20-23 period.</i>	<i>Strategic Initiative</i>
7	<i>Support renewable and reduced fossil-fuel reliant design of municipal facilities where possible - including in the design of the Public Safety & Public Works Facilities Replacement Project</i>	<i>Strategic Initiative</i>
8	<i>Recommend to Select Board a roadmap for Easton to plan for and adopt a Climate Action Plan</i>	<i>Strategic Initiative</i>

4. Planning and Economic Development

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

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

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

APPENDIX E: FY2024 GOALS AND OBJECTIVES

1	Proactively address and promote equitable and diversified housing opportunities to meet the varied needs of existing and new residents and families of Easton – with a focus on preparation for MBTA Zoning Adoption by Annual Town Meeting in May 2024	Recurring Obligation
2	Support AHTB and other land use boards to implement the 2022 Housing Production Plan	Recurring Obligation
3	Carefully monitor approved housing developments to ensure timely permitting and construction that maintains the state mandated 10 percent SHI, including post decennial census.	Recurring Obligation
4	Promote connections to now-completed sewer districts; evaluate next priorities of the CWMP with Select Board	Recurring Obligation
5	Share state & federal economic recovery & expansion grant opportunities with business community.	Recurring Obligation
6	<i>Support & advance CPA Committee priority projects - EPS Recreation / Parks; Swifts Park; Phase 2 at Town Offices, etc.</i>	<i>Strategic Initiative</i>
7	<i>Prepare and issue RFPs for the sale of Moreau Hall and/or Center School</i>	<i>Strategic Initiative</i>
8	<i>Contact owners of under-developed / utilized private property to encourage and incent redevelopment consistent with Town's zoning and economic development priorities</i>	<i>Strategic Initiative</i>
9	<i>Support Planning in review / potential update to Envision Easton Master Plan</i>	<i>Strategic Initiative</i>
10	<i>Leverage committee approved revolving funds to provide staff support to the Easton Shovel Town Cultural District to advance the mission of the district and elevate awareness of the District.</i>	<i>Strategic Initiative</i>
11	<i>Support the permitting and construction planning of key developments, including but not limited to: Queset Commons, Sawmill Village, South Street, Blacklege, etc.</i>	<i>Strategic Initiative</i>

5. Public Health, Safety and Community Wellness

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

Envision Easton references (if applicable): n/a

APPENDIX E: FY2024 GOALS AND OBJECTIVES

1	Support substance and mental health coalition partnerships in Easton, particularly those which intersect and partner with emergency response departments, to promote recovery among those served.	Recurring Obligation
2	Continue to support and grow the Town's Mobile Integrated Health (MIH) / Community Nursing & Paramedicine program.	Recurring Obligation
3	Participate in regional policy planning to share best practices and lessons learned.	Recurring Obligation
4	Working with Fire and Police, continue recurring annual safety / emergency trainings (CPR, First Aid, AED, Active Shooter, Evacuations / Fires, etc.) for town government & collaboration with public schools.	Recurring Obligation
5	<i>Provide comprehensive update to Select Board and community of community health and mental health programming to raise awareness and reduce stigma.</i>	<i>Strategic Initiative</i>
6	<i>Administer MOLA opioid litigation settlement funds; establish process for the assignment and disbursement of funds for eligible uses to combat opioid use and its impact on Easton community</i>	<i>Strategic Initiative</i>
7	<i>Support the success of Community Mental Health Liaison as well as programmatic offerings of community mental health resources for better long term care of vulnerable residents. Launch INTERFACE referral service.</i>	<i>Strategic Initiative</i>
8	<i>Review current programmatic offerings across Health, Fire/EMS, and Police as well as current staff composition to assess adjustments necessary to bolster or improve programmatic outcome; including programs across additional municipal and school departments.</i>	<i>Strategic Initiative</i>
9	<i>Review unmet community health and social needs with HCS / Grant Navigator to develop ARPA programming (Phase II) to address those gaps.</i>	<i>Strategic Initiative</i>

6. Quality of Life, Community Engagement and Inclusivity

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

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

The Town Administrator shall be an active participant in the Easton community and shall strive to effectively communicate with the public utilizing traditional and new media.

APPENDIX E: FY2024 GOALS AND OBJECTIVES

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

1	Support the Town Clerk's Office in their efforts to promote voter access to safe and accessible elections in person and by mail; educating voters on their options for participating in their own government.	Recurring Obligation
2	Support the collaboration and relationship between the Human Rights Committee and Office of Select Board to promote equity and inclusivity in Easton.	Recurring Obligation
3	Act as an ambassador of the Town when presenting opportunities for businesses, residents and cultural enrichment; highlight amenities of the Town which make it an attractive place to live, work and visit.	Recurring Obligation
4	Continue to foster welcoming and professional environment for all residents and visitors when interfacing with municipal service providers.	Recurring Obligation
5	Attend community and civic events as time allows.	Recurring Obligation
6	Develop positive and productive relationships with civic, business, and educational groups.	Recurring Obligation
7	Conduct the Town's business in an open and transparent manner; maintain credibility with the media and general public.	Recurring Obligation
8	<i>Assign staff support / liaison from Town Administrator's Office to Tri-centennial Planning Committee to prepare for Easton's 300th anniversary in 2025.</i>	<i>Strategic Initiative</i>
9	<i>Advance and implement a robust multi-media education and awareness campaign relating to the Public Safety & Public Works Facilities Replacement Project to maximize public awareness of key decisions, data and dates</i>	<i>Strategic Initiative</i>
10	<i>Advance Easton's Age-Friendly Program, Tax Work Off Programs, and support HCS in their rollout of Veteran and General Taxation Aid Committees and programs.; Provide comprehensive update to Select Board and public on fiscal support programs available to raise awareness for residents</i>	<i>Strategic Initiative</i>
11	<i>Support Dep. Director of HCS in program review of Easton Community programs and recreational / open space assets to identify areas for improvement or in need of investment to meet community needs and strategic plans.</i>	<i>Strategic Initiative</i>
12	<i>Work with Town Counsel to support Rent Control Board through receivership and auction process.</i>	<i>Strategic Initiative</i>
13	<i>Explore viability of website redevelopment / redesign for www.easton.ma.us to modernize user experience, particularly for mobile platforms.</i>	<i>Strategic Initiative</i>
14	<i>Run third annual Citizens Academy during CY24.</i>	<i>Strategic Initiative</i>

APPENDIX E: FY2024 GOALS AND OBJECTIVES

7. Human Resources Management, Labor Relations and Organizational Sustainability

The Town Administrator shall interact with employee groups in good faith; in an atmosphere of mutual respect and trust, administering and executing personnel policy equitably and professionally.

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

Envision Easton references (if applicable): n/a

1	Prepare and submit a revised Personnel Plan in accordance with Town by-laws (by December).	Recurring Obligation
2	Support compliance with personnel policies of the Town and best personnel practices through the provision of employee education and trainings.	Recurring Obligation
3	Promote institutional sustainability through ongoing educational and professional advancement of key leadership and deputy positions.	Recurring Obligation
4	<i>Successfully recruit new Asst. Town Administrator and HR Asst. for executive office.</i>	<i>Strategic Initiative</i>
5	<i>Incorporate all FY23-25 MOAs into fully integrated CBAs for town, unions and public.</i>	<i>Strategic Initiative</i>
6	<i>Complete classification and/or wage studies for SPEA DPW and Nonunion personnel for implementation by July 1, 2024</i>	<i>Strategic Initiative</i>
7	<i>Implement hybrid work policy for eligible administrative or clerical personnel to maintain competitiveness</i>	<i>Strategic Initiative</i>
8	<i>Identify existing or forthcoming human resource needs and recommend staff positions to remediate gaps (i.e. addressing service shortfalls and limiting burnout).</i>	<i>Strategic Initiative</i>

8. Town Government Efficiency, Effectiveness and Resiliency

APPENDIX E: FY2024 GOALS AND OBJECTIVES

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

Envision Easton references (if applicable): ED-3

1	Promote best practices for board and committee officials through the adoption of Code of Conduct for volunteers, as well as annual administration of social media policy, ethics and open meeting law materials, and training opportunities.	Recurring Obligation
2	Maintain distribution and administration of board and committee policies and training materials through coordination with the Office of the Town Clerk.	Recurring Obligation
3	Promote risk reduction and best property, casualty and liability insurance practices by supporting Human Resources Coordinator and Executive Loss Control Committee	Recurring Obligation
4	Strive to deliver the best possible quality of services to the public with courtesy, professionalism, equity, and respect at all times.	Recurring Obligation
5	Set annual goals and review the performance and key operational deliverables of essential department heads to ensure accountability and effectiveness.	Recurring Obligation
6	Continue to properly update the Town Code to reflect Town Meeting actions, ensuring bylaw submittals to AGO.	Recurring Obligation
7	<i>Work with Information Technology, MIIA and other information security partners - implement recommendations of CY22/23 Network Vulnerability Assessment.</i>	<i>Strategic Initiative</i>
8	<i>Migrate all municipal MS functions from legacy desktop / locally managed server networks to cloud-based O365 environment to improve security posture and achieve productivity / workflow benefits</i>	<i>Strategic Initiative</i>
9	<i>Implement Body Worn Cameras for Police Dept. and leave Civil Service.</i>	<i>Strategic Initiative</i>
10	<i>Advance the ongoing rebuild of the Town's existing online permitting system (single user login; shared databases, etc.) to promote efficient, transparent and reliable permitting and best economic development practices.</i>	<i>Strategic Initiative</i>

9. Service and Support to the Select Board

APPENDIX E: FY2024 GOALS AND OBJECTIVES

The Town Administrator shall be responsive to the needs of the Select Board and will serve the Board in a respectful and professional manner at all times.

Envision Easton references (if applicable): n/a

1	Keep the Select Board informed of the matters under his control.	Recurring Obligation
2	Provide the Select Board with professional advice and recommendations as is appropriate.	Recurring Obligation
3	Prepare analyses regarding the various issues facing the Town.	Recurring Obligation
4	Provide the Board with routine summaries of Town activities.	Recurring Obligation
5	Include regular departmental updates to the Board as time allows.	Recurring Obligation
6	Treat all members of the Board with equal trust and respect to foster a productive working relationship.	Recurring Obligation

10. Inter and Intra-governmental Relationships

The Town Administrator shall strive to establish positive working relationships with departments, boards and committees of the Town, agencies of other towns and regional bodies, the Commonwealth of Massachusetts, and the Government of the United States.

Envision Easton references (if applicable): n/a

1	Serve on SEMRECC Board of Directors to support regional emergency dispatch operations.	Recurring Obligation
2	Foster positive relationships with Town committees by meeting with chairpersons, attending meetings as necessary, and supporting the goals and objectives of the boards.	Recurring Obligation
3	Promote professional and respectful relationship with all board and committee members, valuing their contributions to the community.	Recurring Obligation
4	Maintain positive relationships with Easton's legislative delegation and municipal professionals throughout the Commonwealth.	Recurring Obligation

APPENDIX E: FY2024 GOALS AND OBJECTIVES

5	Review, analyze, represent and present the position of the Town and Select Board relative to implemented and proposed legislation and governmental policies and regulations.	Recurring Obligation
6	Serve on regional professional boards and/or committees as appropriate.	Recurring Obligation

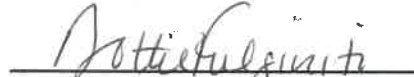
11. Professional and Personal Growth

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

Envision Easton references (if applicable): n/a

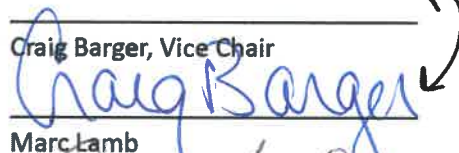
1	Continue service on the Mass. Municipal Association Fiscal Policy Committee and the Mass. Municipal Managers Association.	Recurring Obligation
2	Attend professional meetings, seminars and conferences as time allows.	Recurring Obligation
3	Attend professional trainings to maintain necessary certifications or obtain new certifications relevant to serving Easton.	Recurring Obligation
4	Continue active membership in state and national professional organizations.	Recurring Obligation

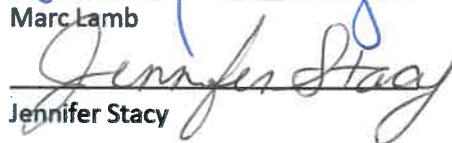
Adopted by Vote of the Select Board this 21st day of August 2023


Dottie Fulginiti, Chair


Connor Read, Town Administrator

Craig Barger, Vice Chair


Marc Lamb


Jennifer Stacy

DATE: 

Jamie Stebbins

Town Administrator Goals & Objectives for Fiscal Year 2024

APPENDIX E. FY2024 GOALS AND OBJECTIVES

Fire Department

Justin Alexander, Fire Chief

I. Conduct Quarterly Officer Meetings

- Review training objectives with officers
- Review SOPs
- Review department responses

II. Schedule and Conduct Monthly Training Topics for Fire and EMS Personnel

- Review monthly training topics to be delivered
- Assure groups and all personnel are completing training in a timely manner
- Document all training completed by personnel
- Schedule gas training with Eversource
- Plan and schedule Company Officer training

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

- Participate either directly or indirectly in the newly formed Supervisory Committee
- Continue ongoing improvements to PS radio system with SEMRECC
- Begin discussions on increasing IT and radio support from SEMRECC

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

- Update department 5-10 year capital plan, make adjustments
- Complete the purchase of the new ladder truck, mini pumpers, and ambulance

V. Advancing EMS and MIH Programs

- Bicycle safety classes (Envision Easton Goal TMA-1 Action 3)
- Regularly review treatment and Transport data

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Improving EMS medical treatment through department-wide training and advanced equipment procurement
- Assist EMS Officer in providing remediation and training to those members requiring it
- Assist the training officers with revamping our EMS training program for staff
- Continue the build-out of the MIH program, including aligning with the Community Mental Health Liaison
 - Implementation of a home visit program
 - Aiding in building relationships with Good Samaritan Medical Center to get newborn visit referrals. This is a long-term goal as VNAs are still adjusting to our presence
 - Working with the Mental Health liaison to address hoarding issues as they are identified
 - Continue to grow the Special Health Care Needs program with the schools
 - Conducting a water safety program at the Town Pool
 - Begin the process of becoming legally allowed to leave behind Narcan at overdose calls. Implement the program if approved to do so

VI. Apply for Eligible Grant Funding and Complete Necessary Paperwork for Awarded Grants

- Complete and manage Emergency Management Planning Grant (EMPG) funding
- Complete Assistance to Firefighters Grant (AFG) application
- Complete CERT grant application to provide a small amount of equipment and or training for the CERT members for the upcoming year if offered
- Complete SAFE Grant year-end report for SAFE and Senior SAFE 2021, and complete 2022 SAFE and Senior Safe grant application

VII. Facility Upgrade

- Continue routine maintenance of stations and upgrades as needed
- Continue efforts to advance public safety and public works facilities replacement; attend board meetings and community meetings as necessary in advance of fall voter approvals to educate the public about the project

VIII. Continue Building CERT Team Capabilities

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Hold regular meetings and training sessions for existing members
- Hold an exercise at the town shelter on the sheltering plan with CERT
- Deliver at least one Departmental Update to the Select Board on the CERT Team and its current programming and capabilities
- Participate in town events and promote emergency preparedness
- Apply for and manage CERT Grant if offered

IX. Manage Staffing, Labor Relations, and Interdepartmental Cooperation

- Continue to advocate for and improve our staffing and department operations
- Integrate the increased shift size into daily operations and policies
- Develop and implement strategies to maintain or reduce response times while managing increased call demands
- Adapt response procedures to minimize mutual aid requests
- Continue to work with school and police leadership to build out an annual active shooter/violent intruder training program
- Coordinate promotional and/or awards ceremonies for personnel in conjunction with the police department
- Provide annual safety training to town departments, including Frothingham Hall personnel
- Work with the Finance Director and Treasurer on EMS billing policy
- Continue to meet with department heads and other stakeholders to maintain strong relationships

X. Emergency Management Planning

- Coordinate and operate Emergency Operation Center (EOC) as needed
- Plan for and oversee sheltering needs in the town during storms
- Participate in regional emergency planning meetings
- Begin development of a Community Emergency Management Plan (CEMP)
- Prepare for an ISO reclassification in future years

XI. Public Relations and Community Outreach

- Hold a fire department Open House for the community

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Continue working relationships with School District, Day Cares, Senior Housing, Council on Aging, and other groups to deliver Fire and Life Safety Education
- Participate in community events such as Touch a Truck, Harvest Fair, Borderland State Park Family Day, and other events

XII. Continue to Work on Technology and Software Improvements

- Participate in town-wide efforts to improve the online permitting process (Envision Easton Goal ED-2 Action 5)
- Continue the ongoing development and implementation of department policies and SOP's using electronic methods
- Manage time-off requesting and tracking software
- Work with SEMRECC on a new CAD/RMS program
- Continue the build-out of the online training and training tracking program
- Continue the migration of the department away from paper usage where possible and implement electronic records keeping for these tasks
- Refine the electronic checklist format

XIII. Continue Professional Development and Professional Organization Participation

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

XIV: Fleet Maintenance Program

- Continue to support the department mechanic in standing up a robust maintenance division
- Maintain efforts to bring in outside maintenance
- Evaluate the effectiveness of the move of fleet maintenance records from paper to electronic tracking

APPENDIX E. FY2024 GOALS AND OBJECTIVES

Police Department

Keith Boone, Chief of Police

I. Professional Development and Supervisory Training

Objectives:

- All Officers and the Animal Control Officer will attend in-service training in person or through an online format. Officers will be trained in various topics that include Legal Updates, Rules of the Road, Reports and Testimony, Officer Wellness, First aid/CPR; , Peace Officer Standards and Training (POST) Commission training;
- Provide professional development opportunities for our Executive and Administrative Assistants through in person or online formats;
- Enroll the Deputy Chief in the internal affairs certification program;
- Fill Officer vacancies when applicable utilizing non-civil service hiring procedures;
- Conduct firearms and simunition training;
- Conduct intruder training in coordination with the Fire Department and Easton Public Schools;
- Conduct annual safety trainings with all town departments;
- Re-certify all officers in the use of Naloxone;
- Utilize traditional classroom settings and webinars to provide leadership training for ranking officers and senior patrol officers;
- Utilize PMAM Human Capital Management software program for enhanced training and annual policy reviews to ensure compliance with the Massachusetts Police Accreditation Commission standards;
- Train administrative staff and front line users in the use of Body Worn Cameras, and begin deployment in the field.

II. State and Federal Grant Applications

Objectives:

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Bulletproof Vest Partnership Grant Program – created by the Bulletproof Vest Partnership Grant Act of 1998 which is a U.S. Department of Justice initiative designed to provide a critical resource to state and local law enforcement. We intend to replace all expiring vests and seek 100% reimbursement for all associated costs;
- Prepare and submit financial reports as required for compliance with existing grants utilized for body worn cameras;
- Explore the availability of other grant opportunities in support of the police department's mission.

III. Interdepartmental and Regional Policy Initiatives

Objectives:

- Continue working with the Town Administrator, Fire Department, Department of Public Works, and Municipal Building Committee regarding new Public Safety / Public Works Facility;
- Continue to enhance our existing partnership with Health and Community Services, Fire Department Paramedicine Program, and the Town's Mental Health Clinician to provide outreach and develop non-emergency responses to high risk individuals in crisis;
- Work toward assigning our Community Outreach Officer to an administrative schedule in order to further outreach program in coordination with the Town Clinician.
- Introduce and assist residents in utilizing the INTERFACE initiative and provide referrals to medical professionals when needed to create positive outcomes.
- Conduct quarterly meetings with the Health Department, Fire Department, and Town Clinician to monitor progress of program(s);
- Serve on the supervisory committee for the Southeastern Massachusetts Regional 911 District. This committee is comprised of two police chiefs and two fire chiefs with the purpose of providing oversight and guidance on various aspects of operations at the 911 center;

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Continue to work with the Executive Director of the Southeastern Massachusetts Regional 911 District on replacing outdated radio infrastructure and equipment to improve our present and future communication capabilities.

IV. Law Enforcement Collaboration and Best Practices

Objectives:

- Migrate to sixth addition accreditation standards in order to remain compliant with the Massachusetts Police Accreditation Commission;
- Ensure our department remains compliant with Police Reform Laws and officers are re-certified as sworn officers according to POST standards;
- Attend monthly Metropolitan Law Enforcement Council meetings;
- Refer and assist residents with the Safety Net program;
- Utilize the New Bedford House of Correction as an alternative holding facility;
- Maintain our partnership with the Bristol County District Attorney's Office and assist the Domestic Violence Advocate in identifying high risk offenders;
- Utilize promotional processes when applicable under new non-civil service procedures.

V. Use social media and traditional methods to communicate with the public

Objectives:

- Provide a comprehensive update to the Select Board and community members regarding our interdepartmental efforts to support Community Mental Health and Paramedicine in conjunction with Health and Community Services and the Easton Fire Department.
- Utilize the Police Department's website and social media to provide current information to the community (Twitter, Facebook);
- Ensure the police logs are posted on the Town's website on a weekly basis;

APPENDIX E. FY2024 GOALS AND OBJECTIVES

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

VI. Public Safety Initiatives

Objectives:

- If funding allows, improve department staffing to 40 Full Time Officers;
- Continue School Resource Officer partnership with Easton Public Schools and Southeastern Regional Schools;
- Promote pedestrian and bicycle safety through targeted patrols;
- Implement appropriate targeted traffic calming measures consistent with Envision Easton Goal TMA-1: Objective 1.1, Action 4;
- Explore traffic signal coordination opportunities consistent with Envision Easton Goal TMA-4: Objective 4.1, Action 1;
- Monitor signs and traffic control devices in areas where statistics reveal high crash areas consistent with Envision Easton Goal TMA-4: Objective 4.1, Action 2;
- Assign an additional officer to motorcycle assignment to assist in traffic enforcement initiatives.

VII. Community Engagement Initiatives

Objectives:

- Child Safety Seat Program – Certify additional officers as child safety seat technicians and promote this free service to our residents. The child safety seat program is intended to educate the public on child passenger safety and the proper installation of the car seat.
- Participate in community events throughout the year, i.e. Touch a Truck programs, Toys for Tots Holiday drives;
- Continue the partnership between the police department’s Civil Rights Officer and the Town of Easton Human Rights Committee;

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Easton Wings of Hope – participate in biannual prescription drug take back days to provide a safe, convenient, and responsible means of disposing prescription drugs, while also educating the general public about the potential for abuse of medications;
- Bristol County Overdose Critical Incident Management System (CIMS) – continue utilizing the countywide police program documenting all overdose incidents within county jurisdictions and facilitate the transition of those experiencing drug overdoses to treatment. The database provides cross-sector notification of all overdoses.

VIII. Capital Management Planning and Equipment

Objectives:

- Purchase and issue new portable radios for all police officers previously funded through ATM;
- Continue to work with Town leadership, Public Works and Fire Department on the design of a new Public Works and Public Safety Complex;
- Prepare capital request for the purchase of police vehicles in line with our replacement program for aging fleet and administrative vehicles;
- Maintain compliance with Green Communities cruiser fuel efficiency standards.

IX. Continue to work with the Executive Loss Control Committee

Objectives:

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

APPENDIX E. FY2024 GOALS AND OBJECTIVES

Inspectional Services

Kevin Greiner, Inspector of Buildings

I. Inspector of Buildings shall manage the Inspectional Services Department to deliver professional services to the Town of Easton.

Objectives:

- Manage current staff and hold them to the highest level of professionalism.
- Train employees to maintain department efficiency.
- Review and document employee performance.
- Ensure staff is properly trained and has appropriate licenses and certifications.
- Encourage staff to achieve higher levels of efficiency and performance.
- Promote consumer protection by ensuring third parties doing business in the Town of Easton hold the appropriate licenses, registrations, and insurance.
- Provide services to constituents in person and via telephone & email; answer questions and assist in finding solutions.
- Expedite permitting process and certificates of use and occupancy.
- Continue to grow and develop as a department head and Inspector of Buildings.
- Implement a plan to digitize all of our paper files and integrate them into permit eyes.
- Work towards a 20 hour/week plumbing inspector in lieu of an alternate.
- Facilitate new development and support existing businesses consistent with Envision Easton, goal ED-2: objective 2.1, action 1

II. Inspector of Buildings shall work with the Town Administrator to support strategic planning initiatives.

Objectives:

- Communicate closely with Town Administrator and Assistant Town Administrator.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Support Master Planning including 5 Corners re-zoning, Sawmill village and Blackledge Projects.
- Support Efforts to Renovate Public Facilities and Town owned buildings.
- Support efforts to complete the Blanche Ames elementary school.
- Contribute to the business partnership and partner with Economic Development Council.
- Contribute to the budget process, create new efficiencies, and continue energy conservation efforts.
- Serve as a steward of the environment through administration of the International Energy Conservation Code, Green Building Programs and Solar Projects.
- Partner with Development Review Team and Planning Director to review design standards and compliance by developers and designers.
- Partner with Board of Health to provide office coverage and response to Easton residents and the business community.
- Partner with Fire Chief and Fire Prevention Officer to ensure public safety in both building construction and fire prevention.
- Continue to work with the collaboration team to streamline town functions where multiple departments are involved.
- Support efforts to comply with the MBTA community zoning.

III. Inspector of Buildings shall deliver online permitting.

Objectives:

- Ensure permitting system works as intended; adjust and customize as necessary.
- Promote the system; support and train users.
- Realize efficiencies through effective scheduling and licensing.
- Utilize reporting capabilities to document inspections and permits, including increased revenue.
- Enable better communication between permit holders, staff and other Town departments.
- Support Other Departments in the delivery of their Online Permitting Modules.
- Utilize Town-wide GIS system that will interact with online permitting.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Review and adjust permit fees to meet the current climate and increase department revenue.
- Provide technical assistance to users and help guide them through the process.
- Work on a plan to migrate all permits and documents to the online platform.
- Continue to work towards implementing Permit Eyes 2020.
- Streamline regulatory processes and improve communication among boards when permits from multiple boards are required, consistent with Envision Easton Goal ED-2: objective 2.1, action 5

IV. Inspector of Buildings shall promote professional development and excellence through training and continuing education.

Objectives:

- Attend New England Building Officials and Southeastern Mass. Building Officials seminars.
- Continue to serve on the Massachusetts Federation of Building Officials, involved in code change and legislation.
- Ensure Inspectional Services staff maintains required continuing education credits by attending monthly meetings of respective professional associations and DPL/BBRS and ICC training programs.
- Encourage design professionals, licensed construction supervisors, HVAC contractors and third party energy raters to attend training seminars for continuing education requirements.
- Utilize qualifications and diverse skill sets of all inspectors to realize increased efficiencies within the department.

V. Inspector of Buildings shall educate and train designers, developers, building contractors and homeowners on the application of 780 CMR, Massachusetts State Building Code and 521 CMR, AAB Rules and Regulations.

Objectives:

- Emphasize the importance and necessity of permits and the protection provided.
- Promote awareness and compliance with 780 CMR 9th Edition - State Building Code, International Energy Conservation Code, Mechanical Code and 521 CMR – Architectural Access Board Regulations.
- Utilize field inspection checklists for licensed construction supervisors, HVAC contractors and insulation installers on job sites.

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VI. Inspector of Buildings shall promote Department via web page, local media and ECAT.

Objectives:

- Disseminate information to the public concerning the building code and its influence on the economic well-being of a municipality and safety of citizens.
- Post appropriate advisories and other guidelines to the public.

VII. Inspector of Buildings shall work with the Commission on Disabilities.

Objectives:

- Provide professional assistance and technical support as needed.

VIII. Inspector of Buildings shall strive to meet key performance measures for the Town of Easton.

Objectives:

- Manage permit fees to add to the Town's revenue. Estimated fees are \$669,137. For FY2024.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

Department of Public Works

David J. Field, P.E., Director of Public Works

I. Expand use of Geographic Information System (GIS)

- Continue to develop local data and support data owners (departments) for data maintenance and upkeep
- Plan for future orthophoto and planimetric updates
- Continue development and support of GIS for Water Division operations
- Continue support of GIS for other departments and support additional users
- Implement solid waste and recycling bin delivery and repair application

II. Utilize Pavement Management Program

- Continue to utilize a three-year program for pavement maintenance and repairs consistent with the Envision Easton Goal TMA-3: Objective 3.2, Action 1
- Complete the improvements of 3.3 miles of roadway identified in the FY24 pavement management plan
- Complete the maintenance of 26 miles of crack sealing identified in the FY24 pavement management plan
- Continue to track costs of completed repairs
- Introduce additional preventive maintenance repair methods (rubber chip seal, fog seal, and hot in place recycling) to our program where and when appropriate
- Complete a roadway resurvey in FY2024 to calculate updated RSR values for each road segment
- Use mile-year calculations as another method to measure paving goals
- Migrate to Streetlogix pavement management software platform

APPENDIX E. FY2024 GOALS AND OBJECTIVES

III. Complete Streets Improvements

- Update existing sidewalk and ramp inventory as needed consistent with the Envision Easton Goal TMA-5: Objective 5.2, Action 1
- Pursue funds to complete the construction of the Lincoln Street sidewalk which began in FY23 using \$400,000 in complete streets funding and Ch90 funds consistent with the Envision Easton Goal TMA-5: Objective 5.1, Action 2

IV. Operate and Manage Sewer Infrastructure

- Administer existing WWTP operations contract with Weston & Sampson
- Extend the operations contract for FY25
- Continue to maintain sewer GIS layer
- Continue to administer Drain Layer licensing program
- Continue to administer permitting and billing programs
- Clean and inspect sewer lines regularly
- Inspect manholes regularly
- Continue to update and implement sewer fiscal sustainability plan (FSP)
- Budget for future sewer maintenance using FSP
- Evaluate sewer rate revenue and plan for future sewer rate adjustments
- Design Five Corners secondary pump station
- Plan for future sewer infrastructure consistent with Envision Easton Goal H-1: Objective 1.2, Action 3 and Goal H-2: Objective 2.3, Action 3

V. Energy Management Services

- Monitor measures installed as part of performance contract to ensure stated savings are achieved
- Replace older proprietary controls with new open source controls where needed
- Complete measures funded through Green Communities Grant

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Complete required annual Green Communities reporting
- Complete the installation of the Town Hall air source heat pump project and installation of EV charging stations as part of the ongoing Green Communities Grant Project
- Apply for future Green Communities Grants

VI. Facilities Asset Management

- Continue to develop and update capital improvement program based on results
- Continue to populate recommended maintenance tasks into work order program
- Maintain an up-to-date list of needed repairs
- Continue to use facilities work orders to track the need for and completion of repairs/improvements
- Complete approximately 1,500 facility related work orders in FY2024

VII. Oversee Facility Improvements

- Prioritize capital upgrades for municipal buildings
- Obtain capital funding for improvements
- Oversee and administer the design of grounds improvements at Town Hall using CPA funds
- Complete the exterior renovation project for Town Hall
- Design and construct a new septic system and interior plumbing improvements at Town Hall
- Oversee the design and construction of the Oliver Ames court reconstruction project
- Oversee the repaving of RO parking lot.

VIII. Fleet Management

- Work with the Highway Supervisor and mechanics on use of Complete Fleet software package
- Continue to track all vehicle repairs and costs
- Continue to utilize fuel system to track vehicle mileage

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Utilize vehicle mileage to determine preventative maintenance scheduling
- Utilize vehicle lifecycle costs to plan for optimum vehicle replacement schedule
- Plan for the fleet electrification

IX. Streetlight Maintenance

- Continue performing streetlight maintenance in-house
- Procure small bucket truck for Town Electrician to allow for timely maintenance
- Continue tracking outages and repairs using GIS
- Develop new subdivision regulations relating to streetlights
- Explore purchase of remaining 41 National Grid owned streetlights
- Begin planning for the periodic replacement of existing LED streetlights as they near end of life

X. Implement/Expand GIS Work Force Program

- Continue to utilize citizen interface to allow residents to report issues
- Utilize ArcGIS workforce application to assign tasks to field crews
- Utilize dashboard applications to monitor field crew progress

XI. Create Sign Retroreflectivity Program

- Continue to use GIS application to identify and replace regulatory signs and warning signs consistent with the Envision Easton Goal TMA-1: Objective 1.3, Action 2.
- Continue to use GIS application to identify and correct inventory issues

XII. Maintain existing pavement markings and crosswalks

- Continue to use regional procurements for annual pavement marking painting consistent with the Envision Easton Goal TMA-4: Objective 4.1, Action 2.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Continue to use DPW staff for the repainting of crosswalks

XIII. Solid Waste and Recycling

- Continue adding additional users to the program
- Increase public education and outreach regarding proper recycling to meet 10% contamination threshold
- Increase the recycling rate for current subscribers thereby reducing rubbish tipping fees
- Maintain recycling cart inventory and plan for future purchases
- Implement internal workorder system for the repair, delivery, and removal of trash and recycling bins in FY24

XIV. Stormwater Phase II Permit

- Continue to administer the existing permit
- Complete annual reports on permit activity
- Complete public outreach on our activities
- Complete a nitrogen identification report
- Identify potential locations for stormwater improvements

XV. Improve Wayfinding and Signage

- Finish punch list items on the construction of the first phase of wayfinding project using utilizing MassWorks funds consistent with the Envision Easton Goal TMA-2: Objective 2.1, Action 2
- Begin planning for additional wayfinding phases
- Work with the Tri-centennial committee to incorporate “300” on existing wayfinding signs and establish new branded signage as needed.

XVI. Bridge and Culvert Inspections/Repairs

- Maintain an inventory of bridges and culverts

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Review state inspection reports and prioritize repairs
- Coordinate the inspection of bridges/culverts that are not inspected by MassDOT
- Manage the design of the Main Street culvert currently being funded through the MassDOT Small Bridge Grant. Continue advocating for funding of Highland Street.
- Develop and utilize SRF Asset Management Grant to develop culvert priorities.

XVII. Conduct Traffic Studies/Traffic Safety Committee

- Provide technical support to the Traffic Safety Committee and answer and resolve numerous inquiries for traffic related complaints and requests
- Conduct traffic counts as needed
- Implement recommendations of the Traffic Safety Committee consistent with Envision Easton Goal TMA-1: Objective 1.1, Action 2.

XVIII. Professional Development

- Maintain memberships in pertinent associations (APWA, NBM Highway Association, Mass Highway Association, ASCE, NEWEA, ITE, PCWWA)
- Regularly attend educational workshops, meetings, and conferences stay abreast of new technologies and innovative solutions in public works, engineering, and GIS
 - APWA PWX National Conference
 - APWA National Snow and Ice Conference
 - MMA Annual Conference
 - Other local meetings and technical sessions
- Continue to seek additional opportunities to speak and present at conferences
- Continue to serve and participate on boards and committees for associations

APPENDIX E. FY2024 GOALS AND OBJECTIVES

XIX. Snow and Ice Improvements

- Continue to convert all new plow blades to sectional blades. These have a higher upfront cost, but last much longer reducing the overall cost.
- Continue the use of automatic vehicle location (AVL) tracking for town and contractor equipment
- Continue to use salt brine and direct liquid application
- Continue to utilize multiple salt suppliers with a (70/30) split between the first and second bidder
- Continue installing ground speed controllers on all new equipment
- Continue to maintain pavement temperature sensors on supervisor equipment
- Investigate permanent remote pavement temperature stations
- Continue to send DPW staff for additional training sessions

XX. DPW Personnel

- Evaluate all positions to make sure that appropriate personnel are being utilized to their full potential
- Create/modify job descriptions as necessary to help department achieve goals
- Budget for additional positions as needed in the future to meet the needs of the department
- Work with Town Administrator to perform a classification and compensation review for SPEA DPW personnel to implement by FY25
- Implement recommendations from safety and hazard assessment for employees
- Continue to conduct routine safety training on all equipment

XXI. Facility Planning

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

APPENDIX E. FY2024 GOALS AND OBJECTIVES

XXII. Water Division Projects

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

XXIII. Landfill Monitoring

- Continue landfill monitoring and compliance
- Administer consulting contract for the operation of the flare, surface water testing, and groundwater testing
- Coordination with solar vendor for landfill mowing
- Repair and upkeep of liner, flare, and related infrastructure

XXIV. Serve on Committees

- Continue to serve as an ex-officio member of the Municipal Building Committee
- Continue to serve as an ex-officio member of the School Planning Committee
- Continue to serve as the Easton delegate on the OCPC Joint Transportation Committee
- Attend meetings and provide input

XXV. Manage the Design and Construction of TIP Projects

- Coordinate the final punch list items and construction of the Depot Street project
- Coordinate the design of the Route 138/Elm Street TIP project including the installation of sidewalks and bike lanes consistent with Envision Easton Goal NRR-1: Objective 1.2, Action 1.
- Coordinate the design of the Foundry Street Corridor project including the installation of sidewalks and bike lanes consistent with Envision Easton Goal NRR-1: Objective 1.2, Action 1.
- Initiate the Turnpike and Purchase TIP project consistent with Envision Easton Goal TMA-1: Objective 1.1, Action 1.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

XXVI. Provide Technical Support to Departments and Boards

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

Department of Municipal Finance: Accounting

Wendy Nightingale, Finance Director/Town Accountant

I. Maintain integrity of financial data/promote fiscal sustainability

Objectives:

- Reconcile all cash and accounts receivable balances on a monthly basis
- Review and analyze budget reports and general ledger trial balance for inconsistencies
- Prepare year-end balance sheet for free cash certification and schedule A as required by the Department of Revenue; obtain free cash certification in advance of fall town meeting.
- Target 7/1/23 free cash certifications of at least \$3,000,000 for the general fund, \$3,400,000 for the water enterprise fund, \$200,000 for the sewer enterprise fund and \$600,000 for the solid waste and recycling enterprise fund.
- Work with Chief Assessor and Collector/Treasurer to prepare and finalize respective sections of the tax rate recap report; set tax rate by end of calendar year.
- Coordinate the Town's financial audit and communications between the Audit Committee and independent auditors; deliver complete FY2023 audit by June 30, 2024.
- Work with Collector/Treasurer's Office to prepare timely reconciliations and financial reports; issue quarterly reports to Town Administrator, Select Board, and Finance Committee within 45 days for quarters 1-3 and within 90 days for quarter 4 year-end.
- Reconcile Chapter 90 roadway spending to general ledger
- Maintain financial information related to federal ARPA spending and required reporting
- Track expenditures for the Blanche A. Ames Early Elementary School construction project
- Determine annual District Improvement Financing (DIF) Revenues and allocate accordingly

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Create formal DIF report for annual publication

II. Provide guidance with respect to financial matters of the Town

Objectives:

- Meet regularly with the finance team to review budgetary requirements and funding strategies
- Partner with Collector/Treasurer in determining the Town's borrowing needs
- Prepare for and participate in conference calls with rating agencies
- Reassess current year's operating and capital budgetary needs in coordination with fall tax rate setting process; address as needed at special town meeting prior to setting tax rate
- Assist in the creation and review of financial articles and motions included in town meeting warrant and briefing book
- Work with the Cultural District volunteers to understand the administrative needs for the district and determine how the Town may support the district in advancing their goals [Master Plan: ACE-2.2(2)]
- Participate in strategic goal setting/prioritization session and contribute toward refinement and identification of major goals and priorities for the next 3-5 years

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

Objectives:

- Support timely operating budget process
 1. Coordinate with town and school officials to develop a balanced budget by mid-April 2024.
 - a. Assist Town Administrator in the preparation of revenue estimates no later than quarter 2
 - b. Assist in the preparation of a multi-year financial forecast
 - c. Prepare for and attend budget subcommittee meetings
 - d. Provide technical assistance and training as needed to department heads preparing budgets
 - e. Assist Town Administrator in determining allocation and spending of federal American Rescue and Recovery Plan Act (ARPA) funds in the budgeting process
 - f. Provide additional reports/analyses as required

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Coordinate preparation of the FY2024 Budget Book for submission to the Government Finance Officers Association (GFOA) for Distinguished Budget Award evaluation; submit document within 90 days of budget adoption and receive award
- Prepare for timely submittal of FY2025 Budget Book to GFOA; incorporate updated evaluation criteria and prior year reviewer comments as appropriate.

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

Objectives:

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

V. Promote Interdepartmental Cooperation

Objectives:

- Work with Information Systems Manager and financial accounting software vendor to improve reporting needs where necessary
- Coordinate with Collector/Treasurer and Fire Chief to develop a written ambulance abatement policy for adoption by Select Board by December 31, 2023~~2~~
- Partner with school department in selecting, procuring and/or implementing new financial accounting software

VI. Conserve Resources

Objectives:

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Continue to print more reports to PDF files to reduce printing and paper consumption
- Continue to build electronic data archives using Docushare document management software
- Consider moving electronic archives from Docushare to Sharepoint as Microsoft 365 migration progresses

VII. Enhance Staff Training/plan for sustainability

Objectives:

- The Finance Director/Town Accountant will attend training as necessary to maintain existing certifications and enhance professional development
- Assistant Town Accountant shall attend the Massachusetts Municipal Auditors and Accountants Association education program in March
- The finance department shall hold quarterly staff meetings to facilitate education in financial areas and improve communications between staff members
- Evaluate current staff structure of Municipal Finance Department and make recommendations for adjustment
- Additional training shall be attended as needed and as funding permits

Department of Municipal Finance: Treasurer/Collector

Linda Hawkes, Collector/Treasurer

I. Work Closely with Finance Team to Ensure Financial Stability of the Town

Objectives:

- Quarterly meetings with Chief Assessor and Finance Director/Town Accountant
- Work with the Finance Team to complete the tax recap form and related reports in a timely manner.
- Reconcile all cash (general and trust funds) to General Ledger on a monthly basis
- Reconcile bank transfer against General Ledger on a quarterly basis
- Work with Finance Director to review budgets and potential borrowing needs
- Prepare for and participate in conference calls with ratings agencies

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Develop training program so that all departments are processing their own turnovers in Softright (reduce clerical work for Asst. Treasurer/Collector)

II. Maintain Receivables Tracking System

Objectives:

- Focus on older ambulance receivables. Work with Fire Chief and Finance Director to reduce receivables and attend to those that need abating with Select Board authorization
- Finalize Ambulance Aged Billing and Write Off Policy
- Reconcile receivables against General Ledger on a monthly basis

III. Maintain Departmental Payables Reconciliation

Objectives:

- Continue updating tailings records to keep up-to-date;
- Complete old tailings voids (March, 2024)
- Reconcile all benefits payable against payroll deduction reports
- Train Payroll Specialist to reconcile benefit accounts against general ledger

IV. Maintain Integrity of Payroll Processing and Reporting

Objectives:

- Timely payments of weekly and monthly remittances to state and federal tax entities
- Timely reporting of weekly, monthly, and quarterly earnings to Mass. DOR, Unemployment and IRS
- Mail W-2s well before deadline of January 31
- Comply with ACA reporting requirements
- Maintain database of employee grades/steps
- Continue training of Payroll Specialist in payroll schedules

V. Land of Low Value Foreclosures

Objectives:

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- To review and submit at least 20 LOLV parcels to the DLS for consideration of expedited foreclosure action.
- Submit at least 10 years of takings to DLS for review by 6/30/2024

VI. Staff training and Development

Objectives:

- Actively seek training opportunities presented through professional groups and schools, both in person and online.
- Obtain CMMC designation (August 2023)
- Broaden knowledge of Accounting module in Softright for increased efficiency in checks and balances between accounting, assessing and collections.
- Quarterly Finance Department staff meetings to facilitate education in financial areas and improve communications between staff members
- Review staffing responsibilities and reassign duties as needed. Send staff to training, either formal or informal.
- Train one Collection Specialist in Cash Book (Quickbooks) entry
- Coordinate certification for Payroll Specialist as CPP through APA

VII. Interdepartmental Cooperation

Objectives:

- Adopt a cash management policy to increase safety of cash receipts, especially at Town pool
- Work with Planning Dept and Conservation to determine which parcels are desirable for long term plans, and effect the transfer to ConComm
- Work with all Finance Dept to follow up on DOR review of Assessing and determine which action items need addressing, specifically determining if parcel IDs can be standardized
- Work with Assessing Dept to get 2 lots abated (in progress since FY19)

VII. Extraordinary or Non-Departmental Activity

Objectives:

APPENDIX E. FY2024 GOALS AND OBJECTIVES

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

Objective/Goal for Collector/Treasurer:	FY21	FY22	FY23	FY24
Maintain Receivables Tracking System- no difference between General Ledger/Collections	\$0.00	\$0.00	\$0.00	\$0.00
Update Tailings Reconciliation	parameters established	letters sent	advertise in paper, reissue as appropriate	await completion of 1 year notice to finalize
Land of Low Value Updates and takings	N/A	N/A	begin compiling list of all properties that fall under LOLV threshold; register Assistant with DLS	Compile all information for LOLV parcels to submit to DOR; submit at least 10 years of takings to DLS by 6/30/24
Mail W-2s before January 31	mailed 01/18/2021	mailed 01/20/2022	mailed 01/17/2023	Mail by due date
Submit 1095-C file to IRS before due date	Two weeks in advance of due date (2/10/2021)	Submitted on due date (3/2/2022)	Submitted by due date (2/27/23)	Submit by due date (3/1/24)
Implement online donation capability	in progress	complete	in operation	research adding other departments to donation center (Human Rights, Farmers Market, 300th committee, etc)
Build support for housing policy and investment through civic engagement (Goal H-3.1 of EMP)	N/A	N/A	Administered 1 full round plus 1 supplemental round of ARPA funded taxation aid	Assist in administering Round 3 of ARPA funding plus supplemental round to utilize funds for maximum impact
Coordinate available resources to address the need of residents for affordable housing (Goal H-3.2 of EMP)	N/A	N/A	Registered Town with Mass Homeowner Assistance fund through MHP; reported past due taxes to help 2 residents	Continue reporting delinquent tax and utility bills to utilize program benefits

APPENDIX E. FY2024 GOALS AND OBJECTIVES

Department of Municipal Finance: Assessors' Office **Robert Alford II, Chief Assessor**

I. Complete the Fiscal Year 2024 interim adjustment of assessed values to ensure that all taxpayers are treated equitably

Objectives:

- Analyze trends in the real estate market.
- Determine adjustments for revaluation.
- Modify statistical tables in Vision Appraisal Software.
- Recalculate files to produce new assessed values.

II. Receive a certified tax rate from the Department of Revenue in time to send out actual tax bills before January 1, 2024

Objectives:

- Receive certification of “new growth” and LA4 form (total valuation by classes) by the Department of Revenue.
- Provide data and participate in classification hearing with Select Board.
- Complete the Assessors' parts of the Recapitulation Sheet.
- Have Town Clerk, Accountant, Collector/Treasurer and Select Board fill out their parts of the Recap sheet.
- Submit the entire Recap to the Department of Revenue, Bureau of Accounts by late November 2023.
- Receive certification.

III. Website

Objectives:

- Continue to update the Motor Vehicle section that will answer questions, as well as have the forms and other needed information the taxpayer needs to file an abatement etc.
- Continue to update the Exemption section that will have information and forms.
- Continue to update the Commercial and Industrial section that will have information and forms, such as Form of List and the Income and Expense forms that may be able to fill out.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

IV. Appellate Tax Board

Objectives:

- Review all data collected from residential or income & expense questionnaires, on-site visits, and interrogatories to determine if appeals are valid.
- Have the assessors and appellants and their counsel meet to discuss appraisals and possible resolution of the appeals prior to going to court.
- Strategize with Town Counsel if pre-trial negotiations fail.
- Try unresolved cases at the Appellate Tax Board.

V. Work closely with finance team to ensure financial stability of the Town

Objectives:

As a team:

- Analyze receipts versus revenue estimates on a regular basis.
- Review expenses against budget appropriations to highlight potential problems.
- Anticipate possible revenue shortfalls and make decisions on how to deal with them.
- Complete subsequent years' revenue and expense projections.
- Quarterly Finance Department staff meetings to facilitate education and improve communications with staff members.
- Support Town Administrator in development of potential senior tax relief program associated with planned public safety & public works facilities replacement debt exclusion override in fall 2023.

VI. Produce reports from Vision data base for a variety of departments and outside contractors

Objectives:

- Work with department or contractor to define report.
- Format the report.
- Department Head or contractor will confirm that the report contains the needed information.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Create a spreadsheet on the town common drive that can be used by all departments with all pertinent assessing information.

VII. Going Paperless

Objectives:

- Scan and attach to Vision Address Changes and Deeds.
- Update disposal letter.
- Dispose of files that no longer need to be retained.

VIII. Complete majority of building permits for fiscal year 2025 for preliminary bill.

Objectives:

- Complete field work on permits.
- Data enter the permit information.
- Complete preliminary “new growth” analysis.
- Continue cyclical inspections. Completing 900 a year.
- Prepare for expiration of TIF to ensure appropriate new growth is captured.

IX. Staff training & development

Objectives:

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

X. Inter Dept. Efficiency

Objectives:

- Work with SoftRight regarding CPA exemptions

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Continued collaboration on sewer betterments, Sewer Commissioners, Collector.
- Assessment of DIF growth.
- Assessment of growth from sewer districts.
- Enter FY 23 supplemental bills by the end of September.

Information Technology

Michael Deltano, Information Systems Manager

I. Effective Network Administration

Objectives:

- Minimize employee downtime and loss of productivity.
- Ensure that network traffic is acceptable and that all switches and routers are performing within normal limits.
- Ensure that all servers are operating efficiently.
- Ensure that all important data on all servers are being properly backed up.
- Ensure that all e-mail is being delivered and is secure.
- Ensure that all users have proper access and that there is no unauthorized access.
- Ensure that network is secure against virus attack by ensuring anti-virus and anti-spyware signatures are being distributed to all town computer systems on a daily basis.
- Monitor all Internet traffic on the network and prevent and report any misuse.

II. Effective Network Management

Objectives:

- Identify and provide or recommend training needs.
- Stay current with the technology.
- Protect against catastrophic data loss.
- Stay current with the technology and make sure all hardware is up to date and in good working order.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Document all aspects of the town network.
- Document software licensing.
- Maintain a proper and secure wide area network scheme.
- Maintain and monitor proper network security and firewalls.
- Support all municipal departments with their computer software and hardware requirements.

III. Maintain the Town Website

Objectives:

- Modify the content of the website to ensure it is accurate and up to date.
- Post any new or relevant information from any requesting town department or town official.
- Make sure designated employees have access to modify their department's web pages and documents on both Revize and Documents on Demand.

IV. Hardware and Software Upgrades

Objectives:

- Replace any 4 to 5 year old desktop computer with a new unit before it fails. Older computers will be recycled to the schools and library or declared surplus.
- Replace any 5 to 6 year old server with new hardware, as needed, to avoid significant employee downtime. Old equipment will be sent to the schools if it is at all useful to them.
- Upgrade any obsolete software or operating systems on an as needed basis. Otherwise software and operating systems will be upgraded to the most current level at the time of hardware upgrades.
- Upgrade old laptops as financial resources permit and based on need.

V. Make sure all town owned computers have security software

Objectives:

- Install the Carbon Black Protection (formerly Bit9 Parity) software client to all new desktops and servers.
- Lockdown all town owned computers to prevent any viruses or spyware which have preceded signature updates from executing and propagating on the network.
- Install Comodo antivirus on all new computers, laptops and servers.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

VI. Prepare for the Future

Objectives:

- Continue to work with Ameriscan to improve the Documents-On-Demand for our website.
- The wireless connection from the tower behind Fire Sta. 1 to Fire Sta. 2 is working great. I would like to continue to install wireless connections to have a backup to the fiber connections. The Town Offices to the Police station is the most critical connection but wireless is problematic at the Town Offices with all of the tall pine trees surrounding the building. I will continue to search for an alternate path to get to the Police station. Direct Networks has indicated there is some new wireless technology for 'near line of sight' that might suit our needs. I will continue to follow up.
- Internal and external IP cameras have been installed at the Town Offices, DPW and Water. External IP cameras have been installed at Frothingham Hall and at Keach Field. External cameras have been installed at the Fire stations. I will continue to work with Steve Legendre to install internal cameras at the Fire stations. We may also put one out by the front lot at the Town Offices.
- I have been talking with a couple vendors that can handle some of our more mission critical Veeam backups (Softright, Vision Appraisal, Docushare, ESRI) off site. As soon as one of them gives me a realistic price, that is not overly expensive, I will get that process moving forward. This would effectively be a secondary backup for our most important data. However, once we have moved to Office 365 and Sharepoint then this may become unnecessary.
- Work with Bulletproof to migrate the rest of our users over to Office 365 and One Drive. Also we will migrate all of our shared folders to the cloud utilizing Microsoft Sharepoint. This will satisfy most of MIIA's cyber security recommendations.
- Work with Bulletproof to replace our 4 Hyper-V servers and upgrade them to VMWare. We will also need to replace the Sonicwall firewalls at the Town Offices and Police. Bulletproof recommends switching to Fortinet.
- After all of the cyber security enhancements recommended by Bulletproof have been completed, I will work with Bulletproof to update our network documentation guide (Town of Easton Information Technology Network Specifications, Disaster Recovery and Emergency Preparedness Planning and Procedures) to include all of the new hardware and procedures. As part of that process I will expand section 3 (Software, Appliances and Email)

APPENDIX E. FY2024 GOALS AND OBJECTIVES

to include all software being used by the Town. As well as some language if these applications are serving the Town adequately or if alternatives should be explored.

Office of the Town Clerk

Danielle M. Sicard, MMC/CMMC, Town Clerk

I. Maintain the Integrity of Elections & Town Meetings

Objectives:

- Advocate at the State House regarding changes to Election Laws.
- Plan, prepare & execute all responsibilities relative to the Debt Exclusion override in the Fall of 2023, Presidential Primary in March 2024 and the Local Election in April of 2024.
- Execute all responsibilities regarding the Annual and Special Town Meetings in FY24.
- Meet all deadlines & compliance requirements regarding voting including notification of early voting locations/times/sites and posting notices for advance tabulation dates.
- Schedule & train four election worker teams, for the Presidential Primary election; (1) advance mailing house, (2) early voting in person (3) advance tabulation and (4) election day.
- Receive, certify and return all nomination papers and initiative petitions relative to the preparation for the March Presidential Primary and November 2024 Presidential election.
- Collaborate with the schools and the DPW regarding setting a date for the Annual Town Election; provide recommendations for action to the Select Board.
- Work with the principal at OAHS to plan for calendar year 2024 elections facility usage at the schools with a continued focus on providing optimal voting access (parking & the continued use of 2 gymnasiums) to promote continuity of the voter experience.

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- Update manuals/internal processing guides to align with the new Voter Registration System.
- Train Board of Registrars on use of the new Voter Registration System to provide support to wardens who call from the polls regarding voter issues at the polling place.
- Utilize newly acquired space for processing vote by mail applications & preparing ballot packages in the advance mailing house; make any necessary adjustments to the space to ensure it provides for optimal efficiency and comfort for the election officials.
- Explore options for alternative locations within the town offices to hold early voting in person to reduce the need to block out the Colleen Corona Room for extended periods.
- Provide exceptional communications with prospective and certified candidates for local elected office regarding deadlines, campaign finance requirements and other election regulations to ensure 100% compliance within a month of deadlines *consistent with Budget Narrative performance measure target for FY24.*
- Design, create & implement a marketing / education campaign regarding the 2024 Presidential Primary election voter options, including producing a voter information guide, know before you go flyers and frequent social media posts regarding upcoming deadlines, election happenings and educational links to provide voters with the information necessary for them to have a successful voting experience *consistent with Envision Easton Goal ACE-1: Objective 1.1, Action 1C.*
- Collaborate with the Post Office to create systems that will maximize our ability to have ballots delivered and returned in a timely fashion including coordinating additional pickups and deliveries as needed to ensure timely processing of applications and ballots *consistent with Envision Easton Goal ACE-1: Objective 1.1, Action 1C.*

II. Maintain an accurate and up to date Town Code - Charter, General Bylaws, Zoning Bylaws, Regulations, MGL's

Objectives:

- Execute all aspects of maintaining an accurate and up to date Town Code including submitting all post town meeting filings, posting new laws online, preparing supplements and providing support and training opportunities

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for staff on the use and functionality of the online Code site *consistent with Budget Narrative performance measure target for FY24.*

- Codify new laws via annual Town Code supplement.
- Provide training opportunities to department heads on the use and functionality of the online Code site and importance of submitting changes to regulations to the Clerk for processing.

III. Collect Data and Statistics that can be utilized to make informed decisions regarding Town Clerk's Office operations.

Objectives:

- Collect and report at least 4 years of statistical data as key performance measures.

IV. Raise awareness to Boards & Committee members about procedures and laws relative to their work on a board or committee.

Objectives:

- Disseminate a newsletter to Board and Committee members/chairs and/or town hall staff working with Boards to provide information about compliance and training information to avoid potential issues relative to Open Meeting Law such as proper agenda and minutes as well as allowable reasons to go into executive session.

V. Maintain a high level of compliance with State Ethics - Annual Distribution and Online Training Certificates among town employees and Board & Committee members

Objectives:

- Obtain 100% compliance of the annual distribution of Summary of State Ethics and the online training certificates as required from employees (non-schools) *consistent with Budget Narrative performance measure target for FY24.*

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- Obtain at least 90% compliance of annual distribution and at least 80% compliance for the online training certificates from board/committee members *consistent with Budget Narrative performance measure target for FY24.*

VI. Execute compliance with the Public Records Law

Objectives:

- Provide support to RAO's relative to the use of the town's public records tracking software.
- Provide training and support to RAO's and new support staff on utilizing the software and / or protocols for responding to public records requests.
- Manage the high volume of public records requests from campaigns for weekly lists of vote by mail and early voting in person data during the Presidential Primary election cycle.

VII. Improve management of, and departmental participation in, Town Wide Archival Records

Objectives:

- Ensure proper retention titles, series numbers & content descriptions for all stored boxes.
- Work with department heads to update and standardize the list of record types and their associated series number and retention requirements from the retention schedule. Update software to reflect these standards.
- Educate departments on procedures relative to receiving a box, assigning its location for storage and accessing/removing boxes from storage.
- Update and implement process for annual destruction of records town wide that includes obtaining authorization from department heads prior to destruction.
- Prepare annual request and obtain permission from the Supervisor of Records to destroy records no longer necessary to retain.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Review and verify bound ledger books, and inventory maps, plans and loose records currently stored in the attics tin room.

VIII. Create a desirable work environment that creates opportunities for Office Staff Training and engages staff in a way that enhances the flow of information between the office and public *consistent with Envision Easton Goal ED-3: Objective 3.1*

Objectives:

- Create a comprehensive election calendar for FY24 and the remainder of calendar year 2024 that outlines available and block out weeks relative to vacations in order to ensure everyone has the ability to utilize all of their vacation time while still maintaining optimal staffing during election cycles.
- Provide training opportunities with the new Voter Registration System and work with the team to update any internal processing guides to reflect the new system.
- Establish and continue to update best practices for daily functions within the office that provide consistency for residents accessing department services as well as increase efficiency with streamlined and standardized processes.
- Cross-train of all staff members, including training for functions not necessarily their responsibility on a daily basis, to reduce issues with dissemination of information to the public.
- Conduct regular, at least 10 per year, Town Clerk Office lunch staff meetings with limited interruptions to provide opportunities to connect as a team and discuss/assess management of processes within the office.
- Facilitate a half day “retreat” for the Town Clerk’s Office staff to evaluate the roles and responsibilities, discuss any potential adjustments that should be made to enhance the team’s productivity and morale.
- Continue to engage the Records Manager in establishing goals for longer term projects with relative to preservation of records and town wide archival management.

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Continue to provide the Assistant Town Clerk with training opportunities that will allow her to obtain her CMC certification within 4 years from date of hire.
- Promote growth and expanded knowledge of areas within all staff's job responsibilities by providing training opportunities as available.

IX. Engage in Personal and Professional Development opportunities that offer exposure and relationships that can be beneficial for the Town of Easton.

Objectives:

- Continue facilitating state wide trainings for New Town Clerks at the 4 mentoring workshops offered annually.
- Continue to serve as faculty at the N.E. Municipal Clerks Institute & Academy in July.
- Continue advocacy at the Statehouse relative to the Elections Task Force.
- Continue work associated with current roles held within the MTCA; mentoring chairperson, communication chairperson, Election Task Force representative and 1st VP.
- Continue to serve as the governor's appointee to the Victim Witness Assistance Board and provide support to the Massachusetts Office of Victim Assistance which is chaired by the attorney general.
- Continue to serve as a member of Local Leadership Council (LLC) of the United States Election Assistance Commission

APPENDIX E. FY2024 GOALS AND OBJECTIVES

Planning and Economic Development Department Stephanie Danielson, Director

I.Maintain a current database of statistical information that informs and builds support for policies, resource investments and decisions

- Work w/building department to understand ability of PermitEyes to provide meaningful data on housing starts
- Identify and maintain list of other sources of key statistical information, e.g. census, ACS, DOL, DOR

II.Contribute to Easton’s overall goal of becoming a more inclusive community

Master Plan, Goal ED-1: Objective 3.2

Housing Production Plan Goal 1, 2

Objectives:

- Update Envision Easton Master Plan to include a diversity and inclusion element.
- Develop outline for paid intern program that attracts students from underrepresented communities.

III.Prepare Easton to respond to effects of climate change

Goal NRR-3: Objective 3.1, Action 3

Objectives:

- Review Zoning and Wetlands by-laws and identify areas to provide additional protection against effects of severe weather trends, e.g. stormwater management, site planning, solar installations, EV charging stations, tree cover preservation.
- Actively participate in broader climate and resiliency planning effort.

IV.Grow revenue through new growth in targeted development areas

Goal ED-1: Objective 1.2, Action 3

Goal ED-1: Objective 1.3, Action 1, 2, 3,4

Goal ED-2: Objective 2.1, Action 1, 2, 3

Objectives:

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Develop, recommend and assist in building support for adoption and implementation of MBTA Communities Multi-Family By-Right Zoning
- Provide support and guidance to developers proposing projects in Furnace Village, Queset Commercial and North Easton Village districts
- Identify and eliminate permitting and project construction bottlenecks
- Complete PermitEyes online permitting system upgrade providing single portal to and parcel level GIS data through online permitting system.

V.Attract new business and retain existing business

Goal ED-2: Objective 2.4, Action 1,3

Goal ED-3 Objective 1.2, Action 3

Objectives:

- Keep information on website current
- Assist EDC hosting annual business forum
- Engage community through regular outreach
- Maintain regular communications with owners navigating the process of starting new or relocating existing businesses
- Identify and promote ways to leverage Easton's unique cultural assets to advance economic growth through tourism

VI.Strengthen Communication with Public, Boards and Commissions

Objectives:

- Keep boards apprised of activities, policies and decisions relevant to their board roles
- Use social and print media outlets to increase public awareness of department and board purpose, current projects and achievements
- Proactively schedule Board update presentations to Select Board
- Work with Boards to actively interact with each other on interrelated topics and projects, e.g. climate resiliency

APPENDIX E. FY2024 GOALS AND OBJECTIVES

VII.Pursue grants to reduce cost of projects advancing Easton’s long-range plans

Goal TMA-1: Objective 1.1, Action 4

Goal TMA-2 :Objective 2.1, Action 2, 5

Objectives:

- Quick Action Planning and Zoning Community Planning Grant to complete MBTA affordability fiscal feasibility analysis
- Complete Streets funds to finished Lincoln Street sidewalk
- Planning and Zoning grant to complete 10-yr Envision Easton master plan update
- Housing Choice Grant for Climate and Energy Master Plan
- MassWorks Infrastructure Five Corners secondary pump station design
- MVP 2.0 grant to train new MVP team members and update the MVP with a focus on inclusion of vulnerable populations, and building equitable climate resilience town-wide

VIII.Continue to develop Staff competency and technical knowledge

Objectives:

- Require clerical staff participate in advanced Word and Excel training
- Clerical staff attend MACC and CPTC workshops and training
- Professional staff participate in at least two related workshops and training events

IX.Ensure Envision Easton Master Plan remains relevant

Objectives:

Working with consultants or otherwise

- Review currency of Formative Issues and identify recommended updates, e.g.:
 - I. Policy effects on diversity, equity, and inclusion
 - II. Climate Change
- Meet w/Department Head for updates to Action Plan
- Meet with various non-municipal leaders
- Conduct 10-year public Update/Feedback sessions

APPENDIX E. FY2024 GOALS AND OBJECTIVES

- Provide a status update to Select Board

X.Increase Diversity of Housing

Goal ED-3: Objective 3.2, Action 1,2

Goal H-1: Objective 1.1, Action 1

Goal ED-3: Objective 1.2, Action 1,2,3,4

Objectives:

- Update & implement AHT 5-year Action Plan
- Monitor SHI for compliance with MGL 40B in accordance with 2020 Census
- Monitor construction, completion and affordability deliverables of projects in construction
 - I. AHT projects (Poquanticut & Morse)
 - II. 40B (Blackledge)
 - III. Special Permit projects (Good Speed Estates, Webber Farm, Old Forge Commons, Queset Commons)
- Identify acquisition parcels with potential dual purposes
- Evaluate and work with other town agencies, boards and commissions to determine potential of larger-scale future projects such as affordable elderly housing, supportive veterans' housing, affordable ownership developments
- Actively engage with owners of buildings for potential adaptive reuse

XI.Implement conservation and recreation projects

Goal NRR-1: Objective 1.1, Action 2,3

Goal NRR-2: Objective 2.2, Action 2, 3

Goal NRR-4: Objective 4.1, Action 2

Objectives:

- Support development of recreation master plan by participating in the plan development process, providing feedback and aiding communication regarding the plan with other boards and relevant organizations
- Support and provide administrative oversight of CPA applications and projects
- Oversee Wheaton Farm barn repairs

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- Implement Tufts Farm Conceptual Master Plan for increased public access
- Continue engagement of volunteer efforts for trail development and management

XII.Support Local Agriculture and Food Security Efforts

Objectives:

- Assist Agricultural Commission in developing agricultural preservation plan
- Manage and promote Wheaton Farm Community Garden

XIII.Manage Town Owned Dams

Objectives:

- Manage professional dam inspections as required by MA Office of Dam Safety
- Implement inspection report recommendation
- Develop budget for dam inspections and repairs

XIV.Preserve Easton’s important historical and cultural resources

Goal ACE-1, Obj. 1.2, Action 1

Objectives:

- Support and provide administrative oversight for CPA applications and projects
- Support redeveloping Swift’s Park to a memorial park

APPENDIX E. FY2024 GOALS AND OBJECTIVES

Health & Community Services

Kristin Kennedy, Director

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

Objectives:

- Work with the Easton Fire Department to expand the Community Paramedicine Program.
- Reestablish Task force meetings that address issues that cross departmental jurisdiction or expertise and foster knowledge of other departments rolls, expertise and resources.
- Implement the program funded by the PH Excellence Grant which will provide a shared Housing and Food inspectors as well as a shared Epidemiologist, with neighboring towns. Identify areas where Public Health data collected can utilized to address programming.
- Develop “Tool-Kit” that allow for the rapid response of resources as cross-jurisdictional issues arise. Desired topics to be covered include condemnations, hoarding, animal bites, sewer connections, Food Pantry access and AED response capacity in Town Buildings and our Community Health response
- Implement the Community Mental Health Program with EPD and evaluate and reinforce the existing TAP program with EPD and EFD.
- Develop streamlined processes for assisting with applications for programs such as Housing Authority, Fuel Assistance, SNAP and Annual Tax Exemption. Develop SOP to process these requests and inquiries. Train staff on handling routine questions and concerns with these applications. Goal H-3; Objective 3.1; Action 3

II. Implement elements of the Age Friendly Action Plan

Objectives:

- Facilitate the coordination of implementing the approved Action Plan.
- Establish benchmarks and methods for measuring implementation of items.
- Action items in plan included items in the Goals, Objectives and Actions for Transportation, Mobility and Access, specifically Goal TMA-2; Objective 2.2; Action 1 and 3.

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III. Work with existing Internet/Social Media and software platforms to maximize efficiency of existing programs, develop new programs and engage populations previously not engaged

Objectives:

- Continue efforts to make websites user friendly, engaging, and informative. Formalize quarterly evaluation of the website information and function to ensure accuracy and relevance.
- Veterans services will continue to expand and implement the use of the VetraSpec platform as well as other available data resources.
- Community Engagement and Programming will focus on reviewing Goal ACE-1 and ACE-2, ACE-3, establishing plans to lead planning the implementation of the objectives.
- Evaluate existing software programs, such as My Senior Center and new programs, such as Recreation/facility programs, currently being evaluated, to support the above goals with user friendly resources and better data collection. Goal NRR-1; Objective 1.1, Action 1
- Improve the facility permit application process for Recreation managed properties and Frothingham Hall. Formalize and centralize the application and billing processes and reservation schedule. Goal NRR-1; Objective 1.1 Goal NRR-1; Objective 1.1,
- Complete an inventory of assets as well as community needs for recreation facilities and areas for active and passive recreation.NRR-1

IV. Implement expanded community outreach programs

Objectives:

- BOH will continue to reach out to specific groups potentially affected by current events, trends and changes in infrastructure.
- COA will utilize buses as access points for information and brochures. Buses will be fitted with hanging brochure holders and timely information.
- Continue to utilize existing programming as opportunities to increase public awareness and use these opportunities to collect community input that frames future programming. Goal NRR-1; Objective 1.3 and 1.5. Community events will be utilized as opportunities to educate and to provide access for information and resources. Expanded

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diversified programming in the lower grades to meet interests of all ages. Explore recreation trends and offer new programs that reflect current trends.

- Veteran's Service- provide quarterly opportunity for veterans to interact with VSO and each other such through coffee hours, talking sessions, etc. Develop a quarterly newsletter or mailing for veterans. Develop consistent club based meetings, such as a model building club.
- Develop and expand awareness of existing community resources such as discounts and access to alternative transportation programs. Goal TMA-2; Objective 2.2

V. Continue participation in emergency planning efforts:

Objectives:

- Continued attendance at monthly coalition meetings by BOH staff
- Continued efforts to develop emergency dispensing plans in cooperation with other Town departments, with the goal of a walk through drill this fiscal year.
- Continue efforts to develop plans for sheltering operations with other Town departments with expanded focus on the role of Frothingham hall for smaller populations.
- Expand efforts to be able to reach special populations during emergencies who may not be reached through social media and electronic means. Develop written information for these events.
- Explore options for continued follow up on issues related to the COVID19 Pandemic including readiness, testing and vaccine capacity.
- Facilitate COVID19 after action hot wash.

VI. Provide opportunities to Advance Professional Competency

Objectives:

- Participate in MMA Human Services Council as Vice President
- Serve as the Massachusetts delegate to the NACCHO Preparedness Policy Advisory Group
- Encourage professional staff to attend conferences and training events, ensuring the accumulation of necessary CEU's to maintain licenses.

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- Expand training to include training in areas such as grant writing and cross generational programming.
- Provide direction and guidance to support staff in identifying classes which expand skills needed to perform of core functions

VII. Work with Staff to ensure and policies are current, relative and consistent

Objectives:

- Veterans' and Financial Services- Review policy for discretionary fund disbursements. Propose revisions that allow for expanded use for efforts to sustain dignity and improve basic quality of lives of eligible veterans. Develop and clarify definition of those eligible for assistance from this fund. Provide standardized process for the use and dispersal of gift cards that includes quarterly reporting and review.
- Continue to develop Taxation Aid Committee by providing outreach opportunities for growth of fund. Partner with community groups Lions, VFW, Legion, Etc.. for communication and shared resources. ACE-1; Objective1.1; Action 3
- Develop guidelines for Voluntary donation to municipal veterans' assistance fund (Pre-existing Veterans Discretionary Fund) by designation on municipal property tax or motor vehicle excise bills as voted at Annual Town Meeting 2020. Identify gaps in coverage of current resources and make available to those identified groups.
- Continue efforts to implement and utilize a revenue stream that provides for facility sustainability. Review revenues and expenses with the DPW in an effort to plan for and provide quality facilities on a consistent basis. Continue the process of evaluating reporting and data collection to provide enhanced documentation of needs. Goal NNR-1; Objective 1.3
- Improve the facility permit application process for Recreation managed properties and Frothingham Hall. Revise forms as needed. Formalize and centralize the application and billing processes and reservation schedule.

APPENDIX F. STRATEGIC GOALS AND STRATEGIES: ENVISION EASTON COMPREHENSIVE MASTER PLAN VOLUME III

The Easton Planning and Zoning Board unanimously adopted Easton's Comprehensive Master Plan, Envision Easton, in December, 2014.

Members of the Master Plan Steering Committee, Working Groups, other Town Boards and Commissions and Easton residents, business owners and community leaders participated in a two-year planning effort that resulted in Envision Easton, a Comprehensive Master Plan that provides a road map for Easton's future. The plan includes three volumes:

The first volume, **Volume 1 – [Baseline Report](#)** looks at current conditions in Easton. This volume includes information on demographic characteristics and trends, natural and cultural resources, historical and existing land use, economic factors, public services and housing.

The second volume, **Volume 2 – [Road Map](#)** is the heart of the plan. The Road Map addresses the big issues that Easton faces now and in the coming years in [Arts, Culture & Education](#); [Economic Development](#); [Recreation & Natural Resources](#); [Housing & Neighborhoods](#); [Transportation, Mobility & Access](#).

The third volume, **Volume 3 – The Action Plan (included in this appendix)** outlines how the Town will achieve its long-range vision.

Click [HERE](#) for more information on the entire Envision Easton Process

Click [HERE](#) for information on the individual Working Groups and Second Summit

Click [HERE](#) for information on the First Forum and follow-up survey

Implementation- Chairs of various Town Boards and Commissions; Town Department Heads; Representatives of community groups and members of the Master Plan Steering Committee met in February 2015 to kick-off the implementation of Envision Easton. Click [HERE](#) to view updates on Plan action items from that meeting.

Additional updates to the plan are under consideration for the upcoming fiscal year.

Other Plans:

[Queset Smart Growth Overlay District \(QSGOD\)](#)

[Five Corners DIF Program Master Plan](#) - final draft accepted by BOS April 29, 2019

[Queset Commercial District Economic Development Strategic Plan](#) - Issued October 2018

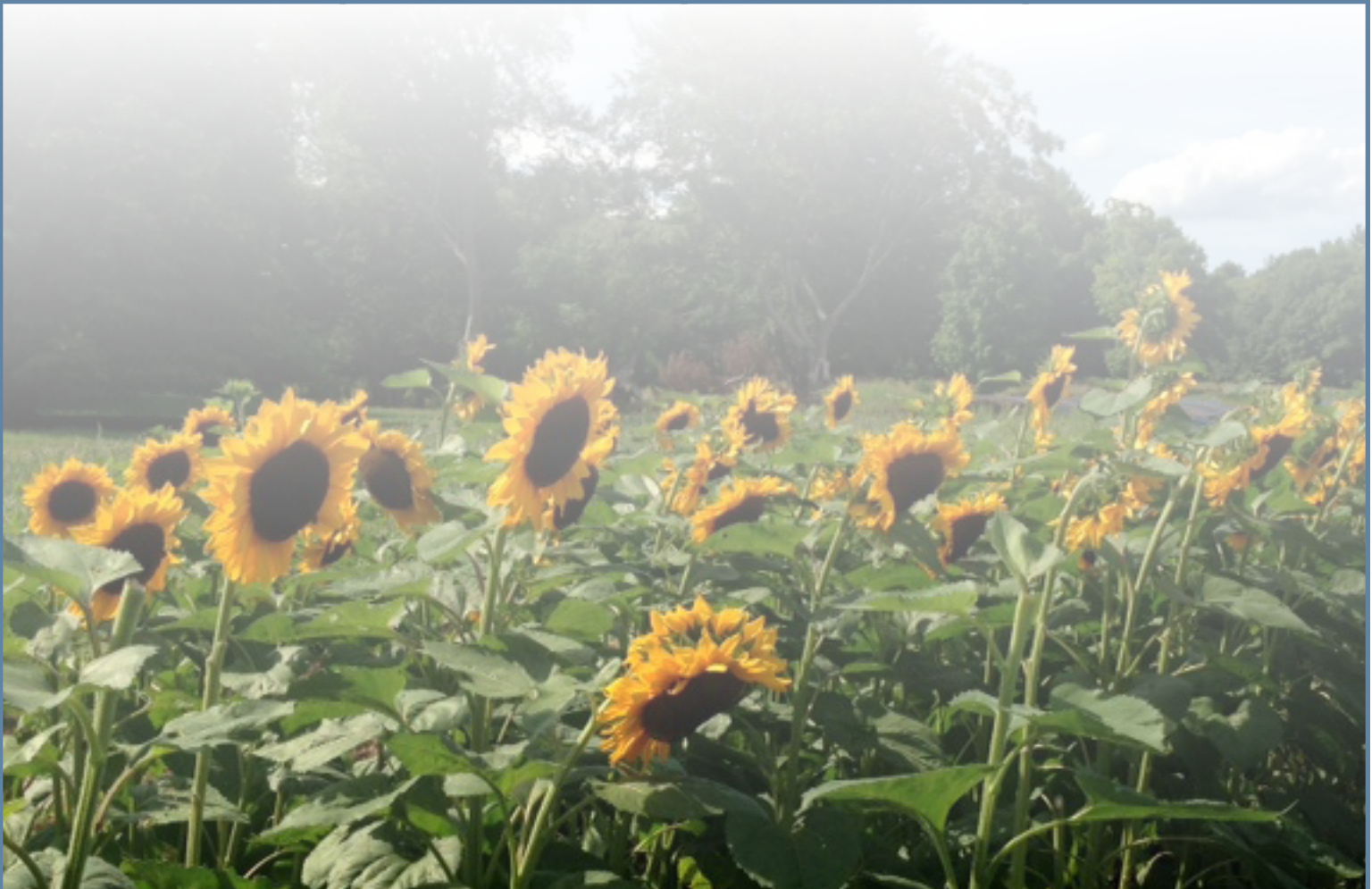
For short-term departmental goals and objectives for the fiscal year ended June 30, 2022, see appendix F.

Envision Easton Community Master Plan



Volume 3: The Action Plan

December 2014



INTRODUCTION

The Envision Easton document has three volumes designed to make the document more user-friendly and action oriented. The first volume, The Baseline Report, provides a snapshot of what was happening in Easton when the plan was developed. Facts, figures, statistics and information on local government, community initiatives, land use, the economy and other local issues are gathered into this document. This information serves as a reference point for the policies and actions in the remainder of the plan.

The second volume, the Road Map, provides material that many people associate with a “typical” master plan. This document contains information about the Envision Easton process and information related to important issues that will shape local policy. A complete policy framework is provided with Goals, Policies and Action Items for many focus areas (e.g., Housing, Economic Development). Maps that analyze Easton’s resources along with a Future Land Use Map are also provided in this document.

The third volume, the Action Plan (this document), provides a concise list of the actions developed in the Road Map. This document will be distributed to all of the individuals and agencies identified as responsible parties. Copies will also be available to the Town’s leaders to ensure everyone understands the actions that require support moving forward.

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Goals, Objectives and Actions for Arts, Culture, and Education

	Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal ACE-1. Maintain and enhance existing cultural assets and opportunities.		
Objective 1.1 Coordinate cultural activities among educational institutions, recreational groups, and other culturally oriented groups in Easton.		
Action 1A: Develop an easily maintained, centralized community calendar that displays cultural events.	Cultural Council, Cultural District and other related civic groups	2-5 years; then ongoing
Action 1B: Where appropriate, provide administrative powers to individuals or groups for the community calendar so they can add content as new events are scheduled.	Information Technology	2-5 years
Action 1C: Share and coordinate promotion of public events among the Town and private partners (e.g., Stonehill College and local community organizations like the Lion's Club, Knights of Columbus and the Natural Resources Trust).	Town Administrator, Information Technology, School Department, Town Clerk	2-5 years
Action 2: Convene regular planning meetings between cultural institutions in Easton to discuss programming for the coming months, ways to combine resources, bolster participation, and develop complementary programming.	Cultural District, Cultural Council, and other related civic groups	1-2 years
Action 3: Develop a high quality map (and poster) that shows all of the Easton cultural facilities in a way that can be used in conjunction with the Town calendar.	Cultural District, GIS Department, and other related civic groups	2-5 years
Objective 1.2 Continue to identify, maintain and restore historic structures, landscapes and assets.		
Action 1: Develop neighborhood preservation and streetscape improvement strategies for areas identified by the Historical Commission as high priorities.	Historical Commission, Planning and Community Development	5-10 years
Action 2: Identify funding for and upgrade the Town's inventory of	Historical Commission	2-5 years

	Historic town resources to include all structures 75 years or older.		
Action 3:	Develop new or modify existing land-use regulatory tools to preserve historic assets and landscapes.	Planning and Community Development, Historical Commission	2-5 years
Action 4:	Develop illustrated design guidelines for individual neighborhoods to help property owners interested in renovations or redevelopment.	Historical Commission	5-10 years
Action 5:	Revise Site Plan Review and landscape standards in the Zoning Bylaw to help guide sound development practices consistent with Easton's historic character.	Planning and Community Development, Planning/Zoning Board	2-5 years
Action 6:	Perform a town-wide archaeological survey.	Historical Commission	5-10 years
Action 7:	Continue to provide platforms for the Historical Commission and Historical Society to raise awareness of existing resources in the community through the Town website and other media as appropriate.	Historical Commission, Historical Society, Town Administrator, Town Clerk	Ongoing
Objective 1.3	Identify opportunities to program parks and public spaces with appropriately scaled events.		
Action 1:	Meet with individuals or groups that coordinate activities in each park area or public venue to develop a list of potential events on a semi-annual basis.	Recreation Department, other parks leadership groups	2-5 years
Action 2:	Explore the development of a walking tour smart phone app or similar mechanism that will allow users to hear historical accounts and important information related to specific monuments or sites.	Historical Commission	2-5 years
Action 3:	Actively engage with Easton public school administration and faculty to explore opportunities to more effectively showcase the numerous visual, musical, and performing arts shows that occur in Easton's public spaces.	School Department, Ames Free Library, Cultural Council.	1-2 years
Goal ACE-2.	Pursue new cultural opportunities to enhance Easton's quality of life.		
Objective 2.1	Include cultural activities in a variety of facilities		
Action 1:	Ensure there are no unnecessary regulatory barriers to providing cultural spaces, amenities or events.	Planning and Community Development, Planning/Zoning Board	1-2 years
Action 2:	Develop a master signage/wayfinding plan for the Town.	Public Safety, Recreation	5-10 years for town-wide installation

		Commission, School Department, Conservation Commission, Chamber of Commerce, DPW, Public Spaces Committee	
Action 3:	Educate property and business owners on ways to integrate art into sidewalk or interior spaces.	Cultural Council	2-5 years
Action 4:	As part of the community calendar, include information on art showings that are being exhibited at local businesses.	Cultural Council, Cultural District	1-2 years
Action 5:	Continue to provide outreach to businesses about coordinating hours of operation to take advantage of cultural activities.	Cultural District	1-2 years
Objective 2.2	Establish and support an officially designated Cultural District.		
Action 1:	Coordinate with the Easton Shovel Town Cultural District to identify how the Town can support the designation process.	Board of Selectmen	1-2 years
Action 2:	Work with the Cultural District volunteers to understand the administrative needs for the district and determine how the Town might assist.	Cultural District, Town Administrator, Town Accountant	2-5 years
Action 3:	Identify opportunities to connect Easton's school age population with events and opportunities within the Cultural District.	Cultural District; School Department	2-5 years
Action 4:	Identify physical connections between facilities, schools, parks and other areas in Easton.	Bicycle and Pedestrian Working Group	
Objective 2.3	Create diverse opportunities to cultivate new artists in the community.		
Action 1:	Integrate art education into continuing education offerings.	School Department, Stonehill College, Ames Free Library	5-10 years
Action 2:	Solicit organizations to provide "field trips" for both youth and adults to see major exhibits and shows in neighboring communities, at Stonehill College or in the Boston/Providence areas.	Ames Free Library, Community Based Organizations (Lions, etc.)	5-10 years
Action 3:	Consider the continued use of municipal or private buildings as potential venues for rotating art displays.	Ames Free Library, Cultural District, Cultural Council	2-5 years
Action 4:	Sponsor writing, visual art, photo and video contests of all	School Department; Ames	2-5 years

	styles and display the products in public spaces.	Free Library, Cultural Council, Cultural District, Easton Community Access Television, Historical Society.	
Goal ACE-3.	Create and maintain a culture of lifelong learning for all residents.		
Objective 3.1	Support pre-school learning opportunities.		
Action 1:	Develop a listing of pre-school appropriate activities and share with Easton pre-schools.	Ames Free Library, School Department	2-5 years
Objective 3.2:	Support the School Committee in implementing their Strategic Plan.		
Action 1:	Continue collaboration with public schools to integrate the exploration of historic resources into the curriculum.	School Department, Historical Commission, Historical Society	Ongoing
Action 2:	Institute regular meetings and/or updates between the School Committee and designated town agents outside of the financial planning process.	Town Administrator	2-5 years
Objective 3.3	Support the development of education programs for adults and seniors.		
Action 1:	Survey Easton residents regarding the types of adult education opportunities that would be popular.	Council on Aging, Ames Free Library	1-2 years
Action 2:	Collaborate with Southeastern Vocational Technical High School to publicize its adult education opportunities.	Council on Aging, Cultural Council, Cultural District	1-2 years
Action 3:	Work with Stonehill College to ensure that special programming and “one-time” educational offerings are well-publicized. Include in new community calendar.	Stonehill College, Town Administrator , Cultural Council	1-2 years

Goals, Objectives and Actions for Economic Development

	Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal ED-1: Establish consensus on geographic areas that are of top priority to support economic development activities.		
Objective 1.1 Identify geographic areas that are appropriate for development and types of businesses that are most desirable in Easton.		
Action 1: Create consensus on a definition for “appropriate” regarding what types of physical development and businesses are complementary to the character, labor pool, and existing businesses in Easton.	Planning and Community Development, Planning Board, Board of Health	2-5 years
Action 2: Assess if commercial and industrial zones are adequately sized and appropriately located relative to the location of critical infrastructure, available transportation routes, and environmentally or ecologically sensitive land.	Planning and Community Development, Planning Board, Board of Health	2-5 years
Action 3: Conduct market study to identify growth industries with spatial and labor pool needs that can be accommodated by Easton.	Planning and Community Development, Economic Development Council	1-2 years
Objective 1.2 Increase sewer capacity where it can have positive impact on economic development.		
Action 1: Prioritize infill development and redevelopment activities in sewerred areas.	Board of Selectmen, Town Administrator, Planning/Zoning Board, Board of Health	Ongoing
Action 2: Provide education on the positive impact sewerage can have on economic development.	Town Administrator, Planning and Community Development	2-5 years
Action 3: Continue to identify strategic sites that are adjacent to or nearby existing sewer lines in neighboring towns where additional capacity may be purchased and expanded.	Planning and Community Development, Town Administrator, Board of Health	5-10 years
Objective 1.3 Maintain and build upon existing commercial/industrial areas.		
Action 1: Establish criteria to identify and prioritize underutilized	Planning and Community	2-5 years

	or vacant property for development or redevelopment.	Development, Conservation Commission, Historic Commission, Water Department	
Action 2:	Identify and contact owners of underutilized properties to explore potential partnerships and redevelopment opportunities.	Planning and Community Development	Ongoing
Action 3:	Create an easily maintained and publicly viewable database of underutilized and available properties.	Town Administrator, Planning and Community Development, Economic Development Council	2-5 years
Action 4:	Assess and leverage the potential of the South Coast Rail on Easton's economic development.	Planning and Community Development	5-10 years
Goal ED-2:	Facilitate new development and support existing businesses.		
Objective 2.1	Review zoning bylaws and update to encourage appropriate commercial and industrial development.		
Action 1:	Perform a zoning diagnostic. Work with existing businesses and landlords to identify zoning regulations that unnecessarily hinder expansion or new development, create excessive process, or preclude uses or building styles that could be desirable.	Planning and Community Development, Planning/Zoning Board, Inspectional Services	1-2 years to perform diagnostic; 2-5 years to implement revisions
Action 2:	Consider adoption of design guidelines and design review for commercial and industrial properties to ensure attractive buildings, functional site design, and adequate screening and landscaping.	Planning and Community Development, Planning/Zoning Board	2-5 years
Action 3:	Create and adopt zoning with flexible use or dimensional standards to encourage infill development in existing commercial areas and redevelopment of underutilized parcels.	Planning and Community Development, Planning/Zoning Board	2-5 years
Action 4:	Incentivize optimal site design, energy efficiency, and include the provision of bicycle and pedestrian infrastructure.	Planning and Community Development, Green Communities	2-5 years
Action 5:	Streamline regulatory processes and improve communication among boards when permits from multiple boards are required.	Planning and Community Development, Town Administrator, Inspectional	1-2 years

		Services, Board of Health, Fire Department	
Objective 2.2	Identify opportunities to facilitate and coordinate business development.		
Action 1:	Identify existing organizations that provide services to businesses in Easton (e.g. microloans, business planning, workshops, marketing assistance, etc.).	Easton Chamber of Commerce, Metro South Chamber of Commerce	1-2 years
Action 2:	Support efforts to develop a business outreach program for local business owners to meet and identify opportunities to partner together for services, local events, cross-promotion, and for other marketing opportunities (e.g. a website highlighting local businesses and news, email blasts, workshops, etc.).	Easton Chamber of Commerce, Metro South Chamber of Commerce	Ongoing
Action 3:	Engage commercial/industrial property owners and prospective business owners to identify challenges to development or redevelopment and leasing space.	Economic Development Council	1-2 years
Action 4:	Disseminate current information on funding sources and other support mechanisms for businesses.	Easton Chamber of Commerce, Metro South Chamber of Commerce	Ongoing
Action 5:	Leverage expedited permitting (e.g. 43D) to increase eligibility for predevelopment funds and other grant opportunities.	Planning and Community Development	Ongoing
Action 6:	In cooperation with the Chamber of Commerce, create a marketing strategy for Easton businesses.	Chamber of Commerce, Economic Development Council	5-10 years
Action 7:	Identify ways to capitalize on the presence of Stonehill College, Bridgewater State College, Massasoit Community College and Wheaton College to facilitate further economic development opportunities through education, spillover effects (from student population), and events.	Economic Development Council	2-5 years; then ongoing
Objective 2.3	Establish local leadership for economic development.		
Action 1:	Create a board, committee, or commission in local government that is responsible for economic development issues and activities and provide staff support.	Board of Selectmen	1-2 years
Action 2:	Consider forming an association (Business Improvement District, Merchant's Association, etc.) in North Easton	Economic Development Council, Board of Selectmen	5-10 years

	Village to address district specific issues such as parking, visual identity, ambience, marketing, and promotion.		
Objective 2.4	Support local businesses and services.		
Action 1:	Create and promote an “Easton First” or other like program to provide education and encourage residents to shop locally.	Economic Development Council	5-10 years
Action 2:	Adopt a municipal procurement policy that, when possible, encourages using local businesses for goods and services.	Town Administrator	2-5 years
Action 3:	Monitor and publicize education opportunities and workshops for small business owners offered through public or private sources within the parameters of state law.	Easton Chamber of Commerce	ongoing
Goal ED-3:	Continue to make Easton a desirable place to work and do business.		
Objective 3.1	Improve the flow of information between town government and businesses.		
Action 1:	Create “one-stop” shop for businesses to receive accurate information regarding required permits, forms, and a clear presentation of zoning requirements.	Planning and Community Development	1-2 years
Action 2:	Create tailored brochures for new businesses of different varieties (restaurants, personal services, professional office, etc.) highlighting critical regulatory information.	Economic Development Council	2-5 years
Action 3:	Provide municipal staff and board members with training in economic development issues (Massachusetts Economic Development Council workshops, conferences, lectures at Stonehill College, etc.).	Town Administrator	Ongoing
Objective 3.2	Support development of housing opportunities to attract a diverse workforce.		
Action 1:	Monitor housing values, housing types, and changes in household formations to identify workforce demographic groups who may not be adequately served.	Planning and Community Development, Affordable Housing Trust	Ongoing
Action 2:	Ensure housing strategies address needs for workforce housing.	Planning and community Development, Affordable Housing Trust, Board of Selectmen	Ongoing

Goals, Objectives and Actions for Natural Resources and Recreation

	Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal NRR-1. Meet the recreational needs of all Easton residents.		
Objective 1.1 Provide access to a broad range of recreational facilities and programs.		
Action 1: Effectively coordinate field scheduling among users, the recreation department and the schools by creating a central system for facility scheduling and maintenance.	Recreation Director, School Department, Information Technology	2-5 years
Action 2: Assess recreational interests and develop additional facilities as needed (i.e. indoor, fields, walking areas, fishing, etc.).	Recreation Department, School Department	1-2 years; then ongoing
Action 3: Expand accessibility for people of all ages and abilities by providing adequate parking, meeting ADA requirements, and providing shade, lighting, benches and other amenities.	Commission on Disabilities	Ongoing
Action 4: Provide adequate resources to maintain Recreation Commission, Conservation Commission and School Department owned/managed facilities.	Board of Selectmen, Town Administrator	Ongoing
Action 5: Provide consistent funding for recreation administration, program staff, and maintenance personnel.	Board of Selectmen, Town Administrator	Ongoing
Objective 1.2 Promote walking and biking recreation connections.		
Action 1: Connect neighborhoods with nearby town conservation lands and recreational facilities by using and developing their own sidewalk, walking trail and bike path networks.	Planning and Community Development, DPW, Bicycle and Pedestrian Working Group	5-10 years
Action 2: Create a working group charged with developing a master plan for town-wide pedestrian and bicycle networks.	Planning and Community Development	1-2 years
Objective 1.3 Ensure facilities are safe and well-maintained.		
Action 1: Create a 5-year plan for maintenance to be reviewed and updated annually.	Recreation Commission, DPW	2-5 years to complete first round of all facilities plans; then ongoing
Action 2: Establish cooperative management and maintenance policies and practices between public and private	Town Administrator, Recreation Commission, DPW	2-5 years

	recreational organizations and facilities. For example, Frothingham Park is a privately-held recreational facility used for public recreational activities.		
Action 3:	Plan for depreciation and replacement of recreational facilities.	Recreation Commission, School Department	Ongoing
Action 4:	Promote and enforce safe and legal use of conservation areas for passive recreation.	Conservation Commission	Ongoing
Objective 1.4	Establish more consistent funding for recreational development and maintenance.		
Action 1:	Empower a committee comprised of representatives from the Conservation, Agricultural, and Recreation commissions, the Community Preservation Committee and the School Department to focus on funding needs.	Community Preservation Act Committee, Board of Selectmen	1-2 years
Action 2:	Explore creative approaches to funding, such as public-private partnerships, grant opportunities and fee programs.	Planning and Community Development (facilitator), Town Administrator	Ongoing
Action 3:	Develop a long-term funding and oversight plan.	Town Administrator	5-10 years
Objective 1.5	Increase public awareness and use of facilities and programs.		
Action 1:	Conduct public outreach programs.	Conservation Commission, Recreation Commission	Ongoing
Action 2:	Develop and install consistent wayfinding signage.	Conservation Commission, Bike and Pedestrian Working Group, Department of public Works	2-5 years to develop fully coordinated wayfinding plan; 5-10 years for town-wide installation
Action 3:	Make maps, descriptive literature and interpretive materials readily available.	Recreation Commission, GIS, Conservation Commission	2-5 years
Action 4:	Research and publish the history of all conservation lands.	Conservation Commission, Historic Commission	5-10 years
Goal NRR-2.	Preserve and protect Easton's visual, historic, geologic and agricultural resources that comprise our cultural landscape.		
Objective 2.1	Identify natural, historical, agricultural and scenic areas and preserve, protect or acquire them.		
Action 1:	Coordinate between the Historical Preservation Plan and the Open Space and Recreation Plan.	Historical Commission, Recreation Commission,	1-2 years for open Space Plan Update

		Conservation Commission	
Action 2:	Update criteria for and designate scenic roads and scenic areas in Easton.	Planning/Zoning Board, Historical Commission	1-2 years to update criteria; then ongoing
Action 3:	Encourage the use of innovative, flexible development techniques, to preserve usable, accessible open space and recreation areas.	Planning/Zoning Board	2-5 years to draft and adopt any new zoning standards.
Action 4:	Identify parcels needed to create a greenbelt system.	Conservation Commission	2-5 years
Objective 2.2	Preserve the farming heritage of the Town and reinvigorate agriculture.		
Action 1:	Lease or set aside town-owned land as appropriate for agricultural use.	Conservation Commission, Agricultural Commission	Ongoing
Action 2:	Promote sustainable agricultural practices throughout the community.	Agricultural Commission, Conservation Commission	Ongoing
Action 3:	Prioritize remaining parcels with agricultural potential for preservation.	Agricultural Commission, Conservation Commission, Community Preservation Committee	1-2 years to develop a list of prioritized parcels/
Goal NRR-3:	Protect and enhance watershed resources that provide the town's drinking water and protect against flood hazards.		
Objective 3.1	Ensure long-term viability of Easton's water resources.		
Action 1:	Support and reevaluate the water conservation program.	Water Division	2-5 years to identify needs and implement strategies
Action 2:	Evaluate and identify potential future water supply sources.	Water Division, Board of Health, Green Communities	5-10 years to complete investigations
Action 3:	Evaluate the impact of climate change on water resources and establish appropriate mitigation plans and policies.	Planning and Community Development, Water Division, Board of Health	2-5 years
Action 4:	Develop and implement a pond and waterway management plan for maintaining and improving water quality to support aquatic life and appropriate recreational activities.	Conservation Commission, Planning and Community Development	2-5 years
Objective 3.2	Continue to protect water resources through enforcement of wetland and floodplain regulations and promotion of best management practices.		
Action 1:	Ensure all developers, contractors and homeowners use best management practices to control sediment migration	Planning/Zoning Board, Conservation Commission	2-5 years to update regulatory standards

	and soil erosion.		
Action 2:	Educate all developers, contractors and homeowners on sediment and erosion control best management practices and ensure such practices are followed.	Planning and Community Development, Conservation Commission	Ongoing
Action 3:	Continue to identify and acquire land in aquifer recharge areas and zones surrounding present and potential public water supplies.	Water Division, Community Preservation Act Committee, Conservation Commission	Ongoing
Goal NRR-4.	Preserve wildlife habitat and native plant communities and establish protected corridors to connect them.		
Objective 4.1	Identify and acquire or establish protections for lands with critical wildlife habitat, important plant communities, and wildlife corridors.		
Action 1:	Define and implement appropriate measures to protect identified habitats, communities and corridors such as acquisition in fee title, conservation easements, and open space set-asides as part of subdivisions, etc.	Conservation Commission, Community Preservation Act Committee	Ongoing
Action 2:	Implement recommendations of the Land Management Plan to ensure open space preservation goals are being met.	Conservation Commission	5-10 years
Objective 4.2	Protect biodiversity of remaining undeveloped areas.		
Action 1:	Develop and implement a program to mitigate the impact of invasive species, development pressures and climate change.	Conservation Commission, Planning and Community Development	2-5 years to establish the program.
Action 2:	Establish refuge areas.	Conservation Commission, Planning and Community Development	Ongoing
Action 3:	Publish information that helps residents observe and enjoy wildlife in a natural setting.	Conservation Commission	1-2 years to develop initial publications; then ongoing

Goals, Objectives and Actions for Housing and Neighborhoods

		Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal H-1:	Match opportunities for housing with the needs of all of Easton's residents.		
Objective 1.1	Provide diverse housing alternatives appropriate for seniors, young adults, families, small households, and people with mobility limitations.		
Action 1:	Undertake a study to identify specific recommendations and consider zoning to create opportunities for a broader range of housing types.	Planning Board, Planning and Community Development	2-5 years
Objective 1.2	Identify areas that can accommodate new residential development, redevelopment, and infill development.		
Action 1:	Identify areas for higher density zoning that also encourage protection of remaining open space.	Planning and Community Development, Planning Board	1-2 years
Action 2:	Consider areas for compact housing districts, condominiums, duplexes, small single family units on small lots or on land owned in common.	Planning Board, Planning and Community Development	1-2 years
Action 3:	Continue to prioritize sewer investment to serve residential neighborhoods with existing need and/or new development potential.	Board of Selectmen, DPW	Ongoing
Action 4:	Coordinate housing development with investments in transportation and economic development.	Board of Selectmen, Town Administrator, Planning/Zoning Board	Ongoing
Goal H-2:	Protect the character of residential neighborhoods.		
Objective 2.1	Encourage development that reflects the density and scale of the existing neighborhood.		
Action 1:	Establish advisory design guidelines to encourage new development or modifications to existing structures compatible with the neighborhood character.	Planning Board	2-5 years
Action 2:	Analyze and refine zoning to align with development patterns that exist in different areas of the Town.	Planning and Community Development, Planning Board	2-5 years
Action 3:	Consider a bylaw imposing stronger design standards on structures out of scale with other neighborhood homes.	Planning Board, Historic Commission	2-5 years

Objective 2.2	Encourage preservation of the Town's older housing stock and adaptive reuse of existing structures.		
Action 1:	Identify opportunity sites for adaptive reuse.	Planning and Community Development	1-2 years
Action 2:	Encourage reinvestment in established areas and rehabilitation of obsolete structures.	Historical Commission, Planning/Zoning Board	Ongoing
Action 3:	Facilitate rehabilitation and adaption of existing structures to meet housing needs.	Affordable Housing Trust, Historical Commission	Ongoing
Objective 2.3	Enhance infrastructure to support residential neighborhoods.		
Action 1:	Undertake pedestrian/bicycle network plan to identifying priorities and funding opportunities.	Trails Committee	2-5 years
Action 2:	Consider regulatory incentives to encourage neighborhood infrastructure enhancements in connection with housing development.	Planning Board, Planning and Community Development	5-10 years
Action 3:	Implement the Comprehensive Wastewater Management Plan.	Board of Selectmen, DPW	Ongoing
Action 4:	Promote public and private investment in infrastructure and amenities that support and complement housing and mixed use development.	Planning Board, Board of Selectmen	Ongoing
Action 5:	Consider zoning to allow small scale business serving residential neighborhoods.	Planning Board, Planning and Community Development	2-5 years
Goal H-3:	Foster community partnerships to address housing needs.		
Objective 3.1	Build support for housing policy and investment through civic engagement.		
Action 1:	Build public consensus around and establish locations for housing.	Planning/Zoning Board, Planning and Community Development, Affordable Housing Trust	2-5 years
Action 2:	Incorporate broad public participation in developing zoning strategies to address housing needs.	Planning and Community Development, Planning/Zoning Board	Ongoing
Action 3:	Educate the public about affordable housing and create a dialogue about community needs and objectives.	Affordable Housing Trust, Council on Aging, Veterans' Services, Housing Authority	Ongoing

Objective 3.2	Coordinate available resources to address the need of residents for affordable housing.		
Action 1:	Identify community partners to facilitate development that is affordable.	Affordable Housing Trust	Ongoing
Action 2:	Continue working toward the State mandated goal of 10% of the Town's housing stock qualify as "affordable".	Affordable Housing Trust, Board of Selectmen	1-2 years
Action 3:	Continue to support the efforts of the Affordable Housing Trust.	Board of Selectmen, Town Administrator	Ongoing
Objective 3.3	Coordinate public resources with private capital.		
Action 1:	Use Housing Trust funds to leverage housing development projects that provide public benefits.	Affordable Housing Trust	2-5 years
Action 2:	Track affordable housing units with expiring affordability restrictions and pursue opportunities to preserve affordable housing.	Planning and Community Development	Ongoing
Action 3:	Ensure that affordable housing units are monitored for compliance with fair housing and affordability requirements.	Planning and Community Development	Ongoing
Action 4:	Identify opportunities for redevelopment or infill development in the vicinity of proposed train stations and areas with potential sewer capacity.	Planning and Community Development, Planning/Zoning Board	5-10 years

Goals, Objectives and Actions for Transportation, Mobility and Access

	Lead Agency	Time Horizon (1-2 years; 2-5 years; 5-10 years)
Goal TMA-1: A <i>safe</i> transportation system for all users.		
Objective 1.1 Improve dangerous intersections and roadways.		
Action 1: Review, update, and prioritize the previously composed list of Massachusetts Department of Transportation (MassDOT) high-accident locations. Identify MassDOT improvement projects that address high-accident and congested locations, and actively pursue funding.	Board of Selectmen, DPW, traffic Safety Committee	Ongoing
Action 2: Conduct studies/safety audits to identify and prioritize potential improvements for locations not part of planned projects through MassDOT.	Board of Selectmen, DPW	1-2 years; then ongoing
Action 3: Ensure participation in design of at-grade crossings proposed for SouthCoast Rail reconstruction.	Public Safety, DPW	TBD
Action 4: Identify potential locations for and implement appropriate targeted traffic calming measures.	Public Safety, DPW	Ongoing
Objective 1.2 Ensure that all users and motorists know how to use the road and how to interact with other users.		
Action 1: Review best practices for multimodal education campaigns.	Bike and Pedestrian Working group, Public Safety	5-10 years
Action 2: Create and implement a comprehensive education program that targets users of all ages and modes.	Bike and Pedestrian Working group, Public Safety	5-10 years
Action 3: Implement a school education program on transportation rules and etiquette.	Bike and Pedestrian Working Group, Public Safety	5-10 years
Objective 1.3 Improve pedestrian visibility.		
Action 1: Identify locations for improved lighting and include these locations in future projects.	Public Safety; Planning and Community Development	2-5 years; then ongoing
Action 2: Review pedestrian sign inventory. Identify locations where signage	Bicycle and Pedestrian	5-10 years

	may be warranted such as crosswalks as well as locations where signage may be overused and install new signs or remove existing signs as appropriate.	Working Group, DPW	
Goal TMA-2:	A <i>connected</i> transportation system, within Easton and to the region.		
Objective 2.1	Establish connections between major destinations and neighborhoods within Easton.		
Action 1:	Conduct a comprehensive inventory of Town-wide pedestrian and bicycle network and address gaps in connectivity.	Bicycle and Pedestrian Working Group	2-5 years
Action 2:	Develop and implement a signage and wayfinding master plan.	Public Safety, Recreation Commission, School Department, Conservation Commission, Chamber of Commerce, DPW, Public Spaces Committee	2-5 years
Action 3:	Pursue Safe Routes to School program funding.	School Department	Ongoing
Action 4:	Pursue grants to fund trail connections.	Planning and Community Development	Ongoing
Action 5:	Promote connections between residential neighborhoods and local businesses, where appropriate.	Planning and Community Development, Bicycle and Pedestrian Working Group	Ongoing
Action 6:	Initiate a working group to identify potential trails.	Planning and Community Development	1-2 years
Objective 2.2	Accommodate the transportation needs of residents across all age groups and abilities and including non-drivers.		
Action 1:	Identify destinations that do not adequately accommodate non-drivers, and provide access.	Planning and Community Development, Public Safety	Ongoing

Action 2:	Attract taxi service and dial-a-ride shuttle service for the broader community.	Planning and Community Development, Council on Aging	2-5 years
Action 3:	Identify specific measures to improve transportation services to persons with disabilities and identify funding sources.	Commission on Disabilities, Council on Aging	Ongoing
Goal TMA-3. A <i>well-maintained</i> transportation system.			
Objective 3.1	Use a diverse array of funding sources to maintain existing infrastructure.		
Action 1:	Coordinate with state and regional planning agencies and MassDOT to investigate and pursue funding.	DPW	Ongoing
Action 2:	Ensure high priority projects are well positioned (shovel ready) to apply for grants as they become available.	Town Administrator	Ongoing
Objective 3.2	Provide timely pavement management.		
Action 1:	Continue pavement management program.	DPW	Ongoing
Action 2:	Obtain funding to “catch up” on current pavement needs.	DPW, Board of Selectmen, Town Administrator	2-5 years
Objective 3.3	Ensure adequate maintenance for all infrastructure improvements.		
Action 1:	Coordinate between Town departments and outside agencies, including state and regional planning agencies and MassDOT, to evaluate project lifecycle costs.	Town Administrator, Town Engineer	Ongoing
Action 2:	Conduct a benefit/cost analysis of infrastructure improvements and consider costs of maintenance alongside capital costs for projects.	Town Administrator, Town Engineer	Ongoing
Action 3:	Assess the Town’s ability to maintain infrastructure and modify resources accordingly.	DPW	Ongoing
Goal TMA-4. An <i>efficient</i> transportation system.			
Objective 4.1	Improve congested roadways and intersections.		
Action 1:	Explore traffic signal coordination opportunities.	Public Safety	Ongoing
Action 2:	Monitor and maintain pavement markings, signs, and traffic control devices.	Public Safety, DPW	Ongoing
Action 3:	Assess the causes of congestion and take appropriate actions to mitigate.	Public Safety, DPW	Ongoing
Objective 4.2	Consider the connection between transportation needs and land use for future development to manage traffic and parking demand.		

Action 1:	Continue to integrate traffic impact studies and peer reviews of the traffic studies for planned developments.	Planning Board	1-2 years to codify requirements; then ongoing
Action 2:	Assess parking regulations and adopt policies that encourage shared parking where appropriate.	Planning/Zoning Board	2-5 years
Objective 4.3	Manage parking resources to accommodate the needs of residents, commuters, and businesses.		
Action 1:	Ensure that zoning requires adequate parking for new projects (i.e., not too much, not too little).	Planning Board	Ongoing
Action 2:	Conduct parking use and turnover studies within business districts to create a parking management program. Ensure availability of parking for business customers while protecting neighborhood parking.	Planning and Community Development	5-10 years
Goal TMA-5.	A <i>multimodal</i> transportation system.		
Objective 5.1	Adopt a Complete Streets policy that provides for a variety of transportation choices that meet the needs of all.		
Action 1:	Prepare draft Complete Streets policy for review and adoption.	Planning and Community Development, Public Safety	2-5 years
Action 2:	Integrate Complete Streets when feasible and consistent with community goals.	DPW, Planning and Community Development, Traffic Safety Committee	Ongoing
Action 3:	Monitor performance of all transportation projects to evaluate multimodal benefits and impacts, and to ensure projects meet stated goals.	DPW	Ongoing
Objective 5.2	Increase accommodations for non-motorized modes.		
Action 1:	Inventory sidewalk and curb ramps and plan for improvements.	Commission on Disabilities, DPW, Bike and Pedestrian Working Group	1-2 years
Action 2:	Increase bike amenities such as bike racks, lanes and markings, where appropriate.	Planning and Community Development, DPW, Bike and Pedestrian Working Group	Ongoing

Objective 5.3	Expand public transit service, including local and regional bus transit, in a manner that is consistent with community goals.		
Action 1:	Coordinate with MassDOT, state and regional planning agencies, and adjacent Town plans to establish and enhance connections between key destinations.	Planning and Community Development	Ongoing
Action 2:	Solicit support from legislators as needed to prioritize and implement regional connectivity projects	Board of Selectmen, Town Administrator	Ongoing
Action 3:	Identify gaps in connectivity between modes and implement improvements to improve overall connectivity.	Planning and Community Development	2-5 years
Action 4:	Identify major commuter routes and desired connections through windshield observations and license plate surveys.	Planning and Community Development	5-10 years
Action 5:	Coordinate with area transit systems to expand service in Easton to increase connections between key origins and destinations.	Planning and Community Development	1-2 years
Action 6:	Explore the need for and establish park and ride locations.	Planning and Community Development	1-2 years
Action 7:	Expand connections to commuter rail stations (Stoughton, Sharon, Mansfield, etc.).	Planning and Community Development	2-5 years
Action 8:	Explore ways to reduce parent-dependent vehicle trips for underage population (e.g., after-school employment connections).	Planning and Community Development, School Department	5-10 years
Action 9:	Explore ways to expand accessibility and availability for older residents.	Council on Aging	Ongoing
Objective 5.4	Plan transportation systems that accommodate future commuter rail in a manner that is consistent with other community goals.		
Action 1:	Promote denser mixed-use development around planned rail stations.	Planning and Community Development, Planning/Zoning Board	5-10 years
Action 2:	Mitigate the impacts of the South Coast Rail through actions including:	Town Administrator, Planning and	Ongoing

	- Exploring potential for parallel walk/bike path. - Effectively managing parking around station areas, including enforcement of no parking regulations.	Community Development	
Action 3:	Ensure efficient and effective multi-modal access to rail stations, such as: - Safe, attractive sidewalks and pedestrian crossings with adequate lighting and other amenities. - Adequate secure, covered bike parking in close proximity to stations. - Integrated pick-up/drop-off areas with other needs, such as bus stops.	Bicycle and Pedestrian Working Group	5-10 years
Goal TMA-6:	An <i>environmentally sustainable</i> transportation system that promotes human health.		
Objective 6.1	Minimize negative impacts on the environment.		
Action 1:	Improve air quality by reducing vehicle congestion.	Green Communities	Ongoing
Action 2:	Consider alternative fuel amenities (e.g., charging stations).	Green Communities	1-2 years
Action 3:	Consider transportation management strategies for larger developments.	Planning and Community Development	Ongoing
Objective 6.2	Educate the public about the benefits of active transportation modes for recreational and short trips, and encourage these activities.		
Action 1:	Review best practices for active transportation promotion from other communities.	Bike and Pedestrian Working Group, Board of Health	1-2 years
Action 2:	Develop and implement an educational campaign with key stakeholders.	Bike and Pedestrian Working Group, Board of Health	2-5 years

APPENDIX G. GLOSSARY OF TERMS

This section provides definitions for common terminology in municipal finance. Actual terminology in this budget document may vary.

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the bond since the date of the last interest payment, and in the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See *Interest*)

American Rescue Plan Act of 2021 (ARPA): A \$1.9 trillion economic stimulus bill passed by the 117th U.S. Congress and signed into law on March 11, 2021. Also called the COVID-19 Stimulus Package or American Rescue Plan.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appellate Tax Board (ATB): Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.

Appropriation: An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is

usually limited in amount and as to the time period within which it may be expended. (See *Encumbrance*, *Free Cash*)

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors. (See *Full and Fair Cash Value*)

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations. It is almost always accompanied by a management letter.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).

APPENDIX G. GLOSSARY OF TERMS

Balanced Budget: A budget with estimated revenues equal to estimated expenditures. Easton's operating budget includes the use of one-time monies, such as free cash or stabilization funds as a revenue source on an annual basis to produce a balanced budget.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (also referred to as Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See *Note*)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bond Anticipation Note (BAN): Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17).

Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.

Bond Authorization: The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or selectmen. (See *Bond Issue*)

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by town meeting or the city council to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters

APPENDIX G. GLOSSARY OF TERMS

and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See *Performance Budget, Program Budget*)

Budget Message: A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.

Budget Unit: A board or department to which the municipality's legislative body appropriates funds.

Capital Assets: All tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See *Fixed Assets*)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See *Capital Assets, Fixed Assets*)

Capital Improvements Program: A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical

development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Capital Outlay Expenditure Exclusion: A temporary increase in the tax levy to fund a capital project or make a capital acquisition.

Exclusions require two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

CARES Act: The Coronavirus Aid, Relief, and Economic Security Act is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law on March 27, 2020, in response to the economic fallout of the COVID Disease.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Cemetery Perpetual Care: These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

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Certification: Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also refers to the certification by the Bureau of Local Assessment (BLA) that a community's assessed values represent full and fair cash value (FFCV). (See *Triennial Certification*)

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls. (See *Cherry Sheet Estimates, Estimated Receipts*).

Cherry Sheet Assessments: Estimates of annual charges to cover the cost of certain state and county programs.

Cherry Sheet Offset Items: Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants. (See *Offset Receipts*)

Classification of Real Property: Assessors are required to

classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners. (see *Classification of the Tax Rate*).

Classification of the Tax Rate: Each year, the selectmen or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40 §56), and determining whether to offer an open space discount, a residential exemption (Ch. 59, §5C), and/or a small commercial exemption (Ch. 59, §5I) to property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours and working conditions.

Community Preservation Act (CPA): Enacted as MGL Ch. 44B in 2000, CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation and restoration of historic resources; and c) the acquisition, Creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund.

Acceptance requires town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from

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the state generated from registry of deeds fees. (See DOR IGR 00-209 as amended by IGR 01-207 and IGR 02-208)

Community Preservation Fund: A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.

Compensating Balance Agreement: An alternative to the payment of direct fees for banking services. In this case, a bank specifies a minimum balance that the municipality must maintain in non-interest bearing accounts. The bank can then lend this money (subject to a reserve requirement) and earn interest, which will at least cover the cost of services provided to the municipality. Compensating balance agreements are permitted under MGL Ch. 44 §53F and must be approved annually by town meeting or the city council.

Conservation Fund: A city or town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40 §8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

COVID-19: A respiratory disease caused by SARS-CoV-2, a coronavirus discovered in 2019, creating a worldwide pandemic.

Debt Authorization: Formal approval by a two thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Limit: The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, cities and towns can receive approval to increase their debt limit to 10 percent of EQV.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Deficit: An excess of expenditure or liabilities over income or assets in a given period, such as an "annual operating deficit."

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Department of Revenue (DOR): The Massachusetts Department of Revenue is a state agency that manages the state's tax system, child support, and finances for cities and towns. The DOR's mission is to ensure compliance with the state's laws in a fair and respectful manner.

District Improvement Financing (DIF): A funding method that allows municipalities to use a portion of new property tax revenues from development to support economic development projects. The goal of DIF is to encourage private investment in a specific area, and then use the incremental tax revenues to fund public improvements. The public improvements are expected to lead to more private investment.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Energy Services Company (ESCO): A business that provides a broad range of energy solutions including designs and implementation of energy savings projects.

Enterprise Funds: An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of a service that is recovered through user charges and the portion that is subsidized by the tax levy, of total costs if any. With an enterprise fund, all costs of service delivery-- direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises

include, but are not limited to, water, sewer, hospital, and airport services. (See *DOR IGR 08-101*)

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts: A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See *Local Receipts*)

Excess and Deficiency (E&D): Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns.

Important: E&D is not available for appropriation until certified by the Director of Accounts.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the select board or council must be informed of excess levying capacity and evidence of

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such acknowledgment must be submitted to DOR when setting the tax rate.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year (FY): Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

Fixed Assets: Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget: The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

Free Cash: (Also *Budgetary Fund Balance*) Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts. (See *Available Funds*)

Full and Fair Cash Value (FFCV): Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co.v. Assessors of Boston, 334 Mass. 549, 566 (1956))

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Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-Time Equivalent (FTE): the unit of measurement equivalent to an individual worker. In most cases, full time equivalents measure an employee and/or their workload.

Fund: An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

General Ledger (GL): In accounting, a general ledger is a system of numbered accounts used to record an entity's financial transactions and prepare financial reports. Each account is a unique record that summarizes a specific type of asset, liability, equity, revenue, or expense. For example, asset accounts might include cash, accounts receivable, inventory, investments, land, and equipment, while liability accounts might include notes payable, accounts payable, accrued expenses payable, and customer deposits.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Generally Accepted Accounting Principles (GAAP): A common set of accounting rules, standards, and procedures issued by the Financial Accounting Standards Board (FASB).

Governing Body: A board, committee, commission, or other executive or policymaking body including the school committee of a municipality.

Government Finance Officers Association (GFOA): This organization provides leadership to the government finance profession through education, research and the promotion and recognition of best practices.

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Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C, s 47. Funds from this account may be

expended by the police chief without further appropriation.

Levy Ceiling: A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See *Levy Limit*)

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by the city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See *Levy Ceiling*)

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power upon the recommendation of the mayor.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle

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excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet. (See *Estimated Receipts*)

Major Fund: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Massachusetts Interlocal Insurance Association (MIIA): a nonprofit organization incorporated by the Massachusetts Municipal Association (MMA) to provide insurance services to cities, towns and other governmental entities in Massachusetts that are members of the MMA.

Massachusetts Municipal Association (MMA): A private, nonpartisan, nonprofit organization that promotes advocacy for cities and towns in Massachusetts with regards to municipal service delivery.

Massachusetts School Building Authority (MSBA): A quasi-independent government authority that partners with Massachusetts communities to support the design and construction of educationally-appropriate, flexible, sustainable and cost-effective public school facilities.

Massachusetts Municipal Depository Trust: An investment program, founded in 1977 under the supervision of the State Treasurer, in which municipalities may pool excess cash for investment.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Minimum Required Local Contribution: The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state.

Municipal Revenue Growth Factor (MRGF): An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

M.G.L.: Massachusetts General Laws.

Net School Spending (NSS): School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See *Education Reform Act of 1993*). Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue

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is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY07 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY07 levy limit, the FY06 tax rate is used in the calculation.

Non-Major Funds: Funds that are grouped together and reported in one aggregate column by fund type in the basic fund financial statements, as opposed to major funds, which are reported separately.

Note: A short-term loan, typically with a maturity date of a year or less. See also, *Bond Anticipation Note*.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Offset Receipts: A local option that allows estimated receipts of a particular department to be earmarked for use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch. 44 §53E limits the amount of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve use of a higher amount before appropriation. Actual collections greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised: (Tax Recapitulation Sheet) Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.

Other Post-Employment Benefits (OPEB): Benefits, other than pension distributions, that some employers provide to retirees. Typically, retiree medical insurance is the most significant OPEB offering, though other benefits such as life insurance are also covered by this umbrella term.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Overlay: (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or

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abated can be transferred into this account. Within 10 days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue, i.e., it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (See *Underride*.)

Override Capacity: The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Permanent Funds: Governmental fund type used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs (for the benefit of the government or its citizenry).

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proposition 2½: A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the

amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Proprietary Funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve for Abatements and Exemptions: (See *Overlay*)

Reserve Fund: An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must

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submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See *Triennial Certification*)

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to MGL Ch. 44 s 4, cities, towns and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN): A short- term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations. (See also *Bond Anticipation Note*)

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe

benefits.

Sale of Cemetery Lots Fund: A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery under provisions of MGL Ch. 114 §15.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. MGL Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Special Assessments: (See *Betterments*)

Special Exclusion: For a few limited capital purposes, a community may exceed its levy limit or levy ceiling without voter approval. Presently, there are two special expenditure exclusions: 1) water and sewer project debt service costs which reduce the water and sewer rates by the same amount; and 2) a program to assist homeowners to repair or replace faulty septic systems, remove underground fuel storage tanks, or remove dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost, plus interest apportioned over a period of time, not to exceed 20 years (similar to betterments).

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be

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appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money from the stabilization fund. The fund is also referred to as the "stabilization account" or "stabilization reserve" in this document.

State and Local Fiscal Recovery Funds (SLFRF): An allocation of \$350 billion in emergency funding for state, local, territorial and tribal governments from the \$1.9 trillion American Rescue Plan Act (ARPA), also known as Coronavirus State and Local Fiscal Recovery Funds.

Structural Revenue Deficit: In Easton, the structural revenue deficit is the on-going budgetary challenge where estimated revenues are less than estimated expenditures, requiring the use of one-time monies such as free cash or stabilization funds as a revenue source to produce a balanced budget.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Recapitulation Sheet (Recap Sheet or Tax Recap): A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first- half semiannual

property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Tax Title (or Tax Taking): A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

Tax Title Foreclosure: The procedure initiated by a city or town treasurer in Land Court or through land of low value to obtain legal title to real property already in tax title and on which property taxes are overdue. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60 §65).

Triennial Certification: The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40 §56 and Ch. 59 §2A(c).

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

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Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Uderride: A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override. (See *Override*)

Undesignated Fund Balance: Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Uniform Municipal Accounting System (UMAS): UMAS succeeds the so-called Statutory System and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See *Free Cash*)

Unrestricted General Government Aid (UGGA): A category of state aid (also referred to as "local aid") used for funding general government services, not restricted for a particular purpose (such as education, for example).

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Warrant: An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.