



**Town of Easton**  
**FY2026 Preliminary Operating Budget**  
**Change Memo #1**

Connor Read, Town Administrator  
February 24, 2025



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*This document along with all forthcoming FY26 budget documents will be publicly available at [www.easton.ma.us/fy26budget](http://www.easton.ma.us/fy26budget)*

*Join the conversation about the budget and dive into all of our financial data and reports – Promoting A Sustainable Easton (PASE) – [www.easton.ma.us/pase](http://www.easton.ma.us/pase)*

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## **FY2026 Budget Change Memo #1**

### **February 24, 2025**

#### **A Note About the Budget Process and Staying Engaged through Town Meeting on May 19**

Since the publication of the preliminary FY26 budget, along with the progress of Promoting A Sustainable Easton (PASE) meetings, residents have been engaging with the important questions the coming year presents.<sup>1</sup> As PASE reported in December last year, the scale of budget gap we face can be solved only by significant town and school budget cuts, an operating override, or a blend of the two.

This process unfolding concurrent with the annual Town and School budget calendar can invite confusion – *if PASE was created by Town Meeting in 2024 to make recommendations on a fix for May 2025 – and the committee is considering an override recommendation - why am I already hearing about budget cuts? Can't we hold off on any cuts until after then?*

This is a reasonable question I'd like to address.

Regardless of what PASE ultimately recommends to the Select Board and School Committee this March, and Town Meeting come May 19 – the Town must produce a balanced FY26 budget which assumes no override, and under Easton's Charter, that proposal must go before the Select Board and Finance Committee not less than 14 days before the Town Meeting. This obligation extends to the Schools of Easton as well.<sup>2</sup>

As PASE exhaustively reviewed in 2024, and as has been shown by numerous benchmarking studies and budget presentations for 10 years, Town and School budgets already run exceptionally lean. Because of this, the only meaningful way to reduce them is through job and program cuts.<sup>3</sup> The Town and Easton Schools cannot proceed to the Finance Committee hearing and Town Meeting with a level service budget which assumes a speculative electoral action (i.e. Select Board calling for an override election and voters approving it). Put simply – even if one assumes voters *may* pass an override – the Town and Schools must produce a budget that can be funded *without* an override.

**This does not foreclose on the prospect of voters having a choice at the May 19 Town Meeting –** it is possible and relatively routine for a Town Meeting to have two budgets to pick from:

1. **A non-override balanced budget** - which will require significant budget reductions.
2. **An override-contingent budget** – which funds town / school budgets at a higher level than existing revenues can meet and must then be complimented with a successful ballot vote to authorize the increasing of those revenues via taxes.

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<sup>1</sup> The preliminary budget dated January 27, 2025 is available here and this memo should be read in conjunction with it – [www.easton.ma.us/fy26budget](http://www.easton.ma.us/fy26budget) . **If this is the first budget memo you're reading it is strongly recommended you review the preliminary memo and the presentation available at that URL.**

<sup>2</sup> New to the town budget process? Visit our dedicated explainer page here -

[https://www.easton.ma.us/boards\\_and\\_committees/beginners\\_guide\\_to\\_town\\_government.php](https://www.easton.ma.us/boards_and_committees/beginners_guide_to_town_government.php)

<sup>3</sup> See the following report for a comprehensive history of Easton's budget saving efforts and revenue challenges - [Structural Revenue Deficit Report](#)

Even if there is an override-contingent budget approved by voters at the May 19 Town Meeting, the balanced budget must also be approved as a fail-safe in the event the override ballot question fails.<sup>4</sup> In order for Easton to have a balanced, non-override budget for the May Town Meeting, the iterative process of revenue refinement, reserve use, and expense cuts must unfold through the winter and spring, as they are now.

The choices we must make are not the reflection of the programmatic desire of the Town or School leadership – quite the opposite – but of the financial obligation to balance the budget based on existing revenue expectations absent an override. The cuts we must plan for on July 1 will be painful, and while the severity is certainly exacerbated by unprecedented growth of health insurance and other fixed costs in the past two years, this fork in the road is not a surprise.

**Here is the closing summary of the budget adopted by voters in June 2020:**

*“After the conclusion of Town Meeting and the adoption of a budget for FY2021, the community will need to confront the town’s persistent structural revenue deficit, to consider the long term implications of repeatedly under-funding services across all departments, and whether continuing to avoid an operational override indefinitely is worth those costs.”*

**Here is the closing summary of the current fiscal year budget adopted by voters in May 2024:**

*“...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.”*

Depending on the particulars of PASE’s recommendation, an override contingent budget may roll back many of the proposed cuts you will hear about in the coming months – but the size of the budget and quality of services in Easton come July 1<sup>st</sup> will ultimately be the choice of Easton’s voters. Readers are encouraged to share their thoughts and feedback with PASE at their open house on February 26, 2025, from 6-8 PM at Blanche Ames Elementary School. More information about PASE and the open house is available at [www.easton.ma.us/pase](http://www.easton.ma.us/pase).

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<sup>4</sup> Easton has not passed an **operating override** since 2006. Voters have approved a number of **debt exclusions** that have replaced and upgraded all school facilities over many years and most recently, police, fire and public works facilities. Debt exclusions cannot legally fund operating budgets, and they do not contribute to or cause operating deficits. [Learn more about Easton’s override and exclusion history here.](#)

## FY26 Preliminary Budget Change Memo # 1

This memo summarizes adjustments to revenue and expenditure projections for FY2026 since the publication of the preliminary budget on January 27, 2025. It is the first in what will be a series of iterative memos that will ultimately eliminate the preliminary deficit of \$6.36M. The adjustments in this memo include \$397,198 in net budget reductions and \$526,184 in net revenue forecast adjustments, reducing the deficit by \$923,382 to \$5,436,809. This is meaningful progress, but we have a long way to go.

Revenues have been adjusted to reflect the preliminary FY26 Massachusetts budget filed by Governor Healey. Other adjustments have been made to local receipts, exempt debt service, and new growth projections. Although the increases to state aid are an improvement, it is important to note they follow decades of underinvestment that have contributed to our present day financial situation<sup>5</sup>.

The largest portion of deficit reduction has come from \$569,798 in cuts and adjustments to town jobs and services. These cuts are offset by increases in education assessments, an increase to the reserve fund and an anticipated snow & ice deficit resulting in a net decrease to expenses of \$397,198. Regrettably, these cuts aren't enough and a deficit of \$5,436,809 remains. More will be coming from the Town and School department.

### Summary of Budget Adjustments

<b>Preliminary FY26 Deficit</b>		<u>(\$6,360,191)</u>
<b>Revenue Adjustments:</b>		
Increase New Growth Estimate	50,000	
Decrease Debt Exclusion Taxation	(94,878)	
State Aid Adjustments (Governor's Budget)	206,062	
Increase Local Receipt Estimates	335,000	
Additional Free Cash (to Increase Reserve Fund)	30,000	<u>\$526,184</u>
<b>Expense Adjustments:</b>		
Nonexempt Debt Town/School	84,761	
Exempt Debt Town/School	94,878	
Education Assessments - Regional School	(72,600)	
County & State Assessments	132,150	
Town Operating Budget Cuts/Adjustments	288,009	
Reserve Fund Increase (Offset by Free Cash)	(30,000)	
Snow & Ice Deficit	(100,000)	<u>\$397,198</u>
<b>Net Revenue/Expense Adjustments</b>		<u>\$923,382</u>
<b>Revised FY26 Deficit</b>		<u><u>(\$5,436,809)</u></u>

## REVENUE ADJUSTMENTS

### Taxation

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<sup>5</sup> See Section 1 in the following report for a more information on Easton's state aid revenue challenges - [Structural Revenue Deficit Report](#)

We have increased the new growth estimate by \$50,000 from \$750,000 to \$800,000. Permit activity remains strong and we will continue to monitor the potential for additional increases as the budget progresses. We also recently issued a bond for the municipal public facilities project, resulting in a \$94,878 reduction in debt exclusion taxes to be raised outside of the limits of Proposition 2 ½.<sup>6</sup> Although this adjustment is budget neutral because it is offset by a corresponding reduction in the debt service budget, it will provide some relief to taxpayers.

### **State Aid**

State aid has been adjusted to the most recent estimate based on Governor Healy's budget.<sup>7</sup> The governor's budget proposal sets the minimum Chapter 70 education aid increase at \$75 per student rather than the legal minimum and preliminary estimate of \$30 per student for an increase of \$149,055. Unrestricted General Government Aid increases are proposed at 2.2%, an increase of 0.2% or \$5,393 over our preliminary budget estimate of 2%. Other state aid items for charter school reimbursements, veterans' benefits, and reimbursements for tax exemptions provided to residents net out to an increase of \$51,614 for an overall increase of \$206,062.

### **Local Receipts**

Local receipts have been increased by \$335,000 based on year-to-date revenue trends compared with FY24 actual results. These revenues are adjusted as follows: motor vehicle excise \$200,000, licenses and permits \$75,000, meals tax \$30,000 and investment income \$30,000. This adjusts the total from \$8,467,782 to \$8,802,782 or 7.29% over FY25 estimates.

### **Other Financing Sources / Reserves**

Free cash has been increased by \$30,000 to \$1,196,089 to add \$30,000 to the Finance Committee Reserve Fund, explained more below. All other funds remain unchanged. The March memo will recommend an amount to be determined of available stabilization funds.

### **EXPENDITURE ADJUSTMENTS – TOWN / SCHOOL DEPARTMENTS**

The size of the deficit will require cuts to all aspects of Town government. This includes General Government, Health & Community Services, Public Safety, and Public Works. Reductions to the Easton Public Schools request are forthcoming pending presentation to the School Committee.

In FY21, the Town cut its personnel significantly due to the pandemic economic impact and the dissolution of local 911 dispatch to transition to regional services. **Today in FY25, the total Town staff of 172.65 has grown a net of only 3.6 FTE (2%) since pre-pandemic (FY20).** To balance the budget in FY25, all Town (and School) departments cut expenses by 10% across the board, and town departments also cut training funding, with the Police Department eliminating an officer position as well. **The cuts in this memo will reduce the Town's general fund workforce by 3.95 FTE – below pre-pandemic headcount.** The remaining deficit shows more cuts will need to follow.

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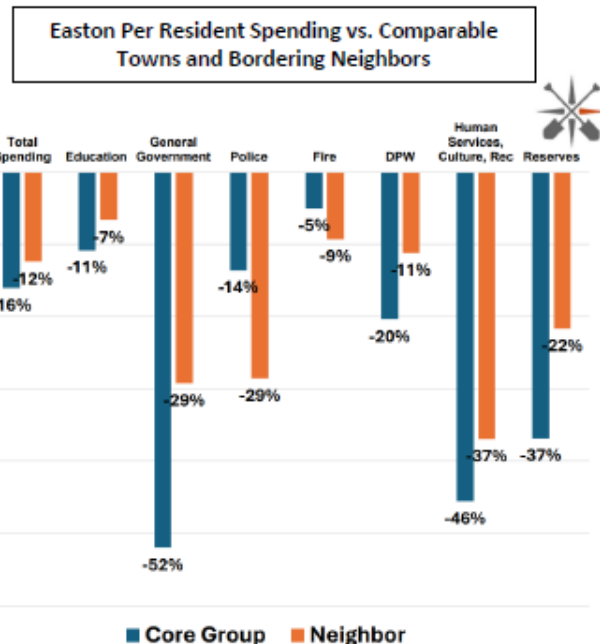
<sup>6</sup> Actual interest rates have, thus far, been better than the 2023 estimates at the time voters approved the project, yielding lower exempt debt costs. Construction bid actual prices also fared better than the 2023 estimated cost of \$116 million, instead arriving at \$107 million, 9 million below budget. [Learn more here.](#)

<sup>7</sup> Preliminary state aid estimates and charges, also referred to as "cherry sheet" aid, by community can be found on the [MA Department of Revenue Division of Local Services website here.](#)

Department	FY24 Adopted	FY25 Adopted	FY26 Prelim. (Level Service)	Adjustments vs. Prelim	FY26 Memo 1 vs. FY25 Adopted
General Government	\$2,954,751	\$3,220,578	\$3,393,128	-79,603 <sup>8</sup>	\$3,313,525 \$92,947 2.89%
Public Works (Gen. Fund) <sup>9</sup>	\$3,777,332	\$3,841,431	\$3,928,300	-123,077	\$3,805,223 (36,208) -0.94%
Health & Community Services	\$1,012,169	\$1,085,122	\$1,262,811	-55,329	\$1,207,482 \$122,360 11.27%
Public Safety	\$11,496,366	\$11,980,386	\$12,649,836	TBD later date	\$12,649,836 \$669,450 5.59%
<b>Subtotal Total Town Government</b>	<b>\$19,836,478</b>	<b>\$20,725,572</b>	<b>\$21,842,165</b>	<b>-258,009</b>	<b>\$21,584,156</b> <b>\$858,584</b> <b>4.14%</b>
Easton Public Schools	\$47,028,543	\$49,748,315	\$53,827,677	TBD later date	\$53,827,677 \$4,079,362 8.2%

When reviewing these cuts, please do so understanding the *existing* stature of these departments. **Without exception, our departments spend fewer dollars per resident than the average of our neighboring towns and our economic peers.** Our departments staff fewer personnel than our peer communities, accomplish more with less, and over years of incremental cuts to balance budgets, have no “buffer” to cut.<sup>10</sup>

The FY26 reductions noted below will take the town backwards in service levels, reduce public safety capabilities, reduce the availability of community programs, weaken our capacity to repair and maintain roads and public buildings



<sup>8</sup> This reduction reflects \$109,603 in reductions to department operations net of the addition of \$30,000 to the Finance Committee Reserve.

<sup>9</sup> Public Works administers a variety of Enterprise Fund programs – Water, Sewer, and Solid Waste. These budgets are fee-based and outside of the general fund. General fund divisions of DPW include Buildings & Grounds, Highway, Snow & Ice, and Administration.

<sup>10</sup> Those interested in learning more about how Easton’s spending compares to its peers should review the [PASE report to the Select Board from December 2024](#) - or review the presentation by Police, Fire, DPW and HCS to PASE from October 2024 <https://www.easton.ma.us/Town.Ops.PASE.pdf>



and parks, and are inconsistent with the Select Board's adopted statement of values. But regressive and regrettable as this is – the legal obligation to produce a balanced budget is not optional.

### Town Department Budget Adjustments

#### Health & Community Services

Health and Community Services (HCS) represents approximately 1% of Easton's general fund budget is second only to General Government in terms of the per-resident spend disparity with peer communities, spending 46% fewer dollars per resident than comparable communities.

HCS cannot sustain the Town Pool this summer. Since the pandemic, the Pool has struggled programmatically to cover expenses through its program and membership fees. HCS has

worked diligently with the Recreation Commission to bring new approaches to the Pool to increase membership and shore up its finances, but the progress hasn't closed the yearly operating gap.<sup>11</sup>

Accordingly, the funds supporting the pool for the ≈16 seasonal staff along with the supplies and hours spent by DPW to clean, open and maintain it, will be redirected to support programming staff in the HCS budget. This will also allow HCS to reallocate \$21,329 of program fees which would otherwise offset losses at the Pool to fund existing community and recreation program staff carried in the operating budget, reducing the HCS budget by that amount.

As undesirable as it is to see a community asset like the pool close for the season, the elimination of existing HCS programming personnel who manage 142 unique community programs per year enjoyed by thousands of residents instead would be an even more regrettable outcome.

Other areas of Health & Community Services will also be scaled back in FY26. Expenses totaling \$34,000 have been either eliminated or shifted to other programming accounts, including recurring transportation staff costs, which will be charged in part to available grants. Those grants today allow per diem drivers to offer additional rides for various medical and other appointments for our community members, and so those services will be reduced.

In total these changes reduce the HCS FY26 request of \$1,262,811 by \$55,329 (4.4%) to \$1,207,482 and reduce 0.6 FTE from the general fund budget.

Rank	CC Rank	N Rank	Municipality	Human Services, Culture, Rec Spending Per Capita
1	1		Dedham	\$151.52
2	2		Canton	\$150.81
3		1	West Bridgewater	\$129.45
4	3		Foxborough	\$126.57
5	4		Walpole	\$120.59
6		2	Sharon	\$112.30
7	5		Chelmsford	\$99.84
8		3	Stoughton	\$99.24
9	6		Marshfield	\$74.28
10	7		Mansfield	\$72.57
11		4	Raynham	\$64.34
12	8		Ashland	\$63.66
13		5	Norton	\$58.83
14	9	6	Easton	\$58.56

<sup>11</sup> The Recreation Commission suggested the possibility of licensing the Pool to area nonprofits with aquatic expertise in lieu of HCS managing it – the Town is actively exploring this opportunity to determine viability and appreciates the Commission's collaboration.



## General Government

Easton's General Government is approximately 3% of Easton's general fund budget and is extremely understaffed and resourced – spending less than half the amount per resident of our average peer community. Easton's per resident General Government spending is last among our neighbors and peer communities, and one of the lowest in all of Massachusetts.<sup>12</sup>

Further reductions to General Government jeopardize our ability to exercise appropriate oversight and internal control over financial, legal, planning, risk management and operations of the entire town government, and will increase a growing burnout problem facing our personnel.

Rank	CC Rank	N Rank	Municipality	General Government Spending Per Capita
1	1		Dedham	\$448.29
2	2		Ashland	\$227.27
3	3		Walpole	\$206.84
4	4		Mansfield	\$200.50
5	5		Foxborough	\$200.24
6		1	W.Bridgewater	\$197.53
7	6		Chelmsford	\$162.60
8	7		Canton	\$160.60
9		2	Raynham	\$150.53
10	8		Marshfield	\$145.01
11		3	Stoughton	\$138.87
12		4	Norton	\$130.55
13		5	Sharon	\$120.72
14	9	6	Easton	\$98.76

In order to retrench and focus on only absolutely essential functions, certain programs that are underway now like Citizens Academy will be the final one before termination. We will still provide essential data for the Board and public on the FY26 budget consistent with the Town Charter including staff level / expense trends and line-item detail, but we cannot devote staff resources to a GFOA budget book and that will also be terminated.<sup>13</sup> As further noted below, the level of service and ability to provide office hours in some departments will also decline.

Specific General Government adjustments are noted below.

**Finance and Administration** - The Town cut 1 FTE position in the Collectors Office this month and will make this cut permanent in the FY26 budget. The hours for customer / resident service have, as of February 10<sup>th</sup>, been permanently reduced to 19 per week. These positions do more than simply collect payments – they respond to numerous inquiries from the public, assist the department with municipal lien certificates, cash management, and other functions supporting payroll and benefits administration for hundreds of active and retired personnel. Even with the reduction in customer service hours, those reading this should fully appreciate the risk posed by reducing staff in our financial operations, which are already understaffed.

<sup>12</sup> See Easton's [Community Expenditure Comparison Report](#) – But you don't need to take our word for it – visit the state DOR portal and filter General Government Expenses against population. MassDOR [Community Comparison Report](#)

<sup>13</sup> The GFOA (Govt. Finance Officers of America) review public budgets and issue national awards for excellence for extraordinary detail, narrative, transparency and communications practices. Easton has won this national award every year since FY19 (except for FY21 due to pandemic). [Here is the FY25 rating.](#)

The Finance Committee Reserve budget – shown as “Reserve Fund” within the Town Departmental Budgets – will be increased by \$30,000 to \$130,000 using an identical amount of free cash (therefore this increase is deficit neutral). This fund is under the control of the Finance Committee and serves as a small emergency fund that departments may access following a public meeting and vote of the Committee for unplanned or unanticipated costs. Given the number of cuts to operating budgets across all Town departments, it is wise to bump up this small savings account for FY26.

The Select Board office budget is also adjusted to correct an error in the January estimate which used an outdated wage schedule, and the Town Counsel request will be reduced by \$10,000 to level fund at FY25 levels.

**Planning** – Despite no increase in staff levels, the Planning Department’s permitting volume has increased 25% in five years. At the same time, they’ve won \$6.1 million in competitive grants spanning infrastructure, wetland restoration, and strategic planning in the previous 5 years. Framed alternatively – **for every \$1 of local tax funding allocated to the Planning Department, they win ≈\$3.40 in grants for Easton.**<sup>14</sup>

Recognizing the increasing volume of permitting, Planning and DPW intended in the current year to hire a shared civil engineer funded by permit fees and enterprise funds (therefore not increasing general fund budget) to assist with permit review and shorten the timeline from application through approval and construction. This benefits not only the department but principally our residents and businesses seeking timely and reliable approvals to contribute vital economic growth to Easton.

Instead, to assist in closing the deficit, we will shift 0.25 FTE budgeted hours for the Environmental Planner from the general fund to permit based revenue, reducing the Planning general fund budget from 3.5 to 3.25 FTE.

### Easton’s Lean Government

All of Easton’s departments spend fewer dollars per resident than their peers – but none have as large a disparity as General Government at **-52%** below average of peers and near the bottom of all towns in Massachusetts.

Easton spends \$99 per resident, per year, on these services. Neighboring towns and peer communities spend an average of \$139 and \$206, respectively.

Despite this, all departments must contribute to closing the deficit. And so Gen. Govt. will:

- Cut 1.35 FTE positions from budget, including eliminating a full-time position.
- Reduce customer service hours for cash collections and bill payment.
- Shift focus of Planning – who currently win \$3.40 in state/federal grants for every \$1 Easton funds them – away from strategic and vision plans to permitting.
- Cancel planned hiring of civil / stormwater engineer which would’ve assisted with expediting permitting for our residents and businesses and promoting growth.
- Rely on grants to offset or delay additional cuts by one more year.

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<sup>14</sup> This award figure does NOT include public works / facilities related grants / in kind services for Blanche Ames (MSBA), Police, Fire, DPW Facilities (IRA), or Depot Street (MassDOT) which total nearly \$50 million.

The department will shift focus to day-to-day permitting and legally required planning / regulatory committee support (Planning Board, Zoning Board of Appeals, Conservation Commission) and away from community / strategic planning. Grant writing will be narrowed in scope to infrastructure, pro-growth programs (i.e. upzoning, regulatory reform, expedited permitting), and awards that contribute to new growth.<sup>15</sup>

Follow up action items from these strategic plans that cost operating funds directly or indirectly (staff time) will be shelved until the operating position improves. Other new strategic planning grants that do not advance the economic priorities noted above will not be sought at all.

Certain community programs administered by the eight boards the Planning Department serves may also be reduced or shut down to redirect staff capacity to permitting, but that analysis is still ongoing.

**Human Resources** - The budgeted hours of the one part-time staff position will be reduced from 0.8 to 0.7 FTE. This department is not “only” human resources for hiring, onboarding, and managing personnel policies and internal compliance, it also maintains the Town and School’s liability, casualty, and property insurance programs, manages loss control, and manages risk for the organization. These loss control efforts reduce legal liability and routinely reduce the Town’s insurance premiums by 10s of thousands per year.

**Information Technology** – over years we have gradually increased this chronically underfunded department, which staffs 1 FTE to manage the IT infrastructure for the Town, to include sufficient funds for managed IT and cybersecurity services. These are essential business functions and also prerequisites for maintaining liability insurances for the town. Nonetheless, we will reduce the request by \$15,000 and leverage grant funds to offset these operating costs for the next 12 months. We will need to restore this in FY27 or cut / change services.

**Town Clerk** – the Town Clerk’s Office will shift \$7,075 of elections related expenses into an anticipated grant receipt for state mandated early voting / vote by mail hours worked. This will reduce the budget accordingly.

Collectively, these cuts reduce the General Government FY26 budget request by \$109,603 (3.2%), but with the increase to the Finance Committee Reserve fund of \$30,000, the net reduction is \$79,603 and eliminates 1.35 FTE from the general fund budget.

#### **Pausing Strategic / Vision Plans**

Existing grant funded community / strategic planning programs:

- Climate Action Plan
- Municipal Vulnerability Plan
- Master Plan Update

Will be put on hold effective immediately until a FY26 budget is adopted at which time they may be re-engaged and completed.

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<sup>15</sup> Certain programs, such as the Open Space & Recreation Plan, must be completed to remain eligible for other state funds and will be completed accordingly. We are petitioning the state now to secure extensions on the grants we must pause.

## Department Public Works

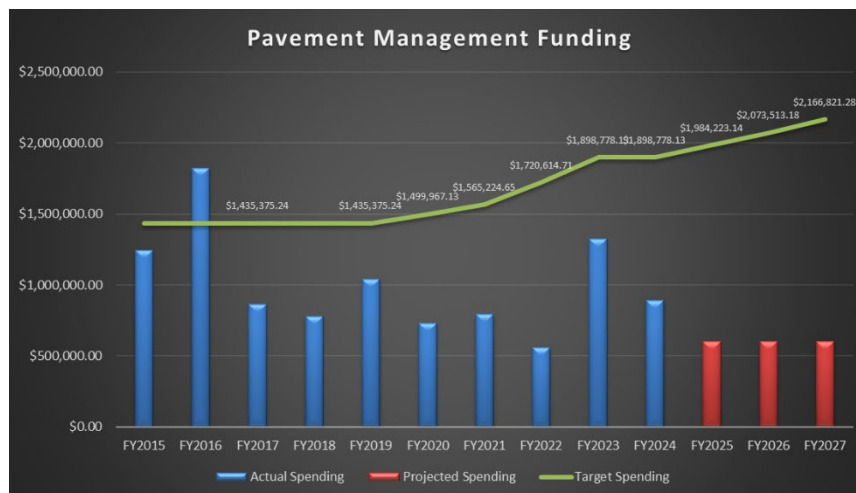
Easton DPW is already understaffed, and this has been repeatedly demonstrated in external audits and benchmarking.

Easton DPW does more with less, spending 20% fewer dollars per resident than peer communities and constituting about 4% of Easton's general fund budget. DPW's general fund staff of 25.2 FTE are responsible for 794,000 square feet of town and school facilities maintenance, 117 miles of roadway maintenance, 218 acres of park and field care, and maintenance of 136 town trucks and motor vehicles.

Two positions in DPW will be cut in FY26 – the Building Automation Technician in Buildings and Grounds and a Special Equipment Operator for the Highway Division. This will reduce the DPW FY26 request of \$3,928,300 by \$123,077 (3.1%) to \$3,805,223 and cut the general fund staff from 25.2 FTE to 23.2 FTE.<sup>16</sup>

This cut will reduce Easton's ability to maintain its town and school buildings and worsen our ability to maintain our roads and infrastructure. Both of these will contribute additional deferred maintain costs to the capital budget over time, further straining our financial position.

The cuts will have compound impact because Massachusetts's primary funding mechanism for local road work – Chapter 90 – has been largely level funded for the previous 12 years. The graph below depicts the rising annual need for maintaining roads (green line) against received state roadway funds (plus local supplements in FY15/16).



<sup>16</sup> The Building Automatic Technician position to be eliminated is partially funded in the Easton School budget – and will afford a \$35,931 reduction to the EPS budget in addition to the DPW reduction of \$123,077.

## Public Safety – Police and Fire/EMS

Reductions to Police and Fire/EMS are the last resort in Town Government, as they have a direct impact on the safety of our residents and our first responders. However, these departments are the largest non-School departments at 12% of the general fund budget and the severity of the deficit gives no choice.

### *Potential Cuts Under Review*

The Town has a difficult balance between the community's desire for timely budget information and the precision with which we can forecast at this early date. By the time this memo is published, major contributors to the budget deficit, such as health insurance, will remain preliminary as rates for FY26 will still not be finalized by the GIC. Each 1% swing in those final rates can impact our deficit by \$100,000 in either direction – so the Town and School departments are simply not able to be exact in our forecasted reductions this far ahead of the May 19 Town Meeting.

Having noted that caution, in the interest of sharing the type of challenging decisions the Chiefs need to consider and finalize by April, we are publishing the below. There may be those who suggest this is a “scare tactic” – but such a suggestion is a disservice to our public safety leaders who contributed to this memo and one which ignores that the Town has repeatedly warned for a decade that our narrowing budget margins would ultimately leave us vulnerable to significant and painful service cuts absent an eventual override.

These topics are shared for informational purposes and are subject to finalization / change.

### **Fire Department**

In order to reduce the budget for July 1, the Fire Department is assessing a possible reduction in minimum shift staff levels from 8 to 7. While this would not mean every shift is at 7, it means any shift *could* (depending on sick leave, etc.), and when that did occur, Lothrop Street Fire Station would close and the 2<sup>nd</sup> ambulance on duty would not be staffed.

This would have significant safety implications for the community, as our Fire Department responds to nearly 3000 medicals a year - approx. 8-10 medical 911s every day.

### **Public Safety Cuts for FY26**

The exact dollar amount and FTE reduction to Police / Fire is still being assessed by the Police and Fire Chiefs. However, **at this stage we know the following will occur in FY26:**

- **Staff levels will be reduced in both departments.**
- **Easton's paramedicine program will be curtailed or eliminated.** This position is a collaboration between Easton Fire and HCS provides nursing and healthcare related services to our residents in the community and at Frothingham Hall. The position will be moved back to the line to reduce the overtime budget.
- **Easton's Detective Division will drop from 4 to 3 personnel.** This 25% reduction in capacity will lead to lower clear rates (i.e. fewer crimes solved) and a necessary re-prioritization to the most significant crimes (violent) and an inability to follow up and resolve a greater number of property crimes (theft, burglary), interpersonal crimes, and non-felony matters.
- **Reductions to police and fire participation in community programs and events** (touch a truck, open houses, etc.).

If only one ambulance is staffed and is on a call, there will be longer response times for any concurrent 911 caller as they wait on a mutual aid ambulance from a neighboring city or town to arrive. This can mean the difference between a 3–5-minute response time and a 10–15-minute response time.

### Police Department

Easton Police are reviewing budget reductions to be enacted July 1 through one or more of the following:

- Elimination of the community outreach officer position, who works with our mental health clinician to reduce mental health emergencies.
- Reduction of police staff on the overnight shift from a minimum of 5 to 4; leading to fewer officers available for calls or not having a police officer inside of the station during overnight hours.
- Reduction in training to the minimum allowed by law and essential for officer recertification.

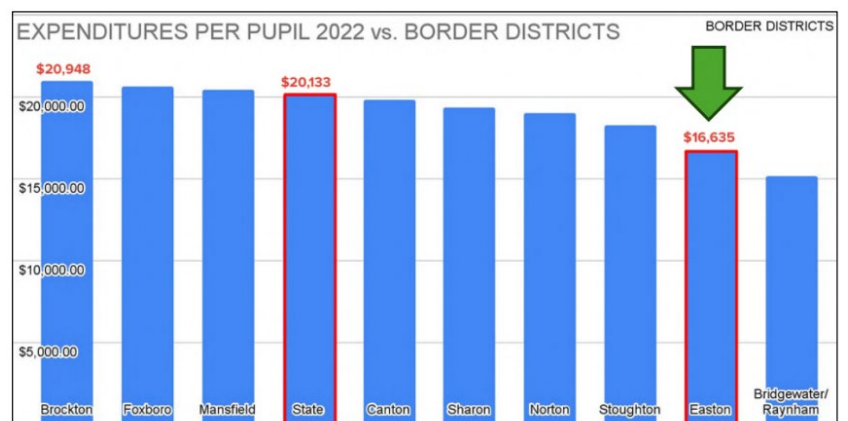
Any one of these options would take us backwards on our public safety posture. We will have a final direction later in the budget cycle.

### Easton Public Schools

Just as all Town departments spend fewer dollars per resident than our peers, the Easton Public Schools deliver a high-quality education at fewer dollars per pupil than their peers.

Rank	CC Rank	N Rank	Municipality	Fire Department Spending Per Capita
1		1	W.Bridgewater	\$298.52
2	1		Dedham	\$280.64
3	2		Canton	\$272.37
4	3		Foxborough	\$263.12
5	4		Marshfield	\$244.49
6		2	Norton	\$234.25
7		3	Stoughton	\$230.00
8		4	Raynham	\$225.36
9	5	5	Easton	\$212.43
10		6	Sharon	\$204.64
11	6		Walpole	\$203.83
12	7		Mansfield	\$203.55
13	8		Chelmsford	\$183.07
14	9		Ashland	\$151.72

Rank	CC Rank	N Rank	Municipality	Police Spending Per Capita
1		1	W.Bridgewater	\$408.97
2		2	Raynham	\$377.35
3	1		Foxborough	\$271.93
4		3	Stoughton	\$271.58
5	2		Dedham	\$269.67
6	3		Marshfield	\$256.25
7	4		Walpole	\$235.52
8	5		Canton	\$230.94
9	6		Mansfield	\$220.11
10	7		Chelmsford	\$215.55
11		4	Norton	\$209.69
12		5	Sharon	\$206.47
13	8	6	Easton	\$199.28
14	9		Ashland	\$175.87



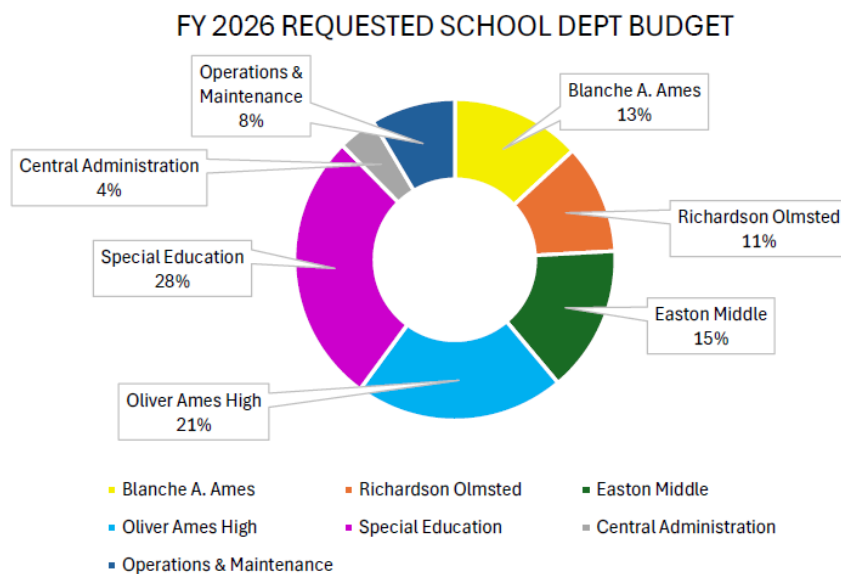


The Easton Schools continue their efforts to reduce their initial level service budget request of \$53,827,677.

This increase is driven by the following:

FY 2025 Budget	\$49,748,315	FY 26 Increase
Payroll "rollover"	\$2,810,936	5.7%
Increases in expenses and operational contracts	\$1,268,426	2.5%
<b>TOTAL increase for level service funding FY26</b>	<b>\$4,079,362</b>	<b>8.2%</b>
<b>TOTAL request FY26</b>	<b>\$53,827,677</b>	<b>8.2%</b>

The EPS FY26 level service request by department is below:



And the year-over-year data:

<b>EASTON PUBLIC SCHOOLS FY2026 BUDGET PROPOSAL SUMMARY</b>						
	FY 2024 Expended	FY2025 YTD Expended	FY2025 Budget	FY2026 Requested	FY2026-FY2025	% Difference
<b>Elementary Schools</b>						
Blanche A. Ames Elementary School (PK-2)	6,094,413	3,289,400	6,486,923	7,058,242	571,319	8.8%
Richardson Olmsted School (3-5)	5,465,233	3,081,212	5,597,631	5,941,303	343,672	6.1%
	<b>11,559,646</b>	<b>6,370,612</b>	<b>12,084,554</b>	<b>12,999,545</b>	<b>914,991</b>	
<b>Secondary Schools</b>						
Easton Middle School	7,006,940	3,785,285	7,259,610	7,938,544	678,934	9.4%
Oliver Ames High School	10,647,759	5,686,083	10,946,062	11,405,226	459,164	4.2%
	<b>17,654,699</b>	<b>9,471,367</b>	<b>18,205,672</b>	<b>19,343,770</b>	<b>1,138,098</b>	
<b>System Wide Programs and Services</b>						
Special Education Services	12,260,214	6,430,135	13,297,940	14,838,087	1,540,147	11.6%
Central Administration	1,797,765	1,181,008	2,040,445	2,076,713	36,268	1.8%
Operations & Maintenance	3,731,752	2,055,744	4,119,704	4,569,563	449,859	10.9%
	<b>17,789,731</b>	<b>9,666,887</b>	<b>19,458,089</b>	<b>21,484,362</b>	<b>2,026,273</b>	
<b>Total School Department Budget Proposal</b>	<b>47,004,077</b>	<b>25,508,866</b>	<b>49,748,315</b>	<b>53,827,677</b>	<b>4,079,362</b>	<b>8.2%</b>



The Easton Public Schools are working closely with the Town to produce a balanced, non-override budget proposal by April. Due to the size of the Easton School operation as a portion of the budget, the cuts necessary to achieve the non-override budget will be substantial, and while exact reductions are not finalized, the scale of budget reduction will likely include the following:

- **Staffing, which affects:**
  - Class sizes and caseloads
  - Student extracurricular programming (ie: sports, music, clubs, activities, etc.)
  - School programs and elective courses
  - Enrichment offerings
  - Summer programming
  - Administrative oversight and compliance
- **Non-staffing areas, which affects:**
  - Transportation (i.e.: late buses, daily buses, etc.)
  - Technology and one-to-one programs
  - Resources and materials
  - Staff professional development
  - Equity and access (ie: free kindergarten, affordable fees, free transportation, etc.)

Additional information about the School budget process can be found on the District's Business Office website: <https://eastonmaschools.org/business-office/>

## **OTHER EXPENDITURE ADJUSTMENTS**

**Debt Service** - The Town recently solicited bids for bonds and notes to be delivered in March. The debt budget had been carrying some assumptions that can now be adjusted to the actual financing costs and this results in a decrease to exempt debt (raised outside of the limitations of Proposition 2 ½) of \$94,878 and nonexempt debt of \$84,761, for a total debt budget reduction of \$179,639.

**Education Assessments – Southeastern Regional School** - The governor's budget increased Chapter 70 revenue beyond initial projections but also raised Southeastern Regional School's foundation budget under the Student Opportunity Act (SOA), resulting in a \$72,600 increase in Easton's assessment. The SOA adjusts the Chapter 70 formula, impacting school funding and requiring districts to meet a minimum foundation budget each year. Total regional school assessments to Easton are projected to grow \$238,469 (14.7%) over the current year.

**County and State Assessments** - County and state assessments have been adjusted to match the governor's budget proposal, resulting in a *decrease* of \$132,150. This estimate will likely change as we update the budget to match forthcoming Ways and Means, Senate and Conference Committee budgets.

**Snow and Ice Deficit** - Unfortunately, the repeated occurrence of long duration snow and ice events this month has pushed the FY25 Snow and Ice budget into the red. Under state law, this is the only municipal account that can legally deficit spend, but that deficit must be funded in the successive budget. We are therefore adding \$100,000 to the deficit based on current trends.

**Next Steps** - These cuts, coupled with revenue adjustments noted before, reduce the deficit from \$6,360,191 to \$5,436,809. More work remains. Here is what is next.

1. **GIC health insurance rates** for FY26 will be finalized before the next budget change memo. The IAC will also meet to discuss future retiree health costs and incentive / opt out programs the town will run this spring to reduce our healthcare costs. Any adjustments from these will be reflected in the next memo.
2. **Property, casualty, and liability insurance** – rates from our existing and competing insurers are expected in early March.
3. **Town collective bargaining** – the January budget noted that the Town is carrying a placeholder COLA for the seven town unions whose contracts expire June 30. If agreements aren't in place before the March budget update, that budget capacity will be cut from the respective departments. We will proceed with zero % COLA at risk until contracts are settled and budgets are adjusted in the fall, potentially via additional position eliminations. Any adjustments from bargaining will be noted in the March change memo.
4. **Fees** – Easton's boards and departments are progressing through my recommendations to raise fees and increase local revenue. The Board of Health voted a series of increases effective April 1. The Select Board will have a new license fee schedule recommended to them the night this budget update is presented. Planning and Conservation have been asked to increase fees by March. The Building Department is also finalizing an increase in their permit fees. We will carefully assess the final adjustments across these departments against Q2 actuals to see if our local receipts forecast can be bumped any higher.
5. **Stabilization Fund** – we will include a proposal for use of stabilization funds in the next memo.
6. **Promoting A Sustainable Easton Recommendations** – PASE will hold its second open house to present their findings and recommendations to the community on Wednesday, February 26, from 6-8 PM at Blanche Ames Elementary School. They must then present their recommendations to Easton's elected leadership no later than March 31<sup>st</sup>.
7. **Providing A Schedule for Easton's Voters** – as the above items coalesce, we owe it to the public to establish key dates as quickly as possible so they know where and when important choices about the budget will be made. Town and School leadership are working to identify dates and venues for the School Committee's statutory budget hearing as well as the Select Board /Finance Committee Charter hearings in April. PASE will finalize their recommendation in March, but their full membership has already stated at public meetings that an override will be a major component of those recommendations. Accordingly, I advise the Select Board to declare whether you intend to offer that choice to voters via contingent budget at the May 19 Town Meeting and a to-be-determined override election.<sup>17</sup>

I anticipate issuing a second budget change memo at the Select Board's March 24 meeting.

Sincerely,  
Connor Read  
**Town Administrator**

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<sup>17</sup> This is not the same thing as voting to actually schedule an override election – that would be premature at this point as exact dollar amounts and various election logistics are required in advance – but it would provide important clarity to the choices ahead of our voters.

**TOWN OF EASTON**  
**FISCAL 2026 PRELIMINARY BUDGET SUMMARY**

	FY22 Actual	FY22 Budget	FY23 Actual	FY23 Budget	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Preliminary Budget	Change Memo #1 Adjustments	FY26 Adj Preliminary Budget	FY26 vs. FY25 \$ Difference	FY26 vs. FY25 % Difference
<b>REVENUES</b>												
<b>TAXATION</b>												
Prior Year Levy Limit	60,033,952	59,106,048	62,327,760	61,304,269	64,580,948	63,491,720	65,733,561	68,874,618		68,874,618	3,141,057	4.78%
Amended P/Y Growth		12,971		289		658	(9,280)	-		-	9,280	-100.00%
Proposition 2 1/2 levy limit increase		1,477,975		1,532,614		1,587,309	1,643,107	1,721,865		1,721,865	78,758	4.79%
Excess Levy Capacity due to rounding		(7,248)		(2,250)		-	(37,892)	-		-	37,892	-100.00%
New Growth	707,275	707,275	654,548	654,548	653,874	653,874	1,507,230	750,000	50,000	800,000	(707,230)	-46.92%
<b>TAX LEVY LIMIT</b>	<b>60,741,227</b>	<b>61,297,021</b>	<b>62,982,308</b>	<b>63,489,470</b>	<b>65,234,822</b>	<b>65,733,561</b>	<b>68,836,726</b>	<b>71,346,483</b>	<b>50,000</b>	<b>71,396,483</b>	<b>2,559,757</b>	<b>3.72%</b>
Debt Exclusion	2,443,129	2,443,129	4,068,376	4,068,376	4,238,244	4,238,244	4,677,230	7,477,230	(94,878)	7,382,352	2,705,122	57.84%
Other Taxes	543,175	-	249,628	-	-	-	-	-		-	-	0.00%
<b>TOTAL TAXATION</b>	<b>63,727,531</b>	<b>63,740,150</b>	<b>67,300,312</b>	<b>67,557,846</b>	<b>69,473,066</b>	<b>69,971,805</b>	<b>73,513,956</b>	<b>78,823,713</b>	<b>(44,878)</b>	<b>78,778,835</b>	<b>5,264,879</b>	<b>7.16%</b>
Transfer to DIF Fund	(38,732)	(38,732)	(84,725)	(84,725)	(107,790)	(107,790)	(182,316)	(182,316)		(182,316)	-	0.00%
<b>NET TAXATION</b>	<b>63,688,799</b>	<b>63,701,418</b>	<b>67,215,587</b>	<b>67,473,121</b>	<b>69,365,276</b>	<b>69,864,015</b>	<b>73,331,640</b>	<b>78,641,397</b>	<b>(44,878)</b>	<b>78,596,519</b>	<b>5,264,879</b>	<b>7.18%</b>
<b>STATE AID</b>												
State Aid Chapter 70	10,249,641	10,249,641	10,450,341	10,450,341	10,655,421	10,655,421	11,009,437	11,111,557	149,055	11,260,612	251,175	2.28%
Unrestricted General Government Aid	2,406,758	2,406,758	2,536,723	2,536,723	2,617,898	2,617,898	2,696,435	2,750,364	5,393	2,755,757	59,322	2.20%
Charter Tuition Reimbursement	25,173	57,285	142,702	43,938	172,765	102,613	117,273	117,273	(60,396)	56,877	(60,396)	-51.50%
Veterans Benefits	142,052	149,083	124,209	147,564	144,172	143,131	154,930	154,930	28,821	183,751	28,821	18.60%
State Owned Land	113,169	113,169	145,264	145,264	160,366	160,531	164,809	164,809		164,809	-	0.00%
Exemptions: Vets, Blind, Surv Sp & Elderly	186,200	114,715	196,466	109,660	22,701	140,397	133,898	133,898	83,189	217,087	83,189	62.13%
Homeless Transportation	80,466	-	39,025	-	-	-	-	-		-	-	0.00%
<b>TOTAL STATE AID</b>	<b>13,203,459</b>	<b>13,090,651</b>	<b>13,634,730</b>	<b>13,433,490</b>	<b>13,773,323</b>	<b>13,819,991</b>	<b>14,276,782</b>	<b>14,432,831</b>	<b>206,062</b>	<b>14,638,893</b>	<b>362,111</b>	<b>2.54%</b>
<b>LOCAL RECEIPTS</b>												
Motor Vehicle Excise	4,201,434	3,770,000	4,103,133	3,877,700	4,533,666	4,070,000	4,200,700	4,300,000	200,000	4,500,000	299,300	7.13%
Licenses & Permits	889,350	700,000	875,859	720,000	1,126,063	756,000	857,560	900,000	75,000	975,000	117,440	13.69%
Ambulance	1,747,208	1,304,000	1,755,395	1,550,000	1,743,273	1,630,000	1,650,000	1,700,000		1,700,000	50,000	3.03%
Fees	253,476	215,000	185,544	225,000	195,285	185,000	185,000	185,000		185,000	-	0.00%
Meals Tax	508,498	300,000	495,845	430,000	537,689	452,000	500,000	500,000	30,000	530,000	30,000	6.00%
Penalties and Interest	350,535	300,000	527,549	315,000	405,920	330,000	330,000	333,300		333,300	3,300	1.00%
Fines and Forfeitures	25,227	10,000	24,155	25,000	28,458	24,000	24,240	24,482		24,482	242	1.00%
Investment Income	33,110	30,000	161,171	20,000	299,347	50,000	150,500	200,000	30,000	230,000	79,500	52.82%
Medicare D. Subsidy/State Paid Sick Reimb (FY22)	114,980	-	-	-	-	-	-	-		-	-	0.00%
Medicaid Reimbursement	381,798	130,000	183,132	230,000	207,767	180,000	181,800	185,000		185,000	3,200	1.76%
SE Regional School Reimb	-	-	22,666	-	60,000	60,000	65,000	65,000		65,000	-	0.00%
Supplemental Taxes	-	25,000	-	60,000	29,489	63,000	-	-		-	-	0.00%
Miscellaneous Revenue	91,360	69,567	113,345	79,827	236,232	83,749	59,684	75,000		75,000	15,316	25.66%
<b>TOTAL LOCAL RECEIPTS</b>	<b>8,596,976</b>	<b>6,853,567</b>	<b>8,447,794</b>	<b>7,532,527</b>	<b>9,403,189</b>	<b>7,883,749</b>	<b>8,204,484</b>	<b>8,467,782</b>	<b>335,000</b>	<b>8,802,782</b>	<b>598,298</b>	<b>7.29%</b>
<b>OTHER FINANCING SOURCES/RESERVES</b>												
Ames Funds	425,000	425,000	375,000	375,000	400,000	400,000	578,000	400,000		400,000	(178,000)	-30.80%
ARPA Revenue Replacement			750,000	750,000	750,000	750,000	430,000	-		-	(430,000)	-100.00%
Septic Betterment Receipts Reserved for Appropriation	185,029	185,029	199,526	199,526	227,789	227,789	262,620	260,437		260,437	(2,183)	-0.83%
Opioid Settlement Funds							150,000	150,000		150,000	-	0.00%
Other Revolving (Planning Board 53E 1/2)			334,293		73,238	35,000	35,000	35,000		35,000	-	0.00%
Transfer from Stabilization	236,843	236,843		-		-	756,556	-		-	(756,556)	-100.00%
Transfer from Enterprise Funds	611,553	611,553	642,861	642,861	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	850,000	1,670,000	1,166,089	30,000	1,196,089	(473,911)	-28.38%
Other	247,626	-		-	-	-	-	-		-	-	-
<b>TOTAL OTHER FINANCING SOURCES/RESERVES</b>	<b>2,649,792</b>	<b>2,402,166</b>	<b>3,351,773</b>	<b>3,017,480</b>	<b>2,943,888</b>	<b>2,905,650</b>	<b>4,525,037</b>	<b>2,654,387</b>	<b>30,000</b>	<b>2,684,387</b>	<b>(1,840,650)</b>	<b>-40.68%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>88,139,026</b>	<b>86,047,802</b>	<b>92,649,884</b>	<b>91,456,618</b>	<b>95,485,676</b>	<b>94,473,405</b>	<b>100,337,943</b>	<b>104,196,397</b>	<b>526,184</b>	<b>104,722,581</b>	<b>4,384,638</b>	<b>4.37%</b>
<b>ENTERPRISE FUNDS</b>												
Sewer Enterprise	802,411	735,359	939,417	803,103	977,494	839,844	839,844	839,844		839,844	-	0.00%
Sewer Surplus/Transfer from Betterments/DIF	150,000	150,000	75,000	75,000	566,000	566,000	571,571	571,571		571,571	-	0.00%
Water Enterprise	3,569,839	3,235,481	4,137,814	3,571,031	4,409,437	4,237,842	4,576,869	4,576,869		4,576,869	-	0.00%
Water Surplus		115,000	115,000			705,000	1,148,827	1,148,827		1,148,827	-	0.00%
Solid Waste & Recycling	1,715,137	1,588,000	1,721,439	1,592,211	1,991,976	1,968,992	2,171,877	2,171,877		2,171,877	-	0.00%
Solid Waste & Recycling Surplus		-		157,789		39,000	-	-		-	-	0.00%
P.E.G. Cable Access	596,534	700,000	537,830	700,000	520,278	700,000	700,000	700,000		700,000	-	0.00%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>6,833,921</b>	<b>6,408,840</b>	<b>7,526,500</b>	<b>7,014,134</b>	<b>9,170,185</b>	<b>9,056,678</b>	<b>10,008,988</b>	<b>10,008,988</b>	<b>-</b>	<b>10,008,988</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>94,972,947</b>	<b>92,456,642</b>	<b>100,176,384</b>	<b>98,470,752</b>	<b>104,655,861</b>	<b>103,530,083</b>	<b>110,346,931</b>	<b>114,205,385</b>	<b>526,184</b>	<b>114,731,569</b>	<b>4,384,638</b>	<b>3.97%</b>

**TOWN OF EASTON  
FISCAL 2026 PRELIMINARY BUDGET SUMMARY**

	FY22 Actual	FY22 Budget	FY23 Actual	FY23 Budget	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Preliminary Budget	Change Memo #1 Adjustments	FY26 Adj Preliminary Budget	FY26 vs. FY25 \$ Difference	FY26 vs. FY25 % Difference
<b>EXPENDITURES</b>												
<b>FIXED COSTS</b>												
DEBT AND INTEREST												
Non-exempt Town	2,129,286	2,143,537	2,329,556	2,329,556	2,359,872	2,359,873	2,241,010	2,287,438	55,513	2,342,951	101,941	4.55%
Non-exempt School	486,728	486,728	449,249	449,249	416,294	416,294	458,364	678,813	(140,274)	538,539	80,175	17.49%
Exempt Town		-	-	-	-	-	425,361	3,225,361	(26,300)	3,199,061	2,773,700	652.08%
Exempt School	2,422,560	2,443,129	4,068,376	4,068,376	4,238,244	4,238,244	4,251,869	4,251,869	(68,578)	4,183,291	(68,578)	-1.61%
Capital Budget Reserve		-	-	-	-	2,638	79,431	-		-	(79,431)	-100.00%
<b>SUBTOTAL - Debt Service</b>	<b>5,038,574</b>	<b>5,073,394</b>	<b>6,847,181</b>	<b>6,847,181</b>	<b>7,014,410</b>	<b>7,017,049</b>	<b>7,456,035</b>	<b>10,443,481</b>	<b>(179,639)</b>	<b>10,263,842</b>	<b>2,807,807</b>	<b>37.66%</b>
<b>EXPENDITURES</b>												
<b>FIXED COSTS</b>												
EMPLOYEE BENEFITS AND OTHER INSURANCE												
Employee Health Insurance	8,344,243	8,737,993	8,764,919	9,213,905	9,368,114	9,554,214	10,301,420	11,537,591	-	11,537,591	1,236,171	12.00%
Health Town Active	1,618,867	1,655,377	1,728,453	1,723,146	1,855,741	1,873,804	1,983,690	2,221,733		2,221,733	238,043	12.00%
Health School Active	3,831,795	4,051,872	3,982,827	4,340,478	4,388,803	4,315,945	4,630,276	5,185,909		5,185,909	555,633	12.00%
Health Town Retiree	950,451	992,945	1,000,517	1,032,592	1,033,935	1,070,885	1,173,690	1,314,533		1,314,533	140,843	12.00%
Health School Retiree	1,943,130	2,037,799	2,053,122	2,117,689	2,089,635	2,293,580	2,513,764	2,815,416		2,815,416	301,652	12.00%
Transfer to OPEB Trust Fund	25,000	25,000	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	5,747,213	6,084,360	6,659,709		6,659,709	575,349	9.46%
Workers Compensation Insurance	363,066	441,460	347,123	342,784	394,550	374,356	397,061	431,768	-	431,768	34,707	8.74%
Town Employees	118,352	121,670	117,948	118,727	162,868	128,485	137,479	151,227		151,227	13,748	10.00%
School Employees	170,302	269,790	175,182	174,057	193,331	195,871	209,582	230,541		230,541	20,959	10.00%
Police IOD Medical	32,775	25,000	24,350	25,000	6,804	25,000	25,000	25,000		25,000	-	0.00%
Fire IOD Medical	41,637	25,000	29,643	25,000	31,547	25,000	25,000	25,000		25,000	-	0.00%
Property/Liability Insurance	667,021	587,190	779,520	734,800	834,617	863,031	923,444	1,015,789	-	1,015,789	92,345	10.00%
Town	335,418	312,110	369,723	377,414	371,946	403,922	432,197	475,417		475,417	43,220	10.00%
School	331,603	275,080	409,797	357,386	462,671	459,109	491,247	540,372		540,372	49,125	10.00%
Medicare-Town Share	233,903	230,000	240,114	240,000	247,824	255,000	260,000	270,000		270,000	10,000	3.85%
Medicare-School Share	500,006	512,000	535,852	530,000	559,185	550,000	565,000	604,815		604,815	39,815	7.05%
Collective Bargaining Reserve	0	824		85,000		-	-			-	-	0.00%
Other	262,751	2,500	16,496	12,500	31,053	12,500	17,500	32,500		32,500	15,000	85.71%
<b>SUBTOTAL - EE BENEFITS AND OTHER INS.</b>	<b>15,496,865</b>	<b>15,637,842</b>	<b>16,124,152</b>	<b>16,599,117</b>	<b>17,207,556</b>	<b>17,381,314</b>	<b>18,573,785</b>	<b>20,577,172</b>	<b>-</b>	<b>20,577,172</b>	<b>2,003,387</b>	<b>10.79%</b>
Education Assessments												
Southeastern Regional School Assessment	1,369,494	1,369,494	1,518,927	1,518,927	1,301,243	1,301,243	1,599,923	1,761,775	72,600	1,834,375	234,452	14.65%
Bristol County Agricultural School Assessment	70,373	72,264	64,377	68,944	76,773	76,774	89,973	103,990		103,990	14,017	15.58%
<b>SUBTOTAL - EDUCATION ASSESSMENTS</b>	<b>1,439,867</b>	<b>1,441,758</b>	<b>1,583,304</b>	<b>1,587,871</b>	<b>1,378,016</b>	<b>1,378,017</b>	<b>1,689,896</b>	<b>1,865,765</b>	<b>72,600</b>	<b>1,938,365</b>	<b>248,469</b>	<b>14.70%</b>
OTHER EXPENDITURES												
County and State Assessments	1,138,343	1,183,519	1,329,958	1,199,810	1,429,658	1,338,623	1,428,884	1,500,328	(132,150)	1,368,178	(60,706)	-4.25%
Other Amounts to be Raised	460,590	460,590	501,923	501,923	476,183	476,183	655,402	500,000	100,000	600,000	(55,402)	-8.45%
Snow & Ice, COVID-19, Other Deficits		-		-		-	50,600		100,000	100,000	49,400	97.63%
Overlay & Other	460,590	460,590	501,923	501,923	476,183	476,183	604,802	500,000		500,000	(104,802)	-17.33%
Transfer to Trust Funds (Stabilization, etc.)				-		-	-	-		-	-	0.00%
<b>SUBTOTAL - OTHER EXPENDITURES</b>	<b>1,598,933</b>	<b>1,644,109</b>	<b>1,831,881</b>	<b>1,701,733</b>	<b>1,905,841</b>	<b>1,814,806</b>	<b>2,084,286</b>	<b>2,000,328</b>	<b>(32,150)</b>	<b>1,968,178</b>	<b>(116,108)</b>	<b>-5.57%</b>
CAPITAL BUDGET APPROPRIATION FROM TAXATION						17,198	60,054			-	(60,054)	-100.00%
<b>TOTAL FIXED COSTS AND OTHER EXPENDITURES</b>	<b>23,574,239</b>	<b>23,797,103</b>	<b>26,386,518</b>	<b>26,735,902</b>	<b>27,505,823</b>	<b>27,608,384</b>	<b>29,864,056</b>	<b>34,886,746</b>	<b>(139,189)</b>	<b>34,747,557</b>	<b>4,883,501</b>	<b>16.35%</b>

**TOWN OF EASTON  
FISCAL 2026 PRELIMINARY BUDGET SUMMARY**

	FY22 Actual	FY22 Budget	FY23 Actual	FY23 Budget	FY24 Actual	FY24 Budget	FY25 Budget	FY26 Preliminary Budget	Change Memo #1 Adjustments	FY26 Adj Preliminary Budget	FY26 vs. FY25 \$ Difference	FY26 vs. FY25 % Difference
<b>DEPARTMENTAL OPERATING BUDGETS</b>												
<b>Town Departmental Budgets</b>												
Select Board	473,493	473,872	525,401	525,405	562,800	566,032	432,182	445,051	6,765	451,816	19,634	4.54%
Finance Committee	1,293	2,000	267	2,000	1,200	2,000	2,000	2,000		2,000	-	0.00%
Reserve Fund	-	40,000	-	30,000	-	62,502	100,000	100,000	30,000	130,000	30,000	30.00%
Town Accountant	260,652	260,652	270,189	271,740	285,003	286,014	308,206	316,922		316,922	8,716	2.83%
Assessors	307,704	308,755	312,253	314,693	314,686	322,230	339,154	357,920		357,920	18,766	5.53%
Treasurer/Collector	339,974	368,351	361,733	377,908	392,268	395,478	407,612	436,027	(51,196)	384,831	(22,781)	-5.59%
Town Counsel	164,427	170,000	135,983	170,000	125,160	175,000	175,000	185,000	(10,000)	175,000	-	0.00%
Human Resources							165,679	174,444	(7,021)	167,423	1,744	1.05%
Information Technology	246,625	247,360	271,326	273,076	318,567	318,581	416,396	497,877	(15,000)	482,877	66,481	15.97%
Town Clerk	286,895	296,298	350,551	351,351	361,478	361,560	381,398	365,496	(7,075)	358,421	(22,977)	-6.02%
Planning & Economic Development	304,296	304,357	321,098	330,884	325,678	341,654	351,151	364,091	(26,076)	338,015	(13,136)	-3.74%
Other General Government	94,220	105,600	112,259	112,650	121,785	123,700	141,800	148,300		148,300	6,500	4.58%
Subtotal General Government	2,479,579	2,577,245	2,661,060	2,759,707	2,808,625	2,954,751	3,220,578	3,393,128	(79,603)	3,313,525	92,947	2.89%
Police	4,738,684	4,740,918	4,776,870	4,838,106	4,992,683	5,075,390	5,243,558	5,626,606		5,626,606	383,048	7.31%
Public Safety Dispatch	300,000	300,000	300,000	300,000	303,000	325,000	453,000	603,000		603,000	150,000	33.11%
Fire & Rescue	5,232,953	5,233,031	5,553,314	5,553,396	5,774,389	5,728,391	5,912,701	6,035,635		6,035,635	122,934	2.08%
Inspectional Services	294,232	302,474	330,836	331,047	362,660	367,585	371,127	384,595		384,595	13,468	3.63%
Subtotal Public Safety	10,565,869	10,576,423	10,961,020	11,022,549	11,432,732	11,496,366	11,980,386	12,649,836	-	12,649,836	669,450	5.59%
DPW - Administration	615,274	630,738	651,534	662,631	684,823	690,187	731,663	731,258		731,258	(405)	-0.06%
DPW - Buildings and Grounds	1,248,198	1,165,085	1,292,113	1,229,316	1,260,300	1,244,404	1,256,004	1,304,199	(35,931)	1,268,268	12,264	0.98%
DPW - Highway	1,230,056	1,310,254	1,336,845	1,331,704	1,374,731	1,346,541	1,357,564	1,396,643	(87,146)	1,309,497	(48,067)	-3.54%
DPW - Snow & Ice	563,113	568,700	432,054	493,700	427,613	496,200	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	3,747,467	3,777,332	3,841,431	3,928,300	(123,077)	3,805,223	(36,208)	-0.94%
Health and Community Services	900,277	935,924	936,702	976,469	973,594	1,012,169	1,085,122	1,262,811	(55,329)	1,207,482	122,360	11.28%
Library	568,685	568,685	585,860	585,860	595,860	595,860	598,055	608,090		608,090	10,035	1.68%
Total Town Departmental Budgets	18,171,051	18,333,054	18,857,188	19,061,936	19,558,278	19,836,478	20,725,572	21,842,165	(258,009)	21,584,156	858,584	4.14%
School Department Budget	43,502,411	43,917,645	45,038,442	45,658,780	47,004,077	47,028,543	49,748,315	53,827,677		53,827,677	4,079,362	8.20%
<b>TOTAL DEPARTMENTAL OPERATING BUDGETS</b>	<b>61,673,462</b>	<b>62,250,699</b>	<b>63,895,630</b>	<b>64,720,716</b>	<b>66,562,355</b>	<b>66,865,021</b>	<b>70,473,887</b>	<b>75,669,842</b>	<b>(258,009)</b>	<b>75,411,833</b>	<b>4,937,946</b>	<b>7.01%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>85,247,701</b>	<b>86,047,802</b>	<b>90,282,148</b>	<b>91,456,618</b>	<b>94,068,178</b>	<b>94,473,405</b>	<b>100,337,943</b>	<b>110,556,588</b>	<b>(397,198)</b>	<b>110,159,390</b>	<b>9,821,447</b>	<b>9.79%</b>
<b>Enterprise Funds</b>												
Sewer Enterprise	884,775	885,359	841,201	878,103	1,277,694	1,405,844	1,411,415	1,411,415		1,411,415	-	0.00%
Water Enterprise	2,286,039	2,623,928	2,818,558	3,043,170	4,272,885	4,299,981	5,082,835	5,082,835		5,082,835	-	0.00%
Water Enterprise Transfer to General Fund	611,553	611,553	642,861	642,861	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	1,966,752	2,007,992	2,171,877	2,171,877		2,171,877	-	0.00%
P.E.G. Cable Access	596,534	700,000	537,830	700,000	520,278	700,000	700,000	700,000		700,000	-	0.00%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>5,897,927</b>	<b>6,408,840</b>	<b>6,547,322</b>	<b>7,014,134</b>	<b>8,680,470</b>	<b>9,056,678</b>	<b>10,008,988</b>	<b>10,008,988</b>	<b>-</b>	<b>10,008,988</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>91,145,628</b>	<b>92,456,642</b>	<b>96,829,470</b>	<b>98,470,752</b>	<b>102,748,648</b>	<b>103,530,083</b>	<b>110,346,931</b>	<b>120,565,576</b>	<b>(397,198)</b>	<b>120,168,378</b>	<b>9,821,447</b>	<b>8.90%</b>
<b>GENERAL FUND SURPLUS/(DEFICIT)</b>	<b>2,891,325</b>	<b>-</b>	<b>2,367,736</b>	<b>-</b>	<b>1,417,498</b>	<b>-</b>	<b>-</b>	<b>(6,360,191)</b>	<b>923,382</b>	<b>(5,436,809)</b>	<b>(5,436,809)</b>	
<b>ENTERPRISE SURPLUS/(DEFICIT)</b>	<b>935,994</b>	<b>-</b>	<b>979,178</b>	<b>-</b>	<b>489,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>3,827,319</b>	<b>-</b>	<b>3,346,914</b>	<b>-</b>	<b>1,907,213</b>	<b>-</b>	<b>-</b>	<b>(6,360,191)</b>	<b>923,382</b>	<b>(5,436,809)</b>	<b>(5,436,809)</b>	