

Town of Easton



Fiscal Year 2024 Budget



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FISCAL YEAR 2024 BUDGET

SECTION I:



A CITIZEN'S GUIDE TO THE BUDGET

A CITIZEN'S GUIDE TO THE BUDGET

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

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

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

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

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

THE BUDGET PROCESS

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

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

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

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

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

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

BUDGET CALENDAR*

September/October

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

October/November

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

November

- Operating and Capital Budget instructions are sent to Department Heads

November /December

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

December/January

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

A CITIZEN'S GUIDE TO THE BUDGET

January/February

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

February/March/April

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

April/May

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

May

- Proposed Operating and Capital Budgets Presented to Annual Town Meeting

June/July

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

**Actual dates may vary*

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

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



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

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

HOW TO READ THE BUDGET

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

The full budget book is divided into nine sections:

A CITIZEN'S GUIDE TO THE BUDGET

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

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

Section II: Executive Summary.

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

Section III: Revenue Summary.

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

Section IV: Fixed Costs.

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

Section V: Town Operating Budget Detail.

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

Section VI: Education.

This section contains detailed budget information for Easton Public Schools.

Section VII: Enterprise Funds.

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

Section VIII: Community Preservation Fund.

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

Section IX: Capital Budget.

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

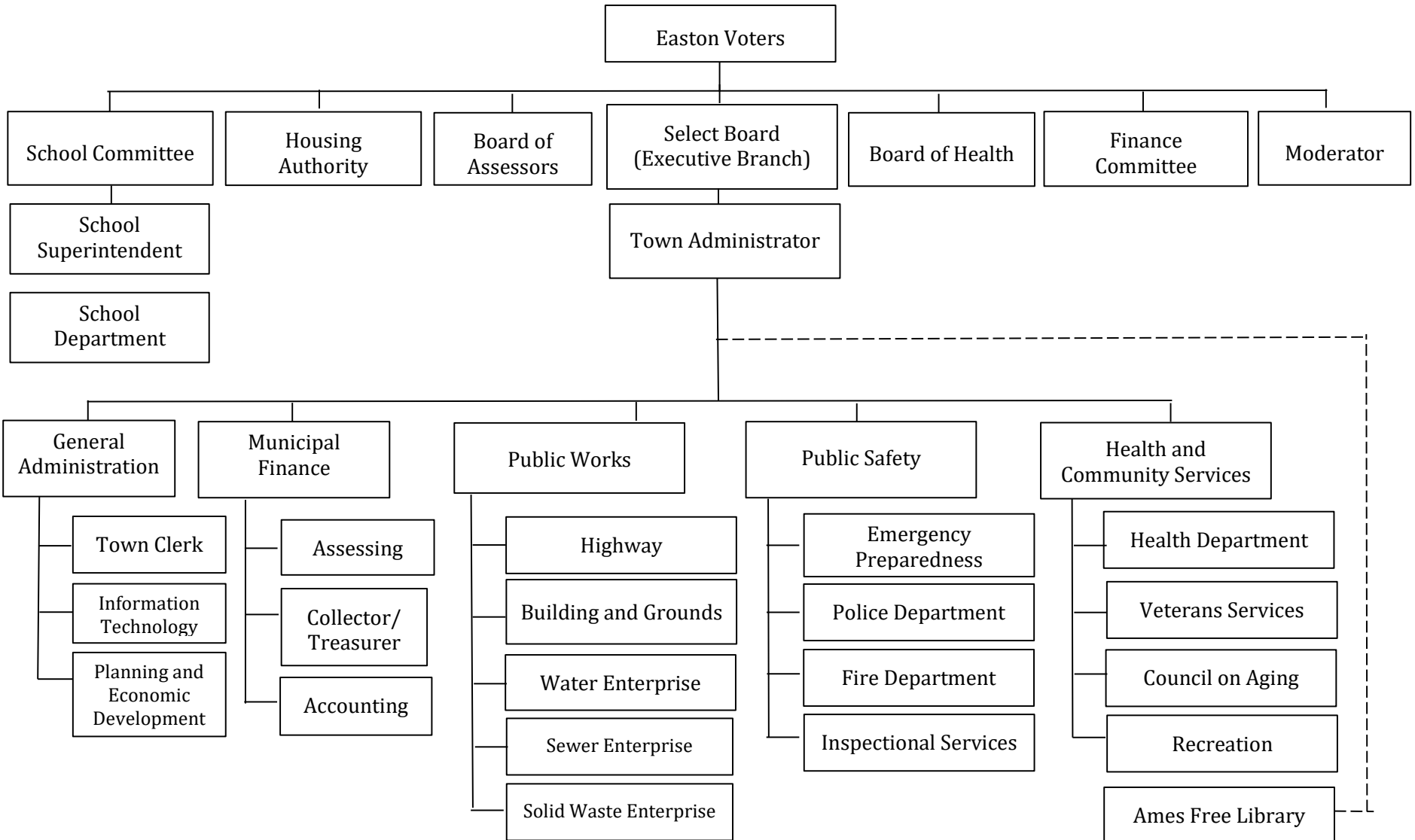
Appendices.

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



Photo credits: Easton Planning Department

TOWN OF EASTON ORGANIZATIONAL CHART



BOARDS AND COMMITTEES

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

Board and Committee Appointing Authorities:

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

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

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



EASTON AT A GLANCE

Community Profile:

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

Form of Government:

Town Administrator
 Five-member Select Board
 Open Town Meeting

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

FY2023 Tax Rates (per Thousand):
 Residential Real Estate: \$14.59
 Commercial, Industrial, Personal Property \$16.24

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

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

FY2023 Operating Budget: \$98,312,963

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

Town Offices
 136 Elm Street
 North Easton MA 02356

*Latest data available from Massachusetts DOR

Public School Enrollments - October 1:

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

Largest Employers:

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

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

Labor Force and Unemployment Rates:

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

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

EASTON AT A GLANCE

Income Levels and Population:

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

Source: Federal Bureau of the Census

Population Trends:

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

Source: Federal Bureau of the Census

Ten Largest Taxpayers:

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

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

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

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



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

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

EASTON AT A GLANCE



Above: Oliver Ames High School

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

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

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

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



Above: Stonehill College Campus

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



Above: Borderland State Park

EASTON AT A GLANCE

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



Above: Easton Town Hall

FISCAL YEAR 2024 BUDGET

SECTION II:



EXECUTIVE SUMMARY

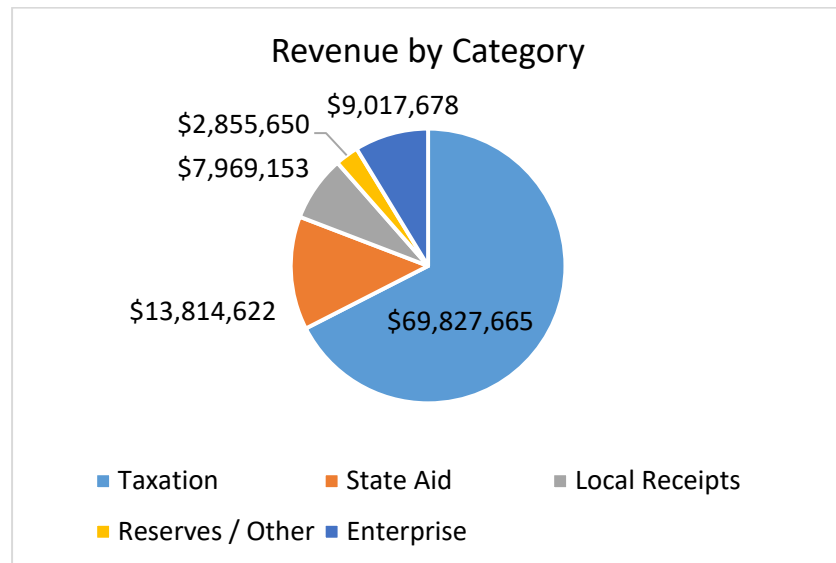
TOWN ADMINISTRATOR’S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

Introduction

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

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

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



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

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

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

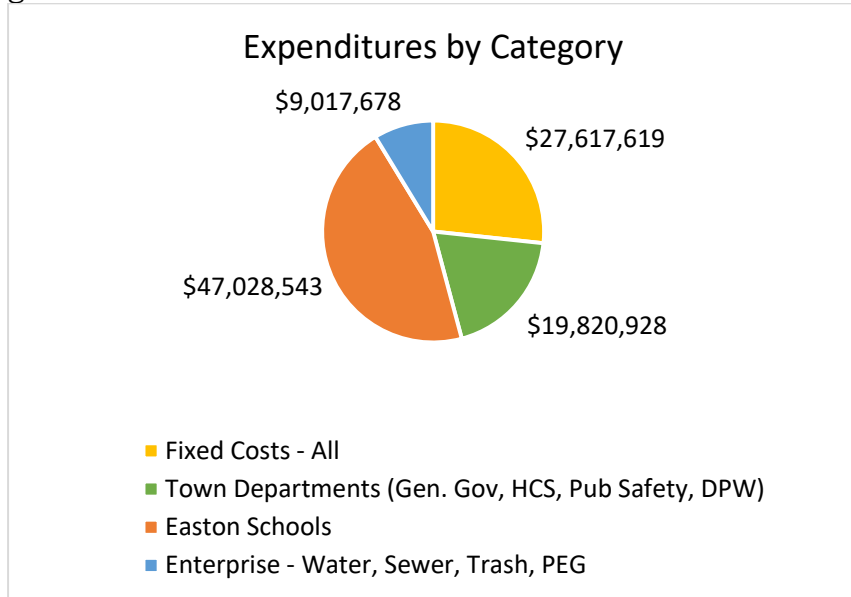
The total FY2024 general fund operating budget of \$94,467,090 represents a modest increase of 3.29% over the prior year. Including enterprise funds, the total FY2024 operating budget of \$103,484,768 represents an increase of 5.26% over the prior year.

Key FY2024 Operating Budget Position

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

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

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



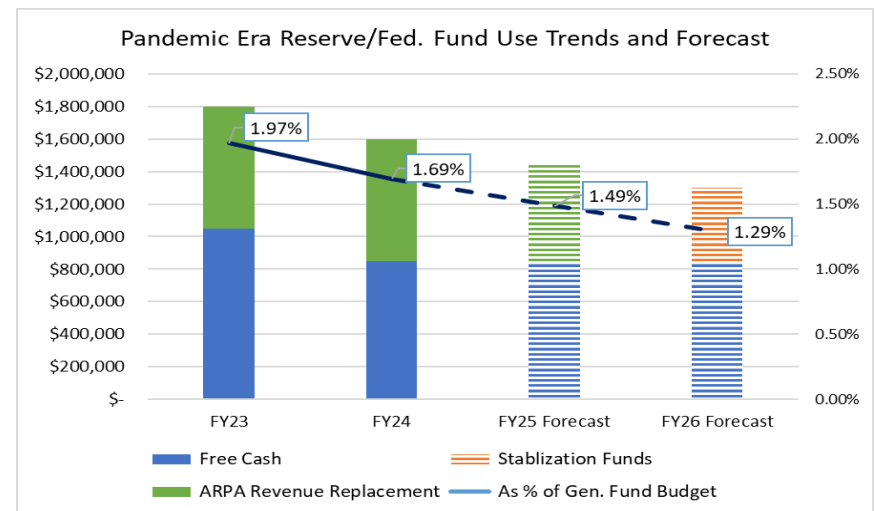
Town operating budgets are level service and level staff except for a planned expense-neutral add of 4 FTE in the fire department by reducing overtime spending in order to fund the permanent positions and the provision of a half time employee in administration. Following a planned retirement this summer,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

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

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

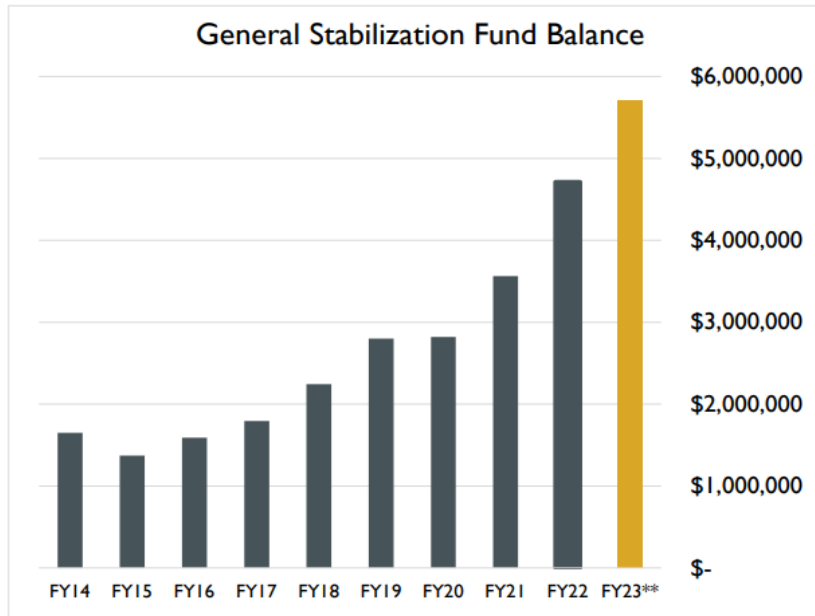
Town Operating Budget Highlights

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



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

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



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

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

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

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

Education Operating Budget Highlights

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

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

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

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

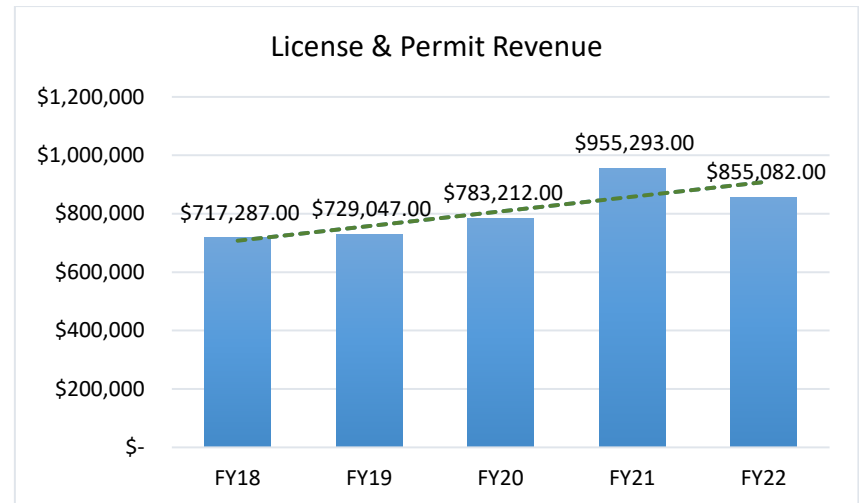
Expenditure Savings

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

Revenue Generation

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

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



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

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

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

Direct Financial Assistance to the Community

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

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

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

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

FY2024 Capital Budget and Asset Improvement Position

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

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

¹ See Section IX of this document,

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

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

FY24 Capital Priorities

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

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

Progress on Previous Capital Investments

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

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

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

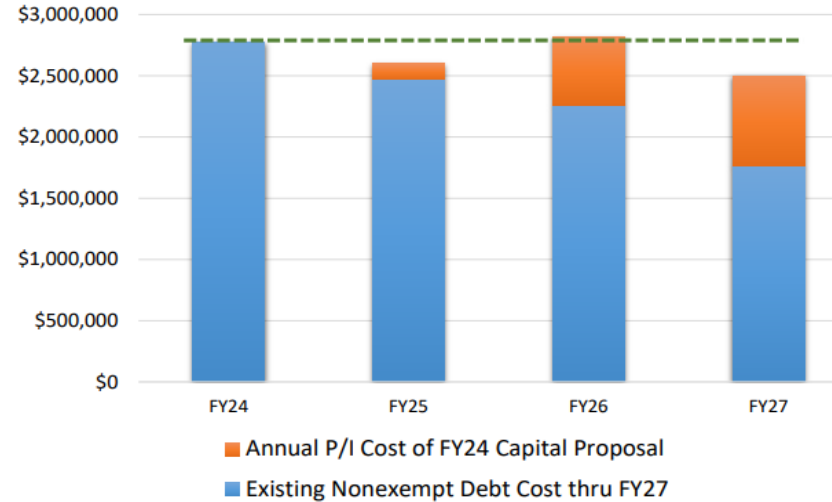
TOWN ADMINISTRATOR’S FISCAL YEAR 2024 BUDGET MESSAGE: EXECUTIVE SUMMARY

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

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

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

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



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

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

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

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

Community Preservation Act Funding in FY2024

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

FY24 CPA Program of Investments

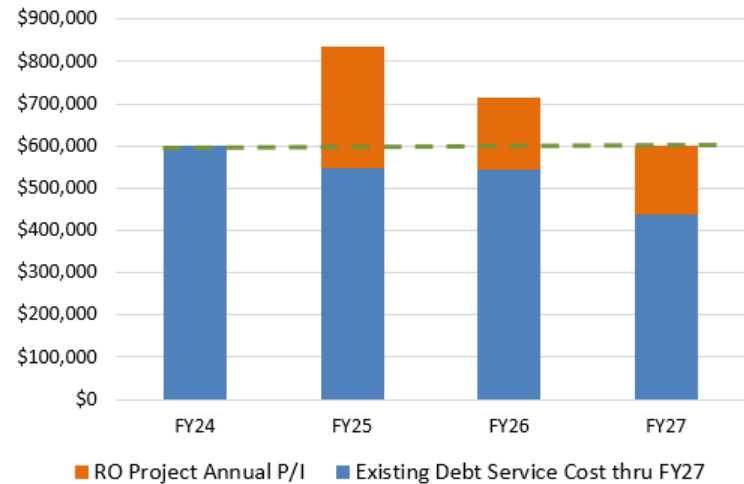
- **Swift's Park** - Design and construction documents for the redevelopment and re-dedication of a town-owned park at Poquanticut Ave. and Foundry St. as a neighborhood amenity and site honoring those lost to the 1918 Influenza and Covid-19 pandemics along with the first responders who cared for them.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

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

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

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

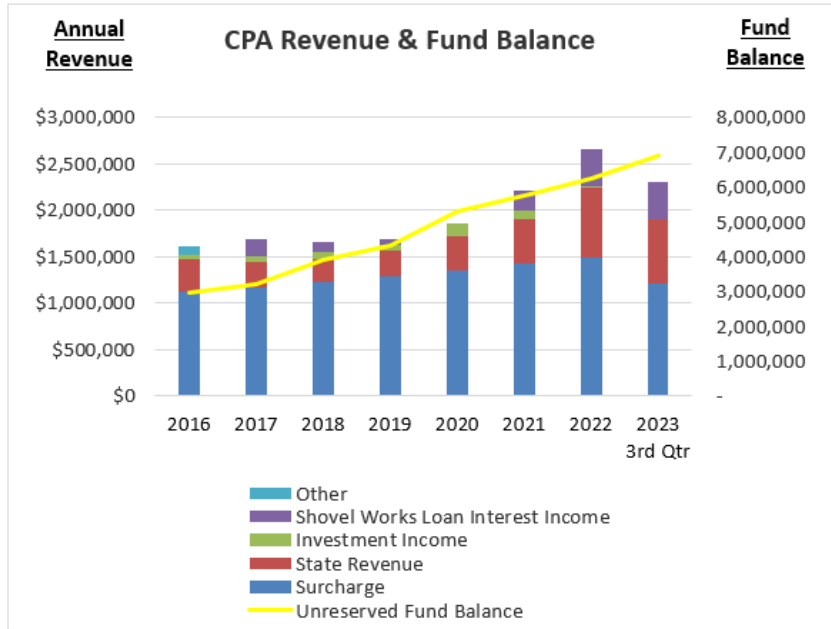
FY24 CPA Debt Service Annual Budget - 3 Year Forecast



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

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

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



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

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

FY2024 Budget Message Summary

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

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

While this budget continues with the incremental progress started last year, we must remain cognizant of the context within which we are progressing. This is the third annual budget since deep cuts to operations with dozens of staff positions in the town and school departments eliminated. We have also passed the halfway point on a variety of critical federal pandemic relief grants, including ARPA and ESSER, and are preparing for the expiration of these revenues, which will challenge the annual budget capacity of Easton. The net result is a FY2024 budget that is still very lean staffed, with many departments operating with suboptimal human and capital resources to meet the needs of the community and our infrastructure.

Important progress is made towards our capital needs, yet the Town’s recurring capital investment capacity for infrastructure and facility needs is not sufficient. We have offset the structural underinvestment in capital via competitive grant programs, state and federally funded regional infrastructure programs, and voters in Easton have been highly supportive of transformative capital investments via debt exclusions for new school facilities, which will improve the quality of life in Easton for years to come. The Town must continue to engage these grant and debt exclusion opportunities, including the upcoming opportunity

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

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

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

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

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

This budget will be presented to voters at the Annual Town Meeting on May 15, 2023, for their adoption. The following pages add more detail to FY2024 revenue and expenditure forecasts. Historical revenue trends are covered in Section III

and itemized detail and narratives for all operating departments available in Sections V-VII.

Sincerely,



Connor Read
Town Administrator

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

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

TOWN OF EASTON
FISCAL 2024 PROPOSED BUDGET SUMMARY - REVENUES

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

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

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

TOWN OF EASTON
FISCAL 2024 PROPOSED BUDGET SUMMARY - EXPENDITURES

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

FISCAL YEAR 2024 BUDGET

SECTION III:



REVENUE SUMMARY

FISCAL YEAR 2024 REVENUE SUMMARY

Overview

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

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

FISCAL YEAR 2024 REVENUE SUMMARY

Operating Revenue:

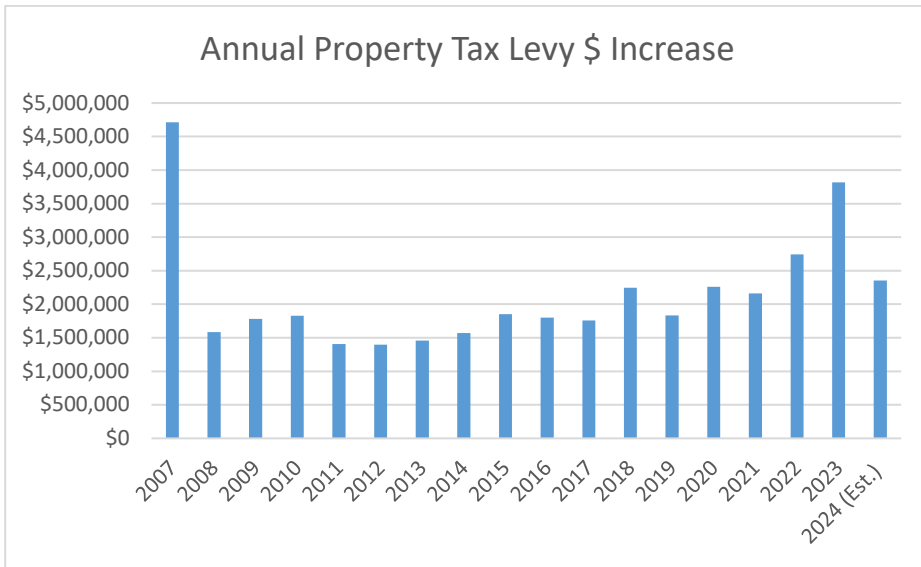
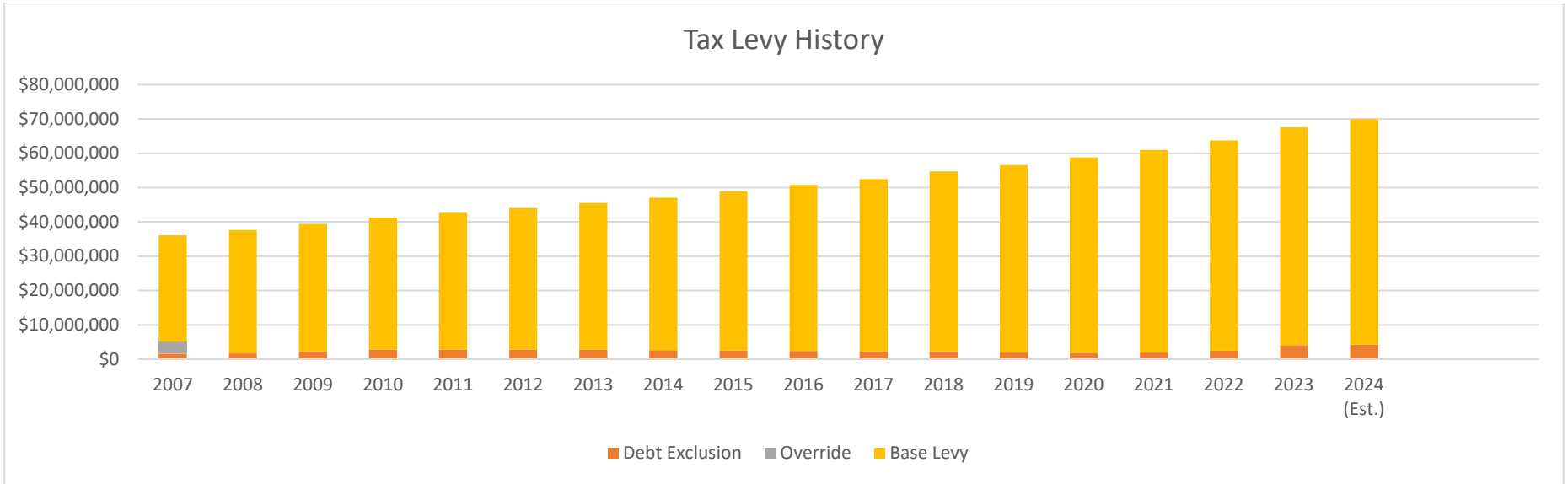
Property Taxes - Property tax revenue is the primary source of revenue for most Massachusetts cities and towns. Taxation is the largest source of revenue for the Town, and continues to grow as a total percentage of our revenue with each passing year. Property taxes are levied on both real property (land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

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

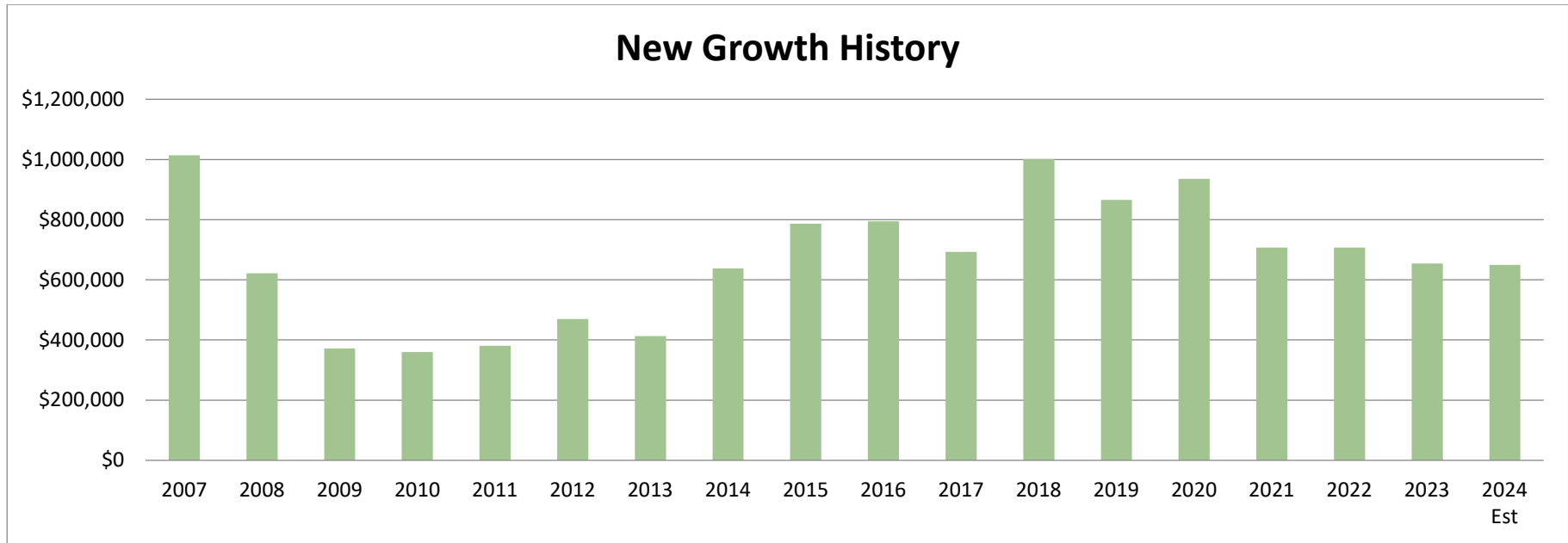
New growth is a critical component municipal revenue because it provides an additional source of funds by expanding the tax base. Expansion of infrastructure, adoption of improved zoning, and implementation of streamlined permitting all promote new growth. Some major infrastructure expansion priorities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

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

FISCAL YEAR 2024 REVENUE SUMMARY



FISCAL YEAR 2024 REVENUE SUMMARY



The FY2024 budget projects an increase in total taxation revenue of 3.49 percent, or \$2,354,544, yielding a total of \$69,912,390. Taxation has grown consistently as a total percentage of our revenue with each passing year, with a slight dip of 0.25 percent in FY2023 due to more robust projections in local receipts and increases in other funding sources, namely the use of American Rescue Plan Act (ARPA) funds. However, the trend of increased reliance on taxation is expected to continue in future years, with FY2024 projected to increase by .14 percent, placing a premium on the Town’s ability to incentivize new growth. The following chart depicts taxation as a percentage of our total revenue over several years.

Taxation as a Percentage of General Fund Revenue						
	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Est
Taxation	56,576,910	58,836,548	60,997,849	63,701,418	67,473,121	69,827,665
State Aid	12,733,056	12,923,452	12,881,634	13,090,651	13,433,490	13,814,622
Local Receipts	7,178,883	7,348,747	6,707,812	6,853,567	7,532,527	7,969,153
Other Funding Sources	2,287,016	2,465,773	2,786,301	2,402,166	3,017,480	2,855,650
Total	78,775,865	81,574,520	83,373,596	86,047,802	91,456,618	94,467,090
Taxation as % of Total	71.82%	72.13%	73.16%	74.03%	73.78%	73.92%

FISCAL YEAR 2024 REVENUE SUMMARY

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

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

Chapter 70 education funding is the biggest component of Easton's state aid. The Chapter 70 program is the Commonwealth's school funding statute. The program seeks to ensure adequate and equitable public school funding. It defines and calculates an adequate funding level for each district given the specific grades, programs, and demographic characteristics of its students. It then determines how much of that "foundation budget" should be paid for by each city and town's property tax, based upon the relative wealth of the community. The remainder is funded by Chapter 70 state aid. While this formula is sufficient for some communities, it is very inadequate for communities with calculated aid levels that fall below the Chapter 70 aid they are currently receiving. Although these communities are held harmless and not penalized with a reduction in Chapter 70, they only receive minimal increases based on a flat rate per pupil. Such communities are referred to as "minimum aid" communities and Easton is one of them. Minimum aid in recent years has been limited to \$30 per student. This level of funding is wholly inadequate. The Massachusetts Municipal Association (public advocacy organization) has lobbied for increases to \$100 per student. In FY2023 minimum aid was increased to \$60 per student. The Governor's FY2024 budget programmed minimum aid back at \$30 per student, but the House budget proposal for FY2024 reflects \$60 per student, which has been programmed into this budget. In Easton, this translates to a total of \$10,655,421, an increase of \$205,080 over the prior year or 1.96 percent. While an improvement, a 1.96 percent increase is still insufficient as it does not keep pace with expenditure growth or the ever-increasing requirements of providing a quality education to our students and further increases our reliance on property tax revenue. We will continue to lobby our delegation for additional minimum aid increases.

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

FISCAL YEAR 2024 REVENUE SUMMARY

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

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

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

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

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

FISCAL YEAR 2024 REVENUE SUMMARY

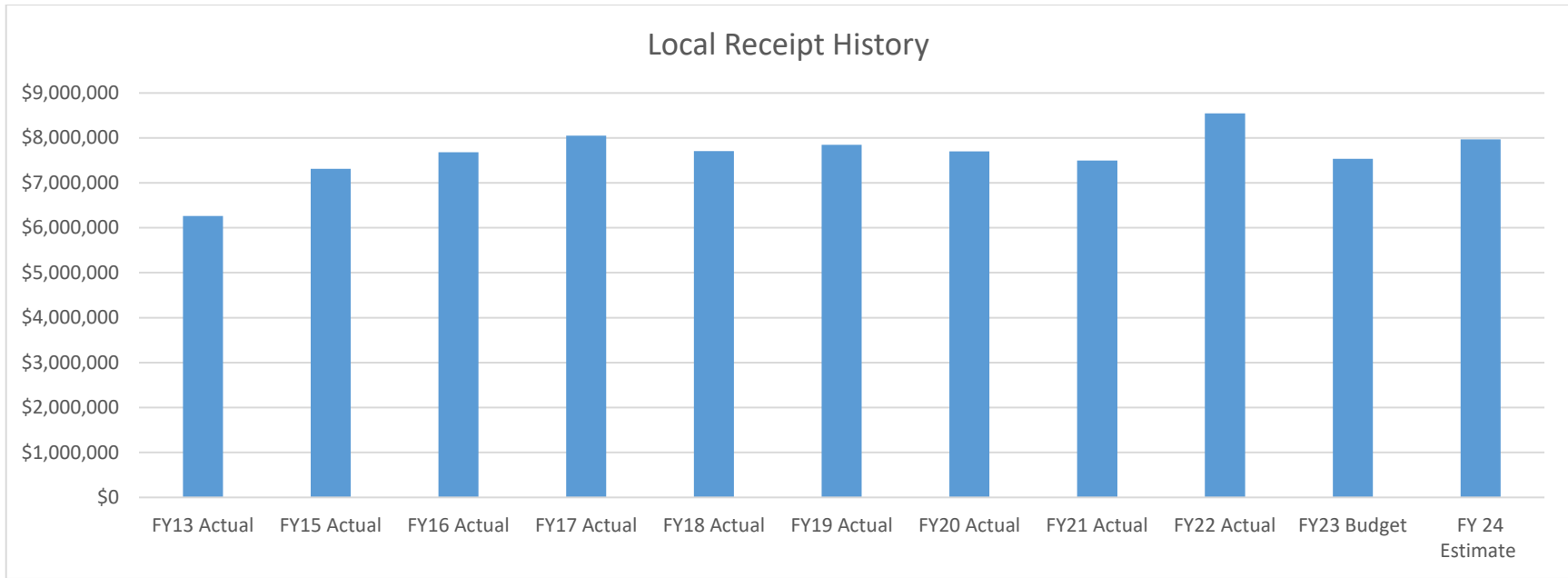
State Aid History

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

Local Receipts comprise our third largest source of revenue. Local receipts are composed of various fees and taxes such as motor vehicle excise tax, ambulance fees, licenses and permits, and local meals taxes. Local receipts declined successively in FY2020 and FY2021 as a result of the pandemic, but rebounded significantly in FY2022. The FY2024 projected increase over FY2023 estimates is 5.80%, exceeding percentage increases in taxation and state aid.

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

FISCAL YEAR 2024 REVENUE SUMMARY



Other Financing Sources are made up of transfers from other funds and reserves such as free cash and stabilization funds. Transfers from other funds primarily consist of recurring transfers from the water enterprise fund to cover indirect costs, transfers from septic loan betterment receipts reserved for appropriation to cover debt service on the septic loan program funded by the Massachusetts Clean Water Trust, and transfers from the Oliver Ames school and highway funds. Other financing sources in FY2024 will decrease by \$161,830 over the prior year.

Since the onset of the recession and subsequent stagnation of state aid to the Town, we have been using reserve funds (free cash and general stabilization funds) to close a structural revenue deficit. In FY2016, the Select Board adopted a series of Financial Management Guidelines outlining the intended use of free cash and stabilization funds to help limit this practice¹. These guidelines recommend that the Town use no more than 50 percent of available free cash to fund the coming year’s operating budget, and that a minimum of 25 percent of free cash be transferred to the stabilization fund. The Town has transferred 25 percent of free cash to the stabilization fund consistently in recent years in accordance with these guidelines, resulting in a current stabilization balance of \$4,764,070, which is the highest yet. The Town has also programmed \$750,000 of federal ARPA revenue loss funds into the fiscal year 2024 budget.

¹ Financial Management Guidelines are available in Appendix C.

FISCAL YEAR 2024 REVENUE SUMMARY

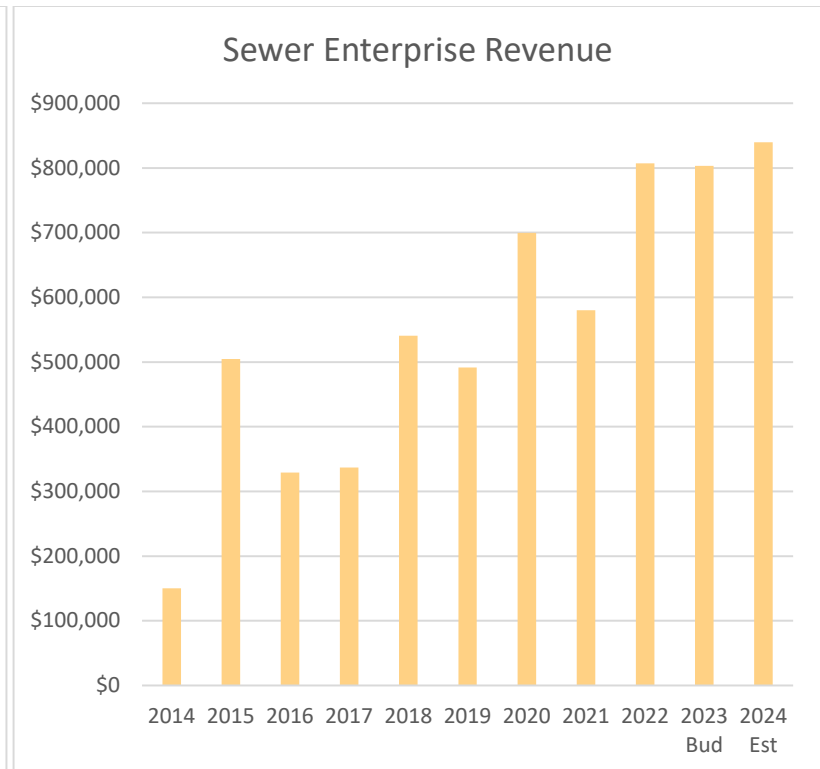
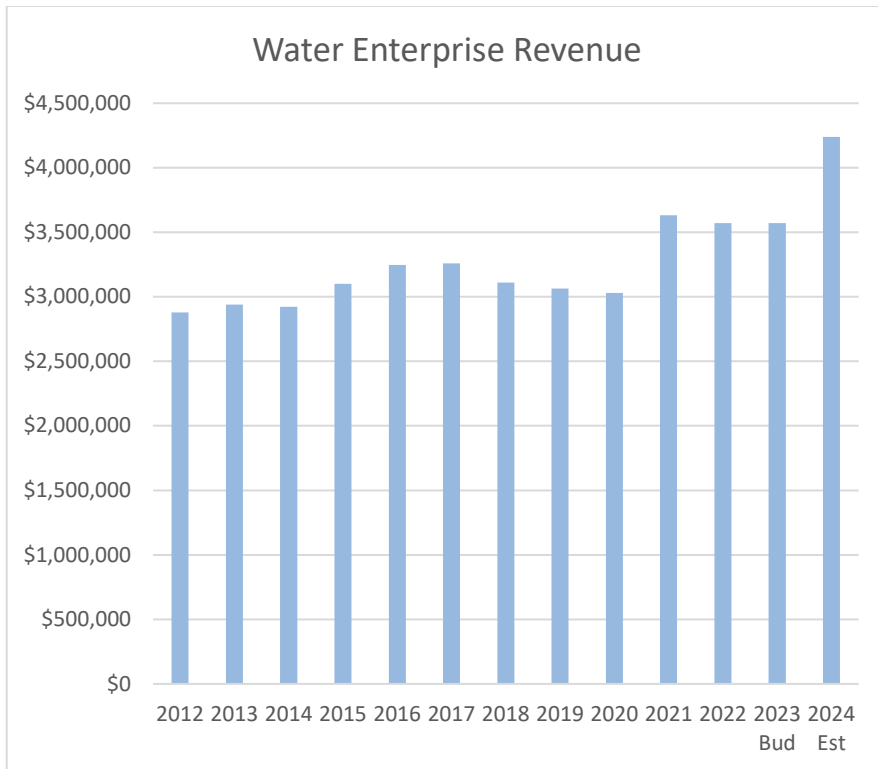
	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Projected	FY24 vs. FY23 \$Change	FY24 vs. FY23 % Change
OTHER FINANCIAL SOURCES								
Transfer from Special Revenue								
Ames Funds	425,000	425,000	435,000	425,000	375,000	375,000	-	-
Septic Betterment Fund	132,325	129,517	121,748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

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

The water enterprise fund provides funding for the town’s municipal water system. The system serves essentially 100 percent of the town population through approximately 7,484 customer services. Currently, the system includes seven well supplies, two storage tanks and a distribution network comprising some 166 miles of water mains. Effective January 1, 2023, customers are charged a customer service charge ranging from \$22.95 for most residential users to \$258.60 for heavy industrial consumption based on meter size. All users are charged \$5.03/1,000 gallons for 1 to 20,000 gallons, \$6.12/1,000 gallons for 20,001 to 50,000, and \$7.65/1,000 gallons for any additional consumption. The Town is nearing completion constructing a water treatment plant for the removal of iron and manganese in several wells and ultrafiltration facilities for removal of PFAS to meet state DEP regulations that exceed federal requirements. Rates will be monitored and adjusted as debt service for these projects comes online.

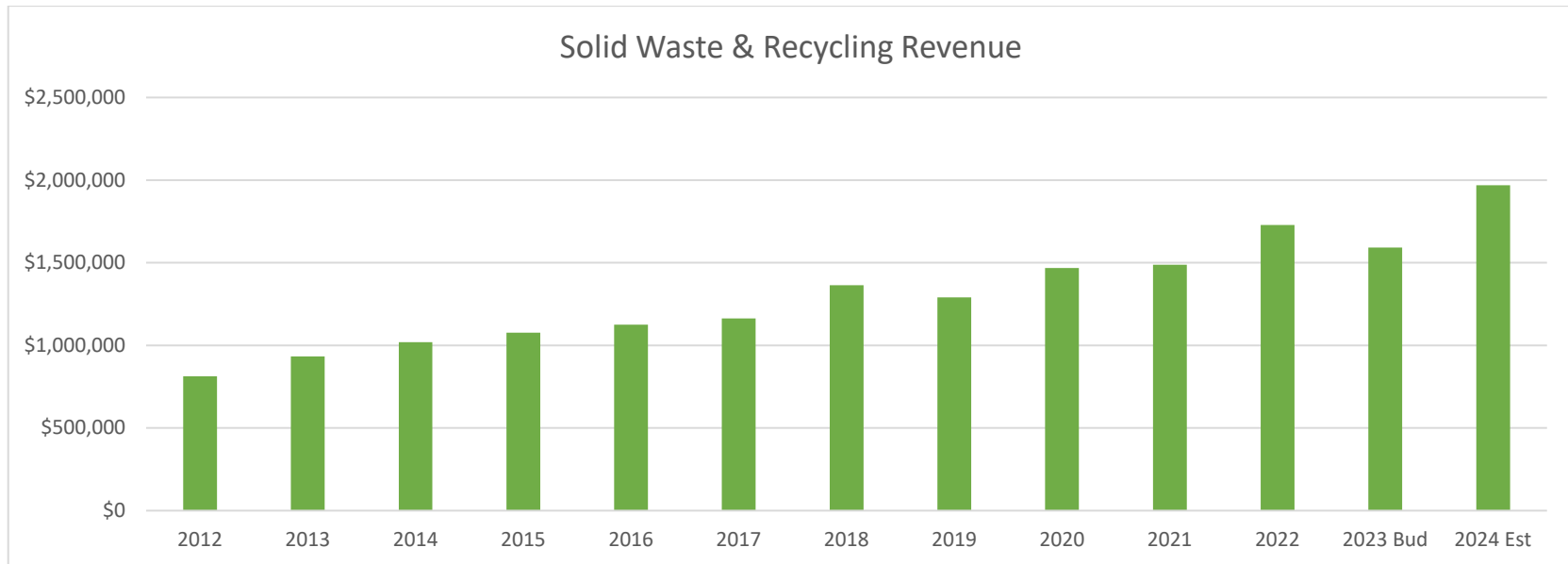
FISCAL YEAR 2024 REVENUE SUMMARY

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



FISCAL YEAR 2024 REVENUE SUMMARY

The solid waste and recycling enterprise fund has seen a steady increase in subscribers since it was first established. Customers pay a quarterly fee of \$90, which will increase to \$100 effective July 1, 2023. The Town contracts with Waste Management to provide services which include bulky item pickup and weekly single stream recycling for more than 4,400 customers.



FISCAL YEAR 2024 BUDGET

SECTION IV:



FIXED COSTS

FISCAL YEAR 2024 BUDGET SUMMARY
MATURING DEBT & INTEREST AND EMPLOYEE
BENEFITS & INSURANCE

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

These budgets contain the shared costs of all departments.

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

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

PRIOR YEAR BUDGET SUCCESSES

The Town of Easton continues to maintain its Aa3 bond rating due to prudent financial management. The Town issued \$17.7M in bonds at a true interest cost of 3.815% in June 2022 and \$10.93M in bonds in March 2023 at a true interest cost of 3.623%.

The Town continues to receive discounts on its insurance premiums as a member of the Massachusetts Interlocal Insurance Association (MIIA) and through its loss control efforts. The Town also took advantage of the early payment discount offered by MIIA and Bristol County for the retirement

assessment. This resulted in combined savings of over \$158,000.

SIGNIFICANT BUDGET CHANGES

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

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

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

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

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

	Year of Maturity	Long Term Debt		Short Term	Budget	
		Principal	Total Interest	Interest/Other	CWT Admin	Total
Non Exempt School Debt						
8/22/2013	Middle School Roof Project (I)	2024	10,000.00	175.00		10,175.00
8/20/2015	Middle School Roof Project (II)	2035	55,000.00	18,100.00		73,100.00
8/20/2015	Moreau Hall Roof (I)	2035	15,000.00	5,362.50		20,362.50
8/18/2016	Moreau Hall Roof (II)	2027	5,000.00	500.00		5,500.00
8/17/2017	School WWTP Upgrade (I)	2033	10,000.00	2,656.26		12,656.26
8/17/2017	ESCO Energy Efficiency	2036	100,000.00	39,750.00		139,750.00
8/12/2020	Refunded Debt - Stadium Project (4/15/10)	2024	85,000.00	2,125.00		87,125.00
8/12/2020	EPDM Richardson/Olmsted School Roof	2040	25,000.00	13,675.00		38,675.00
8/12/2020	Replace Turf & Track at Muscato Stadium	2032	10,000.00	3,950.00		13,950.00
6/7/2022	School – Olmsted Richardson Parking Lot	2036	10,000.00	5,000.00		15,000.00
	Subtotal		325,000.00	91,293.76	-	416,293.76
			01.700.010.5910	01.700.010.5925		
Non Exempt Municipal Debt						
6/13/2012	WPAT - Update CWMP CW-10-05 Pool 16	2033	15,147.00	3,191.97	239.40	18,578.37
5/22/2013	CWT - 98-1026-A Title V	2033	10,000.00	-		10,000.00
1/7/2015	CWT - 98-1026-B Series 18 Title V	2035	25,000.00	-		25,000.00
1/7/2015	CWT - 98-1026-C Series 18 Title V	2035	25,000.00	-		25,000.00
5/14/2015	CWT - CW-11-02 Pool 17A Swap	2043		36,466.72		36,466.72
4/13/2017	CWT-14-04 Series 20 Title V	2037	23,010.00	7,437.20	557.80	31,005.00
9/12/2018	CWT-15-09 Series 21 Title V	2039	22,042.00	8,108.04	608.11	30,758.15
4/28/2021	CWT 17-06 Series 23 Title V	2041	50,000.00	18,000.00	1,350.00	69,350.00
12/14/2022	CWT 20-10 Series 24 Title V	2043	25,000.00	10,861.11	814.58	36,675.69
8/23/2012	Street Reconstruction (Prospect/Foundry & Summer)	2027	60,000.00	4,575.00		64,575.00
8/23/2012	Building Improvements (Fire Station Roof)	2033	10,000.00	1,675.00		11,675.00
8/22/2013	FY13 Capital Budget - Lincoln St Roadway Impr	2024	25,000.00	437.50		25,437.50
8/22/2013	FY13 Capital Budget - Sidewalk Snowplow	2024	15,000.00	262.50		15,262.50
8/21/2014	FY14 Capital Budget - Main St Improvements	2029	70,000.00	13,300.00		83,300.00
8/21/2014	FY14 Capital Budget - Street Sweeper & Dump Trk	2029	25,000.00	4,600.00		29,600.00
8/20/2015	Gill Property Land Acquisition	2035	15,000.00	5,362.50		20,362.50
8/20/2015	FY15 Capital Budget - Fire Pumper Replacement	2030	35,000.00	6,562.50		41,562.50
8/20/2015	FY15 Capital Budget - DPW Motor Equipment (I)	2025	30,000.00	1,350.00		31,350.00
8/20/2015	FY15 Capital Budget - DPW Road Pavement	2026	50,000.00	3,750.00		53,750.00
8/18/2016	Ambulance	2024	35,000.00	700.00		35,700.00
8/18/2016	Hooklift DPW	2027	10,000.00	1,000.00		11,000.00
8/18/2016	Municipal Facilities Capital Improvements	2027	20,000.00	2,000.00		22,000.00
8/18/2016	Pavement Management	2031	35,000.00	6,431.26		41,431.26
8/17/2017	Hooklift DPW	2028	10,000.00	1,400.00		11,400.00
8/17/2017	Pavement Management	2032	35,000.00	9,025.00		44,025.00
8/17/2017	ESCO Energy Efficiency	2036	50,000.00	18,587.50		68,587.50
8/16/2018	DPW Two Hooklifts	2026	30,000.00	3,750.00		33,750.00
8/16/2018	Pavement Management	2032	20,000.00	6,900.00		26,900.00
8/16/2018	Pavement Management	2033	15,000.00	4,887.50		19,887.50

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

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

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

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

FISCAL YEAR 2024 BUDGET SUMMARY
EDUCATION ASSESSMENTS

SOUTHEASTERN REGIONAL VOCATIONAL
TECHNICAL SCHOOL



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

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

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

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

BRISTOL COUNTY AGRICULTURAL SCHOOL

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

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

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

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



SIGNIFICANT BUDGET CHANGES

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

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

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

FISCAL YEAR 2024 BUDGET

SECTION V:



TOWN OPERATING BUDGET DETAIL

SELECT BOARD
FISCAL YEAR 2024 BUDGET NARRATIVE
CONNOR READ, TOWN ADMINISTRATOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

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

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

PRIOR YEAR BUDGET SUCCESSES

Collective Bargaining

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

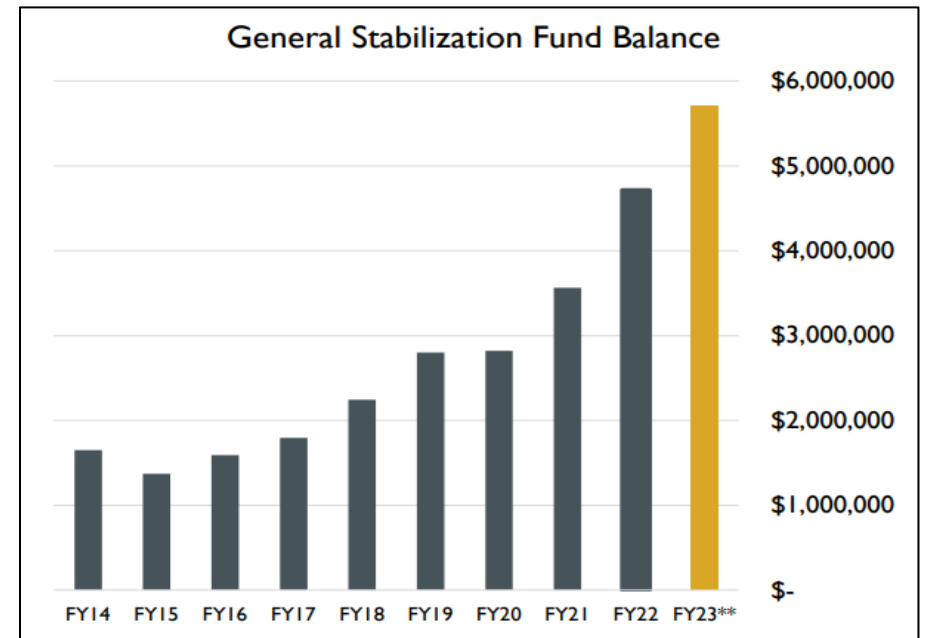
Community Choice Energy Aggregation

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

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

Town Fiscal Position – Reserves

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



Key Performance Measures

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

Goal: The Town Administrator shall work closely with the Select Board, Finance Committee, Budget Subcommittee, and Finance Department in providing financial leadership to the organization and community					
Performance Measure:	FY20 Actual	FY21 Actual	FY22 Actual	FY23 YTD	FY24 Target
Grant Receipts of Municipal Departments	\$1,947,225	\$494,514	\$2,671,229	\$479,269	\$350,000

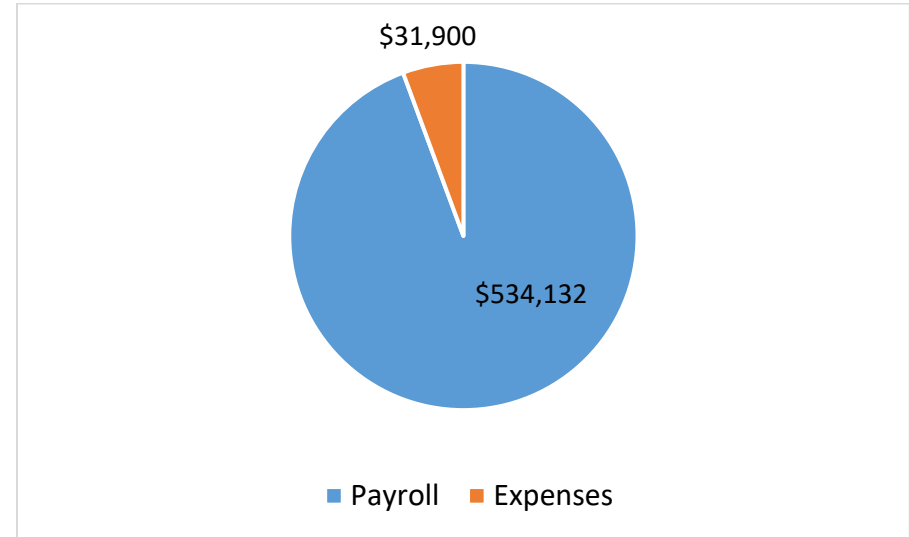
SIGNIFICANT BUDGET AND STAFFING CHANGES

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

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

FY2024 DEPARTMENTAL BUDGET

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



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 120 - SELECT BOARD

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
READ, CONNOR	Town Administrator	40	1/18/12	178,751	192,440		400	4,800	197,640	0
	Misc pay is an automobile stipend of \$400 per month.									
	01.120.001.5101 Department Head			178,751	192,440		400	4,800	197,640	0
BLANCHARD, MICHAEL	Asst. Town Admin	40	01/16/18	131,993	135,292	B-15	350	2,500	138,142	0
	Misc pay is a Municipal Hearings Officer Stipend in accordance with MGL 148A, Section 5.									
	01.120.001.5102 Asst. Town			131,993	135,292		350	2,500	138,142	0
SOUTHWORTH, MARY A	HR Coordinator	40	2/14/94	100,289	104,849	D-14	600	0	105,449	0
VACANT	Human Resources Generalist	21		0	16,164	G-5	0	0	16,164	0
	New position .6 FTE to support personnel administration and risk management functions, starting 1/1/24.									
	01.120.001.5104 Human Resources/Risk			100,289	121,013		600	0	121,613	0
HAGG, ELIZABETH	Exec Asst to BOS & TA	35	8/9/21	62,772	65,637	F-9	0	0	65,637	0
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
	01.120.001.5110 Administrative Salaries			62,772	65,637		0	0	65,637	0
OVERTIME	Overtime			2,000	2,000		0	0	2,000	0
	01.120.001.5130 Overtime			2,000	2,000		0	0	2,000	0
BARGER, CRAIG	Select Board Member			1,800	1,800		0	0	1,800	0
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
Select Board Total				484,905	525,482		1,350	7,300	534,132	0

FISCAL YEAR 2024 BUDGET NARRATIVE
FINANCE COMMITTEE

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

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

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

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

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

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

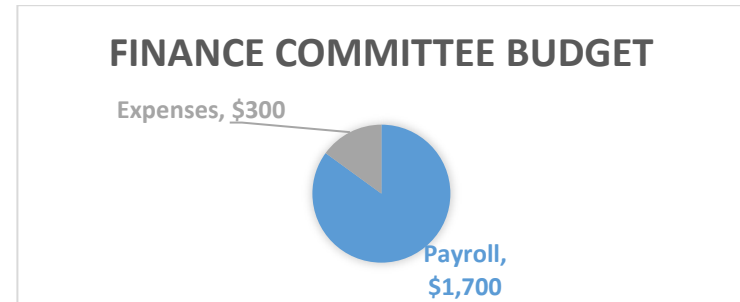
Reserve Fund History				
Position	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD
Appropriation	\$60,000	\$300,000	\$100,000	\$100,000
Fiscal Year Transfers	40,110	46,115	60,000	20,000
Ending Balance	\$19,890	\$253,885	\$40,000	\$80,000

SIGNIFICANT BUDGET AND STAFFING CHANGES

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

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

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



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

**ACCOUNTING DEPARTMENT
FISCAL YEAR 2024 BUDGET NARRATIVE
WENDY NIGHTINGALE, FINANCE DIRECTOR/TOWN
ACCOUNTANT**

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

PRIOR YEAR BUDGET SUCCESSES

The Finance Director/Town Accountant coordinates the Town’s financial audit, which was conducted by Melanson Heath, an independent public accounting firm. The Town received an unqualified or “clean” opinion on its financial statements.

Free cash was certified as of July 1, 2022 in the amount of \$4,184,024. The Town transferred \$1,000,000 of this certification to the stabilization fund and \$100,000 to the Other Post-Employment Benefits (OPEB) trust fund at the November Special Town Meeting, increasing those fund balances to \$5,713,998 and \$334,557 respectively.

Key Performance Measures

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

Goal: The Office of the Finance Director/Town Accountant shall maintain integrity of financial data				
Performance Measure:	FY21 Actual	FY22 Actual	FY23 Projected	FY24 Target
Free Cash Certification	\$1,627,482	\$4,706,157	\$4,184,024	\$2,000,000
Water Enterprise	\$3,079,137	\$4,096,414	\$4,463,559	\$3,000,000
Sewer Enterprise	\$607,864	\$274,104	\$346,404	\$200,000
Solid Waste & Recycling Enterprise	\$ 295,334	\$559,558	\$769,799	\$600,000

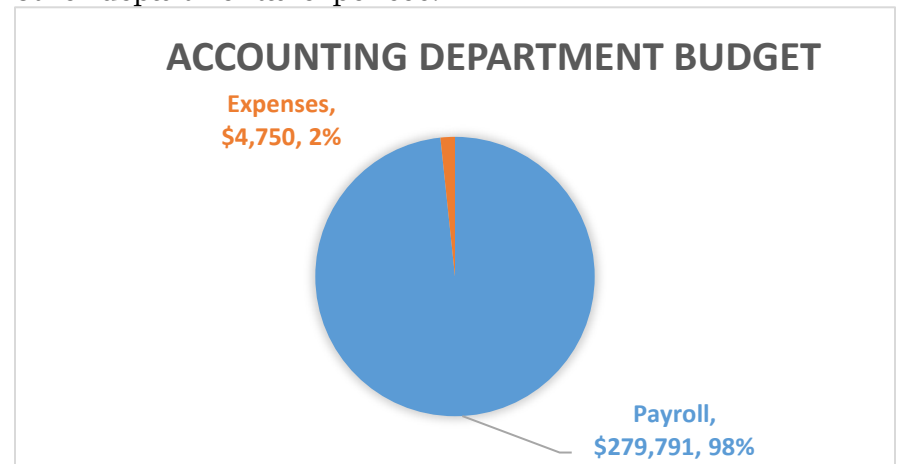
SIGNIFICANT BUDGET AND STAFFING CHANGES

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

<u>Personnel Summary</u>				
Position	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Finance Director/Town Accountant	1	1	1	1
Assistant Town Accountant	1	1	1	1
Principal Clerk	1	1	1	1
Total FTE	3	3	3	3

DEPARTMENTAL BUDGET

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



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 135 - ACCOUNTANT

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
NIGHTINGALE, WENDY V.	Finance Director/Town Acct	40	3/23/98	129,406	135,293	B-15	550	0	135,843	0
01.135.001.5101 Department Head				129,406	135,293		550	0	135,843	0
COLLAZO, ADILIA	Assistant Town Accountant	35	11/11/96	71,496	75,853	9-12	550	0	76,403	0
01.135.001.5102 Asst Dept Head				71,496	75,853		550	0	76,403	0
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
01.135.001.5110 Administrative Salaries				0	0		0	0	0	0
HORNE, MARGARET H.	Principal Clerk	35	3/31/04	62,288	64,795	7-11	500	0	65,295	0
01.135.001.5111 Clerical Salaries				62,288	64,795		500	0	65,295	0
OUT-OF-RANK PAY				250	250		0	0	250	0
01.135.001.5145 Out-Of-Rank Pay				250	250		0	0	250	0
SICK INCENTIVE				2,000	2,000		0	0	2,000	0
01.135.001.5151 Sick Incentive				2,000	2,000		0	0	2,000	0
Accountant Total				265,440	278,191		1,600	0	279,791	0

FISCAL YEAR 2024 BUDGET SUMMARY
ROBERT ALFORD II, CHIEF ASSESSOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

PRIOR YEAR BUDGET SUCCESSES

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

Key Performance Measures

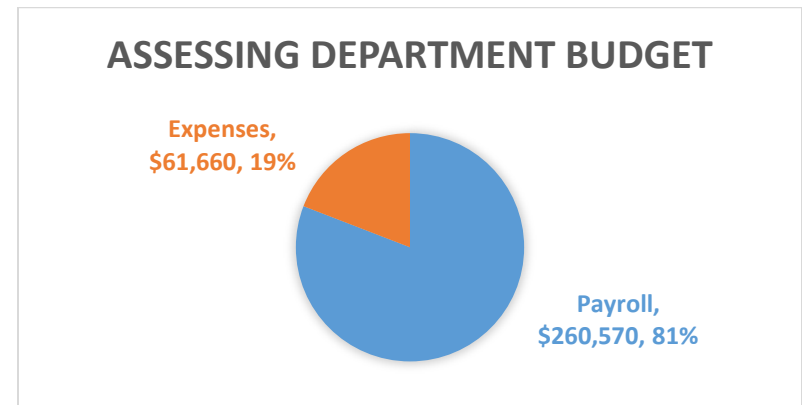
Goal: Submit Recap to the Department of Revenue by mid November 2024				
Performance Measure:	FY 21 Actual	FY22 Actual	FY 23 Actual	FY24 Target
LA15 Sales / LA 3	Nov. 9	Nov. 5	Nov. 10	Oct 31
LA4 Values	Nov. 9	Nov. 5	Nov. 16	Oct 31
LA13 Growth	Nov. 15	Nov. 7	Nov. 16	Nov. 2
Classification Hearing	Dec 1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

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

DEPARTMENTAL BUDGET

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

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



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 140 - ASSESSORS

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
ALFORD II, ROBERT L	Chief Assessor	40	6/16/08	121,437	126,962	BB-13	450	0	127,412	800
01.140.001.5101 Department Head				121,437	126,962		450	0	127,412	800
HOWE-DIRENZO, PATRICIA	Assessor's Assistant	35	4/30/18	0	62,074	9-3	350	0	62,424	0
01.140.001.5102 Asst Dept Head				0	62,074		350	0	62,424	0
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
01.140.001.5110 Administrative Salaries				0	0		0	0	0	0
LISA FLORIO	Office Assistant	35	08/02/17	58,422	61,984	7-9	350	0	62,334	0
WEENE, ELLEN	Assessor's Assistant Retired FY23.	35	4/11/07	68,427	0	8-15	0	0	0	800
01.140.001.5111 Clerical Salaries				126,849	61,984		350	0	62,334	800
OVERTIME				750	900		0	0	900	0
01.140.001.5130 Overtime				750	900		0	0	900	0
OUT-OF-RANK PAY				500	500		0	0	500	0
01.140.001.5145 Out-Of-Rank Pay				500	500		0	0	500	0
TEMP CLERICAL REPL				2,127	0		0	0	0	0
01.140.001.5160 Temp Clerical				2,127	0		0	0	0	0
MCKENNA, MICHAEL	Assessor			1,800	1,800		0	0	1,800	0
RAYMEN MORRELL	Assessor			1,800	1,800		0	0	1,800	0
TIMULTY, SCOTT	Assessor			1,800	1,800		0	0	1,800	0
01.140.001.5180 Elected Salaries				5,400	5,400		0	0	5,400	0
Assessors Total				257,063	257,820		1,150	0	258,970	1,600

FISCAL YEAR 2024 BUDGET SUMMARY
LINDA J. HAWKES, TREASURER/COLLECTOR

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

PRIOR YEAR BUDGET SUCCESSES

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

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

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

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

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

KEY PERFORMANCE MEASURES

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

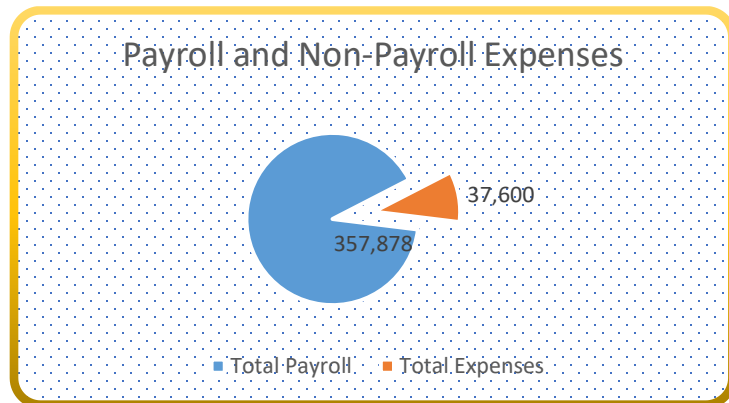
SIGNIFICANT BUDGET AND STAFFING CHANGES

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

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

DEPARTMENTAL BUDGET

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



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 145	TOWN COLLECTOR-TREASURER									
01.145.001.5101	Department Head	\$94,361	\$94,368	\$98,215	\$98,216	\$80,567	\$102,183	\$106,837	\$4,654	4.55%
01.145.001.5102	Asst Dept Head	\$0	\$0	\$0	\$0	\$0	\$0	\$72,550	\$72,550	0.00%
01.145.001.5110	Administrative Salaries	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.145.001.5111	Clerical Salaries	\$190,057	\$193,457	\$209,672	\$225,019	\$165,769	\$230,875	\$170,241	(\$60,634)	(26.26%)
01.145.001.5130	Overtime	\$6,374	\$4,568	\$159	\$3,000	\$2,913	\$3,000	\$3,000	-	0.00%
01.145.001.5145	Out-Of-Rank Pay	\$421	\$1,000	\$1,332	\$1,000	\$1,152	\$1,000	\$1,000	-	0.00%
01.145.001.5150	Longevity	\$900	\$900	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	-	0.00%
01.145.001.5151	Sick Incentive	\$2,800	\$2,000	\$0	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.145.001.5152	Sick/Vacation Buyback	\$4,051	\$4,052	\$0	\$0	\$0	\$0	-	-	0.00%
01.145.001.5160	Temp Clerical Replacement	\$5,789	\$6,767	\$2,794	\$2,266	\$0	\$0	-	-	0.00%
01.145.001.5189	MTCA/MCTA Comp Bill	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	-	0.00%
01.145.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$305,755	\$308,112	\$314,424	\$333,751	\$252,653	\$341,308	\$357,878	\$16,570	4.85%
01.145.002.5240	R&M - Office Equipment	\$2,221	\$500	\$803	\$500	\$0	\$500	\$500	-	0.00%
01.145.002.5300	Training	\$438	\$1,800	\$1,626	\$1,800	\$2,467	\$3,800	\$3,800	-	0.00%
01.145.002.5301	Consulting - Interim Treas/Coll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.145.002.5304	Advertising	\$100	\$1,200	\$0	\$1,200	\$0	\$1,200	\$1,200	-	0.00%
01.145.002.5314	Legal Expenses - Delinquents	\$7,956	\$2,500	\$3,705	\$2,500	\$742	\$2,500	\$2,500	-	0.00%
01.145.002.5382	Bonds	\$1,072	\$1,350	\$1,072	\$1,350	\$1,844	\$1,350	\$1,350	-	0.00%
01.145.002.5386	Deeds	\$0	\$4,000	\$0	\$4,000	\$0	\$4,000	\$4,000	-	0.00%
01.145.002.5387	Tax Title Services	\$2,554	\$3,000	\$1,085	\$3,000	\$1,450	\$3,000	\$3,000	-	0.00%
01.145.002.5389	Borrowing Expenses	\$6,233	\$7,500	\$3,700	\$7,500	\$7,149	\$7,500	\$7,500	-	0.00%
01.145.002.5395	Foreclosure Petitions	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.145.002.5397	Bank Services	\$0	\$1,000	\$0	\$1,000	\$1,526	\$1,000	\$1,000	-	0.00%
01.145.002.5398	Quarterly Billing	\$11,076	\$10,500	\$10,682	\$10,500	\$11,375	\$10,500	\$11,500	\$1,000	9.52%
01.145.002.5420	Office Supplies	\$1,702	\$0	\$2,773	\$0	\$1,434	\$0	-	-	0.00%
01.145.002.5710	Travel	\$0	\$250	\$0	\$250	\$0	\$250	\$250	-	0.00%
01.145.002.5730	Dues & Memberships	\$300	\$1,000	\$100	\$1,000	\$200	\$1,000	\$1,000	-	0.00%
002 Expense Subtotal		\$33,653	\$34,600	\$25,549	\$34,600	\$28,188	\$36,600	\$37,600	\$1,000	2.73%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 145 - TOWN COLLECTOR-TREASURER

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
HAWKES, LINDA J.	Treasurer/Collector	40	12/5/16	102,183	106,837	C-9	350	1,000	108,187	0
	Misc pay is from MCTA compensation bill,									
	01.145.001.5101 Department Head			102,183	106,837		350	1,000	108,187	0
FINN, KATHLEEN M.	Asst Treas/Coll	35	10/14/05	67,088	72,550	9-10	450	0	73,000	0
	01.145.001.5102 Asst Dept Head			67,088	72,550		450	0	73,000	0
VACANT	Finance & Mgt Analyst	9		0	0	F-7	0	0	0	0
	01.145.001.5110 Administrative Salaries			0	0		0	0	0	0
HAUSMAN, KIMBERLY	Principal Clerk	35	01/03/23	0	49,987	6-2	0	0	49,987	0
MANDEVILLE, BRIAN	Payroll Coordinator	35	07/22/19	48,888	56,408	8-3	0	0	56,408	0
	Promtoted to Payroll Coordinator in FY23.									
POWER, CRYSTAL	Payroll Coordinator	35	08/30/2021	52,897	0		0	0	0	0
	Resigned 8/20/22.									
ROWSE, SUSAN M.	Principal Clerk	35	4/10/06	62,002	63,846	6-13	450	0	64,296	0
	01.145.001.5111 Clerical Salaries			163,787	170,241		450	0	170,691	0
OVERTIME				3,000	3,000		0	0	3,000	0
	01.145.001.5130 Overtime			3,000	3,000		0	0	3,000	0
OUT-OF-RANK				1,000	1,000		0	0	1,000	0
	01.145.001.5145 Out-Of-Rank Pay			1,000	1,000		0	0	1,000	0
SICK INCENTIVE				2,000	2,000		0	0	2,000	0
	01.145.001.5151 Sick Incentive			2,000	2,000		0	0	2,000	0
Town Collector-Treasurer Total				339,058	355,628		1,250	1,000	357,878	0

FISCAL YEAR 2024 BUDGET SUMMARY
TOWN COUNSEL

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

Legal Services to the Town of Easton are provided through the Town Counsel budget. The budget is divided into three areas:

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

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

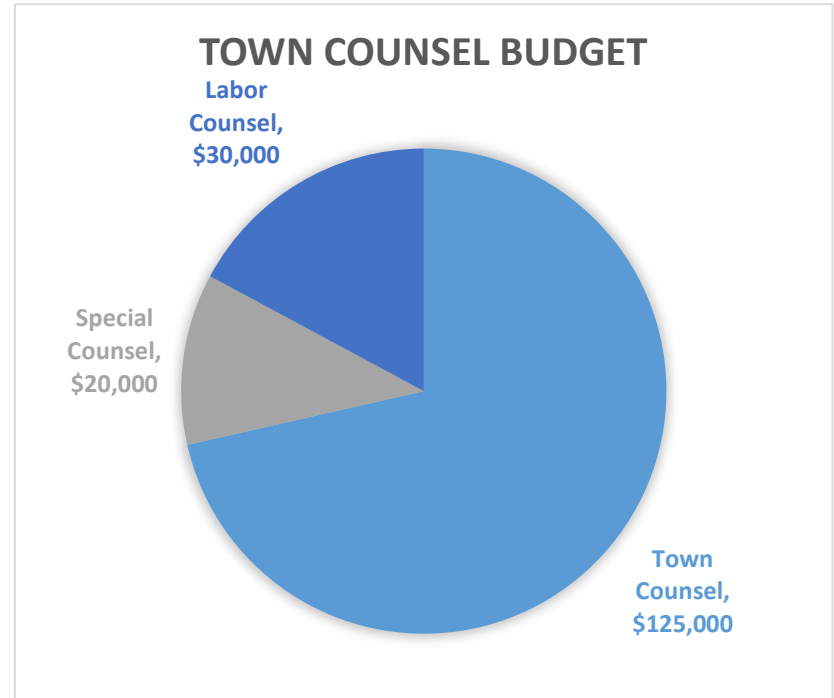


SIGNIFICANT BUDGET AND STAFFING CHANGES

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

DEPARTMENTAL BUDGET

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



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

FISCAL YEAR 2024 BUDGET NARRATIVE
MICHAEL DELTANO, INFORMATION SYSTEMS MANAGER

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

The Town of Easton’s computer network has two major components, the physical infrastructure that connects all of the computers, servers and printers together and the virtual environment that controls all of our mission critical servers and applications. Our virtual environment currently has 30 virtual machines running our financials; police/fire dispatch; email system and GIS as well as many other programs needed for daily operations. Those 30 virtual machines run on 4 physical servers and 4 storage arrays. Running 30 virtual machines allows the IT department to save up to 67% of hardware costs and an additional cost savings on electricity that would be needed to run 25 physical servers and 5 extra desktop computers. The Department first started utilizing virtualization in 2008 with a product called Virtual Iron. This change resulted in a fairly stable budget as no new additional hardware is needed when a new server is added. For example; no hardware was purchased when 2 extra servers were needed to start up the GIS in 2014, the only cost to the Town was the operating system licenses. The Virtual Iron worked well in 2008 but could not be upgraded to handle the new 64 bit operating systems. Therefore, in 2012 we switched to Citrix Xen Server which had been sufficient but not as flexible and resilient as the Virtual Iron. In Fiscal Year 2018, the Town of Easton upgraded its virtual environment one more time to Microsoft Hyper-V to enhance performance, sustain any future IT growth and continue to deliver the services that the Town requires.

PRIOR YEAR BUDGET SUCCESSES

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

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

Key Performance Measures

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

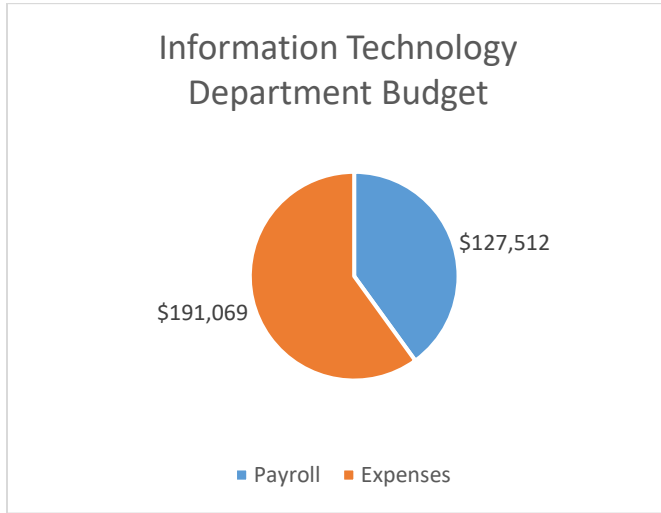
SIGNIFICANT BUDGET AND STAFFING CHANGES

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

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

DEPARTMENTAL BUDGET

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



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 155 - INFORMATION TECHNOLOGY

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
DELTANO, MICHAEL D.	Information Sys Mgr	40	11/2/98	121,437	126,962	BB-14	550	0	127,512	0
01.155.001.5119 Information Systems				121,437	126,962		550	0	127,512	0
Information Technology Total				121,437	126,962		550	0	127,512	0

FISCAL YEAR 2024 BUDGET SUMMARY
OFFICE OF THE TOWN CLERK
DANIELLE M SICARD, MMC/CMMC, TOWN CLERK

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

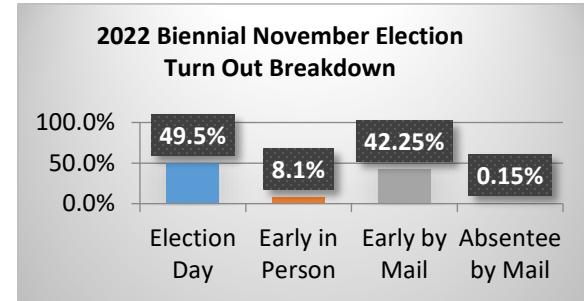
PRIOR YEAR BUDGET SUCCESSES

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

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

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

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

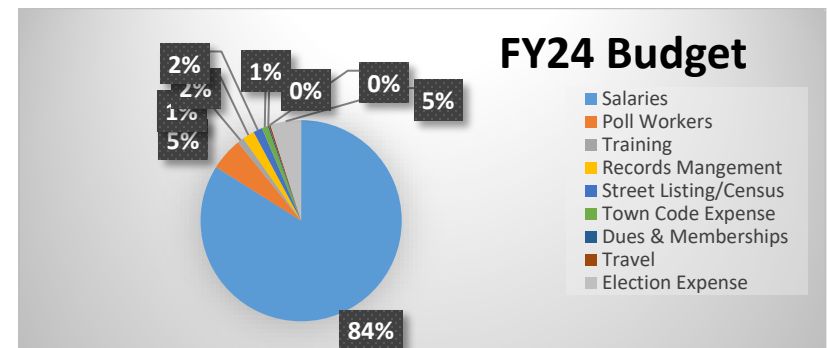


Election Comparison Data	# voters	# vote by mail cast	# Absentee cast	# voted early in person	Total # ballots cast	Total Voter Turn Out
2022 (Mid term)	17,519	4339	19	830	10,270	58.62%
2020 (Presidential)	17,898	6459	154	3,565	14,605	81.60%
2018 (Mid term)	16,977	0	322	3,066	10,649	62.73%
2016 (Presidential)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

DEPARTMENTAL BUDGET

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

The Fiscal Year 2024 budget includes funding for three elections – Presidential Primary, Annual & Special Town Elections. The budget continues maintenance of the Town Code online, including an annual supplement to re-codify new laws and regulations approved over the course of each year.



KEY PERFORMANCE MEASURES

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

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

SIGNIFICANT BUDGET AND STAFFING CHANGES

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

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 160	TOWN CLERK									
01.160.001.5101	Department Head	\$109,171	\$105,677	\$109,988	\$109,989	\$90,228	\$114,432	\$119,638	\$5,206	4.54%
01.160.001.5102	Asst Dept Head	\$0	\$0	\$0	\$0	\$0	\$0	\$61,598	\$61,598	0.00%
01.160.001.5110	Records Manager	\$57,349	\$57,355	\$59,691	\$59,692	\$48,967	\$62,103	\$64,930	\$2,827	4.55%
01.160.001.5111	Clerical Salaries	\$46,326	\$49,846	\$77,765	\$80,539	\$70,086	\$89,254	\$34,572	(\$54,682)	(61.26%)
01.160.001.5130	Overtime	\$4,186	\$4,336	\$1,639	\$1,246	\$6,447	\$6,071	\$4,132	(\$1,939)	(31.93%)
01.160.001.5145	Out-Of-Rank Pay	\$167	\$236	\$157	\$236	\$209	\$236	\$236	-	0.00%
01.160.001.5150	Longevity	\$0	\$0	\$700	\$700	\$700	\$700	\$700	-	0.00%
01.160.001.5151	Sick Incentive	\$0	\$0	\$800	\$800	\$0	\$800	\$800	-	0.00%
01.160.001.5152	Sick/Vacation Buyback	\$4,406	\$4,406	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.001.5162	Registrars	\$1,749	\$1,750	\$1,749	\$1,750	\$1,237	\$1,750	\$1,750	-	0.00%
01.160.001.5163	Poll Workers	\$26,255	\$29,404	\$3,814	\$9,217	\$29,011	\$37,553	\$18,082	(\$19,471)	(51.84%)
01.160.001.5189	MTCA/MCTA Comp Bill	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	-	0.00%
01.160.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$250,614	\$254,010	\$257,307	\$265,169	\$247,889	\$313,899	\$307,438	(\$6,461)	(2.05%)
01.160.002.5240	R&M - Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5300	Training	\$412	\$400	\$1,862	\$2,200	\$1,814	\$2,200	\$3,600	\$1,400	63.63%
	Conference registration and meal increases - \$300. Sending Assistant to NEMCI - \$1100.									
01.160.002.5301	Consulting Services	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5304	Advertising	\$412	\$0	\$0	\$0	\$100	\$0	-	-	0.00%
01.160.002.5340	Telephone/Communications	\$360	\$360	\$360	\$360	\$300	\$360	\$360	-	0.00%
01.160.002.5372	Records Management	\$6,536	\$4,940	\$5,747	\$4,940	\$10,385	\$6,459	\$6,659	\$200	3.09%
	Shred-It increase \$455, attic annual audit increase \$105, \$360 savings - should not need more storage boxes in FY24.									
01.160.002.5393	Street Listing/Census	\$4,267	\$3,820	\$4,084	\$5,020	\$2,973	\$5,040	\$5,040	-	0.00%
01.160.002.5394	Town Code Expense	\$2,524	\$3,300	\$2,333	\$5,300	\$4,920	\$3,300	\$3,300	-	0.00%
	Continued with reduced funding - add'l funds would be necessary in response to a supplement resulting in a large # of zoning amendments.									
01.160.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.160.002.5710	Travel	\$38	\$180	\$700	\$900	\$214	\$900	\$900	-	0.00%
01.160.002.5730	Dues & Memberships	\$1,015	\$755	\$814	\$585	\$585	\$610	\$755	\$145	23.77%
	Notary renewal costs this fiscal year for Town Clerk.									

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 160 - TOWN CLERK

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
SICARD, DANIELLE	Town Clerk	40	2/27/17	114,432	119,638	BB-11	350	1,000	120,988	0
01.160.001.5101 Department Head				114,432	119,638		350	1,000	120,988	0
STEDMAN, SHARYN	Principal Clerk		7/1/21	53,562	61,598	9-3	0	800	62,398	0
Assistant Town Clerk position reclassified to new Grade 9.										
01.160.001.5102 Asst Dept Head				53,562	61,598		0	800	62,398	0
VAN DER HEY, PETER	Records Manager	40	8/1/16	62,103	64,930	FF-6	350	0	65,280	0
01.160.001.5110 Records Manager				62,103	64,930		350	0	65,280	0
MORGAN, DENISE	Principal Clerk	21	7/1/21	33,254	34,572	6-3	0	0	34,572	0
PT Principal Clerk continued with 21 hrs/wk and increase from 21 to 35 hours for election cycles (10 weeks - 2 election weeks, 1 early voting in person week, 7 vote by mail weeks.)										
01.160.001.5111 Clerical Salaries				33,254	34,572		0	0	34,572	0
OVERTIME				6,071	4,132		0	0	4,132	0
ATM & ATE, initiative petitions for State Election as usual. FY23 had 3 elections - 2 state & 1 local. FY24 has 2 elections - 1 state (Presidential Primary) & 1 local (ATE). Early voting in person required for state election only. Local elections budgeted for 6 hrs on Saturday.										
01.160.001.5130 Overtime				6,071	4,132		0	0	4,132	0
OUT OF RANK				236	236		0	0	236	0
Clerical Contract - Assistant is eligible while Town Clerk is on vacation.										
01.160.001.5145 Out-Of-Rank Pay				236	236		0	0	236	0
REGISTRARS				1,750	1,750		0	0	1,750	0
Town Clerk rate - MGL 41s19G - \$50/1000 voters; Remaining Registrars - MGL 51s23 - BOS sets rate - not regulated by # voters										
01.160.001.5162 Registrars				1,750	1,750		0	0	1,750	0
POLL WORKERS				37,553	18,082		0	0	18,082	0
Full complement of required workers / Training cycle for each election. FY23 had 3 elections - 2 state & 1 local. FY24 has 2 elections - Presidential Primary & Annual Town. ATE is budgeted for 6 hours on a Saturday. Vote by mail is required for all elections. Increase election worker rate from \$14.25 to \$15.00 (min. wage starting 1/2023) & wardens from \$14.75 to \$15.50.										
01.160.001.5163 Poll Workers				37,553	18,082		0	0	18,082	0
Town Clerk Total				308,961	304,938		700	1,800	307,438	0

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

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

PRIOR YEAR BUDGET SUCCESSES

Grant Awards & Administration

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

Affordable Housing

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

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

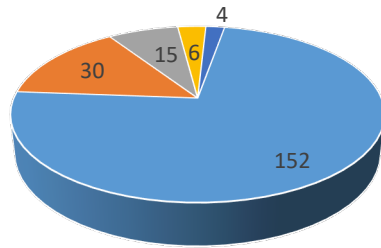
Key Performance Measures

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

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

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

2022 Planning Applications by Type



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

SIGNIFICANT BUDGET AND STAFFING CHANGES

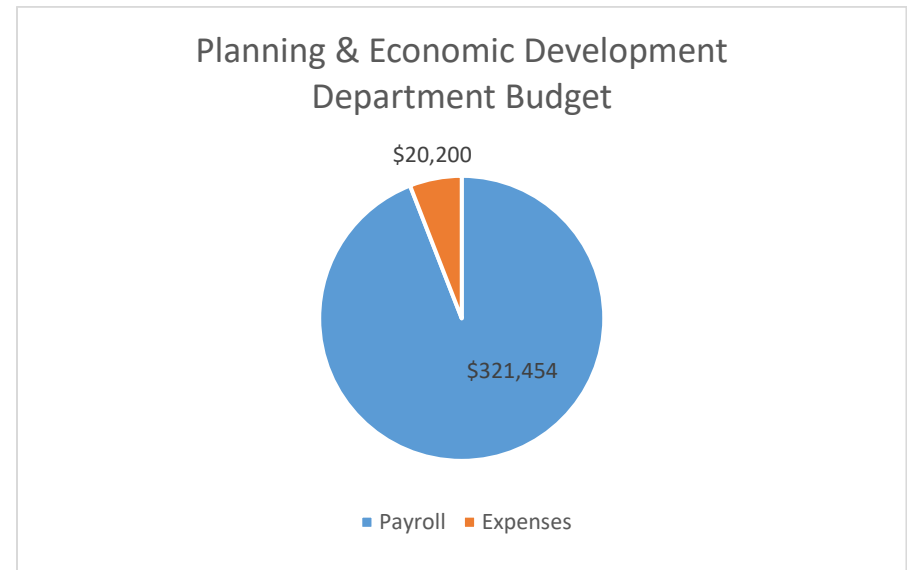
No significant budget or staffing changes are proposed for FY 2024.

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

DEPARTMENTAL BUDGET

The majority of expenses are personnel related with additional amounts allocated for consulting services, training, professional memberships and other departmental expenses.

The chart below shows the payroll and expense portions of the FY 2023 departmental budget.



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

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 175 - PLANNING & ECONOMIC DEV

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
DANIELSON, STEPHANIE	Director of Planning & Ec	40	10/16/06	119,053	124,474	BB-13	450	0	124,924	0
01.175.001.5101 Director of Planning &				119,053	124,474		450	0	124,924	0
CARLINO, JENNIFER	Land Use/Envir Planner	40	7/26/21	92,169	96,363	DD-9	0	0	96,363	800
01.175.001.5104 Land				92,169	96,363		0	0	96,363	800
BEITLER, WAYNE	Community Planner	40	6/11/13	10,857	11,810	DD-8	400	0	12,210	0
Full Time Employee. Five Hours Funded from Budget. Remaining hours funded from Affordable Housing Trust and CPA admin budget.										
01.175.001.5108 Community Planner				10,857	11,810		400	0	12,210	0
DIRENZO, PATRICIA	Principal Clerk	28	4/30/18	44,044	0		0	0	0	0
Transferred to assessing.										
VACANT	Principal Clerk			0	42,435	7-2	0	0	42,435	0
Full Time Position, 35 hours. Total Salary \$53,044 with 7 hours funded from revolving account.										
01.175.001.5110 Administrative Salaries				44,044	42,435		0	0	42,435	0
NIEGO-LEVY, SUZANNE	Clerical	24	2/16/16	37,011	39,172	6-8	350	0	39,522	0
Full time position, 35 hours. Total Salary \$57,125. with eleven hours paid from departmental revolving funds.										
01.175.001.5111 Clerical Salaries				37,011	39,172		350	0	39,522	0
OVERTIME				5,000	5,000		0	0	5,000	0
Overtime added for night meeting administrative coverage.										
01.175.001.5130 Overtime				5,000	5,000		0	0	5,000	0
RECORDING SECRETARY	Historical Commission			1,000	1,000		0	0	1,000	0
01.175.001.5164 Recording Secretary				1,000	1,000		0	0	1,000	0
Planning & Economic Dev Total				309,134	320,254		1,200	0	321,454	800

FISCAL YEAR 2024 BUDGET SUMMARY
OTHER GENERAL GOVERNMENT

The Other General Government portion of the budget represents miscellaneous accounts in the Town budget. This category of expenses totals \$116,700, an increase of \$4,050 or 3.59%

Rockery Utilities

The Rockery, or Memorial Cairn, was designed by Fredrick Law Olmsted and built in 1882 as a memorial to the Easton residents who died during the Civil War. The line item has been modestly increased by \$50 based on FY2023 year to date expenses.

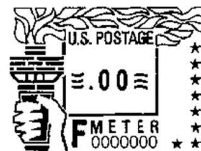


Audit & Accounting Services

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

Postage/Meter

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



The following expense lines are level funded for FY2024:

Town Reports

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

Committee Expenses

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

Municipal Building Committee

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

Southeastern Regional Services Group Dues

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



Veterans' & Memorial Days

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



Cemetery Commission

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

POLICE DEPARTMENT
FISCAL YEAR 2024 BUDGET NARRATIVE
KEITH BOONE, CHIEF OF POLICE

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

PRIOR YEAR BUDGET SUCCESSES

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

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

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

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

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

Key Performance Measures

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

SIGNIFICANT BUDGET AND STAFFING CHANGES

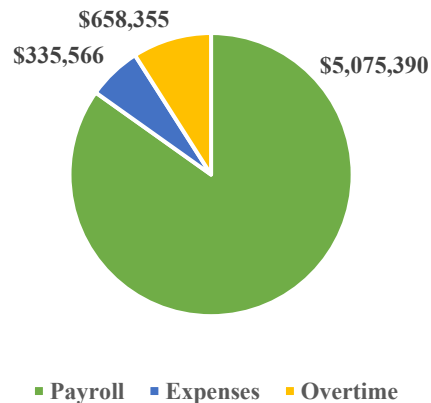
The FY24 police budget includes 39 uniformed officers which is one more than in FY23.

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

DEPARTMENTAL BUDGET

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

Fiscal Year 2024 Police Budget



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.210.002.5240	R&M - Office Equipment	\$19,629	\$28,000	\$24,971	\$28,000	\$9,100	\$28,000	\$28,000	-	0.00%
01.210.002.5243	R&M - Vehicles	\$22,182	\$23,500	\$31,594	\$33,500	\$23,214	\$23,500	\$23,500	-	0.00%
01.210.002.5245	R&M - Tools & Equip	\$1,236	\$6,300	\$1,108	\$6,300	\$818	\$6,300	\$6,300	-	0.00%
01.210.002.5246	R&M - Radio	\$3,154	\$7,000	\$800	\$7,000	\$6,591	\$7,000	\$7,000	-	0.00%
01.210.002.5251	Facility Cleaning Contract	\$18,620	\$19,000	\$18,620	\$19,000	\$10,919	\$19,000	\$19,000	-	0.00%
01.210.002.5270	Rental Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5271	Vehicle Lease	\$6,000	\$6,000	\$6,000	\$6,000	\$4,500	\$6,000	\$6,000	-	0.00%
01.210.002.5300	Training	\$13,919	\$24,800	\$16,638	\$24,800	\$10,322	\$24,800	\$24,800	-	0.00%
01.210.002.5301	Consulting Services	\$0	\$0	\$5,750	\$5,750	\$10,800	\$0	-	-	0.00%
01.210.002.5302	Medical Exams/Expenses	\$2,475	\$0	\$4,395	\$0	\$2,775	\$0	-	-	0.00%
01.210.002.5305	Police Details	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5324	SEMRECC Asmt	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5340	Telephone/Communications	\$16,121	\$14,000	\$16,199	\$14,000	\$10,784	\$14,000	\$14,000	-	0.00%
01.210.002.5344	Printing	\$2,159	\$500	\$361	\$500	\$302	\$500	\$500	-	0.00%
01.210.002.5345	Postage/Meter	\$1,111	\$1,500	\$962	\$1,500	\$762	\$1,500	\$1,500	-	0.00%
01.210.002.5371	Lock Up Fees	\$1,811	\$2,650	\$1,650	\$2,650	\$2,175	\$2,650	\$2,650	-	0.00%
01.210.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5430	Building Maintenance	\$11,495	\$10,000	\$12,058	\$10,000	\$13,107	\$10,000	\$10,000	-	0.00%
01.210.002.5450	Custodial Supplies	\$696	\$1,400	\$1,097	\$1,400	\$157	\$1,400	\$1,400	-	0.00%
01.210.002.5480	Gas & Oil	\$45,218	\$53,536	\$73,551	\$73,436	\$51,720	\$58,536	\$58,536	-	0.00%
01.210.002.5500	Medical Supplies	\$2,608	\$2,000	\$3,284	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.210.002.5580	Data Processing Supplies	\$782	\$500	\$838	\$500	\$778	\$500	\$500	-	0.00%
01.210.002.5581	Legal Supplies	\$533	\$1,000	\$1,100	\$1,000	\$1,547	\$1,000	\$1,000	-	0.00%
01.210.002.5585	Ammo & Supplies	\$12,583	\$14,100	\$23,315	\$14,100	\$11,905	\$14,100	\$14,100	-	0.00%
01.210.002.5587	Animal Control Supplies	\$0	\$500	\$117	\$500	\$488	\$500	\$500	-	0.00%
01.210.002.5596	Uniforms/Clothing Allowance	\$40,652	\$43,500	\$48,916	\$44,700	\$23,926	\$44,600	\$44,500	(\$100)	(0.22%)
01.210.002.5720	Crime Prevention Program	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.210.002.5725	Accreditation Expense	\$2,300	\$2,300	\$2,300	\$2,300	\$2,748	\$2,300	\$2,300	-	0.00%
01.210.002.5730	Dues & Memberships	\$8,414	\$9,700	\$9,724	\$9,700	\$8,050	\$9,700	\$9,700	-	0.00%
01.210.002.5767	Animal Control Expense	\$1,978	\$4,800	\$950	\$4,800	\$1,019	\$4,800	\$4,800	-	0.00%
01.210.002.5782	Expense - Dept Head	\$2,312	\$3,000	\$11,444	\$3,000	\$2,886	\$3,000	\$3,000	-	0.00%

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT 210 - Police

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT 210 - Police

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT 210 - Police

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	Night Diff	Holiday	Longevity	Misc	Total	Clothing
PERRY, DANIEL	Detective	40	75,024	78,057	D4	15,612	0	0	0	0	93,669	1,000
01.210.001.5121 Detectives			255,997	266,617		49,713	1,430	0	0	1,200	318,960	3,000
AKER, CHRISTOPHER	School Resource Officer	40	78,776	39,558	P6	16,312	0	0	0	0	55,870	1,000
Salary reduced by \$42,000 funded by School Department.												
HICKS, KRISTIN	School Resource Officer	40	0	60,000	P3	0	0	0	0	0	60,000	0
Employee paid for w/ARPA money. 70,406 base, 14,082 CI, 5,915 ND, 1,000 Uniform = 91,403.												
FY24 60,000 paid from Regional School. The remaining salary will be paid for with ARPA money.												
01.210.001.5123 School Resource			78,776	99,558		16,312	0	0	0	0	115,870	1,000
HOLBROOK, JORDAN	Animal Control Off	32	48,709	50,924	FF/5	0	0	0	280	0	51,204	600
01.210.001.5125 Animal Control			48,709	50,924		0	0	0	280	0	51,204	600
CROSSING		0	6,174	6,174		0	0	0	0	0	6,174	0
Crossing Guards funded in school budget FY23.												
01.210.001.5127 Crossing			6,174	6,174		0	0	0	0	0	6,174	0
HOLIDAY PAY		0	60,801	60,801		0	0	0	0	0	60,801	0
01.210.001.5129 Holiday Pay			60,801	60,801		0	0	0	0	0	60,801	0
OVERTIME		0	658,355	658,355		0	0	0	0	0	658,355	0
01.210.001.5130 Overtime			658,355	658,355		0	0	0	0	0	658,355	0
OT-METRO LEC		0	10,000	10,000		0	0	0	0	0	10,000	0
01.210.001.5137 OT - Metro LEC			10,000	10,000		0	0	0	0	0	10,000	0
OT-COMMUNITY EVENTS		0	6,000	6,000		0	0	0	0	0	6,000	0
01.210.001.5139 OT - Community			6,000	6,000		0	0	0	0	0	6,000	0
OUT-OF-RANK PAY		0	5,500	5,500		0	0	0	0	0	5,500	0
01.210.001.5145 Out-Of-Rank Pay			5,500	5,500		0	0	0	0	0	5,500	0
SICK LEAVE INCENTIVE		0	1,000	1,000		0	0	0	0	0	1,000	0
01.210.001.5151 Sick Leave Incentive			1,000	1,000		0	0	0	0	0	1,000	0
SICK/VACATION BUYBACK		0	0	0		0	0	0	0	0	0	0
01.210.001.5152 Sick/Vacation Buyback			0	0		0	0	0	0	0	0	0

Town of Easton
Payroll Detail Report
FY24 Town Budget

DEPT 210 - Police

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	Night Diff	Holiday	Longevity	Misc	Total	Clothing
SPECIAL POLICE		0	15,900	15,900		0	0	0	0	0	15,900	0
	01.210.001.5165 Special Police		15,900	15,900		0	0	0	0	0	15,900	0
OFFICER-IN-CHARGE	Stipend	0	16,000	0		0	0	0	0	0	0	0
	01.210.001.5190 Officer-in-Charge		16,000	0		0	0	0	0	0	0	0
Police Total			4,262,143	4,039,089		534,300	150,155	0	2,080	14,200	4,739,824	36,400

FISCAL YEAR 2024 BUDGET SUMMARY
PUBLIC SAFETY DISPATCH
CONNOR READ, SEMRECC BOARD OF DIRECTORS

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

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



Photo: Inside the SEMRECC 911 Dispatch Center

PRIOR YEAR BUDGET SUCCESS

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

SIGNIFICANT BUDGET AND STAFFING CHANGES

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

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

FY2024 DEPARTMENT BUDGET

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

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

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

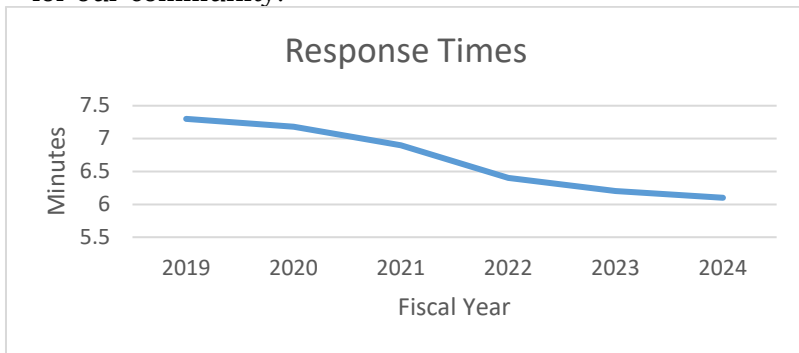
The Easton Fire Department provides the community with fire protection and emergency medical services, responding to more than 4,200 emergency calls and 2000 service calls annually. The services provided include fire suppression, fire prevention/code enforcement, fire and life safety education, emergency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

PRIOR YEAR BUDGET SUCCESSES

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

FY24 Key Performance Measures

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



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

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

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

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

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

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

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

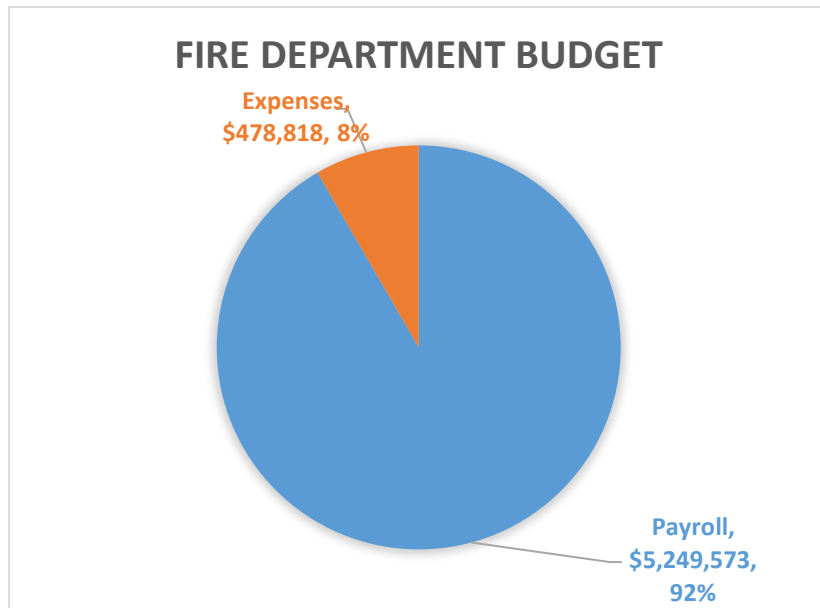
FY24 SIGNIFICANT BUDGET AND STAFFING CHANGES

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

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

DEPARTMENTAL BUDGET

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



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.220.001.5184	Mechanic Stipend	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.220.001.5185	EMS/MIH/Pub Hlth Officer	\$0	\$0	\$9,000	\$12,000	\$0	\$12,000	-	(\$12,000)	(100.00%)
01.220.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$4,394,835	\$4,503,060	\$4,655,371	\$4,735,087	\$3,929,248	\$5,057,106	\$5,249,573	\$192,467	3.80%
01.220.002.5155	Uniforms/Clothing Allowance	\$3,682	\$5,200	\$2,037	\$5,200	\$6,800	\$5,200	\$5,356	\$156	3.00%
01.220.002.5210	Electricity	\$27,166	\$20,000	\$23,937	\$20,000	\$13,518	\$20,000	\$20,000	-	0.00%
01.220.002.5212	Building Heating	\$12,076	\$15,000	\$16,719	\$15,000	\$12,200	\$15,000	\$15,000	-	0.00%
01.220.002.5243	R&M - Vehicles	\$123,600	\$75,000	\$84,726	\$75,000	\$53,994	\$40,000	\$40,000	-	0.00%
01.220.002.5245	R&M - Tools & Equip	\$24,191	\$29,169	\$12,861	\$29,169	\$18,251	\$10,000	\$15,000	\$5,000	50.00%
01.220.002.5300	Training	\$9,957	\$12,600	\$17,304	\$12,600	\$21,708	\$12,600	\$12,978	\$378	3.00%
01.220.002.5302	Medical Exams/Expenses	\$620	\$2,500	\$1,145	\$2,500	\$1,560	\$2,500	\$2,500	-	0.00%
01.220.002.5303	IOD Medical Expense	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.220.002.5304	Advertising	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.220.002.5306	Ambulance Billing Fee	\$63,640	\$60,000	\$80,882	\$60,000	\$53,934	\$72,000	\$72,000	-	0.00%
01.220.002.5319	Medical Director	\$7,500	\$7,500	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	-	0.00%
01.220.002.5340	Telephone/Communications	\$13,399	\$14,000	\$14,302	\$14,000	\$15,995	\$14,000	\$28,400	\$14,400	102.85%
01.220.002.5341	Communications	\$9,926	\$12,000	\$6,716	\$12,000	\$4,309	\$12,600	\$12,978	\$378	3.00%
01.220.002.5345	Postage/Meter	\$474	\$450	\$335	\$450	\$37	\$450	\$450	-	0.00%
01.220.002.5396	Bldg/Grounds R&M	\$43,471	\$20,000	\$29,301	\$20,000	\$35,666	\$21,000	\$25,000	\$4,000	19.04%
01.220.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.220.002.5431	Maintenance - Furnishings	\$5,488	\$5,000	\$4,247	\$5,000	\$459	\$5,000	\$5,000	-	0.00%
01.220.002.5450	Custodial Supplies	\$3,286	\$3,000	\$4,420	\$4,500	\$3,529	\$4,725	\$4,867	\$142	3.00%
01.220.002.5480	Gas & Oil	\$27,553	\$33,000	\$59,344	\$59,000	\$48,088	\$60,000	\$60,000	-	0.00%
01.220.002.5500	Medical Supplies	\$70,368	\$50,000	\$69,928	\$50,000	\$55,032	\$52,500	\$57,500	\$5,000	9.52%
01.220.002.5546	Computer Hardware/Software	\$27,420	\$20,545	\$12,297	\$20,545	\$18,315	\$21,570	\$22,218	\$648	3.00%
01.220.002.5582	Training Supplies	\$5,600	\$1,000	\$166	\$1,000	\$0	\$1,000	\$1,030	\$30	3.00%
01.220.002.5590	Fire Alarm System Supplies	\$1,666	\$3,000	\$1,136	\$3,000	\$3,276	\$3,000	-	(\$3,000)	(100.00%)
01.220.002.5591	Hoses/Nozzles/Appliances	\$3,283	\$10,000	\$1,162	\$10,000	\$437	\$10,500	\$10,815	\$315	3.00%
01.220.002.5592	Fire Equipment Supplies	\$20,893	\$10,000	\$7,774	\$10,000	\$11,087	\$10,500	\$10,815	\$315	3.00%
01.220.002.5595	Protective Clothing	\$12,437	\$10,400	\$5,864	\$10,400	\$3,915	\$10,920	\$11,248	\$328	3.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT 220 - Fire

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT 220 - Fire

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
		0	0	0		0	0	0	0	0	0	0
HOLIDAY PAY		0	0	110,152		0	0	0	0	0	110,152	0
	01.220.001.5129 Holiday Pay		0	110,152		0	0	0	0	0	110,152	0
Overtime		0	117,000	97,500		0	0	0	0	0	97,500	0
	01.220.001.5130 Overtime		117,000	97,500		0	0	0	0	0	97,500	0
OT - Sick Coverage		0	81,600	110,000		0	0	0	0	0	110,000	0
	01.220.001.5131 OT - Sick Coverage		81,600	110,000		0	0	0	0	0	110,000	0
OT - Vacation Coverage		0	206,597	132,731		0	0	0	0	0	132,731	0
	01.220.001.5132 OT - Vacation		206,597	132,731		0	0	0	0	0	132,731	0
OT - IOD Coverage		0	18,228	18,778		0	0	0	0	0	18,778	0
	01.220.001.5133 OT - IOD Coverage		18,228	18,778		0	0	0	0	0	18,778	0
OT - Training Coverage		0	111,119	114,341		0	0	0	0	0	114,341	0
	01.220.001.5134 OT - Training		111,119	114,341		0	0	0	0	0	114,341	0
OT - Holiday		0	58,215	30,000		0	0	0	0	0	30,000	0
	01.220.001.5135 OT - Holiday		58,215	30,000		0	0	0	0	0	30,000	0
OT - Personal Time		0	40,800	43,083		0	0	0	0	0	43,083	0
	01.220.001.5136 OT - Personal Time		40,800	43,083		0	0	0	0	0	43,083	0
OT - Educational Svcs		0	15,000	15,839		0	0	0	0	0	15,839	0
	01.220.001.5138 OT - Educational Svcs		15,000	15,839		0	0	0	0	0	15,839	0
OT - Other		0	14,790	0		0	0	0	0	0	0	0
	01.220.001.5139 OT - Other		14,790	0		0	0	0	0	0	0	0
OT - Fire Alarm		0	10,200	4,000		0	0	0	0	0	4,000	0
	01.220.001.5146 OT - Fire Alarm		10,200	4,000		0	0	0	0	0	4,000	0
SICK LEAVE INCENTIVE		0	0	10,000		0	0	0	0	0	10,000	0
	Health Incentive											
	01.220.001.5151 Sick Leave Incentive		0	10,000		0	0	0	0	0	10,000	0
EMS/MIH/Public Health Officer Stipend		0	12,000	0		0	0	0	0	0	0	0
	01.220.001.5185 EMS/MIH/Pub Hlth		12,000	0		0	0	0	0	0	0	0

Town of Easton
Payroll Detail Report
FY24 Town Budget

DEPT 220 - Fire

Name	Job Description	Hours	Prior Yr Salary	Proposed Salary	Grade/ Step	Career Incentive	EMT Diff	Holiday	Longevity	Misc	Total	Clothing
Fire Total			3,598,458	4,891,840		151,050	156,300	14,383	400	35,600	5,249,573	1,600

FISCAL YEAR 2024 BUDGET SUMMARY
KEVIN GREINER – INSPECTOR OF BUILDINGS

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

PRIOR YEAR BUDGET SUCCESSES

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

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

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

KEY PERFORMANCE MEASURES

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

SIGNIFICANT BUDGET AND STAFFING CHANGES

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

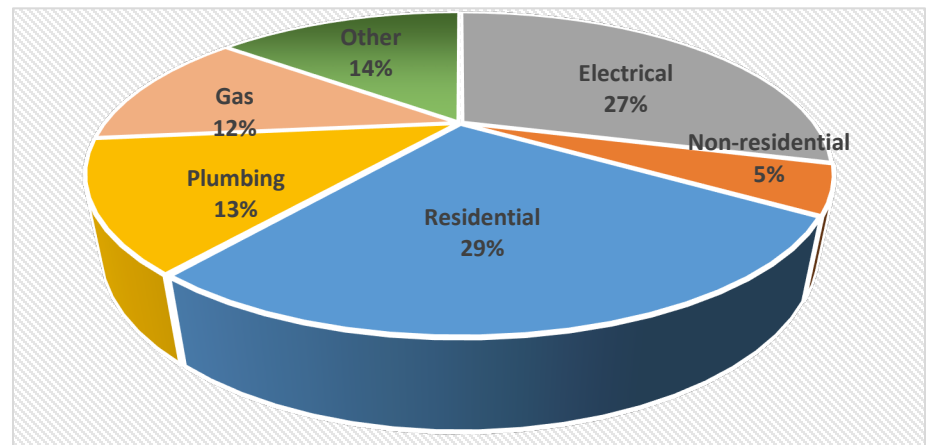
Personnel Summary	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Positions:	<u>FTE</u>	<u>FTE</u>	<u>FTE</u>
Inspector of Buildings	<u>1</u>	<u>1</u>	<u>1</u>
Inspector of Wires	<u>.6</u>	<u>.6</u>	<u>.6</u>
Local Inspector/Sealer	<u>.95</u>	<u>1.05</u>	<u>1.40</u>
Administrative assistant	<u>.29</u>	<u>.29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

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

DEPARTMENTAL BUDGET

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

2022 PERMITS ISSUED BY TYPE



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 240	INSPECTIONAL SERVICES									
01.240.001.5101	Department Head	\$103,599	\$103,607	\$107,829	\$107,830	\$88,460	\$112,189	\$117,292	\$5,103	4.54%
01.240.001.5102	Asst Dept Head	\$32,641	\$32,606	\$33,936	\$33,937	\$27,879	\$35,309	\$36,914	\$1,605	4.54%
01.240.001.5110	Administrative Assistant	\$12,091	\$11,743	\$12,939	\$12,589	\$11,983	\$13,100	\$21,934	\$8,834	67.43%
01.240.001.5111	Clerical Salaries	\$0	\$0	\$0	\$0	\$432	\$0	-	-	0.00%
01.240.001.5113	Local Insp//Zoning Code Enf	\$30,921	\$30,921	\$38,896	\$38,619	\$40,935	\$51,854	\$69,413	\$17,559	33.86%
01.240.001.5115	Plumbing & Gas Inspector	\$24,025	\$30,000	\$35,050	\$38,000	\$29,070	\$40,000	\$35,706	(\$4,294)	(10.73%)
01.240.001.5116	Alternate Plumbing & Gas Inspector	\$3,275	\$0	\$3,650	\$4,000	\$2,785	\$0	\$2,275	\$2,275	0.00%
01.240.001.5117	Wiring Inspector	\$39,617	\$39,378	\$40,983	\$40,984	\$33,619	\$42,639	\$44,578	\$1,939	4.54%
01.240.001.5118	Alternate Wiring Inspector	\$2,350	\$3,500	\$6,850	\$7,500	\$2,900	\$3,500	\$3,500	-	0.00%
01.240.001.5130	OT - Emergency Call Backs	\$2,557	\$6,235	\$1,899	\$2,365	\$977	\$3,000	\$3,215	\$215	7.16%
01.240.001.5150	Longevity	\$450	\$450	\$450	\$450	\$450	\$450	\$675	\$225	50.00%
01.240.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$251,529	\$258,440	\$282,485	\$286,274	\$239,492	\$302,041	\$335,502	\$33,461	11.07%
01.240.002.5155	Uniforms/Clothing Allowance	\$2,200	\$2,200	\$2,200	\$2,200	\$2,600	\$2,600	\$2,600	-	0.00%
01.240.002.5243	R&M - Vehicles	\$122	\$500	\$185	\$500	\$70	\$500	\$500	-	0.00%
01.240.002.5300	Training	\$0	\$2,000	\$640	\$2,000	\$435	\$3,000	\$3,000	-	0.00%
01.240.002.5340	Telephone/Communications	\$0	\$0	\$0	\$0	\$1,202	\$2,406	\$2,406	-	0.00%
01.240.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.240.002.5480	Gas & Oil	\$1,473	\$2,000	\$2,290	\$2,000	\$1,582	\$2,000	\$2,000	-	0.00%
01.240.002.5710	Travel	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.240.002.5712	Expense - Inspectors	\$3,333	\$4,000	\$1,429	\$4,000	\$6,853	\$3,000	\$3,000	-	0.00%
01.240.002.5730	Dues & Memberships	\$140	\$500	\$0	\$500	\$140	\$500	\$500	-	0.00%
01.240.002.5783	Expense - Board	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.240.002.5788	Weights & Measures Expense	\$5,000	\$5,000	\$5,000	\$5,000	\$7,841	\$15,000	-	(\$15,000)	(100.00%)
Expenses shifted to payroll section of budget due to discontinuation of state inspection program. Employee will be required.										
002 Expense Subtotal		\$12,270	\$16,200	\$11,745	\$16,200	\$20,725	\$29,006	\$14,006	(\$15,000)	(51.71%)
DEPARTMENT 240 INSPECTIONAL SERVICES		\$263,799	\$274,640	\$294,231	\$302,474	\$260,217	\$331,047	\$349,508	\$18,461	5.57%

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 240 - INSPECTIONAL SERVICES

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
GREINER, KEVIN S.	Building Inspector	40	9/29/04	112,189	117,292	BB-10	450	0	117,742	800
01.240.001.5101 Department Head				112,189	117,292		450	0	117,742	800
DEBAGGIS, PAUL M.	Asst Building Inspector	18	5/12/03	35,309	36,914	EE-10	225	0	37,139	600
01.240.001.5102 Asst Dept Head				35,309	36,914		225	0	37,139	600
FALCON, NICOLE	Department Assistant Resigned in FY23.	10	3/5/19	13,100	0	H-3	0	0	0	0
RISOTTI, JENNIFER	Department Assistant Hours increased from 10-17 effective January 2023.	17	7/11/22	0	21,934	H-2	0	0	21,934	0
01.240.001.5110 Administrative				13,100	21,934		0	0	21,934	0
CARIDI, FRANK	Local Inspector Hours increased from 24 to 30.	30	8/5/19	50,225	55,722	EE-6	0	0	55,722	600
VACANT	Sealer of Weights & Measures State no longer provides weights & measures certification. Employee required. Schedule varies. Annual hours estimated at 380.			0	13,691	E-3	0	0	13,691	0
01.240.001.5113 Local Insp//Zoning				50,225	69,413		0	0	69,413	600
NELSON, KEVIN	Plumbing & Gas Inspector Position changed from per diem employee to hourly in FY23.	20		30,000	35,706	EE-4	0	0	35,706	0
01.240.001.5115 Plumbing & Gas				30,000	35,706		0	0	35,706	0
ALTERNATE INSPECTOR	Alt Plumbing & Gas Inspector Per diem at \$35/inspection.			0	2,275	E-3	0	0	2,275	0
01.240.001.5116 Alternate Plumbing &				0	2,275		0	0	2,275	0
WILSON, DAVID	Wiring Inspector Misc pay is estimated for after hours call-backs (projected at 15 for the year with 4 hour minimum). This is partially offset by a \$150 call back fee.	24	9/30/19	42,639	44,578	EE-6	0	3,215	47,793	600
01.240.001.5117 Wiring Inspector				42,639	44,578		0	3,215	47,793	600
ALTERNATE INSPECTOR	Alternate Wiring Inspector			3,500	3,500		0	0	3,500	0
01.240.001.5118 Alternate Wiring				3,500	3,500		0	0	3,500	0
Inspectional Services Total				286,962	331,612		675	3,215	335,502	2,600

**DEPARTMENT OF PUBLIC WORKS
FISCAL YEAR 2024 BUDGET SUMMARY
DAVID FIELD, P.E., DIRECTOR**

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

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

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

PROPOSED BUDGET CHANGES

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

PRIOR YEAR BUDGET SUCCESSES

In the prior year the DPW completed and worked on many projects however the most visible of those included our annual road improvements, snow and ice removal efforts, the Depot Street Reconstruction project, the Red Mill Road Water Treatment Plant, and the PFAS Treatment Plants.

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

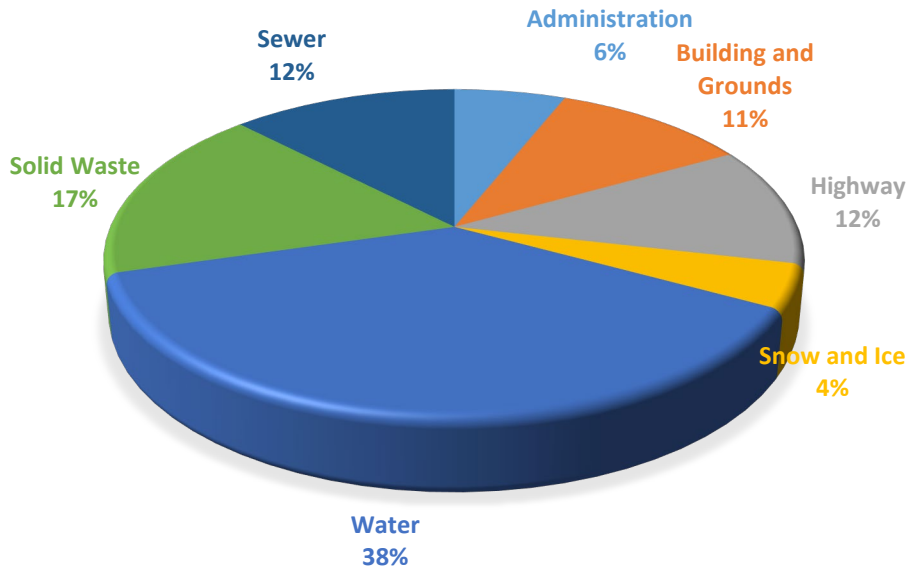
Key performance measures:

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



DPW AND ENTERPRISE ACCOUNTS

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



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

Position	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Director of Public Works	1	1	1	1	1
Assistant Town Engineer	1	1	1	1	1
GIS Manager	1	1	1	1	1
Civil Engineer	0	0	1	1	1
B&G Supervisor	1	1	1	1	1
Grounds Specialist	1	1	1	1	1
B&G Foreman	1	1	1	1	1
Carpenter	1	1	1	1	1
Special Equip Operator	8	8	8	8	8
HVAC Technician	1	1	1	1	1
Electrician	1	1	1	1	1
BMS Technician	0	0	0	1	1
Plumber	0	0	0	1	1
Highway Supervisor	1	1	1	1	1
Sign Technician	1	1	1	1	1
Heavy Equip Operator	3	3	3	3	3
Mechanic	2	2	2	2	2
Water Operations Manager	1	1	1	1	1
Water Systems Supervisor	1	1	1	1	1
Water GIS Technician	0	1	1	1	1
Principal Clerk	1	0	0	0	0
Office Assistant	2	2	2	2	2
Water System Technician	3	3	3	3	3
Meter Technician	1	1	1	1	1
Water System Inspector	1	1	1	1	1
Pumping Station Operator	2	1	1	1	1
Treatment Plant Operator	0	0	1	1	1
Total Full-time Equivalents	36	35	37	39	39

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 400	DPW ADMINISTRATION									
01.400.001.5101	Department Head	\$147,469	\$147,476	\$153,494	\$153,494	\$128,072	\$159,684	\$163,675	\$3,991	2.49%
01.400.001.5102	Asst Dept Head / Deputy	\$0	\$0	\$0	\$0	\$47,669	\$0	\$117,797	\$117,797	0.00%
01.400.001.5103	Assistant Town Engineer	\$97,602	\$97,632	\$101,612	\$101,612	\$36,597	\$105,716	-	(\$105,716) (100.00%)	
01.400.001.5105	GIS Manager	\$96,340	\$96,344	\$99,914	\$99,915	\$81,968	\$103,951	\$108,680	\$4,729	4.54%
01.400.001.5130	Overtime	\$662	\$1,000	\$1,932	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.400.001.5150	Longevity	\$350	\$700	\$1,450	\$1,100	\$700	\$1,100	\$1,100	-	0.00%
01.400.001.5151	Sick Leave Incentive	\$8,000	\$7,000	\$4,000	\$7,000	\$0	\$7,000	\$7,000	-	0.00%
01.400.001.5166	Internship Program	\$2,728	\$10,000	\$6,804	\$10,000	\$1,696	\$10,000	\$10,000	-	0.00%
01.400.001.5168	Civil Engineer	\$0	\$0	\$31,734	\$40,119	\$35,300	\$45,182	\$47,237	\$2,055	4.54%
01.400.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$353,152	\$360,152	\$400,942	\$414,240	\$332,005	\$433,633	\$456,489	\$22,856	5.27%
01.400.002.5155	Uniforms/Clothing Allowance	\$2,256	\$1,300	\$2,487	\$1,700	\$2,093	\$1,700	\$1,400	(\$300) (17.64%)	
01.400.002.5211	Electricity - Street Lights	\$67,462	\$82,898	\$82,582	\$82,898	\$54,846	\$82,898	\$82,898	-	0.00%
01.400.002.5240	R&M - Office Equipment	\$1,554	\$2,000	\$3,105	\$2,000	\$5,916	\$2,000	\$2,000	-	0.00%
01.400.002.5244	Computer Hardware/Software	\$19,178	\$20,000	\$20,166	\$20,000	\$20,315	\$25,000	\$30,000	\$5,000	20.00%
01.400.002.5245	R&M - Tools & Equip	\$674	\$1,000	\$34	\$1,000	\$250	\$1,000	\$1,000	-	0.00%
01.400.002.5300	Training	\$4,504	\$4,500	\$9,198	\$6,000	\$9,568	\$10,000	\$10,000	-	0.00%
01.400.002.5301	Consulting Services	\$1,464	\$10,000	\$1,508	\$10,000	\$1,553	\$10,000	\$10,000	-	0.00%
01.400.002.5302	Medical Exams/Expenses	\$2,477	\$1,500	\$2,951	\$1,500	\$2,242	\$1,500	\$1,500	-	0.00%
01.400.002.5304	Advertising	\$0	\$2,500	\$2,435	\$2,500	\$475	\$2,500	\$2,500	-	0.00%
01.400.002.5316	R&M/Monitoring - Landfill	\$61,102	\$65,000	\$62,166	\$65,000	\$43,874	\$65,000	\$65,000	-	0.00%
01.400.002.5340	Telephone/Communications	\$8,482	\$15,000	\$11,090	\$15,000	\$6,384	\$15,000	\$15,000	-	0.00%
01.400.002.5345	Postage/Meter	\$1,821	\$400	\$63	\$400	\$28	\$400	\$400	-	0.00%
01.400.002.5388	Security	\$0	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
01.400.002.5420	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.400.002.5480	Gas & Oil	\$2,589	\$3,000	\$4,754	\$3,000	\$3,427	\$5,000	\$5,000	-	0.00%
01.400.002.5534	Engineering Supplies	\$5,802	\$3,000	\$4,229	\$3,000	\$418	\$4,000	\$4,000	-	0.00%
01.400.002.5730	Dues & Memberships	\$1,609	\$1,000	\$1,873	\$1,000	\$1,806	\$1,500	\$1,500	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 400 - DPW ADMINISTRATION										
Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
FIELD, DAVID J.	DPW Director	40	02/13/12	159,684	163,675	A/15	400	0	164,075	500
01.400.001.5101 Department Head				159,684	163,675		400	0	164,075	500
SWAN, GREGORY T	Deputy DPW Director	40	10/24/2016	112,672	117,797	B/8	350	0	118,147	0
01.400.001.5102 Asst Dept Head /				112,672	117,797		350	0	118,147	0
SWAN, GREGORY T	Asst Town Engineer	40	10/24/2016	0	0	BB/6	0	0	0	500
Promoted to Deputy Director in FY23 (Nonunion).										
01.400.001.5103 Assistant Town				0	0		0	0	0	500
SCOTT, LEON	GIS Manager	40	11/18/15	103,951	108,680	CC/10	350	0	109,030	0
01.400.001.5105 GIS Manager				103,951	108,680		350	0	109,030	0
OVERTIME	Overtime			1,000	1,000		0	0	1,000	0
01.400.001.5130 Overtime				1,000	1,000		0	0	1,000	0
SICK LEAVE INCENTIVE	Sick Leave Incentive			7,000	7,000		0	0	7,000	0
01.400.001.5151 Sick Leave Incentive				7,000	7,000		0	0	7,000	0
INTERNSHIP PROGRAM	Internship Program			10,000	10,000		0	0	10,000	0
01.400.001.5166 Internship Program				10,000	10,000		0	0	10,000	0
GROSSCHEDL, MATTHEW A	Civil Engineer	20	10/04/21	45,182	47,237	DD/8	0	0	47,237	400
Full time position shared 50/50 with Water Enterprise Fund.										
01.400.001.5168 Civil Engineer				45,182	47,237		0	0	47,237	400
DPW Administration Total				439,489	455,389		1,100	0	456,489	1,400

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 410	BUILDINGS AND GROUNDS									
01.410.001.5104	Supervisor/Tree Warden	\$110,105	\$108,112	\$112,517	\$112,187	\$92,303	\$116,720	\$122,389	\$5,669	4.85%
01.410.001.5112	Public Works Personnel	\$645,008	\$641,424	\$644,051	\$650,782	\$501,098	\$711,480	\$721,119	\$9,639	1.35%
01.410.001.5126	Custodial	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.001.5130	Overtime	\$71,854	\$100,000	\$171,165	\$142,500	\$136,765	\$115,000	\$115,000	-	0.00%
01.410.001.5141	Class Differential	\$335	\$2,525	\$410	\$2,525	\$32	\$2,525	\$2,525	-	0.00%
01.410.001.5150	Longevity	\$3,000	\$3,000	\$2,850	\$3,000	\$1,600	\$2,600	\$2,100	(\$500)	(19.23%)
01.410.001.5181	Specialty Pay	\$0	\$4,250	\$6,255	\$6,250	\$5,394	\$6,250	\$6,530	\$280	4.48%
01.410.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$830,304	\$859,311	\$937,250	\$917,244	\$737,194	\$954,575	\$969,663	\$15,088	1.58%
01.410.002.5155	Uniforms/Clothing Allowance	\$8,136	\$8,000	\$8,638	\$8,000	\$8,100	\$8,900	\$8,900	-	0.00%
01.410.002.5210	Electricity	\$12,324	\$8,120	\$15,252	\$8,120	\$8,677	\$8,120	\$8,120	-	0.00%
01.410.002.5212	Building Heating	\$6,191	\$8,991	\$13,954	\$8,991	\$7,169	\$8,991	\$8,991	-	0.00%
01.410.002.5230	Water	\$725	\$2,500	\$1,581	\$2,500	\$638	\$2,500	\$2,500	-	0.00%
01.410.002.5241	R&M - Copy Machine	\$618	\$500	\$814	\$500	\$223	\$500	\$500	-	0.00%
01.410.002.5251	DPW Building Cleaning Contract	\$8,400	\$11,000	\$8,617	\$11,000	\$5,200	\$11,000	\$11,000	-	0.00%
01.410.002.5271	Rental Equipment	\$0	\$1,000	\$70	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.002.5293	R&M - Playgrounds	\$1,717	\$3,000	\$283	\$3,000	\$91	\$3,000	\$3,000	-	0.00%
01.410.002.5300	Training	\$-2,120	\$5,000	\$2,856	\$5,000	\$4,703	\$5,000	\$5,000	-	0.00%
01.410.002.5305	Police Details	\$5,917	\$6,000	\$6,133	\$6,000	\$8,557	\$6,000	\$6,000	-	0.00%
01.410.002.5340	Telephone/Communications	\$3,646	\$3,000	\$2,081	\$3,000	\$1,562	\$3,000	\$3,000	-	0.00%
01.410.002.5392	R&M - General	\$63	\$25,000	\$158	\$25,000	\$3,068	\$25,000	\$25,000	-	0.00%
01.410.002.5396	Bldg/Grounds R&M - Fire	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.002.5421	Copy Machine Supplies	\$1,959	\$1,500	\$2,589	\$1,500	\$530	\$1,500	\$1,500	-	0.00%
01.410.002.5430	Building Maintenance	\$19,198	\$18,325	\$61,791	\$25,000	\$26,289	\$30,000	\$30,000	-	0.00%
01.410.002.5432	Furniture	\$0	\$500	\$454	\$500	\$458	\$500	\$500	-	0.00%
01.410.002.5450	Custodial Supplies	\$20	\$2,000	\$213	\$2,000	\$6,434	\$2,000	\$2,000	-	0.00%
01.410.002.5461	Insecticides	\$605	\$1,000	\$463	\$1,000	\$1,114	\$1,000	\$1,000	-	0.00%
01.410.002.5462	Trees	\$779	\$1,500	\$4,780	\$1,500	\$5,972	\$10,000	\$10,000	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.410.002.5480	Gas & Oil	\$12,657	\$14,900	\$21,801	\$20,000	\$33,756	\$30,000	\$20,000	(\$10,000)	(33.33%)
01.410.002.5535	DPW Hardware Supplies	\$2,626	\$2,500	\$2,875	\$3,000	\$2,304	\$3,000	\$3,000	-	0.00%
01.410.002.5536	Tools/Small Equipment	\$6,913	\$3,500	\$11,802	\$3,500	\$6,932	\$3,500	\$3,500	-	0.00%
01.410.002.5538	Cemetery Supplies	\$72	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
01.410.002.5595	Protective Clothing	\$4,140	\$2,000	\$1,219	\$2,000	\$1,493	\$2,000	\$2,000	-	0.00%
01.410.002.5716	Meal Allowances	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.002.5730	Dues & Memberships	\$226	\$300	\$1,204	\$300	\$0	\$300	\$300	-	0.00%
01.410.002.5731	Licenses	\$814	\$1,625	\$1,335	\$1,625	\$887	\$1,625	\$1,625	-	0.00%
002 Expense Subtotal		\$95,636	\$132,261	\$170,973	\$144,536	\$134,168	\$168,936	\$158,936	(\$10,000)	(5.91%)
01.410.003.5155	Uniforms/Clothing Allowance	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.410.003.5210	Electricity	\$18,473	\$12,080	\$12,895	\$12,080	\$10,219	\$12,080	\$12,080	-	0.00%
01.410.003.5212	Building Heating	\$12,353	\$12,000	\$17,425	\$12,000	\$10,108	\$12,000	\$12,000	-	0.00%
01.410.003.5230	Water	\$346	\$325	\$267	\$325	\$145	\$325	\$325	-	0.00%
01.410.003.5241	R&M - Copy Machine	\$2,083	\$2,000	\$1,645	\$2,000	\$265	\$2,000	\$2,000	-	0.00%
01.410.003.5251	Town Office Cleaning Contract	\$20,619	\$20,000	\$20,880	\$20,000	\$13,130	\$22,500	\$22,500	-	0.00%
01.410.003.5340	Telephone/Communications	\$25,096	\$19,900	\$22,440	\$25,000	\$16,779	\$25,000	\$25,000	-	0.00%
01.410.003.5421	Copy Machine Supplies	\$1,256	\$3,900	\$2,063	\$3,900	\$3,248	\$3,900	\$3,900	-	0.00%
01.410.003.5430	Building Maintenance	\$13,343	\$20,000	\$28,405	\$20,000	\$36,584	\$20,000	\$20,000	-	0.00%
01.410.003.5432	Furniture	\$0	\$1,000	\$1,043	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.003.5433	Hardware Supplies	\$187	\$2,000	\$31	\$2,000	\$0	\$2,000	\$2,000	-	0.00%
01.410.003.5450	Custodial Supplies	\$0	\$2,000	\$920	\$2,000	\$806	\$2,000	\$2,000	-	0.00%
01.410.003.5460	Grounds Maint Supplies	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.003.5786	Expense - Miscellaneous	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
01.410.003.5850	Acquisition of New Equipment	\$0	\$1,000	\$454	\$1,000	\$0	\$1,000	\$1,000	-	0.00%
003 Town Office Expense Subtotal		\$93,760	\$98,205	\$109,474	\$103,305	\$91,287	\$105,805	\$105,805	\$0	0.00%
DEPARTMENT 410 BUILDINGS AND GROUNDS		\$1,019,701	\$1,089,777	\$1,217,698	\$1,165,085	\$962,649	\$1,229,316	\$1,234,404	\$5,088	0.41%

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 410 - BUILDINGS AND GROUNDS

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
TEXEIRA, TODD	B&G Supervisor	40	02/08/13	116,720	122,389	CC/15+10	400	0	122,789	800
01.410.001.5104 Supervisor/Tree				116,720	122,389		400	0	122,789	800
AMES, JOHN W.	DPW Grounds Specialist	40	03/15/04	80,608	82,624	5/9 SPEA	250	0	82,874	900
CASEY, WAYNE R. JR.	DPW Spec. Eq. Op.	40	08/07/06	78,291	80,248	4/10 SPEA	250	0	80,498	900
CASEY, WILLIAM	B&G Foreman	40	09/03/96	93,513	95,851	9/11 SPEA	450	0	96,301	900
CLAPP, DEREK A	DPW Spec. Eq. Op.	40	11/23/21	60,347	64,322	4/3 SPEA	0	0	64,322	900
CUZZI, JOHN	Carpenter	40	01/30/12	84,309	88,146	8/9 SPEA	250	0	88,396	900
GAMMONS, MICHAEL	HVAC Technician	40	11/04/03	88,146	93,059	8/11 SPEA	250	0	93,309	900
LEGENDRE, STEPHEN J.	Electrician	40	11/03/08	85,996	88,146	8/9 SPEA	250	0	88,396	900
PALMIERI, RYAN R.	DPW Spec. Eq. Op. Retired FY22.	40	11/21/22	58,036	61,855	4/2 SPEA	0	0	61,855	900
PUCILLO, JOSEPH R.	DPW Spec. Eq. Op.	40	06/17/85	79,434	0		0	0	0	0
Vacant	Plumber Proposed new position for FY2023, Full time with 1/2 Funded in School Department budget.	40		32,619	33,434	8/1 SPEA	0	0	33,434	450
Vacant	BMS Technician Proposed new position for FY2023. Full time with 1/2 Funded in School Department budget.	40		32,619	33,434	8/1 SPEA	0	0	33,434	450
01.410.001.5112 Public Works				773,918	721,119		1,700	0	722,819	8,100
OVERTIME	Overtime			115,000	115,000		0	0	115,000	0
01.410.001.5130 Overtime				115,000	115,000		0	0	115,000	0
CLASS DIFFERENTIAL	Class Differential			2,525	2,525		0	0	2,525	0
01.410.001.5141 Class Differential				2,525	2,525		0	0	2,525	0
SPECIALTY PAY	Specialty Pay 1 hr per week for Gammons and Legendre for alarms per CBA - \$4230 Safety Stipend - Teixeira - \$2,000 Total - \$6530			6,250	6,530		0	0	6,530	0
01.410.001.5181 Specialty Pay				6,250	6,530		0	0	6,530	0
Buildings And Grounds Total				1,014,413	967,563		2,100	0	969,663	8,900

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 420	HIGHWAY DIVISION									
01.420.001.5106	Highway Supervisor	\$108,105	\$108,112	\$122,140	\$112,187	\$92,303	\$116,720	\$122,389	\$5,669	4.85%
01.420.001.5112	Public Works Personnel	\$704,068	\$740,467	\$674,993	\$754,792	\$584,094	\$755,209	\$751,727	(\$3,482)	(0.46%)
01.420.001.5130	Overtime	\$33,432	\$40,000	\$61,525	\$40,000	\$34,035	\$50,000	\$50,000	-	0.00%
01.420.001.5141	Class Differential	\$4,703	\$250	\$889	\$250	\$0	\$250	\$250	-	0.00%
01.420.001.5150	Longevity	\$2,400	\$2,400	\$2,950	\$2,700	\$2,200	\$2,700	\$2,350	(\$350)	(12.96%)
01.420.001.5199	53rd Payroll	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
001 Payroll Subtotal		\$852,709	\$891,229	\$862,498	\$909,929	\$712,632	\$924,879	\$926,716	\$1,837	0.19%
01.420.002.5155	Uniforms/Clothing Allowance	\$9,628	\$9,800	\$10,513	\$9,800	\$10,600	\$9,800	\$9,800	-	0.00%
01.420.002.5242	Crack Sealing	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.420.002.5243	R&M - Vehicles	\$138,740	\$100,000	\$171,865	\$125,000	\$109,376	\$135,000	\$135,000	-	0.00%
01.420.002.5245	R&M - Tools & Equip	\$1,403	\$2,800	\$1,774	\$6,925	\$11,302	\$6,925	\$6,925	-	0.00%
01.420.002.5246	R&M - Radio	\$692	\$500	\$0	\$500	\$1,186	\$500	\$500	-	0.00%
01.420.002.5249	Traffic Marking	\$34,027	\$40,000	\$3,489	\$40,000	\$14,930	\$40,000	\$40,000	-	0.00%
01.420.002.5250	R&M - Traffic Signals	\$0	\$2,000	\$1,960	\$2,000	\$3,290	\$2,000	\$2,000	-	0.00%
01.420.002.5271	Rental Equipment	\$9,772	\$1,500	\$2,492	\$1,500	\$239	\$1,500	\$1,500	-	0.00%
01.420.002.5291	R&M - Sidewalks	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000	\$5,000	-	0.00%
01.420.002.5300	Training	\$237	\$3,000	\$2,016	\$3,000	\$634	\$3,000	\$3,000	-	0.00%
01.420.002.5305	Police Details	\$8,352	\$20,000	\$12,106	\$20,000	\$11,304	\$20,000	\$20,000	-	0.00%
01.420.002.5323	Storm Water Permit Compliance	\$6,233	\$25,000	\$12,297	\$35,000	\$181	\$35,000	\$35,000	-	0.00%
01.420.002.5340	Telephone/Communications	\$539	\$500	\$498	\$500	\$331	\$500	\$500	-	0.00%
01.420.002.5383	Disposal of Tires	\$0	\$300	\$662	\$300	\$0	\$300	\$300	-	0.00%
01.420.002.5390	Catch Basin Cleaning	\$2,547	\$5,000	\$3,760	\$5,000	\$0	\$5,000	\$5,000	-	0.00%
01.420.002.5480	Gas & Oil	\$25,965	\$27,000	\$54,506	\$54,500	\$48,914	\$47,000	\$60,000	\$13,000	27.65%
01.420.002.5530	Concrete/Ashpalt	\$53,600	\$45,000	\$21,110	\$45,000	\$19,712	\$45,000	\$45,000	-	0.00%
01.420.002.5531	Stone/Sand/Gravel	\$5,288	\$5,000	\$3,835	\$5,000	\$5,188	\$5,000	\$5,000	-	0.00%
01.420.002.5532	Pipes & Grates	\$8,504	\$5,000	\$5,549	\$5,000	\$8,534	\$5,000	\$5,000	-	0.00%
01.420.002.5533	Guard Rails	\$0	\$5,000	\$9,770	\$5,000	\$0	\$5,000	\$5,000	-	0.00%
01.420.002.5535	DPW Hardware Supplies	\$3,258	\$3,750	\$279	\$3,750	\$2,023	\$3,750	\$3,750	-	0.00%

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
01.420.002.5536 Tools/Small Equipment	\$3,361	\$5,000	\$6,277	\$5,000	\$1,925	\$5,000	\$5,000	-	0.00%
01.420.002.5537 Signs	\$14,204	\$14,000	\$5,751	\$19,000	\$8,145	\$19,000	\$19,000	-	0.00%
01.420.002.5595 Protective Clothing	\$2,808	\$1,600	\$0	\$1,600	\$0	\$1,600	\$1,600	-	0.00%
01.420.002.5710 Travel	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.420.002.5716 Meal Allowances	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
01.420.002.5730 Dues & Memberships	\$0	\$200	\$352	\$200	\$361	\$200	\$200	-	0.00%
01.420.002.5731 Licenses	\$879	\$750	\$400	\$750	\$341	\$750	\$750	-	0.00%
01.420.002.5850 Acquisition of New Equipment	\$18,925	\$1,000	\$4,105	\$1,000	\$0	\$5,000	\$5,000	-	0.00%
002 Expense Subtotal	\$348,969	\$328,700	\$335,374	\$400,325	\$258,524	\$406,825	\$419,825	\$13,000	3.19%
DEPARTMENT 420 HIGHWAY DIVISION	\$1,201,678	\$1,219,929	\$1,197,873	\$1,310,254	\$971,157	\$1,331,704	\$1,346,541	\$14,837	1.11%

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 420 - HIGHWAY DIVISION

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
CONCEISON, JAMES J.	Highway Supervisor	40	10/03/11	116,720	122,389	CC/15+10	400	0	122,789	800
01.420.001.5106 Highway Supervisor				116,720	122,389		400	0	122,789	800
COBB, TYLER D.	DPW Senior Mechanic	40	11/07/22	76,425	81,457	8/6 SPEA	0	0	81,457	900
DECOUTO, MARK C.	DPW Sign Maint. Tech.	40	08/25/03	78,291	57,655	4/11 SPEA	250	0	57,905	900
\$25,000 of salary for Sign Maint. Tech is funded from Solid Waste. Total salary for FY24 is \$82,655.										
FLAHERTY, STEPHEN T	DPW Special Equipment	40	08/21/06	77,874	0		0	0	0	0
GEARY, KEVIN J	DPW Special Equipment	40	11/22/21	60,347	64,322	4/3 SPEA	0	0	64,322	900
GILL, RICHARD	DPW Heavy Equip Operator	40	01/31/12	77,101	80,608	5/9SPEA	250	0	80,858	900
LUKE, JAMES J.	DPW Mechanic	40	08/02/04	85,515	0	7/10 PEA	0	0	0	0
MCSHERRY, ERIC	DPW Senior Mechanic	40	10/04/17	76,425	81,457	8/6 SPEA	250	0	81,707	900
MEADE, ROBERT T.	DPW Heavy Equip Operator	40	08/28/97	83,027	85,103	5/11 SPEA	450	0	85,553	900
PIANTEDOSI, MARK	DPW Special Equipment	40	02/23/15	73,416	75,250	4/7 SPEA	250	0	75,500	900
ROWSE, DANIEL	DPW Special Equip Operator	40	09/25/13	73,416	76,758	4/8 SPEA	250	0	77,008	900
RYAN, CHRISTOPHER	Highway Foreman	40	09/30/13	81,854	87,262	9/7 SPEA	250	0	87,512	900
WOODWARD, BRYAN D.	DPW Special Equipment	40	11/28/22	58,036	61,855	4/2 SPEA	0	0	61,855	900
01.420.001.5112 Public Works				901,727	751,727		1,950	0	753,677	9,000
OVERTIME	Overtime			50,000	50,000		0	0	50,000	0
01.420.001.5130 Overtime				50,000	50,000		0	0	50,000	0
CLASS DIFFERENTIAL	s Differential			250	250		0	0	250	0
01.420.001.5141 Class Differential				250	250		0	0	250	0
Highway Division Total				1,068,697	924,366		2,350	0	926,716	9,800

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

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

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

PRIOR YEAR BUDGET SUCCESSES

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

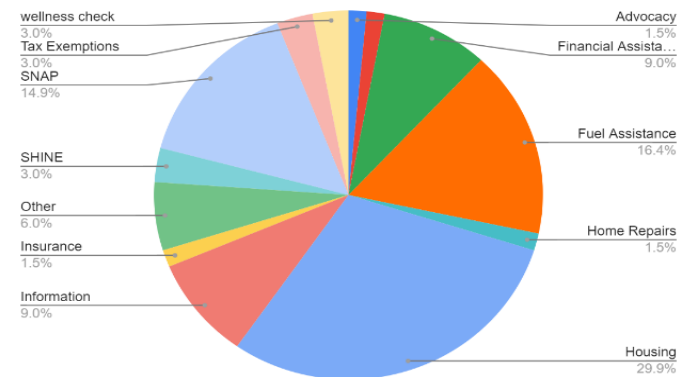


Historically, we have provided transportation for seniors and persons with disabilities. This past year we have expanded this program to be able to offer transportation to the non-senior population. Working with the Brockton Area Transit Authority (BAT), we have had our buses re-wrapped to display the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

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

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

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



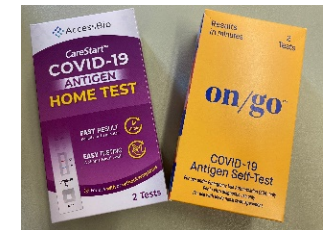
Additionally, last spring, we added a Program Assistant to support and expand our commitment to providing new and creative ways for our community to engage in programming and activities.

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

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



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



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



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

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

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

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



SIGNIFICANT BUDGET AND STAFFING CHANGES

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

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

Key:

ARPA Funded

* Supported by grants and fees

** Half payroll supported by grants and fees

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 500 - HEALTH & COMMUNITY SERVICES

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 500 - HEALTH & COMMUNITY SERVICES

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
MILLS, CHRISTOPHER	Board Member			1,000	1,000		0	0	1,000	0
ZAYAS, ARIA	Board Member			1,000	1,000		0	0	1,000	0
01.500.001.5180 Elected Salaries				3,000	3,000		0	0	3,000	0
Health & Community Services Total				662,773	695,069		2,800	0	697,869	1,600

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

DEPARTMENTAL DESCRIPTION AND SERVICES PROVIDED

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

PRIOR YEAR BUDGET SUCCESSES

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

CAPITAL IMPROVEMENTS

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

OVER 1,000 FREE PROGRAMS

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



*Kennedy Campbell
Rock That Crown*



*Queset Under the Stars
The Unlikely Strummers*

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

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

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

SIGNIFICANT BUDGET AND STAFFING CHANGES

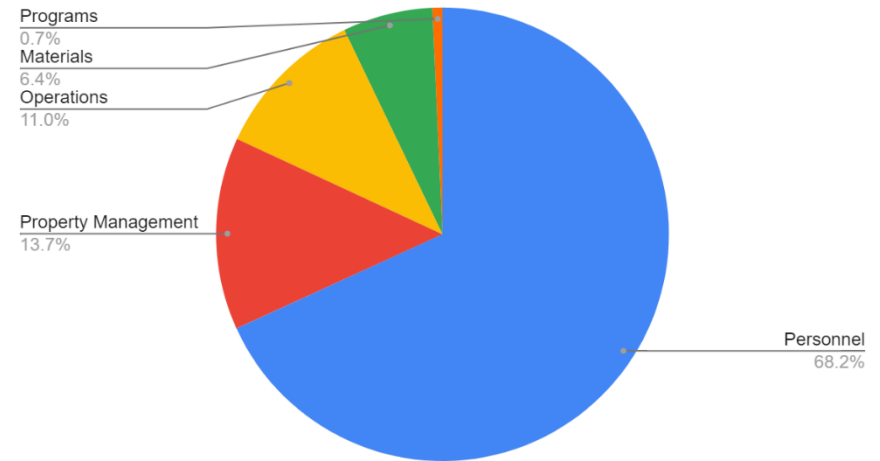
The library will create & staff a part-time ESOL Specialist position to better facilitate its English for All Program.

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

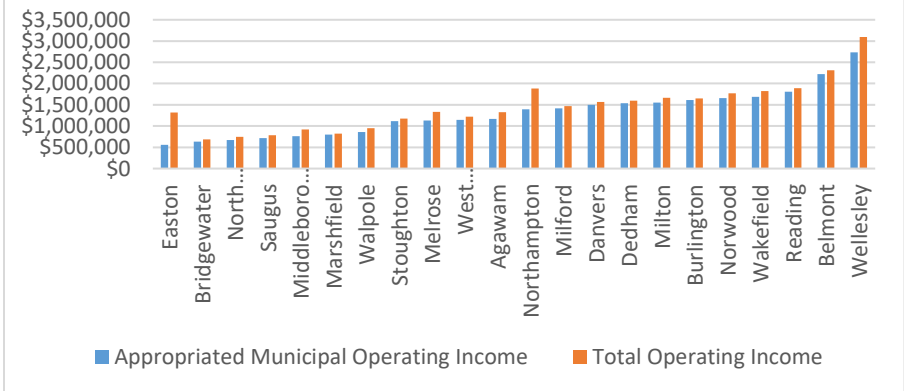
DEPARTMENTAL BUDGET

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

FY24 Library Budget



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



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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

FISCAL YEAR 2024 BUDGET

SECTION VI:



EDUCATION

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number	FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 305									
SCHOOL DEPARTMENT									
01.305.002.5000	\$41,196,287	\$42,633,952	\$43,502,411	\$43,917,645	\$30,906,380	\$45,658,780	\$47,028,543	\$1,369,763	3.00%
5% Placeholder.									
002 Expense Subtotal	\$41,196,287	\$42,633,952	\$43,502,411	\$43,917,645	\$30,906,380	\$45,658,780	\$47,028,543	\$1,369,763	3.00%
DEPARTMENT 305 SCHOOL DEPARTMENT	\$41,196,287	\$42,633,952	\$43,502,411	\$43,917,645	\$30,906,380	\$45,658,780	\$47,028,543	\$1,369,763	3.00%

FISCAL YEAR 2024 BUDGET

SECTION VII:



ENTERPRISE FUNDS

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

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

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

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

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



PROPOSED BUDGET CHANGES

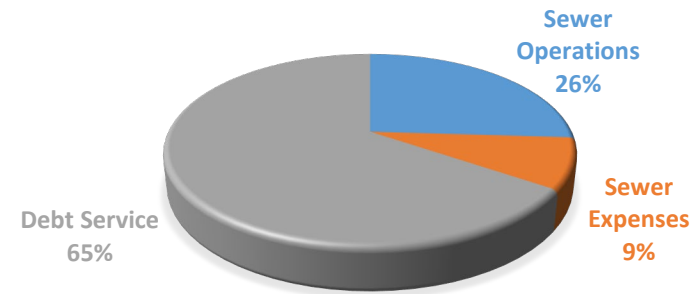
The sewer budget is increasing by \$527,741 in FY2024 primarily due to debt service and increased usage.

PRIOR YEAR BUDGET SUCCESSES

The North Eastern Village Sewer District was completed and went online in 2014. The Queset Sewer District was completed and went online in 2019. The first phase of the Five Corners Sewer District was completed and went online in 2017, and the second phase was substantially completed in 2020. A total of 22.3 million gallons of wastewater was collected and treated in FY2022.

DPW AND ENTERPRISE ACCOUNTS

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



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

Key performance measures:

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

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

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

FISCAL YEAR 2024 BUDGET SUMMARY
RICHARD TIERNEY, OPERATIONS MANAGER
EASTON WATER DIVISION

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

The Water Division budget provides funding for the town’s municipal water system. The system serves essentially 100 percent of the town population through approximately 7,631 customer services. Currently, the system includes seven well supplies, two storage tanks and a distribution network comprising some 168.2 miles of water mains.

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

PRIOR YEAR BUDGET SUCCESSES

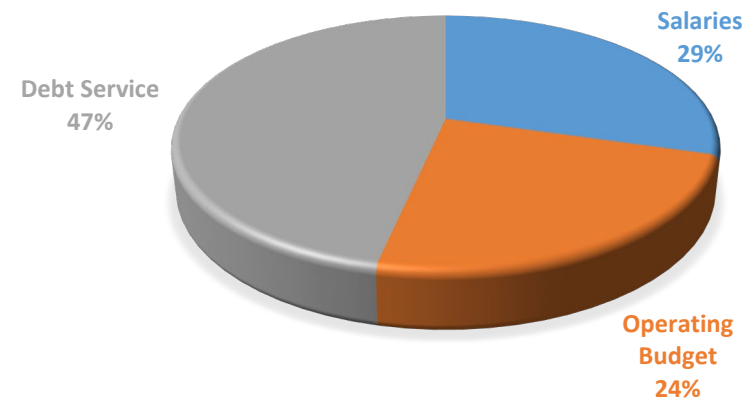
For the previous year (CY2022) the water division pumped 655,852,000 gallons of water to the residences and businesses within the Town of Easton. The Water Division is working with our contractors to complete the PFAS treatment units for wells 1, 2, and 4 by July of 2023. The Red Mill Road water treatment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

Key performance measures:

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

DEPARTMENTAL BUDGET

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



Position	FY 2020 FTE	FY 2021 FTE	FY 2022 FTE	FY 2023 FTE	FY 2024 FTE
Water Operations Manager	1	1	1	1	1
Water Systems Supervisor	1	1	1	1	1
Principal Clerk	1	--	--	--	--
Office Assistant	1.5	1.5	1.5	1.5	1.5
Water System Technician	3	3	3	3	3
Meter Technician	1	1	1	1	1
Water System Inspector	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Water GIS Technician	0	1	1	1	1
Pumping Station Operator	2	1	1	1	1
Treatment Plant Operator	0	0	1	1	1
Total Full-time Equivalents	12.5	11.5	12.5	12.5	12.5

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 450 - WATER DIVISION

Name	Job Description	Hours	Date of Hire	Prior Yr Salary	Proposed Salary	Gr/Step	Longevity	Misc	Total	Clothing
TIERNEY, RICHARD	Water Operations Manager	40	1/20/20	118,748	124,152	AA-9	0	0	124,152	800
61.450.001.5101 Water Operations				118,748	124,152		0	0	124,152	800
FORD, JOSHUA H	Water Systems Supervisor	40	10/10/95	103,950	108,680	CC-10	550	0	109,230	800
61.450.001.5102 Water Systems				103,950	108,680		550	0	109,230	800
FALLON, SEAN	GIS Technician	40	1/11/22	71,065	74,296	EE-6	0	0	74,296	0
61.450.001.5105 GIS Technician				71,065	74,296		0	0	74,296	0
GALLO, KAREN A	Principal Clerk	35	11/10/03	64,647	67,754	7-13	450	0	68,204	0
VACANT	Office Assistant	35	11/1/11	29,571	30,992	7-9	400	0	31,392	0
Position split 50/50 with Solid Waste & Recycling Budget.										
61.450.001.5111 Clerical Salaries				94,218	98,746		850	0	99,596	0
CARDOZA, MICHAEL	Water System Technician	40	7/8/19	73,609	77,655	1-5	0	0	77,655	700
CHARRON, JOSEPH	Heavy Equipment Operator	40	8/14/06	85,742	89,644	2-7	250	0	89,894	700
CLOONAN, JEFFREY	Treatment Plant Operator	40	11/28/22	90,657	95,643	3-5	0	0	95,643	700
Changed position from pump station operator to treatment plant operator. Will be placed in a new grade 3 range (TBD).										
HOWARTH, ANDREW	Water System Technician	40	7/11/08	77,274	80,792	1-8	250	0	81,042	700
O'NEILL, BRIAN R	Meter Technician	40	8/14/06	85,742	89,644	2-7	250	0	89,894	700
O'TOOLE, MICHAEL P	Pumping Station Operator	40	8/18/03	85,742	92,662	2-8	250	0	92,912	700
RICHARD, JOSEPH	Water System Inspector	40	10/13/95	90,401	92,662	2-8	500	0	93,162	700
STURTEVANT, CORY	Water System Technician	40	10/17/16	75,760	77,655	1-5	250	0	77,905	700
61.450.001.5112 Public Works				664,927	696,357		1,750	0	698,107	5,600
OVERTIME				95,000	95,000		0	0	95,000	0
61.450.001.5130 Overtime				95,000	95,000		0	0	95,000	0
CLASS DIFFERENTIAL				473	473		0	0	473	0
61.450.001.5141 Class Differential				473	473		0	0	473	0
SEASONAL EMPLOYEES				10,000	10,000		0	0	10,000	0
61.450.001.5148 Seasonal Employees				10,000	10,000		0	0	10,000	0
SICK LEAVE INCENTIVE				10,000	10,000		0	0	10,000	0
61.450.001.5151 Sick Leave Incentive				10,000	10,000		0	0	10,000	0

Town of Easton

Payroll Detail Report

FY24 Town Budget

DEPT # 450 - WATER DIVISION

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

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

Water Debt Service (Bonds & Short Term Interest):

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

SOLID WASTE & RECYCLING
FISCAL YEAR 2024 BUDGET SUMMARY
DEPARTMENT OF PUBLIC WORKS
DAVID FIELD, P.E., DIRECTOR

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

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

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

The user fee charged to participants of the program for FY24 will increase by \$10 to \$100 per quarter. This user fee covers the cost of the solid waste vendor, software expenses, personnel costs, billing costs, debt service costs, and the cost of purchasing recycling carts.



PROPOSED BUDGET CHANGES

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

PRIOR YEAR BUDGET SUCCESSES

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

DPW AND ENTERPRISE ACCOUNTS

The chart and table below represent the components of the solid waste and recycling enterprise fund for FY2024.

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



Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

Department/Account Number		FY2021 Expended	FY2021 Approp	FY2022 Expended	FY2022 Approp	FY2023 YTD Exp	FY2023 Approp	FY2024 Requested	Diff FY2024- FY2023	% Diff
DEPARTMENT 430	SOLID WASTE & RECYCLING									
62.430.001.5111	DPW Salaries	\$25,000	\$25,000	\$25,000	\$25,000	\$9,913	\$29,211	\$55,992	\$26,781	91.68%
001 Payroll Subtotal		\$25,000	\$25,000	\$25,000	\$25,000	\$9,913	\$29,211	\$55,992	\$26,781	91.68%
62.430.002.5292	Solid Waste Contract Svcs	\$1,463,303	\$1,550,000	\$1,479,516	\$1,550,000	\$1,238,917	\$1,550,000	\$1,900,000	\$350,000	22.58%
62.430.002.5304	Advertising	\$0	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
62.430.002.5380	Software Maintenace	\$2,000	\$2,500	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500	-	0.00%
62.430.002.5398	Quarterly Billing	\$10,171	\$9,000	\$10,954	\$9,000	\$9,756	\$9,000	\$9,000	-	0.00%
62.430.002.5420	Office Supplies	\$0	\$500	\$0	\$500	\$0	\$500	\$500	-	0.00%
62.430.002.5786	Expense - Miscellaneous	\$0	\$500	\$30	\$500	\$0	\$500	\$500	-	0.00%
62.430.002.5850	Acquisition of New Equipment	\$0	\$0	\$0	\$0	\$0	\$0	-	-	0.00%
002 Expense Subtotal		\$1,475,475	\$1,563,000	\$1,492,501	\$1,563,000	\$1,251,173	\$1,563,000	\$1,913,000	\$350,000	22.39%
DEPARTMENT 430 SOLID WASTE & RECYCLING		\$1,500,475	\$1,588,000	\$1,517,501	\$1,588,000	\$1,261,087	\$1,592,211	\$1,968,992	\$376,781	23.66%
TOTAL FUND 62 SOLID WASTE & RECYLING ENTERPR		\$1,500,475	\$1,588,000	\$1,517,501	\$1,588,000	\$1,261,087	\$1,592,211	\$1,968,992	\$376,781	23.66%

Town of Easton
Payroll Detail Report
FY24 Town Budget

DEPT # 430 - SOLID WASTE & RECYCLING

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



www.eastoncat.org

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

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

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

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

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

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

SIGNIFICANT BUDGET CHANGES

No significant changes this year.

Town of Easton
Budget Detail - Departmental Requests
FY24 Town Budget

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

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

FISCAL YEAR 2024 BUDGET

SECTION VIII:



COMMUNITY PRESERVATION FUND

FISCAL YEAR 2024 BUDGET SUMMARY
COMMUNITY PRESERVATION FUND

DESCRIPTION AND SERVICES PROVIDED

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

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

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

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

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

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

PRIOR YEAR BUDGET SUCCESSES

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

SIGNIFICANT BUDGET AND STAFFING CHANGES

No significant staffing changes are proposed for FY 2024.

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

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

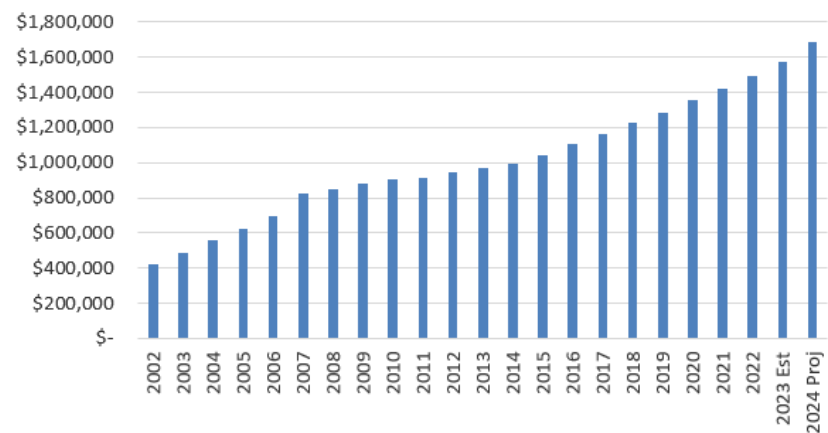
**COMMUNITY PRESERVATION FUND
ACTUAL REVENUES BY CATEGORY**

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

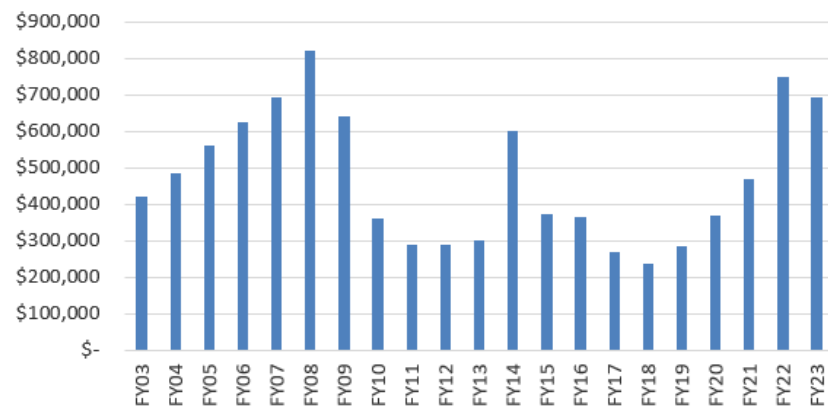
**COMMUNITY PRESERVATION FUND
CUMULATIVE REVENUES
FY2002-FY2023 (THROUGH 3/31/23)**

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

CPA Net Surcharge Levied



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



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

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

FISCAL YEAR 2024 BUDGET

SECTION IX:



CAPITAL BUDGET

CAPITAL BUDGET

BACKGROUND

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

CAPITAL PLANNING COMMITTEE CHARGE

The Capital Planning Committee is charged with

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

CAPITAL PLANNING PROCESS

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

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

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

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

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

TOWN ADMINISTRATOR'S FISCAL YEAR 2024 CAPITAL BUDGET
Delivered to the Select Board and Finance Committee: Wednesday, April 26, 2023
Connor Read, Town Administrator

Attached is the capital budget prioritization list as voted by the Capital Planning Committee. This listing is a five-year plan which contains the requests for fiscal year 2024 as well as anticipated requests for fiscal years 2025 – 2028. Items recommended for Annual Town Meeting funding are highlighted.

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

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

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

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

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

RECOMMENDATIONS:

Easton Public Schools

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

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

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

Fire/EMS

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

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

Police

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

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

Information Technology

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

Department of Public Works

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

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

Health & Community Services

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

Town Clerk

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

Administration & Finance

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

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

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

Water Enterprise Fund

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

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

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

Municipal Facilities Replacement

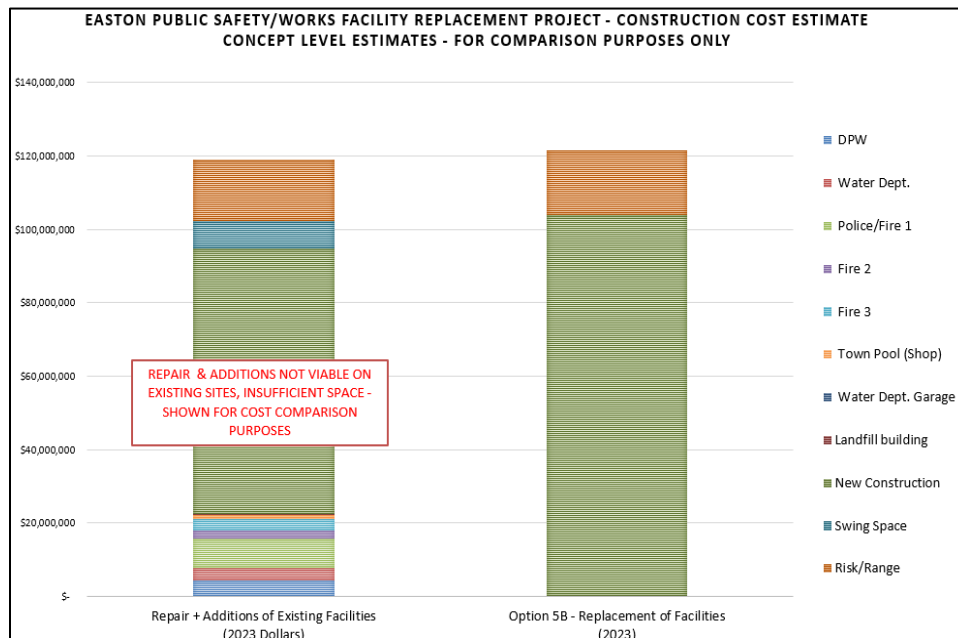
While not part of the typical five-year CIP process or annual capital funding article, we would be remiss not to acknowledge the ongoing schematic design work of the police, fire, and public works replacement project. Following comprehensive facilities needs assessments of all municipal and school facilities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

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

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

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

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



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

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

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

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

Conclusion

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

Sincerely,



Connor Read
Town Administrator

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

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

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

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

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

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

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

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

ARTICLE 7. ANNUAL TOWN MEETING 5/15/23

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