

TOWN OF EASTON



ANNUAL REPORT 2014

ABOUT THE COVER

The Easton Public Library marked its 80th Anniversary in 2014. It officially opened in the basement of the former Samuel Staples School on the evening of May 18, 1934, with 309 books on the shelves. The total circulation for the first year was 1,396 books. Currently, the Library is housed in the beautiful 14,000 sq. ft. building pictured on the cover of this report, which opened on May 28, 1996. In 2014, the Library's inventory consisted of 66,559 print items, 10,111 non-print items and 3,400 digital items, and the Library circulated 90,144 traditional items (books, periodicals, CDs, Audio Books and DVDs) and 2,880 digital items. The Library looks forward to continuing to serve Easton's citizens for the next 80 years and beyond.

Easton's 911 Memorial, pictured in the foreground of the cover photograph, was dedicated in June 2012. Easton resident, Dr. Sal Santella, led a group of tireless volunteers who raised funds, worked with designers and oversaw its construction. The memorial is in honor of all those lost that fateful day. In particular, we remember Easton native, Peter Hanson, his wife Kim and 2 ½ year old daughter, Christine, passengers on United Airlines Flight 175, which was hijacked and flown into the World Trade Center's south tower.

Photograph by Easton resident - Shannon Calvert, www.hireimagination.com



Town of Easton

ANNUAL REPORT

Town Hall
Easton, Connecticut



ACKNOWLEDGMENT

Provided here are reports from our Officials, Commissions and heads of departments of the Town and General Purpose Financial Statements for the fiscal year ending June 30, 2014 and some information by calendar year 2014. The information compiled provides residents of Easton with a comprehensive review of the operation of the Town, its finances, and educational system.

Your Board of Finance, who is charged with preparing this report, wishes to thank all who supplied the information and data included. We are grateful to Grace Stanczyk, who was responsible for the overall coordination and planning and to Janet Haller for her assistance.

Chris Griffin, Chair
Board of Finance

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GENERAL GOVERNMENT

BOARD OF SELECTMEN

The Board of Selectmen is the executive and administrative branch of town government. Its primary charge is to superintend the concerns of the Town. The First Selectman is the Chief Executive Officer of the Town and an ex officio member of all Town boards and commissions. The Board of Selectmen typically meets the first and third Thursday of each month.

In 2013-14, the Board of Selectmen made numerous appointments to Town boards and commissions, began work on a new town website, began planning to improve wireless coverage in central Easton, and modernized Easton's recycling pickup program.

TOWN CLERK REGISTRAR OF VITAL STATISTICS TOWN SEXTON

The office of Town Clerk serves as a liaison between local government and the public, and is a valuable source for information and records. As the official keeper of local land records for the Town of Easton from the date of incorporation in 1845 until the present, the Town Clerk's Office links the past, present, and future of Easton. The Secretary of State entrusts the Town Clerk with responsibility for public records, vital statistics, licensing, and specific election duties. The office is staffed with one Town Clerk (full-time) and two Assistant Town Clerks (one full-time and one part-time).

According to the Office of the Secretary of the State, the responsibility of the Town Clerk's Office encompasses some "500+ duties" including:

- Maintain and provide access to public records as required by state law and regulations
- Record, index, and preserve municipal land records, surveys, and maps
- Maintain official records of ordinances, oaths, appointments, and petitions
- Maintain public meeting notices, agendas, and minutes
- Record trade names and military discharges
- Issue certificates of authority to justices of the peace and notary publics
- Maintain official copies of town budgets, audits, and annual reports
- Administer the oath of office to local elected and appointed officials
- Register and maintain original birth, marriage, civil union, and death records
- Issue certified copies of vital statistic records, licenses, burial, and cremation permits

- Act as filing repository for municipal office candidates' campaign finance statements
- Notify the Secretary of the State of campaign finance statement filing violations
- Issue new and renewal dog licenses
- Issue Aquarion Water Company fishing permits
- Prepare the explanatory text for local referendum questions
- Manage the Town's record management and records disposition program
- Maintain and organize the vault for maximization of space and easier use
- Convene the Annual Town Meeting, special town meetings, and public hearings
- Update lists of elected and appointed members of town departments, boards, and commissions

The Town Clerk works closely with the Registrars of Voters for all primaries, elections, and referendums held in the Town of Easton, including the preparation, distribution, and delivery to the polls of Absentee Ballots. Due to the continual changes in election laws and voting procedures, accuracy and knowledge is vital.

Other responsibilities include:

- Receive new voter registrations
- Issue, log, and maintain absentee ballot applications
- Direct the preparation and printing of absentee ballots for elections and referenda
- Report election results working in cooperation with the Town of Redding which shares the Region 9 school district

Below is a listing of the various records of the Town Clerk Office for the fiscal year ending June 30, 2014:

TYPE	NO. ISSUED
LAND RECORDS	1757
BIRTHS	46
MARRIAGES	34
DEATHS	46
BURIAL PERMITS	17
MAPS AND SURVEYS	26
TRADE NAME CERTIFICATES	23
MILITARY DISCHARGES	4
DOG LICENSES / KENNELS	561 / 2
TRANSFERS OF PROPERTY	191
AQUARION FISHING PERMITS	11
SPORTSMAN LICENSES	DEP online

We continually strive to improve services and keep the public informed. The Event Calendar on the website lists scheduled meetings, agendas, and minutes for local boards and commissions. As of the end of the fiscal year, less than half of the dogs in Easton have been properly licensed or renewed in June (dog license month in Connecticut). In an effort to increase compliance with licensing, dog license renewals are now available online as well as by mail or in person. The

office plans to maintain the new Town of Easton website due to go live August 2014 and work with the other town departments to keep that information up-to-date, accessible, and accurate. Land records and maps are scheduled to go online Fall 2014 in a searchable database. Notary public services available free to residents and for a \$5 fee for non-residents. Resources for Justices of the Peace are available online and in the office. Recordings and licenses are received until 4:00 p.m.

Town Clerk office hours are Monday through Friday, 8:30 a.m. – 4:30 p.m. (except for legal holidays). Please refer to the Town of Easton website www.eastonct.gov for updated information regarding Town Hall departments and services, board and commission meeting information, and town news and announcements.

Our staff (Assistant Town Clerks: Joan Kirk and Deborah Szegedi) and I are always looking for ways to improve services and accessibility to information. We will help you in a friendly and efficient manner and are committed to serving our citizens with a smile! It is a rewarding honor and a pleasure to serve the residents of Easton and the many others who visit our town as your Town Clerk.

Respectfully submitted,
Christine Halloran
Town Clerk

TOWN TREASURER

Elected for a two year term, the Treasurer of the Town of Easton is charged with managing the receipt, custody, investment, and authorized disbursement of the Town's assets. That involves recording revenues received, establishing accounts that simultaneously safeguard and maximize returns on cash prior to disbursement and accounting for the Town's financial activities during the fiscal year. Duties also include overseeing the bonding and debt service for the Town.

The Treasurer operates and monitors an active investment program. In recent years this has been done in a challenging interest rate environment. The goals are to invest funds in anticipation of long term projects and capital needs and maximize investment income. The Fed's long term position of a zero interest rate environment has hindered the returns on investments. It has also worked to our advantage in the refinancing of the Bond Anticipation Notes (BAN) which rolled at historic low rates. Most of the town's revenues are collected every six months and disbursed quickly further increasing the challenge of generating interest income.

The Town of Easton continued to maintain a Standard & Poor's long term rating of AAA, the highest rating possible. Holding this rating allows the town to borrow and refund debt at the best possible rates. Retaining this rating is a testament to

the Town's long-term commitment to prudent, measured financial management and the contribution of all those who built that record throughout the years.

The Treasurer's office is responsible for Easton's accounting and reporting requirements as well as gathering information for and the preparation and monitoring of each year's fiscal budget. Grace Stanczyk, Town Comptroller, maintains this process and is the steward of good accounting and budget practices and keeper of fiscal information not only for the Town but also for the department heads, employees and citizens of Easton.

Our two newest additions to the department have proven to be ongoing assets. Suzette Bryan in Human Resources has evolved into the municipal environment, including seamlessly adjusting to our new insurance coverage. Janet Haller is continuing to process accounts payable and guiding visitors and citizens through the various town departments.

Respectfully submitted,
Wendy Bowditch
Treasurer

TAX COLLECTOR

As taxation is a state function, the Tax Collector is governed by state law. Municipalities have no powers of taxation other than those specifically granted by the General Assembly and described in the General Statutes. The Tax Collector performs the duties and exercises the powers prescribed by state law under the supervision of the State Office of Policy and Management. The Tax Collector is elected by the townspeople in odd-numbered years for a two-year term.

The Tax Collector performs administrative functions as follows: plans, organizes, directs and participates in the tax billing and collection activities of the Town with regard to real estate, motor vehicle and personal property taxes in accordance with the established collection cycle; organizes and supervises the preparation and processing of all tax bills; receives, reconciles and deposits tax collections in a timely fashion and turns all monies received over to the Treasurer for deposit in the general fund; oversees the preparation of rate books; prepares tax warrants, rate bills and legal notices; updates, balances and reconciles rate books; prepares reports, records and statistical surveys for the Treasurer, Board of Finance, First Selectman, external auditors, Office of Policy and Management, and U.S. Department of the Census on a regular basis; prepares for the annual external audit.

Also: coordinates with the Assessor and Town Clerk the recording of new and changed property tax information; computes and records certificates of change and lawful corrections in accordance with Sec. 12-167(5); computes and issues prorated motor vehicle tax credits for vehicles that were sold, stolen or totally damaged during the tax year in accordance with PA 82-459; coordinates activities with the Board of Tax Review; prepares paperwork for issuing tax

refunds in accordance with Sec. 12-129 and maintains all records of same; coordinates escrow payment systems with financial institutions holding mortgages on properties located in town; prepares revenue loss reports for the state regarding totally disabled, elderly freeze and circuit breaker state tax relief programs; administers the Town tax relief for elderly resident homeowners program according to Town ordinance; performs arithmetic computations with accuracy and maintains records in accordance with generally accepted accounting and bookkeeping practices and principles.

Also: prepares and files a suspense tax list in accordance with Sec. 12-165 and 167 and records suspense collections if and when received; prepares a list of delinquent taxes, indicating list year, amount of tax, interest and lien fees due, and last known address; sends delinquent notices and demands twice yearly in accordance with Sec.12-155; implements collection enforcement procedures against delinquent taxpayers and confers with delinquent taxpayers to arrange payment plans; arranges jeopardy tax collections in accordance with Sec. 12-163; files claims with the U.S. Bankruptcy Court for taxes and fees due from bankrupt taxpayers; files tax liens against real property on which delinquent taxes are due at the end of the fiscal year and releases liens when taxes are paid in accordance with Sec. 12-172; prepares and submits to the Department of Motor Vehicles (DMV) listings of delinquent motor vehicle taxpayers and promptly submits follow-up reports when taxes are paid; directs DMV to withhold registrations of delinquent motor vehicle taxpayers in accordance with Sec. 14-33 and 33(a); directs DMV to suspend registrations of taxpayers whose checks in payment of motor vehicle taxes are returned to the Town unpaid.

Also: prepares and recommends an operating budget for the office; organizes, maintains and updates filing systems for the retention of required information and public records; provides information to attorneys, banking officials, town officials and the public regarding tax data and office procedures and policy; confers with the Office of Policy and Management, Assessors, Town Clerk, Comptroller, Treasurer, external auditors, Selectmen and Town Attorney on matters relating to the collection of taxes; posts to rate books every payment made, indicating amount paid and date of payment, and maintains backup records of same; attends regular meetings and a yearly seminar on tax collection with the Connecticut Tax Collector's Association as required by state statute, and in conjunction with the association drafts proposed legislation regarding tax collection for submission to the General Assembly; and deals with the public on a daily basis.

Tax bills on the October 1, 2012 grand list were issued at the rate of 29.30 mills, which is equivalent to \$29.30 in taxes per \$1,000 of net assessed property value. Real estate and personal property tax bills exceeding \$100 were payable in two installments, due July 1, 2013 and January 1, 2014. Motor vehicle taxes were due in full July 1, 2013. Supplemental motor vehicle taxes for newly acquired motor vehicles registered subsequent to October 1, 2012 were due in full January 1, 2014 in accordance with PA 77-343.

Taxpayers have one month from the respective due date in which to pay without penalty, after which interest is collected at the rate of 1-1/2% per month from the due date, in accordance with the state law. The Tax Collector has no discretion in the application of conditions or methods of levy or collection of taxes, and does not have the authority to waive the interest due on delinquent tax bills. As a matter of law, the taxpayer becomes liable to the Town for the tax due by virtue of his ownership of the property; the liability is neither created by nor dependent upon the receipt of a tax bill, and the failure to receive a bill does not relieve the taxpayer of the responsibility to pay the statutorily-required interest due on the late payment.

The Tax Collector is in full compliance with State of Connecticut revenue collection reporting obligations, and copies of the following reports are on file in the Town Clerk's Office:

- a. Tax Collector's Report of Collections, Sec.12-167 (1-3). A total of \$38,951,313 in taxes, interest and lien fees was collected during fiscal year 2013-2014.
- b. Report of certificates of change and lawful corrections, Sec. 12-167(5) detailing all additions to and deductions from tax rolls according to list year, name, amount and reason. A total of \$45,304 in additions, and \$114,043 in deductions were made to the grand lists of 1997-2012.
- c. Report of transfers to suspense, Sec. 12-165 and 167, detailing list year, name, amount and reason. A total of \$16,647 was transferred to suspense from the grand list of 2010.
- d. Report of refunds, Sec.12-129, detailing list year, name, amount and reason. A total of 115 refunds were given, totaling \$54,928.68 on the grand lists of 2010-2012.
- e. Liens: 83 liens for unpaid real estate taxes on the 2012 grand list were filed on May 27, 2014. Copies of these liens and all lien releases are on file in the town land records.

I am grateful to the townspeople for giving me the opportunity to serve as Tax Collector. I would also like to thank my assistant, Margaret Timlin, and Jane Allen, my temporary help, for their professional and loyal support.

Respectfully submitted,
Christine Calvert, Tax Collector
Margaret Timlin, Assistant Tax Collector

TAX COLLECTOR'S REPORT ON COLLECTIONS:

Fiscal Year Ending 6/30/2014
(Conn. Gen. Stat. Sec. 12-167(1-3))

<u>List Year</u>	<u>2012</u>	<u>1997-2011</u>
Total amount of unpaid taxes on each rate bill at start of fiscal year	\$38,636,759	\$1,455,733
Lawful corrections	-65,341	-3,398
Suspense	- 0 -	-16,647
Total amount collected on each rate bill during the fiscal year (tax, int., lien)	T: 38,019,338 I: 93,906 L: 5,989	595,379 215,965 20,735
Total amount uncollected on each rate bill at end of fiscal year (excluding interest & liens)	\$552,080	\$840,309

ASSESSOR

It is the responsibility of the Assessor's office primarily to list and assess all taxable and non-taxable properties located in the Town of Easton. The three categories of taxable properties are Real Estate, Motor Vehicles, and Personal Property. Personal Property such as businesses with office equipment including computers, file cabinets, adding machines etc., and construction businesses etc. Also, mains, hydrants, tunnels, unregistered motor vehicles, meters, towers, and any equipment that is used for a business purposes.

The basic value of Real Property is determined by a physical inspection of the land and all structures located thereon, these structures and improvements include dwellings, garages, barns, sheds, pools, tennis courts, and gazebos.

Revaluations are conducted every 5 years and the 10th year, a physical inspection is required per State Statute. This is most difficult since the normal duties of the assessor's office and the work involved in performing the revaluation must be conducted concurrently. The Town revaluation was done for the October 1, 2011 Grand List, and the next revaluation will be for the October 1, 2016 Grand List.

The Assessor works with the Building Official and his office. Once a month, the building department provides a list of building permits for the Assessor. She then proceeds to the property in question to measure any new construction a few times during the year. In addition to measuring, property is listed and assessed for tax purposes. Total values are equalized by the use of cost schedules and application of appraisal techniques. The valuation process requires skill, specialized training, experience and use of sound judgment. The Assessor

inputs all information in the computer by sketching the structure or structures and any additions, porches, pools or sheds that are included in the building permit.

The Assessor and her assistant coordinate with the Tax Collector and Town Clerk on any new changes in property ownership, foreclosure, etc., and records them on the owners field card and puts all the information in the computer. Deeds are proof read and properties are then determined to be a usable or non-usable sale, which must be reported monthly to the State. All files, map book, street books and field cards are constantly updated as to changes of ownership and all are entered into the computer.

During the tax year in January and September, the Assessor and her assistant price and pro rate motor vehicles assessments for vehicles sold, stolen or totaled in accordance with section 12-71 and issue lawful certificates of correction when proof of sale, donation or loss of cars & plate receipt is provided to the Assessors office in accordance with section 12-60 of the general statutes.

Services are also offered to all taxpayers who may have questions regarding their assessments. If the need arises, home visits are also made personally by the Assessor when ever necessary, to assist the physically handicapped taxpayer.

On matters relating to assessments and elderly forms, the Assessors office prepares the forms for taxpayers on the circuit breaker with filing dates February 15th with a deadline of May 15th. The Assessor's office calculates the applications for the elderly and then sent to the state for approval. When a tax payer sells their home or deeds it to a family member, the exemption is then pro-rated. The Town tax relief for the elderly is also the responsibility of the Assessor's office and can be applied for, if the income complies with the Town requirement. Applications are sent out in March after they are modified and compared with the prior year for any changes, then appointments made. Questions are answered when inquiries are made. Later, the Assessor inputs the dollar amount in the computer which is reflected on the bill in July for seniors that qualify for the Town Tax Relief.

All veterans' exemptions and personal property are reviewed and updated yearly. Reductions are granted to low-income veterans if they comply with the States required income limit. Disabled and the blind can also receive an exemption when they apply in the Assessor's office.

The Assessor's office implements all public Act 490 Farm and Forest reductions. The forms are checked yearly for those eligible for a farm exemption to make sure that taxpayers are complying by the State Statutes.

Survey maps are updated yearly and transferred onto the Assessor's maps. The Assessor reads the A-2 survey maps and computes the acreage of a subdivision, and or survey to adjust the acreage. A property card is then made up with a new

address, corrections or additions. The Assessor then inputs the information in the computer for tax bills for the following year.

GIS mapping is reviewed and the assistant provides information for the system. Any errors and discrepancies are looked over and GRBC is contacted for corrections. GIS is used on a daily basis for research and discovery of taxable property.

Services are provided to Town officials, departments, and/or commissions, surveyors, attorneys, title searchers, real estate appraisers, F.B.I., United States Internal Revenue Services, etc. Streets and addresses are updated for the Office of Statewide Emergency Telecommunications for the Department of Public Safety Division of Fire, Emergency, and Building Services. New streets and house numbers are checked for correction and addition.

The Assessor and staff must interpret and put into effect any Connecticut public acts and statutes that are passed each year by State legislature. The acts and statutes are in constant flux and each year many of them are either modified, eliminated, and/or superseded by new laws.

The Assessor also works with the Board of Assessment Appeals who meet in March on any questions they may have on appealing their values. In September, the Board of Assessment Appeals meets for Motor Vehicle value questions. If any changes are made by the BAA, the Assessor then updates the computer files to reflect any changes in the field cards and/or Vehicle and personal property taxes.

The Office of Policy and Management determines the responsibility of the Assessor's office through general statutes of the State of Connecticut.

SUMMARY OF 2013 AND 2014 GRAND LIST

NET VALUE OF TAXABLE PROPERTY

	2013	2014	Difference
Real Estate	\$1,236,179,110	\$1,241,062,310	+\$4,883,200
Personal Property	14,855,513	14,727,595	- 157,918
Motor Vehicles	<u>75,851,159</u>	<u>75,714,710</u>	- 136,449
TOTAL	\$1,326,885,782	\$1,331,504,615	+ 4,588,833

Teresa Rainieri, CCMA II
ASSESSOR

REGISTRAR OF VOTERS

The Registrars of Voters, one Democrat and one Republican, are elected state officials whose charge is to guarantee and preserve the voting rights of the citizens of their town in a fair and equitable manner. Upon their election, each Registrar appoints a Deputy who assists their respective Registrar in the performance of his or her duties. This past year, the office welcomed new Democratic Registrar of Voters, David Smith.

The Registrars are responsible for most all of the duties concerning elections, with few exceptions. The Town Clerk is responsible for absentee ballots until they are delivered to the Registrars, in addition to the ballot layout, and submission of nominating petitions.

Although the advent of the scanning tabulator and procedure for its use has made the voting process much more efficient, associated technical training, reporting responsibilities, as well as changes and additions to the regulations and statutes have increased the workload of the election staff, especially for the moderator.

Total ballot count and results for the November 4, 2014 state and federal election, were 3008 ballots, of which 117 were absentee ballots. As of the end of 2014, Easton's voter registration was 1150 Democrat; 1689 Republican; 2269 Unaffiliated; and 45 Other, for a total of 5153 registered voters.

We extend special thanks to the administration, staff and maintenance crew of Samuel Staples Elementary School, to the Public Works Department for all their cooperation and assistance leading up to and including Election Day and to the officers of the Easton Police Department who, as usual, kept a watchful eye on traffic control and ensured the safety of our citizens and election staff throughout the day.

All involved in the voting process served well in what was another busy year at the polls, with the Town budget referendum on May 6, 2014, a repeat vote on the Barlow Budget, a Republican Gubernatorial Primary in August, and the State and Federal Election on November 4, 2014. We wish to acknowledge Victor George, and Dori Wollen, who served as election moderators for the referendums, a primary and State and Federal Elections. We are so appreciative of the dedicated election staff that worked the long hours of each of the votes. Their diligent work ensured that all electors were able to exercise their right to vote, and that all votes were accurately counted.

Residents may register to vote or change their registration at our office in town hall, or by using the online voter registration options at <http://govote.ct.gov>. As Registrars, we periodically hold voter registration sessions at Joel Barlow High School. We also hold special sessions, at the Town Hall, throughout the year for the registration of new voters, and will once again comply with Connecticut General Statutes Section 9-32, which requires us to conduct an annual canvass of the town to ascertain the number of eligible voters. This canvass is

conducted between January and May and is important in helping to maintain an accurate voter list.

Election Day Registration (EDR), in its second year in Connecticut, was held in the Registrars' Office and enabled a number of newly-eligible voters to register and vote in the Federal Election on Election Day.

The Registrars' Office is located in Town Hall and is open on Mondays, from 8:30 a.m.-12:30 p.m., and Fridays from 10:00 a.m. until 2:00 p.m. The Registrars are ably assisted by Assistant Registrar James Bromer. Either the Registrar or the Assistant Registrar will gladly assist town residents with any voter registration or voting issue, regardless of party affiliation.

We encourage residents to contact the Registrars' Office if they would like to participate as poll workers for upcoming elections.

Respectfully submitted,
Krista A. Kot, Republican Registrar
David Smith, Democratic Registrar

BUILDING DEPARTMENT

The Building Department includes the services required for State of Connecticut Building Codes. It includes one (1) person certified by the State of Connecticut as a Building Official.

The Building Department office is located in the Town Hall and is supported by a part-time secretary who maintains the records and accounting of permits and fees. All types of new construction is received and subsequently permitted through the Building Department.

The Building Department is open Monday - Friday
8:30-12:30, 1:00-4:30.

Permits are accepted 8:30-12:00 daily.

Research files and requests for copies Monday-Friday
1:00-4:30 excluding Thursday.

Subsequent permits are also issued for repair and alterations, pools, plumbing, heating and electrical work. The Building Official performs all field inspections relative to the aforementioned work. Enforcement of the State of Connecticut Building Code is paramount to the duties of the official

The Connecticut General Statutes 29-252-1a, adopts as a reference code the 2011 Connecticut Building Code, 2003 ICC International Building Code, 2009 ICC Residential Code, and National Electric Codes and N.F.P.A. update.

The Building Department researches public record and offers information and assistance for the safety and welfare of the public.

The Building Official prepares an annual operating budget for activities under his control and is responsible for the maintenance of building plans and records. He determines and initiates regulatory or legal action in cases of violation of building code ordinances.

The Building Department offers its expertise and services to the citizens of Easton and welcomes anyone to visit the department with their building problems or questions.

Respectfully submitted,
E. William Martin,
Building Official

<u>Building & Zoning Permits</u> 2013/2014	<u>Permits</u> Totals	<u>Estimated Value</u> Totals
New Residences	8	\$4,130,720.00
Additions, Alterations & Repairs to Existing Buildings	82	\$2,931,648.00
New Non-Res. Structures (ie. barns, garages, etc.)	61	\$1,517,402.00
Swimming Pools	6	\$202,200.00
Affordable Housing	0	
Caretakers	0	
Tennis Courts	0	
Wood Stoves	9	\$37,700.00
Demolition	6	\$17,000.00
Solar	12	\$327,459.00
TOTAL	184	\$9,164,129.00
Electrical	240	\$32,405.00
Plumbing	206	\$13,248.00
Heating & Air Conditioning	106	\$19,295.00
Tanks, ie. oil etc.	57	\$5,585.00
Building	184	\$86,443.00
TOTAL	793	\$156,976.00

MUNICIPAL AGENT FOR THE AGING

The Municipal Agent for the Aging, MAA, helps seniors and their families deal with concerns of the elderly; helps them develop an action plan and assists them with solutions and referrals. MAA is a state-mandated position, originally established in 1972, and each of the 169 towns in Connecticut has a Municipal Agent. The Municipal Agent reports to the First Selectman and the Commission for the Aging. The duties and responsibilities of the Municipal Agent have increased in proportion to the growth of the elderly population.

The MAA assists seniors with programs such as adult day care, elder abuse prevention, meals on wheels, housing, home health care, mental health, legal referrals, elderly state and town tax relief, Medicare enrollment, Medicare insurances, Social Security benefits, and Veterans' programs.

Issues dealing with family adjustment to aging and health problems are addressed. Children of the elderly may also use the MAA by requesting information and referrals, as their parents are at risk living alone, or perhaps now living with them. Caregiver stress on the spouse or adult child is becoming more common and requires education and referral prior to a crisis.

The term "Aging in Place" means keeping a loved one in their own home safely and responsibly. This is a priority for the Municipal Agent, Alison Witherbee and Outreach Worker, Pam Healy. Lists of caregivers and private health care agencies are available as well as a list of repair people whose work has been recommended by Easton residents. Easton seniors and their families make the decisions to hire services of their own choosing.

The Outreach Worker is available to visit homebound seniors or any senior who welcomes a friendly visit. She is an extension to the Municipal Agent and provides valuable information. She possesses a warm personality and wonderful listening skills. Our seniors have known Pam for over two decades and cherish her visits. She works in conjunction with the Municipal Agent.

Where appropriate, Fuel Assistance applications are filed by appointment only from October through March. Strict financial guidelines are set forth by state mandate. The Municipal Agent can help with these applications or, more information can be obtained on the ABCD, Inc. website <http://www.abcd.org/energy.html>

The Municipal Agent can also assist seniors, who qualify for the Medicare Savings Program under the State of Connecticut Department of Social Services. This benefit eliminates the cost of Medicare part B and reapplication is done on an annual basis. Seniors with limited income can feel particularly vulnerable with the current state of the economy and cutbacks. The Municipal Agent has information which could be helpful in addressing this problem. The website www.benefitscheckup.org offers valuable information.

The Martha Carrie Schurman Fund was founded by the late Albert Schurman in memory of his wife. Through Al, and the continued generosity of local donors, this fund helps seniors in crisis pay extraordinary bills, and provide other necessities. The Municipal Agent and Outreach Worker identify the financial need of a senior in crisis and disperse funds appropriately and discreetly.

The Commission for the Aging is comprised of six members who meet with the Municipal Agent on the first Monday of

every month at 5pm in the Easton Senior Center (the COA does not meet in July or August). The Chairman is Joel Peskay.

The duties and responsibilities of the Municipal Agent have increased as the first wave of baby boomers began turning 65 in 2011, it has been the Municipal Agent's role to be available to educate this group on Medicare eligibility. Appointments to enroll in Medicare, seminars on Medicare and general information can all be provided by the MAA. For further SSA information the website is www.socialsecurity.gov or one can visit the local Social Security Administration office located at 3885 Main Street in Bridgeport, CT 06608 or call S.S.A. at either 1-866-331-6399 or 1-800-772-1213.

The Municipal Agent has office hours from 9:00 am to 2:00 pm Monday through Friday. The office is located in the Easton Senior Center. Please call **203-268-1137** to make an appointment or drop in during business hours. The MAA is also available by email at awitherbee@eastonct.gov

Alison Witherbee, MSW
Municipal Agent for the Aging/Senior Social Services

EASTON SENIOR CENTER

This report is dedicated in memory Marilyn Santella, who served for many years with her husband, Dr. Sal Santella, on the Easton Senior Center Advisory Board. She will always be remembered as a patient, empathic, loving volunteer who worked for many hours in support of the Center. Our heartfelt sympathy goes to her loving husband and family. Dr. Santella continues to be a supportive, working member of the Advisory Board.

The Easton Senior Center continues to thrive and welcome many new visitors each year. Fund-raising remains an integral part of Senior Center life. It is coordinated by the Easton Senior Citizen's Center Inc, to the amazing amount of \$50,000 annually, which provides innovative programs for all attendees.

Recent fund-raising procedures have also been involved with special applications for State Grants which are planned to adapt the Center to become a warming and cooling center when power cuts provide uncomfortable choices for both the elderly and disabled in the community. In essence, plans begun in 2014 will, hopefully, provide a new generator for the center as well as showers, in 2015, financed by a state grant.

The mission of the Easton Senior Center continues to provided incentives to explore ways to raise funds privately, to provide programs, upgrades and capital expenditures rather than relying on increases in annual budgets. It has always followed the premise that it must avoid, wherever necessary, extra expenditures that raise the taxes of the very residents it is trying to help.

The success of the Center continues as a result of its wonderful volunteers. Last Fall they were invited to a special twenty fifth anniversary luncheon. Two very special volunteers were honored. These were Walter Eastwood, Treasurer of the Easton Senior Citizen Center Inc. for over twenty years, and Anne Fiyalka, a volunteer coordinator, who had made sure for twenty-five years that the senior center desk always had working volunteers each day of the week. What is especially unique to our center is the incredible dedication of so many out-of-town helpers. We could not manage without them.

Our Van Transportation Program now functions 24/7. During the last year, the State of CT has honored us with more grants to increase hours both during the week and on the weekend. Our part time driver, Herbie Torres is paid for entirely by a Demand Transportation Grant, and our Full-time Driver, Randy Shapiro, is able to work overtime in the early morning and evening with funds provided by a New Freedom Grant, also from the State.

The Easton Lions Club continues to provide the center with annual grants which ensure that Center visitors have a network of computers and service for their use at any time that the Center is open.

Another special program that has become both beneficial and popular, is the "Sidewalk Shoveling" Fund. A great treat for seniors living on their own or for those folks that are unable to complete such a task during heavy snowfalls.

Finally, I would like to thank everyone who provides the Easton Senior Center with so many incredible Tag Sale donations during our annual Tag Sales, boutiques and auctions. Each little article helps to build our funds and provides so many innovative pursuits for so many folks.

In short, thanks for making my job so much easier!

And...thanks so much to the following:

Staff:

Assistant; Kay Oestreicher

Custodian; Chris Luckart

Drivers; Randy Shapiro and Herbie Torres

Advisory Board:

Chair; Attorney Sharon Cregeen

Secretary; Prabha Gupta

Members;

Mary Burlinson, Cheryl Constand, Maryellen Diana, Anne Fiyalka, Eunice Hanson, Eric Lawton, Dr. Sal Santella and newly appointed member, MaryAnn Freeman

Associate; Joan Kirk

Easton Senior Center Inc.: Chair; Attorney David McDonald, Vice Chair; Nancy Graham, Treasurer; Paulette Berry Turek, Secretary; Jackie Reck, Members; Eleanor Baldyga, Ronald Berry, Walter Eastwood, Sal Gilbertie and Dr. Claire Paolini.

Fondly,
Val Buckley, Director

HEALTH DEPARTMENT

The Easton Health Department is located in the Easton Town Hall and is supported by a Director of Health, a Health Officer, a part-time field worker, and a secretarial staff who maintains the records and accounting of permits and fees.

Our department covers a multitude of responsibilities. We issue septic and well permits, food service permits, inspect day care centers and schools, and respond to all complaints of a public health nature. We routinely monitor communicable diseases, working closely with the Epidemiology Section of the State Health Department. We have free literature covering a wide array of public health topics that we keep available to local residents.

This year in cooperation with the Connecticut State Department of Health, we collected 20 well water samples town-wide from local residences for an arsenic/uranium study. No contamination was found in the samples collected.

We have also seen a substantial increase in the number of temporary food service applications, as local organizations sponsor events that involve the serving of food to the public.

Throughout the year we attended numerous training seminars in bioterrorism, emergency preparedness, food service sanitation, sewage disposal, drinking water safety, and public health education. We also work closely with the local schools and newspapers in addressing various public health topics.

Respectfully submitted,
Christopher Michos MD, Director of Health
Polly Edwards RS, Health Officer

2013/2014 HEALTH PERMITS

<u>HEALTH PERMITS</u>	<u>Permits Totals</u>	<u>Fee Totals</u>
SEPTIC (NEW)	26	\$5,400.00
SEPTIC (REPAIR)	16	\$1,525.00
SEPTIC (REVIEW)	62	\$4,050.00
WELLS	10	\$1,000.00
SOIL TEST	47	\$7,050.00
FOOD SERVICE	15	\$1,900.00
TEMP. FOOD SERVICE	<u>15</u>	<u>\$750.00</u>
TOTAL	191	\$21,675.00

PUBLIC WORKS DEPARTMENT

EASTON PUBLIC WORKS DEPARTMENT

The Easton Public Works Department continued in its efforts to maintain and improve the 94.23 miles of roads and in caring for other department responsibilities.

The department's duties include: snow and ice removal during the winter season; street sweeping; pot hole repairs; roadside mowing; guide rail repairs; installation and repair of street and traffic signs; tree and brush removal; installation and repair of curbing; and maintaining Town bridges, road paving, drainage installation, and catch basin cleaning.

Though the department is a much varied and capable unit dealing with many facets of road construction and repair, the department is most always in people's minds when snow and icy roads occur. Easton had a total of 62" inches of snowfall, which required the department to plow on 11 different occasions. Sanding of the Town roads occurred 27 times consuming 4,284 tons of sand and salt mixture in the process.

The Public Works Department's spring and summer months are used to prepare roads that will be involved in the Town's chip sealing program for that year. Included in the preparation of the roads are brush cutting, grading back the road edges, removal of boulders from under the existing pavement, patching of these holes, installation of any needed drainage or repairs to existing drainage, sweeping of the road and the application of a leveling course of asphalt to maintain proper drainage, which leads to the application of liquid asphalt and then covered with a layer of 3/8" trap rock. The program comes to its completion about a month later when the excess stone is swept up and recycled. During the past year, 9.0 miles of road were involved in this program, with the use of 42,292 gallons of road oil, 1,671 tons of 3/8" trap rock.

This past year the department's drainage program entailed:

- 9 New catch basins were installed
- 15 Catch basins were repaired or rebuilt
- 200 Feet of curtain drain pipe was installed
- 1,210 Feet of slotted drainage pipe was installed

The Public Works Department constructed a new parking area behind the 660 Morehouse Road building providing an additional 13 parking spaces for the Board of Education Central Office.

A section of Morehouse Road from Center Road to 515 Morehouse Road was improved by adding catch basins and drainage pipe, and then milled and over-layed the pavement. Also, a section of Center Road was milled and over-layed.

The department initiated the conversion to natural gas for heating source at 660 Morehouse Road, the Town Hall and the Easton Library.

The department takes care of all street and traffic control signs on the Town's roads. This past year saw 12 new signs and posts installed and 15 signs repaired or replaced.

The Town's crew continued scheduled work with the bucket truck and was able to render needed attention to dead trees and hazardous limbs hanging over the Town roadways. And once again maintain the Town's parking lot lights. The tree work was done in unison with the Town Tree Warden.

Applications for 38 driveway permits and 52 road-opening permits brought in \$2,250 in fees.

The department continued the maintenance responsibility of the former Samuel Staples School, now known as 660 Morehouse Road. And also working along with other departments which accounted to over 2,605 hours of work throughout the Town in unison with the Board of Education, Park and Recreation Department, Town Hall, Library, Easton Police Department, Animal Control Shelter, Easton Fire Department, EMS and the Conservation Commission.

Edward Nagy, P.E.
Director of Public Works/Town Engineer

BOARDS AND COMMISSIONS

BOARD OF FINANCE

The Board of Finance, operating within the general statutes of the State, is responsible for all Town government finances. The Board is composed of six members elected for six year terms. At each biennial Town election two of these members are elected. In addition, there are three alternate members appointed by the Board of Selectmen. These alternates may serve at Board meetings in the absence of an elected member. The Board meets monthly, with special meetings called for annual budget reviews and as required for other purposes.

In the performance of its duties, the Board exercises all administrative functions necessary in preparing the annual budget for the Town. This process includes discussing with Town officials and department heads their proposed operating and capital expenditures, after which these requests are presented at a public budget hearing for questions and comments. The Board then prepares a final budget which is presented to the Town at the Annual Budget Meeting held on the last Monday in April in conjunction with the Annual Town Meeting. Once the Town approves a budget, the Board sets the tax rate for the ensuing year.

The Board is responsible for selecting an auditor of Town funds and publishing an Annual Town Report. During the year, the Board's concerns are focused on maintaining Town operations and departmental expenditures within approved budget limits. The Board acts to approve transfers between budget line items and special appropriations when necessary.

The 2013-2014 Town Budget in the amount of \$41,247,053 (gross) that included appropriations of \$15,692,610 (includes Debt Service) in the Selectman's accounts, \$15,421,810 for the Easton Board of Education, and \$10,132,633 for the Region 9 Board of Education. On the basis of a Grand List of \$1,323,625,353 the Board set a tax rate of 29.3 mills for the fiscal year July 1, 2013 through June 30, 2014.

Respectively Submitted by
Christian Griffin, Chair-Board of Finance

BOARD OF ASSESSMENT APPEALS

The Board of Assessment Appeals met for public sessions in fiscal year 2013-2014 during the month of March. The Board of Assessment Appeals also met in September of 2014 for Motor Vehicles.

The March sessions were for taxpayers with a grievance on either Personal or Real Estate property assessments. Tax payers by State Statute must file a form prescribed by law for Real Estate and Personal Property no later than February 20th of any given year to appeal their assessment. The September sessions were for Motor Vehicles only.

All of these sessions were held under the direction of the State Statutes, by which the Board of Assessment Appeals also receives its authority.

Lori Mezes, Chairman

Board Members:
A. Gordon Reynolds
Dennis Kokenos

PLANNING AND ZONING COMMISSION

Easton's Town Plan of Conservation and Development was adopted in July 2007. This document, which has guided most of the decisions and policies of the Planning and Zoning Commission over the past seven years, must now be revised to meet the ten-year update mandated by the General Statutes. Work on this important project commenced during the past year with collection of data on trends affecting Town growth and with new Geographic Information System mapping for the Town conducted by the Greater Bridgeport Regional Council staff. A comprehensive work program over the next two years will engage the Commission and its staff to produce a draft updated Town Plan for public hearing in 2017.

We recognize that Easton has a unique, and vital, responsibility in this populous region to provide the pure drinking water supply and environmental greenspace on which the health and economy of the whole region depends. The fundamental policies of the present Town Plan, therefore, will continue to underlie the Town Plan of 2016-2017. The Town's long-term goals must be to sustain the environmental quality of the town, especially in its watersupply watersheds, to guide new development for consistency with the town's low-density residential character, and to plan for growth in the civic life of the community.

These goals have been severely challenged over the past several years by developers of a proposed affordable housing project on a 124-acre parcel between Sport Hill, Silver Hill, Cedar Hill and Westport Roads. Much time and energy by the Commission and its staff have been expended this past year in response to continuing litigation on these applications by Saddle Ridge Developers LLC. Efforts to reach a compromise solution on these pending appeals have been unsuccessful.

Two new applications for amendments to the Zoning Regulations were submitted to the Commission during the year. One application, which sought creation of a special "Town Green Center District" was denied for lack of conformity with the Town Plan. Another application, which sought changes to Section 7.12.2 to allow the processing of local forest products, was denied because of vague language. After careful study of the problem, however, the Commission itself proposed language to clarify the permissibility of processing and sale of forest and tree products and to establish reasonable safety guidelines for dyeing and handling of colored mulch. This amendment was ultimately adopted by the Commission in May 2014.

A long-standing inadequacy in the Zoning Regulations text governing findings for special permits was remedied by the

Commission at the end of the fiscal year. Section 7.2.1 was rewritten to clarify and expand the breadth of findings required for a special permit, and adopted in August 2014.

Long- range planning advanced on several fronts during the year.

The Commission met with representatives of the newly-formed Agricultural Commission of the Town and resolved to pursue a strategy for preservation of farmland in Easton. A master plan for conservation and development of the Town's 127-acre tract on the westerly side of Morehouse Road is nearing completion and is planned for presentation to a public hearing in Spring 2015. In response to a request by the Board of Selectmen the Commission completed a comprehensive study of Town-owned properties potentially suitable for wireless telecommunication facilities. This study, which was transmitted to the Board of Selectmen in August 2013, included a Site Selection Matrix of Town-owned Properties Potentially Feasible For Wireless Telecommunications Site Use. The Commission ultimately responded favorably to an 8-24 referral from the Board of Selectmen in September 2014, approving a wireless facility site in a secluded location on the town's 127-acre Morehouse Road property.

The site plan proposed last year by this Commission for traffic circulation and off-street parking on the Old Staples School site came to fruition in 2014 as the building reached full occupancy and site work commenced in accordance with the plan.

Apart from the prolonged legal efforts to settle the Saddle Ridge appeals, several lesser land use issues were before the Commission during the year. These included the permissibility of a "sober house" congregate facility located on Silver Hill Road, amendments to the previously-approved site plan for the Easton Village Store, and a search for feasible locations for parking for public access to the Aspetuck Land Trust preserves off Freeborn Road and Elm Drive.

Enforcement action was undertaken by the Commission against several large-scale wood processing operations functioning illegally at various locations.

There were four applications for special permit during this period. All were modified and approved, after public hearings, by the Commission. These included permission for two residential electric generators within the 100 year flood plain at 44 and 65 Redding Road respectively, both granted in July 2013. A special permit was approved with conditions for creation of an affordable accessory apartment at 115 Wilson Road in September of 2013. A special permit was issued to the Easton Country Day School in March of 2014 for an expanded enrollment in its private school which now serves Pre-K through high school age children.

As the national and regional economic slowdown continued during 2013 and 2014, new development activity in Easton remained slow. There was one small resubdivision during this year, which created an additional lot at the end of Riverside Lane.

A total of 162 zoning permits were issued during the year, seven of which were for new dwellings. Reflecting the electric power failures of the last few years, 77 of these permits were for residential electric generators.

The Commission encourages citizen participation in the planning process and customarily reserves the first one-half hour of each of its regular meetings during the year for scheduled appointments. Regular meetings of the Commission are generally scheduled for the second and fourth Mondays of each month unless otherwise noticed in advance. For the calendar year 2015 the Commission has scheduled all meetings to begin at 7:00PM. Four of its approximately twenty-four meetings are reserved for discussion of planning issues. Inquiries on development questions may be directed to the Commission staff any weekday during regular hours at the Town Hall.

The Planning and Zoning Commission is composed of five regular members appointed to offset five-year terms by the Board of Selectmen. Three alternate members, typically appointed to shorter terms, attend all meetings and complement the Commission membership whenever vacancies or absences occur.

Respectfully submitted,
Robert Maquat, Chairman

ZONING BOARD OF APPEALS

The Zoning Board of Appeals of the Town of Easton consists of five regular members and three alternate members who meet on the first Monday of every month at 5:30 p.m., in the Easton Town Hall, unless otherwise noted. Regular members are elected for a term of six years. Both regular members and alternate members are empowered by the Connecticut General Statutes under Section 8-5. In accordance with a town ordinance, effective March 6, 1974, alternates are appointed by the Board of Selectmen of the Town of Easton for a term of six years.

During the fiscal year 2013-2014 the Zoning Board of Appeals met in session on five occasions and heard five appeals of which four applications for variances were approved and one denied.

John Harris, Chairman

CONSERVATION COMMISSION

Easton's Conservation Commission acts as the Town's Inland Wetlands and Watercourses Agency as well as the Conservation Commission.

As the Inland Wetlands Agency, it enforces the provisions of the State of Connecticut's Inland Wetlands and Watercourses Act. In this capacity, it reviews applications for regulated activities, conducts site visits, and if appropriate, holds public hearings prior to approving or denying a permit request. During the fiscal year of July 1, 2013 to June 30, 2014, twenty-one applications were received and twenty approved--one was withdrawn. Two Determinations of Wetland Impact (DWI) were processed, and four extensions were granted. Three violations were issued, and one lift letter was issued. The Commission also periodically receives and reviews pesticide application notices and notices from neighboring municipalities of projects within 500 feet of the Town line.

The Commission has been involved in a number of joint special meetings with the Planning and Zoning Commission in order to discuss mutual pending litigation brought by Saddle Ridge Developers. In December 2014, the Commission approved, with conditions, Saddle Ridge Developers' most recent Inland Wetlands application.

The Members are reviewing the Commission's list of outstanding violations and working with Wetlands Enforcement Officer Phillip Doremus to follow up with the property owners in an effort to resolve the issues that remain.

The Commission completed amending their Inland Wetlands and Watercourses Regulations, having begun making revisions in the previous year and incorporating updates from the year 2007 through 2012. The Connecticut Department of Energy and Environmental Protection (CT DEEP) did not issue any updates for the year 2013. The proposed Regulations, as revised, were sent to CT DEEP for review, which was followed by a public hearing in October 2013. At the conclusion of the public hearing, based on all input, the Commission approved Easton's updated Inland Wetlands and Watercourses Regulations.

The Conservation Commission is responsible for maintaining town-owned land designated as "Open Space" and also for planning future open space acquisitions. To that effect, it works closely with developers and conservation groups, recommending to the Planning and Zoning Commission specific areas to be acquired by the Town or otherwise protected which are in line with the Town's Open Space Plan adopted in March of 1994. The Commission also renders comments to Planning and Zoning on certain applications or issues when requested.

Currently, the Town owns nearly three hundred acres of town-managed open space, with the single largest piece being the Paine Open Space property on Maple Road. The Commission,

through its Trail and Utilization Committee and its Open Space Management Committee, has worked diligently to maintain the existing trails and create additional trails for the enjoyment of those who visit the Paine Open Space.

Commissioner Stephen Corti reported in August 2013 that work on a number of spillways and headwalls had been completed at the Paine property. Recently, Steve Corti and Chairman Roy Gosse identified a number of additional spillways and headwalls that are in need of attention and are now in the process of putting the projects out to bid. As each is completed, the repair funds will be taken out of an account once reserved for the preservation of the Paine Barn. As the barn was deemed "unrepairable", it was aptly determined that the remaining funds would be put towards the betterment of the Paine property.

Several incidents of all-terrain-vehicle (ATV) activity, as well as unleashed dogs were reported in the open space properties. The Commission will continue to educate the public on the rules for appropriate use of the Open Space.

Although not yet voted on, the Commission unofficially plans to rename the open space property next to the Animal Shelter on Morehouse Road, "Morehouse Open Space"; this property was formerly known as "Parcel X". After the name is official, the Commission will create a sign denoting the open space property as well as the Easton Animal Shelter.

The Commission would like to thank their own member, Steve Corti, as well as the Aspetuck Land Trust stewards, especially Mike Wallace, for their continued assistance with and dedication to the Town's open space properties.

The Members also thank Peter Smith, for his ongoing dedication to improving trails, as well as his work in maintaining the upper field at Paine Open Space.

Our continued thanks to Helena Morf for her ongoing maintenance of the open space property, obtained by the Town through the subdivision of property owned by Mrs. Morf. The Commission hopes to install signs to identify the boundaries of this relatively new open space parcel.

Additional thanks to the Department of Public Works (DPW), headed by Ed Nagy, Director of Public Works, for their ongoing assistance at Paine Open Space.

The Conservation Office maintains a list of open space parcels, in addition to a list of all recorded Conservation easements. The Commission supplies Conservation easement signs to be installed by applicants along any Conservation easement that they have on their property.

The Commission currently has seven Regular Members and one Alternate Member.

The Commission is looking forward to a productive year, with a number of small projects planned. With Easton's best interests in mind, the Commission is dedicated to helping to preserve and protect its wetlands and waterways, as well as encouraging its residents' enjoyment of their surroundings.

The Conservation Office is open daily from 8:30 a.m. to 12:30 p.m., and our phone number is 203-268-6291.

Respectfully submitted,
Roy Gosse, Chairman

Officers for the Easton Conservation Commission:
Roy Gosse, Chairman
Stephen J. Edwards, Vice-Chairman
Dori Wollen, Secretary

COMMISSION FOR THE AGING

The Commission for the Aging was established pursuant to Section 7-127a of the General statutes and a Town Ordinance to develop and coordinate programs for the aging in the Town. The Commission consists of five (5) electors of the town of Easton, appointed for 3-year terms, at least three (3) of whom shall be representative the age group concerned, and three (3) alternates in accordance with the by-laws. The Municipal Agent, Alison Witherbee, who is appointed by the First Selectman, serves as an ex-officio member of the Commission in accordance with State Statutes. Mrs. Tressler interacts with many seniors and works very closely with the Commission.

The Commission shall:

- a. Study the conditions and needs of elderly persons in Easton in relation to housing, economic, employment, health, recreational and other matters.
- b. Analyze the services for the aged provided by the community, both by public and private agencies.
- c. Develop and coordinate programs.
- d. Make recommendations to the Board of Selectmen regarding the development and integration of public and private agencies in co-operation with State and other services to the extent possible.

The Town may make appropriations for the expenses of the Commission and may, with approval of the board of Selectmen, participate in State, Federal and private programs and grants concerning the elderly. The Commission is authorized and empowered to accept gifts or contribution for any of its purposes and shall administer the same for such purposes in accordance with the term of the gift as a separate fund subject to appropriations approved by the Board of Finance.

Commission meetings are held at 5:00 pm at the Senior Center on the first Monday of each month with the exception of

September when the meeting takes place on the Tuesday after the Labor Day holiday. There are no meetings in July, August and January. The meetings are open to the public.

The Commission continues to sponsor seminars for Easton seniors. The feedback from the attendees indicates the seminars are worthwhile and should continue.

Commission members are Acting Chair, Joel Peskay, Gail Gay, Margaret Silvestri, Phyllis Machledt, Linda Dollard and Lisa Tasi.

EASTON PARKS AND RECREATION

The Parks and Recreation Commission plans, manages, and conducts municipal activities under its own sponsorship. Additionally, the Department promotes, assists and helps coordinate privately sponsored and managed recreation programs for the benefit of all Easton citizens. The mission is also directed toward the planning, acquisition, development, and maintenance of parks and other recreational areas and facilities for the enjoyment of recreational opportunities and the creation of a better living environment.

Easton Parks and Recreation has continued its field development and maintenance programs throughout the Town of Easton. The parks department manages over 50 acres of playing fields and school property including; 5 little league fields, 3 softball fields, several cemeteries, Aspetuck park, 7 playgrounds, 4 tennis courts, 7 soccer / multi-purpose fields and one football field. Recently the department partnered with Easton Little League to construct a new regulation baseball field, this joint venture was made possible by the hard work of many Easton volunteers. The department is extremely proud of all the work that has been accomplished at the Morehouse road facility; in addition to the 4 acres of playing fields, the department has installed a state of the art irrigation system, along with the installation of water and electricity for future needs.

Easton Parks and Recreation has remained vigilant in its mission to offer free and cost effective programs to Easton residents. Programmatically, continued growth has been measured in our well subscribed offerings such as martial arts, multi sport programs and our Sunshine Day Camp. Overall, we saw over 2,500 participants in our free and cost-effective programming.

The Extended Day Program at Samuel Staples Elementary School continues to grow in enrollment. While providing a service to working parents the program continues to be enjoyed by elementary school children. It is with extreme pride that the department offers first class day care for the students of Samuel Staples School.

The Easton Parks and Recreation Department opened The Easton Arts Center which has grown in abundance this year. It is a place where children can be creative in an encouraging environment and have the freedom to be expressive through art. They work independently in a supportive environment at the Morehouse Road location.

The Parks and Recreation Department will strive to continue to offer quality programs and cost-effective municipal recreational opportunities to all of the residents of Easton.

Members of the Parks and Recreation Commission are: Kathi Smith – Chairman, Tom Cable, John Broadbin, Kirsten Ceva, Dave Gombos, Phil Tamallanca and Anthony Martinich.

INSURANCE COMMISSION

TOWN OF EASTON INSURANCE SCHEDULE

7/01/13 - 7/01/14

Commercial Property Coverage

Blanket Building & Contents	
Agreed Amount and Replacement	\$81,811,546
Contractor's Equipment	629,423
Fine Arts - Exhibition Floater	200,000
Deductible	1,000

Commercial General Liability Each occurrence \$ 1,000,000/3,000,000

Personal Injury/Advertising Injury	Each occurrence	\$ 1,000,000
Medical Expense	Each person	\$ 10,000

Equipment Breakdown \$100,000,000

Deductible	\$ 2,500
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Commercial Automobile

Liability	\$ 1,000,000
Medical Payment	5,000
Uninsured/Underinsured Motorist	1,000,000
Comprehensive	ACV w/\$ 500 deductible
Collision	ACV w/\$1,000 deductible

Public Officials Library Each claim \$ 1,000,000

Deductible	Each claim	10,000
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Law Enforcement Liability Each claim \$1,000,000

Deductible	Each claim	10,000
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School Leader's Legal Liability Each claim \$ 1,000,000

Deductible	Each claim	10,000
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Following-Form Excess Liability \$10,000,000

Pollution Liability(Underground Oil Tanks) per release \$ 1,000,000

Deductible	per release	10,000
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Workers' Compensation & Employer Liability Statutory

Exp. Mod. 1.47	
Employer's Liability	
Each Accident	\$1,000,000

Disease - Policy Limit	\$1,000,000
Disease - Each Employee	\$1,000,000

Blanket Public Employee Dishonesty Bond \$ 500,000

Excess Position Limit for:	\$ 100,000
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Treasurer

Comptroller

Accounts Payable/Receptionist

Human Resources/Comp. Coordinator

Retirement Plan Bond	\$ 160,000
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Surety Bonds

Tax Collector	\$ 187,500
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Assistant Tax Collector	\$ 187,500
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WORKERS COMPENSATION CLAIMS

<u>Department</u>	<u>2013-2014</u> <u># of Claims</u>	<u>2012-2013</u> <u># of Claims</u>
Ambulance	2	8
Public Works	6	8
Police	4	13
Parks & Rec	0	0
Fire	0	3 **
Gen Govt	2	2
Education	<u>2</u> **	<u>9</u>
TOTAL	16	43

**** Total does not include 21 incident report only in 2013-2014 policy year and 3 incident report only in 2012-2013.**

The First Selectman and the Insurance Commission have been working to control the costs to the town of workmen's compensation claims for some time now. The claims have been the cause of the increasing premiums for our policies in the past few years. It seems that in year 2013-2014 some of these efforts may be paying off. Overall workmen's compensation claims were down to 16 from a total of 43 in 2012-2013. If this trend can stay in place the town should hope to trim back some of the expenses it has incurred in the past few years. First Selectman Adam Dunsby has been working with our insurance provider CIRMA to set-up Training Programs and Safety Panels that will aim to achieve these goals.

Gerald O'Brien, Chair
Insurance Commission

PENSION AND EMPLOYEE BENEFITS COMMISSION

The commission is comprised of seven appointed electors who serve four-year overlapping terms. The First Selectman is an Ex Officio member. Currently serving are First Selectman Adam Dunsby, Chairman Alan P. Goldbecker, Vice-chairman A. Reynolds Gordon, John Harrington, John Smith, Marvin Gelfand and Chris Neubert. One vacancy exists.

The Commission holds six regular meetings annually, and special meetings as needed. It serves as Trustee and Administrator of the Town's pension plan, and approves benefit payments, reviews actuarial valuations and assumptions, and selects and monitors investments of pension plan assets. The commission also oversees the group health, life, disability and other welfare benefits provided for Town employees, and when called upon, assists and advises the Town regarding the negotiation of collective bargaining agreements.

The assets of the pension plan continue to be invested in domestic and international stocks and fixed income securities. The overall investment performance of the pension fund assets have performed in line with a multi-asset class diversified portfolio. The Town's pension obligations at July 1, 2014 were 100.40% funded.

Effective July 1, 2013 the defined benefit pension plan for employees, other than police and fire departments, was closed to new employees and replaced by a defined contribution plan. Under the new plan, the Town will contribute a minimum of 4% of the eligible salary and match up to 7% for participating employees.

In 2009 the state unilaterally and dramatically enhanced pension benefits for state sponsored pension plans. The same benefits were requested by town employees. Resolution was reached by adopting much of the greatly enhanced benefits with increased contributions from the Town and Town employees. Current and future costs of the enhanced benefits should increase at a moderate rate. Increase in costs of the Town's group health insurance program have moderated due to pressure from competitive bidding. Future costs are expected to rise as a result of the passage of the Patient Protection & Affordable Care Act.

Financial details regarding employee benefit plans are included in the Auditor's Report section of this annual Report.

Respectfully submitted,
Alan P. Goldbecker, Chairman

AGRICULTURAL COMMISSION

The purpose of the Agricultural Commission is to act in an advisory capacity to the Board of Selectmen and other town boards and commissions on agricultural matters.

The commission consists of five members and two alternates who are electors of the town of Easton. Serving during this reporting period are members Jean Stetz-Puchalski (Chair), Victor Alfandre (Secretary), Sal Gilbertie, Irv Silverman and alternates Lori Cochran Dougall and Laurel Fedor.

The Commission is charged with supporting, promoting, and encouraging agriculture and agricultural pursuits in the town of Easton. It serves as a conduit between non-profit agencies, civic organizations, municipal boards and commissions, elected and appointed government officials, businesses, farmers, and persons engaged in agricultural pursuits at the local, state, and federal level. The commission advises the Board of Selectmen, the land use boards, commissions and officials on issues relating to agriculture and planning for agriculture in Easton.

Emphasis during this reporting period has been on education and development.

- Worked to understand the needs of the local farmers in order to support success, increase economic viability, and the future of agriculture in Easton.
- Learned of agricultural grant opportunities and educational programming/vocational/business training available to Easton farmers and how best to communicate these offerings.
- Established working relationships with other Connecticut Ag Commissions, federal and state level agricultural organizations, our Easton Planning and Zoning commission, and other Easton town commissions and committees, to help identify issues and concerns relating to planning for and supporting agriculture in Easton.
- Researched best practices for planning for agriculture in Connecticut municipalities.
- Worked with Easton Planning and Zoning commission and other relevant town commissions and committees to begin the review of current policies and regulations that impact agriculture in town.
- Recommended changes as to how agriculture is incorporated into the town's Plan of Conservation and development (POCD) as well as sharing ideas, resources and references to help shape policy regarding Easton laws and regulations dealing with agriculture, agricultural equipment, buildings and operations and farmland preservation.

- Promoted opportunities to preserve and expand farms in Easton and for citizens to value and support local farms.
- Expanded the awareness of the important role agriculture plays in the future of maintaining the rural characteristics of Easton.

Current farming projects on town land include the leasing of two sections of the property located at Morehouse and Banks Road in front of Samuel Staples Elementary School (SSES). The plots are being farmed organically. The project provides an education opportunity for the students at the school as well as an historical lesson in Easton's agrarian roots.

Regular meetings of the Agricultural Commission are scheduled for the 2nd Wednesday of each month at 7:30PM at the Town Hall meeting room A unless otherwise noted.

Respectfully submitted by,
Jean Stetz-Puchalski, Chair

- Starting to benchmark and track energy usage and costs in all municipal buildings, and initial exploration of new opportunities for energy reduction.
- Supporting a town-wide electronics recycling effort which generated 17,836 pounds of recyclables.

In the coming year, the Task Force will encourage further municipal actions to measure and reduce energy consumption and to expand renewable energy.

The current task force members are: Cathy Alfandre (Chair), Heidi Armster, Carroll Brooke, Katie Callahan, and Regina McNamara.

Respectfully submitted,
Cathy Alfandre (Chair)

CLEAN ENERGY TASK FORCE

The Easton Clean Energy Task Force was established in 2006 to help the town achieve the goals of the statewide Clean Energy Communities Program. The original intent of the program was to foster municipal support for and community awareness of renewable energy. Starting in 2012, the program expanded to include a focus on energy efficiency and conservation as well. In keeping with this broader focus, Easton signed in August 2012 a new Clean Energy Communities Municipal Pledge, which has three components: 1. A commitment to reduce municipal building energy consumption by 20% by 2018 (which will save significant costs); 2. A commitment to purchase 20% of municipal energy from renewable sources by 2018; 3. An agreement to promote energy efficiency and renewable energy in the community.

Some of the Task Force's activities in 2013-14 included:

- Uniting with Redding and Trumbull on the Solarize campaign, to encourage installation of residential solar PV systems. A total of 65 contracts were signed across the three towns during this campaign (which ended in January 2014), these systems will collectively generate nearly 500kw of electricity.
- Significant initial research, discussions, installer bidding/selection, and planning for a possible 300kw solar installation at Samuel Staples Elementary School.
- Receiving a ZREC award through a state auction which will provide a portion of the financing for the prospective solar installation.

COMMITTEES

CEMETERY COMMITTEE

The Cemetery Committee's restoration and maintenance goals were successfully met with the help of a small group of dedicated volunteers. During the 2013-14 fiscal year, we held sixteen workdays in Gilberttown, Lyon and Center Street cemeteries with a team of trained volunteers from last year's pool of workers.

The tasks accomplished during our workdays this fiscal year were; resetting and/or repair of 8 headstones in Gilberttown, 10 headstones in Center Street, 15 headstones and 7 footstones in Lyon.

The Committee's current restoration and maintenance goals are focused in the following areas:

1. Reset headstones that are leaning in our cemeteries;
2. Install in new fabricated bases all headstones that have broken below ground level and are too short to be reset;
3. Repair with epoxy, the remaining headstones that have broken above ground level;
4. Reset footstones in Gilberttown Cemetery;
5. Install four cornerstones and memorial plaque at the Town owned burial plot at Center Street Cemetery;
6. Replace missing steel railings along perimeter of family plots in Center Street Cemetery.

Other Committee accomplishments not aforementioned:

1. Provided consistent landscape maintenance and leaf/debris removal in Lyon Cemetery.
2. Designed and had manufactured a memorial plaque and corner stones for the Town burial plot at Center Street Cemetery;
3. Met with the Town tree warden for the approval to remove hazard trees at Gilberttown, Lyon and Center Street cemeteries.

The Committee would like to express their heartfelt appreciation to all the volunteers who have dedicated their time to maintaining our town's cemeteries.

The Committee would like to extend special thanks to Lisa Burghardt for the six years of dedicated service, our regrets on Lisa's resignation in 2014.

Prepared by Gary Haines and Philip Doremus

HUMAN RESOURCES ADVISORY COMMITTEE

The Human Resources Advisory Committee is charged with advising the First Selectman and the Town's boards, commissions, and other agencies regarding human resources practices and related matters including classification of Town positions.

During 2013-14 year the HRAC recommended a 2.25% pay increase for non-represented employees, elected officials, and stipended individuals.

Submitted by Adam Dunsby, First Selectman

EASTON RECYCLING COMMITTEE

The Easton Recycling Committee members are: Anthony J. Colonnese, Jeff Gombos, Irv Snow, and Ed Nagy, (ex-officio), of the Public Works Department. The purpose of the Committee is to operate a recycling program for Easton within the guidelines of the Southwestern Regional Recycling Operating Committee (SWEROC) and the State Mandate. The Town of Easton voted at a Town Meeting held on September 20, 1989 to join SWEROC, and to start a recycling program in the Town of Easton. SWEROC has contracted with Connecticut Resource Recovery Authority (CRRA) to operate an Intermediate Processing Center (IPC) in Stratford, which accepts recyclable materials. Curbside recycling pickup started January 7, 1991. Recycling tonnage collected by the Town this Fiscal Year was 759 tons.

The recycling of junk mail, magazines, catalogs and corrugated cardboard once again has been very successful.

The Towns of Trumbull, Easton and Monroe have put our resources together to form TEaM, which is our combined effort to operate a recycling drop-off center for scrap metal, commingled beverage containers, mixed paper, corrugated cardboard, newspaper, used tires and electronics, including computers, printers, FAX machines, television sets, etc. It is TEaM's goal to expand this center's capabilities to accept additional recyclable materials.

The volume of waste motor oil that was brought to the Public Works facility by Town residents for recycling was 1,475 gallons. This oil was sent to a recycler.

Edward Nagy, P.E.
Director of Public Works

SOLID WASTE REPORT

July 5, 1988, began the commercial operation of the Bridgeport Resource Recovery plant. As of that date, Easton no longer deposited solid waste directly at the Connecticut Resource Recovery Authority (CRRA) Landfill located in Shelton, Connecticut. The ash produced by the plant is deposited at a Putnam, Connecticut ash landfill. The Resource Recovery plant is designed to burn 657,000 tons of solid waste from the greater Bridgeport region of which the Town of Easton contributed 2,859 tons of solid waste during the 2013-2014 fiscal year. The disposal fee for this solid waste was \$104.00 per ton.

PUBLIC SAFETY

BOARD OF POLICE COMMISSIONERS

The Board of Police Commissioners was created through a Special Act of the State Legislature, which was approved on June 22, 1937. The number of Police Commissioners was changed from three to five members at a Town Meeting held on October 21, 1992. The five members are appointed for three year terms. Meetings are held monthly or special meetings are scheduled at the request of the Chairman or a majority of the members.

The members are:

Richard J. Colangelo Jr., Chairman
Raymond Martin, Vice-chairman
Marvin Gelfand, Commissioner
Laurie Israel, Commissioner
Vincent Battaglia, Secretary

The Board shall have all the powers of Boards of Police Commissioners pursuant to section 7-276 of the Connecticut General Statutes and shall maintain control and manage the police department of the Town. It is responsible for appointing a Chief of Police and police officers. It has control and management of all apparatus, equipment and buildings used by the Town for police purposes and, subject to the approval of the Board of Selectmen.

The Board is the sole and exclusive "traffic authority" under the provisions of section 14-297 of the Connecticut General Statutes for and within the limits of the Town.

Respectfully submitted,
Richard J. Colangelo Jr., Chairman

POLICE DEPARTMENT

The Easton Police Department was established in 1937 with the creation of the Board of Police Commissioners.

All police officers are certified by the Connecticut Police Officer Standards and Training Council. In order to keep their certification, officers must attend a minimum of sixty hours of review training every three years. Many Easton officers exceed this minimum. All officers are also certified as medical first responders and have received specialized training in the rapid intervention to active shooter incidents.

Staffed by only fourteen officers (reduced from sixteen in 2012), the Easton Police Department remains dedicated to the safety and security of the community. These officers continue to serve with professionalism, integrity and honor.

James R. Candee, Chief of Police

EASTON POLICE DEPARTMENT POLICE DEPARTMENT FISCAL YEAR END REPORT FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

<u>ENFORCEMENT</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
MV Violations	225	253	446
Parking Tickets	33	18	17
MV Warnings	534	359	583

<u>CRIMINAL VIOLATIONS</u>			
ACO Arrests	9	13	9
Arson	0	0	0
Assault	2	11	8
Bad Checks	1	2	0
Breach of Peace	1	4	9
Burglary	2	2	0
Criminal Mischief	4	2	2
Criminal Trespassing	11	16	10
Disorderly Conduct	12	18	11
Drugs	3	5	16
Dumping/Littering	0	4	2
JV Referral	1	4	6
DWI	9	9	5
Larceny	1	4	24
Liquor Law Viol.	11	0	0
Robbery	0	0	0
Sex Crimes/Rape	0	2	0
Stolen MV	0	0	0
Weapons Violation	0	0	0
Warrants	0	13	2
Other	2	19	35
Enforcement/Violations Totals	861	758	1,185

EASTON POLICE DEPARTMENT FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

<u>Comps & Investigations</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Accidents	160	167	111
Aided Case	391	393	373
Alarms	871	936	903
Animals	703	621	517
Arson	0	0	3
Assault	1	5	17
Assistance	623	649	531
Assist Other Depts.	167	237	298
Bad Checks	1	2	0
Bomb Threats	0	0	1
Burglary	7	28	58
Child Safety Restraint	66	71	3
Citizen Complaint	4	3	7
Computer Crimes	1	0	0
Counterfeit/Forgery	0	0	18
Criminal Mischief/Prop Dmg	15	24	31
Criminal Mischief Mailbox	29	41	20
Credit Card Theft/Fraud	30	17	184
Disabled Motor Vehicle	188	214	22
Disorderly Conduct	17	5	202
Domestics	24	32	151
Fingerprints	304	320	37
Fire	157	150	38
Found Property & Released	46	54	1
Other/General/Littering	33	24	0
Impersonation	0	0	0
Juvenile Referrals	0	1	0
Larceny	25	20	25

Lost Property	18	15	16
M/V Found/Lost	0	1	1
M/V Impound	0	0	0
M/V Stolen	1	0	1
Missing Person	7	6	7
Narcotics/Drugs	2	2	8
Noise Complaints	124	105	96
Phone Calls	122	56	36
Permits	106	67	61
PO Admin	453	212	0
Record Check	107	89	80
Robbery	0	0	0
Selective Enforcement	78	84	121
Sex Crimes/Rape	0	3	0
Soliciting	3	4	28
State Property	105	109	90
Subpoena	16	8	14
Suspicious Activity	98	146	84
Suspicious Motor Vehicle	491	418	427
Suspicious Person	109	103	87
Teletype	221	358	268
Threatening	0	2	7
Town Property	254	256	219
Trespassing	39	5	5
Truck	3	2	3
Utilities	401	587	535
Validation	13	6	1
Vandalism	8	0	0
Warrants-Arrests, Appl.	11	18	14
Weapon Law Violation	0	1	0
Youths	8	2	31
Liquor Law Violations	2	1	2
DWI	6	8	4
Family Offense	1	0	0
MV Stop/Tickets	556	505	954
Supplemental Reports	<u>258</u>	<u>362</u>	<u>136</u>
Total	7484	7555	6887

MUNICIPAL ANIMAL CONTROL

Governed by State Statute, the Municipal Animal Control Department is under the authority of the Chief of Police who has appointed a sergeant to oversee the day to day operations.

The Municipal Animal Control Department is currently staffed by one full time and three part time Animal Control Officers. These officers are empowered by state statute to conduct investigations, issue written complaints and summonses and to arrest any person found in violation of state animal control laws. They also conduct an annual survey of unlicensed dogs.

On July 29, 2013 the new dog pound opened at 385 Morehouse Road. ACO Kelly Fitch has moved her office to the pound from the Police Department and is ready for business. My thanks to the Animal Shelter Committee for the many hours spent on this project.

James R. Candee
Chief of Police

MUNICIPAL ANIMAL CONTROL REPORT FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Comps Investigated	703	622	520
Dogs Destroyed	0	0	0
Cats Destroyed	1	1	0
Rabbits Destroyed	1	0	0
Dogs Redeemed	50	45	35
Cats Redeemed	1	1	0
Dogs Sold	12	15	3
Cats Sold	23	23	20
Other	1	4	0
Dog Owner Arrests	9	13	9
Dog Bites	4	4	7
Cat Bites	1	0	0
Other	2	0	0
Phone Calls Received	1633	1873	1278
Notice To License	478	647	275

THE COMMUNICATIONS CENTER

The Communications Center is under the direction of the Chief of Police who appoints a sergeant to supervise daily operations.

The Center, located at police headquarters, is staffed 24 hours a day, seven days a week by a single certified telecommunications specialist. The Center is the Public Safety Answering Point (PSAP) for the Town. All E911 calls received at the PSAP are answered by the specialist who is responsible for dispatching the appropriate emergency service. Nine radio systems are also monitored.

Communications Center personnel act as receptionists for the police department with duties that include; intake of citizens' complaints for police officers, distribution of ETP stickers (police crime prevention program), routing routine telephone calls and maintaining constant radio contact with police officers on patrol.

Plans are currently underway to obtain funding through the Local Capital Improvement Project grant to upgrade and modernize the Communications Center. Long overdue, this project will provide a two-position dispatch console and improve the efficiency of the Center.

James R. Candee
Chief of Police

BOARD OF FIRE COMMISSIONERS

There were a lot of changes in the department and on the Commission. Two of our commissioners stepped down this year, Tony Colonnese and George Beno who served for over thirty years. They were replaced by John Miranda and past Fire Chief Dave Buchannan.

The Firefighters offered and became supplemental first responders and are now responding to emergency medicals calls to assist P.D. and EMS.

Firefighter Wayne Crossman retired after 36 years. We thank him for his dedicated service and wish him the best in his future endeavors.

The Commission and Chief Waugh met with numerous applicants to fill the Firefighter vacancy. Jon Davis a town resident and member of the E.V.F.C. was hired and sent to the Conn. State Fire Academy for training.

The Commission thanks all the Firefighters and their families for their dedication and service to their community.

Commissioners
Robertta Cable, Ralph Alteri, John Miranda, Dave Buchannan and Robert Monda

FIRE DEPARTMENT

The Town of Easton provides fire protection from two agencies, the Easton Fire Department and the Easton Volunteer Fire Company No. 1. These agencies operate as one cohesive unit while training and responding to calls. The Chief Officers of the Volunteer Fire Company are the Chiefs of both agencies.

The Easton Volunteer Fire Company No. 1 Inc. was established in 1921. Since then, it has provided continuous fire protection to the Town of Easton. Currently, there are more than 20 active firefighters serving in the Fire Company. These volunteers come from a wide cross-section of Easton's community. These men and woman spend countless hours training for and responding to a wide variety of calls for help. The elected line officers in 2014 were Chief Steven Waugh, 1st Assistant Chief Paul Skrtich, and 2nd Assistant Chief Jim Girardi. The Fire Company executive officers in 2013 were President; Casey Meskers, Vice President; Adrian Kushner, Secretary; Lucy Crossman and Treasurer; Joe Pulchaski.

The Easton Fire Department was created in 1947. There are currently eight career firefighters who are on staff with the Easton Fire Department. The firehouse is staffed by a rotating crew of two firefighters working a 24 hour shift. This provides staffing in the Fire House 24 hours a day, 365 days a year. Many times during the work week, due to Easton being a

bedroom community, the "on-duty" firefighters are at times, the only ones responding to calls. In addition to their other duties, the career firefighters perform the crucial task of maintaining the Town's firefighting equipment. The Town's career fighters in 2014 were James Wright, Michael Ohradan, David Davies, Al Doty, Martin Ohradan, Michael Sabia and Mark Mirowski. The Fire Department welcomed new addition Jon Patrick Davis in 2014. Jon takes the place of Wayne Crossman who retired at the end of 2013.

The 2014 calendar year was a record year. The Department responded to 551 calls during the year. The call types varied greatly. A breakdown of the most frequent types of calls is as follows: 170 assist EMS, 92 alarm activations, 57 vehicle accidents, 37 lock-outs and 44 fire related incidents. We also responded to 21 carbon monoxide related incidents. All told, the Department used 36 different personnel and expended 1,255 person hours responding to calls for help.

I would like to take this opportunity to thank the citizens of Easton for their continued support of both agencies and the Volunteer and Career Firefighters for their countless hours of dedicated service to the town.

Respectfully submitted,
Steven Waugh, Chief
EFD / EVFC

EASTON VOLUNTEER EMERGENCY MEDICAL SERVICE

Easton Volunteer Emergency Medical Service (EVEMS) strives to provide full time year round coverage to the community. In 2014 we provided pre-hospital care for a wide range of medical emergencies including, but not limited to, motor vehicle accidents, cardiac arrests, heart attacks, breathing emergencies, drug overdoses, domestic violence assaults, and psychiatric issues. Our average response time of seven and one half minutes continues to be significantly below the state average of twelve minutes.

EVEMS consists of 32 active volunteers and two paid EMT's. In 2014, we added 8 new members to our service. Our dedicated volunteers, many of whom hold full time jobs, come from Easton and the surrounding towns. Our paid EMT's provide coverage Monday through Friday from 7 am to 3 pm, and are supplemented by two additional per diem EMT/MRT's who work from 3:00 pm until 6:00 pm, when our volunteers take over. Our volunteers typically work a three man crew and staff the ambulances from 6:00 pm until Midnight. Our volunteers will also cover overnights and weekends when available, often times responding to a medical emergency from their homes. Additionally, we have an agreement with Nelson and AMR, private ambulance services, to provide back up and advanced life care support when needed. The service staffs two town owned ambulances.

EVEMS received 474 emergency calls in 2014 and responded to 394, or 83%, of them with a full crew; an additional 10 calls were covered by individual volunteers who arrived on scene in their personal vehicles. Our weekend response rates were up again, thanks in part to the incentive program initiated two years ago. Overall, EVEMS response rate continues to meet and exceed the state required minimums.

In addition to responding to calls, our members stood by at over two dozen special events and attended skill and knowledge based training sessions monthly. Some of the events covered in 2014 included road races, a rowing event, the Carnival, the Halloween Bonfire and the many organized bicycle events that run through our town. This year, we participated in a joint training event with the police and fire departments. This event simulated the search and rescue of two people lost in the woods and used trained rescue dogs to aid in the search. Additionally, our training officers provided programs designed to keep our volunteers skills current and also offered both CPR and MRT training programs to the public. Our recycling program, initiated two years ago as a means of earning money for training devices, has continued to be a big success. Through the proceeds realized we were able to purchase several new manequins that are used in our training exercises. All told, our 34 members logged over 8000 volunteer hours in 2014.

EVEMS Officers and Directors:

Carolyn Kearney, Chief of Service
Lorraine Mercedes, President of the Trustees and Director of Personnel
Jonathon Arnold, Vice President of the Trustees and Asst. Chief
Adam Goldstein, Asst. Chief
Victoria Sinnicki, Secretary
John Smith, Treasurer
Gabe Meszaros Co-Director of Training
Sandra Snyder, Co-Director of Training
Brian Hepp, Asst to the Director's of Training
Peggy Shukie, Director of Public Relations
Victor Malinfretos, Director of Communications

In addition to their service in our community, some of our officers represent the service and the town in other capacities. Mr. Malindretos sits on the Board of Directors of the Emergency Medical Communications Center (C-MED). C-MED facilitates communications between our ambulance and area hospitals and between area ambulances as needed. Mr. Malindretos presence on this board insures that the Town's interests and concerns are well represented at their meetings. Mrs. Kearney and Mr. Meszaros represent EVEMS at the Southwest Council EMS monthly meetings. These meetings provide a regional forum where all EMS services are invited to share information regarding patient care. Our members are dedicated to the service and the town and we thank each and every one of them for their contributions.

Members of the EMS Commission:

Robert Adriani, Chairman
Gloria Bindelglass, Secretary
James Spak, MD
Seyed Aleali, MD
Stephan Jones, MD

The Commission's responsibilities include overseeing EMS's portion of the Town's budget, managing the activities of the full and part time EMS staff and overseeing the maintenance and management of EVEMS headquarters and equipment. The Commission also serves as a liaison between the Easton Volunteer Emergency Medical Service and the Town of Easton, in an advisory capacity, for any matters presented by Easton EMS. The Commission acts in accordance with the ordinance established to run the emergency medical service for the Town. The Commission meets the second Wednesday of each month at EMS headquarters, anyone interested is invited to attend.

EVEMS continues to use "insurance only billing" whereby the town of Easton will only bill the patient's insurance company. If advanced life support is needed and two ambulances arrive on scene, the patient will receive only one bill, as we split the costs with the responding service. Additionally, we will not bill a patient who refuses transport, or those with no insurance. All billing proceeds are reverted to the Town of Easton and EVEMS does not receive any compensation from the insurance billing. For 2014, the billing proceeds totaled over \$110,000.

We would like to thank the citizens of Easton for all their continued support, and encourage residents to call our headquarters to inquire about EMT/MRT and CPR courses. To learn more about us, please check our web site, Eastonems.com.

Respectfully submitted,
Robert Adraini, Chairman, Easton EMS Commission
Carolyn Kearney, Chief, Easton Volunteer EMS

PUBLIC LIBRARY

EASTON PUBLIC LIBRARY

The Easton Public Library is a mainstay of the community and continues to play a vital role in the life of its citizens. It is noted for its welcoming atmosphere, where patrons enjoy traditional library resources, as well as a place to explore new technologies. Hard copies of books, magazines, music and movies are now sharing space with downloadable audiobooks and independent films, e-books, and magazines in the Library's online catalog. Library users may gain access to these materials by visiting the Library or simply clicking on a computer screen.

The Library is the Town's gathering place. No fewer than six Town Boards/Commissions hold their monthly meetings in the Library's Community Room. Nine Easton non-profit organizations also meet monthly in the Community Room. The Library conducts 100 story hours per year and the Friends of the Library present six special events per year in the Community Room. Each year Easton citizens enjoy art exhibits, film screenings, lectures and musical programs offered in the Community Room. It is evident that this very busy space is appropriately named as it is at the center of the community. Indeed, Easton's citizens often find themselves at the Library even though they may not be looking for something to read, underscoring the importance of the Library's role as community center.

Technology is changing the ways our residents use the Library's resources. To address these changes the Library redesigned its webpage to improve its content and make it more user friendly. The webpage is being updated regularly to ensure that all information is current. In addition, the Library has created a Facebook page to connect with its patrons via social media. A new Library program, "Tech Tuesdays," was introduced this year. Library users interested in learning how to download audiobooks, ebooks, and movies to their personal devices are encouraged to make an appointment, on a Tuesday, with staff member Vivian Lea Solek, for a brief tutorial. Easton residents, with current library cards, can select titles, from more than 7,400 books, hundreds of independent films and 18 magazines, to download to their devices. The Library also offers its patrons 33 online databases on such topics as finance, medicine, travel, and history. Ms. Solek and Ms. Lynn Zaffino, Library Assistant Director, visited Helen Keller Middle School, during Teen Tech Week, to acquaint students with the Library's electronic resources.

This year the Library experienced two staff changes. Ms. Lisa Forman, Library Assistant Director, since 2008, resigned. She and her husband now live and work out of the country. Ms. Lynn Zaffino was promoted to the position of Library Assistant Director in August. The Library hired Ms. Kymberlee Powe, in October, to fill Ms. Zaffino's former position as the Children's/Teen Librarian. Ms. Powe was

previously employed by the West Haven Public Library in their Children's Department. She has a special affinity for teen fiction and programming. Creative and energetic, Ms. Powe is an asset to the Library's team.

The Library continues to offer a wide variety of programs for adults and children. In October, the "Beyond Reading Book Club" celebrated its tenth Anniversary. The group has read 120 books, including fiction, non-fiction and biographies. There have been titles that were universally liked, others that did not appeal to all readers, and a few that met with sheer disdain. However, the ensuing discussions and exchange of ideas always give participants food for thought and a renewed appreciation of the printed word. Patron interest encouraged the Library to reinstate "Classic Movie Nights" to its schedule of programs. Jon Sonneborn, Easton resident and film historian, is hosting a series of films directed by Ernst Lubitsch. The films date from the silent era through the 1940s and are urbane comedies of manners. Mr. Sonneborn's comments prior to the screening of the films, and the discussion afterward, expand the viewer's pleasure. The Lubitsch film festival will continue through Spring, 2015. In total, during this year, the Library presented 334 programs with an audience of 4,954 individuals.

The Friends of the Library's unceasing support is a boon to the Library and the community it serves. The programs and fundraisers the Friends conduct add to the Library's resources, generate good will, and provide opportunities for Easton residents to gather together. This year the Friends instituted a new fundraiser called Race for Reading. The 5K run prior to the Annual Story Book Parade added a new dimension to the long standing event. The Friends also conducted its first ever Library Sleepover, with thirty excited attendees, happy to spend the night in the Library. They also instituted a LEGO Master Builders program the first Thursday of each month. Children gather to build imaginative creations which are displayed at the Library during the month and repurposed the following month. With monies they raised the Friends financed the addition of a new digital video projection system in the Library's Community Room. This system supports movie screenings and computer-based presentations which enhances the already sought after meeting space.

The Library was officially founded in May 1934. In the past 80 years it has undergone several incarnations. The Library has always played a central role in the lives of Easton's citizens, and this year was no different. Once again, the Library provided innovative programs, reference materials, educational resources to compliment school curriculum, recreational reading, DVDs and CDs to Easton residents. The big difference is that many of these resources are now available digitally and can be accessed remotely.

Remember—Find It At Your Library!
www.eastonlibrary.org

FY 2013-2014 Statistics

Circulation: 93,024

Registered Borrowers: 3,230

Total Materials: 76,670

Respectfully submitted,
Bernadette Baldino, Library Director

EDUCATION

EASTON BOARD OF EDUCATION

The town of Easton is served by Samuel Staples Elementary School, Helen Keller Middle School, and Joel Barlow High School. The six member Easton Board of Education is responsible for the elementary and middle schools; the high school is under the purview of the Region #9 Board of Education. The three autonomous boards of education of Easton, Redding, and Region #9 (the "E/R/9 Schools") share a superintendent, an assistant superintendent for curriculum and instruction, and a director of finance and operations. Bernard A. Josefsberg, Ed.D. is the superintendent; Stephanie Pierson Ugol is the assistant superintendent; and Margaret Sullivan is the finance and operations director.

Vital statistics for the 2013-2014 school year include an operating budget of \$15,421,810 to educate 614 students in preK-5 at Samuel Staples Elementary School and 321 students in grades 6-8 in Helen Keller Middle School. The schools employ 167 individuals as teachers, administrators, support personnel and custodians.

Easton students benefit from the caring and committed efforts of dedicated professionals who are adept at nurturing student academic and social wellbeing. A comprehensive curriculum equips students with the core competencies delineated in state and national curriculum standards. Anticipating the implementation of the national Common Core Standards, District personnel continue the process of revising curricula and shifting instructional practices to ensure that our students will be well prepared to meet heightened academic expectations.

Both the elementary and the middle schools consistently rank among the highest performing schools in the state and in Fairfield County as measured by standardized tests. Recognizing, however, that we should aspire to more than high test scores, we aim to provide dynamic and student-centered learning experiences for all students, marked with each individual's personal signature. Toward that end, partnerships between home and school, as well as between our schools and the whole community, are critical. When woven together, these partnerships create an educational fabric of particular distinction.

For more information about the Easton Public Schools, please visit the E/R/9 website at www.er9.org, and follow the links to Samuel Staples Elementary School and Helen Keller Middle School.

REGIONAL SCHOOL DISTRICT #9 JOEL BARLOW HIGH SCHOOL

Joel Barlow High School is under the administration of Connecticut Regional Board of Education No. 9; the school is located at 100 Black Rock Turnpike (Route 58) in Redding. As of October 1, 2013, 1068 students were enrolled in grades nine through twelve.

Of the 99 high school faculty members, 3 have doctorates, 53 have sixth-year certificates or equivalent, 34 have master's degrees, and 9 have bachelor's degrees. The school's picturesque campus of 113 acres accommodates 31 varsity, 11 junior varsity, and six freshmen sport teams. The school's unique Student Activity Program sponsors 58 extracurricular and co-curricular activities.

Joel Barlow High School has received many state and national awards for exemplary curriculum and instruction and for overall excellence in education. It has been identified twice by the United States Department of Education as a School of Excellence. Its Advanced Placement Program has been commended by the Connecticut State Department of Education, the Washington Post, and The College Board. Joel Barlow High School was among 388 high schools in the U.S. and Canada honored by the College Board for improving student access to advanced placement courses while maintaining high scores on the national advanced placement tests. The Connecticut School Counselor Association selected the Easton-Redding-Joel Barlow High School Developmental Guidance Curriculum to receive its Outstanding Guidance and Counseling Program Award. Over the years, the school has won many awards in the CABA Award of Excellence for Educational Communications including for our student/parent/guardian handbook and course selection guide. In recognition of its overall academic excellence, Joel Barlow High School was one of a few, select schools whose curricula and data-based improvements were recognized by the State Board of Education. Barlow was one of only five schools in the United States to receive the Blue Apple award for excellence in its Health, Wellness, and Physical Fitness curricula.

The high school has ranked consistently among the top schools in the state for student performance in all four areas of the mandated Connecticut Academic Performance Test. Student performance on the SAT, SAT II, and Advanced Placement Examinations have been noteworthy. Seniors who took the SAT I achieved a mean score of 575 out of a possible score of 800 in writing, 567 in mathematics, and 561 in reading. One

student was a semi-finalist and fourteen students were commended scholars in the National Merit Scholarship Program. A total of 232 students took 401 Advanced Placement Examinations in 23 Advanced Placement subjects. Eighty-seven percent of the students achieved a grade of 3 or higher in the examinations. Advanced Placement exams are required of all Advanced Placement students. One hundred and six students took two or more Advanced Placement examinations. Ninety-six percent of the Class of 2013 planned to attend post-secondary institutions.

Newsweek has listed Joel Barlow as one of only twelve Connecticut high schools on their list of the top 500 U.S. high schools. The schools were rated on graduation rate, number of AP tests taken per graduate, average advanced placement scores, average SAT/ACT scores, number of advanced placement courses offered, and the rate of students going to college.

The ideals of Joel Barlow High School are captured in the poetry of William Butler Yeats who wrote, "Education is not the filling of a pail, but the lighting of a fire." The staff is committed to an open and active exchange of ideas and promotes values, knowledge, and skills that foster personal integrity, intellectual curiosity, individual well-being, and civic responsibility. Further, the staff believes that education can only be accomplished with rigorous expectations if staff and students engage in meaningful relationships and if learning is relevant to the emerging interests of students. The staff and students collaborate to sustain an atmosphere of mutual respect and acceptance of individual differences.

The taxpayers of Easton and Redding approved a 2013-2014 budget of \$22,457,076 for Joel Barlow High School/Regional School District No. 9.

For more information about Joel Barlow High School, please visit the ER9 central-office Web site at www.er9.org and the high school's Web site at www.joelbarlowps.org.

DEBT SERVICE AND BENEFITS ACCOUNT

Debt Service and Benefits Account
Selectmen's Budget for the Board of Education
Fiscal year July 1, 2013 - June 30, 2014

IN KIND SERVICES:

PENSION

TOWN'S CONTRIBUTION FOR EMPLOYEES	\$210,000
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ACTUARY FEES

1/2 ANNUAL FEE	\$4,900
CHECK WRITING/REFUNDS/MISC.	\$4,777

<u>UNEMPLOYMENT</u>	\$0
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EASTON FIRE DISTRICT

Tax	\$0
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INSURANCE

GENERAL LIABILITY	\$77,885
WORKER'S COMPENSATION	\$134,375

DEBT SERVICE

PRINCIPAL	\$1,627,000
INTEREST	\$593,690

PARK & RECREATION DEPARTMENT SERVICES

MAINTENANCE OF GROUNDS-LABOR COST Helen Keller & Samuel Staples Schools	\$15,000
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PUBLIC WORKS DEPARTMENT SERVICES

BOE TRASH	\$0
PLOWING	\$1,760
SAND & SALT	\$2,160
SWEEPING	\$1,440
BOE MISC WORK	\$27,766

TOTAL EXPENSES	\$2,700,753
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PROBATE COURT DISTRICT OF TRUMBULL

The Trumbull Probate Court, serving Easton, Monroe and Trumbull was established by Connecticut State Statute on January 2, 1959. Prior to the commencement of operations the district was served by the Bridgeport Probate Court.

The primary responsibility of the Court is the probating of wills and settling of estates and trusts; the appointment of guardians for minors and the intellectually disabled; the appointment of conservators for incompetent persons; children's matters; and name changes.

During the period of July 1, 2013, to June 30, 2014, the Trumbull Probate Court processed 1,550 new matters. The new matters included the following:

Estates with Wills	179
Estate without Wills	16
Estate Sales of Real Estate	23
Compromise of Claims	6
Mutual Distributions	4
Ancillary Estates	1
Allowance of Final Accounts	185
Other Applications	63
Other Applications or Petitions	
Small Estate Affidavits	112
Estates for Tax Purposes Only	74
State Aid 4a-16 Estates	53
Succession Tax Return and Extensions	412
Under the Category of Children's Matters:	
Adoptions, Termination of Parental Rights, Emancipations, Paternity, Temporary Guardianship & Dispositional Hearing	41
Under the Category of Guardians:	
Appointment of Guardians of the Estate	16
Compromise of Claims	4
Allowance of Accounts	35
Guardianship of the Intellectually Disabled	21
Under the Category of Conservators:	
Temporary Conservator	1
Conservator of Estate/Person	39
Sales of Real Estate	5
Allowance of Accounts	41
Other Applications	60
Under Miscellaneous:	
Trust Applications and Accounts Requiring Hearings	126
Name Changes	33

The Honorable T. R. Rowe is Judge of Probate

Court Staff:
Gail J. Hanna, Chief Clerk
Gena Salerno, Assistant Clerk
Mary Pia, Assistance Clerk

The Court is located in the Trumbull Town Hall and is open Monday through Friday from 8:30 a.m. to 4:30p.m.

SUMMARIES OF TOWN MEETINGS

(Reference attachments in minutes are available for review in the Town Clerk's office.)

Special Town Meeting January 13, 2014 – 8:00 p.m. Samuel Staples Elementary School

Approximately 30 members of the public attended the Special Town Meeting on Monday, January 13, 2014 at 8:00 p.m. in the Samuel Staples Elementary School Cafeteria, 515 Morehouse Road, Easton, Connecticut.

First Selectman, Adam Dunsby, called the meeting to order at 8:04 p.m.

Bill Kupinse was nominated and seconded as Moderator. He was approved by unanimous voice vote.

The Town Clerk read the call of the meeting.

1. A motion was made and seconded to discuss and take possible action on the Greater Bridgeport Regional Solid Waste Interlocal Agreement.
Motion carried unanimously by voice vote.
2. A motion was made and seconded to discuss and take possible action on the acceptance of open space as shown on Subdivision Map #1747 of Lot #2 of 1.10 acres.
Motion carried unanimously by voice vote.
3. Adjournment. The Moderator called for a motion to adjourn. This was moved and seconded, and the meeting was adjourned at 8:45 p.m.
Motion carried unanimously by voice vote.

Christine Halloran
Easton Town Clerk

Special Town Meeting
March 24, 2014 – 7:00 p.m.
Samuel Staples Elementary School

Approximately 400 members of the public attended the Special Town Meeting on Monday, March 24, 2014 at 7:00 p.m. in the Samuel Staples Elementary School Cafeteria, 515 Morehouse Road, Easton, Connecticut.

First Selectman, Adam Dunsby, called the meeting to order at 7:06 p.m.

Bill Kupinse was nominated and seconded as Moderator. He was approved by unanimous voice vote.

The Town Clerk read the call of the meeting.

1. A motion was made and seconded to discuss and take possible action on a proposed ordinance submitted by petition as follows: "The Town shall neither acquire, lend, borrow, lease, nor dispose of any real Town property by any means whatsoever without the prior express approval of its legislative body, the Town Meeting."
Moderator called the question which passed by a majority voice vote.
Moderator called for a motion to vote on the amendment to the ordinance which carried by voice vote.
Moderator called for a motion to vote on the ordinance as proposed which carried by voice vote.
2. Adjournment. The Moderator called for a motion to adjourn. This motion was moved and seconded, and the meeting adjourned at 8:15 p.m.
Motion carried unanimously by voice vote.

Christine Halloran
Easton Town Clerk

Annual Town Meeting
April 28, 2014 – 8:00 p.m.
Samuel Staples Elementary School

Approximately 100 members of the public attended the Special Town Meeting on Monday, April 28, 2014 at 8:00 p.m. in the Samuel Staples Elementary School Cafeteria, 515 Morehouse Road, Easton, Connecticut.

First Selectman, Adam Dunsby, called the meeting to order at 8:03 p.m.

Dennis Laccavole was nominated and seconded as Moderator. He was approved by unanimous voice vote.

The call of the meeting was read.

1. A motion was made and seconded to accept the 2013 Annual Town Report.
Motion carried unanimously by voice vote.

2. A motion was made and seconded to discuss the proposed annual Town budget of \$41,993,878 for fiscal year July 1, 2014 through June 30, 2015 as recommended by the Board of Finance. NOTE: The Town Meeting may act to reduce, but not to increase the proposed annual Town budget.
Moderator called presentation of official comments, discussion, public comment and questions.
3. A motion was made and seconded to discuss the five year capital plan.
Motion carried unanimously by voice vote.
4. A motion was made and seconded to set July 1, 2014 for the grand list bills.
Motion carried unanimously by voice vote.
5. A motion was made and seconded for discussion and possible approval of a revision of a Conservation Easement at 25 Rock House Road.
Motion carried unanimously by voice vote.
6. A motion was made and seconded for discussion and possible approval of a Right to Farm Ordinance.
Motion carried by voice vote.
7. A motion was made and seconded for discussion and possible approval of \$19,900 as a second appropriation for 660 Morehouse Road, Town Hall, and Library natural gas conversion from the Unassigned Fund Balance.
Motion carried unanimously by voice vote.
8. A motion was made and seconded for discussion and possible approval of \$282,500 from LoCIP funds for the reconstruction of Morehouse Road.
Motion carried unanimously by voice vote.
9. A motion was made and seconded for adjournment of the Town meeting to a machine vote to be held on May 6, 2014 at Samuel Staples Elementary School to vote on the annual budget for fiscal year 2014-2015 of \$41,993,878 or such lower amount as may be approved by the Town Meeting.
Motion carried unanimously by voice vote.
10. Adjournment. The Moderator called for a motion to adjourn. This was moved and seconded, and the meeting adjourned at 9:35 p.m.
Motion carried unanimously by voice vote.

Christine Halloran
Easton Town Clerk

TOWN OFFICIALS

Board of Selectmen

Adam Dunsby, First Selectman
Robert H. Lessler
Scott S. Centrella

Town Clerk

Diana Christine Halloran

Treasurer

Wendy Bowditch

Tax Collector

Christine Calvert

Registrar of Voters

David Smith - Democratic
Krista Kot - Republican

Board of Finance

Christian D. Griffin
Matthew Gachi
C. Lee Hanson
Andrew Kachele
Arthur Laske III
Paul Lindoerfer

Alternates - Elise Nappi
Eric Lawton
Gabriel Rossi

Board of Assessment Appeals

A. Reynolds Gordon
Lori Mezes
John Miranda

Alternates - Thomas Schick
Gloria Kovac
Vacancy

Library Board

Gail V. Gay
Todd R. Pajonas
Gina Orticelli
Janet Gordon
Jon Sonneborn
Elaine H. Spicer

Easton Board of Education

Regina Bobroske
Adam Horowitz
Randy Hicks
Vida Peskey
Jeffrey Parker
Dr. Daniel Underberger

Regional Board of Education (Easton Members)

Catherine Gombos
Todd Andrew Johnston
Carolyn Colangelo
J. Vance Hancock

Constables

George A. Beno
Gloria Bindelglass
Richard Greiser
Jack Johnston
Joseph Silhavy
Irving Silverman
William Lane

APPOINTED OFFICIALS

Public Works Director/Town Engineer

Edward L. Nagy

Police Chief

James R. Candee

Comptroller

Grace Stanczyk

Director of Health

Christopher Michos, M.D.
Paula A. Edwards, Health Officer

Emergency Management Director

Captain Richard Doyle

Building Official

Emil Martin

Fire Chief

Steve Waugh

Park & Recreation Commission

John Broadbin
Thomas Cable
Kirsten Ceva
David Gombos
Anthony Martinich
Kathleen Smith
Philip Tamallanca

Planning & Zoning Commission

Steve Carlson
Robert DeVellis
Robert Maquat, Chair
Milan Spisek
Wallace Williams

Alternates - Ross Ogden
Raymond Martin
Vincent Caprio

Zoning Board of Appeals

Patricia Berlin
Victor George
Mitchell Greenberg
John Harris-Chair
Charles Lynch

Alternates - Gregory Alves
Thomas Dollard
Raymond W. Ganim

Insurance Commission

BOE Designee
Gerard O'Brien
Peter Pisaretz
Ronald Berry
Adam Dunsby

Tree Warden

Richard Dina

Municipal Agent for the Aging

Alison Witherbee

Zoning Enforcement Officer/Wetlands

Enforcement Officer

Phillip A. Doremus

Assessor

Teresa Rainieri

Measurer of Wood

Joseph Silhavy
Irving Snow

Fire Marshal

Peter G. Neary
 Deputy Marshals - Lucy Crossman
 Schuyler Sherwood
 Amy Borofsky

Board of Ethics

Kathy Cunningham
 Craig Sternberg
 Michael Kot
 Richard Scalo
 Cleo Sonneborn

**Greater Bridgeport Regional Planning Agency
Representatives**

Wallace Williams
 Peter Neary

Easton Representative to the Southwestern Connecticut**Emergency Medical Services Council**

Carolyn Kearney

**Emergency Medical Communications Center, Inc.
Representative**

Victor Malindretos

Police Commission

Richard J. Colangelo, Jr.
 Marvin Gelfand
 Laurie Israel
 Raymond Martin
 Vincent Battaglia

Emergency Medical Services Commission

Robert Adriani
 Seyed H. Aleali, M.D.
 Gloria Bindelglass
 Stephen Jones, M.D.
 James Spak, M.D.

Pension & Employee Benefits Commission

Marvin Gelfand
 Alan Goldbecker- Chairman
 A. Reynolds Gordon
 John Harrington
 Christopher Neubert
 John Smith
 Adam Dunsby
 Vacancy

Solid Waste Commission

Anthony Colonnese
 Irving Snow
 Jeff Gombos
 Vacancy
 Vacancy

Advisory Board for the Easton Senior Center

Mary Burlinson
 Sharon Cregeen
 Anne Fiyalka
 Prabha Gupta
 Eric Lawton
 Maryellen Diana
 Sal Santella
 Eunice Hanson
 Cheryl Constand
 Mary Ann Freeman

Fire Commission

Ralph Altieri
 David Buchanan
 Roberta Cable

John Miranda
 Robert Monda

Conservation Commission

Stephen Corti
 Stephen Edwards
 Roy Gosse
 Elliott Leonard
 Steven Hume
 Catherine Alfandre
 Dori Wollen

Alternates - Sarah Cwikla
 Vacancy
 Vacancy

Commission for the Aging

Joel Peskay, Chair
 Gail Gay
 Margaret Silvestri
 Lisa Tasi
 Joel Peskay
 Phyllis Machledt
 Linda Dollard
 Lisa Tasi

Alternate -Vacancy

Area Nine Cable Council Representatives

Andy Anderson
 Douglas Dempsey
 Alternate - David Smith

**Connecticut Coastal Fairfield County
Convention & Visitor Bureau**

Mary Ann Freeman

Human Resource Advisory Committee

Grace Stanczyk
 William J. Kupinse, Jr.
 Suzette Bryan
 Matthew Gachi
 Edward Nagy
 Athan Crist
 Adam Dunsby

Safety and Health Committee

Bernadette Baldino
 Althea J. Falco
 Terry Calgreen
 Suzette Bryan
 Martin Ohradan
 Andy Rosenthal
 Kay Oestreicher
 Vicki Cram
 Gary Simone
 Bruce Bombero
 Jay Festa

Social Services

Josephine Stenqvist - Director

Cemetery Committee

Gary Haines
 Lisa Burghardt
 Phillip Doremus
 Jonathan Fanton-Adjunct
 Mark Lyon-Adjunct
 Wayne Lyon-Adjunct
 Kevin Andrew King-Adjunct
 Joan Kirk-Ex-Officio

Clean Energy Task Force

Catherine Alfandre
 Heidi Armster
 Katie Callahan
 Regina McNamara
 Carroll Brooke

Easton Agricultural Commission

Jean Stetz-Puchalski
 Sal Gilbertie
 Victor Alfandre
 Irv Silverman
 Alternates - Lori Cochran Dougall
 Laurel Fedor
 Vacancy

TOWN DEPARTMENTS AND EMPLOYEES**Selectman's Office**

Adam Dunsby 1st Selectman
 Scott Centrella, Selectman
 Robert Lessler, Selectman
 Althea Falco, Administrative Assistant
 Janet Haller, Receptionist
 Terry Calgreen, Custodian

Town Clerk

Diana Christine Halloran, Town Clerk & Registrar
 of Vital Statistics
 Joan Kirk, Assistant Town Clerk & Assistant
 Registrar of Vital Statistics
 Deborah Szegedi – Assistant Town Clerk &
 Assistant Registrar of Vital Statistics

Treasurer's Office

Wendy Bowditch, Treasurer
 Grace Stanczyk, Comptroller
 Suzette Bryan, HRCC
 Janet Haller, Accounts Payable Clerk

Planning & Zoning Department

John Hayes, Land Use Director
 Phillip A. Doremus, Zoning Enforcement Officer
 Margaret Anania, Clerk

Zoning Board of Appeals

Margaret Anania, Clerk

Building Department

Emil Martin, Building Official
 Josephine Stenqvist, Secretary

Health Department

Christopher Michos, M.D., Director of Health
 Paula Edwards, Health Official
 Sheila Piritzky, Secretary

Conservation Department

Phillip Doremus, Wetlands Enforcement Officer
 Krista Kot, Secretary

Assessor's Office

Teresa Rainieri, Assessor
 Rachel Maciulewski, Assessor's Assistant

Tax Collector

Christine Calvert, Tax Collector
 Margaret Timlin, Assistant Tax Collector

Municipal Agent for the Elderly

Alison Witherbee, Agent
 Pamela Healy, Outreach Worker

Senior Center

Valerie Buckley, Director
 Cheryl (Kay) Oestreicher, Asst Director
 Randy Shapiro, Driver
 Heriberto Torres, P/T Driver
 Chris Luckart, P/T Custodian

Park & Recreation Department

Gary Simone, Director
 Danielle Alves, Programmer
 Keysha Evans, Afterschool Program Coordinator
 Lisa Farasciano, Secretary
 Chris Lemos, Maintenance Supervisor
 Walt Litzie, Maintainer I

Library

Bernadette Baldino, Director
 Lynn Zaffino, Assistant Director
 Kymberlee Powe, Children's/Young Adult
 Librarian

Assistants

Barbara Fitchen
 Penelope Papadoulis
 Ann A. Salvia
 Vivianlea Solek

Aides

Kevin Krug
 Brianna Mckissick
 Brady Sezon
 Eileen Sheridan

Police Department

James R. Candee, Police Chief
 Richard Doyle, Captain
 Jonathan Arnold, Sergeant
 David Simpson, Sergeant
 William Spencer, Sergeant

Police Officers

Thomas Ceccarelli
 Tamra French
 John Sollazo
 Mark Pastor
 Kent Lyman
 David Ferguson
 Donald Kinahan
 Jay Festa
 Craig Tibbals

Special Officers

John Bech
 Gary Csanadi – PT

Office Staff

Diane Zadronzy, Administrative Assistant
 Joanne Benson, Records Clerk I

Communications Department**Dispatchers**

Matthew Caldwell
Loretta Harsche
Tara Candee

Part Time Dispatchers

Cheryl Smolinsky
Joanne Benson
Cari-Ann Logie-Ttszka
John Ojarovsky
Christina Sampaio
John Sredzinski
Marjorie Arnold
Kevin Shevlin, Jr.

Canine Control

Kelly Fitch, Dog Warden
Marjorie Costa, Assistant Dog Warden
James McDonald, Assistant Dog Warden
Melissa Mason, Assistant Dog Warden
Christine Bittner, Assistant Dog Warden

Registrars of Voters

David Smith, Democrat
Krista Kot, Republican

Public Works Department

Edward L. Nagy, Director and Town Engineer
Bruce Bombero, Engineer
Jeanie Schwartz, Secretary
Daniel Treadwell, Garage Mgr/Lead Mechanic
Gil Neves, Maintenance Technician
Martin Ohradan, Maintenance Technician

Highwaymen

Scott Smith
Don Perkins
Oscar Sampaio
Jamie Correia
Mark Iacobucci
Jason Perkins
Mark Alves
William Bantle, Jr.
Kenneth Schwartz, Jr.

Emergency Medical Services

Andrew Rosenthal, EMT
John Snyder, EMT
Carolyn Kearney, EMS Service Chief
Jonathan Arnold, EMS Assistant Service Chief
Adam Goldstein, EMS Assistant Service Chief
Bruce Lewis
Chris Lazar
Margaret Shukie
Gabor Meszros, Jr
Marjorie Arnold
Sherman Turner
Brian Hepp
Jonathan Kearney
Jacob Simkovitz

Emergency Management Director

Captain Richard Doyle

Fire Department

Steve Waugh, Fire Chief
James Girardi, Asst. Fire Chief
Paul Skirtch, Asst Fire Chief
Peter Neary, Fire Marshal
Schuyler Sherwood, Deputy Fire Marshal
Lucy Crossman, Deputy Fire Marshal

Firemen

Michael Ohradan
James Wright
R. David Davies
Alfred Doty
Michael Sabia, Jr
Mark Mirowski
Martin Ohradan
Jon Davis

ADMINISTRATION AND TEACHING STAFF

ADMINISTRATORS

<u>SCHOOL</u>	<u>NAME</u>	<u>POSITION</u>
HKMS	Kaplan, Susan	Principal
HKMS	Burke, Kathy	Assistant Principal
HKMS/SSSES	Friedlander, Janie	Director, Special Services
SSSES	Fox Santora, Kimberly	Principal
SSSES	Brownstein, Michael	Assistant Principal

HELEN KELLER MIDDLE SCHOOL

<u>NAME</u>	<u>POSITION</u>
Ashby, Charleen	Teacher
Bourret, Adam	Teacher
Breyer, David A.	Teacher
Broas, Sarah	Teacher
Brodeur, Cynthia	Teacher
Carlucci, Katharine	Teacher
Colasanto, Kristen	Teacher
Cole, Eliza	Teacher
Culliton, Nancy	Teacher
Cuttner, Nancy	Speech & Lang Pathologist
Dolecki, Eric A.	Teacher
Donegan, Tracey	SPED Teacher
Ducsay, Nicole	Teacher
Dunkerton, Amber	Teacher
Fearn, Ethan A.	Teacher
Gioielli, Christine	SPED Teacher
Gurnee, Lyndsay	SPED Teacher
Guild, Megan	Teacher
Harington, Heather Calico	Teacher
Henry, Paula	Teacher
Heran, Kimberly	Social Worker
Hurta, Robin	Teacher
Jockers, Ryan	Teacher
Klatt, Meredith	Psychologist
Macaluso, John	Teacher
Maggi, Linda	Teacher
Mangino, Karen	Teacher
Minort-Kale, Jeannine	Teacher
Mohr, Ann	Teacher
Newman, Sarah	Teacher
Pearson, Eric	SPED Teacher
Pryor, Linda	Teacher
Quezada, Katty	Library/Media Specialist
Rose, Jennifer	Teacher
Sather, Timothy	Academic Mentor/Social Worker
Solis, Nicole	Teacher
Thomas, Patricia	Guidance Counselor
Troy, Julie	Teacher
Walsh, Brian	Teacher
Langlois, Laura	Assistive Technology
Murray, Timothy	Teacher

SAMUEL STAPLES ELEMENTARY SCHOOL

<u>NAME</u>	<u>POSITION</u>
Anderson, Claudia	Teacher
Barrows, Rachael	Teacher
Bates, Allan	Teacher
Bizzotto, Melissa	Teacher
Breuer, Wanda	Speech & Lang Pathologist
Brophy, Tara	Teacher
Calhoun, Caroline	Teacher
Carroll, Courtney	Teacher
Chatfield, Callen	Teacher
Clark, Russell	Teacher
Cooper, Donald	Teacher
DeFilippo, Paige	Teacher
Desiderio, Jillian	School Social Worker
Duffy, Kimberly D.	Teacher
Duffy, Lynne	Library/Media Specialist
Durma, Stacey	Teacher
Edwards, Jennifer	Teacher
Faiella, Kristina	SPED Teacher
Fressola, Kelly	Teacher
Gentile, Amy	Teacher
Giglio-Opalinski, Elizabeth L.	Teacher
Hobbs, Laura	Teacher
Holroyd, Stephanie	Teacher
Keating, Geraldine	SPED Teacher
Keden, Kristen	Teacher
Kernahan-Bertrand, Cindy	Psychologist
Kessler, Melissa	Teacher
King, Jean	Teacher
Kuruc, Jill M.	Teacher
Lazar, Diane	Teacher
Macaluso, Kaitlyn	Teacher
MacArthur, Carey	Teacher
Marchetti, Emily	Teacher
McGee, Stacey	Teacher
Menegay, Robert	Teacher
Olschan, Kathryn	Teacher
Paciello, Sunny Michelle	Teacher
Piacente, Courtney	Teacher
Pilkington, Dawn	Teacher
Remmell, Diana M.	Teacher
Schneider, Jeanine	Teacher
Scholz, Darcy	Teacher
Simmons, Helen	Teacher
Skoczylas, Julianne	Speech & Lang Pathologist
Stern, Karen	SPED Teacher
Studen, Jason	Teacher
Traggianese, Amy	Teacher
Ward, Jason	Teacher
Waters, Heather	SPED Teacher
Wemyss, Elizabeth	Teacher
Woodford, Karen	Teacher
Wulf, Linda	SPED Teacher
Zazula, Kristin	Teacher

REGION 9 CERTIFIED STAFF**JOEL BARLOW HIGH SCHOOL**

<u>NAME</u>	<u>POSITION</u>
Albano, Donna	Teacher
Angelis, Michael	Teacher
Angell, Christopher	Teacher
Antal, Steven	Teacher
Atkinson, Mary	School Counselor
Bailey, Beth	Teacher
Barcham, Dale	School Psychologist
Barna, Fred	Teacher
Bernardo, Margaret	Teacher
Breault, Christopher	Teacher
Brix, Nancy	Librarian
Brown, Jeffrey	Teacher
Budd, Jonathan	Teacher On Sabbatical
Cheng, Catherine	Teacher
Ciancio, Brian	Teacher
Classey, Paige	Teacher
Correa, Catherine	Teacher
Crowley, John	Director, Learning Res. & Tech.
D'Amato, Daniela	Teacher
DelAngelo, Henry	School Counselor
Desmarais, Jennifer	Humanities Department Chair
Detelich, Charles	Teacher
DeVoto, James	Teacher
Ecsedy, Michael	Teacher
Egan, Jeanne	Teacher
Egan, Margaret	Special Education/ Instructional Leader
Estes, Lori	Teacher
Fallo, Kristen	Teacher
Feranec, Sandra	Special Education Teacher
Franco, Milton	Teacher
Fricker, Jacob	Teacher
Gang, Scott	Teacher
Garvey, Janice	Teacher
Gilmore, Maria	Teacher
Giordano, Ralph	Teacher
Givoni, Julianne	Teacher
Gold, Elisabeth	School Counselor
Goodpaster, Pam	EMT Course
Hermans, Friso	Teacher
Hoyt, Rebecca	School Psychologist
Hrebin, Mary Pat	Special Education Teacher
Huminski, Carolyn	Teacher
Huminski, Timothy	Teacher
Intemann, Michael	Teacher
Keeney, Kristin	Teacher
Light, Randall	Teacher
Luzietti, Brian	Teacher
Magrino, Filomenia	Teacher
Malayter, Alison	Teacher
Matthews, Jonathan	Teacher
McElwee, Michael	Teacher
McNulty, Vicenza	Teacher
McTague, Julie	Teacher
Murdoch, Erin	Teacher

Nuzzo, Katharine	Teacher
Pachas, Beth	Teacher
Panos, Paula	Director of School Counseling
Pieratti, Maryanne	School Social Worker
Pinsky, Jordan	Teacher
Potpinka, Thomas	Teacher
Poulos, Christopher	Teacher
Powell, Barbara	Social Studies
Powers, John	English/Special Education
Queen, Christine	Teacher
Ramirez, Jennifer	School Guidance Counselor
Rao, Christina	Teacher
Reimold, Scott	School Counselor
Rivers, Daniel	Teacher
Roberts, Thomas	Special Education Teacher
Rountos, Steven	Teacher
Rowland, Andrea	Teacher
Salko-Peddle, Sheila	Special Education Teacher
Schemm, Jason	Teacher
Skalkos, Leann	Teacher
Smith, Barbara	Teacher
Smith, Edouard	Teacher
Smith, Randall	Teacher
Sopko, Joseph	Teacher
Sopko, Michelle	Teacher
Spinner, Daniel	Teacher
Staley, Jessica	Teacher
Staron, Angela	Teacher
Stragazzi, Matthew	Special Education Teacher
Sugden, Mary Elizabeth	Teacher
Sullivan, Karen	Speech & Language Pathologist
Swift, Ryan	Teacher
Taubner, Debra	Teacher
Testa, Paul	Teacher
VanAusdal, Sandra	Teacher
Veteri-Muntz, Toni	Special Education Teacher
Vialotti, Laura	Teacher
Whiting, Jacquelyn	Teacher
Zabilansky, Megan	Teacher

REGION 9 ADMINISTRATORS

<u>NAME</u>	<u>POSITION</u>
McMorrان, Thomas	Head of School/ Asst. Superintendent
Pin, Gina	Assistant Principal
Sheehy, Mary Ann	Assistant Principal
Sanangeli, Michael	Administrator Athletics, Health, PE
Roszko, Patricia	Director of Special Services
Geraghty, Daniel	Dean of Students/ Director Student Activities

TOWN DIRECTORY

EMERGENCY - POLICE - FIRE - AMBULANCE	911
NON-EMERGENCY POLICE - FIRE - AMBULANCE	203-268-4111
TOWN HALL	203-268-6291
FAX	203-268-4928
FIRST SELECTMAN	
ASSESSOR	
TOWN CLERK	
TAX COLLECTOR	
TREASURER	
BUILDING DEPARTMENT	
HEALTH DEPARTMENT	
PLANNING & ZONING	
ZONING BOARD OF APPEALS	
CONSERVATION	
REGISTRARS	
FAX - TOWN CLERK	203-261-6080
LIBRARY	203-261-0134
SENIOR CENTER	203-268-1145
MUNICIPAL AGENT	203-268-1137
PUBLIC WORKS DEPARTMENT	203-268-0714
PARK & RECREATION DEPARTMENT	203-268-7200
DOG WARDEN	203-268-9172
SUPERINTENDENT OF SCHOOLS - CENTRAL OFFICE	203-261-2513
SAMUEL STAPLES SCHOOL	203-261-3607
HELEN KELLER MIDDLE SCHOOL	203-268-8651
JOEL BARLOW HIGH SCHOOL	203-938-2508
EASTON POST OFFICE	203-261-8386
PROBATE JUDGE T.R. ROWE	203-452-5068
FAX	203-452-5092
STATE OFFICIALS - SENATOR JOHN MCKINNEY	
REPRESENTATIVE JOHN SHABAN	
U.S.OFFICIALS - SENATOR CHRISTOPHER MURPHY	
SENATOR RICHARD BLUMENTHAL	
CONGRESSMAN JIM HIMES	

SCHEDULE OF MEETINGS - BOARDS, COMMISSIONS & COMMITTEES

Advisory Board Easton Senior Center	2nd Tuesday	5:00 p.m.
Senior Center		
Agricultural Commission	2nd Tuesday	7:00 p.m.
As announced		
Annual Town Meeting	Last Monday in April	8:00 p.m.
Samuel Staples School		
Board of Assessment Appeals		
Assessor's Office - Town Hall		
Property Tax Grievances - March		
Motor Vehicle Tax Grievances - September		
Assessor's Office - Town Hall		
Board of Education	Monthly - Check Posting	7:30 p.m.
Helen Keller Middle School		
Board of Ethics	As Required	
Town Hall Conference Room		
Board of Finance	1st Tuesday	7:30 p.m.
Senior Center Conference Room		
Board of Selectmen	1st and 3rd Thursdays	7:30 p.m.
Town Hall Conference Room		
Board of Zoning Appeals	1st Monday	5:30 p.m.
Town Hall Conference Room		
Cemetery Committee	As required	3:00 p.m.
As Announced		
Clean Energy Task Force	4th Thursday	7:30 p.m.
Town Hall Conference Room		
Commission for the Aging	1st Monday	5:00 p.m.
Senior Center		
Conservation Commission	2nd and 4th Tuesdays	7:30 p.m.
Town Hall Conference Room		
EMS Commission	2nd Wednesday	7:00 p.m.
EMS Headquarters		
Financial Oversight Committee	3rd Tuesday	6:30 p.m.
Joel Barlow High School		
Fire Commission	3rd Wednesday	7:30 p.m.
Firehouse		
Human Resources Advisory Committee	As Required	
Insurance Commission	As Required	
Town Hall Conference Room		
Library Board of Trustees	1st Monday	7:00 p.m.
Library Conference Room		
Park & Recreation	1st Monday	
Helen Keller Middle School		7:30 p.m.
Pension Committee		
Joel Barlow High School	2nd Tues. Jan,May,Aug,and Nov	5:30 p.m.

SCHEDULE OF MEETINGS - BOARDS, COMMISSIONS & COMMITTEES

Pension & Employee Benefits		
Town Hall Conference Room	2nd Tuesday - Bimonthly	8:30 a.m.
PHNA		
As Announced	4th Monday	
Planning & Zoning Commission		
Town Hall Conference Room	2nd and 4th Mondays	7:00 p.m.
Police Commission		
As Announced	2nd Monday	5:30 p.m.
Regional Board of Education		
Joel Barlow High School	Check Posting	7:30 p.m.
Safety and Health Committee		
Library Conference Room	Quarterly	9:00 a.m.
Solid Waste Commission		
Town Hall Conference Room	2nd Wednesday	4:00 p.m.
Tax Relief for the Elderly		
Senior Center	As Required	

TOWN CALENDAR

SELECTMAN'S OFFICE	Monday-Friday	8:30-4:30
ASSESSOR	Monday-Friday	8:30-4:30
TOWN CLERK	Monday-Friday	8:30-4:30
TAX COLLECTOR	Monday-Friday	8:30-4:30
TREASURER	Monday-Friday	8:30-4:30
BUILDING DEPARTMENT	Monday-Friday	8:30-12:30&1:00-4:30
HEALTH DEPARTMENT	Monday-Friday Thursday	8:30-12:30&1:00-4:30 8:30-12:30 ONLY
PLANNING & ZONING	Monday, Wed., Thurs., Friday	10:30-3:00
ZONING BOARD OF APPEALS	Tuesday	10:30-3:00
CONSERVATION	Monday-Friday	8:30-12:30
REGISTRAR OF VOTERS	Monday Friday	8:30 – 12:30 10:00 – 2:00
LIBRARY (Closed Sundays)	Monday, Friday Tuesday, Wednesday Thursday Saturday	10:00-5:00 10:00-8:00 10:00-6:00 10:00-3:00
SENIOR CENTER	Monday-Friday	8:00-3:30
MUNICIPAL AGENT FOR THE AGING	Monday-Friday	9:00-2:00
PUBLIC WORKS DEPARTMENT	Monday-Friday	7:00-3:30
PARKS & RECREATION DEPARTMENT	Monday-Friday	9:00-4:00
TAXES DUE	FIRST HALF July 1 st SECOND HALF January 1 st	
DOG LICENSES DUE -TOWN CLERK	June 1 st	
HUNTING & FISHING LICENSES - TOWN CLERK	All Year	
REGISTRATION OF BEES -TOWN CLERK	Before October 1 st	
TRANSFER STATION PERMITS-RECEPTIONIST	Monday-Friday	8:30-4:30
ANNUAL TOWN MEETING	Last Monday in April	8:00 P.M.



Independent Auditor's Report

To the Board of Finance
Town of Easton, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Easton, Connecticut, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of Easton, Connecticut's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Easton, Connecticut, as of June 30, 2014 and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 15 to the financial statements, the beginning net position of the Government Activities and the beginning fund balances of the Non-Major Funds and the Bonded Capital Project Fund have been restated for the correction of an error. Our opinion is not modified with respect to this matter.

Other Matters**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9 and the budgetary comparison information on pages 51 through 55, the schedule of employer contributions and schedules of funding progress on page 49, and the schedule of the Town's net pension liability and related ratios on page 50, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Easton, Connecticut's basic financial statements. The combining and individual fund financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and other schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and other schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2015 on our consideration of the Town of Easton, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Easton, Connecticut's internal control over financial reporting and compliance.



New Haven, Connecticut
February 25, 2015

Town of Easton, Connecticut

Management's Discussion and Analysis (Unaudited) For the Year Ended June 30, 2014

Management of the Town of Easton offers readers these financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June.

The purpose of the MD&A is to provide to the reader an interpretation of the financial information and results of the fiscal year.

Financial Highlights

- The assets of the Town exceeded its liabilities at the close of the most recent year by \$66,934,627 (net position). Of this amount, \$7,440,697 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position increased by \$3,777,850. Substantially all of the increase is attributable better than expected revenues and expenditures that were less than expected amounts.
- As of the close of the current fiscal year, the Town's governmental funds reported an ending fund balance of \$348,847.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$4,780,254 or 11.1% of total general fund expenditures and transfers out.

Overview of the Basic Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town of Easton's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town's assets plus deferred outflows of resources after liabilities plus deferred inflows of resources are deducted, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements present only government activities whose functions are principally supported by taxes and intergovernmental revenues. The governmental activities of the Town include general government, public safety, public works, health and welfare, education, library, and parks and recreation.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resource, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund and bonded capital project fund, both of which are considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds. The Town maintains one proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Town's various functions. The Town uses an internal service fund to account for the Board of Education medical insurance benefits. This activity has been included within governmental activities in the government-wide financial statements.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town's progress in funding its obligation to provide pension benefits to its employees.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a Town's financial position. In the case of the Town, assets exceeded liabilities by \$66,934,627 at the close of the most recent fiscal year.

A large portion of the Town's net position reflects its investment in capital assets (e.g., land, construction in progress, land improvements, buildings, building improvements, machinery and equipment and vehicles), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The Town's net position was restated as a result of correcting an error relating to the cash reconciliation and to properly recognize bond premiums. Additional information on the Town's net position restatement can be found in Note 15 of this report. The restatement to the governmental activities is detailed as follows:

	Net Position Governmental Activities
As previously reported:	
Net Position, June 30, 2013	\$ 64,025,698
Due to/from reconciliation error	451,997
Bond premium recognition	(1,320,918)
As restated:	
Net Position, June 30, 2013	<u>\$ 63,156,777</u>

Town of Easton Net Position

	<u>Summary Statement of Net Position</u> Governmental Activities	
	June 30, 2014	June 30 , 2013 (As restated)
Current and Other Assets	\$ 13,738,416	\$ 13,042,734
Capital Assets	91,234,318	92,021,085
Total assets	<u>104,972,734</u>	<u>105,063,819</u>
Long-Term Debt Outstanding	27,376,324	28,622,081
Other Liabilities	10,661,783	10,666,449
Total liabilities	<u>38,038,107</u>	<u>39,288,530</u>
Net Position		
Net investments in capital assets	59,493,930	57,337,913
Unrestricted	7,440,697	5,818,864
Total net position	<u>\$ 66,934,627</u>	<u>\$ 63,156,777</u>

None of the Town's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$ 7,440,697 may be used to meet the Town's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Town is able to report positive balances in both categories of net position for the Town as a whole.

Town of Easton Changes in Net Position

Summary Schedule of Changes in Net Position

	Governmental Activities	
	2014	2013 (As restated)
Revenues		
Program revenues:		
Charges for services	\$ 2,257,472	\$ 2,237,107
Operating grants and contributions	2,967,983	2,425,349
Capital grants and contributions	1,070,601	239,856
General revenues:		
Property taxes	39,361,061	38,422,645
Grants and contributions not restricted to specific purposes	155,081	492,739
Investment income	151,842	60,036
Donated capital assets	614,665	215,699
Miscellaneous	-	9,168
Total revenues	46,578,705	44,102,599
Program Expenses		
General government	2,984,380	5,025,524
Public safety	3,219,451	4,053,010
Public works	2,780,882	2,985,810
Health and welfare	449,516	532,647
Education	30,715,896	28,303,821
Library	643,001	794,909
Parks and recreation	784,770	826,668
Interest expense	1,222,959	1,143,196
Total expenses	42,800,855	43,665,585
Increase in net position	3,777,850	437,014
Net Position, beginning as restated	63,156,777	62,719,763
Net Position, ending	\$ 66,934,627	\$ 63,156,777

Financial Analysis of the Town's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a Town's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported a combine ending fund balance of \$348,847.

The general fund is the operating fund of the Town. At the end of the current fiscal year, unassigned fund balance was \$4,780,254. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total general fund expenditures. Unassigned fund balance represents 11.1% of total general fund expenditures and other financing uses, while total fund balance represents 11.9% of that same amount.

General Fund Budgetary Highlights

The most significant difference between the original budget and the final amended budget included additional appropriations and budget transfers of \$188,726 for various departments and this includes the transfers out account to purchase equipment. The Board of Finance made special appropriations to the Fire Department, Building Department, Senior Center, Assessor, and, in addition, transferred funds from police special service revenue to cover that expenditure.

The following departments had positive budget variances as follows:

- The Public Works department in the amount of \$234,349 due to a very mild winter that saved funds in overtime and highway road salt and also having a vacancy for a position.
- Fringe Benefits in the amount of \$168,097 due to increased percentage deductions and the election to accept "in lieu of" medical coverage.
- Old SSS Building now known as 660 Morehouse Road Budget in the amount of \$40,958 due to the savings of conversion to natural gas and increased reimbursement payments for utilities.
- The Board of Education returning funds in the amount of \$37,857.

Bonded Capital Projects Fund

This fund accounts for financial resources from general obligation bonds to be used for major capital asset construction and/or purchases.

**Town of Easton Capital Assets
(Net of Depreciation)**

	Governmental Activities	
	2014	2013
Land	\$ 19,859,020	\$ 19,244,355
Construction in progress	24,430	-
Land improvements	421,326	440,888
Buildings	51,609,825	52,427,324
Building improvements	1,195,045	1,237,115
Machinery and equipment	477,983	459,256
Vehicles	2,809,995	3,031,063
Infrastructure	14,836,694	15,181,084
Total	\$ 91,234,318	\$ 92,021,085

Capital Assets and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2014 is \$ 91,234,318 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings, building improvements, machinery and equipment and vehicles.

Major capital asset events during the current fiscal year included the following:

- Radios were approved for purchase and upgrade through the Local Capital Improvement Program (LoCIP) for the Fire and EMS and Public Works and the projects completed.
- The Town approved the use of \$282,500 of LoCIP funds to complete the reconstruction of Morehouse Road south of the school.
- The Town approved the use of approximately \$165,000 of LoCIP funds for the renovation of the Dispatch communication center in the next fiscal year.
- Public Works began renovations to the parking areas at 600 Morehouse Road.
- The remaining additions and deletions consisted of various equipment and vehicles for Town departments.

Additional information on the Town's capital assets can be found in Note 4 of this report.

Long-Term Debt. At the end of the current fiscal year, the Town had total debt outstanding of \$29,827,000. All of this debt comprises debt backed by the full faith and credit of the Town.

**Town of Easton Outstanding Debt
General Obligation Bonds and Notes**

	Governmental Activities	
	2014	2013
General obligation bonds - Town improvements	\$ 4,061,000	\$ 4,747,000
General obligation bonds - School improvements	18,134,000	19,761,000
General obligation bonds - Sewer improvements	260,000	282,000
Bond anticipation notes	7,372,000	7,748,000
Total	\$ 29,827,000	\$ 32,538,000

The Town is also obligated for a portion of the Regional School District No. 9 general obligation debt in the net amount of \$7,085,669.

On July 3, 2013, the Town issued \$7,372,000 of bond anticipation notes. These bond anticipation notes bear interest at 1.25% and mature on July 3, 2014 and are for elementary school construction and land acquisition.

During the fiscal year, the Town made bond principal payments of \$2,335,000 for school and general purpose debt.

The Town maintains an "AAA" credit rating from Standard and Poor's, for its general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 times its tax collections including interest and lien fees and the tax relief for elderly freeze grant. The current debt limitation for the Town is \$270,535,221 which is significantly in excess of the Town's outstanding general obligation debt.

Additional information on the Town's long-term debt can be found in Note 6 and 7 of this report.

Economic Factors and Next Year's Budget and Rates

The following are some factors that were considered in preparing the Town's budget for the 2015 fiscal year:

- The unemployment rate for the Town is currently 5.6%. This compares favorably to the state's average unemployment rate 6.4% and the national average rate 5.9%.
- Inflationary trends in the region compare favorably to national indices.

Town's elected and appointed officials considered Town-wide trends when setting the fiscal year 2015 budget. The Town decided that it was important to continue to support the school system and adopt a budget designed to promote long-term financial stability, conservative budgeting, and while at the same time, providing excellent services to our residents and taxpayers.

- At June 30, 2014, unassigned fund balance in the general fund was \$4,780,254

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chairman, Board of Finance or the Office of the Comptroller, Town of Easton, 225 Center Road, Easton, Connecticut 06612.

Town of Easton, Connecticut

Exhibit I

Statement of Net Position
June 30, 2014

	Governmental Activities
Assets	
Current Assets	
Cash and cash equivalents	\$ 5,954,294
Investments	4,938,603
Receivables, net	2,539,308
Net pension asset	306,211
Total current assets	<u>13,738,416</u>
Noncurrent Assets	
Capital Assets	
Capital assets, not being depreciated	19,883,450
Capital assets, being depreciated, net	71,350,868
Total capital assets	<u>91,234,318</u>
Total assets	<u>104,972,734</u>
Liabilities	
Current Liabilities	
Accounts payable and accrued expenses	2,545,284
Due to Regional School District No. 9	666,521
Unearned revenue	77,978
Bond anticipation notes	7,372,000
Total current liabilities	<u>10,661,783</u>
Noncurrent Liabilities	
Long-term liabilities due within one year	2,792,321
Long-term liabilities due in more than one year	24,584,003
Total noncurrent liabilities	<u>27,376,324</u>
Total liabilities	<u>38,038,107</u>
Net Position	
Net Investments in Capital Assets	59,493,930
Unrestricted	7,440,697
Total net position	<u>\$ 66,934,627</u>

See Notes to Financial Statements.

Town of Easton, Connecticut

Exhibit II

Statement of Activities
For the Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities					
General Government	\$ 2,984,380	\$ 877,778	\$ 240,969	\$ 856,110	\$ (1,009,523)
Public Safety	3,219,451	460,123	16,230	19,849	(2,723,249)
Public Works	2,780,882	467,155	-	194,642	(2,119,085)
Health and Welfare	449,516	49,054			(400,462)
Education	30,715,896	29,318	2,710,784		(27,975,794)
Library	643,001	10,721	-	-	(632,280)
Park and Recreation	784,770	363,323	-	-	(421,447)
Interest and fiscal charges	1,222,959	-	-	-	(1,222,959)
Total governmental activities	\$ 42,800,855	\$ 2,257,472	\$ 2,967,983	\$ 1,070,601	(36,504,799)
General revenues:					
		Property taxes			39,361,061
		Grants and contributions not restricted to specific programs			155,081
		Investment income			151,842
		Donated capital assets			614,665
		Total general revenues			40,282,649
		Change in net position			3,777,850
		Net position - beginning as restated (Note 15)			63,156,777
		Net position - ending			\$ 66,934,627

See Notes to Financial Statements.

Town of Easton, Connecticut

Exhibit III

Balance Sheet - Governmental Funds
June 30, 2014

	General	Bonded Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 3,406,398	\$ -	\$ 2,221,700	\$ 5,628,098
Investments	4,206,772	-	731,831	4,938,603
Receivables:				
Property taxes and accrued interest, net	1,755,001	-	-	1,755,001
Accounts	146,224	-	54,022	200,246
Intergovernmental	-	-	584,061	584,061
Total assets	\$ 9,514,395	\$ -	\$ 3,591,614	\$ 13,106,009
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 919,908	\$ 50,305	\$ 333,656	\$ 1,303,869
Accrued liabilities	949,870	-	-	949,870
Due to Regional School District No.9	666,521	-	-	666,521
Due to other funds	106,756	-	-	106,756
Unearned revenue	74,979	-	2,999	77,978
Bond anticipation notes	-	7,372,000	-	7,372,000
Total liabilities	2,718,034	7,422,305	336,655	10,476,994
Deferred Inflows of resources				
Unavailable revenue	1,696,107	-	584,061	2,280,168
Total deferred inflows of resources	1,696,107	-	584,061	2,280,168
Fund balances (deficits)				
Restricted	-	-	195,411	195,411
Committed	-	-	2,542,993	2,542,993
Assigned	320,000	-	-	320,000
Unassigned	4,780,254	(7,422,305)	(67,506)	(2,709,557)
Total fund balances (deficits)	5,100,254	(7,422,305)	2,670,898	348,847
Total liabilities, deferred inflows of resources and fund balances (deficits)				
	\$ 9,514,395	\$ -	\$ 3,591,614	\$ 13,106,009

See Notes to Financial Statements.

(Continued)

**Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
For the Year Ended June 30, 2014**

Amounts reported for governmental activities in the statement of net position (Exhibit I) are different because of the following:

Fund balances - total governmental funds	\$ 348,847
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Governmental capital assets	124,584,652
Less accumulated depreciation	(33,350,334)
Net capital assets	91,234,318

Other long-term assets are not available to pay for current period expenditures and, therefore, are not recorded in the funds:

Deferred inflows - unavailable revenue	601,400
Net pension asset	306,211
Property tax receivables greater than 60 days	1,216,157
Interest receivable on property taxes	462,611

Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the statement of net position.

289,952

Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds:

Bonds and notes payable	(22,455,000)
Compensated absences	(591,660)
Capital lease payable	(680,781)
Net OPEB obligation	(1,494,146)
Interest payable on bonds and notes	(148,545)
Unamortized bond premium	(1,232,607)
Heart and hypertension	(922,130)

Net Position of Governmental Activities (Exhibit I)

\$ 66,934,627

See Notes to Financial Statements.

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2014

	General	Bonded Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	\$ 38,898,014	\$ -	\$ -	\$ 38,898,014
Intergovernmental	3,036,785	246,758	330,976	3,614,519
Charges for services	1,783,235	-	820,466	2,603,701
Investment income	126,299	103	25,440	151,842
Contributions	-	-	10,671	10,671
Total revenues	43,844,333	246,861	1,187,553	45,278,747
Expenditures				
Current:				
General Government	2,334,469	-	107,106	2,441,575
Public Safety	2,552,414	-	145,342	2,697,756
Public Works	1,934,995	-	298,733	2,233,728
Health and Welfare	366,138	-	49,946	416,084
Education	27,304,586	-	251,266	27,555,852
Library	552,080	-	10,782	562,862
Parks and Recreation	358,229	-	380,348	738,577
Employee benefits	3,167,010	-	-	3,167,010
Insurance	726,442	-	-	726,442
Debt service	3,207,239	-	-	3,207,239
Capital outlay	-	-	273,002	273,002
Total expenditures	42,503,602	-	1,516,525	44,020,127
Revenues over (under) expenditures	1,340,731	246,861	(328,972)	1,258,620
Other Financing Sources (Uses)				
Transfers in	197,180	233,049	155,108	585,337
Transfers out	(388,157)	(85,944)	(111,236)	(585,337)
Total other financing sources (uses)	(190,977)	147,105	43,872	-
Change in fund balances (deficits)	1,149,754	393,966	(285,100)	1,258,620
Fund Balances (Deficits), beginning of year - as restated*	3,950,500	(7,816,271)	2,955,998	(909,773)
Fund Balances (Deficits), end of year	\$ 5,100,254	\$ (7,422,305)	\$ 2,670,898	\$ 348,847

*Relates to the Bonded Capital Projects fund and Nonmajor Governmental funds.

See Notes to Financial Statements.

(Continued)

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) of
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2014**

Amounts reported for governmental activities in the statement of activities (Exhibit II) are due to:

Net change in fund balances - total governmental funds (Exhibit IV)	<u>\$ 1,258,620</u>
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	137,203
Donated capital assets	614,665
Depreciation expense	<u>(1,522,635)</u>
Total	<u>(770,767)</u>

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to increase net position. In the statement of activities, only the loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold.

(16,000)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds and revenues recognized in the fund financial statements are not recognized in the statement of activities:

Miscellaneous grant receipts	73,750
Increase in property tax receivable - accrual basis change	(40,614)
Increase in property tax interest and lien revenue	(122,631)
Net pension asset	<u>(102,896)</u>
Total	<u>(192,391)</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of long-term debt and related items are as follows:

Principal repayments:

Bond principal repayments	2,335,000
Total	<u>2,335,000</u>

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Net OPEB expense	158,830
Heart and hypertension claims	(92,773)
Compensated absences	621,752
Accrued interest payable	7,994
Amortization of bond premium	88,311
Other costs	262,409
Capital lease payments	<u>143,473</u>
Total	<u>1,189,996</u>

Internal Service Funds are used by management to charge costs of medical insurance benefits to individual departments.

The net revenue of the activities of the Internal Service Fund is reported with governmental activities	<u>(26,608)</u>
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Change in net position of governmental activities (Exhibit II)	<u><u>\$ 3,777,850</u></u>
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See Notes to Financial Statements.

Town of Easton, Connecticut
Required Supplementary Information – unaudited
Schedule of Funding Progress and Schedule of Employer Contributions –
Pension Trust Fund and OPEB
June 30, 2014

RSI-1

Schedule of Funding Progress - Pension

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
7/1/07	12,148,662	11,932,419	216,243	101.8%	3,653,568	5.9%
7/1/08	11,594,133	12,353,716	(759,583)	93.9%	3,976,807	-19.1%
7/1/09	9,129,252	12,922,832	(3,793,580)	70.6%	4,192,636	-90.5%
7/1/10	10,177,663	13,910,263	(3,732,600)	73.2%	4,481,747	-83.3%
7/1/11	12,450,507	14,493,708	(2,043,201)	85.9%	4,167,096	-49.0%
7/1/12	12,333,042	15,094,031	(2,760,989)	81.7%	4,185,068	-66.0%
7/1/13	14,255,507	16,085,685	(1,830,178)	88.6%	4,370,454	-41.9%

Schedule of Employer Contributions - Pension

Fiscal Year Ended	Actuarial Determined Contribution	Contribution in relation to ADEC	Contribution Deficiency (Excess)	Covered Payroll	Contribution as % of Coved payroll	Percentage Contributed
6/30/05	430,579	\$ 500,000	\$ 69,421	3,101,427	16%	116%
6/30/06	352,331	469,000	116,669	3,457,793	14%	133%
6/30/07	328,924	415,000	86,076	3,653,568	11%	126%
6/30/08	272,277	360,000	87,723	3,976,807	9%	132%
6/30/09	377,809	254,000	(123,809)	4,192,636	6%	67%
6/30/10	698,146	554,000	(144,146)	4,481,747	12%	79%
6/30/11	689,581	691,269	1,688	4,167,096	17%	100%
6/30/12	444,724	640,421	195,697	4,185,068	15%	144%
6/30/13	637,699	590,000	(47,699)	4,370,454	13%	93%
6/30/14	517,104	620,000	102,896	4,043,303	15%	120%

Schedule of Funding Progress - OPEB

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded AAL	Funded Ratio	Covered Payroll (Total)	UAAL as a Percentage of Payroll Covered
7/1/2008	\$ -	\$ 2,777,663	\$ (2,777,663)	0.00%	\$ 12,665,797	22%
7/1/2010	-	2,623,470	\$ (2,623,470)	0.00%	12,712,616	21%
7/1/2012	-	2,222,858	\$ (2,222,858)	0.00%	13,338,378	17%

Schedule of Employer Contributions - OPEB

Fiscal Year Ended	Annual Required Contribution	Percentage Contributed
6/30/09	\$ 331,272	30.00%
6/30/10	335,488	21.00%
6/30/11	315,538	6.00%
6/30/12	318,873	-3.00%
6/30/13	322,112	34.00%
6/30/14	218,978	27.00%

Required Supplementary Information - unaudited
Schedule of Changes in the Town's Net Pension Liability and Related Ratios
Last Fiscal Year
June 30, 2014

	2014
Changes in Net Pension Liability	
Total Pension Liability	
Service cost	\$ 287,545
Interest on total pension liability	1,125,998
Effect of plan changes	(300,397)
Effect of assumption changes or inputs	493,047
Benefit payments	(724,931)
Net change in total pension liability	<u>881,262</u>
Total Pension Liability, beginning	<u>16,085,685</u>
Total pension liability, ending (a)	<u>16,966,947</u>
Fiduciary Net Position	
Employer contributions	\$ 620,000
Member contributions	186,906
Investment income net of investment expenses	2,396,966
Benefit payments	(724,931)
Administrative expenses	(10,200)
Net change in plan fiduciary net position	<u>2,468,741</u>
Fiduciary Net Position, beginning	<u>14,255,507</u>
Fiduciary net position, ending (b)	<u>16,724,248</u>
Net pension liability, ending = (a) - (b)	<u>\$ 242,699</u>
Fiduciary net position as a % of total pension liability	98.57%
Covered payroll	\$ 4,043,303
Net pension liability as a % of covered payroll	6.00%

NOTE: As 2014 is the implementation year, only 2014 information is available.

Town of Easton, Connecticut

Exhibit A-2

Report of Tax Collector
For the Year Ended June 30, 2014

Grand List Year	Uncollected Taxes/Levy July 1, 2013	Current Year Levy	Lawful Corrections		Transfers to Suspense	Adjusted Taxes Collectible	Collections		Uncollected Taxes June 30, 2014
			Additions	Deletions			Taxes	Liens and Interest	
2012	\$ -	\$ 38,636,759	\$ 35,895	\$ 101,236	\$ -	\$ 38,571,418	\$ 38,019,338	\$ 99,895	\$ 552,080
2011	590,992	-	8,051	12,426	-	586,617	253,433	51,283	333,184
2010	363,661	-	1,358	381	16,647	347,991	123,784	63,333	224,207
2009	280,840	-	-	-	-	280,840	112,700	64,797	168,140
2008	145,726	-	-	-	-	145,726	82,172	34,581	63,554
2007	45,940	-	-	-	-	45,940	21,912	19,462	24,028
2006	17,418	-	-	-	-	17,418	1,378	3,245	16,040
2005	451	-	-	-	-	451	-	-	451
2004	2,042	-	-	-	-	2,042	-	-	2,042
2003	985	-	-	-	-	985	-	-	985
2002	768	-	-	-	-	768	-	-	768
2001	733	-	-	-	-	733	-	-	733
2000	302	-	-	-	-	302	-	-	302
1999	2,304	-	-	-	-	2,304	-	-	2,304
1998	370	-	-	-	-	370	-	-	370
1997	3,201	-	-	-	-	3,201	-	-	3,201
Total	\$ 1,455,733	\$ 38,636,759	\$ 45,304	\$ 114,043	\$ 16,647	\$ 40,007,106	38,614,717	\$ 336,596	\$ 1,392,389

Property taxes receivable considered available:

June 30, 2013 (170,524)
June 30, 2014 94,309

Property tax revenues

\$ 38,538,502

NOTES

TOWN OF EASTON, CT 06612

