

TOWN OF EASTHAM, MASSACHUSETTS



FISCAL YEAR 2023 OPERATING BUDGET

Final Recommended 3/15/2022

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2023 Operating Budget

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TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2023 Operating Budget

SECTION 1: BUDGET NARRATIVE DOCUMENTS

- Town Administrator Budget Letter & Presentation
- Select Board Budget Message – Continued from FY 2022
- Select Board Goals
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TOWN ADMINISTRATOR'S BUDGET LETTER

December 20, 2021

To the Honorable Select Board, Finance Committee & Taxpayers of the Town of Eastham,

I am pleased to present to the Town proposed budget recommendations for Fiscal Year 2023. Our budget recommendations are derived from a financial plan which includes: an operating budget; a capital budget; and other budgetary items – such as funding of reserves and addressing areas of organizational and community need that are important to consider.

Financial plans and detail level budgetary documents are included within our FY 2023 Operating Budget Book, and our FY 2023 Capital Budget Book which are available for viewing on our Town website and are available through our Finance Department. These comprehensive documents provide a wealth of information as to the underlying basis of our department budgets, capital requests and overall financial plans. We welcome any questions or feed-back on this information and our Finance Team is available to discuss this information, as necessary. I would like to thank our Finance Team, department heads, and staff that contributed to compiling our annual budget data, and more importantly took the opportunity the annual budget process provides to examine our operations to improve administrative practices and efficiency, and service delivery.

The proposed budget will allow the community to maintain previously achieved service levels, continue progress on several initiatives, and will further the Select Boards adopted goals (see attachment for reference) and implementation of the town-wide Strategic Plan.

In keeping with the Select Board's FY 2023 Budget Policy Statement, our operating budget has been prepared on a "level service" basis. That is, we have provided for the ongoing funding of existing programs and staffing levels to maintain an equivalent level of service as in prior years. Accordingly, this budget does not include funding for:

- new staff positions,
- new programs

However, budget increases are recommended to provide for:

- Contractual wage increases in accordance with Collective Bargaining Agreements and non-union pay plans.
- Cost increases associated with various vendor contractual arrangements or expected inflation for vendor services.

The budget presented:

- Is balanced and structurally sound (recurring revenues fund recurring expenditures)
 - Uses conservative budgeting estimates for revenues and funding sources
 - Provides adequate funding for our Capital Improvement Plan
 - Contributes significantly to our financial reserves (Stabilization & OPEB)
 - Does require authorization of a Proposition 2 ½ override – wage and vendor inflation outpace our revenue growth, which necessitates an operating override on a periodic basis in order to maintain our level of services.
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TOWN ADMINISTRATOR'S BUDGET LETTER

In keeping with the Select Board's FY 2023 Revenue Policy, the budget proposal recommends funding that:

- Remains within our tax levy limits (increased as allowed under Prop. 2 ½). This current draft of our budget, excess levy capacity is \$500.
 - Relies on only modest increase in State Aid from the FY 2022 level.
 - Conservatively estimates local, recurring, estimated receipts at approximately 86.5% of our prior year actual receipts. This represents the most we recommend committing to support our budget given the current economic conditions. However, these amounts:
 - Do not include receipts related for the new short-term rental tax, which could approximate \$900,000 for the current fiscal year.
 - Do not include receipts related associated with Cannabis host fee arrangements. These amounts began to be collected during Fiscal Year 2022, but an estimate of the amount is yet to be determined and previous Select Board indicated a desire to maintain these funds for community programs.
 - Not utilizing these amounts for the operating budget keeps them available for funding of community programs and for our capital and reserve programs.
 - Other Available Funds have been utilized to the extent they are recurring, these include:
 - \$120,000 from cable franchise fees to support the IT/Media budget
 - \$535,000 from the ambulance fund to support Fire Department wages
 - Smaller amounts from other funds to support departmental budgets
 - Both the media and ambulance fund also provide funding to the capital budget for items requested from those departments. In addition, the ambulance fund provided funding to pay for lease payments for the FD Quint and ambulances that are budgeted in our debt service line items.
 - Unlike in prior years, old, unspent articles to be re-appropriated are not available to support funding the capital plan but are evaluated each year for that opportunity.
 - Other Funding sources have been recommended to fund the capital budget these include:
 - Chapter 90 and grant opportunities to progress on local road projects.
 - Continued funding of departmental fleet and equipment replacements with Tax Levy funding. This year, further progress was made on identifying and establishing routine funding levels for building and facility maintenance and repairs on an ongoing basis. These efforts are largely funded by Free Cash of \$478,000.
 - Use of up to \$900,000 of Free Cash to fund additional elements of the Capital Budget
 - No items requiring consideration of a Capital Exclusion are provided in the FY 23 Capital Budget.
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TOWN ADMINISTRATOR’S BUDGET LETTER

In keeping with the Select Board’s FY 2023 Appropriation Policy, the budget proposal provides a “level-service” budget, summarized as follows:

<u>Element</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>% Chg.</u>
Town Salaries	9,707,563	10,170,895	4.77%
Town Expense	8,678,476	9,356,106	7.81%
Debt Service	<u>4,982,264</u>	<u>6,122,748</u>	<u>22.89%</u>
Subtotal Town Appropriations	23,368,303	25,649,749	9.76%
Education Services	<u>9,495,295</u>	<u>9,848,606</u>	<u>3.72%</u>
Total Budget	32,863,598	35,498,355	8.02%

This budget maintains current services and staffing levels, and provides for all contractually required payments, i.e., assessments, debt, and leases.

Included within the above budgetary amounts is \$490,500 in our “Unallocated Expenditures – Human Services Budget” representing ongoing funding of the Family Support Package approved by taxpayers last year and funded by a Proposition 2 ½ override.

In addition to the above departmental operating budgets, the budget proposal commits \$425,000 of tax levy to fund our Capital Budget. This fulfills our commitment to utilize the \$400,000 provided by our taxpayers as part of a Proposition 2 ½ override for the purpose of funding our capital plan. These amounts have been used to fund vehicle replacement programs town-wide, as well as for department equipment replacement programs for several departments. The funding of these programs is expected to continue, as indicated in our five-year capital plan.

Our budget proposal also provides for funding for areas of community need and for Town reserves, in accordance with the Select Board’s stated objectives. The Town is anticipating Free Cash to be certified by the Commonwealth’s Department of Revenue in excess of \$3,900,000. These funds have been allocated in our budget proposal as follows:

Community Housing Plan	Fund initiatives for housing production and maintenance	900,000
Stabilization Fund	Contribution to maintain desired reserve levels.	750,000
OPEB Fund	Provides a current year funding for this obligation	50,000
Injured on Duty Fund	Provides nominal funding since could not be incorporated into operating budget.	10,000
Capital Budget Funding	Amount needed to meet prioritized capital budget requests	1,459,374
Other Budget Items	Items neither operating or capital in nature (estuary & other studies).	125,000
Uncommitted	Need to maintain General Fund Reserve in general, plus additional amount due to current/potential economic conditions	600,000
Total		<u>\$3,894,374</u>

TOWN ADMINISTRATOR'S BUDGET LETTER

In addition to being financially prudent, funding of reserves to these levels meets the Select Board's commitment to utilize new short-term rental receipts for reserve funding, as well as to catch-up on deferred capital needs. In addition, the Select Board's goals of creating community support programs is supported by a significant contribution of \$900,000 of Free Cash to implement our Community Housing Plan. Contributing to the \$3,900,000 of Free Cash is approximately \$900,000 of short-term rental receipts more than the amounts budgeted for Fiscal Year 2021. The application of this amount of Free Cash to the Community Housing Plan represents a retroactive application of these proceeds to meet the Select Boards goal of implementing and supporting community support programs.

Additional Budget Requests

As part of the budget process, several departments made requests for additional staffing and/or level of expenditure. These additional requests largely could not be considered due to tax levy limitations and our "level-service" approach to budget development. We do anticipate that deferring on these requests will exacerbate departmental budget pressures; but balance our ability to manage those pressures against the amount of our request for a Proposition 2 ½ override. Some of the adjustments to departmental requests that are not funded in the proposed budget include:

Element	Description	\$ Request	\$ Provided
Admin Expense	Profession & Technical, Staff Training costs	7,000	0
Legal Costs	Increase in legal service utilization	5,000	0
Central Purchasing Expense	Supplies and office equipment leases	8,500	0
Finance Dept Exp.	Repurposed savings from audit costs to Training	7,120	0
Police/Dispatch Overtime	Wage inflation and staffing needs	8,295	0
Police/Dispatch Expense	Software licensing/applications	710	0
Fire Dept. Overtime	Wage inflation, significant IOD, staffing	77,523	0
Fire Dept. Expense	Supply cost inflation, software applications	6,500	0
Public Works Overtime	Wage inflation, staffing requests	1,719	0
Total requests deferred		122,367	0

Furthermore, we did develop, or identify needs that were not specifically requested. These potential additions not only address an expressed need but would result in an improvement in the quality of existing services. These included:

- Increasing need for community services coordination.
- Media and communications improvements and consolidation.
- Existing and expanding need for building, facility, and town land maintenance.
- Integration of public safety and community support service efforts.

TOWN ADMINISTRATOR'S BUDGET LETTER

As we move forward in the budget process and determine that some of our budget estimates are more favorable than anticipated, we may have an opportunity to provide funding for these requests. The Select Board may also want to consider funding of some of these requests from other funds, at its discretion.

Budget Challenges

At this early date, this proposed budget relies on several estimates and should be considered tentative. We have provided amounts for these estimates, but actual results will either exceed, or be less than the amount provided giving rise to either additional budget challenges or funding opportunities. Some of the larger considerations still to be determined, include:

- Nauset Regional School District Assessment
- Cape Cod Regional Technical High School Assessment
- Eastham Elementary School Budget Request (Operating & Capital)
- General Insurance premiums increase
- Health Insurance & Pension assessments
- Determination of Energy pricing and consumption
- Financial pressure on the state level that impacts local aid – proposed budget relies on level-funded state aid, any reduction would require further adjustment to our local budget.

Longer-term, our operating and capital budgets continue to face challenges. Longer-term challenges include:

- Pace of wage inflation to keep pace with employment market and ability to attract quality candidates
 - Vendor and contract pricing inflation – availability of vendors and unfavorable bid climate.
 - Health insurance and pension costs
 - Energy Costs
 - School District Assessments
 - Capital Funding of Roadways and Stormwater requirements
 - Capital Funding of wastewater implementation
 - Ability to create and maintain funding streams and fee levels to lessen burden on property tax rate.
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Photo Credit: Joe Rosetti

Town of Eastham, Massachusetts

Fiscal Year 2023 – Preliminary Budget Recommendations

January 3, 2022

Jacqueline Beebe, Town Administrator & Rich Bienvenue, Asst. Town Administrator/Finance Director

“The most important role of the leader is to set a clear direction, be transparent about how to get there, and stay the course.”

- IRENE ROSENFELD

Budget Development



- Strategic Plan, Goals, Objectives
- Community Expectations
- Programs & Services
- Quality of Service & Service Delivery
- Areas of Improvement and Need

FY 2023 Budget Proposal

Level Service Operating Budget – while providing opportunity for improvement

Continued refinement of Capital Plan addressing deferred needs

Targeted assistance to expressed goals

Continues progress on current initiatives

Continued implementation of Strategic Plan, Community & Select Board goals.

TOWN OF EASTHAM, MASSACHUSETTS – GENERAL FUND (GF) BUDGET SUMMARY

	Operating Budget	Capital Budget	Other Budget Items	Total GF FY 23	Total GF FY 22
APPROPRIATIONS					
General Govt. Services	3,176,463		125,000	3,301,463	3,137,105
Community Services	1,703,185		900,000	2,603,185	1,634,757
Public Safety	5,479,214			5,479,214	5,230,893
Public Works	2,296,974			2,296,974	2,229,242
Unallocated Expenditures	6,871,165		810,000	7,681,165	7,397,549
Debt Service	6,122,748			6,122,748	4,982,264
Education	9,848,606			9,848,606	9,495,295
Capital Plan		1,909,374		1,909,374	1,809,686
Subtotal Local Appropriations	35,498,355	1,909,374	1,835,000	39,242,729	35,916,791
State Assessments	706,411			706,411	688,509
Total Appropriations	36,204,766	1,909,374	1,835,000	39,949,140	36,605,300
FUNDING					
Property Taxes	30,892,508	425,000		31,317,508	29,174,589
Less: Provision for A&E	(250,000)			(250,000)	(238,504)
Local Receipts	4,014,100			4,014,100	3,721,558
State Aid	637,572			637,572	625,071
Other Available Funds	910,586	25,000		935,586	1,158,586
Free Cash		1,459,374	1,835,000	3,294,374	2,164,000
Total Funding	36,204,766	1,909,374	1,835,000	39,949,140	36,605,300

- **Balanced & structurally sound**
Recurring revenues fund recurring expenditures
- Utilizes conservative budgeting principles.
- Contributes to building of financial reserves.
- Maintains operational flexibility.
- Adequate funding of Capital Improvement Plan.
- Addresses Select Board goals and Strategic Plan.
- In compliance with Financial Management Policies & best practices.
- Proposition 2 ½ Override Required.



Funding

TOWN OF EASTHAM, MASSACHUSETTS
FY 2023 PRELIMINARY BUDGET RECOMMENDATIONS
JANUARY 3, 2022

Funding - Property Taxes

Provides funding for 85% of Operating Budget, and 78% of total budget. (Prior Year 86% and 80%, respectively)

Historically, in the lowest third of average tax burden in the Commonwealth. Expect to maintain approx. position.

Projected \$177 average increase vs. \$133 prior FY, a 3.48% increase.

Capital and Supplemental Budget Items fully funded. Operating Budget requires \$500k override approval to maintain level service approach.

Adds 13.2 cents on to tax rate, costs Avg SFH \$81

No recent general overrides, despite several additions to services. (2015 – 9 Years)

Most recent overrides were specific measures that remain funded, i.e. Family Support Package, FD Staffing and Capital Plan funding.

Based upon budgetary pressures, i.e. wage and general inflation operating overrides can be expected every 4-6 years. Developing new approaches to address these issues.

	FY 2020	FY 2021	FY 2022	FY 2023 Projected
Property Tax Levy Calculation				
Prior Levy	21,114,727	21,761,860	23,383,474	24,107,335
2.5% Incr.	527,868	544,047	584,587	602,683
New Growth	119,330	187,001	139,274	140,000
Override		890,500		500,000
Subtotal	21,761,925	23,383,408	24,107,335	25,350,018
Exclusions	4,753,465	4,986,821	5,094,319	5,967,992
Max. Levy	26,515,390	28,370,229	29,201,654	31,318,010
Actual Levy	26,500,139	28,366,748	29,174,589	31,317,507
Excess Levy	15,251	3,481	27,064	503
Property Taxpayer Impact				
Valuation	3,039,006 B	3,090,059 B	3,400,301 B	3,774,335 B
Tax Rate	8.72	9.18	8.58	8.30
Avg. SF Value / Median	511,743 / 440,100	521,408 / 449,800	573,468 / 493,400	613,611 / 527,000
Avg/Md SF Tax (Rank out of 351)	4,462 / 3,838 130	4,787 / 4,129 136	4,920 / 4,233 TBD	5,091 / 4,374
% Per Capita Income (Rank)	13.18% (93 rd)	13.31%	12.74%	TBD

Funding – Estimated Receipts

Provides funding for about 13% of operating and 12% of total budget. (Prior year 12% of total).

Local receipts budgeted for FY 23 % of FY 21 actual receipts:

86.5% of local receipts, exclusive of STR receipts / use.

77.2% of total local receipts

94.2% of local receipts, less STR's

88.2% of local receipts, exclusive of STR and Solid Waste Fee receipts and use.

STR receipts budgeted to the extent Select Board funded items, including: TCP debt svc; Housing Coord; Rental Inspector.

Does not reflect budgeted amounts for 2% increase in rooms tax or for Cannabis Excise or host fees beginning to be collected in FY 22.

These unbudgeted amounts will be reflected in future Free Cash generation and apportioned in accordance w/ Select Board goals/direction.

Do not reflect any fee increases – recommended to begin minimizing impacts in future years.

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Motor Vehicle Excise	894,619	854,624	950,415	810,000	850,000
Meals Excise	100,514	127,986	111,874	100,000	120,000
Rooms Excise	293,672	227,325	141,239	140,000	160,000
Short-term Rental Excise		387,068	937,726	48,800	327,100
Cannabis Excise/Host Fees					
Solid Waste Fees	791,370	894,223	964,875	780,000	780,000
Recreation Fees	481,567	497,111	627,523	475,000	500,000
Licenses/Permits	670,597	524,262	652,767	520,000	550,000
Departmental Fees	573,157	580,244	473,872	470,000	473,000
Interest	97,907	102,492	22,774	20,000	22,000
Penalties & Charges	106,949	132,734	110,857	90,000	90,000
Misc. and other	188,281	181,718	204,761	267,758	142,000
Subtotal Local Receipts	4,198,633	4,509,787	5,198,683	3,721,558	4,014,100
State Aid	563,835	564,861	567,309	625,071	637,572
Total Estimated Receipts	4,762,468	5,074,648	5,765,992	4,346,629	4,651,672

Funding – Other Avail. Funds

Provides funding for about 2% of operating and 10% of total budget. (Prior year 8% of total).

Amounts funding operating budgets are recurring revenues.

Amounts funding capital budgets are available – projections completed to ensure ongoing capital funds in future years.

Anticipated Free Cash of \$3.9 million. Amount appropriated maintains a General Fund reserve of approximately \$600k.

See FY 21 year-end financial recap presentation regarding Free Cash generation.

Generated by conservative revenue budgeting and savings on appropriations.

Necessary for adequate funding of Capital Plan.

Necessary to maintain top-tier bond rating.

Free Cash generated from select receipts not budgeted by Select Board directive are identified and allocated in accordance with Select Board goals/objectives.

	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Operating Budget					
PEG Access Fund	90,000	115,000	105,000	115,000	120,000
Ambulance Fund - Salaries	270,000	450,000	520,000	535,000	535,000
Ambulance Fund – Lease pymts.				233,186	233,186
Septic Betterment Fund	20,400	20,400	20,400	20,400	20,400
Waterways Fund	6,000	2,000	2,000	2,000	2,000
Library Trustees		24,400	30,000		
Free Cash	xx	xx	65,000		
Subtotal OAF			742,400	905,586	910,586
Capital & Other					
PEG Access Fund – capital			8,500	20,000	10,000
Ambulance Fund – capital	205,000	50,000	105,000	15,000	15,000
Re-appropriated articles – capital				200,000	
Subtotal OAF	205,000	50,000	113,500	235,000	25,000
Free Cash - Reserves				1,050,000	810,000
Free Cash – Capital & other	xx	xx	608,400	899,000	2,484,374
Subtotal Free Cash			608,400	1,949,000	3,294,374
Grand Total OAF & Free Cash			1,464,300	3,089,586	4,229,960

A serene sunset scene over a body of water. The sky is filled with soft, golden clouds, and the sun is low on the horizon, casting a warm glow. Several boats are visible on the water, their silhouettes reflected in the calm surface. The foreground shows a grassy bank.

Appropriations

TOWN OF EASTHAM, MASSACHUSETTS

FY 2023 PRELIMINARY BUDGET RECOMMENDATIONS

JANUARY 3, 2022

Appropriations – Operating Budget

- Provides for contractual wage increases.
- No new positions added
 - Some position contemplated and should be considered for future.
- Provides for full-time hours for Housing Coord.
- Provides for vendor contractual increases.
- Department expense budgets otherwise level-funded.
 - Approx. \$35,000 in requested expense increases deferred.
 - Approx. \$87,500 in requested OT/holiday increases deferred.
 - Not funding will put pressure on budget & reduce Free Cash. Reserve Fund increased nominally to help manage.
- Debt Service increases largely due to ongoing water project.
 - Expected to reach its peak in FY 2025, then decline.
 - Addition of lease payments for FD Quint (previously approved) funded by Ambulance Fund.
- Several Appropriations listed are funded from non-levy sources
- Educational Assessments are placeholders until known.

Budget Element	FY 22 Final	FY 23 Preliminary	\$ Change	% Change
Elected & General	113,000	138,000	25,000	22.12%
Town Administration	599,699	630,835	31,136	5.19%
Municipal Finance	1,463,415	1,554,358	90,943	6.21%
Town Clerk & Elections	181,418	185,579	4,161	2.29%
Community Development	613,654	667,691	54,037	8.81%
Public Safety	5,253,304	5,479,214	225,910	4.30%
Education	9,495,295	9,848,606	353,311	3.72%
Public Works	2,179,242	2,296,974	117,732	5.40%
Community Services	1,634,757	1,703,185	68,428	4.19%
Unallocated	6,347,550	6,871,165	523,615	8.25%
Debt Service	4,982,264	6,122,748	1,140,484	22.89%
Total Operating Budget	32,863,598	35,498,355	2,581,666	8.02%
Town Salaries	9,707,563	10,170,895	463,332	4.77%
Town Expense	8,678,476	9,356,106	677,630	7.81%
Educational Services	9,495,295	9,848,606	353,311	3.72%
Debt Service	4,982,264	6,122,748	1,140,484	22.89%
Total Operating Budget	32,863,598	35,498,355	2,581,666	8.02%

Appropriations – Capital Budget

- Based upon continued improvement in developing 5-Year Capital Plan.
- More comprehensive - includes anticipated non-levy items.
- Deliberative process, including justification of need, prioritization of requests, and review with Finance Committee of draft plan/budget requests.
- Utilizes \$400,000 of tax levy funded via prior override for recurring fleet and dept. equipment replacement.
- Being impacted by current supply chain issues, inflationary pressures, and bid environment.
- Recommended plan requests:
 - Funding of routing requests in a capital budget article
 - No borrowing – trying to bundle items into future issue to minimize borrowing/issuance costs.
 - No capital exclusions

Funding Source	Amount
Tax Levy	425,000
Free Cash	1,459,374
Available Funds	25,000
Subtotal Town Meeting Appropriation	1,909,374
Chapter 90 Grant	930,000
Other Grants	525,000
Total Capital Budget	3,364,374

Summary of Requests	Amount	Source
Building/Facility Maintenance	478,000	Free Cash
Local Road Improvements:		
Planning & Design (Town/Rt. 6)	100,000	Free Cash
Intersection Improvement	500,000	Ch. 90
Construction – Complete Streets Program	400,000	Grant
Landings, Culverts, Drainage	100,000	Free Cash
T-Time/TCP/COA site planning/development	100,000	Free Cash
Wastewater Planning	350,000	Free Cash
DPW Recurring maintenance programs	80,000	Free Cash/Levy
Fleet Replacement requests	732,750	Various
Equipment Replacement requests	273,624	Various
Sanitation Equipment	125,000	Free Cash
Community Internet	100,000	Grant
Energy Efficiency Improvements	25,000	Free Cash

Appropriations – Other Budget Items

- Continued funding of reserves
 - Stabilization Fund will be in our target range.
 - Nominal funding of OPEB – could be focus of larger future year contributions. Need long-term strategy.
 - IOD Fund, Expected to fund via operating budget, but current revenue environment didn't support. Nominal contribution to continue program.
- Other Budget Items
 - Funding necessary to achieve Town goals, but neither operating nor capital in nature.
- Housing Production Plan
 - Amount represents Free Cash generated from Short-Term Rental tax in FY 21.
 - Allocated to housing programs under development with the Housing Trust.

APPROPRIATIONS		
<u>Element</u>	<u>Amount</u>	<u>Source</u>
Financial Reserves:		
Stabilization Fund	750,000	Free Cash
OPEB Fund	50,000	Free Cash
Injured on Duty Fund	10,000	Free Cash
Other Budget Requests:		
Nauset Estuary Study	75,000	Free Cash
Applications Development	35,000	Free Cash
Strategic Plan Updates	15,000	Free Cash
Housing Production Plan	900,000	Free Cash (STR)
Total Other Budget Items	1,835,000	

PROJECTED BALANCES OF RESERVES			
<u>Reserve Fund</u>	<u>Current Balance</u>	<u>Contribution</u>	<u>Expected Balance</u>
Stabilization Fund	1,471,200	750,000	2,221,200 (6.2% of Op. Budget)
OPEB Fund	611,200	50,000	661,200
Injured on Duty Fund	72,100	10,000	82,100
Unspent Free Cash		(estimate)	600,000



Other Budget Considerations

TOWN OF EASTHAM, MASSACHUSETTS
FY 2023 PRELIMINARY BUDGET RECOMMENDATIONS
JANUARY 3, 2022

Budget Challenges & Recommendations

SHORT-TERM

- Placeholders on Education Budgets – will not be known likely till March.
- General & Health Insurance placeholders – anticipating favorable news.
- Ability to fill open positions
- Ability to retain vendors and contractors for current needs.
- Completion of local public works projects in capital budget.
- Managing local receipts to minimize potential of revenue deficits.

LONG-TERM

- Education costs and assessment calculations.
- Long-term trends are near double digit increases.
- Availability and affordability of workforce.
- Availability and affordability of workforce and local vendors.
- Ongoing funding for desired roadwork and required stormwater/wastewater infrastructure and managing requirements.
- Creation of funding streams and maintenance of adequate fee levels and aggressively pursuing new growth opportunities.

RESPONSE

- Work with District administrators to develop assessment projections and improve budgetary communication issues.
- Pursue plan design & wellness opportunities with HI provider to minimize costs.
- Pursue OPEB funding opportunities, POB bonds.
- Review coverages & deductibles.
- Review employment and workplace practices.
- Shared service models with area towns.
- Managing of debt load and drop-off, pursuing grant opportunities and alternative funding.
- Complete financial modeling for TWMP.
- Review of local fee structure.
- Review of assessment procedures.
- Pursue economic development opportunities.



Select Board Budget Message

(FY 2022 BUDGET MESSAGE CONTINUED TO FY 2023)

TOWN OF EASTHAM, MASSACHUSETTS

SELECT BOARD BUDGET POLICY STATEMENT

For Fiscal Year 2022

INTRODUCTION

In accordance with the Town of Eastham Home Rule Charter, the Select Board hereby issues this policy statement to inform and direct the preparation of the Fiscal Year 2022 Municipal, School and Capital Budgets. The Charter provides for the following requirement in Section 6.1.4:

“Annually prior to the first day of November, the Board of Selectmen after consulting with the Town Administrator shall issue a policy statement that shall establish general guidelines for the next town budget.”

The Select Board also takes this opportunity to reaffirm our commitment to maintaining high-quality, valued services, continued capital and infrastructure maintenance and funding; to maintain a sustainable, prudent, and transparent financial management process in honoring these commitments. Furthermore, the Select Board reaffirms the overarching principles contained within our recently adopted Strategic Plan.

1. Honor Eastham’s history and protect its small-town identity.
2. Live in harmony with the natural environment and local culture.
3. Enhance community vibrancy and viability for people of all ages.

We encourage the Town Administrator and Department Heads to consider and apply these principles in the development of the Fiscal Year 2022 operating and capital budgets. Specifically, the Select Board provides the following budget guidelines:

Budget for the delivery of Town services equivalent to those of the prior fiscal year – (a Level Service Budget).

Given the current economic condition and concerns the Town will seek to maintain a level service budget which provides ongoing funding of existing programs and staffing levels. Expenditure levels for these programs and personnel may be adjusted for new contractual commitments and cost inflation.

Despite this “level-service approach” the Select Board will consider new programs that further the achievement of goals within our Strategic Plan. Where possible, new requests shall provide for an identified funding source. Priority shall be placed on maintaining and improving basic public services that are justified based on community needs and strategic priority.

As stewards of our taxpayer funds, we recognize the importance of operational and administrative practices that create efficiencies and minimize costs. We encourage Town departments to pursue these practices and opportunities, including the introduction of new technology and staffing models, to minimize departmental operating costs using a long-term perspective.

Address the Town’s financial management and reserve policies and practices.

Following Select Board policies and recent practices, the Town will continue its sound financial management approach which provides for funding recurring operating budget expenditures with recurring and sustainable revenues – a structurally balanced budget which does not rely on the use of non-recurring revenues such as free cash, stabilization or other one-time revenues to sustain the operating budget.

TOWN OF EASTHAM, MASSACHUSETTS

SELECT BOARD BUDGET POLICY STATEMENT

For Fiscal Year 2022

Budget proposals should consider previously adopted financial management policies concerning reserve levels, budgetary flexibility, and debt service levels. Narrative explanation describing compliance or progress in achieving budget policy goals should be provided by the Town Administrator. Financial management policies concerning additional matters should also be identified and recommended as appropriate.

Revenue Policy

The operating budget is supported by four major revenue sources: the property tax levy, state aid, local receipts, and other available funds.

Property Taxes - The Select Board endeavors to provide a level-service budget while remaining within the limits of Proposition 2 ½.

State Aid - Given the current economic condition, state aid is not currently expected to increase and should be level funded. Changes to state aid funding may be implemented based upon specific guidance from the Department of Revenue.

Local Estimated Receipts and Other Available Funds – The Town will maintain its practice of using conservative revenue estimates based upon historical collections and as adjusted and projected forward given economic conditions.

- Departments should review fee schedules and charges for service to ensure an appropriate level of cost-recovery is maintained.
- Local receipt growth and economic development activities should be pursued using a long-term perspective to minimize reliance on the property tax rate.
- The Town should look to restore its practice of stewarding revenue from new short-term rental taxes as well as marijuana excise and fees for use in funding capital and reserve programs.

Other Funding Sources - Shall be used as appropriate for funding the capital budget and infrastructure, other articles, and reserves. These may include one-time sources such as free cash, issuance of bonds and use of debt and capital exclusions as appropriate or necessary.

Appropriation Policy

Departmental budgets should be developed following the “level-service” budget principal to maintain core, basic services to the community.

The Fiscal Year 2022 operating budget shall incorporate a spending plan that appropriately provides for the services authorized by our community for the “Family Support Package,” funded by a \$490,500 Proposition 2 ½ override. Budget documents should clearly identify where these amounts are provided and how these services accomplish the purposes authorized.

The Fiscal Year 2022 capital budget shall incorporate a spending plan for “routine, recurring” departmental capital costs that provides for the purposes authorized by our community for “Capital Plan Funding,” funded by a \$400,000 Proposition 2 ½ override. Budget documents should clearly identify where this amount is provided and how the spending plan accomplishes the purpose authorized.

Increase reserves – the Town Administrator shall recommend contributions to the Town’s Stabilization, OPEB Trust, and other funds consistent with sound financial management practices and the adopted financial management policies of the Select Board. A narrative explanation of reserve balances and the compliance or progress made toward meeting these stated policy objectives should be provided in the resultant budget narratives.

Select Board Goals 2021-2022

Activities to increase organizational capacity and communication between levels of town government to achieve strategic goals:

1. Continue to work to develop positive and collaborative relationships with neighboring towns to maximize resources (staff, time, and money) and regional capacity to solve problems
2. Involve State Representatives and Senators in discussions with state and federal entities to achieve goals that involve state, federal agencies, or other municipalities, such as changes to route 6, housing, wastewater & stormwater.
3. Meet with CCNS to execute a new Town/Park agreement

Activities to achieve Strategic Planning Goals:

1. **Create preliminary six-year plan (with benchmarks and financial targets) for:**
 - a. Housing (set and prioritize housing goals)
 - b. Economic, housing, and general development of T-Time, Town Center Plaza and COA site)
 - c. Infrastructure Improvements (Route 6, Complete Streets, Other)
 - d. Wastewater (Preliminary plan for public review)

Encourage and welcome a diversity of residents, increase diversity of housing options, and enhance community spirit

- a. Housing
 - i. Set and prioritize housing goals
 - ii. Identify parcels of land for tax title taking and other available for housing
 - iii. Continue to work on strategies to encourage and promote workforce housing and opportunities for residents to enter the housing market
 - iv. Begin conversations with other elected town and state officials re: state affordable housing regulations and the need for updates to be more responsive to the needs of rural communities

Select Board Goals 2021-2022

- b. Economic, housing, and general development of T-Time, Town Center Plaza and COA site)
 - i. Work with Master Planner and staff to identify capacity of and best use for parcels -what can site(s) support and what is best level of density for each site, working from committee and community recommendations
 - ii. Implement the Business Support, Recovery & Resiliency Program
 - iii. Discuss and determine best use of additional 2% of short-term rental tax (community support programs)

Improve travel experience for all users

- c. Infrastructure Improvements (Route 6 and Complete Streets)
 - i. Complete initial conceptual design for re-design/traffic calming on route 6, and identify funding for engineering design
 - ii. Prioritize Intersection Improvements on FY23 Capital Plan
 - iii. Identify first complete streets project and apply for funding

Preserve and protect coastal, estuary, pond, and other natural resources

- d. Wastewater
 - i. Review Draft TWMP and begin process of evaluation & decision-making
 - ii. Conduct public meetings and submit plan to DEP (2022?)

Provide and enhance access to public recreational resources

- e. Identify possibilities for increase parking for public library/windmill green areas
- f. Clarify the location of the COA as a senior only or collaboration with recreation as a community center
- g. Continue Rock Harbor Improvements to allow greater community use and access and encourage creative use of facilities

Select Board Goals 2021-2022

Goals in Progress, continued from the prior year:

1. Install water bottle filling stations at convenient locations in town (at least 4 by summer 2022) Support the creation of a Farmer's Market for Eastham
2. Continue to look for a Coordinator for Eastham's Farmers Market

ITEM	DATE	DESCRIPTION
Departmental Salary Projections issued	Friday, August 27, 2021	Departments to review/validate employee roster, positions, compensation and benefits
Departmental Capital Budget templates issued	Friday, September 3, 2021	Departments to review, update five-year plan and current-year capital budget requests
Due date for departmental review of Salary Projections	Wednesday, September 8, 2021	Dept. review of salary projections should be complete and changes/updates returned and communicated to Finance Dept.
Departmental Operating Budget templates issued	Wednesday, September 15, 2021	Departments to review and update Operating Budget requests.
Due date for departmental review/submission of Capital Budget plan and requests	Wednesday, September 15, 2021	Dept. review of 5-year capital plan and current year Capital Budget requests should be complete and changes/updates returned and communicated to Finance Dept.
Due date for departmental review/submission of Operating budgets	Friday, October 1, 2021	Dept. review of FY 23 Operating Budget and budget requests should be complete and changes/updates returned and communicated to Finance Dept.
First draft of capital plans/budgets issued to departments	Monday, October 4, 2021	Finance department will have compiled and done a preliminary consideration of capital plan/budget submissions from departments and will re-issue preliminary capital budget/plan for follow-up review by departments.
First draft of operating budgets issued to departments	Friday, October 15, 2021	Finance department will have compiled and done a preliminary consideration of operating budget submissions from departments and will re-issue preliminary operating budgets for follow-up review.
Administration/Department review of budget submissions	10/18/2021 - 11/5/2021	Admin, Finance, and Department meetings and discussion regarding budget requests.
Final Budget review and compilation	11/8/2021 - 11/19/2021	Final budget compiled based upon budget requests, administrative review, departmental feedback, etc. taking into account balanced budget and Financial Policy requirements.
Draft budget to Town Administrator	Monday, November 22, 2021	Deliver final, first-draft Town-wide budget to Town Administrator for final review
Final preparation of first draft of Town-Wide Budget	12/6/2021 - 12/20/2021	Finalize budget based upon Town Administrator review
Due date to finalize budget presentation	Wednesday, December 29, 2021	
Operating and Capital Budget Presentation	Monday, January 3, 2022	Joint Meeting of SB and FC
Finance Committee meeting date	Wednesday, January 12, 2022	Budget review: Capital Budget and Debt; Elected & General; Town Administration; Municipal Finance; Town Clerk
Finance Committee meeting date	Wednesday, January 19, 2022	Community Housing Plan
Select Board meeting date	Monday, January 24, 2022	RTE to be discussed

ITEM	DATE	DESCRIPTION
Finance Committee potential meeting date	Wednesday, January 26, 2022	Open meeting date
Finance Committee scheduled meeting date	Tuesday, February 1, 2022	Budget review - Community Services: Library; Recreation; COA; Health & Environment
Select Board meeting date	Monday, February 7, 2022	Town Meeting Warrant Closes
Finance Committee scheduled meeting date	Wednesday, February 9, 2022	Budget review - Community Development and Fire Department
Finance Committee scheduled meeting date	Wednesday, February 16, 2022	Budget review - DPW: Highways; Natural Resources; Sanitation; Water Enterprise; Maintenance
Finance Committee scheduled meeting date	Wednesday, February 23, 2022	Budget review - Police Department & Dispatch
Select Board meeting date	Monday, February 28, 2022	Update and review of budget and warrant articles
Finance Committee scheduled meeting date	Tuesday, March 1, 2022	Budget review - Unallocated; Community Preservation
Select Board meeting date	Monday, March 7, 2022	Update and review of budget and warrant articles
Finance Committee potential meeting date	Wednesday, March 9, 2022	All other Articles Review; Budget Recap
Finance Committee potential meeting date	Wednesday, March 16, 2022	Budget review - Education; EES, NRSD, CCT; (Articles)
Select Board meeting date - Budget Hearing	Monday, March 21, 2022	Update and review of budget and warrant articles. Joint Meeting of SB and FC - votes/recommendations of each to be taken if necessary.
Finance Committee potential meeting date	Wednesday, March 23, 2022	Open meeting date
Open Meeting Date, available if needed.	Monday, March 28, 2022	
Finance Committee potential meeting date	Wednesday, March 30, 2022	Open meeting date
Warrant goes to printer	Friday, April 1, 2022	
Post Warrant with Town Clerk	Friday, April 15, 2022	
Pre-Town Meeting	Thursday, April 21, 2022	
Town Meeting	Monday, May 2, 2022	

Departmental due dates/deadlines
Joint meetings
Select Board meetings
Finance Committee meetings

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2023 Operating Budget

SECTION 2: BUDGET SUMMARY DOCUMENTS

- General Fund
- Water Fund
- Annual Town Meeting Operating Budget Article Table
- Budget Changes & Adjustments Worksheet
- Budget Graphs

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 BUDGET SUMMARY - Updated March 15, 2022

GENERAL FUND					
	Operating Budget	Capital Budget	Other Budget Items (Reserve Funding)	Total Budget	Total Prior Year
APPROPRIATIONS					
General Govt. Services	3,448,858		166,250	3,615,108	3,137,105
Community Services	1,703,185		900,000	2,603,185	1,634,757
Public Safety	5,588,714			5,588,714	5,230,893
Public Works	2,298,674			2,298,674	2,229,242
Unallocated Expenditures	6,926,665		810,000	7,736,665	7,397,549
Debt Service	5,691,161			5,691,161	4,982,264
Education	9,566,326			9,566,326	9,495,295
Capital Plan		1,934,374		1,934,374	1,809,686
Subtotal Local Appropriations	35,223,583	1,934,374	1,876,250	39,034,207	35,916,791
State & County Assessments	743,688			743,688	688,509
Total Appropriations	35,967,271	1,934,374	1,876,250	39,777,895	36,605,300
FUNDING					
Property Taxes	30,409,724	425,000		30,834,724	29,174,589
Less: Provision for Abatements/Exemptions	(250,000)			(250,000)	(238,504)
Local Receipts	4,164,100			4,164,100	3,721,558
State Aid	692,861			692,861	625,071
Other Available Funds	950,586	50,000		1,000,586	1,158,586
Free Cash		1,459,374	1,876,250	3,335,624	2,164,000
Total Funding	35,967,271	1,934,374	1,876,250	39,777,895	36,605,300
Budget Variance	-	-	-	-	-

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 BUDGET SUMMARY - Updated March 15, 2022

WATER FUND					
	Operating Budget	Capital Budget	Other Budget Items (Reserve Funding)	Total Budget	Total Prior Year
APPROPRIATIONS					
General Govt. Services				-	-
Community Services				-	-
Public Safety				-	-
Public Works	499,391			499,391	400,000
Unallocated Expenditures				-	-
Debt Service				-	-
Education				-	-
Capital Plan				-	-
Subtotal Local Appropriations	499,391	-	-	499,391	400,000
State & County Assessments				-	-
Total Appropriations	499,391	-	-	499,391	400,000
FUNDING					
Property Taxes				-	-
Less: Provision for Abatements/Exemptions				-	-
Local Receipts	499,391			499,391	400,000
State Aid				-	-
Other Available Funds				-	-
Free Cash				-	-
Total Funding	499,391	-	-	499,391	400,000
Budget Variance	-	-	-	-	-

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2023 BUDGET SUMMARY - Preliminary

GENERAL FUND					
	Operating Budget	Capital Budget	Other Budget Items (Reserve Funding)	Total Budget	Total Prior Year
APPROPRIATIONS					
General Govt. Services	3,176,463		125,000	3,301,463	3,137,105
Community Services	1,703,185		900,000	2,603,185	1,634,757
Public Safety	5,479,214			5,479,214	5,230,893
Public Works	2,296,974			2,296,974	2,229,242
Unallocated Expenditures	6,871,165		810,000	7,681,165	7,397,549
Debt Service	6,122,748			6,122,748	4,982,264
Education	9,848,606			9,848,606	9,495,295
Capital Plan		1,909,374		1,909,374	1,809,686
Subtotal Local Appropriations	35,498,355	1,909,374	1,835,000	39,242,729	35,916,791
State & County Assessments	706,411			706,411	688,509
Total Appropriations	36,204,766	1,909,374	1,835,000	39,949,140	36,605,300
FUNDING					
Property Taxes	30,892,508	425,000		31,317,508	29,174,589
Less: Provision for Abatements/Exemptions	(250,000)			(250,000)	(238,504)
Local Receipts	4,014,100			4,014,100	3,721,558
State Aid	637,572			637,572	625,071
Other Available Funds	910,586	25,000		935,586	1,158,586
Free Cash		1,459,374	1,835,000	3,294,374	2,164,000
Total Funding	36,204,766	1,909,374	1,835,000	39,949,140	36,605,300
Budget Variance	-	-	-	-	-

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2023 BUDGET SUMMARY - Preliminary

WATER FUND					
	Operating Budget	Capital Budget	Other Budget Items (Reserve Funding)	Total Budget	Total Prior Year
APPROPRIATIONS					
General Govt. Services				-	-
Community Services				-	-
Public Safety				-	-
Public Works	551,391			551,391	400,000
Unallocated Expenditures				-	-
Debt Service				-	-
Education				-	-
Capital Plan				-	-
Subtotal Local Appropriations	551,391	-	-	551,391	400,000
State & County Assessments				-	-
Total Appropriations	551,391	-	-	551,391	400,000
FUNDING					
Property Taxes				-	-
Less: Provision for Abatements/Exemptions				-	-
Local Receipts	551,391			551,391	400,000
State Aid				-	-
Other Available Funds				-	-
Free Cash				-	-
Total Funding	551,391	-	-	551,391	400,000
Budget Variance	-	-	-	-	-



Annual Town Meeting Operating Budget Article Table

TOWN OF EASTHAM
FY 23 OPERATING BUDGET - ARTICLE 2A

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 22 FINAL BUDGET	FY 23 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
Elected & General						
1	Elected Official's Salary	13,000	13,000	-		
2	Reserve Fund	100,000	200,000	100,000		
Subtotal Elected & General		\$ 113,000	\$ 213,000	\$ 100,000	88.50%	9-0
Town Administration						
3	Town Administration Salary	351,364	368,360	16,996		
4	Town Administration Expense	49,245	61,150	11,905		
5	Legal Services	80,000	85,000	5,000		
6	Central Purchasing Supply & Service	119,090	132,575	13,485		
Subtotal Town Administration		\$ 599,699	\$ 647,085	\$ 47,386	7.90%	9-0
Municipal Finance						
7	Municipal Finance Salaries	1,084,253	1,282,646	198,393		
8	Municipal Finance Expense	-	-	-		
9	Town Accountant Expense	48,030	48,030	-		
10	Treasurer/Collector Expense	38,630	43,875	5,245		
11	Assessors Expense	43,910	71,760	27,850		
12	IT Expense	248,592	262,796	14,204		
Subtotal Municipal Finance		\$ 1,463,415	\$ 1,709,107	\$ 245,692	16.79%	9-0
Town Clerk & Elections						
13	Town Clerk & Elections Salary	170,148	178,179	8,031		
14	Town Clerk & Elections Expense	11,270	12,900	1,630		
Subtotal Town Clerk & Elections		\$ 181,418	\$ 191,079	\$ 9,661	5.33%	9-0
Community Development & Inspectional Services						
15	Comm. Dev. & Inspectional Services Salary	598,904	673,837	74,933		
16	Community Development Expense	7,495	7,495	-		
17	Building Inspection Expense	7,255	7,255	-		
Subtotal Community Dev. & Inspections		\$ 613,654	\$ 688,587	\$ 74,933	12.21%	9-0
Public Safety						
18	Police Salary	1,894,246	1,983,582	89,336		
19	Police Expense	118,494	134,565	16,071		

TOWN OF EASTHAM
FY 23 OPERATING BUDGET - ARTICLE 2A

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 22 FINAL BUDGET	FY 23 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
20	Animal Control Expense	37,750	37,750	-		
21	Emergency Management Expense	1,000	10,000	9,000		
22	Fire Salary	2,594,149	2,780,571	186,422		
23	Fire Expense	205,035	219,835	14,800		
24	Dispatching Salary	398,430	417,111	18,681		
25	Dispatching Expense	4,200	5,300	1,100		
Subtotal Public Safety		\$ 5,253,304	\$ 5,588,714	\$ 335,410	6.38%	9-0
Educational Services						
26	Eastham Elementary School Operations	3,783,480	3,781,881	(1,599)		
27	Nauset Regional School District Assessment	5,018,970	5,251,592	232,622		
28	Cape Cod Regional Technical School Assessment	692,845	532,853	(159,992)		
Subtotal Educational Services		\$ 9,495,295	\$ 9,566,326	\$ 71,031	0.75%	9-0
Public Works						
29	Public Works Salaries	1,289,063	1,350,039	60,976		
30	General Maintenance Expense	166,200	166,200	-		
31	Municipal Buildings Expense	87,000	87,000	-		
32	Snow & Ice Expense	83,104	84,000	896		
33	Street Lighting Expense	7,600	8,000	400		
34	Waste Collection & Disposal Expense	505,470	559,730	54,260		
35	Tree Warden Expense	7,590	7,700	110		
36	Natural Resources Expense	33,215	36,005	2,790		
Subtotal Public Works		\$ 2,179,242	\$ 2,298,674	\$ 119,432	5.48%	9-0
Community Services						
37	Health & Environment Salary	251,091	261,474	10,383		
38	Health & Environment Expense	76,880	77,000	120		
39	Council on Aging Salaries	249,461	260,662	11,201		
40	Council on Aging Expense	35,710	37,700	1,990		
41	Library Salaries	428,848	440,387	11,539		
42	Library Expense	121,199	127,370	6,171		
43	Beach & Recreation Salary	384,606	408,392	23,786		
44	Beach & Recreation Expense	86,962	90,200	3,238		
Subtotal Community Services		\$ 1,634,757	\$ 1,703,185	\$ 68,428	4.19%	9-0

TOWN OF EASTHAM
FY 23 OPERATING BUDGET - ARTICLE 2A

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 22 FINAL BUDGET	FY 23 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
Unallocated Expenditures						
45	Energy & Fuels Expense	361,750	382,150	20,400		
46	General Liability Insurance	460,932	493,424	32,492		
47	Employee Pension	1,921,317	2,093,369	172,052		
48	Employee Insurance	2,878,287	3,161,116	282,829		
49	Employment Costs Expenses	39,350	69,500	30,150		
50	Veterans Service Expense & Benefits	63,064	63,756	692		
51	Human Service Contracts	622,850	663,350	40,500		
Subtotal Unallocated Expenditures		\$ 6,347,550	\$ 6,926,665	\$ 579,115	9.12%	9-0
Debt Service						
52	Exempt Debt - Debt Service	4,816,601	5,101,244	284,643		
53	Non-Exempt Debt - Debt Service	20,000	255,000	235,000		
54	Borrowing Costs & Charges	16,000	22,500	6,500		
55	Capital Lease Payments	129,663	312,417	182,754		
Subtotal Debt Service		\$ 4,982,264	\$ 5,691,161	\$ 708,897	14.23%	9-0
GRAND TOTAL BUDGET		\$ 32,863,598	\$ 35,223,583	\$ 2,359,985	7.18%	
Town Salary		9,707,563	10,418,240	710,677	7.32%	
Town Expense		8,678,476	9,547,856	869,380	10.02%	
Educational Services		9,495,295	9,566,326	71,031	0.75%	
Debt Service		4,982,264	5,691,161	708,897	14.23%	
GRAND TOTAL BUDGET		\$ 32,863,598	\$ 35,223,583	\$ 2,359,985	7.18%	

Increase excluding debt 5.92%

TOWN OF EASTHAM
FY 23 OPERATING BUDGET - ARTICLE 2

DRAFT

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 22 FINAL BUDGET	FY 23 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
Elected & General						
1	Elected Official's Salary	13,000	13,000	-		
2	Reserve Fund	100,000	125,000	25,000		
Subtotal Elected & General		\$ 113,000	\$ 138,000	\$ 25,000	22.12%	
Town Administration						
3	Town Administration Salary	351,364	368,360	16,996		
4	Town Administration Expense	49,245	57,150	7,905		
5	Legal Services	80,000	80,000	-		
6	Central Purchasing Supply & Service	119,090	125,325	6,235		
Subtotal Town Administration		\$ 599,699	\$ 630,835	\$ 31,136	5.19%	
Municipal Finance						
7	Municipal Finance Salaries	1,084,253	1,158,397	74,144		
8	Municipal Finance Expense	-	-	-		
9	Town Accountant Expense	48,030	41,530	(6,500)		
10	Treasurer/Collector Expense	38,630	43,875	5,245		
11	Assessors Expense	43,910	47,760	3,850		
12	IT Expense	248,592	262,796	14,204		
Subtotal Municipal Finance		\$ 1,463,415	\$ 1,554,358	\$ 90,943	6.21%	
Town Clerk & Elections						
13	Town Clerk & Elections Salary	170,148	174,179	4,031		
14	Town Clerk & Elections Expense	11,270	11,400	130		
Subtotal Town Clerk & Elections		\$ 181,418	\$ 185,579	\$ 4,161	2.29%	
Community Development & Inspectional Services						
15	Comm. Dev. & Inspectional Services Salary	598,904	652,941	54,037		
16	Community Development Expense	7,495	7,495	-		
17	Building Inspection Expense	7,255	7,255	-		
Subtotal Community Dev. & Inspections		\$ 613,654	\$ 667,691	\$ 54,037	8.81%	
Public Safety						
18	Police Salary	1,894,246	1,978,582	84,336		
19	Police Expense	118,494	134,565	16,071		

TOWN OF EASTHAM
FY 23 OPERATING BUDGET - ARTICLE 2

DRAFT

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 22 FINAL BUDGET	FY 23 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
20	Animal Control Expense	37,750	37,750	-		
21	Emergency Management Expense	1,000	1,000	-		
22	Fire Salary	2,594,149	2,690,571	96,422		
23	Fire Expense	205,035	215,835	10,800		
24	Dispatching Salary	398,430	415,611	17,181		
25	Dispatching Expense	4,200	5,300	1,100		
Subtotal Public Safety		\$ 5,253,304	\$ 5,479,214	\$ 225,910	4.30%	
Educational Services						
26	Eastham Elementary School Operations	3,783,480	3,890,152	106,672		
27	Nauset Regional School District Assessment	5,018,970	5,244,824	225,854		
28	Cape Cod Regional Technical School Assessment	692,845	713,630	20,785		
Subtotal Educational Services		\$ 9,495,295	\$ 9,848,606	\$ 353,311	3.72%	
Public Works						
29	Public Works Salaries	1,289,063	1,348,339	59,276		
30	General Maintenance Expense	166,200	166,200	-		
31	Municipal Buildings Expense	87,000	87,000	-		
32	Snow & Ice Expense	83,104	84,000	896		
33	Street Lighting Expense	7,600	8,000	400		
34	Waste Collection & Disposal Expense	505,470	559,730	54,260		
35	Tree Warden Expense	7,590	7,700	110		
36	Natural Resources Expense	33,215	36,005	2,790		
Subtotal Public Works		\$ 2,179,242	\$ 2,296,974	\$ 117,732	5.40%	
Community Services						
37	Health & Environment Salary	251,091	261,474	10,383		
38	Health & Environment Expense	76,880	77,000	120		
39	Council on Aging Salaries	249,461	260,662	11,201		
40	Council on Aging Expense	35,710	37,700	1,990		
41	Library Salaries	428,848	440,387	11,539		
42	Library Expense	121,199	127,370	6,171		
43	Beach & Recreation Salary	384,606	408,392	23,786		
44	Beach & Recreation Expense	86,962	90,200	3,238		
Subtotal Community Services		\$ 1,634,757	\$ 1,703,185	\$ 68,428	4.19%	

TOWN OF EASTHAM
FY 23 OPERATING BUDGET - ARTICLE 2

DRAFT

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 22 FINAL BUDGET	FY 23 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
Unallocated Expenditures						
45	Energy & Fuels Expense	361,750	382,150	20,400		
46	General Liability Insurance	460,932	493,424	32,492		
47	Employee Pension	1,921,317	2,093,369	172,052		
48	Employee Insurance	2,878,287	3,161,116	282,829		
49	Employment Costs Expenses	39,350	54,500	15,150		
50	Veterans Service Expense & Benefits	63,064	63,756	692		
51	Human Service Contracts	622,850	622,850	-		
Subtotal Unallocated Expenditures		\$ 6,347,550	\$ 6,871,165	\$ 523,615	8.25%	
Debt Service						
52	Exempt Debt - Debt Service	4,816,601	5,532,831	716,230		
53	Non-Exempt Debt - Debt Service	20,000	255,000	235,000		
54	Borrowing Costs & Charges	16,000	22,500	6,500		
55	Capital Lease Payments	129,663	312,417	182,754		
Subtotal Debt Service		\$ 4,982,264	\$ 6,122,748	\$ 1,140,484	22.89%	
GRAND TOTAL BUDGET		\$ 32,863,598	\$ 35,498,355	\$ 2,634,757	8.02%	
	Town Salary	9,707,563	10,170,895	463,332	4.77%	
	Town Expense	8,678,476	9,356,106	677,630	7.81%	
	Educational Services	9,495,295	9,848,606	353,311	3.72%	
	Debt Service	4,982,264	6,122,748	1,140,484	22.89%	
GRAND TOTAL BUDGET		\$ 32,863,598	\$ 35,498,355	\$ 2,634,757	8.02%	



Budget Changes & Adjustments Worksheet

TOWN OF EASTHAM , MASSACHUSETTS

Summary of Revised FY 2023 Operating Budget Proposal

March, 2022

Summary of Results

	<u>Preliminary</u>		
	<u>Budget</u>	<u>Final Budget</u>	<u>Change</u>
Article 2 appropriations	35,498,355	35,223,583	(274,772)
Recommended Override	500,000	500,000	
Estimated Tax Levy	31,317,507	30,834,724	(482,783)
Estimated Tax Rate	8.30	8.17	-0.13
Estimated Average Tax Burden	5,091	5,013	(78)
\$ Increase from Prior Year	171	92	(79)
% Increase from Prior Year	3.48%	1.88%	

Summary of Budgetary Changes impacting Tax Levy

Savings from Budgetary Placeholders	<u>220,000</u>
Use of Tax Levy:	
Reduction of Local Receipts from 86.3% closer to 85% target	34,000
Add to Emergency Management Budget	10,000
Previous Budget Requests Deferred	25,000
Final Departmental Budget adjustments - net	5,000
IT Position to Full-Time from Part-time	35,000
Conservation Agent to Full-Time from Part-time	21,000
No Provision for addl. \$75k FD Overtime Request No Provision for funding recurring Snow & Ice Deficits No Provision within FD/PD for IOD funding	
Increase Reserve Fund to \$200k	75,000
Increase Salary Adjustment Account	15,000
Total additional uses of Tax Levy	<u>220,000</u>

USE OF PORTION OF NEW CANNABIS REVENUE ESTIMATE

Reasonable/appropriate amount to utilize for estimated receipt	<u>240,000</u>
Add: Fire Department Community Risk Reduction Position	90,000
Add: Partial Funding of Social Worker position	40,000
Add: Municipal Finance/Flex position	110,000
Utilization of Cannabis Receipts	<u>240,000</u>

<u>Budget Line Item</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>Dept. Submission FY 2023 Budget</u>	<u>Change</u>	<u>Reasons for Change</u>	<u>Explanation of Chg.</u>	<u>Admin. Adjustments</u>	<u>Admin. FY 2023 Budget</u>	<u>Notes</u>
Elected Officials Salary		13,000.00	13,000.00	-				13,000.00	
Reserve Fund		100,000.00	125,000.00	25,000.00			-	125,000.00	
					Increase in Reserve Fund	25,000	-		Needed due to anticipated budgetary pressures/budgetary inflation not pro
Town Administration Salaries		351,364.00	368,360.00	16,996.00			-	368,360.00	
					TA Contractual increase	7,000			
					Staff Contractual increases	9,996			
					Add: Provide for Salary Reserve				Need provision for salary reserve - budget doesn't support
						16,996			
Town Administration Expense		49,245.00	64,150.00	14,905.00			(7,000.00)	57,150.00	
					Increase in P&T to keep up w/ inflation/needs	8,000	(4,000.00)		Cant support increase
					Increase in Training budget to support needs	6,100	(3,000.00)		Cant support increase
					Increase in Dues/memberships to reflect anticipated	805	-		
						14,905			
Legal Services		80,000.00	85,000.00	5,000.00			(5,000.00)	80,000.00	
					Increase in legal costs due to inflation/utilization	5,000	(5,000.00)		Cant support increase
						5,000			
Central Purchasing Supply & Service		119,090.00	133,825.00	14,735.00			(8,500.00)	125,325.00	
					Incr in Mail machine maint. Due to inflation	85			
					Decrease in copier lease costs	(4,665)			
					Increase in postage due to more mailings	5,000	-		
					Incr in printing costs due to add warrants	3,000	(1,500.00)		Cant support increase
					Proposed costs to update website/general code for bylaw	4,500	(4,500.00)		Cant support increase
					Incr. costs for Town Meetin (sound, chairs, etc.)	1,815	-		
					Incr. in supply costs. Inflation/utilization	5,000	(2,500.00)		Cant support increase
						14,735			
Municipal Finance Salaries		1,084,253.00	1,158,397.00	74,144.00			-	1,158,397.00	
					Contractual wage increases	52,692			
					Incrs cost for HR Coord. Vs. Adm. Asst.	9,746			Cant reduce, position added in FY 22
					Incrs in cost for App. Mgr. 35 to 40 hrs	5,643			
					Incrs hours for Media Asst.	2,729			
					Increase hours/rate for IT intern	3,334	-		LT cost svngs to have intern prg.
						74,144			
Municipal Finance Expense				-				-	
Town Accountant Expense		48,030.00	48,650.00	620.00			(7,120.00)	41,530.00	
					Reduction for audit svcs. Savings	(13,000)			
					Addition for addl train/dev/applications	13,000	(6,500.00)		Cant support repurposing of svngs.
					Incr. in conference/training	620	(620.00)		Cant support increase
						620			
Treasurer/Collector Expense		38,630.00	43,875.00	5,245.00			-	43,875.00	
					Tax title costs incr. due to incr work	2,000			Need if want to stay on top of work and execute foreclosures
					Incr. in misc accounts to actual costs	245	-		
					Anticipated Payroll service fees increase 14k - 16k	2,000			Required
					Anticipated Bank lockbox fees incr 4.4k - 5.4	1,000			Required
						5,245			

<u>Budget Line Item</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>Dept. Submission FY 2023 Budget</u>	<u>Change</u>	<u>Reasons for Change</u>	<u>Explanation of Chg.</u>	<u>Admin. Adjustments</u>	<u>Admin. FY 2023 Budget</u>	<u>Notes</u>
Assessor Expense		43,910.00	47,760.00	3,850.00			-	47,760.00	
					Anticipated incr. on bid/renewal of vendor contract	3,830			Required
					Incr in supplies and staff development	20	-		
					Incr in dues	-	-		
						3,850			
IT Expense		248,592.00	262,796.00	14,204.00			-	262,796.00	
					Incr. in R&M budget to actual	185	-		
					Incr. in applications licenses	10,326			Required
					Incr. in communications (phone/internet) costs	2,493			Required - s/b higher due to current use.
					Incr. in staff development funds	1,200	-		
						14,204			
Town Clerk Salary		170,148.00	174,179.00	4,031.00			-	174,179.00	
					Staff Contractual wage increases	4,031			
					Clerk - elected official request				
						4,031			
Town Clerk & Elections Expense		11,270.00	11,400.00	130.00			-	11,400.00	
					Incr. in misc accounts for inflation	130	-		
						130			
Community Development Salary		598,904.00	652,941.00	54,037.00			-	652,941.00	
					Staff contractual wage increases	23,937			
					Housing Coord. To full-time	30,100			Funded by STR revenue, not tax rate
					CPC funding of Housing Coord. Position				Request CPC to partially fund
						54,037			
Community Development Expense		7,495.00	7,495.00	-			-	7,495.00	
Building Inspection Expense		7,255.00	7,255.00	-				7,255.00	
Police Salary		1,894,246.00	1,985,022.00	90,776.00			(6,440.00)	1,978,582.00	
					Contractual wage increases	82,107			
					Incr. in Holiday pay	2,229	-		
					Incr. in OT	6,440	(6,440.00)		Cant support incr.
						90,776			
Police Expense		118,494.00	134,565.00	16,071.00			-	134,565.00	
					Incr. in software license fee for IMC	2,450			
					Incr for vehicle R&M	1,000	-		
					Add software license fee for DTS app	2,900	-		
					Increase in cell phone costs	1,120			
					Increase in Taser Lease costs	8,100	-		
					Increase in supplies budget	501	-		
						16,071			
Animal Control Expense		37,750.00	37,750.00	-				37,750.00	

<u>Budget Line Item</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>Dept. Submission FY 2023 Budget</u>	<u>Change</u>	<u>Reasons for Change</u>	<u>Explanation of Chg.</u>	<u>Admin. Adjustments</u>	<u>Admin. FY 2023 Budget</u>	<u>Notes</u>
Emergency Management Expense		1,000.00	1,000.00	-				1,000.00	
Fire Salary		2,594,149.00	2,768,094.00	173,945.00	Contractual wage increases Increase in OT budget	71,422 102,523	(77,523.00) (77,523.00)	2,690,571.00	Cant support increase
						173,945			
Fire Expense		205,035.00	222,335.00	17,300.00	Incr. in vehicle R&M costs Incr. for Crew Sense application license Incr. costs for medical supplies (inflation/utilization) Incr. in CMED assessment Incr. in New Hire training costs	4,000 2,500 2,000 800 8,000	- (2,500.00) (4,000.00)	215,835.00	Cant support increase Cant support increase
						17,300			
Dispatching Salary		398,430.00	417,456.00	19,026.00	Contractual wage adjustments Incr. in temp hours Incr. in OT	13,431 3,750 1,845	(1,845.00) - (1,845.00)	415,611.00	Cant support incr.
						19,026			
Dispatching Expense		4,200.00	6,020.00	1,820.00	Incr. for DTS scheduling app. Incr. in supply budget Incr. in staff development	720 500 600	(720.00) - -	5,300.00	Cant support incr.
						1,820			
Eastham Elemenatry School		3,783,480.00	3,890,152.00	106,672.00		106,672		3,890,152.00	3% placeholder incr. .5% chg. is 17.8k
Nauset Assessment		5,018,970.00	5,244,824.00	225,854.00		225,854		5,244,824.00	4.5% placeholder incr. .5% chg. is 25k
Cape Cod Tech Assessment		692,845.00	713,630.00	20,785.00		20,785		713,630.00	3% placeholder incr. .5% chg. is 3.5k
Public Works Salaries		1,289,063.00	1,350,058.00	60,995.00	Contractual wage adjustments Increase in Seasonal wages Increase in DPW Overtime	59,276 1,719	(1,719.00) (1,719.00)	1,348,339.00	Cant support increase
						60,995			
General Maintenance Expense		166,200.00	166,200.00	-				166,200.00	
						-			
Municipal Building Expense		87,000.00	87,000.00	-				87,000.00	
						-			
Snow & Ice Expense		83,104.00	84,000.00	896.00		896		84,000.00	Rounding up - no need to incrs. S&I, will deficit spend

<u>Budget Line Item</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>Dept. Submission FY 2023 Budget</u>	<u>Change</u>	<u>Reasons for Change</u>	<u>Explanation of Chg.</u>	<u>Admin. Adjustments</u>	<u>Admin. FY 2023 Budget</u>	<u>Notes</u>
Street Lighting Expense		7,600.00	8,000.00	400.00		400	-	8,000.00	Rounding up
Waste Collection Expense		505,470.00	559,730.00	54,260.00			-	559,730.00	
					Increase in transport & tipping fees	45,280			Required
					Increase in Hazardous HHW event	7,000	-		
					Increase in bldg maint. Supplies	1,500	-		
					Increase in uniform costs	480	-		
						<u>54,260</u>			
Tree Warden Expense		7,590.00	7,700.00	110.00		110	-	7,700.00	
Natural Resources Expense		33,215.00	36,005.00	2,790.00			-	36,005.00	
					Increase in supplies	40	-		
					Add Greenhead fly assessment - previously sep. art.	2,750			Required cost
						<u>2,790</u>			
Health & Environment Salaries		251,091.00	261,474.00	10,383.00			-	261,474.00	
					Contractual wage adjustments	10,383			
						<u>10,383</u>			
Health & Environment Expense		76,880.00	77,000.00	120.00		120	-	77,000.00	
Council on Aging Salaries		249,461.00	260,662.00	11,201.00			-	260,662.00	
					Contractual wage adjustments	11,201			
						<u>11,201</u>			
Council on Aging Expense		35,710.00	37,700.00	1,990.00			-	37,700.00	
					Incr. in vehicle R&M	170	-		
					Incr. in postage & cell phone costs	270	-		
					Incr. in supplies budget	1,500	-		
					Incr. in dues & memberships	50	-		
						<u>1,990</u>			
Library Salaries		428,848.00	440,387.00	11,539.00			-	440,387.00	
					Contractual wage adjustments	11,539			
						<u>11,539</u>			
Library Expense		121,199.00	127,370.00	6,171.00			-	127,370.00	
					Increase in R&M costs	1,000	-		
					Increase in software license fees	885			Required
					Increase in circulating materials costs	3,236	-		
					Increase in supplies	1,000	-		
					Increase in travel	50	-		
						<u>6,171</u>			
Beach & Recreation Salaries		384,606.00	408,392.00	23,786.00			-	408,392.00	
					Contractual wage adjustments	10,763			
					Seasonal staff incr - due to min. wage & hour adj.)	13,023			Not decreased - absorbing addl staffing for ECEC
						<u>23,786</u>			
Beach & Recreation Expense		86,962.00	90,200.00	3,238.00			-	90,200.00	

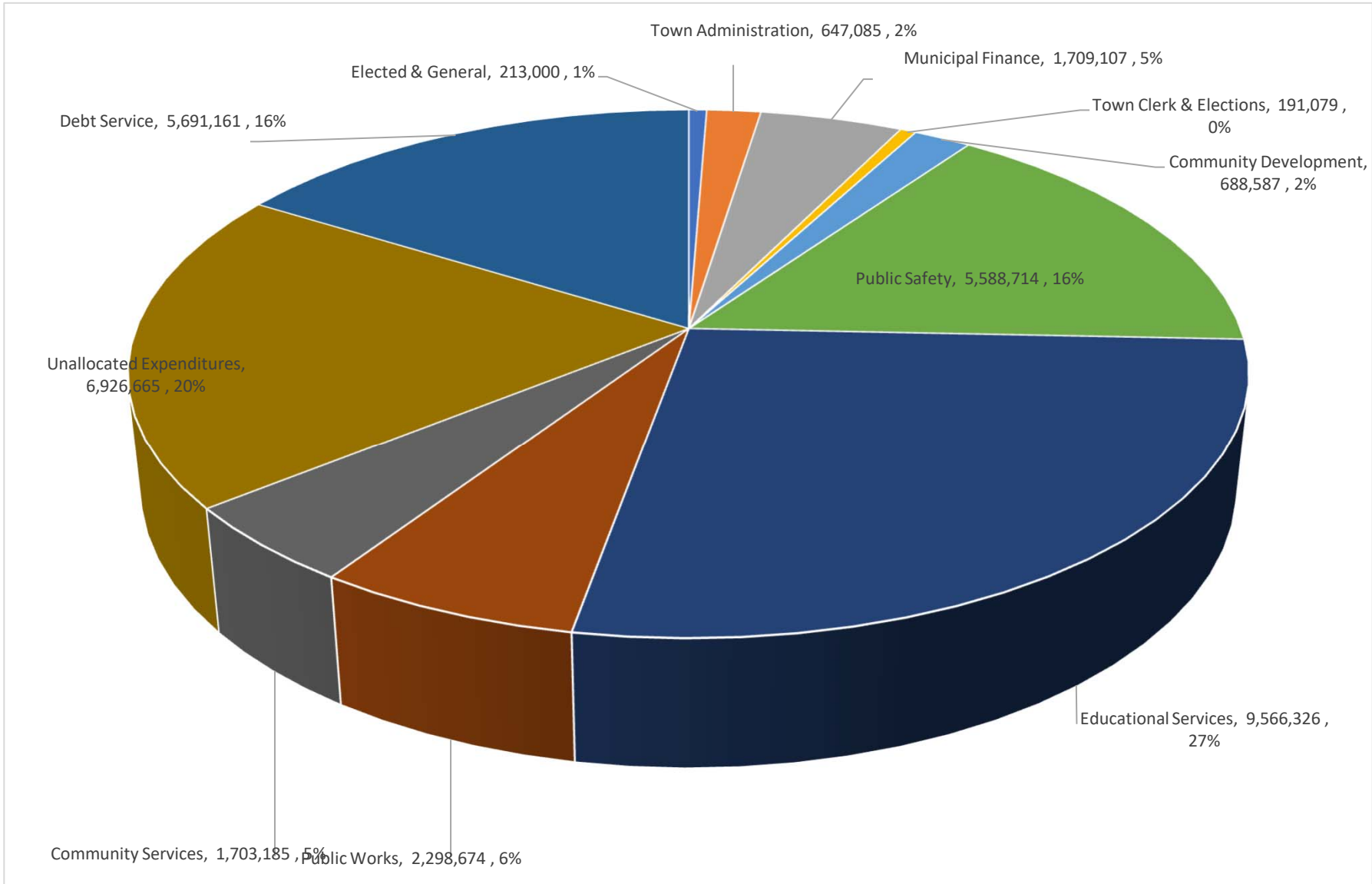
<u>Budget Line Item</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>Dept. Submission FY 2023 Budget</u>	<u>Change</u>	<u>Reasons for Change</u>	<u>Explanation of Chg.</u>	<u>Admin. Adjustments</u>	<u>Admin. FY 2023 Budget</u>	<u>Notes</u>
					Increase due to higher vendor Portable station costs	2,500			
					Increase in phone & sticker costs	660	-		
					Increase in supplies costs	43	-		
					Increase in dues	35	-		
						<u>3,238</u>			
Energy & Fuels Expense		361,750.00	382,150.00	20,400.00			-	382,150.00	
					Incr. to adj. FY 23 to FY 21 actual	20,400			
						<u>20,400</u>			
General Liability Insurance		460,932.00	493,424.00	32,492.00			-	493,424.00	
					Anticipated 7.5% increase	32,492			Per Broker LT trend is 10-15%. tbd March - could increase deductibles
						<u>32,492</u>			
Employee Pension		1,921,317.00	2,093,389.00	172,072.00			-	2,093,389.00	
					Actual increase per BCRA Assessment	172,072			
						<u>172,072</u>			
Employee Insurance		2,878,287.00	3,161,116.00	282,829.00			-	3,161,116.00	
					Increase to unemployment due to incr. rate	10,000			
					Increase in medicare due to higher wages	5,000			
					Increase in ee health ins. @ 10% premium inc.	267,829			Premium trend is 10% -s/b adding addl for addl utilization/ee
						<u>282,829</u>			
Employment Costs Expenses		39,350.00	54,500.00	15,150.00			-	54,500.00	
					Incr. in salary adjustment account	10,000	-		Reduction will likely result in insufficient \$ pending forgone salary
					Incr. in new hire physical/testing costs	2,500			Cannot reduce -already spending at this level, expected to increase
					Incr. in shirt/uniform costs	150	-		
					Incr. in training funds	2,500	-		
						<u>15,150</u>			
Veteran Services Expense		63,064.00	63,756.00	692.00			-	63,756.00	
					Expected incr. in assessment 3%	692			
						<u>692</u>			
Human Service Contracts		622,850.00	622,850.00	-				622,850.00	
Exempt Debt		4,816,601.00	5,532,831.00	716,230.00			-	5,532,831.00	
					Incr. for ST interest & required BAN paydown.	4,475			Cannot change - legally obligated, scheduled debt service
					Incr. in debt service on existing debt	149,469			Cannot change - legally obligated, scheduled debt service
					Incr. for debt service on newly issued Wtr. Debt	562,286			This is an estimated amount, but wont know actual until 5/22
						<u>716,230</u>			
Non-Exempt Debt		20,000.00	255,000.00	235,000.00			-	255,000.00	
					Increase in amt. provided for ST BAN's due to anticipated	10,000			Could reduce either this amt. or amt for RAN - but risky
					Anticipated debt service for Town Center Plaza	225,000			Funded by STR revenue, does not impact tax rate.

<u>Budget Line Item</u>	<u>FY 2021 Budget</u>	<u>FY 2022 Budget</u>	<u>Dept. Submission FY 2023 Budget</u>	<u>Change</u>	<u>Reasons for Change</u>	<u>Explanation of Chg.</u>	<u>Admin. Adjustments</u>	<u>Admin. FY 2023 Budget</u>	<u>Notes</u>
						235,000			
Borrowing Costs		16,000.00	22,500.00	6,500.00	Incr. FA fees and borrowing costs due to anticipated borr.	6,500	-	22,500.00	Could reduce, but clear need
						6,500			
Capital Lease Payments		129,663.00	312,417.00	182,754.00	Reduction is expiring leases	(50,432)	-	312,417.00	Legally required - funded by Amb Fd. No impact on tax rate
					Incr. for ambulance lease	118,420			Legally required - funded by Amb Fd. No impact on tax rate
					Incr. for Quint lease	114,766			
						182,754			
TOTALS		32,863,598.00	35,620,742.00	2,757,144.00		2,757,144	(122,367)	35,498,375	
						-	Cross Foot Variance	35,498,375	
					Current base wages	383,167.00			
					Wages for addl. Positions or increased hours	52,936.00			
					Wages for addl. OT/holiday, etc.	114,756			
					Expenses	217,439.00			
					Reserve Fund	25,000.00			
					New programs				
					EES	106,672.00			
					School Assess.	246,639.00			
					EE Benefits	470,051.00			
					Debt	1,140,484.00			
						<u>2,757,144.00</u>			
						-			

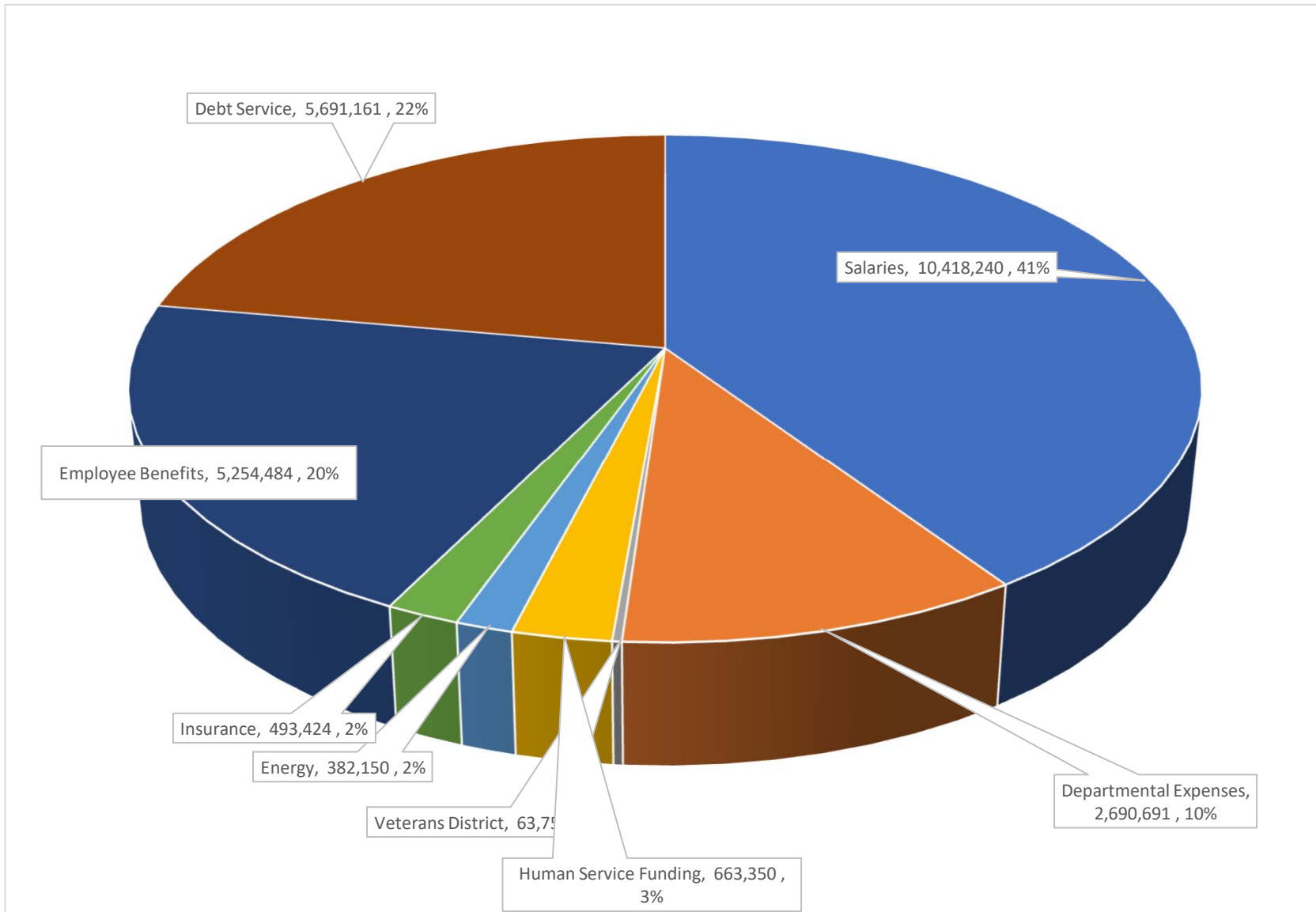


Graphs

FY 2023 TOWN LOCAL APPROPRIATION BUDGET ALLOCATION



FY 2023 MUNICIPAL BUDGET ALLOCATION



TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2023 Operating Budget

SECTION 3: BUDGET FUNDING SOURCES

- Property Tax Levy Calculation
- Local Receipt Estimates
- Other Available Funds
- State Aid Receipts & Assessments (Cherry Sheet)

TOWN OF EASTHAM, MASSACHUSETTS

TAX RATE & BUDGET PROJECTION

Levy Limit Calculation

	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Prior Year Levy Limit	17,475,581	18,862,815	19,469,604	20,101,081	21,114,727	21,761,860	23,383,474	24,107,335
Amended new growth		59						
2.5% increase	436,890	471,572	486,740	502,527	527,868	544,047	584,587	602,683
Current year new growth	100,344	135,158	144,737	145,119	119,330	187,001	139,274	140,000
New growth adjustment								
Current year override	850,000	-		366,000	-	890,500	-	500,000
Subtotal	18,862,815	19,469,604	20,101,081	21,114,727	21,761,925	23,383,408	24,107,335	25,350,018
Town debt exclusions	1,815,416	2,785,163	3,505,698	3,478,970	4,631,306	4,588,400	4,663,043	5,101,244
School debt exclusions						273,207	302,161	253,880
Capital exclusions							-	-
Cape Cod Commission	118,646	121,612	122,739	125,807	122,159	125,214	129,115	133,000
Other adjustment								
Water/Sewer								
Maximum allowable levy	20,796,877	22,376,379	23,729,518	24,719,504	26,515,390	28,370,229	29,201,654	30,838,142
Levy per calculation	20,277,997	21,984,418	23,725,433	24,309,988	26,500,139	28,366,748	29,174,589	30,834,724
Levy (over)/under	518,880	391,961	4,085	409,516	15,251	3,481	27,064	3,418

Tax Rate & Burden								ESTIMATE
Current Year Valuation	2,725,537,180	2,782,837,760	2,841,369,240	2,946,665,160	3,039,006,800	3,090,059,650	3,400,301,770	3,774,334,965
Tax Rate	7.44	7.90	8.35	8.25	8.72	9.18	8.58	8.17
Average Single Family Residence Value	457,583	467,642	477,628	495,268	511,743	521,408	573,468	613,611
Average tax burden	3,404	3,694	3,988	4,086	4,462	4,787	4,920	5,013
\$ increase from prior year					376	324	134	93
% increase from prior year					9.21%	7.26%	2.80%	1.88%

Median SFR Value							493,400	524,300
Median tax burden							4,233	4,283
\$ increase from prior year								50
% increase from prior year								1.18%

TOWN OF EASTHAM, MASSACHUSETTS

TAX RATE & BUDGET PROJECTION

Local Receipt Estimates

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 20</u>	<u>FY21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	Diff. from	%
	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>FY 21 Actual</u>	<u>Change</u>
Motor Vehicle Excise	881,668	894,619	880,000	854,624	742,195	950,415	810,000		800,000	(150,415)	0.8417
Meals excise	-	100,514	130,000	127,986	50,257	111,874	100,000		120,000	8,126	1.0726
Room excise	268,857	293,672	265,000	227,325	121,911	141,239	140,000		160,000	18,761	1.1328
Short-term rental excise				387,068		937,726	48,800		327,100	(610,626)	0.3488
Other excise: Boat	8,213	8,284	8,000	7,796	8,000	8,904	7,500		7,000	(1,904)	0.7862
Other excise: Cannabis				-	-		-			-	
Penalties and interest on taxes	93,297	106,949	90,000	132,734	90,000	110,857	90,000		90,000	(20,857)	0.8119
Payments in Lieu of taxes	8,618	8,796	8,000	9,136	8,000	6,685	6,000		5,000	(1,685)	0.7479
Charges for service - water			-		-		-			-	
Charges for service - sewer					-		-			-	
Charges for service - solid waste fees	785,128	791,370	745,000	894,223	622,000	964,875	780,000		780,000	(184,875)	0.8084
Other charges for service	14,574	14,191	14,000	25,219	12,600	14,457	12,700		10,000	(4,457)	0.6917
Fees	557,506	573,157	555,000	580,244	490,000	473,872	470,000		473,000	(872)	0.9982
a. Cannabis Impact Fee					-		-		200,000	200,000	
b. Community Impact Fee ST Rentals					-					-	
Rentals	80,172	81,622	76,000	95,901	10,000	88,625	55,000		60,000	(28,625)	0.6770
Departmental revenue - schools							-			-	
Departmental revenue - libraries							-			-	
Departmental revenue - cemeteries							-			-	
Departmental revenue - recreation	480,128	481,567	480,000	497,111	265,595	627,523	475,000		500,000	(127,523)	0.7968
Other departmental revenue							-			-	
Licenses and permits	616,351	670,597	600,000	524,262	520,000	652,767	520,000		550,000	(102,767)	0.8426
Special assessments							-			-	
Fines and forfeits	34,618	30,696	34,000	26,350	25,000	57,739	25,000		50,000	(7,739)	0.8660
Investment income	40,250	97,907	22,000	102,492	22,000	22,774	20,000		22,000	(774)	0.9660
Medicaid reimbursement	35,005	44,692	33,000	17,316	18,000	28,351	18,000		10,000	(18,351)	0.3527
Miscellaneous recurring					-					-	
Miscellaneous non-recurring					-		143,558				
Total general fund local receipts	3,904,385	4,198,633	3,940,000	4,509,787	3,005,558	5,198,683	3,721,558	-	4,164,100	(1,034,583)	0.8010
						4,260,957			3,837,000	(423,957)	90.05%
Water rates and charges	178,511	251,904	240,000	313,864	250,000	450,000	400,000		499,391	49,391	1.1098
Grand total local receipts	4,082,896	4,450,537	4,180,000	4,823,651	3,255,558	9,909,640	4,121,558	-	8,500,491	(1,409,149)	0.8578

TOWN OF EASTHAM, MASSACHUSETTS
TAX RATE & BUDGET PROJECTION
Other Available Funds

	FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	Allocation of Current FY OAF's to Each Fund				
						General Fund	Offset Receipts	Water Fund	CPA Fund	Net
Govt. Media Receipts - operating	90,000.00	115,000.00	105,000.00	115,000.00	120,000.00	120,000.00				-
Govt. Media Receipts - capital			8,500.00	20,000.00	35,000.00	35,000.00				-
Ambulance Receipts - Salaries	270,000.00	450,000.00	520,000.00	535,000.00	535,000.00	535,000.00				-
Ambulance Receipts - capital	205,000.00	50,000.00	105,000.00	15,000.00	15,000.00	15,000.00				-
Ambulance Receipts - lease repymts.				233,186.00	233,186.00	233,186.00				-
Windmill Receipts	2,000.00	1,000.00				-				-
Septic Betterment	20,400.00	20,400.00	20,400.00	20,400.00	20,400.00	20,400.00				-
Waterways improvement	6,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00				-
Library Trustee Fund		24,400.00	30,000.00			-				-
Reappropriated Articles				200,000.00		-				-
CPA Funding of 1/2 of Affordable Hsg. Position						-				-
Affordable Housing		25,151.22		18,000.00	40,000.00	40,000.00				-
DHCD		20,303.97				-				-
CCEDC		10,132.00				-				-
Bracket Sidewalks		15,000.00				-				-
CCC Regional		6,445.76				-				-
Chapter 90		1,088.99				-				-
Affordable Housing		200,500.00				-				-
Total	593,400.00	941,421.94	790,900.00	1,158,586.00	1,000,586.00	1,000,586.00	-	-	-	-

TOWN OF EASTHAM, MASSACHUSETTS
TAX RATE & BUDGET PROJECTION
 Estimate of Cherry Sheet Receipts and Charges

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>Explanation for change in projection</u>
Estimated Receipts							
Education Distributions and Reimbursements							
Chapter 70	354,681	359,871	364,971	376,578	406,076	474,210	
School Transportation							
Charter Tuition Reimbursements							
Smart Growth School Reimbursements							
Offset Items - Reserve for Direct Expenditure:							
School Lunch							
School Choice Receiving Tuition	5,000						
General Govt. Distributions and Reimbursements							
Unrestricted General Government Aid	148,834	154,043	158,202	158,202	163,739	168,160	
Local Share of Racing Taxes						-	
Regional Public Libraries						-	
Urban Renewal Projects						-	
Veterans' Benefits	5,698	9,052	9,516	16,408	20,339	14,144	
Exemptions: VSB	35,454	33,227	23,102	27,883	32,754	34,184	
State Owned Land	1,133	1,819	1,900	1,887	2,163	2,163	
Offset Items - Reserve for Direct Expenditure							
Public Libraries	4,837	5,847	7,089	7,089	8,726	10,286	
Total Cherry Sheet Receipts	555,637	563,859	564,780	588,047	633,797	703,147	
Estimated Charges							
County Tax	237,220	243,151	217,681	242,003	249,549	255,782	
Retired Employees Health Insurance	158,172	215,070	186,113	155,788	170,752	215,378	
Mosquito Control Projects	80,616	84,043	84,430	91,468	94,193	96,558	
Air Pollution Districts	3,770	3,858	3,658	3,728	3,713	3,941	
RMV Non-renewal surcharge	4,700	4,700	2,540	3,680	3,680	3,420	
Regional Transit Authority	50,007	51,257	52,538	53,851	55,197	56,577	
Special Education Charge						-	
STRAP Repayments						-	
School Choice Sending Tuition	88,481	35,000	53,550	112,530	111,425	112,032	
Charter School Sending Tuition						-	
Total Cherry Sheet Charges	622,966	637,079	600,510	663,048	688,509	743,688	

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2023 Operating Budget

SECTION 4: DEPARTMENTAL BUDGET DOCUMENTS

- Elected & General
- Town Administration
- Municipal Finance Department *(includes technology services)*
- Town Clerk & Elections
- Community Development & Inspections *(includes planning, conservation, building departments)*
- Public Safety – Police Department
- Public Safety – Fire Department
- Public Safety – Dispatch Services
- Public Works Department *(includes highways, sanitation, municipal buildings & natural resources departments)*
- Community Services *(includes health, library, senior services, and beach and recreation departments)*
- Unallocated Expenditures *(includes employee health insurance & pension, general insurance, energy, veteran benefits, & human service contracts)*
- Debt Service
- Water Enterprise Fund
- Educational Services *(includes Nauset Regional School District, Cape Cod Tech, Eastham Elementary School)*

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



ELECTED & GENERAL BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
ELECTED & GENERAL BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 21 BUDGET	FY 20 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)							
SALARIES (PART-TIME)	13,000	13,000	13,000	13,000	13,000	13,000	13,000
SALARIES (TEMPORARY)							
OVERTIME							
SALARY SUB TOTAL	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
RESERVE FUND	200,000	100,000	80,000	65,059	2,089	40,000	35,716
EXPENSE SUB TOTAL	\$ 200,000	\$ 100,000	\$ 80,000	\$ 65,059	\$ 2,089	\$ 40,000	
TOTAL OPERATING BUDGET	\$ 213,000	\$ 113,000	\$ 93,000	\$ 78,059	\$ 15,089	\$ 53,000	\$ 13,000

FISCAL YEAR 2023 OPERATING BUDGET
ELECTED & GENERAL BUDGET SUMMARY - BY ACCOUNT

OBJECT	DESCRIPTION	BUDGETS		ACTUALS				
		FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)							
512000	SALARIES (PART-TIME)	13,000	13,000	13,000	13,000	13,000	13,000	
512500	SALARIES (TEMPORARY)							
513000	OVERTIME							
	SALARY SUB TOTAL	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL							
534000	COMMUNICATION							
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES							
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE							
573000	DUES & MEMBERSHIPS							
574000	OTHER CHARGES & EXPENSES	200,000	100,000	80,000	65,059	2,089	40,000	35,716
	EXPENSE SUB TOTAL	\$ 200,000	\$ 100,000	\$ 80,000	\$ 65,059	\$ 2,089	\$ 40,000	\$ 35,716
	TOTAL OPERATING BUDGET	\$ 213,000	\$ 113,000	\$ 93,000	\$ 78,059	\$ 15,089	\$ 53,000	\$ 48,716

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

ELECTED & GENERAL BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET
ELECTED & GENERAL BUDGET

Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
None (Note 1)						
Subtotal Full-Time Salaries						
			-			-
Part-Time Salaries						
Town Moderator			500			500
Select Board Members (5 @ \$2,500 each)			12,500			12,500
Subtotal Part-Time Salaries						
			13,000			13,000
Temporary/Seasonal Salaries						
None						
Subtotal Temporary Salaries						
			-			-
Overtime						
None						
Subtotal Overtime Salaries						
			-			-
GRAND TOTAL SALARIES			\$ 13,000			
				\$ 13,000		

DEPARTMENT COMMENTS

1 Elected Town Clerk salary is included in Town Clerk Departmental budget.

FISCAL YEAR 2023 OPERATING BUDGET
ELECTED & GENERAL BUDGET

Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	200,000	100,000	80,000	65,059	2,089	40,000
011322	578200	Finance Committee Reserve Fund	200,000	100,000	80,000	65,059	2,089	40,000
TOTAL OPERATING BUDGET			\$ 200,000	\$ 100,000	\$ 80,000	\$ 65,059	\$ 2,089	\$ 40,000

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



TOWN ADMINISTRATION BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	358,360	341,364	308,084	306,608	207,189	264,170	259,322
SALARIES (PART-TIME)					3,500		1,167
SALARIES (TEMPORARY)	10,000	10,000	10,000	208			69
OVERTIME							
SALARY SUB TOTAL	\$ 368,360	\$ 351,364	\$ 318,084	\$ 306,816	\$ 210,689	\$ 264,170	\$ 260,558
TOWN ADMINISTRATION EXPENSE	61,150	49,245	49,245	35,726	22,873	31,975	30,191
LEGAL SERVICES	85,000	80,000	80,000	70,172	70,355	71,792	70,773
CENTRAL PURCHASING SUPPLY & SERVICE	132,575	119,090	119,090	146,912	87,993	106,308	113,738
EXPENSE SUB TOTAL	\$ 278,725	\$ 248,335	\$ 248,335	\$ 252,810	\$ 181,221	\$ 210,075	\$ 214,702
TOTAL OPERATING BUDGET	\$ 647,085	\$ 599,699	\$ 566,419	\$ 559,626	\$ 391,910	\$ 474,245	\$ 475,260

FISCAL YEAR 2023 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET SUMMARY - BY ACCOUNT

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	358,360	341,364	308,084	306,608	207,189	264,170	259,322
512000	SALARIES (PART-TIME)					3,500		1,750
512500	SALARIES (TEMPORARY)	10,000	10,000	10,000	208			69
513000	OVERTIME							
	SALARY SUB TOTAL	\$ 368,360	\$ 351,364	\$ 318,084	\$ 306,816	\$ 210,689	\$ 264,170	\$ 261,142
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	400	315	315	532	367	475	458
527000	RENTALS & LEASES	20,800	25,465	25,465	20,992	14,190	21,436	18,873
530000	PROFESSIONAL & TECHNICAL	125,000	112,000	112,000	98,181	77,381	89,790	88,451
534000	COMMUNICATION	87,975	74,910	74,910	101,841	50,483	66,648	72,991
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	24,000	19,000	19,000	23,925	23,059	17,790	21,591
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	15,600	12,500	12,500	3,570	12,178	10,415	8,721
573000	DUES & MEMBERSHIPS	4,950	4,145	4,145	3,769	3,563	3,521	3,618
574000	OTHER CHARGES & EXPENSES							
	EXPENSE SUB TOTAL	\$ 278,725	\$ 248,335	\$ 248,335	\$ 252,810	\$ 181,221	\$ 210,075	\$ 214,702
	TOTAL OPERATING BUDGET	\$ 647,085	\$ 599,699	\$ 566,419	\$ 559,626	\$ 391,910	\$ 474,245	\$ 475,844

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

TOWN ADMINISTRATION BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET

TOWN ADMINISTRATION BUDGET

Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
TOWN ADMINISTRATOR	JACQUELINE BEEBE	1.00	175,000	JACQUELINE BEEBE	1.00	182,000
PROJECTS & PROCUREMENT DIRECTOR	SHANA BROGAN	0.88	88,644	SHANA BROGAN	0.88	93,969
EXECUTIVE ASSISTANT	LAURA GILLESPIE-LEE	1.00	77,720	LAURA GILLESPIE-LEE	1.00	82,391
Subtotal Full-Time Salaries		2.88	341,364		2.88	358,360
Part-Time Salaries						
None						
Subtotal Part-Time Salaries			-			-
Temporary/Seasonal Salaries						
Temporary Departmental Assistance			10,000			10,000
Subtotal Temporary Salaries			10,000			10,000
Overtime						
None						
Subtotal Overtime Salaries			-			-
GRAND TOTAL SALARIES		2.88	\$ 351,364		2.88	\$ 368,360

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET

Town Administration Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	40,000	32,000	32,000	28,009	7,026	17,998
011992	530000	Professional and technical	40,000	32,000	32,000	28,009	7,026	17,998
		MUNIS, PACE program, finance training	9,000	7,000	7,000			
		Consulting Support, Admin, Spec. Proj.	31,000	25,000	25,000			
	534000	COMMUNICATION	600	600	600	378	106	41
011232	534000	Communication - cell phone stipends	600	600	600	378	106	41
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	15,600	12,500	12,500	3,570	12,178	10,415
011232	571000	Travel	15,600	12,500	12,500	3,570	12,178	10,415
		TA Travel stipend - \$425 p/m per contract	5,100	3,000	3,000			
		Reg. Workshops - addl. Training for Procurement & HR	1,000					
		MMA Annual Conference	7,500	7,500	7,500			
		ICMA/other conference	1,500	1,500	1,500			
		Select Board Travel	500	500	500			
	573000	DUES & MEMBERSHIPS	4,950	4,145	4,145	3,769	3,563	3,521
011232	573000	Dues & Memberships	4,950	4,145	4,145	3,769	3,563	3,521
		Mass Municipal Assoc. annual dues	2,300	2,300	2,300			
		ICMA annual dues	1,500	1,000	1,000			
		Cape Cod Selectmen's Assoc. dues	450	250	250			
		M Municipal Mgr Assoc. dues	300	250	250			
		MMA Moderator Assoc. dues	200	160	160			
		MMA Finance Committee dues	200	185	185			
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 61,150	\$ 49,245	\$ 49,245	\$ 35,726	\$ 22,873	\$ 31,975

FISCAL YEAR 2023 OPERATING BUDGET

TOWN ADMINISTRATION BUDGET

Legal Services Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	85,000	80,000	80,000	70,172	70,355	71,792
011512	531000	<i>Contracted legal services</i>	85,000	80,000	80,000	70,172	70,355	71,792
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 85,000	\$ 80,000	\$ 80,000	\$ 70,172	\$ 70,355	\$ 71,792

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET

Central Purchasing Supply & Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	400	315	315	532	367	475
011592	524000	Repairs & maintenance - Mail machine maintenance	400	315	315	532	367	475
	527000	RENTALS & LEASES	20,800	25,465	25,465	20,992	14,190	21,436
011592	52700	Rentals & leases	20,800	25,465	25,465	20,992	14,190	21,436
		Town Hall copier	12,500	10,142	10,142			
		Fire Dept. copier	2,400	1,723	1,723			
		Police Dept. copier	2,400	2,390	2,390			
		Recreation Dept copier		1,047	1,047			
		DPW copier		3,440	3,440			
		COA copier		2,812	2,812			
		Town Clerk printer		439	439			
		Treasurer printer		439	439			
		Postage meter lease	3,500	3,033	3,033			
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION	87,375	74,310	74,310	101,463	50,377	66,607
011592	534200	Postage - estimate: 8000 x 2 R.E.; 6000 x 2 P.P.; 1100 Rent Certs x2; 2000 Voter Reg = 30200*.55; plus all other mail	33,750	30,000	30,000	36,970	31,037	27,917
011592	534600	Printing	53,625	44,310	44,310	64,493	19,340	38,690
		Committee, on request printing	700	700	700			
		Legal ads for jobs, hearings, etc.	4,500	3,000	3,000			
		Town Meeting Warrants	3,000	1,500	1,500			
		General Code updates to bylaws/charter	4,500					
		Annual Reports	4,900	4,900	4,900			
		Newspaper Warrant Ad	25	25	25			
		Sound System	2,500	2,200	2,200			
		Hearing Impaired Inc.	1,000	950	950			
		Chair Rental	4,000	2,700	2,700			
		Electronic Voting	28,000	28,000	28,000			

FISCAL YEAR 2023 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET

Central Purchasing Supply & Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		<i>High Schol Custodial Staff</i>	500	335	335			
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	24,000	19,000	19,000	23,925	23,059	17,790
011592	542000	<i>Office Supplies - clerical supplies, stationery, envelopes, copy paper</i>	24,000	19,000	19,000	23,925	23,059	17,790
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 132,575	\$ 119,090	\$ 119,090	\$ 146,912	\$ 87,993	\$ 106,308

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



MUNICIPAL FINANCE BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	1,196,377	960,594	816,093	890,576	783,010	763,673	812,420
SALARIES (PART-TIME)	71,235	111,959	97,239	9,126	10,757	3,065	7,649
SALARIES (TEMPORARY)	15,034	11,700	9,975				
OVERTIME							
SALARY SUB TOTAL	\$ 1,282,646	\$ 1,084,253	\$ 923,307	\$ 899,702	\$ 793,767	\$ 766,738	\$ 820,069
Municipal Finance Expense							
Town Accountant Expense	48,030	48,030	48,030	40,314	40,767	41,160	40,747
Treasurer/Collector Expense	43,875	38,630	30,920	37,465	32,022	19,416	29,634
Assessors Expense	71,760	43,910	42,910	39,446	39,137	44,535	41,039
IT Expense	262,796	248,592	212,774	180,527	185,397	205,742	190,555
EXPENSE SUB TOTAL	\$ 426,461	\$ 379,162	\$ 334,634	\$ 297,752	\$ 297,323	\$ 310,853	\$ 231,595
TOTAL OPERATING BUDGET	\$ 1,709,107	\$ 1,463,415	\$ 1,257,941	\$ 1,197,454	\$ 1,091,090	\$ 1,077,591	\$ 1,051,664

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET SUMMARY - BY ACCOUNT

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,196,377	960,594	816,093	890,576	783,010	763,673	812,420
512000	SALARIES (PART-TIME)	71,235	111,959	97,239	9,126	10,757	3,065	7,649
512500	SALARIES (TEMPORARY)	15,034	11,700	9,975				
513000	OVERTIME							
	SALARY SUB TOTAL	\$ 1,282,646	\$ 1,084,253	\$ 923,307	\$ 899,702	\$ 793,767	\$ 766,738	\$ 820,069
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	3,500	3,615	3,615	3,591	3,396	880	2,622
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	320,716	277,505	267,403	220,481	225,538	224,105	223,375
534000	COMMUNICATION	53,200	50,567	53,141	70,058	63,932	55,530	63,173
535000	OPERATIONAL & PROGRAM COSTS	36,000	36,000					
540000	SUPPLIES	4,625	4,605	3,755	676	523	1,151	783
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	7,540	6,290	6,140	2,756	3,114	2,011	2,627
573000	DUES & MEMBERSHIPS	880	580	580	190	820	540	517
574000	OTHER CHARGES & EXPENSES						26,636	8,879
	EXPENSE SUB TOTAL	\$ 426,461	\$ 379,162	\$ 334,634	\$ 297,752	\$ 297,323	\$ 310,853	\$ 299,354
	TOTAL OPERATING BUDGET	\$ 1,709,107	\$ 1,463,415	\$ 1,257,941	\$ 1,197,454	\$ 1,091,090	\$ 1,077,591	\$ 1,119,423

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

MUNICIPAL FINANCE BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET

Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	
Full-Time Salaries							
ASST. TOWN ADMINISTRATOR/FINANCE DIRECTOR	Finance	RICHARD BIENVENUE	1.00	147,047	RICHARD BIENVENUE	1.00	155,003
ADMINISTRATIVE ASSISTANT	Finance	KAREN ERDOS	0.88	56,932	KAREN ERDOS		-
HR & ADMIN COORDINATOR	Finance				LAURIE BARR	1.00	70,345
TOWN ACCOUNTANT	Accounting	TEENA TILTON	1.00	103,199	TEENA TILTON	1.00	108,765
ASSISTANT TOWN ACCOUNTANT	Accounting	CASSIDY WEEKS	1.00	68,037	CASSIDY WEEKS	1.00	72,099
TREASURER/COLLECTOR	Treasurer	SUSAN LAAK	0.94	106,788	SUSAN LAAK	0.94	112,484
ASSISTANT TREASURER/COLLECTOR	Treasurer	SANDRA JOHNSON	0.88	70,597	SANDRA JOHNSON	0.88	74,125
PAYROLL/BENEFITS CLERK	Treasurer	BRIAN LaVALLEY	0.88	56,745	BRIAN LaVALLEY	0.88	60,127
PRINCIPAL ASSESSOR	Assessing	BELINDA EYESTONE	1.00	112,674	Colleen Mercurio	1.00	94,232
ASSISTANT ASSESSOR/FIELD APPRAISER	Assessing	JOHN ROBERTSON	0.88	54,291	JOHN ROBERTSON	0.88	56,985
IT SPECIALIST	IT	JACOB RIKER	1.00	48,734	JACOB RIKER	1.00	51,658
VIDEOGRAPHER	IT	MICHAEL CALIRI	0.88	63,550	MICHAEL CALIRI	0.88	66,728
IT APPLICATIONS MANAGER	IT	VACANT (NEW)	1.00	72,000	ANGELA HURWITZ	1.00	81,913
IT NETWORK ADMINISTRATOR	IT				VACANT (FROM PT TO FT)	1.00	81,913
ASST. FINANCE DIRECTOR	Finance				VACANT (NEW)	1.00	110,000
Subtotal Full-Time Salaries			11.31	960,594	13.44 1,196,377		
Part-Time Salaries							
ADMINISTRATIVE ASSISTANT	Assessing	VACANT	0.48	27,457	VACANT	0.48	28,118
FINANCE TECHNICIAN	Treasurer	ASYA NOVAKOVA	0.48	27,996	VACANT	0.48	29,675
ASST VIDEOGRAPHER	IT	WAYNE BURNS	0.20	10,713	WAYNE BURNS	0.25	13,442
NETWORK & TECH. SERVICES DIRECTOR	IT	JEFFREY CATON	0.48	45,794			
Subtotal Part-Time Salaries			1.63	111,959	1.20 71,235		
Temporary/Seasonal Salaries							
IT INTERN	IT	VARIOUS PERSONS	0.38	11,700	VARIOUS PERSONS	0.45	15,034
Subtotal Temporary Salaries				11,700	15,034		
Overtime							
None							
Subtotal Overtime Salaries				-	-		
GRAND TOTAL SALARIES			13.31	\$ 1,084,253	15.09	\$ 1,282,646	

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET

Town Accountant Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	46,000	46,000	46,000	39,100	40,000	41,000
011352	531000	Town Audit - contract service	33,000	46,000	46,000	39,100	40,000	41,000
		Training/development - Finance	13,000					
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	1,900	1,900	1,900	1,124	677	50
011352	573000	Mileage	250	250	250		677	
011352	578000	Staff Development - annual accts. Conference & certification (2@825)	1,650	1,650	1,650	1,124		50
	573000	DUES & MEMBERSHIPS	130	130	130	90	90	110
011352	573000	Dues & Memberships - MMAAA (2@45) C&I Accts. (2@20)	130	130	130	90	90	110
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 48,030	\$ 48,030	\$ 48,030	\$ 40,314	\$ 40,767	\$ 41,160

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET

Treasurer/Collector Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 20 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	40,600	35,545	27,835	36,186	30,240	17,913
011452	531000	Tax Title Attorney Services	12,000	10,000	7,500	16,095	20,103	13,376
011452	530000	Professional & Technical	23,200	21,145	16,335	15,759	5,565	4,537
		Pers Prop (3,000 @ .22*2)	1,500	1,500	1,320			
		Real Estate (6,500 @ .22 * 2)	3,250	3,250	2,860			
		Demands (500 @ .37)	200	185	185			
		MV & Boat (8,000 @ .22)	2,000	2,000	1,760			
		Payroll Service	16,000	14,000	10,000			
		Binding of Commitment Book (3 @ 70)	250	210	210			
011452	530027	Bank Fees - lockbox	5,400	4,400	4,000	4,332	4,572	
	534000	COMMUNICATION	200	60	60	106	165	19
011452	534400	Legal Advertisements (Tax Title Notices)	200	60	60	106	165	19
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	1,025	1,025	1,025	676	81	1,059
011452	542000	Office Supplies - Time cards, W2's/1099's, envelopes,misc.	1,025	1,025	1,025	676	81	1,059
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	1,900	1,900	1,900	397	1,406	295
011452	571000	Travel - mileage for banking, meetings, MCTA training	1,400	1,400	1,400	357	1,406	295
011452	578000	MCTA annual conference/ C&I meeting fees (4 @ 50 *2)	500	500	500	40		
	573000	DUES & MEMBERSHIPS	150	100	100	100	130	130
011452	573000	MCTA annual dues	150	100	100	100	130	130
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 43,875	\$ 38,630	\$ 30,920	\$ 37,465	\$ 32,022	\$ 19,416

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET

Assessor's Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
520000 PURCHASE OF SERVICES								
524000 REPAIRS & MAINTENANCE				300	300	90	85	88
011412	524600	<i>Vehicle Repairs</i>		300	300	90	85	88
527000 RENTALS & LEASES								
530000 PROFESSIONAL & TECHNICAL			66,820	38,990	37,990	37,876	36,979	35,634
011412	530000	<i>Professional Services</i>	66,820	38,990	37,990	37,876	36,979	35,634
		<i>IT Assistance for Assessing Values</i>	13,600	12,670	11,670			
		<i>Appraisal Assistance (Annual Reval Requirement)</i>	50,000	23,100	23,100			
		<i>Map Updates and Lamination (GIS)</i>	2,500	2,500	2,500			
		<i>Plans from Registry of Deeds (50@4)</i>			120			
		<i>Contract Assistance - Defense of Values (ATB, Abatements)</i>	600	600	600			
		<i>Misc services</i>	120	120				
534000 COMMUNICATION						245		
						245		
535000 OPERATIONAL & PROGRAM COSTS								
540000 SUPPLIES			2,600	2,580	2,730		442	92
011412	542000	<i>Office Supplies</i>			525		442	
		<i>Tablet replacement</i>	200	180	180			92
		<i>Camera & measuring equipment replacement</i>	450	450				
		<i>Postcard stock</i>	200	200				
		<i>Postcard postage for recertification</i>	1,750	1,750	2,025			
560000 ASSESSMENTS								
571000 TRAVEL & CONFERENCE			1,740	1,690	1,540	1,235	1,031	1,524
011412	571000	<i>Travel - mileage</i>	250	250	150			259
011412	578000	<i>Staff Development</i>	1,490	1,440	1,390	935	1,031	1,265
		<i>MAAO Course (2@300)</i>	600	550	550	300		

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET

Assessor's Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		<i>MAAO/BCAA Clerks Meeting (1 @ 50)</i>	50	50				
		<i>MAAO Summer Conference</i>	200	200	200			
		<i>MAAO Clerks Meeting (2@50)</i>	100	100	100			
		<i>BCAA Meetings (2@40 * 3 staff)</i>	240	240	240			
		<i>BCAA Annual Meetings (6 @ 50)</i>	300	300	300			
	573000	DUES & MEMBERSHIPS	600	350	350		600	300
011412	573000	<i>MAAO</i>	400	150	150		600	300
		<i>BCAA</i>	200	200	200			
	574000	OTHER CHARGES & EXPENSES						6,897
011413	585101	<i>Vehcile Lease - Ford Escape</i>						6,897
TOTAL OPERATING BUDGET			\$ 71,760	\$ 43,910	\$ 42,910	\$ 39,446	\$ 39,137	\$ 44,535

DEPARTMENT COMMENTS

Will be issuing RFP to re-bid revaluation services. Expect there will be increase in contract fee, resulting in addl. Budget request to fund these svcs.

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET

IT Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	3,500	3,315	3,315	3,501	3,311	792
011552	524000	Network and equipment R&M	3,500	3,315	3,315	3,501	3,311	792
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	167,296	156,970	155,578	107,319	118,319	129,558
011552	530000	IT Project assistance (13 weeks @ 2.0 * 50 h pp)	13,000	13,000	13,000	284	8,646	43,119
011552	530100	Software licenses & contracts	154,296	143,970	142,578	107,035	109,673	86,439
		Financial Mgmt Syst. (MUNIS) annual hosting fee	52,806	49,817	44,500			
		MUNIS Upgrades & modules	11,000	11,000	11,000			
		Marlin Plotter - monthly cost \$267		3,621	3,621			
		People GIS (Map Online) - Annual maintenance fee	15,000	14,500	14,000			
		People GIS (Health Buildout/Development) (if needed)	1,500	1,500	7,500			
		Zoom licenses	3,500	2,000				
		Website hosting - Civic Plus	6,000	4,400	4,400			
		Video-On-Demand (Earth Channel) (now through Civic Plus)	5,500	5,200	10,000			
		Broadcast Pix annual support agreement	2,750	2,600				
		Vimeo monthly subscription	250	250				
		LaserFiche Annual support fee	3,000	1,724	1,724			
		eCode360 Annual Support Fee - (Clerk hosting webpage)	1,250	1,195	1,195			
		Bonsai Logic - Sticker sales annual support fee	2,500	2,500	7,000			
		Dropbox - annual fee	100	99	99			
		Contant Contact	750	500				
		Paradigm Software (Transfer Station)	2,300	2,100	2,025			
		Phone System Contract:						
		Annual support fee	5,500	5,500	5,500			
		Additional charges	1,500	500	500			
		LHS Associates (Census, Voter Lists, Dog Licenses)	1,000	900	900			
		Backup/Disaster Recovery	1,000					

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET

IT Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		<i>Team Viewer (# of seats @ \$xx)</i>	5,000	5,000				
		<i>VmWare</i>	8,500	7,950	7,950			
		<i>WebRoot anti-virus (150 seats @ \$xx)</i>	11,500	10,000	8,550			
		<i>Gov Connections (Sophos Firewall)</i>	7,400	6,775	6,775			
		<i>Fire House Software annual support (paid for out of FD budget)</i>			1,000			
		<i>SDI USA (Assessing Emulator TN3270)</i>	355	355	355			
		<i>Skype (\$7 per month)</i>	85	84	84			
		<i>Domain Name registration</i>	500	400	400			
		<i>ESRI annual support fee</i>	2,500	2,500	2,500			
		<i>Miscellaneous subscriptions/licenses</i>	1,250	1,000				
		<i>Channel 18 Hardware & Software Support (various)</i>			1,000			
	534000	COMMUNICATION	53,000	50,507	53,081	69,707	63,767	55,511
011552	534000	<i>Communications</i>	53,000	50,507	53,081	69,707	63,767	55,511
		<i>Town Hall (28 lines outgoing, 4 modems) Verizon</i>						
		<i>Library</i>	1,650	1,500	900			
		<i>Town Hall</i>	15,000	14,300	10,800			
		<i>Police</i>	600	500	240			
		<i>Cell Phones</i>	1,250	958	612			
		<i>Partners Technology</i>	15,000	15,000	1,980			
		<i>Windstream (VOIP Phones)</i>			4,400			
		<i>Office 365 via Comcast</i>			15,000			
		<i>COA Internet Comcast</i>	2,000	1,749	1,749			
		<i>OpenCape Internet</i>	17,500	16,500	16,500			
		<i>Sprint (2 Hotspots, 1 Tablet) (FD pays for ambulance hotspots)</i>			900			
	535000	OPERATIONAL & PROGRAM COSTS	36,000	36,000				
		<i>Office 365 subscription costs (# of seats x \$xx)</i>	20,000	20,000				
		<i>MS Teams addl. Licenses cost</i>	8,000	8,000				
		<i>MS Projects addl. Licenses costs</i>	8,000	8,000				

FISCAL YEAR 2023 OPERATING BUDGET
MUNICIPAL FINANCE BUDGET

IT Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	540000	SUPPLIES	1,000	1,000				
		<i>Channel 18/media supplies/software</i>	<i>1,000</i>	<i>1,000</i>				
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	2,000	800	800		142	
<i>011552</i>	<i>571000</i>	<i>Travel - 1000 miles @ .50 p/m</i>	<i>500</i>	<i>500</i>	<i>500</i>		<i>142</i>	
<i>011552</i>	<i>578000</i>	<i>Staff Development</i>	<i>1,500</i>	<i>300</i>	<i>300</i>			
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES					19,739	
		<i>Encumbered misc. expense</i>					<i>19,739</i>	
TOTAL OPERATING BUDGET			\$ 262,796	\$ 248,592	\$ 212,774	\$ 180,527	\$ 185,397	\$ 205,742

DEPARTMENT COMMENTS

Phones consolidated under Parnter's technology eff late FY 21, should result in long-term savings. Ch 18 supplies moved out of communications to supplies line item. Subscription costs for O365 moved to operational exp from licensing. MUNIS FMS annual support agreement is increasing and reflects quoted cost for FY 22. Zoom licensing was covered under CARES act funds, but will need to be carried by Town budget going forward - do not anticipate not having the remote meeting capability now that it is being widely used. Phone system costs have been significantly under budgeted for the last two years and on track for similar results for FY 21, \$10k increase to Partners reflects these actual costs. Hope to be able to reduce the phone budget in future years to reflect realization of long-term savings through consolidation of accounts via our town-wide fiber network.

License & support agreements changes to reflect actual amounts, or estimated increases per vendor confirmation.

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



TOWN CLERK & ELECTIONS BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
TOWN CLERK & ELECTIONS BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	140,985	134,291	123,925	150,096	148,507	173,458	157,354
SALARIES (PART-TIME)	26,194	25,580	25,748				
SALARIES (TEMPORARY)	11,000	10,277	10,277	10,240	7,818	5,638	7,899
OVERTIME							
SALARY SUB TOTAL	\$ 178,179	\$ 170,148	\$ 159,950	\$ 160,336	\$ 156,325	\$ 179,096	\$ 165,252
Town Clerk & Elections Expense	12,900	11,270	11,270	11,160	7,140	10,111	9,470
EXPENSE SUB TOTAL	\$ 12,900	\$ 11,270	\$ 11,270	\$ 11,160	\$ 7,140	\$ 10,111	\$ 9,470
TOTAL OPERATING BUDGET	\$ 191,079	\$ 181,418	\$ 171,220	\$ 171,496	\$ 163,465	\$ 189,207	\$ 174,723

FISCAL YEAR 2023 OPERATING BUDGET
TOWN CLERK & ELECTIONS BUDGET SUMMARY - BY ACCOUNT

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	140,985	134,291	123,925	150,096	148,507	173,458	157,354
512000	SALARIES (PART-TIME)	26,194	25,580	25,748				
512500	SALARIES (TEMPORARY)	11,000	10,277	10,277	10,240	7,818	5,638	7,899
513000	OVERTIME							
	SALARY SUB TOTAL	\$ 178,179	\$ 170,148	\$ 159,950	\$ 160,336	\$ 156,325	\$ 179,096	\$ 165,252
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	6,600	5,090	5,090	4,731	1,910	5,053	3,898
534000	COMMUNICATION	100	80	80	14	33	16	21
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	4,500	4,475	4,475	6,130	4,144	4,391	4,888
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	1,100	1,050	1,050	55	613	481	383
573000	DUES & MEMBERSHIPS	600	575	575	230	440	170	280
574000	OTHER CHARGES & EXPENSES							
	EXPENSE SUB TOTAL	\$ 12,900	\$ 11,270	\$ 11,270	\$ 11,160	\$ 7,140	\$ 10,111	\$ 9,470
	TOTAL OPERATING BUDGET	\$ 191,079	\$ 181,418	\$ 171,220	\$ 171,496	\$ 163,465	\$ 189,207	\$ 174,723

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

TOWN CLERK & ELECTIONS BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET

TOWN CLERK & ELECTIONS BUDGET

Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
TOWN CLERK	CYNTHIA NICHOLSON	1.00	80,000	CYNTHIA NICHOLSON	1.00	84,000
ASSISTANT TOWN CLERK	LINDA SASSI	0.88	54,291	LINDA SASSI	0.88	56,985
Subtotal Full-Time Salaries		1.88	134,291		1.88	140,985
Part-Time Salaries						
ADMINISTRATIVE AIDE	PATRICIA HAUSER	0.48	25,580	PATRICIA HAUSER	0.48	26,194
Subtotal Part-Time Salaries		0.48	25,580		0.48	26,194
Temporary/Seasonal Salaries						
ELECTION WORKERS	VARIOUS PERSONS		10,277	VARIOUS PERSONS		11,000
Subtotal Temporary Salaries			10,277			11,000
Overtime						
None						
Subtotal Overtime Salaries			-			-
GRAND TOTAL SALARIES		2.35	\$ 170,148		2.35	\$ 178,179

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
TOWN CLERK & ELECTIONS BUDGET

Town Clerk & Elections Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	6,600	5,090	5,090	4,731	1,910	5,053
011612	530000	Professional and technical	6,600	5,090	5,090	4,731	1,910	5,053
		Binding & Record Preservation	1,500	1,500	1,500			
		Committee tracking application license/support fee	1,500					
		Election Coding	3,600	3,590	3,590			
	534000	COMMUNICATION	100	80	80	14	33	16
011612	542000	Legal Advertisements - by-law, fee revisions	100	80	80	14	33	16
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	4,500	4,475	4,475	6,130	4,144	4,391
011612	542000	Office Supplies/Ballots	4,500	4,475	4,475	6,130	4,144	4,391
		Special Forms, ledgers, license books, envelopes	300	300	300			
		Dog Tags, Census Printing	2,100	2,100	2,100			
		Election Ballots & Supplies	2,100	2,075	2,075			
		Special Handicap Ballots						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	1,100	1,050	1,050	55	613	481
011612	571000	Travel - mileage	500	500	500		613	301
011612	578000	Staff Development	600	550	550	55		180
		Mass Clerks conference	150	150	150			
		Workshops	450	400	400			180
	573000	DUES & MEMBERSHIPS	600	575	575	230	440	170
011232	573000	Dues & Memberships	600	575	575	230	440	170
		Mass Town Clerks Assoc.	100	75	75			
		NE Clerks Assoc	50	50	50			
		Cape & Islands Clerks Assoc	150	150	150			
		IIMC Membership	300	300	300			

FISCAL YEAR 2023 OPERATING BUDGET

TOWN CLERK & ELECTIONS BUDGET

Town Clerk & Elections Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	574000	OTHER CHARGES & EXPENSES						
		TOTAL OPERATING BUDGET	\$ 12,900	\$ 11,270	\$ 11,270	\$ 11,160	\$ 7,140	\$ 10,111

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

TA Recommended 12/20/2021

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY DEVELOPMENT & INSP. SERVICES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 21 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	531,109	479,892	389,491	324,484	256,703	237,711	272,966
SALARIES (PART-TIME)	96,832	94,012	90,362	128,292	90,660	89,130	102,694
SALARIES (TEMPORARY)	25,000	25,000	45,300				
OVERTIME							
SALARY SUB TOTAL	\$ 652,941	\$ 598,904	\$ 525,153	\$ 452,776	\$ 347,363	\$ 326,841	\$ 375,660
COMMUNITY DEVELOPMENT EXPENSE	7,495	7,495	5,705	4,356	2,763	3,207	3,442
BUILDING INSPECTION EXPENSE	7,255	7,255	7,255	1,210	2,119	9,699	4,343
EXPENSE SUB TOTAL	\$ 14,750	\$ 14,750	\$ 12,960	\$ 5,566	\$ 4,882	\$ 12,906	\$ 7,785
TOTAL OPERATING BUDGET	\$ 667,691	\$ 613,654	\$ 538,113	\$ 458,342	\$ 352,245	\$ 339,747	\$ 383,445

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY DEVELOPMENT & INSP. SERVICES BUDGET SUMMARY - BY ACCOUNT

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	531,109	479,892	389,491	324,484	256,703	237,711	272,966
512000	SALARIES (PART-TIME)	96,832	94,012	90,362	128,292	90,660	89,130	102,694
512500	SALARIES (TEMPORARY)	25,000	25,000	45,300				
513000	OVERTIME							
	SALARY SUB TOTAL	\$ 652,941	\$ 598,904	\$ 525,153	\$ 452,776	\$ 347,363	\$ 326,841	\$ 375,660
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	300	300	300	59	87	462	203
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	3,650	3,650	2,250	150	742	423	438
534000	COMMUNICATION	4,060	4,060	4,100	2,109	1,560	1,709	1,793
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	1,350	1,350	1,350	346	17	213	192
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	4,050	4,050	4,050	2,107	1,891	2,126	2,041
573000	DUES & MEMBERSHIPS	1,340	1,340	910	795	585	1,077	819
574000	OTHER CHARGES & EXPENSES						6,896	2,299
	EXPENSE SUB TOTAL	\$ 14,750	\$ 14,750	\$ 12,960	\$ 5,566	\$ 4,882	\$ 12,906	\$ 7,785
	TOTAL OPERATING BUDGET	\$ 667,691	\$ 613,654	\$ 538,113	\$ 458,342	\$ 352,245	\$ 339,747	\$ 383,445

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	
Full-Time Salaries							
COMMUNITY DEV DIRECTOR	Comm.Dev.	PAUL LAGG	1.00	107,383	PAUL LAGG	1.00	113,194
PLANNER/ECONOMIC DEVELOPMENT SPECIALIST	Comm.Dev.	LAUREN BARKER	0.88	90,657	LAUREN BARKER	0.88	95,151
(NEW) AFFORDABLE HSG	Comm.Dev.	VACANT		36,000	RACHEL BUTLER	0.88	66,100
CONSERVATION AGENT/ENV PLANNER	Comm.Dev.	VACANT	0.71	49,764	CHARLES KATUSKA	0.71	52,240
ADMINISTRATIVE ASSISTANT	Comm.Dev.	DEBORAH COHEN	0.25	15,564	KAYLA URQUHART	0.88	55,797
ADMINISTRATIVE ASSISTANT	Bldg.Dept.	DEBORAH COHEN	0.63	38,909			
ADMINISTRATIVE ASSISTANT	Comm.Dev.	AMY BLAKESLEY	0.88	53,163	AMY BLAKESLEY	0.88	55,797
INSPECTOR OF BUILDINGS	Bldg.Dept.	JUSTIN POST	0.88	88,452	JUSTIN POST	0.88	92,830
Subtotal Full-Time Salaries			5.22	479,892	6.09		531,109
Part-Time Salaries							
WIRING INSPECTOR	Bldg.Dept.	WALLACE ADAMS	0.50	47,006	WALLACE ADAMS	0.50	48,416
GAS/PLUMBING INSPECTOR	Bldg.Dept.	SCOTT VAN RYSWOOD	0.50	47,006	SCOTT VAN RYSWOOD	0.50	48,416
Subtotal Part-Time Salaries			1.00	94,012	1.00		96,832
Temporary/Seasonal Salaries							
ALTERNATES, CALL-OUTS, ASSISTANCE	Bldg.Dept.	VARIOUS PERSONS		25,000	VARIOUS PERSONS		25,000
Subtotal Temporary Salaries				25,000			25,000
Overtime							
None							
Subtotal Overtime Salaries				-			-
GRAND TOTAL SALARIES			6.22	\$ 598,904	7.09		\$ 652,941

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

Community Development Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	1,400	1,400				
011992	530000	Professional and technical	1,400	1,400				
		Application assistance (people forms, plan implementation)	1,400	1,400				
	534000	COMMUNICATION	3,460	3,460	3,500	1,884	1,260	1,409
011752	534000	Communications				645	1,260	915
		Annual mailing costs for FEMA community rating system prg.			600			
		Data plan for 3 tablets			540			
		Cell stipend (1 phone @ \$25/mo)	700	700				
		Legal Ads (planning, zoning, conservation) \$90 per month	2,560	2,560	2,160	1,239		494
		Printing (Zoning by-laws, Subdivision Regs, Special size copies and forms)	200	200	200			
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	1,500	1,500	1,500	2,107	1,173	976
011752	571000	Travel - 1,000 miles @ .50, site visits, workshops, meetings	500	500	500	2,107	1,173	976
		Staff Development: Regulatory Board member & staff training fees (CPTC)						
011752		Attending CPTC training for Board members on ZBA and PB to help understand roles ad responsibilities of positios and to maintain current knowledge of legal/regulatory requirements and best practices.	1,000	1,000	1,000			
	573000	DUES & MEMBERSHIPS	1,135	1,135	705	365	330	822
011752	573000	Dues & Memberships	1,135	1,135	705	365	330	822
		Mass Federation Planning Board	100	100	100			
		Mass Federation Zoning Board	100	100	100			
		APA Membership/Planning Magazine/JAPA	305	305	305			
		MA Assoc of Conservation Commissions (MACC)	300	300				
		Flood Plain Mgrs Assn. 2@\$165)	330	330	200			
	574000	OTHER CHARGES & EXPENSES						

FISCAL YEAR 2023 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

Community Development Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
TOTAL OPERATING BUDGET			\$ 7,495	\$ 7,495	\$ 5,705	\$ 4,356	\$ 2,763	\$ 3,207

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

Building Inspection Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	300	300	300	59	87	462
012412	524600	Vehicle Repairs - Inspection, oil, cleaning	300	300	300	59	87	462
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	2,250	2,250	2,250	150	742	423
012412	530000	Professional & Technical	2,250	2,250	2,250	150	742	423
	534000	COMMUNICATION	600	600	600	225	300	300
012412	534000	Communication - Cell phone stipends (\$75 per quarter)	300	300	300	225	300	300
012412	534600	Printing - special forms and permits	300	300	300			
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	1,350	1,350	1,350	346	17	213
012412	540000	Building code & electrical books, misc equip.	1,350	1,350	1,350	346	17	213
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	2,550	2,550	2,550		718	1,150
012412	571000	Travel	2,550	2,550	2,550		718	1,150
		Mileage	300	300	300			
		Conference fees	2,250	2,250	2,250			
	573000	DUES & MEMBERSHIPS	205	205	205	430	255	255
011232	573000	Dues & Memberships	205	205	205	430	255	255
	574000	OTHER CHARGES & EXPENSES						6,896
012413	585101	Vehicle Leases						6,896
TOTAL OPERATING BUDGET			\$ 7,255	\$ 7,255	\$ 7,255	\$ 1,210	\$ 2,119	\$ 9,699

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	1,671,911	1,589,113	1,507,229	1,462,525	1,427,278	1,373,118	1,420,974
SALARIES (PART-TIME)	32,611	31,073	29,723	66,276	40,923	21,278	42,826
SALARIES (TEMPORARY)	15,500	15,500	15,500				
OVERTIME	263,560	258,560	258,560	196,794	166,786	280,380	214,653
SALARY SUB TOTAL	\$ 1,983,582	\$ 1,894,246	\$ 1,811,012	\$ 1,725,595	\$ 1,634,987	\$ 1,674,776	\$ 1,678,453
POLICE DEPARTMENT EXPENSE	134,565	118,494	129,135	120,377	193,987	170,859	161,741
ANIMAL CONTROL EXPENSE	37,750	37,750	37,750	36,500	7,500		14,667
EMERGENCY MANAGEMENT EXPENSE	10,000	1,000	1,000				
EXPENSE SUB TOTAL	\$ 182,315	\$ 157,244	\$ 167,885	\$ 156,877	\$ 201,487	\$ 170,859	\$ 176,408
TOTAL OPERATING BUDGET	\$ 2,165,897	\$ 2,051,490	\$ 1,978,897	\$ 1,882,472	\$ 1,836,474	\$ 1,845,635	\$ 1,854,860

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET SUMMARY - BY ACCOUNT

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,671,911	1,589,113	1,507,229	1,462,525	1,427,278	1,373,118	1,420,974
512000	SALARIES (PART-TIME)	32,611	31,073	29,723	66,276	40,923	21,278	42,826
512500	SALARIES (TEMPORARY)	15,500	15,500	15,500				
513000	OVERTIME	263,560	258,560	258,560	196,794	166,786	280,380	214,653
	SALARY SUB TOTAL	\$ 1,983,582	\$ 1,894,246	\$ 1,811,012	\$ 1,725,595	\$ 1,634,987	\$ 1,674,776	\$ 1,678,453
520000	PURCHASE OF SERVICES	30,000	30,000	30,000	30,000			10,000
524000	REPAIRS & MAINTENANCE	22,000	21,000	18,500	19,967	18,066	15,207	17,747
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	27,020	21,670	21,670	29,970	31,564	24,916	28,817
534000	COMMUNICATION	4,870	3,750	3,750	4,245	3,892	3,265	3,801
535000	OPERATIONAL & PROGRAM COSTS	16,400	8,300	8,300		4,672		1,557
540000	SUPPLIES	50,450	40,950	39,950	29,455	28,926	26,932	28,438
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	25,800	25,800	25,700	22,078	22,455	25,709	23,414
573000	DUES & MEMBERSHIPS	5,775	5,774	5,774	6,921	5,913	5,531	6,122
574000	OTHER CHARGES & EXPENSES			14,241	14,241	85,999	69,299	56,513
	EXPENSE SUB TOTAL	\$ 182,315	\$ 157,244	\$ 167,885	\$ 156,877	\$ 201,487	\$ 170,859	\$ 176,408
	TOTAL OPERATING BUDGET	\$ 2,165,897	\$ 2,051,490	\$ 1,978,897	\$ 1,882,472	\$ 1,836,474	\$ 1,845,635	\$ 1,854,860

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
CHIEF OF POLICE	ADAM BOHANNON	1.00	150,000	ADAM BOHANNON	1.00	157,620
DEPUTY POLICE CHIEF	DANIEL DESCHAMPS	1.00	132,616	DANIEL DESCHAMPS	1.00	139,367
LIEUTENANT	ROBERT SCHNITZER	1.00	118,200	ROBERT SCHNITZER	1.00	124,230
SERGEANT 1	JOSHUA ADAMS	1.00	91,224	JOSHUA ADAMS	1.00	93,104
SERGEANT 2	REID BOOTH	1.00	103,306	REID BOOTH	1.00	105,432
SERGEANT 3	RYAN DAIGLE	1.00	96,284	RYAN DAIGLE	1.00	100,683
SERGEANT 4	MARK HALEY	1.00	93,999	MARK HALEY	1.00	95,954
POLICE OFFICER 1	DANIEL BURNHAM	1.00	71,485	DANIEL BURNHAM	1.00	80,023
POLICE OFFICER 2	BRENDAN CRONIN	1.00	70,692	BRENDAN CRONIN	1.00	77,874
POLICE OFFICER 3	CARRIE DEANGELO	1.00	77,534	CARRIE DEANGELO	1.00	78,523
POLICE OFFICER 4	JACOB McGRATH	1.00	70,692	JACOB McGRATH	1.00	77,874
POLICE OFFICER 5	RYAN MELIA	1.00	76,984	RYAN MELIA	1.00	78,523
POLICE OFFICER 6	ANDI MURPHY (WILLI)	1.00	81,029	ANDI MURPHY	1.00	90,731
POLICE OFFICER 7	RICHARD PELLEGRINO	1.00	87,481	RICHARD PELLEGRINO	1.00	89,231
POLICE OFFICER 8	MARC PETERSEN	1.00	70,692	VACANT	1.00	72,106
POLICE OFFICER 9	GREGORY PLANTE	1.00	84,532	GREGORY PLANTE	1.00	86,262
POLICE OFFICER 10	VICTORIA WAGNER	1.00	70,692	VICTORIA WAGNER	1.00	77,874
UNALLOCATED HOLIDAY PAY			42,771	UNALLOCATED HOLIDAY		45,000
Timing			(1,100)	Timing		1,500
Subtotal Full-Time Salaries		17.00	1,589,113		17.00	1,671,911
Part-Time Salaries						
ADMINISTRATIVE ASSISTANT	JOAN BAKER	0.48	31,073	JOAN BAKER	0.48	32,611
Subtotal Part-Time Salaries		0.48	31,073		0.48	32,611
Temporary/Seasonal Salaries						
TEMPORARY ASSIGNMENTS	VARIOUS PERSONS		15,500	VARIOUS PERSONS		15,500
Subtotal Temporary Salaries			15,500			15,500
Overtime						
4300 hours of OT			258,560	OVERTIME		263,560
Subtotal Overtime Salaries			258,560			263,560
GRAND TOTAL SALARIES		17.48	\$ 1,894,246	17.48		\$ 1,983,582

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

Police Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
520000 PURCHASE OF SERVICES								
	524000	REPAIRS & MAINTENANCE	22,000	21,000	18,500	19,967	18,066	15,207
012102	524000	Repairs & maintenance	7,000	7,000	4,500	3,662	3,583	3,327
		Video equipment, radios, furniture, equipment: fingerprint, breathalizer	7,000	7,000	4,500	3,662	3,583	3,327
012102	524600	Vehicle Repairs - Inspection sticles, general maintenance	15,000	14,000	14,000	16,305	14,483	11,880
527000 RENTALS & LEASES								
	530000	PROFESSIONAL & TECHNICAL	27,020	21,670	21,670	29,970	31,564	24,916
011992	530000	Professional and technical	490	490	490	29,970	31,564	24,916
		Cole Directory	490	490	490			
012102	530100	Software licenses and contracts	26,530	21,180	21,180			
		CIIS System Software license	950	950	950			
		AED annual support	580	580	580			
		IMC annual support/license	21,000	18,550	18,550			
		Quest Hunter - booking camera	350	350	350			
		AM/PM Accreditation Software	750	750	750			
		Police DTS (Schedule tracking and billing application (\$120*24)	2,900					
	534000	COMMUNICATION	4,870	3,750	3,750	4,245	3,892	3,265
012102	534000	Communication				4,245	3,892	3,265
		Cell Phones (25*12*3)	900	600	600			
		Verizon Car Wireless (6*37.99*12) and Detective sprint cell (76.48*12)	3,720	2,900	2,900			
012102	534200	Postae - 1200*.49	250	250	250			
	535000	OPERATIONAL & PROGRAM COSTS	16,400	8,300	8,300		4,672	
012102	535000	Taser Lease	12,500	4,400	4,400		4,672	
		Code Red	3,900	3,900	3,900			

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

Police Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	540000	SUPPLIES	32,700	32,200	31,200	22,955	21,426	26,932
012102	542000	Office Supplies - Stationary, printing, forms, ticket books	11,000	10,500	9,500	7,681	3,139	7,661
		Gen supplies - stationary, printing, forms, ticket books	4,000	4,000	4,000	3,629	3,139	3,323
		Flares, batteries, first aid kits, flash lights, misc.	5,500	5,500	5,500	4,052		4,338
		Community Policing	1,500	1,000				
012102	558500	Uniforms	21,700	21,700	21,700	15,274	18,287	19,271
		Specialty Clothing - Academy & Summer Specials @ \$1,500	1,500	1,500	1,500			
		17 Officers @ \$700	11,900	11,900	11,900			
		Recruit Clothing Academy	6,000	6,000	6,000			
		Misc Uniform	2,300	2,300	2,300			
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	25,800	25,800	25,700	22,078	22,455	25,709
012102	57800	Staff Development	25,800	25,800	25,700	22,078	22,455	24,009
		Review Training, Supervisor Training, Specialized	9,000	9,000	9,000			
		Recruit Training Academy (3 * 3,000) Reimb. To GF	9,000	9,000	9,000			
		Firearms, Taser qualification	6,000	6,000	6,000			
		Chief, Annual Conference	1,800	1,800	1,700			1,700
	573000	DUES & MEMBERSHIPS	5,775	5,774	5,774	6,921	5,913	5,531
011232	573000	Dues & Memberships	5,775	5,774	5,774	6,921	5,913	5,531
		Cape Chiefs Assoc	200	200	200			
		Mass Chiefs Assoc	800	799	799			
		SRO	100	100	100			
		International Assoc of Police Chiefs	150	150	150			
		FBI National Academy	125	125	125			
		Mass Accreditation	1,800	1,800	1,800			
		Law Enforcement Council	2,100	2,100	2,100			
		NESPIN	50	50	50			
		Southeast Chiefs Association	400	400	400			

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

Police Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		<i>National Asoc. Animal Officers</i>	50	50	50			
	574000	OTHER CHARGES & EXPENSES			14,241	14,241	85,999	69,299
012102	585100	<i>Cruiser Replacement</i>					71,758	69,299
012103	585101	<i>Vehicle Lease - admin vehicle</i>			14,241	14,241	14,241	
TOTAL OPERATING BUDGET			\$ 134,565	\$ 118,494	\$ 129,135	\$ 120,377	\$ 193,987	\$ 170,859

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

Animal Control Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES	30,000	30,000	30,000	30,000		
		<i>IMA w/ Wellfleet, TOE share</i>	30,000	30,000	30,000	30,000		
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	7,750	7,750	7,750	6,500	7,500	
015192	540000	<i>Supplies</i>	7,750	7,750	7,750	6,500	7,500	
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 37,750	\$ 37,750	\$ 37,750	\$ 36,500	\$ 7,500	

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

Emergency Management Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	10,000	1,000	1,000			
012912	540000	Supplies	10,000	1,000	1,000			
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 10,000	\$ 1,000	\$ 1,000			

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



FIRE DEPARTMENT BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
FIRE DEPARTMENT BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	2,288,094	2,126,672	1,996,263		1,836,848	1,711,472	1,774,160
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)							
OVERTIME	492,477	467,477	467,477		460,735	203,663	332,199
SALARY SUB TOTAL	\$ 2,780,571	\$ 2,594,149	\$ 2,463,740		\$ 2,297,583	\$ 1,915,135	\$ 2,106,359
FIRE DEPARTMENT EXPENSE	219,835	205,035	206,029	165,963	296,131	194,581	218,892
EXPENSE SUB TOTAL	\$ 219,835	\$ 205,035	\$ 206,029	\$ 165,963	\$ 296,131	\$ 194,581	\$ 218,892
TOTAL OPERATING BUDGET	\$ 3,000,406	\$ 2,799,184	\$ 2,669,769	\$ 165,963	\$ 2,593,714	\$ 2,109,716	\$ 2,325,251

FISCAL YEAR 2023 OPERATING BUDGET
FIRE DEPARTMENT BUDGET SUMMARY - BY ACCOUNT

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	2,288,094	2,126,672	1,996,263	1,931,028	1,836,848	1,711,472	1,826,449
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)							
513000	OVERTIME	492,477	467,477	467,477	506,580	460,735	203,663	390,326
	SALARY SUB TOTAL	\$ 2,780,571	\$ 2,594,149	\$ 2,463,740	\$ 2,437,608	\$ 2,297,583	\$ 1,915,135	\$ 2,216,775
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	54,100	50,100	48,300	48,062	46,188	57,529	50,593
527000	RENTALS & LEASES	2,700	2,700	4,700	2,338	2,312	4,282	2,977
530000	PROFESSIONAL & TECHNICAL	52,650	52,650	48,400	40,051	35,633	30,553	35,412
534000	COMMUNICATION	3,750	3,750	3,750	6,156	3,955	1,179	3,763
535000	OPERATIONAL & PROGRAM COSTS	1,500	1,500	1,300			1,300	433
540000	SUPPLIES	62,650	60,650	65,550	50,508	61,505	51,119	54,377
560000	ASSESSMENTS	10,400	9,600	9,914	8,444	8,918	10,135	9,166
571000	TRAVEL & CONFERENCE	30,600	22,600	22,600	7,924	5,346	6,469	6,580
573000	DUES & MEMBERSHIPS	1,485	1,485	1,515	2,480	10,433	1,515	4,809
574000	OTHER CHARGES & EXPENSES					121,841	30,500	50,780
	EXPENSE SUB TOTAL	\$ 219,835	\$ 205,035	\$ 206,029	\$ 165,963	\$ 296,131	\$ 194,581	\$ 218,892
	TOTAL OPERATING BUDGET	\$ 3,000,406	\$ 2,799,184	\$ 2,669,769	\$ 2,603,571	\$ 2,593,714	\$ 2,109,716	\$ 2,435,667

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

FIRE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET

FIRE DEPARTMENT BUDGET

Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
FIRE CHIEF	KENT FARENKOPF	1.00	148,799	KENT FARENKOPF	1.00	156,244
DEPUTY FIRE CHIEF	DANIEL KEANE	1.00	125,000	DANIEL KEANE	1.00	131,259
CAPTAIN	LISA ALBINO	1.00	129,041	LISA ALBINO	1.00	131,263
CAPTAIN	CHARLES FRAZIER	1.00	113,717	CHARLES FRAZIER	1.00	118,195
CAPTAIN	KYLE MORSE	1.00	100,803	KYLE MORSE	1.00	102,888
CAPTAIN	WILLIAM PILTZECKER	1.00	105,470	RYAN VAN BUSKIRK	1.00	102,738
LIEUTENANT	KURT FISHER	1.00	87,525	KURT FISHER	1.00	92,266
LIEUTENANT	ERIC HILFERTY	1.00	79,663	Vacant	1.00	83,987
LIEUTENANT	RACHEL TOPAL	1.00	87,675	RACHEL TOPAL	1.00	92,366
LIEUTENANT	MAURICE WILEY	1.00	87,300	MAURICE WILEY	1.00	91,966
FIREFIGHTER	GLENN KINAHAN	1.00	64,675	Vacant	1.00	65,969
FIREFIGHTER	BEN BARTOLINI	1.00	64,675	Vacant	1.00	69,267
FIREFIGHTER	SAMUEL BLAKESEE	1.00	79,163	SAMUEL BLAKESEE	1.00	80,786
FIREFIGHTER	RYAN CALLAHAN	1.00	79,263	RYAN CALLAHAN	1.00	88,905
FIREFIGHTER	JESSE CAPPELLO	1.00	82,001	JESSE CAPPELLO	1.00	91,323
FIREFIGHTER	DAVID CLARK	1.00	66,254	DAVID CLARK	1.00	70,958
FIREFIGHTER	RYAN VAN BUSKIRK	1.00	91,855	MARJORIE DeBROSKY	1.00	61,296
FIREFIGHTER	JAMES MCGRATH	1.00	74,245	JAMES MCGRATH	1.00	75,806
FIREFIGHTER	CONNOR McSHERA	1.00	74,700	CONNOR McSHERA	1.00	80,005
FIREFIGHTER	LAYTIN REIS	1.00	66,254	LAYTIN REIS	1.00	70,958
FIREFIGHTER	MICHAEL SPRAGUE	1.00	60,095	MICHAEL SPRAGUE	1.00	64,361
FIREFIGHTER	DONALD WATSON	1.00	81,550	DONALD WATSON	1.00	83,257
ADMINISTRATIVE ASSISTANT	SHERRI PORTEUS	0.88	59,559	SHERRI PORTEUS	0.88	62,545
EDUCATION INCENTIVES			14,329	EDUCATION INCENTIVES		15,000
TIMING ADJUSTMENT				TIMING ADJUSTMENT		6,357
HOLIDAY UNALLOCATED			98,129	HOLIDAY UNALLOCATED		98,129
Lieutenant Increases			10,000	Lieutenant Increases		10,000
Captain Savings			(5,068)	Community RRS (NEW)	1.00	90,000
Subtotal Full-Time Salaries		22.88	2,126,672		23.88	2,288,094
Part-Time Salaries						
None						
Subtotal Part-Time Salaries			-			-

Temporary/Seasonal Salaries		
Subtotal Temporary Salaries	-	-
Overtime		
	467,477	492,477
Subtotal Overtime Salaries	467,477	492,477
GRAND TOTAL SALARIES	22.88 \$ 2,594,149	23.88 \$ 2,780,571

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

FIRE DEPARTMENT BUDGET

Fire Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	54,100	50,100	48,300	48,062	46,188	57,529
012202	524000	Repair & Maintenance - Sprinkler & Fire Pump Test & certification	6,000	6,000	5,200	1,686	5,391	2,391
012202	524600	Vehicle Repairs	41,000	37,000	36,000	43,155	36,338	48,560
		Regular Engine Service, Squad 1 - Admin Vehicle, Ambulance (2), Service Vehicle	40,000	36,000	35,000	43,155	36,338	48,560
		Tune ups & regular service, plus one major breakdown & Engine pump & chassis						
		Vehicle Inspections MA DOT	1,000	1,000	1,000			
012202	54100	Boat Repair & Winterization	7,100	7,100	7,100	3,221	4,459	6,578
	527000	RENTALS & LEASES	2,700	2,700	4,700	2,338	2,312	4,282
012202	527000	Rentals & leases				2,338	2,312	4,282
		Oxygen Cylinder rental & supply & air service agreement	500	500	2,500			
		Ricoh copier lease	2,200	2,200	2,200			
	530000	PROFESSIONAL & TECHNICAL	52,650	52,650	48,400	40,051	35,633	30,553
012202	530000	Professional and technical	38,550	38,550	40,600	40,051	35,633	30,553
		Air Pack Testing and repair/parts	2,500	2,500	2,500			
		Air Pressure System Contract and repair/parts	600	600	600			
		Physio Control annual support contract	6,000	6,000	5,050			
		Equipment testing - ladder/stretchers/stair chairs	1,200	1,200	1,200			
		Ambulance Billing contract	23,000	23,000	20,000			
		Fire Extinguisher testing	350	350	350			
		NFPA Fire Pump Service Test	800	800	800			
		Medicare Enrollment/Medical Physicals	2,000	2,000				
		Hose Testing	2,100	2,100	2,100			
		Mandated Infusion Pumps (2) each ambulance			8,000			
012202	530100	Software licenses and maintenance agreements	14,100	14,100	7,800			
		Firehouse software	6,000	6,000	1,500			
		IMC CAD System software	2,000	2,000	1,000			
		Image Trend Software	2,500	2,500	5,300			

FISCAL YEAR 2023 OPERATING BUDGET

FIRE DEPARTMENT BUDGET

Fire Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		<i>Crew Sense Attendance Program</i>						
		<i>New hotspots and iPad plan for ambulances</i>	3,600	3,600				
	534000	COMMUNICATION	3,750	3,750	3,750	6,156	3,955	1,179
012202	534000	<i>Communication - cell phone stipends & toughbooks</i>	3,000	3,000	3,000	5,849	3,836	1,070
		<i>Internet Access</i>						
012202	534200	<i>Postage - misc. stamps/postage</i>	100	100	100	77	16	55
012202	534600	<i>Printing - permits, etc.</i>	650	650	650	230	103	54
	535000	OPERATIONAL & PROGRAM COSTS	1,500	1,500	1,300			1,300
012202	535000	<i>MA Ambulance Service license and Drug Registration license</i>	1,500	1,500	1,300			1,300
	540000	SUPPLIES	62,650	60,650	65,550	50,508	61,505	51,119
012202	542000	<i>Office Supplies - stationary, clerical supplies, copy paper</i>	2,600	2,600	2,600	1,469	1,135	1,813
012202	545000	<i>Custodial Supplies</i>	3,000	3,000	1,900	1,676	2,079	1,668
012202	548500	<i>Radio Parts/supplies - batteries/antennas, etc.</i>	1,000	1,000	1,000		160	98
012202	550000	<i>Medical Supplies</i>	35,000	33,000	32,000	32,034	29,853	28,594
012202	550500	<i>Suppression Supplies - hand tools, attack lines, nozzles, foam</i>	3,000	3,000	5,000	860	1,426	4,341
012202	55100	<i>Educational Supplies - training programs, films, workshops</i>	500	500	500			110
012202	551200	<i>Fire Prevention Public Education Supplies - misc books/pamphlets for distribution</i>	500	500	500	171		30
012202	558000	<i>Unclassified Expenses - ambulance controlled substance license, mis.</i>	400	400	400	506	556	622
012202	558500	<i>Uniforms</i>	14,650	14,650	14,650	12,392	15,613	11,264
012202	558600	<i>Protective Gear - Boots, gloves, hood replacements</i>	2,000	2,000	7,000	1,400	10,683	2,579
	560000	ASSESSMENTS	10,400	9,600	9,914	8,444	8,918	10,135
012202	560000	<i>Assessments</i>					8,918	10,135
		<i>CMED Assessment</i>	5,800	5,000	4,480	5,011		
		<i>C&I EMS</i>	4,000	4,000	4,834	3,233		
		<i>SE MA Haz-Mat Assessment</i>	200	200	200	200		
		<i>Barnstable County Tech Team Assessment</i>	400	400	400			
	571000	TRAVEL & CONFERENCE	30,600	22,600	22,600	7,924	5,346	6,469
012202	571000	<i>Travel - mileage to training/meetings</i>	1,500	1,500	1,500		935	1,649
012202	573500	<i>Books - PDR, CMR, MGL, NFPA Updates and textbooks for training</i>	400	400	400	664	536	352

FISCAL YEAR 2023 OPERATING BUDGET

FIRE DEPARTMENT BUDGET

Fire Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
012202	578000	Staff Development - Chief/Deputy Conference, + 1,200 for new hire training	4,700	4,700	4,700	2,271	3,875	4,468
012202	519100	New Hire Training costs Housing for 10 weeks of training, food, travel stipend, books, academy clothing, testing for one firefighter.	24,000	16,000	16,000	4,989		
	573000	DUES & MEMBERSHIPS	1,485	1,485	1,515	2,480	10,433	1,515
012202	573000	Dues & Memberships	1,485	1,485	1,515	2,480	10,433	1,515
		Barnstable County Chiefs Assoc	100	100	200			
		Fire Chiefs Assoc. of MA	500	500	445			
		International Assoc of Fire Chiefs	230	230	215			
		Fire Prevention/Investigation Assoc. of MA	150	150	150			
		National Fire Protection Assoc.	175	175	175			
		Cape & Islands Fire Prevention	30	30	30			
		Employee Assistance Program	300	300	300			
	574000	OTHER CHARGES & EXPENSES					121,841	30,500
012203	585101	Vehicle Leases					120,129	30,301
012204	558040	Encumbered Expense					1,712	199
TOTAL OPERATING BUDGET			\$ 219,835	\$ 205,035	\$ 206,029	\$ 165,963	\$ 296,131	\$ 194,581

DEPARTMENT COMMENTS

012202--524600 Vehicle Repairs increased due to the increasing cost to repair vehicles and the aging fleet. I would expect this cost to level out with the arrival of the new Quint and the 2 new Ambulances sometime next year. Delivery date on these vehicles is not known due to the supply delays caused by COVID.

012202--550000 Medical Supplies increased due the increasing cost to purchase medical supplies and infection control. Increase in the use of Medical supplies due to the increase in run volume.

012202--519100 New Hire Training Cost needs to be increased due to the number of new hires occurring. This department like many of the surrounding departments is seeing a constant loss of trained Firefighter/EMT/Paramedic leaving to take jobs in communities paying higher wages, better benefit packages and attending the Massachusetts Fire Fighting Academy

012202--530100 Crew Sense (new program added), this is a new attendance program being used by the Eastham Fire Fighters Union This program hires back for Firefighter vacancies and tracks members on duty. Management feels this should be paid for with department funding, the reason for having it under management control is to manage firefighters time off, and to oversee the scheduling system at the management level.

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



PUBLIC SAFETY DISPATCHING BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC SAFETY DISPATCHING BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	345,456	332,025	336,264	321,960	321,369	307,651	316,993
SALARIES (PART-TIME)				4,176	806	736	1,906
SALARIES (TEMPORARY)	12,000	8,250	8,250				
OVERTIME	59,655	58,155	58,155	48,271	55,755	29,907	44,644
SALARY SUB TOTAL	\$ 417,111	\$ 398,430	\$ 402,669	\$ 374,407	\$ 377,930	\$ 338,294	\$ 363,544
Dispatch Expense	5,300	4,200	3,200	1,190	1,145	245	860
EXPENSE SUB TOTAL	\$ 5,300	\$ 4,200	\$ 3,200	\$ 1,190	\$ 1,145	\$ 245	\$ 860
TOTAL OPERATING BUDGET	\$ 422,411	\$ 402,630	\$ 405,869	\$ 375,597	\$ 379,075	\$ 338,539	\$ 364,404

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC SAFETY DISPATCHING BUDGET SUMMARY - BY ACCOUNT

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	345,456	332,025	336,264	321,960	321,369	307,651	316,993
512000	SALARIES (PART-TIME)				4,176			
512500	SALARIES (TEMPORARY)	12,000	8,250	8,250		806	736	771
513000	OVERTIME	59,655	58,155	58,155	48,271	55,755	29,907	44,644
	SALARY SUB TOTAL	\$ 417,111	\$ 398,430	\$ 402,669	\$ 374,407	\$ 377,930	\$ 338,294	\$ 362,409
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	1,000	1,000					
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL							
534000	COMMUNICATION							
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	3,000	2,500	2,500	1,190	1,145	245	860
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	1,300	700	700				
573000	DUES & MEMBERSHIPS							
574000	OTHER CHARGES & EXPENSES							
	EXPENSE SUB TOTAL	\$ 5,300	\$ 4,200	\$ 3,200	\$ 1,190	\$ 1,145	\$ 245	\$ 860
	TOTAL OPERATING BUDGET	\$ 422,411	\$ 402,630	\$ 405,869	\$ 375,597	\$ 379,075	\$ 338,539	\$ 363,269

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC SAFETY DISPATCHING BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC SAFETY DISPATCHING BUDGET

Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
HEAD DISPATCHER/RECORDS CLERK	MELANIE BEAULIEU	1.00	73,434	MELANIE BEAULIEU	1.00	77,407
DISPATCHER	KERIANNE LEIDENFROST	1.00	68,863	KERIANNE LEIDENFROST	1.00	70,236
DISPATCHER	ANN SCHAEFER	1.00	68,213	ANN SCHAEFER	1.00	69,536
DISPATCHER	JACQUELINE SPRAGUE	1.00	66,020	JACQUELINE SPRAGUE	1.00	69,486
DISPATCHER	KEVIN TANSEY	1.00	52,167	KEVIN TANSEY	1.00	55,291
Training/tuition						
SHIFT DIFFERENTIAL	VARIOUS PERSONS		3,328	VARIOUS PERSONS		3,500
Subtotal Full-Time Salaries		5.00	332,025		5.00	345,456
Part-Time Salaries						
None						
Subtotal Part-Time Salaries			-			-
Temporary/Seasonal Salaries						
TEMPORARY WORKERS	VARIOUS PERSONS		8,250	VARIOUS PERSONS		12,000
Subtotal Temporary Salaries			8,250			12,000
Overtime						
OVERTIME	VARIOUS PERSONS		58,155	VARIOUS PERSONS		59,655
Subtotal Overtime Salaries			58,155			59,655
GRAND TOTAL SALARIES		5.00	\$ 398,430		5.00	\$ 417,111

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC SAFETY DISPATCHING BUDGET

Dispatching Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	1,000	1,000				
012402	524000	Repair/Maintenance/upgrades to dispatch equipmen (monitors, power supplies,	1,000	1,000				
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
		<i>Police DTS (Scheduling and billing application \$120*6)</i>						
	540000	SUPPLIES	3,000	2,500	2,500	1,190	1,145	245
012402	540000	Office Supplies	1,000	500	500	351	1,145	
012402	558500	Uniforms (\$300*5 FT staff * 1 PT Staff)	2,000	2,000	2,000	839		245
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	1,300	700	700			
012402	571000	Travel	300	300	300			
012402	578000	Staff Development	1,000	400	400			
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 5,300	\$ 4,200	\$ 3,200	\$ 1,190	\$ 1,145	\$ 245

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



PUBLIC WORKS BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC WORKS BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	1,230,984	1,172,837	1,159,677	1,103,308	1,174,561	1,152,251	1,143,373
SALARIES (PART-TIME)	23,824	22,695	21,706	36,035	65,283	50,226	50,515
SALARIES (TEMPORARY)	68,250	68,250	27,390				
OVERTIME	26,981	25,281	46,727	17,994	26,169	37,711	27,291
SALARY SUB TOTAL	\$ 1,350,039	\$ 1,289,063	\$ 1,255,500	\$ 1,157,337	\$ 1,266,013	\$ 1,240,188	\$ 1,221,179
General Maintenance Expense	166,200	166,200	309,049	307,935	228,091	202,836	246,287
Municipal Building Expense	87,000	87,000	73,100	73,582	76,964	84,485	78,344
Snow & Ice Expense	84,000	83,104	83,104	105,920	40,341	36,779	61,013
Street Lights Expense	8,000	7,600	7,600	6,879	6,788	6,214	6,627
Waste Collection & Sanitation Expense	559,730	505,470	433,800	462,701	454,596	463,737	460,345
Tree Warden Expense	7,700	7,590	7,590				
Natural Resources Expense	36,005	33,215	29,665	28,774	41,153	39,267	36,398
EXPENSE SUB TOTAL	\$ 948,635	\$ 890,179	\$ 943,908	\$ 985,791	\$ 847,933	\$ 833,318	\$ 889,014
TOTAL OPERATING BUDGET	\$ 2,298,674	\$ 2,179,242	\$ 2,199,408	\$ 2,143,128	\$ 2,113,946	\$ 2,073,506	\$ 2,110,193

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC WORKS BUDGET SUMMARY - BY ACCOUNT

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,230,984	1,172,837	1,159,677	1,103,308	1,174,561	1,152,251	1,143,373
512000	SALARIES (PART-TIME)	23,824	22,695	21,706	36,035	65,283	50,226	50,515
512500	SALARIES (TEMPORARY)	68,250	68,250	27,390				
513000	OVERTIME	51,981	49,481	46,727	17,994	26,169	37,711	27,291
	SALARY SUB TOTAL	\$ 1,375,039	\$ 1,313,263	\$ 1,255,500	\$ 1,157,337	\$ 1,266,013	\$ 1,240,188	\$ 1,221,179
520000	PURCHASE OF SERVICES	547,400	494,720	417,200	452,809	437,015	411,602	433,809
524000	REPAIRS & MAINTENANCE	63,600	63,600	75,600	35,486	59,323	48,643	47,817
527000	RENTALS & LEASES	11,300	11,400	6,400		15,800	9,330	8,377
530000	PROFESSIONAL & TECHNICAL	90,650	90,360	73,660	70,386	63,105	108,876	80,789
534000	COMMUNICATION	6,000	6,000	5,850	4,320	2,755	2,337	3,137
535000	OPERATIONAL & PROGRAM COSTS	16,500	16,500	15,100	5,101	5,514	9,945	6,853
540000	SUPPLIES	110,280	108,264	102,414	164,800	105,363	77,523	115,895
560000	ASSESSMENTS	2,750						
571000	TRAVEL & CONFERENCE	4,000	4,000	4,000	966	3,226	3,440	2,544
573000	DUES & MEMBERSHIPS	1,155	1,135	1,135	844	663	445	651
574000	OTHER CHARGES & EXPENSES	70,000	70,000	218,349	219,636	149,173	141,928	170,246
	EXPENSE SUB TOTAL	\$ 923,635	\$ 865,979	\$ 919,708	\$ 954,348	\$ 841,937	\$ 814,069	\$ 870,118
	TOTAL OPERATING BUDGET	\$ 2,298,674	\$ 2,179,242	\$ 2,175,208	\$ 2,111,685	\$ 2,107,950	\$ 2,054,257	\$ 2,091,297

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC WORKS BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC WORKS BUDGET

Salary Expense Detail

			FY 2022 Budgeted			FY 2023 Budgeted		
			Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries								
SUPERINTENDENT OF PUBLIC WORKS	DPW	SILVIO GENAO	1.00	122,138	SILVIO GENAO	1.00	127,692	
OPERATIONS MANAGER/GENERAL FOREMAN	DPW	RONALD SIMONS	1.00	79,664	RONALD SIMONS	1.00	84,042	
HMEO/WORKING FORMAN	DPW	JEFFREY PETERS	1.00	75,379	JEFFREY PETERS	1.00	79,799	
WORKING FOREMAN - HIGHWAY DIV	DPW	VACANT	1.00	66,082	KEVIN McCARTHY	1.00	69,719	
HEAVY MOTOR EQUIPMENT OPERATOR	DPW	BRIAN HOLMES	1.00	62,026	BRIAN HOLMES	1.00	65,459	
HEAVY MOTOR EQUIPMENT OPERATOR	DPW	SCOTT SANTOS	1.00	60,216	SCOTT SANTOS	1.00	63,538	
HEAVY MOTOR EQUIPMENT OPERATOR	DPW	CHARLES YOUNG	1.00	73,929	CHARLES YOUNG	1.00	75,743	
ADMINISTRATIVE ASSISTANT	DPW	VICTORIA REIS	0.88	55,838	VICTORIA REIS	0.88	58,611	
DPW OUT OF GRADE PAY	DPW	VARIOUS PERSONS		3,000	VARIOUS PERSONS		3,000	
WORKING FOREMAN	SANITATION	BARRY CLIFFORD	1.00	83,838	BARRY CLIFFORD	1.00	86,708	
MOTOR EQUIPMENT OPERATOR	SANITATION	VACANT	1.00	54,060	REX CHRISTIAN	1.00	57,024	
SKILLED LABORER	SANITATION	JAMES GOODRICH	1.00	60,542	JAMES GOODRICH	1.00	63,892	
SKILLED LABORER	SANITATION	STEPHEN HEBENSTRE	1.00	56,410	STEPHEN HEBENSTREIT	1.00	59,508	
SANITATION HOLIDAY	SANITATION	VARIOUS PERSONS		2,423	VARIOUS PERSONS		2,500	
SENIOR NAT RES OFFICER	NAT. RES.	MICHAEL O'CONNOR	1.00	80,636	MICHAEL O'CONNOR	1.00	83,453	
SHELLFISH CONSTABLE	NAT. RES.	NICOLE PAINE	1.00	64,813	NICOLE PAINE	1.00	68,382	
HARBORMASTER	NAT. RES.	SCOTT RICHARDS	1.00	64,813	SCOTT RICHARDS	1.00	68,382	
HOLIDAY PAY	NAT. RES.	VARIOUS PERSONS		1,427	VARIOUS PERSONS		1,500	
CUSTODIAN 1	MUNI BLDGS	RONALD CORMIER	1.00	55,412	RONALD CORMIER	1.00	59,351	
CUSTODIAN 1	MUNI BLDGS	AARON CARROLL	1.00	50,191	AARON CARROLL	1.00	52,681	
Subtotal Full-Time Salaries			16.88	1,172,837		16.88	1,230,984	
Part-Time Salaries								
CUSTODIAN 1	MUNI BLDGS	TERESA PECHONIS	0.48	22,695	TERESA PECHONIS	0.48	23,824	
Subtotal Part-Time Salaries			0.48	22,695		0.48	23,824	
Temporary/Seasonal Salaries								

DPW TEMP/SEASONAL	DPW	VARIOUS PERSONS	25,200	VARIOUS PERSONS	25,200
SANITATION TEMP/SEASONAL	SANITATION	VARIOUS PERSONS	25,200	VARIOUS PERSONS	25,200
NATURAL RESOURCES TEMP/SEASONAL	NAT. RES.	VARIOUS PERSONS	17,850	VARIOUS PERSONS	17,850
Subtotal Temporary Salaries			68,250		68,250
Overtime					
DPW OVERTIME	DPW	VARIOUS PERSONS	10,000	VARIOUS PERSONS	11,700
SANITATION OVERTIME	SANITATION	VARIOUS PERSONS	12,352	VARIOUS PERSONS	12,352
NATURAL RESOURCES OVERTIME	NAT. RES.	VARIOUS PERSONS	2,229	VARIOUS PERSONS	2,229
MUNICIPAL BLDGS OVERTIME	MUNI. BLDGS	VARIOUS PERSONS	700	VARIOUS PERSONS	700
Subtotal Overtime Salaries			25,281		26,981
GRAND TOTAL SALARIES			17.35 \$ 1,289,063		17.36 \$ 1,350,039

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC WORKS BUDGET

General Maintenance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	26,000	26,000	38,000	22,148	20,946	22,302
014222	524000	Repairs & Maintenance - parts and service for tools & equipment	6,000	6,000	6,000	910	1,204	5,781
014222	524600	Vehicle Repairs - servicing of vehicles & large equipment	20,000	20,000	17,000	9,325	19,742	16,191
014222	529800	Contracted Services - drainage cleaning, road markings, etc.			15,000	11,913		330
	527000	RENTALS & LEASES	10,000	10,000	5,000		15,800	7,530
014222	527000	Rentals & leases - equipment rental for maintenance (bucket truck, etc.)	10,000	10,000	5,000		15,800	7,530
	530000	PROFESSIONAL & TECHNICAL	17,900	17,900	5,400	8,818	8,520	2,445
014222	530000	Professional and technical - Surveying/engineering assistance	10,000	10,000	5,000	8,818	8,520	2,085
014222	530100	Asset Management Yearly Fee & Support (Work Order, Fleet Maintenance) Specialized permitting Screener Rental (now in Rentals and Leases)	7,500	7,500				
014222	531900	Employee Physicals	400	400	400			360
	534000	COMMUNICATION	1,500	1,500	1,500	1,639	1,476	1,029
014222	534000	Communication (2 phones @ \$45 p/m and 1 Tablet @ \$15 p/m)	1,300	1,300	1,300	1,476	1,476	1,029
014222	534200	Postage	100	100	100	163		
014222	534400	Legal Advertisements - Road Work Notices	100	100	100			
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	37,800	37,800	37,800	54,538	44,745	40,453
014222	540000	Office Supplies	700	700	700	738	819	
014222	543000	Building Maintenance Supplies - hand tools	1,200	1,200	1,200	80	177	1,179
014222	548000	Vehicle Supplies	22,700	22,700	18,000	23,436	22,387	23,981
014222	553000	Public Works Supplies - welding, sandbags, hoses, etc.	5,000	5,000	8,000	18,856	11,903	6,395
014222	553500	Restocking Supplies - bolts, bulbs, gloves, misc hardware	2,000	2,000	4,000	4,154	3,213	3,899
014222	553800	Unclassified Expenses - bucket truck rental	1,500	1,500	1,200	1,824	1,360	373
014222	558500	Uniforms	4,700	4,700	4,700	5,450	4,886	4,626
		Per union contract (\$10.50 * 6 * 52)	3,100	3,100	3,100			
		Boot Allowance (\$150 * 7)	1,050	1,050	1,050			

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC WORKS BUDGET

General Maintenance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		<i>Extra Coveralls (\$3.30 * 52)</i>	550	550	550			
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	2,500	2,500	2,500	765	1,847	2,545
014222	571000	<i>Travel</i>				246		
014222	578000	<i>Staff Development - workshops, CEI's, certifications</i>	2,500	2,500	2,500	519	1,847	2,545
	573000	DUES & MEMBERSHIPS	500	500	500	391	154	
011232	573000	<i>Dues & Memberships - various organizations</i>	500	500	500	391	154	
	574000	OTHER CHARGES & EXPENSES	70,000	70,000	218,349	219,636	134,603	126,532
014222	583900	<i>Drainage/Basins & Repair - stormwater system maintenance & materials (precast structures, Blocks, mortar, etc.)</i>	25,000	25,000	20,000	14,890	14,074	13,755
014222	584000	<i>Site Improvements - site maintenance services & materials (Plantings, Irrigation, Signage)</i>	10,000	10,000	10,000	12,353	7,045	4,343
014222	585600	<i>Road Improvements - Road maintenance services & materials (Road Paint, Signs, Asphalt, etc.)</i>	35,000	35,000	20,000	24,045	9,619	4,570
014223	585101	<i>Vehicle/Equipment Leases</i>			168,349	168,348	103,865	103,864
TOTAL OPERATING BUDGET			\$ 166,200	\$ 166,200	\$ 309,049	\$ 307,935	\$ 228,091	\$ 202,836

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC WORKS BUDGET

Municipal Buildings Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	10,600	10,600	10,600	4,794	12,453	8,872
011932	524000	Repairs & maintenance	10,000	10,000	10,000	4,724	12,453	8,802
		Plumbing, electrical, custodial equipment service, etc.	10,000	10,000	10,000			8,802
011932	524600	Vehicle Repairs	600	600	600	70		70
		Tune-up, Sticker, Oil changes, etc. (2 Vehicles)	600	600	600	70		70
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	61,600	61,600	52,700	58,864	52,730	64,333
011932	530000	Professional & Technical	61,600	61,600	49,700	58,864	52,730	64,333
		Library cleaning service contract (taken in-house)			10,200			
		Fire alarm testing, monitoring & service (8 Bldgs & windmill)	4,500	4,500	4,500			
		Fire Extinguisher (6 Bldgs & windmill)	2,000	2,000	2,000			
		Pest Control (7 Bldgs & windmill)	9,000	9,000	9,000			
		HVAC maintenance & repairs (8 Bldgs)	10,000	10,000	8,000			
		Generator maintenance contract (6 Bldgs, 2 Pump Stations)	3,000	3,000	3,000			
		Elevator/Lift Safety Test, Permit Fees (4 Bldgs)	8,000	8,000	7,000			
		Overhead Door Maintenance (3 Bldgs)	4,100	4,100	2,500			
		Wastewater Treatment Systems Inspection, Maintenance & Pumping	6,000	6,000	2,000			
		Electrician Services	7,000	7,000	1,500			
		Plumbing Services	7,000	7,000				
		Locksmith and Door Repair Services	1,000	1,000				
011932	530100	Software licenses and support agreements			3,000			
		Asset Management Software			3,000			
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	14,800	14,800	9,800	9,924	11,781	10,454
011932	543000	Building Maintenance Supplies - construction supplies for repairs to Bldgs & i	5,000	5,000	700	470	2,501	2,582
011932	545000	Custodial Supplies - soap, paper products, light bulbs, cleaning supply	5,000	5,000	5,000	2,638	4,567	3,457

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC WORKS BUDGET

Municipal Buildings Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
011932	548000	Vehicle Supplies - oil, fluids, maintenance	300	300	600	841	364	
011932	558000	Unclassified Expenses - water bubbler and other misc. expenses	4,500	4,500	3,500	5,975	4,349	4,415
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
011932	573000	Dues & Memberships						
	574000	OTHER CHARGES & EXPENSES						826
011934	558040	Encumbered Expense						826
TOTAL OPERATING BUDGET			\$ 87,000	\$ 87,000	\$ 73,100	\$ 73,582	\$ 76,964	\$ 84,485

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC WORKS BUDGET

Snow & Ice Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
14231	513000	OVERTIME	25,000	24,200	24,200	31,443	5,996	19,249
	520000	PURCHASE OF SERVICES	15,000	15,000	15,000			
014231	527100	Private road plowing	15,000	15,000	15,000			
	524000	REPAIRS & MAINTENANCE	3,000	3,000	3,000		110	
014231	524600	Repairs & maintenance - snow removal vehicles & equip.	3,000	3,000	3,000		110	
	527000	RENTALS & LEASES	1,000	1,100	1,100			1,800
014231	52700	Rentals & leases - screener and other rentals	1,000	1,100	1,100			1,800
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	40,000	39,804	39,804	74,477	34,235	15,730
014231	548000	Vehcile Supplies - plow cutting edges, sander & equip. parts	8,000	7,899	2,004	15,623	5,952	6,055
014231	553000	Public Works Supplies - pre-treated salt (500 tons @ \$68.27) = 34,135, estimate	32,000	31,905	37,800	58,854	28,283	9,675
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 84,000	\$ 83,104	\$ 83,104	\$ 105,920	\$ 40,341	\$ 36,779

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC WORKS BUDGET

Street Lights Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES	8,000	7,600	7,600	6,879	6,788	6,214
014242	521000	Energy	8,000	7,600	7,600	6,879	6,788	6,214
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 8,000	\$ 7,600	\$ 7,600	\$ 6,879	\$ 6,788	\$ 6,214

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC WORKS BUDGET

Waste Collection & Disposal Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES	524,400	472,120	394,600	445,930	430,227	405,388
014332	529000	Waste Tipping Fee (SEMASS-Covanta 3,750 Tons @ AVG. \$78.24 per ton)	293,400	267,120	208,000	239,599	259,181	200,099
014332	529100	Recycling Transport	30,000	30,000	25,000	27,582	33,314	22,760
014332	529200	Hazardous Waste Removal	32,000	25,000	23,000	31,327	14,467	25,122
		Refridgerator Freon Removal/Disposal	5,000	5,000	5,000			
		Residentail Hazordous Waste Collection Events	17,000	10,000	10,000			
		Other waste - tires, electronics, waste oil, etc.	10,000	10,000	8,000			
014332	529300	Demolition Waste Removal - 700 Tons @ \$120 per Ton	84,000	70,000	68,600	75,980	46,581	93,989
014332	529800	Contracted Services - (Truck Hauling Contract)	85,000	80,000	70,000	71,442	76,684	63,418
	524000	REPAIRS & MAINTENANCE	20,000	20,000	20,000	7,372	14,878	11,855
014332	524000	Repairs & maintenance	15,000	15,000	15,000	7,077	5,033	11,456
		Small Equipment & tools	5,000	5,000	5,000			
		R&M of Compactors	5,000	5,000	5,000			
		R&M of containers (steel patching, painting, etc.)	5,000	5,000	5,000			
014332	524600	Vehicle Repairs	5,000	5,000	5,000	295	9,845	399
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	3,550	3,350	8,050	2,704	1,855	42,098
014332	530000	Professional & Technical	3,300	3,300	8,000	2,704	1,855	1,600
		Annual Third Party Inspection (Mass DEP Required)	3,000	3,000	3,000			
		Maintenance Program Development & Reporting	300	300	5,000			
014332	530025	IRA Immediate Response - moved to Health Budget						40,498
014332	531900	Employee Physicals	250	50	50			
014332	538000	Insect/Pest Control						
	534000	COMMUNICATION	1,000	1,000	1,450		173	
014332	534400	Legal Advertisements	250	250	250		173	
014332	534600	Printing - landfill stickers, regulations, permits, tickets, receipts	750	750	1,200			

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC WORKS BUDGET

Waste Collection & Disposal Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
535000 OPERATIONAL & PROGRAM COSTS								
540000 SUPPLIES								
014332	542000	Office Supplies	250	250	150	353	231	149
014332	543000	Building Maintenance Supplies	1,500	200	200	1,604	1,481	64
014332	548000	Vehicle Supplies - stickers, inspections, lubricants, tires	5,000	5,000	5,000	1,752	3,621	667
014332	553100	Litter Control Supplies (Beach, Harbor, Windmill, Visitor Trash bags)	700	700	1,500	95	146	740
014332	558500	Uniforms	3,030	2,550	2,550	2,790	1,984	2,776
		Uniform rental contract	2,080	1,600	1,600			
		Boots (3*150), gloves and misc.	950	950	950			
560000 ASSESSMENTS								
571000 TRAVEL & CONFERENCE								
014332	571000	Travel	300	300	300	101		
014332	578000	Staff Development - licenses	300	300	300	101		
573000 DUES & MEMBERSHIPS								
574000 OTHER CHARGES & EXPENSES								
TOTAL OPERATING BUDGET			\$ 559,730	\$ 505,470	\$ 433,800	\$ 462,701	\$ 454,596	\$ 463,737

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

PUBLIC WORKS BUDGET

Tree Warden Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	7,600	7,510	7,510			
		<i>Dutch Elm Disease (spraying)</i>		10	10			
		<i>Insect/Pest Control</i>	7,600	7,500	7,500			
		<i>Tree Trimming</i>						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS	100	80	80			
012942	573000	<i>Dues & memberships - MA Tree Wardens Assoc.</i>	100	80	80			
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 7,700	\$ 7,590	\$ 7,590			

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC WORKS BUDGET

Natural Resources Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	4,000	4,000	4,000	1,172	10,936	5,614
011722	524000	Repairs & Maintenance - boat, motors, copressor, small equip.	2,500	2,500	2,500	729	9,506	3,127
011722	524600	Vehicle Repairs - inspections, tires, misc. repair to trucks	1,500	1,500	1,500	443	1,430	2,487
	527000	RENTALS & LEASES	300	300	300			
011722	527000	Rentals & Leases - backhoe, stump grinder (3 hours @ \$50)	300	300	300			
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION	3,500	3,500	2,900	2,681	1,106	1,308
011722	534000	Communicatin (cell phone 1 @ \$25 p/m, Fax @ \$35 p/m)	1,000	1,000	700	558	120	370
011722	534200	Postage (1400 @.50 Rock Harbor wait list)	700	700	700		202	
011722	534400	Legal Advertisements	600	600	300	591	563	617
011722	534600	Printing - Shellfish Regulations, stickers, tickets, tide charts, mooring tags, etc.	1,200	1,200	1,200	1,532	221	321
	535000	OPERATIONAL & PROGRAM COSTS	16,500	16,500	15,100	5,101	5,514	9,945
011722	535500	Propogation - Seed Clam, Quahog, QPX testing on relay clams (\$500per species)	14,500	14,500	14,500	3,108	2,575	8,845
011722	585700	Channel Buoys - Town Cove 4@ \$150 each	2,000	2,000	600	1,993	2,939	1,100
	540000	SUPPLIES	7,200	7,160	5,610	19,267	7,139	6,490
011722	542000	Office Supplies	700	700	900	263	669	1,033
011722	543000	Building Maintenance Supplies - Salt Pond House, Harbormaster Bldg.	150	150	150	1,428	615	74
011722	548000	Vehicle Supplies	1,500	1,500	1,500	1,592	1,296	2,874
011722	558000	Unclassified Expense - waders, water collection, gloves, radio parts, etc.	2,500	2,500	750	14,888	2,217	1,383
011722	558500	Uniforms	2,350	2,310	2,310	1,096	2,342	1,126
		4 FT Staff (\$365 per person)	1,500	1,460	1,460			
		Boat Allowance (\$150 per person)	600	600	600			
		4 Summer Seasonal/Wharfinger Shirts (\$250)	250	250	250			
	560000	ASSESSMENTS	2,750					
		Green Head Fly control assessment	2,750					
	571000	TRAVEL & CONFERENCE	1,200	1,200	1,200	100	1,379	895
011722	578000	Staff Development - annual meetings	1,200	1,200	1,200	100	1,379	895

FISCAL YEAR 2023 OPERATING BUDGET
PUBLIC WORKS BUDGET

Natural Resources Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	573000	DUES & MEMBERSHIPS	555	555	555	453	509	445
011722	573000	Dues & Memberships				453	509	445
		C&I Harbormaster Assoc	175	175	175			
		Mass Conservation Comm	180	180	180			
		Mass Assoc Shellfish Officers	200	200	200			
	574000	OTHER CHARGES & EXPENSES					14,570	14,570
011723	585101	Vehicle Leases					14,570	14,570
TOTAL OPERATING BUDGET			\$ 36,005	\$ 33,215	\$ 29,665	\$ 28,774	\$ 41,153	\$ 39,267

DEPARTMENT COMMENTS

Greenhead assessment previously voted as a separate article, now including in operating budget.

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



COMMUNITY SERVICES BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
Health & Environment Salaries	261,474	251,091	222,205	223,050	215,324	201,797	213,390
Council on Aging Salaries	260,662	249,461	236,232	236,961	263,933	246,789	249,228
Library Salaries	440,387	428,848	407,222	399,872	382,924	340,618	374,471
Beach & Recreation Salaries	408,392	384,606	304,816	299,641	301,944	320,833	307,473
SALARY SUB TOTAL	\$ 1,370,915	\$ 1,314,006	\$ 1,170,475	\$ 1,159,524	\$ 1,164,125	\$ 1,110,037	\$ 1,144,562
Health & Environment Expense	77,000	76,880	76,880	36,954	38,182	18,153	31,096
Council on Aging Expense	37,700	35,710	36,505	34,633	21,998	19,913	25,515
Library Expense	127,370	121,199	123,222	124,372	119,645	123,071	122,363
Beach & Recreation Expense	90,200	86,962	86,962	73,580	65,110	77,083	71,924
EXPENSE SUB TOTAL	\$ 332,270	\$ 320,751	\$ 323,569	\$ 269,539	\$ 244,935	\$ 238,220	\$ 250,898
TOTAL OPERATING BUDGET	\$ 1,703,185	\$ 1,634,757	\$ 1,494,044	\$ 1,429,063	\$ 1,409,060	\$ 1,348,257	\$ 1,395,460

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET SUMMARY - BY ACCOUNT

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,105,034	1,063,509	956,544	961,725	928,763	874,281	921,590
512000	SALARIES (PART-TIME)	64,807	62,446	66,431	49,608	78,712	93,360	73,893
512500	SALARIES (TEMPORARY)	201,074	188,051	147,500	148,191	156,650	142,396	149,079
513000	OVERTIME							
	SALARY SUB TOTAL	\$ 1,370,915	\$ 1,314,006	\$ 1,170,475	\$ 1,159,524	\$ 1,164,125	\$ 1,110,037	\$ 1,144,562
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	9,700	8,530	7,825	10,635	13,072	6,653	10,120
527000	RENTALS & LEASES	57,500	55,000	55,000	48,568	36,313	46,781	43,887
530000	PROFESSIONAL & TECHNICAL	96,470	95,585	97,608	64,224	59,776	40,043	54,681
534000	COMMUNICATION	14,200	13,250	13,250	11,171	10,742	9,861	10,591
535000	OPERATIONAL & PROGRAM COSTS	91,000	87,764	87,764	86,391	82,630	86,702	85,241
540000	SUPPLIES	37,100	34,607	26,107	27,644	22,241	23,234	24,373
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	9,600	9,450	9,450	836	6,545	6,394	4,592
573000	DUES & MEMBERSHIPS	1,700	1,565	1,565	460	1,381	1,185	1,009
574000	OTHER CHARGES & EXPENSES	15,000	15,000	25,000	19,610	12,235	17,367	16,404
	EXPENSE SUB TOTAL	\$ 332,270	\$ 320,751	\$ 323,569	\$ 269,539	\$ 244,935	\$ 238,220	\$ 250,898
	TOTAL OPERATING BUDGET	\$ 1,703,185	\$ 1,634,757	\$ 1,494,044	\$ 1,429,063	\$ 1,409,060	\$ 1,348,257	\$ 1,395,460

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

COMMUNITY SERVICES BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Health & Environment Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
HEALTH AGENT	JANE CROWLEY	1.00	110,468	JANE CROWLEY	1.00	116,056
ASST HEALTH AGENT	SUSAN BARKER	0.88	66,150	SUSAN BARKER	0.88	68,251
ADMINISTRATIVE ASSISTANT	KAREN CHIMWAZA	0.88	54,473	KAREN CHIMWAZA	0.88	57,167
Subtotal Full-Time Salaries		2.75	231,091		2.75	241,474
Part-Time Salaries						
ADMINISTRATIVE AIDE (HSG INSP)	VACANT	0.38	20,000	VACANT	0.38	20,000
Subtotal Part-Time Salaries		0.38	20,000		0.38	20,000
Temporary/Seasonal Salaries						
Subtotal Temporary Salaries			-			-
Overtime						
None						
Subtotal Overtime Salaries			-			-
GRAND TOTAL SALARIES		3.13	\$ 251,091		3.13	\$ 261,474

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Council on Aging Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
DIRECTOR-COUNCIL ON AGING	DOROTHY BURRITT	0.88	75,689	DOROTHY BURRITT	0.88	79,462
COMMUNITY OUTREACH COORDINATOR	CYNTHIA DUNHAM	0.88	57,338	CYNTHIA DUNHAM	0.88	60,211
ADMINISTRATIVE ASSISTANT	MONICA KEEFE-HESS	0.88	55,838	MONICA KEEFE-HESS	0.88	57,167
ADC PROGRAM AIDE	JAMES SMALL	0.88	47,284	JAMES SMALL	0.88	49,622
Subtotal Full-Time Salaries		3.50	236,149		3.50	246,462
Part-Time Salaries						
ADC PROGRAM COORD./CHEF (17@\$17P/H FY 23)	KATHY GILL	0.40	13,312	KATHY GILL	0.40	14,200
Subtotal Part-Time Salaries		0.40	13,312		0.40	14,200
Temporary/Seasonal Salaries						
Subtotal Temporary Salaries			-			-
Overtime						
None						
Subtotal Overtime Salaries			-			-
GRAND TOTAL SALARIES		3.90	\$ 249,461		3.90	\$ 260,662

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Library Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
LIBRARY DIRECTOR	DEBRA DEJONKER-BERRY	0.88	87,105	DEBRA DEJONKER-BERRY		-
LIBRARY DIRECTOR				MELANIE MCKENZIE	0.88	82,058
ASST DIRECTOR/ADULT SERVICES	KAREN MacDONALD	0.88	70,047	KAREN MacDONALD	0.88	73,525
YOUTH SERVICES LIBRARIAN	FRANCES McLOUGHLIN	0.88	63,613	FRANCES McLOUGHLIN	0.88	66,773
LIBRARIAN	MARIANNE SINOPOLI	0.88	54,473	MARIANNE SINOPOLI	0.88	57,817
LIBRARIAN	MELANIE FERNADES	0.88	54,473	Vacant	0.88	57,167
LIBRARY ASSISTANT	FREYA HEMLEY	0.88	49,523	FREYA HEMLEY	0.88	51,960
Subtotal Full-Time Salaries		5.25	379,234		5.26	389,300
Part-Time Salaries						
LIBRARY ASSISTANT	CORNELIA WELLS	0.48	29,134	CORNELIA WELLS	0.48	30,607
Subtotal Part-Time Salaries		0.48	29,134		0.48	30,607
Temporary/Seasonal Salaries						
WEEKEND HOURS	VARIOUS PERSONS		20,480	VARIOUS PERSONS		20,480
Subtotal Temporary Salaries			20,480			20,480
Overtime						
None						
Subtotal Overtime Salaries			-			-
GRAND TOTAL SALARIES		5.73	428,848		5.73	\$ 440,387

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

COMMUNITY SERVICES BUDGET

Beach & Recreation Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
DIRECTOR BEACH/REC	CHRISTINE MICKLE	1.00	89,301	CHRISTINE MICKLE	1.00	93,748
ASST DIRECTOR BEACH/REC	JACOB CONGEL	1.00	68,474	JACOB CONGEL	1.00	71,869
RECREATION PROGRAM COORDINATOR	STEPHANIE KOMICH	1.00	59,260	STEPHANIE KOMICH	1.00	62,181
Subtotal Full-Time Salaries		3.00	217,035		3.00	227,798
Part-Time Salaries						
Subtotal Part-Time Salaries			-			-
Temporary/Seasonal Salaries						
SEASONAL - BEACH & MILL PGMS.	VARIOUS PERSONS	5.36	167,571	VARIOUS PERSONS	5.36	180,594
Subtotal Temporary Salaries			167,571			180,594
Overtime						
None						
Subtotal Overtime Salaries			-			-
GRAND TOTAL SALARIES		8.36	\$ 384,606		8.36	\$ 408,392

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Health & Environment Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	54,000	54,000	54,000	25,013	25,739	1,708
015112	53000	Professional and technical	54,000	54,000	54,000	25,013	25,739	1,708
		Nursing services at varying hourly rates	4,000	4,000	4,000	4,180	1,006	1,708
015112	530025	IRA Immediate Response	50,000	50,000	50,000	20,833	24,733	
	534000	COMMUNICATION	1,600	1,580	1,580	1,135	1,097	729
015112	534000	Communication - 1 mobile phone (\$40 *12)	500	480	480	742	981	610
015112	534400	Legal Advertisements - Hearings/BOH regs.	250	250	250	155	116	119
015112	534600	Printing	850	850	850	238		
		Public Health Programs, forms for food insp., etc.						
		Educational materials (wastewater, fertilizer regs, water)						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	1,200	1,200	1,200	678	96	161
015112	542000	Office Supplies - licenses, forms, etc.	1,000	1,000	1,000	500		122
015112	558000	Unclassified Expenses - expendables (dye, thermometer)	200	200	200	178	96	39
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	4,800	4,750	4,750	518	3,949	3,157
011232	571000	Travel - mileage	4,000	4,000	4,000	358	2,921	3,157
		Conference Registration, meals, misc.						
015112	578000	Staff Development	800	750	750	160	1,028	
		Licenses, certifications (RS \$66, Soil E \$95)	200	200	200			
		Soil Evaluator Course Asst - 6 weeks	600	550	550			
	573000	DUES & MEMBERSHIPS	400	350	350		160	126
011232	573000	Dues & Memberships - Mass Health Officers Assoc (2)	400	350	350		160	126
	574000	OTHER CHARGES & EXPENSES	15,000	15,000	15,000	9,610	7,141	12,272
015112	578500	Special Programs	14,000	14,000	14,000	9,610	480	12,057

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Health & Environment Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		<i>Data Tracking Program Updates</i>	1,000	1,000	1,000			
		<i>Septic Reminder Cards</i>	2,000	2,000	2,000			
		<i>WRAC/Pond Testing Program Supplies</i>	11,000	11,000	11,000	9,610	480	12,057
015112	578600	<i>Programs - Health</i>	1,000	1,000	1,000		6,661	215
TOTAL OPERATING BUDGET			\$ 77,000	\$ 76,880	\$ 76,880	\$ 36,954	\$ 38,182	\$ 18,153

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Council on Aging Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	5,200	5,030	4,325	6,387	5,310	2,314
015412	524000	Repairs & Maintenance - elevator, exits, fire alarms, pest control	1,000	1,000	1,000	1,348	2,346	536
015412	524600	Vehicle Repairs	4,200	4,030	3,325	5,039	2,964	1,778
		MA State Inspection	250	210	175			
		Oil Changes (every 3 months)	1,100	1,080	900			
		Tire Rotations (every 6 months)	600	540	450			
		Tire Replacements (Avg. 4 year)	600	600	500			
		General Repairs	1,650	1,600	1,300			
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	2,300	2,300	2,300	4,953	2,115	1,826
015412	530000	Professional & Technical	2,300	2,300	2,300	4,953	2,115	1,826
		Day Center Program	1,200	1,200	1,200			
		Music Licenses - ASCAP, BMI, Video	850	850	850			
		Other	250	250	250			
	534000	COMMUNICATION	5,300	5,030	5,030	2,556	3,739	3,347
015412	534000	Communication - cell phones (38 * 5 * 12)	2,300	2,280	2,280	1,890	2,175	945
015412	534200	Postage - newsletter	3,000	2,750	2,750	666	1,564	2,402
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	19,700	18,250	9,750	10,632	7,733	9,057
015412	542000	Office Supplies - computer, stationary, toner, paper	3,750	2,750	2,750	3,768	2,856	2,520
015412	543000	Building Maintenance Supplies	650	250	250	608		
015412	545000	Custodial Supplies	300	250	250			
015412	549000	Food Supplies (Breakfast & Lunch 3x per week)	6,000	6,000	6,000	6,256	4,316	6,437
015412	549000	Food/Containers Meal Program (3x per week)	8,500	8,500				
015412	557500	Special Supplies - Day Center	500	500	500		561	100
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	4,500	4,450	4,450	105	2,505	2,935

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Council on Aging Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
015412	571000	Travel	2,000	2,000	2,000		838	1,029
015412	578000	Staff Development	2,500	2,450	2,450	105	1,667	1,906
		CPR Certification (Staff/Drivers)	500	450	450			
		Conferences/Trainings/Meetings mileage (MCOA & NCOA)	2,000	2,000	2,000			
	573000	DUES & MEMBERSHIPS	700	650	650		596	434
011232	573000	Dues & Memberships	700	650	650		596	434
	574000	OTHER CHARGES & EXPENSES			10,000	10,000		
015413	585101	Vehicle Leases - COA Van (Moved to Debt Service Budget in FY 22)			10,000	10,000		
TOTAL OPERATING BUDGET			\$ 37,700	\$ 35,710	\$ 36,505	\$ 34,633	\$ 21,998	\$ 19,913

DEPARTMENT COMMENTS

Requested printing for newsletter needs to be disussed in lieu of other potential options and pending strategic plan. Supplies budget increased nominally.

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Library Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE	2,000	1,000	1,000	2,941	4,001	1,996
016102	524000	Repairs & maintenance - Climate control system maintenance, security system contracts	2,000	1,000	1,000	2,941	4,001	1,996
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	27,270	26,385	28,408	27,448	23,762	29,879
016102	530100	Software licenses and Agreements						4,704
		Reservation software	1,700	1,650	1,650	1,638	1,595	1,304
		C.L..A.M.S.	25,570	24,735	26,758	25,810	22,167	23,871
	534000	COMMUNICATION	1,100	1,100	1,100	655	1,163	642
016102	534000	Communicate - website hosting/domain name registration	1,000	1,000	1,000	600	1,097	600
016102	534200	Postage	100	100	100	55	66	42
016102	534600	Printing						
	535000	OPERATIONAL & PROGRAM COSTS	91,000	87,764	87,764	86,391	82,630	86,702
016102	558000	Books & Other Circulating Materials	91,000	87,764	87,764	86,391	82,630	86,702
	540000	SUPPLIES	5,500	4,500	4,500	6,514	7,798	3,350
016102	542000	Office Supplies	2,250	2,000	2,000	2,353	2,521	1,966
016102	543000	Building Maintenance Supplies	1,000	500	500	2,877	1,444	
016102	543000	Book Materials & Supplies	2,250	2,000	2,000	1,284	3,833	1,384
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE	300	250	250	213	91	302
016102	571000	Travel	300	250	250	213	91	302
	573000	DUES & MEMBERSHIPS	200	200	200	210	200	200
016102	573000	Dues & Memberships - digital commonwealth	200	200	200	210	200	200
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 127,370	\$ 121,199	\$ 123,222	\$ 124,372	\$ 119,645	\$ 123,071

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Library Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
DEPARTMENT COMMENTS								

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Beach & Recreation Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
520000 PURCHASE OF SERVICES								
524000 REPAIRS & MAINTENANCE			2,500	2,500	2,500	1,307	3,761	2,343
016352	524000	Repairs & Maintenance - Lifeguard stands, Gate Sheds, Fence posts & rails	700	700	700	17	64	1,777
016352	524600	Vehcile Repairs - Tires, inspections, stickers	1,800	1,800	1,800	1,290	3,697	566
527000 RENTALS & LEASES			57,500	55,000	55,000	48,568	36,313	46,781
016352	527000	RENTALS & LEASES	57,500	55,000	55,000	48,568	36,313	46,781
		Tight Tank pumping	7,500	7,500	7,500			
		Copier lease						
		Sandcastles	50,000	47,500	47,500			
530000 PROFESSIONAL & TECHNICAL			12,900	12,900	12,900	6,810	8,160	6,630
016352	530000	Professional & Technical				6,810	8,160	6,630
		Skatebpard Park Support	4,200	4,200	4,200			
		Field Maintenance (irrigation, Fertilizer, mowing)	2,000	2,000	2,000			
		Recreation Official Fees	6,700	6,700	6,700			
534000 COMMUNICATION			6,200	5,540	5,540	6,825	4,743	5,143
016352	534000	Communication - cell phones (misc. minutes, Dir/Asst 1 * \$25 * 12 + 1 * \$30 * 12	1,200	1,140	1,140	1,369	1,787	906
016352	534400	Legal Advertisements						
016352	534600	Printing - Stickers, information, tickets, applications (mooring, beach, dump)	5,000	4,400	4,400	5,456	2,956	4,237
535000 OPERATIONAL & PROGRAM COSTS								
540000 SUPPLIES			10,700	10,657	10,657	9,820	6,614	10,666
016352	542000	Office Supplies - tickets, score pads	400	400	400	230	916	892
016352	543000	Building Maintenance Supplies - gate keeper shack, bathhouses	2,000	2,000	2,000	855	107	355
016352	545000	Custodial supplies - air freshner, cleaning, mops, brooms	1,300	1,300	1,300	553	2,115	1,228
016352	558500	Uniforms - lifeguards (350) Attendants (640) T-shirts (4,667)	5,700	5,657	5,657	3,160		8,191
016352	558000	Unclassified Expenses - Beach Chairs, umbrellas, keys, signs, etc.	1,300	1,300	1,300	5,022	3,476	

FISCAL YEAR 2023 OPERATING BUDGET
COMMUNITY SERVICES BUDGET

Beach & Recreation Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
<i>Sports equipment, balls, nets, whistles, etc (funded through Revolving Acct)</i>								
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS	400	365	365	250	425	425
016352	573000	<i>Dues & Memberships</i>				250	425	425
		<i>MASS Park & Recreation Assoc.</i>	200	200	200			
		<i>National Park & Recreation Assoc.</i>	200	165	165			
	574000	OTHER CHARGES & EXPENSES					5,094	5,095
016353	585101	<i>Vehicle Lease - Chevy 2wd Truck</i>					5,094	5,095
TOTAL OPERATING BUDGET			\$ 90,200	\$ 86,962	\$ 86,962	\$ 73,580	\$ 65,110	\$ 77,083

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



UNALLOCATED EXPENDITURES BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
UNALLOCATED EXPENDITURES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)							
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)							
OVERTIME							
SALARY SUB TOTAL							
Energy & Fuels Expense	382,150	361,750	328,600	251,971	258,166	288,759	266,299
General Liability Insurance	493,424	460,932	432,800	376,115	375,549	326,873	359,512
Employee Pension	2,093,369	1,921,317	1,863,068	1,857,352	1,709,450	1,525,157	1,697,320
Employee Insurance	3,161,116	2,878,287	2,731,430	2,645,917	2,536,807	2,577,665	2,586,796
Employment Costs Expenses	69,500	39,350	14,350	9,642	9,865	16,373	11,960
Veterans Service Expense & Benefits	63,756	63,064	57,392	45,726	52,400	51,868	49,998
Human Service Contracts *	663,350	622,850	622,850	610,600	99,600	127,350	279,183
EXPENSE SUB TOTAL	\$ 6,926,665	\$ 6,347,550	\$ 6,050,490	\$ 5,797,323	\$ 5,041,837	\$ 4,914,045	\$ 5,251,068
TOTAL OPERATING BUDGET	\$ 6,926,665	\$ 6,347,550	\$ 6,050,490	\$ 5,797,323	\$ 5,041,837	\$ 4,914,045	\$ 5,251,068

* Human Service contracts line item prior year amount includes \$492,500 added representing the Family Support Package override.

FISCAL YEAR 2023 OPERATING BUDGET
UNALLOCATED EXPENDITURES BUDGET SUMMARY - BY ACCOUNT

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 22 BUDGET	FY 21 BUDGET	FY 20 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)							
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)							
513000	OVERTIME							
	SALARY SUB TOTAL							
520000	PURCHASE OF SERVICES	155,650	145,650	120,000	154,961	119,491	131,713	135,388
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	15,000	12,500	5,000	7,696	5,140	5,092	5,976
534000	COMMUNICATION							
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	221,000	210,450	210,450	97,778	139,387	158,624	131,930
560000	ASSESSMENTS	2,117,125	1,944,381	1,885,460	1,879,744	1,730,476	1,545,494	1,718,571
571000	TRAVEL & CONFERENCE							
573000	DUES & MEMBERSHIPS							
574000	OTHER CHARGES & EXPENSES	4,327,090	4,009,569	3,829,580	3,657,144	3,047,343	3,073,122	3,259,203
	EXPENSE SUB TOTAL	\$ 6,835,865	\$ 6,322,550	\$ 6,050,490	\$ 5,797,323	\$ 5,041,837	\$ 4,914,045	\$ 5,251,068
	TOTAL OPERATING BUDGET	\$ 6,835,865	\$ 6,322,550	\$ 6,050,490	\$ 5,797,323	\$ 5,041,837	\$ 4,914,045	\$ 5,251,068

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

UNALLOCATED EXPENDITURES BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET
UNALLOCATED EXPENDITURES BUDGET

Energy & Fuel Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES	155,650	145,650	120,000	154,961	119,491	131,713
011942	521000	Energy				154,961	119,491	131,713
		Town Hall	39,000	39,000	39,000			
		DPW/Sanitation	5,000	5,000	5,000			
		Police	23,000	23,000	23,000			
		Fire	16,000	16,000	16,000			
		Natural Resources	1,350	1,350	1,350			
		COA	7,500	7,500	7,500			
		Library	10,000	10,000	10,000			
		Beach	3,800	3,800	3,800			
		Adjustment to actual usage/Anticipated impact of rate increase	50,000	40,000	14,350			
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	7,500	7,500				
011992	530000	Professional and technical -Utility Bill Management	7,500	7,500				
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	219,000	208,600	208,600	97,010	138,675	157,046
011942	541000	Fuel - 2.22419 Gal.	105,000	100,000	100,000	37,821	138,675	78,595
011942	541200	Natural Gas/Heating Oil	59,000	58,000	58,000	29,348		36,629
		Police	7,000	6,500	6,500			
		Fire	5,000	5,000	5,000			
		COA	3,000	3,000	3,000			
		Library	4,000	4,000	4,000			
		Town Hall/Rec Bldg.	40,000	39,500	39,500			
011942	541500	Diesel - 1.415 Gal (17,500)	55,000	50,600	50,600	29,841		41,822
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						

FISCAL YEAR 2023 OPERATING BUDGET

UNALLOCATED EXPENDITURES BUDGET

Energy & Fuel Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	574000	OTHER CHARGES & EXPENSES						
		TOTAL OPERATING BUDGET	\$ 382,150	\$ 361,750	\$ 328,600	\$ 251,971	\$ 258,166	\$ 288,759

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

UNALLOCATED EXPENDITURES BUDGET

Property & Liability Insurance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 20 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	493,424	460,932	432,800	376,115	375,549	326,873
019412	574000	Deductibles	42,000	41,003	38,500	5,653	65,275	7,369
019412	574100	Public Official Liability	22,898	21,300	20,000	6,419	14,768	14,852
019412	574101	General Liability	24,386	22,685	21,300	22,860	21,833	16,687
019412	574102	Umbrella Liability	6,297	5,858	5,500	7,580	3,260	3,294
019412	574200	Workers Comp Liability - Town	62,968	58,575	55,000	76,074	73,797	84,120
019412	574200	Workers Comp Liability - School	34,346	31,950	30,000			
019412	574300	Police/Fire Liability	11,449	10,650	10,000	10,000	9,168	9,326
019412	574500	Police/Fire Accident Liability	68,693	63,900	60,000	52,054	48,337	52,454
019412	574600	Property Protection Liability	125,707	116,937	109,800	112,107	70,715	72,020
019412	574601	Automobile Liability	87,011	80,940	76,000	77,968	63,251	61,001
019412	574602	Boiler & Machinery Liability	2,748	2,556	2,400	2,400	2,037	1,900
019412	574900	Marina Ops Liability	4,923	4,580	4,300	3,000	3,108	3,850
TOTAL OPERATING BUDGET			\$ 493,424	\$ 460,932	\$ 432,800	\$ 376,115	\$ 375,549	\$ 326,873

DEPARTMENT COMMENTS

Initial planning estimate of 7.5% - broker indicate general liability trend is 10-15%

FISCAL YEAR 2023 OPERATING BUDGET
UNALLOCATED EXPENDITURES BUDGET

Employee Pension & Insurance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS	2,093,369	1,921,317	1,863,068	1,857,352	1,709,450	1,525,157
019111	517700	Barnstable County Retirement Assoc. pension assessment	2,093,369	1,921,317	1,863,068	1,812,443	1,709,450	1,525,157
		Regular Assessment	2,048,514	1,878,083	1,820,635			
		Early Retirement Incentive Charge	27,354	26,302	28,309			
		Tri Town Retirement Charges	52,501	49,529	46,725	44,909		
		Safer Grant Offset						
		Early Pay Discount	(35,000)	(32,597)	(32,601)			
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	3,161,116	2,878,287	2,731,430	2,645,917	2,536,807	2,577,665
019131	517200	Unemployment Insurance	30,000	20,000	20,000	23,551		19,788
019141	517500	Employee Health Insurance Benefits	2,946,116	2,678,287	2,546,430	2,458,237	2,536,807	2,407,464
019141	519000	Medicare	185,000	180,000	165,000	164,129		150,413
TOTAL OPERATING BUDGET			\$ 5,254,484	\$ 4,799,604	\$ 4,594,498	\$ 4,503,269	\$ 4,246,257	\$ 4,102,822

DEPARTMENT COMMENTS

Planning estimate of 7.5% for health insurance; nominal increase in medicare based upon salary increases; 6.0% for County Retirement Unemployment ins. Is based upon factor of 1 (historic value) but recent experience is a factor of 3 (assigned by DUA) hopeful this is a ST situation.

FISCAL YEAR 2023 OPERATING BUDGET
UNALLOCATED EXPENDITURES BUDGET

Employment Costs Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	510000	SALARY ADJUSTMENT ACCOUNT	50,000	25,000				
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	7,500	5,000	5,000	7,696	5,140	5,092
019102	531900	Employee Physicals - new hire physicals and employee medical tests	7,500	5,000	5,000	7,696	5,140	5,092
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	2,000	1,850	1,850	768	712	1,578
019102	558500	Uniforms - Town Shirts	2,000	1,850	1,850	768	712	1,578
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	10,000	7,500	7,500	1,178	4,013	9,703
019102	519100	Training & Tuition - town-wide training assistance fund	10,000	7,500	7,500	1,178	4,013	9,703
TOTAL OPERATING BUDGET			\$ 69,500	\$ 39,350	\$ 14,350	\$ 9,642	\$ 9,865	\$ 16,373

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
UNALLOCATED EXPENDITURES BUDGET

Veteran Services Expense & Benefits Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS	23,756	23,064	22,392	22,392	21,026	20,337
015432	569000	<i>Veteran's District Assesment</i>	23,756	23,064	22,392	22,392	21,026	20,337
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	40,000	40,000	35,000	23,334	31,374	31,531
015432	577000	<i>Veteran Benefits</i>	40,000	40,000	35,000	23,334	31,374	31,531
TOTAL OPERATING BUDGET			\$ 63,756	\$ 63,064	\$ 57,392	\$ 45,726	\$ 52,400	\$ 51,868

DEPARTMENT COMMENTS

Planning estimate of 3% for assessment, plus nominal increase in benefits due to anticipated higher utilization

FISCAL YEAR 2023 OPERATING BUDGET
UNALLOCATED EXPENDITURES BUDGET

Human Service Contract Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	622,550	622,850	622,850	610,600	99,600	127,350
015902	579004	CONSUMER ASSISTANCE COUNCIL		200	200	200	99,600	200
015902	579005	COUNCIL FOR HOMELESS	11,000	11,000	11,000	11,000		10,800
015902	579006	CMTE ON EARLY CHILDHOOD	16,000	16,000	16,000	16,000		16,000
015902	579007	INDPENDENCE HOUSE	6,700	6,500	6,500	6,500		6,300
015902	579010	LOWER CAPE OUTREACH COUNCIL	10,500	10,500	10,500	10,500		9,800
015902	579011	MASS-A-PEAL	2,800	2,700	2,700	2,700		2,700
015902	579012	CAPE ABILITIES	1,000	500	500	500		500
015902	579013	PROVINCETOWN AIDS SUPPORT	4,000	4,000	4,000	4,000		4,000
015902	579014	SIGHT LOSS SERVICES	1,500	1,500	1,500	1,500		1,200
015902	579015	CAPE COD CHILDREN'S PLACE	8,000	8,000	8,000	8,000		7,500
015902	579016	OUTER CAPE HEALTH SERVICES	2,500	2,500	2,500	2,500		4,000
015902	579018	GOSNOLD INC		500	500	250		50
015902	579020	HELPING OUR WOMEN	2,800	2,700	2,700	2,700		2,500
015902	579021	NAUSET TOGETHER WE CAN	2,000	2,000	2,000	2,000		3,000
015902	579022	ALZHEIMERS FAMILY SUPPORT	4,250	4,250	4,250	4,250		3,500
015902	579023	CAPE MEDIATION		500	500	500		300
015902	579025	FOOD 4 KIDS	2,000	2,000	2,000	2,000		

FISCAL YEAR 2023 OPERATING BUDGET
UNALLOCATED EXPENDITURES BUDGET

Human Service Contract Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
015902	579024	NAVIGATOR PROGRAM	25,000	25,000	25,000	25,000		25,000
015902	NEW004	FOOD PANTRY	2,000	2,000	2,000	2,000		
		Eastham Chamber of Commerce	18,000	18,000	18,000	18,000		18,000
		Visitor Services Board	12,000	12,000	12,000			12,000
		Family Support Package Funding Plan	490,500	490,500	490,500	490,500		
		Miscellaneous	800					
		Social Worker contract services	40,000					
TOTAL OPERATING BUDGET			\$ 663,350	\$ 622,850	\$ 622,850	\$ 610,600	\$ 99,600	\$ 127,350

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



DEBT SERVICE BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
DEBT SERVICE BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
EXEMPT DEBT - DEBT SERVICE	5,101,244	4,816,331	4,608,600		4,363,682	3,405,865	2,589,849
NON-EXEMPT DEBT - DEBT SERVICE	255,000	20,000	20,000		126,000	141,075	89,025
BORROWING COSTS & CHARGES	22,500	16,000	15,619			85,654	28,551
CAPITAL LEASE PAYMENTS	312,417	129,663					
EXPENSE SUB TOTAL	\$ 5,691,161	\$ 4,981,994	\$ 4,644,219		\$ 4,489,682	\$ 3,632,594	\$ 2,707,425
TOTAL OPERATING BUDGET	\$ 5,691,161	\$ 4,981,994	\$ 4,644,219		\$ 4,489,682	\$ 3,632,594	\$ 2,707,425

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

DEBT SERVICE BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET

DEBT SERVICE BUDGET

Exempt Debt Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		003 - Title V T5-98-1006 Septic Loan			10,200		10,400	10,400
		004 - Title V 98-1006-1 Septic Loan	10,000	10,000	10,000		10,000	10,000
		005 - G.O. Water Bond			270,300		403,100	413,038
		006 - G.O. Library Bond	315,000	321,750	330,750		339,750	348,750
		007 - MCWT 15-01 (Water Bond)	1,199,939	1,199,729	1,199,524		1,199,324	1,199,129
		008 - Elementary School Refunding Bond	417,200	437,500	452,900		473,400	489,000
		009 - MCWT 15-01-A (Water Bond)	110,659	110,641	110,621		110,603	110,585
		010 - MCWT 16-02 (Water Bond)	493,688	493,604	494,721		832,621	
		011-01 Water System Bonds	270,894	270,894	270,694		272,374	272,894
		011-02 Rock Harbor Dredging	85,600	83,600	86,600		82,320	84,000
		011-03 Rock Harbor Dredging 2	11,300	11,700	6,900		7,100	7,300
		012 - MCWT DW-16-16 (Water Bond)	190,766	190,767	190,767		190,767	54,850
		013-01 - TriTown Plant Demolition	92,825	91,450	89,825		93,075	14,273
		013-02 - Salt Pond Wastewater Planning	43,000	39,875	41,625		38,250	4,325
		013-03 - Salt Pond Drainage	17,850	18,350	18,850		19,350	4,614
		013-04 - Rock Harbor Drainage & Engineering	17,050	17,550	18,050		18,120	4,219
		013-05 - Rock Harbor Piers & Docks	37,200	38,200	39,200		40,747	9,961
		013-06 - Rock Harbor Harbor Bldg.	29,425	30,175	30,925		31,560	8,191
		013-07 - Rock Harbor Lots & Walkways	7,519	7,769	8,019		8,269	1,631
		013-08 - Police Department Roof	43,644	39,769	40,769		41,769	10,701
		013-09 - Nauset Estuary Dredge	21,500	22,500	23,500		19,375	2,283
		014 - USDA Water Bond	56,493	56,493	56,493		56,493	56,493
		015 - MCWT DW 17-01 (Water Bond)	590,654	590,181	609,161		64,915	
		016 - MCWT DW 19-06 (Water Bond)	418,438	220,749	143,558			
		017-01 - Tri-Town Demolition	30,500	29,630				
		017-02 - Salt Pond Watershed Protection	247,500	266,707				
		017-03/4 - T-Time Purchase	126,600	135,166				
		018 - MCWT DW 16-02R	5,826	6,582				
		019 - MCWT DW 20-23 (Phase 2C)	130,699					
		Estimate for MCWT Phase 2D						
		Estimate for MCWT Phase 2E						

FISCAL YEAR 2023 OPERATING BUDGET

DEBT SERVICE BUDGET

Exempt Debt Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		Other/Older Bond Issues						289,228
		Short-Term Bonds:		75,000	54,648			
		Interest on 2,500,000 Water one-year BAN @ 2.5%	62,500					
		Interest on 199,000 T-Time taxable portion one-year BAN @ 2.5%	4,975					
		Required Pay Down on 199,000 T-Time BAN	12,000					
TOTAL OPERATING BUDGET			\$ 5,101,244	\$ 4,816,331	\$ 4,608,600	\$ 4,363,682	\$ 3,405,865	

DEPARTMENT COMMENTS

Water Phase 2D bonds expected to begin repayment in FY 24
 Water Phase 2E bonds expected to begin repayment in FY 25
 USDA Water Bond for Town costs & BAN expected in FY 24

FISCAL YEAR 2023 OPERATING BUDGET

DEBT SERVICE BUDGET

Non-Exempt Debt Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		001 - GO Land Acquisition - Aschettino Land Purchase					73,500	77,000
		002 - GO Land Acquisition - Purcell Land Purchase					52,500	55,000
		Estimate for Town Center Plaza Debt Service	225,000					
		Non-exempt debt short-term interest	30,000	20,000	20,000			9,075
		Revenue anticipation notes	15,000	15,000	20,000			9,075
		Bond anticipation notes	15,000	5,000				
TOTAL OPERATING BUDGET			\$ 255,000	\$ 20,000	\$ 20,000		\$ 126,000	\$ 141,075

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

DEBT SERVICE BUDGET

Borrowing Costs & Charges Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
017222	530000	Borrowing Costs and Charges	22,500	16,000	15,619			85,654
		Financial Advisory Fees	7,500	5,000	4,619			85,654
		Bond Issuance Costs	15,000	11,000	11,000			

TOTAL OPERATING BUDGET	\$ 22,500	\$ 16,000	\$ 15,619	\$ 85,654
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DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET

DEBT SERVICE BUDGET

Capital Lease Payment Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		DPW 10-Wheel Dump Truck (FY 18, 5-Year Lease)		40,000				
		COA Transportation Van (FY 20, 3-Year Lease)		10,432				
		DPW Loader (FY 20, 5-Year Lease)	35,276	35,276				
		Transfer Station Loader (FY 20, 5-Year Lease)	43,955	43,955				
		Ambulance Lease Payments	118,420					
		Quint Lease Payment	114,766					
TOTAL OPERATING BUDGET			\$ 312,417	\$ 129,663				

These amounts were previously presented in individual department operating budgets. FY 22 is the first year being presented as debt service.

DEPARTMENT COMMENTS

Ambulance and Quint are funded via the ambulance receipts fund. Appear for first time in FY 23, but voted by ATM for FY 22.

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



EDUCATIONAL SERVICES BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
EDUCATIONAL SERVICES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)							
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)							
OVERTIME							
SALARY SUB TOTAL							
EASTHAM ELEMENTARY SCHOOL OPERATIONS	3,781,881	3,783,480	3,889,061	3,494,062	3,659,412	3,581,327	3,578,267
NAUSET REGIONAL SCHOOL DISTRICT ASSESSMENT	5,251,592	5,018,970	4,798,033	4,706,793	4,973,300	4,745,997	4,808,697
CAPE COD REGIONAL TECHNICAL HS ASSESSMENT	532,853	692,845	665,402	665,402	576,197	454,820	565,473
EXPENSE SUB TOTAL	\$ 9,566,326	\$ 9,495,295	\$ 9,352,496	\$ 8,866,257	\$ 9,208,910	\$ 8,782,144	\$ 8,952,437
TOTAL OPERATING BUDGET	\$ 9,566,326	\$ 9,495,295	\$ 9,352,496	\$ 8,866,257	\$ 9,208,910	\$ 8,782,144	\$ 8,952,437

FISCAL YEAR 2023 OPERATING BUDGET
EDUCATIONAL SERVICES BUDGET SUMMARY - BY ACCOUNT

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)							
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)							
513000	OVERTIME							
	SALARY SUB TOTAL							
520000	ELEMENTARY SCHOOL OPERATING BUDGETS	3,781,881	3,783,480	3,889,061	3,494,062	3,659,412	3,581,327	3,578,267
524000	MIDDLE SCHOOL OPERATING BUDGETS	1,309,354	1,298,874	1,233,969	1,233,968	1,218,495	1,250,472	1,234,312
527000	HIGH SCHOOL OPERATING BUDGETS	2,198,742	2,285,106	2,166,959	2,166,959	2,203,826	2,241,369	2,204,051
530000	REGION ONLY BUDGETS	1,738,840	1,542,110	1,515,614	1,515,614	1,403,576	1,440,422	1,453,204
534000	CENTRAL OFFICE BUDGETS	171,330	172,635	161,407	161,407	394,905	163,351	239,888
535000	OPEB FUNDING ASSESMENTS					83,136		27,712
540000	DEBT ASSESSMENTS	253,880	302,161	279,448	279,448	167,979	51,400	166,276
560000	CAPITAL ASSESSMENTS	112,299	110,929	106,038	14,799	77,580	53,803	48,727
571000								
573000								
574000								
	EXPENSE SUB TOTAL	\$ 9,566,326	\$ 9,495,295	\$ 9,352,496	\$ 8,866,257	\$ 9,208,910	\$ 8,782,144	\$ 8,952,437
	TOTAL OPERATING BUDGET	\$ 9,566,326	\$ 9,495,295	\$ 9,352,496	\$ 8,866,257	\$ 9,208,910	\$ 8,782,144	\$ 8,952,437

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

EDUCATIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET
EDUCATIONAL SERVICES BUDGET

Eastham Elementary School Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	Eastham Elementary School Operating Budget	3,781,881	3,783,480	3,889,061	3,494,062	3,659,412	3,581,327
			3,781,881	3,783,480	3,889,061			
	524000							
	527000							
	530000							
	534000							
	535000							
	540000							
	560000							
	571000							
	573000							
	574000							
TOTAL OPERATING BUDGET			\$ 3,781,881	\$ 3,783,480	\$ 3,889,061	\$ 3,494,062	\$ 3,659,412	\$ 3,581,327

DEPARTMENT COMMENTS

Planning estimate of 3% increase

Updated for actual budget submitted for School Committee approval

FISCAL YEAR 2023 OPERATING BUDGET

EDUCATIONAL SERVICES BUDGET

Nauset Regional School District Assessment Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000							
013012	561200	NRSD Middle School Operating Budget	1,309,354	1,298,874	1,233,969	1,233,968	1,218,495	1,250,472
			1,309,354	1,298,874	1,233,969	1,233,968	1,218,495	1,250,472
013012	561200	NRSD High School Operating Budget	1,833,521	1,822,098	1,731,394	1,731,394	1,740,910	1,786,549
			1,833,521	1,822,098	1,731,394	1,731,394	1,740,910	1,786,549
013012	561200	NRSD Region Only Expenses	1,738,840	1,542,110	1,515,614	1,515,614	1,403,576	1,440,422
			1,738,840	1,542,110	1,515,614	1,515,614	1,403,576	1,440,422
013012	561200	NRSD Central Office Expenses	171,330	172,635	161,407	161,407	394,905	163,351
			171,330	172,635	161,407	161,407	394,905	163,351
013012	530028	NRSD OPEB Funding					83,136	
							83,136	
013012	561100	NRSD Debt Assessment	86,248	72,324	49,611	49,611	54,698	51,400
			86,248	72,324	49,611	49,611	54,698	51,400
013012	561300	NRSD Capital Assessment	112,299	110,929	106,038	14,799	77,580	53,803
			112,299	110,929	106,038	14,799	77,580	53,803
	571000							
	573000							
	574000							
TOTAL OPERATING BUDGET			\$ 5,251,592	\$ 5,018,970	\$ 4,798,033	\$ 4,706,793	\$ 4,973,300	\$ 4,745,997

DEPARTMENT COMMENTS

Planning estimate of 4.5% Increase

Amounts of assessment to MS, HS & Region are estimated allocations only - not actual costs/assessments for those specific functions

FISCAL YEAR 2023 OPERATING BUDGET
EDUCATIONAL SERVICES BUDGET

Cape Cod Technical Regional High School Assessment Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000							
	524000							
	527000	Cape Cod Tech - Regional High School Operating Assessment	365,221	463,008	435,565	435,565	462,916	454,820
	530000							
	534000							
	535000							
	540000	Cape Cod Tech - Debt Assessment	167,632	229,837	229,837	229,837	113,281	
	560000							
	571000							
	573000							
	574000							
TOTAL OPERATING BUDGET			\$ 532,853	\$ 692,845	\$ 665,402	\$ 665,402	\$ 576,197	\$ 454,820

DEPARTMENT COMMENTS

Planning estimate of 3% increase
 Updated for actual assessments



EASTHAM ELEMENTARY SCHOOL

Nauset Public Schools



Eastham Elementary School
FY23 Proposed Budget



District Administration and Leadership

Interim Superintendent of Schools – Brooke Clenchy

Director of Curriculum, Instruction, & Assessment – Dr. Robin Millen

Director of Finance & Operations – Giovanna Venditti

Director of Student Services – Mary Buchanan

Director of Technology – Eileen Belastock

Director of Human Resources – Joanna Hughes

Director of Food Services – Susan Murray

Nauset Public Schools Nurse Leader – Mary Ellen Reed

Eastham Elementary School Principal – Bill Crosby



Eastham School Committee

Judy Lindahl, Chair

Ann Crozier

Edgar Miranda

Moira Noonan-Kerry

Mary Lou Sette



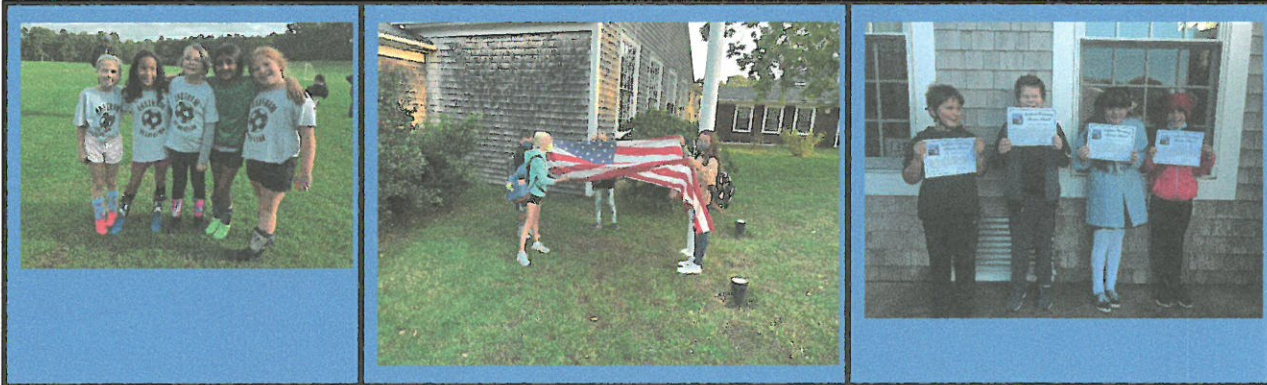
Superintendent's Message

With respect, the FY23 budget is presented to the Eastham Elementary School Committee. Principal Crosby and his School Council have brought forth a fiscally responsible operating budget that supports both the School Improvement Plan and the Nauset District's Strategic Plan for the 2022-2023 school year. The goals and initiatives in these plans focus on 5 key areas: global competencies, 21st century goals, social-emotional learning, professional development, and community schools.

The Staff, Principals, and Central Office note that this school budget was created in a unique and difficult time; a time when schools across the globe are entering into the second year of schooling during a global pandemic. Our educators continue to strive to increase academic achievement and growth for all of our students, and engage in their own professional growth in order to do so. They also recognize the need to carefully balance this with the increasing demands for social-emotional and mental health supports for our students and staff. Thus, we have tried to be proactive with these supports, both within the operating budget and in the use of additional federal and state grants, to minimize the impact of the pandemic on learning and community wellness now and in the future.

BUILDING SCHOOL COMMUNITY

The Eastham Elementary School Community has been thriving despite the challenges brought on by the unprecedented COVID pandemic. Our school stakeholders have linked together to provide a supportive, engaging teaching and learning experience while staying diligent with health and safety. Although we have had to make adjustments to practice and modify community events, we continue to persevere, adapt, and make the very best of the circumstances given to us. We are EES Strong!



Since the onset of the COVID pandemic in March of 2020, our school community has been stretched to its emotional limits trying to navigate the challenges of health and safety, while working to create the best possible school experience. In September of 2020, we reopened EES with masks and sat 6ft. apart. 20% of our students learned from home. In September of 2021, once again, we reopened wearing masks, still navigating the uncertainties of COVID. Our staff and students continued to persevere, but as we all expected, some have struggled emotionally and academically. Our focus has been to keep our students in school and to provide them with the social-emotional and academic support they need.

Using all the tools in our toolbox to support social-emotional learning, we continue using the Second Step curriculum, our new part-time adjustment counselor provides Calmer Choice lessons, many of our staff utilize the Leader-in-Me lessons embracing the "7 Habits of Highly Effective Kids" which provide student empowerment through responsible leadership. This year our staff is reading the book, *Permission to Feel* by Marc Brackett and exploring the benefits of becoming an emotion scientist. We are in the process of applying for training through the Yale Center of Emotional Intelligence with the hope of becoming a RULER school.

The following are just some of the activities and events that we have been able to continue within the pandemic constraints. We continue to strive to keep our lights shining brightly.

Our social-emotional curriculum includes a variety of tools to help students to develop the 5 core social-emotional competencies (Self-Awareness, Self-Management, Social Awareness, Relationship Skills, and Responsible Decision Making).

- Second Step Social / Emotional Learning
- Leader in Me: The 7 Habits of Highly Effective Kids. Our PE teacher Deb Gauley created a grade 5 Leadership Council. Each cohort of 5 students met each week over the course of 6 weeks to brainstorm ways to develop leadership skills. Some of the initiatives included raising the flag each day, leading school tours, and writing compliment cards for their classmates.
- Calmer Choice
- Most recently, the RULER approach to regulating emotions.

Community Events

- Veteran's Day walk and flag-planting at Salt Pond Visitor Center lawn, and our Memorial Day march.
- Transition activities for incoming kindergarten students (registration, parent orientation, screening, bus ride, and meet the teacher)
- Transition activities for fifth-grade students moving to the Nauset Regional Middle School
- Music Memory Classical Music program, Student-led morning announcements
- Beacon Awards to acknowledge individual student achievements.
- Boosterthon / Fun Run event scheduled for spring 2022.
- We look forward to recreating this amazing event! Here's what the fall of 2019 looked like.



- Some field trips have been scheduled and in the spring of 2022, our school invites Nature's Classroom to provide lessons for our K-5 students.



Pictures above include Memorial Day event, Veteran's Day, Grade 1 Field trip to the fire station, Summer safety lessons, Indoor field day events, Music class outdoors, and four-square game.

ACHIEVING ACADEMIC EXCELLENCE

The talented staff at Eastham Elementary is committed to designing and implementing a student-centered, engaging curriculum to meet individual student strengths, weaknesses, and interests.

- **Technology Integration**

Over the past two years, our technology integration skills have improved exponentially. Thanks to the generous support of the Town of Eastham, our hardware and software at "State of the Art" and our staff have improved their skills tremendously.

- **ELA and Math**

Tamsyn Shaw (Literacy Coordinator), Andrea Howard (K-5 Math Coordinator) work closely with district coordinators and Eastham staff to provide guidance and support.

Grade level literacy team meetings are held three times each year to discuss student growth and to help inform data-driven decisions for the next steps of instruction.

- **Science**

Maggie Brown (Science Coordinator) supports grade-level teachers in science instruction while continuing to teach 2nd grade.

The following have been limited by the constraints of COVID.

Our 5th-grade students participate in a year-long study of the Salt Pond and First Encounter biotic and abiotic environments.

Our 3rd-grade students participate in an extensive study with the National Seashore investigating Vernal Pools.

The 4th grade collaborates with the National Seashore to study weathering and erosion with visits to Doane Rock and Nauset Light Beach.

The Audubon Naturalists come for all grades with a focus on 1st grade (habitats) and 4th grade (oyster reefs and oysters)

Grade 4 students plant turnip seeds at a nearby farm in the spring and harvest the famous Eastham Turnips in the fall of Grade 5.

- **The Arts at EES have struggled due to the constraints of COVID**

Mr. Hollander-Essig and Mrs. Poitras lead the melodies at Eastham Elementary

MusicWorks! Everyday program in partnership with the Cape Cod Symphony

Eastham and Wellfleet Band Day and spring choral concerts / Canceled due to COVID

In collaboration with the staff of Cape Cod Alzheimer's Family Support, Grade 4 and 5 students visit with community members at the Council on Aging to sing and enjoy light conversation. Canceled due to COVID.

PARENT / COMMUNITY PARTNERSHIPS

Educating the children of Eastham takes the collaborative efforts of an entire community! Some of the following have been modified or canceled due to the pandemic.

- The Eastham Elementary School Parents' Group fully funds over 50 field trips.
- Cultural Programs sponsored by EESPG
- Ongoing partnership with the Eastham Police and Fire Departments providing school safety support through A.L.I.C.E. training workshops.
- Parent-Student Handbook, lunch menu and activity calendar, classroom newsletters, teacher web-pages, and teacher email blasts.
- School Improvement Council meets monthly to revise the improvement plan among other school improvement tasks.
- Eastham Elementary School web page
- ParentSquare weekly newsletters keep families informed.
- 4th and 5th Grade students visit the Council on Aging
- Open House format including a curriculum overview presentation in each classroom
- Grade-specific curriculum nights for students and parent(s)
- Community leaders visited EES to experience classroom instruction.
- We communicate with the community via email, ParentSquare, Twitter, Instagram, and Facebook

The 2021 school experience has improved some as we strive towards a return to EES normalcy. Our staff and students continue to demonstrate their resilience and we have changed some policies for the better. Our cafeteria is reopened, recess is unmasked, field trips have restarted, and some of our community events have continued in a modified capacity.

NAUSET PUBLIC SCHOOLS

FY 2023 BUDGET WORKSHEET

1/18/2022

ver 1

Eastham Elementary

		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2022-2023	Increase	Increase
Salaries Principals	2005	\$114,660	\$119,778	\$117,526	\$118,673	\$121,640	\$121,640	\$124,073	\$128,781	\$4,708	3.79%
Salaries Secretary	2006	\$111,784	\$108,730	\$114,966	\$112,147	\$117,753	\$113,910	\$119,553	\$123,237	\$3,684	3.08%
Substitutes Secretary	2007	\$400	\$108	\$400	\$144	\$480	\$0	\$740	\$600	-\$140	-18.92%
Contracted Svcs Office Equipment	2008	\$408	\$272	\$408	\$362	\$363	\$362	\$363	\$363	\$0	0.00%
Supplies General Office	2009	\$1,000	\$1,041	\$1,000	\$675	\$1,000	\$345	\$1,000	\$1,000	\$0	0.00%
Other Principal Expense	2010	\$1,269	\$754	\$1,269	\$539	\$1,039	\$539	\$539	\$539	\$0	0.00%
Contracted Svcs Non-Instr Technology	2011	\$30,951	\$15,192	\$17,211	\$14,528	\$26,102	\$17,568	\$26,505	\$23,964	-\$2,541	-9.59%
Supplies Non-Instr Technology	2012	\$300	\$0	\$300	\$576	\$876	\$0	\$125	\$125	\$0	0.00%
Hardware Non-Instr Technology	2013	\$0	\$795	\$0	\$0	\$0	\$0	\$0	\$813	\$813	100.00%
		\$260,772	\$246,670	\$253,080	\$247,644	\$269,253	\$254,364	\$272,898	\$279,422	\$6,524	2.39%
Salaries Teachers	2014	\$1,471,880	\$1,424,120	\$1,453,621	\$1,457,985	\$1,555,527	\$1,586,519	\$1,481,722	\$1,504,423	\$22,701	1.53%
Salaries Librarian	2104	\$42,855	\$42,855	\$45,683	\$45,683	\$48,698	\$39,592	\$43,050	\$45,834	\$2,784	6.47%
Salaries Instruct Coordinators	2016	\$11,066	\$10,797	\$11,352	\$11,340	\$11,352	\$11,624	\$11,352	\$12,136	\$784	6.91%
Substitutes Long Term	2018	\$0	\$0	\$0	\$15,212	\$0	\$17,555	\$0	\$0	\$0	0.00%
Contracted Svcs Prof Development	2024	\$6,500	\$6,653	\$6,500	\$3,875	\$6,500	\$379	\$7,500	\$7,500	\$0	0.00%
Stipends Mentor	2015	\$0	\$363	\$0	\$0	\$0	\$2,072	\$2,528	\$1,082	-\$1,446	-57.20%
ELL Travel	2103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Stipends Non Instructional Tech	2099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Tutor Salaries	2100	\$9,879	\$14,170	\$10,126	\$27,741	\$0	\$2,808	\$0	\$0	\$0	0.00%
Substitutes	2017	\$16,500	\$23,620	\$20,000	\$12,730	\$20,000	\$23,739	\$24,121	\$24,121	\$0	0.00%
Salaries Ed Assistants	2019	\$0	\$0	\$0	\$0	\$42,297	\$0	\$43,117	\$40,450	-\$2,667	-6.19%
Substitutes Ed Assistants	2020	\$0	\$0	\$0	\$0	\$0	\$0	\$1,553	\$1,553	\$0	0.00%
Teacher Stipends	2022	\$2,769	\$3,483	\$3,570	\$3,567	\$3,570	\$0	\$3,570	\$3,034	-\$536	-15.01%
Substitutes Professional Development	2023	\$1,800	\$0	\$1,800	\$790	\$1,800	\$0	\$0	\$0	\$0	0.00%
Other Professional Development	2025	\$500	\$0	\$500	\$0	\$500	\$0	\$738	\$738	\$0	0.00%
		\$1,563,749	\$1,526,061	\$1,553,152	\$1,578,923	\$1,690,244	\$1,684,288	\$1,619,251	\$1,640,871	\$21,620	1.34%
Textbooks/Software/Media	2026	\$6,000	\$5,218	\$6,000	\$10,586	\$6,000	\$9,423	\$9,421	\$9,421	\$0	0.00%
Other Instructional Material	2027	\$11,700	\$14,040	\$11,700	\$7,900	\$11,700	\$12,011	\$11,700	\$11,700	\$0	0.00%
Instructional Equipment	2028	\$8,000	\$7,094	\$8,000	\$7,549	\$8,000	\$7,192	\$8,000	\$8,000	\$0	0.00%
Supplies General	2029	\$10,000	\$16,035	\$10,000	\$12,807	\$10,000	\$12,830	\$10,000	\$10,000	\$0	0.00%
Contracted Svcs Instructional	2030	\$10,000	\$5,576	\$10,000	\$2,212	\$10,000	\$0	\$8,000	\$8,000	\$0	0.00%
Contracted Svcs Instr Technology	2031	\$11,355	\$19,394	\$26,898	\$18,614	\$16,673	\$20,378	\$22,420	\$24,727	\$2,307	10.29%
Contracted Svcs Other Instr Technology	2035	\$0	\$197	\$0	\$260	\$0	\$2,025	\$0	\$0	\$0	0.00%
Supplies Instructional technology	2032	\$3,500	\$8,289	\$3,500	\$7,365	\$3,500	\$10,640	\$5,000	\$5,000	\$0	0.00%
Instructional Hardware	2034	\$13,174	\$12,750	\$13,174	\$19,767	\$10,200	\$50,333	\$11,178	\$14,250	\$3,072	27.48%
Library/Media Instrctnl Hardware	2033	\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0	\$0	0.00%
Instructional Software	2036	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$74,629	\$88,593	\$89,272	\$87,170	\$76,073	\$124,832	\$85,719	\$91,098	\$5,379	6.28%

<i>Eastham Elementary</i>			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
			2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2022-2023	Increase	Increase
Salaries Guidance & Counseling	2037		\$34,698	\$34,698	\$36,986	\$36,986	\$39,429	\$39,434	\$40,218	\$41,174	\$956	2.38%
Contracted Svcs Testing	2038		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Testing Materials	2039		\$600	\$130	\$600	\$0	\$600	\$0	\$600	\$600	\$0	0.00%
			\$35,298	\$34,828	\$37,586	\$36,986	\$40,029	\$39,434	\$40,818	\$41,774	\$956	2.34%
Salaries Nurse	2040		\$64,525	\$67,058	\$68,784	\$71,535	\$76,258	\$76,293	\$80,893	\$86,128	\$5,235	6.47%
Substitute Nurse	2041		\$1,500	\$1,875	\$1,500	\$825	\$2,250	\$1,805	\$2,250	\$2,250	\$0	0.00%
Contracted Svcs School Physician	2042		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies Medical	2043		\$1,217	\$1,392	\$1,217	\$1,116	\$1,217	\$979	\$7,760	\$4,200	-\$3,560	-45.88%
Other Medical Expenses	2044		\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$0	0.00%
			\$67,342	\$70,425	\$71,601	\$73,576	\$79,825	\$79,177	\$91,003	\$92,678	\$1,675	1.84%
Regular Day Transportation	2045		\$118,086	\$99,607	\$121,629	\$98,550	\$101,503	\$94,326	\$101,785	\$105,805	\$4,020	3.95%
Transportation Fuel Escalation Charges	2094		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
			\$118,086	\$99,607	\$121,629	\$98,550	\$101,503	\$94,326	\$101,785	\$105,805	\$4,020	3.95%
Salaries Cafeteria	2072		\$20,278	\$21,023	\$20,790	\$24,787	\$21,288	\$17,188	\$21,698	\$23,071	\$1,373	6.33%
Substitutes Cafeteria	2106		\$0	\$0	\$0	\$0	\$0	\$0	\$162	\$0	-\$162	-100.00%
Supplies Cafeteria	2059		\$500	\$680	\$500	\$415	\$500	\$0	\$500	\$500	\$0	0.00%
			\$20,778	\$21,703	\$21,290	\$25,202	\$21,788	\$17,188	\$22,360	\$23,571	\$1,211	5.42%
Other Student Activity Expense	2047		\$400	\$817	\$400	\$281	\$400	\$102	\$400	\$400	\$0	0.00%
			\$400	\$817	\$400	\$281	\$400	\$102	\$400	\$400	\$0	0.00%
Salaries Custodial	2048		\$163,682	\$153,629	\$169,884	\$178,683	\$188,205	\$177,996	\$182,935	\$161,806	-\$21,129	-11.55%
Substitute Custodial	2049		\$3,500	\$11,831	\$3,500	\$2,525	\$3,500	\$2,521	\$4,037	\$3,000	-\$1,037	-25.69%
Overtime Custodial	2050		\$1,350	\$122	\$1,350	\$0	\$1,350	\$626	\$1,350	\$1,350	\$0	0.00%
Contracted Svcs Custodial	2051		\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$500	\$0	0.00%
Supplies Custodial	2052		\$12,000	\$17,007	\$12,000	\$14,786	\$12,000	\$12,383	\$15,000	\$15,000	\$0	0.00%
Other Custodial Expense	2053		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Natural Gas	2060		\$27,450	\$26,506	\$27,450	\$22,156	\$27,450	\$30,849	\$27,450	\$31,199	\$3,749	13.66%
Electricity	2062		\$37,500	\$21,763	\$38,438	\$22,321	\$38,438	\$24,005	\$38,438	\$38,438	\$0	0.00%
Telephone	2063		\$2,100	\$1,744	\$2,100	\$3,532	\$2,100	\$3,507	\$3,620	\$3,711	\$90	2.50%
			\$247,582	\$232,602	\$254,722	\$244,003	\$273,043	\$251,887	\$273,330	\$255,003	-\$18,327	-6.70%
Contracted Svcs Grounds	2054		\$2,000	\$1,715	\$2,000	\$777	\$3,450	\$250	\$3,450	\$3,500	\$50	1.45%
Contracted Svcs Building	2055		\$7,828	\$7,367	\$7,828	\$7,878	\$7,827	\$8,555	\$7,845	\$8,146	\$301	3.84%
Contracted Svcs Equipment	2056		\$36,446	\$23,021	\$37,177	\$30,778	\$35,395	\$24,513	\$37,003	\$31,944	-\$5,059	-13.67%
Contracted Svcs Security	2057		\$795	\$4,049	\$818	\$1,134	\$847	\$876	\$937	\$937	\$0	0.00%
			\$47,069	\$36,152	\$47,823	\$40,567	\$47,519	\$34,194	\$49,235	\$44,527	-\$4,708	-9.56%

<u>Eastham Elementary</u>											
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2022-2023	Increase	Increase
Contracted Svcs Extraordinary Mncte	2058	\$0	\$10,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$0	\$10,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Teachers Salaries	2064	\$326,541	\$326,118	\$339,714	\$343,427	\$354,546	\$357,058	\$364,352	\$375,882	\$11,530	3.16%
SE Tutors Salaries	2096	\$0	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0	0.00%
SE Contracted Services Tutors	2066	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Salaries Speech Therapeutic	2065	\$99,525	\$99,525	\$102,476	\$102,476	\$104,988	\$104,988	\$107,048	\$69,659	-\$37,389	-34.93%
SE Contracted Svcs OT/PT	2067	\$26,186	\$26,186	\$31,678	\$31,678	\$34,287	\$34,287	\$44,922	\$36,945	-\$7,977	-17.76%
SE Substitute Teachers	2068	\$9,000	\$8,905	\$9,000	\$3,090	\$9,000	\$2,023	\$9,000	\$9,000	\$0	0.00%
SE Substitutes Long Term	2069	\$0	\$0	\$0	\$0	\$0	\$28,119	\$0	\$0	\$0	0.00%
SE Salaries Ed Assistants	2070	\$293,389	\$333,065	\$314,304	\$286,614	\$169,643	\$235,374	\$212,214	\$217,214	\$5,000	2.36%
SE Substitutes Ed Assistants	2071	\$7,000	\$17,268	\$7,000	\$5,565	\$7,000	\$5,076	\$7,000	\$7,000	\$0	0.00%
SE Substitutes Prof Development	2092	\$300	\$0	\$300	\$170	\$300	\$0	\$0	\$0	\$0	0.00%
		\$761,941	\$811,100	\$804,472	\$773,020	\$679,764	\$766,963	\$744,536	\$715,700	-\$28,836	-3.87%
SE Textbooks/Software/Media	2073	\$650	\$632	\$650	\$611	\$650	\$0	\$650	\$650	\$0	0.00%
SE Other Instructional Material	2074	\$525	\$120	\$525	\$410	\$525	\$416	\$1,980	\$1,980	\$0	0.00%
SE Instructional Equipment	2075	\$300	\$84	\$300	\$79	\$300	\$0	\$300	\$300	\$0	0.00%
SE Supplies General	2076	\$1,000	\$924	\$1,000	\$111	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%
SE Other Instructional Services	2077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Contracted Svcs Inst Technology	2093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Supplies Instr Technology	2078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Instructional Hardware	2079	\$500	\$0	\$500	\$0	\$500	\$0	\$500	\$500	\$0	0.00%
SE Instructional Software	2080	\$500	\$0	\$500	\$0	\$500	\$0	\$500	\$500	\$0	0.00%
		\$3,475	\$1,760	\$3,475	\$1,211	\$3,475	\$416	\$4,930	\$4,930	\$0	0.00%
SE Salaries Guidance	2081	\$52,048	\$52,048	\$55,480	\$55,749	\$59,144	\$59,144	\$60,327	\$61,760	\$1,433	2.38%
SE Guidance Travel	2083	\$50	\$0	\$50	\$0	\$50	\$0	\$50	\$50	\$0	0.00%
SE Testing Materials	2082	\$2,688	\$1,087	\$1,000	\$1,094	\$1,000	\$1,460	\$1,438	\$1,438	\$0	0.00%
		\$54,786	\$53,135	\$56,530	\$56,843	\$60,194	\$60,604	\$61,815	\$63,248	\$1,433	2.32%
SE Contracted Svcs Psychological	2084	\$0	\$7,860	\$2,000	\$2,500	\$2,000	\$3,820	\$2,000	\$3,000	\$1,000	50.00%
		\$0	\$7,860	\$2,000	\$2,500	\$2,000	\$3,820	\$2,000	\$3,000	\$1,000	50.00%

<i>Eastham Elementary</i>		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2022-2023	Increase	Increase
SE Transportation	2087	\$52,792	\$51,025	\$54,376	\$60,544	\$56,007	\$41,970	\$55,385	\$69,104	\$13,719	24.77%
SE Summer School Transportation	2086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Needs Transportation	2085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Out of District Transportation	2105	\$0	\$0	\$0	\$10,451	\$28,922	\$21,009	\$0	\$0	\$0	0.00%
		\$52,792	\$51,025	\$54,376	\$70,995	\$84,929	\$62,979	\$55,385	\$69,104	\$13,719	24.77%
Transportation--McKinney Vento	2102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE PreSchool Tuition	2088	\$114,517	\$130,417	\$192,768	\$137,581	\$224,638	\$200,106	\$183,204	\$179,835	-\$3,369	-1.84%
SE Extended School Year Tuition	2089	\$12,000	\$12,000	\$14,000	\$14,000	\$16,500	\$17,043	\$17,820	\$8,300	-\$9,520	-53.42%
		\$126,517	\$142,417	\$206,768	\$151,581	\$241,138	\$217,149	\$201,024	\$188,135	-\$12,889	-6.41%
SE Tuition Non-Public Schools	2090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Tuition Other Districts	2095	\$29,269	\$29,269	\$30,316	\$15,664	\$0	\$0	\$0	\$0	\$0	0.00%
		\$29,269	\$29,269	\$30,316	\$15,664	\$0	\$0	\$0	\$0	\$0	0.00%
SE Collaborative Assessment	2091	\$163	\$166	\$171	\$171	\$194	\$192	\$196	\$193	-\$3	-1.53%
		\$163	\$166	\$171	\$171	\$194	\$192	\$196	\$193	-\$3	-1.53%
SE Tuition Collaborative	2101	\$0	\$0	\$0	\$48,069	\$97,357	\$54,314	\$0	\$0	\$0	0.00%
		\$0	\$0	\$0	\$48,069	\$97,357	\$54,314	\$0	\$0	\$0	0.00%

<u>Eastham Elementary</u>											
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2022-2023	Increase	Increase
Salary Committee Secretary	2001	\$883	\$457	\$903	\$530	\$903	\$617	\$903	\$946	\$43	4.76%
Other School Committee Expense	2002	\$850	\$1,285	\$850	\$1,975	\$1,275	\$0	\$1,275	\$1,275	\$0	0.00%
		\$1,733	\$1,742	\$1,753	\$2,505	\$2,178	\$617	\$2,178	\$2,221	\$43	1.97%
Salaries Central Office	2003	\$109,028	\$105,498	\$110,527	\$108,051	\$129,293	\$129,488	\$140,369	\$144,867	\$4,498	3.20%
Other Central Office Expense	2004	\$12,064	\$15,537	\$11,104	\$13,465	\$12,832	\$12,512	\$14,248	\$15,334	\$1,086	7.62%
		\$121,092	\$121,035	\$121,631	\$121,516	\$142,125	\$142,000	\$154,617	\$160,201	\$5,584	3.61%
<i>Circuit Breaker Funds FY16</i>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<i>Tuition for student attending WES</i>	2095	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<i>Tuition Revolving</i>	2095/2089/										
	2088	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<i>School Choice Funds FY17</i>	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<i>School Choice Funds FY17</i>	2026			-\$5,000	\$0	\$0	\$0	\$0	\$0		
<i>Circuit Breaker Funds FY19</i>	2088			-\$15,975	\$0	\$0	\$0	\$0	\$0		
<i>Circuit Breaker Funds FY20</i>	2088					-\$17,742	\$0	\$0	\$0		
<i>Tuition Revolving</i>	2088			-\$33,912	\$0	-\$6,250	\$0	\$0	\$0		
RESERVED FOR NEGOTIATIONS						\$0	\$0	\$0	\$0		
GRAND TOTAL		\$3,587,473	\$3,587,174	\$3,677,160	\$3,676,977	\$3,889,039	\$3,888,846	\$3,783,480	\$3,781,881	-\$1,599	-0.04%
	<u>Regular Day</u>	\$2,435,705	\$2,367,665	\$2,445,555	\$2,432,902	\$2,599,677	\$2,579,792	\$2,556,799	\$2,575,149	\$18,350	0.72%
	<u>SPED</u>	\$1,151,768	\$1,219,509	\$1,231,605	\$1,244,075	\$1,289,362	\$1,309,054	\$1,226,681	\$1,206,732	-\$19,949	-1.63%

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

- 2005 Salaries Principal – \$ 128,781**
Salary represents Principal's salary.
- 2006 Salaries – Secretary – \$ 123,237**
Principal Secretary - Funds one full time Principal's Secretary
One full time Office/Data Secretary
Data Management Secretary and School Council recording secretary (10 meetings at \$75).
- 2007 Substitute Secretary – \$ 600**
\$15 per hour times 7.5 hours - \$112.50 for approximately five (5) days
- 2008 Contracted Svcs. Office Equipment - \$ 363**
Lease of Pitney Bowes Postage Meter.
- 2009 Supplies General Office – \$ 1,000**
Includes supplies ordered from bid vendors for paper, envelopes, pens, pencils, staples, and postage. Line item is level funded.
- 2010 Other Principal Expense – \$ 539**
Professional Memberships for Principal, ASCD (\$239), MSAA (\$300). Line item is level funded.
- 2011 Contracted Services Non-Instructional Technology - \$ 23,964**
Airwatch MDM (\$2,250), Aspen (\$1,226), Atlas (\$761) Blackboard (\$1,064), Veem Cloud Backup Storage (\$1,600), CrisisGo (\$473), Gaggle (\$666), Google Enterprise (\$563), Open Cape – Internet (\$4,200), Open Cape – TLS (\$2,280), Parentsquare (\$820), PDQ (\$113) Entrusted Email (\$216), Securely Web Filtering (\$797), Smartboard Software Upgrade (\$565), Smartsign2go (\$576), SNAP (\$886), Sophos Firewall Subscription (\$1,084) Sophos Phishing License (\$216), Sophos Anti-Virus (computers/servers) (\$1,077), Subs Online (\$642), Teachpoint (\$1,055) Titan (Food Services) (\$614), Veam Backup Cloud licenses (\$220).
- 2012 Supplies Non-Instructional – \$125**
Ink supplies for the Principal's office.

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

2013 Hardware Non-Instr. Technology – \$ 813

New expense. Back-up Server. District-wide shared cost.

2014 Salaries-Teacher K-5 – \$ 1,504,423

Research indicates that class sizes at the primary level should be smaller to allow for appropriate grouping practices and effective interventions. In the past, the Eastham School Committee has supported class sizes of 13-18 in K-3. Small class sizes allow the teachers to provide small group or individual attention to the students in terms of assessment, intervention and progress monitoring.

<u>Grade</u>	<u>Teachers</u>	<u>Sections</u>
K	2	10, 9
1	2	17, 17
2	2	10, 11
3	2	14, 14
4	2	14, 14,
5	2	16, 16
Art	.60	
Library/Media/Tech	1.0 position and includes .50 Tech	
Music (Instrumental)	.20	
Music (vocal)	.60	
Physical Education	1.0	
Reading Intervention	1.0	

2104 Salaries-Librarian - \$ 45,834

Salary for 50% librarian.

2016 Salaries Instructional Coordinators – \$ 12,136

Salaries for four - \$3,034 Subject Coordinators (ELA, Math, and Technology)
Contract negotiated.

2018 Substitutes Long Term – \$ 0

No costs anticipated at this time.

2024 Contracted Services Professional Development - \$ 7,500

Professional development for staff members.

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

- 2015 Stipends Mentor – \$ 1,082**
One 100% mentor needed for new teaching staff.
- 2103 ELL Travel - \$ 0**
Eastham Elementary Portion. No costs anticipated at this time.
- 2099 Stipends Non-Instructional Tech – \$ 0**
Tech Coordinator stipend for school start set up. No costs anticipated at this time.
- 2100 Tutor Salaries - \$0**
No costs anticipated at this time.
- 2017 Substitute Teachers – \$ 24,121**
Costs for substitute teachers, grades K-5 classrooms (12), specialists (4) and Title 1 teacher (1) for sick leave, personal days and other absences. Kindergarten screening, contractual report card prep time and year end placement and teacher-to-teacher meetings. Using internal coverage whenever possible.
- 2019 Salaries Ed Assistants – \$ 40,450**
Funding for two (.50) regular Ed. Assistants to provide support for the kindergarten tools of the mind curriculum. Positions previously funded in line item budget #2070 SE Salaries Ed Assistants.
- 2020 Substitutes Ed Assistants – \$ 1,553**
Funding for substitute Ed Assistants.
- 2022 Teacher Stipends – \$ 3,034**
Stipend for the Coordinator of the “Kaboom” after school Program (\$3,034)
- 2023 Substitutes Professional Development – \$ 0**
Funds reflected under #2024. No costs anticipated at this time.
- 2025 Other Professional development - \$ 738**
Safety Care Training.

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

2026 Textbook/Software/Media – \$ 9,421

Funds all materials provided as part of unified textbook packages (texts, workbooks) Wonders Your Turn Workbooks, Great Mind Math, and Handwriting Books.

2027 Other Instructional Materials –\$ 11,700

Funds books and other materials excluding textbooks, including updating library collection, paperback books for classrooms, theme books- mentor texts for inter-active read-a-louds K-5. Scholastic classroom magazines for grades 2, 3, 4 and 5. Line item is level funded.

2028 Instructional Equipment – \$ 8,000

Funds purchase/lease and maintenance of instructional equipment such as copy machines, music and physical education equipment. Line item is level funded.

2029 Instructional Supplies –\$ 10,000

Funds paper, pens, pencils, crayons, paint, etc. used in K-5 classrooms. Line item is level funded.

2030 Contracted Svcs Other Instructional – \$ 8,000

Funds transportation costs for student field trips. Line item is level funded.

2031 Contracted Services Instr.Technology – \$ 24,727

Book Creator (\$1,160), Boom Cards (\$120), Brainpop(\$3,250), Destiny Follett (\$1,071), Dibels (\$324), iReady (\$2,232), iXL(\$1,100), Learning Ally (\$841), Learning A-Z (\$1,043), Lexia (\$5,400), Mystery Science (\$799), Read Naturally (\$418), Seesaw (\$935), Starfall (\$150), Stemscope(\$671), Tools of the Mind (\$1,000), Typing Quest (\$167), WetDryTry (\$240), Wonders (\$3,806)

2035 Contracted Services – \$ 0

No costs anticipated at this time.

2032 Supplies Instructional Technology – \$ 5,000

Funds classroom ink for three copiers, for grade level printers, color printers in classroom, headphones, Smartboard lamps, cables, replacement parts, monitors, iPad repairs, cases

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

- 2034 Instructional Hardware – \$ 14,250**
Replace 10 HP laptops (\$12,000), Replace 6 Hovercams (\$2,250).
- 2033 Library/Media Instructional Hardware – \$ 0**
Funds reclassified to line item #2031 Contracted Services Instructional Technology.
- 2036 Instructional Software - \$ 0**
Atlas reclassified to line item #2011 Contracted Services Non-Instructional Technology.
Type to Learn is a server based program and should have no cost.
- 2037 Salaries Guidance & Counseling –\$ 41,174**
Guidance Counselor salary @40%.
- 2038 Contracted Svcs Testing – \$ 0**
Funds reclassified to line item #2031 Contracted Services Instructional Technology.
- 2039 Testing Material –\$ 600**
Kindergarten testing materials and parent information booklets.
- 2040 Salaries – Nurse – \$ 86,128**
Salary for nurse @100%.
- 2041 Substitute Nurse –\$ 2,250**
Funding for up to 15 days @ \$150 per day - Nurse Sub rate contractual per nurse contract.
- 2042 Contracted Svcs School Physician – \$ 0**
Eastham’s portion of school physician fee. School physician’s services volunteered
- 2043 Supplies Medical – \$ 4,200**
Health Office general supplies includes PPE (\$1,800), EpiPens (\$1,800) are grant funded.
Audiometer calibration (\$100), fax, telephone line and installation (\$500).
- 2044 Other Medical Expenses – \$ 100**
RN Professional Liability Insurance.

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

- 2045 Regular Day Transportation –\$105, 805**
Cost is for buses for in District regular day transportation.
- 2094 Transportation Fuel Escalation Charge –\$ 0**
No costs for this line item. Does not apply to contract with Cape Cod Collaborative.
- 2072 Salaries Cafeteria –\$ 23,071**
Covers 50% of the Cafeteria Manager’s salary.
- 2106 Substitutes Cafeteria –\$ 0**
Covers costs for substitutes.
- 2059 Cafeteria Expenses – \$ 500**
Funds are used to cover small items needed in the kitchen.
- 2047 Other Student Activity Expense –\$ 400**
Funds are used to assist in funding activities such as Grade 5 Graduation, awards and/or certificates, and children’s snacks.
- 2048 Custodial Salaries – \$ 161,806**
Includes a full time head custodian, and two 8-hour custodial positions, plus one part time summer custodian. (6 hours per day). Funding also includes uniform allowance per contract and travel allowance (Head Custodian) which are taxable items and previously funded in line item #2053 Other Custodial Expense.
- 2049 Substitute Custodial –\$ 3,000**
Covers absences for the custodial staff.
- 2050 Overtime Custodial –\$ 1,350**
Overtime based on experience and includes the cost of two employees mowing, shoveling, lawn trimming on Saturdays when school is not in session.
- 2051 Contracted Svcs Custodial – \$ 500**
This account funds bottled water as all school bubblers are shut off.

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

2052 Supplies Custodial – \$ 15,000

Cleaners (\$1,300) brooms, dust pans, etc. (\$350) hand soap, dish liquid (\$1,000), paper products (\$4,850), floor stripper/finisher (\$1,500), carpet shampoo and spotters (\$200), disinfectants/sanitizers(\$550), univent filters (\$800), hardware, pencil sharp., paint, (\$1,000), tube lamps and ballasts (\$1,500), floor cleaning equipment/supplies (\$500), outdoor supplies, equipment, mulch soil (\$450), gloves, masks, gowns (\$1,000).

2053 Other Custodial Expenses – \$ 0

Includes Head Custodian travel allowance plus continuation of contractual clothing allowance for all full time employees. Amounts are now funded in line #2048 Custodial Salaries and are taxable.

2060 Natural Gas -\$ 31,199

Estimated gas use projection for FY23. Amount based on actual expenditures for FY21 and increased slightly.

2062 Electricity - \$ 38,438

Estimated electrical use projection for FY23. Amount is level funded in FY23.

2063 Telephone - \$ 3,711

Amount based on actual amounts spent in FY21 and increased slightly for FY23.

2054 Contracted Svcs Grounds –\$ 3,500

This account funds clean catch basins (\$300), paint parking lot lines (\$600) playground - fibar (\$1,600), irrigation system service (\$500) fertilize grounds (\$500). Level funded.

2055 Contracted Svcs Building –\$ 8,146

Lightly sand and recoat gym floor (\$1,783) Pump grease trap in kitchen 2 times/year (\$613) Pump and dispose of septic and grease from outdoor tank and trap (\$2,700) Trash/waste and recycling removal (\$2,250) Clean gutters 2X/year (\$800).

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

- 2056 Contracted Svcs Equipment –\$ 31,944**
Agreement Service, inspect and test fire alarm panels, sprinkler and fire pump system (\$3,100) Agreement – Annual service intrusion/Access/CCTV (\$3,523) Service, bi-monthly inspection and annual state inspection of elevator (\$3,039) Service and test emergency generator (\$1,275) Service, updates and as needed repairs to HVAC controls (\$3,600) Bi-annual cleaning and start-up of heating system (\$3,440) Maintenance and tagging of kitchen suppression system and fire extinguishers (\$1,288) Emergency repairs to heating, ventilation and other building equipment not covered under annual agreements (\$9,000) State inspection of boilers and water heater (\$250) Playground safety inspection (\$500) Indoor/outdoor lighting repairs (\$1,700) Window adjustments and screen replacements (\$480) Barrier tick and mosquito treatment (\$749).
- 2057 Contracted Services/Security –\$ 937**
Agreement – Annual monitoring of building fire and intrusion alarm system.
- 2058 Contracted Svcs Extraordinary Maintenance – \$ 0**
No funds required.
- 2064 SE Teacher Salaries - \$375,882**
Funds 4 FTE special needs teachers.
- 2096 SE Tutors Salaries – \$ 0**
No funds requested in FY23.
- 2066 SE Contracted Svcs Tutor –\$ 0**
Funds tutors for special needs children who may require home service. No funds requested in FY23.
- 2065 SE Salaries Medical Therapeutic –\$ 69,659**
Includes full time Speech/Language Pathologist.
- 2067 SE Contracted Svcs Medical/Therapeutic – \$ 36,945**
The Joint Committees voted on Dec. 9, 2004 to have the Region employ therapists and assign them to schools as required. The decrease in FY23 is based on student need.

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

- 2068 SE Substitute Teachers –\$ 9,000**
Funds a total of 80 days for coverage for special education teachers coverage.
- 2069 SE Substitutes Long Term –\$ 0**
No funds required in FY23.
- 2070 SE Salaries Ed Assistants – \$217,214**
Salaries for six full time educational assistants as required per students' IEP's.
two (.50) educational assistants were reclassified to line #2019 Salaries Ed Assistants.
- 2071 SE Substitutes Ed Assistants – \$ 7,000**
Funds substitutes for five staff members.
- 2092 SE Substitutes Prof Devel – \$ 0**
Funds reflect #2068. No funds anticipated at this time.
- 2073 SE Textbooks/Software/Media –\$ 650**
This account includes purchase of books, workbooks that are provided as part of the school's regular programs. This is for supplemental mentor text for wonders – Special Education.
- 2074 SE Other Instructional Materials –\$ 1,980**
Covers materials similar to those shown in regular day account #2027. This would be for any games, paperback books- Supplementary books for special education teachers.
- 2075 SE Instructional Equipment – \$ 300**
Provides funding to purchase adaptive equipment for physically challenged students.
- 2076 SE Supplies General – \$ 1,000**
This account includes paper, pens, pencils etc. used in the classroom. This is the same as account #2029 but for any special education teachers.
- 2077 SE Other Instructional Services - \$ 0**
No costs anticipated at this time.

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

- 2093 SE Contracted Svcs Inst Technology - \$ 0**
No costs anticipated at this time.
- 2078 SE Supplies Instr. Technology – \$ 0**
No costs anticipated at this time.
- 2079 SE Instructional Hardware – \$ 500**
Funds are for the replacement parts for computers.
- 2080 SE Instructional Software – \$ 500**
Software which may be required for special education students.
- 2081 SE Salaries Guidance – \$ 61,760**
Portion of salary for SPED Coordinator/School Psychologist (60%).
- 2083 SE Guidance Travel – \$ 50**
Travel allowance for home visits.
- 2082 SE Testing Materials – \$ 1,438**
Funds to purchase Special Education Assessments.
- 2084 SE Contracted Svcs Psychological – \$3,000**
This account is used to pay for outside consultations as required by special education students.
- 2087 SE Transportation –\$ 69,104**
Provides small bus transportation for students with special needs who are not able to ride the large buses per their Individual Education Plan (IEP). This year all costs related to small buses for preschool students are included in this line item.
- 2086 SE Summer School Transportation - \$ 0**
No costs anticipated at this time.
- 2085 SE Transportation – \$ 0**
No costs anticipated at this time.

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

- 2105 SE Out of District Transportation – \$ 0**
Provides transportation for student attending an out of District placement. No funds are requested for FY23.
- 2102 Transportation McKinney Vento – \$ 0**
Funds transportation for homeless students. No funds are requested for FY23.
- 2088 SE Preschool Tuition – \$ 179,835**
Funds the cost of the integrated preschool program based on Eastham’s enrollment based on the average of the prior three years.
- 2089 SE Preschool Summer Tuition – \$ 8,300**
Funds extended year services for students with special needs whose IEP calls for this.
- 2090 SE Tuition Non-Public Schools – \$ 0**
Funds the out of district tuition costs for students with special needs that cannot be educated at Eastham Elementary School. No funds required.
- 2095 SE Tuition Other Districts – \$ 0**
Funds the other district tuition costs for students with special needs that cannot be educated at Eastham Elementary School. No funds are requested.
- 2091 SE Collaborative Assessment – \$ 193**
Costs to be a member of the Cape Cod Collaborative based on school enrollment.
- 2101 SE Tuition Collaborative –\$ 0**
Funds the tuition for students with special needs that cannot be educated at Eastham Elementary School. No funds are requested for FY23.
- 2001 Salary School Committee Secretary –\$ 946**
Line item covers the costs of 12 meetings.
- 2002 Other School Committee/Expense –\$ 1,275**
Provides for three registrations for the annual MASC conference.

EASTHAM ELEMENTARY SCHOOL

ver 1

FY2023

1.18.22

BUDGET

LINE ITEM DESCRIPTIONS & JUSTIFICATIONS

2003 Salaries Central Office – \$ 144,867

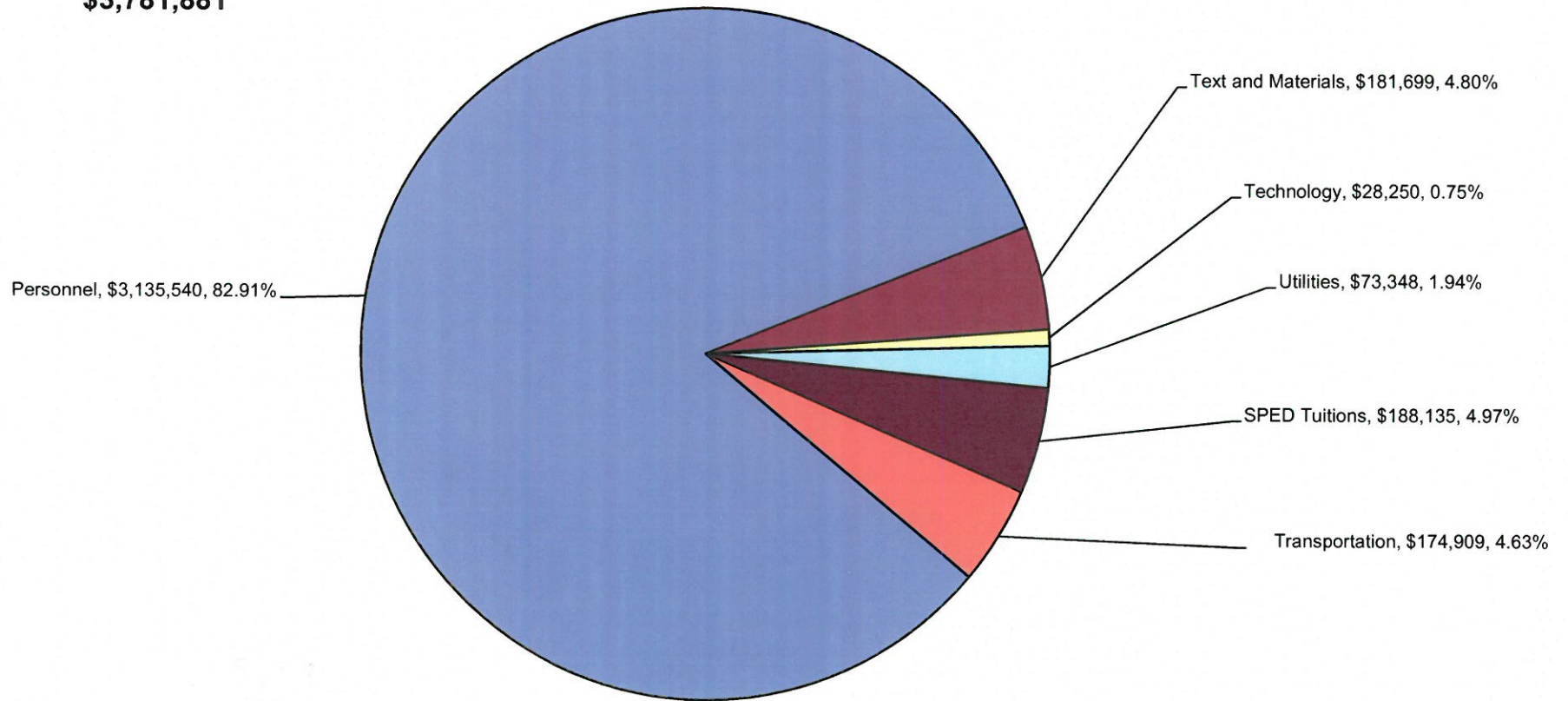
See separate section of the Central Office Budget for details.

2004 Other Central Office Expense –\$ 15,334

See separate section of the Central Office Budget for details.

**Eastham Elementary
FY 2023 Budget**

\$3,781,881



Eastham Elementary FY23	
Personnel	\$3,135,540
Text and Materials	\$181,699
Technology	\$28,250
Utilities	\$73,348
SPED Tuitions	\$188,135
Transportation	\$174,909
	\$3,781,881

DATE: 12/14/2021
 TO: Brooke Clenchy
 CC: Joanna Hughes
 FROM:
 RE: 2022-2023 STAFFING

1. TEACHERS (includes all in Teacher Contract) WITHOUT PROFESSIONAL STATUS

a. First Year - None

b. 1st year completed, appointed to a 2nd year - Beth Crompton

c. 2nd year completed, appointed to a 3rd year - Andrea Howard, Megan Marquit, and Kathleen Williams

2. TEACHERS APPOINTED TO PROFESSIONAL STATUS (3rd Year Completed, appointed to 4th year)

None

3. TEACHERS WITH PROFESSIONAL STATUS

NAME	POSITION (Grade/Subject)	PERCENT	COMMENT
		(if less than 100%)	(if any change from FY21)
1. Kim Ames	Special Needs -Resource Room		
2. Nicolette Bartolini	Grade 1		
3. Muriel Brown	Grade 2		
4. William Crosby	Principal		
5. Tracey Deegan	Grade 5		
6. Molly Driscoll	Art	60%	
7. Susan Forgeron	Special Needs		
8. Amy Frye	Grade Kindergarten		
9. Deb Gauley	Physical Education		
10. Melissa Gibbons	Special Needs		
11. Catherine Graciano	Psychologist		
12. Charles Hollander-Essig	Instrumental Music	20%	
13. Kaitlyn Kramer	Special Needs		
14. Donna Martin-Langtry	Speech Pathologist		
15. Breigh Ann Menza	Library/Technology		
16. Julie Newton	Grade 1		
17. Coreen Olson	Grade 3		
18. Erica Peno	Grade 5		
19. Eileen Poitras	Vocal Music	60%	
20. Victoria Kyle	Occupational Therapist	30%	
21. Tamsyn Shaw	Grade 3		
22. Morgan Stewart	Grade Kindergarten		
23. Eric Yakola	Grade 2		

4. EDUCATIONAL ASSISTANTS

<u>NAME</u>	<u>POSITION</u>	<u>PERCENT</u> <small>(if less than 100%)</small>	<u>COMMENT</u> <small>(if any change from FY21)</small>
1. Kerin Brodie	Special Needs		
2. Phoebe Fitzgerald	Special Needs -		
3. Eileen McHugh	Special Needs- 50% Regular Ed. 50%		
4. Hannah Narkon	Special Needs- 50% Regular Ed. 50%		
5. Deidre Souther	Special Needs/Title 1		
6. Jill Weber	Special Needs		
7. Dorothy Paul	Special Needs		

5. NON-TEACHING STAFF (includes secretaries, cafeteria and custodians)

1. Karen LaBranche Nurse
2. Elise Varley Principal's Administrative Assistant
3. Caroline Donovan Office/Data Management Administrative Assistant

Cafeteria

4. Colleen Wallace Cafeteria Manager - 7.5 hour/day
5. Kelly Hautanen Cafeteria Assistant - 4.5 hours/day

Custodians

6. Michael Chappel Head Custodian new Head Custodian 2021-2022
7. Matthew Eldredge Custodian - full time (8 hours) new 2021 - 2022
8. Deane Thayer Custodian - full time (8 hours) new 2021 - 2022
9. Linda Burt Custodial Mentor (part time) new 2021 - 2022

10. STAFF ON LEAVE THIS YEAR 2021-2022

- Kerin Brodie - 9/14/2021 -
- Catherine Graciano - 11/1 - 1/31/2022 -Maternity Leave

11. STAFF EXPECTED TO BE ON LEAVE NEXT YEAR 2022-2023

12. STAFF NOT BEING REAPPOINTED IN 2022-2023

13. STAFF RETIRING/RESIGNING THIS YEAR

<u>NAME</u>	<u>POSITION</u>
Donna Martin-Langtry	Speech & Language Pathologist
Erica Peno	Grade 5 Teacher

TOWN OF EASTHAM, MASSACHUSETTS
 FIVE YEAR CAPITAL PLAN for Fiscal Year 2022 through 2027

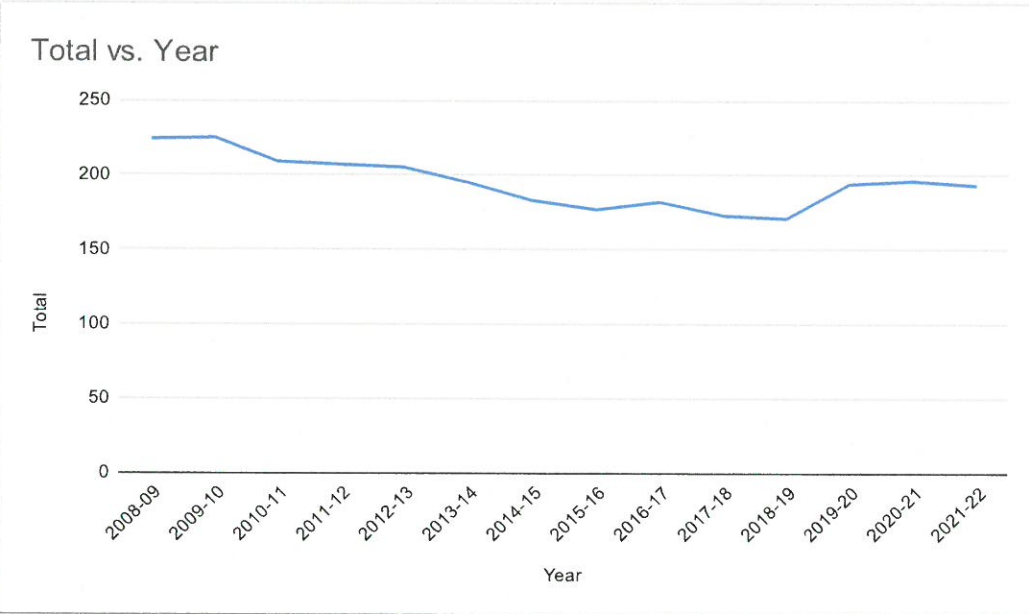
ASSET TYPE/ITEM	Classification	Department	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		Thereafter Amount	
			Amount	Source	Amount	Source	Amount	Source	Amount	Source	Amount	Source	Amount	Source		
FACILITIES AND LAND																
Painting Rotation / Resurfacing gym floor / Lighting	Routine Maint	School	\$38,000	CL	\$38,000	CL			\$18,000	CL	\$10,000	CL		28,000	CL	
Grounds / Basketball Court Resurface	Routine Maint	School			\$15,000	CL			\$15,000	CL						
HVAC System Upgrades / Repairs	Routine Maint	School			\$25,000	CL										
Septic System Improvements	Extrordinary Maint	School			\$25,000	CL			\$25,000	CL						
Irrigation Upgrades / Extension	Extrordinary Maint	School					\$15,000	CL								
Grounds /Fencing/ Shed Replacement	Routine Maint	School							\$20,000	CL			\$20,000	CL		
Computer Lab Window Replacement	Extrordinary Maint	School									\$50,000	CL			CL	
Install air conditioning to room 133 & 140	Extrordinary Maint	School									\$10,000	CL			CL	
Tile Replacement / Carpet Replacement	Extrordinary Maint	School									\$25,000	CL	\$35,000	CL	\$25,000	
Subtotal Facilities & Land			38,000		103,000		15,000		78,000		95,000		83,000		25,000	
INFRASTRUCTURE																
Subtotal Infrastructure																
FLEET INVENTORY (VEHICLES)																
Subtotal Fleet Inventory																
EQUIPMENT																
Computer Replacement / Smart Boards	Computer Hardware	School	\$25,000	CL			\$25,000	CL			\$25,000	CL				
Cafeteria Table Replacement	Operational Equip	School	\$12,000	CL												
Kitchen Equipment Replacement	Operational Equip	School					\$6,000	CL								
Playground Equipment Replacement	Extrordinary Maint	School					\$80,000	CPA								
Computerized Clock System	Extrordinary Maint	School								\$20,000	CL					
Gym Electric Backstops	Extrordinary Maint	School											\$10,000	CL		
Building Camera Replacement	Extrordinary Maint	School											\$20,000	CL		
Lighting Panel / Software	Extrordinary Maint	School											\$10,000	CL		
Furniture Replacement	Routine Maint	School													\$50,000	
Generator Replacement	Extrordinary Maint	School							\$40,000	CL						
Subtotal Equipment			37,000		-		111,000		40,000		45,000		40,000		50,000	
TOTAL CAPITAL PLAN EXPENDITURE AMOUNTS			75,000		103,000		126,000		118,000		140,000		123,000		75,000	
ANTICIPATED FUNDING SOURCES																
(CL) Capital Levy (Recurring)																
(CEX) Capital Levy Exclusion																
(B) Bond Issuance																
(LI) Lease Issuance																
(FC) Free Cash																
(CPA) Community Preservation Act																
(AF) Ambulance Fund																
(CF) Cable Fund																
(OAF) Other Available Fund																
(Grt) Grant																
Other																
TOTAL ANTICIPATED FUNDING			-		-		-		-		-		-		-	
Capital Plan Funding Surplus (Deficit)			(75,000)		(103,000)		(126,000)		(118,000)		(140,000)		(123,000)		(75,000)	

EASTHAM

Massachusetts Department of Elementary and Secondary Education

Enrollment By Grade

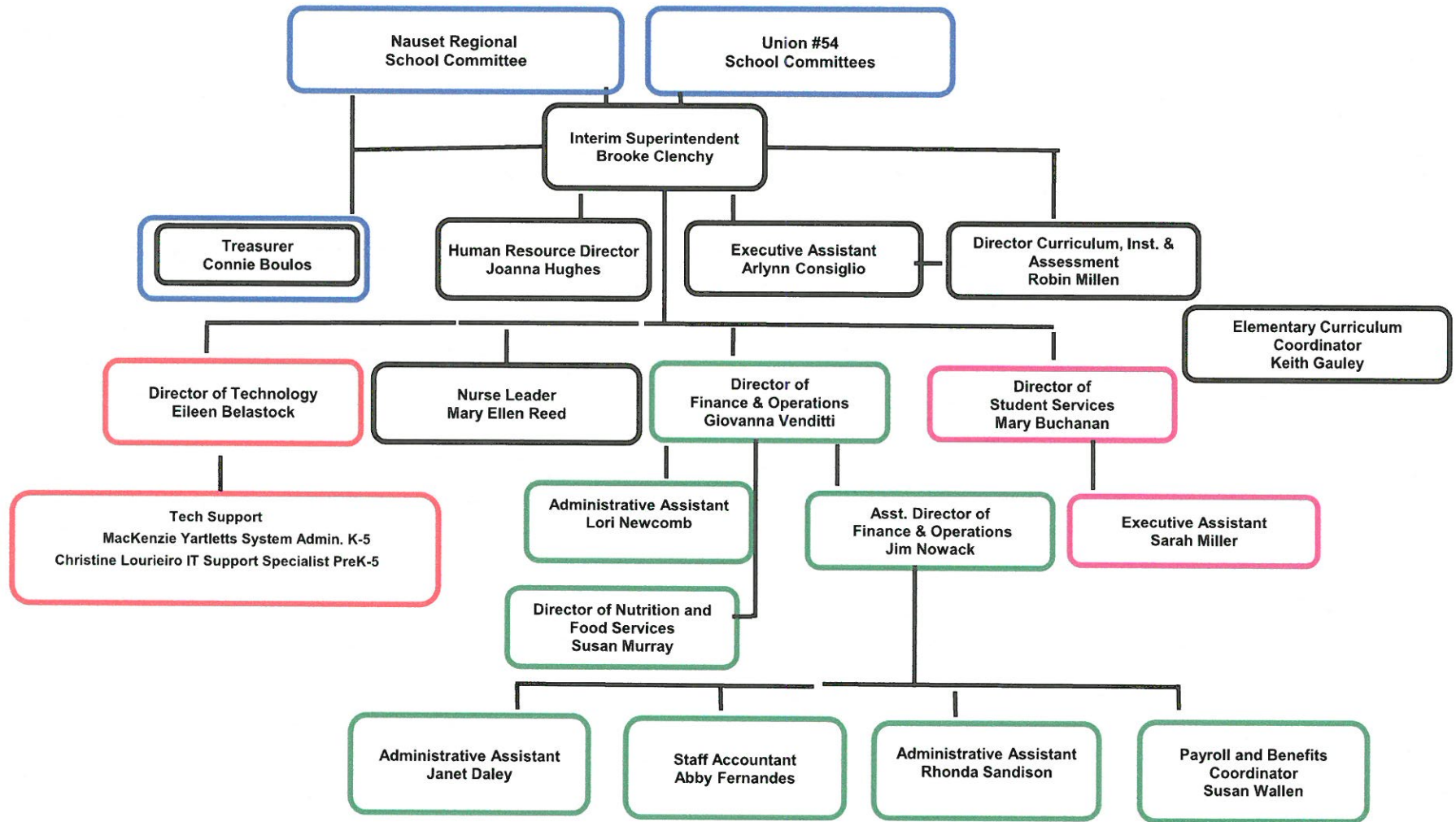
<u>YEAR</u>	<u>Pre K</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>TOTAL</u>
2021-22	16	34	21	28	28	32	34	193
2020-21	22	22	30	28	29	34	31	196
2019-20	29	32	25	27	29	26	26	194
2018-19	15	24	27	28	27	26	24	171
2017-18	10	24	26	26	23	25	39	173
2016-17	11	27	29	25	24	38	28	182
2015-16	10	30	26	23	39	24	25	177
2014-15	8	28	23	39	23	24	38	183
*2013-14	18	26	37	27	26	38	41	213
2012-13	0	41	27	27	37	42	31	205
2011-12	0	25	30	34	44	30	44	207
2010-11	0	25	33	39	31	40	41	209
2009-10	0	35	37	32	44	45	32	225
2008-09	0	38	34	41	42	31	38	224



**NAUSET PUBLIC SCHOOLS
SELECTED POPULATIONS
OCTOBER 1, 2021**

Special Education	Total Enrollment	Special Education	District Percentage	State Average
Nauset Region	1390	259	19%	18.90%
Brewster K-5	412	74	18%	18.90%
Orleans K-5	165	29	18%	18.90%
Eastham K-5	177	22	12%	18.90%
Wellfleet K-5	113	17	15%	18.90%
ELL	Total Enrollment	ELL	District Percentage	State Average
Nauset Region	1390	22	2%	11%
Union 54	867	38	4%	11%
Low Income (DESE)	District Percentage	State Average		
Nauset Region	33.40%	43.80%		
Brewster	40.90%	43.80%		
Orleans	45.70%	43.80%		
Eastham	55.20%	43.80%		
Wellfleet	47.30%	43.80%		

**Nauset Administration Office
Organizational Chart**



Nov-20

Overview of Central Office Staff Roles

Executive Assistant to the Superintendent – Assists the Superintendent in all aspects of communication with staff, parents and community members. Coordinates schedules, prepares correspondence and reports, acts as liaison to school committee and public officials, and responds to inquiries from staff and citizens. Assists in agenda preparation, prepares back up materials, posts public meeting notifications and records minutes for school committee and subcommittee meetings throughout the District. Coordinates annual budget preparation process. Updates Policy Manual working with the Policy Subcommittee and Massachusetts Association of School Committees. Updates the District calendar and website. Processes school choice application process and Medicaid billing.

Treasurer – The Treasurer serves as the District’s cash manager and, in this role, maintains custody of all funds and is responsible for depositing, investing, and disbursing monies. The Treasurer must manage the District’s financial resources to ensure the availability of cash to pay obligations as they become due. In addition, the Treasurer is responsible for borrowing money, subject to the direction of the District School Committee, and overseeing banking services. Specific duties inclusive of custodian of funds; assessment certification and performance bond; debt; cash management; attends Budget and Finance Subcommittee meetings as an advisor; advises the District School Committee on the applicability of various Massachusetts General Laws relative to treasury matters, including advising on appropriate financial policies, internal controls, and best practices; participates as requested by the Regional School Committee in the annual audit process and follow up; assists the Assistant Director of Finance and Operations as needed in matters related to the Treasurer’s other duties; performs any other duties or projects generally associated with the duties of Treasurer as prescribed by the District Committee, whether assigned by the District Committee, the Superintendent of Schools, the Director of Finance and Operations or the Assistant Director of Finance and Operations; submits a summary report of all activities performed to the Nauset Regional School Committee on a quarterly basis or as requested; and such other duties as may be prescribed by applicable statute and/or regulation for treasurers of regional school districts; policies, procedures and protocols as established by School Committee from time to time to the extent that the same do not conflict with applicable law. The Treasurer reports to the District School Committee; daily supervision provided by the Superintendent of Schools.

Director of Human Resources – Manages all aspects of Human Resources for the Nauset Regional School District, and assists the Superintendent in all matters related to personnel, including contract administration, staffing, regulatory compliance and reporting, policy administration, employee relations and outreach and record-keeping for all licensed and non-licensed employees. Manages human resources data across a variety of platforms in support of district-wide functions and operations, including payroll and salary budget administration, seniority reporting, public records requests and absence management/substitute placement. Provides resources to Administrators, Employees and Union Leadership regarding contract interpretation and district-wide personnel policies and procedures. Partners with District Administrators, Principals and Union Leadership in resolving employee relations matters and ensuring effective delivery of Human Resources support services.

Director of Curriculum, Instruction and Assessment – Assists the Superintendent in providing leadership in developing, achieving, and maintaining the best possible educational programs and services. Provides District-wide leadership in curriculum planning, instruction, student assessment, and in-service education for the professional staff. Works collaboratively with the law enforcement in overseeing and implementing security measures throughout the District (Crisis Go). Obtains, allocates, and monitors grant funding received from the State and Federal Government. Grants include: REAP, Title I, Title II (Ed Quality), Title III (ELL) and Title IV (Student Support and Academic Enrichment). The Assistant Superintendent serves as the “Grievance Officer” and is vested in the authority and responsibility of processing all sexual harassment complaints.

Elementary Curriculum Coordinator - The Elementary Curriculum Coordinator, under the supervision of the District Director of Curriculum, Teaching and Assessment and in accordance with appropriate statutes, regulations and Committee policy, is responsible for providing leadership in the ongoing development and improvement of the overall instructional program at the elementary level of the District (Union #54). This Coordinator acts as a motivating and stimulating force where innovation and improvement in the educational process is needed. This is a part-time position.

Director of Student Services – Prepares and administers the Special Education budget; plans, develops, coordinates, and evaluates district-wide systems of Special Education, psychological, guidance, social casework, and health services. Oversees the process of identification, evaluation, and service delivery of special education students. District liaison for students in out-of-district placements. Coordinates transportation services for special education students. District coordinator for Section 504 and ADA. Prepares and administers student service grants. Represents the District on the Cape Cod Collaborative Administrative Board. Coordinates the District’s Special Education Parent Advisory Council and Chairs the Substance Abuse/Mental Health Task Force for the District.

Executive Assistant to the Director of Student Services – Provides assistance to the Director of Student Services in all student related areas. Supports the Out-of-District Coordinator in areas involving students who are outplaced in hospitals or residential settings. Assists with Civil Rights and Special Education reporting to state and federal agencies. Acts as the liaison to the Cape Cod Collaborative for special education student transportation. Maintains District-wide student database for IEP’s and 504’s. Records minutes for the District Substance Abuse/Mental Health Task Force. Processes teachers’ college coursework and is responsible for maintaining the Teachpoint program. Assists in the coordination of the district-wide professional development programs for staff.

Director of Technology and Information - Development and modification of staff development programs and materials to meet specific District needs related to the instructional use of computers. Provides consultation and recommendation to District administrators and teachers on planning and implementing curriculum with technology integrated applications. Develops, coordinates and manages information support including assessing the District’s educational technology needs. Responsible for implementing monitoring, and evaluating program services and service delivery.

Assistant Network Administrator - Provides the elementary schools with network and desktop support, including installation of software and devices in classrooms and computer labs. Provides preventative maintenance, repair, and safety procedures for school sites in the District. Provides on-site technological

support to schools and individual teachers. Serves as a resource on technology matters to staff for the five elementary schools.

IT Support Specialist – Working with the Assistant Network Administrator provides the elementary schools with network and desktop support, including installation of software and devices in classrooms and computer labs. Provides preventative maintenance, repair, and safety procedures for school sites in the District. Provides on-site technological support to schools and individual teachers. Serves as a resource on technology matters to staff for the five elementary schools.

District Nurse Leader - The District Nurse Leader oversees the implementation of models of comprehensive school health and the alignment of health services to maximize opportunities for students to engage in authentic learning and develop into self-determined, independent learners. The Nurse Leader provides clinical support, professional development and consultation to NPS nurses, principals and district leaders. Working collaboratively with the district's School Physician as well as the four regional Health Departments, the Nurse Leader ensures the development and timely review of student medical procedures and district health protocols. The Nurse Leader serves as the NPS representative in partnerships with the four local health Departments, the Massachusetts Department of Public Health and other external agencies involving health services. The Nurse Leader will collaborate with the Superintendent and District leadership team and will be responsible for planning, implementing, coordinating and evaluating school health services. The Nurse Leader identifies the health care needs of the student population, ensures the availability of health resources, and plans and implements services to help meet those needs. The Nurse Leader will assess the effectiveness of services and health care plans, and collaborates with a variety of school systems and professional disciplines to enhance the educational process and promote an optimal level of wellness for students, families and staff.

Director of Finance & Operations – Responsible for developing business services in support of the District-wide educational system. Is part of the Central Office management and is responsible for planning, administration and execution of the business affairs in accordance with state laws and policies of the School Committees under the direction of the Superintendent. Develops and manages budgets for the Region and five elementary schools. Prepares and distributes procurement specifications and contract administration for capital projects. Is responsible for maintenance and construction of educational facilities, pupil transportation, data processing, food services, and business office personnel.

Administrative Assistant to Director of Finance & Operations – Supports the Director of Finance and Operations in all areas of the Business Office. Assists in preparing and distributing procurement specifications and contract administration for all capital projects. Attends bid openings. Maintains budget account information and records. Prepares agendas and back up materials, posts public meetings and records minutes for the finance and transportation subcommittees. Manages Nauset's Workers' Compensation claims and Student insurance claims. Transportation facilitator for the District. Prepares payroll for the five elementary schools.

Assistant Director of Finance & Operations - Supervises all accounting procedures, payroll preparation, accounts payable, receivables and finance office staff. Completes financial reports and provides information to various state departments, independent auditors, seven schools within the Nauset District and four towns served by the Central Office. Works with schools, towns, and committees on all capital

projects. Completes the end-of-year reporting to the Department of Elementary and Secondary Education. Supports the Director of Finance and Operations in all areas of the Business and Finance.

Staff Accountant – The Staff Accountant is responsible for the timely and accurate fund accounting for the operation of the Nauset Regional School District and its four member town elementary schools. Prepares accounts payables and all necessary monthly and year-end reconciliations. Responsible for the accuracy of transactions recorded in the Softright financial system and reporting data to member towns and state agencies. Completes special projects as required by the Director of Finance and Operations and the Assistant Director of Finance & Operations. Assists with the preparation of the end-of-year reporting for submission to the Department of Elementary and Secondary Education.

Administrative Assistant to the Business Office– Assists the Director of Nutrition and Food Services with all financial aspects of the Food Service Programs throughout the District. Prepares and submits state and federal monthly reports for the cafeterias. Prepares bill schedules for payment. Compiles and maintains numerical and financial data for cafeterias. Processes applications for free and reduced lunch program for the District. Acts as receptionist for Central Office.

Administrative Assistant to Human Resources & the Business Office – Services all the schools in the district. Reviews all purchase orders and invoices for accuracy with District policies. Communicates discrepancies with other school personnel and vendors. Pays bills and prepares warrants. Assists both the Director of Human Resources and Payroll Coordinator with filing, record keeping and other administrative assistant duties.

Payroll and Benefits Coordinator – Maintains computer employee master files, deduction registers, and other pertinent payroll information for the District. Prepares payrolls for Regional school employees and five elementary schools. Assists in the coordination of health and retirement plan benefits for employees and retirees. Represents the District at the Cape Cod Municipal Health Group Steering Committee. Assists all retirees in processing documentation necessary for retirement.

Director of Nutrition and Food Services – Oversees all aspects of the Food Service Program throughout the District. Plans, orders, organizes, prepares, and oversees the serving of nutritional meals to the students and staff of the Nauset Public Schools. Supervises and trains cafeteria personnel. Maintains all financial records for the Food Service Program. Assures safe food storage and reviews all inventories. Manages the Nauset Food Service website.



CAPE COD REGIONAL TECHNICAL HIGH SCHOOL

Cape Cod Regional Technical H.S. District

10.1.21 Enrollment Report with History

MEMBER MUNICIPALITY	ENROLLMENT AS OF 10/1/17	DEBT PRORATION	ENROLLMENT AS OF 10/1/18	DEBT PRORATION	ENROLLMENT AS OF 10/1/19	DEBT PRORATION	ENROLLMENT AS OF 10/1/20	DEBT PRORATION	ENROLLMENT AS OF 10/1/21	DEBT PRORATION	Change
Town of Barnstable	179	30.44%	176	30.88%	194	31.49%	169	27.00%	186	28.48%	17
Town of Brewster	41	6.97%	36	6.32%	29	4.71%	41	6.55%	59	9.04%	18
Town of Chatham	7	1.19%	8	1.40%	10	1.62%	15	2.40%	12	1.84%	-3
Town of Dennis	61	10.37%	68	11.93%	73	11.85%	73	11.66%	72	11.03%	-1
Town of Eastam	22	3.74%	22	3.86%	22	3.57%	23	3.67%	18	2.76%	-5
Town of Harwich	77	13.10%	67	11.75%	58	9.42%	51	8.15%	71	10.87%	20
Town of Mashpee	50	8.50%	45	7.89%	48	7.79%	44	7.03%	48	7.35%	4
Town of Orleans	11	1.87%	9	1.58%	12	1.95%	13	2.08%	11	1.68%	-2
Town of Provincetown	7	1.19%	11	1.93%	14	2.27%	11	1.76%	7	1.07%	-4
Town of Truro	6	1.02%	6	1.05%	6	0.97%	11	1.76%	9	1.38%	-2
Town of Wellfleet	13	2.21%	12	2.11%	13	2.11%	16	2.56%	12	1.84%	-4
Town of Yarmouth	114	19.39%	110	19.30%	137	22.24%	159	25.40%	148	22.66%	-11
	588		570		616		626		653		27
Out of District - Sandwich									1		
									654		

Cape Cod Regional Technical High School
FY23 Budget - Town Assessments
BASED ON CCT 10/1/21 ENROLLMENT PER GUIDANCE AND SIMS

Draft Estimate														
	FY22	FY23	% FY23	FY22	Estimated FY23	Supplemental	Transportation	Capital	Total Assessments		Change		Per Student	Per Student
	Enrollment	Enrollment	Enrollment	Minimum (State)	Minimum (State)	(district)	(district)	(district)	FY23	FY22	\$	%	FY22	FY23
<i>Towns</i>														
<i>Barnstable</i>	169	186	28.4%	\$ 2,640,448	\$ 2,870,809	\$ 418,482	\$ 90,597	\$ 117,668	\$ 3,497,556	\$ 3,417,605	\$ 79,951.00	2.3%	\$ 20,222.51	\$ 18,804.06
<i>Brewster</i>	41	59	9.0%	\$ 636,814	\$ 916,826	\$ 132,744	\$ 28,738	\$ 37,325	\$ 1,115,633	\$ 825,363	\$ 290,270.00	26.0%	\$ 20,130.80	\$ 18,909.03
<i>Chatham</i>	15	12	1.8%	\$ 232,981	\$ 203,045	\$ 26,999	\$ 5,845	\$ 7,591	\$ 243,480	\$ 301,962	\$ (58,482.00)	-24.0%	\$ 20,130.80	\$ 20,290.00
<i>Dennis</i>	73	72	11.0%	\$ 1,133,839	\$ 1,218,273	\$ 161,993	\$ 35,070	\$ 45,549	\$ 1,460,885	\$ 1,469,547	\$ (8,662.00)	-0.6%	\$ 20,130.78	\$ 20,290.07
<i>Eastham</i>	23	18	2.7%	\$ 357,237	\$ 304,568	\$ 40,498	\$ 8,767	\$ 11,387	\$ 365,221	\$ 463,008	\$ (97,787.00)	-26.8%	\$ 20,130.78	\$ 20,290.06
<i>Harwich</i>	51	71	10.8%	\$ 791,503	\$ 1,178,856	\$ 159,743	\$ 34,583	\$ 44,916	\$ 1,418,098	\$ 1,026,670	\$ 391,428.00	27.6%	\$ 20,130.78	\$ 19,973.21
<i>Mashpee</i>	44	51	7.8%	\$ 776,602	\$ 839,596	\$ 114,745	\$ 24,841	\$ 32,264	\$ 1,011,446	\$ 978,770	\$ 32,676.00	3.2%	\$ 22,244.77	\$ 19,832.27
<i>Orleans</i>	13	11	1.7%	\$ 201,917	\$ 186,125	\$ 24,749	\$ 5,358	\$ 6,959	\$ 223,191	\$ 261,700	\$ (38,509.00)	-17.3%	\$ 20,130.77	\$ 20,290.09
<i>Provincetown</i>	11	7	1.1%	\$ 170,853	\$ 118,443	\$ 15,749	\$ 3,410	\$ 4,428	\$ 142,030	\$ 221,438	\$ (79,408.00)	-55.9%	\$ 20,130.73	\$ 20,290.00
<i>Truro</i>	11	9	1.4%	\$ 170,852	\$ 152,284	\$ 20,249	\$ 4,384	\$ 5,694	\$ 182,610	\$ 221,438	\$ (38,828.00)	-21.3%	\$ 20,130.73	\$ 20,290.00
<i>Wellfleet</i>	16	12	1.8%	\$ 248,513	\$ 203,045	\$ 26,999	\$ 5,845	\$ 7,591	\$ 243,480	\$ 322,092	\$ (78,612.00)	-32.3%	\$ 20,130.75	\$ 20,290.00
<i>Yarmouth</i>	159	148	22.6%	\$ 2,398,220	\$ 2,306,532	\$ 332,986	\$ 72,088	\$ 93,628	\$ 2,805,234	\$ 3,138,260	\$ (333,026.00)	-11.9%	\$ 19,737.48	\$ 18,954.28
	626	656	100.0%	\$ 9,759,779	\$ 10,498,402	\$ 1,475,936	\$ 319,525	\$ 415,000	\$ 12,708,864	\$ 12,647,853	\$ 61,011			
														0.48%

Cape Cod Regional Technical High School
FY23 Budget - Revenue

Revenue	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed
Assessments from Member Towns <i>FY23 Assessment % Increase</i>	\$ 12,159,933	\$ 12,137,867	\$ 12,137,867	\$ 12,647,853	\$ 12,708,863 0.48%
<u>State Aid</u>					
¹ Chapter 70 State Aid	\$ 2,160,717	\$ 2,119,671	\$ 2,144,195	\$ 2,194,147	\$ 2,203,137
⁴ Chapter 71 Transportation Aid	\$ 568,601	\$ 550,481	\$ 647,910	\$ 505,000	\$ 550,000
Total State Aid	\$ 2,729,318	\$ 2,670,152	\$ 2,792,105	\$ 2,699,147	\$ 2,753,137
<u>Local Revenue</u>					
Interest Income	\$ 55,884	\$ 63,307	\$ 9,972	\$ 35,000	\$ 15,000
Facility Rental	\$ 31,883	\$ 18,074	\$ 7,500	\$ 30,000	\$ 50,000
Excess and Deficiency	\$ 80,000	\$ 200,000	\$ 775,000	\$ 400,000	\$ 600,000
Transportation Stabilization					
Mass Medicaid Reimbursement	\$ 55				
Unanticipated Revenue	\$ 11,434	\$ 654	\$ 120,971		
Total Local Revenue	\$ 179,256	\$ 282,035	\$ 913,443	\$ 465,000	\$ 665,000
Total Revenue	\$ 15,068,507	\$ 15,090,054	\$ 15,843,415	\$ 15,812,000	\$ 16,127,000

Cape Cod Regional Technical High School

FY23 Budget - Final

	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	%	Expected Grant Funds
1	Severance Pay	\$54,000	\$35,000	\$80,000	\$30,000	\$25,000		
2	Longevity	\$58,675	\$71,213	\$66,492	\$65,726	\$55,024		
3	Retirement Annuity Incentive	\$32,500	\$30,325	\$31,275	\$29,900	\$29,550		
4	Reserve for Unanticipated Expenses	\$0	\$0	\$0	\$25,000	\$19,000		
5	Provision for Contract Negotiations	\$0	\$0	\$0	\$0	\$0		
6	School Committee Supplies	\$1,315	\$1,132	\$1,500	\$1,200	\$1,200		
7	Dues & Subscriptions	\$12,760	\$17,516	\$12,682	\$16,000	\$15,000		
8	Total District Expenses	\$159,250	\$155,186	\$191,949	\$167,826	\$144,774	-13.74%	
9								
10	Superintendent-Director (1)	\$169,702	\$173,939	\$172,552	\$176,412	\$180,359		
11	Secretary-Supt.-Director (1)	\$74,666	\$76,920	\$78,538	\$80,193	\$81,885		
12	Advertising	\$21,021	\$21,045	\$6,430	\$23,000	\$23,000		
13	Supt/Business Office Supplies	\$11,161	\$13,914	\$9,908	\$12,000	\$11,000		
14	Public Relations	\$30,087	\$33,588	\$15,969	\$33,000	\$31,000		
15	General Expense	\$2,525	\$1,253	\$1,530	\$2,500	\$3,000		
16	District Dues/Subscriptions	\$4,558	\$4,850	\$2,829	\$5,000	\$5,000		
17	Postage	\$17,337	\$15,485	\$2,373	\$15,000	\$15,000		
18	Total District Administration	\$331,057	\$340,994	\$290,129	\$347,105	\$350,244	0.90%	
19								
20	Treasurer (1)	\$16,500	\$18,000	\$17,741	\$18,375	\$18,360		
21	Business Administrator (1)	\$128,030	\$131,462	\$134,397	\$137,398	\$140,468		
22	Business Office Staff (2)	\$119,656	\$119,512	\$124,941	\$130,729	\$133,613		
23	Audit	\$31,750	\$30,044	\$42,350	\$38,000	\$40,000		
24	Bookkeeper (1)	\$72,394	\$91,117	\$72,264	\$73,890	\$77,581		
25	Negotiations	\$17,952	\$0	\$0	\$14,000	\$2,000		
26	Legal Services	\$7,728	\$13,369	\$7,652	\$13,000	\$12,000		
27	Total Finance and Administrative Services	\$394,010	\$403,504	\$399,345	\$425,392	\$424,022	-0.32%	
28								
29	Director of Special Needs (1)	\$122,572	\$135,016	\$128,463	\$132,853	\$135,809		
30	Director of Technical Studies (1)	\$106,863	\$115,307	\$117,885	\$120,521	\$110,000		
31	Secretary to Tech Studies/Academic Coord.	\$16,714	\$19,436	\$21,606	\$28,000	\$56,372		
32	Director of Curriculum (1)	\$150,571	\$113,170	\$132,622	\$124,120	\$130,049		
33	Coop Coordinator (1)	\$0	\$29,695	\$30,259	\$30,000	\$32,000		
34	Technical Studies Supplies	\$1,115	\$5,987	\$767	\$2,500	\$2,500		
35	Curriculum Supplies & Software	\$1,537	\$988	\$1,225	\$1,200	\$1,500		
36	Special Needs Director Travel	\$0	\$0	\$200	\$0	\$0		

Cape Cod Regional Technical High School								
FY23 Budget - Final								
	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	%	Expected Grant Funds
37	Total District-wide Academic/Vocational	\$399,373	\$419,599	\$433,027	\$439,194	\$468,230	6.61%	
38								
39	Principal(1)	\$130,886	\$134,127	\$137,117	\$140,174	\$143,300		
40	Assistant Principal (1)	\$113,219	\$115,999	\$118,575	\$121,209	\$113,975		
41	Secretary to Principal(1)	\$65,270	\$76,700	\$54,574	\$69,660	\$71,137		
42	Attendance Clerk (.71)	\$31,227	\$33,557	\$35,330	\$36,197	\$36,758		
43	Assistant Principal Secretary (.85)	\$46,478	\$47,556	\$53,164	\$49,721	\$50,840		
44	Agenda Books	\$3,470	\$3,255	\$0	\$3,500	\$3,500		
45	Accreditation	\$0	\$0	\$0	\$12,000	\$11,000		
46	Principal's Supplies	\$5,575	\$3,674	\$2,573	\$5,500	\$4,000		
47	MCAS Supplies	\$389	\$0	\$0	\$500	\$500		
48	Assistant Principal Supplies	\$1,179	\$1,675	\$1,424	\$1,000	\$1,500		
49	Graduation Expense	\$997	\$12,552	\$8,502	\$1,500	\$7,000		
50	Prin./AP Dues & Subscriptions	\$397	\$150	\$3,039	\$600	\$1,000		
51	Principal/AP Travel	\$33	\$0	\$0	\$0	\$0		
52	Recognition Awards	\$9,558	\$5,618	\$2,765	\$5,500	\$5,000		
53	Total School Building Leadership	\$408,679	\$434,863	\$417,063	\$447,061	\$449,510	0.55%	
54								
55	Network Engineer (1)	\$85,581	\$87,721	\$89,695	\$91,713	\$93,777		
56	Technology Systems and Data Assistant (1)	\$76,696	\$80,767	\$84,786	\$86,694	\$88,645		
57	Technology Contracted Services	\$0	\$0	\$2,302	\$1,500	\$1,500		
58	Technology Supplies	\$10,118	\$12,304	\$362	\$9,000	\$9,000		
59	Audio Visual Supplies	\$107	\$0	\$0	\$0	\$0		
60	Total Building Technology	\$172,502	\$180,792	\$177,145	\$188,907	\$192,922	2.13%	
61								
62	Auto Collision Instructors (2)	\$142,174	\$148,093	\$154,191	\$160,473	\$166,904		
63	Auto Technology Instructors (2)	\$146,795	\$152,878	\$159,147	\$165,603	\$172,214		
64	Carpentry Staff (2)	\$147,098	\$152,210	\$144,748	\$150,843	\$157,080		
65	Cosmetology Instructors (2)	\$144,291	\$150,839	\$159,588	\$167,607	\$174,018		
66	Culinary Arts Staff (2)	\$172,350	\$175,798	\$179,314	\$182,899	\$186,513		
67	Dental Assist. Instructor (1.25)	\$77,705	\$82,335	\$158,882	\$148,787	\$169,835		
68	Early Childhood Instructors - CLOSED	\$88,521	\$0	\$0	\$0	\$0		
69	Electrical Instructors (2)	\$139,095	\$147,081	\$153,232	\$159,573	\$166,063		
70	Graphic Arts Instructors (2)	\$153,378	\$159,522	\$172,117	\$179,115	\$185,782		
71	Health Technology Instructors (3)	\$247,992	\$231,262	\$149,371	\$195,201	\$241,036		
72	Horticulture Instructors (2)	\$143,107	\$159,465	\$165,792	\$172,307	\$146,336		

Cape Cod Regional Technical High School								
FY23 Budget - Final								
	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	%	Expected Grant Funds
73	HVAC Staff (2)	\$86,427	\$167,537	\$186,900	\$239,939	\$251,072		
74	Information Technology Instructors (2)	\$123,170	\$131,585	\$140,694	\$149,907	\$146,335		
75	Marine Instructor (2)	\$149,394	\$150,455	\$162,942	\$169,399	\$156,044		
76	Plumbing Instructor (2)	\$176,331	\$160,232	\$160,478	\$166,872	\$173,417		
77	Welding Instructor - CLOSED	\$73,287	\$0	\$0	\$0	\$0		
78	Art Teacher (1)	\$22,350	\$54,560	\$58,787	\$63,164	\$67,691		
79	21st Century Skills (2)	\$167,640	\$170,993	\$169,804	\$172,435	\$175,835		
80	English Instructors (6)	\$457,902	\$475,922	\$482,196	\$502,197	\$486,885		
81	Health Instructor (1)	\$88,487	\$90,242	\$49,378	\$53,564	\$0		
82	Math Instructors (6)	\$451,436	\$462,938	\$519,436	\$508,945	\$522,784		
83	Phys. Ed. Instructors (2)	\$153,429	\$148,375	\$155,083	\$161,211	\$138,714		
84	Science Instructor (4)	\$319,159	\$332,214	\$364,544	\$372,644	\$387,113		\$58,328
85	Social Studies Instructor (4)	\$321,482	\$335,477	\$346,031	\$353,319	\$359,568		
86	Spanish Instructor (1)	\$83,336	\$84,988	\$86,673	\$88,392	\$90,144		
87	Engineering Technology Instructors (2)	\$160,689	\$178,697	\$184,450	\$188,136	\$168,202		
88	Animal Science Instructor (new)					\$0		\$75,385
89	Special Needs Instructor (6)	\$500,287	\$523,218	\$494,143	\$527,797	\$631,074		
90	Special Needs Inclusion Specialist (1)	\$82,586	\$86,863	\$88,600	\$91,122	\$95,419		
91	Technology Int. Specialist (1)	\$83,336	\$87,613	\$87,542	\$91,122	\$92,929		
92	Literacy Coach (1)	\$80,910	\$84,811	\$89,350	\$88,612	\$90,419		\$5,000
93	Total Instruction and Teaching Services	\$5,184,146	\$5,286,203	\$5,423,413	\$5,671,185	\$5,799,428	2.26%	\$138,713
94								
95	Special Needs Cont. Service	\$101,499	\$95,955	\$82,598	\$115,000	\$110,000		
96	Total Medical Therapeutic Services	\$101,499	\$95,955	\$82,598	\$115,000	\$110,000	-4.35%	
97								
98	Vocational Substitutes	\$32,310	\$33,115	\$46,186	\$49,000	\$51,000		
99	Academic Substitutes	\$72,114	\$50,649	\$53,913	\$49,000	\$51,000		
100	Total Substitutes	\$104,424	\$83,764	\$100,099	\$98,000	\$102,000	4.08%	
101								

Cape Cod Regional Technical High School

FY23 Budget - Final

	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	%	Expected Grant Funds
102	Auto Tech Aide (1)	\$35,732	\$37,731	\$38,446	\$39,040	\$38,532		
103	Graphic Arts Aide (1)	\$23,684	\$31,035	\$40,600	\$35,816	\$36,532		
104	Information Technology Aide (1)	\$27,622	\$40,738	\$35,114	\$35,816	\$36,532		
105	Physical Education Aide (1)	\$32,452	\$34,425	\$38,469	\$35,816	\$36,532		
106	Special Needs Aides (7)	\$68,107	\$50,811	\$64,092	\$121,192	\$101,922		\$160,000
107	Total Paraprofessionals Instructional Asst.	\$187,597	\$194,740	\$216,721	\$267,680	\$250,050	-6.59%	\$160,000
108								
109	Librarian (.84)	\$75,862	\$72,820	\$79,146	\$80,694	\$58,180		
110	Total Library	\$75,862	\$72,820	\$79,146	\$80,694	\$58,180	-27.90%	
111								
112	Professional Development	\$54,382	\$53,104	\$35,795	\$48,000	\$48,000		
113	Course Reimbursement	\$22,978	\$13,400	\$23,339	\$31,000	\$31,000		
114	Curriculum Development	\$3,717	\$2,125	\$355	\$3,000	\$4,000		
115	State Mandated Mentoring	\$9,750	\$9,750	\$8,000	\$9,750	\$8,000		
116	Total Professional Development	\$90,828	\$78,379	\$67,489	\$91,750	\$91,000	-0.82%	
117								
118	Auto Body Text & Subscriptions	\$0	\$665	\$0	\$1,000	\$0		
119	Auto Technology Text & Subscriptions	\$2,310	\$1,768	\$1,993	\$2,000	\$2,000		
120	Carpentry Texts & Subscriptions	\$0	\$3,009	\$0	\$0	\$0		
121	Cosmetology Texts & Subscriptions	\$299	\$0	\$299	\$600	\$300		
122	Culinary Arts Texts & Subscriptions	\$2,163	\$598	\$2,389	\$1,100	\$2,500		
123	Dental Assistant Texts & Subscriptions	\$0	\$1,470	\$4,294	\$0	\$1,500		
124	Electrical Texts & Subscriptions	\$150	\$6,101	\$0	\$650	\$1,000		
125	Graphic Arts Texts & Subscriptions	\$3,238	\$0	\$9	\$0	\$0		
126	Health Technology Texts & Subscriptions	\$4,472	\$3,316	\$14,856	\$5,500	\$5,000		
127	Horticulture Texts & Subscriptions	\$599	\$2,688	\$1,200	\$0	\$1,000		
128	HVAC Texts & Subscriptions	\$0	\$0	\$60	\$0	\$0		
129	Information Technology Texts & Subscriptions	\$0	\$5,394	\$902	\$4,000	\$1,500		
130	Marine Mechanics Texts & Subscriptions	\$0	\$1,167	\$1,523	\$500	\$0		
131	Plumbing Texts & Subscriptions	\$0	\$12,993	\$0	\$0	\$0		
132	Engineering Texts & Subscriptions	\$1,275	\$2,882	\$847	\$700	\$2,000		
133	Special Needs Texts & Subscriptions	\$3,343	\$1,824	\$3,198	\$2,250	\$2,500		
134	English Texts & Subscriptions	\$3,774	\$0	\$0	\$3,200	\$3,000		
135	Math Texts & Subscriptions	\$0	\$0	\$0	\$0	\$0		
136	Science Texts & Subscriptions	\$3,337	\$0	\$0	\$1,300	\$1,000		
137	Social Studies Texts & Subscriptions	\$0	\$0	\$0	\$15,000	\$4,000		

Cape Cod Regional Technical High School

FY23 Budget - Final

	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	%	Expected Grant Funds
138	Special Needs Dues	\$156	\$0	\$100	\$250	\$250		
139	Library Books	\$6,073	\$3,512	\$1,524	\$4,500	\$4,000		
140	Library Subscriptions	\$2,918	\$937	\$2,428	\$3,000	\$2,500		
138	Total Textbooks & Subscriptions	\$34,107	\$48,324	\$35,622	\$45,550	\$34,050	-25.25%	
139								
140	School Paper Bid	\$11,597	\$0	\$5,000	\$6,000	\$6,000		
141	Auto Body Supplies	\$2,628	\$8,481	\$11,951	\$5,000	\$10,000		
139	Auto Technology Supplies	\$1,979	\$3,978	\$3,636	\$4,000	\$4,000		
140	Carpentry Supplies	\$4,269	\$3,080	\$12,237	\$3,500	\$6,000		
141	Cosmetology Supplies	\$4,616	\$3,624	\$1,958	\$4,000	\$4,000		
142	Culinary Arts Supplies	\$19,041	\$20,160	\$44,734	\$15,000	\$25,000		
143	Dental Assistant Supplies	\$3,068	\$2,828	\$2,024	\$3,000	\$3,000		
144	Electrical Supplies	\$11,363	\$3,370	\$5,612	\$8,000	\$8,000		
145	Graphic Arts Supplies	\$11,328	\$21,961	\$8,871	\$10,000	\$10,000		
146	Health Technology Supplies	\$3,137	\$1,763	\$2,844	\$4,000	\$3,500		
147	Horticulture Supplies	\$14,325	\$11,060	\$19,333	\$14,000	\$15,000		
148	HVAC Supplies	\$18,570	\$19,507	\$29,986	\$15,000	\$20,000		
149	Information Technology Supplies	\$1,793	\$219	\$454	\$2,000	\$2,000		
150	Marine Mechanics Supplies	\$8,044	\$4,611	\$9,136	\$6,000	\$10,000		
151	Plumbing Supplies	\$18,507	\$3,724	\$20,744	\$16,000	\$20,000		
152	Welding Supplies - CLOSED	\$18,771	\$0	\$0	\$0	\$0		
153	Exploratory Supplies	\$9,940	\$17,991	\$5,017	\$10,000	\$10,000		
154	Engineering Supplies	\$10,971	\$2,528	\$10,582	\$10,000	\$10,000		
155	Safety Supplies / OSHA Training	\$6,971	\$14,186	\$5,868	\$8,000	\$8,000		
156	Special Needs Supplies	\$2,396	\$3,723	\$765	\$3,000	\$3,000		
157	21st Century Skills Supplies	\$139	\$2,595	\$0	\$200	\$200		
158	English Supplies	\$2,317	\$5,435	\$2,558	\$4,000	\$4,000		
159	Health Education Supplies	\$423	\$159	\$107	\$300	\$300		
160	Math Supplies	\$1,356	\$1,594	\$859	\$1,500	\$1,500		
161	Phys. Ed. Supplies	\$989	\$615	\$0	\$1,000	\$1,000		
162	Science Supplies	\$4,505	\$3,283	\$9,474	\$4,500	\$4,500		
163	Social Studies Supplies	\$789	\$722	\$0	\$800	\$800		

Cape Cod Regional Technical High School

FY23 Budget - Final

	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	%	Expected Grant Funds
164	Spanish Supplies	\$270	\$0	\$200	\$250	\$0		
165	Art Supplies	\$5,189	\$4,218	\$4,327	\$4,500	\$4,500		
166	Library Supplies	\$1,455	\$1,559	\$138	\$1,000	\$1,000		
167	Total Educational Supplies	\$200,749	\$166,974	\$218,415	\$164,550	\$195,300	18.69%	
168								
169	Field Trips-Competitions	\$32,790	\$3,526	\$16,163	\$40,000	\$40,000		
170	Senior Project	\$580	\$11	\$0	\$500	\$500		
171	Summer School	\$0	\$0	\$4,584	\$3,000	\$0		
172	Tutoring & Credit Recovery	\$8,568	\$6,814	\$990	\$7,500	\$7,500		
173	Total Other Instructional Services	\$41,937	\$10,351	\$21,737	\$51,000	\$48,000	-5.88%	
174								
175	Guidance Counselors (4)	\$328,743	\$318,740	\$318,099	\$327,684	\$340,356		
176	At Risk Counselor (1)	\$76,334	\$81,854	\$88,892	\$93,856	\$95,718		
177	Guidance Secretaries (2)	\$96,300	\$102,156	\$108,366	\$108,366	\$111,639		
178	Guidance Supplies	\$3,514	\$3,568	\$2,603	\$4,000	\$4,000		
179	Guidance Public Relations	\$9,550	\$8,926	\$656	\$9,000	\$8,000		
180	Guidance Travel	\$204	\$0	\$0	\$0	\$0		
181	Dues & Subscriptions	\$1,914	\$2,370	\$2,351	\$2,300	\$2,300		
182	ELL Testing & Services	\$1,336	\$1,708	\$1,611	\$1,200	\$2,000		
183	Total Guidance and Counseling Services	\$517,895	\$519,322	\$522,578	\$546,406	\$564,013	3.22%	
184								
185	Psychological Services	\$47,350	\$31,825	\$55,005	\$48,000	\$55,000		
186	Total Psychological Services	\$47,350	\$31,825	\$55,005	\$48,000	\$55,000	14.58%	
187								
188	Nurse (1)	\$60,948	\$65,236	\$86,598	\$74,257	\$79,000		
189	Assistant to Nurse (1)	\$28,496	\$34,557	\$5,948	\$35,816	\$0		
190	Medical Services	\$150	\$0	\$0	\$0	\$3,500		
191	Nurse's Supplies	\$6,629	\$3,814	\$2,038	\$3,500	\$3,500		
192	Total Health Services	\$96,223	\$103,607	\$94,584	\$113,573	\$86,000	-24.28%	
193								
194	Basic Transportation	\$678,526	\$639,322	\$805,530	\$789,525	\$789,525		
195	Late Transportation	\$58,705	\$45,849	\$21,840	\$70,000	\$70,000		
196	Special Needs Transportation	\$8,006	\$11,038	\$0	\$8,000	\$5,000		
197	Homeless Transportation	\$9,681	\$0	\$11,348	\$8,000	\$5,000		
198	Total Student Transportation	\$754,918	\$696,209	\$838,718	\$875,525	\$869,525	-0.69%	
199								

Cape Cod Regional Technical High School

FY23 Budget - Final

	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	%	Expected Grant Funds
200	Transfer to School Lunch	\$28,000	\$30,000	\$26,000	\$26,000	\$18,000		
201	Total Food Services	\$28,000	\$30,000	\$26,000	\$26,000	\$18,000	-30.77%	
202								
203								
204	Coaches	\$124,856	\$90,217	\$109,800	\$141,133	\$150,621		
205	Sports Clinics/Trainer	\$1,627	\$450	\$504	\$50,000	\$50,000		
206	Officials	\$23,731	\$20,334	\$7,565	\$25,000	\$25,000		
207	Activity Staff	\$9,719	\$9,867	\$1,380	\$10,000	\$10,000		
208	Ice Time	\$13,279	\$5,577	\$6,723	\$12,000	\$10,000		
209	Game Transportation	\$39,802	\$30,599	\$15,823	\$54,000	\$50,000		
210	Athletic Supplies	\$30,734	\$36,666	\$12,009	\$38,000	\$35,000		
211	Equipment Reconditioning	\$4,454	\$4,357	\$788	\$4,500	\$4,500		
212	Athletic Dues & Subscriptions	\$9,634	\$7,052	\$3,255	\$7,500	\$7,500		
213	Athletic Travel	\$924	\$0	\$0	\$0	\$0		
214	Total Athletic Services	\$258,760	\$205,119	\$157,847	\$342,133	\$342,621	0.14%	
215								
216	Advisors	\$51,090	\$60,461	\$34,554	\$47,538	\$48,649		
217	Student Activities	\$27,383	\$26,457	\$6,240	\$20,000	\$29,000		
218	Total Other Student Activities	\$78,473	\$86,918	\$40,794	\$67,538	\$77,649	14.97%	
219								
220	Police Liason Officer	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		
221	After School Supervision	\$9,800	\$6,686	\$0	\$10,000	\$11,000		
222	Security	\$396	\$200	\$224	\$1,000	\$225		
223	Total School Security	\$30,196	\$26,886	\$20,224	\$31,000	\$31,225	0.73%	
224								
225	Custodians (5)	\$228,297	\$247,614	\$256,658	\$245,178	\$252,764		
226	Custodial/Matron (.8)	\$46,983	\$40,164					
227	Contracted Services	\$508	\$1,658	\$0	\$2,000	\$1,000		
228	Custodial Supplies	\$36,693	\$37,203	\$42,108	\$40,000	\$40,000		
229	Custodial Clothing Allowance	\$5,861	\$7,991	\$8,618	\$6,000	\$6,000		
230	Total Custodial Services	\$318,342	\$334,630	\$307,384	\$293,178	\$299,764	2.25%	
231								

Cape Cod Regional Technical High School

FY23 Budget - Final

	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	%	Expected Grant Funds
232	Heat for Building - Gas	\$161,229	\$146,661	\$137,690	\$138,000	\$180,000		
233	Heat for Building - Oil	\$1,793	\$1,363	\$0	\$1,500	\$0		
234	Total Heat of Building	\$163,022	\$148,024	\$137,690	\$139,500	\$180,000	29.03%	
235								
236	Telephone	\$19,727	\$19,989	\$27,970	\$20,000	\$26,000		
237	Water	\$6,026	\$5,437	\$8,042	\$6,000	\$9,000		
238	Electricity	\$346,197	\$278,855	\$219,803	\$346,923	\$349,000		
239	Gasoline	\$13,164	\$7,517	\$5,832	\$15,000	\$14,000		
240	Refuse Removal	\$23,984	\$21,114	\$30,079	\$24,000	\$24,000		
241	Total Utility Services	\$409,098	\$332,912	\$291,726	\$411,923	\$422,000	2.45%	
242								
243	Student Wages	\$4,104	\$3,588	\$0	\$4,500	\$4,500		
244	Groundskeeper (1)	\$29,079	\$42,284	\$51,657	\$56,139	\$57,262		
245	Snow Removal	\$13,700	\$12,190	\$22,050	\$25,000	\$25,000		
246	Grounds Contracted Services	\$3,014	\$7,774	\$0	\$5,000	\$0		
247	Grounds Supplies	\$40,976	\$34,127	\$31,505	\$30,000	\$35,000		
248	Total Maintenance of Grounds	\$90,873	\$99,963	\$105,212	\$120,639	\$121,762	0.93%	
249								
250	Building & Grounds Supervisor (1)	\$85,749	\$87,892	\$101,719	\$91,892	\$93,730		
251	Maintenance Employees (2.3)	\$111,226	\$106,094	\$125,657	\$151,969	\$136,720		
252	Maint. of Building Supplies	\$33,283	\$40,334	\$33,109	\$45,000	\$45,000		
253	Electrical Contracted Service	\$9,577	\$8,189	\$1,557	\$10,000	\$10,000		
254	Emergency Services	\$48,407	\$42,767	\$49,399	\$40,000	\$59,000		
255	Mechanical Contracted Services	\$12,300	\$17,900	\$0	\$15,000	\$15,000		
256	Air Conditioning Cont. Serv.	\$3,045	\$0	\$0	\$15,000	\$18,000		
257	Building Contracted Services	\$81,132	\$82,235	\$39,904	\$80,000	\$80,000		
258	Total Maintenance of Building	\$384,718	\$385,411	\$351,345	\$448,861	\$457,450	1.91%	
259								
260	Maint. Equipment - Administration	\$49,300	\$38,447	\$60,482	\$45,000	\$44,000		
261	Maint. Equipment - Vocational	\$29,168	\$15,453	\$27,586	\$22,000	\$22,000		
262	Maint. Equipment - Academic	\$1,770	\$0	\$4,025	\$2,500	\$4,000		
263	Maint. Equipment - Maintenance	\$17,892	\$6,750	\$13,449	\$13,000	\$14,000		
264	Maintenance of Vehicles	\$28,966	\$15,309	\$4,607	\$22,000	\$20,000		
265	Total Maintenance of Equipment	\$127,094	\$75,959	\$110,149	\$104,500	\$104,000	-0.48%	
266								
267	Barnstable County Retirement Assessment	\$497,610	\$479,921	\$541,453	\$449,201	\$469,805		

Cape Cod Regional Technical High School								
FY23 Budget - Final								
	Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Proposed	%	Expected Grant Funds
268	Total Employee Retirement	\$497,610	\$479,921	\$541,453	\$449,201	\$469,805	4.59%	
269								
270	Employee Health Insurance	\$1,407,437	\$1,393,149	\$1,270,601	\$1,275,487	\$1,377,258		\$25,000
271	Employee Dental Insurance	\$81,399	\$108,058	\$107,144	\$96,300	\$98,161		
272	Employee Long Term Disability Ins.	\$15,918	\$16,163	\$18,555	\$18,479	\$21,243		
273	Employee Life Insurance	\$8,749	\$13,672	\$15,142	\$19,147	\$17,110		
274	Medicare Tax	\$121,655	\$124,657	\$126,964	\$130,000	\$130,000		
275	Unemployment Insurance	\$21,627	\$35,454	\$28,318	\$35,000	\$40,000		
276	Workers' Comp. Insurance	\$64,717	\$67,934	\$68,717	\$77,465	\$74,097		
277	Retirees Health Insurance	\$639,830	\$547,350	\$644,937	\$633,028	\$618,000		
278	Retiree Section 18 Penalty	\$1,618	\$1,681	\$1,013	\$1,680	\$1,680		
279	OPEB Obligation	\$225,000	\$100,000	\$550,000	\$200,000	\$250,000		
280	Property & Liability Ins.	\$202,413	\$189,979	\$188,350	\$258,011	\$234,968		
281	Excess Liability Insurance	\$8,896	\$9,524	\$11,198	\$16,924	\$16,924		
282	Student Insurance	\$15,000	\$13,261	\$15,385	\$13,261	\$12,687		
283	Treasurer's Bond	\$350	\$350	\$246	\$350	\$350		
284	Total Insurances	\$2,814,609	\$2,621,232	\$3,046,570	\$2,775,131	\$2,892,477	4.23%	\$25,000
285								
286	Postage Meter	\$2,984	\$2,984	\$2,984	\$2,998	\$2,998		
287	Total Fixed Lease Charges	\$2,984	\$2,984	\$2,984	\$2,998	\$2,998	0.00%	
288								
289	Building Improvement	\$66,355	\$56,590	\$69,372	\$150,000	\$150,000		
290	New Equipment	\$93,221	\$71,735	\$50,463	\$80,000	\$80,000		
291	Technology Equip/Software	\$99,857	\$105,427	\$223,433	\$95,000	\$95,000		
292	Replacement Equipment	\$141,090	\$139,223	\$84,060	\$90,000	\$90,000		
293	Total Fixed Assets	\$400,523	\$372,975	\$427,328	\$415,000	\$415,000	0.00%	
294	Capital Improvement Stabilization Fund	\$ 30,000		\$ 245,000				
295	Total Operating and Capital Budget	\$14,936,707	\$14,526,346	\$15,476,489	\$15,812,000	\$16,127,000	1.99%	\$323,713
296	Capital Debt Expense - Principal		\$ 2,935,000	\$ 3,320,000	\$ 3,485,000	\$ 3,485,000		
297	Capital Debt Expense - Interest		\$ 4,682,300	\$ 2,940,700	\$ 2,770,575	\$ 2,596,325		
298	Total Budget		\$22,143,646	\$21,737,189	\$22,067,575	\$22,208,325		



NAUSET REGIONAL SCHOOL DISTRICT

REGION ENROLLMENT SUMMARY FOR FY23 TOWN ASSESSMENTS											2/3/22
											REVISED
RESIDENT STUDENTS ATTENDING NAUSET MIDDLE SCHOOL & NAUSET HIGH SCHOOL:											
TOWN	GRADE 6	GRADE 7	GRADE 8	sub total Gr. 6-8	GRADE 9	GRADE 10	GRADE 11	GRADE 12	GRADE SP	sub total Gr. 9-12	GRAND TOTAL
Brewster	70	71	75	216	66	74	69	66	6	281	497
Eastham	30	27	30	87	39	27	24	31	0	121	208
Orleans	33	33	35	101	36	27	26	35	0	124	225
Wellfleet	15	16	15	46	30	11	18	33	0	92	138
TOTAL >>	148	147	155	450	171	139	137	165	6	618	1068
<i>Source: October 1, 2021 District Enrollment Report x2</i>											
RESIDENT STUDENTS ATTENDING OTHER MIDDLE & HIGH SCHOOLS BY CHOICE:											
TOWN	GRADE 6	GRADE 7	GRADE 8	sub total Gr. 6-8	GRADE 9	GRADE 10	GRADE 11	GRADE 12	GRADE SP	sub total Gr. 9-12	GRAND TOTAL
Brewster	3	5	6	14	7	2	3	4	0	16	30
Eastham	6	4	3	13	0	2	1	1	0	4	17
Orleans	1	0	1	2	2	0	0	0	0	2	4
Wellfleet	1	3	0	4	0	0	0	0	0	0	4
TOTAL >>	11	12	10	33	9	4	4	5	0	22	55
<i>Source: October 1, 2021 Foundation Enrollment Report 3 Dept. of Elem & Secondary Education (DESE) as of 12-27-2021</i>											
RESIDENT STUDENTS ATTENDING OTHER MIDDLE & HIGH SCHOOLS - CHARTER SCHOOLS											
TOWN	GRADE 6	GRADE 7	GRADE 8	sub total Gr. 6-8	GRADE 9	GRADE 10	GRADE 11	GRADE 12	GRADE SP	sub total Gr. 9-12	GRAND TOTAL
Brewster	15	15	10	40	3	2	4	0	0	9	49
Eastham	5	4	4	13	0	0	0	0	0	0	13
Orleans	7	7	9	23	2	1	0	1	0	4	27
Wellfleet	1	1	0	2	0	0	0	1	0	1	3
TOTAL >>	28	27	23	78	5	3	4	2	0	14	92
<i>Source: October 1, 2021 Foundation Enrollment Report 3 Dept. of Elem & Secondary Education (DESE) as of 12-27-2021</i>											

REGION ENROLLMENT SUMMARY FOR FY23 TOWN ASSESSMENTS											2/3/22
											REVISED
TOWN	GRADE 6	GRADE 7	GRADE 8	sub total Gr. 6-8	GRADE 9	GRADE 10	GRADE 11	GRADE 12	GRADE SP	sub total Gr. 9-12	GRAND TOTAL
Brewster - Nauset	70	71	75	216	66	74	69	66	6	281	497
Brewster - Choice	3	5	6	14	7	2	3	4	0	16	30
Brewster - Charter	15	15	10	40	3	2	4	0	0	9	49
TOTAL >>	88	91	91	270	76	78	76	70	6	306	576
Eastham - Nauset	30	27	30	87	39	27	24	31	0	121	208
Eastham - Choice	6	4	3	13	0	2	1	1	0	4	17
Eastham - Charter	5	4	4	13	0	0	0	0	0	0	13
TOTAL >>	41	35	37	113	39	29	25	32	0	125	238
Orleans - Nauset	33	33	35	101	36	27	26	35	0	124	225
Orleans - Choice	1	0	1	2	2	0	0	0	0	2	4
Orleans - Charter	7	7	9	23	2	1	0	1	0	4	27
TOTAL >>	41	40	45	126	40	28	26	36	0	130	256
Wellfleet - Nauset	15	16	15	46	30	11	18	33	0	92	138
Wellfleet - Choice	1	3	0	4	0	0	0	0	0	0	4
Wellfleet - Charter	1	1	0	2	0	0	0	1	0	1	3
TOTAL >>	17	20	15	52	30	11	18	34	0	93	145
GRAND											
TOTALS >>	187	186	188	561	185	146	145	172	6	654	1215
	GRADE 6	GRADE 7	GRADE 8	Gr. 6-8	GRADE 9	GRADE 10	GRADE 11	GRADE 12	GRADE SP	Gr. 9-12	TOTAL
ASSESSMENT PERCENTAGES FOR FY23 BUDGET:										ASSESSMENT PERCENTAGES FOR FY22 BUDGET:	
BREWSTER	576 Students / 1,215 =			0.474074					0.481667	-0.007593	-1.60163%
EASTHAM	238 Students / 1,215 =			0.195885					0.198333	-0.002448	-1.24983%
ORLEANS	256 Students / 1,215 =			0.210700					0.190833	0.019867	9.42887%
WELLFLEET	145 Students / 1,215 =			0.119342					0.129167	-0.009825	-8.23304%
				1.000000					1.000000		
										FY23 TO FY22	
										CHANGE:	%

NAUSET REGIONAL SCHOOLS

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OPERATING BUDGET

EXPENSE	Certified Budget	Certified Budget	Certified Budget	Certified Budget	Certified Budget	Certified Budget	Certified Budget	Certified Budget	Proposed Budget	Increase	%
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-2021	2021-2022	2022-2023	Decrease	(Decrease)
MS	7,251,616	7,432,783	7,642,453	7,727,788	7,990,235	8,245,521	8,452,061	8,663,380	8,818,190	154,810	1.79%
HS	10,702,040	10,968,281	11,131,812	11,086,421	11,468,531	11,781,018	11,859,106	12,155,584	12,348,334	192,750	1.59%
OPEB Contribution	0	0	0	0	0	400,000	0	0	0	0	0.00%
Region Only	10,107,934	10,425,132	11,109,971	9,200,923	9,185,401	9,498,049	10,381,124	10,287,050	11,710,678	1,423,628	13.84%
Region's Share of Central Office	938,399	1,007,868	995,246	1,004,653	1,034,296	1,077,127	1,105,556	1,151,988	1,153,865	1,877	0.16%
Total	28,999,988	29,834,063	30,879,481	29,019,785	29,678,463	31,001,715	31,797,847	32,258,002	34,031,067	1,773,065	5.50%
INCOME											
State Base Aid	3,321,529	3,346,989	3,346,989	3,444,939	3,444,939	3,491,268	3,526,826	3,562,549	3,598,819	36,270	1.02%
Charter School Aid	135,735	76,637	74,005	74,005	74,005	61,549	58,154	299,244	475,921	176,677	59.04%
State Transportation Aid	557,444	528,982	594,252	765,016	827,315	819,851	819,851	819,851	819,851	0	0.00%
Truro & Provincetown Tuition	1,975,730	1,776,780	2,257,625	2,028,028	2,024,960	2,344,166	2,118,863	1,880,965	1,987,618	106,653	5.67%
Elementary Assessments for Therapists	131,038	149,853	178,456	187,954	189,913	202,429	227,140	260,911	246,853	(14,058)	-5.39%
Estimated Receipts	50,000	50,000	50,000	100,000	185,000	200,000	211,000	106,000	106,000	0	0.00%
Transfer from E&D	250,000	500,000	783,500	630,000	590,000	590,000	946,760	946,760	1,000,000	53,240	5.62%
Prior Transfer-In from Revolving Funds***	2,410,659	2,653,344	2,331,223	0	0	0	0	0	0	0	0.00%
	8,832,135	9,082,585	9,616,050	7,229,942	7,336,132	7,709,263	7,908,594	7,876,280	8,235,062	358,782	4.56%
Total Operating Budget	20,167,853	20,751,478	21,263,431	21,789,843	22,342,331	23,292,452	23,889,253	24,381,722	25,796,005	1,414,283	5.80%
Construction Debt Service	664,220	481,700	264,744	255,063	251,563	267,286	256,450	364,659	442,429	77,770	21.33%
Transfer from E&D	0	0	4,106	4,106	4,106	4,106	1,154	0	2,129	2,129	100.00%
SBAB Reimbursement	654,591	0	0	0	0	0	0	0	0	0	0.00%
DEBT TO BE FUNDED	9,629	481,700	260,638	250,957	247,457	263,180	255,296	364,659	440,300	75,641	20.74%
Capital Plan Projects						532,356	545,665	559,307	573,290	13,983	2.50%
TOTAL ASSESSMENT	20,177,482	21,233,178	21,524,069	22,040,800	22,589,788	24,087,988	24,690,214	25,305,688	26,809,595	1,503,907	5.94%

NAUSET REGIONAL SCHOOLS

OPERATING BUDGET

	BREWSTER	EASTHAM	ORLEANS	WELLFLEET	TOTAL
FY 22 Population**	578	238	229	155	1,200
Assessment %	48.17%	19.83%	19.08%	12.92%	100%
Debt Assessment	175,644	72,324	69,589	47,102	364,659
FY21 Capital Plan Projects	269,400	110,929	106,734	72,244	559,307
FY21 OPEB Contribution	-	-	-	-	-
Operating Assessment	11,743,855	4,835,717	4,652,854	3,149,296	24,381,722
Total Assessment	12,188,899	5,018,970	4,829,177	3,268,642	25,305,688

FY 23 Population**	576	238	256	145	1,215
Assessment %	0.474074	0.195885	0.210700	0.119342	100.00%
Debt Assessment	208,735	86,248	92,771	52,546	440,300
FY23 Capital Plan Projects	271,782	112,299	120,792	68,417	573,290
FY23 OPEB Contribution	-	-	-	-	-
Operating Assessment	12,229,216	5,053,045	5,435,208	3,078,536	25,796,005
Total Assessment	12,709,733	5,251,592	5,648,771	3,199,499	26,809,595

	BREWSTER	EASTHAM	ORLEANS	WELLFLEET	TOTAL
Increase (Decrease) 22 to 23					
Population**	(2)	0	27	(10)	15
Assessment %	-0.76%	-0.24%	1.99%	-0.98%	0.00%
Debt Assessment	33,091	13,924	23,182	5,444	75,641
Capital Plan Projects	2,382	1,370	14,058	(3,827)	13,983
OPEB Contribution	-	-	-	-	0
Operating Assessment	485,361	217,328	782,354	(70,760)	1,414,283
Total Assessment	520,834	232,622	819,594	(69,143)	1,503,907

2023 Capital Plan Projects					
Towns' Shares	271,782	112,299	120,792	68,417	573,290

NAUSET REGIONAL SCHOOLS FY23 OPERATING BUDGET, DEBT, & CAPITAL BUDGET	24,690,214	25,305,688	26,809,595	1,503,907	5.94%
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2023 TOTAL ASSESSMENT	12,709,733	5,251,592	5,648,771	3,199,498.99	26,809,595
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* Provincetown Tuition - FY11 income not counted in total. Tuition was approved after budget was certified.
 **Population = The number of resident students attending Nauset, other schools as "choice students", or public charter schools.
 ***Per DESE starting in FY18 Nauset will budget a portion of expenditures directly out of Revolving Funds instead of appropriations for those revolving funds revenue budgeted as a general fund revenue source (Transfer-In).

NAUSET REGIONAL SCHOOLS

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OPERATING EXPENSE BUDGETED FROM REVOLVING FUNDS

<u>EXPENSE</u>	Certified Budget 2014-15	Certified Budget 2015-16	Certified Budget 2016-17	Certified Budget 2017-18	Certified Budget 2018-2019	Certified Budget 2019-2020	Certified Budget 2020-2021	Certified Budget 2021-2022	Certified Budget 2022-2023	Increase/ (Decrease)	% Increase (Decrease)
Circuit Breaker Revolving Fund	810,351	903,344	596,723	649,601	764,274	764,274	930,600	930,600	1,180,600	250,000	26.86%
School Choice Revolving Fund	1,600,308	1,700,000	1,534,500	1,833,500	2,128,100	2,128,100	1,556,500	1,276,000	1,233,000	(43,000)	-3.37%
Cape Cod Tech Revolving Fund	-	-	-	49,500	16,500	6,000	10,000	10,000	10,000	-	0.00%
Firebird Revolving Fund	-	-	-	20,000	-	-	-	-	10,000	10,000	0.00%
MS Building Use Fund	-	-	-	60,000	-	-	-	-	-	-	0.00%
HS Building Use Fund	-	-	-	10,000	-	-	-	-	-	-	0.00%
International Student Revolving Fund	-	50,000	200,000	-	-	-	25,000	-	-	-	0.00%
Total Expenses Funded With Revolving Funds***	2,410,659	2,653,344	2,331,223	2,622,601	2,908,874	2,898,374	2,522,100	2,216,600	2,433,600	217,000	9.79%

***Per DESE starting in FY18 Nauset will budget a portion of expenditures directly out of Revolving Funds instead of appropriations for those revolving funds revenue budgeted as a general fund revenue source (Transfer-In).



Nauset Regional School District

Region Only
Cost Drivers for FY23 Budget



FY23 Budget Increases

<u>Transportation--In District Regular Day and Late Buses</u>	<u>46,069</u>
<u>School Choice Tuition</u>	<u>46,670</u>
<u>Charter School Tuition</u>	<u>552,621</u>
<i>Special Education Transportation:</i>	
<u>Out of District</u>	<u>206,898</u>
<u>Parent Reimbursement</u>	<u>27,883</u>
<u>In District</u>	<u>58,240</u>
<i>Special Education Tuitions:</i>	
<u>Out of District Placements</u>	<u>194,548</u>
<u>Cape Cod Collaborative</u>	<u>18,798</u>
<u>Professional Development Admin. Assist.</u>	<u>5,000</u>
<u>Banking; Audit; Dues; Legal</u>	<u>47,329</u>
<u>Tech Salary</u>	<u>1,158</u>
<u>Barnstable County Retirement</u>	<u>44,281</u>
<u>Employer's Share of Health Insurance</u>	<u>298,999</u>
<u>Building/Contents/Liability/Auto Ins.</u>	<u>29,827</u>
<u>Employer's Share of Retired Health Insurance</u>	<u>8,400</u>
<u>Region Facilities Director</u>	<u>125,000</u>
<u>Total Budget Increases</u>	<u>1,711,721</u>



FY23 Budget Decreases

Special Education:

<u>SE Tutors</u>	<u>(500)</u>
<u>SE Contracted Services Tutors</u>	<u>(750)</u>
<u>SE Contracted Services Psychological</u>	<u>(15,660)</u>
<u>SE Salaries Speech Therapeutic, OT, PT</u>	<u>(14,058)</u>
<u>Supplies Treasurer; Advertising</u>	<u>(5,000)</u>
<u>Professional Development</u>	<u>(16,000)</u>
<u>Unemployment Insurance</u>	<u>(19,125)</u>
<u>Total Budget Decreases</u>	<u>(71,093)</u>
<u>Total Increase FY23 Region Only Budget</u>	<u>1,640,628</u>

NAUSET REGIONAL SCHOOL DISTRICT										2/3/2022	
FY 2023 BUDGET WORKSHEET										ver 1	
<i>Region Only - NHS / NMS</i>		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2022-2023	Increase	Increase
Transportation Charter School	8715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation MS RD	8741	\$531,522	\$540,522	\$556,738	\$535,653	\$556,738	\$521,323	\$558,285	\$580,337	\$22,052	3.95%
Transportation MS Early Bus	8742	\$22,109	\$22,109	\$22,772	\$22,235	\$22,772	\$20,921	\$22,835	\$23,737	\$902	3.95%
Transportation MS Late Bus	8743	\$13,291	\$13,291	\$13,690	\$13,367	\$13,690	\$12,579	\$13,728	\$14,270	\$542	3.95%
Transportation HS RD	8744	\$531,522	\$540,522	\$556,738	\$535,653	\$556,738	\$520,424	\$558,285	\$580,337	\$22,052	3.95%
Transportation HS Late Bus	8745	\$12,780	\$12,780	\$13,163	\$12,852	\$13,163	\$12,051	\$13,200	\$13,721	\$521	3.95%
Transportation Fuel Escalation Chgs MS	8754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation Fuel Escalation Chgs HS	8751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation - McKinney Vento	8758	\$7,500	\$8,063	\$8,366	\$18,326	\$8,366	\$0	\$18,326	\$18,326	\$0	0.00%
		\$1,118,724	\$1,137,287	\$1,171,467	\$1,138,086	\$1,171,467	\$1,087,298	\$1,184,659	\$1,230,728	\$46,069	3.89%
School Choice Tuition	8728	\$279,000	\$236,705	\$243,000	\$264,054	\$314,252	\$296,597	\$314,252	\$360,922	\$46,670	14.85%
Charter School Tuition	8729	\$1,533,699	\$1,327,244	\$1,585,168	\$1,152,301	\$1,515,204	\$1,509,508	\$1,580,895	\$2,133,516	\$552,621	34.96%
		\$1,812,699	\$1,563,949	\$1,828,168	\$1,416,355	\$1,829,456	\$1,806,105	\$1,895,147	\$2,494,438	\$599,291	31.62%
SE Salaries Tutors	8730	\$500	\$185	\$500	\$0	\$500	\$0	\$500	\$0	(\$500)	-100.00%
SE Contracted Services Tutors	8731	\$750	\$0	\$750	\$0	\$750	\$3,150	\$750	\$0	(\$750)	-100.00%
SE Contracted Svcs Psychological	8732	\$2,500	\$3,200	\$3,000	\$15,660	\$6,500	\$1,320	\$15,660	\$0	(\$15,660)	-100.00%
SE Psychological Salaries	8766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Salaries Speech Therapeutic, OT, PT	8740	\$189,913	\$189,913	\$202,429	\$207,782	\$227,140	\$224,803	\$260,911	\$246,853	(\$14,058)	-5.39%
SE Contracted Services OT/PT	8752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Mentor Stipends	8753	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Contracted Services Psychological	8760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ELL Teacher Salaries	8761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$193,663	\$193,298	\$206,679	\$223,442	\$234,890	\$229,273	\$277,821	\$246,853	(\$30,968)	-11.15%
Cafeteria Salaries	8765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Region Only - NHS / NMS		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2022-2023	Increase	Increase
SE Contracted Svcs Transportation	8733	\$307,174	\$188,445	\$326,976	\$187,173	\$160,160	\$136,196	\$283,713	\$490,611	\$206,898	72.93%
SE Contracted Svc Trans Parent Reimburse	8734	\$3,000	\$2,753	\$3,000	\$771	\$3,000	\$30,882	\$3,000	\$30,882	\$27,882	929.40%
SE Transportation MS	8746	\$40,688	\$39,326	\$42,316	\$39,532	\$44,008	\$40,720	\$43,519	\$54,299	\$10,780	24.77%
SE Transportation MS Summer	8747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Transportation HS	8748	\$179,135	\$173,140	\$186,300	\$173,441	\$193,752	\$179,360	\$191,600	\$239,060	\$47,460	24.77%
SE Transportation HS Summer	8749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Transportation Fuel Escalation Chgs	8755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$529,997	\$403,664	\$558,592	\$400,917	\$400,919	\$387,158	\$521,832	\$814,852	\$293,020	56.15%
SE Tuition Non-Public Schools	8735	\$1,618,766	\$530,899	\$1,600,711	\$903,170	\$1,978,799	\$722,906	\$1,414,580	\$1,609,128	\$194,548	13.75%
SE Tuition Collaborative	8736	\$326,051	\$398,232	\$521,427	\$295,035	\$314,867	\$454,991	\$596,602	\$615,400	\$18,798	3.15%
SE Itinerant Services	8737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Out of District Tuition	8750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Tuition Out of State	8756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$1,944,817	\$929,131	\$2,122,138	\$1,198,205	\$2,293,666	\$1,177,897	\$2,011,182	\$2,224,528	\$213,346	10.61%
Salaries Comm/Council Admin. Assist.	8701	\$1,736	\$4,593	\$4,000	\$2,885	\$4,000	\$4,116	\$4,000	\$4,116	\$116	2.90%
Supplies Treasurer	8702	\$1,300	\$352	\$1,300	\$268	\$1,300	\$298	\$1,300	\$300	(\$1,000)	-76.92%
Meet/Dues/Subscriptions	8703	\$2,100	\$1,761	\$2,100	\$2,722	\$2,100	\$4,274	\$2,725	\$4,275	\$1,550	56.88%
Salary Treasurer	8704	\$7,220	\$3,840	\$20,000	\$16,640	\$17,056	\$16,973	\$17,659	\$18,145	\$486	2.75%
Annual Fiscal Audit/Actuarial	8705	\$37,216	\$36,069	\$44,550	\$39,669	\$44,550	\$40,683	\$48,050	\$48,050	\$0	0.00%
Banking Services	8706	\$2,500	\$4,595	\$2,500	\$4,535	\$4,710	\$16,679	\$4,710	\$16,679	\$11,969	254.12%
Medicaid Collection Services	8707	\$10,000	\$12,000	\$14,584	\$14,584	\$14,584	\$14,584	\$14,584	\$14,584	\$0	0.00%
Advertising	8708	\$5,000	\$3,520	\$5,000	\$3,154	\$5,000	\$1,000	\$5,000	\$1,000	(\$4,000)	-80.00%
Legal Services School Committee	8709	\$15,000	\$46,525	\$15,000	\$32,704	\$15,000	\$65,933	\$32,725	\$65,933	\$33,208	101.48%
Legal Settlements	8710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Superintendent Life Insurance	8738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Salaries Legal Settlements	8739	\$0	\$0	\$0	\$0	\$0	\$5,065	\$0	\$0	\$0	0.00%
		\$82,072	\$113,255	\$109,034	\$117,161	\$108,300	\$169,605	\$130,753	\$173,082	\$42,329	32.37%
Clerical Stipend	8763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Tech Technician Salary	8768	\$86,841	\$87,241	\$89,004	\$89,404	\$91,620	\$91,620	\$94,830	\$95,988	\$1,158	1.22%
		\$86,841	\$87,241	\$89,004	\$89,404	\$91,620	\$91,620	\$94,830	\$95,988	\$1,158	1.22%

Region Only - NHS / NMS		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2018-2019	2018-2019	2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2022-2023	Increase	Increase
Salary Professional Development	8711	\$2,500	\$114	\$2,500	\$0	\$2,500	\$181	\$2,500	\$0	(\$2,500)	-100.00%
Substitutes Professional Development	8712	\$500	\$0	\$500	\$0	\$500	\$0	\$500	\$0	(\$500)	-100.00%
Contracted Svcs Professional Developmnt	8713	\$7,500	\$14,500	\$7,500	\$33,901	\$7,500	\$0	\$12,500	\$0	(\$12,500)	-100.00%
Professional Develop Growth Reimb.	8714	\$140,000	\$140,000	\$140,000	\$135,250	\$140,000	\$140,000	\$140,000	\$140,000	\$0	0.00%
Professional Develop Ed Assistants	8771	\$5,000	\$3,365	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
Professional Develop Admin. Assist.	8773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	100.00%
Professional Develop Supplies	8767	\$500	\$803	\$500	\$123	\$500	\$0	\$500	\$0	(\$500)	-100.00%
		\$156,000	\$158,782	\$156,000	\$174,274	\$156,000	\$145,181	\$161,000	\$150,000	(\$11,000)	-6.83%
County Retirement Assessment	8716	\$875,315	\$851,708	\$896,694	\$887,369	\$977,378	\$972,178	\$828,215	\$872,496	\$44,281	5.35%
FICA NRSD Share	8718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Medicare NRSD Share	8719	\$307,000	\$283,570	\$313,000	\$290,341	\$313,000	\$301,437	\$324,000	\$324,000	\$0	0.00%
Employer's Share Health Insurance	8720	\$3,932,639	\$1,773,265	\$3,871,594	\$1,683,587	\$3,849,094	\$2,120,850	\$3,483,765	\$3,782,764	\$298,999	8.58%
OPEB Contribution	8772	\$46,342	\$46,342	\$50,000	\$50,000	\$450,000	\$450,000	\$450,000	\$450,000	\$0	0.00%
Employer's Share Life Insurance	8721	\$7,500	\$6,602	\$7,500	\$6,801	\$7,500	\$6,851	\$7,500	\$7,500	\$0	0.00%
Worker's Compensation	8722	\$140,536	\$111,288	\$140,536	\$122,390	\$140,536	\$130,929	\$140,536	\$140,536	\$0	0.00%
Unemployment Insurance	8723	\$50,000	\$17,256	\$50,000	\$69,123	\$50,000	\$31,010	\$69,125	\$50,000	(\$19,125)	-27.67%
Building/Contents/Liability/Auto Ins.	8725	\$97,620	\$82,863	\$109,334	\$88,503	\$127,822	\$116,923	\$157,650	\$187,478	\$29,828	18.92%
Officer Bonds	8726	\$2,066	\$1,649	\$2,066	\$2,555	\$2,619	\$1,970	\$2,619	\$2,619	\$0	0.00%
Interscholastic Athletic Insurance	8727	\$8,864	\$9,538	\$10,520	\$10,038	\$12,548	\$10,038	\$12,548	\$12,548	\$0	0.00%
		\$5,467,882	\$3,184,081	\$5,451,244	\$3,210,707	\$5,930,497	\$4,142,186	\$5,475,958	\$5,829,941	\$353,983	6.46%
Employer's Share Retired Health Ins.	8724	\$697,639	\$710,172	\$700,157	\$695,828	\$683,809	\$735,125	\$747,868	\$756,268	\$8,400	1.12%
Section 18 Health Ins. Exp.	8764	\$3,941	\$4,954	\$3,941	\$3,272	\$2,600	\$2,416	\$2,600	\$2,600	\$0	0.00%
		\$701,580	\$715,126	\$704,098	\$699,100	\$686,409	\$737,541	\$750,468	\$758,868	\$8,400	1.12%
Region Facilities Director Salary	8774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	\$125,000	100.00%
Architectural/Engineering Design Services	8770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	\$125,000	100.00%
GRAND TOTAL		\$12,094,275	\$8,485,814	\$12,396,424	\$8,667,651	\$12,903,224	\$9,973,864	\$12,503,650	\$14,144,278	\$1,640,628	13.12%
Operations		\$6,494,375	\$4,258,485	\$6,509,380	\$4,290,646	\$6,972,826	\$5,286,133	\$6,613,009	\$7,132,879	\$519,870	7.86%
SPED		\$2,668,477	\$1,526,093	\$2,887,409	\$1,822,564	\$2,929,475	\$1,794,328	\$2,810,835	\$3,286,233	\$475,399	16.91%
Trans		\$1,118,724	\$1,137,287	\$1,171,467	\$1,138,086	\$1,171,467	\$1,087,298	\$1,184,659	\$1,230,728	\$46,069	3.89%
Choice/Charter		\$1,812,699	\$1,563,949	\$1,828,168	\$1,416,355	\$1,829,456	\$1,806,105	\$1,895,147	\$2,494,438	\$599,291	31.62%
		\$12,094,275	\$8,485,814	\$12,396,424	\$8,667,651	\$12,903,224	\$9,973,864	\$12,503,650	\$14,144,278	\$1,640,628	13.12%

Region Only – NHS/NMS Office FY2023 Budget
Line Item Descriptions & Justification

February 3, 2022
Ver 1

8741 Transportation MS RD

The District will be entering year five of a five year contract with the Cape Cod Collaborative for the District's regular day transportation needs. The FY23 budgeted amount reflects an increase of \$22,052, representing an increase of 3.95% for FY23.

8742 Transportation MS Early Bus

Transportation MS Early route is for 5 days. The District will be entering into year five of a five year contract with the Cape Cod Collaborative for the District's transportation needs. The FY23 budgeted amount reflects an increase of \$902, representing an increase of 3.95% for FY23.

8743 Transportation MS Late Bus

Transportation MS Late route is for 100 days. This represents two buses (200 runs) for this service at the Middle School for FY23. The FY23 budgeted amount reflects an increase of \$542, representing an increase of 3.95% for FY23.

8744 Transportation HS RD

The District will be entering into year five of a five year contract with the Cape Cod Collaborative for the District's regular day transportation needs. The FY23 budgeted amount reflects an increase of \$22,052, representing an increase of 3.95% for FY23.

8745 Transportation HS Late Bus

Transportation HS Late route is for 104 days. This represents two buses (208 runs) for this service at the High School. The District will be entering into year five of a five year contract with the Cape Cod Collaborative for the District's transportation needs. The FY23 budgeted amount reflects an increase of \$521, representing an increase of 3.95% for FY23.

8754 Transportation Fuel Escalation Charges HS

The District will be entering into year five of a five year contract with the Cape Cod Collaborative for the District's transportation needs. This line item is not applicable for FY23 and no funding is being requested for this line item for FY23.

8751 Transportation Fuel Escalation Charges MS

The District will be entering into year five of a five year contract with the Cape Cod Collaborative for the District's transportation needs. This line item is not applicable for FY23 and no funding is being requested for this line item for FY23.

8758 Transportation-McKinney Vento

Represents costs to transport homeless students to other schools. This line item for FY23 is level funded.

8728 School Choice Tuition

Reviewed the actual costs for two, three, four year average and the actual costs for FY22 and projected based on the actual costs for School Choice Tuition paid by the District. FY23 costs represents 50 students and an increase of \$46,670 or a 14.85% increase.

8729 Charter School Tuition

Reviewed the current enrollment (92), three and four year averages for the Lighthouse Charter and Sturgis Charter Schools. Three year average for Lighthouse Charter is 64 and three year average for Sturgis Charter is 12. FY23 projected per pupil costs are as follows: Lighthouse Charter \$22,882; Sturgis Charter \$24,910. This reflects an increase of \$552,621 or a 34.96% percentage increase for FY23.

8730 SE Salaries Tutors

Provides short-term tutoring services for students in out-of-district programs. No funding is being requested in FY23 based on actual amounts spent in prior years. Amount is reduced by \$500 in FY23. Will utilize grant funds.

8731 SE Contracted Services Tutors

Provides tutoring services for special needs students. No funding is being requested in FY23. Amount is reduced by \$750 in FY23. Will utilize grant funds.

8732 SE Contracted Services Psychological

Provides for outside psychological consulting services for special needs students for assessment. Amount is decreased by \$15,660 or 100% percentage decrease for FY23 based on the actual amounts spent in FY21. Will utilize grant funds.

8740 SE Salaries Speech Therapeutic, OT, PT

Represents the Elementary portion of Speech Therapeutic, OT & PT services which are billed to the four elementary schools. Amounts are based on a three year averaging of actual hours spent in each building. The High School and Middle School portion is reflected in their respective operating budget. This reflects a decrease of \$14,058 or a 5.39% percentage decrease for FY23.

8733 SE Contracted Services Transportation

Represents contracted services for Out-of-District Collaborative placements of special needs students' transportation through the Cape Cod Collaborative. Amount funded based on student needs and increased by \$206,898 or an increase of 72.93% based on current FY22 student needs and FY23 projected needs.

8734 SE Contracted Services Trans Parent Reimburse

Represents amounts paid to parents for transportation reimbursement. Line item is level is funded based on the actual expenses incurred in FY21. Line item is increased by \$30,882 or a 929.40% increase for FY23.

8746 SE Transportation MS

This amount represents amounts for Middle School Special Needs transportation costs for in District transportation expenses. The projected increase of \$10,780 or a 24.77% increase as provided by the Cape Cod Collaborative. The District is charged per actual mileage as opposed to per bus per day fee. This line item is based on the student need for this service.

8748 SE Transportation HS

This amount represents amounts for High School Special Needs transportation costs for in District transportation expenses. The projected increase of \$47,460 or a 24.77% increase as provided by the Cape Cod Collaborative. Included in this expense are costs for field trips, and transportation costs for the various programs inclusive of the following: Best Buddies Program, Life Skills Program, After School Program and Breakfast Café Program. The District is charged per actual mileage as opposed to per bus per day fee. This line item is based on the student need for this service.

8735 SE Tuition Non-Public Schools

Tuition paid for Special Needs tuition to non-public schools for out-of-district residential/day placements for students with special needs which cannot be serviced in the District. This line item reflects an increase of \$194,548 or an increase of 13.75% for FY23 compared to costs for FY22. This is based on current student enrollment and projected enrollment for FY23.

8736 SE Tuition Collaborative

Tuition paid for Special Needs tuition to the Cape Cod Collaborative placements for students with special needs which cannot be serviced in the District. This line item reflects an increase of \$18,798 or an increase of 3.15% for FY23 compared to costs for FY22. This is based on the current student enrollment and projected enrollment for FY23.

8701 Salaries Committee/Council Administrative Assistant

Compensation for the recording secretary to cover various meetings. Amount is contractual and is increased by \$116 or an increase of 2.90% for FY23.

8702 Supplies Treasurer

Line item covers costs for supplies for our Treasurer. Line item is reduced for FY23 or a decrease of 76.92% based on the actual amounts spent in FY21.

8703 Meet/Dues/Subscriptions

Funds for meetings, dues and subscriptions. Line item for FY23 is based on the actual amount spent in FY21. Line item amount is increased by \$1,550 or a 56.88% increase for FY23.

8704 Salary Treasurer

Line item covers the salary for the District's Treasurer. Amount is increased \$486 or a 2.75% increase for FY23 is based on contract language.

8705 Annual Fiscal Audit/Actuarial

Amounts expended for auditing services. Amounts reviewed for last year and current year costs and the level of services to be provided in FY23. Line item is level funded for FY23.

8706 Banking Services

Anticipated costs for banking services for FY23 is increased by \$11,969 or an increase of 254.12% to reflect the actual mounts spent in FY21.

8707 Medicaid Collection Services

Amounts paid to a third party vendor to submit applicable paperwork for Medicaid reimbursements on behalf of the District and the four member Towns. Amount budgeted is based on current actual expenditures. Amount to be expended in FY23 is based on the amount collected from Medicaid by the vendor on the District's behalf and is level funded for FY23.

8708 Advertising

Line item funds costs for advertisement for the District. Amount is reduced by \$4,000 or a decrease of 80.0% based on the actual amounts spent in FY21.

8709 Legal Services School Committee

Amount is funded for FY23 based on the actual expenditures in FY22. Line item amount is increased by \$33,208 or a 101.48% increase for FY23.

8768 Tech Technician Salary

This line item funds the salary for a technology support staff person who maintains the technology infrastructure of the High School campus, Middle School campus and Central Office. FY23 is based on an individual contract.

8711 Salary Professional Development

Line item funds the salary for any professional development. Reviewed the prior year actual costs. No funding is requested in FY23. Amount reflects a decrease of \$2,500 or a decrease of 100% for FY23.

8712 Substitutes Professional Development

Line item funds professional development costs for substitutes. Reviewed prior year actual costs. No funding is requested in FY23. Amount reflects a decrease of \$500 or a decrease of 100% for FY23.

8713 Contracted Services Professional Development

Line item funds professional development costs. Amount is decreased by \$12,500 for FY23 representing a 100% decrease based on the actual amount spent in FY21.

8714 Professional Development Growth Reimbursement

Line item level funded for FY23 from previous per contract language.

8771 Professional Development Ed Assistants

Line item level funded for FY23 from previous year per contract language.

8773 Professional Development Administrative Assistants

Line item is new in FY22 per contract language.

8767 Professional Development Supplies

Line item covers professional development supplies. No funds are requested for FY23. Line item is decreased by \$500 or a decrease of 100% based on the actual amounts spent in FY21.

8716 County Retirement Assessment

Amount is based on FY22 appropriation information provided by the Barnstable County Retirement Association. Amount represents full payment of the District's portion of the retirement expense on July 1, 2022. Savings of \$15,194 will be realized by paying in one payment versus two payments. Previous year's budget amount reflected one payment. FY23 amount reflects an increase of \$44,281 of expenses, reflecting an increase of 5.35%.

8719 Medicare NRSD Share

Amount is based on the projected FY23 salaries and is the employer's portion of the Medicare costs at a rate of 1.45%. Amount is level funded in FY23.

8720 Employer's Share Health Insurance

This represents the Employer's portion of health insurance costs. This amount reflects an increase of 3% in premium. (Prior year reflected a one month premium holiday) FY23 amount reflects an increase of \$298,999 or an 8.58% increase. The premium is for the following plans: Blue Card Elect Preferred PPO, Network Blue NE HMO, Harvard Pilgrim PPO, Harvard Pilgrim HMO; the HSA-Qualified High Deductible Health Plans for the following plans: Blue Care Elect Preferred PPO (PPO Saver), Network Blue NE HMO (HMO Saver), Harvard Pilgrim HSAQ PPO and Harvard Pilgrim HSAQ HMO based on the final published rates by the Cape Cod Municipal Health Group. In addition, this line item has been reduced to reflect a reduction in the number of eligible employees due to retirements in FY23.

The District participates in the Cape Cod Municipal Health Group. (Employer's portion is 70%). Prior budgeting practices included the retirees' portion in this line item as well. Retirees' portion is separated and included in line item budget #8724 Employer's Share Retired Health Insurance.

8772 OPEB Contribution

Line item funds the District's OPEB contribution. Previously, this was based on 1% of the budgetary costs of the following budget line items: #8720 Employer's Share of Health Insurance; #8724 Employer's Share of Retired Health Insurance; and #8764 Section 18 Health Insurance Expense. Per the vote of the School Committee, this line item was increased to \$450,000 beginning in FY21. Line item is level funded in FY23.

8721 Employer's Share of Life Insurance

Line item funds the employer's share of the employees' life insurance. Line item is level funded from previous year for FY23.

8722 Worker's Compensation Insurance

Line item funds the workers' compensation insurance premiums for Region's employees for work-related injuries. Amount represents current year premium for FY23 actual costs plus audited premium for FY21. Line item is level funded for FY23.

8723 Unemployment Insurance

Line item has been decreased for FY23 based on the actual expenses incurred for FY21. Line item decreased by \$19,125 or a 27.67% decrease in FY23. Amount may fluctuate based on the number of employees who file for and receive unemployment insurance benefits.

8725 Buildings contents/liability/auto insurance

Amount based on actual expenses incurred for FY22. The District increased the deductible in FY14 and again in FY20 realizing additional savings in premium costs. Amount is increased by \$29,828 or an increase of 18.92% for FY23 based on our recent claim history and after consulting with our MIIA Insurance Representative. This increase in premium is due to the increase in the value of the District properties per MIIA requirements. This increase will be phased in over a three year period beginning in FY 21.

8726 Officer Bonds

This line item covers the Treasurer and two School Committee Members. Amount is level level funded for FY23.

8727 Interscholastic Athletic Insurance

Line item is level funded for FY23.

8724 Employer's Share Retired Health Ins.

This line item represents the Employer's share of retirees' health insurance costs. Amount reflects an increase of \$8,400 or an increase of 1.12% of overall costs for retirees reflecting the final published rates by the Cape Cod Municipal Health Group. The District participates in the Cape Cod Municipal Health Group.

8764 Section 18 Health Ins. Expense.

This line item represents the penalty assessed to the District. Amount is an actual amount based on the number of retirees who did not elect Medicare upon attaining the age 65. Line item is level funded for FY23.

8774 Region Facilities Director Salary

This line item is new in FY23 and funds the salary for a Region Facilities Director to oversee the MSBA High School renovation project, and the Middle School and Central Office buildings.

8770 Architectural/Engineering Design Services

This line item assists the Finance Office with the various interior and exterior repair/renovation capital projects such as window replacements, classroom modifications, handicap accessibility, science lab upgrades, elevators, roof replacements, brick restorations, HVAC modifications, etc., required for the Nauset Regional School District buildings.

Proposed work is inclusive of investigating problematic areas in site infrastructure, architectural, structural and building systems as well as recommendations of detailed repairs and the development of cost estimates for such repairs for the Nauset Regional School District. Assignments may include documenting existing conditions, investigating the nature and diversity of the problems and proposing alternate methods of repair for resolution of the problems. Detailed projects would be inclusive of the development of recommended solutions which may include pre-schematic design and outline specification with cost estimates and/or prepare construction documents and administer the construction contract for the solution. This architectural/engineering design services would inspect each of the locations to determine the specific work required and provide the Nauset Regional School District with a report prior to the preparation of design and bid plans for construction.

No funding is being requested for FY23 for this budget line item.

To: Nauset Regional School Committee; Brewster School Committee; Superintendent Clenchy; Nauset Schools Director of Finance & Operations
From: Brewster Select Board and Finance Committee
CC: Brewster Town Administrator
Re: Brewster Questions on Proposed FY 23 Nauset School Budgets

Purpose: Enhance school budget information and clarity by working diligently with the Nauset Regional School Committee, new Nauset Regional School Administration, Brewster School Committee, and Brewster Finance Committee (Select Board FY22-23 Strategic Plan Goal G-1)

NRS FY 23 Budget

1. On the summary pages of the Regional presentation, it would be helpful to show budget to actual for completed years. The prior year actuals are included in the detail for the High School, Middle School, and Region Only budgets but just comparing budget to budget on this high-level overview makes it harder to track revenue/expense trends and budget management practices across the district from one year to the next.
2. We request a detailed reconciliation of the Reserve for Negotiations line items for NRHS, NRMS, and both Brewster Elementary Schools from the FY2022 budget. This report should demonstrate how the monies were allocated and spent specifically for the related negotiations at each school. In the FY22 budget, \$229,234 was budgeted for Brewster's Eddy School, \$230,293 for Brewster's Stony Brook School, \$487,405 was budgeted for the Nauset Middle School and \$864,809 was budgeted for the Nauset High School. In the 2022-2023 budgets the above referenced numbers are not included in the Budget 2021-2022 columns. Have these been placed in their respective line items, and if this is the case, please provide a report that details which line item they are in that balances to the reserve numbers.
3. Help us understand the proposed 5.94% in the Operating Budget in light of the sharp decline in current enrollment and future projections indicating continued enrollment declines? Given the trends in declining enrollment, what is the longer-term strategy to match the expense budget to the enrollment trend? Please see the exhibit and notes on pages 2 and 3.
4. Is the decline in Choice enrollment in the 2021-2022 school year intentional or is it driven by a decline in student applications?
5. Please address strategy with respect to retaining Students leaving for Charter Schools vs bringing in School Choice students.

6. Please address Nauset Per Pupil spending vs other districts.
7. What is the budgeting strategy for Health insurance in the FY2023 Budget? We note that the last two years' budgets have benefited from unusual circumstances keeping the rise in these expenses very low.
8. How much COVID or other short-term supplemental funding been provided by local, state and federal governments and agencies that are included in prior, current, and next year's budgets? We understand that state funds were provided after budgets were approved last year. Do you foresee any issues with future years' budgeting given the allocation of these funds will not recur?
9. Statewide Chapter 70 aid is projected to increase by 8.8% in FY23. Nauset's projected increase is only 1%. What is the reason for this?
10. What is your strategy for full borrowing for the new high school? What is the current rate on the BANS and when will full borrowing take place?
11. Revolving Funds - Please detail the expenses that were covered by the \$2,216,600 that was budgeted for 2021-2022; and detail the expenses that will be covered by the \$2,433,600 budgeted for 2022-2023 revolving funds.
12. Please provide Health insurance actuals from 2021-2022.
13. Please provide the rationale for creating a new \$125K position for maintenance at this time.
14. What Capital projects are planned costing \$537,290 while you are building a new school?
15. In the FY 23 budget information provided to the Town of Brewster, it was helpful to see clarifications and explanations of each budget line item (with codes) following the Region's and Elementary School's budgets. Regarding areas of cafeteria salaries and other expenses, each of the 4 budgets propose \$0. In NRHS's budget, there was an explanation of line 8409 (Cafeteria Salaries) indicating that the account funds any potential deficits in the Cafeteria Revolving Account and no funding is being requested. In reviewing the list of revolving accounts on page 3 of the Regional School "Operating Expense Budgeted from Revolving Funds", no Cafeteria Revolving Fund was listed. Is that fund somewhere else in the budget? Could you please provide an explanation of this fund?

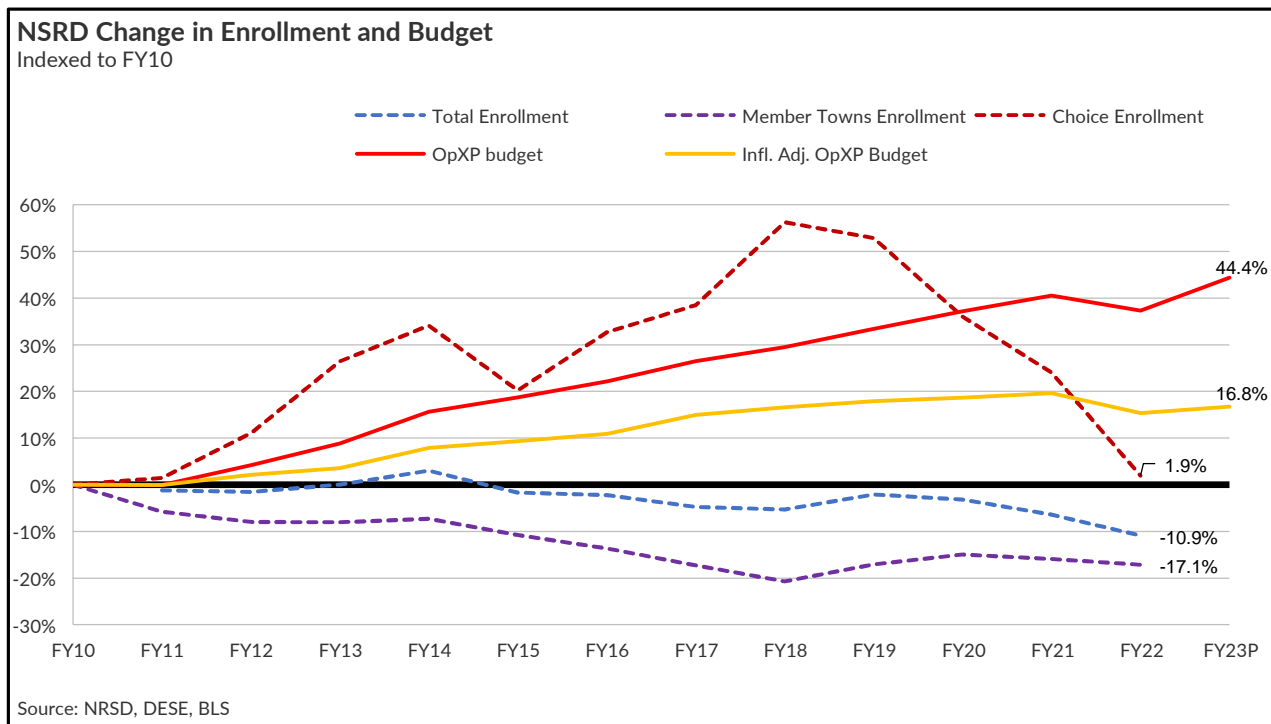
16. Also, on page 3, regarding the Revolving Fund information, \$1,180,600 from the Circuit Breaker Revolving Fund, and \$1,233,000 from the School Choice Revolving Fund are listed as expenses. It is unclear what specific expenses are funded by these 2 accounts. Also, neither of these 2 areas are listed in the income section on page 1 of the Nauset Regional Schools Operating Budget (Ver 1 2.3.2022) document. Could you please provide details?

Brewster Only

17. Please provide a summary of proposed versus actual staffing at Brewster elementary schools for FY22. What new staffing changes are proposed for FY23?

Question #3 Notes & Charts: The NRSD has consistently requested and received 2.5% budget increases. This has been the case regardless of inflation levels or enrollment changes. The charts below show that since FY2010 Total enrollment is down 10.9% and District enrollment is down 17.1%. At the same time, the District's Operating Expense budget is up 44.4% (16.8% on an inflation adjusted basis).

Enrollment has dropped dramatically on each level (Choice enrollment is back to 2010 levels) In spite of this, the FY23P budget shows an increase on both absolute and inflation adjusted terms



NRSD Change in Enrollment and Budget Indexed to FY10

		<u>Total</u> <u>Enrollment</u>	<u>Member</u> <u>Towns</u> <u>Enrollment</u>	<u>Choice</u> <u>Enrollment</u>	<u>OpXP</u> <u>budget</u>	<u>Infl.</u> <u>Adj.</u> <u>OpXP</u> <u>Budget</u>
Baseline	FY10		0	0	0	0
	FY11	-1.2%	-5.8%	1.4%	0.0%	-0.1%
	FY12	-1.5%	-8.0%	11.1%	4.2%	2.2%
	FY13	0.0%	-8.1%	26.4%	8.9%	3.6%
	FY14	3.0%	-7.3%	34.1%	15.6%	7.9%
	FY15	-1.7%	-10.8%	20.2%	18.7%	9.3%
	FY16	-2.2%	-13.7%	32.7%	22.1%	10.9%
	FY17	-4.7%	-17.3%	38.5%	26.4%	15.0%
	FY18	-5.3%	-20.7%	56.3%	29.6%	16.6%
	FY19	-2.1%	-17.1%	52.9%	33.4%	17.9%
	FY20	-3.2%	-15.0%	36.1%	37.2%	18.6%
	FY21	-6.4%	-15.9%	24.0%	40.5%	19.6%
	FY22	-10.9%	-17.1%	1.9%	37.3%	15.4%
	FY23P				44.4%	16.8%

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET



WATER ENTERPRISE FUND BUDGET

Updated 3/15/2022

FISCAL YEAR 2023 OPERATING BUDGET
WATER ENTERPRISE FUND BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION

DESCRIPTION	BUDGETS			ACTUALS			
	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	58,391	55,638	53,217				
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)	40,000	33,690	33,689				
OVERTIME							
SALARY SUB TOTAL	\$ 98,391	\$ 89,328	\$ 86,906				
Water Dept. Expense	401,000	310,672	290,000				
EXPENSE SUB TOTAL	\$ 401,000	\$ 310,672	\$ 290,000				
TOTAL OPERATING BUDGET	\$ 499,391	\$ 400,000	\$ 376,906				

FISCAL YEAR 2023 OPERATING BUDGET
WATER ENTERPRISE FUND BUDGET SUMMARY - BY ACCOUNT

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	58,391	55,638	53,217				
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)	40,000	33,690	33,689				
513000	OVERTIME							
	SALARY SUB TOTAL	\$ 98,391	\$ 89,328	\$ 86,906				
520000	PURCHASE OF SERVICES	319,000	263,000	263,000				
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	52,000	27,000	27,000				
534000	COMMUNICATION							
535000	OPERATIONAL & PROGRAM COSTS	15,000	10,672					
540000	SUPPLIES	15,000	10,000					
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE							
573000	DUES & MEMBERSHIPS							
574000	OTHER CHARGES & EXPENSES							
	EXPENSE SUB TOTAL	\$ 401,000	\$ 310,672	\$ 290,000				
	TOTAL OPERATING BUDGET	\$ 499,391	\$ 400,000	\$ 376,906				

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 OPERATING BUDGET

WATER ENTERPRISE FUND BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2023 OPERATING BUDGET

WATER ENTERPRISE FUND BUDGET

Salary Expense Detail

	FY 2022 Budgeted			FY 2023 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
Full-Time Salaries						
ADMINISTRATIVE ASSISTANT/WATER SYSTEM MANAGER	KIMBERLY ST. AUBIN	0.88	55,638	KIMBERLY ST. AUBIN	0.88	58,391
Subtotal Full-Time Salaries		0.88	55,638		0.88	58,391
Part-Time Salaries						
Subtotal Part-Time Salaries			-			-
Temporary/Seasonal Salaries						
WATER INSPECTORS	VARIOUS PERSONS		33,690	VARIOUS PERSONS		40,000
Subtotal Temporary Salaries			33,690			40,000
Overtime						
None						
Subtotal Overtime Salaries			-			-
GRAND TOTAL SALARIES		0.88	\$ 89,328		0.88	\$ 98,391

DEPARTMENT COMMENTS

FISCAL YEAR 2023 OPERATING BUDGET
WATER ENTERPRISE FUND BUDGET

Water Dept. Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
	520000	PURCHASE OF SERVICES	319,000	263,000	263,000			
011992	520000		319,000	263,000	263,000			
		<i>WhiteWater (Contract Item 1 \$17,503.41/mo. + Max. yearly escalation allowed of 5% + Item 3 Allotment of \$25,000/yr.) add +50K to cover contract renewal</i>	296,000	240,000	240,000			
		<i>Q Marketing (\$100/m. for website, \$100/m. for social media, \$150/m. for Sponsored Google Searches, \$1,170 Windmill Weekend Informational Flyer, Additional Expenses</i>	6,000	6,000	6,000			
			17,000	17,000	17,000			
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	52,000	27,000	27,000			
011992	530000	<i>Professional and technical</i>	52,000	27,000	27,000			
		<i>Pennichuck (Water Billing \$5,420/Quarter up to 1,449 bills, \$9.20 per each bundle of 250 additional bills. + \$1.18/mailing) Assuming Avg. 1,500 customers in FY22 (2 Quarters below 1,449 and 2 Quarters above 1,449)</i>	27,000	27,000	27,000			
		<i>Implementation of In-house Billing (MUNIS Water Billing Module)</i>	25,000					
	534000	COMMUNICATION						
011232	534000	<i>Communication - cell phone stipends</i>						
	535000	OPERATIONAL & PROGRAM COSTS	15,000	10,672				
		<i>Estimate of potential new costs as system grows (budget capacity building)</i>	15,000	10,672				
	540000	SUPPLIES	15,000	10,000				
		<i>Estimate of potential new costs as system grows (budget capacity building)</i>	15,000	10,000				
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
011232	571000	<i>Travel</i>						
	573000	DUES & MEMBERSHIPS						
011232	573000	<i>Dues & Memberships</i>						
	574000	OTHER CHARGES & EXPENSES						

FISCAL YEAR 2023 OPERATING BUDGET

WATER ENTERPRISE FUND BUDGET

Water Dept. Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 23 BUDGET	FY 22 BUDGET	FY 21 BUDGET	FY 21 ACTUAL	FY 20 ACTUAL	FY 19 ACTUAL
		TOTAL OPERATING BUDGET	\$ 401,000	\$ 310,672	\$ 290,000			

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2023 Operating Budget

SECTION 5: OTHER BUDGET ITEMS

- Memo on Reserve Funding

INTEROFFICE MEMORANDUM

TO: JACQUELINE BEEBE, TOWN ADMINISTRATOR

FROM: RICH BIENVENUE, ASST. TOWN ADMN/FINANCE DIR.

SUBJECT: JULY 1, 2021 FREE CASH & RESERVES

DATE: DECEMBER 15, 2021

CC: TEENA TILTON, TOWN ACCOUNTANT & SUSAN LAAK, TOWN TREASURER/COLLECTOR

The Finance Department has completed the financial reporting required for FY 2021 for the certification of Free Cash. The Department of Revenue has acknowledged receipt of these materials and Free Cash certification is pending final approval of the Director of Accounts which will be completed after January 1 due to DOR staffing challenges and approval of tax rates for the Commonwealths cities and towns. Despite this DOR delay, we have reviewed our anticipated Free Cash with DOR staff and can report we expect a very healthy certification in excess of \$3.9 million.

The Finance Department has prepared a presentation (FY 2021 Year-End Financial Review) which explains several of the factors contributing to this amount as well as putting this amount into context with our overall financial position and budget. Primarily, the sizable Free Cash amount is due to unused Free Cash from the prior year, additional, unbudgeted revenue from the new short-term rental tax, and other favorable budgetary results.

Based upon this level of certification, I recommend the following allocation of Free Cash as part of the FY 2023 budget process:

\$1,459,374 for Capital Budget funding - this level of funding allows the Town to address some unmet needs, as well as fund/catch-up from capital projects and spending that was deferred in prior years. See capital budget book for project allocation.

\$810,000 for Reserve Funding - \$50,000 to the Town's OPEB Trust to maintain ongoing funding for that obligation; \$750,000 to the Town's Stabilization Fund, to bring our reserve levels to approximately 15% of our budget, which is a bond rating agency benchmark, and within striking distance of the GFOA recommended target of 16.67%; and an additional \$10,000 to fund the newly proposed "Injured on Duty" Fund designed to help manage costs associated with public safety injuries and to provide, level consistent operating budgets that do not have spikes in costs due to individually significant injury events. Was hoping to fund through operating budget but deferred in interest of minimizing override amount.

\$125,000 for Other Budget Items that don't fall within the Town's operating or capital budgets – includes Nauset Estuary study and strategic plan updates.

\$900,000 allocated for Community Housing Plan implementation. Funded from unspent/unbudgeted short-term rental receipts of FY 2021.

\$600,000 held in reserve - to provide budgetary flexibility and reserves.

During FY 2021, the Town received approximately \$900,000 of short-term rental receipts in excess of our budgeted amount. The funding of the OPEB and Stabilization Funds as recommended above are included in the Select Boards express goals for these monies. The contribution of \$900,000 towards implementing the Community Housing Plan are also part of the Select Boards expressed goals for the use of these monies, as well as furthering their intention to provide for additional community support programs.

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2023 Operating Budget

SECTION 6: APPENDICES & OTHER RELEVANT INFORMATION

- Departmental Budget Instructions
- Town-Wide Salary Projection
- 6/30/2021 Year-End Financial Results Presentation
- 7/1/2021 Free Cash Certification - PENDING

With the conclusion of our Annual Town Meeting for FY 2022, it is now time to turn our attention to the budget process for FY 2023. FY 2023 budget message and guidelines, as well as the FY 2023 budget calendar have been issued – please review these documents in advance of preparing your budget requests.

To assist you through this year’s budget process, preliminary budget review meetings have been scheduled with Department Heads and the Finance Director through the second full week of September to review department budget workbooks and salary projections with you, and also provide an opportunity to highlight any overarching budget concerns.

Below, please find specific instructions as to how to prepare the initial drafts of your department’s operating budget requests. Procedures concerning the capital budget are issued in a separate document. The operating budget procedure consists of completing Salary Projections and Operating Budget Expenditures, by department cost-center. The instructions for these are as follows:

Salary Projections

Each department has been provided a Wage & Salary Projection spreadsheet for review. This spreadsheet lists each of the positions currently in each department and the employee currently in each of those positions. The spreadsheet also reports position/employee data (DOH, anniversary, bargaining unit, hours, etc.) as well as payroll related information (grade, step, incentives, and resulting salary, etc.) for the current fiscal year, and the projected data for the upcoming fiscal year.

- Please review the employee data to verify it is correct and complete.
- Emphasis should be placed on the FY 23 data. FY 22 should be adjusted for material differences.
- Employee step, grade, and other compensation (education, stipends, etc.) for FY 23 should be verified and corrected as needed. These amounts should reflect the anticipated grade, step, and compensation the employee is expected to achieve during FY 2023.
- If a position is vacant, maintain the position in your budget and list the employee as “vacant.” Provide for a salary amount at the anticipated grade/step of the future replacement
- Salary tables for collective bargaining unit and personnel code employees can be found here (Budget SharePoint site):
<https://easthamma.sharepoint.com/sites/budgetsite/Shared%20File/Forms/AllItems.aspx?viewid=02d3536f%2Da7a7%2D4055%2D808d%2D8b69f6e68b9f&id=%2Fsites%2Fbudgetsite%2FShared%20File%2FSalary%20Tables>
- Each department should be aware of and consider other financial/salary implications of collective bargaining agreements for all employees in their department (longevity, education and other incentives, holiday pay, etc.). Ensure that this additional compensation is reflected in your departments wage & salary projection.
- Consider any potential/known retirements and provide an estimated amount due for sick-leave, or vacation buy-out upon retirement.
- Mark up and make changes or additions to the FY 23 salary projection information on the spreadsheet.
- Scan and return a copy of the spreadsheet via email to Laurie Barr and Rich Bienvenue hr@eastham-ma.gov and rbienvue@eastham-ma.gov
- Additions, corrections, or acknowledgment that your departments Wage & Salary projections are correct should be **completed by September 8, 2021.**

Operating Budget Expenditures

Each department has been provided with an Excel budget workbook with salary and expense detail pages. This format is different than in previous years. Cost centers/departments used in prior years in many cases have been consolidated, as well as some of the accounts. However, the new format should improve and simplify the presentation and provide a more complete representation of the activities/services provided by your department.

After a cover page, each workbook contains an *Appropriation Summary Page*, and an *Account Summary Page* – **do not modify these pages**. The summaries are linked to the detail pages located after the divider page. Departments enter their data to the detail pages and the Finance Department will proof all detail pages to ensure information entered is properly reported on the summary pages.

- The *Appropriation Summary Page* represents how the budget will be presented in the operating budget article for the Town Meeting warrant.
- The *Account Summary Page* represents how departments are budgeting their operation on a functional basis – we are attempting to have achieve consistency between how departments classify costs so that this summary will provide a more useful comparison in the future.

In most cases, *Salary Detail Pages* have been consolidated into one page so that all employees for the broader department are reported as opposed to individually smaller departments. **Do not modify the Salary Detail Pages**. The Finance Department will ensure all the data provided for the Wage & Salary Projection is properly entered in your salary budgets.

Expense Detail Pages have been provided for each department by cost center. In the green shaded areas, enter description of the budget need and the anticipated amounts needed.

- Entries below an account number are subtotaled on the row containing the account number. Feel free to add rows as needed to add additional information.
- The amounts entered and subtotaled within the green shaded cells are also added up and totaled in the row with the Bold and all cap Accounts above the shaded rows.
- As you enter data and add rows, it may be necessary to edit/correct some of these formulas – the Finance Department will validate and review all of these formulas to ensure all of your budget amounts are properly reflected on the budget detail pages, and on the summary pages.
- Do not delete any of the non-shaded rows, or columns.

Operating budget requests should only include those items needed on an annual basis for the operation of the department for the fiscal year. Do not include one-time or periodic capital items (items that are non-expendable or have a useful life of more than one year) as operating budget requests. These types of items should be included as part of the capital budget process and will be included in the capital plan.

Please return a first draft of your department's budget workbook and requests **by October 1, 2021**.

FY 23 TOWN-WIDE WAGE & SALARY PROJECTION

2080

Department/Employee Name	Position	Date of Hire	Anniversary Date
ADMINISTRATION			
JACQUELINE BEEBE	TOWN ADMINISTRATOR	12/1/2014	1-Jul
SHANA BROGAN	PROJECTS & PROCUREMENT DIRECTOR	1/18/2011	1-Jul
LAURA GILLESPIE-LEE	EXECUTIVE ASSISTANT	5/21/2011	1-Jul
SALARY ADJUSTMENTS	ALL DEPARTMENTS		
TEMP HELP	ALL DEPARTMENTS		
ADMINISTRATION TOTAL			
ACCOUNTING			
TEENA TILTON	TOWN ACCOUNTANT	12/1/2014	1-Jul
CASSIDY WEEKS	ASST. TOWN ACCOUNTANT	9/20/2016	1-Jul
ACCOUNTING TOTAL			
ASSESSING			
Colleen Mercurio	PRINCIPAL ASSESSOR	12/15/2014	1-Jul
JOHN ROBERTSON	ASST. ASSESSOR/FIELD APPRAISER	5/11/2015	1-Jul
VACANT	ADMINISTRATIVE ASSISTANT		
ASSESSING TOTAL			
TEASURER/TAX COLLECTOR			
SUSAN LAAK	TREASURER/COLLECTOR	3/26/2018	1-Jul
SANDRA JOHNSON	ASST TREAS/COLLECTOR	7/11/2005	1-Jul
BRIAN LaVALLEY	PAYROLL/BENEFITS COORD	6/5/2017	1-Jul
VACANT	FINANCE TECHNICIAN	2/10/2020	1-Jul
TREASURER/COLLECTOR TOTAL			
FINANCE			
RICHARD BIENVENUE	ASST. TOWN ADMINISTRATOR/FINANCE DIR.	6/1/2020	1-Jul
KAREN ERDOS	ADMINISTRATIVE ASSISTANT	11/19/2018	1-Jul
LAURIE BARR	HR & ADMIN COORDINATOR	6/14/2021	1-Jul
FINANCE TOTAL			
IT DEPARTMENT			

FISCAL YEAR 2023															
Unit	PC Grade/ (Union Grade)	Step	LG ST	Bi-W Hours	FTE	Hourly Rate	Bi-Weekly Pay	Annual Salary	Educ. Incentive %	Salary w/ Educ. Incentive	Addl. Educ. Incentive	Longevity	Other Pays	Notes	Total Salary
CONTRACT	14	OM	n/a	70.00	1.00	99.62	7,000.00	182,000.00						Contract	182,000.00
PC	8	6	11	70.00	0.88	51.05	3,573.50	93,268.35				700.00	0.65		93,969.00
PC	5	10	12	80.00	1.00	39.10	3,128.00	81,640.80				750.00	0.20		82,391.00
								-							-
								10,000.00							10,000.00
								-							-
				220.00	2.88	189.77	13,701.50	366,909.15				1,450.00	0.85		368,360.00
								-							-
PC	8	OM	n/a	80.00	1.00	52.09	4,167.24	108,764.96					0.04	All Managers +5% hrly rate. Does not include other incentives	108,765.00
PC	6	3	n/a	80.00	1.00	34.53	2,762.40	72,098.64					0.36		72,099.00
								-							-
				160.00	2.00	86.62	6,929.64	180,863.60					0.40		180,864.00
								-							-
EEA	8 (8)	3	n/a	80.00	1.00	45.13	3,610.40	94,231.44					0.56		94,232.00
EEA	4 (5)	4	n/a	70.00	0.88	31.19	2,183.30	56,984.13					0.87		56,985.00
EEA	3 (4)	1	n/a	38.00	0.48	28.35	1,077.30	28,117.53					0.47		28,118.00
								-							-
				188.00	2.35	104.67	6,871.00	179,333.10					1.90		179,335.00
								-							-
PC	8	OM	n/a	75.00	0.94	56.95	4,271.40	111,483.54			1,000.00		0.46	All Managers +5% hrly rate. Does not include other incentives	112,484.00
EEA	6 (70)	10	18	70.00	0.88	39.86	2,790.20	72,824.22				1,300.00	0.78		74,125.00
PC	4	5	n/a	70.00	0.88	32.91	2,303.70	60,126.57					0.43		60,127.00
PC	3	3	n/a	38.00	0.48	29.92	1,136.96	29,674.66					0.34		29,675.00
								-							-
				253.00	3.16	159.64	10,502.26	274,108.99			1,000.00	1,300.00	2.01		276,411.00
								-							-
PC	13	OM	n/a	70.00	1.00	84.84	5,938.80	155,002.68					0.32	All Managers +5% hrly rate. Does not include other incentives	155,003.00
PC	6	2	n/a	80.00	1.00	33.69	2,695.20	70,344.72					0.28		70,345.00
								-							-
				150.00	2.00	118.53	8,634.00	225,347.40					0.60		225,348.00
								-							-

JEFFREY CATON	NETWORK & TECHNICAL SERVICES DIRECTOR	7/10/2017	1-Jul	PC	7	1		80.00	2,088.00	1.00	39.23	3,138.40	81,912.24		0.76	81,913.00		
MICHAEL CALIRI	VIDEOGRAPHER	8/13/2012	1-Jul	EEA	5 (6)	8	11	70.00	1,827.00	0.88	36.14	2,529.80	66,027.78	700.00	0.22	66,728.00		
JACOB RIKER	IT SUPPORT TECHNICIAN	10/8/2020	1-Jul	PC	1	3	n/a	80.00	2,088.00	1.00	24.74	1,979.20	51,657.12		0.88	51,658.00		
WAYNE BURNS	ON-CALL VIDEOGRAPHER	3/30/2015	1-Jul	MISC COMP			n/a	20.00	522.00	0.25	25.75	515.00	13,441.50		0.50	Mis Comp 3% 13,442.00		
INTERNS	IT INTERN			MISC COMP			n/a	36.00	939.60	0.45	16.00	576.00	15,033.60		0.40	Mis Comp 3% 15,034.00		
ANGELA HURWITZ	IT APPLICATIONS MANAGER			PC	7	1	n/a	80.00	2,088.00	1.00	39.23	3,138.40	81,912.24		0.76	81,913.00		
IT TOTAL								366.00		4.58		11,876.80	309,984.48			700.00	3.52	310,688.00
TOWN CLERK																		
CYNTHIA NICHOLSON	TOWN CLERK	8/23/2004	1-Jul	Elected				70.00	1,827.00	1.00	46.15	3,230.77	84,000.00			5% incr.	84,000.00	
LINDA SASSI	ASSISTANT TOWN CLERK	1/11/2018	1-Jul	EEA	4 (5)	4	n/a	70.00	1,827.00	0.88	31.19	2,183.30	56,984.13		0.87	56,985.00		
PATRICIA HAUSER	ADMINISTRATIVE AIDE	3/8/2021	1-Jul	EEA	2 (3)	3	n/a	38.00	991.80	0.48	26.41	1,003.58	26,193.44		0.56	26,194.00		
TEMP	Asst. Registrars, Clerks Election Warden Supervisory Assistance - Clerk Stipend MGL 41/S19G ELECTION HELP												11,000.00				11,000.00	
TOWN CLERK TOTAL								178.00		2.35		6,417.65	178,177.57				1.43	178,179.00
COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES																		
PAUL LAGG	COMMUNITY DEV DIRECTOR	3/23/2015	1-Jul	PC	9	OM	n/a	80.00	2,088.00	1.00	54.21	4,336.92	113,193.61		0.39	All Managers +5%. Does not include other incentives 113,194.00		
LAUREN BARKER	PLANNER/ECONOMIC DEVELOPMENT SPECIA	11/16/2020	1-Jul	EEA	8 (8)	8	n/a	70.00	1,827.00	0.88	52.08	3,645.60	95,150.16		0.84	95,151.00		
RACHEL BUTLER	AFFORDABLE HOUSING SPECIALIST			EEA	5 (6)	8	n/a	70.00	1,827.00	0.88	36.14	2,529.80	66,027.78		72.22	Addl. For classification/hours 66,100.00		
VACANT	CONSERVATION AGENT/ENV PLANNER	12/7/2020	1-Jul	EEA	7 (7M)	3	n/a	70.00	1,827.00	0.71	40.03	2,802.10	73,134.81		0.85	73,135.66		
DEBORAH COHEN	ADMINISTRATIVE ASSISTANT	8/4/2014	1-Jul	EEA	3 (4)	5	n/a	70.00	1,827.00	0.88	30.54	2,137.80	55,796.58		0.42	-		
KAYLA URQUHART	ADMINISTRATIVE ASSISTANT	9/1/2021	1-Jul	EEA	3 (4)	5	n/a	70.00	1,827.00	0.88	30.54	2,137.80	55,796.58		0.42	55,797.00		
AMY BLAKESLEY	ADMINISTRATIVE ASSISTANT	7/9/2018	1-Jul	EEA	3 (4)	5	n/a	70.00	1,827.00	0.88	30.54	2,137.80	55,796.58		0.42	55,797.00		
JUSTIN POST	INSPECTOR OF BUILDINGS	9/15/2021	1-Jul	EEA	7 (8)	7	n/a	70.00	1,827.00	0.88	50.81	3,556.70	92,829.87		0.13	92,830.00		
WALLACE ADAMS	WIRING INSPECTOR	8/1/1996	1-Jul	PC			n/a	-	-	0.50		1,862.14	48,415.76		0.24	48,416.00		
SCOTT VAN RYSWOOD	GAS/PLUMBING INSPECTOR	7/1/1996	1-Jul	PC			n/a	-	-	0.50		1,862.14	48,415.76		0.24	48,416.00		
DEBORAH COHEN	ADMINISTRATIVE ASSISTANT	8/4/2014	1-Jul	EEA	3 (4)	6	n/a	50.00	1,305.00	0.63	-	-	-			-		
TEMP	Alternative Inspectors (Building \$60 p/h plan review, \$65 per insp.) Alternative Inspectors (Electrical, Plumbing, Gas) Emergency Call Outs; Plumbing, Gas, Bldg, Elec (\$100 Each) Inspectional Assistance (\$50/HR)												12,000.00				12,000.00	
COMMUNITY DEV & INSPECTIONS TOTAL								550.00		7.72		24,871.01	673,760.91				75.75	673,836.66
POLICE																		
ADAM BOHANNON	CHIEF OF POLICE	6/5/1997	1-Jul	CONTRACT	10	OM	22	80.00	2,088.00	1.00	74.63	5,993.08	155,820.00	1,800.00		All Managers +5%. Does not include other incentives 157,620.00		
DANIEL DESCHAMPS	DEPUTY POLICE CHIEF	7/1/1995	19-Mar	PC	9	OM	22	80.00	2,088.00	1.00	65.88	5,291.03	137,566.80	1,800.00	0.20	All Managers +5%. Does not include other incentives 139,367.00		
ROBERT SCHNITZER	LIEUTENANT	4/23/2001	1-Jul	PC	8	OM	22	80.00	2,088.00	1.00	58.64	4,708.85	122,430.00	1,800.00		All Managers +5%. Does not include other incentives 124,230.00		
JOSHUA ADAMS	SERGEANT 1	5/31/2008	31-May	POLICE	SGT	B6	16	80.00	2,088.00	1.00	44.09	3,540.54	92,054.00	1,050.00		93,104.00		

REID BOOTH	SERGEANT 2	5/24/2010	18-Jun	POLICE	SGT	D6	13	80.00	2,088.00	1.00	50.10	4,023.35	104,607.00	825.00		105,432.00				
RYAN DAIGLE	SERGEANT 3	11/7/2011	19-Mar	POLICE	SGT	C4	12	80.00	2,088.00	1.00	47.86	3,843.58	99,933.00	750.00		100,683.00				
MARK HALEY	SERGEANT 4	9/7/1987	1-Jul	POLICE	SGT	B5	36	80.00	2,088.00	1.00	44.09	3,540.54	92,054.00	3,900.00		95,954.00				
DANIEL BURNHAM	POLICE OFFICER 1	3/14/2016	23-Sep	POLICE	PO	B7	n/a	80.00	2,088.00	1.00	38.33	3,077.81	80,023.00		School Officer stipend added to base	80,023.00				
BRENDAN CRONIN	POLICE OFFICER 2	8/27/2019	22-Feb	POLICE	PO	C5	n/a	80.00	2,088.00	1.00	37.30	2,995.15	77,874.00			77,874.00				
CARRIE DEANGELO	POLICE OFFICER 3	10/31/2016	1-Jul	POLICE	PO	B10	n/a	80.00	2,088.00	1.00	37.61	3,020.12	78,523.00			78,523.00				
JACOB McGRATH	POLICE OFFICER 4	5/7/2019	22-Feb	POLICE	PO	C5	n/a	80.00	2,088.00	1.00	37.30	2,995.15	77,874.00			77,874.00				
RYAN MELIA	POLICE OFFICER 5	7/2/2018	1-Jul	POLICE	PO	B8	n/a	80.00	2,088.00	1.00	37.61	3,020.12	78,523.00			78,523.00				
ANDI MURPHY	POLICE OFFICER 6	6/3/2016	14-Apr	POLICE	PO/DET	D7	n/a	80.00	2,088.00	1.00	43.45	3,489.65	90,731.00		Detective Stipend added to base	90,731.00				
RICHARD PELLEGRINO	POLICE OFFICER 7	3/5/2018	5-Mar	POLICE	PO	D9	n/a	80.00	2,088.00	1.00	42.74	3,431.96	89,231.00			89,231.00				
VACANT	POLICE OFFICER 8			POLICE	PO	C4	n/a	80.00	2,088.00	1.00	34.53	2,773.31	72,106.00			72,106.00				
GREGORY PLANTE	POLICE OFFICER 9	2/28/2013	1-Jul	POLICE	PO	C10	9	80.00	2,088.00	1.00	41.03	3,294.69	85,662.00	600.00		86,262.00				
VICTORIA WAGNER	POLICE OFFICER 10	6/8/2020	8-Jun		PO	C5	n/a	80.00	2,088.00	1.00	37.30	2,995.15	77,874.00			77,874.00				
JOAN BAKER	ADMINISTRATIVE ASSISTANT	12/14/2018	1-Jul	EEA	3 (4)	8	n/a	38.00	991.80	0.48	32.88	1,249.44	32,610.38		0.62	32,611.00				
Timing														1,500.00		1,500.00				
TEMPORARY OVERTIME	Polls, Parades, Town Mtgs, Summer Post Office															15,500.00				
UNALLOCATED HOLIDAY																258,560.00				
																45,000.00				
POLICE TOTAL								1,398.00	36,487.80	17.48	805.33	63,283.51	1,645,496.18	-	-	-	12,525.00	1,500.82	-	1,978,582.00
DISPATCHING																				
MELANIE BEAULIEU	HEAD DISPATCHER/RECORDS CLERK	4/4/2002	4-Apr	DISPATCH	6 (RC)	8	21	80.00	2,088.00	1.00	36.21	2,896.80	75,606.48	1,800.00	0.52	Kept @ higher rate for budget flex.	77,407.00			
KERIANNE LEIDENFROST	DISPATCHER	4/6/2005	6-Apr	DISPATCH	4 (Dis)	8	18	80.00	2,088.00	1.00	33.02	2,641.22	68,935.84	1,300.00	0.16		70,236.00			
ANN SCHAEFER	DISPATCHER	1/10/2013	10-Jan	DISPATCH	4 (Dis)	8	10	80.00	2,088.00	1.00	33.02	2,641.22	68,935.84	600.00	0.16		69,536.00			
JACQUELINE SPRAGUE	DISPATCHER	9/24/2013	24-Sep	DISPATCH	4 (Dis)	8	9	80.00	2,088.00	1.00	33.02	2,641.22	68,935.84	550.00	0.16		69,486.00			
KEVIN TANSEY	DISPATCHER	1/19/2021	TBD	DISPATCH	4 (Dis)	3	n/a	80.00	2,088.00	1.00	26.48	2,118.40	55,290.24		0.76		55,291.00			
TEMPORARY WORKERS																	12,000.00			
SHIFT DIFFERENTIAL																	3,500.00			
OVERTIME																	58,155.00			
HOLIDAY																	-			
TRAINING																	-			
DISPATCHING TOTAL								400.00	5.00	161.74	12,938.86	337,704.25	-	-	4,250.00	1.76	-	415,611.01		
FIRE DEPT																				
KENT FARENKOPF	FIRE CHIEF	11/18/2015	18-Nov	PC	10			80.00	2,088.00	1.00	71.54	6,009.36	156,243.36		0.64	All Managers +5% for budget purposes. Does not include potential addl. Merit	156,244.00			
DANIEL KEANE	DEPUTY FIRE CHIEF	9/5/2017	5-Sep	PC	9			80.00	2,088.00	1.00	63.11	5,048.40	131,258.40		0.60		131,259.00			
LISA ALBINO	CAPTAIN	6/4/1987		PC	P	OC 36	OL	-	1.00	57.49	4,390.04	114,141.00	10.00%	125,555.10	5,707.05	0.10	0.75	EMS OFF	131,263.00	
CHARLES FRAZIER	CAPTAIN	7/1/1988		FIRE	E	OC 35	OL	-	1.00	54.12	4,132.69	107,450.00	10.00%	118,195.00				118,195.00		
KYLE MORSE	CAPTAIN	1/29/2001		FIRE	P	3	22	-	1.00	44.32	3,384.19	87,989.00	10.00%	96,787.90	4,399.45	1,700.00	0.65		102,888.00	
RYAN VAN BUSKIRK	CAPTAIN	7/7/2005		FIRE	P	3	18	-	1.00	44.32	3,384.19	87,989.00	10.00%	96,787.90	4,399.45	1,300.00	250.65	DICO OFF	102,738.00	
KURT FISHER	LIEUTENANT	7/5/2006		FIRE	P	3	17	-	1.00	41.70	3,184.12	82,787.00	10.00%	91,065.70		1,200.00	0.30		92,266.00	
Vacant	LIEUTENANT	7/5/2006		FIRE	P	3	17	-	1.00	37.91	3,184.12	82,787.00		1,200.00					83,987.00	
RACHEL TOPAL	LIEUTENANT	7/7/2005		FIRE	P	3	18	-	1.00	41.70	3,184.12	82,787.00	10.00%	91,065.70		1,300.00	0.30		92,366.00	
MAURICE WILEY	LIEUTENANT	1/15/2009		FIRE	P	3	14	-	1.00	41.70	3,184.12	82,787.00	10.00%	91,065.70		900.00	0.30		91,966.00	
Vacant	FIREFIGHTER	4/8/2021		FIRE	P	3	n/a	-	1.00	30.21	2,537.27	65,969.00		65,969.00					65,969.00	
Vacant	FIREFIGHTER	6/15/2020		FIRE	P	4	n/a	-	1.00	31.72	2,664.12	69,267.00		69,267.00					69,267.00	
SAMUEL BLAKESEE	FIREFIGHTER	8/11/2014		FIRE	P	8	9	-	1.00	29.88	3,084.08	80,186.00		80,186.00		600.00			80,786.00	
RYAN CALLAHAN	FIREFIGHTER	2/1/2012		FIRE	P	8	11	-	1.00	40.39	3,084.08	80,186.00	10.00%	88,204.60		700.00	0.40		88,905.00	

MONDAY HELP			
LIBRARY TOTAL			
BEACH & RECREATION SERVICES			
CHRISTINE MICKLE	DIRECTOR BEACH/REC	10/15/2002	1-Jul
JACOB CONGEL	ASST DIRECTOR BEACH/REC	11/8/2018	1-Jul
STEPHANIE KOMICH	RECREATION PROGRAM COORDINATOR	1/2/2020	1-Jul
SEASONAL		DAYS NEEDED	HRS PER DAY
1	Head Sticker Seller	70	7.0
2	Sticker Sellers	60	7.0
1	Sticker Seller	30	7.0
1	Head Lifeguard/Swim Prg. Director	60	8.0
1	Asst. Beach Program Director	60	8.0
2	Lifeguards	50	7.0
2	Lifeguards/Swim Instructors	50	7.0
5	Gate Attendants	60	7.0
2	Gate Attendants (Nauset Light)	65	7.0
2	Gate Attendants (Dyer Prince)	65	7.0
1	Gate Attendant/Parking Clerk	70	7.0
1	Old Mill Miller (Weeks/hrs per week)	13	15
1	Old Mill Miller (Weeks/hrs per week)	12	11
1	Playground Director	36	5.0
10	Playground Leaders	34	5.0
4	Swimming Instructors	32	5.0
Total seasonal wages			
RECREATION TOTAL			
GRAND TOTAL MUNICIPAL SALARIES			

											-	-	-	-	-	-	-	-	-	-
											458.00	5.73	240.34	15,914.00	435,835.40	-	-	4,550.00	1.60	440,387.00
											-	-	-	-	-	-	-	-	-	-
EEA	7 (7M)	7	20	80.00	2,088.00	1.00	44.18	3,534.40	92,247.84		1,500.00	0.16	93,748.00							
EEA	4 (5)	8	n/a	80.00	2,088.00	1.00	34.42	2,753.60	71,868.96			0.04	71,869.00							
EEA	3 (4)	4	n/a	80.00	2,088.00	1.00	29.78	2,382.40	62,180.64			0.36	62,181.00							
											-	-	-	-	-	-	-	-	-	
											TOTAL HOURS	RATE OF PAY								
											490.0	\$ 17.50	-	8,575.00	8,575.00					
											840.0	\$ 15.50	-	13,020.00	13,020.00					
											210.0	\$ 15.50	-	3,255.00	3,255.00					
											480.0	\$ 18.50	-	8,880.00	8,880.00					
											480.0	\$ 17.50	-	8,400.00	8,400.00					
											700.0	\$ 16.50	-	11,550.00	11,550.00					
											700.0	\$ 16.50	-	11,550.00	11,550.00					
											2,100.0	\$ 15.50	-	32,550.00	32,550.00					
											910.0	\$ 15.50	-	14,105.00	14,105.00					
											910.0	\$ 15.50	-	14,105.00	14,105.00					
											490.0	\$ 15.50	-	7,595.00	7,595.00					
											195.0	\$ 15.50	-	3,022.50	3,023.00	0.50				
											132.0	\$ 15.50	-	2,046.00	2,046.00					
											180.0	\$ 18.50	-	3,330.00	3,330.00					
											1,700.0	\$ 16.50	-	28,050.00	28,050.00					
											640.0	\$ 16.50	-	10,560.00	10,560.00					
											-	5.36	-	180,593.50	180,594.00	0.50	-			
											240.00	8.36	8,670.40	406,890.94	408,392.00	1.06	-			
											7,063.00	115.68	334,732.96	9,108,047.73	10,285,430.74	5,658.62	-			

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2021 YEAR-END
FINANCIAL REVIEW

FY 2021 BUDGET PLAN

	GENERAL FUND			
	<u>Operating Budget</u>	<u>Capital Budget</u>	<u>Other Items</u>	<u>Total Budget</u>
APPROPRIATIONS				
Departmental Budgets	\$ 30,873,443	\$ -		\$ 30,873,443
Unallocated Expenditures			744,906	744,906
Capital Plan		1,071,900		1,071,900
Subtotal Local Appropriations	30,873,443	1,071,900	744,906	32,690,249
State & County Assessments	663,065			663,065
Total Appropriations	31,536,508	1,071,900	744,906	33,353,314
FUNDING				
Property Taxes	27,476,249	400,000	490,500	28,366,749
Less: Provision for Abatements/Exemptions	(196,987)			(196,987)
Local Receipts	3,005,558			3,005,558
State Aid	569,288			569,288
Other Available Funds	677,400	113,500		790,900
Free Cash	5,000	558,400	254,406	817,806
Total Funding	31,536,508	1,071,900	744,906	33,353,314
Budget Variance	\$ -	\$ -	\$ -	\$ -

FY 2021 END OF YEAR RESULTS

	2019 Amount	2019 % Budget	2020 Amount	2020 % Budget	2021 Amount	2021 % Budget	Minimum Target %	Min. Target Amount
GF Undesignated Fund Bal.	2,030,468	6.60%	3,961,581	12.89%	4,354,784	13.87%	16.67%	5,233,370
Stabilization Fund	<u>548,694</u>	<u>1.78%</u>	<u>689,416</u>	<u>2.24%</u>	<u>1,470,726</u>	<u>4.68%</u>		
	2,579,162	8.38%	4,650,997	15.13%	5,825,510	18.55%		
Free Cash Certification	1,798,078	5.84%	2,837,320	9.23%	3,871,994	12.33%	5.00%	1,569,697
Free Cash generated	987,810	1,518,723	1,857,048	6.04%	3,198,674	10.18%		
Operating Budget Amts.	30,777,589		30,739,302		31,393,943			

Estimated

FY 2021 Free Cash History

Year	Amount Generated	% of Budget	Amount Certified	% of Budget
2021	3,198,674	10.18%	3,871,994	12.33%
2020	1,857,048	6.04%	2,837,320	9.23%
2019	1,518,723	5.35%	1,798,078	5.84%
2018	987,810	3.65%	1,319,660	4.29%
2017	1,211,530	4.72%	1,519,715	5.10%
2016	1,043,930	4.36%	1,185,138	4.21%
2015	937,331	4.11%	1,206,746	4.70%
2014	948,333	4.19%	1,148,613	4.69%
2013	728,711	3.28%	1,292,603	5.31%
2012	1,122,286	5.46%	1,744,166	7.83%
2011	657,042	3.30%	1,205,248	5.60%
2010	712,299	3.69%	1,198,493	5.68%

FY 2021 (& Recent) Free Cash Generation

Element of Change	2018	2019	2020	2021
*Excess (shortfall) to budget:				
Local receipts	91,069	335,537	643,723	2,211,023
State receipts	4,212	(2,885)	4,776	(1,979)
Appropriations	1,069,318	866,990	1,167,985	908,210
Property Tax Receivable	(138,877)	88,191	(125,688)	182,667
*Free Cash Adjustments	<u>(37,912)</u>	<u>230,890</u>	<u>166,252</u>	<u>(101,247)</u>
Subtotal – Amt. generated this FY	987,810	1,518,723	1,857,048	3,198,674
*Prior Free Cash unused	<u>331,850</u>	<u>279,355</u>	<u>980,272</u>	<u>673,320</u>
Total Free Cash Certified	1,319,660	1,798,078	2,837,320	3,871,994

Estimated

FY 2021 Receipts

(Property Taxes & State Aid)

Category	Budget	Actual	Excess (Deficiency)
Personal Property Taxes	\$ 261,310	\$ 263,547	\$ 2,237
Real Estate Taxes	28,105,438	28,080,300	(25,138)
Tax Leins	<u>-</u>	<u>125,979</u>	<u>125,979</u>
Total Property Taxes	<u>\$28,366,748</u>	<u>\$28,469,826</u>	<u>\$ 103,078</u>
State Aid	<u>\$ 569,288</u>	<u>\$ 567,309</u>	<u>\$ (1,979)</u>

FY 2021 Local Receipts

(Sorted by Savings Generated)

Category	Budget	Actual	Excess (Deficiency)	% of Line	% of Total
Hotel/Motel Excise	121,911	141,239	19,328	115.85	.87
Short-Term Rental		937,726	937,726		42.41
Motor Vehicle Excise	742,195	950,415	208,220	128.05	9.42
Meals Excise	50,257	111,874	61,617	222.60	2.79
Solid Waste Fees	622,000	964,875	342,875	155.12	15.51
Penalties/Int. on taxes	98,000	117,542	19,542	119.94	.88
Rental Registration Fee	10,000	87,120	77,120	871.20	3.49
Licenses, permits, fees	520,000	564,361	44,361	108.53	2.00
Beach Stickers/Fees	265,595	627,523	361,928	236.27	16.36
Fines & Forfeitures	25,000	57,739	32,739	230.96	1.48
Investment income	22,000	22,340	340	101.55	
All other local receipts	<u>528,600</u>	<u>633,827</u>	<u>105,227</u>	<u>119.91</u>	<u>4.75</u>
Total Local Receipts	3,005,558	5,216,581	2,211,023	173.56	100.00
Local Receipts – Excluding STR	3,005,558	4,278,855	1,273,297	142.36	
Local Receipts – Excluding STR & Solid Waste	2,383,558	3,313,980	930,422	139.04	

FY 2021 Appropriations

(Sorted by Top 10 Savings
Generated)

Category	Budget	Actual	Excess (Deficiency)	% of Line	% of Total
Police Salaries	1,844,088	1,725,596	118,492	93.57	13.05
Debt Service	4,867,814	4,709,104	158,710	96.74	17.48
Employee Health Ins.	2,690,683	2,622,366	68,317	97.46	7.52
Fire Salaries	2,489,745	2,437,607	52,138	97.91	5.74
IT Expense	212,804	180,526	32,278	84.83	3.55
General Insurance	432,800	332,681	100,119	76.87	11.02
Dispatch Salaries	401,469	374,408	27,061	93.26	2.98
Fire Dept. Expense	206,029	181,310	24,719	88.00	2.72
Comm Dev. Salaries	502,439	452,776	49,663	90.11	5.47
Energy/Fuel	329,093	251,971	77,122	76.57	8.49
All other appropriations	<u>16,896,479</u>	<u>16,696,888</u>	<u>199,591</u>	<u>98.82</u>	<u>21.97</u>
Total Appropriations	30,873,443	29,965,233	908,210	97.06	100.00

% of Total 2.94%
 Excluding debt (749,500) % of Total 2.45%
 % savings (excluding debt), excluding schools budget (9,031,419) 3.43%

FY 2021 Appropriations

(Salaries vs. Expense)

Category	Budget	Actual	Excess (Deficiency)	% of Line	% of Total
Fire Salaries	2,489,745	2,437,607	52,138		
Police Salaries	1,844,088	1,725,596	118,492		
Dispatch Salaries	401,469	374,408	27,061		
Comm Dev. Salaries	502,439	452,776	49,663		
All Other Salaries	<u>6,483,001</u>	<u>6,438,646</u>	<u>44,355</u>		
Total Salaries	11,720,742	11,429,033	291,709	97.51	32.12
Health Insurance	2,690,683	2,622,366	68,317		
IT Expense	212,804	180,526	32,278		
Debt Service	4,867,814	4,709,104	158,710		
General Insurance	432,800	332,681	100,119		
Energy/Fuel	329,093	251,971	77,122		
All other expenses	<u>10,619,507</u>	<u>10,439,552</u>	<u>179,955</u>		
Total Expenses	<u>19,152,701</u>	<u>18,536,200</u>	<u>616,501</u>	<u>96.78</u>	<u>67.88</u>
GRAND TOTAL	30,873,443	29,965,233	908,210	100.00	100.00

OUTSTANDING DEBT

	6/30/18	6/30/19	6/30/20	6/30/21
Buildings	6,860,000	7,269,887	6,620,000	5,975,000
Equipment				
Sewer	111,000	1,220,600	1,095,200	2,036,500
Water	42,159,274	46,382,246	68,965,434	77,665,076
Other	<u>750,000</u>	<u>1,508,113</u>	<u>1,265,000</u>	<u>2,418,500</u>
Total Long-Term	49,880,274	56,380,846	77,945,634	88,095,076
Short-Term Notes	<u>14,264,870</u>	<u>190,000</u>	<u>2,740,000</u>	<u>2,699,000</u>
Total Outstanding Debt	<u>64,145,144</u>	<u>56,570,846</u>	<u>80,685,634</u>	<u>90,794,076</u>
Authorized & Unissued	<u>76,241,148</u>	<u>70,447,018</u>	<u>46,218,980</u>	<u>31,454,636</u>
Annual Debt Service	3,486,325 / 11.09%	3,626,535 / 10.94%	4,201,216 / 12.09%	4,592,065 / 13.77%

PENSION OBLIGATION

Through Participation in Barnstable County Retirement Assoc. (BCRA)

	12/31/2017	12/31/2018	12/31/2019	12/31/2020
BCRA Covered Payroll	<u>\$ 271,510,348</u>	<u>\$ 283,145,854</u>	<u>\$ 293,746,441</u>	TBD
BCRA Obligations	\$1,783,937,286	\$1,865,385,410	\$1,994,947,882	
BCRA Assets	<u>1,103,493.815</u>	<u>1,075,010,769</u>	<u>1,243,664,647</u>	
BCRA Net Pension Liability	<u>\$ 680,443,471</u>	<u>\$ 790,374,641</u>	<u>\$ 751,283,235</u>	
Funded %	61.86%	57.63%	62.34%	
Eastham Participation %	2.539%	2.481596%	2.628842%	
Eastham Net Pension Liability	\$16,956,243	\$19,613,903	\$19,750,050	
Assessment - Total / "Catch-up"	1,475,637 / 1,014,057	1,588,826 / 1,091,841	1,769,231 / 1,215,815	
Assumed IR/ Actual IR / 5-yr Avg. IR	7.375% / 17.06% / n/a	7.375% / (2.37%) / n/a	7.15% / 16.04% / 7.76%	
Long-term wage inflation	3.25%	3.25%	3.25%	

Teachers are covered under the Massachusetts Teachers Retirement System which is funded by the Commonwealth

OTHER POST-EMPLOYEMENT BENEFITS LIABILITY (OPEB)

	6/30/2018	6/30/2019	6/30/2020	6/30/2021
OPEB Liability	29,877,447	31,114,184	39,538,702	TBD
OPEB Assets (PCOT)	<u>147,158</u>	<u>209,709</u>	<u>316,913</u>	<u>611,108</u>
Net OPEB Liability	29,730,289	30,904,475	39,221,789	TBD
	.49%	.67%	.80%	
Actuarially Required Contribution	1,537,886	1,724,502	1,780,548	
Actual Contributions	<u>889,818</u>	<u>1,115,218</u>	<u>996,441</u>	
Contribution shortfall	648,068	609,284	784,107	
Assumed IRR, Discount Rate & Wage Inflation	7.0% / 3.87% 3.25%	7.0% / 3.50% 3.25%	7.0% / 2.21% 3.25%	
<u>Actual Investment Performance</u>	<u>1-Year</u>	<u>3-Years</u>	<u>5-Years</u>	<u>10-Years</u>
FY 2021 Rate of Return	30.09%	12.07%	12.99%	-
FY 2020 Rate of Return	2.51%	6.51%		

STANDARD & POOR'S RATING CRITERIA

Criteria	% of Score	Controllable?	Score
Institutional Framework	10%	Uncontrollable	Strong
Economy	30%	Uncontrollable	Very Strong
Management	20%	Controllable	Strong
Budget Flexibility	10%	Controllable	Very Strong
Liquidity	10%	Controllable	Very Strong
Budgetary Performance	10%	Controllable	Adequate
Debt & Contingent Liabilities	10%	Controllable	Very Weak

NOTES:

CAPE-WIDE FUND BALANCE & RESERVES COMPARISON (Prior Year Balances)

Community	General Fd. Budget	7/1/20 Free Cash	FC %	6/30/20 UFB GF.	6/30/20 Stabi. Fd.	Combined Total	Combined %	S&P Rating
Bourne	79,056,269	10,867,188	13.75	12,014,205	5,337,710	17,351,915	21.95	AA+
Falmouth	145,606,667	9,414,751	6.47	11,374,550	17,370,794	28,745,344	19.74	AAA
Mashpee	71,172,063	9,436,568	13.26	10,097,831	5,679,156	15,776,987	22.17	AAA
Sandwich	88,762,272	3,891,814	4.38	4,150,700	1,859,806	6,010,506	6.77	AA+
Barnstable	182,310,922	18,524,377	10.16	21,620,946	17,594,678	39,215,624	21.51	AAA
Yarmouth	86,521,396	5,422,386	6.27	7,286,324	5,622,984	12,909,308	14.92	AA+
Dennis	65,565,080	5,566,888	8.49	6,544,203	6,939,763	13,483,966	20.57	AAA
Harwich	68,660,369	5,453,040	7.94	6,644,529	4,540,652	11,185,181	16.29	AAA
Brewster	50,671,688	4,016,610	7.93	4,775,273	2,535,241	7,310,514	14.43	AAA
Chatham	51,456,178	4,378,274	8.51	6,478,539	2,068,353	8,546,892	16.61	AAA
Orleans	47,633,892	4,505,838	9.46	4,928,280	141,223	5,069,503	10.64	AAA
Eastham	33,557,389	2,837,320	8.46	3,961,581	689,416	4,650,997	13.86	AA+
Wellfleet	23,325,021	1,000,000*	4.28	1,200,000*	1,019,172	2,219,172	9.51	AAA
Truro	22,160,522	2,777,644	12.53	5,175,197	1,014,772	6,189,969	27.93	AA+
Provincetown	32,600,182	1,016,206	3.12	3,278,860	2,230,885	5,509,745	16.90	AA+

CAPE-WIDE PROPERTY TAX & LEVY COMPARISON (FY 2021 Data)

Community	Tax Levy	Excess Levy Capacity	Excess Levy %	New Growth	New Growth %	Overlay Reserve	Overlay %	Avg. SF Tax Bill
Bourne	54,749,620	35,488	.06%	496,943	1.03%	384,134	.70%	5,132
Falmouth	111,443,733	1,823,004	1.61%	1,029,012	1.06%	368,240	.33%	4,899
Mashpee	51,845,110	1,728,313	3.23%	544,808	1.09%	468,168	.90%	5,016
Sandwich	66,734,192	4,088,304	5.77%	591,829	.89%	538,003	.81%	6,194
Barnstable	132,058,458	306,725	.23%	1,089,115	.87%	1,788,114	1.35%	4,667 4,113 / 5,141
Yarmouth	66,088,686	27,182	.04%	416,263	.68%	294,380	.45%	3,939
Dennis	46,852,279	959,937	2.01%	334,186	.77%	393,985	.84%	3,140
Harwich	53,299,729	57,793	.11%	496,942	1.09%	400,000	.75%	5,029
Brewster	36,506,645	42,827	.12%	380,736	1.15%	125,000	.34%	4,838
Chatham	37,248,445	2,176,409	5.52%	371,075	1.18%	220,072	.59%	5,030
Orleans	33,487,118	49,318	.15%	244,181	.95%	192,946	.58%	6,593
Eastham	28,366,748	3,481	.01%	187,001	.86%	196,987	.69%	4,787
Wellfleet	18,854,686	15,053	.08%	136,538	.83%	128,764	.68%	4,884 4,046 / 5,058
Truro	16,848,463	633,164	3.62%	158,387	.99%	108,056	.64%	5,884 4,574 / 6,098
Provincetown	23,745,347	18,164	.08%	338,849	1.60%	270,000	1.14%	4,529 3,552 / 4,737

Barnstable, Wellfleet, Truro, Ptown have Residential Exemption. Amounts presented for these towns are estimated Avg. SFH bills if no exemption. Amounts below these estimates are estimated tax for Resident w/ Avg. Value home – with exemption vs. Resident/non-resident w/ Avg. Value home – no exemption.

Does not include addl Fire District tax bills assessed separately.

Ptown Avg. tax and values includes SFH AND Condo's. Condo's are so pervasive – all other towns are SFH only. Amounts would increase substantially if just SFH

CAPE-WIDE ECONOMIC DATA COMPARISON

Community	2021 EQV	2021 O/S Debt	Debt % EQV	2021 Debt Service	Debt Service % Budget	2020 Debt Per Capita	2021 EQV Per Capita	2021 DOR Income Per Capita	2021 Revenue Per Capita
Bourne *	4,814,391,000			7,091,584	9.32%	2,913	262,051	36,985	5,054 *
Falmouth	12,342,275,400			15,834,626	9.96%	4,624	425,474	44,346	4,853
Mashpee *	5,605,682,100			2,749,212	4.06%	-	421,010	39,901	5,286 *
Sandwich *	4,294,060,900			3,958,321	4.33%	1,086	246,910	42,982	4,713 *
Barnstable *	14,932,044,600			7,176,745	3.88%	2,233	360,434	41,358	5,034 *
Yarmouth	6,274,212,500			920,375	1.01%	243	296,521	33,118	4,066
Dennis *	7,229,652,400			2,102,342	3.28%	964	573,541	36,138	4,930 *
Harwich	5,697,974,900			10,938,848	15.34%	2,903	526,799	39,979	6,244
Brewster	4,100,984,500			2,110,549	4.00%	2,662	448,127	36,327	5,698
Chatham	7,374,670,100			6,060,813	11.54%	12,942	1,321,324	58,346	8,532
Orleans	4,253,680,900			7,274,814	17.42%	8,234	780,161	55,533	8,452
Eastham	2,976,889,500			4,129,466	12.43%	12,224	662,485	35,959	7,308
Wellfleet	2,523,728,900			1,711,490	7.32%	-	976,981	46,077	7,359
Truro	2,299,599,100			492,576	2.26%	1,651	1,237,755	42,866	18,315
Provincetown	3,070,051,300			1,535,347	4.22%	17,092	1,222,855	56,550	13,873

* These communities also have separate water and/or fire districts that also raise revenues that would increase the per capita revenue amounts being raised. Page 293 of 293