

**TOWN OF EASTHAM, MASSACHUSETTS**



**FISCAL YEAR 2024 OPERATING BUDGET**

Draft 12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2024 Operating Budget

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# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2024 Operating Budget

### SECTION 1: BUDGET NARRATIVE DOCUMENTS

- Town Administrator Budget Letter & Presentation
- Select Board Budget Message
- Select Board Goals
- FY 2024 Budget Schedule

## TOWN ADMINISTRATOR'S BUDGET LETTER

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December 30, 2022

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 2024. 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. We utilize conservative budgeting practices to ensure flexibility in operating appropriations and resiliency in our local receipts. This approach ensures sufficient generation of Free Cash which is used to pay for our Capital Budget, maintain liquidity and flexibility, and avoid unnecessary borrowing costs. In addition, we are in a multi-year approach of addressing historic practices in our operating and capital plans, which are evident in this and the prior year's budget data.

Financial plans and detail level budgetary documents are included within our FY 2024 Operating Budget Book, and our FY 2024 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 feedback 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. Although we tend to review our Operating and Capital budgets as separate documents and are attuned to the amount of increase in each, it is important to note that many of the costs we fund out of our Operating Budget result in savings in other parts of the budget (capital or article spending) - this is not always evident but is important to consider when evaluating the merits of budget requests.

Actions and funding approved in prior budgets are now starting to take effect and are being impactful to our operation and community. 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.

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## TOWN ADMINISTRATOR'S BUDGET LETTER

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**In keeping with the Select Board's FY 2024 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.

In developing this approach, we also had to consider the current operating, inflationary, employment, vendor and work environments in which we now operate. Based on these conditions, we have adjusted accordingly in developing sustainable, responsible budget recommendations. Where appropriate, we have suggested additions/changes, which will be separately highlighted for further review and consideration. Some of these changes are necessary, but we believe several of these provide tremendous value and allow us to complete work better, faster, or cheaper than alternatives.

Accordingly, this budget provides for the following:

- Addition of part-time administrative support for the Community Preservation Committee (funded by CPA)
- Addition of a Facilities Foreman (funded 50% by our Rental Revolving Fund) - anticipated to provide significant improvement in performance of facilities maintenance work – Better, faster, cheaper.
- Reclassification of some positions and increase in position hours. (HR, payroll, DPW admin) - necessary to address compliance and workflow issues.
- Investment in IT operations to address requirements in data security, record retention, disaster recovery, and improve overall operating environment – will result in savings in the near and long term.
- Increase in overtime accounts to reflect current experience and utilization. An increase in DPW OT is strategic given our operating environment - we find it is better, faster, cheaper to complete some needed work with in-house staff.
- Full funding of capital plan and continued efforts to address deferred maintenance needs.
- Considerations towards significant infrastructure investments in our community.

Budget increases are recommended to provide for:

- Cost increases associated with various vendor contractual arrangements or expected inflation for vendor services.
- Increased debt service requirements associated with Town Water Project – expected to peak in FY 2025.
- Lease payments for new ambulances and Fire Department Quint - funded in the operating budget and represent increases but are not funded by the Property Tax rate.

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
- Continues (but shifts) contributions to our financial reserves
- Provides the Select Board and the community the opportunity to determine priorities for additional investment (unallocated short-term rental proceeds)
- Currently utilizes "placeholders" for education assessments, employee benefits and general insurance.
- Does not provide for expected increases resulting from collective bargaining – adjustments to funding or appropriations will need to be made once the impact is known.

## TOWN ADMINISTRATOR'S BUDGET LETTER

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In keeping with the Select Board's FY 2024 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 \$79. Although this amount does not provide for expected increases arising from collective bargaining.
  - Relies on only modest increase in State Aid from the FY 2023 level.
  - Conservatively estimates local, recurring, estimated receipts at approximately 85.4% 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 to the short-term rental tax, which could approximate \$1,100,000 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 recent legislation will likely result in the expiration of these fees at the completion of the host community agreements.
    - 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:
    - \$125,000 from cable franchise fees to support the IT/Media budget
    - \$550,000 from the ambulance fund to support Fire Department wages
    - \$40,000 from the Community Preservation Act fund to support the part-time wages for administrative support.
    - 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. There is one opportunity to consider unspent funds from our Rock Harbor Project to offset the cost of dredging.
    - The Facilities Forman position is 50% funded from our tax levy and 50% allocated, and paid from, the Rental Revolving Fund.
  - 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 \$526,000.
    - Requested funding from the Community Preservation Act Fund of \$650,000 for an individually significant Town Hall exterior repair project.
    - Funds from completed projects and unspent articles are considered each year to help defray the costs of recommended projects. One source is available for consideration – the use of up to \$750,000 for Rock Harbor improvements to defray the costs of the proposed Rock Harbor dredging.
    - Use of up to \$800,000 of Free Cash to fund additional elements of the Capital Budget
    - Borrowing authorizations to complete two significant infrastructure projects: Rock Harbor dredging and Wastewater Planning & Design.
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**TOWN ADMINISTRATOR’S BUDGET LETTER**

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In keeping with the Select Board’s FY 2024 Appropriation Policy, the budget proposal provides a “level-service” budget, summarized as follows:

<u>Element</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>% Chg.</u>
Town Salaries	10,418,240	10,685,494	2.57%
Town Expense	9,547,856	10,263,110	7.49%
Debt Service	<u>5,691,161</u>	<u>6,532,931</u>	<u>14.79%</u>
Subtotal Town Appropriations	25,657,257	27,481,535	9.76%
Education Services	<u>9,566,326</u>	<u>9,883,143</u>	<u>3.31%</u>
Total Budget	35,223,583	37,364,678	6.08%

This budget maintains current services and staffing levels (with the changes recommended above), and provides for all contractually required payments, i.e., assessments, debt, and leases. Increases due to collective bargaining requirements will require an adjustment.

Included within the above budgetary amounts is \$490,500 in our “Community Services Expenditures” 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 \$400,000 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 \$3,800,000. These funds have been allocated in our budget proposal as follows:

Select Board Priority	Unallocated STR funds – TBD (Housing/Wastewater)?	772,900
Stabilization Fund	Contribution to maintain desired reserve levels.	200,000
OPEB Fund	Provides a current year funding for this obligation	100,000
Injured on Duty Fund	Provides additional funding since it could not be incorporated into the operating budget.	50,000
Compensated Absence Fund	Provides as needed funding, removes need from Op. Budget	50,000
Capital Budget Funding	Amount needed to meet prioritized capital budget requests	1,331,250
Other Budget Items	Items neither operating nor capital in nature (estuary & other studies).	260,000
Uncommitted	Need to maintain General Fund Reserve	750,000
<b>Total</b>		<u>\$3,514,150</u>

## TOWN ADMINISTRATOR'S BUDGET LETTER

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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 continue addressing our deferred capital needs. Given the various community and infrastructure needs, the approximately \$775 thousand of short-term rental receipts in excess of FY22 budget have been reserved for allocation by the Select Board as part of the Town Meeting deliberation process – information regarding wastewater requirements are scheduled to be presented after initial budget recommendations are required, which may affect how the Select Board would allocate these funds. Therefore, we are reserving further recommendations, pending additional information. Whatever is chosen, the application of this excess STR Free Cash will represent a retroactive application of these proceeds to meet the Select Boards goals and the community's Strategic Plan.

### **Additional Budget Requests**

As part of the budget process, several departments made requests for additional staffing and/or level of expenditure that are not addressed in the proposed budget. In addition, we have identified areas of our operations that would benefit from additional resources. These included:

- One full-time police officer and eventually three more additional.
- Police Department administrative support
- Community Services/COA Day Center programming
- Community services coordination
- Integration of public safety and community service/support efforts

Some of these elements are under consideration and can be addressed through changes in operations within our existing budget proposal, or through cooperative arrangements with other communities.

## TOWN ADMINISTRATOR'S BUDGET LETTER

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### 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 (including debt assessment as a result of NRHS vote)
- 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 – buildings and fleet use
- Transportation, hauling, and tipping fees for Solid-Waste removal
- Financial pressure on the state level that impacts local aid – the 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 Rossetti

# Town of Eastham, Massachusetts

Fiscal Year 2024 – Preliminary Budget Recommendations

January 9, 2023

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

*A Budget is more than a series of numbers on a page, it is an embodiment of a community's values.*

BARACK OBAMA

# Budget Development

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

# FY 2024 Budget Proposal

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Level Service Operating Budget – while providing opportunity for improvement

- Operating Budget Paradox
- Misnomer of the "Iron Triangle"

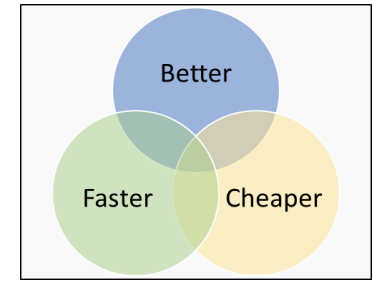
Continued refinement of Capital Plan addressing deferred needs

Targeted assistance to expressed goals

Continues progress on current initiatives

Continued implementation of Strategic Plan, Community & Select Board goals

Introduction of significant infrastructure investments for consideration



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

	Operating Budget	Capital Budget	Other Budget Items	Total GF FY 24	Total GF FY 23
<b>APPROPRIATIONS</b>					
General Govt. Services	3,672,381		260,000	3,932,381	3,301,463
Community Services	2,509,761			2,509,761	2,603,185
Public Safety	5,591,293			5,591,293	5,479,214
Public Works	2,473,714			2,473,714	2,296,974
Unallocated Expenditures	6,701,454		1,172,900	7,874,354	7,681,165
Debt Service	6,532,931			6,532,931	6,122,748
Education	9,883,143			9,883,143	9,848,606
Capital Plan		2,539,250		8,239,250	1,934,374
Subtotal Local Appropriations	37,364,677	2,539,250	1,432,900	41,336,827	38,266,080
State Assessments	787,330			787,330	768,127
<b>Total Appropriations</b>	<b>38,152,007</b>	<b>2,539,250</b>	<b>1,432,900</b>	<b>42,124,157</b>	<b>39,034,207</b>
<b>FUNDING</b>					
Property Taxes	32,270,478	400,000		32,670,478	30,692,167
Less: Provision for A&E	(215,000)			(215,000)	(250,668)
Local Receipts	4,410,100			4,410,099	4,064,100
State Aid	715,343			715,343	697,896
Other Available Funds	971,086	808,000		1,779,086	1,000,586
Free Cash		1,331,250	1,432,900	2,764,150	3,335,624
<b>Total Funding</b>	<b>38,152,007</b>	<b>2,539,250</b>	<b>1,432,900</b>	<b>42,124,157</b>	<b>39,949,140</b>

- **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.
- Continuation of multi-year financial approach to building capacity, achieving goals, & setting up the community for a sustainable fiscal future.
- Employment costs to be finalized with settlement of 5 collective bargaining agreements – will need to be funded or costs reduced.

Presented Capital budget amounts exclude borrowing authorizations or amounts dependent on outside funding (i.e. grants)



# Funding

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TOWN OF EASTHAM, MASSACHUSETTS  
FY 2024 PRELIMINARY BUDGET RECOMMENDATIONS  
JANUARY 9, 2023

# Funding – Property Taxes

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

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

Projected \$292 average increase vs. \$296 prior FY, a 6.45% increase.

Capital and Supplemental Budget Items fully funded. Collective Bargaining Agreements (CBA's) will require funding, or reductions.

Following multi-year financial plan where we are considering smaller, but more frequent overrides at the time CBA's are settled (up front vs. retroactive funding)

Any changes made to the levy in the final budget proposal will increase/decrease tax burden approximately 2 cents per \$100k. Which is \$13.26 for a median valued home. (Assumes estimated values presented).

	FY 2021	FY 2022	FY 2023	FY 2024 Projected
<b>Property Tax Levy Calculation</b>				
Prior Levy	21,761,860	23,383,474	24,107,268	25,517,079
2.5% Incr.	544,047	584,587	602,683	637,927
New Growth	187,001	139,274	307,129	165,000
Override	890,500		500,000	TBD
Subtotal	23,383,408	24,107,335	25,517,079	26,320,006
Exclusions	4,986,821	5,094,319	5,214,762	6,350,552
Max. Levy	28,370,229	29,201,654	30,731,841	32,670,669
Actual Levy	28,366,748	29,174,589	30,692,167	32,670,479
Excess Levy	3,481	27,064	39,674	79
<b>Estimated Property Taxpayer Impact (requires estimating value change)</b>				
Valuation	3,090,059,650	3,400,301,770	4,239,249,580	4,493,604,555
Tax Rate	9.18	9.03	7.24	7.27
Avg. SF Value / Median	521,408 / 449,800	573,468 / 493,400	717,214 / 625,600	767,419 / 663,136
Avg/Md SF Tax (Rank out of 351)	4,787 / 4,129 136	4,920 / 4,233 122	5,193 / 4,529 TBD	5,579 / 4,821
Per Capita Income	35,959	38,633	37,872	TBD
% Tax burden to Inc.	11.48%	12.74%	11.96%	

# Comparative Property Tax Data

(See Town of Eastham FY 2022 Year-End Financial Review for Cape-wide Data)

## FY2022 Average Single-Family Tax Bill



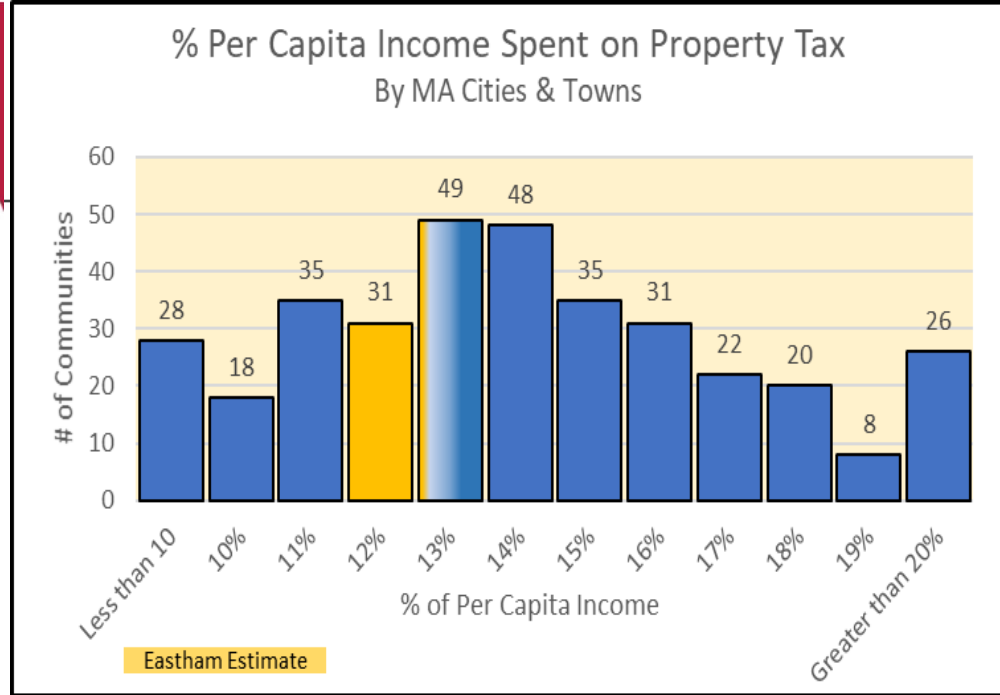
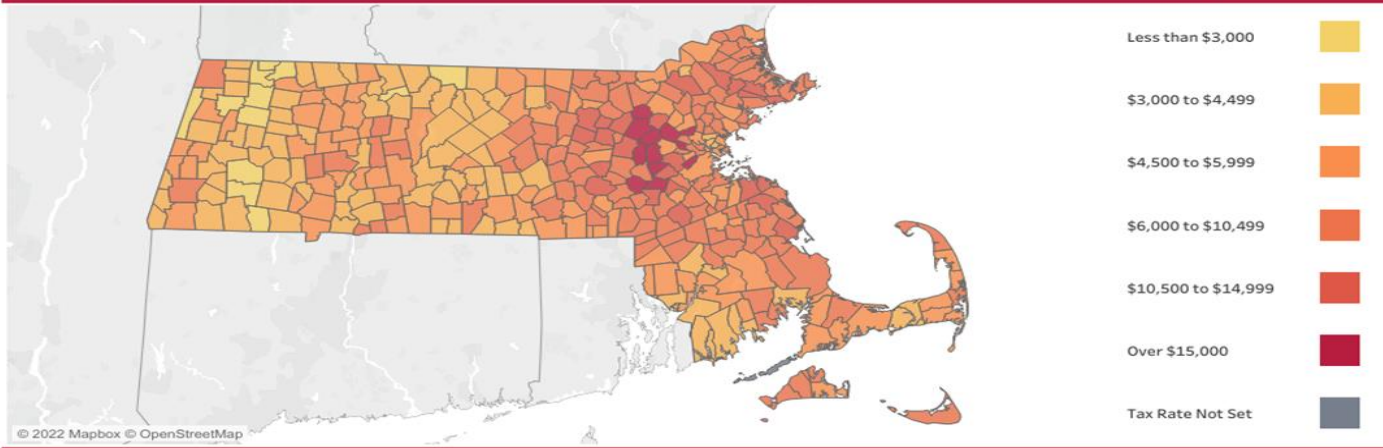
Average Single-Family Tax Bill

State Average Single-Family Tax Bill	State Average Single-Family Value	State Number of Single-Family Parcels	Number of Cities & Towns Included
\$6,724	\$525,781	1,431,717	350

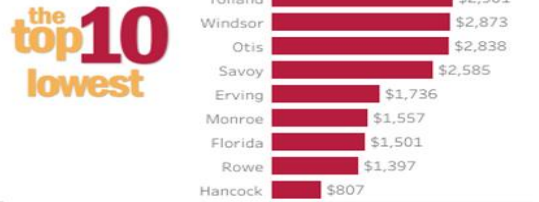
Select City/Town  
All

Reset City/Town

Average Single Family Tax Bill Data



### Cities/Towns with the Highest and Lowest Average Single-Family Tax Bill



### Number of Cities/Towns



Source: DLS Gateway application extracted 02/10/22. The population estimate was obtained from the U.S. Census Bureau, 2020 Census Redistricting Data. Dashboard published March 2022. The average single-family tax bill cannot be calculated for comm...

# Funding – Estimated Receipts

Provides funding for about 13.43% of operating and 12.17% of total budget. (Prior year 13% of operating 12% of total).

Local receipts budgeted for FY 24 % of FY 22 actual receipts:

**80.75% of local receipts, exclusive of STR receipts / use – 85.4% if also excluding Cannabis Host Fee.**

71.61% of total local receipts

87.21% of local receipts, less STR's

93.04% of local receipts, exclusive of STR, Cannabis Host Fee 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.

Cannabis Host Fees total \$276k and are not budgeted as the future collection is uncertain.

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 – currently evaluating fee increase proposals from Department Heads.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Motor Vehicle Excise	854,624	950,415	978,663	845,000	961,000
Meals Excise	127,986	111,874	142,430	120,000	125,000
Rooms Excise	227,325	141,239	399,152	205,000	350,000
Short-term Rental Excise	387,068	937,726	1,101,617	327,100	327,100
Cannabis Excise/Host Fees			499,579	200,000	200,000
Solid Waste Fees	894,223	964,875	981,589	700,000	725,000
Recreation Fees	497,111	627,523	616,661	500,000	525,000
Licenses/Permits	524,262	652,767	637,418	550,000	550,000
Departmental Fees	580,244	473,872	471,013	400,000	410,000
Interest	102,492	22,774	6,598	5,000	5,000
Penalties & Charges	132,734	110,857	126,550	90,000	90,000
Misc. and other	181,718	204,761	196,888	122,000	142,000
<b>Subtotal Local Receipts</b>	<b>4,509,787</b>	<b>5,198,683</b>	<b>6,158,158</b>	<b>4,064,100</b>	<b>4,410,100</b>
State Aid	564,861	567,309	662,668	697,896	715,343
<b>Total Estimated Receipts</b>	<b>5,074,648</b>	<b>5,765,992</b>	<b>6,820,826</b>	<b>4,761,996</b>	<b>5,125,443</b>

# Funding – Other Avail. Funds

Provides funding for about 2.55% of operating and 10.79% of total budget. (Prior year 2% of operating and 10% 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 \$3.8 million. Amount appropriated maintains a General Fund reserve of approximately \$750k.

See FY 22 Year-End Financial Review 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 2020 Budget	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget
<b>Operating Budget</b>					
PEG Access Fund	115,000	105,000	115,000	120,000	125,000
Ambulance Fund - Salaries	450,000	520,000	535,000	535,000	550,000
Ambulance Fund – Lease pymts.			233,186	233,186	233,186
Septic Betterment Fund	20,400	20,400	20,400	20,400	20,400
Waterways Fund	2,000	2,000	2,000	2,000	2,500
Library Trustees / CPA	24,400	30,000			40,000
Free Cash	xx	65,000			
Subtotal OAF		742,400	905,586	910,586	971,086
<b>Capital &amp; Other</b>					
PEG Access Fund – capital		8,500	20,000	10,000	10,000
Ambulance Fund – capital	50,000	105,000	15,000	15,000	143,000
Community Pres. Act – capital					650,000
Re-appropriated articles – capital			200,000		5,000
Subtotal OAF	50,000	113,500	235,000	25,000	808,000
Free Cash - Reserves			1,050,000	810,000	400,000
Free Cash – Capital & other	xx	608,400	899,000	2,484,374	2,364,150
Subtotal Free Cash		608,400	1,949,000	3,294,374	2,764,150
Grand Total OAF & Free Cash		1,464,300	3,089,586	4,229,960	4,543,236

A scenic view of a beach at low tide. The foreground shows the wet sand of the beach, with gentle waves lapping at the shore. In the middle ground, a small red sailboat is on the water. The background features the vast ocean meeting a clear blue sky at the horizon.

# Appropriations

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TOWN OF EASTHAM, MASSACHUSETTS  
FY 2024 PRELIMINARY BUDGET RECOMMENDATIONS  
JANUARY 9, 2023

# Appropriations – Operating Budget

- Provides for anticipated step increases on current CBA's, but not COLA's
- Two positions added
  - Facilities and Maintenance Foreman (50% funded by Rental Revolving Account).
  - Part-Time CPC Administrative Support (funded by CPA funds)
  - Some necessary reclassification of positions or incr. In hours.
- Addl. Investment in IT Operations to outsource expertise, provide for network monitoring and improve sustainability and disaster recovery concerns. About 55% of increases funded by savings identified in current operation no longer needed.
- Additions to Overtime accounts to reflect current experience and increasing rates. DPW OT additions are strategic – less expensive to use in-house staff for work details in lieu of hiring increasingly expensive outside vendors.
- Provides for vendor contractual or rate increases.
- Department expense budgets increased marginally for inflationary environment
- Debt Service increases largely due to ongoing water project.
  - Expected to reach its peak in FY 2025, then decline.
- Several Appropriations listed are funded from non-levy sources
- Educational Assessments are placeholders until known.

\*Assessment will include provision for Nauset Debt, which is expected to increase, but is exempt.

Budget Element	FY 23 Final	FY 24 Preliminary	\$ Change	% Change
Elected & General	213,000	213,000		
Town Administration	647,085	677,199	30,114	4.65%
Municipal Finance	1,709,107	1,823,418	114,311	6.69%
Town Clerk & Elections	191,079	197,550	6,471	3.39%
Community Development	688,587	761,215	72,628	10.55%
Public Safety	5,588,714	5,591,293	2,579	.05%
Education	9,566,326	9,883,143	316,817	3.31%
Public Works	2,298,674	2,473,714	175,040	7.61%
Community Services	2,430,291	2,509,761	79,470	3.27%
Unallocated	6,199,559	6,701,454	501,896	8.10%
Debt Service	5,691,161	6,532,931	841,770	14.79%
<b>Total Operating Budget</b>	<b>35,223,583</b>	<b>37,364,678</b>	<b>2,141,095</b>	<b>6.08%</b>
Town Salaries	10,418,240	10,685,494	267,254	2.57%
Town Expense	9,547,856	10,263,110	715,254	7.49%
Educational Services	9,566,326	9,883,143	316,817	3.31%
Debt Service	5,691,161	6,532,931	841,770	14.79%
<b>Total Operating Budget</b>	<b>35,223,583</b>	<b>37,364,678</b>	<b>2,141,095</b>	<b>6.08% / 4.4% excl. debt</b>

# Appropriations – Capital Budget (Non-Borrowing)

- 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
  - Authorize Borrowing required for needed capital projects – 2 recommended projects and 3 current projects will be bundled into next year bond issue to save significant issuance costs.
  - Debt Service costs expected to impact FY 25 Operating Budget
  - No capital exclusions

Funding Source	Amount
Tax Levy	400,000
Free Cash	1,331,250
Available Funds (\$650k from CPA)	808,000
<b>Subtotal Town Meeting Appropriation</b>	<b>2,539,250</b>
Chapter 90 Grant	450,000
Other Grants	600,000
<b>Total Capital Budget</b>	<b>3,589,250</b>

Summary of Requests	Amount	Source
Building/Facility Maintenance	1,276,000	526,000 Free Cash 100,000 Ch. 90 Grt 650,000 CPA Funds
Local Road Improvements:		
Planning & Design (Town Roads)	50,000	Free Cash
Intersection Improvement	150,000	Ch. 90
Construction – Complete Streets Program	500,000	Grant
Landings, Culverts, Drainage	75,000	Free Cash
T-Time/TCP/COA site planning/development	100,000	Free Cash
DPW Recurring maintenance programs	125,000	Free Cash/Levy
Fleet Replacement requests	733,250	Various
Equipment Replacement requests	455,000	Various
Community Internet	100,000	Grant
Energy Efficiency Improvements	25,000	Free Cash

# Appropriations – Capital Budget (Borrowing)

- Based upon 5-Year Capital Plan.
- Consideration of re-appropriation of some of current Rock Harbor Funds to offset costs of dredging.
- Update on Wastewater Planning, Design & Implementation planned.
- Worth noting - current staffing capacity is greatly increased from prior years. Although wastewater costs are anticipated to be substantial, we hope to be able to reduce administrative costs of these projects by handling some work in house, and by obtaining grant or other funding to offset costs.

Item	Amount
<b>Current Projects</b>	
Rock Harbor Dredging	1,650,000
Application of current Rock Harbor Funds (750,000)	0
Wastewater Planning & Design	6,000,000
Subtotal Town Meeting Authorization	7,650,000
<b>Potential Future Projects (Near-Term)</b>	
Town Landing reconstruction	4,500,000
Anticipated 50% funding from Seaport Grant	(2,250,000)
Roadway Construction	2,500,000 – 5,000,000
Wastewater Plan Implementation	TBD

# Appropriations – Other Budget Items

- Continued funding of reserves
  - Stabilization Fund will be in our target range.
  - Increased funding to OPEB since not so much going to Stabilization.
  - Will need to weigh the importance of funding OPEB with current resources given Town's short-term needs.
  - IOD Fund continue to contribute to build up for an appropriate use.
  - Consideration of establishing a compensated absence fund.
- Other Budget Items
  - Funding necessary to achieve Town goals, but neither operating nor capital in nature.
  - Use of unallocated STR receipts of \$772,900 still open for discussion on use.
    - Housing Production Plan
    - Wastewater Funding
    - Other?

APPROPRIATIONS		
<u>Element</u>	<u>Amount</u>	<u>Source</u>
<b>Financial Reserves:</b>		
Stabilization Fund	200,000	Free Cash
OPEB Fund	100,000	Free Cash
Injured on Duty / Compensated Abs. Funds	100,000	Free Cash
<b>Other Budget Requests:</b>		
Grant Matching Funds	35,000	Free Cash
IT/Applications Development	50,000	Free Cash
Private Road Electric Fund	50,000	Free Cash
Business Improvement Program	75,000	Free Cash
Community Service Programs (Clerk, COA, Rec)	50,000	Free Cash
<b>Unallocated TBD w/ Select Board</b>	<b>772,900</b>	<b>Free Cash (STR)</b>
<b>Total Other Budget Items</b>	<b>1,432,900</b>	

PROJECTED BALANCES OF RESERVES			
<u>Reserve Fund</u>	<u>Current Balance</u>	<u>Contribution</u>	<u>Expected Balance</u>
Stabilization Fund	2,221,690	200,000	2,421,690 (6.5% of Op. Budget)
OPEB Fund	576,288	100,000	676,288
Injured on Duty Fund	82,100	100,000	182,100
Unspent Free Cash		(estimate)	1,000,000



# Other Budget Considerations

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TOWN OF EASTHAM, MASSACHUSETTS  
FY 2024 PRELIMINARY BUDGET RECOMMENDATIONS  
JANUARY 9, 2023

# Budget Challenges & Recommendations

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## SHORT-TERM

- Placeholders on Education Budgets – will not be known likely till March.
- Results of and debt service needs resulting from NRHS Project.
- General & Health Insurance placeholders – has been stable.
- 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.
- Introducing HSA plans which are lower cost.
- Pursue OPEB funding opportunities, POB bonds.
- Review coverages & deductibles.
- Review employment and workplace practices.
- Maintain competitive wage scale in CBA's
- Shared service models where available.
- 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 2023 BUDGET MESSAGE CONTINUED TO FY 2024)

# TOWN OF EASTHAM, MASSACHUSETTS

## SELECT BOARD BUDGET POLICY STATEMENT

For Fiscal Year 2024

### 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 2024 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 2024 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 efficiency 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.

# TOWN OF EASTHAM, MASSACHUSETTS

## SELECT BOARD BUDGET POLICY STATEMENT

For Fiscal Year 2024

### 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.

Budget proposals should consider previously adopted financial management policies concerning reserve levels, budgetary flexibility, and debt service levels. A 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 the capital plan and reserves, as well as for one-time contributions to programs that supplement our Strategic Plan.

**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.

# **TOWN OF EASTHAM, MASSACHUSETTS**

## **SELECT BOARD BUDGET POLICY STATEMENT**

For Fiscal Year 2024

### **Appropriation Policy**

Departmental budgets should be developed following the “level-service” budget principle to maintain core, basic services to the community. Requests for new staff or programs should be separately submitted to the Town Administrator for consideration, and where approved for inclusion in the draft budget should be separately identified to the Select Board, Finance Committee and in budget presentations.

The Fiscal Year 2024 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 2024 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.

Other programs – where recommended, other funds may be allocated to one-time programs or requests in furtherance of the Town’s Strategic Plan.

## Select Board Goals 2022-2023 (FY24)

### 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
  - a. Collaborate with Provincetown, Truro, Wellfleet and Eastham to initiate regional health/behavioral health services for residents.
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. Continue land exchange for NLBR and cooperative innovate wastewater solutions (permeable reactive barrier) and drainage improvements for Salt Pond.

### Activities to achieve Strategic Planning Goals:

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

1. Create preliminary five-year Land Management Plan, that includes:
  - a. Management of existing open space parcels,
  - b. A plan for land acquisition of any new parcels for open space/housing/municipal needs, and
  - c. Any zoning changes that may need to be made to support future land management goals
2. Wastewater & Clean Water Solutions
  - a. Accept Draft TWMP plan & make decisions for next steps
  - b. Conduct public meetings and submit plan to DEP/Permitting agencies
  - c. Fund engineering and design for phase I

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

3. Continue with Community Housing Plan Goals
  - a. Complete necessary items to rent new units of housing at 2550 State Hwy & 580 Massasoit Rd
  - b. Complete feasibility study for motel units at 2550 State Hwy
    - i. prioritize housing goals
    - ii. establish 2 new housing support programs
    - 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 2022-2023 (FY24)

4. Economic, housing, and general development of T-Time, Town Center Plaza and COA site)
  - a. 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 (part 2)
  - b. Implement the Business Support, Recovery & Resiliency Program for chosen recipients
  
5. Continue Infrastructure Improvements (Route 6, intersection improvements, Complete Streets, Other)
  - a. Complete initial conceptual design for re-design/traffic calming on Route 6, and identify funding for engineering design
  - b. Prioritize Intersection Improvements in capital plan (2 per year)
  
6. Discuss and determine best use of additional 2% of short-term rental tax (community support programs)
  
7. Work on consolidation and focus for human/community services to best use town resources to serve all residents
  - a. Clarify the location/use of the Senior Center
  - b. Facilitate collaboration with recreation for programs and services
  - c. Integrate human service grants and family support program services

### *Provide and enhance access to public recreational resources*

8. Identify possibilities for increase parking for public library/windmill green areas

### **Goals in Progress, continued from the prior year:**

1. Continue to look for a Coordinator for Eastham's Farmers Market

## Fiscal Year 2024 Budget, Warrant &amp; Town Meeting Schedule

ITEM	DATE	DESCRIPTION
Departmental Salary Projections issued	Wednesday, August 31, 2022	Departments to review/validate employee roster, positions, compensation and benefits
Departmental Capital Budget templates issued	Thursday, September 1, 2022	Departments to review, update five-year plan and current-year capital budget requests
Due date for departmental review of Salary Projections	Friday, September 9, 2022	Dept. review of salary projections should be complete and changes/updates returned and communicated to Finance Dept.
Departmental Operating Budget templates issued	Friday, September 16, 2022	Departments to review and update Operating Budget requests.
Due date for departmental review/submission of Capital Budget plan and requests	Monday, September 19, 2022	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, September 30, 2022	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 3, 2022	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	Monday, October 17, 2022	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	10/18/2022 - 11/4/2022	Admin, Finance, and Department meetings and discussion regarding budget requests.
Final Budget review and compilation	11/7/2022 - 11/18/2022	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	Tuesday, November 22, 2022	Deliver final, first-draft Town-wide budget to Town Administrator for final review
Final preparation of first draft of Town-Wide Budget	12/5/2022 - 12/20/2022	Finalize budget based upon Town Administrator review
Due date to finalize budget presentation	Tuesday, December 28, 2021	
Operating and Capital Budget Presentation	Monday, January 9, 2023	Joint Meeting of SB and FC
Finance Committee meeting date	Wednesday, January 11, 2023	Budget review: Capital Budget and Debt; Elected & General; Town Administration; Municipal Finance; Town Clerk
Finance Committee meeting date	Wednesday, January 18, 2023	Community Housing Plan
Select Board meeting date	Monday, January 23, 2023	RTE to be discussed
Finance Committee potential meeting date	Wednesday, January 25, 2023	Open meeting date

Fiscal Year 2024 Budget, Warrant & Town Meeting Schedule

ITEM	DATE	DESCRIPTION
Finance Committee scheduled meeting date	Wednesday, February 1, 2023	Budget review - Community Services: Library; Recreation; COA; Health & Environment
Select Board meeting date	Monday, February 6, 2023	Town Meeting Warrant Closes
Finance Committee scheduled meeting date	Wednesday, February 8, 2023	Budget review - Community Development and Fire Department
Finance Committee scheduled meeting date	Wednesday, February 15, 2023	Budget review - DPW: Highways; Natural Resources; Sanitation; Water Enterprise; Maintenance
Finance Committee scheduled meeting date	Wednesday, February 22, 2023	Budget review - Police Department & Dispatch
Select Board meeting date	Monday, February 27, 2023	Update and review of budget and warrant articles
Finance Committee scheduled meeting date	Wednesday, March 1, 2023	Budget review - Unallocated; Community Preservation
Select Board meeting date	Monday, March 6, 2023	Update and review of budget and warrant articles
Finance Committee potential meeting date	Wednesday, March 8, 2023	All other Articles Review; Budget Recap
Finance Committee potential meeting date	Wednesday, March 15, 2023	Budget review - Education; EES, NRSD, CCT; (Articles)
Select Board meeting date - Budget Hearing	Monday, March 20, 2023	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 22, 2023	Open meeting date
SB Open Meeting Date, available if needed.	Monday, March 27, 2023	
Finance Committee potential meeting date	Wednesday, March 29, 2023	Open meeting date
Warrant goes to printer	Friday, March 31, 2023	
Select Board meeting date	Monday, April 3, 2023	
Post Warrant with Town Clerk	Friday, April 14, 2023	
Pre-Town Meeting	Thursday, April 20, 2023	
Town Meeting	Monday, May 1, 2023	

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

# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2024 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 2024 BUDGET SUMMARY - Preliminary**

<b>GENERAL FUND</b>					
	<b>Operating Budget</b>	<b>Capital Budget</b>	<b>Other Budget Items (Reserve Funding)</b>	<b>Total Budget</b>	<b>Total Prior Year</b>
<b>APPROPRIATIONS</b>					
General Govt. Services	3,672,381		260,000	3,932,381	3,615,108
Community Services	2,509,761			2,509,761	2,603,185
Public Safety	5,591,293			5,591,293	5,588,714
Public Works	2,473,714			2,473,714	2,298,674
Unallocated Expenditures	6,701,454		1,172,900	7,874,354	7,736,665
Debt Service	6,532,931			6,532,931	5,691,161
Education	9,883,143			9,883,143	9,566,326
Capital Plan		2,539,250		2,539,250	1,934,374
Subtotal Local Appropriations	37,364,677	2,539,250	1,432,900	41,336,827	39,034,207
State & County Assessments	787,330			787,330	768,127
Total Appropriations	38,152,007	2,539,250	1,432,900	42,124,157	39,802,334
<b>FUNDING</b>					
Property Taxes	32,270,479	400,000		32,670,479	30,692,167
Less: Provision for Abatements/Exemptions	(215,000)			(215,000)	(250,668)
Local Receipts	4,410,099			4,410,099	4,326,729
State Aid	715,343			715,343	697,896
Other Available Funds	971,086	808,000		1,779,086	1,000,586
Free Cash		1,331,250	1,432,900	2,764,150	3,335,624
Total Funding	38,152,007	2,539,250	1,432,900	42,124,157	39,802,334
Budget Variance	-	-	-	-	-

Capital Budget amounts does not include amounts for borrowing authorization or dependent on funding from outside sources (Grants).

**TOWN OF EASTHAM, MASSACHUSETTS**  
 FISCAL YEAR 2024 BUDGET SUMMARY - Preliminary

<b>WATER FUND</b>					
	<b>Operating Budget</b>	<b>Capital Budget</b>	<b>Other Budget Items (Reserve Funding)</b>	<b>Total Budget</b>	<b>Total Prior Year</b>
<b>APPROPRIATIONS</b>					
General Govt. Services				-	-
Community Services				-	-
Public Safety				-	-
Public Works	525,000			525,000	499,391
Unallocated Expenditures				-	-
Debt Service				-	-
Education				-	-
Capital Plan				-	-
Subtotal Local Appropriations	525,000	-	-	525,000	499,391
State & County Assessments				-	-
Total Appropriations	525,000	-	-	525,000	499,391
<b>FUNDING</b>					
Property Taxes				-	-
Less: Provision for Abatements/Exemptions				-	-
Local Receipts	525,000			525,000	499,391
State Aid				-	-
Other Available Funds				-	-
Free Cash				-	-
Total Funding	525,000	-	-	525,000	499,391
Budget Variance	-	-	-	-	-



## Annual Town Meeting Operating Budget Article Table

**TOWN OF EASTHAM**  
**FY 23 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 23 FINAL BUDGET	FY 24 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
<b>Elected &amp; General</b>						
1	Elected Official's Salary	13,000	13,000	-		
2	Reserve Fund	200,000	200,000	-		
<b>Subtotal Elected &amp; General</b>		<b>\$ 213,000</b>	<b>\$ 213,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Town Administration</b>						
3	Town Administration Salary	368,360	380,078	11,718		
4	Town Administration Expense	61,150	62,650	1,500		
5	Legal Services	85,000	95,000	10,000		
6	Central Purchasing Supply & Service	132,575	139,471	6,896		
<b>Subtotal Town Administration</b>		<b>\$ 647,085</b>	<b>\$ 677,199</b>	<b>\$ 30,114</b>	<b>4.65%</b>	
<b>Municipal Administration &amp; Finance</b>						
7	Municipal Administration & Finance Salaries	1,282,646	1,343,403	60,757		
8	Administration & Finance Expense	-	12,000	12,000		
9	Town Accountant Expense	48,030	36,030	(12,000)		
10	Treasurer/Collector Expense	43,875	53,075	9,200		
11	Assessors Expense	71,760	71,760	-		
12	IT Expense	244,046	278,400	34,354		
13	Media Operations Expense	18,750	28,750	10,000		
<b>Subtotal Municipal Administration &amp; Finance</b>		<b>\$ 1,709,107</b>	<b>\$ 1,823,418</b>	<b>\$ 114,311</b>	<b>6.69%</b>	
<b>Town Clerk &amp; Elections</b>						
13	Town Clerk & Elections Salary	178,179	184,650	6,471		
14	Town Clerk & Elections Expense	12,900	12,900	-		
<b>Subtotal Town Clerk &amp; Elections</b>		<b>\$ 191,079</b>	<b>\$ 197,550</b>	<b>\$ 6,471</b>	<b>3.39%</b>	
<b>Community Development &amp; Inspectional Services</b>						
15	Comm. Dev. & Inspectional Services Salary	673,837	735,421	61,584		
16	Community Development Expense	7,495	19,144	11,649		
17	Building Inspection Expense	7,255	6,650	(605)		
<b>Subtotal Community Dev. &amp; Inspections</b>		<b>\$ 688,587</b>	<b>\$ 761,215</b>	<b>\$ 72,628</b>	<b>10.55%</b>	
<b>Public Safety</b>						
18	Police Salary	1,983,582	2,001,323	17,741		
19	Police Expense	134,565	144,455	9,890		
20	Animal Control Expense	37,750	37,750	-		
21	Emergency Management Expense	10,000	10,000	-		
22	Fire Salary	2,780,571	2,744,538	(36,033)		
23	Fire Expense	219,835	223,935	4,100		
24	Dispatching Salary	417,111	422,492	5,381		
25	Dispatching Expense	5,300	6,800	1,500		
<b>Subtotal Public Safety</b>		<b>\$ 5,588,714</b>	<b>\$ 5,591,293</b>	<b>\$ 2,579</b>	<b>0.05%</b>	
<b>Educational Services</b>						
26	Eastham Elementary School Operations	3,781,881	3,900,000	118,119		
27	Nauset Regional School District Assessment	5,251,592	5,410,884	159,292		
28	Cape Cod Regional Technical School Assessment	532,853	572,259	39,406		
<b>Subtotal Educational Services</b>		<b>\$ 9,566,326</b>	<b>\$ 9,883,143</b>	<b>\$ 316,817</b>	<b>3.31%</b>	
<b>Public Works</b>						
29	Public Works Salaries	1,350,039	1,447,334	97,295		

**TOWN OF EASTHAM**  
**FY 23 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 23 FINAL BUDGET	FY 24 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
30	General Maintenance Expense	166,200	171,200	5,000		
31	Municipal Buildings Expense	87,000	94,900	7,900		
32	Snow & Ice Expense	84,000	84,000	-		
33	Street Lighting Expense	8,000	8,000	-		
34	Waste Collection & Disposal Expense	559,730	622,030	62,300		
35	Tree Warden Expense	7,700	7,700	-		
36	Natural Resources Expense	36,005	38,550	2,545		
<b>Subtotal Public Works</b>		<b>\$ 2,298,674</b>	<b>\$ 2,473,714</b>	<b>\$ 175,040</b>	<b>7.61%</b>	
<b>Community Services</b>						
37	Health & Environment Salary	261,474	276,437	14,963		
38	Health & Environment Expense	77,000	78,900	1,900		
39	Council on Aging Salaries	260,662	271,643	10,981		
40	Council on Aging Expense	37,700	53,835	16,135		
41	Library Salaries	440,387	450,216	9,829		
42	Library Expense	127,370	135,452	8,082		
43	Beach & Recreation Salary	408,392	414,959	6,567		
44	Beach & Recreation Expense	90,200	100,500	10,300		
45	Veterans Service Expense & Benefits	63,756	64,469	713		
46	Human Service Contracts	663,350	663,350	-		
<b>Subtotal Community Services</b>		<b>\$ 2,430,291</b>	<b>\$ 2,509,761</b>	<b>\$ 79,470</b>	<b>3.27%</b>	
<b>Unallocated Expenditures</b>						
47	Energy & Fuels Expense	382,150	402,150	20,000		
48	General Liability Insurance	493,424	527,281	33,857		
49	Employee Pension	2,093,369	2,209,037	115,669		
50	Employee Insurance	3,161,116	3,455,727	294,612		
51	Employment Costs Expenses	69,500	92,000	22,500		
<b>Subtotal Unallocated Expenditures</b>		<b>\$ 6,199,559</b>	<b>\$ 6,686,196</b>	<b>\$ 486,637</b>	<b>7.85%</b>	
<b>Debt Service</b>						
52	Exempt Debt - Debt Service	5,101,244	5,919,991	818,747		
53	Non-Exempt Debt - Debt Service	255,000	255,000	-		
54	Borrowing Costs & Charges	22,500	22,500	-		
55	Capital Lease Payments	312,417	312,417	-		
<b>Subtotal Debt Service</b>		<b>\$ 5,691,161</b>	<b>\$ 6,509,908</b>	<b>\$ 818,747</b>	<b>14.39%</b>	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 35,223,583</b>	<b>\$ 37,326,396</b>	<b>\$ 2,102,813</b>	<b>5.97%</b>	
Town Salary		10,418,240	10,685,494	267,254	2.57%	
Town Expense		9,547,856	10,247,851	699,995	7.33%	
Educational Services		9,566,326	9,883,143	316,817	3.31%	
Debt Service		5,691,161	6,509,908	818,747	14.39%	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 35,223,583</b>	<b>\$ 37,326,396</b>	<b>\$ 2,102,813</b>	<b>5.97%</b>	

Increase excluding debt 4.35%



## Budget Changes & Adjustments Worksheet

TOWN OF EASTHAM, MASSACHUSETTS

FY 2024 Operating Budget - Budget Adjustments & Recommendations Worksheet - Version 1: eliminate non-required expense budget increases

Budget Line Item	FY 2022 Budget	FY 2023 Budget	Dept. Submission		Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2023 Budget	Notes
			FY 2024 Budget	Change					
Elected Officials Salary	13,000.00	13,000.00	13,000.00	-				13,000.00	
Reserve Fund	100,000.00	200,000.00	250,000.00	50,000.00	Increase in Reserve Fund	50,000	(50,000.00)	200,000.00	Budget cant support incr.
Town Administration Salaries	351,364.00	368,360.00	380,078.00	11,718.00	TA Contractual increase	7,280		380,078.00	
					Staff Contractual increases	2,438			
					Incr. in Temp Salaries due to incr. wages	2,000			
						11,718			
Town Administration Expense	49,245.00	61,150.00	62,650.00	1,500.00	Increase in Travel/Conf. to reflect actual cost of MMA	1,500		62,650.00	
						1,500			
Legal Services	80,000.00	85,000.00	95,000.00	10,000.00	Increase in legal costs due to inflation/utilization	10,000		95,000.00	
						10,000			
Central Purchasing Supply & Service	119,090.00	132,575.00	139,471.00	6,896.00	Incr in Mail machine maint. Due to inflation	100		139,471.00	
					Incr due to new copier leases	3,996			
					Incr in printing costs due to committee requests	300			
					Incr. costs for Town Meetin (sound, chairs, etc.)	2,500			
						6,896			
Municipal Finance Salaries	1,084,253.00	1,282,646.00	1,343,403.00	60,757.00	Contractual wage increases	17,643		1,343,403.00	
					Incrs cost for HR Dir. Vs. HR Coord.	26,225			
					Incrs hours of P/R Tech from 35 to 40	10,323			
					Incrs hours for Media Asst.	1,600			
					Increase hours/rate for IT intern	4,966			
						60,757			
Municipal Finance Expense			12,000.00	12,000.00	Establish budget for Fin. & HR Dir to centralize svcs.			12,000.00	
Town Accountant Expense	48,030.00	48,030.00	36,030.00	(12,000.00)	Decr. audit costs to establish MF expense		-	36,030.00	
Treasurer/Collector Expense	38,630.00	43,875.00	53,075.00	9,200.00	Tax title costs incr. due to incr work & atty fee	8,000		53,075.00	Need if want to stay on top of work and execute foreclosures
					Anticipated Bank lockbox fees incr	1,200			Required
						9,200			
Assessor Expense	43,910.00	71,760.00	71,760.00	-				71,760.00	
IT Expense	248,592.00	244,046.00	278,400.00	34,354.00	Incr. in R&M and supplies budget to provide for basic svc.	5,000		278,400.00	
					Provide for outsource IT expertise and oversight	35,600			
					Discontinued unneeded app. licenses/better fee agreements	(35,396)			Use svngs to obtain IT support/expertise
					Provide for network monitoring apps & device RMA's	24,150			Required for approp security and response
					Incr. internet & communication costs	5,000			Need to provide for internet failover
						34,354			
Media Operations Expense	-	18,750.00	28,750.00	10,000.00	Provide for R&M, Supplies, and training for new Media sta	4,000		28,750.00	
					Increase in webhosting fee	6,000			
						10,000			
Town Clerk Salary	170,148.00	178,179.00	184,650.00	6,471.00	Staff Contractual wage increases	6,471		184,650.00	
						6,471			
Town Clerk & Elections Expense	11,270.00	12,900.00	12,900.00	-				12,900.00	
						-			
Community Development Salary	598,904.00	673,837.00	735,421.00	61,584.00	Staff contractual wage increases	16,084		735,421.00	

Budget Line Item	FY 2022 Budget	FY 2023 Budget	Dept. Submission		Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2023 Budget	Notes
			FY 2024 Budget							
						Incr. in costs related to Alternate call-outs CPC Admin position (funded by CPA)	5,500 40,000			
							61,584			
Community Development Expense	7,495.00	7,495.00	19,144.00		11,649.00			-	19,144.00	
						Outsource FEMA rating prg. mailings Provide funding for Community Events (t-time) Incr. training/conference/dues for Housing Coord/EDP Incr. in zoning printing & legal ad due to volume	1,500 5,000 2,309 2,840			
							11,649			
Building Inspection Expense	7,255.00	7,255.00	6,650.00		(605.00)		(605)		6,650.00	
Police Salary	1,894,246.00	1,983,582.00	2,001,323.00		17,741.00			-	2,001,323.00	
						Contractual wage increases Incr. in OT	(13,699) 31,440			
							17,741			
Police Expense	118,494.00	134,565.00	144,455.00		9,890.00			-	144,455.00	
						Incr for vehicle R&M Incr. fee for IMC & DTS Increase in cell phone costs Increase in Training costs Increase in supplies budget	5,500 2,500 390 1,000 500			
							9,890			
Animal Control Expense	37,750.00	37,750.00	37,750.00		-				37,750.00	
Emergency Management Expense	1,000.00	10,000.00	10,000.00		-				10,000.00	
Fire Salary	2,594,149.00	2,780,571.00	2,744,538.00		(36,033.00)			-	2,744,538.00	
						Contractual wage increases Increase in OT budget	(38,556) 2,523			
							(36,033)			
Fire Expense	205,035.00	219,835.00	223,935.00		4,100.00			-	223,935.00	
						Incr. in ambulance license costs Incr. costs for medical supplies (inflation/utilization) Incr. in uniform costs	500 2,500 1,100			
							4,100			
Dispatching Salary	398,430.00	417,111.00	422,492.00		5,381.00			-	422,492.00	
						Contractual wage adjustments Incr. in OT	5,036 345			
							5,381			
Dispatching Expense	4,200.00	5,300.00	6,800.00		1,500.00			-	6,800.00	
						Incr. in R&M Budget Incr. in supply budget	500 1,000			
							1,500			
Eastham Elemenatry School	3,783,480.00	3,781,881.00	3,900,000.00		118,119.00		118,119		3,900,000.00	3.1% placeholder incr. .5% chg. is 19k
Nauset Assessment	5,018,970.00	5,251,592.00	5,410,884.00		159,292.00		159,292		5,410,884.00	3% placeholder incr. .5% chg. is 26.3k
Cape Cod Tech Assessment	692,845.00	532,853.00	572,259.00		39,406.00		39,406		572,259.00	3.1% placeholder & incr. in debt .5% chg. is 3.5k
Public Works Salaries	1,289,063.00	1,350,039.00	1,447,334.00		97,295.00			-	1,447,334.00	
						Contractual wage adjustments Add 50% of Maint. Coord. salary Incr. PT maint staff to FT Incr. seasonal wages (incr. wage) Increase in DPW Overtime	4,969 46,124 27,583 4,600 14,019			
							97,295			
General Maintenance Expense	166,200.00	166,200.00	171,200.00		5,000.00			-	171,200.00	
						Incr. in maint. supplies (costs incr. & utilization) Incr. in uniform costs	3,800 1,200			
							5,000			

TOWN OF EASTHAM, MASSACHUSETTS

FY 2024 Operating Budget - Budget Adjustments & Recommendations Worksheet - Version 1: eliminate non-required expense budget increases

Budget Line Item	FY 2022 Budget	FY 2023 Budget	Dept. Submission		Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2023 Budget	Notes
			FY 2024 Budget	Change					
Municipal Building Expense	87,000.00	87,000.00	94,900.00	7,900.00			-	94,900.00	
					Incr. R&M due to incr. pricing	1,000			
					Incr. vendor svc. costs due to incr. pricing	6,900			
						7,900			
Snow & Ice Expense	83,104.00	84,000.00	84,000.00	-				84,000.00	Rounding up - no need to incrs. S&I, will deficit spend
Street Lighting Expense	7,600.00	8,000.00	8,000.00	-				8,000.00	Rounding up - cannot support incr.
Waste Collection Expense	505,470.00	559,730.00	622,030.00	62,300.00			-	622,030.00	
					Increase in transport & tipping fees	49,600			
					Increase in Hazardous HHW event	8,000			
					Incr. in monitoring costs	4,700			
						62,300			
Tree Warden Expense	7,590.00	7,700.00	7,700.00	-				7,700.00	Rounding - cannot support incr.
Natural Resources Expense	33,215.00	36,005.00	38,550.00	2,545.00			-	38,550.00	
					Increase in supplies	2,545			
						2,545			
Health & Environment Salaries	251,091.00	261,474.00	276,437.00	14,963.00			-	276,437.00	
					Contractual wage adjustments	3,963			
					Add: public health nurse prg.	11,000			Previously funded from cares act. reduction in exp. budget
						14,963			
Health & Environment Expense	76,880.00	77,000.00	78,900.00	1,900.00			-	78,900.00	Rounding up - cannot support incr.
					Reduce landfill monitoring costs	(5,000)			
					Incr. contract program svc. costs	6,000			
					Incr. in supply related accts. for inflation	900			
						1,900			
Council on Aging Salaries	249,461.00	260,662.00	271,643.00	10,981.00			-	271,643.00	
					Contractual wage adjustments	10,981			
						10,981			
Council on Aging Expense	35,710.00	37,700.00	53,835.00	16,135.00			-	53,835.00	
					Incr. in vehicle R&M	990			
					Incr. in postage & outsource newsletter	11,350			
					Incr. in supplies budget	100			
					Incr. in program costs	3,695			
						16,135			
Library Salaries	428,848.00	440,387.00	450,216.00	9,829.00			-	450,216.00	
					Contractual wage adjustments	9,829			
						9,829			
Library Expense	121,199.00	127,370.00	135,452.00	8,082.00			-	135,452.00	
					Decr. in website fees	(300)			
					Increase in software license fees	1,882			
					Increase in circulating materials costs	5,000			
					Increase in supplies	1,500			
						8,082			
Beach & Recreation Salaries	384,606.00	408,392.00	414,959.00	6,567.00			-	414,959.00	
					Contractual wage adjustments	1,228			
					Seasonal staff incr - due to min. wage & hour adj.)	5,339			Cannt support incr.
						6,567			
Beach & Recreation Expense	86,962.00	90,200.00	100,500.00	10,300.00			-	100,500.00	
					Increase due to higher vendor Portable station costs	7,000			
					Increase in phone & sticker costs	2,300			
					Increase in supplies costs	1,000			
						10,300			
Veteran Services Expense	63,064.00	63,756.00	64,469.00	713.00			-	64,469.00	
					Expected incr. in Vets District assessment	713			
						713			

TOWN OF EASTHAM, MASSACHUSETTS

FY 2024 Operating Budget - Budget Adjustments & Recommendations Worksheet - Version 1: eliminate non-required expense budget increases

Budget Line Item	FY 2022 Budget	FY 2023 Budget	Dept. Submission		Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2023 Budget	Notes
			FY 2024 Budget	Change					
Human Service Contracts	622,850.00	663,350.00	663,350.00	-			-	663,350.00	
Energy & Fuels Expense	361,750.00	382,150.00	402,150.00	20,000.00	Incr. due to expected rate	20,000		402,150.00	
						20,000			
General Liability Insurance	460,932.00	493,424.00	527,281.00	33,857.00	Anticipated 6.8% increase	33,857		527,281.00	Per Broker LT trend is 10-15%. tbd March - could increase deductibles
						33,857			
Employee Pension	1,921,317.00	2,093,369.00	2,209,037.00	115,668.00	Anticipated 5.5% increase	115,668		2,209,037.00	Actuarial reports indicate 6% trend - assessment usually known in Jan.
						115,668			
Employee Insurance	2,878,287.00	3,161,116.00	3,455,727.00	294,611.00	Increase in ee health ins. @ 10% premium inc.	294,611		3,455,727.00	Premium trend is 10% -s/b adding addl for addl utilization/ee
						294,611			
Employment Costs Expenses	39,350.00	69,500.00	92,000.00	22,500.00	Incr. in salary adjustment account	10,000		92,000.00	Reduction will likely result in insufficient \$ pending forgone salary
					Incr. in new hire physical/testing costs	7,500			Cannot reduce -already spending at this level, expected to increase
					Incr. in shirt/uniform costs	5,000			
					Incr. in training funds	22,500			
Exempt Debt	4,816,601.00	5,101,244.00	5,919,991.00	818,747.00	Incr. for ST interest & required BAN paydown.	145,525		5,919,991.00	Cannot change - legally obligated, scheduled debt service
					Incr. in debt service on existing debt	42,248			Cannot change - legally obligated, scheduled debt service
					Incr. for debt service on newly issued Wtr. Debt	610,974			This is an estimed amount, but wont know actual until 5/22
					Need to provide for expected issuance costs	20,000			
						818,747			
Non-Exempt Debt	20,000.00	255,000.00	255,000.00	-				255,000.00	
Borrowing Costs	16,000.00	22,500.00	22,500.00	-				22,500.00	
Capital Lease Payments	129,663.00	312,417.00	312,417.00	-				312,417.00	
<b>TOTALS</b>		<b>35,223,583.00</b>	<b>37,376,396.00</b>	<b>2,152,813.00</b>		<b>2,152,813</b>	<b>(50,000)</b>	<b>37,326,396</b>	
						-	Cross Foot Variance	37,326,396	-
			Current base wages	82,297.00					
			Wages for addl. Positions or increased hours	136,630.00					
			Wages for addl. OT/holiday, etc.	48,327					
			Expenses	267,216.00					
			Reserve Fund	50,000.00					
			New programs						
			EES	118,119.00					
			School Assess.	198,698.00					
			EE Benefits	432,779.00					
			Debt	818,747.00					
				<b>2,152,813.00</b>					



Graphs

# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2024 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

	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>
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	24,107,268	25,517,079
Amended new growth		59							
2.5% increase	436,890	471,572	486,740	502,527	527,868	544,047	584,587	602,683	637,927
Current year new growth	100,344	135,158	144,737	145,119	119,330	187,001	139,274	307,129	165,000
New growth adjustment									
Current year override	850,000	-		366,000	-	890,500	-	500,000	-
<b>Subtotal</b>	<b>18,862,815</b>	<b>19,469,604</b>	<b>20,101,081</b>	<b>21,114,727</b>	<b>21,761,925</b>	<b>23,383,408</b>	<b>24,107,335</b>	<b>25,517,079</b>	<b>26,320,006</b>
Town debt exclusions	1,815,416	2,785,163	3,505,698	3,478,970	4,631,306	4,588,400	4,663,043	4,828,615	5,909,991
School debt exclusions						273,207	302,161	253,880	281,964
Capital exclusions							-	-	
Cape Cod Commission	118,646	121,612	122,739	125,807	122,159	125,214	129,115	132,267	135,574
Other adjustment									
Water/Sewer									
<b>Maximum allowable levy</b>	<b>20,796,877</b>	<b>22,376,379</b>	<b>23,729,518</b>	<b>24,719,504</b>	<b>26,515,390</b>	<b>28,370,229</b>	<b>29,201,654</b>	<b>30,731,841</b>	<b>32,647,535</b>
Levy per calculation	20,277,997	21,984,418	23,725,433	24,309,988	26,500,139	28,366,748	30,692,167	30,692,167	32,647,197
<b>Levy (over)/under</b>	<b>518,880</b>	<b>391,961</b>	<b>4,085</b>	<b>409,516</b>	<b>15,251</b>	<b>3,481</b>	<b>(1,490,513)</b>	<b>39,674</b>	<b>338</b>

<b>Tax Rate &amp; Burden</b>									<b>ESTIMATE</b>
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	4,239,249,580	4,493,604,555
Tax Rate	7.44	7.90	8.35	8.25	8.72	9.18	9.03	7.24	7.27
Average Single Family Residence Value	457,583	467,642	477,628	495,268	511,743	521,408	573,468	717,214	767,419
Average tax burden	3,404	3,694	3,988	4,086	4,462	4,787	5,176	5,193	5,575
\$ increase from prior year					376	324	390	16	383
% increase from prior year					9.21%	7.26%	8.14%	0.32%	7.37%

Median SFR Value							493,400	625,600	663,136
Median tax burden							4,454	4,529	4,818
\$ increase from prior year								76	289
% increase from prior year								1.70%	6.37%

**TOWN OF EASTHAM, MASSACHUSETTS**

**TAX RATE & BUDGET PROJECTION**

Local Receipt Estimates

	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 20</b>	<b>FY21</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 23</b>	<b>FY 24</b>	<b>Diff. from</b>	<b>%</b>
	<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>Actual</u>	<u>Budget</u>	<b>FY 22 Actual</b>	<b>of PY Actual</b>
Motor Vehicle Excise	881,668	894,619	880,000	854,624	742,195	950,415	810,000	978,663	845,000		961,000	(133,663)	0.8634
Meals excise	-	100,514	130,000	127,986	50,257	111,874	100,000	142,430	120,000		120,000	(22,430)	0.8425
Room excise	268,857	293,672	265,000	227,325	121,911	141,239	140,000	399,152	205,000		340,000	(194,152)	0.5136
Short-term rental excise				387,068		937,726	48,800	1,101,617	327,100		327,100	(774,517)	0.2969
Other excise: Boat	8,213	8,284	8,000	7,796	8,000	8,904	7,500	7,425	7,000		7,000	(425)	0.9428
Other excise: Cannabis				-	-	-	-	223,598	200,000		200,000	(23,598)	0.8945
Penalties and interest on taxes	93,297	106,949	90,000	132,734	90,000	110,857	90,000	126,550	90,000		90,000	(36,550)	0.7112
Payments in Lieu of taxes	8,618	8,796	8,000	9,136	8,000	6,685	6,000	9,527	5,000		5,000	(4,527)	0.5248
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	981,589	700,000		725,000	(281,589)	0.7131
Other charges for service	14,574	14,191	14,000	25,219	12,600	14,457	12,700	13,948	10,000		10,000	(3,948)	0.7169
Fees	557,506	573,157	555,000	580,244	490,000	473,872	470,000	471,013	400,000		410,000	(71,013)	0.8492
a. Cannabis Impact Fee					-	-	-	275,981	-		-	(275,981)	-
b. Community Impact Fee ST Rentals					-	-	-	-	-		-	-	-
Rentals	80,172	81,622	76,000	95,901	10,000	88,625	55,000	80,686	60,000		70,000	(20,686)	0.7436
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	616,661	500,000		525,000	(116,661)	0.8108
Other departmental revenue							-	-	-		-	-	-
Licenses and permits	616,351	670,597	600,000	524,262	520,000	652,767	520,000	637,418	550,000		550,000	(87,418)	0.8629
Special assessments							-	-	-		-	-	-
Fines and forfeits	34,618	30,696	34,000	26,350	25,000	57,739	25,000	36,376	25,000		30,000	(11,376)	0.6873
Investment income	40,250	97,907	22,000	102,492	22,000	22,774	20,000	6,598	5,000		5,000	(1,598)	0.7578
Medicaid reimbursement	35,005	44,692	33,000	17,316	18,000	28,351	18,000	48,926	15,000		20,000	(33,926)	0.3066
Miscellaneous recurring					-	-	-	-	-		-	-	-
Miscellaneous non-recurring							143,558		262,629				
<b>Total general fund local receipts</b>	<b>3,904,385</b>	<b>4,198,633</b>	<b>3,940,000</b>	<b>4,509,787</b>	<b>3,005,558</b>	<b>5,198,683</b>	<b>3,721,558</b>	<b>6,158,158</b>	<b>4,326,729</b>	<b>-</b>	<b>4,395,100</b>	<b>(871,954)</b>	<b>0.7026</b>
							<b>4,260,957</b>		<b>3,999,629</b>			<b>(97,437)</b>	<b>#DIV/0!</b>
Water rates and charges	178,511	251,904	240,000	313,864	250,000	450,000	400,000	520,000	499,391		525,000	(20,609)	0.9604
<b>Grand total local receipts</b>	<b>4,082,896</b>	<b>4,450,537</b>	<b>4,180,000</b>	<b>4,823,651</b>	<b>3,255,558</b>	<b>5,648,683</b>	<b>4,121,558</b>	<b>6,678,158</b>	<b>4,826,120</b>	<b>-</b>	<b>4,920,100</b>	<b>(892,563)</b>	<b>0.7227</b>

**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	FY 24 Budget	Allocation of Current FY OAF's to Each Fund				Net
							General Fund	Offset Receipts	Water Fund	CPA Fund	
Govt. Media Receipts - operating	90,000.00	115,000.00	105,000.00	115,000.00	120,000.00	125,000.00	125,000.00				-
Govt. Media Receipts - capital			8,500.00	20,000.00	35,000.00		-				-
Ambulance Receipts - Salaries	270,000.00	450,000.00	520,000.00	535,000.00	535,000.00	550,000.00	550,000.00				-
Ambulance Receipts - capital	205,000.00	50,000.00	105,000.00	15,000.00	15,000.00		-				-
Ambulance Receipts - lease repymts.				233,186.00	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	20,400.00				-
Waterways improvement	6,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00				-
Library Trustee Fund		24,400.00	30,000.00				-				-
Reappropriated Articles				200,000.00			-				-
CPA Funding of 1/2 of Affordable Hsg. Position						40,000.00	40,000.00				-
Affordable Housing		25,151.22		18,000.00	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					-				-
<b>Total</b>	<b>593,400.00</b>	<b>941,421.94</b>	<b>790,900.00</b>	<b>1,158,586.00</b>	<b>1,000,586.00</b>	<b>971,086.00</b>	971,086.00	-	-	-	-

**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>FY 24</u>	<u>Explanation for change in projection</u>
<b>Estimated Receipts</b>								
<b>Education Distributions and Reimbursements</b>								
Chapter 70	354,681	359,871	364,971	376,578	406,076	474,210	486,065	
School Transportation							-	
Charter Tuition Reimbursements							-	
Smart Growth School Reimbursements							-	
<b>Offset Items - Reserve for Direct Expenditure:</b>								
School Lunch							-	
School Choice Receiving Tuition	5,000						-	
<b>General Govt. Distributions and Reimbursements</b>								
Unrestricted General Government Aid	148,834	154,043	158,202	158,202	163,739	172,581	176,896	
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	14,498	
Exemptions: VSB	35,454	33,227	23,102	27,883	32,754	34,184	35,039	
State Owned Land	1,133	1,819	1,900	1,887	2,163	2,777	2,846	
<b>Offset Items - Reserve for Direct Expenditure</b>								
Public Libraries	4,837	5,847	7,089	7,089	8,726	12,020	12,321	
<b>Total Cherry Sheet Receipts</b>	<b>555,637</b>	<b>563,859</b>	<b>564,780</b>	<b>588,047</b>	<b>633,797</b>	<b>709,916</b>	<b>727,664</b>	
<b>Estimated Charges</b>								
County Tax	237,220	243,151	217,681	242,003	249,549	255,782	262,177	
Retired Employees Health Insurance	158,172	215,070	186,113	155,788	170,752	215,378	220,762	
Mosquito Control Projects	80,616	84,043	84,430	91,468	94,193	96,580	98,995	
Air Pollution Districts	3,770	3,858	3,658	3,728	3,713	3,941	4,040	
RMV Non-renewal surcharge	4,700	4,700	2,540	3,680	3,680	3,420	3,506	
Regional Transit Authority	50,007	51,257	52,538	53,851	55,197	56,577	57,991	
Special Education Charge						-	-	
STRAP Repayments						-	-	
School Choice Sending Tuition	88,481	35,000	53,550	112,530	111,425	136,449	139,860	
Charter School Sending Tuition						-	-	
<b>Total Cherry Sheet Charges</b>	<b>622,966</b>	<b>637,079</b>	<b>600,510</b>	<b>663,048</b>	<b>688,509</b>	<b>768,127</b>	<b>787,330</b>	

# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2024 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)

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

## FISCAL YEAR 2024 OPERATING BUDGET



ELECTED & GENERAL BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**ELECTED & GENERAL BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 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							
<b>SALARY SUB TOTAL</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
RESERVE FUND	200,000	200,000	100,000		65,059	2,089	22,383
<b>EXPENSE SUB TOTAL</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>		<b>\$ 65,059</b>	<b>\$ 2,089</b>	<b>\$ 22,383</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 213,000</b>	<b>\$ 213,000</b>	<b>\$ 113,000</b>	<b>\$ 13,000</b>	<b>\$ 78,059</b>	<b>\$ 15,089</b>	<b>\$ 35,383</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**ELECTED & GENERAL BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)							
512000	SALARIES (PART-TIME)	13,000	13,000	13,000	13,000	13,000	13,000	13,000
512500	SALARIES (TEMPORARY)							
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
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	200,000	100,000		65,059	2,089	22,383
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>		<b>\$ 65,059</b>	<b>\$ 2,089</b>	<b>\$ 22,383</b>
<b>TOTAL OPERATING BUDGET</b>		<b>\$ 213,000</b>	<b>\$ 213,000</b>	<b>\$ 113,000</b>	<b>\$ 13,000</b>	<b>\$ 78,059</b>	<b>\$ 15,089</b>	<b>\$ 35,383</b>

# **TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

ELECTED & GENERAL BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**ELECTED & GENERAL BUDGET**

Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
None (Note 1)						
Subtotal Full-Time Salaries						
			-			-
<b>Part-Time Salaries</b>						
Town Moderator			500			
Select Board Members (5 @ \$2,500 each)			12,500			
Subtotal Part-Time Salaries						
			13,000			13,000
<b>Temporary/Seasonal Salaries</b>						
None						
Subtotal Temporary Salaries						
			-			-
<b>Overtime</b>						
None						
Subtotal Overtime Salaries						
			-			-
<b>GRAND TOTAL SALARIES</b>			<b>\$ 13,000</b>			
						<b>\$ 13,000</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2024 OPERATING BUDGET  
ELECTED & GENERAL BUDGET**

Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 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	200,000	100,000		65,059	2,089
011322	578200	<i>Finance Committee Reserve Fund</i>	200,000	200,000	100,000		65,059	2,089
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>		<b>\$ 65,059</b>	<b>\$ 2,089</b>

**DEPARTMENT COMMENTS**

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2024 OPERATING BUDGET



TOWN ADMINISTRATION BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	368,078	358,360	341,364		306,608	207,189	171,266
SALARIES (PART-TIME)						3,500	1,167
SALARIES (TEMPORARY)	12,000	10,000	10,000		208		69
OVERTIME							
<b>SALARY SUB TOTAL</b>	<b>\$ 380,078</b>	<b>\$ 368,360</b>	<b>\$ 351,364</b>	<b>\$ 306,816</b>	<b>\$ 210,689</b>	<b>\$ 172,502</b>	
TOWN ADMINISTRATION EXPENSE	62,650	61,150	49,245		35,726	22,873	19,533
LEGAL SERVICES	95,000	85,000	80,000		70,172	70,355	46,842
CENTRAL PURCHASING SUPPLY & SERVICE	139,471	132,575	119,090		146,912	87,993	78,302
<b>EXPENSE SUB TOTAL</b>	<b>\$ 297,121</b>	<b>\$ 278,725</b>	<b>\$ 248,335</b>	<b>\$ 252,810</b>	<b>\$ 181,221</b>	<b>\$ 144,677</b>	
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 677,199</b>	<b>\$ 647,085</b>	<b>\$ 599,699</b>	<b>\$ 559,626</b>	<b>\$ 391,910</b>	<b>\$ 317,179</b>	

**FISCAL YEAR 2024 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	368,078	358,360	341,364		306,608	207,189	256,899
512000	SALARIES (PART-TIME)						3,500	3,500
512500	SALARIES (TEMPORARY)	12,000	10,000	10,000		208		104
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 380,078</b>	<b>\$ 368,360</b>	<b>\$ 351,364</b>		<b>\$ 306,816</b>	<b>\$ 210,689</b>	<b>\$ 260,503</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	500	400	315		532	367	300
527000	RENTALS & LEASES	24,796	20,800	25,465		20,992	14,190	11,727
530000	PROFESSIONAL & TECHNICAL	135,000	125,000	112,000		98,181	77,381	58,521
534000	COMMUNICATION	90,775	87,975	74,910		101,841	50,483	50,775
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	24,000	24,000	19,000		23,925	23,059	15,661
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	17,100	15,600	12,500		3,570	12,178	5,249
573000	DUES & MEMBERSHIPS	4,950	4,950	4,145		3,769	3,563	2,444
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 297,121</b>	<b>\$ 278,725</b>	<b>\$ 248,335</b>		<b>\$ 252,810</b>	<b>\$ 181,221</b>	<b>\$ 144,677</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 677,199</b>	<b>\$ 647,085</b>	<b>\$ 599,699</b>		<b>\$ 559,626</b>	<b>\$ 391,910</b>	<b>\$ 405,180</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

TOWN ADMINISTRATION BUDGET

BUDGET ACCOUNT DETAILS



**FISCAL YEAR 2024 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

Town Administration Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>40,000</b>	<b>40,000</b>	<b>32,000</b>		<b>28,009</b>	<b>7,026</b>
011992	530000	Professional and technical	40,000	40,000	32,000		28,009	7,026
		Town-wide professional development	9,000	9,000	7,000			
		Consulting Support, Admin, Spec. Proj.	31,000	31,000	25,000			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>600</b>	<b>600</b>	<b>600</b>		<b>378</b>	<b>106</b>
011232	534000	Communication - cell phone stipends	600	600	600		378	106
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>						
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>17,100</b>	<b>15,600</b>	<b>12,500</b>		<b>3,570</b>	<b>12,178</b>
011232	571000	Travel	17,100	15,600	12,500		3,570	12,178
		TA Travel stipend - \$425 p/m per contract	5,100	5,100	3,000			
		Reg. Workshops	1,500	1,000				
		MMA Annual Conference	8,000	7,500	7,500			
		ICMA/other conference	2,000	1,500	1,500			
		Select Board Travel	500	500	500			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>4,950</b>	<b>4,950</b>	<b>4,145</b>		<b>3,769</b>	<b>3,563</b>
011232	573000	Dues & Memberships	4,950	4,950	4,145		3,769	3,563
		Mass Municipal Assoc. annual dues	2,300	2,300	2,300			
		ICMA annual dues	1,500	1,500	1,000			
		Cape Cod Selectmen's Assoc. dues	450	450	250			
		M Municipal Mgr Assoc. dues	300	300	250			
		MMA Moderator Assoc. dues	200	200	160			
		MMA Finance Committee dues	200	200	185			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 62,650</b>	<b>\$ 61,150</b>	<b>\$ 49,245</b>		<b>\$ 35,726</b>	<b>\$ 22,873</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

Town Administration Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**

**TOWN ADMINISTRATION BUDGET**

Legal Services Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	95,000	85,000	80,000		70,172	70,355
011512	531000	Contracted legal services	95,000	85,000	80,000		70,172	70,355
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 95,000</b>	<b>\$ 85,000</b>	<b>\$ 80,000</b>		<b>\$ 70,172</b>	<b>\$ 70,355</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

Central Purchasing Supply & Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>500</b>	<b>400</b>	<b>315</b>		<b>532</b>	<b>367</b>
011592	524000	Repairs & maintenance - Mail machine maintenance	500	400	315		532	367
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>	<b>24,796</b>	<b>20,800</b>	<b>25,465</b>		<b>20,992</b>	<b>14,190</b>
011592	52700	Rentals & leases	24,796	20,800	25,465		20,992	14,190
		Town Hall copier (3 yr. lease beginning 9/22)	3,811	12,500	10,142			
		Bldg. Dept. copier (3 yr. lease beginning 9/22)	2,363					
		Fire Dept. copier (3 yr. lease beginning 9/22)	2,284	2,400	1,723			
		Police Dept. copier (3 yr. lease beginning 9/22)	1,577	2,400	2,390			
		Recreation Dept copier (3 yr. lease beginning 9/22)	2,289		1,047			
		DPW copier (3 yr. lease beginning 9/22)	2,363		3,440			
		COA copier (3 yr. lease beginning 9/22)	1,500		2,812			
		DNR Copier (3 yr. lease beginning 9/22)	1,108					
		Copier Lease service contract (per copy price b/w .0056, color .027)	4,000					
		Town Clerk printer			439			
		Treasurer printer			439			
		Postage meter lease	3,500	3,500	3,033			
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>						
	<b>534000</b>	<b>COMMUNICATION</b>	<b>90,175</b>	<b>87,375</b>	<b>74,310</b>		<b>101,463</b>	<b>50,377</b>
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	33,750	30,000		36,970	31,037
011592	534600	Printing	56,425	53,625	44,310		64,493	19,340
		Committee, on request printing	1,000	700	700			
		Legal ads for jobs, hearings, etc.	4,500	4,500	3,000			
		Town Meeting Warrants	3,000	3,000	1,500			
		General Code updates to bylaws/charter	4,500	4,500				
		Annual Reports	4,900	4,900	4,900			
		Newspaper Warrant Ad	25	25	25			
		Sound System	3,000	2,500	2,200			

**FISCAL YEAR 2024 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

Central Purchasing Supply & Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		<i>Hearing Impaired Inc.</i>	1,000	1,000	950			
		<i>Chair Rental</i>	4,000	4,000	2,700			
		<i>Electronic Voting</i>	30,000	28,000	28,000			
		<i>High Schol Custodial Staff</i>	500	500	335			
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>24,000</b>	<b>24,000</b>	<b>19,000</b>		<b>23,925</b>	<b>23,059</b>
011592	542000	<i>Office Supplies - clerical supplies, stationary, envelopes, copy paper</i>	24,000	24,000	19,000		23,925	23,059
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>						
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 139,471</b>	<b>\$ 132,575</b>	<b>\$ 119,090</b>		<b>\$ 146,912</b>	<b>\$ 87,993</b>

**DEPARTMENT COMMENTS**

Copier lease data based upon actual lease terms on 3 year lease executed 9/22 eff. for FY 23, 24, and beginning of FY 25. Incl. estimate of service fee.

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2024 OPERATING BUDGET



MUNICIPAL ADMINISTRATION & FINANCE BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	1,248,996	1,196,377	960,594		890,576	783,010	557,862
SALARIES (PART-TIME)	74,407	71,235	111,959		9,126	10,757	6,628
SALARIES (TEMPORARY)	20,000	15,034	11,700				
OVERTIME							
<b>SALARY SUB TOTAL</b>	<b>\$ 1,343,403</b>	<b>\$ 1,282,646</b>	<b>\$ 1,084,253</b>		<b>\$ 899,702</b>	<b>\$ 793,767</b>	<b>\$ 564,490</b>
Administration & Finance Expense	12,000						
Town Accountant Expense	36,030	48,030	48,030		40,314	40,767	27,027
Treasurer/Collector Expense	53,075	43,875	38,630	48,142	37,465	32,022	39,210
Assessors Expense	71,760	71,760	43,910		39,888	39,137	26,342
IT Expense	278,400	244,046	233,642		180,527	185,397	121,975
Media Operations Expense	28,750	18,750	14,950				
<b>EXPENSE SUB TOTAL</b>	<b>\$ 480,015</b>	<b>\$ 426,461</b>	<b>\$ 379,162</b>	<b>\$ 48,142</b>	<b>\$ 298,194</b>	<b>\$ 297,323</b>	<b>\$ 148,316</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 1,823,418</b>	<b>\$ 1,709,107</b>	<b>\$ 1,463,415</b>	<b>\$ 48,142</b>	<b>\$ 1,197,896</b>	<b>\$ 1,091,090</b>	<b>\$ 712,806</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,248,996	1,196,377	960,594		890,576	783,010	836,793
512000	SALARIES (PART-TIME)	74,407	71,235	111,959		9,126	10,757	9,942
512500	SALARIES (TEMPORARY)	20,000	15,034	11,700				
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 1,343,403</b>	<b>\$ 1,282,646</b>	<b>\$ 1,084,253</b>		<b>\$ 899,702</b>	<b>\$ 793,767</b>	<b>\$ 846,735</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	8,500	3,500	3,615		3,591	3,396	2,329
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	314,870	301,966	262,555	45,478	220,481	225,538	163,832
534000	COMMUNICATION	58,200	53,200	50,567	188	70,058	63,932	44,726
535000	OPERATIONAL & PROGRAM COSTS	76,400	54,750	50,950				
540000	SUPPLIES	7,225	4,625	4,605	1,200	1,118	523	947
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	12,540	7,540	6,290	1,136	2,756	3,114	2,335
573000	DUES & MEMBERSHIPS	2,280	880	580	140	190	820	383
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 480,015</b>	<b>\$ 426,461</b>	<b>\$ 379,162</b>	<b>\$ 48,142</b>	<b>\$ 298,194</b>	<b>\$ 297,323</b>	<b>\$ 212,224</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 1,823,418</b>	<b>\$ 1,709,107</b>	<b>\$ 1,463,415</b>	<b>\$ 48,142</b>	<b>\$ 1,197,896</b>	<b>\$ 1,091,090</b>	<b>\$ 1,058,959</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

MUNICIPAL ADMINISTRATION & FINANCE BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Salary Expense Detail

			FY 2023 Budgeted			FY 2024 Budgeted		
			Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>								
ASST. TOWN ADMINISTRATOR/FINANCE DIR.	Finance	RICHARD BIENVENUE	1.00	155,003	RICHARD BIENVENUE	1.00	158,876	
HR DIRECTOR (Formerly HR Coordinator)	Finance	LAURIE BARR	1.00	70,345	LAURIE BARR	1.00	96,570	
FINANCE COORDINATOR	Finance	VACANT (NEW)	1.00	110,000	Rachel Nickelson	0.70	53,027	
ADMIN. ASST. (Share w/ Town Admin.)	Finance			-	VACANT	1.00	60,949	
TOWN ACCOUNTANT	Accounting	TEENA TILTON	1.00	108,765	TEENA TILTON	1.00	112,601	
ASST. TOWN ACCOUNTANT	Accounting	CASSIDY WEEKS	1.00	72,099	Megan Mele	1.00	70,345	
TREASURER/COLLECTOR	Treasurer	SUSAN LAAK	0.94	112,484	Maya Golding	1.00	99,032	
ASST TREAS/COLLECTOR	Treasurer	SANDRA JOHNSON	0.88	74,125	SANDRA JOHNSON	0.88	75,467	
PAYROLL/BENEFITS COORD	Treasurer	BRIAN LaVALLEY	0.88	60,127	BRIAN LaVALLEY	1.00	70,450	
PRINCIPAL ASSESSOR	Assessing	Colleen Mercurio	1.00	94,232	Colleen Mercurio	1.00	98,533	
ASST. ASSESSOR/FIELD APPRAISER	Assessing	JOHN ROBERTSON	0.88	56,985	Alex Peterson	1.00	65,125	
IT SUPPORT TECHNICIAN	IT	VACANT	1.00	51,658	VACANT	1.00	51,658	
MEDIA SERVICES COORDINATOR	IT	MICHAEL CALIRI	0.88	66,728	Devin Baker	1.00	65,063	
IT APPLICATIONS MANAGER	IT	ANGELA HURWITZ	1.00	81,913	ANGELA HURWITZ	1.00	85,650	
NETWORK MANAGER	IT	VACANT	1.00	81,913	Sharise Nunnally	1.00	85,650	
Subtotal Full-Time Salaries			13.44	1,196,377		14.58	1,248,996	
<b>Part-Time Salaries</b>								
ADMINISTRATIVE ASSISTANT	Assessing	VACANT	0.48	28,118	VACANT	0.48	28,118	
FINANCE TECHNICIAN	Treasurer	VACANT	0.48	29,675	VACANT	0.48	29,675	
ON-CALL VIDEOGRAPHER	IT	WAYNE BURNS	0.25	13,442	WAYNE BURNS	0.30	16,614	
Subtotal Part-Time Salaries			1.20	71,235		1.25	74,407	
<b>Temporary/Seasonal Salaries</b>								
IT/FINANCE INTERN(S)	IT	VARIOUS PERSONS	0.45	15,034	VARIOUS PERSONS	0.50	20,000	
Subtotal Temporary Salaries				15,034			20,000	
<b>Overtime</b>								
None								
Subtotal Overtime Salaries				-			-	
<b>GRAND TOTAL SALARIES</b>			<b>15.09</b>	<b>\$ 1,282,646</b>		<b>16.33</b>	<b>\$ 1,343,403</b>	

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Municipal Administration & Finance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>7,000</b>					
011992	530000	Professional and technical	7,000					
	<b>534000</b>	<b>COMMUNICATION</b>						
011232	534000	Communication - cell phone stipends						
011232	534400	Advertisements						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>100</b>					
			100					
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>4,000</b>					
011232	571000	Travel	2,000					
011232	573000	Mileage						
011232	578000	Staff Development	2,000					
		HR conferences - IPMA Regional/MMAHR Fall	650					
		MUNIS user conf./GFOA Fall/MA GFOA	750					
		Other staff training/development	600					
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>900</b>					
011232	573000	Dues & Memberships	900					
		GFOA /MA GFOA	400					
		SHRM/IPMA-HR	400					
		CCYP	100					

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Municipal Administration & Finance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
574000		OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 12,000</b>					

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**

**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Town Accountant Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>34,000</b>	<b>46,000</b>	<b>46,000</b>		<b>39,100</b>	<b>40,000</b>
011352	531000	Town Audit - contract service	33,000	33,000	46,000		39,100	40,000
		Professional services	1,000	13,000				
	<b>534000</b>	<b>COMMUNICATION</b>						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>						
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>		<b>1,124</b>	<b>677</b>
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	
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>130</b>	<b>130</b>	<b>130</b>		<b>90</b>	<b>90</b>
011352	573000	Dues & Memberships - MMAAA (2@45) C&I Accts. (2@20)	130	130	130		90	90
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 36,030</b>	<b>\$ 48,030</b>	<b>\$ 48,030</b>		<b>\$ 40,314</b>	<b>\$ 40,767</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Treasurer/Collector Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>49,800</b>	<b>40,600</b>	<b>35,545</b>	<b>45,478</b>	<b>36,186</b>	<b>30,240</b>
011452	531000	Tax Title Attorney Services	20,000	12,000	10,000	20,000	16,095	20,103
011452	530000	Professional & Technical	23,200	23,200	21,145	18,933	15,759	5,565
		Pers Prop (3,000 @ .22*2)	1,500	1,500	1,500			
		Real Estate (6,500 @ .22 * 2)	3,250	3,250	3,250			
		Demands (500 @ .37)	200	200	185			
		MV & Boat (8,000 @ .22)	2,000	2,000	2,000			
		Payroll Service	16,000	16,000	14,000			
		Binding of Commitment Book ( 3 @ 70)	250	250	210			
011452	530027	Bank Fees - lockbox	6,600	5,400	4,400	6,545	4,332	4,572
	<b>534000</b>	<b>COMMUNICATION</b>	<b>200</b>	<b>200</b>	<b>60</b>	<b>188</b>	<b>106</b>	<b>165</b>
011452	534400	Legal Advertisements (Tax Title Notices)	200	200	60	188	106	165
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>1,025</b>	<b>1,025</b>	<b>1,025</b>	<b>1,200</b>	<b>676</b>	<b>81</b>
011452	542000	Office Supplies - Time cards, W2's/1099's, envelopes,misc.	1,025	1,025	1,025	1,200	676	81
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,136</b>	<b>397</b>	<b>1,406</b>
011452	571000	Travel - mileage for banking, meetings, MCTA training	1,400	1,400	1,400	1,041	357	1,406
011452	578000	MCTA annual conference/ C&I meeting fees (4 @ 50 *2)	500	500	500	95	40	
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>150</b>	<b>150</b>	<b>100</b>	<b>140</b>	<b>100</b>	<b>130</b>
011452	573000	MCTA annual dues	150	150	100	140	100	130
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 53,075</b>	<b>\$ 43,875</b>	<b>\$ 38,630</b>	<b>\$ 48,142</b>	<b>\$ 37,465</b>	<b>\$ 32,022</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Assessor's Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>			<b>300</b>		<b>90</b>	<b>85</b>
011412	524600	<i>Vehcile Repairs</i>			300		90	85
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>66,820</b>	<b>66,820</b>	<b>38,990</b>		<b>37,876</b>	<b>36,979</b>
011412	530000	<i>Professional Services</i>	66,820	66,820	38,990		37,876	36,979
		<i>IT Assistance for Assessing Values</i>	13,600	13,600	12,670			
		<i>Appraisal Assistance (Annual Reval &amp; Cyclical Inspection)</i>	50,000	50,000	23,100			
		<i>Map Updates (GIS)</i>	2,500	2,500	2,500			
		<i>Plans from Registry of Deeds (50@4)</i>						
		<i>Contract Assistance - Defense of Values (ATB, Abatements)</i>	600	600	600			
		<i>Misc services</i>	120	120	120			
	<b>534000</b>	<b>COMMUNICATION</b>					<b>245</b>	
							245	
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>2,600</b>	<b>2,600</b>	<b>2,580</b>		<b>442</b>	<b>442</b>
011412	542000	<i>Office Supplies</i>					442	442
		<i>Tablet replacement</i>	200	200	180			
		<i>Camera &amp; measuring equipment replacement</i>	450	450	450			
		<i>Postcard stock</i>	200	200	200			
		<i>Postcard postage for recertification</i>	1,750	1,750	1,750			
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,740</b>	<b>1,740</b>	<b>1,690</b>		<b>1,235</b>	<b>1,031</b>
011412	571000	<i>Travel - mileage</i>	250	250	250			
011412	578000	<i>Staff Development</i>	1,490	1,490	1,440		935	1,031
		<i>MAAO Course (2@300)</i>	600	600	550		300	

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Assessor's Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		<i>MAAO/BCAA Clerks Meeting (1 @ 50)</i>	50	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			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>600</b>	<b>600</b>	<b>350</b>			<b>600</b>
011412	573000	MAAO	400	400	150			600
		BCAA	200	200	200			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 71,760</b>	<b>\$ 71,760</b>	<b>\$ 43,910</b>	<b>\$ 39,888</b>	<b>\$ 39,137</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

IT Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>7,500</b>	<b>3,500</b>	<b>3,315</b>		<b>3,501</b>	<b>3,311</b>
011552	524000	Network and equipment R&M	7,500	3,500	3,315		3,501	3,311
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>157,250</b>	<b>148,546</b>	<b>142,020</b>		<b>107,319</b>	<b>118,319</b>
011552	530000	IT Project assistance (13 weeks @ 2.0 * 50 h pp)		13,000	13,000		284	8,646
		IT Monitoring & response	15,000					
		MSP Support (16 hours p/m @ \$175 avg. rate)	33,600					
011552	530100	Software licenses & contracts	108,650	135,546	129,020		107,035	109,673
		Financial Mgmt Syst. (MUNIS) annual hosting fee	40,000	52,806	49,817			
		MUNIS Upgrades & modules		11,000	11,000			
		Marlin Plotter - monthly cost \$267			3,621			
		People GIS (Map Online) - Annual maintenance fee	15,000	15,000	14,500			
		People GIS (Health Buildout/Development) (if needed)		1,500	1,500			
		Zoom licenses						
		Website hosting—Civic Plus						
		Video-On-Demand (Earth Channel) (now through Civic Plus)						
		Broadcast Pix annual support agreement						
		Vimeo monthly subscription						
		LaserFiche Annual support fee	3,500	3,000	1,724			
		eCode360 Annual Support Fee - (Clerk hosting webpage)		1,250	1,195			
		Bonsai Logic - Sticker sales annual support fee		2,500	2,500			
		Dropbox - annual fee	125	100	99			
		Contact Contact						
		Paradigm Software ( Transfer Station)		2,300	2,100			
		Phone System Contract:						
		Annual support fee		5,500	5,500			
		Additional charges		1,500	500			

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

IT Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		<i>LHS Associates (Census, Voter Lists, Dog Licenses)</i>		1,000	900			
		<i>Backup/Disaster Recovery</i>	26,500	1,000				
		<i>Team Viewer (# of seats @ \$xx)</i>		5,000	5,000			
		<i>VmWare</i>	10,000	8,500	7,950			
		<i>WebRoot anti-virus (150 seats @ \$xx)</i>		11,500	10,000			
		<i>Gov Connections (Sophos Firewall)</i>	8,500	7,400	6,775			
		<i>SDI USA (Assessing Emulator TN3270)</i>	500	355	355			
		<i>Skype (\$7 per month)</i>		85	84			
		<i>Domain Name registration</i>	525	500	400			
		<i>ESRI annual support fee</i>	2,500	2,500	2,500			
		<i>Miscellaneous subscriptions/licenses</i>	1,500	1,250	1,000			
		<i>Channel 18 Hardware &amp; Software Support (various)</i>						
	<b>534000</b>	<b>COMMUNICATION</b>	<b>58,000</b>	<b>53,000</b>	<b>50,507</b>		<b>69,707</b>	<b>63,767</b>
011552	534000	<i>Communications</i>	58,000	53,000	50,507		69,707	63,767
		<i>Town Hall (28 lines outgoing, 4 modems) Verizon</i>	4,000					
		<i>Library</i>		1,650	1,500			
		<i>Town Hall</i>		15,000	14,300			
		<i>Police</i>		600	500			
		<i>Cell Phones</i>		1,250	958			
		<i>Partners Technology</i>	15,000	15,000	15,000			
		<i>Mobile Devices</i>	15,000					
		<i>Office 365 via Comcast</i>						
		<i>COA Internet Comcast</i>	6,500	2,000	1,749			
		<i>OpenCape Internet</i>	17,500	17,500	16,500			
		<i>Sprint (2 Hotspots, 1 Tablet) (FD pays for ambulance hotspots)</i>						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>51,650</b>	<b>36,000</b>	<b>36,000</b>			
		<i>Office 365 subscription costs (# of seats x \$xx)</i>	27,500	20,000	20,000			
		<i>Remote Management Agents - Kasya (150 @\$5 ea p/m + 2 admin accts @ \$50 p/m)</i>	10,200					

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

IT Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		<i>IT Documentation Mgmt Application - IT Glue (2 @\$50 ea p/m)</i>	1,200					
		<i>IT Monitoring &amp; System Change Mgmt Application - Liongard (2 licenses @\$50 ea p/m + 30 instances @ \$30 p/m)</i>	12,000					
		<i>Help Desk application - Fresh Desk</i>	750					
		<i>MS Teams addl. Licenses cost</i>		8,000	8,000			
		<i>MS Projects addl. Licenses costs</i>		8,000	8,000			
<b>540000</b>	<b>SUPPLIES</b>		<b>2,500</b>	<b>1,000</b>	<b>1,000</b>			
		<i>Channel 18/media-supplies/software</i>		1,000	1,000			
		<i>IT Miscellaneous supplies</i>	2,500					
<b>560000</b>	<b>ASSESSMENTS</b>							
<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>		<b>1,500</b>	<b>2,000</b>	<b>800</b>			
011552	571000	<i>Travel</i>	300	500	500			
011552	578000	<i>Staff Development</i>	1,200	1,500	300			
<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>							
<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>							
		<i>Encumbered misc. expense</i>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 278,400</b>	<b>\$ 244,046</b>	<b>\$ 233,642</b>	<b>\$ 180,527</b>	<b>\$ 185,397</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Media Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000	<b>PURCHASE OF SERVICES</b>						
	524000	<b>REPAIRS &amp; MAINTENANCE</b>	1,000					
		<i>Equipment Repair &amp; Maintenance</i>	1,000					
	527000	<b>RENTALS &amp; LEASES</b>						
	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>						
		<i>Media Support/Assistance</i>						
	534000	<b>COMMUNICATION</b>						
	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	24,750	18,750	14,950			
		<i>Applications &amp; Licenses</i>						
		<i>Zoom</i>	3,500	3,500	2,000			
		<i>Website Hosting - Civic Plus</i>	12,000	6,000	4,400			
		<i>Video-On-Demand</i>	5,500	5,500	5,200			
		<i>Broadcast Pix annual support agreement</i>	2,750	2,750	2,600			
		<i>Vimeo monthly subscription</i>	250	250	250			
		<i>Constant Contact</i>	750	750	500			
	540000	<b>SUPPLIES</b>	1,000					
		<i>Media Supplies</i>	1,000					
	560000	<b>ASSESSMENTS</b>						
	571000	<b>TRAVEL &amp; CONFERENCE</b>	1,500					
		<i>Travel</i>	300					
		<i>Staff Development</i>	1,200					
	573000	<b>DUES &amp; MEMBERSHIPS</b>	500					
		<i>Media organization memberships</i>	500					
	574000	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 28,750</b>	<b>\$ 18,750</b>	<b>\$ 14,950</b>			

**DEPARTMENT COMMENTS**

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2024 OPERATING BUDGET



TOWN CLERK & ELECTIONS BUDGET

**FISCAL YEAR 2024 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)	146,591	140,985	123,925	150,096	148,507	173,458	157,354
SALARIES (PART-TIME)	25,559	26,194	25,748				
SALARIES (TEMPORARY)	12,500	11,000	10,277	10,240	7,818	5,638	7,899
OVERTIME							
<b>SALARY SUB TOTAL</b>	<b>\$ 184,650</b>	<b>\$ 178,179</b>	<b>\$ 159,950</b>	<b>\$ 160,336</b>	<b>\$ 156,325</b>	<b>\$ 179,096</b>	<b>\$ 165,252</b>
Town Clerk & Elections Expense	12,900	12,880	11,270	6,144	11,160	7,140	8,148
<b>EXPENSE SUB TOTAL</b>	<b>\$ 12,900</b>	<b>\$ 12,880</b>	<b>\$ 11,270</b>	<b>\$ 6,144</b>	<b>\$ 11,160</b>	<b>\$ 7,140</b>	<b>\$ 8,148</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 197,550</b>	<b>\$ 191,059</b>	<b>\$ 171,220</b>	<b>\$ 166,480</b>	<b>\$ 167,485</b>	<b>\$ 186,236</b>	<b>\$ 173,400</b>

**FISCAL YEAR 2024 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)	146,591	140,985	123,925	150,096	148,507	173,458	157,354
512000	SALARIES (PART-TIME)	25,559	26,194	25,748				
512500	SALARIES (TEMPORARY)	12,500	11,000	10,277	10,240	7,818	5,638	7,899
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 184,650</b>	<b>\$ 178,179</b>	<b>\$ 159,950</b>	<b>\$ 160,336</b>	<b>\$ 156,325</b>	<b>\$ 179,096</b>	<b>\$ 165,252</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	6,600	6,600	5,090		4,731	1,910	2,214
534000	COMMUNICATION	100	80	80	14	14	33	20
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	4,500	4,500	4,475	6,130	6,130	4,144	5,468
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	1,100	1,100	1,050		55	613	223
573000	DUES & MEMBERSHIPS	600	600	575		230	440	223
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 12,900</b>	<b>\$ 12,880</b>	<b>\$ 11,270</b>	<b>\$ 6,144</b>	<b>\$ 11,160</b>	<b>\$ 7,140</b>	<b>\$ 8,148</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 197,550</b>	<b>\$ 191,059</b>	<b>\$ 171,220</b>	<b>\$ 166,480</b>	<b>\$ 167,485</b>	<b>\$ 186,236</b>	<b>\$ 173,400</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

TOWN CLERK & ELECTIONS BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET**

Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
TOWN CLERK	CYNTHIA NICHOLSON	1.00	84,000	CYNTHIA NICHOLSON	1.00	88,200
ASSISTANT TOWN CLERK	LINDA SASSI	0.88	56,985	LINDA SASSI	0.88	58,391
Subtotal Full-Time Salaries		1.88	140,985		1.88	146,591
<b>Part-Time Salaries</b>						
ADMINISTRATIVE AIDE	PATRICIA HAUSER	0.48	26,194	Kendra Menard	0.48	25,559
Subtotal Part-Time Salaries		0.48	26,194		0.48	25,559
<b>Temporary/Seasonal Salaries</b>						
ELECTION WORKERS	VARIOUS PERSONS		11,000	VARIOUS PERSONS		12,500
Subtotal Temporary Salaries			11,000			12,500
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>2.35</b>	<b>\$ 178,179</b>		<b>2.35</b>	<b>\$ 184,650</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET**

Town Clerk & Elections Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>6,600</b>	<b>6,600</b>	<b>5,090</b>		<b>4,731</b>	<b>1,910</b>
011612	530000	Professional and technical	6,600	6,600	5,090		4,731	1,910
		Binding & Record Preservation	1,500	1,500	1,500			
		Committee tracking application license/support fee	1,500	1,500				
		Election Coding	3,600	3,600	3,590			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>100</b>	<b>80</b>	<b>80</b>	<b>14</b>	<b>14</b>	<b>33</b>
011612	542000	Legal Advertisements - by-law, fee revisions	100	80	80	14	14	33
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>4,500</b>	<b>4,500</b>	<b>4,475</b>	<b>6,130</b>	<b>6,130</b>	<b>4,144</b>
011612	542000	Office Supplies/Ballots	4,500	4,500	4,475	6,130	6,130	4,144
		Special Forms, ledgers, license books, envelopes	300	300	300			
		Dog Tags, Census Printing	2,100	2,100	2,100			
		Election Ballots & Supplies	2,100	2,100	2,075			
		Special Handicap Ballots						
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,100</b>	<b>1,100</b>	<b>1,050</b>		<b>55</b>	<b>613</b>
011612	571000	Travel - mileage	500	500	500			613
011612	578000	Staff Development	600	600	550		55	
		Mass Clerks conference	150	150	150			
		Workshops	450	450	400			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>600</b>	<b>600</b>	<b>575</b>		<b>230</b>	<b>440</b>
011232	573000	Dues & Memberships	600	600	575		230	440
		Mass Town Clerks Assoc.	100	100	75			
		NE Clerks Assoc	50	50	50			
		Cape & Islands Clerks Assoc	150	150	150			
		IIMC Membership	300	300	300			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						

**FISCAL YEAR 2024 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET**

Town Clerk & Elections Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
<b>TOTAL OPERATING BUDGET</b>			\$ 12,900	\$ 12,880	\$ 11,270	\$ 6,144	\$ 11,160	\$ 7,140

**DEPARTMENT COMMENTS**

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2024 OPERATING BUDGET



COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSP. SERVICES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	565,667	552,005	479,892		324,484	256,703	290,594
SALARIES (PART-TIME)	139,254	96,832	94,012		128,292	90,660	109,476
SALARIES (TEMPORARY)	30,500	25,000	25,000				
OVERTIME							
<b>SALARY SUB TOTAL</b>	<b>\$ 735,421</b>	<b>\$ 673,837</b>	<b>\$ 598,904</b>		<b>\$ 452,776</b>	<b>\$ 347,363</b>	<b>\$ 400,070</b>
COMMUNITY DEVELOPMENT EXPENSE	19,144	7,495	7,495		4,356	2,763	2,373
BUILDING INSPECTION EXPENSE	6,650	7,255	7,255		1,210	2,119	1,110
<b>EXPENSE SUB TOTAL</b>	<b>\$ 25,794</b>	<b>\$ 14,750</b>	<b>\$ 14,750</b>		<b>\$ 5,566</b>	<b>\$ 4,882</b>	<b>\$ 3,483</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 761,215</b>	<b>\$ 688,587</b>	<b>\$ 613,654</b>		<b>\$ 458,342</b>	<b>\$ 352,245</b>	<b>\$ 403,552</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY DEVELOPMENT & INSP. SERVICES BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	565,667	552,005	479,892		324,484	256,703	290,594
512000	SALARIES (PART-TIME)	139,254	96,832	94,012		128,292	90,660	109,476
512500	SALARIES (TEMPORARY)	30,500	25,000	25,000				
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 735,421</b>	<b>\$ 673,837</b>	<b>\$ 598,904</b>		<b>\$ 452,776</b>	<b>\$ 347,363</b>	<b>\$ 400,070</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	1,000	300	300		59	87	49
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	3,650	3,650	3,650		150	742	297
534000	COMMUNICATION	8,400	4,060	4,060		2,109	1,560	1,223
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	6,400	1,350	1,350		346	17	121
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	4,450	4,050	4,050		2,107	1,891	1,333
573000	DUES & MEMBERSHIPS	1,894	1,340	1,340		795	585	460
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 25,794</b>	<b>\$ 14,750</b>	<b>\$ 14,750</b>		<b>\$ 5,566</b>	<b>\$ 4,882</b>	<b>\$ 3,483</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 761,215</b>	<b>\$ 688,587</b>	<b>\$ 613,654</b>		<b>\$ 458,342</b>	<b>\$ 352,245</b>	<b>\$ 403,552</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

**Salary Expense Detail**

	FY 2023 Budgeted			FY 2024 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	
<b>Full-Time Salaries</b>							
COMMUNITY DEV DIRECTOR	Comm.Dev.	PAUL LAGG	1.00	113,194	PAUL LAGG	1.00	116,021
PLANNER/ECONOMIC DEVELOPMENT SPECIALIST	Comm.Dev.	LAUREN BARKER	0.88	95,151	LAUREN BARKER	0.88	97,526
AFFORDABLE HOUSING COORDINATOR	Comm.Dev.	RACHEL BUTLER	0.88	66,100	RACHEL BUTLER	0.88	67,673
CONSERVATION AGENT/ENV PLANNER	Comm.Dev.	VACANT	0.71	73,136	Keith Johnson	0.71	74,962
ADMINISTRATIVE ASSISTANT	Comm.Dev.	KAYLA URQUHART	0.88	55,797	KAYLA URQUHART	0.88	57,167
ADMINISTRATIVE ASSISTANT	Comm.Dev.	AMY BLAKESLEY	0.88	55,797	AMY BLAKESLEY	0.88	57,167
INSPECTOR OF BUILDINGS	Bldg.Dept.	JUSTIN POST	0.88	92,830	JUSTIN POST	0.88	95,151
Subtotal Full-Time Salaries			6.09	552,005		6.09	565,667
<b>Part-Time Salaries</b>							
WIRING INSPECTOR	Bldg.Dept.	WALLACE ADAMS	0.50	48,416	WALLACE ADAMS	0.50	49,627
GAS/PLUMBING INSPECTOR	Bldg.Dept.	SCOTT VAN RYSWOOD	0.50	48,416	SCOTT VAN RYSWOOD	0.50	49,627
COMMUNITY PRESERVATION ADMIN (CPA Funded)	Comm.Dev.				(NEW)	0.48	40,000
Subtotal Part-Time Salaries			1.00	96,832		1.48	139,254
<b>Temporary/Seasonal Salaries</b>							
ALTERNATES, CALL-OUTS, ASSISTANCE	Bldg.Dept.	VARIOUS PERSONS		25,000	VARIOUS PERSONS		30,500
Subtotal Temporary Salaries				25,000			30,500
<b>Overtime</b>							
None							
Subtotal Overtime Salaries				-			-
<b>GRAND TOTAL SALARIES</b>			<b>7.09</b>	<b>\$ 673,837</b>		<b>7.57</b>	<b>\$ 735,421</b>

**DEPARTMENT COMMENTS**

CPA Administrative Assistant is presented for budgetary comparison purposes, but funded through a CPC request.

**FISCAL YEAR 2024 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

Community Development Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>			
011992	530000	Professional and technical	1,400	1,400	1,400			
		Application assistance (people forms, plan implementation)	1,400	1,400	1,400			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>7,800</b>	<b>3,460</b>	<b>3,460</b>		<b>1,884</b>	<b>1,260</b>
011752	534000	Communications					645	1,260
		Annual mailing costs for FEMA community rating system prg.	1,500					
		Data plan for 3 tablets						
		Cell stipend (1 phone @ \$25/mo)	700	700	700			
		Legal Ads (planning, zoning, conservation) \$90 per month	3,600	2,560	2,560		1,239	
		Printing (Zoning by-laws, Subdivision Regs, Special size copies and forms)	2,000	200	200			
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>5,000</b>					
		Committe Expenses/Events	5,000					
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>3,450</b>	<b>1,500</b>	<b>1,500</b>		<b>2,107</b>	<b>1,173</b>
011752	571000	Travel - 1,000 miles @ .50, site visits, workshops, meetings & lodging	1,200	500	500		2,107	1,173
		SNEPA Planning Conference (2@275); CPTC Workshops for Staff & Committee						
011752		Members (20@20); One-Cape Summit (4@160); C3P Housing Certification (1@650);	2,250	1,000	1,000			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>1,494</b>	<b>1,135</b>	<b>1,135</b>		<b>365</b>	<b>330</b>
011752	573000	Dues & Memberships	1,494	1,135	1,135		365	330
		Mass Federation Planning Board	100	100	100			
		Mass Federation Zoning Board	100	100	100			
		APA Membership/Planning Magazine/JAPA	500	305	305			
		Urban Land Institute (1@264)	264					
		RE Managers & Citizen Housing & Planning Assoc.	200	300	300			

**FISCAL YEAR 2024 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

Community Development Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		<i>Assoc State Flood Plain Mgrs (2@\$165)</i>	330	330	330			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 19,144</b>	<b>\$ 7,495</b>	<b>\$ 7,495</b>	<b>\$ 4,356</b>	<b>\$ 2,763</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

**Building Inspection Expense Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>1,000</b>	<b>300</b>	<b>300</b>		<b>59</b>	<b>87</b>
012412	524600	Vehicle Repairs - Inspection, oil, cleaning	1,000	300	300		59	87
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>		<b>150</b>	<b>742</b>
012412	530000	Professional & Technical	2,250	2,250	2,250		150	742
	<b>534000</b>	<b>COMMUNICATION</b>	<b>600</b>	<b>600</b>	<b>600</b>		<b>225</b>	<b>300</b>
012412	534000	Communication - Cell phone stipends (\$75 per quarter)	300	300	300		225	300
012412	534600	Printing - special forms and permits	300	300	300			
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>1,400</b>	<b>1,350</b>	<b>1,350</b>		<b>346</b>	<b>17</b>
012412	540000	Building code & electrical books, misc equip.	1,400	1,350	1,350		346	17
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,000</b>	<b>2,550</b>	<b>2,550</b>			<b>718</b>
012412	571000	Travel	1,000	2,550	2,550			718
		Mileage	500	300	300			
		Conference fees	500	2,250	2,250			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>400</b>	<b>205</b>	<b>205</b>		<b>430</b>	<b>255</b>
011232	573000	Dues & Memberships	400	205	205		430	255
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 6,650</b>	<b>\$ 7,255</b>	<b>\$ 7,255</b>		<b>\$ 1,210</b>	<b>\$ 2,119</b>

**DEPARTMENT COMMENTS**

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2024 OPERATING BUDGET



PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	1,662,705	1,671,911	1,589,113		1,462,525	1,427,278	963,268
SALARIES (PART-TIME)	28,118	32,611	31,073		66,276	40,923	35,733
SALARIES (TEMPORARY)	15,500	15,500	15,500				
OVERTIME	295,000	263,560	258,560		196,794	166,786	121,193
<b>SALARY SUB TOTAL</b>	<b>\$ 2,001,323</b>	<b>\$ 1,983,582</b>	<b>\$ 1,894,246</b>		<b>\$ 1,725,595</b>	<b>\$ 1,634,987</b>	<b>\$ 1,120,194</b>
POLICE DEPARTMENT EXPENSE	144,455	134,565	118,494		106,136	107,988	71,375
ANIMAL CONTROL EXPENSE	37,750	37,750	37,750		36,500		12,167
EMERGENCY MANAGEMENT EXPENSE	10,000	10,000	1,000				
<b>EXPENSE SUB TOTAL</b>	<b>\$ 192,205</b>	<b>\$ 182,315</b>	<b>\$ 157,244</b>		<b>\$ 142,636</b>	<b>\$ 107,988</b>	<b>\$ 83,541</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,193,528</b>	<b>\$ 2,165,897</b>	<b>\$ 2,051,490</b>		<b>\$ 1,868,231</b>	<b>\$ 1,742,975</b>	<b>\$ 1,203,735</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,662,705	1,671,911	1,589,113		1,462,525	1,427,278	1,444,902
512000	SALARIES (PART-TIME)	28,118	32,611	31,073		66,276	40,923	53,600
512500	SALARIES (TEMPORARY)	15,500	15,500	15,500				
513000	OVERTIME	295,000	263,560	258,560		196,794	166,786	181,790
	<b>SALARY SUB TOTAL</b>	<b>\$ 2,001,323</b>	<b>\$ 1,983,582</b>	<b>\$ 1,894,246</b>		<b>\$ 1,725,595</b>	<b>\$ 1,634,987</b>	<b>\$ 1,680,291</b>
520000	PURCHASE OF SERVICES	30,000	30,000	30,000		30,000		10,000
524000	REPAIRS & MAINTENANCE	27,500	22,000	21,000		19,967	18,066	12,678
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	29,520	27,020	21,670		29,970	31,564	20,511
534000	COMMUNICATION	5,260	4,870	3,750		4,245	3,892	2,712
535000	OPERATIONAL & PROGRAM COSTS	16,400	16,400	8,300			4,672	1,557
540000	SUPPLIES	50,950	50,450	40,950		29,455	21,426	16,960
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	26,800	25,800	25,800		22,078	22,455	14,844
573000	DUES & MEMBERSHIPS	5,775	5,775	5,774		6,921	5,913	4,278
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 192,205</b>	<b>\$ 182,315</b>	<b>\$ 157,244</b>		<b>\$ 142,636</b>	<b>\$ 107,988</b>	<b>\$ 83,541</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,193,528</b>	<b>\$ 2,165,897</b>	<b>\$ 2,051,490</b>		<b>\$ 1,868,231</b>	<b>\$ 1,742,975</b>	<b>\$ 1,763,832</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
CHIEF OF POLICE	ADAM BOHANNON	1.00	157,620	ADAM BOHANNON	1.00	161,666
DEPUTY POLICE CHIEF	DANIEL DESCHAMPS	1.00	139,367	DANIEL DESCHAMPS	1.00	142,956
LIEUTENANT	ROBERT SCHNITZER	1.00	124,230	ROBERT SCHNITZER	1.00	127,441
SERGEANT 1	JOSHUA ADAMS	1.00	93,104	JOSHUA ADAMS	1.00	93,254
SERGEANT 2	REID BOOTH	1.00	105,432	REID BOOTH	1.00	105,507
SERGEANT 3	RYAN DAIGLE	1.00	100,683	RYAN DAIGLE	1.00	100,758
SERGEANT 4	MARK HALEY	1.00	95,954	GREGORY PLANTE	1.00	95,767
POLICE OFFICER 1	DANIEL BURNHAM	1.00	80,023	DANIEL BURNHAM	1.00	80,023
POLICE OFFICER 2	BRENDAN CRONIN	1.00	77,874	BRENDAN CRONIN	1.00	77,874
POLICE OFFICER 3	CARRIE DEANGELO	1.00	78,523	CARRIE DEANGELO	1.00	78,523
POLICE OFFICER 4	JACOB McGRATH	1.00	77,874	JACOB McGRATH	1.00	77,874
POLICE OFFICER 5	RYAN MELIA	1.00	78,523	RYAN MELIA	1.00	78,523
POLICE OFFICER 6	ANDI MURPHY	1.00	90,731	ANDI MURPHY	1.00	90,731
POLICE OFFICER 7	RICHARD PELLEGRINO	1.00	89,231	RICHARD PELLEGRINO	1.00	89,231
POLICE OFFICER 8	VACANT	1.00	72,106	Stephen Brown	1.00	72,106
POLICE OFFICER 9	GREGORY PLANTE	1.00	86,262	DESMOND KEOGH	1.00	66,097
POLICE OFFICER 10	VICTORIA WAGNER	1.00	77,874	VICTORIA WAGNER	1.00	77,874
UNALLOCATED HOLIDAY PAY	UNALLOCATED HOLIDAY		45,000	UNALLOCATED HOLIDAY		45,000
Timing	Timing		1,500	Timing		1,500
Subtotal Full-Time Salaries		17.00	1,671,911		17.00	1,662,705
<b>Part-Time Salaries</b>						
ADMINISTRATIVE ASSISTANT	JOAN BAKER	0.48	32,611	Renee Averett	0.48	28,118
Subtotal Part-Time Salaries		0.48	32,611		0.48	28,118
<b>Temporary/Seasonal Salaries</b>						
TEMPORARY ASSIGNMENTS	VARIOUS PERSONS		15,500	VARIOUS PERSONS		15,500
Subtotal Temporary Salaries			15,500			15,500
<b>Overtime</b>						
4300 hours of OT			263,560	OVERTIME		295,000
Subtotal Overtime Salaries			263,560			295,000
<b>GRAND TOTAL SALARIES</b>		<b>17.48</b>	<b>\$ 1,983,582</b>		<b>17.48</b>	<b>\$ 2,001,323</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Police Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
<b>520000 PURCHASE OF SERVICES</b>								
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>27,500</b>	<b>22,000</b>	<b>21,000</b>		<b>19,967</b>	<b>18,066</b>
012102	524000	Repairs & maintenance	7,500	7,000	7,000		3,662	3,583
		Video equipment, radios, furniture, equipment: fingerprint, breathalizer	7,500	7,000	7,000		3,662	3,583
012102	524600	Vehicle Repairs - Inspection stickes, general maintenance	20,000	15,000	14,000		16,305	14,483
<b>527000 RENTALS &amp; LEASES</b>								
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>29,520</b>	<b>27,020</b>	<b>21,670</b>		<b>29,970</b>	<b>31,564</b>
011992	530000	Professional and technical	490	490	490		29,970	31,564
		Cole Directory	490	490	490			
012102	530100	Software licenses and contracts	29,030	26,530	21,180			
		CJIS System Software license	950	950	950			
		AED annual support	580	580	580			
		IMC annual support/license	23,000	21,000	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)	3,400	2,900				
	<b>534000</b>	<b>COMMUNICATION</b>	<b>5,260</b>	<b>4,870</b>	<b>3,750</b>		<b>4,245</b>	<b>3,892</b>
012102	534000	Communication					4,245	3,892
		Cell Phones (25*12*3)	900	900	600			
		Verizon Car Wireless (6*37.99*12) and Detective sprint cell (76.48*12)	4,110	3,720	2,900			
012102	534200	Postae - 1200*.49	250	250	250			
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>16,400</b>	<b>16,400</b>	<b>8,300</b>			<b>4,672</b>
012102	535000	Taser Lease	12,500	12,500	4,400			4,672
		Code Red	3,900	3,900	3,900			
	<b>540000</b>	<b>SUPPLIES</b>	<b>33,200</b>	<b>32,700</b>	<b>32,200</b>		<b>22,955</b>	<b>21,426</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Police Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
012102	542000	Office Supplies - Stationary, printing, forms, ticket books	11,500	11,000	10,500		7,681	3,139
		Gen supplies - stationary, printing, forms, ticket books	4,500	4,000	4,000		3,629	3,139
		Flares, batteries, first aid kits, flash lights, misc.	5,500	5,500	5,500		4,052	
		Community Policing	1,500	1,500	1,000			
012102	558500	Uniforms	21,700	21,700	21,700		15,274	18,287
		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			
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>26,800</b>	<b>25,800</b>	<b>25,800</b>		<b>22,078</b>	<b>22,455</b>
012102	57800	Staff Development	26,800	25,800	25,800		22,078	22,455
		Review Training, Supervisor Training, Specialized	10,000	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	1,800			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>5,775</b>	<b>5,775</b>	<b>5,774</b>		<b>6,921</b>	<b>5,913</b>
011232	573000	Dues & Memberships	5,775	5,775	5,774		6,921	5,913
		Cape Chiefs Assoc	200	200	200			
		Mass Chiefs Assoc	800	800	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			
		National Assoc. Animal Officers	50	50	50			

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Police Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 144,455</b>	<b>\$ 134,565</b>	<b>\$ 118,494</b>	<b>\$ 106,136</b>	<b>\$ 107,988</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**

**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Animal Control Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000	PURCHASE OF SERVICES	30,000	30,000	30,000		30,000	
		<i>IMA w/ Wellfleet, TOE share</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>		<i>30,000</i>	
	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	
015192	540000	<i>Supplies</i>	<i>7,750</i>	<i>7,750</i>	<i>7,750</i>		<i>6,500</i>	
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 37,750</b>	<b>\$ 37,750</b>	<b>\$ 37,750</b>		<b>\$ 36,500</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Emergency Management Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	10,000	10,000	1,000			
012912	540000	Supplies	10,000	10,000	1,000			
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 1,000</b>			

**DEPARTMENT COMMENTS**

12/15/2022

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2024 OPERATING BUDGET



FIRE DEPARTMENT BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	2,249,538	2,288,094	2,126,672		1,931,028	1,836,848	1,255,959
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)							
OVERTIME	495,000	492,477	467,477		506,580	460,735	322,438
<b>SALARY SUB TOTAL</b>	<b>\$ 2,744,538</b>	<b>\$ 2,780,571</b>	<b>\$ 2,594,149</b>		<b>\$ 2,437,608</b>	<b>\$ 2,297,583</b>	<b>\$ 1,578,397</b>
FIRE DEPARTMENT EXPENSE	223,935	219,835	205,035		165,963	174,290	113,418
<b>EXPENSE SUB TOTAL</b>	<b>\$ 223,935</b>	<b>\$ 219,835</b>	<b>\$ 205,035</b>		<b>\$ 165,963</b>	<b>\$ 174,290</b>	<b>\$ 113,418</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,968,473</b>	<b>\$ 3,000,406</b>	<b>\$ 2,799,184</b>		<b>\$ 2,603,571</b>	<b>\$ 2,471,873</b>	<b>\$ 1,691,815</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	2,249,538	2,288,094	2,126,672		1,931,028	1,836,848	1,883,938
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)							
513000	OVERTIME	495,000	492,477	467,477		506,580	460,735	483,658
	<b>SALARY SUB TOTAL</b>	<b>\$ 2,744,538</b>	<b>\$ 2,780,571</b>	<b>\$ 2,594,149</b>		<b>\$ 2,437,608</b>	<b>\$ 2,297,583</b>	<b>\$ 2,367,596</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	54,100	54,100	50,100		48,062	46,188	31,417
527000	RENTALS & LEASES	2,700	2,700	2,700		2,338	2,312	1,550
530000	PROFESSIONAL & TECHNICAL	52,650	52,650	52,650		40,051	35,633	25,228
534000	COMMUNICATION	3,750	3,750	3,750		6,156	3,955	3,370
535000	OPERATIONAL & PROGRAM COSTS	2,000	1,500	1,500				
540000	SUPPLIES	66,250	62,650	60,650		50,508	61,505	37,338
560000	ASSESSMENTS	10,400	10,400	9,600		8,444	8,918	5,787
571000	TRAVEL & CONFERENCE	30,600	30,600	22,600		7,924	5,346	4,423
573000	DUES & MEMBERSHIPS	1,485	1,485	1,485		2,480	10,433	4,304
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 223,935</b>	<b>\$ 219,835</b>	<b>\$ 205,035</b>		<b>\$ 165,963</b>	<b>\$ 174,290</b>	<b>\$ 113,418</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,968,473</b>	<b>\$ 3,000,406</b>	<b>\$ 2,799,184</b>		<b>\$ 2,603,571</b>	<b>\$ 2,471,873</b>	<b>\$ 2,481,013</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 202 OPERATING BUDGET

FIRE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET**

Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
FIRE CHIEF	KENT FARENKOPF	1.00	156,244	DANIEL KEANE	1.00	151,506
DEPUTY FIRE CHIEF	DANIEL KEANE	1.00	131,259	LISA ALBINO	1.00	134,370
CAPTAIN	LISA ALBINO	1.00	131,263	KURT FISHER	1.00	98,088
CAPTAIN	CHARLES FRAZIER	1.00	118,195	CHARLES FRAZIER	1.00	120,441
CAPTAIN	KYLE MORSE	1.00	102,888	KYLE MORSE	1.00	102,988
CAPTAIN	RYAN VAN BUSKIRK	1.00	102,738	RYAN VAN BUSKIRK	1.00	106,338
LIEUTENANT	KURT FISHER	1.00	92,266	LAYTIN REIS	1.00	77,107
LIEUTENANT	Vacant	1.00	83,987	DONALD WATSON	1.00	86,118
LIEUTENANT	RACHEL TOPAL	1.00	92,366	RACHEL TOPAL	1.00	92,466
LIEUTENANT	MAURICE WILEY	1.00	91,966	MAURICE WILEY	1.00	92,041
FIREFIGHTER	Vacant	1.00	65,969	JOHN HALBERT	1.00	69,267
FIREFIGHTER	Vacant	1.00	69,267	MICHAEL LOONEY	1.00	70,798
FIREFIGHTER	SAMUEL BLAKESEE	1.00	80,786	SAMUEL BLAKESEE	1.00	80,836
FIREFIGHTER	RYAN CALLAHAN	1.00	88,905	RYAN CALLAHAN	1.00	88,955
FIREFIGHTER	JESSE CAPPELLO	1.00	91,323	JESSE CAPPELLO	1.00	92,214
FIREFIGHTER	DAVID CLARK	1.00	70,958	DAVID CLARK	1.00	74,506
FIREFIGHTER	MARJORIE DeBROSKY	1.00	61,296	MARJORIE DeBROSKY	1.00	64,361
FIREFIGHTER	JAMES MCGRATH	1.00	75,806	JAMES MCGRATH	1.00	75,906
FIREFIGHTER	CONNOR McSHERA	1.00	80,005	CONNOR McSHERA	1.00	84,004
FIREFIGHTER	LAYTIN REIS	1.00	70,958	MATTHEW ANTOINE	1.00	69,267
FIREFIGHTER	MICHAEL SPRAGUE	1.00	64,361	MICHAEL SPRAGUE	1.00	64,361
FIREFIGHTER	DONALD WATSON	1.00	83,257	QUINN CAMPPELL	1.00	65,969
DAY SHIFT FIREFIGHTER				CHASE KING	1.00	58,378
DAY SHIFT FIREFIGHTER				KATHERINE KERRIGAN	1.00	62,828
ADMINISTRATIVE ASSISTANT	SHERRI PORTEUS	0.88	62,545	Jennifer Anthony	0.88	51,796
EDUCATION INCENTIVES	EDUCATION INCENTIVES		15,000	EDUCATION INCENTIVES		15,000
TIMING ADJUSTMENT	TIMING ADJUSTMENT		6,357	TIMING ADJUSTMENT		1,500
HOLIDAY UNALLOCATED	HOLIDAY UNALLOCATED		98,129	HOLIDAY UNALLOCATED		98,129
Lieutenant Increases	Lieutenant Increases		10,000			
Captain Savings	Community RRS (NEW)	1.00	90,000			
Subtotal Full-Time Salaries		23.88	2,288,094		24.88	2,249,538
<b>Part-Time Salaries</b>						
None						
Subtotal Part-Time Salaries			-			-

<b>Temporary/Seasonal Salaries</b>		
Subtotal Temporary Salaries	-	-
<b>Overtime</b>		
	492,477	495,000
Subtotal Overtime Salaries	492,477	495,000
<b>GRAND TOTAL SALARIES</b>	<b>23.88 \$ 2,780,571</b>	<b>24.88 \$ 2,744,538</b>

<b>DEPARTMENT COMMENTS</b>
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**FISCAL YEAR 2024 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET**

Fire Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>54,100</b>	<b>54,100</b>	<b>50,100</b>		<b>48,062</b>	<b>46,188</b>
012202	524000	Repair & Maintenance - Sprinkler & Fire Pump Test & certification	6,000	6,000	6,000		1,686	5,391
012202	524600	Vehicle Repairs	41,000	41,000	37,000		43,155	36,338
		Regular Engine Service, Squad 1 - Admin Vehicle, Ambulane (2), Service Vehicle	40,000	40,000	36,000		43,155	36,338
		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
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>		<b>2,338</b>	<b>2,312</b>
012202	527000	Rentals & leases					2,338	2,312
		Oxygen Cylinder rental & suply & air service agreement	500	500	500			
		Ricoh copier lease	2,200	2,200	2,200			
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>52,650</b>	<b>52,650</b>	<b>52,650</b>		<b>40,051</b>	<b>35,633</b>
012202	530000	Professional and technical	38,550	38,550	38,550		40,051	35,633
		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	6,000			
		Equipment testing - ladder/stretchers/stair chairs	1,200	1,200	1,200			
		Ambulance Billing contract	23,000	23,000	23,000			
		Fire Extinguisher testing	350	350	350			
		NFPA Fire Pump Service Test	800	800	800			
		Medicare Enrollment/Medical Physicals	2,000	2,000	2,000			
		Hose Testing	2,100	2,100	2,100			
		Mandated Infusion Pumps (2) each ambulance						
012202	530100	Software licenses and maintenance agreeents	14,100	14,100	14,100			
		Firehouse software	6,000	6,000	6,000			
		IMC CAD System software	2,000	2,000	2,000			
		Image Trend Software	2,500	2,500	2,500			
		Crew Sense Attendance Program						

**FISCAL YEAR 2024 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET**

Fire Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		<i>New hotspots and iPad plan for ambulances</i>	3,600	3,600	3,600			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>3,750</b>	<b>3,750</b>	<b>3,750</b>		<b>6,156</b>	<b>3,955</b>
012202	534000	<i>Communication - cell phone stipends &amp; toughbooks</i>	3,000	3,000	3,000		5,849	3,836
		<i>Internet Access</i>						
012202	534200	<i>Postage - misc. stamps/postage</i>	100	100	100		77	16
012202	534600	<i>Printing - permits, etc.</i>	650	650	650		230	103
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>2,000</b>	<b>1,500</b>	<b>1,500</b>			
012202	535000	<i>MA Ambulance Service license and Drug Registration license</i>	2,000	1,500	1,500			
	<b>540000</b>	<b>SUPPLIES</b>	<b>66,250</b>	<b>62,650</b>	<b>60,650</b>		<b>50,508</b>	<b>61,505</b>
012202	542000	<i>Office Supplies - stationary, clerical supplies, copy paper</i>	2,600	2,600	2,600		1,469	1,135
012202	545000	<i>Custodial Supplies</i>	3,000	3,000	3,000		1,676	2,079
012202	548500	<i>Radio Parts/supplies - batteries/antennas, etc.</i>	1,000	1,000	1,000			160
012202	550000	<i>Medical Supplies</i>	37,500	35,000	33,000		32,034	29,853
012202	550500	<i>Suppression Supplies - hand tools, attack lines, nozzles, foam</i>	3,000	3,000	3,000		860	1,426
012202	55100	<i>Educational Supplies - training programs, films, workshops</i>	500	500	500			
012202	551200	<i>Fire Prevention Public Education Supplies - misc books/pamphlets for distribution</i>	500	500	500		171	
012202	558000	<i>Unclassified Expenses - ambulance controlled substance license, mis.</i>	400	400	400		506	556
012202	558500	<i>Uniforms</i>	15,750	14,650	14,650		12,392	15,613
012202	558600	<i>Protective Gear - Boots, gloves, hood replacements</i>	2,000	2,000	2,000		1,400	10,683
	<b>560000</b>	<b>ASSESSMENTS</b>	<b>10,400</b>	<b>10,400</b>	<b>9,600</b>		<b>8,444</b>	<b>8,918</b>
012202	560000	<i>Assessments</i>						8,918
		<i>CMED Assessment</i>	5,800	5,800	5,000		5,011	
		<i>C&amp;I EMS</i>	4,000	4,000	4,000		3,233	
		<i>SE MA Haz-Mat Assessment</i>	200	200	200		200	
		<i>Barnstable County Tech Team Assessment</i>	400	400	400			
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>30,600</b>	<b>30,600</b>	<b>22,600</b>		<b>7,924</b>	<b>5,346</b>
012202	571000	<i>Travel - mileage to training/meetings</i>	1,500	1,500	1,500			935
012202	573500	<i>Books - PDR, CMR, MGL, NFPA Updates and textbooks for training</i>	400	400	400		664	536
012202	578000	<i>Staff Development - Chief/Deputy Conference, + 1,200 for new hire training</i>	4,700	4,700	4,700		2,271	3,875
012202	519100	<i>New Hire Training costs</i>	24,000	24,000	16,000		4,989	

**FISCAL YEAR 2024 OPERATING BUDGET**

**FIRE DEPARTMENT BUDGET**

Fire Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		<i>Housing for 10 weeks of training, food, travel stipend, books, academy clothing, testing for one firefighter.</i>						
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>1,485</b>	<b>1,485</b>	<b>1,485</b>		<b>2,480</b>	<b>10,433</b>
012202	573000	<i>Dues &amp; Memberships</i>	1,485	1,485	1,485		2,480	10,433
		<i>Barnstable County Chiefs Assoc</i>	100	100	100			
		<i>Fire Chiefs Assoc. of MA</i>	500	500	500			
		<i>International Assoc of Fire Chiefs</i>	230	230	230			
		<i>Fire Prevention/Investigation Assoc. of MA</i>	150	150	150			
		<i>National Fire Protection Assoc.</i>	175	175	175			
		<i>Cape &amp; Islands Fire Prevention</i>	30	30	30			
		<i>Employee Assistance Program</i>	300	300	300			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 223,935</b>	<b>\$ 219,835</b>	<b>\$ 205,035</b>		<b>\$ 165,963</b>	<b>\$ 174,290</b>

**DEPARTMENT COMMENTS**

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2024 OPERATING BUDGET



PUBLIC SAFETY DISPATCHING BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	350,492	345,456	332,025		321,960	321,369	214,443
SALARIES (PART-TIME)					4,176		1,392
SALARIES (TEMPORARY)	12,000	12,000	8,250			806	269
OVERTIME	60,000	59,655	58,155		48,271	55,755	34,675
<b>SALARY SUB TOTAL</b>	<b>\$ 422,492</b>	<b>\$ 417,111</b>	<b>\$ 398,430</b>		<b>\$ 374,407</b>	<b>\$ 377,930</b>	<b>\$ 250,779</b>
Dispatch Expense	6,800	5,300	4,200		1,190	1,145	778
<b>EXPENSE SUB TOTAL</b>	<b>\$ 6,800</b>	<b>\$ 5,300</b>	<b>\$ 4,200</b>		<b>\$ 1,190</b>	<b>\$ 1,145</b>	<b>\$ 778</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 429,292</b>	<b>\$ 422,411</b>	<b>\$ 402,630</b>		<b>\$ 375,597</b>	<b>\$ 379,075</b>	<b>\$ 251,557</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	350,492	345,456	332,025		321,960	321,369	321,665
512000	SALARIES (PART-TIME)					4,176		
512500	SALARIES (TEMPORARY)	12,000	12,000	8,250			806	806
513000	OVERTIME	60,000	59,655	58,155		48,271	55,755	52,013
	<b>SALARY SUB TOTAL</b>	<b>\$ 422,492</b>	<b>\$ 417,111</b>	<b>\$ 398,430</b>		<b>\$ 374,407</b>	<b>\$ 377,930</b>	<b>\$ 374,484</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	1,500	1,000	1,000				
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL							
534000	COMMUNICATION							
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	4,000	3,000	2,500		1,190	1,145	778
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	1,300	1,300	700				
573000	DUES & MEMBERSHIPS							
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 6,800</b>	<b>\$ 5,300</b>	<b>\$ 4,200</b>		<b>\$ 1,190</b>	<b>\$ 1,145</b>	<b>\$ 778</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 429,292</b>	<b>\$ 422,411</b>	<b>\$ 402,630</b>		<b>\$ 375,597</b>	<b>\$ 379,075</b>	<b>\$ 375,262</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

PUBLIC SAFETY DISPATCHING BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET**

Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
HEAD DISPATCHER/RECORDS CLERK	MELANIE BEAULIEU	1.00	77,407	MELANIE BEAULIEU	1.00	79,193
DISPATCHER	KERIANNE LEIDENFRO:	1.00	70,236	KERIANNE LEIDENFROST	1.00	72,070
DISPATCHER	ANN SCHAEFER	1.00	69,536	ANN SCHAEFER	1.00	71,298
DISPATCHER	JACQUELINE SPRAGUE	1.00	69,486	JACQUELINE SPRAGUE	1.00	71,270
DISPATCHER	KEVIN TANSEY	1.00	55,291	Sarah McCarthy	1.00	53,161
Training/tuition						
SHIFT DIFFERENTIAL	VARIOUS PERSONS		3,500	VARIOUS PERSONS		3,500
Subtotal Full-Time Salaries		5.00	345,456		5.00	350,492
<b>Part-Time Salaries</b>						
None						
Subtotal Part-Time Salaries			-			-
<b>Temporary/Seasonal Salaries</b>						
TEMPORARY WORKERS	VARIOUS PERSONS		12,000	VARIOUS PERSONS		12,000
Subtotal Temporary Salaries			12,000			12,000
<b>Overtime</b>						
OVERTIME	VARIOUS PERSONS		59,655	VARIOUS PERSONS		60,000
Subtotal Overtime Salaries			59,655			60,000
<b>GRAND TOTAL SALARIES</b>		<b>5.00</b>	<b>\$ 417,111</b>		<b>5.00</b>	<b>\$ 422,492</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET**

Dispatching Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>			
012402	524000	Repair/Maintenance/upgrades to dispatch equipmen (monitors, power supplies, v	1,500	1,000	1,000			
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>						
	<b>534000</b>	<b>COMMUNICATION</b>						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
		<i>Police DTS (Scheduling and billing application \$120*6)</i>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>4,000</b>	<b>3,000</b>	<b>2,500</b>		<b>1,190</b>	<b>1,145</b>
012402	540000	Office Supplies	1,500	1,000	500		351	1,145
012402	558500	Uniforms (\$300*5 FT staff * 1 PT Staff) plus misc. \$500	2,500	2,000	2,000		839	
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,300</b>	<b>1,300</b>	<b>700</b>			
012402	571000	Travel	300	300	300			
012402	578000	Staff Development	1,000	1,000	400			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 6,800</b>	<b>\$ 5,300</b>	<b>\$ 4,200</b>		<b>\$ 1,190</b>	<b>\$ 1,145</b>

**DEPARTMENT COMMENTS**

12/15/2022

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2024 OPERATING BUDGET



**PUBLIC WORKS BUDGET**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	1,333,484	1,230,984	1,172,837		1,103,308	1,174,561	759,290
SALARIES (PART-TIME)		23,824	22,695		36,035	65,283	33,773
SALARIES (TEMPORARY)	72,850	68,250	68,250				
OVERTIME	41,000	26,981	25,281		17,994	26,169	14,721
<b>SALARY SUB TOTAL</b>	<b>\$ 1,447,334</b>	<b>\$ 1,350,039</b>	<b>\$ 1,289,063</b>		<b>\$ 1,157,337</b>	<b>\$ 1,266,013</b>	<b>\$ 807,783</b>
General Maintenance Expense	171,200	166,200	166,200	115,792	139,587	124,226	126,535
Municipal Building Expense	94,900	87,000	87,000	88,139	73,582	76,964	79,562
Snow & Ice Expense	84,000	84,000	83,104	142,191	105,920	40,341	96,151
Street Lights Expense	8,000	8,000	7,600	7,632	6,879	6,788	7,100
Waste Collection & Sanitation Expense	622,030	559,730	505,470	493,875	462,701	454,596	470,391
Tree Warden Expense	7,700	7,700	7,590				
Natural Resources Expense	38,550	36,005	33,215	32,957	28,774	26,583	29,438
<b>EXPENSE SUB TOTAL</b>	<b>\$ 1,026,380</b>	<b>\$ 948,635</b>	<b>\$ 890,179</b>	<b>\$ 880,586</b>	<b>\$ 817,443</b>	<b>\$ 729,498</b>	<b>\$ 809,176</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,473,714</b>	<b>\$ 2,298,674</b>	<b>\$ 2,179,242</b>	<b>\$ 880,586</b>	<b>\$ 1,974,780</b>	<b>\$ 1,995,511</b>	<b>\$ 1,616,959</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,333,484	1,230,984	1,172,837		1,103,308	1,174,561	1,138,935
512000	SALARIES (PART-TIME)		23,824	22,695		36,035	65,283	50,659
512500	SALARIES (TEMPORARY)	72,850	68,250	68,250				
513000	OVERTIME	66,000	51,981	49,481		17,994	26,169	22,082
	<b>SALARY SUB TOTAL</b>	<b>\$ 1,472,334</b>	<b>\$ 1,375,039</b>	<b>\$ 1,313,263</b>		<b>\$ 1,157,337</b>	<b>\$ 1,266,013</b>	<b>\$ 1,211,675</b>
520000	PURCHASE OF SERVICES	605,000	547,400	494,720	465,317	452,809	437,015	451,714
524000	REPAIRS & MAINTENANCE	64,600	63,600	63,600	42,544	35,486	59,323	45,784
527000	RENTALS & LEASES	11,300	11,300	11,400	5,450		15,800	7,083
530000	PROFESSIONAL & TECHNICAL	102,250	90,650	90,360	87,070	70,386	63,105	73,520
534000	COMMUNICATION	6,000	6,000	6,000	3,373	4,320	2,755	3,483
535000	OPERATIONAL & PROGRAM COSTS	16,500	16,500	16,500	15,637	5,101	5,514	8,751
540000	SUPPLIES	117,880	110,280	108,264	184,148	164,800	105,363	151,437
560000	ASSESSMENTS	2,750	2,750		2,200			733
571000	TRAVEL & CONFERENCE	4,000	4,000	4,000	1,307	966	3,226	1,833
573000	DUES & MEMBERSHIPS	1,100	1,155	1,135	914	844	663	807
574000	OTHER CHARGES & EXPENSES	70,000	70,000	70,000	39,981	51,288	30,738	40,669
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 1,001,380</b>	<b>\$ 923,635</b>	<b>\$ 865,979</b>	<b>\$ 847,941</b>	<b>\$ 786,000</b>	<b>\$ 723,502</b>	<b>\$ 785,814</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,473,714</b>	<b>\$ 2,298,674</b>	<b>\$ 2,179,242</b>	<b>\$ 847,941</b>	<b>\$ 1,943,337</b>	<b>\$ 1,989,515</b>	<b>\$ 1,997,489</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

PUBLIC WORKS BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Salary Expense Detail

			FY 2023 Budgeted			FY 2024 Budgeted		
			Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>								
SUPERINTENDENT OF PUBLIC WORKS	DPW		SILVIO GENAO	1.00	127,692	John Roughley	1.00	127,692
OPERATIONS MANAGER/GENERAL FOREMAN	DPW		RONALD SIMONS	1.00	84,042	RONALD SIMONS	1.00	87,169
HMEO/WORKING FORMAN	DPW		JEFFREY PETERS	1.00	79,799			
WORKING FOREMAN - HIGHWAY DIV	DPW		KEVIN McCARTHY	1.00	69,719	KEVIN McCARTHY	1.00	71,807
HEAVY MOTOR EQUIPMENT OPERATOR	DPW		BRIAN HOLMES	1.00	65,459	BRIAN HOLMES	1.00	67,422
HEAVY MOTOR EQUIPMENT OPERATOR	DPW		SCOTT SANTOS	1.00	63,538	SCOTT SANTOS	1.00	65,459
HEAVY MOTOR EQUIPMENT OPERATOR	DPW		CHARLES YOUNG	1.00	75,743	CHARLES YOUNG	1.00	76,503
MOTOR EQUIPMENT OPERATOR	DPW					VACANT	1.00	60,532
ADMINISTRATIVE ASSISTANT	DPW		VICTORIA REIS	0.88	58,611	VICTORIA REIS	0.94	64,363
DPW OUT OF GRADE PAY	DPW		VARIOUS PERSONS		3,000	VARIOUS PERSONS		4,000
WORKING FOREMAN	SANITATION		BARRY CLIFFORD	1.00	86,708	BARRY CLIFFORD	1.00	89,333
MOTOR EQUIPMENT OPERATOR	SANITATION		REX CHRISTIAN	1.00	57,024	REX CHRISTIAN	1.00	58,757
SKILLED LABORER	SANITATION		JAMES GOODRICH	1.00	63,892	BEN CHRISTIAN	1.00	54,456
SKILLED LABORER	SANITATION		STEPHEN HEBENSTREIT	1.00	59,508	STEPHEN HEBENSTREIT	1.00	61,954
SANITATION HOLIDAY	SANITATION		VARIOUS PERSONS		2,500	VARIOUS PERSONS		3,000
SENIOR NAT RES OFFICER	NAT. RES.		MICHAEL O'CONNOR	1.00	83,453	MICHAEL O'CONNOR	1.00	86,039
SHELLFISH CONSTABLE	NAT. RES.		NICOLE PAINE	1.00	68,382	NICOLE PAINE	1.00	70,429
HARBORMASTER	NAT. RES.		SCOTT RICHARDS	1.00	68,382	SCOTT RICHARDS	1.00	70,429
NR HOLIDAY PAY	NAT. RES.		VARIOUS PERSONS		1,500	VARIOUS PERSONS		1,800
FACILITIES FOREMAN	MUNI BLDGS					DAVID WHITE	1.00	92,248
						(Amt. Allocated to Rental Fd.)		(46,124)
CUSTODIAN 1	MUNI BLDGS		RONALD CORMIER	1.00	59,351	RONALD CORMIER	1.00	60,813
CUSTODIAN 2	MUNI BLDGS		AARON CARROLL	1.00	52,681	AARON CARROLL	1.00	53,996
CUSTODIAN 3	MUNI BLDGS					TERESA PECHONIS	1.00	51,407
Subtotal Full-Time Salaries				16.88	1,230,984		18.94	1,333,484
<b>Part-Time Salaries</b>								
CUSTODIAN 1	MUNI BLDGS		TERESA PECHONIS	0.48	23,824			
Subtotal Part-Time Salaries				0.48	23,824			-
<b>Temporary/Seasonal Salaries</b>								
DPW TEMP/SEASONAL	DPW		VARIOUS PERSONS		25,200	VARIOUS PERSONS		27,500

SANITATION TEMP/SEASONAL	SANITATION	VARIOUS PERSONS	25,200	VARIOUS PERSONS	27,500
NATURAL RESOURCES TEMP/SEASONAL	NAT. RES.	VARIOUS PERSONS	17,850	VARIOUS PERSONS	17,850
Subtotal Temporary Salaries			68,250		72,850
<b>Overtime</b>					
DPW OVERTIME	DPW	VARIOUS PERSONS	11,700	VARIOUS PERSONS	16,000
SANITATION OVERTIME	SANITATION	VARIOUS PERSONS	12,352	VARIOUS PERSONS	15,000
NATURAL RESOURCES OVERTIME	NAT. RES.	VARIOUS PERSONS	2,229	VARIOUS PERSONS	5,000
MUNICIPAL BLDGS OVERTIME	MUNI. BLDGS	VARIOUS PERSONS	700	VARIOUS PERSONS	5,000
Subtotal Overtime Salaries			26,981		41,000
<b>GRAND TOTAL SALARIES</b>			<b>17.35 \$ 1,350,039</b>		<b>18.94 \$ 1,447,334</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

General Maintenance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>14,329</b>	<b>22,148</b>	<b>20,946</b>
014222	524000	Repairs & Maintenance - parts and service for tools & equipment	6,000	6,000	6,000	4,966	910	1,204
014222	524600	Vehicle Repairs - servicing of vehicles & large equipment	20,000	20,000	20,000	9,363	9,325	19,742
014222	529800	Contracted Services - drainage cleaning, road markings, etc.					11,913	
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>5,450</b>		<b>15,800</b>
014222	527000	Rentals & leases - equipment rental for maintenance (bucket truck, etc.)	10,000	10,000	10,000	5,450		15,800
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>10,204</b>	<b>8,818</b>	<b>8,520</b>
014222	530000	Professional and technical - Surveying/engineering assistance	10,000	10,000	10,000	5,409	8,818	8,520
014222	530100	Asset Management Yearly Fee & Support (Work Order, Fleet Maintenance)	7,500	7,500	7,500	4,795		
		Specialized permitting						
		Screener Rental (now in Rentals and Leases)						
014222	531900	Employee Physicals	400	400	400			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,473</b>	<b>1,639</b>	<b>1,476</b>
014222	534000	Communication (2 phones @ \$45 p/m and 1 Tablet @ \$15 p/m)	1,300	1,300	1,300	1,473	1,476	1,476
014222	534200	Postage	100	100	100		163	
014222	534400	Legal Advertisements - Road Work Notices	100	100	100			
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>42,800</b>	<b>37,800</b>	<b>37,800</b>	<b>42,967</b>	<b>54,538</b>	<b>44,745</b>
014222	540000	Office Supplies	750	700	700	722	738	819
014222	543000	Building Maintenance Supplies - hand tools	1,500	1,200	1,200	1,422	80	177
014222	548000	Vehicle Supplies	22,700	22,700	18,000	21,751	23,436	22,387
014222	553000	Public Works Supplies - welding, sandbags, hoses, etc.	7,000	5,000	8,000	6,586	18,856	11,903
014222	553500	Restocking Supplies - bolts, bulbs, gloves, misc hardware	3,500	2,000	4,000	3,316	4,154	3,213
014222	553800	Unclassified Expenses	1,500	1,500	1,200	1,769	1,824	1,360
014222	558500	Uniforms	5,850	4,700	4,700	7,401	5,450	4,886
		Per union contract (\$10.50 * 6 * 52)	3,600	3,100	3,100			
		Boot Allowance ( \$150 * 7)	1,500	1,050	1,050			
		Extra Coveralls (\$3.30 * 52)	750	550	550			

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

General Maintenance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>909</b>	<b>765</b>	<b>1,847</b>
014222	571000	Travel				379	246	
014222	578000	Staff Development - workshops, CEI's, certifications	2,500	2,500	2,500	530	519	1,847
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>479</b>	<b>391</b>	<b>154</b>
011232	573000	Dues & Memberships - various organizations	500	500	500	479	391	154
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>39,981</b>	<b>51,288</b>	<b>30,738</b>
014222	583900	Drainage/Basins & Repair - stormwater system maintenance & materials (precast structures, Blocks, mortar, etc.)	25,000	25,000	25,000	11,422	14,890	14,074
014222	584000	Site Improvements - site maintenance services & materials (Plantings, Irrigation, Signage)	10,000	10,000	10,000	11,229	12,353	7,045
014222	585600	Road Improvements - Road maintenance services & materials (Road Paint, Signs, Asphalt, etc.)	35,000	35,000	35,000	17,330	24,045	9,619
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 171,200</b>	<b>\$ 166,200</b>	<b>\$ 166,200</b>	<b>\$ 115,792</b>	<b>\$ 139,587</b>	<b>\$ 124,226</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Municipal Buildings Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>11,600</b>	<b>10,600</b>	<b>10,600</b>	<b>8,798</b>	<b>4,794</b>	<b>12,453</b>
011932	524000	Repairs & maintenance	11,000	10,000	10,000	8,728	4,724	12,453
		Plumbing, electrical, custodial equipment service, etc.	11,000	10,000	10,000			
011932	524600	Vehicle Repairs	600	600	600	70	70	
		Tune-up, Sticker, Oil changes, etc. (2 Vehicles)	600	600	600	70	70	
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>68,500</b>	<b>61,600</b>	<b>61,600</b>	<b>67,577</b>	<b>58,864</b>	<b>52,730</b>
011932	530000	Professional & Technical	68,500	61,600	61,600	67,577	58,864	52,730
		Library cleaning service contract (taken in-house)						
		Fire alarm testing, monitoring & service (8 Bldgs & windmill)	5,500	4,500	4,500			
		Fire Extinguisher (6 Bldgs & windmill)	2,500	2,000	2,000			
		Pest Control (7 Bldgs & windmill)	9,000	9,000	9,000			
		HVAC maintenance & repairs (8 Bldgs)	12,000	10,000	10,000			
		Generator maintenance contract (6 Bldgs, 2 Pump Stations)	3,500	3,000	3,000			
		Elevator/Lift Safety Test, Permit Fees (4 Bldgs)	8,500	8,000	8,000			
		Overhead Door Maintenance (3 Bldgs)	4,500	4,100	4,100			
		Wastewater Treatment Systems Inspection, Maintenance & Pumping	6,000	6,000	6,000			
		Electrician Services	8,000	7,000	7,000			
		Plumbing Services	8,000	7,000	7,000			
		Locksmith and Door Repair Services	1,000	1,000	1,000			
011932	530100	Software licenses and support agreements						
		Asset Management Software						
	<b>534000</b>	<b>COMMUNICATION</b>						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>14,800</b>	<b>14,800</b>	<b>14,800</b>	<b>11,764</b>	<b>9,924</b>	<b>11,781</b>
011932	543000	Building Maintenance Supplies - construction supplies for repairs to Bldgs & C	5,000	5,000	5,000	1,848	470	2,501
011932	545000	Custodial Supplies - soap, paper products, light bulbs, cleaning supply	5,000	5,000	5,000	4,947	2,638	4,567
011932	548000	Vehicle Supplies - oil, fluids, maintenance	300	300	300	46	841	364

**FISCAL YEAR 2024 OPERATING BUDGET**

**PUBLIC WORKS BUDGET**

Municipal Buildings Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
011932	558000	Unclassified Expenses - water bubbler and other misc. expenses	4,500	4,500	4,500	4,923	5,975	4,349
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
011932	573000	Dues & Memberships						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 94,900</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ 88,139</b>	<b>\$ 73,582</b>	<b>\$ 76,964</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Snow & Ice Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
14231	513000	OVERTIME	25,000	25,000	24,200	32,645	31,443	5,996
	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	1,000	1,100			
014231	52700	Rentals & leases - screener and other rentals	1,000	1,000	1,100			
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	40,000	40,000	39,804	109,546	74,477	34,235
014231	548000	Vehcile Supplies - plow cutting edges, sander & equip. parts	8,000	8,000	7,899	16,269	15,623	5,952
014231	553000	Public Works Supplies - pre-treated salt (500 tons @ \$68.27) = 34,135, estimate	32,000	32,000	31,905	93,277	58,854	28,283
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ 83,104</b>	<b>\$ 142,191</b>	<b>\$ 105,920</b>	<b>\$ 40,341</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Street Lights Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000	PURCHASE OF SERVICES	8,000	8,000	7,600	7,632	6,879	6,788
014242	521000	Energy	8,000	8,000	7,600	7,632	6,879	6,788
	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						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 7,600</b>	<b>\$ 7,632</b>	<b>\$ 6,879</b>	<b>\$ 6,788</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Waste Collection & Disposal Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>	<b>582,000</b>	<b>524,400</b>	<b>472,120</b>	<b>457,685</b>	<b>445,930</b>	<b>430,227</b>
014332	529000	Waste Tipping Fee (SEMASS-Covanta 3,750 Tons @ AVG. \$78.24 per ton)	295,000	293,400	267,120	239,645	239,599	259,181
014332	529100	Recycling Transport	32,000	30,000	30,000	14,366	27,582	33,314
014332	529200	Hazardous Waste Removal	40,000	32,000	25,000	38,031	31,327	14,467
		Refridgerator Freon Removal/Disposal	5,000	5,000	5,000			
		Residentail Hazordous Waste Collection Events	17,000	17,000	10,000			
		Other waste - tires, electronics, waste oil, etc.	18,000	10,000	10,000			
014332	529300	Demolition Waste Removal - 700 Tons @ \$120 per Ton	110,000	84,000	70,000	95,814	75,980	46,581
014332	529800	Contracted Services - (Truck Hauling Contract)	105,000	85,000	80,000	69,829	71,442	76,684
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>16,813</b>	<b>7,372</b>	<b>14,878</b>
014332	524000	Repairs & maintenance	15,000	15,000	15,000	11,842	7,077	5,033
		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	4,971	295	9,845
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>8,250</b>	<b>3,550</b>	<b>3,350</b>	<b>9,289</b>	<b>2,704</b>	<b>1,855</b>
014332	530000	Professional & Technical	8,000	3,300	3,300	9,289	2,704	1,855
		Annual Third Party Inspection (Mass DEP Required)	4,000	3,000	3,000			
		Maintenance Program Development & Reporting	4,000	300	300			
014332	530025	IRA Immediate Response - moved to Health Budget						
014332	531900	Employee Physicals	250	250	50			
014332	538000	Insect/Pest Control						
	<b>534000</b>	<b>COMMUNICATION</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>883</b>		<b>173</b>
014332	534400	Legal Advertisements	250	250	250			173
014332	534600	Printing - landfill stickers, regulations, permits, tickets, receipts	750	750	750	883		

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Waste Collection & Disposal Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
<b>535000 OPERATIONAL &amp; PROGRAM COSTS</b>								
	<b>540000</b>	<b>SUPPLIES</b>	<b>10,480</b>	<b>10,480</b>	<b>8,700</b>	<b>9,205</b>	<b>6,594</b>	<b>7,463</b>
014332	542000	Office Supplies	250	250	250	195	353	231
014332	543000	Building Maintenance Supplies	1,500	1,500	200	174	1,604	1,481
014332	548000	Vehicle Supplies - stickers, inspections, lubricants, tires	5,000	5,000	5,000	5,784	1,752	3,621
014332	553100	Litter Control Supplies (Beach, Harbor, Windmill, Visitor Trash bags)	700	700	700	556	95	146
014332	558500	Uniforms	3,030	3,030	2,550	2,496	2,790	1,984
		Uniform rental contract	2,080	2,080	1,600			
		Boots (3*150), gloves and misc.	950	950	950			
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>300</b>	<b>300</b>	<b>300</b>		<b>101</b>	
014332	571000	Travel						
014332	578000	Staff Development - licenses	300	300	300		101	
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 622,030</b>	<b>\$ 559,730</b>	<b>\$ 505,470</b>	<b>\$ 493,875</b>	<b>\$ 462,701</b>	<b>\$ 454,596</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**

**PUBLIC WORKS BUDGET**

Tree Warden Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	7,600	7,600	7,510			
		<i>Dutch Elm Disease (spraying)</i>			10			
		<i>Insect/Pest Control</i>	7,600	7,600	7,500			
		<i>Tree Trimming</i>						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS	100	100	80			
012942	573000	<i>Dues &amp; memberships - MA Tree Wardens Assoc.</i>	100	100	80			
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 7,700</b>	<b>\$ 7,700</b>	<b>\$ 7,590</b>			

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Natural Resources Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>2,604</b>	<b>1,172</b>	<b>10,936</b>
011722	524000	Repairs & Maintenance - boat, motors, copressor, small equip.	2,500	2,500	2,500	2,334	729	9,506
011722	524600	Vehicle Repairs - inspections, tires, misc. repair to trucks	1,500	1,500	1,500	270	443	1,430
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>	<b>300</b>	<b>300</b>	<b>300</b>			
011722	527000	Rentals & Leases - backhoe, stump grinder (3 hours @ \$50)	300	300	300			
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>						
	<b>534000</b>	<b>COMMUNICATION</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>1,017</b>	<b>2,681</b>	<b>1,106</b>
011722	534000	Communicatin (cell phone 1 @ \$25 p/m, Fax @ \$35 p/m)	1,000	1,000	1,000	558	558	120
011722	534200	Postage (1400 @.50 Rock Harbor wait list)	700	700	700			202
011722	534400	Legal Advertisements	600	600	600	92	591	563
011722	534600	Printing - Shellfish Regulations, stickers, tickets, tide charts, mooring tags, etc.	1,200	1,200	1,200	367	1,532	221
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>15,637</b>	<b>5,101</b>	<b>5,514</b>
011722	535500	Propogation - Seed Clam, Quahog, QPX testing on relay clams (\$500per species)	14,500	14,500	14,500	13,855	3,108	2,575
011722	585700	Channel Buoys - Town Cove 4@ \$150 each	2,000	2,000	2,000	1,782	1,993	2,939
	<b>540000</b>	<b>SUPPLIES</b>	<b>9,800</b>	<b>7,200</b>	<b>7,160</b>	<b>10,666</b>	<b>19,267</b>	<b>7,139</b>
011722	542000	Office Supplies	700	700	700	215	263	669
011722	543000	Building Maintenance Supplies - Salt Pond House, Harbormaster Bldg.	750	150	150	135	1,428	615
011722	548000	Vehicle Supplies	2,500	1,500	1,500	2,551	1,592	1,296
011722	558000	Unclassified Expense - waders, water collection, gloves, radio parts, etc.	3,500	2,500	2,500	6,185	14,888	2,217
011722	558500	Uniforms	2,350	2,350	2,310	1,580	1,096	2,342
		4 FT Staff (\$365 per person)	1,500	1,500	1,460			
		Boat Allowance (\$150 per person)	600	600	600			
		4 Summer Seasonal/Wharfinger Shirts (\$250)	250	250	250			
	<b>560000</b>	<b>ASSESSMENTS</b>	<b>2,750</b>	<b>2,750</b>		<b>2,200</b>		
		Green Head Fly control assessment	2,750	2,750		2,200		
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>398</b>	<b>100</b>	<b>1,379</b>
011722	578000	Staff Development - annual meetings	1,200	1,200	1,200	398	100	1,379

**FISCAL YEAR 2024 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Natural Resources Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>500</b>	<b>555</b>	<b>555</b>	<b>435</b>	<b>453</b>	<b>509</b>
011722	573000	Dues & Memberships	100			435	453	509
		C&I Harbormaster Assoc	200	175	175			
		Mass Conservation Comm		180	180			
		Mass Assoc Shellfish Officers	200	200	200			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 38,550</b>	<b>\$ 36,005</b>	<b>\$ 33,215</b>	<b>\$ 32,957</b>	<b>\$ 28,774</b>	<b>\$ 26,583</b>

**DEPARTMENT COMMENTS**

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2024 OPERATING BUDGET



WATER ENTERPRISE FUND BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**WATER ENTERPRISE FUND BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	59,853	58,391	53,217				
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)	40,000	40,000	33,689				
OVERTIME							
<b>SALARY SUB TOTAL</b>	<b>\$ 99,853</b>	<b>\$ 98,391</b>	<b>\$ 86,906</b>				
Water Dept. Expense	401,700	401,000	310,672	281,500	288,538		190,013
<b>EXPENSE SUB TOTAL</b>	<b>\$ 401,700</b>	<b>\$ 401,000</b>	<b>\$ 310,672</b>	<b>\$ 281,500</b>	<b>\$ 288,538</b>		<b>\$ 190,013</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 501,553</b>	<b>\$ 499,391</b>	<b>\$ 397,578</b>	<b>\$ 281,500</b>	<b>\$ 288,538</b>		<b>\$ 190,013</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**WATER ENTERPRISE FUND BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	59,853	58,391	53,217				
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)	40,000	40,000	33,689				
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 99,853</b>	<b>\$ 98,391</b>	<b>\$ 86,906</b>				
520000	PURCHASE OF SERVICES	319,000	319,000	263,000	247,592	242,064		163,219
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	52,000	52,000	27,000	30,503	27,103		19,202
534000	COMMUNICATION	500			291	817		369
535000	OPERATIONAL & PROGRAM COSTS	15,000	15,000	10,672	2,957	18,401		7,119
540000	SUPPLIES	15,000	15,000	10,000	77			26
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE							
573000	DUES & MEMBERSHIPS	200			80	153		78
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 401,700</b>	<b>\$ 401,000</b>	<b>\$ 310,672</b>	<b>\$ 281,500</b>	<b>\$ 288,538</b>		<b>\$ 190,013</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 501,553</b>	<b>\$ 499,391</b>	<b>\$ 397,578</b>	<b>\$ 281,500</b>	<b>\$ 288,538</b>		<b>\$ 190,013</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

WATER ENTERPRISE FUND BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**WATER ENTERPRISE FUND BUDGET**

Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
ADMINISTRATIVE ASSISTANT/WATER SYSTEM MANAGER	KIMBERLY ST. AUBIN	0.88	58,391	KIMBERLY ST. AUBIN	0.88	59,853
Subtotal Full-Time Salaries		0.88	58,391		0.88	59,853
<b>Part-Time Salaries</b>						
Subtotal Part-Time Salaries			-			-
<b>Temporary/Seasonal Salaries</b>						
WATER INSPECTORS	VARIOUS PERSONS		40,000	VARIOUS PERSONS		40,000
Subtotal Temporary Salaries			40,000			40,000
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>0.88</b>	<b>\$ 98,391</b>		<b>0.88</b>	<b>\$ 99,853</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**WATER ENTERPRISE FUND BUDGET**

Water Dept. Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>	<b>319,000</b>	<b>319,000</b>	<b>263,000</b>	<b>247,592</b>	<b>242,064</b>	
011992	520000		319,000	319,000	263,000	247,592	242,064	
		<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	296,000	240,000	247,592	242,064	
		<i>Q Marketing (\$100/m. for website, \$100/m. for social media, \$150/m. for Sponsored Google Searches, \$1,170 Windmill Weekend Informational Flyer)</i>	6,000	6,000	6,000			
		<i>Additional Expenses</i>	17,000	17,000	17,000			
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>52,000</b>	<b>52,000</b>	<b>27,000</b>	<b>30,503</b>	<b>27,103</b>	
011992	530000	<i>Professional and technical</i>	52,000	52,000	27,000	30,503	27,103	
		<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	25,000				
	<b>534000</b>	<b>COMMUNICATION</b>	<b>500</b>			<b>291</b>	<b>817</b>	
011232	534000	<i>Communication - cell phone stipends</i>	500			291	817	
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>15,000</b>	<b>15,000</b>	<b>10,672</b>	<b>2,957</b>	<b>18,401</b>	
		<i>Estimate of potential new costs as system grows (budget capacity building)</i>	15,000	15,000	10,672	2,957	18,401	
	<b>540000</b>	<b>SUPPLIES</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>	<b>77</b>		
		<i>Estimate of potential new costs as system grows (budget capacity building)</i>	15,000	15,000	10,000	77		
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>						
011232	571000	<i>Travel</i>						
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>200</b>			<b>80</b>	<b>153</b>	
011232	573000	<i>Dues &amp; Memberships</i>	200			80	153	
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						

**FISCAL YEAR 2024 OPERATING BUDGET**  
**WATER ENTERPRISE FUND BUDGET**

Water Dept. Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 401,700</b>	<b>\$ 401,000</b>	<b>\$ 310,672</b>	<b>\$ 281,500</b>	<b>\$ 288,538</b>	

**DEPARTMENT COMMENTS**

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2024 OPERATING BUDGET



COMMUNITY SERVICES BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
Health & Environment Salaries	276,437	261,474	251,091		223,050	215,324	219,187
Council on Aging Salaries	271,643	260,662	249,461		236,961	263,933	250,447
Library Salaries	450,216	440,387	428,848		399,872	382,924	391,398
Beach & Recreation Salaries	414,959	408,392	384,606		299,641	301,944	300,793
<b>SALARY SUB TOTAL</b>	<b>\$ 1,413,255</b>	<b>\$ 1,370,915</b>	<b>\$ 1,314,006</b>		<b>\$ 1,159,524</b>	<b>\$ 1,164,125</b>	<b>\$ 1,161,825</b>
Health & Environment Expense	78,900	77,000	76,880	42,797	36,954	38,182	39,311
Council on Aging Expense	53,835	37,700	35,710	28,784	24,633	21,998	25,138
Library Expense	135,452	127,370	121,199	119,124	124,372	119,645	121,047
Beach & Recreation Expense	100,500	90,200	86,962	78,459	73,580	60,016	70,685
Veterans Services Exxpense	64,469	63,756	63,064	48,213	45,726	52,400	48,780
Human Service Contracts	663,350	663,350	622,850	636,130	610,600	226,750	491,160
<b>EXPENSE SUB TOTAL</b>	<b>\$ 1,096,506</b>	<b>\$ 1,059,376</b>	<b>\$ 1,006,665</b>	<b>\$ 953,507</b>	<b>\$ 915,865</b>	<b>\$ 518,991</b>	<b>\$ 796,121</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,509,761</b>	<b>\$ 2,430,291</b>	<b>\$ 2,320,671</b>	<b>\$ 953,507</b>	<b>\$ 2,075,389</b>	<b>\$ 1,683,116</b>	<b>\$ 1,957,946</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,128,636	1,105,034	1,063,509		961,725	928,763	945,244
512000	SALARIES (PART-TIME)	66,686	64,807	62,446		49,608	78,712	64,160
512500	SALARIES (TEMPORARY)	217,933	201,074	188,051		148,191	156,650	152,421
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 1,413,255</b>	<b>\$ 1,370,915</b>	<b>\$ 1,314,006</b>		<b>\$ 1,159,524</b>	<b>\$ 1,164,125</b>	<b>\$ 1,161,825</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	10,690	9,700	8,530	2,353	10,635	13,072	8,687
527000	RENTALS & LEASES	64,500	57,500	55,000	57,780	48,568	36,313	47,554
530000	PROFESSIONAL & TECHNICAL	100,302	96,470	95,585	65,535	64,224	59,776	63,178
534000	COMMUNICATION	27,700	14,200	13,250	14,865	11,171	10,742	12,259
535000	OPERATIONAL & PROGRAM COSTS	96,000	91,000	87,764	88,874	86,391	82,630	85,965
540000	SUPPLIES	42,695	37,100	34,607	30,831	27,644	22,241	26,905
560000	ASSESSMENTS	24,469	23,756	23,064	22,495	22,392	21,026	21,971
571000	TRAVEL & CONFERENCE	9,600	9,600	9,450	3,023	836	6,545	3,468
573000	DUES & MEMBERSHIPS	1,700	1,700	1,565	1,398	460	1,381	1,080
574000	OTHER CHARGES & EXPENSES	718,850	718,350	677,850	666,353	643,544	265,265	525,054
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 1,096,506</b>	<b>\$ 1,059,376</b>	<b>\$ 1,006,665</b>	<b>\$ 953,507</b>	<b>\$ 915,865</b>	<b>\$ 518,991</b>	<b>\$ 796,121</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,509,761</b>	<b>\$ 2,430,291</b>	<b>\$ 2,320,671</b>	<b>\$ 953,507</b>	<b>\$ 2,075,389</b>	<b>\$ 1,683,116</b>	<b>\$ 1,957,946</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2023 OPERATING BUDGET

COMMUNITY SERVICES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Health & Environment Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
HEALTH AGENT	JANE CROWLEY	1.00	116,056	JANE CROWLEY	1.00	117,876
ASST HEALTH AGENT	SUSAN BARKER	0.88	68,251	SUSAN BARKER	0.88	68,351
ADMINISTRATIVE ASSISTANT	KAREN CHIMWAZA	0.88	57,167	KAREN CHIMWAZA	0.88	58,610
Subtotal Full-Time Salaries		2.75	241,474		2.75	244,837
<b>Part-Time Salaries</b>						
ADMINISTRATIVE AIDE (HSG INSP)	VACANT	0.38	20,000	RICHARD SCALI	0.38	20,600
Subtotal Part-Time Salaries		0.38	20,000		0.38	20,600
<b>Temporary/Seasonal Salaries</b>						
Public Health Nurse - on-call service						11,000
Subtotal Temporary Salaries			-			11,000
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>3.13</b>	<b>\$ 261,474</b>	<b>3.13</b>	<b>\$ 276,437</b>	
<b>DEPARTMENT COMMENTS</b>						

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Council on Aging Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
DIRECTOR-COUNCIL ON AGING	DOROTHY BURRITT	0.88	79,462	DOROTHY BURRITT	0.88	81,467
COMMUNITY OUTREACH COORDINATOR	CYNTHIA DUNHAM	0.88	60,211	CYNTHIA DUNHAM	0.88	61,872
ADMINISTRATIVE ASSISTANT	MONICA KEEFE-HESS	0.88	57,167	MONICA KEEFE-HESS	0.94	62,797
ADC PROGRAM AIDE	JAMES SMALL	0.88	49,622	JAMES SMALL	0.88	50,882
Subtotal Full-Time Salaries		3.50	246,462		3.56	257,018
<b>Part-Time Salaries</b>						
ADC PROGRAM COORD./CHEF (17@\$17P/H FY 23)	KATHY GILL	0.40	14,200	KATHY GILL	0.40	14,625
Subtotal Part-Time Salaries		0.40	14,200		0.40	14,625
<b>Temporary/Seasonal Salaries</b>						
Subtotal Temporary Salaries			-			-
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>3.90</b>	<b>\$ 260,662</b>		<b>3.96</b>	<b>\$ 271,643</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Library Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
LIBRARY DIRECTOR	MELANIE MCKENZIE		82,058	MELANIE MCKENZIE	0.88	84,116
ASST DIRECTOR/ADULT SERVICES	KAREN MacDONALD	0.88	73,525	KAREN MacDONALD	0.88	74,817
YOUTH SERVICES LIBRARIAN	FRANCES McLOUGHLIN	0.88	66,773	FRANCES McLOUGHLIN	0.88	68,486
LIBRARIAN	MARIANNE SINOPOLI	0.88	57,817	MARIANNE SINOPOLI	0.88	59,311
LIBRARIAN	Vacant	0.88	57,167	Cory Farrenkopf	0.88	57,167
LIBRARY ASSISTANT	FREYA HEMLEY	0.88	51,960	FREYA HEMLEY	0.88	53,858
Subtotal Full-Time Salaries		4.38	389,300		5.26	397,755
<b>Part-Time Salaries</b>						
LIBRARY ASSISTANT	CORNELIA WELLS	0.48	30,607	CORNELIA WELLS	0.48	31,461
Subtotal Part-Time Salaries		0.48	30,607		0.48	31,461
<b>Temporary/Seasonal Salaries</b>						
WEEKEND HOURS	VARIOUS PERSONS		20,480	VARIOUS PERSONS		21,000
Subtotal Temporary Salaries			20,480			21,000
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>4.855</b>	<b>440,387</b>		<b>5.73</b>	<b>\$ 450,216</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Beach & Recreation Salary Expense Detail

	FY 2023 Budgeted			FY 2024 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
DIRECTOR BEACH/REC	CHRISTINE MICKLE	1.00	93,748	CHRISTINE MICKLE	1.00	96,166
ASST DIRECTOR BEACH/REC	JACOB CONGEL	1.00	71,869	JACOB CONGEL	1.00	73,665
RECREATION PROGRAM COORDINATOR	STEPHANIE KOMICH	1.00	62,181	KATHRYN NELSON	1.00	59,195
Subtotal Full-Time Salaries		3.00	227,798		3.00	229,026
<b>Part-Time Salaries</b>						
Subtotal Part-Time Salaries			-			-
<b>Temporary/Seasonal Salaries</b>						
SEASONAL - BEACH & MILL PGMS.	VARIOUS PERSONS	5.36	180,594	VARIOUS PERSONS	5.36	185,933
Subtotal Temporary Salaries			180,594			185,933
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>8.36</b>	<b>\$ 408,392</b>		<b>8.36</b>	<b>\$ 414,959</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Health & Environment Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>55,000</b>	<b>54,000</b>	<b>54,000</b>	<b>32,866</b>	<b>25,013</b>	<b>25,739</b>
015112	53000	Professional and technical	55,000	54,000	54,000	32,866	25,013	25,739
		Nursing services at varying hourly rates	10,000	4,000	4,000	5,086	4,180	1,006
015112	530025	IRA Immediate Response	45,000	50,000	50,000	27,780	20,833	24,733
	<b>534000</b>	<b>COMMUNICATION</b>	<b>1,750</b>	<b>1,600</b>	<b>1,580</b>	<b>1,462</b>	<b>1,135</b>	<b>1,097</b>
015112	534000	Communication - 1 mobile phone (\$40 *12)	500	500	480		742	981
015112	534400	Legal Advertisements - Hearings/BOH regs.	250	250	250	429	155	116
015112	534600	Printing	1,000	850	850	1,033	238	
		Public Health Programs, forms for food insp., etc.						
		Educational materials (wastewater, fertilizer regs, water)						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>1,450</b>	<b>1,200</b>	<b>1,200</b>	<b>1,086</b>	<b>678</b>	<b>96</b>
015112	542000	Office Supplies - licenses, forms, etc.	1,200	1,000	1,000	885	500	
015112	558000	Unclassified Expenses - expendables (dye, thermometer)	250	200	200	201	178	96
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>4,800</b>	<b>4,800</b>	<b>4,750</b>	<b>2,770</b>	<b>518</b>	<b>3,949</b>
011232	571000	Travel - mileage	4,000	4,000	4,000	2,350	358	2,921
		Conference Registration, meals, misc.						
015112	578000	Staff Development	800	800	750	420	160	1,028
		Licenses, certifications (RS \$66, Soil E \$95)	200	200	200			
		Soil Evaluator Course Asst - 6 weeks	600	600	550			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>400</b>	<b>400</b>	<b>350</b>	<b>108</b>		<b>160</b>
011232	573000	Dues & Memberships - Mass Health Officers Assoc (2)	400	400	350	108		160
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>15,500</b>	<b>15,000</b>	<b>15,000</b>	<b>4,505</b>	<b>9,610</b>	<b>7,141</b>
015112	578500	Special Programs	14,000	14,000	14,000	4,505	9,610	480
		Data Tracking Program Updates	1,000	1,000	1,000			

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Health & Environment Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		<i>Septic Reminder Cards</i>	2,000	2,000	2,000			
		<i>WRAC/Pond Testing Program Supplies</i>	11,000	11,000	11,000	4,505	9,610	480
015112	578600	<i>Programs - Health</i>	1,500	1,000	1,000			6,661
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 78,900</b>	<b>\$ 77,000</b>	<b>\$ 76,880</b>	<b>\$ 42,797</b>	<b>\$ 36,954</b>	<b>\$ 38,182</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Council on Aging Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>6,190</b>	<b>5,200</b>	<b>5,030</b>	<b>1,828</b>	<b>6,387</b>	<b>5,310</b>
015412	524000	Repairs & Maintenance - elevator, exits, fire alarms, pest control	1,000	1,000	1,000	313	1,348	2,346
015412	524600	Vehicle Repairs	5,190	4,200	4,030	1,515	5,039	2,964
		MA State Inspection (\$40*5 / \$140*1)	340	250	210			
		Oil Changes (every 3 months)	1,400	1,100	1,080			
		Tire Rotations (every 6 months)	600	600	540			
		Tire Replacements (Avg. 4 year)	1,200	600	600			
		General Repairs	1,650	1,650	1,600			
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>3,250</b>	<b>2,300</b>	<b>2,300</b>	<b>1,609</b>	<b>4,953</b>	<b>2,115</b>
015412	530000	Professional & Technical	3,250	2,300	2,300	1,609	4,953	2,115
		Programs - special single prg. (music, exercise, social)	2,000	1,200	1,200			
		Music Licenses - ASCAP, BMI, Video	1,000	850	850			
		Other	250	250	250			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>16,650</b>	<b>5,300</b>	<b>5,030</b>	<b>4,021</b>	<b>2,556</b>	<b>3,739</b>
015412	534000	Communication - cell phones (38 * 5 * 12)	2,300	2,300	2,280	1,890	1,890	2,175
015412	534200	Postage - newsletter	3,400					
		Newsletter printing	10,950	3,000	2,750	2,131	666	1,564
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>22,545</b>	<b>19,700</b>	<b>18,250</b>	<b>20,532</b>	<b>10,632</b>	<b>7,733</b>
015412	542000	Office Supplies - computer, stationary, toner, paper	3,750	3,750	2,750	2,118	3,768	2,856
015412	543000	Building Maintenance Supplies	650	650	250		608	
015412	545000	Custodial Supplies	400	300	250	310		
015412	549000	Food Supplies (Lunch 2x week/2 holidays)	8,320	6,000	6,000	16,184	6,256	4,316
015412	549000	Food/Containers Meal Program	8,925	8,500	8,500			
015412	557500	Special Supplies - Day Center	500	500	500	1,920		561
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>4,500</b>	<b>4,500</b>	<b>4,450</b>	<b>129</b>	<b>105</b>	<b>2,505</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Council on Aging Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
015412	571000	Travel	2,000	2,000	2,000			838
015412	578000	Staff Development	2,500	2,500	2,450	129	105	1,667
		CPR Certification (Staff/Drivers)	500	500	450			
		Conferences/Trainings/Meetings mileage (MCOA & NCOA)	2,000	2,000	2,000			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>700</b>	<b>700</b>	<b>650</b>	<b>665</b>		<b>596</b>
011232	573000	Dues & Memberships	700	700	650	665		596
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 53,835</b>	<b>\$ 37,700</b>	<b>\$ 35,710</b>	<b>\$ 28,784</b>	<b>\$ 24,633</b>	<b>\$ 21,998</b>

**DEPARTMENT COMMENTS**

Increase newsletter postage costs due to increased rate and mailings to more seniors  
 Outsource newsletter printing

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Library Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>360</b>	<b>2,941</b>	<b>4,001</b>
016102	524000	Repairs & maintenance - Climate control system maintenance, security system contracts	2,000	2,000	1,000	360	2,941	4,001
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>29,152</b>	<b>27,270</b>	<b>26,385</b>	<b>24,735</b>	<b>27,448</b>	<b>23,762</b>
016102	530100	Software licenses and Agreements						
		Reservation software	2,000	1,700	1,650		1,638	1,595
		C.L..A.M.S.	27,152	25,570	24,735	24,735	25,810	22,167
	<b>534000</b>	<b>COMMUNICATION</b>	<b>800</b>	<b>1,100</b>	<b>1,100</b>	<b>330</b>	<b>655</b>	<b>1,163</b>
016102	534000	Communicate - website hosting/domain name registration	700	1,000	1,000	330	600	1,097
016102	534200	Postage	100	100	100		55	66
016102	534600	Printing						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>96,000</b>	<b>91,000</b>	<b>87,764</b>	<b>88,874</b>	<b>86,391</b>	<b>82,630</b>
016102	558000	Books & Other Circulating Materials	96,000	91,000	87,764	88,874	86,391	82,630
	<b>540000</b>	<b>SUPPLIES</b>	<b>7,000</b>	<b>5,500</b>	<b>4,500</b>	<b>4,501</b>	<b>6,514</b>	<b>7,798</b>
016102	542000	Office Supplies	3,000	2,250	2,000	2,253	2,353	2,521
016102	543000	Building Maintenance Supplies	1,000	1,000	500	160	2,877	1,444
016102	543000	Book Materials & Supplies	3,000	2,250	2,000	2,088	1,284	3,833
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>300</b>	<b>300</b>	<b>250</b>	<b>124</b>	<b>213</b>	<b>91</b>
016102	571000	Travel	300	300	250	124	213	91
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>210</b>	<b>200</b>
016102	573000	Dues & Memberships - digital commonwealth	200	200	200	200	210	200
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 135,452</b>	<b>\$ 127,370</b>	<b>\$ 121,199</b>	<b>\$ 119,124</b>	<b>\$ 124,372</b>	<b>\$ 119,645</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Beach & Recreation Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
<b>520000 PURCHASE OF SERVICES</b>								
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>165</b>	<b>1,307</b>	<b>3,761</b>
016352	524000	Repairs & Maintenance - Lifeguard stands, Gate Sheds, Fence posts & rails	700	700	700	63	17	64
016352	524600	Vehicle Repairs - Tires, inspections, stickers	1,800	1,800	1,800	102	1,290	3,697
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>	<b>64,500</b>	<b>57,500</b>	<b>55,000</b>	<b>57,780</b>	<b>48,568</b>	<b>36,313</b>
016352	527000	RENTALS & LEASES	64,500	57,500	55,000	57,780	48,568	36,313
		Tight Tank pumping @Cooks Brook, Wiley Park, First Enc.	12,000	7,500	7,500			
		Copier lease						
		Porta Potties @ 15 locations (approx. 18-20 units)	52,500	50,000	47,500			
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>12,900</b>	<b>12,900</b>	<b>12,900</b>	<b>6,325</b>	<b>6,810</b>	<b>8,160</b>
016352	530000	Professional & Technical				6,325	6,810	8,160
		Skateboard 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			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>8,500</b>	<b>6,200</b>	<b>5,540</b>	<b>9,052</b>	<b>6,825</b>	<b>4,743</b>
016352	534000	Communication - cell phones (misc. minutes, Dir/Asst 1 * \$25 * 12 + 1 * \$30 * 12	2,500	1,200	1,140	2,451	1,369	1,787
016352	534400	Legal Advertisements						
016352	534600	Printing - Stickers, information, tickets, applications (mooring, beach, dump)	6,000	5,000	4,400	6,601	5,456	2,956
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>11,700</b>	<b>10,700</b>	<b>10,657</b>	<b>4,712</b>	<b>9,820</b>	<b>6,614</b>
016352	542000	Office Supplies - tickets, score pads	500	400	400	358	230	916
016352	543000	Building Maintenance Supplies - gate keeper shack, bathhouses	2,000	2,000	2,000	1,406	855	107
016352	545000	Custodial supplies - air freshner, cleaning, mops, brooms	1,500	1,300	1,300		553	2,115
016352	558500	Uniforms - lifeguards (350) Attendants (640) T-shirts (4,667)	5,700	5,700	5,657		3,160	
016352	558000	Unclassified Expenses - Beach Chairs, umbrellas, keys, signs, etc.	2,000	1,300	1,300	2,948	5,022	3,476

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Beach & Recreation Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
<i>Sports equipment, balls, nets, whistles, etc (funded through Revolving Acct)</i>								
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>						
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>400</b>	<b>400</b>	<b>365</b>	<b>425</b>	<b>250</b>	<b>425</b>
016352	573000	<i>Dues &amp; Memberships</i>				425	250	425
		<i>MASS Park &amp; Recreation Assoc.</i>	200	200	200			
		<i>National Park &amp; Recreation Assoc.</i>	200	200	165			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 100,500</b>	<b>\$ 90,200</b>	<b>\$ 86,962</b>	<b>\$ 78,459</b>	<b>\$ 73,580</b>	<b>\$ 60,016</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Veterans Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS	24,469	23,756	23,064	22,495	22,392	21,026
015432	569000	<i>Veteran's District Assessment</i>	24,469	23,756	23,064		22,392	21,026
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	40,000	40,000	40,000	25,718	23,334	31,374
			40,000	40,000	40,000	25,718	23,334	31,374
		<b>TOTAL OPERATING BUDGET</b>	<b>\$ 64,469</b>	<b>\$ 63,756</b>	<b>\$ 63,064</b>	<b>\$ 48,213</b>	<b>\$ 45,726</b>	<b>\$ 52,400</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Human Service Contract Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>						
	<b>534000</b>	<b>COMMUNICATION</b>						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>						
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>663,350</b>	<b>663,350</b>	<b>622,850</b>	<b>636,130</b>	<b>610,600</b>	<b>226,750</b>
015902	579004	CONSUMER ASSISTANCE COUNCIL			200		200	99,600
015902	579005	COUNCIL FOR HOMELESS	11,000	11,000	11,000	11,000	11,000	10,800
015902	579006	CMTE ON EARLY CHILDHOOD	16,000	16,000	16,000	20,000	16,000	16,000
015902	579007	INDPENDENCE HOUSE	6,700	6,700	6,500	6,700	6,500	6,300
015902	579010	LOWER CAPE OUTREACH COUNCIL	10,500	10,500	10,500	10,500	10,500	9,800
015902	579011	MASS-A-PEAL	2,800	2,800	2,700	2,800	2,700	2,700
015902	579012	CAPE ABILITIES	1,000	1,000	500		500	500
015902	579013	PROVINCETOWN AIDS SUPPORT	4,000	4,000	4,000	4,000	4,000	4,000
015902	579014	SIGHT LOSS SERVICES	1,500	1,500	1,500	1,500	1,500	1,200
015902	579015	CAPE COD CHILDREN'S PLACE	8,000	8,000	8,000	80	8,000	7,500
015902	579016	OUTER CAPE HEALTH SERVICES	2,500	2,500	2,500	2,500	2,500	4,000
015902	579018	GOSNOLD INC			500		250	50
015902	579020	HELPING OUR WOMEN	2,800	2,800	2,700	2,800	2,700	2,500
015902	579021	NAUSET TOGETHER WE CAN	2,000	2,000	2,000	2,000	2,000	3,000
015902	579022	ALZHEIMERS FAMILY SUPPORT	4,250	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	2,000	
015902	579024	NAVIGATOR PROGRAM	25,000	25,000	25,000	25,000	25,000	25,000
015902	NEW004	FOOD PANTRY	2,000	2,000	2,000	20,000	2,000	

**FISCAL YEAR 2024 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Human Service Contract Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		<i>Eastham Chamber of Commerce</i>	18,000	18,000	18,000	18,000	18,000	18,000
		<i>Visitor Services Board</i>	12,000	12,000	12,000	12,000		12,000
		<i>Family Support Package Funding Plan</i>	490,500	490,500	490,500	490,500	490,500	
		<i>Miscellaneous</i>	800	800				
		<i>Social Worker contract services</i>	40,000	40,000				
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 663,350</b>	<b>\$ 663,350</b>	<b>\$ 622,850</b>	<b>\$ 636,130</b>	<b>\$ 610,600</b>	<b>\$ 226,750</b>

**DEPARTMENT COMMENTS**

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2024 OPERATING BUDGET



UNALLOCATED EXPENDITURES BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS		ACTUALS				
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)							
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)							
OVERTIME							
<b>SALARY SUB TOTAL</b>							
Energy & Fuels Expense	402,150	382,150	361,750	331,903	251,971	258,166	280,680
General Liability Insurance	527,281	493,424	460,932		376,115	375,549	250,555
Employee Pension	2,209,037	2,093,369	1,921,317		1,857,352	1,709,450	1,188,934
Employee Insurance	3,455,727	3,161,116	2,878,287		2,645,917	2,536,807	1,727,575
Employment Costs Expenses	92,000	69,500	39,350		9,642	9,865	6,502
<b>EXPENSE SUB TOTAL</b>	<b>\$ 6,686,196</b>	<b>\$ 6,199,559</b>	<b>\$ 5,661,636</b>	<b>\$ 331,903</b>	<b>\$ 5,140,997</b>	<b>\$ 4,889,837</b>	<b>\$ 3,454,246</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 6,686,196</b>	<b>\$ 6,199,559</b>	<b>\$ 5,661,636</b>	<b>\$ 331,903</b>	<b>\$ 5,140,997</b>	<b>\$ 4,889,837</b>	<b>\$ 3,454,246</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET SUMMARY - BY ACCOUNT**

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)							
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)	60,000	50,000	25,000				
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 60,000</b>	<b>\$ 50,000</b>	<b>\$ 25,000</b>				
520000	PURCHASE OF SERVICES	165,650	155,650	145,650	155,279	154,961	119,491	143,244
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	22,500	15,000	12,500		7,696	5,140	4,279
534000	COMMUNICATION							
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	231,000	221,000	210,450	176,624	97,778	139,387	137,930
560000	ASSESSMENTS	2,209,037	2,093,369	1,921,317		1,857,352	1,709,450	1,188,934
571000	TRAVEL & CONFERENCE							
573000	DUES & MEMBERSHIPS							
574000	OTHER CHARGES & EXPENSES	3,998,008	3,664,540	3,346,719		3,023,210	2,916,369	1,979,860
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 6,626,196</b>	<b>\$ 6,149,559</b>	<b>\$ 5,636,636</b>	<b>\$ 331,903</b>	<b>\$ 5,140,997</b>	<b>\$ 4,889,837</b>	<b>\$ 3,454,246</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 6,686,196</b>	<b>\$ 6,199,559</b>	<b>\$ 5,661,636</b>	<b>\$ 331,903</b>	<b>\$ 5,140,997</b>	<b>\$ 4,889,837</b>	<b>\$ 3,454,246</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

UNALLOCATED EXPENDITURES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Energy & Fuel Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>	<b>165,650</b>	<b>155,650</b>	<b>145,650</b>	<b>155,279</b>	<b>154,961</b>	<b>119,491</b>
011942	521000	Energy				155,279	154,961	119,491
		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	60,000	50,000	40,000			
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>			
011992	530000	Professional and technical -Utility Bill Management	7,500	7,500	7,500			
	<b>534000</b>	<b>COMMUNICATION</b>						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>229,000</b>	<b>219,000</b>	<b>208,600</b>	<b>176,624</b>	<b>97,010</b>	<b>138,675</b>
011942	541000	Fuel - 2.22419 Gal.	110,000	105,000	100,000	81,264	37,821	138,675
011942	541200	Natural Gas/Heating Oil	59,000	59,000	58,000	27,089	29,348	
		Police	7,000	7,000	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	40,000	39,500			
011942	541500	Diesel - 1.415 Gal (17,500)	60,000	55,000	50,600	68,271	29,841	
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>						
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						

**FISCAL YEAR 2024 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Energy & Fuel Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 402,150</b>	<b>\$ 382,150</b>	<b>\$ 361,750</b>	<b>\$ 331,903</b>	<b>\$ 251,971</b>	<b>\$ 258,166</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Property & Liability Insurance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 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	527,281	493,424	460,932		376,115	375,549
019412	574000	Deductibles	42,000	42,000	41,003		5,653	65,275
019412	574100	Public Official Liability	24,615	22,898	21,300		6,419	14,768
019412	574101	General Liability	26,215	24,386	22,685		22,860	21,833
019412	574102	Umbrella Liability	6,769	6,297	5,858		7,580	3,260
019412	574200	Workers Comp Liability - Town	67,691	62,968	58,575		76,074	73,797
019412	574200	Workers Comp Liability - School	36,922	34,346	31,950			
019412	574300	Police/Fire Liability	12,307	11,449	10,650		10,000	9,168
019412	574500	Police/Fire Accident Liability	73,844	68,693	63,900		52,054	48,337
019412	574600	Property Protection Liability	135,135	125,707	116,937		112,107	70,715
019412	574601	Automobile Liability	93,536	87,011	80,940		77,968	63,251
019412	574602	Boiler & Machinery Liability	2,954	2,748	2,556		2,400	2,037
019412	574900	Marina Ops Liability	5,292	4,923	4,580		3,000	3,108
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 527,281</b>	<b>\$ 493,424</b>	<b>\$ 460,932</b>		<b>\$ 376,115</b>	<b>\$ 375,549</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2024 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Employee Pension & Insurance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS	2,209,037	2,093,369	1,921,317		1,857,352	1,709,450
019111	517700	Barnstable County Retirement Assoc. pension assessment	2,209,037	2,093,369	1,921,317		1,812,443	1,709,450
		Regular Assessment	2,161,182	2,048,514	1,878,083			
		Early Retirement Incentive Charge	27,354	27,354	26,302			
		Tri Town Retirement Charges	52,501	52,501	49,529		44,909	
		Safer Grant Offset						
		Early Pay Discount	(32,000)	(35,000)	(32,597)			
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	3,455,727	3,161,116	2,878,287		2,645,917	2,536,807
019131	517200	Unemployment Insurance	30,000	30,000	20,000		23,551	
019141	517500	Employee Health Insurance Benefits	3,240,727	2,946,116	2,678,287		2,458,237	2,536,807
019141	519000	Medicare	185,000	185,000	180,000		164,129	
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 5,664,765</b>	<b>\$ 5,254,485</b>	<b>\$ 4,799,604</b>		<b>\$ 4,503,269</b>	<b>\$ 4,246,257</b>

**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 2024 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Employment Costs Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	510000	SALARY ADJUSTMENT ACCOUNT	60,000	50,000	25,000			
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	15,000	7,500	5,000		7,696	5,140
019102	531900	Employee Physicals - new hire physicals and employee medical tests	15,000	7,500	5,000		7,696	5,140
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	2,000	2,000	1,850		768	712
019102	558500	Uniforms - Town Shirts	2,000	2,000	1,850		768	712
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	15,000	10,000	7,500		1,178	4,013
019102	519100	Training & Tuition - town-wide training assistance fund	15,000	10,000	7,500		1,178	4,013
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 92,000</b>	<b>\$ 69,500</b>	<b>\$ 39,350</b>		<b>\$ 9,642</b>	<b>\$ 9,865</b>

**DEPARTMENT COMMENTS**

12/15/2022

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2024 OPERATING BUDGET



DEBT SERVICE BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**DEBT SERVICE BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
EXEMPT DEBT - DEBT SERVICE	5,919,991	5,101,244	4,816,331			4,363,682	1,454,561
NON-EXEMPT DEBT - DEBT SERVICE	255,000	255,000	20,000			126,000	42,000
BORROWING COSTS & CHARGES	22,500	22,500	16,000				
CAPITAL LEASE PAYMENTS	312,417	312,417	129,663				
<b>EXPENSE SUB TOTAL</b>	<b>\$ 6,509,908</b>	<b>\$ 5,691,161</b>	<b>\$ 4,981,994</b>			<b>\$ 4,489,682</b>	<b>\$ 1,496,561</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 6,509,908</b>	<b>\$ 5,691,161</b>	<b>\$ 4,981,994</b>			<b>\$ 4,489,682</b>	<b>\$ 1,496,561</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

DEBT SERVICE BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

Exempt Debt Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		003 - Title V T5-98-1006 Septic Loan						10,400
		004 - Title V 98-1006-1 Septic Loan	10,000	10,000	10,000			10,000
		005 - G.O. Water Bond						403,100
		006 - G.O. Library Bond	308,250	315,000	321,750			339,750
		007 - MCWT 15-01 (Water Bond)	1,200,154	1,199,939	1,199,729			1,199,324
		008 - Elementary School Refunding Bond	397,100	417,200	437,500			473,400
		009 - MCWT 15-01-A (Water Bond)	110,677	110,659	110,641			110,603
		010 - MCWT 16-02 (Water Bond)	493,774	493,688	493,604			832,621
		011-01 Water System Bonds	270,694	270,894	270,894			272,374
		011-02 Rock Harbor Dredging	82,400	85,600	83,600			82,320
		011-03 Rock Harbor Dredging 2	10,900	11,300	11,700			7,100
		012 - MCWT DW-16-16 (Water Bond)	190,766	190,766	190,767			190,767
		013-01 - TriTown Plant Demolition	93,950	92,825	91,450			93,075
		013-02 - Salt Pond Wastewater Planning	41,000	43,000	39,875			38,250
		013-03 - Salt Pond Drainage	17,350	17,850	18,350			19,350
		013-04 - Rock Harbor Drainage & Engineering	16,550	17,050	17,550			18,120
		013-05 - Rock Harbor Piers & Docks	36,200	37,200	38,200			40,747
		013-06 - Rock Harbor Harbor Bldg.	33,550	29,425	30,175			31,560
		013-07 - Rock Harbor Lots & Walkways	7,269	7,519	7,769			8,269
		013-08 - Police Department Roof	42,394	43,644	39,769			41,769
		013-09 - Nauset Estuary Dredge	20,500	21,500	22,500			19,375
		014 - USDA Water Bond	56,493	56,493	56,493			56,493
		015 - MCWT DW 17-01 (Water Bond)	591,138	590,654	590,181			64,915
		016 - MCWT DW 19-06 (Water Bond)	505,383	418,438	220,749			
		017-01 - Tri-Town Demolition	29,500	30,500	29,630			
		017-02 - Salt Pond Watershed Protection	238,500	247,500	266,707			
		017-03 - T-Time Purchase A	110,000	126,600	135,166			
		017-04 - T-Time Purchase B	13,000					
		018 - MCWT DW 16-02R	5,826	5,826	6,582			
		019 - MCWT DW 20-23 (Phase 2C)	620,562	130,699				
		020 - MCWT DW 20-23 (Phase 2D)	121,111					
		021 - MCWT DW 20-23 (Phase 2E)						
		Estimate for ...						
		Estimate for ....						
		Other/Older Bond Issues						

**FISCAL YEAR 2024 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

Exempt Debt Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		Short-Term Bonds:			75,000			
		Interest on 2,500,000 Water one-year BAN @ 5%, plus \$100k paydown req.	225,000	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				
		Exempt debt Issuance costs	20,000					
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 5,919,991</b>	<b>\$ 5,101,244</b>	<b>\$ 4,816,331</b>			<b>\$ 4,363,682</b>

**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  
 BAN/Bond for Rock Harbor Dredging expected to be issued in FY 24, not debt service till FY 25  
 BAN/Bond for Wastewater planning expected to be issued in FY 24, no debt service till FY 25

**FY 2024 Detail**

<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
-	-	-
10,000.00	-	-
-	-	-
225,000.00	83,250.00	-
671,388.00	497,662.12	31,103.88
375,000.00	22,100.00	-
60,367.00	47,351.00	2,959.44
269,319.37	211,251.56	13,203.22
135,000.00	135,693.76	-
80,000.00	2,400.00	-
10,000.00	900.00	-
99,568.00	85,833.34	5,364.58
80,000.00	13,950.00	-
40,000.00	1,000.00	-
10,000.00	7,350.00	-
10,000.00	6,550.00	-
20,000.00	16,200.00	-
20,000.00	13,550.00	-
5,000.00	2,268.76	-
25,000.00	17,393.76	-
20,000.00	500.00	-
30,259.12	26,233.88	-
326,808.00	264,330.35	-
218,555.00	272,243.69	14,584.48
25,000.00	4,500.00	-
225,000.00	13,500.00	-
80,000.00	30,000.00	-
10,000.00	3,000.00	-
3,331.00	2,335.38	159.24
268,365.00	334,288.89	17,908.34
-	59,319.75	61,791.41
-	-	-

**FISCAL YEAR 2024 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

**Non-Exempt Debt Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
		001 - GO Land Acquisition - Aschettino Land Purchase						73,500
		002 - GO Land Acquisition - Purcell Land Purchase						52,500
		Estimate for Town Center Plaza Debt Service	225,000	225,000				
		Estimate for Beach Plum Motel	75,000					
		Funding from FSP housing appropriation	(75,000)					
		<b>Non-exempt debt short-term interest</b>	<b>30,000</b>	<b>30,000</b>	<b>20,000</b>			
		Revenue anticipation notes	15,000	15,000	15,000			
		Bond anticipation notes	15,000	15,000	5,000			

<b>TOTAL OPERATING BUDGET</b>	<b>\$ 255,000</b>	<b>\$ 255,000</b>	<b>\$ 20,000</b>	<b>\$ 126,000</b>
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**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

Borrowing Costs & Charges Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
017222	530000	<b>Borrowing Costs and Charges</b>	<b>22,500</b>	<b>22,500</b>	<b>16,000</b>			
		Financial Advisory Fees	7,500	7,500	5,000			
		Bond Issuance Costs	15,000	15,000	11,000			

<b>TOTAL OPERATING BUDGET</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	<b>\$ 16,000</b>
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**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

Capital Lease Payment Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 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	35,276			
		Transfer Station Loader (FY 20, 5-Year Lease)	43,955	43,955	43,955			
		Ambulance Lease Payments (5 yr. lease, year 3)	118,420	118,420				
		Quint Lease Payment (10 yr. lease, year 3)	114,766	114,766				
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 312,417</b>	<b>\$ 312,417</b>	<b>\$ 129,663</b>			

**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.

12/15/2022

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2024 OPERATING BUDGET



EDUCATIONAL SERVICES BUDGET

**FISCAL YEAR 2024 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS		ACTUALS				
	FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)							
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)							
OVERTIME							
<b>SALARY SUB TOTAL</b>							
EASTHAM ELEMENTARY SCHOOL OPERATIONS	3,900,000	3,781,881	3,783,480		3,494,062	3,659,412	2,384,491
NAUSET REGIONAL SCHOOL DISTRICT ASSESSMENT	5,410,884	5,251,592	5,018,970		4,706,793	4,973,300	3,226,698
CAPE COD REGIONAL TECHNICAL HS ASSESSMENT	572,259	532,853	692,845		665,402	576,197	413,866
<b>EXPENSE SUB TOTAL</b>	<b>\$ 9,883,143</b>	<b>\$ 9,566,326</b>	<b>\$ 9,495,295</b>		<b>\$ 8,866,257</b>	<b>\$ 9,208,910</b>	<b>\$ 6,025,056</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 9,883,143</b>	<b>\$ 9,566,326</b>	<b>\$ 9,495,295</b>		<b>\$ 8,866,257</b>	<b>\$ 9,208,910</b>	<b>\$ 6,025,056</b>

**FISCAL YEAR 2024 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET SUMMARY - BY ACCOUNT**

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)							
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)							
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>							
520000	ELEMENTARY SCHOOL OPERATING BUDGETS	3,900,000	3,781,881	3,783,480		3,494,062	3,659,412	2,384,491
524000	MIDDLE SCHOOL OPERATING BUDGETS	1,348,635	1,309,354	1,298,874		1,233,968	1,218,495	817,488
527000	HIGH SCHOOL OPERATING BUDGETS	2,265,069	2,198,742	2,285,106		2,166,959	2,203,826	1,456,928
530000	REGION ONLY BUDGETS	1,791,005	1,738,840	1,542,110		1,515,614	1,403,576	973,063
534000	CENTRAL OFFICE BUDGETS	176,470	171,330	172,635		161,407	394,905	185,437
535000	OPEB FUNDING ASSESMENTS						83,136	27,712
540000	DEBT ASSESSMENTS	281,964	253,880	302,161		279,448	167,979	149,142
560000	CAPITAL ASSESSMENTS	120,000	112,299	110,929		14,799	77,580	30,793
571000								
573000								
574000								
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 9,883,143</b>	<b>\$ 9,566,326</b>	<b>\$ 9,495,295</b>		<b>\$ 8,866,257</b>	<b>\$ 9,208,910</b>	<b>\$ 6,025,056</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 9,883,143</b>	<b>\$ 9,566,326</b>	<b>\$ 9,495,295</b>		<b>\$ 8,866,257</b>	<b>\$ 9,208,910</b>	<b>\$ 6,025,056</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2024 OPERATING BUDGET

EDUCATIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2024 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET**

Eastham Elementary School Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000	Eastham Elementary School Operating Budget	3,900,000	3,781,881	3,783,480		3,494,062	3,659,412
			<i>3,900,000</i>	<i>3,781,881</i>	<i>3,783,480</i>			
	524000							
	527000							
	530000							
	534000							
	535000							
	540000							
	560000							
	571000							
	573000							
	574000							
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 3,900,000</b>	<b>\$ 3,781,881</b>	<b>\$ 3,783,480</b>		<b>\$ 3,494,062</b>	<b>\$ 3,659,412</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**

**EDUCATIONAL SERVICES BUDGET**

**Nauset Regional School District Assessment Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000							
013012	561200	NRSD Middle School Operating Budget	<b>1,348,635</b>	<b>1,309,354</b>	<b>1,298,874</b>		<b>1,233,968</b>	<b>1,218,495</b>
			<i>1,348,635</i>	<i>1,309,354</i>	<i>1,298,874</i>		<i>1,233,968</i>	<i>1,218,495</i>
013012	561200	NRSD High School Operating Budget	<b>1,888,527</b>	<b>1,833,521</b>	<b>1,822,098</b>		<b>1,731,394</b>	<b>1,740,910</b>
			<i>1,888,527</i>	<i>1,833,521</i>	<i>1,822,098</i>		<i>1,731,394</i>	<i>1,740,910</i>
013012	561200	NRSD Region Only Expenses	<b>1,791,005</b>	<b>1,738,840</b>	<b>1,542,110</b>		<b>1,515,614</b>	<b>1,403,576</b>
			<i>1,791,005</i>	<i>1,738,840</i>	<i>1,542,110</i>		<i>1,515,614</i>	<i>1,403,576</i>
013012	561200	NRSD Central Office Expenses	<b>176,470</b>	<b>171,330</b>	<b>172,635</b>		<b>161,407</b>	<b>394,905</b>
			<i>176,470</i>	<i>171,330</i>	<i>172,635</i>		<i>161,407</i>	<i>394,905</i>
013012	530028	NRSD OPEB Funding						<b>83,136</b>
								<i>83,136</i>
013012	561100	NRSD Debt Assessment	<b>86,248</b>	<b>86,248</b>	<b>72,324</b>		<b>49,611</b>	<b>54,698</b>
			<i>86,248</i>	<i>86,248</i>	<i>72,324</i>		<i>49,611</i>	<i>54,698</i>
013012	561300	NRSD Capital Assessment	<b>120,000</b>	<b>112,299</b>	<b>110,929</b>		<b>14,799</b>	<b>77,580</b>
			<i>120,000</i>	<i>112,299</i>	<i>110,929</i>		<i>14,799</i>	<i>77,580</i>
	571000							
	573000							
	574000							
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 5,410,884</b>	<b>\$ 5,251,592</b>	<b>\$ 5,018,970</b>		<b>\$ 4,706,793</b>	<b>\$ 4,973,300</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2024 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET**

Cape Cod Technical Regional High School Assessment Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 24 BUDGET	FY 23 BUDGET	FY 22 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL
	520000							
	524000							
	527000	Cape Cod Tech - Regional High School Operating Assessment	376,543	365,221	463,008		435,565	462,916
	530000							
	534000							
	535000							
	540000	Cape Cod Tech - Debt Assessment	195,716	167,632	229,837		229,837	113,281
	560000							
	571000							
	573000							
	574000							
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 572,259</b>	<b>\$ 532,853</b>	<b>\$ 692,845</b>		<b>\$ 665,402</b>	<b>\$ 576,197</b>

**DEPARTMENT COMMENTS**



EASTHAM ELEMENTARY SCHOOL



CAPE COD REGIONAL TECHNICAL HIGH SCHOOL

## FY24 Enrollment by Town

As of 10/1/22

<u>MEMBER MUNICIPALITY</u>	<u>ENROLLMENT AS OF 10/1/21</u>	<u>DEBT PRORATION</u>	<u>ENROLLMENT AS OF 10/1/22</u>	<u>DEBT PRORATION</u>	<u>Change</u>
Town of Barnstable	186	28.48%	193	29.07%	7
Town of Brewster	59	9.04%	53	7.98%	-6
Town of Chatham	12	1.84%	13	1.96%	1
Town of Dennis	72	11.03%	68	10.24%	-4
Town of Eastam	18	2.76%	22	3.31%	4
Town of Harwich	71	10.87%	69	10.39%	-2
Town of Mashpee	48	7.35%	50	7.53%	2
Town of Orleans	11	1.68%	14	2.11%	3
Town of Provincetown	7	1.07%	9	1.36%	2
Town of Truro	9	1.38%	11	1.66%	2
Town of Wellfleet	12	1.84%	13	1.96%	1
Town of Yarmouth	148	22.66%	149	22.44%	1
	<b>653</b>		<b>664</b>		<b>11</b>
Town of Sandwich	1		2		
	<b>654</b>		<b>666</b>		

## Cape Cod Regional Technical High School

MEMBER MUNICIPALITY ENROLLMENT AS OF 10/1/22:		Est. Debt Service Proration
Town of Barnstable	193	29.07 %
Town of Brewster	53	7.98
Town of Chatham	13	1.96
Town of Dennis	68	10.24
Town of Eastham	22	3.31
Town of Harwich	69	10.39
Town of Mashpee	50	7.53
Town of Orleans	14	2.11
Town of Provincetown	9	1.36
Town of Truro	11	1.66
Town of Wellfleet	13	1.96
Town of Yarmouth	149	22.44
<b>TOTAL ENROLLMENT:</b>	<b>664</b>	<b>100.00 %</b>

<b>Total Project Costs:</b>	<b>\$ 127,062,881</b>
<b>Maximum MSBA Reimbursement:</b>	<b>\$ 46,292,274</b>
<b>District's Local Share of Project Costs:</b>	<b>\$ 80,770,607</b>
<b>Projected Bonds dated:</b>	<b>11/15/18</b>
<b>Actual Interest Rate on \$7M BAN dated Feb. 2:</b>	<b>2.25%</b>
<b>Actual TIC on \$75M Bonds dated Nov. 2018:</b>	<b>3.32%</b>
<b>Bonds payable November 15th</b>	

Fiscal 2022 Valuations		
Barnstable	13,872,375,044	(RTE tax rate)
Brewster	4,839,754,960	
Chatham	8,235,003,930	
Dennis	8,586,044,220	
Eastham	2,400,301,770	
Harwich	6,736,510,770	
Mashpee	6,601,776,250	
Orleans	4,682,305,020	
Provincetown	3,145,253,007	(RTE tax rate)
Truro	2,232,714,895	(RTE tax rate)
Wellfleet	2,558,224,589	(RTE tax rate)
Yarmouth	7,547,543,775	

**Member Municipality Proration of Debt Service and Est. Residential Tax Rate Impact per \$1,000 of Assessed Value**

Fiscal Year	Equals Net Total Debt Service	Barnstable		Brewster		Chatham		Dennis		Eastham		Harwich		Mashpee		Orleans		Provincetown		Truro		Wellfleet		Yarmouth	
		Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000	Debt Service Proration	Est. Tax Rate Impact per \$1,000
2019	115,063	35,028	0.00	8,023	0.00	1,370	0.00	11,937	0.00	4,305	0.00	15,068	0.00	9,784	0.00	2,153	0.00	1,370	0.000	1,174	0.001	2,544	0.00	22,308	0.00
2020	7,617,300	2,352,008	0.18	481,093	0.12	106,909	0.01	908,731	0.13	294,001	0.10	895,367	0.16	601,366	0.11	120,273	0.03	147,001	0.045	80,182	0.036	160,364	0.07	1,470,005	0.23
2021	6,260,700	1,971,714	0.15	294,741	0.07	101,635	0.01	741,934	0.10	223,596	0.07	589,481	0.10	487,847	0.09	121,962	0.03	142,289	0.043	60,981	0.027	132,125	0.06	1,392,396	0.22
2022	6,255,575	1,688,805	0.12	409,710	0.10	149,894	0.02	729,484	0.09	229,837	0.07	509,639	0.09	439,689	0.08	129,908	0.03	109,922	0.032	109,922	0.048	159,887	0.07	1,588,876	0.23
2023	6,081,325	1,732,200	0.13	549,461	0.13	111,755	0.01	670,529	0.09	167,632	0.05	661,216	0.11	447,019	0.08	102,442	0.02	65,190	0.019	83,816	0.037	111,755	0.05	1,378,309	0.20
2024	5,907,075	1,716,966	0.11	471,498	0.10	115,651	0.01	604,941	0.07	195,716	0.08	613,838	0.09	444,810	0.07	124,547	0.03	80,066	0.021	97,858	0.041	115,651	0.05	1,325,533	0.18
2025	5,732,825	1,666,318	0.11	457,590	0.09	112,239	0.01	587,097	0.07	189,943	0.08	595,730	0.09	431,689	0.07	120,873	0.03	77,704	0.021	94,971	0.040	112,239	0.04	1,286,432	0.17
2026	5,558,575	1,615,670	0.10	443,681	0.09	108,828	0.01	569,252	0.07	184,170	0.08	577,623	0.09	418,567	0.06	117,199	0.03	75,342	0.020	92,085	0.039	108,828	0.04	1,247,331	0.17
2027	5,384,325	1,565,022	0.10	429,773	0.09	105,416	0.01	551,407	0.06	178,396	0.07	559,516	0.08	405,446	0.06	113,525	0.02	72,980	0.019	89,198	0.038	105,416	0.04	1,208,230	0.16
2028	5,210,075	1,514,374	0.10	415,864	0.09	102,004	0.01	533,562	0.06	172,623	0.07	541,408	0.08	392,325	0.06	109,851	0.02	70,618	0.019	86,311	0.036	102,004	0.04	1,169,128	0.15
2029	5,035,825	1,463,726	0.09	401,956	0.08	98,593	0.01	515,717	0.06	166,850	0.07	523,301	0.08	379,204	0.06	106,177	0.02	68,257	0.018	83,425	0.035	98,593	0.04	1,130,027	0.15
2030	4,861,575	1,413,078	0.09	388,047	0.08	95,181	0.01	497,872	0.06	161,076	0.07	505,194	0.07	366,082	0.06	102,503	0.02	65,895	0.018	80,538	0.034	95,181	0.04	1,090,926	0.14
2031	4,687,325	1,362,430	0.09	374,139	0.08	91,770	0.01	480,027	0.06	155,303	0.06	487,086	0.07	352,961	0.05	98,829	0.02	63,533	0.017	77,651	0.033	91,770	0.04	1,051,824	0.14
2032	4,530,500	1,316,847	0.08	361,621	0.07	88,700	0.01	463,967	0.05	150,107	0.06	470,790	0.07	341,152	0.05	95,523	0.02	61,407	0.016	75,053	0.032	88,700	0.03	1,016,633	0.13
2033	4,391,100	1,276,329	0.08	350,494	0.07	85,970	0.01	449,691	0.05	145,488	0.06	456,304	0.07	330,655	0.05	92,583	0.02	59,518	0.016	72,744	0.031	85,970	0.03	985,352	0.13
2034	4,251,700	1,235,810	0.08	339,368	0.07	83,241	0.01	435,415	0.05	140,870	0.06	441,818	0.07	320,158	0.05	89,644	0.02	57,628	0.015	70,435	0.030	83,241	0.03	954,071	0.13
2035	4,112,300	1,195,292	0.08	328,241	0.07	80,512	0.01	421,139	0.05	136,251	0.06	427,332	0.06	309,661	0.05	86,705	0.02	55,739	0.015	68,125	0.029	80,512	0.03	922,790	0.12
2036	3,972,900	1,154,774	0.07	317,114	0.07	77,783	0.01	406,863	0.05	131,632	0.05	412,847	0.06	299,164	0.05	83,766	0.02	53,850	0.014	65,816	0.028	77,783	0.03	891,509	0.12
2037	3,833,500	1,114,255	0.07	305,987	0.06	75,053	0.01	392,587	0.05	127,014	0.05	398,361	0.06	288,667	0.04	80,827	0.02	51,960	0.014	63,507	0.027	75,053	0.03	860,228	0.11
2038	3,694,100	1,073,737	0.07	294,860	0.06	72,324	0.01	378,311	0.04	122,395	0.05	383,875	0.06	278,170	0.04	77,888	0.02	50,071	0.013	61,197	0.026	72,324	0.03	828,947	0.11
2039	3,554,700	1,033,219	0.07	283,734	0.06	69,595	0.01	364,036	0.04	117,776	0.05	369,389	0.05	267,673	0.04	74,948	0.02	48,181	0.013	58,888	0.025	69,595	0.03	797,666	0.11
Total	101,048,363	29,497,603		7,706,997		1,934,423		10,714,499		3,394,982		10,435,184		7,612,091		2,052,126		1,478,522		1,573,880		2,029,535		22,618,523	

**Assumptions:**

- † FY19 estimated share of costs based on 10/1/17 enrollment figures
- † FY20 estimated share of costs based on 10/1/18 enrollment figures
- † FY21 estimated share of costs based on 10/1/19 enrollment figures
- † FY22 estimated share of costs based on 10/1/20 enrollment figures
- † FY23 estimated share of costs based on 10/1/21 enrollment figures
- † FY24 estimated share of costs based on 10/1/22 enrollment figures
- † Barnstable, Provincetown, Truro and Wellfleet have residential exemption tax rates; Assessed valuation shown reflects residential valuation net of exempt debt.
- † Bonds structured on an equal/declining debt service basis for a maximum term of 20 years.
- † Bonds reflect only estimated local share of project costs.

Est. Home Value Impact		
\$300,000 / \$1,000	= \$300	* 0.13 = \$ 39.00

**Estimated Total Project Cost \$127,062,881  
Est. MSBA Reimbursement**

**EST. LEVEL DEBT SERVICE SCHEDULE**

<u>Year</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Total P+I</u>	
6/30/2019	7,000,000	2.25%	115,063	115,063	**BAN Interest Only
6/30/2020	2,935,000	5.00%	4,682,300	7,617,300	
6/30/2021	3,320,000	5.00%	2,940,700	6,260,700	
6/30/2022	3,485,000	5.00%	2,770,575	6,255,575	
6/30/2023	3,485,000	5.00%	2,596,325	6,081,325	
6/30/2024	3,485,000	5.00%	2,422,075	5,907,075	
6/30/2025	3,485,000	5.00%	2,247,825	5,732,825	
6/30/2026	3,485,000	5.00%	2,073,575	5,558,575	
6/30/2027	3,485,000	5.00%	1,899,325	5,384,325	
6/30/2028	3,485,000	5.00%	1,725,075	5,210,075	
6/30/2029	3,485,000	5.00%	1,550,825	5,035,825	
6/30/2030	3,485,000	5.00%	1,376,575	4,861,575	
6/30/2031	3,485,000	5.00%	1,202,325	4,687,325	
6/30/2032	3,485,000	4.00%	1,045,500	4,530,500	
6/30/2033	3,485,000	4.00%	906,100	4,391,100	
6/30/2034	3,485,000	4.00%	766,700	4,251,700	
6/30/2035	3,485,000	4.00%	627,300	4,112,300	
6/30/2036	3,485,000	4.00%	487,900	3,972,900	
6/30/2037	3,485,000	4.00%	348,500	3,833,500	
6/30/2038	3,485,000	4.00%	209,100	3,694,100	
6/30/2039	3,485,000	4.00%	69,700	3,554,700	
<b>Total</b>	<b>68,985,000</b>		<b>32,063,363</b>	<b>101,048,363</b>	

\*\*Only BAN interest reflected in total debt service; BANs dated 2/18 due 11/18.

**Cape Cod Regional Technical High School**

**MEMBER MUNICIPALITY ENROLLMENT AS OF 10/1/22:**

Town of Barnstable	193
Town of Brewster	53
Town of Chatham	13
Town of Dennis	68
Town of Eastham	22
Town of Harwich	69
Town of Mashpee	50
Town of Orleans	14
Town of Provincetown	9
Town of Truro	11
Town of Wellfleet	13
Town of Yarmouth	149
<b>TOTAL ENROLLMENT:</b>	<b>664</b>

**Fiscal 2022 Valuations**

Barnstable	13,872,375,044	(RTE tax rate)
Brewster	4,839,754,960	
Chatham	8,235,003,930	
Dennis	8,586,044,220	
Eastham	2,400,301,770	
Harwich	6,736,510,770	
Mashpee	6,601,776,250	
Orleans	4,682,305,020	
Provincetown	3,145,253,007	(RTE tax rate)
Truro	2,232,714,895	(RTE tax rate)
Wellfleet	2,558,224,589	(RTE tax rate)
Yarmouth	7,547,543,775	

Fiscal Year	Equals Net Total Debt Service	Eastham	
		Eastham Debt Service Proration	Eastham Est. Tax Rate Impact per \$1,000
2019	115,063	4,305	0.00
2020	7,617,300	294,001	0.10
2021	6,260,700	223,596	0.07
2022	6,255,575	229,837	0.07
2023	6,081,325	167,632	0.05
2024	5,907,075	195,716	0.08
2025	5,732,825	189,943	0.08
2026	5,558,575	184,170	0.08
2027	5,384,325	178,396	0.07
2028	5,210,075	172,623	0.07
2029	5,035,825	166,850	0.07
2030	4,861,575	161,076	0.07
2031	4,687,325	155,303	0.06
2032	4,530,500	150,107	0.06
2033	4,391,100	145,488	0.06
2034	4,251,700	140,870	0.06
2035	4,112,300	136,251	0.06
2036	3,972,900	131,632	0.05
2037	3,833,500	127,014	0.05
2038	3,694,100	122,395	0.05
2039	3,554,700	117,776	0.05
<b>Total</b>	<b>101,048,363</b>	3,394,982	

**Assumptions:**

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- ✦ Bonds structured on an equal/declining debt service basis for a maximum term of 20 years.
- ✦ Bonds reflect only estimated local share of project costs.





NAUSET REGIONAL SCHOOL DISTRICT

# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2024 Operating Budget

## SECTION 5: OTHER BUDGET ITEMS

- Memo on Reserve Funding

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**INTEROFFICE MEMORANDUM**

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**TO:** JACQUELINE BEEBE, TOWN ADMINISTRATOR

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

**SUBJECT:** JULY 1, 2022 FREE CASH & RESERVES

**DATE:** DECEMBER 15, 2022

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

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The Finance Department has completed the financial reporting required for FY 2022 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 \$3.8 million.

The Finance Department has prepared a presentation (FY 2022 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 2024 budget process:

\$1,331,250 for Capital Budget funding - this level of funding allows the Town to address some unmet needs, as well as to continue to catch-up on building maintenance projects that were deferred in prior years. See capital budget book for project allocation.

\$400,000 for Reserve Funding - \$100,000 to the Town's OPEB Trust to maintain ongoing funding for that obligation; \$200,000 to the Town's Stabilization Fund, to maintain our reserve levels at approximately 16% of our budget, which is a bond rating agency benchmark, and consistent with the GFOA recommended target of 16.67%. I anticipate, if our fiscal position remains consistent, that we will continue to shift Free Cash funding from the Stabilization Fund to the OPEB Trust. This would be an opportunity to fund our OPEB Trust more aggressively. Additionally, \$100,000 to fund our Injured-on Duty Fund 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. If approved, we may also elect to split this allocation with a proposed "Compensated Absence Fund" which will help us to manage employee accrued time buy-outs upon separation/retirement from the Town.

\$260,000 for Other Budget Items that don't fall within the Town's operating or capital budgets – includes Grant matching funds; IT Development funds; Private Road Electric Betterment Program; Business Improvement Program; and funding of Town Wayfinding Program.

\$772,00 unallocated – this represents Free Cash derived from unspent/unbudgeted short-term rental receipts of FY 2022. These funds are available at the discretion of the Select Board to make further progress on their goals, with a recommendation to consider ongoing funding of our Housing Programs as well as consideration to establishing reserves to address ongoing wastewater planning and implementation efforts.

\$750,000 held in reserve - to provide budgetary flexibility and reserves.

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**INTEROFFICE MEMORANDUM**

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# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2024 Operating Budget

## SECTION 6: APPENDICES & OTHER RELEVANT INFORMATION

- Departmental Budget Instructions
- Town-Wide Salary Projection
- 6/30/2022 Year-End Financial Results Presentation
- 7/1/2022 Free Cash Certification - PENDING

# TOWN OF EASTHAM, MASSACHUSETTS

## FY 2024 DEPARTMENT BUDGET INSTRUCTIONS – Operating Budget

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With the conclusion of our Annual Town Meeting for FY 2023, it is now time to turn our attention to the budget process for FY 2024. FY 2024 budget message and guidelines, as well as the FY 2024 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 with 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 24 data. FY 23 should be adjusted for material differences.
- Employee step, grade, and other compensation (education, stipends, etc.) for FY 24 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://eastham.sharepoint.com/sites/budgetsite/Shared%20File/Forms/AllItems.aspx?viewid=02d3536f%2Da7a7%2D4055%2D808d%2D8b69fbe68b9f&id=%2Fsites%2Fbudgetsite%2FShared%20File%2FSalary%20Tables>

Since salary tables for FY 2024 have not yet been established, the amounts entered for FY 24 represent the FY 2023 rate – these amounts will be adjusted accordingly when we complete the collective bargaining process.

- 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 department's wage & salary projection.
- Consider any potential/known retirements and provide an estimated amount due for sick-leave, or vacation buy-out upon retirement.

# TOWN OF EASTHAM, MASSACHUSETTS

## FY 2024 DEPARTMENT BUDGET INSTRUCTIONS – Operating Budget

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- Mark up and make changes or additions to the FY 24 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](mailto:hr@eastham-ma.gov) and [rbienvenue@eastham-ma.gov](mailto:rbienvenue@eastham-ma.gov)
- Additions, corrections, or acknowledgment that your department's Wage & Salary projections are correct should be **completed by September 9, 2022.**

### 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.

**TOWN OF EASTHAM, MASSACHUSETTS**

FY 2024 DEPARTMENT BUDGET INSTRUCTIONS – Operating Budget

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Please return a first draft of your department’s budget workbook and requests **by September 30, 2022.**

**FY 24 TOWN-WIDE WAGE & SALARY PROJECTION**

Department/Employee Name	Position	Date of Hire	Anniversary Date
<b>ADMINISTRATION</b>			
JACQUELINE BEEBE	TOWN ADMINISTRATOR	12/1/2014	1-Jul
SHANA BROGAN	PROJECTS & PROCUREMENT	1/18/2011	1-Jul
LAURA GILLESPIE-LEE	EXECUTIVE ASSISTANT	5/21/2011	1-Jul
SALARY ADJUSTMENTS	ALL DEPARTMENTS		
TEMP HELP	ALL DEPARTMENTS		
<b>ADMINISTRATION TOTAL</b>			
<b>ACCOUNTING</b>			
TEENA TILTON	TOWN ACCOUNTANT	12/1/2014	1-Jul
CASSIDY WEEKS	ASST. TOWN ACCOUNTANT	9/20/2016	1-Jul
Megan Mele	ASST. TOWN ACCOUNTANT	7/18/2022	
<b>ACCOUNTING TOTAL</b>			
<b>ASSESSING</b>			
Colleen Mercurio	PRINCIPAL ASSESSOR	3/9/2022	1-Jul
Alex Peterson	ASST. ASSESSOR/FIELD #	5/9/2022	
JOHN ROBERTSON	ASST. ASSESSOR/FIELD #	5/11/2015	1-Jul
VACANT	ADMINISTRATIVE ASSISTANT		
<b>ASSESSING TOTAL</b>			
<b>TEASURER/TAX COLLECTOR</b>			
SUSAN LAAK	TREASURER/COLLECTOR	3/26/2018	1-Jul
Maya Golding	TREASURER/COLLECTOR	2/14/2022	21-Apr
SANDRA JOHNSON	ASST TREAS/COLLECTOR	7/11/2005	1-Jul
BRIAN LaVALLEY	PAYROLL/BENEFITS COC	6/5/2017	1-Jul
VACANT	FINANCE TECHNICIAN		1-Jul
<b>TREASURER/COLLECTOR TOTAL</b>			
<b>ADMINISTRATION &amp; FINANCE</b>			
RICHARD BIENVENUE	ASST. TOWN ADMINISTRATOR	6/1/2020	1-Jun
Rachel Nickelson	FINANCE COORDINATOR	8/2/2022	1-Jul
LAURIE BARR	HR DIRECTOR (Formerly HR)	6/14/2021	1-Jul
VACANT	ADMIN. ASST. (Share w/ Town Admin.)		1-Jul
<b>ADMINISTRATION &amp; FINANCE TOTAL</b>			
<b>IT DEPARTMENT</b>			
JEFFREY CATON	NETWORK & TECHNICAL SERVICES	7/10/2017	1-Jul
MICHAEL CALIRI	VIDEOGRAPHER	8/13/2012	1-Jul
Devin Baker	MEDIA SERVICES COORD	8/15/2022	1-Jul
VACANT	IT SUPPORT TECHNICIAN	10/8/2020	1-Jul
WAYNE BURNS	ON-CALL VIDEOGRAPHER	3/30/2015	1-Jul
Sharise Nunnally	NETWORK MANAGER	5/31/2022	31-May
INTERNS	IT INTERN		1-Jul
ANGELA HURWITZ	IT APPLICATIONS MANAGER	1/3/2022	3-Jan
<b>IT TOTAL</b>			
<b>TOWN CLERK</b>			
CYNTHIA NICHOLSON	TOWN CLERK	8/23/2004	1-Jul
LINDA SASSI	ASSISTANT TOWN CLERK	1/11/2018	1-Jul
Kendra Menard	ADMINISTRATIVE AIDE	5/10/2022	1-Jul

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FISCAL YEAR 2024																
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	103.60	7,280.00	189,280.00						Contract	189,280.00	
PC	8	7	12	70.00	0.88	52.33	3,663.10	95,606.91				750.00	0.09		96,357.00	
PC	5	11	13	80.00	1.00	39.10	3,128.00	81,640.80				800.00	0.20	No step	82,441.00	
															-	
								12,000.00							12,000.00	
<b>TOTAL</b>				<b>220.00</b>	<b>2.88</b>	<b>195.03</b>	<b>14,071.10</b>	<b>378,527.71</b>				<b>1,550.00</b>	<b>0.29</b>		<b>380,078.00</b>	
PC	8	8	9	80.00	1.00	53.64	4,291.20	112,000.32				600.00	0.91		112,601.23	
PC	6	2	N/A	80.00	1.00	33.69	2,695.20	70,344.72					0.28		70,345.00	
<b>TOTAL</b>				<b>160.00</b>	<b>2.00</b>	<b>87.33</b>	<b>6,986.40</b>	<b>182,345.04</b>				<b>600.00</b>	<b>1.19</b>		<b>182,946.23</b>	
EEA	8 (8)	4	n/a	80.00	1.00	47.19	3,775.20	98,532.72					0.28		98,533.00	
EEA	4 (5)	4	n/a	80.00	1.00	31.19	2,495.20	65,124.72					0.28		65,125.00	
EEA	3 (4)	1	n/a	38.00	0.48	28.35	1,077.30	28,117.53					0.47		28,118.00	
<b>TOTAL</b>				<b>198.00</b>	<b>2.48</b>	<b>106.73</b>	<b>7,347.70</b>	<b>191,774.97</b>						<b>1.03</b>		<b>191,776.00</b>
PC	8	OM	N/A	80.00	1.00	46.97	3,757.60	98,073.36					958.64		99,032.00	
EEA	6 (70)	Step Out	19	70.00	0.88	40.54	2,837.80	74,066.58				1,400.00	0.42		75,467.00	
PC	4	6	n/a	80.00	1.00	33.74	2,699.20	70,449.12					0.88		70,450.00	
PC	3	3	n/a	38.00	0.48	29.92	1,136.96	29,674.66					0.34		29,675.00	
<b>TOTAL</b>				<b>268.00</b>	<b>3.35</b>	<b>151.17</b>	<b>10,431.56</b>	<b>272,263.72</b>				<b>1,400.00</b>	<b>960.28</b>		<b>274,623.99</b>	
PC	13	OM	n/a	70.00	1.00	86.96	6,087.20	158,875.92					0.08	Ult ann. Merit incr	158,876.00	
PC	6	5	N/A	56.00	0.70	36.28	2,031.68	53,026.85					0.15		53,027.00	
PC	8	OM	n/a	80.00	1.00	46.25	3,700.00	96,570.00							96,570.00	
PC	3	2	n/a	80.00	1.00	29.19	2,335.20	60,948.72					0.28		60,949.00	
<b>TOTAL</b>				<b>286.00</b>	<b>3.70</b>	<b>198.68</b>	<b>14,154.08</b>	<b>308,472.77</b>						<b>0.51</b>		<b>369,422.00</b>
PC	5(6)	2	N/A	80.00	1.00	31.16	2,492.80	65,062.08					0.68		65,062.76	
PC	1	3	N/A	80.00	1.00	24.74	1,979.20	51,657.12					0.88		51,658.00	
MISC COMP	mc		n/a	24.00	0.30	26.52	636.54	16,613.69					0.25	Mis Comp 3%	16,613.94	
PC	7	OM	n/a	80.00	1.00	41.02	3,281.60	85,649.76					0.24		85,650.00	
MISC COMP	mc		n/a	40.00	0.50	16.48	659.20	17,205.12				2,794.88		Mis Comp 3%	20,000.00	
PC	7	OM	n/a	80.00	1.00	41.02	3,281.60	85,649.76					0.24		85,650.00	
<b>TOTAL</b>				<b>384.00</b>	<b>4.80</b>	<b>12,330.94</b>	<b>321,837.53</b>						<b>2,797.17</b>		<b>324,634.70</b>	
Elected				70.00	1.00	48.46	3,392.31	88,200.00							88,200.00	
EEA	4 (5)	5	n/a	70.00	0.88	31.96	2,237.20	58,390.92					0.08		58,391.00	
EEA	2(3)	2	N/A	38.00	0.48	25.77	979.26	25,558.69					0.31		25,559.00	





John Roughley	SUPERINTENDENT OF P OPERATIONS	9/6/2022		
RONALD SIMONS	MANAGER/GENERAL FOREMAN	7/28/2014	1-Jul	
JEFFREY PETERS	WORKING FOREMAN	7/26/1999	1-Jul	
VACANT	MOTOR EQUIPMENT OPERATOR			
KEVIN MCCARTHY	WORKING FOREMAN - F	11/30/2020	1-Jul	
BRIAN HOLMES	HEAVY MOTOR EQUIPM	7/10/2017	1-Jul	
SCOTT SANTOS	HEAVY MOTOR EQUIPM	3/9/2018	1-Jul	
CHARLES YOUNG	HEAVY MOTOR EQUIPM	1/3/2012	1-Jul	
VICTORIA REIS	ADMINISTRATIVE ASSIS	11/9/2015	1-Jul	
VARIOUS PERSONS	TEMP-SEASONAL LABOR			
VARIOUS PERSONS	LONG TERM SEA/NR/TRANS STATION/HW			
VARIOUS PERSONS	DPW OUT OF GRADE PAY			
VARIOUS PERSONS	DPW OVERTIME			
<b>HIGHWAY TOTAL</b>				
<b>SANITATION</b>				
BARRY CLIFFORD	WORKING FOREMAN	9/2/2008	1-Jul	
REX CHRISTIAN	MOTOR EQUIPMENT OF	11/23/2020	1-Jul	
JAMES GOODRICH	SKILLED LABORER	9/2/2011	1-Jul	
BEN CHRISTIAN	SKILLED LABORER	4/4/2022	1-Jul	
STEPHEN HEBENSTREIT	SKILLED LABORER	10/9/2013	1-Jul	
VARIOUS PERSONS	SANITATION TEMP/SEASONAL			
VARIOUS PERSONS	SANITATION OVERTIME			
VARIOUS PERSONS	HOLIDAY PAY			
<b>SANITATION TOTAL</b>				
<b>NATURAL RESOURCES</b>				
MICHAEL O'CONNOR	SENIOR NAT RES OFFICE	4/13/1999	1-Jul	
NICOLE PAINE	SHELLFISH CONSTABLE	8/9/2016	1-Jul	
SCOTT RICHARDS	HARBORMASTER	11/6/2017	1-Jul	
VARIOUS PERSONS	NR - TEMP/SEASONAL			
VARIOUS PERSONS	NR OVERTIME			
VARIOUS PERSONS	HOLIDAY PAY			
<b>NATURAL RESOURCES TOTAL</b>				
<b>WATER OPERATIONS</b>				
KIMBERLY ST. AUBIN	ADMINISTRATIVE ASSIS	1/23/2017	1-Jul	
VARIOUS PERSONS	WATER INSPECTORS			
<b>WATER OPERATIONS TOTAL</b>				
<b>MUNICIPAL BUILDINGS</b>				
RONALD CORMIER	CUSTODIAN I	6/1/2006	1-Jul	
AARON CARROLL	CUSTODIAN I	4/30/2018	1-Jul	
TERESA PECHONIS	CUSTODIAN I	12/17/2020	1-Jul	
DAVID WHITE	FACILITIES FOREMAN		1-Jul	
Less: portion funded from Rental Revolving Fund				

EEA	9 (9)	9	n/a	80.00	2,088.00	1.00	61.39	4,911.20	127,691.20		0.80	127,692.00	
STLWRKR	OM/GF	8	9	80.00	2,088.00	1.00	41.46	3,316.80	86,568.48	600.00	0.52	87,169.00	
STLWRKR					-	-		-	-			-	
	MEO (4)	5	n/a	80.00	2,088.00	1.00	28.99	2,319.20	60,531.12		0.88	60,532.00	
STLWRKR	WF (6)	8	n/a	80.00	2,088.00	1.00	34.39	2,751.20	71,806.32		0.68	71,807.00	
STLWRKR	HME0 (5)	7	n/a	80.00	2,088.00	1.00	32.29	2,583.20	67,421.52		0.48	67,422.00	
STLWRKR	HME0 (5)	6	n/a	80.00	2,088.00	1.00	31.35	2,508.00	65,458.80		0.20	65,459.00	
STLWRKR	HME0 (5)	13	12	80.00	2,088.00	1.00	36.28	2,902.40	75,752.64	750.00	0.36	76,503.00	
EEA	3 (4)	8	n/a	75.00	1,957.50	0.94	32.88	2,466.00	64,362.60		0.40	64,363.00	
					-	-		-	-			-	
					-	-		-	-			-	
					-	-	17.50		27,500.00			27,500.00	
					-	-			4,000.00			4,000.00	
					-	-			16,000.00			16,000.00	
				<b>635.00</b>		<b>7.94</b>	<b>316.53</b>	<b>23,758.00</b>	<b>667,092.68</b>			<b>1,350.00</b>	<b>668,447.00</b>
					-	-						-	
STLWRKR	WF (6)	OFF	15	80.00	2,088.00	1.00	42.35	3,388.23	88,432.85	900.00	0.15	3% Step Out on current rate	89,333.00
STLWRKR	MEO (4)		4	80.00	2,088.00	1.00	28.14	2,251.20	58,756.32		0.68		58,757.00
STLWRKR	SL (2)		3	80.00	2,088.00	1.00	26.08	2,086.40	54,455.04		0.96		54,456.00
STLWRKR	SL (2)		7	80.00	2,088.00	1.00	29.36	2,348.80	61,303.68	650.00	0.32		61,954.00
					-	-		-	-			-	
					-	-		-	-			-	
					-	-	17.50		27,500.00			27,500.00	
					-	-			15,000.00			15,000.00	
					-	-			3,000.00			3,000.00	
				<b>320.00</b>		<b>4.00</b>	<b>143.43</b>	<b>10,074.63</b>	<b>308,447.89</b>			<b>1,550.00</b>	<b>310,000.00</b>
					-	-						-	
STLWRKR	6 (SRNO)		25	80.00	2,088.00	1.00	40.06	3,204.55	83,638.72	2,400.00	0.28	3% Step Out on current rate	86,039.00
STLWRKR	6 (SRNO)		7	80.00	2,088.00	1.00	33.73	2,698.40	70,428.24		0.76		70,429.00
STLWRKR	6 (SRNO)		7	80.00	2,088.00	1.00	33.73	2,698.40	70,428.24		0.76		70,429.00
					-	-		-	-			-	
					-	-		-	-			-	
					-	-	17.50		17,850.00			15W*\$17.5*28 H	17,850.00
					-	-			5,000.00				5,000.00
					-	-			1,800.00				1,800.00
				<b>240.00</b>		<b>3.00</b>	<b>125.02</b>	<b>8,601.35</b>	<b>249,145.20</b>			<b>2,400.00</b>	<b>251,547.00</b>
					-	-						-	
EEA	4 (5)		6	70.00	1,827.00	0.88	32.76	2,293.20	59,852.52		0.48		59,853.00
					-	-			40,000.00				40,000.00
				<b>70.00</b>		<b>0.88</b>	<b>32.76</b>	<b>2,293.20</b>	<b>99,852.52</b>			<b>0.48</b>	<b>99,853.00</b>
					-	-						-	
EEA	1 (2)		10	80.00	2,088.00	1.00	28.55	2,284.00	59,612.40	1,200.00	0.60		60,813.00
EEA	1 (2)		6	80.00	2,088.00	1.00	25.86	2,068.80	53,995.68		0.32		53,996.00
EEA	1 (2)		4	80.00	2,088.00	1.00	24.62	1,969.60	51,406.56		0.88		51,407.44
EEA	7 (7)		7	80.00	2,088.00	1.00	44.18	3,534.40	92,247.84		0.16		92,248.00
					-	-		-	-			-	
					-	-		-	-			-	
					-	-		-	-			-	

VARIOUS PERSONS		MUN. BLDG. OVERTIME		
<b>MUNICIPAL BUILDINGS TOTAL</b>				
<b>HEALTH</b>				
JANE CROWLEY	HEALTH AGENT	9/25/2000	1-Jul	
SUSAN BARKER	ASST HEALTH AGENT	1/9/2006	1-Jul	
KAREN CHIMWAZA	ADMINSTRATIVE ASSIST	5/12/2016	1-Jul	
RICHARD SCALI	ADMINISTRATIVE AIDE (	9/20/2021	1-Jul	
<b>HEALTH TOTAL</b>				
<b>COUNCIL ON AGING</b>				
DOROTHY BURRITT	DIRECTOR-COUNCIL ON	10/11/2011	1-Jul	
CYNTHIA DUNHAM	COMMUNITY OUTREACI	1/1/2002 ADJ	1-Jul	
MONICA KEEFE-HESS	ADMINISTRATIVE ASSIS	3/6/2017	1-Jul	
JAMES SMALL	ADC PROGRAM AIDE	3/6/2017	1-Jul	
KATHY GILL	ADC Program Coord/Chef (16@\$16 FY2		1-Jul	
TEMP	ON CALL/PART TIME			
<b>COUNCIL ON AGING TOTAL</b>				
<b>LIBRARY SERVICES</b>				
DEBRA DEJONKER-BERRY	LIBRARY DIRECTOR	2/4/2014	1-Jul	
MELANIE MCKENZIE	LIBRARY DIRECTOR	7/27/2017	1-Jul	
KAREN MacDONALD	ASST DIRECTOR/ADULT	4/11/2012	1-Jul	
FRANCES McLOUGHLIN	YOUTH SERVICES LIBRAF	6/2/2009	1-Jul	
MARIANNE SINOPOLI	LIBRARIAN	7/10/2012	1-Jul	
Cory Farrenkopf	LIBRARIAN	1/4/2022	1-Jul	
FREYA HEMLEY	LIBRARY ASSISTANT	5/14/2013	1-Jul	
CORNELIA WELLS	LIBRARY ASSISTANT	6/1/1997	1-Jul	
SATURDAY HELP	SUNDAY HELP			
SUNDAY HELP	SATURDAY HELP			
MONDAY HELP	MONDAY HELP			
<b>LIBRARY TOTAL</b>				
<b>BEACH &amp; RECREATION SERVICES</b>				
CHRISTINE MICKLE	DIRECTOR BEACH/REC	10/15/2002	1-Jul	
JACOB CONGEL	ASST DIRECTOR BEACH/	11/8/2018	1-Jul	
KATHRYN NELSON	RECREATION PROGRAM	3/16/2022	1-Jul	
<b>SEASONAL</b>				
		<b>DAYS NEEDED</b>	<b>HRS PER DAY</b>	
1	Head Sticker Seller	70	7.0	
2	Sticker Sellers	60	7.0	
1	Sticker Seller	30	7.0	
1	Head Lifeguard/Swim F	60	8.0	
1	Asst. Beach Program Di	60	8.0	
2	Lifeguards	50	7.0	
2	Lifeguards/Swim Instru	50	7.0	
5	Gate Attendants	60	7.0	
2	Gate Attendants (Naus	65	7.0	
2	Gate Attendants (Dyer	65	7.0	
1	Gate Attendant/Parkin,	70	7.0	
1	Old Mill Miller (Weeks)	13	15	
1	Old Mill Miller (Weeks)	12	11	

											5,000.00									
											320.00	4.00	123.21	9,856.80	257,262.48	-	-	1,200.00	1.96	217,340.44
EEA	8 (8)	11	23	80.00	2,088.00	1.00	55.52	4,441.60	115,925.76		1,950.00	0.24	117,876.00							
EEA	5 (4)	14	18	70.00	1,827.00	0.88	36.70	2,569.00	67,050.90		1,300.00	0.10	68,351.00							
EEA	3 (4)	7	n/a	70.00	1,827.00	0.88	32.08	2,245.60	58,610.16			0.17	58,610.33							
EEA	3 (2)	3	n/a	30.00	783.00	0.38	26.41	792.30	20,599.80			0.20	20,600.00							
											250.00	3.13	150.71	10,048.50	262,186.62	-	-	3,250.00	0.71	265,437.33
EEA	7 (7M)	7	12	70.00	1,827.00	0.88	44.18	3,092.60	80,716.86		750.00	0.14	81,467.00							
EEA	3 (4)	8	22	70.00	1,827.00	0.88	32.88	2,301.60	60,071.76		1,800.00	0.24	61,872.00							
EEA	3 (4)	7	n/a	75.00	1,957.50	0.94	32.08	2,406.00	62,796.60			0.40	62,797.00							
EEA	2 (2)	9	n/a	70.00	1,827.00	0.88	27.85	1,949.50	50,881.95			0.05	50,882.00							
MISC COMP			n/a	32.00	835.20	0.40	17.51	560.32	14,624.35			0.65	misc comp 3%	14,625.00						
											317.00	3.96	154.50	10,310.02	269,091.52	-	-	2,550.00	1.48	271,643.00
EEA	8 (8)	3	n/a	70.00	1,827.00	0.88	46.04	3,222.80	84,115.08			0.92	84,116.00							
EEA	6 (70)	11	12	70.00	1,827.00	0.88	40.54	2,837.80	74,066.58		750.00	0.42	74,817.00							
EEA	6 (70)	7	14	70.00	1,827.00	0.88	37.02	2,591.40	67,635.54		850.00	0.46	68,486.00							
EEA	3 (4)	7	11	70.00	1,827.00	0.88	32.08	2,245.60	58,610.16		700.00	0.84	59,311.00							
EEA	3 (4)	6	n/a	70.00	1,827.00	0.88	31.29	2,190.30	57,166.83			0.17	57,167.00							
EEA	2 (3)	7	9	70.00	1,827.00	0.88	29.15	2,040.50	53,257.05		600.00	0.95	53,858.00							
EEA	2 (3)	7	OL 27	38.00	991.80	0.48	29.15	1,107.70	28,910.97		2,550.00	0.03	31,461.00							
															21,000.00					21,000.00
											458.00	5.73	245.27	16,236.10	444,762.21	-	-	5,450.00	3.79	450,216.00
EEA	7 (7M)	8	21	80.00	2,088.00	1.00	45.29	3,623.20	94,565.52		1,600.00	0.48	96,166.00							
EEA	4 (5)	9	n/a	80.00	2,088.00	1.00	35.28	2,822.40	73,664.64			0.36	73,665.00							
EEA	3 (4)	2	n/a	80.00	2,088.00	1.00	28.35	2,268.00	59,194.80			0.20	59,195.00							
											<b>TOTAL</b>	<b>RATE OF</b>								
											<b>HOURS</b>	<b>PAY</b>								
											490.0	\$ 19.00			9,310.00					9,310.00
											840.0	\$ 16.00			13,440.00					13,440.00
											210.0	\$ 16.00			3,360.00					3,360.00
											480.0	\$ 20.00			9,600.00					9,600.00
											480.0	\$ 19.00			9,120.00					9,120.00
											700.0	\$ 16.50			11,550.00					11,550.00
											700.0	\$ 16.50			11,550.00					11,550.00
											2,100.0	\$ 16.00			33,600.00					33,600.00
											910.0	\$ 16.00			14,560.00					14,560.00
											910.0	\$ 16.00			14,560.00					14,560.00
											490.0	\$ 16.00			7,840.00					7,840.00
											195.0	\$ 16.00			3,120.00		0.50			3,120.50
											132.0	\$ 16.00			2,112.00					2,112.00

1	Playground Director	36	5.0
10	Playground Leaders	34	5.0
4	Swimming Instructors	32	5.0
<b>Total seasonal wages</b>			
<b>RECREATION TOTAL</b>			
<b>GRAND TOTAL MUNICIPAL SALARIES</b>			

180.0	\$ 20.00	-	3,600.00	3,600.00
1,700.0	\$ 16.50	-	28,050.00	28,050.00
640.0	\$ 16.50	-	10,560.00	10,560.00
-	5.36	-	185,932.00	185,932.50
240.00	8.36	8,713.60	413,356.96	414,958.50
8,920.00	116.98	350,540.51	9,552,965.94	10,904,293.15

# TOWN OF EASTHAM, MASSACHUSETTS

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FISCAL YEAR 2022 YEAR-  
END FINANCIAL REVIEW

# FY 2022 BUDGET PLAN

	GENERAL FUND			
	Operating Budget	Capital Budget	Other Items	Total Budget
<b>APPROPRIATIONS</b>				
Departmental Budgets	\$ 32,807,105	\$ -		\$ 32,807,105
Funding of Reserve accounts			1,050,000	1,050,000
Housing funding				
Capital Plan/Town projects		1,809,686	250,000	2,059,686
Subtotal Local Appropriations	32,807,105	1,809,686	1,300,000	35,916,791
State & County Assessments	688,509			688,509
Total Appropriations	33,495,614	1,809,686	1,300,000	36,605,300
<b>FUNDING</b>				
Property Taxes	28,697,089	477,500		29,174,589
Less: Provision for Abatements/Exemptions	(238,504)			(238,504)
Local Receipts	3,721,558			3,721,558
State Aid	625,071			625,071
Other Available Funds	690,400	468,186		1,158,586
Free Cash		864,000	1,300,000	2,164,000
Total Funding	33,495,614	1,809,686	1,300,000	36,605,300
Budget Variance	\$ -	\$ -	\$ -	\$ -

# Fiscal Year 2022 END OF YEAR RESULTS

(Subject to Final Close & Audit)

	2020 Amount	2020 % Budget	2021 Amount	2021 % Budget	2022 Amount	2022 % Budget	Minimum Target %	Min. Target Amount
GF Undesignated Fund Bal.	3,961,581	12.89%	4,354,784	13.87%	4,504,812	13.45%	16.67%	5,583,719
Stabilization Fund	<u>689,416</u>	<u>2.24%</u>	<u>1,470,726</u>	<u>4.68%</u>	<u>2,221,690</u>	<u>6.63%</u>		
	4,650,997	15.13%	5,825,510	18.55%	6,726,502	20.08%		
Free Cash Certification	2,837,320	9.23%	3,995,769	12.73%	<b>3,800,000</b>	11.35%	5.00%	1,674,781
Free Cash generated	1,857,048	6.04%	3,322,449	10.58%	<b>3,139,855</b>	9.38%		

Operating Budget Amt.	30,739,302		31,393,943		33,495,614	
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**Estimated**

# FY 2022 Free Cash History

Estimated

Year	Amount Generated	% of Budget	Amount Certified	% of Budget
2022	3,139,855	9.38%	3,800,000	11.35%
2021	3,322,449	10.58%	3,995,765	12.73%
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 2022 (& Recent) Free Cash Generation

Estimated

Element of Change	2018	2019	2020	2021	2022 Estimate
*Excess (shortfall) to budget:					
Local receipts	91,069	335,537	643,723	2,211,023	2,432,600
State receipts	4,212	(2,885)	4,776	(1,979)	37,597
Appropriations	1,069,318	866,990	1,167,985	908,210	1,030,135
Property Tax Receivable	(138,877)	88,191	(125,688)	182,667	(250,581)
*Free Cash Adjustments	<u>(37,912)</u>	<u>230,890</u>	<u>166,252</u>	<u>22,524</u>	<u>(109,896)</u>
Subtotal – Amt. generated this FY	987,810	1,518,723	1,857,048	3,322,445	3,139,855
*Prior Free Cash unused	<u>331,850</u>	<u>279,355</u>	<u>980,272</u>	<u>673,320</u>	<u>660,145</u>
Total Free Cash Certified	1,319,660	1,798,078	2,837,320	3,995,765	3,800,000

# FY 2022 Receipts (Property Taxes & State Aid)

Category	Budget	Actual	Excess (Deficiency)
Personal Prop. Taxes	274,106	255,225	
Real Estate Taxes	28,900,484	28,441,922	
Prior Levy Year collections, less Deferred Prop. Tax, and change in Tax Receivable		92,571	
Allowance for A&E	(238,504)	(79,882)	
Tax Leins	<u>-</u>	<u>214,173</u>	
Total Property Taxes	<u>29,174,590</u>	<u>28,924,009</u>	<u>(250,581)</u>
State Aid	<u>625,071</u>	<u>662,668</u>	<u>37,597</u>

# FY 2022 Local Receipts

(Subject to Final Close & Audit)

Category	Budget	Actual	Excess (Deficiency)	% of Line	% of Total
Hotel/Motel Excise	140,000	399,152	259,152	185%	10.65%
Short-Term Rental	48,800	1,101,617	1,052,817	2157%	43.28%
Motor Vehicle Excise	810,000	978,663	168,663	20.82	6.93%
Meals Excise	100,000	142,430	42,430	42.43%	1.74%
Solid Waste Fees	780,000	981,589	201,589	25.85%	8.29%
Penalties/Int. on taxes	96,000	136,077	40,077	41.75	1.65%
Cannabis Host Fee		275,981	275,981		11.35%
Cannabis Excise		223,598	223,598		9.19%
Fees	470,000	471,013	1,013	.22%	.05%
Licenses, permits, fees	520,000	637,418	117,418	22.58%	4.83%
Beach Stickers/Fees	475,000	616,661	141,661	29.82%	5.82%
Fines & Forfeitures	25,000	36,376	11,376	45.50%	.47%
Investment income	20,000	6,598	(13,402)	(67%)	(.55%)
All other local receipts	<u>236,758</u>	<u>146,985</u>	<u>(89,773)</u>	<u>(37.92)%</u>	<u>(3.69)%</u>
<b>Total Local Receipts</b>	<b>3,721,558</b>	<b>6,154,158</b>	<b>2,432,600</b>	<b>65.37%</b>	<b>100.00%</b>
Local Receipts – Excluding STR	3,672,758	5,052,541	1,379,783	37.56%	
Local Receipts – Excluding STR, Cannabis	3,672,758	4,552,962	880,204	23.96%	
Local Receipts – Excluding STR, Cannabis & Solid Waste	2,892,758	3,571,373	678,615	23.46%	

# FY 2022 Appropriations

% of Total 3.09%

Excluding debt % of Total 3.57%

% savings excluding debt and school's  
budget (9,816,965) 5.36%

Category	Budget	Actual	Excess (Deficiency)	% of Line	% of Total
Police Salaries	1,871,835	1,820,239	51,596	2.76%	5.01%
Debt Service	4,978,764	4,716,247	262,517/ 18,775	5.27% / .38%	1.82%
Employee Health Ins.	2,608,345	2,327,886	280,459	10.75%	27.23%
DPW Expense	166,200	119,176	47,024	28.29%	4.56%
County Assessment	1,966,226	1,916,102	50,124	2.55%	4.86%
General Insurance	460,932	414,528	46,404	10.06%	4.51%
IT Salaries	235,641	189,243	46,398	19.69	4.50%
Admin/Finance Salary	799,530	767,488	32,042	4.01%	3.11%
Transfer Station Expense	545,470	506,992	38,478	7.05%	3.74%
Energy/Fuel	370,782	336,642	34,140	9.21%	3.31%
All other appropriations	<u>19,290,818</u>	<u>18,906,123</u>	<u>384,695</u>	<u>1.99%</u>	<u>37.34%</u>
Total Appropriations	33,294,543	32,020,666	1,273,877 / 1,030,135	3.09%	100%

# FY 2022 Appropriations (Salaries vs. Expense) Town Only, excluding Schools

Category	Budget	Actual	Excess (Deficiency)	% of Line	% of Total
DPW Salaries	633,472	603,451	30,021	4.74%	3.01%
Police Salaries	1,871,835	1,820,239	51,596	2.76%	5.17%
Admin/Finance Salaries	799,530	767,488	32,042	4.01%	3.21%
IT Salaries	235,641	189,243	46,398	19.69%	19.69%
All Other Salaries	<u>6,105,806</u>	<u>5,950,314</u>	<u>155,492</u>	<u>2.55%</u>	<u>15.57%</u>
<b>Total Salaries</b>	<b>9,646,284</b>	<b>9,330,735</b>	<b>315,549</b>	3.27%	31.60%
Health Insurance	2,608,345	2,327,886	280,459	10.75%	28.08%
Debt Service	4,978,764	4,716,247	262,517/ 18,775	5.27% / .38%	1.88%
County Assessment	1,966,226	1,916,102	50,124	2.55%	5.02%
DPW Expense	166,200	119,176	47,024	28.29%	4.71%
General Insurance	460,932	414,528	46,404	10.06%	4.70%
Energy/Fuel	370,782	336,642	34,140	9.21%	3.30%
All other expenses	<u>3,280,045</u>	<u>3,055,097</u>	<u>224,948</u>		<u>22.53%</u>
<b>Total Expenses</b>	<b><u>13,831,294</u></b>	<b><u>12,885,678</u></b>	<b><u>945,616 / 683,099</u></b>	<u>6.86%</u>	<u>68.40%</u>
<b>GRAND TOTAL</b>	<b>23,477,578</b>	<b>22,216,413</b>	<b>1,261,165 / 998,648</b>	4.25%	100%

# OUTSTANDING DEBT

	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22
Buildings	6,860,000	7,269,887	6,620,000	5,975,000	5,330,000
Equipment					
Sewer	111,000	1,220,600	1,095,200	2,036,500	1,665,000
Water	42,159,274	46,382,246	68,965,434	77,665,076	74,527,440
Other	<u>750,000</u>	<u>1,508,113</u>	<u>1,265,000</u>	<u>2,418,500</u>	<u>2,195,000</u>
Total Long-Term	49,880,274	56,380,846	77,945,634	88,095,076	83,717,440
Short-Term Notes	<u>14,264,870</u>	<u>190,000</u>	<u>2,740,000</u>	<u>2,699,000</u>	<u>5,771,000</u>
Total Outstanding Debt	<u>64,145,144</u>	<u>56,570,846</u>	<u>80,685,634</u>	<u>90,794,076</u>	<u>89,488,440</u>
Authorized & Unissued	<u>76,241,148</u>	<u>70,447,018</u>	<u>46,218,980</u>	<u>31,454,636</u>	<u>31,397,000</u>
Annual Debt Service	3,486,325 / 11.09%	3,626,535 / 10.94%	4,201,216 / 12.09%	4,592,065 / 13.77%	4,873,299 / 14.55%

# PENSION OBLIGATION Through Participation in Barnstable County Retirement Assoc. (BCRA)

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

	1/1/2016	1/1/2018	1/1/2020	1/1/2022
BCRA Covered Payroll	<u>\$ 271,510,348</u>	<u>\$ 283,145,854</u>	<u>\$ 293,746,441</u>	<u>\$ 307,779,848</u>
BCRA Obligations	\$1,783,937,286	\$1,865,385,410	\$1,994,947,882	2,205,861,358
BCRA Assets	<u>1,103,493.815</u>	<u>1,075,010,769</u>	<u>1,243,664,647</u>	<u>1,656,015,916</u>
BCRA Net Pension Liability	<u>\$ 680,443,471</u>	<u>\$ 790,374,641</u>	<u>\$ 751,283,235</u>	<u>\$ 549,845,442</u>
Funded %	61.86%	57.63%	62.34%	75.07%
Eastham Participation %	2.539%	2.481596%	2.628842%	2.70%
Eastham Net Pension Liability	\$ 16,956,243	\$ 19,613,903	\$ 19,750,050	\$ 14,845,827
Assessment - Total / "Catch-up"	1,475,637 / 1,014,057	1,588,826 / 1,091,841	1,769,231 / 1,215,815	2,135,273 / 1,459,098
Assumed IR/ Actual IR	7.375% / 17.06%	7.375% / (2.37%)	7.15% / 16.04%	6.90% / 19.71%
Long-term wage inflation	3.25%	3.25%	3.25%	3.25%

# OTHER POST-EMPLOYMENT BENEFITS LIABILITY (OPEB)

	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
OPEB Liability	29,877,447	31,114,184	39,538,702	37,275,441	31,250,002
OPEB Assets (PCOT)	<u>147,158</u>	<u>209,709</u>	<u>316,913</u>	<u>611,108</u>	<u>576,288</u>
Net OPEB Liability	29,730,289	30,904,475	39,221,789	36,664,333	30,673,714
	.49%	.67%	.80%		
Actuarially Required Contribution	1,537,886	1,724,502	1,780,548	1,570,813	1,622,596
Actual Contributions	<u>889,818</u>	<u>1,115,218</u>	<u>996,441</u>	1,207,969	1,102,867
Contribution shortfall	648,068	609,284	784,107	362,844	519,729
Assumed IRR, Discount Rate & Wage Inflation	7.0% / 3.87% 3.25%	7.0% / 3.50% 3.25%	7.0% / 2.21% 3.25%	7.0% / 2.16% / 3.25%	7.0% / 3.54% / 3.25%
<u>Actual Investment Performance</u>	<u>1-Year</u>	<u>3-Years</u>	<u>5-Years</u>	<u>10-Years</u>	
FY 2022 Rate of Return	-12.96%	5.09%	6.47%	-	
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

NOTES:

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

# CAPE-WIDE FUND BALANCE & RESERVES COMPARISON (FY 2021 Data)

Community	General Fd. Budget	7/1/21 Free Cash	FC %	6/30/21 UFB GF.	6/30/21 Stabi. Fd.	Combined Total	Combined %	S&P Rating
Bourne	78,827,786	8,739,080	11.09%	10,095,802	8,504,805	18,600,607	23.60%	AA+
Falmouth	174,217,684	16,437,698	9.44%	18,473,518	16,460,321	34,933,839	20.01%	AAA
Mashpee	73,372,582	13,164,744	17.94%	13,839,649	10,273,647	24,113,296	32.86%	AAA
Sandwich	91,946,254	3,350,218	3.64%	3,807,017	1,891,882	5,698,899	6.20%	AA+
Barnstable	189,730,442	24,427,135	12.87%	28,278,730	18,322,396	46,601,126	24.56%	AAA
Yarmouth	99,621,696	9,612,939	9.65%	10,801,989	5,743,879	16,545,868	16.61%	AA+
Dennis	68,810,743	7,687,751	11.17%	8,487,657	9,393,428	17,881,085	25.99%	AAA
Harwich	77,241,303	6,302,898	8.16%	7,475,517	4,321,597	11,797,114	15.27%	AAA
Brewster	54,224,855	4,501,333	8.30%	5,428,898	3,490,980	8,919,878	16.45%	AAA
Chatham	53,475,839	8,661,710	16.20%	9,447,554	2,118,882	11,566,436	21.63%	AAA
Orleans	43,392,514	2,994,113	6.90%	3,548,258	6,237,339	9,785,597	22.55%	AAA
Eastham	36,852,530	3,995,769	10.84%	4,459,124	1,470,726	5,929,850	16.09%	AA+
Wellfleet	26,116,657	*1,000,000		*1,000,000	1,043,732	2,043,732	7.83%	AAA
Truro	23,977,696	4,154,573	17.33%	4,554,928	1,551,056	6,105,984	25.47%	AA+
Provincetown	34,930,515	4,259,332	12.19%	4,542,645	3,160,730	7,703,375	22.05%	AA+

# CAPE-WIDE PROPERTY TAX & LEVY COMPARISON (FY 2022 Data)

Community	Levy Ceiling	Tax Levy	Levy % of Ceiling	Excess Levy Capacity	Excess Levy %	New Growth	New Growth %	Overlay Reserve	Overlay %
Bourne	139,901,141	56,464,100	40.36%	38,555	.07%	659,406	1.17%	50,000	.09%
Falmouth	359,348,621	115,710,256	32.20	1,334,748	1.15%	1,664,391	1.44%	281,273	.24%
Mashpee	165,044,406	53,012,263	32.12	2,606,958	4.92%	816,928	1.54%	475,406	.90%
Sandwich	132,149,357	69,563,422	52.64	4,258,650	6.12%	650,773	.94%	538,206	.77%
Barnstable	434,112,432	136,243,968	31.38	109,446	.08%	1,089,115	.80%	1,140,553	.84%
Yarmouth	188,688,594	69,286,452	36.72	59,328	.07%	405,335	.59%	652,563	.94%
Dennis	214,651,106	48,081,848	22.40	1,227,287	2.55%	376,781	.78%	433,969	.90%
Harwich	168,412,769	54,633,102	32.44	44,304	.08%	472,395	.87%	454,663	.83%
Brewster	120,993,874	37,992,076	31.40	19,622	.05%	481,379	1.27%	385,089	1.01%
Chatham	205,875,098	38,045,718	18.48	2,670,171	7.02%	447,454	1.18%	334,282	.88%
Orleans	117,057,626	33,712,596	28.80	183,374	.54%	326,166	.97%	187,948	.56%
Eastham	85,007,544	29,174,589	34.32	27,065	.08%	139,274	.48%	238,504	.82%
Wellfleet	69,881,684	20,782,263	29.74	24,814	.12%	161,618	.78%	26,563	.13%
Truro	61,811,104	18,231,305	29.50	107,574	.59%	145,011	.80%	108,450	.59%
Provincetown	95,844,353	24,410,222	25.47	421,164	1.73%	247,307	1.01%	286,145	1.17%

# CAPE-WIDE PROPERTY TAX BURDEN COMPARISON (FY 2022 Data)

Community	Total SF Value	# of Parcels	Average SF Value	DOR 2022 Income Per Capita (2018)	Average SF Tax Bill	Tax as % of Value	Tax as % of Income	Rank (Highest to Lowest - out of 351)
Bourne	4,103,840,280	7,820	524,788	39,386	5,295	1.01%	13.44%	199
Falmouth	11,688,834,400	18,521	631,112	47,421	5,080	.81%	10.71%	216
Mashpee	4,571,724,600	7,127	641,465	42,586	5,151	.80%	12.10%	210
Sandwich	4,254,860,100	8,553	497,470	44,941	6,547	1.32%	14.57%	127
Barnstable	11,808,462,000	21,068	560,493	42,926	4,843	.86%	11.28%	237
Yarmouth	5,838,417,170	12,884	453,153	35,635	4,160	.92%	11.67%	287
Dennis	6,783,722,160	11,718	578,915	38,727	3,242	.56%	8.37%	336
Harwich	5,481,957,000	8,612	636,549	41,451	5,162	.81%	12.45%	208
Brewster	3,650,943,540	5,629	648,595	39,211	5,091	.78%	12.98%	215
Chatham	6,584,677,500	5,891	1,117,752	79,459	5,164	.46%	6.50%	207
Orleans	3,565,764,500	3,830	931,009	56,545	6,703	.72%	11.85%	120
Eastham	2,957,949,600	5,158	573,468	38,633	4,920	.86%	12.74%	229
Wellfleet	2,154,234,367	3,110	692,680	49,928	5,389	.78%	10.79%	194
Truro	1,758,097,274	2,123	828,119	49,681	6,401	.77%	12.88%	137
Provincetown	1,052,543,205	867	1,214,006	61,308	8,085	.67%	13.19%	70
State Average			525,484	46,766	6719	1.28%	14.37%	

# CAPE-WIDE DEBT & DEBT SERVICE COMPARISON

Community	2021 EQV	2021 O/S LT Debt All Funds	Debt % EQV	2021 GF Debt Service	GF Debt Service % GF Budget	2021 Debt Per Capita	2021 EQV Per Capita
Bourne *	5,178,654,100	57,187,868	1.10%	7,324,070	9.29%	2,894	262,051
Falmouth	13,186,717,700	146,490,324	1.11%	15,656,286	8.99%	4,727	425,474
Mashpee *	5,990,551,100	16,007,803	.27%	2,606,096	3.55%	1,125	421,010
Sandwich *	4,979,931,300	17,666,050	3.68%	3,844,439	4.18%	876	246,910
Barnstable *	16,031,008,100	97,790,709	.61%	6,494,851	3.42%	2,199	360,434
Yarmouth	6,880,187,700	4,480,000	.08%	837,221	.84%	193	296,521
Dennis *	7,955,584,100	23,025,000	.29%	3,240,050	4.71%	1,660	573,541
Harwich	6,396,397,000	30,957,366	.48%	5,871,698	7.60%	2,550	526,799
Brewster	4,380,442,300	23,280,200	.53%	1,844,935	3.40%	2,382	448,127
Chatham	7,904,158,600	90,307,734	1.14%	6,490,198	12.14%	15,097	1,321,324
Orleans	4,515,570,600	42,560,000	.94%	7,040,694	16.23%	7,353	780,161
Eastham	3,250,149,400	81,375,633	2.50%	4,592,065	12.46%	16,587	662,485
Wellfleet	2,661,294,900	Data pending	-	1,599,780	6.13%	-	976,981
Truro	2,485,412,200	1,535,202	.07%	592,193	2.47%	763	1,237,755
Provincetown	3,620,873,900	46,370,750	1.28%	2,097,825	6.01%	15,661	1,222,855

Excludes overlapping debt included in School, water, fire and other special purpose districts. Debt service requirements are listed for General Fund debt only, excludes enterprise type and other funds.