

# TOWN OF EASTHAM, MASSACHUSETTS

## FISCAL YEAR 2022 BUDGET PROPOSAL

Updated with Additional Recommendations March 15, 2021

Jacqui Beebe  
Town Administrator  
March 15, 2021

# FY 2022 Budget Proposal

- Level service budget in accordance with Select Boards Budget Message
    - Updated to reflect additions consistent w/ SB goals
  - Maintains current service levels – Updated to reflect:
    - Additional seasonal staffing for Public Works,
    - Recreation program coordinator from PT to FT
    - Added Housing position
    - Added PT rental inspector
    - Added Applications Specialist position
  - Continues progress on current initiatives
  - Furthers Select Board goals & Strategic Plan Implementation
- 
- Balanced & structurally sound
  - Funded within constraints of Proposition 2 ½
  - Conservative budgeting of revenue sources
  - Provides adequate funding for our CIP
  - Contributes to building of financial reserves
  - Flexible to address ongoing needs related to COVID



## Original, Draft Budget Proposal

### TOWN OF EASTHAM, MASSACHUSETTS FISCAL YEAR 2022 BUDGET SUMMARY

	GENERAL FUND			Total Prior Year
	Operating Budget	Capital Budget	Other Budget Items (Reserve Funding) Total Budget	
<b>APPROPRIATIONS</b>				
General Govt. Services	2,795,604		2,795,604	2,946,689
Community Services	1,583,646		1,583,646	1,591,629
Public Safety	5,230,893		5,230,893	5,077,238
Public Works	2,152,382		2,152,382	2,079,401
Unallocated Expenditures	6,317,045		7,367,045	5,738,493
Debt Service	4,873,299		4,873,299	4,867,813
Education	9,754,240		9,754,240	9,122,638
Capital Plan		1,934,686	1,934,686	1,121,900
Subtotal Local Appropriations	32,707,109	1,934,686	35,691,795	32,545,843
State & County Assessments	672,916		672,916	663,063
Total Appropriations	33,380,025	1,934,686	36,364,711	33,208,906
<b>FUNDING</b>				
Property Taxes	28,806,564	567,500	29,374,064	28,366,749
Less: Provision for Abatements/Exemptions	(215,000)		(215,000)	(196,987)
Local Receipts	3,505,100		3,505,100	2,979,963
State Aid	580,961		580,961	594,883
Other Available Funds	702,400	468,186	1,170,586	790,900
Free Cash		899,000	1,050,000	673,400
Total Funding	33,380,025	1,934,686	36,364,711	33,208,906
Budget Variance	-	-	-	-

Pg. 14 of 12/15/2020 Draft Operating Budget Book  
See Pg. 2 for Town Administrator Budget Letter for narrative description.

## March 15, 2021 Final Recommendations

**TOWN OF EASTHAM, MASSACHUSETTS**  
**FISCAL YEAR 2022 BUDGET SUMMARY - Final Draft**

	<b>GENERAL FUND</b>			Total Prior Year
	Operating Budget	Capital Budget	Other Budget Items (Reserve Funding) Total Budget	
<b>APPROPRIATIONS</b>				
General Govt. Services	2,937,105		125,000 3,062,105	2,946,689
Community Services	1,634,757		1,634,757	1,591,629
Public Safety	5,230,893		5,230,893	5,077,258
Public Works	2,179,242		50,000 2,229,242	2,079,401
Unallocated Expenditures	6,347,549		1,050,000 7,397,549	5,738,493
Debt Service	4,873,299		4,873,299	4,867,815
Education	9,488,662		9,488,662	9,122,658
Capital Plan		1,809,686	1,809,686	1,121,900
Subtotal Local Appropriations	32,691,507	1,809,686	1,225,000 35,726,193	32,545,843
State & County Assessments	694,300		694,300	663,063
Total Appropriations	33,385,807	1,809,686	1,225,000 36,420,493	33,208,906
<b>FUNDING</b>				
Property Taxes	28,767,801	477,500	29,245,301	28,366,749
Less: Provision for Abatements/Exemptions	(250,000)		(250,000)	(196,987)
Local Receipts	3,553,900		3,553,900	2,979,963
State Aid	623,706		623,706	594,883
Other Available Funds	690,400	468,186	1,158,586	790,900
Free Cash		864,000	1,225,000 2,089,000	673,400
Total Funding	33,385,807	1,809,686	1,225,000 36,420,493	33,208,906
Budget Variance	-	-	-	-



# APPROPRIATIONS

TOWN OF EASTHAM, MASSACHUSETTS

FY 2022 BUDGET PROPOSAL

**TOWN OF EASTHAM FY 22 OPERATING BUDGET - ARTICLE 2**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 21 APPROVED BUDGET	FY 22 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	80,000	100,000	20,000		
<b>Subtotal Elected &amp; General</b>		<b>\$ 93,000</b>	<b>\$ 113,000</b>	<b>\$ 20,000</b>	<b>21.51%</b>	
<b>Town Administration</b>						
3	Town Administration Salary	318,084	351,364	33,280		
4	Town Administration Expense	49,245	49,245	-		
5	Legal Services	80,000	80,000	-		
6	Central Purchasing Supply & Service	119,090	119,090	-		
<b>Subtotal Town Administration</b>		<b>\$ 566,419</b>	<b>\$ 599,699</b>	<b>\$ 33,280</b>	<b>5.88%</b>	
<b>Municipal Finance</b>						
7	Municipal Finance Salaries	923,307	1,050,171	126,864		
8	Municipal Finance Expense	-	-	-		
9	Town Accountant Expense	48,030	48,030	-		
10	Treasurer/Collector Expense	30,920	38,630	7,710		
11	Assessors Expense	42,910	43,910	1,000		
12	IT Expense	212,774	248,592	35,818		
<b>Subtotal Municipal Finance</b>		<b>\$ 1,257,941</b>	<b>\$ 1,429,333</b>	<b>\$ 171,392</b>	<b>13.62%</b>	
<b>Town Clerk &amp; Elections</b>						
13	Town Clerk & Elections Salary	159,950	170,148	10,198		
14	Town Clerk & Elections Expense	11,270	11,270	-		
<b>Subtotal Town Clerk &amp; Elections</b>		<b>\$ 171,220</b>	<b>\$ 181,418</b>	<b>\$ 10,198</b>	<b>5.96%</b>	
<b>Community Development &amp; Inspectional Services</b>						
15	Comm. Dev. & Inspectional Services Salary	525,153	598,904	73,751		
16	Community Development Expense	5,705	7,495	1,790		
17	Building Inspection Expense	7,255	7,255	-		
<b>Subtotal Community Dev. &amp; Inspections</b>		<b>\$ 538,113</b>	<b>\$ 613,654</b>	<b>\$ 75,541</b>	<b>14.04%</b>	
<b>Public Safety</b>						
18	Police Salary	1,811,012	1,871,835	60,823		
19	Police Expense	129,135	118,494	(10,641)		
20	Animal Control Expense	37,750	37,750	-		
21	Emergency Management Expense	1,000	1,000	-		
22	Fire Salary	2,463,740	2,594,149	130,409		
23	Fire Expense	206,029	205,035	(994)		
24	Dispatching Salary	402,669	398,430	(4,239)		
25	Dispatching Expense	3,200	4,200	1,000		
<b>Subtotal Public Safety</b>		<b>\$ 5,054,535</b>	<b>\$ 5,230,893</b>	<b>\$ 176,358</b>	<b>3.49%</b>	
<b>Educational Services</b>						
26	Eastham Elementary School Operations	3,889,061	3,776,847	(112,214)		
27	Nauset Regional School District Assessment	4,798,033	5,018,970	220,937		
28	Cape Cod Regional Technical School Assessment	665,402	692,845	27,443		
<b>Subtotal Educational Services</b>		<b>\$ 9,352,496</b>	<b>\$ 9,488,662</b>	<b>\$ 136,166</b>	<b>1.46%</b>	

**TOWN OF EASTHAM FY 22 OPERATING BUDGET - ARTICLE 2**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 21 APPROVED BUDGET	FY 22 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
<b>Public Works</b>						
29	Public Works Salaries	1,231,300	1,289,063	57,763		
30	General Maintenance Expense	309,049	166,200	(142,849)		
31	Municipal Buildings Expense	73,100	87,000	13,900		
32	Snow & Ice Expense	83,104	83,104	-		
33	Street Lighting Expense	7,600	7,600	-		
34	Waste Collection & Disposal Expense	433,800	505,470	71,670		
35	Tree Warden Expense	7,590	7,590	-		
36	Natural Resources Expense	29,665	33,215	3,550		
<b>Subtotal Public Works</b>		<b>\$ 2,175,208</b>	<b>\$ 2,179,242</b>	<b>\$ 4,034</b>	<b>0.19%</b>	
<b>Community Services</b>						
37	Health & Environment Salary	222,205	251,091	28,886		
38	Health & Environment Expense	76,880	76,880	-		
39	Council on Aging Salaries	236,232	249,461	13,229		
40	Council on Aging Expense	36,505	35,710	(795)		
41	Library Salaries	407,222	428,848	21,626		
42	Library Expense	123,222	121,199	(2,023)		
43	Beach & Recreation Salary	304,816	384,606	79,790		
44	Beach & Recreation Expense	86,962	86,962	-		
<b>Subtotal Community Services</b>		<b>\$ 1,494,044</b>	<b>\$ 1,634,757</b>	<b>\$ 140,713</b>	<b>9.42%</b>	
<b>Unallocated Expenditures</b>						
45	Energy & Fuels Expense	328,600	361,750	33,150		
46	General Liability Insurance	432,800	460,932	28,132		
47	Employee Pension	1,863,068	1,921,317	58,249		
48	Employee Insurance	2,731,430	2,878,287	146,857		
49	Employment Costs Expenses	14,350	39,350	25,000		
50	Veterans Service Expense & Benefits	57,392	63,064	5,672		
51	Human Service Contracts	622,850	622,850	-		
<b>Subtotal Unallocated Expenditures</b>		<b>\$ 6,050,490</b>	<b>\$ 6,347,549</b>	<b>\$ 297,059</b>	<b>4.91%</b>	
<b>Debt Service</b>						
52	Exempt Debt - Debt Service	4,608,600	4,707,636	99,036		
53	Non-Exempt Debt - Debt Service	20,000	20,000	-		
54	Borrowing Costs & Charges	15,619	16,000	381		
55	Capital Lease Payments (amts. previously shown in dept. budgets)		129,663	129,663		
<b>Subtotal Debt Service</b>		<b>\$ 4,644,219</b>	<b>\$ 4,873,299</b>	<b>\$ 229,080</b>	<b>4.93%</b>	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 31,397,685</b>	<b>\$ 32,691,507</b>	<b>\$ 1,293,822</b>	<b>4.12%</b>	
Salary		9,018,690	9,651,071	632,381	7.01%	
Expense		17,734,776	18,167,137	432,361	2.44%	
Debt Service		4,644,219	4,873,299	229,080	4.93%	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 31,397,685</b>	<b>\$ 32,691,507</b>	<b>\$ 1,293,822</b>	<b>4.12%</b>	

**3A. Capital Budget**

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of **\$1,576,500** for the purposes, and from the sources, as listed below, or take any other action thereon.

<b>INFORMATION TECHNOLOGY DEPARTMENT</b>		
PCs and Component Replacement Program	20,250	Tax Levy
Servers and Network Component Replacement Program	57,000	Tax Levy
Media Equipment Replacement Program	20,000	Media Fund
Subtotal	97,250	
<b>MUNICIPAL BUILDINGS &amp; FACILITIES DEPARTMENT</b>		
Public Works Facility Upgrades	75,000	Free Cash
Energy Efficiency & Solar PV Project	25,000	Free Cash
Salt Pond Shed	10,000	Free Cash
Fire Department Building Maintenance	85,000	Free Cash
Town Hall Annex Building Maintenance	34,000	Free Cash
Beach Bath House Facilities Assessment	40,000	Free Cash
Cleaning/Maint. Equip. (extractor, vacuum, ladders, etc.)	5,000	Free Cash
Subtotal	274,000	
<b>SCHOOL DEPARTMENT</b>		
Elementary School Bldg. Maintenance Program	48,000	Free Cash
Elementary School Grounds Maintenance Program	15,000	Free Cash
Elementary School Equipment Maintenance Program	37,000	Free Cash
Subtotal	100,000	
<b>BEACHES/RECREATION DEPARTMENT</b>		
Beach & Recreation Fleet Replacement Program	15,000	Tax Levy
Walkways/Dune Fencing/Mobi Mats	20,000	Free Cash
ADA Beach Chair	3,500	Free Cash
Subtotal	38,500	
<b>COUNCIL ON AGING</b>		
Senior Center Fleet Replacement Program	25,000	Tax Levy
COA Kitchen Appliance Replacement	7,000	Free Cash
Subtotal	32,000	
<b>PUBLIC WORKS DEPARTMENT</b>		
Stormwater Systems Maintenance Program	25,000	Free Cash
Parking Lot Maintenance Program	20,000	Tax Levy
DPW Fleet Replacement Program	123,750	Tax Levy/Free Cash
Town-Wide Sign Replacement	25,000	Free Cash
Semi-Trailer	80,000	Free Cash
Shop/Mechanic Tools Inventory	13,000	Free Cash
Portable Welder	6,500	Free Cash

Rock Harbor Response Boat (acquisition & equip)	150,000	Tax Levy/Free Cash
Subtotal	443,250	
<b>SANITATION</b>		
Trash Compactors	85,000	Free Cash
Containers	35,000	Free Cash
Subtotal	120,000	
<b>POLICE DEPARTMENT</b>		
PD Fleet Replacement Program	134,000	Tax Levy
PD Departmental Equipment Replacement Program	30,000	Tax Levy/Free Cash
Subtotal	164,000	
<b>FIRE DEPARTMENT</b>		
FD Fleet Replacement Program	27,500	Tax Levy
Medical/Rescue Equipment Replacement Program	15,000	Ambulance Fund
Fire Suppression Equipment Replacement Program	25,000	Tax Levy
Subtotal	67,500	
<b>COMMUNITY DEVELOPMENT</b>		
Permit Tracking Software	25,000	Reappropriated Articles
Subtotal	25,000	
<b>MISCELLANEOUS REQUESTS</b>		
Grant Matching Funds	40,000	Free Cash
Harbor Management Plan Implementation	75,000	Reappropriated Articles
Wastewater Planning	100,000	Reappropriated Articles
Subtotal	340,000	
<b>TOTAL CAPITAL PROJECTS REQUESTS</b>	<b>1,576,500</b>	

<b>SUMMARY OF FUNDING SOURCES</b>	
Free Cash	864,000
Ambulance Receipts Fund	15,000
Media Fund	20,000
Reappropriated Articles	200,000
Tax Levy	477,500
<b>TOTAL FUNDING</b>	<b>1,576,500</b>

## Appropriations – Other Budget Items

ITEM	AMOUNT	COMMENTS
<b><u>Additional Capital Budget Articles</u></b>		
Article – Authorize & Fund First Year Ambulance Lease	118,120	Part of Capital Budget - funded from Ambulance Fund
Article – Authorize & Fund First Year of FD Engine Lease	114,766	
<b><u>Other Budget Items</u></b>		
Article – Funding of Stabilization Fund	780,000	Funding of Reserves as Previously Presented
Article – Funding of OPEB Fund	200,000	
Article – Funding of Line of Duty Injury Fund	70,000	
Article – Funding for T-Time Master Planning	50,000	
Article – Funding of Private Road Repair By-Law	50,000	
Article – Funding of Seashore Land Exchange	<u>75,000</u>	
Total Additional Articles	1,457,886	



# FUNDING

TOWN OF EASTHAM,  
MASSACHUSETTS  
FY 2022 BUDGET PROPOSAL

## Property Tax Levy Calculation

	2019	2020	2021	2022 Projected
<b>Levy Calculation</b>				
Prior Levy	20,101,081	21,114,727	21,761,860	23,383,343
2.5% Incr.	502,527	527,868	544,047	584,584
New Growth	145,119	119,330	187,001	145,000
Override	366,000		890,500	
Subtotal	21,114,727	21,761,925	23,383,408	24,112,926
Exclusions	3,604,777	4,753,465	4,986,821	5,137,515
Max. Levy	24,719,504	26,515,390	28,370,229	29,250,442
Actual Levy	24,309,988	26,500,139	28,366,748	29,245,301
Excess Levy	409,516	15,251	3,481	5,140
<b>Taxpayer Impact</b>				
Valuation	2,946,665,160	3,039,006,800	3,090,059,650	3,165,059,650
Tax Rate	8.25	8.72	9.18	9.24
Avg. SF value	495,268	511,743	521,408	534,097
Avg. SF tax /rank out of 351	4,086/114	4,462/130	4,787/tbd	4,935/tbd
% of Per Capita Income/rank	12.56%/81st	13.18%/93rd	13.31%/tbd	tbd/tbd

## KEY POINTS

- Property Taxes
  - Average Property Tax increase is \$148, approx. 3.1%
  - Tax valuations & rate are estimates/projections
- Local Receipts total \$3,505,100
  - Substantially as previously presented
  - Represents approx. 85% of prior collections
  - Exclusive of Short-term Rental Tax (STR)
  - \$48,800 of STR utilized for related budget costs
  - Unbudgeted STR & cannabis revenue to be identified and utilized in accordance with SB policy
- State Receipts
  - Governors proposed budget expects increase
- Other Available Funds
  - Substantially as previously presented
  - No reliance on Library Trustees funding
  - Ambulance Fund is projected to be sufficient for 5-year capital needs and funding of lease obligations.
  - Free Cash utilized for Capital Budget & Other Budget Items – reserve maintained for emergency and to maintain adequate general fund, fund balance level.

# OTHER BUDGET CONSIDERATIONS

TOWN OF EASTHAM,  
MASSACHUSETTS  
FY 2022 BUDGET PROPOSAL



## Other Budget Requests & Considerations

Element	\$ Request	\$ Provided	Comment
Reserve Fund	45,000	3,000	Desire to increase – cannot accommodate
Salary Reserve	25,000	0	Needed, will utilize unspent accounts
Full-Year Funding of Conservation Agent @ 35 hours	23,081	3,175	Funded @ 25 hours
New Affordable Housing position	35,855	0	Cannot accommodate, Add 30 – 40% for benefits
Increase in PD Overtime due to higher wages	12,280	0	Cannot accommodate, offset by IOD Fund proposed
DPW Seasonal Salaries	40,860	20,000	Cannot accommodate full request
Funding for building maintenance tradesman services	20,500	9,500	Cannot accommodate full request
Health Dept. Request for new part-time, Housing Inspection staff	19,703	0	Cannot accommodate
COA request for new Services Coordinator	40,787	0	Cannot accommodate, Add 30 – 40% for benefits
Employee Health Insurance	205,982	116,857	Should be sufficient for Short-term, could contribute to Long-term pressure
<b>Discussed/considered but not requested in accordance with Budget Instructions</b>			
Increase Rec Dept. Program Coord to full-time			Approx. \$30k, plus addl. benefit costs
Add: Admin. HR Position – better coordinate HR, provide volunteer & communications support			
Add: IT/Media position – better support communications resources (website/social media) and provide needed application development & support town-wide.			

# Operating Budget Additions from Draft

Element	Orig. Request	Amt. in Budget Draft	Addl. Amt. Provided	Comments
Human Service Funding – Navigator	25,000	0	25,000	Able to continue level funding this program w/ tax levy
Reserve Fund Increase incr.	45,000	3,000	17,000	Able to provide some increase to build Reserve Fd. w/ tax levy
Salary Reserve	25,000	0	25,000	Able to add into budget to provide recurring source w/in tax levy
Affordable Housing Position	35,855	0	36,000	New addition to budget using ½ CPA and ½ STR
DPW Seasonal Salaries	40,860	20,000	20,860	Able to fund full request w/ tax levy
Bldg. Maint. Trades services	20,500	9,500	6,000	Able to fund priority request w/ tax levy
PT Rental Inspection staff	19,703	0	20,000	New addition to budget using STR
Employee Health Ins.	205,982	116,857	30,000	Able to fund addl. Needed due to potential new positions w/ tax levy
IT Licensing	0	0	16,500	Additional licenses added not in draft, funded w/ tax levy
IT Applications/Comms. position	0	0	72,000	New addition to budget using tax levy
Beach & Rec. Program Coord. to FT	0	0	31,111	Able to fund full request w/ tax levy
Total departmental additions to budget from Draft Proposal			299,471	

Source	Amount
Addl. Tax Levy from budget savings	232,671
Application of STR receipts	48,800
Application of CPA Funding	18,000
Total Funding Sources	299,471

- Budget additions are possible due to budgetary savings (revenues and appropriations) from estimated amounts in original budget draft. In addition, application of short-term rental receipts has been utilized to fund relevant STR program expenditures, with 50% funding of the Affordable Housing position from the CPA Fund.
- Tax levy savings were also enough to provide approx. 2/3rds of the funding needed for the Rock Harbor Response Boat capital request – balance of funding to come from Free Cash. No longer proposing a Capital Exclusion to fund the purchase.
- Adjustments made to Capital Budget funding, additional needs identified and proposed as “Other Budget Items”