

TOWN OF EASTHAM, MASSACHUSETTS



FISCAL YEAR 2025 OPERATING BUDGET

Draft 12/15/2023

# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2025 Operating Budget

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# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2025 Operating Budget

## SECTION 1: BUDGET NARRATIVE DOCUMENTS

- Town Administrator Budget Letter & Presentation
- Select Board Budget Message
- Select Board Goals
- FY 2025 Budget Schedule

**TOWN ADMINISTRATOR'S BUDGET LETTER**

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December 30, 2023

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 the Fiscal Year 2025. 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 2025 Operating Budget Book, and our FY 2025 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 progression 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 2025 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.

Accordingly, this budget provides for the following:

- No additional positions but increases in salary budgets to reflect increases provided under various collective bargaining agreements.
- Minimal position reclassification or schedule/hour changes.
- Budgetary flexibility to accommodate significant vendor inflation over previous years costs.
- Nominal new additions to department expense accounts to improve operations – i.e. Assessing mapping application; Tax Title legal costs to affect collection activities;
- Full funding of capital plan and continued efforts to address deferred maintenance needs.
- Funding of new debt service requirements associated with our last bond issue, supported by contributions from Short-term rental revenues and the Family Support Package funding.
- 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.
- Additional community service division (Senior Services, Library) programs to cover costs previously covered by outside groups.
- Increased debt service requirements associated with Town Water Project and recent general obligation bond issue.

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 - education assessments are expected to exceed the 3% placeholder provided in this draft budget which will necessitate additional revenue or expenditure reductions.
  - Relies on the Select Board implementing recently presented departmental fee recommendations to support the level of expenditure presented.
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**TOWN ADMINISTRATOR'S BUDGET LETTER**

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**In keeping with the Select Board's FY 2025 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 \$26. Although this amount does not provide for expected increases arising from additional educational assessments.
- Relies on only modest increase in State Aid from the FY 2024 level.
- Conservatively estimates local, recurring, estimated receipts at 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 \$1,500,000 for the current fiscal year (except as noted below).
  - Do not include receipts related associated with Cannabis host fee arrangements. These amounts began to be collected during Fiscal Year 2022, but recent legislation resulted in these fees' expiration.
  - Short-term rental receipts of \$1,160,000 have been allocated to provide for new debt service requirements of the Town Center Plaza property (\$345k) and wastewater planning bonds (\$815k) for a total utilization of \$1,160,000.
- Other Available Funds have been utilized to support the operating budget to the extent they are recurring, these include:
  - \$115,000 from cable franchise fees to support the IT/Media budget, down from \$125,000
  - \$575,000 from the ambulance fund to support Fire Department wages, increased from \$550,000
  - \$40,000 from the Community Preservation Act fund to support wages for an administrative support position.
  - Smaller amounts from other funds to support departmental budgets
  - The ambulance fund also provides funding to the capital budget for items requested from the Fire Department. 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.
- Other Funding sources have been recommended to fund the capital budget these include:
  - Chapter 90 and grant opportunities to progress on local road projects and road maintenance equipment.
  - Continued funding of departmental fleet and equipment replacements with Tax Levy funding.
  - Progress is still being made on identifying and establishing routine funding levels for building and facility maintenance and repairs. A facility assessment is underway to finalize these amounts in the upcoming year. Facility capital maintenance is funded by Free Cash of \$650,000.
  - Funds from completed projects and unspent articles are considered each year to help defray the costs of recommended projects. No unspent articles are proposed for consideration this year.
  - Use of up to \$960,000 of Free Cash to fund additional elements of the Capital Budget
  - No bond/borrowing authorizations are recommended this year. One Capital Lease obligation is presented for the purchase of the third ambulance, to be funded from the ambulance fund.

## TOWN ADMINISTRATOR'S BUDGET LETTER

In keeping with the Select Board's FY 2025 Appropriation Policy, the budget proposal provides a "level-service" budget, summarized as follows:

<u>Element</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>% Chg.</u>
Town Salaries	11,085,493	11,498,033	3.72%
Town Expense	10,263,110	10,820,452	5.43%
Town Debt Service	<u>6,507,248</u>	<u>8,873,323</u>	<u>36.36%</u>
Subtotal Town Appropriations	27,855,851	31,191,808	11.98%
Education Services, less debt svc.	9,758,676	10,062,288	3.11%
Education debt service	<u>1,050,795</u>	<u>1,642,476</u>	<u>56.31%</u>
Subtotal Education Appropriations	<u>10,809,471</u>	<u>11,704,764</u>	<u>8.28%</u>
Total Appropriations Budget	38,665,322	42,896,572	10.94%

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. Changes in recently settled collective bargaining agreements which slow the growth in the salary scale were helpful in maintaining a balanced budget. However, due to some of the general additions being recommended for operational and inflationary purposes, and several expenditure line items that continue to grow faster than our recurring revenue sources, anticipated surpluses are not projected to occur. Some of these fast-growing budget elements include (approximates):

- 50% anticipated increase in electricity supply rate with the expiration of our current 3-year agreement that had locked in rates during this time.
- 15% increase in IT software licensing/subscription costs, plus necessary addition of application licensing and cloud back-up services.
- 20% increase in public safety new hire training costs.
- 10-15% increases in solid waste disposal and hauling costs
- 7% increases in general insurance premiums
- 7% annual trend increases in employee health insurance costs
- 6% increases in employee pension assessments

Town Administration will continue to monitor these budget estimates as we move through the budgetary review process and as new information becomes available. If it becomes evident that the 3% budgetary set-aside for educational services is not sufficient, we feel there is some ability within our proposed budget to make adjustments to accommodate some degree of overage.

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 via 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.

## TOWN ADMINISTRATOR'S BUDGET LETTER

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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 \$5,7m. These funds have been allocated in our budget proposal as follows:

Select Board Priority	Unallocated STR funds – Wastewater Stabilization?	1,200,000
Unrestricted Stabilization Fund	Deferred this year	
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.	75,000
Compensated Absence Fund	Provides as needed funding, removes need from Op. Budget	75,000
Capital Budget Funding	Amount needed to meet prioritized capital budget requests	2,079,500
Private Road Betterment Fund	Funding to execute contracts	160,000
Other Budget Items	Items neither operating nor capital in nature (Departmental requests).	150,000
Uncommitted	Need to maintain General Fund Reserve of at least \$1.3m	<u>1,941,523</u>
Total		\$,5781,023

Maintaining an appropriate level of reserves continues to be important and financially prudent. In this fiscal year, we are proposing moving off the use of short-term rental revenues for the funding the capital plan and reserves and moving toward their use for pending wastewater funding. Proposed use of short-term rental receipts is to fund wastewater planning debt service of \$815,000, Town Center Plaza debt service of \$345,000. And the retrospective application of STR Free Cash of \$1,200,000 towards the Wastewater Stabilization Fund.

### Additional Budget Requests

As part of the budget process, departments made requests for additional staffing and/or levels 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. The more significant of these requests include:

- Addition of four full-time police officers.
- Addition of wastewater planning and/or engineering/project management staff for public works. (in lieu of contracts) .
- Addition of licensed trades to facilities/maintenance staff in lieu of contracts for service.

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

### Budget Challenges

## TOWN ADMINISTRATOR'S BUDGET LETTER

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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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## Select Board Budget Message

(FY 2024 BUDGET MESSAGE CONTINUED TO FY 2025)

# TOWN OF EASTHAM, MASSACHUSETTS

## SELECT BOARD BUDGET POLICY STATEMENT

For Fiscal Year 2025 – *re-purposed from FY 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 2025 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 2025 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 2025 – *re-purposed from FY 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 2025 – *re-purposed from FY 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 2025 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 2025 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.

Othe 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 2025 Budget, Warrant & Town Meeting Schedule

ITEM	DATE	DESCRIPTION
Departmental Salary Projections issued	Monday, August 28, 2023	Departments to review/validate employee roster, positions, compensation and benefits
Departmental Capital Budget templates issued	Monday, August 28, 2023	Departments to review, update five-year plan and current-year capital budget requests
Due date for departmental review of Salary Projections	Monday, September 11, 2023	Dept. review of salary projections should be complete and changes/updates returned and communicated to Finance Dept.
Departmental Operating Budget templates issued	Monday, September 11, 2023	Departments to review and update Operating Budget requests.
Due date for departmental review/submission of Capital Budget plan and requests	Monday, September 18, 2023	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	Monday, September 25, 2023	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 2, 2023	Finance department will have compiled and done a preliminary consideration of capital plan/budget submissions from departments and will re-issue preliminary capital budget/plan for follow-up review by departments.
First draft of operating budgets issued to departments	Friday, October 13, 2023	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	10/16/2023 - 11/3/2023	Admin, Finance, and Department meetings and discussion regarding budget requests.
Final Budget review and compilation	11/6/2023 - 11/30/2023	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	Friday, December 1, 2023	Deliver final, first-draft Town-wide budget to Town Administrator for final review
Final preparation of first draft of Town-Wide Budget	12/4/2023 - 12/22/2023	Finalize budget based upon Town Administrator review
Due date to finalize budget presentation	Thursday, December 28, 2023	
Select Board Scheduled Meeting Date - Operating and Capital Budget Presentation	Monday, January 8, 2024	Joint Meeting of SB and FC
Finance Committee potential meeting date	Wednesday, January 10, 2024	
Finance Committee potential meeting date	Wednesday, January 17, 2024	
Select Board scheduled meeting date	Monday, January 22, 2024	RTE to be discussed; ATM Warrant Opens
Finance Committee scheduled meeting date	Wednesday, January 24, 2024	Budget review: Debt; Elected & General; Town Administration; Municipal Finance; Town Clerk; Unallocated

Fiscal Year 2025 Budget, Warrant & Town Meeting Schedule

ITEM	DATE	DESCRIPTION
Finance Committee potential meeting date	Wednesday, January 31, 2024	Budget review - Community Services: Library; Recreation; COA; Health & Environment
Select Board scheduled meeting date	Monday, February 5, 2024	
Finance Committee potential meeting date	Wednesday, February 7, 2024	Budget review - Community Development and Fire Department
Finance Committee potential meeting date	Wednesday, February 14, 2024	Budget review - Police Department & Dispatch
Finance Committee potential meeting date	Wednesday, February 21, 2024	Budget review - DPW: Highways; Natural Resources; Sanitation; Water Enterprise; Maintenance
Select Board scheduled meeting date	Monday, February 26, 2024	Update and review of budget and warrant articles; Close ATM Warrant
Finance Committee scheduled meeting date	Wednesday, February 28, 2024	Articles Review; CPA; Budget Recap
Select Board scheduled meeting date	Monday, March 4, 2024	Update and review of budget and warrant articles
Finance Committee potential meeting date	Wednesday, March 6, 2024	Open meeting date
Finance Committee potential meeting date	Wednesday, March 13, 2024	Budget review - Education; EES, NRS, CCT
Select Board scheduled meeting date - Budget Hearing	Monday, March 18, 2024	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 20, 2024	Town Meeting Warrant discussion: Zoning & Other Articles
SB Open Meeting Date, available if needed.	Monday, March 25, 2024	
Finance Committee scheduled meeting date	Wednesday, March 27, 2024	
Finance Committee potential meeting date	Wednesday, April 3, 2024	
SB Open Meeting Date, available if needed.	Monday, April 1, 2024	
Warrant goes to printer	Friday, April 5, 2024	
Select Board scheduled meeting date	Monday, April 8, 2024	
Post Warrant with Town Clerk	Friday, April 19, 2024	
Select Board scheduled meeting date	Monday, April 22, 2024	
Pre-Town Meeting	tbd	
Select Board Open Meeting Date, available if needed	Monday, April 29, 2024	
Town Meeting	Monday, May 6, 2024	
Town Election	Tuesday, May 21, 2024	

Departmental due dates/deadlines
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# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2025 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 2025 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	42,896,573		150,000	43,046,573	4,291,185
Community Services				-	2,200,795
Public Safety				-	5,886,955
Public Works				-	2,498,214
Unallocated Expenditures			1,610,000	1,610,000	7,851,454
Debt Service				-	6,507,248
Education				-	10,809,471
Capital Plan		3,047,686		3,047,686	1,859,250
Subtotal Local Appropriations	42,896,573	3,047,686	1,760,000	47,704,259	41,904,572
State & County Assessments	921,807			921,807	845,493
Total Appropriations	43,818,380	3,047,686	1,760,000	48,626,066	42,750,065
<b>FUNDING</b>					
Property Taxes	36,804,786	400,000		37,204,786	33,586,423
Less: Provision for Abatements/Exemptions	(225,000)			(225,000)	(234,944)
Local Receipts	5,726,100			5,726,100	4,847,183
State Aid	759,594			759,594	741,067
Other Available Funds	752,900	568,186		1,321,086	1,133,200
Free Cash		2,079,500	1,760,000	3,839,500	2,677,136
Total Funding	43,818,380	3,047,686	1,760,000	48,626,066	42,750,065
Budget Variance	-	-	-	-	-

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

OPEB Fund	100,000
Compensated Abs. Fund	75,000
IOD Fund	75,000
Utility Betterment Fund	160,000
Wastewater Stabilization	1,200,000
Total Reserve Funding	1,610,000

**TOWN OF EASTHAM, MASSACHUSETTS**  
**FISCAL YEAR 2025 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	617,509			617,509	501,553
Unallocated Expenditures				-	-
Debt Service				-	-
Education				-	-
Capital Plan				-	-
Subtotal Local Appropriations	617,509	-	-	617,509	501,553
State & County Assessments				-	-
Total Appropriations	617,509	-	-	617,509	501,553
<b>FUNDING</b>					
Property Taxes				-	-
Less: Provision for Abatements/Exemptions				-	-
Local Receipts	500,000			500,000	501,553
State Aid				-	-
Other Available Funds	117,509			117,509	-
Free Cash				-	-
Total Funding	617,509	-	-	617,509	501,553
Budget Variance	-	-	-	-	-



Annual Town Meeting Operating Budget Article Table

**TOWN OF EASTHAM**  
**FY 25 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 24 FINAL BUDGET	FY 25 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
<b>Elected &amp; General</b>						
1	Elected Official's Salary	13,000	13,000	-	0.00%	
2	Reserve Fund	200,000	200,000	-	0.00%	
<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	381,108	395,320	14,212	3.73%	
4	Town Administration Expense	62,650	62,650	-	0.00%	
5	Legal Services	95,000	95,000	-	0.00%	
6	Central Purchasing Supply & Service	139,471	140,371	900	0.65%	
<b>Subtotal Town Administration</b>		<b>\$ 678,229</b>	<b>\$ 693,340</b>	<b>\$ 15,111</b>	<b>2.23%</b>	
<b>Municipal Administration &amp; Finance</b>						
7	Municipal Administration & Finance Salaries	1,387,653	1,456,410	68,757	4.95%	
8	Administration & Finance Expense	12,000	12,000	-	0.00%	
9	Town Accountant Expense	36,030	38,480	2,450	6.80%	
10	Treasurer/Collector Expense	53,075	64,425	11,350	21.38%	
11	Assessors Expense	71,760	79,540	7,780	10.84%	
12	IT Expense	278,400	310,570	32,170	11.56%	
13	Media Operations Expense	28,750	28,750	-	0.00%	
<b>Subtotal Municipal Administration &amp; Finance</b>		<b>\$ 1,867,668</b>	<b>\$ 1,990,175</b>	<b>\$ 122,507</b>	<b>6.56%</b>	
<b>Town Clerk &amp; Elections</b>						
14	Town Clerk & Elections Salary	184,650	184,398	(252)	-0.14%	
15	Town Clerk & Elections Expense	12,900	18,820	5,920	45.89%	
<b>Subtotal Town Clerk &amp; Elections</b>		<b>\$ 197,550</b>	<b>\$ 203,218</b>	<b>\$ 5,668</b>	<b>2.87%</b>	
<b>Community Development &amp; Inspectional Services</b>						
16	Comm. Dev. & Inspectional Services Salary	578,197	596,102	17,905	3.10%	
17	Community Development Expense	19,144	19,344	200	1.04%	
18	Building Inspection Expense	6,650	5,550	(1,100)	-16.54%	
<b>Subtotal Community Dev. &amp; Inspections</b>		<b>\$ 603,991</b>	<b>\$ 620,996</b>	<b>\$ 17,005</b>	<b>2.82%</b>	
<b>Health &amp; Environment</b>						
19	Health & Environment Salary	421,847	439,583	17,736	4.20%	
20	Health & Environment Expense	78,900	78,900	-	0.00%	
<b>Subtotal Health &amp; Environment</b>		<b>\$ 500,747</b>	<b>\$ 518,483</b>	<b>\$ 17,736</b>	<b>3.54%</b>	

**TOWN OF EASTHAM**  
**FY 25 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 24 FINAL BUDGET	FY 25 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
<b>Public Safety</b>						
21	Police Salary	2,122,323	2,203,517	81,194	3.83%	
22	Police Expense	144,455	170,765	26,310	18.21%	
23	Animal Control Expense	37,750	-	(37,750)	-100.00%	
24	Emergency Management Expense	10,000	10,000	-	0.00%	
25	Fire Salary	2,906,200	3,008,227	102,027	3.51%	
26	Fire Expense	223,935	244,485	20,550	9.18%	
27	Dispatching Salary	435,492	455,106	19,614	4.50%	
28	Dispatching Expense	6,800	6,800	-	0.00%	
<b>Subtotal Public Safety</b>		<b>\$ 5,886,955</b>	<b>\$ 6,098,899</b>	<b>\$ 211,944</b>	<b>3.60%</b>	
<b>Educational Services</b>						
29	Eastham Elementary School Operations	4,003,466	4,123,570	120,104	3.00%	
30	Nauset Regional School District Assessment	6,169,524	6,880,425	710,901	11.52%	
31	Cape Cod Regional Technical School Assessment	636,481	700,769	64,288	10.10%	
<b>Subtotal Educational Services</b>		<b>\$ 10,809,471</b>	<b>\$ 11,704,764</b>	<b>\$ 895,293</b>	<b>8.28%</b>	
<b>Public Works</b>						
32	Public Works Salaries	1,471,834	1,496,446	24,612	1.67%	
33	General Maintenance Expense	171,200	173,800	2,600	1.52%	
34	Municipal Buildings Expense	94,900	104,600	9,700	10.22%	
35	Snow & Ice Expense	84,000	84,000	-	0.00%	
36	Street Lighting Expense	8,000	8,000	-	0.00%	
37	Waste Collection & Disposal Expense	622,030	674,530	52,500	8.44%	
38	Tree Warden Expense	7,700	7,700	-	0.00%	
39	Natural Resources Expense	38,550	45,600	7,050	18.29%	
<b>Subtotal Public Works</b>		<b>\$ 2,498,214</b>	<b>\$ 2,594,676</b>	<b>\$ 96,462</b>	<b>3.86%</b>	
<b>Community Services</b>						
40	Community Services Salary		-	-		
41	Community Services Expense		-	-		
42	Council on Aging Salaries	280,893	294,810	13,917	4.95%	
43	Council on Aging Expense	53,835	74,840	21,005	39.02%	
44	Library Salaries	464,716	505,026	40,310	8.67%	
45	Library Expense	135,452	166,000	30,548	22.55%	
46	Beach & Recreation Salary	437,580	450,089	12,509	2.86%	
47	Beach & Recreation Expense	100,500	110,875	10,375	10.32%	

**TOWN OF EASTHAM**  
**FY 25 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 24 FINAL BUDGET	FY 25 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
48	Veterans Service Expense & Benefits	64,469	66,000	1,531	2.37%	
49	Human Service Contracts	663,350	663,350	-	0.00%	
<b>Subtotal Community Services</b>		<b>\$ 2,200,795</b>	<b>\$ 2,330,991</b>	<b>\$ 130,196</b>	<b>5.92%</b>	
<b>Unallocated Expenditures</b>						
50	Energy & Fuels Expense	402,150	442,150	40,000		
51	General Liability Insurance	527,281	563,677	36,396		
52	Employee Pension	2,224,296	2,358,728	134,432		
53	Employee Insurance	3,455,727	3,578,152	122,425		
54	Employment Costs Expenses	92,000	112,000	20,000		
<b>Subtotal Unallocated Expenditures</b>		<b>\$ 6,701,454</b>	<b>\$ 7,054,708</b>	<b>\$ 353,254</b>	<b>5.27%</b>	
<b>Debt Service</b>						
55	Exempt Debt - Debt Service	5,917,331	8,199,396	2,282,065		
56	Non-Exempt Debt - Debt Service	255,000	385,741	130,741		
57	Borrowing Costs & Charges	22,500	55,000	32,500		
58	Capital Lease Payments	312,417	233,186	(79,231)		
<b>Subtotal Debt Service</b>		<b>\$ 6,507,248</b>	<b>\$ 8,873,323</b>	<b>\$ 2,366,075</b>	<b>36.36%</b>	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 38,665,322</b>	<b>\$ 42,896,573</b>	<b>\$ 4,231,251</b>	<b>10.94%</b>	
Town Salary		11,085,493	11,498,033	412,540	3.72%	
Town Expense		10,263,110	10,820,452	557,342	5.43%	
Educational Services, Less Debt Service		9,758,676	10,062,288	303,612	3.11%	
Debt Service - Town		6,507,248	8,873,323	2,366,075	36.36%	
Debt Service - Schools		1,050,795	1,642,476	591,681	56.31%	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 38,665,322</b>	<b>\$ 42,896,573</b>	<b>\$ 4,231,251</b>	<b>10.94%</b>	
Increase excluding debt					4.09%	



## Budget Changes & Adjustments Worksheet

Budget Line Item	FY 2023 Budget	FY 2024 Budget	Dept. Submission		Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2025 Budget	Notes
			FY 2025 Budget							
Elected Officials Salary	13,000.00	13,000.00	13,000.00	-				13,000.00		
Reserve Fund	200,000.00	200,000.00	200,000.00	-				200,000.00		
<b>Town Administration Salaries</b>	<b>368,360.00</b>	<b>381,108.00</b>	<b>395,320.00</b>	<b>14,212.00</b>				<b>395,320.00</b>		
						TA Anticipated Contractual increase	15,720			Staff turnover, replace position @ lower rate
						Staff Contractual increases	(4,008)			
						Incr. in Temp Salaries due to incr. wages	2,500			
							14,212			
Town Administration Expense	61,150.00	62,650.00	62,650.00	-				62,650.00		
Legal Services	85,000.00	95,000.00	95,000.00	-				95,000.00		
Central Purchasing Supply & Service	132,575.00	139,471.00	140,371.00	900.00	General Code cost increase	900		140,371.00		
<b>Municipal Finance Salaries</b>	<b>1,282,646.00</b>	<b>1,387,653.00</b>	<b>1,456,410.00</b>	<b>68,757.00</b>				<b>1,456,410.00</b>		
						Contractual wage increases	56,077			Avg 4% incr. (2.5% Step, 2% COLA - some @ top step, plus some on OMP)
						Incr. hours of Asst. T/C 35-40 p/w	10,680			Contractual - part of hire agreement
						Incr. utilization of IT intern program @ CCT	2,000			
							68,757			
Municipal Finance Expense		12,000.00	12,000.00	-				12,000.00		
Town Accountant Expense	48,030.00	36,030.00	38,480.00	2,450.00	Anticipated incr. in audit fees and conf. costs	2,450		38,480.00		
Treasurer/Collector Expense	43,875.00	53,075.00	64,425.00	11,350.00				64,425.00		
						Tax title costs incr. due to incr work & atty fee	10,000			Need if want to stay on top of work and execute foreclosures
						Incr. in conference costs	350			
						Anticipated Payroll service fees increase 16k - 17k	1,000			Added time and attendance module
							11,350			
<b>Assessor Expense</b>	<b>71,760.00</b>	<b>71,760.00</b>	<b>79,540.00</b>	<b>7,780.00</b>				<b>79,540.00</b>		
						Addition of Near Map subscription/service to dept.	6,500			
						Incr in supplies and staff development	380			
						Incr. in contract assist to base level	900			
							7,780			
<b>IT Expense</b>	<b>244,046.00</b>	<b>278,400.00</b>	<b>310,570.00</b>	<b>32,170.00</b>				<b>310,570.00</b>		
						Anticipate incr. in vendor licensing costs	16,000			Provided by vendors, mostly 3-5% increases, plus incr. staff licenses/utilization
						Operational costs	16,170			Improved subscription management, and obtained better pricing for O365; Added backup service for O365 and some addl. licenses
							32,170			
Media Operations Expense	18,750.00	28,750.00	28,750.00	-				28,750.00		
Town Clerk Salary	178,179.00	184,650.00	184,398.00	(252.00)				184,398.00		
Town Clerk & Elections Expense	12,900.00	12,900.00	18,820.00	5,920.00				18,820.00		
						Add use of election tabulators x 3 elections	4,500			New Clerk, New Asst. Clerk - both should attend annual conferences and training
						Incr. due to cost of ballots and supplies	3,200			
						Incr. conference costs to attend training x2	1,320			
						Reduce cost of CHS	(3,100)			
							5,920			
<b>Community Development Salary</b>	<b>673,837.00</b>	<b>578,197.00</b>	<b>596,102.00</b>	<b>17,905.00</b>				<b>596,102.00</b>		
						Staff contractual wage increases	19,070			
						Incr. due to CPC position to FT	16,061			
						Incr. in costs related to Alternate call-outs	5,500			
						Decr. due to position re-org	(22,726)			
							17,905			
<b>Community Development Expense</b>	<b>7,495.00</b>	<b>19,144.00</b>	<b>19,344.00</b>	<b>200.00</b>				<b>19,344.00</b>		
						Addl costs for Housing division	2,200			
						Decr. communication/printing costs, incr. legal ads	(2,000)			
							200			
Building Inspection Expense	7,255.00	6,650.00	5,550.00	(1,100.00)	Decr. for vehicle maint moved to A&F	(1,100)		5,550.00		
<b>Police Salary</b>	<b>1,983,582.00</b>	<b>2,122,323.00</b>	<b>2,203,517.00</b>	<b>81,194.00</b>				<b>2,203,517.00</b>		
						Contractual wage increases	43,751			
						Incr. hours of Admin PT to FT	27,943			
						Incr. seasonal due to rate & time	4,500			
						Incr. in OT	5,000			
							81,194			
<b>Police Expense</b>	<b>134,565.00</b>	<b>144,455.00</b>	<b>170,765.00</b>	<b>26,310.00</b>				<b>170,765.00</b>		
						Incr for vehicle R&M				New contractual amount
						Incr. fee for IMC & DTS & Misc.	2,970			
						Increase in cell phone costs	840			
						Contractual Increase in Uniform costs	17,000			

Budget Line Item	FY 2023 Budget	FY 2024 Budget	Dept. Submission		Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2025 Budget	Notes
			FY 2025 Budget							
						Increase in various dues	1,900			
						Increase in training frequency & cost	3,600			
							26,310			
Animal Control Expense	37,750.00	37,750.00			(37,750.00)	Now under Natural Resources	(37,750)		-	
Emergency Management Expense	10,000.00	10,000.00	10,000.00		-				10,000.00	
Fire Salary	2,780,571.00	2,906,200.00	3,008,227.00		102,027.00				3,008,227.00	
						Contractual wage increases	97,027			
						Increase in OT budget	5,000			
							102,027			
Fire Expense	219,835.00	223,935.00	244,485.00		20,550.00				244,485.00	
						Incr. in software licensing	1,000			
						Incr in communication costs (tablets cell connections)	3,600			
						Incr due to adding pediatric case mgmt	2,300			
						Incr. in hose testing costs	600			
						Incr. in supply/uniform costs	3,250			
						Incr. in new hire training costs	9,800			
							20,550			
Dispatching Salary	417,111.00	435,492.00	455,106.00		19,614.00				455,106.00	
						Contractual wage adjustments	11,614			
						Incr. in temp hours	3,000			
						Incr. in OT	5,000			
							19,614			
Dispatching Expense	5,300.00	6,800.00	6,800.00		-				6,800.00	
							-			
Eastham Elemenatry School	3,781,881.00	4,003,466.00	4,123,570.00		120,104.00				4,123,570.00	3% placeholder incr. .5% chg. is 21k
Nauset Assessment	5,251,592.00	6,169,524.00	6,880,425.00		710,901.00				6,880,425.00	3% placeholder incr. & incr. in debt .5% chg. is 35k
Cape Cod Tech Assessment	532,853.00	636,481.00	700,769.00		64,288.00				700,769.00	3% placeholder & incr. in debt .5% chg. is 3.5k
Public Works Salaries	1,350,039.00	1,471,834.00	1,496,446.00		24,612.00				1,496,446.00	
						Contractual wage adjustments and position changes	24,612			
							24,612			
General Maintenance Expense	166,200.00	171,200.00	173,800.00		2,600.00				173,800.00	
						Incr. in uniform costs per contract	2,600			
							2,600			
Municipal Building Expense	87,000.00	94,900.00	104,600.00		9,700.00				104,600.00	
						Incr. R&M due to incr. pricing/utilization	5,400			
						Incr. vendor svc. costs due to incr. pricing	4,300			
							9,700			
Snow & Ice Expense	84,000.00	84,000.00	84,000.00		-				84,000.00	
Street Lighting Expense	8,000.00	8,000.00	8,000.00		-				8,000.00	
Waste Collection Expense	559,730.00	622,030.00	674,530.00		52,500.00				674,530.00	
						Increase in transport & tipping fees	30,000			Disposal costs expected to incr. 32% w/ new SEMASS contract
						Increase in Hazardous HHW event	8,000			
						Incr in Haz Wst, demo hauling costs	14,500			
							52,500			
Tree Warden Expense	7,700.00	7,700.00	7,700.00		-				7,700.00	
Natural Resources Expense	36,005.00	38,550.00	45,600.00		7,050.00				45,600.00	
						Incr for ACO supplies, now in NR budget	5,000			
						Incr. in Uniform costs per contract	600			
						Incr (add) buoy equipment	1,200			
						Greenhead control district assessment	250			
							7,050			
Health & Environment Salaries	261,474.00	421,847.00	439,583.00		17,736.00				439,583.00	
						Contractual wage adjustments	16,736			
						Incr public health nurse prg.	1,000			
							17,736			
Health & Environment Expense	77,000.00	78,900.00	78,900.00		-				78,900.00	
Council on Aging Salaries	260,662.00	280,893.00	294,810.00		13,917.00				294,810.00	
						Contractual wage adjustments	13,917			
							13,917			
Council on Aging Expense	37,700.00	53,835.00	74,840.00		21,005.00				74,840.00	
						Incr. in vehicle R&M	600			
						Incr. in program support	3,000			

Budget Line Item	FY 2023 Budget	FY 2024 Budget	Dept. Submission FY 2025 Budget	Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2025 Budget	Notes
					Incr. in MySeniorCtr license cost	1,200			Now cloud based
					Incr. in costs for Food Program	7,755			
					Incr. in supplies (primarily bldg maint)	4,700			Incl. specialty landscape contract
					Incr. in Newsletter production costs	3,750			Increased cost, increased distribution
						21,005			
Library Salaries	440,387.00	464,716.00	505,026.00	40,310.00			-	505,026.00	
					Contractual wage adjustments	20,310			
					Increase in PT hours	20,000			
						40,310			
Library Expense	127,370.00	135,452.00	166,000.00	30,548.00			-	166,000.00	
					Incr. in bldg maintenance	3,600			Add window & gutter cleaning contract
					Increase in software license fees	6,948			Incl. \$5.5k for public computer software previously paid by Friends
					Increase in circulating materials costs	20,000			
						30,548			
Beach & Recreation Salaries	408,392.00	437,580.00	450,089.00	12,509.00			-	450,089.00	
					Contractual wage adjustments	11,188			
					Seasonal staff incr - due to min. wage & hour adj.)	1,321			
						12,509			
Beach & Recreation Expense	90,200.00	100,500.00	110,875.00	10,375.00			-	110,875.00	
					Increase R&M costs	500			
					Incr. in porta-potty svc contract	10,500			
					Re-allocate and reduce P&T expenses	(2,700)			
					Incr. in various supply categories	500			
					Incr. in dues/memberships	75			
					Increase in printing costs	1,500			
						10,375			
Veteran Services Expense	63,756.00	64,469.00	66,000.00	1,531.00			-	66,000.00	
					Expected incr. in Vets District assessment	1,531			
						1,531			
Human Service Contracts	663,350.00	663,350.00	663,350.00	-			-	663,350.00	
Energy & Fuels Expense	382,150.00	402,150.00	442,150.00	40,000.00			-	442,150.00	
					Incr. due to expected rate	40,000			50% supply rate increase, which is applicable to approx 1/2 of our bill for a net increase of 30%
						40,000			
General Liability Insurance	493,424.00	527,281.00	563,677.00	36,396.00			-	563,677.00	
					Anticipated 7.5% increase	36,396			Per Broker LT trend is 10-15%. tbd March - budgeted 7.5%, could increase deductibles
						36,396			
Employee Pension	2,093,369.00	2,224,296.00	2,358,728.00	134,432.00			-	2,358,728.00	
					Anticipated increase	134,432			Actuarial reports indicate 6% trend - assessment usually known in Jan.
						134,432			
Employee Insurance	3,161,116.00	3,455,727.00	3,578,152.00	122,425.00			-	3,578,152.00	
					Increase in ee health ins. @ 3.5% premium inc.	113,425			Premium trend is 10% -s/b adding addl for addl utilization/ee
					Increase in medicare contribution	9,000			
						122,425			
Employment Costs Expenses	69,500.00	92,000.00	112,000.00	20,000.00			-	112,000.00	
					Incr. in salary adjustment account	10,000			Reduction will likely result in insufficient \$ pending forgone salary
					Incr. in new hire physical/testing costs	10,000			Cannot reduce -already spending at this level, expected to increase
						20,000			
Exempt Debt	5,101,244.00	5,907,331.00	8,199,396.00	2,292,065.00			-	8,199,396.00	
					Decr. for ST interest & required BAN paydown.	(75,650)			Cannot change - legally obligated, scheduled debt service
					Incr. in debt service on existing debt	368,408			Cannot change - legally obligated, scheduled debt service
					Incr. for debt service on newly issued Debt	1,999,307			Cannot change - legally obligated, scheduled debt service
						2,292,065			
Non-Exempt Debt	255,000.00	265,000.00	385,741.00	120,741.00			-	385,741.00	
					Incr. in debt service on existing debt	120,741			TCP & Beach plum were ST, now LT
						120,741			
Borrowing Costs	22,500.00	22,500.00	55,000.00	32,500.00			-	55,000.00	
					Need to provide for issuance costs	32,500			
						32,500			
Capital Lease Payments	312,417.00	312,417.00	233,186.00	(79,231.00)			-	233,186.00	
					Decr. drop off of lease pymt	(79,231)			
						(79,231)			
<b>TOTALS</b>		<b>38,665,322.00</b>	<b>42,896,573.00</b>	<b>4,231,251.00</b>		<b>4,231,251</b>	<b>-</b>	<b>42,896,573</b>	

<u>Budget Line Item</u>	<u>FY 2023 Budget</u>	<u>FY 2024 Budget</u>	<u>Dept. Submission FY 2025 Budget</u>	<u>Change</u>	<u>Reasons for Change</u>
			Current base wages	309,857.00	
			Wages for addl. Positions or increased hours	87,684.00	
			Wages for addl. OT	15,000	
			Expenses	265,985.00	
			Reserve Fund	-	
			New programs	14,500	
			EES	120,104.00	
			School Assess.	775,189.00	
			EE Benefits	276,857.00	
			Debt	2,366,075.00	
				<u>4,231,251.00</u>	
				-	

<u>Explanation of Chg.</u>	<u>Admin. Adjustments</u>	<u>Admin. FY 2025 Budget</u>	<u>Notes</u>
-	Cross Foot	42,896,573	
	Variance	-	



Graphs

# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2025 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>	<u>FY 25</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	24,107,335	25,517,147	27,176,909
Amended new growth		59							6,715	
2.5% increase	436,890	471,572	486,740	502,527	527,868	544,047	584,587	602,683	638,097	679,423
Current year new growth	100,344	135,158	144,737	145,119	119,330	187,001	139,274	307,129	304,951	185,000
New growth adjustment										
Current year override	850,000	-		366,000	-	890,500	-	500,000	710,000	-
<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>25,517,147</b>	<b>27,176,909</b>	<b>28,041,332</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	5,470,248	7,384,396
School debt exclusions						273,207	302,161	253,880	1,050,795	1,642,476
Capital exclusions							-	-		
Cape Cod Commission	118,646	121,612	122,739	125,807	122,159	125,214	129,115	132,267	133,277	136,609
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>30,731,909</b>	<b>33,831,229</b>	<b>37,204,813</b>
Levy per calculation	20,277,997	21,984,418	23,725,433	24,309,988	26,500,139	28,366,748	29,174,589	30,692,167	33,586,423	37,204,787
<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>27,065</b>	<b>39,742</b>	<b>244,806</b>	<b>26</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	4,791,215,880	5,078,688,833
Tax Rate	7.44	7.90	8.35	8.25	8.72	9.18	8.58	7.24	7.01	7.33
Average Single Family Residence Value	457,583	467,642	477,628	495,268	511,743	521,408	573,468	717,214	809,842	866,531
Average tax burden	3,404	3,694	3,988	4,086	4,462	4,787	4,920	5,193	5,677	6,348
\$ increase from prior year					376	324	134	272	484	671
% increase from prior year					9.21%	7.26%	2.80%	5.53%	9.33%	11.82%
Median SFR Value							493,400	625,600	704,800	747,088
Median tax burden							4,233	4,529	4,941	5,473
\$ increase from prior year								296	411	532
% increase from prior year								6.99%	9.08%	10.77%

**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 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Motor Vehicle Excise	881,668	894,619	854,624	950,415	978,663	845,000	1,017,489	964,000	965,000
Meals excise	-	100,514	127,986	111,874	142,430	120,000	149,221	125,000	125,000
Room excise	268,857	293,672	227,325	141,239	399,152	205,000	596,741	350,000	425,000
Short-term rental excise			387,068	937,726	1,101,617	327,100	1,534,015	327,100	1,160,000
Other excise: Boat	8,213	8,284	7,796	8,904	7,425	7,000	5,067	5,000	5,000
Other excise: Cannabis			-		223,598	200,000	233,686	200,000	200,000
Penalties and interest on taxes	93,297	106,949	132,734	110,857	126,550	90,000	87,347	87,000	87,000
Payments in Lieu of taxes	8,618	8,796	9,136	6,685	9,527	5,000	7,338	5,000	5,000
Charges for service - water									
Charges for service - sewer									
Charges for service - solid waste fees	785,128	791,370	894,223	964,875	981,589	700,000	1,083,699	725,000	840,000
Other charges for service	14,574	14,191	25,219	14,457	13,948	10,000	21,247	12,000	12,000
Fees	557,506	573,157	580,244	473,872	471,013	400,000	491,683	410,000	425,000
a. Cannabis Impact Fee					275,981	-	136,112		
b. Community Impact Fee ST Rentals									
Rentals	80,172	81,622	95,901	88,625	80,686	60,000	83,991	70,000	272,100
Departmental revenue - schools									
Departmental revenue - libraries									
Departmental revenue - cemeteries									
Departmental revenue - recreation	480,128	481,567	497,111	627,523	616,661	500,000	664,550	525,000	545,000
Other departmental revenue									
Licenses and permits	616,351	670,597	524,262	652,767	637,418	550,000	629,211	550,000	560,000
Special assessments									
Fines and forfeits	34,618	30,696	26,350	57,739	36,376	25,000	37,604	30,000	30,000
Investment income	40,250	97,907	102,492	22,774	6,598	5,000	245,269	5,000	50,000
Medicaid reimbursement	35,005	44,692	17,316	28,351	48,926	15,000	24,207	20,000	20,000
Miscellaneous recurring									
Miscellaneous non-recurring						262,629		437,083	
<b>Total general fund local receipts</b>	<b>3,904,385</b>	<b>4,198,633</b>	<b>4,509,787</b>	<b>5,198,683</b>	<b>6,158,158</b>	<b>4,326,729</b>	<b>7,048,477</b>	<b>4,847,183</b>	<b>5,726,100</b>
				4,260,957		3,999,629			
Water rates and charges	178,511	251,904	313,864	450,000	520,000	499,391	604,740	525,000	600,000
<b>Grand total local receipts</b>	<b>4,082,896</b>	<b>4,450,537</b>	<b>4,823,651</b>	<b>5,648,683</b>	<b>6,678,158</b>	<b>4,826,120</b>	<b>7,653,217</b>	<b>5,372,183</b>	<b>6,326,100</b>

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

	<b>FY 19 Budget</b>	<b>FY 20 Budget</b>	<b>FY 21 Budget</b>	<b>FY 22 Budget</b>	<b>FY 23 Budget</b>	<b>FY 24 Budget</b>	<b>FY 25 Budget</b>
Govt. Media Receipts - operating	90,000.00	115,000.00	105,000.00	115,000.00	120,000.00	125,000.00	115,000.00
Govt. Media Receipts - capital			8,500.00	20,000.00	35,000.00	10,000.00	
Ambulance Receipts - Salaries	270,000.00	450,000.00	520,000.00	535,000.00	535,000.00	550,000.00	575,000.00
Ambulance Receipts - capital	205,000.00	50,000.00	105,000.00	15,000.00	15,000.00	143,000.00	215,000.00
Ambulance Receipts - lease repymts.				233,186.00	233,186.00	233,186.00	353,186.00
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		9,114.05	
CPA Funding of 1/2 of Affordable Hsg. Position							
Affordable Housing		25,151.22		18,000.00	40,000.00	40,000.00	40,000.00
DHCD		20,303.97					
CCEDC		10,132.00					
Bracket Sidewalks		15,000.00					
CCC Regional		6,445.76					
Chapter 90		1,088.99					
Affordable Housing		200,500.00					
<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>1,133,200.05</b>	<b>1,321,086.00</b>

**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>FY 25</u>
<b><u>Estimated Receipts</u></b>								
<b><u>Education Distributions and Reimbursements</u></b>								
Chapter 70	354,681	359,871	364,971	376,578	406,076	474,210	506,837	519,508
School Transportation							-	-
Charter Tuition Reimbursements							-	-
Smart Growth School Reimbursements							-	-
<b><u>Offset Items - Reserve for Direct Expenditure:</u></b>								
School Lunch							-	-
School Choice Receiving Tuition	5,000						-	-
							-	-
<b><u>General Govt. Distributions and Reimbursements</u></b>								
Unrestricted General Government Aid	148,834	154,043	158,202	158,202	163,739	172,581	178,103	182,556
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	21,921	22,469
Exemptions: VSB	35,454	33,227	23,102	27,883	32,754	34,184	31,056	31,832
State Owned Land	1,133	1,819	1,900	1,887	2,163	2,777	3,150	3,229
<b><u>Offset Items - Reserve for Direct Expenditure</u></b>								
Public Libraries	4,837	5,847	7,089	7,089	8,726	12,020	13,284	13,616
<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>754,351</b>	<b>773,210</b>
<b><u>Estimated Charges</u></b>								
County Tax	237,220	243,151	217,681	242,003	249,549	255,782	257,586	264,026
Retired Employees Health Insurance	158,172	215,070	186,113	155,788	170,752	215,378	265,821	318,985
Mosquito Control Projects	80,616	84,043	84,430	91,468	94,193	96,580	94,990	97,365
Air Pollution Districts	3,770	3,858	3,658	3,728	3,713	3,941	4,040	4,141
RMV Non-renewal surcharge	4,700	4,700	2,540	3,680	3,680	3,420	2,780	2,850
Regional Transit Authority	50,007	51,257	52,538	53,851	55,197	56,577	57,991	59,441
Special Education Charge						-	-	-
STRAP Repayments						-	-	-
School Choice Sending Tuition	88,481	35,000	53,550	112,530	111,425	136,449	162,285	175,000
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>845,493</b>	<b>921,807</b>

# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2025 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)
- Health & Environment Department
- Community Services (includes 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)

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



ELECTED & GENERAL BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**ELECTED & GENERAL BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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	148,685	85,000	65,059	99,581
<b>EXPENSE SUB TOTAL</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 148,685</b>	<b>\$ 85,000</b>	<b>\$ 65,059</b>	<b>\$ 99,581</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 213,000</b>	<b>\$ 213,000</b>	<b>\$ 113,000</b>	<b>\$ 161,685</b>	<b>\$ 98,000</b>	<b>\$ 78,059</b>	<b>\$ 112,581</b>

**FISCAL YEAR 2025 OPERATING BUDGET  
ELECTED & GENERAL BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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	148,685	85,000	65,059	99,581
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 148,685</b>	<b>\$ 85,000</b>	<b>\$ 65,059</b>	<b>\$ 99,581</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 213,000</b>	<b>\$ 213,000</b>	<b>\$ 113,000</b>	<b>\$ 161,685</b>	<b>\$ 98,000</b>	<b>\$ 78,059</b>	<b>\$ 112,581</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

ELECTED & GENERAL BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET  
ELECTED & GENERAL BUDGET**

Salary Expense Detail

	FY 2024 Budgeted			FY 2025 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			500
Select Board Members (5 @ \$2,500 each)			12,500			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 2025 OPERATING BUDGET  
ELECTED & GENERAL BUDGET**

Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>						
011992	530000	<i>Professional and technical</i>						
	<b>534000</b>	<b>COMMUNICATION</b>						
011232	534000	<i>Communication - cell phone stipends</i>						
	<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>						
011232	571000	<i>Travel</i>						
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
011232	573000	<i>Dues &amp; Memberships</i>						
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>200,000</b>	<b>200,000</b>	<b>100,000</b>	<b>148,685</b>	<b>85,000</b>	<b>65,059</b>
011322	578200	<i>Finance Committee Reserve Fund</i>	200,000	200,000	100,000	148,685	85,000	65,059
	<b>TOTAL OPERATING BUDGET</b>		<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ 148,685</b>	<b>\$ 85,000</b>	<b>\$ 65,059</b>

**DEPARTMENT COMMENTS**

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



TOWN ADMINISTRATION BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	382,820	371,108	358,360	402,571	339,357	306,608	349,512
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)	12,500	10,000	10,000	260	1,350	208	606
OVERTIME							
<b>SALARY SUB TOTAL</b>	<b>\$ 395,320</b>	<b>\$ 381,108</b>	<b>\$ 368,360</b>	<b>\$ 402,831</b>	<b>\$ 340,707</b>	<b>\$ 306,816</b>	<b>\$ 350,118</b>
TOWN ADMINISTRATION EXPENSE	62,650	62,650	61,150	64,416	44,762	35,726	48,301
LEGAL SERVICES	95,000	95,000	85,000	63,175	73,991	70,172	69,113
CENTRAL PURCHASING SUPPLY & SERVICE	140,371	139,471	132,575	134,712	113,513	146,912	131,712
<b>EXPENSE SUB TOTAL</b>	<b>\$ 298,021</b>	<b>\$ 297,121</b>	<b>\$ 278,725</b>	<b>\$ 262,303</b>	<b>\$ 232,266</b>	<b>\$ 252,810</b>	<b>\$ 249,126</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 693,340</b>	<b>\$ 678,229</b>	<b>\$ 647,085</b>	<b>\$ 665,134</b>	<b>\$ 572,973</b>	<b>\$ 559,626</b>	<b>\$ 599,244</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	382,820	371,108	358,360	402,571	339,357	306,608	349,512
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)	12,500	10,000	10,000	260	1,350	208	606
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 395,320</b>	<b>\$ 381,108</b>	<b>\$ 368,360</b>	<b>\$ 402,831</b>	<b>\$ 340,707</b>	<b>\$ 306,816</b>	<b>\$ 350,118</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	500	500	400	89	597	532	406
527000	RENTALS & LEASES	24,796	24,796	20,800	30,111	18,561	20,992	23,221
530000	PROFESSIONAL & TECHNICAL	135,000	135,000	125,000	108,483	108,632	98,181	105,099
534000	COMMUNICATION	91,675	90,775	87,975	83,418	76,120	101,841	87,126
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	24,000	24,000	24,000	21,094	18,235	23,925	21,085
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	17,100	17,100	15,600	15,143	6,173	3,570	8,295
573000	DUES & MEMBERSHIPS	4,950	4,950	4,950	3,965	3,948	3,769	3,894
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 298,021</b>	<b>\$ 297,121</b>	<b>\$ 278,725</b>	<b>\$ 262,303</b>	<b>\$ 232,266</b>	<b>\$ 252,810</b>	<b>\$ 249,126</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 693,340</b>	<b>\$ 678,229</b>	<b>\$ 647,085</b>	<b>\$ 665,134</b>	<b>\$ 572,973</b>	<b>\$ 559,626</b>	<b>\$ 599,244</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

TOWN ADMINISTRATION BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
TOWN ADMINISTRATOR	JACQUELINE BEEBE	1.00	189,280	JACQUELINE BEEBE	1.00	205,000
PROJECTS & PROCUREMENT DIRECTOR	SHANA BROGAN	0.88	99,387	SHANA BROGAN	0.88	103,860
EXECUTIVE ASSISTANT	LAURA GILLESPIE-LEE	1.00	82,441	KAYLA URQUHART	1.00	73,960
Subtotal Full-Time Salaries		2.88	371,108		2.88	382,820
<b>Part-Time Salaries</b>						
None						
Subtotal Part-Time Salaries			-			-
<b>Temporary/Seasonal Salaries</b>						
Temporary Departmental Assistance	VARIOUS		10,000	VARIOUS		12,500
Subtotal Temporary Salaries			10,000			12,500
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>2.88</b>	<b>\$ 381,108</b>		<b>2.88</b>	<b>\$ 395,320</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

				BUDGETS			ACTUALS		
				Town Administration Expense Detail					
ORG	OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>40,000</b>	<b>45,308</b>	<b>34,641</b>	<b>28,009</b>	
011992	530000	Professional and technical	40,000	40,000	40,000	45,308	34,641	28,009	
		Town-wide professional development	9,000	9,000	9,000				
		Consulting Support, Admin, Spec. Proj.	31,000	31,000	31,000				
	<b>534000</b>	<b>COMMUNICATION</b>	<b>600</b>	<b>600</b>	<b>600</b>			<b>378</b>	
011232	534000	Communication - cell phone stipends	600	600	600			378	
	<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>17,100</b>	<b>15,600</b>	<b>15,143</b>	<b>6,173</b>	<b>3,570</b>	
011232	571000	Travel	17,100	17,100	15,600	15,143	6,173	3,570	
		TA Travel stipend - \$425 p/m per contract	5,100	5,100	5,100				
		Reg. Workshops	1,500	1,500	1,000				
		MMA Annual Conference	8,000	8,000	7,500				
		ICMA/other conference	2,000	2,000	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>4,950</b>	<b>3,965</b>	<b>3,948</b>	<b>3,769</b>	
011232	573000	Dues & Memberships	4,950	4,950	4,950	3,965	3,948	3,769	
		Mass Municipal Assoc. annual dues	2,300	2,300	2,300				
		ICMA annual dues	1,500	1,500	1,500				
		Cape Cod Selectmen's Assoc. dues	450	450	450				
		M Municipal Mgr Assoc. dues	300	300	300				
		MMA Moderator Assoc. dues	200	200	200				
		MMA Finance Committee dues	200	200	200				
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>							
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 62,650</b>	<b>\$ 62,650</b>	<b>\$ 61,150</b>	<b>\$ 64,416</b>	<b>\$ 44,762</b>	<b>\$ 35,726</b>	

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

Town Administration Expense Detail

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				BUDGETS			ACTUALS		
ORG	OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	

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**DEPARTMENT COMMENTS**

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**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

Legal Services Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	95,000	95,000	85,000	63,175	73,991	70,172
011512	531000	Contracted legal services	95,000	95,000	85,000	63,175	73,991	70,172
	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>\$ 95,000</b>	<b>\$ 85,000</b>	<b>\$ 63,175</b>	<b>\$ 73,991</b>	<b>\$ 70,172</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

Central Purchasing Supply & Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>500</b>	<b>500</b>	<b>400</b>	<b>89</b>	<b>597</b>	<b>532</b>
011592	524000	Repairs & maintenance - Mail machine maintenance	500	500	400	89	597	532
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>	<b>24,796</b>	<b>24,796</b>	<b>20,800</b>	<b>30,111</b>	<b>18,561</b>	<b>20,992</b>
011592	52700	Rentals & leases	24,796	24,796	20,800	30,111	18,561	20,992
		Town Hall copier (3 yr. lease beginning 9/22)	3,811	3,811	12,500			
		Bldg. Dept. copier (3 yr. lease beginning 9/22)	2,363	2,363				
		Fire Dept. copier (3 yr. lease beginning 9/22)	2,284	2,284	2,400			
		Police Dept. copier (3 yr. lease beginning 9/22)	1,577	1,577	2,400			
		Recreation Dept copier (3 yr. lease beginning 9/22)	2,289	2,289				
		DPW copier (3 yr. lease beginning 9/22)	2,363	2,363				
		COA copier (3 yr. lease beginning 9/22)	1,500	1,500				
		DNR Copier (3 yr. lease beginning 9/22)	1,108	1,108				
		Copier Lease service contract (per copy price b/w .0056, color .027)	4,000	4,000				
		Town Clerk printer						
		Treasurer printer						
		Postage meter lease	3,500	3,500	3,500			
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>						
	<b>534000</b>	<b>COMMUNICATION</b>	<b>91,075</b>	<b>90,175</b>	<b>87,375</b>	<b>83,418</b>	<b>76,120</b>	<b>101,463</b>
		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						
011592	534200		33,750	33,750	33,750	35,132	28,049	36,970
011592	534600	Printing	57,325	56,425	53,625	48,286	48,071	64,493
		Committee, on request printing	1,000	1,000	700			
		Legal ads for jobs, hearings, etc.	4,500	4,500	4,500			
		Town Meeting Warrants	3,000	3,000	3,000			
		General Code updates to bylaws/charter	5,400	4,500	4,500			
		Annual Reports	4,900	4,900	4,900			
		Newspaper Warrant Ad	25	25	25			
		Sound System	3,000	3,000	2,500			

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN ADMINISTRATION BUDGET**

Central Purchasing Supply & Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
		<i>Hearing Impaired Inc.</i>	1,000	1,000	1,000			
		<i>Chair Rental</i>	4,000	4,000	4,000			
		<i>Electronic Voting</i>	30,000	30,000	28,000			
		<i>High Schol Custodial Staff</i>	500	500	500			
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>21,094</b>	<b>18,235</b>	<b>23,925</b>
011592	542000	<i>Office Supplies - clerical supplies, stationary, envelopes, copy paper</i>	24,000	24,000	24,000	21,094	18,235	23,925
	<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>\$ 140,371</b>	<b>\$ 139,471</b>	<b>\$ 132,575</b>	<b>\$ 134,712</b>	<b>\$ 113,513</b>	<b>\$ 146,912</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 2025 OPERATING BUDGET



MUNICIPAL ADMINISTRATION & FINANCE BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	1,297,311	1,236,378	1,196,377	1,095,007	938,409	890,576	974,664
SALARIES (PART-TIME)	137,099	131,275	71,235	26,638	14,330	16,119	19,029
SALARIES (TEMPORARY)	22,000	20,000	15,034				
OVERTIME							
<b>SALARY SUB TOTAL</b>	<b>\$ 1,456,410</b>	<b>\$ 1,387,653</b>	<b>\$ 1,282,646</b>	<b>\$ 1,121,645</b>	<b>\$ 952,739</b>	<b>\$ 906,695</b>	<b>\$ 993,693</b>
Administration & Finance Expense	12,000	12,000					
Town Accountant Expense	38,480	36,030	48,030	38,917	39,696	40,314	39,642
Treasurer/Collector Expense	64,425	53,075	43,875	37,560	48,142	37,465	41,056
Assessors Expense	79,540	71,760	71,760	69,422	40,959	50,857	53,746
IT Expense	310,570	278,400	244,046	231,449	238,454	179,344	216,416
Media Operations Expense	28,750	28,750	18,750				
<b>EXPENSE SUB TOTAL</b>	<b>\$ 533,765</b>	<b>\$ 480,015</b>	<b>\$ 426,461</b>	<b>\$ 377,348</b>	<b>\$ 367,251</b>	<b>\$ 307,980</b>	<b>\$ 270,162</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 1,990,175</b>	<b>\$ 1,867,668</b>	<b>\$ 1,709,107</b>	<b>\$ 1,498,993</b>	<b>\$ 1,319,990</b>	<b>\$ 1,214,675</b>	<b>\$ 1,263,855</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET SUMMARY - BY ACCOUNT**

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,297,311	1,236,378	1,196,377	1,095,007	938,409	890,576	974,664
512000	SALARIES (PART-TIME)	137,099	131,275	71,235	26,638	14,330	16,119	19,029
512500	SALARIES (TEMPORARY)	22,000	20,000	15,034				
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 1,456,410</b>	<b>\$ 1,387,653</b>	<b>\$ 1,282,646</b>	<b>\$ 1,121,645</b>	<b>\$ 952,739</b>	<b>\$ 906,695</b>	<b>\$ 993,693</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	11,000	8,500	3,500	5,385	12,406	3,591	7,127
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	342,350	314,870	301,966	262,039	262,718	220,481	248,413
534000	COMMUNICATION	58,200	58,200	53,200	57,242	56,026	68,875	60,714
535000	OPERATIONAL & PROGRAM COSTS	99,070	76,400	54,750	39,556	27,470		22,342
540000	SUPPLIES	7,225	7,225	4,625	851	1,645	676	1,057
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	13,440	12,540	7,540	11,560	6,296	14,167	10,674
573000	DUES & MEMBERSHIPS	2,480	2,280	880	715	690	190	532
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 533,765</b>	<b>\$ 480,015</b>	<b>\$ 426,461</b>	<b>\$ 377,348</b>	<b>\$ 367,251</b>	<b>\$ 307,980</b>	<b>\$ 343,732</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 1,990,175</b>	<b>\$ 1,867,668</b>	<b>\$ 1,709,107</b>	<b>\$ 1,498,993</b>	<b>\$ 1,319,990</b>	<b>\$ 1,214,675</b>	<b>\$ 1,337,425</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

MUNICIPAL ADMINISTRATION & FINANCE BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	
<b>Full-Time Salaries</b>							
ASST. TOWN MANAGER/FINANCE DIR.	Finance	RICHARD BIENVENUE	1.00	166,000	RICHARD BIENVENUE	1.00	170,556
HR DIRECTOR (Formerly HR Coordinator)	Finance	LAURIE BARR	1.00	99,800	LAURIE BARR	1.00	105,000
ADMIN. ASST. (Share w/ Town Admin.)	Finance	VACANT	1.00	61,277	MIRA MILKOVA	1.00	64,034
TOWN ACCOUNTANT	Accounting	TEENA TILTON	1.00	116,028	TEENA TILTON	1.00	121,253
ASST. TOWN ACCOUNTANT	Accounting	Megan Mele	1.00	72,493	MEGAN MELE	1.00	75,754
TREASURER/COLLECTOR	Treasurer	Maya Golding	1.00	100,326	MAYA GOLDING	1.00	105,401
ASST TREAS/COLLECTOR	Treasurer	SANDRA JOHNSON	0.88	76,545	CAMERON SCOTT	1.00	87,851
PAYROLL/BENEFITS COORD	Treasurer	BRIAN LaVALLEY	1.00	72,607	BRIAN LaVALLEY	1.00	75,874
PRINCIPAL ASSESSOR	Assessing	Colleen Mercurio	1.00	102,846	COLLEEN MERCURIO	1.00	107,474
ASST. ASSESSOR/FIELD APPRAISER	Assessing	Alex Peterson	1.00	72,492	ALEXANDRA PETERSON	1.00	75,754
MEDIA SERVICES COORDINATOR	IT	Devin Baker	1.00	67,363	DEVIN BAKER	1.00	70,396
NETWORK MANAGER	IT	Sharise Nunnally	1.00	88,000	SHARISE NUNNALLY	1.00	92,501
IT APPLICATIONS MANAGER	IT	ANGELA HURWITZ	1.00	88,000	ANGELA HURWITZ	1.00	92,508
IT SUPPORT TECHNICIAN	IT	VACANT	1.00	52,601	NOLAN LAMAN	1.00	52,956
Subtotal Full-Time Salaries			13.88	1,236,378	14.00	1,297,311	
<b>Part-Time Salaries</b>							
FINANCE COORDINATOR	Finance	Rachel Nickelson	0.70	54,735	RACHEL NICKELSON	0.70	57,199
ADMINISTRATIVE ASSISTANT	Assessing	VACANT	0.48	29,230	VACANT	0.48	30,545
FINANCE TECHNICIAN	Treasurer	VACANT	0.48	30,710	VACANT	0.48	32,091
ON-CALL VIDEOGRAPHER	IT	WAYNE BURNS	0.30	16,600	WAYNE BURNS	0.30	17,263
Subtotal Part-Time Salaries			1.95	131,275	1.96	137,099	
<b>Temporary/Seasonal Salaries</b>							
IT/FINANCE INTERN(S)	IT	VARIOUS PERSONS	0.50	20,000	VARIOUS	0.40	22,000
Subtotal Temporary Salaries				20,000		22,000	
<b>Overtime</b>							
None							
Subtotal Overtime Salaries				-		-	
<b>GRAND TOTAL SALARIES</b>			<b>16.33</b>	<b>\$ 1,387,653</b>	<b>16.36</b>	<b>\$ 1,456,410</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Municipal Administration & Finance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>		<b>2,500</b>				
011332	524600	Town Hall Vehicles - R&M		2,500				
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>		<b>4,500</b>	<b>7,000</b>			
011332	530000	Professional and technical		4,500	7,000			
	<b>534000</b>	<b>COMMUNICATION</b>						
011332	534000	Communication - cell phone stipends						
011332	534400	Advertisements						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>		<b>100</b>	<b>100</b>			
				100	100			
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>		<b>4,000</b>	<b>4,000</b>			
011332	571000	Travel		2,000	2,000			
011332	573000	Mileage						
011332	578000	Staff Development		2,000	2,000			
		HR conferences - IPMA Regional/MMAHR Fall		650	650			
		MUNIS user conf./GFOA Fall/MA GFOA		750	750			
		Other staff training/development		600	600			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>		<b>900</b>	<b>900</b>			
011332	573000	Dues & Memberships		900	900			
		GFOA /MA GFOA		400	400			
		SHRM/IPMA-HR		400	400			
		CCYP		100	100			

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Municipal Administration & Finance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
574000		OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 12,000</b>	<b>\$ 12,000</b>				

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Town Accountant Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>36,000</b>	<b>34,000</b>	<b>46,000</b>	<b>31,000</b>	<b>36,300</b>	<b>39,100</b>
011352	531000	Town Audit - contract service	35,000	33,000	33,000	31,000	32,000	38,000
		Professional services	1,000	1,000	13,000		4,300	1,100
	<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>2,150</b>	<b>1,900</b>	<b>1,900</b>	<b>7,782</b>	<b>3,046</b>	<b>1,124</b>
011352	573000	Mileage	250	250	250	449		
011352	578000	Staff Development - annual accts. Conference & certification (2@950)	1,900	1,650	1,650	7,333	3,046	1,124
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>330</b>	<b>130</b>	<b>130</b>	<b>135</b>	<b>350</b>	<b>90</b>
011352	573000	Dues & Memberships - MMAAA (2@45) C&I Accts. (2@30 + 6 Meetings @ \$30)	330	130	130	135	350	90
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 38,480</b>	<b>\$ 36,030</b>	<b>\$ 48,030</b>	<b>\$ 38,917</b>	<b>\$ 39,696</b>	<b>\$ 40,314</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
MUNICIPAL ADMINISTRATION & FINANCE BUDGET

Treasurer/Collector Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>60,800</b>	<b>49,800</b>	<b>40,600</b>	<b>36,282</b>	<b>45,478</b>	<b>36,186</b>
011452	531000	Tax Title Attorney Services	30,000	20,000	12,000	17,068	20,000	16,095
011452	530000	Professional & Technical	24,200	23,200	23,200	17,229	18,933	15,759
		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	200			
		MV & Boat (8,000 @ .22)	2,000	2,000	2,000			
		Payroll Service	17,000	16,000	16,000			
		Binding of Commitment Book ( 3 @ 70)	250	250	250			
011452	530027	Bank Fees - lockbox	6,600	6,600	5,400	1,985	6,545	4,332
	<b>534000</b>	<b>COMMUNICATION</b>	<b>200</b>	<b>200</b>	<b>200</b>		<b>188</b>	<b>106</b>
011452	534400	Legal Advertisements (Tax Title Notices)	200	200	200		188	106
	<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>
011452	542000	Office Supplies - Time cards, W2's/1099's, envelopes,misc.	1,025	1,025	1,025		1,200	676
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>2,250</b>	<b>1,900</b>	<b>1,900</b>	<b>1,178</b>	<b>1,136</b>	<b>397</b>
011452	571000	Travel - mileage for banking, meetings, MCTA training	1,750	1,400	1,400	1,178	1,041	357
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>150</b>	<b>100</b>	<b>140</b>	<b>100</b>
011452	573000	MCTA \$50*2+C&I \$15*2	150	150	150	100	140	100
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>DEPARTMENT CC TOTAL OPERATING BUDGET</b>			<b>\$ 64,425</b>	<b>\$ 53,075</b>	<b>\$ 43,875</b>	<b>\$ 37,560</b>	<b>\$ 48,142</b>	<b>\$ 37,465</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Treasurer/Collector Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL

Travel & Conference increasing due to addl training, support & professional dev for new Asst. T/C  
 Tax Title attorney fees increasing, plus we are addressing work each year as opposed to holding cases.

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Assessor's Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>				<b>1,040</b>	<b>1,423</b>	<b>90</b>
011412	524600	<i>Vehcile Repairs - no longer budgeted, moved to Finance</i>				1,040	1,423	90
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>67,800</b>	<b>66,820</b>	<b>66,820</b>	<b>65,120</b>	<b>37,080</b>	<b>37,876</b>
011412	530000	<i>Professional Services</i>	67,800	66,820	66,820	65,120	37,080	37,876
	1	<i>IT Assistance for Assessing Values</i>	13,600	13,600	13,600			
	2	<i>Appraisal Assistance (Annual Reval &amp; Cyclical Inspection)</i>	50,000	50,000	50,000			
	3	<i>Map Updates (GIS)</i>	2,500	2,500	2,500			
	4	<i>Contract Assistance - Defense of Values (ATB, Abatements)</i>	1,500	600	600			
		<i>Misc services</i>	200	120	120			
	<b>534000</b>	<b>COMMUNICATION</b>				<b>85</b>	<b>180</b>	<b>245</b>
						85	180	245
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>6,500</b>					
		<i>GIS Mapping Application - NearMap annual license</i>	6,500					
	<b>540000</b>	<b>SUPPLIES</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>97</b>	<b>82</b>	
011412	542000	<i>Office Supplies</i>				97	82	
		<i>Tablet replacement</i>	200	200	200			
		<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>2,040</b>	<b>1,740</b>	<b>1,740</b>	<b>2,600</b>	<b>1,994</b>	<b>12,646</b>
011412	571000	<i>Travel - mileage</i>	500	250	250			
011412	578000	<i>Staff Development</i>	1,540	1,490	1,490	2,600	1,994	1,235
		<i>MAAO Course (2@300)</i>	600	600	600			11,411

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Assessor's Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
		<i>MAAO/BCAA Clerks Meeting (2 @ 50)</i>	100	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>600</b>	<b>480</b>	<b>200</b>	
011412	573000	MAAO	400	400	400	480	200	
		BCAA	200	200	200			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 79,540</b>	<b>\$ 71,760</b>	<b>\$ 71,760</b>	<b>\$ 69,422</b>	<b>\$ 40,959</b>	<b>\$ 50,857</b>

**DEPARTMENT COMMENTS**

- 1 Annual software and maint support contract of PK assessment system. Annually index property record cards.
- 2 Contract: year 3 of 4 - Interim year revaluation updates cyclical inspections at 11% of parcels annually.  
GIS vendor provides shape files containing all splits/merge edits for us to update PK system, People Forms & State maps to comply w/ E911
- 3

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

IT Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>7,500</b>	<b>7,500</b>	<b>3,500</b>	<b>4,345</b>	<b>10,983</b>	<b>3,501</b>
011552	524000	Network and equipment R&M	7,500	7,500	3,500	4,345	10,983	3,501
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>173,250</b>	<b>157,250</b>	<b>148,546</b>	<b>129,637</b>	<b>143,860</b>	<b>107,319</b>
011552	530000	IT Project assistance	48,600	48,600	13,000	27,302	22,679	284
		IT Monitoring & response	15,000	15,000				
		MSP Support (16 hours p/m @ \$175 avg. rate)	33,600	33,600				
011552	530100	Software licenses & contracts	124,650	108,650	135,546	102,335	121,181	107,035
		Financial Mgmt Syst. (MUNIS) annual hosting fee	45,000	40,000	52,806			
		MUNIS Updgrades & modules			11,000			
		People GIS (Map Online) - Annual maintenance fee	22,500	15,000	15,000			
		People GIS (Health Buildout/Development) (if needed)			1,500			
		LaserFiche Annual support fee	5,000	3,500	3,000			
		eCode360 Annual Support Fee - (Clerk hosting webpage)			1,250			
		Bonsai Logic - Sticker sales annual support fee			2,500			
		Dropbox - annual fee	125	125	100			
		Paradigm Software ( Transfer Station)			2,300			
		Phone System Contract:						
		Annual support fee			5,500			
		Additional charges			1,500			
		LHS Associates (Census, Voter Lists, Dog Licenses)			1,000			
		Backup/Disaster Recovery (Datto annual license and monthly data)	28,000	26,500	1,000			
		Team Viewer (# of seats @ \$xx)			5,000			
		VmWare (Annual License Fee)	10,000	10,000	8,500			
		WebRoot anti-virus (150 seats @ \$xx)			11,500			
		Gov Connections (Sophos Firewall)	8,500	8,500	7,400			
		SDI USA (Assessing Emulator TN3270)	500	500	355			

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

IT Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
		Skype (\$7 per month)			85			
		Domain Name registration	525	525	500			
		ESRI annual support fee	2,000	2,500	2,500			
		Miscellaneous subscriptions/licenses	2,500	1,500	1,250			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>58,000</b>	<b>58,000</b>	<b>53,000</b>	<b>57,157</b>	<b>55,658</b>	<b>68,524</b>
011552	534000	Communications	58,000	58,000	53,000	57,157	55,658	68,524
		Town Hall (28 lines outgoing, 4 modems) Verizon	4,000	4,000				
		Library			1,650			
		Town Hall			15,000			
		Police			600			
		Cell Phones			1,250			
		Partners Technology	15,000	15,000	15,000			
		Mobile Devices	15,000	15,000				
		COA Internet Comcast	6,500	6,500	2,000			
		OpenCape Internet	17,500	17,500	17,500			
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>67,820</b>	<b>51,650</b>	<b>36,000</b>	<b>39,556</b>	<b>27,470</b>	
011552	553000	Operational Costs	67,820	51,650	20,000	39,556	27,470	
		Office 365 costs (mail/Office Suite) (55 Basic @\$66, Std. License 130 @\$138) =	25,000	27,500	20,000			
		Remote Management Agents - Kasya (150 @\$5 ea p/m + 2 admin acct @ \$50 p/m)	10,200	10,200				
		Adobe Cloud licenses (35 @20 p/m)	8,400					
		IT Documentation Mgmt Application - IT Glue (5 @\$50 ea p/m)	3,000	1,200				
		IT Monitoring & System Change Mgmt Application - Liongard (2 licenses @\$50 ea p/m + 30 instances @ \$30 p/m)	12,000	12,000				
		Help Desk application - Fresh Desk (4 licenses @ 625ea.)	2,500	750				
		Office 365 Back-up (\$3.50 per account/per month *160)	6,720					
		MS Teams addl. Licenses cost			8,000			
		MS Projects addl. Licenses costs			8,000			
	<b>540000</b>	<b>SUPPLIES</b>	<b>2,500</b>	<b>2,500</b>	<b>1,000</b>	<b>754</b>	<b>363</b>	

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

IT Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
		<i>IT Miscellaneous supplies</i>	2,500	2,500	1,000	754	363	
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,500</b>	<b>1,500</b>	<b>2,000</b>		<b>120</b>	
011552	571000	<i>Travel</i>	300	300	500		120	
011552	578000	<i>Staff Development</i>	1,200	1,200	1,500			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 310,570</b>	<b>\$ 278,400</b>	<b>\$ 244,046</b>	<b>\$ 231,449</b>	<b>\$ 238,454</b>	<b>\$ 179,344</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION & FINANCE BUDGET**

Media Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>1,000</b>	<b>1,000</b>				
011572	524000	Equipment Repair & Maintenance	1,000	1,000				
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>						
		Media Support/Assistance						
	<b>534000</b>	<b>COMMUNICATION</b>						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>24,750</b>	<b>24,750</b>	<b>18,750</b>			
011572	535000	Applications & Licenses						
		Zoom	3,500	3,500	3,500	Expenses Previously included as part of IT Budget		
		Website Hosting - Civic Plus	12,000	12,000	6,000			
		Video-On-Demand	5,500	5,500	5,500			
		Broadcast Pix annual support agreement	2,750	2,750	2,750			
		Vimeo monthly subscription	250	250	250			
		Constant Contact	750	750	750			
	<b>540000</b>	<b>SUPPLIES</b>	<b>1,000</b>	<b>1,000</b>				
011572	542000	Media Supplies	1,000	1,000				
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,500</b>	<b>1,500</b>				
011572	571000	Travel	300	300				
011572	578000	Staff Development	1,200	1,200				
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>500</b>	<b>500</b>				
011572	573000	Media organization memberships	500	500				
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 28,750</b>	<b>\$ 28,750</b>	<b>\$ 18,750</b>			

**DEPARTMENT COMMENTS**

12/15/2023

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2025 OPERATING BUDGET



TOWN CLERK & ELECTIONS BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS		ACTUALS				
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	141,636	146,591	140,985	141,611	150,096	148,507	146,738
SALARIES (PART-TIME)	27,762	25,559	26,194	21,311			7,104
SALARIES (TEMPORARY) OVERTIME	15,000	12,500	11,000	11,983	5,968	10,240	9,397
<b>SALARY SUB TOTAL</b>	<b>\$ 184,398</b>	<b>\$ 184,650</b>	<b>\$ 178,179</b>	<b>\$ 174,905</b>	<b>\$ 156,064</b>	<b>\$ 158,747</b>	<b>\$ 163,239</b>
Town Clerk & Elections Expense	18,820	12,880	11,270	11,264	8,076	11,160	10,167
<b>EXPENSE SUB TOTAL</b>	<b>\$ 18,820</b>	<b>\$ 12,880</b>	<b>\$ 11,270</b>	<b>\$ 11,264</b>	<b>\$ 8,076</b>	<b>\$ 11,160</b>	<b>\$ 10,167</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 203,218</b>	<b>\$ 197,530</b>	<b>\$ 189,449</b>	<b>\$ 186,169</b>	<b>\$ 164,140</b>	<b>\$ 169,907</b>	<b>\$ 173,405</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	141,636	146,591	140,985	141,611	150,096	148,507	146,738
512000	SALARIES (PART-TIME)	27,762	25,559	26,194	21,311			10,656
512500	SALARIES (TEMPORARY)	15,000	12,500	11,000	11,983	5,968	10,240	9,397
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 184,398</b>	<b>\$ 184,650</b>	<b>\$ 178,179</b>	<b>\$ 174,905</b>	<b>\$ 156,064</b>	<b>\$ 158,747</b>	<b>\$ 166,791</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	8,000	6,600	5,090	3,647	2,395	4,731	3,591
534000	COMMUNICATION	150	80	80	160	41	14	72
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	7,700	4,500	4,475	5,887	3,683	6,130	5,233
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	2,400	1,100	1,050	1,110	1,647	55	937
573000	DUES & MEMBERSHIPS	570	600	575	460	310	230	333
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 18,820</b>	<b>\$ 12,880</b>	<b>\$ 11,270</b>	<b>\$ 11,264</b>	<b>\$ 8,076</b>	<b>\$ 11,160</b>	<b>\$ 10,167</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 203,218</b>	<b>\$ 197,530</b>	<b>\$ 189,449</b>	<b>\$ 186,169</b>	<b>\$ 164,140</b>	<b>\$ 169,907</b>	<b>\$ 176,957</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

TOWN CLERK & ELECTIONS BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET**

Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
TOWN CLERK	CYNTHIA NICHOLSON	1.00	88,200	LINDA SASSI		82,925
ASSISTANT TOWN CLERK	LINDA SASSI	0.88	58,391	KENDRA MENARD		58,711
Subtotal Full-Time Salaries		1.88	146,591			141,636
<b>Part-Time Salaries</b>						
ADMINISTRATIVE AIDE	KENDRA MENARD	0.48	25,559	RACHEL SMITH		27,762
Subtotal Part-Time Salaries		0.48	25,559			27,762
<b>Temporary/Seasonal Salaries</b>						
ELECTION WORKERS	VARIOUS PERSONS		12,500	VARIOUS		15,000
Subtotal Temporary Salaries			12,500			15,000
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>2.35</b>	<b>\$ 184,650</b>			<b>\$ 184,398</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET**

			BUDGETS			ACTUALS		
			Town Clerk & Elections Expense Detail					
ORG	OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>8,000</b>	<b>6,600</b>	<b>5,090</b>	<b>3,647</b>	<b>2,395</b>	<b>4,731</b>
011612	530000	Professional and technical	8,000	6,600	5,090	3,647	2,395	4,731
		Binding & Record Preservation	1,500	1,500	1,500			
		Committee tracking application license/support fee	1,500	1,500				
		Election Coding 3 tabulators & 3 poll pads - (Yearly maint. 1,650; 3 elections *3 tabulators)	4,500					
		Animal Licensing Module - City Hall Systems	500	3,600	3,590			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>150</b>	<b>80</b>	<b>80</b>	<b>160</b>	<b>41</b>	<b>14</b>
011612	534400	Legal Advertisements - by-law, fee revisions	150	80	80	160	41	14
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>7,700</b>	<b>4,500</b>	<b>4,475</b>	<b>5,887</b>	<b>3,683</b>	<b>6,130</b>
011612	542000	Office Supplies/Ballots	7,700	4,500	4,475	5,887	3,683	6,130
		Special Forms, ledgers, license books, envelopes	300	300	300			
		Dog Tags (\$325), Census Printing (2,575 Vendor printing, incl. postage - per estimate)	3,900	2,100	2,100			
		Election Ballots & Supplies	3,500	2,100	2,075			
		Special Handicap Ballots						
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>2,400</b>	<b>1,100</b>	<b>1,050</b>	<b>1,110</b>	<b>1,647</b>	<b>55</b>
011612	571000	Travel - mileage	200	500	500	964	1,367	
011612	578000	Staff Development	2,200	600	550	146	280	55
		NEMSCIA Clerk School	1,200					
		Mass Clerks conference	550	150	150			
		Workshops	450	450	400			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>570</b>	<b>600</b>	<b>575</b>	<b>460</b>	<b>310</b>	<b>230</b>
011612	573000	Dues & Memberships	570	600	575	460	310	230
		Mass Town Clerks Assoc.	120	100	75			
		NE Clerks Assoc	90	50	50			
		Cape & Islands Clerks Assoc	50	150	150			

**FISCAL YEAR 2025 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET**

Town Clerk & Elections Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
		<i>IIMC Membership</i>	310	300	300			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
		<b>TOTAL OPERATING BUDGET</b>	<b>\$ 18,820</b>	<b>\$ 12,880</b>	<b>\$ 11,270</b>	<b>\$ 11,264</b>	<b>\$ 8,076</b>	<b>\$ 11,160</b>

**DEPARTMENT COMMENTS**

12/15/2023

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2025 OPERATING BUDGET



COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY DEVELOPMENT & INSP. SERVICES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	456,878	448,443	552,005	544,355	435,986	324,484	434,942
SALARIES (PART-TIME)	103,224	99,254	96,832	109,210	144,226	128,292	127,243
SALARIES (TEMPORARY)	36,000	30,500	25,000				
OVERTIME							
<b>SALARY SUB TOTAL</b>	<b>\$ 596,102</b>	<b>\$ 578,197</b>	<b>\$ 673,837</b>	<b>\$ 653,565</b>	<b>\$ 580,212</b>	<b>\$ 452,776</b>	<b>\$ 562,184</b>
COMMUNITY DEVELOPMENT EXPENSE	19,344	19,144	7,495	8,809	6,098	3,878	6,262
BUILDING INSPECTION EXPENSE	5,550	6,650	7,255	836	1,833	1,210	1,293
<b>EXPENSE SUB TOTAL</b>	<b>\$ 24,894</b>	<b>\$ 25,794</b>	<b>\$ 14,750</b>	<b>\$ 9,645</b>	<b>\$ 7,931</b>	<b>\$ 5,088</b>	<b>\$ 7,555</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 620,996</b>	<b>\$ 603,991</b>	<b>\$ 688,587</b>	<b>\$ 663,210</b>	<b>\$ 588,143</b>	<b>\$ 457,864</b>	<b>\$ 569,739</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY DEVELOPMENT & INSP. SERVICES BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	456,878	448,443	552,005	544,355	435,986	324,484	434,942
512000	SALARIES (PART-TIME)	103,224	99,254	96,832	109,210	144,226	128,292	127,243
512500	SALARIES (TEMPORARY)	36,000	30,500	25,000				
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 596,102</b>	<b>\$ 578,197</b>	<b>\$ 673,837</b>	<b>\$ 653,565</b>	<b>\$ 580,212</b>	<b>\$ 452,776</b>	<b>\$ 562,184</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE		1,000	300		666	59	242
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	5,850	3,650	3,650	1,206	1,307	150	888
534000	COMMUNICATION	6,400	8,400	4,060	6,854	4,498	1,631	4,328
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	700	1,400	1,350	384	444	346	391
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	4,450	4,450	4,050	189	80	2,107	792
573000	DUES & MEMBERSHIPS	2,494	1,894	1,340	1,012	936	795	914
574000	OTHER CHARGES & EXPENSES	5,000	5,000					
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 24,894</b>	<b>\$ 25,794</b>	<b>\$ 14,750</b>	<b>\$ 9,645</b>	<b>\$ 7,931</b>	<b>\$ 5,088</b>	<b>\$ 7,555</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 620,996</b>	<b>\$ 603,991</b>	<b>\$ 688,587</b>	<b>\$ 663,210</b>	<b>\$ 588,143</b>	<b>\$ 457,864</b>	<b>\$ 569,739</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

**Salary Expense Detail**

	FY 2024 Budgeted			FY 2025 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	
<b>Full-Time Salaries</b>							
COMMUNITY DEV DIRECTOR	Comm.Dev.	PAUL LAGG	1.00	118,921	PAUL LAGG	1.00	124,964
PLANNER/ECONOMIC DEVELOPMENT SPECIALIST	Comm.Dev.	LAUREN BARKER	0.88	100,430			
COMMUNITY DEVELOPMENT COORDINATOR	Comm.Dev.				PHIL BURT	1.00	77,704
AFFORDABLE HOUSING COORDINATOR	Comm.Dev.	RACHEL BUTLER	0.88	71,783	RACHEL BUTLER	0.88	73,259
CONSERVATION AGENT/ENV PLANNER	Comm.Dev.	Keith Johnson	0.71	-	(Moved to Health & Environment Dept)		
ADMINISTRATIVE ASSISTANT	Comm.Dev.	KAYLA URQUHART	0.88	59,158	NATASHA FRODEL	0.88	61,880
ADMINISTRATIVE ASSISTANT	Comm.Dev.	AMY BLAKESLEY	0.88	-	(Moved to Health & Environment Dept)		
INSPECTOR OF BUILDINGS	Bldg.Dept.	JUSTIN POST	0.88	98,151	JUSTIN POST	0.88	103,010
ADMINISTRATIVE ASSISTANT - CPC	Comm.Dev.				STACEY WADEY	0.88	56,061
Less portion funded from CPC							(40,000)
<b>Subtotal Full-Time Salaries</b>			<b>6.09</b>	<b>448,443</b>		<b>5.52</b>	<b>456,878</b>
<b>Part-Time Salaries</b>							
WIRING INSPECTOR	Bldg.Dept.	WALLACE ADAMS	0.50	49,627	SEAN DONAGHUE		51,612
GAS/PLUMBING INSPECTOR	Bldg.Dept.	SCOTT VAN RYSWOOD	0.50	49,627	SCOTT VAN RYSWOOD		51,612
COMMUNITY PRESERVATION ADMIN (CPA Funded)	Comm.Dev.	(NEW)	0.48	40,000			
Less: CPC Funding				(40,000)			
<b>Subtotal Part-Time Salaries</b>			<b>1.48</b>	<b>99,254</b>			<b>103,224</b>
<b>Temporary/Seasonal Salaries</b>							
ALTERNATES, CALL-OUTS, ASSISTANCE	Bldg.Dept.	VARIOUS PERSONS		30,500			36,000
<b>Subtotal Temporary Salaries</b>				<b>30,500</b>			<b>36,000</b>
<b>Overtime</b>							
None							
<b>Subtotal Overtime Salaries</b>				<b>-</b>			<b>-</b>
<b>GRAND TOTAL SALARIES</b>			<b>7.57</b>	<b>\$ 578,197</b>		<b>5.52</b>	<b>\$ 596,102</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

			BUDGETS			ACTUALS		
			Community Development Expense Detail					
ORG	OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>3,600</b>	<b>1,400</b>	<b>1,400</b>	<b>1,054</b>	<b>1,148</b>	
011752	530000	Professional and technical	3,600	1,400	1,400	1,054	1,148	
		Software application support (PeopleGIS, Laserfisher, other)	1,400	1,400	1,400			
		Planning/Housing support services	2,200					
	<b>534000</b>	<b>COMMUNICATION</b>	<b>5,800</b>	<b>7,800</b>	<b>3,460</b>	<b>6,554</b>	<b>4,074</b>	<b>1,406</b>
011752	534000	Communications				146	538	645
		Annual mailing costs for FEMA community rating system prg.	1,500	1,500				
		Data plan for 3 tablets			700	700		
		Cell stipend (1 phone @ \$25/mo)			700			
	534400	Legal Ads (planning, zoning) avg \$300 per month + ATM zoning amendments	4,000	3,600	2,560	6,370	3,485	761
	534600	Printing (Zoning by-laws, Subdivision Regs, Special size copies and forms)	300	2,000	200	38	51	
	<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>3,450</b>	<b>3,450</b>	<b>1,500</b>	<b>189</b>	<b>80</b>	<b>2,107</b>
011752	571000	Travel - 1,000 miles @ .50, site visits, workshops, meetings & lodging	1,200	1,200	500	189	80	2,107
		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	2,250	1,000			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>1,494</b>	<b>1,494</b>	<b>1,135</b>	<b>1,012</b>	<b>796</b>	<b>365</b>
011752	573000	Dues & Memberships	1,494	1,494	1,135	430	796	365
	578000	Staff Development	1,394	1,394	1,035	582		
		Mass Federation Planning Board	100	100	100			
		Mass Federation Zoning Board	100	100	100			
		APA Membership/Planning Magazine/JAPA	500	500	305			
		Urban Land Institute (1@264)	264	264				

**FISCAL YEAR 2025 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

**Community Development Expense Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
		<i>RE Managers &amp; Citizen Housing &amp; Planning Assoc.</i>	200	200	300			
		<i>Assoc State Flood Plain Mgrs (2@\$165)</i>	330	330	330			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>5,000</b>	<b>5,000</b>				
011752	578500	<i>Committee Expenses/Events</i>	5,000	5,000				
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 19,344</b>	<b>\$ 19,144</b>	<b>\$ 7,495</b>	<b>\$ 8,809</b>	<b>\$ 6,098</b>	<b>\$ 3,878</b>

**DEPARTMENT COMMENTS**

Removed \$700 from cell stipend - this line item has not been utilized

Reduced printing budget to from \$2000 to \$300

\$1,500 from printing and \$700 from cell = \$2200 re-allocated for planning/housing support services (professional/technical) to be used for consulting services related to implementation of housing production plan, bringing town owned housing units online (*e.g. housing lottery assistance, tenant selection, affirmative fair marketing plan, technical assistance for updates to strategic plan, zoning bylaw and regulatory guidance documents*).

Legal notices average \$300/month + zoning amendment legal notices for ATM and procurement advertisements which are lengthy and can cost several hundred dollars each. This line item has gone overbudget the last 2 fiscal years. Additional zoning amendment legal ad anticipated for FY25

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

Building Inspection Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>666</b>	<b>59</b>
012412	524600	Vehicle Repairs - Inspection, oil, cleaning		1,000	300		666	59
	<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>152</b>	<b>159</b>	<b>150</b>
012412	530000	Professional & Technical	2,250	2,250	2,250	152	159	150
	<b>534000</b>	<b>COMMUNICATION</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>300</b>	<b>424</b>	<b>225</b>
012412	534000	Communication - Cell phone stipends (\$75 per quarter)	300	300	300	300	225	225
012412	534600	Printing - special forms and permits	300	300	300		199	
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>700</b>	<b>1,400</b>	<b>1,350</b>	<b>384</b>	<b>444</b>	<b>346</b>
012412	540000	Building code & electrical books, misc equip. (Wiring Code Book = \$300, 10th edition building code = \$200 Wiring Code Book = \$200)	700	1,400	1,350		444	346
	551000	Educational supplies				384		
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,000</b>	<b>1,000</b>	<b>2,550</b>			
012412	571000	Travel	1,000	1,000	2,550			
		Mileage	500	500	300			
		Conference fees	500	500	2,250			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>1,000</b>	<b>400</b>	<b>205</b>		<b>140</b>	<b>430</b>
012412	573000	Dues & Memberships	1,000	400	205		140	430
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 5,550</b>	<b>\$ 6,650</b>	<b>\$ 7,255</b>	<b>\$ 836</b>	<b>\$ 1,833</b>	<b>\$ 1,210</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
 COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

Building Inspection Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 22 ACTUAL	FY 21 ACTUAL	FY 20 ACTUAL

Re-allocated \$1000 from vehicle repair line to Plumbing/Electrical inspectors professional accreditation associations. Funding needed as incentive to ensure Town can maintain adequate inspectional staff and reserve inspectors, also Building Dept SEMBOA membership dues increased by \$100 from FY24

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	1,883,517	1,783,705	1,671,911	1,588,662	1,518,965	1,462,525	1,523,384
SALARIES (PART-TIME)		28,118	32,611		43,235	66,276	36,504
SALARIES (TEMPORARY)	20,000	15,500	15,500	40,910			13,637
OVERTIME	300,000	295,000	263,500	270,234	253,442	196,794	240,157
<b>SALARY SUB TOTAL</b>	<b>\$ 2,203,517</b>	<b>\$ 2,122,323</b>	<b>\$ 1,983,522</b>	<b>\$ 1,899,806</b>	<b>\$ 1,815,642</b>	<b>\$ 1,725,595</b>	<b>\$ 1,813,681</b>
POLICE DEPARTMENT EXPENSE	170,765	144,455	134,565	134,129	115,643	106,135	118,636
ANIMAL CONTROL EXPENSE		37,750	37,750	13,035	36,500	6,500	18,678
EMERGENCY MANAGEMENT EXPENSE	10,000	10,000	10,000	5,666	799		2,155
<b>EXPENSE SUB TOTAL</b>	<b>\$ 180,765</b>	<b>\$ 192,205</b>	<b>\$ 182,315</b>	<b>\$ 152,830</b>	<b>\$ 152,942</b>	<b>\$ 112,635</b>	<b>\$ 139,469</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,384,282</b>	<b>\$ 2,314,528</b>	<b>\$ 2,165,837</b>	<b>\$ 2,052,636</b>	<b>\$ 1,968,584</b>	<b>\$ 1,838,230</b>	<b>\$ 1,953,150</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,883,517	1,783,705	1,671,911	1,588,662	1,518,965	1,462,525	1,523,384
512000	SALARIES (PART-TIME)		28,118	32,611		43,235	66,276	54,756
512500	SALARIES (TEMPORARY)	20,000	15,500	15,500	40,910			40,910
513000	OVERTIME	300,000	295,000	263,500	270,234	253,442	196,794	240,157
	<b>SALARY SUB TOTAL</b>	<b>\$ 2,203,517</b>	<b>\$ 2,122,323</b>	<b>\$ 1,983,522</b>	<b>\$ 1,899,806</b>	<b>\$ 1,815,642</b>	<b>\$ 1,725,595</b>	<b>\$ 1,859,206</b>
520000	PURCHASE OF SERVICES		30,000	30,000	1,028			343
524000	REPAIRS & MAINTENANCE	27,500	27,500	22,000	23,688	23,336	19,967	22,330
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	32,490	29,520	27,020	27,394	21,136	29,970	26,167
534000	COMMUNICATION	6,100	5,260	4,870	4,835	4,175	4,244	4,418
535000	OPERATIONAL & PROGRAM COSTS	16,400	16,400	16,400	16,139	7,919		8,019
540000	SUPPLIES	60,200	50,950	50,450	48,087	37,481	29,455	38,341
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	30,400	26,800	25,800	25,296	23,029	22,078	23,468
573000	DUES & MEMBERSHIPS	7,675	5,775	5,775	6,363	5,866	6,921	6,383
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 180,765</b>	<b>\$ 192,205</b>	<b>\$ 182,315</b>	<b>\$ 152,830</b>	<b>\$ 122,942</b>	<b>\$ 112,635</b>	<b>\$ 129,469</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,384,282</b>	<b>\$ 2,314,528</b>	<b>\$ 2,165,837</b>	<b>\$ 2,052,636</b>	<b>\$ 1,938,584</b>	<b>\$ 1,838,230</b>	<b>\$ 1,988,675</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
CHIEF OF POLICE	ADAM BOHANNON	1.00	172,000	ADAM BOHANNON	1.00	184,167
DEPUTY POLICE CHIEF	DANIEL DESCHAMPS	1.00	146,531	DANIEL DESCHAMPS	1.00	159,491
LIEUTENANT	ROBERT SCHNITZER	1.00	130,628	ROBERT SCHNITZER	1.00	140,383
SERGEANT 1	JOSHUA ADAMS	1.00	93,254	JOSHUA ADAMS	1.00	118,912
SERGEANT 2	REID BOOTH	1.00	105,507	REID BOOTH	1.00	118,587
SERGEANT 3	RYAN DAIGLE	1.00	100,758	RYAN DAIGLE	1.00	113,732
SERGEANT 4	GREGORY PLANTE	1.00	95,767	GREGORY PLANTE	1.00	108,216
POLICE OFFICER 1	DANIEL BURNHAM	1.00	80,023	DANIEL BURNHAM	1.00	89,221
POLICE OFFICER 2	BRENDAN CRONIN	1.00	77,874	BRENDAN CRONIN	1.00	92,273
POLICE OFFICER 3	CARRIE DEANGELO	1.00	78,523	CARRIE DEANGELO	1.00	87,671
POLICE OFFICER 4	JACOB McGRATH	1.00	77,874	JACOB McGRATH	1.00	92,273
POLICE OFFICER 5	RYAN MELIA	1.00	78,523	RYAN MELIA	1.00	87,121
POLICE OFFICER 6	ANDI MURPHY	1.00	90,731	ANDI MURPHY	1.00	101,101
POLICE OFFICER 7	RICHARD PELLEGRINO	1.00	89,231	MICHAEL REVERUZZI	1.00	75,026
POLICE OFFICER 8	Stephen Brown	1.00	72,106	STEPHEN BROWN	1.00	81,983
POLICE OFFICER 9	DESMOND KEOGH	1.00	66,097	ANTHONY RIVERA	1.00	75,026
POLICE OFFICER 10	VICTORIA WAGNER	1.00	77,874	VICTORIA WAGNER	1.00	92,273
ADMINISTRATIVE ASSISTANT				RENEE AVERETT	0.88	56,061
UNALLOCATED HOLIDAY PAY	UNALLOCATED HOLID		45,000	(Allocated to individual Employees)		
UNALLOCATED SALARY ADJUSTMENT	VARIOUS - INCL. CBA Incr.		105,404	VARIOUS		10,000
Subtotal Full-Time Salaries		17.00	1,783,705		17.88	1,883,517
<b>Part-Time Salaries</b>						
ADMINISTRATIVE ASSISTANT	RENEE AVERETT	0.48	28,118			
Subtotal Part-Time Salaries		0.48	28,118			-
<b>Temporary/Seasonal Salaries</b>						
TEMPORARY ASSIGNMENTS	VARIOUS PERSONS		15,500	VARIOUS		20,000
Subtotal Temporary Salaries			15,500			20,000
<b>Overtime</b>						
4300 hours of OT			295,000			300,000
Subtotal Overtime Salaries			295,000			300,000
<b>GRAND TOTAL SALARIES</b>		<b>17.48</b>	<b>\$ 2,122,323</b>	<b>17.88</b>		<b>\$ 2,203,517</b>

**DEPARTMENT COMMENTS**

Starting in FY 25 individual employee lines include estimated holiday pay allocated to each employee. FY 24 and prior, Holiday Pay was separately listed and unallocated.

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Police Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
<b>520000 PURCHASE OF SERVICES</b>								
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>27,500</b>	<b>27,500</b>	<b>22,000</b>	<b>23,688</b>	<b>23,336</b>	<b>19,967</b>
012102	524000	Repairs & maintenance	7,500	7,500	7,000	6,033	5,775	3,662
		Video equipment, radios, furniture, equipment: fingerprint, breathalyzer	7,500	7,500	7,000		5,775	3,662
012102	524600	Vehicle Repairs - Inspection stickes, general maintenance	20,000	20,000	15,000	17,655	17,561	16,305
<b>527000 RENTALS &amp; LEASES</b>								
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>32,490</b>	<b>29,520</b>	<b>27,020</b>	<b>27,394</b>	<b>21,136</b>	<b>29,970</b>
011992	530000	Professional and technical	490	490	490	409	1,283	29,970
		Cole Directory	490	490	490			
012102	530100	Software licenses and contracts	32,000	29,030	26,530	26,985	19,853	
		CJIS System Software license	950	950	950			
		AED annual support	1,000	580	580			
		IMC annual support/license	24,500	23,000	21,000			
		Quest Hunter - booking camera	350	350	350			
		AM/PM Accreditation Software	800	750	750			
		DataPilot (Yearly service and updates for cell phone extraction tool)	1,000					
		Police DTS (Schedule tracking and billing application (\$120*24)	3,400	3,400	2,900			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>6,100</b>	<b>5,260</b>	<b>4,870</b>	<b>4,835</b>	<b>4,175</b>	<b>4,244</b>
012102	534000	Communication				4,777	3,980	4,218
		Cell Phones (25*12*3)	900	900	900			
		Verizon Car Wireless (8*37.99*12) and Detective sprint cell (76.48*12)	4,570	4,110	3,720			
		T-Mobile Hot Spot (31.50*12)	380					
012102	534200	Postage	250	250	250	58	195	26
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>16,400</b>	<b>16,400</b>	<b>16,400</b>	<b>16,139</b>	<b>7,919</b>	
012102	535000	Taser Lease	12,500	12,500	12,500	16,139	7,919	

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
		<i>Code Red</i>	3,900	3,900	3,900			
	<b>540000</b>	<b>SUPPLIES</b>	<b>50,200</b>	<b>33,200</b>	<b>32,700</b>	<b>30,414</b>	<b>30,182</b>	<b>22,955</b>
012102	540000	<i>Supplies - general and office</i>	11,500	11,500	11,000	11,837	10,838	7,681
		<i>Gen supplies - stationary, printing, forms, ticket books</i>	4,500	4,500	4,000			
		<i>Flares, batteries, first aid kits, flash lights, misc.</i>	5,500	5,500	5,500			
		<i>Community Policing</i>	1,500	1,500	1,500			
012102	558500	<i>Uniforms</i>	38,700	21,700	21,700	18,577	19,344	15,274
		<i>Specialty Clothing - Academy &amp; Summer Specials @ \$1,500</i>	1,500	1,500	1,500			
		<i>17 Officers @ \$1600</i>	27,200	11,900	11,900			
		<i>Recruit Clothing Academy</i>	7,000	6,000	6,000			
		<i>Misc Uniform</i>	3,000	2,300	2,300			
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>30,400</b>	<b>26,800</b>	<b>25,800</b>	<b>25,296</b>	<b>23,029</b>	<b>22,078</b>
012102	578000	<i>Staff Development</i>	30,400	26,800	25,800	25,296	23,029	22,078
		<i>Review Training, Supervisor Training, Specialized, Mandatrory Training</i>	12,000	10,000	9,000			
		<i>Recruit Training Academy (3 * 3,200) Reimb. To GF</i>	9,600	9,000	9,000			
		<i>Firearms, Taser qualification, Active Shooter yearly, DT Yearly</i>	7,000	6,000	6,000			
		<i>Chief, Annual Conference</i>	1,800	1,800	1,800			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>7,675</b>	<b>5,775</b>	<b>5,775</b>	<b>6,363</b>	<b>5,866</b>	<b>6,921</b>
012102	573000	<i>Dues &amp; Memberships</i>	7,675	5,775	5,775	6,363	5,866	6,921
		<i>Cape Chiefs Assoc</i>	350	200	200			
		<i>Mass Chiefs Assoc</i>	800	800	800			
		<i>SRO</i>	100	100	100			
		<i>International Assoc of Police Chiefs</i>	150	150	150			
		<i>FBI National Academy</i>	125	125	125			
		<i>Mass Accreditation</i>	2,500	1,800	1,800			
		<i>Law Enforcment Council</i>	2,600	2,100	2,100			
		<i>NESPIN</i>	50	50	50			
		<i>Southeast Chiefs Association</i>	400	400	400			

Police Department Expense Detail

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Police Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
		<i>National Asoc. Animal Officers</i>		50	50			
		<i>RAD Instructor Certification (2@ 150)</i>	300					
		<i>Car Seat Technician Certification (3@100)</i>	300					
<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>							
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 170,765</b>	<b>\$ 144,455</b>	<b>\$ 134,565</b>	<b>\$ 134,129</b>	<b>\$ 115,643</b>	<b>\$ 106,135</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**

**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

**Animal Control Expense Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	520000	PURCHASE OF SERVICES		30,000	30,000	1,028		
015192	524001	Allocation (Previously IMA w/ Wellfleet, TOE share)		30,000	30,000	1,028	30,000	
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES		7,750	7,750	12,007	6,500	6,500
015192	540000	Supplies/Animal Rescue League stray dog contract		7,750	7,750			
	558000	Misc expense - inspec of animals				12,007	6,500	6,500
	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>\$ 13,035</b>	<b>\$ 36,500</b>	<b>\$ 6,500</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

Emergency Management Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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	10,000	5,666	799	
012912	540000	Supplies	10,000	10,000	10,000			
	541000	ENERGY SUPPLIES				4,096		
	558000	UNCLASSIFIED SUPPLIES				1,570	799	
	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>\$ 10,000</b>	<b>\$ 5,666</b>	<b>\$ 799</b>	

**DEPARTMENT COMMENTS**

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



FIRE DEPARTMENT BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	2,508,227	2,411,200	2,288,094	2,159,316	1,950,181	1,931,028	2,013,508
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)							
OVERTIME	500,000	495,000	492,477	524,981	713,165	506,580	581,575
<b>SALARY SUB TOTAL</b>	<b>\$ 3,008,227</b>	<b>\$ 2,906,200</b>	<b>\$ 2,780,571</b>	<b>\$ 2,684,297</b>	<b>\$ 2,663,346</b>	<b>\$ 2,437,608</b>	<b>\$ 2,595,084</b>
FIRE DEPARTMENT EXPENSE	244,485	223,935	219,835	224,239	193,847	165,963	194,683
<b>EXPENSE SUB TOTAL</b>	<b>\$ 244,485</b>	<b>\$ 223,935</b>	<b>\$ 219,835</b>	<b>\$ 224,239</b>	<b>\$ 193,847</b>	<b>\$ 165,963</b>	<b>\$ 194,683</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 3,252,712</b>	<b>\$ 3,130,135</b>	<b>\$ 3,000,406</b>	<b>\$ 2,908,536</b>	<b>\$ 2,857,193</b>	<b>\$ 2,603,571</b>	<b>\$ 2,789,767</b>

**FISCAL YEAR 2025 OPERATING BUDGET  
FIRE DEPARTMENT BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	2,508,227	2,411,200	2,288,094	2,159,316	1,950,181	1,931,028	2,013,508
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)							
513000	OVERTIME	500,000	495,000	492,477	524,981	713,165	506,580	581,575
	<b>SALARY SUB TOTAL</b>	<b>\$ 3,008,227</b>	<b>\$ 2,906,200</b>	<b>\$ 2,780,571</b>	<b>\$ 2,684,297</b>	<b>\$ 2,663,346</b>	<b>\$ 2,437,608</b>	<b>\$ 2,595,084</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	54,100	54,100	54,100	44,888	56,873	48,062	49,941
527000	RENTALS & LEASES	2,700	2,700	2,700	123	165	2,338	875
530000	PROFESSIONAL & TECHNICAL	56,550	52,650	52,650	52,794	41,836	40,051	44,894
534000	COMMUNICATION	7,350	3,750	3,750	5,287	4,176	6,156	5,206
535000	OPERATIONAL & PROGRAM COSTS	2,000	2,000	1,500	1,500	1,300		933
540000	SUPPLIES	69,500	66,250	62,650	60,336	54,145	50,508	54,996
560000	ASSESSMENTS	10,400	10,400	10,400	9,081	9,295	8,444	8,940
571000	TRAVEL & CONFERENCE	40,400	30,600	30,600	48,775	24,761	7,924	27,153
573000	DUES & MEMBERSHIPS	1,485	1,485	1,485	1,455	1,296	2,480	1,744
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 244,485</b>	<b>\$ 223,935</b>	<b>\$ 219,835</b>	<b>\$ 224,239</b>	<b>\$ 193,847</b>	<b>\$ 165,963</b>	<b>\$ 194,683</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 3,252,712</b>	<b>\$ 3,130,135</b>	<b>\$ 3,000,406</b>	<b>\$ 2,908,536</b>	<b>\$ 2,857,193</b>	<b>\$ 2,603,571</b>	<b>\$ 2,789,767</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

FIRE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET**

Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
FIRE CHIEF	DANIEL KEANE	1.00	165,000	DANIEL KEANE	1.00	174,560
DEPUTY FIRE CHIEF	LISA ALBINO	1.00	139,902	LISA ALBINO	1.00	155,175
CAPTAIN	KURT FISHER	1.00	98,088	KURT FISHER	1.00	110,849
CAPTAIN	CHARLES FRAZIER	1.00	120,441	CHARLES FRAZIER	1.00	135,793
CAPTAIN	KYLE MORSE	1.00	102,988	LAYTIN REIS	1.00	99,783
CAPTAIN	RYAN VAN BUSKIRK	1.00	106,338	RYAN VAN BUSKIRK	1.00	113,506
LIEUTENANT	LAYTIN REIS	1.00	77,107	MICHAEL SPRAGUE	1.00	96,959
LIEUTENANT	DONALD WATSON	1.00	86,118	DONALD WATSON	1.00	100,391
LIEUTENANT	RACHEL TOPAL	1.00	92,466	RACHEL TOPAL	1.00	107,908
LIEUTENANT	MAURICE WILEY	1.00	92,041	MAURICE WILEY	1.00	107,558
FIREFIGHTER	JOHN HALBERT	1.00	69,267	JOHN HALBERT	1.00	84,868
FIREFIGHTER	MICHAEL LOONEY	1.00	70,798	MICHAEL LOONEY	1.00	80,969
FIREFIGHTER	SAMUEL BLAKESEE	1.00	80,836	SAMUEL BLAKESEE	1.00	101,986
FIREFIGHTER	RYAN CALLAHAN	1.00	88,955	RYAN CALLAHAN	1.00	102,161
FIREFIGHTER	JESSE CAPPELLO	1.00	92,214	VACANT	1.00	99,783
FIREFIGHTER	DAVID CLARK	1.00	74,506	KATE DENEEN	1.00	92,737
FIREFIGHTER	MARJORIE DeBROSKY	1.00	64,361	DEREK MALOUIN	1.00	81,202
FIREFIGHTER	JAMES MCGRATH	1.00	75,906	JAMES MCGRATH	1.00	95,535
FIREFIGHTER	CONNOR McSHERA	1.00	84,004	COLIN SYLVESTER	1.00	76,540
FIREFIGHTER	MATTHEW ANTOINE	1.00	69,267	MATTHEW ANTOINE	1.00	84,868
FIREFIGHTER	MICHAEL SPRAGUE	1.00	64,361	VACANT	1.00	90,036
FIREFIGHTER	QUINN CAMPPELL	1.00	65,969	ALEX HEIKILA	1.00	87,414
DAY SHIFT FIREFIGHTER	CHASE KING	1.00	58,378	CHASE KING	1.00	76,540
DAY SHIFT FIREFIGHTER	KATHERINE KERRIGAN	1.00	62,828	ELI SIESER	1.00	76,410
ADMINISTRATIVE ASSISTANT	Jennifer Anthony	0.88	51,796	JENNIFER ANTHONY	0.88	54,693
EDUCATION INCENTIVES	EDUCATION INCENTIVES		15,000			
UNALLOCATED SALARY ADJUSTMENT	TIMING ADJUSTMENT - incl CBA set		144,136	UNALLOCATED SALARY ADJ.		20,000
HOLIDAY UNALLOCATED	HOLIDAY UNALLOCATED		98,129	ALLOCATED TO INDIVIDUALS		
Subtotal Full-Time Salaries		24.88	2,411,200		24.88	2,508,227
<b>Part-Time Salaries</b>						
None						
Subtotal Part-Time Salaries			-			-

<b>Temporary/Seasonal Salaries</b>		
Subtotal Temporary Salaries	-	-
<b>Overtime</b>		
	495,000	500,000
Subtotal Overtime Salaries	495,000	500,000
<b>GRAND TOTAL SALARIES</b>	<b>24.88 \$ 2,906,200</b>	<b>24.88 \$ 3,008,227</b>

**DEPARTMENT COMMENTS**

Education incentives and holiday pay is now allocated to individual employees

**FISCAL YEAR 2025 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET**

Fire Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	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>54,100</b>	<b>44,888</b>	<b>56,873</b>	<b>48,062</b>
012202	524000	Repair & Maintenance - Sprinkler & Fire Pump Test & certification	6,000	6,000	6,000	5,414	6,036	1,686
012202	524600	Vehicle Repairs	41,000	41,000	41,000	35,942	43,737	43,155
		Regular Fire Engine Service (3), Admin Vehicles (2), Ambulane (3), Service Vehicle	40,000	40,000	40,000		43,737	43,155
		Tune ups & regular service, plus one major breakdown & Engine pump & chassis						
		Vehicle Inspections MA DOT	1,000	1,000	1,000			
012202	541000	Boat Repair & Winterization	7,100	7,100	7,100	3,532	7,100	3,221
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>123</b>	<b>165</b>	<b>2,338</b>
012202	527000	Rentals & leases				123	165	2,338
		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>56,550</b>	<b>52,650</b>	<b>52,650</b>	<b>52,794</b>	<b>41,836</b>	<b>40,051</b>
012202	530000	Professional and technical	39,150	38,550	38,550	40,122	35,600	40,051
		Air Pack Testing and repair/parts *REQUIRED ANNUALLY	2,500	2,500	2,500			
		Air Pressure System Contract and repair/parts	600	600	600			
		Physio Control annual support contract *REQUIRED BY MA OEMS	6,000	6,000	6,000			
		Equipment testing - ladder/stretchers/stair chairs *REQUIRED ANNUALLY	1,200	1,200	1,200			
		Ambulance Billing contract *3% OF ALL RECEIVED REVENUE	23,000	23,000	23,000			
		Fire Extinguisher testing *REQUIRED ANNUALLY	350	350	350			
		NFPA Fire Pump Service Test	800	800	800			
		Medicare Enrollment/Medical Physicals *NEW HIRES AVG OVER \$1,000 EA	2,000	2,000	2,000			
		Hose Testing *REQUIRED ANNUALLY, NEW LADDER TRUCK ADDS TO COSTS	2,700	2,100	2,100			
		Mandated Infusion Pumps (2) each ambulance						
012202	530100	Software licenses and maintenance agreeents	17,400	14,100	14,100			
		ESO Software - (Fire mgmt. application) 8600 license fee, 2,000 CAD integration li	10,600	6,000	6,000	12,672	6,236	
		IMC CAD System software (Dispatch Application integration w/ FD)	2,000	2,000	2,000			
		Image Trend Software - EMS Mgmt. application (dept. license fee)	2,500	2,500	2,500			

**FISCAL YEAR 2025 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET**

Fire Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
		<i>Handtevy Pediatric application Program (Web based application for Pediatric Case Mgmt.) 1 tier @ 25 users</i>	2,300					
		<i>New hotspots and iPad plan for ambulances</i>		3,600	3,600			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>7,350</b>	<b>3,750</b>	<b>3,750</b>	<b>5,287</b>	<b>4,176</b>	<b>6,156</b>
012202	534000	<i>Communication - cell phone stipends/tablets</i>	6,600	3,000	3,000	4,395	4,025	5,849
012202	534200	<i>Postage - misc. stamps/postage</i>	100	100	100		85	77
012202	534600	<i>Printing - permits, etc.</i>	650	650	650	892	66	230
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>2,000</b>	<b>2,000</b>	<b>1,500</b>	<b>1,500</b>	<b>1,300</b>	
012202	535000	<i>MA Ambulance Service license and Drug Registration license</i>	2,000	2,000	1,500	1,500	1,300	
	<b>540000</b>	<b>SUPPLIES</b>	<b>69,500</b>	<b>66,250</b>	<b>62,650</b>	<b>60,336</b>	<b>54,145</b>	<b>50,508</b>
012202	542000	<i>Office Supplies - stationary, clerical supplies, copy paper</i>	2,600	2,600	2,600	990	3,797	1,469
012202	545000	<i>Custodial Supplies</i>	3,000	3,000	3,000	3,023	1,685	1,676
012202	548500	<i>Radio Parts/supplies - batteries/antennas, etc.</i>	1,000	1,000	1,000	731	1,230	
012202	550000	<i>Medical Supplies</i>	40,000	37,500	35,000	31,573	30,233	32,034
012202	550500	<i>Suppression Supplies - hand tools, attack lines, nozzles, foam</i>	3,000	3,000	3,000	2,896	671	860
012202	551000	<i>Educational Supplies - training programs, films, workshops</i>	500	500	500	113	571	
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	193	460	506
012202	558500	<i>Uniforms</i>	16,500	15,750	14,650	16,827	12,304	12,392
012202	558600	<i>Protective Gear - Boots, gloves, hood replacements</i>	2,000	2,000	2,000	3,990	3,194	1,400
	<b>560000</b>	<b>ASSESSMENTS</b>	<b>10,400</b>	<b>10,400</b>	<b>10,400</b>	<b>9,081</b>	<b>9,295</b>	<b>8,444</b>
012202	560000	<i>Assessments</i>						
		<i>CMED Assessment</i>	5,800	5,800	5,800	5,648	5,462	5,011
		<i>C&amp;I EMS</i>	4,000	4,000	4,000	3,233	3,233	3,233
		<i>SE MA Haz-Mat Assessment</i>	200	200	200	200	200	200
		<i>Barnstable County Tech Team Assessment</i>	400	400	400		400	
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>40,400</b>	<b>30,600</b>	<b>30,600</b>	<b>48,775</b>	<b>24,761</b>	<b>7,924</b>
012202	571000	<i>Travel - mileage to training/meetings</i>	2,500	1,500	1,500	901	515	
012202	573500	<i>Books - PDR, CMR, MGL, NFPA Updates and textbooks for training</i>	400	400	400	1,154	967	664

**FISCAL YEAR 2025 OPERATING BUDGET**  
**FIRE DEPARTMENT BUDGET**

Fire Department Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
012202	578000	Staff Development - 4 people/3 conferences (FDIC, PFLS, xxx) Travel costs only - union/assoc covering registration	7,500	4,700	4,700	9,081	6,508	2,271
012202	519100	New Hire Training costs Housing for 10 weeks of training, food, travel stipend, books, academy clothing, testing for one firefighter.	30,000	24,000	24,000	37,639	16,771	4,989
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>1,485</b>	<b>1,485</b>	<b>1,485</b>	<b>1,455</b>	<b>1,296</b>	<b>2,480</b>
012202	573000	Dues & Memberships	1,485	1,485	1,485	1,455	1,296	2,480
		Barnstable County Chiefs Assoc	100	100	100			
		Fire Chiefs Assoc. of MA	500	500	500			
		International Assoc of Fire Chiefs	230	230	230			
		Fire Prevention/Investigation Assoc. of MA	150	150	150			
		National Fire Protection Assoc.	175	175	175			
		Cape & Islands Fire Prevention	30	30	30			
		Employee Assistance Program	300	300	300			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 244,485</b>	<b>\$ 223,935</b>	<b>\$ 219,835</b>	<b>\$ 224,239</b>	<b>\$ 193,847</b>	<b>\$ 165,963</b>

**DEPARTMENT COMMENTS**

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



PUBLIC SAFETY DISPATCHING BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	375,106	363,492	345,456	334,421	324,126	321,960	326,836
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)	15,000	12,000	12,000	3,945	5,378	4,176	4,500
OVERTIME	65,000	60,000	59,655	51,394	46,155	48,271	48,607
<b>SALARY SUB TOTAL</b>	<b>\$ 455,106</b>	<b>\$ 435,492</b>	<b>\$ 417,111</b>	<b>\$ 389,760</b>	<b>\$ 375,659</b>	<b>\$ 374,407</b>	<b>\$ 379,942</b>
Dispatch Expense	6,800	6,800	5,300	3,254	2,926	1,190	2,457
<b>EXPENSE SUB TOTAL</b>	<b>\$ 6,800</b>	<b>\$ 6,800</b>	<b>\$ 5,300</b>	<b>\$ 3,254</b>	<b>\$ 2,926</b>	<b>\$ 1,190</b>	<b>\$ 2,457</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 461,906</b>	<b>\$ 442,292</b>	<b>\$ 422,411</b>	<b>\$ 393,014</b>	<b>\$ 378,585</b>	<b>\$ 375,597</b>	<b>\$ 382,399</b>

**FISCAL YEAR 2025 OPERATING BUDGET  
PUBLIC SAFETY DISPATCHING BUDGET SUMMARY - BY ACCOUNT**

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	375,106	363,492	345,456	334,421	324,126	321,960	326,836
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)	15,000	12,000	12,000	3,945	5,378	4,176	4,500
513000	OVERTIME	65,000	60,000	59,655	51,394	46,155	48,271	48,607
	<b>SALARY SUB TOTAL</b>	<b>\$ 455,106</b>	<b>\$ 435,492</b>	<b>\$ 417,111</b>	<b>\$ 389,760</b>	<b>\$ 375,659</b>	<b>\$ 374,407</b>	<b>\$ 379,942</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	1,500	1,500	1,000	2,108	526		878
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL					463		154
534000	COMMUNICATION							
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	4,000	4,000	3,000	1,146	1,517	1,190	1,284
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	1,300	1,300	1,300		420		140
573000	DUES & MEMBERSHIPS							
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 6,800</b>	<b>\$ 6,800</b>	<b>\$ 5,300</b>	<b>\$ 3,254</b>	<b>\$ 2,926</b>	<b>\$ 1,190</b>	<b>\$ 2,457</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 461,906</b>	<b>\$ 442,292</b>	<b>\$ 422,411</b>	<b>\$ 393,014</b>	<b>\$ 378,585</b>	<b>\$ 375,597</b>	<b>\$ 382,399</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

PUBLIC SAFETY DISPATCHING BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET**

Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
HEAD DISPATCHER/RECORDS CLERK	MELANIE BEAULIEU	1.00	79,193	MELANIE BEAULIEU		83,679
DISPATCHER	KERIANNE LEIDENFRO	1.00	72,070	KERIANNE LEIDENFROST		78,531
DISPATCHER	ANN SCHAEFER	1.00	71,298	ANN SCHAEFER		75,502
DISPATCHER	JACQUELINE SPRAGUE	1.00	71,270	JACQUELINE SPRAGUE		75,452
DISPATCHER	Sarah McCarthy	1.00	53,161	SARAH MCCARTHY		57,942
SHIFT DIFFERENTIAL	VARIOUS PERSONS		3,500	VARIOUS		4,000
CBA Settlement amount	VARIOUS PERSONS		13,000			
Subtotal Full-Time Salaries		5.00	363,492			375,106
<b>Part-Time Salaries</b>						
None						
Subtotal Part-Time Salaries			-			-
<b>Temporary/Seasonal Salaries</b>						
TEMPORARY WORKERS	VARIOUS PERSONS		12,000	VARIOUS		15,000
Subtotal Temporary Salaries			12,000			15,000
<b>Overtime</b>						
OVERTIME	VARIOUS PERSONS		60,000	VARIOUS		65,000
Subtotal Overtime Salaries			60,000			65,000
<b>GRAND TOTAL SALARIES</b>		<b>5.00</b>	<b>\$ 435,492</b>			<b>\$ 455,106</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET**

Dispatching Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>1,500</b>	<b>1,500</b>	<b>1,000</b>	<b>2,108</b>	<b>526</b>	
012402	524000	Repair/Maintenance/upgrades to dispatch equipmen (power supplies, minor computer repairs, wiring)	1,500	1,500	1,000	2,108	526	
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>					<b>463</b>	
012402	530000	Professional and technical					463	
	<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>4,000</b>	<b>3,000</b>	<b>1,146</b>	<b>1,517</b>	<b>1,190</b>
012402	542000	Office Supplies	1,500	1,500	1,000	1,146	577	351
012402	558500	Uniforms (\$300*5 FT staff * 1 PT Staff) plus misc. \$500	2,500	2,500	2,000		940	839
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>		<b>420</b>	
012402	571000	Travel	300	300	300			
012402	578000	Staff Development	1,000	1,000	1,000		420	
	<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>\$ 6,800</b>	<b>\$ 5,300</b>	<b>\$ 3,254</b>	<b>\$ 2,926</b>	<b>\$ 1,190</b>

**DEPARTMENT COMMENTS**

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



**PUBLIC WORKS BUDGET**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	1,382,596	1,357,984	1,230,984	1,115,516	1,133,881	1,103,308	1,117,568
SALARIES (PART-TIME)			23,824		28,343		9,448
SALARIES (TEMPORARY)	72,850	72,850	68,250	26,597	30,221	36,035	30,951
OVERTIME	41,000	41,000	27,781	46,447	67,486	17,994	43,976
<b>SALARY SUB TOTAL</b>	<b>\$ 1,496,446</b>	<b>\$ 1,471,834</b>	<b>\$ 1,350,839</b>	<b>\$ 1,188,560</b>	<b>\$ 1,259,931</b>	<b>\$ 1,157,337</b>	<b>\$ 1,201,943</b>
General Maintenance Expense	173,800	171,200	166,200	120,435	115,792	139,587	125,271
Municipal Building Expense	104,600	94,900	87,000	87,054	88,139	73,582	82,925
Snow & Ice Expense	84,000	84,000	84,000	89,379	144,766	105,920	113,355
Street Lights Expense	8,000	8,000	8,000	9,773	7,632	6,879	8,095
Waste Collection & Sanitation Expense	674,530	622,030	559,530	630,076	493,875	462,700	528,884
Tree Warden Expense	7,700	7,700	7,700				
Natural Resources Expense	45,600	38,550	36,005	32,714	32,958	28,774	31,482
<b>EXPENSE SUB TOTAL</b>	<b>\$ 1,098,230</b>	<b>\$ 1,026,380</b>	<b>\$ 948,435</b>	<b>\$ 969,431</b>	<b>\$ 883,162</b>	<b>\$ 817,442</b>	<b>\$ 890,012</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,594,676</b>	<b>\$ 2,498,214</b>	<b>\$ 2,299,274</b>	<b>\$ 2,157,991</b>	<b>\$ 2,143,093</b>	<b>\$ 1,974,779</b>	<b>\$ 2,091,954</b>

**FISCAL YEAR 2025 OPERATING BUDGET  
PUBLIC WORKS BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	1,382,596	1,357,984	1,230,984	1,115,516	1,133,881	1,103,308	1,117,568
512000	SALARIES (PART-TIME)			23,824		28,343		28,343
512500	SALARIES (TEMPORARY)	72,850	72,850	68,250	26,597	30,221	36,035	30,951
513000	OVERTIME	66,000	66,000	51,981	46,447	67,486	17,994	43,976
	<b>SALARY SUB TOTAL</b>	<b>\$ 1,521,446</b>	<b>\$ 1,496,834</b>	<b>\$ 1,375,039</b>	<b>\$ 1,188,560</b>	<b>\$ 1,259,931</b>	<b>\$ 1,157,337</b>	<b>\$ 1,220,838</b>
520000	PURCHASE OF SERVICES	657,500	605,000	547,400	608,572	465,317	452,903	508,931
524000	REPAIRS & MAINTENANCE	70,000	64,600	63,600	53,758	42,544	35,486	43,929
527000	RENTALS & LEASES	11,300	11,300	11,300		5,450		1,817
530000	PROFESSIONAL & TECHNICAL	102,250	102,250	90,450	111,836	87,070	70,386	89,764
534000	COMMUNICATION	6,000	6,000	6,000	3,410	3,373	4,320	3,701
535000	OPERATIONAL & PROGRAM COSTS	16,500	16,500	16,500	13,713	15,637	5,101	11,484
540000	SUPPLIES	131,580	117,880	110,280	148,863	184,149	164,705	165,906
560000	ASSESSMENTS	3,000	2,750	2,750	2,560	2,200		1,587
571000	TRAVEL & CONFERENCE	4,000	4,000	4,000	4,576	1,307	966	2,283
573000	DUES & MEMBERSHIPS	1,100	1,100	1,155	200	914	844	653
574000	OTHER CHARGES & EXPENSES	70,000	70,000	70,000	13,113	39,981	51,288	34,794
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 1,073,230</b>	<b>\$ 1,001,380</b>	<b>\$ 923,435</b>	<b>\$ 960,601</b>	<b>\$ 847,942</b>	<b>\$ 785,999</b>	<b>\$ 864,847</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,594,676</b>	<b>\$ 2,498,214</b>	<b>\$ 2,298,474</b>	<b>\$ 2,149,161</b>	<b>\$ 2,107,873</b>	<b>\$ 1,943,336</b>	<b>\$ 2,085,685</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

PUBLIC WORKS BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Salary Expense Detail

			FY 2024 Budgeted			FY 2025 Budgeted		
			Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>								
SUPERINTENDENT OF PUBLIC WORKS	DPW		John Roughley	1.00	128,192	JOHN ROUGHLEY	1.00	138,674
OPERATIONS MANAGER/GENERAL FOREMAN	DPW		RONALD SIMONS	1.00	87,169			-
ADMINISTRATIVE ASSISTANT	DPW		VICTORIA REIS	0.94	64,363	SARAH NARRACCI	0.88	57,462
DPW OUT OF GRADE PAY	DPW		VARIOUS PERSONS		4,000	VARIOUS		4,000
DPW HOLIDAY PAY	DPW		VARIOUS PERSONS		4,800	VARIOUS		4,800
WORKING FOREMAN	HGHWY		KEVIN MCCARTHY	1.00	73,807	KEVIN MCCARTHY	1.00	79,872
HEAVY MOTOR EQUIPMENT OPERATOR	HGHWY		BRIAN HOLMES	1.00	67,422	KEILLI HITCHCOCK	1.00	57,469
HEAVY MOTOR EQUIPMENT OPERATOR	HGHWY		SCOTT SANTOS	1.00	66,959	SCOTT SANTOS	1.00	72,352
HEAVY MOTOR EQUIPMENT OPERATOR	HGHWY		CHARLES YOUNG	1.00	76,778	CHARLES YOUNG	1.00	83,117
MOTOR EQUIPMENT OPERATOR	HGHWY		VACANT	1.00	60,532	JOHN CLARK	1.00	62,153
WORKING FOREMAN	SANITATION		BARRY CLIFFORD	1.00	91,833	BRIAN HOLMES	1.00	88,427
HEAVY MOTOR EQUIPMENT OPERATOR	SANITATION		REX CHRISTIAN	1.00	61,257	REX CHRISTIAN	1.00	67,586
SKILLED LABORER	SANITATION		BEN CHRISTIAN	1.00	56,956	BEN CHRISTIAN	1.00	60,969
SKILLED LABORER	SANITATION		STEPHEN HEBENSTREI	1.00	64,454	STEPHEN HEBENSTREIT	1.00	69,321
SENIOR NAT RES OFFICER	NAT. RES.		MICHAEL O'CONNOR	1.00	86,039	MICHAEL O'CONNOR	1.00	88,833
Natural Resource Officer - ACO	NAT. RES.		NICOLE PAINE	1.00	73,429	STEPHANIE SYKES	1.00	71,702
SR NAT RES OFF - HARBORMASTER	NAT. RES.		SCOTT RICHARDS	1.00	73,429	SCOTT RICHARDS	1.00	77,546
SR NAT RES OFF - SHELLFISH CONSTABLE						VACANT	1.00	73,094
FACILITIES FOREMAN	MUNI BLDGS		DAVID WHITE	1.00	92,248	SCOTT BAIRD	1.00	90,414
			(Amt. Allocated to Rental Fd.)		(46,124)	(Amt. allocated to Rental Fd)		(45,207)
CUSTODIAN 1	MUNI BLDGS		RONALD CORMIER	1.00	62,313	RONALD CORMIER	1.00	65,922
CUSTODIAN 2	MUNI BLDGS		AARON CARROLL	1.00	55,386	AARON CARROLL	1.00	58,454
CUSTODIAN 3	MUNI BLDGS		TERESA PECHONIS	1.00	52,742	TERESA PECHONIS	1.00	55,637
Subtotal Full-Time Salaries				18.94	1,357,984		18.88	1,382,596
<b>Part-Time Salaries</b>								
Subtotal Part-Time Salaries								
<b>Temporary/Seasonal Salaries</b>								
DPW TEMP/SEASONAL	DPW		VARIOUS PERSONS		27,500	VARIOUS		27,500

SANITATION TEMP/SEASONAL	SANITATION	VARIOUS PERSONS	27,500	VARIOUS	27,500
NATURAL RESOURCES TEMP/SEASONAL	NAT. RES.	VARIOUS PERSONS	17,850	VARIOUS	17,850
Subtotal Temporary Salaries			72,850		72,850
<b>Overtime</b>					
DPW OVERTIME	DPW	VARIOUS PERSONS	16,000	VARIOUS	16,000
SANITATION OVERTIME	SANITATION	VARIOUS PERSONS	15,000	VARIOUS	15,000
NATURAL RESOURCES OVERTIME	NAT. RES.	VARIOUS PERSONS	5,000	VARIOUS	5,000
MUNICIPAL BLDGS OVERTIME	MUNI. BLDGS	VARIOUS PERSONS	5,000	VARIOUS	5,000
Subtotal Overtime Salaries			41,000		41,000
<b>GRAND TOTAL SALARIES</b>			<b>18.94 \$ 1,471,834</b>		<b>18.88 \$ 1,496,446</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET  
PUBLIC WORKS BUDGET**

General Maintenance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	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>23,761</b>	<b>14,329</b>	<b>22,148</b>
014222	524000	Repairs & Maintenance - parts and service for tools & equipment	6,000	6,000	6,000	4,497	4,966	910
014222	524600	Vehicle Repairs - servicing of vehicles & large equipment	20,000	20,000	20,000	19,264	9,363	9,325
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>	
014222	527000	Rentals & leases - equipment rental for maintenance (bucket truck, etc.)	10,000	10,000	10,000		5,450	
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>37,137</b>	<b>10,204</b>	<b>8,818</b>
014222	530000	Professional and technical - Surveying/engineering assistance	10,000	10,000	10,000	31,769	5,409	8,818
014222	530100	Asset Management Yearly Fee & Support (Work Order, Fleet Maintenance)	7,500	7,500	7,500	5,218	4,795	
		Specialized permitting						
		Screener Rental (now in Rentals and Leases)						
014222	531900	Employee Physicals	400	400	400	150		
	<b>534000</b>	<b>COMMUNICATION</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>954</b>	<b>1,473</b>	<b>1,639</b>
014222	534000	Communication (2 phones @ \$45 p/m and 1 Tablet @ \$15 p/m)	1,300	1,300	1,300	954	1,473	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>45,400</b>	<b>42,800</b>	<b>37,800</b>	<b>43,666</b>	<b>42,967</b>	<b>54,538</b>
014222	542000	Office Supplies	750	750	700	518	722	738
014222	543000	Building Maintenance Supplies - hand tools	1,500	1,500	1,200	2,567	1,422	80
014222	548000	Vehicle Supplies	22,700	22,700	18,000	20,451	21,751	23,436
014222	553000	Public Works Supplies - welding, sandbags, hoses, etc.	7,000	7,000	8,000	9,408	6,586	18,856
014222	553500	Restocking Supplies - bolts, bulbs, gloves, misc hardware	3,500	3,500	4,000	3,315	3,316	4,154
014222	558000	Unclassified Expenses	1,500	1,500	1,200	1,105	1,769	1,824
014222	558500	Uniforms	8,450	5,850	4,700	6,302	7,401	5,450
		Per union contract (Universt Contract)	4,200	3,600	3,100			
		Boot Allowance ( \$300 * 7)	3,500	1,500	1,050			
		Extra Coveralls (\$3.30 * 52)	750	750	550			

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

General Maintenance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>1,804</b>	<b>909</b>	<b>765</b>
014222	571000	Travel				349	379	246
014222	578000	Staff Development - workshops, CEI's, certifications	2,500	2,500	2,500	1,455	530	519
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>500</b>	<b>500</b>	<b>500</b>		<b>479</b>	<b>391</b>
014222	573000	Dues & Memberships - various organizations	500	500	500		479	391
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>13,113</b>	<b>39,981</b>	<b>51,288</b>
014222	583900	Drainage/Basins & Repair - stormwater system maintenance & materials (precast structures, Blocks, mortar, etc.)	25,000	25,000	25,000	9,800	11,422	14,890
014222	584000	Site Improvements - site maintenance services & materials (Plantings, Irrigation, Signage)	10,000	10,000	10,000	1,837	11,229	12,353
014222	585600	Road Improvements - Road maintenance services & materials (Road Paint, Signs, Asphalt, etc.)	35,000	35,000	35,000	1,476	17,330	24,045
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 173,800</b>	<b>\$ 171,200</b>	<b>\$ 166,200</b>	<b>\$ 120,435</b>	<b>\$ 115,792</b>	<b>\$ 139,587</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

			BUDGETS			ACTUALS		
ORG	OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>17,000</b>	<b>11,600</b>	<b>10,600</b>	<b>1,392</b>	<b>8,798</b>	<b>4,794</b>
011932	524000	Repairs & maintenance	16,000	11,000	10,000	1,296	8,728	4,724
		Plumbing, electrical, custodial equipment service, etc.	16,000	11,000	10,000			
011932	524600	Vehicle Repairs	1,000	600	600	96	70	70
		Tune-up, Sticker, Oil changes, etc. (2 Vehicles)	1,000	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>68,500</b>	<b>61,600</b>	<b>69,713</b>	<b>67,577</b>	<b>58,864</b>
011932	530000	Professional & Technical	68,500	68,500	61,600	69,713	67,577	58,864
		Library cleaning service contract (taken in-house)						
		Fire alarm testing, monitoring & service (8 Bldgs & windmill)	5,500	5,500	4,500			
		Fire Extinguisher (6 Bldgs & windmill)	2,500	2,500	2,000			
		Pest Control (7 Bldgs & windmill)	9,000	9,000	9,000			
		HVAC maintenance & repairs (8 Bldgs)	12,000	12,000	10,000			
		Generator maintenance contract (6 Bldgs, 2 Pump Stations)	3,500	3,500	3,000			
		Elevator/Lift Safety Test, Permit Fees (4 Bldgs)	8,500	8,500	8,000			
		Overhead Door Maintenance (3 Bldgs)	4,500	4,500	4,100			
		Wastewater Treatment Systems Inspection, Maintenance & Pumping	6,000	6,000	6,000			
		Electrician Services	8,000	8,000	7,000			
		Plumbing Services	8,000	8,000	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>19,100</b>	<b>14,800</b>	<b>14,800</b>	<b>15,949</b>	<b>11,764</b>	<b>9,924</b>
011932	543000	Building Maintenance Supplies - construction supplies for repairs to Bldgs & G	7,000	5,000	5,000	4,535	1,848	470
011932	545000	Custodial Supplies - soap, paper products, light bulbs, cleaning supply	7,000	5,000	5,000	6,521	4,947	2,638
011932	548000	Vehicle Supplies - oil, fluids, maintenance	600	300	300	20	46	841

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Municipal Buildings Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
011932	558000	Unclassified Expenses - water bubbler and other misc. expenses	4,500	4,500	4,500	4,873	4,923	5,975
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
011932	573000	Dues & Memberships						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 104,600</b>	<b>\$ 94,900</b>	<b>\$ 87,000</b>	<b>\$ 87,054</b>	<b>\$ 88,139</b>	<b>\$ 73,582</b>

**DEPARTMENT COMMENTS**

Building/Custodial supply costs increasing due to inflation, but also due to New Facilities Foreman addressing more and more deferred maintenance.

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Snow & Ice Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
14231	513000	OVERTIME	25,000	25,000	25,000	8,632	35,220	31,443
	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	7,673		
014231	524600	Repairs & maintenance - snow removal vehicles & equip.	3,000	3,000	3,000	7,673		
	527000	RENTALS & LEASES	1,000	1,000	1,000			
014231	52700	Rentals & leases - screener and other rentals	1,000	1,000	1,000			
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	40,000	40,000	40,000	73,074	109,546	74,477
014231	548000	Vehcile Supplies - plow cutting edges, sander & equip. parts	8,000	8,000	8,000	23,295	16,269	15,623
014231	553000	Public Works Supplies - pre-treated salt (500 tons @ \$68.27) = 34,135, estimate	32,000	32,000	32,000	49,779	93,277	58,854
	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>\$ 84,000</b>	<b>\$ 89,379</b>	<b>\$ 144,766</b>	<b>\$ 105,920</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Street Lights Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	520000	PURCHASE OF SERVICES	8,000	8,000	8,000	9,773	7,632	6,879
014242	521000	Energy	8,000	8,000	8,000	9,773	7,632	6,879
	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>\$ 8,000</b>	<b>\$ 9,773</b>	<b>\$ 7,632</b>	<b>\$ 6,879</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Waste Collection & Disposal Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>	<b>634,500</b>	<b>582,000</b>	<b>524,400</b>	<b>598,799</b>	<b>457,685</b>	<b>446,024</b>
014332	529000	Waste Tipping Fee (SEMASS-Covanta 3,250 Tons @ AVG. \$81 & \$107 per ton)	325,000	295,000	293,400	289,884	239,645	239,693
014332	529100	Recycling Transport	32,000	32,000	30,000	20,158	14,366	27,582
014332	529200	Hazardous Waste Removal	48,000	40,000	32,000	46,399	38,031	31,327
		Refridgerator Freon Removal/Disposal	5,000	5,000	5,000			
		Residentail Hazordous Waste Collection Events	25,000	17,000	17,000			
		Other waste - tires, electronics, waste oil, etc.	18,000	18,000	10,000			
014332	529300	Demolition Waste Removal - 700 Tons @ \$175 per Ton	122,500	110,000	84,000	140,810	95,814	75,980
014332	529800	Contracted Services - (Truck Hauling Contract SW to Semass) (\$600 per load + fuel * 175 loads p/y)	107,000	105,000	85,000	101,548	69,829	71,442
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>18,930</b>	<b>16,813</b>	<b>7,372</b>
014332	524000	Repairs & maintenance	15,000	15,000	15,000	6,822	11,842	7,077
		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	12,108	4,971	295
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>8,250</b>	<b>8,250</b>	<b>3,350</b>	<b>4,986</b>	<b>9,289</b>	<b>2,704</b>
014332	530000	Professional & Technical	8,000	8,000	3,300	4,986	9,289	2,704
		Annual Third Party Inspection (Mass DEP Required)	4,000	4,000	3,000			
		Maintenance Program Development & Reporting	4,000	4,000	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>600</b>	<b>883</b>	
014332	534400	Legal Advertisements	250	250	250			
014332	534600	Printing - landfill stickers, regulations, permits, tickets, receipts	750	750	750	600	883	

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Waste Collection & Disposal Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
<b>535000 OPERATIONAL &amp; PROGRAM COSTS</b>								
	<b>540000</b>	<b>SUPPLIES</b>	<b>10,480</b>	<b>10,480</b>	<b>10,480</b>	<b>6,721</b>	<b>9,205</b>	<b>6,499</b>
014332	542000	Office Supplies	250	250	250	509	195	353
014332	543000	Building Maintenance Supplies	1,500	1,500	1,500	549	174	1,604
014332	548000	Vehicle Supplies - stickers, inspections, lubricants, tires	5,000	5,000	5,000	1,292	5,784	1,752
014332	553100	Litter Control Supplies (Beach, Harbor, Windmill, Visitor Trash bags)	700	700	700	699	556	
014332	558500	Uniforms	3,030	3,030	3,030	3,672	2,496	2,790
		Uniform rental contract	2,080	2,080	2,080			
		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>40</b>		<b>101</b>
014332	571000	Travel				40		
014332	578000	Staff Development - licenses	300	300	300	40		101
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 674,530</b>	<b>\$ 622,030</b>	<b>\$ 559,530</b>	<b>\$ 630,076</b>	<b>\$ 493,875</b>	<b>\$ 462,700</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Tree Warden Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	7,600	7,600	7,600			
		<i>Dutch Elm Disease (spraying)</i>						
		<i>Insect/Pest Control</i>	7,600	7,600	7,600			
		<i>Tree Trimming</i>						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS	100	100	100			
012942	573000	<i>Dues &amp; memberships - MA Tree Wardens Assoc.</i>	100	100	100			
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 7,700</b>	<b>\$ 7,700</b>	<b>\$ 7,700</b>			

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Natural Resources Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>2,002</b>	<b>2,604</b>	<b>1,172</b>
011722	524000	Repairs & Maintenance - boat, motors, copressor, small equip.	2,500	2,500	2,500	581	2,334	729
011722	524600	Vehicle Repairs - inspections, tires, misc. repair to trucks	1,500	1,500	1,500	1,421	270	443
	<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>1,856</b>	<b>1,017</b>	<b>2,681</b>
011722	534000	Communicatin (cell phone 1 @ \$25 p/m, Fax @ \$35 p/m)	1,000	1,000	1,000	244	558	558
011722	534200	Postage (1400 @.50 Rock Harbor wait list)	700	700	700			
011722	534400	Legal Advertisements	600	600	600	109	92	591
011722	534600	Printing - Shellfish Regulations, stickers, tickets, tide charts, mooring tags, etc.	1,200	1,200	1,200	1,503	367	1,532
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>13,713</b>	<b>15,637</b>	<b>5,101</b>
011722	535500	Propogation - Seed Clam, Quahog, QPX testing on relay clams (\$500per species)	14,500	14,500	14,500	13,713	13,855	3,108
011722	585700	Channel Buoys - Town Cove 4@ \$150 each	2,000	2,000	2,000		1,782	1,993
	<b>540000</b>	<b>SUPPLIES</b>	<b>16,600</b>	<b>9,800</b>	<b>7,200</b>	<b>9,453</b>	<b>10,667</b>	<b>19,267</b>
011722	542000	Office Supplies	700	700	700	150	216	263
011722	543000	Building Maintenance Supplies - Salt Pond House, Harbormaster Bldg.	750	750	150	43	135	1,428
011722	548000	Vehicle Supplies	2,500	2,500	1,500	437	2,551	1,592
		Animal Control Supplies	5,000					
011722	558000	Unclassified Expense - waders, water collection, gloves, radio parts, etc.	3,500	3,500	2,500	5,965	6,185	14,888
011722	558500	Uniforms	2,950	2,350	2,350	2,001	1,580	1,096
		4 FT Staff (\$365 per person)	1,500	1,500	1,500			
		Boat Allowance (\$300 per person)	1,200	600	600			
		4 Summer Seasonal/Wharfinger Shirts (\$250)	250	250	250			
011722	585700	Buoy Equipment	1,200			857		
	<b>560000</b>	<b>ASSESSMENTS</b>	<b>3,000</b>	<b>2,750</b>	<b>2,750</b>	<b>2,560</b>	<b>2,200</b>	
011722	560000	Green Head Fly control assessment	3,000	2,750	2,750	2,560	2,200	

**FISCAL YEAR 2025 OPERATING BUDGET**  
**PUBLIC WORKS BUDGET**

Natural Resources Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>2,732</b>	<b>398</b>	<b>100</b>
011722	571000	<i>In-State Travel</i>				198		
011722	578000	<i>Staff Development - annual meetings</i>	1,200	1,200	1,200	2,732	398	100
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>500</b>	<b>500</b>	<b>555</b>	<b>200</b>	<b>435</b>	<b>453</b>
011722	573000	<i>Dues &amp; Memberships</i>	100	100		200	435	453
		<i>C&amp;I Harbormaster Assoc</i>	200	200	175			
		<i>Mass Conservation Comm</i>			180			
		<i>Mass Assoc Shellfish Officers</i>	200	200	200			
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 45,600</b>	<b>\$ 38,550</b>	<b>\$ 36,005</b>	<b>\$ 32,714</b>	<b>\$ 32,958</b>	<b>\$ 28,774</b>

**DEPARTMENT COMMENTS**

Animal Control responsibilities assumed by DNR, no longer under PD, \$30k budget from PD removed, added \$5k in new supplies.

12/15/2023

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2025 OPERATING BUDGET



HEALTH & ENVIRONMENT BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**HEALTH & ENVIRONMENT BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	405,070	390,247	241,474	251,857	231,089	223,050	235,332
SALARIES (PART-TIME)	22,513	20,600	20,000	19,839	13,422		11,087
SALARIES (TEMPORARY) OVERTIME	12,000	11,000					
<b>SALARY SUB TOTAL</b>	<b>\$ 439,583</b>	<b>\$ 421,847</b>	<b>\$ 261,474</b>	<b>\$ 271,696</b>	<b>\$ 244,511</b>	<b>\$ 223,050</b>	<b>\$ 246,419</b>
Health & Environment Expense	78,900	78,900	77,000	45,044	42,797	36,954	41,598
<b>EXPENSE SUB TOTAL</b>	<b>\$ 78,900</b>	<b>\$ 78,900</b>	<b>\$ 77,000</b>	<b>\$ 45,044</b>	<b>\$ 42,797</b>	<b>\$ 36,954</b>	<b>\$ 41,598</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 518,483</b>	<b>\$ 500,747</b>	<b>\$ 338,474</b>	<b>\$ 316,740</b>	<b>\$ 287,308</b>	<b>\$ 260,004</b>	<b>\$ 288,017</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**HEALTH & ENVIRONMNET BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	405,070	390,247	241,474	251,857	231,089	223,050	235,332
512000	SALARIES (PART-TIME)	22,513	20,600	20,000	19,839	13,422		16,631
512500	SALARIES (TEMPORARY)	12,000	11,000					
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 439,583</b>	<b>\$ 421,847</b>	<b>\$ 261,474</b>	<b>\$ 271,696</b>	<b>\$ 244,511</b>	<b>\$ 223,050</b>	<b>\$ 251,963</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	55,000	55,000	54,000	30,094	32,866	25,013	29,324
534000	COMMUNICATION	1,750	1,750	1,600	952	1,462	1,135	1,183
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	1,450	1,450	1,200	452	1,086	678	739
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE	4,800	4,800	4,800	1,285	2,770	518	1,524
573000	DUES & MEMBERSHIPS	400	400	400	100	108		69
574000	OTHER CHARGES & EXPENSES	15,500	15,500	15,000	12,161	4,505	9,610	8,759
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 78,900</b>	<b>\$ 78,900</b>	<b>\$ 77,000</b>	<b>\$ 45,044</b>	<b>\$ 42,797</b>	<b>\$ 36,954</b>	<b>\$ 41,598</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 518,483</b>	<b>\$ 500,747</b>	<b>\$ 338,474</b>	<b>\$ 316,740</b>	<b>\$ 287,308</b>	<b>\$ 260,004</b>	<b>\$ 293,561</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

HEALTH & ENVIRONMENT DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**HEALTH & ENVIRONMENT DEPARTMENT**

Health & Environment Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
DIRECTOR OF HEALTH & ENVIRONMENT	JANE CROWLEY	1.00	117,876	HILARY GREENBERG-LEMOS	1.00	120,603
HEALTH AGENT				SUSAN BARKER	0.88	78,625
ASST HEALTH AGENT	SUSAN BARKER	0.88	70,084	ALEX BATES	0.88	79,156
CONSERVATION AGENT/ENVIRONMENTAL PLNR	(Moved from Comm Dev.)		79,493	KAREN CHIMWAZA	0.88	64,806
PRINCIPAL OFFICE ASSISTANT						
ADMINISTRATIVE ASSISTANT	KAREN CHIMWAZA	0.88	62,155	AMY BLAKESLEY	0.88	61,880
ADMINISTRATIVE ASSISTANT	(Moved from Comm Dev.)		60,639			
Subtotal Full-Time Salaries		2.75	390,247		4.52	405,070
<b>Part-Time Salaries</b>						
ADMINISTRATIVE AIDE (HSG INSP)	VACANT	0.38	20,600	RICHARD SCALI	0.38	22,513
Subtotal Part-Time Salaries		0.38	20,600		0.38	22,513
<b>Temporary/Seasonal Salaries</b>						
Public Health Nurse - on-call service	VARIOUS		11,000	VARIOUS		12,000
Subtotal Temporary Salaries			11,000			12,000
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>3.13</b>	<b>\$ 421,847</b>		<b>4.90</b>	<b>\$ 439,583</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**HEALTH & ENVIRONMENT DEPARTMENT**

BUDGETS			ACTUALS		
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Health & Environment Expense Detail

ORG	OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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>55,000</b>	<b>54,000</b>	<b>30,094</b>	<b>32,866</b>	<b>25,013</b>
015112	530000	Professional and technical	55,000	55,000	54,000	30,094	32,866	25,013
		Nursing services at varying hourly rates	10,000	10,000	4,000	1,971	5,086	4,180
015112	530025	IRA Immediate Response	45,000	45,000	50,000	28,123	27,780	20,833
	<b>534000</b>	<b>COMMUNICATION</b>	<b>1,750</b>	<b>1,750</b>	<b>1,600</b>	<b>952</b>	<b>1,462</b>	<b>1,135</b>
015112	534000	Communication - 1 mobile phone (\$40 *12)	500	500	500	904	1,033	742
015112	534400	Legal Advertisements - Hearings/BOH regs.	250	250	250	48	429	155
015112	534600	Printing	1,000	1,000	850			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>1,450</b>	<b>1,200</b>	<b>452</b>	<b>1,086</b>	<b>678</b>
015112	542000	Office Supplies - licenses, forms, etc.	1,200	1,200	1,000	452	885	500
015112	558000	Unclassified Expenses - expendables (dye, thermometer)	250	250	200		201	178
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>	<b>1,285</b>	<b>2,770</b>	<b>518</b>
011232	571000	Travel - mileage	4,000	4,000	4,000	1,285	2,350	358
		Conference Registration, meals, misc.						
015112	578000	Staff Development	800	800	800		420	160
		Licenses, certifications (RS \$66, Soil E \$95)	200	200	200			
		Soil Evaluator Course Asst - 6 weeks	600	600	600			
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>100</b>	<b>108</b>	
011232	573000	Dues & Memberships - Mass Health Officers Assoc (2)	400	400	400	100	108	
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>15,500</b>	<b>15,500</b>	<b>15,000</b>	<b>12,161</b>	<b>4,505</b>	<b>9,610</b>
015112	578500	Special Programs	14,000	14,000	14,000	12,161	4,505	9,610
		Data Tracking Program Updates	1,000	1,000	1,000			

**FISCAL YEAR 2025 OPERATING BUDGET**  
**HEALTH & ENVIRONMENT DEPARTMENT**

Health & Environment Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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
015112	578600	<i>Programs - Health</i>	1,500	1,500	1,000			
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 78,900</b>	<b>\$ 78,900</b>	<b>\$ 77,000</b>	<b>\$ 45,044</b>	<b>\$ 42,797</b>	<b>\$ 36,954</b>

**DEPARTMENT COMMENTS**

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



COMMUNITY SERVICES BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
Community Services Salaries							
Council on Aging Salaries	294,810	280,893	260,662	265,697	247,930	236,961	250,196
Library Salaries	505,026	464,716	440,387	438,729	405,680	399,872	414,760
Beach & Recreation Salaries	450,089	437,580	408,392	414,919	353,861	299,641	356,140
<b>SALARY SUB TOTAL</b>	<b>\$ 1,249,926</b>	<b>\$ 1,183,189</b>	<b>\$ 1,109,441</b>	<b>\$ 1,119,345</b>	<b>\$ 1,007,471</b>	<b>\$ 936,474</b>	<b>\$ 1,021,097</b>
Community Services Expense							
Council on Aging Expense	74,840	53,835	40,200	25,956	28,784	24,633	26,458
Library Expense	166,000	135,452	127,370	127,200	119,124	124,372	123,565
Beach & Recreation Expense	110,875	100,500	90,200	94,346	78,459	73,580	82,128
Veterans Services Exxpense	66,000	64,469	63,756	25,680	48,213	45,326	39,740
Human Service Contracts	663,350	663,350	673,350	317,770	418,030	120,100	285,300
<b>EXPENSE SUB TOTAL</b>	<b>\$ 1,081,065</b>	<b>\$ 1,017,606</b>	<b>\$ 994,876</b>	<b>\$ 590,952</b>	<b>\$ 692,610</b>	<b>\$ 388,011</b>	<b>\$ 557,191</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,330,991</b>	<b>\$ 2,200,795</b>	<b>\$ 2,104,317</b>	<b>\$ 1,710,297</b>	<b>\$ 1,700,081</b>	<b>\$ 1,324,485</b>	<b>\$ 1,578,288</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
	COMMUNITY SERVICES SALARIES							
	COUNCIL ON AGING SALARIES	294,810	271,643	260,662	265,697	247,930	236,961	250,196
	LIBRARY SALARIES	505,026	450,216	440,387	438,729	405,680	399,872	414,760
	BEACH & RECREATION SALARIES	450,089	414,959	408,392	414,919	353,861	299,641	356,140
	<b>SALARY SUB TOTAL</b>	<b>\$ 1,249,926</b>	<b>\$ 1,136,818</b>	<b>\$ 1,109,441</b>	<b>\$ 1,119,345</b>	<b>\$ 1,007,471</b>	<b>\$ 936,474</b>	<b>\$ 1,021,097</b>
520000	PURCHASE OF SERVICES							
524000	REPAIRS & MAINTENANCE	15,390	10,690	9,700	6,467	2,353	10,635	6,485
527000	RENTALS & LEASES	75,000	64,500	57,500	63,525	57,780	48,568	56,624
530000	PROFESSIONAL & TECHNICAL	52,550	45,302	42,470	35,458	32,669	39,211	35,779
534000	COMMUNICATION	32,400	25,950	12,600	11,827	13,403	10,036	11,755
535000	OPERATIONAL & PROGRAM COSTS	116,000	96,000	91,000	92,181	88,874	86,391	89,149
540000	SUPPLIES	54,200	41,245	35,900	35,341	29,745	26,966	30,684
560000	ASSESSMENTS	26,000	24,469	23,756	22,871	22,495	22,392	22,586
571000	TRAVEL & CONFERENCE	4,800	4,800	7,300	1,507	253	318	693
573000	DUES & MEMBERSHIPS	1,375	1,300	1,300	1,196	1,290	460	982
574000	OTHER CHARGES & EXPENSES	703,350	703,350	713,350	320,579	443,748	143,034	302,454
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 1,081,065</b>	<b>\$ 1,017,606</b>	<b>\$ 994,876</b>	<b>\$ 590,952</b>	<b>\$ 692,610</b>	<b>\$ 388,011</b>	<b>\$ 557,191</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,330,991</b>	<b>\$ 2,154,424</b>	<b>\$ 2,104,317</b>	<b>\$ 1,710,297</b>	<b>\$ 1,700,081</b>	<b>\$ 1,324,485</b>	<b>\$ 1,578,288</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

COMMUNITY SERVICES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Council on Aging Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
DIRECTOR-COUNCIL ON AGING	DOROTHY BURRITT	0.88	84,379	DOROTHY BURRITT	0.88	88,173
COMMUNITY OUTREACH COORDINATOR	CYNTHIA DUNHAM	0.88	64,078	CYNTHIA DUNHAM	0.88	66,963
ADMINISTRATIVE ASSISTANT	MONICA KEEFE-HESS	0.94	65,073	MONICA KEEFE-HESS	0.94	69,415
PRINCIPAL OFFICE ASSISTANT				JAMES SMALL	0.88	55,110
PROGRAM AIDE	JAMES SMALL	0.88	52,738			
Subtotal Full-Time Salaries		3.58	266,268		3.58	279,661
<b>Part-Time Salaries</b>						
ACTIVITIES ASSISTANT	KATHY GILL	0.40	14,625	KATHY GILL	0.40	15,150
Subtotal Part-Time Salaries		0.40	14,625		0.40	15,150
<b>Temporary/Seasonal Salaries</b>						
Subtotal Temporary Salaries			-			-
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>3.98</b>	<b>\$ 280,893</b>		<b>3.98</b>	<b>\$ 294,810</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Library Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
LIBRARY DIRECTOR	MELANIE McKENZIE	0.88	87,840	MELANIE McKENZIE	0.88	91,796
ASST DIRECTOR/ADULT SERVICES	KAREN MacDONALD	0.88	76,206	KAREN MacDONALD	0.88	79,634
YOUTH SERVICES LIBRARIAN	FRANCES McLOUGHLIN	0.88	70,983	FRANCES McLOUGHLIN	0.88	74,181
LIBRARIAN	MARIANNE SINOPOLI	0.88	61,320	MARIANNE SINOPOLI	0.88	64,077
LIBRARIAN	Cory Farrenkopf	0.88	59,214	CORY FARRENKOPF	0.88	61,880
LIBRARY ASSISTANT	FREYA HEMLEY	0.88	55,833	FREYA HEMLEY	0.88	58,348
Subtotal Full-Time Salaries		5.28	411,396		5.28	429,917
<b>Part-Time Salaries</b>						
LIBRARY ASSISTANT	CORNELIA WELLS	0.48	32,320	CORNELIA WELLS	0.48	34,110
Subtotal Part-Time Salaries		0.48	32,320		0.48	34,110
<b>Temporary/Seasonal Salaries</b>						
WEEKEND HOURS	VARIOUS PERSONS		21,000	VARIOUS		41,000
Subtotal Temporary Salaries			21,000			41,000
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>5.76</b>	<b>464,716</b>		<b>5.76</b>	<b>\$ 505,026</b>

**DEPARTMENT COMMENTS**

PARTI TIME HOURS CURRENT VS. PROPOSED - includes increase for Town taking on Monday hours from previous Trustee Funding

<u>Current Hours (3 person minimum staff level)</u>	<u>FY 25 Proposed</u>	PT Need
Monday 12-4 (4)	10-4 (6)	17 hours p/w (5-5-7) @ \$19
Tuesday 10-8 (10)	10-8 (10)	8 hours p/w (4-4) @ \$19
Wednesday 10-6 (8)	10-4 (6)	7.5 hours p/w (3.5-4) @\$19
Thursday 10-8 (10)	10-8 (10)	8 hours p/w (4-4) @ \$19
Friday 10-4 (6)	10-4 (6)	

Saturday 10-4 (6)

10-4 (6)

7 hours p/w (7) @ \$19

47.5 hours \*52

2470 hours

46,930

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

**Beach & Recreation Salary Expense Detail**

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
DIRECTOR BEACH/REC	CHRISTINE MICKLE	1.00				
COMMUNITY SERVICES DIRECTOR			106,277	CHRISTINE MICKLE	1.00	111,060
ASST BEACH & REC DIRECTOR	JACOB CONGEL	1.00	78,063	JACOB CONGEL	1.00	81,578
RECREATION PROGRAM COORDINATOR	KATHRYN NELSON	1.00	64,172	KATHRYN NELSON	1.00	67,062
Subtotal Full-Time Salaries		3.00	248,512		3.00	259,700
<b>Part-Time Salaries</b>						
Subtotal Part-Time Salaries			-			-
<b>Temporary/Seasonal Salaries</b>						
SEASONAL BEACH & SUMMER PRGMS.	VARIOUS PERSONS	5.36	189,068	VAROUS	5.36	190,390
Subtotal Temporary Salaries			189,068			190,390
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>		<b>8.36</b>	<b>\$ 437,580</b>		<b>8.36</b>	<b>\$ 450,089</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Council on Aging Expense Detail

ORG	OBJECT	DESCRIPTION	FY 25	FY 24	FY 23	FY 22	FY 21	FY 20
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>6,790</b>	<b>6,190</b>	<b>5,200</b>	<b>3,711</b>	<b>1,828</b>	<b>6,387</b>
015412	524000	Repairs & Maintenance - elevator, exits, fire alarms, pest control	1,000	1,000	1,000	727	313	1,348
015412	524600	Vehicle Repairs	5,790	5,190	4,200	2,984	1,515	5,039
		MA State Inspection (\$40*5 / \$140*1)	340	340	250			
		Oil Changes (every 3 months)	1,400	1,400	1,100			
		Tire Rotations (every 6 months)	1,200	600	600			
		Tire Replacements (Avg. 4 year)	1,200	1,200	600			
		General Repairs	1,650	1,650	1,650			
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>6,250</b>	<b>3,250</b>	<b>2,300</b>	<b>937</b>	<b>1,609</b>	<b>4,953</b>
015412	530000	Professional & Technical	6,250	3,250	2,300	937	1,609	4,953
		Programs - fee based prgrms. local arts, LGBTQ, social, etc.	5,000	2,000	1,200			
		Music Licenses - ASCAP, BMI, Video	1,000	1,000	850			
		Other	250	250	250			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>21,600</b>	<b>16,650</b>	<b>5,300</b>	<b>3,797</b>	<b>4,021</b>	<b>2,556</b>
015412	534000	Communication - cell phones (38 * 5 * 12)	3,500	2,300	2,300	1,306	1,890	1,890
		Cell Phones (38*5*12)	2,300					
		My Senior Center Annual License	1,200					
015412	534200	Postage - newsletter	3,400	3,400				
		Newsletter printing	14,700	10,950	3,000	2,491	2,131	666
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>35,000</b>	<b>22,545</b>	<b>19,700</b>	<b>15,664</b>	<b>20,532</b>	<b>10,632</b>
015412	542000	Office Supplies - computer, stationary, toner, paper	4,000	3,750	3,750	3,945	2,118	3,768
015412	543000	Building Maintenance Supplies	5,000	650	650			608
015412	545000	Custodial Supplies	500	400	300		310	
015412	549000	Food Supplies (Lunch 2x week/2 holidays)	17,000	8,320	6,000	11,397	16,184	6,256
015412	549000	Food/Containers Meal Program	8,000	8,925	8,500			
015412	557500	Special Supplies - Day Center	500	500	500	322	1,920	

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Council on Aging Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>4,500</b>	<b>4,500</b>	<b>7,000</b>	<b>1,326</b>	<b>129</b>	<b>105</b>
015412	571000	Travel	2,000	2,000	2,000	442		
015412	578000	Staff Development	2,500	2,500	2,500	884	129	105
		CPR Certification (Staff/Drivers)	500	500	500			
		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>700</b>	<b>521</b>	<b>665</b>	
015412	573000	Dues & Memberships	700	700	700	521	665	
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 74,840</b>	<b>\$ 53,835</b>	<b>\$ 40,200</b>	<b>\$ 25,956</b>	<b>\$ 28,784</b>	<b>\$ 24,633</b>

**DEPARTMENT COMMENTS**

Bldg maint increased substantially to fund specialty landscape services previously covered by friends. Also, some general inflation.  
 Food supplies increased to account for program need, increased food costs  
 Upgrading to web based MySenior Center Application (covered under App Dev article for one-time cost) will need to fund annual license  
 Newsletter costs increasing and increased distribution

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Library Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>						
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>5,600</b>	<b>2,000</b>	<b>2,000</b>	<b>1,530</b>	<b>360</b>	<b>2,941</b>
016102	524000	Repairs & maintenance	5,600	2,000	2,000	1,530	360	2,941
		Fire Alarm Maintenance Contract	450					
		Security Alarm Maintenance Contract	450					
		Elevator Inspection	700					
		Gutter Cleaning	1,400					
		Window Cleaning	1,400					
		Unallocated Building R&M	1,200					
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>36,100</b>	<b>29,152</b>	<b>27,270</b>	<b>27,270</b>	<b>24,735</b>	<b>27,448</b>
016102	530100	Software licenses and Agreements	36,100	29,152	27,270	27,270	24,735	1,638
		PublicComputer Management Software (Useful) annual license	5,500					
		Reservation software	2,000	2,000	1,700			
		C.L.A.M.S. - based upon fee proposal/assessment	28,600	27,152	25,570			25,810
	<b>534000</b>	<b>COMMUNICATION</b>	<b>800</b>	<b>800</b>	<b>1,100</b>	<b>804</b>	<b>330</b>	<b>655</b>
016102	534000	Communicate - website hosting/domoin name registration	700	700	1,000	804	330	600
016102	534200	Postage	100	100	100			55
016102	534600	Printing						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>116,000</b>	<b>96,000</b>	<b>91,000</b>	<b>92,181</b>	<b>88,874</b>	<b>86,391</b>
016102	558000	Books & Other Circulating Materials	116,000	96,000	91,000	92,181	88,874	86,391
	<b>540000</b>	<b>SUPPLIES</b>	<b>7,000</b>	<b>7,000</b>	<b>5,500</b>	<b>5,034</b>	<b>4,501</b>	<b>6,514</b>
016102	542000	Office Supplies	3,000	3,000	2,250	2,058	2,253	2,353
016102	543000	Building Maintenance Supplies	1,000	1,000	1,000	691	160	2,877
016102	546500	Book Materials & Supplies	3,000	3,000	2,250	2,285	2,088	1,284
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>181</b>	<b>124</b>	<b>213</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Library Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
016102	571000	Travel	300	300	300	181	124	213
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>210</b>
016102	573000	Dues & Memberships - digital commonwealth	200	200	200	200	200	210
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 166,000</b>	<b>\$ 135,452</b>	<b>\$ 127,370</b>	<b>\$ 127,200</b>	<b>\$ 119,124</b>	<b>\$ 124,372</b>

**DEPARTMENT COMMENTS**

Itemized Building R&M costs, added costs for annual window and gutter cleaning.

Public Computer management software previously paid by Trustees for 5-year license, which is expired. Company only provides 1-year annual license arrangements.

Increase in circulating materials is to relieve responsibility from Friends of Library that have historically provided significant funding for this purpose and to reflect the actual cost of these services in towns recurring operating budget. \$116k represents approx. 95% of the annual spend.

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Beach & Recreation Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
<b>520000 PURCHASE OF SERVICES</b>								
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>3,000</b>	<b>2,500</b>	<b>2,500</b>	<b>1,226</b>	<b>165</b>	<b>1,307</b>
016352	524000	Repairs & Maintenance - Lifeguard stands, Gate Sheds, Fence posts & rails	1,000	700	700		63	17
016352	524600	Vehcile Repairs - Tires, inspections, stickers	2,000	1,800	1,800	1,226	102	1,290
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>	<b>75,000</b>	<b>64,500</b>	<b>57,500</b>	<b>63,525</b>	<b>57,780</b>	<b>48,568</b>
016352	527000	RENTALS & LEASES	75,000	64,500	57,500	63,525	57,780	48,568
		Tight Tank pumping @Cooks Brook, Wiley Park, First Enc.	12,000	12,000	7,500			
		Porta Potties @ 15 locations (approx. 18 units) - Annual county bid (2@ 4/1-12/31; 4@ 5/15-9/5; 1@ 5/15 - 9/30; 8@ 6/1-9/5) Daily Clean in-season, 3x off season	63,000	52,500	50,000			
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>10,200</b>	<b>12,900</b>	<b>12,900</b>	<b>7,251</b>	<b>6,325</b>	<b>6,810</b>
016352	530000	Professional & Technical				7,251	6,325	6,810
		Skateboard Park Support - annual assessment, plus some extra maint.	4,200	4,200	4,200			
		Field Maintenance (irrigation, Fertilizer, mowing)	5,000	2,000	2,000			
		Recreation Official Fees (funded through revolving, small amount for subsidy)	1,000	6,700	6,700			
	<b>534000</b>	<b>COMMUNICATION</b>	<b>10,000</b>	<b>8,500</b>	<b>6,200</b>	<b>7,226</b>	<b>9,052</b>	<b>6,825</b>
016352	534000	Communication - cell phones (misc. minutes, Dir/Asst 1 * \$25 * 12 + 1 * \$30 * 12)	2,500	2,500	1,200	1,994	2,451	1,369
016352	534400	Legal Advertisements						
016352	534600	Printing - Stickers (\$3300), passes (\$1600), tickets (\$2150), applications (mooring)	7,500	6,000	5,000	5,232	6,601	5,456
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>12,200</b>	<b>11,700</b>	<b>10,700</b>	<b>14,643</b>	<b>4,712</b>	<b>9,820</b>
016352	542000	Office Supplies - tickets, score pads	500	500	400	489	358	230
016352	543000	Building Maintenance Supplies - gate keeper shack, bathhouses	2,000	2,000	2,000	1,639	1,406	855
016352	545000	Custodial supplies - air freshner, cleaning, mops, brooms	2,000	1,500	1,300	2,551		553
016352	558500	Uniforms - lifeguards (350) Attendants (640) T-shirts (4,667)	5,700	5,700	5,700			3,160
016352	558000	Unclassified Expenses - Beach Chairs, umbrellas, keys, signs, etc. Sports equipment, balls, nets, whistles, etc (funded through Revolving Acct)	2,000	2,000	1,300	9,964	2,948	5,022

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Beach & Recreation Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS	475	400	400	475	425	250
016352	573000	Dues & Memberships				475	425	250
		MASS Park & Recreation Assoc.	275	200	200			
		National Park & Recreation Assoc.	200	200	200			
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 110,875</b>	<b>\$ 100,500</b>	<b>\$ 90,200</b>	<b>\$ 94,346</b>	<b>\$ 78,459</b>	<b>\$ 73,580</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**COMMUNITY SERVICES BUDGET**

Veterans Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS	26,000	24,469	23,756	22,871	22,495	22,392
015432	569000	<i>Veteran's District Assessment</i>	26,000	24,469	23,756	22,871	22,495	22,392
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	40,000	40,000	40,000	2,809	25,718	22,934
	577000	<i>Veteran's Benefits</i>	40,000	40,000	40,000	2,809	25,718	22,934
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 66,000</b>	<b>\$ 64,469</b>	<b>\$ 63,756</b>	<b>\$ 25,680</b>	<b>\$ 48,213</b>	<b>\$ 45,326</b>

**DEPARTMENT COMMENTS**



**FISCAL YEAR 2025 OPERATING BUDGET  
COMMUNITY SERVICES BUDGET**

Human Service Contract Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
015902	579028	Eastham Chamber of Commerce	18,000	18,000	18,000	18,000	18,000	18,000
015902	579029	Visitor Services Board	12,000	12,000	12,000	10,320	899	
015902	579027	Family Support Preschool	490,500	490,500	490,500	201,462	268,545	
015902	579031	Family Support Housing			10,000		27,036	
		Miscellaneous	800	800	800			
		Social Worker contract services	40,000	40,000	40,000			
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 663,350</b>	<b>\$ 663,350</b>	<b>\$ 673,350</b>	<b>\$ 317,770</b>	<b>\$ 418,030</b>	<b>\$ 120,100</b>

**DEPARTMENT COMMENTS**

12/15/2023

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2025 OPERATING BUDGET



UNALLOCATED EXPENDITURES BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS		ACTUALS				
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)							
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)							
OVERTIME							
<b>SALARY SUB TOTAL</b>							
Energy & Fuels Expense	442,150	402,150	382,150	321,225	331,903	242,939	298,689
General Liability Insurance	563,677	527,281	493,424	461,970	414,528	332,681	403,060
Employee Pension	2,358,728	2,224,296	2,093,369	2,090,265	1,916,102	1,857,352	1,954,573
Employee Insurance	3,578,152	3,455,727	3,161,116	2,769,345	2,528,162	2,601,839	2,633,115
Employment Costs Expenses	112,000	92,000	69,500	25,516	26,685	10,086	20,762
<b>EXPENSE SUB TOTAL</b>	<b>\$ 7,054,708</b>	<b>\$ 6,701,454</b>	<b>\$ 6,199,559</b>	<b>\$ 5,668,321</b>	<b>\$ 5,217,380</b>	<b>\$ 5,044,897</b>	<b>\$ 5,310,199</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 7,054,708</b>	<b>\$ 6,701,454</b>	<b>\$ 6,199,559</b>	<b>\$ 5,668,321</b>	<b>\$ 5,217,380</b>	<b>\$ 5,044,897</b>	<b>\$ 5,310,199</b>

**FISCAL YEAR 2025 OPERATING BUDGET  
UNALLOCATED EXPENDITURES BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)							
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)	70,000	60,000	50,000				
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 70,000</b>	<b>\$ 60,000</b>	<b>\$ 50,000</b>				
520000	PURCHASE OF SERVICES	185,650	165,650	155,650	119,034	155,279	145,929	140,081
524000	REPAIRS & MAINTENANCE							
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	32,500	22,500	15,000	17,311	16,675	7,650	13,879
534000	COMMUNICATION							
535000	OPERATIONAL & PROGRAM COSTS							
540000	SUPPLIES	251,000	231,000	221,000	202,351	177,514	97,778	159,214
560000	ASSESSMENTS	2,358,728	2,224,296	2,093,369	2,090,265	1,916,102	1,857,352	1,954,573
571000	TRAVEL & CONFERENCE							
573000	DUES & MEMBERSHIPS							
574000	OTHER CHARGES & EXPENSES	4,156,830	3,998,008	3,664,540	3,238,995	2,951,265	2,935,698	3,041,986
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 6,984,708</b>	<b>\$ 6,641,454</b>	<b>\$ 6,149,559</b>	<b>\$ 5,667,956</b>	<b>\$ 5,216,835</b>	<b>\$ 5,044,407</b>	<b>\$ 5,309,733</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 7,054,708</b>	<b>\$ 6,701,454</b>	<b>\$ 6,199,559</b>	<b>\$ 5,667,956</b>	<b>\$ 5,216,835</b>	<b>\$ 5,044,407</b>	<b>\$ 5,309,733</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

UNALLOCATED EXPENDITURES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Salary Expense Detail

	FY 2024 Budgeted			FY 2025 Budgeted		
	Name	FTE	Salary	Name	FTE	Salary
<b>Full-Time Salaries</b>						
Subtotal Full-Time Salaries			-			-
<b>Part-Time Salaries</b>						
Subtotal Part-Time Salaries			-			-
<b>Temporary/Seasonal Salaries</b>						
Subtotal Temporary Salaries			-			-
<b>Overtime</b>						
None						
Subtotal Overtime Salaries			-			-
<b>GRAND TOTAL SALARIES</b>			\$ -	\$ -		

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET  
UNALLOCATED EXPENDITURES BUDGET**

ORG	OBJECT	DESCRIPTION	BUDGETS			Energy & Fuel Expense Detail		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>	<b>185,650</b>	<b>165,650</b>	<b>155,650</b>	<b>119,034</b>	<b>155,279</b>	<b>145,929</b>
011942	521000	Energy				119,034	155,279	145,929
		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	80,000	60,000	50,000			
	<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>			
011942	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>249,000</b>	<b>229,000</b>	<b>219,000</b>	<b>202,191</b>	<b>176,624</b>	<b>97,010</b>
011942	541000	Fuel - 2.22419 Gal.	115,000	110,000	105,000	95,264	81,264	37,821
011942	541200	Natural Gas/Heating Oil	59,000	59,000	59,000	33,951	27,089	29,348
		Police	7,000	7,000	7,000			
		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	40,000			
011942	541500	Diesel - 1.415 Gal (17,500)	75,000	60,000	55,000	72,976	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 2025 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Energy & Fuel Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
<b>TOTAL OPERATING BUDGET</b>			\$ 442,150	\$ 402,150	\$ 382,150	\$ 321,225	\$ 331,903	\$ 242,939

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Property & Liability Insurance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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	563,677	527,281	493,424	461,970	414,528	332,681
019412	574000	Deductibles	42,000	42,000	42,000	17,005	11,495	(37,781)
019412	574100	Public Official Liability	26,461	24,615	22,898	23,188	7,847	6,419
019412	574101	General Liability	28,181	26,215	24,386	14,985	23,400	22,860
019412	574102	Umbrella Liability	7,277	6,769	6,297	4,385	6,500	7,580
019412	574200	Workers Comp Liability - Town	72,768	67,691	62,968	79,019	62,053	76,074
019412	574200	Workers Comp Liability - School	39,691	36,922	34,346			
019412	574300	Police/Fire Liability	13,230	12,307	11,449	14,921	15,000	10,000
019412	574500	Police/Fire Accident Liability	79,383	73,844	68,693	53,249	52,555	52,054
019412	574600	Property Protection Liability	145,270	135,135	125,707	158,238	139,974	112,107
019412	574601	Automobile Liability	100,552	93,536	87,011	91,151	89,161	77,968
019412	574602	Boiler & Machinery Liability	3,175	2,954	2,748	2,329	3,865	2,400
019412	574900	Marina Ops Liability	5,689	5,292	4,923	3,500	2,678	3,000
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 563,677</b>	<b>\$ 527,281</b>	<b>\$ 493,424</b>	<b>\$ 461,970</b>	<b>\$ 414,528</b>	<b>\$ 332,681</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2025 OPERATING BUDGET**  
UNALLOCATED EXPENDITURES BUDGET

Employee Pension & Insurance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS	2,358,728	2,224,296	2,093,369	2,090,265	1,916,102	1,857,352
019111	517700	Barnstable County Retirement Assoc. pension assessment	2,358,728	2,224,296	2,093,369	2,044,026	1,916,102	1,812,443
		Regular Assessment	2,369,208	2,233,737	2,048,514			
		Early Retirement Incentive Charge	29,092	27,973	27,354			
		Tri Town Retirement Charges			52,501	46,239		44,909
		Safer Grant Offset						
		Early Pay Discount	(39,572)	(37,414)	(35,000)			
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	3,578,152	3,455,727	3,161,116	2,769,345	2,528,162	2,601,839
019131	517200	Unemployment Insurance	30,000	30,000	30,000	13,337	27,045	23,531
019141	517500	Employee Health Insurance Benefits	3,354,152	3,240,727	2,946,116	2,506,400	2,311,776	2,397,845
019141	517503	Op-Out Stipend - Health Insurance				70,247	16,110	16,334
019141	519000	Medicare	194,000	185,000	185,000	179,361	173,231	164,129
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 5,936,880</b>	<b>\$ 5,680,023</b>	<b>\$ 5,254,485</b>	<b>\$ 4,859,610</b>	<b>\$ 4,444,264</b>	<b>\$ 4,459,191</b>
<b>DEPARTMENT COMMENTS</b>								

**FISCAL YEAR 2025 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Employee Pension & Insurance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL

Planning estimate of 7.0% for health insurance - but only budgeted for 3.5% increase due to surplus amount in budget; nominal increase in medicare based upon salary increases

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.

County Retirement assessment is a draft, expected amount from BCR

**FISCAL YEAR 2025 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES BUDGET**

Employment Costs Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	510000	SALARY ADJUSTMENT ACCOUNT	70,000	60,000	50000			
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	25,000	15,000	7,500	17,311	16,675	7,650
019102	531900	Employee Physicals - new hire physicals and employeem medical tests	25,000	15,000	7,500	17,311	16,675	7,650
	531902	Drug testing/post charges				365	545	490
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	2,000	2,000	2,000	160	890	768
019102	558500	Uniforms - Town Shirts	2,000	2,000	2,000	160	890	768
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	15,000	15,000	10,000	7,680	8,575	1,178
019102	519100	Training & Tuition - town-wide training assistance fund	15,000	15,000	10,000	7,680	8,575	1,178
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 112,000</b>	<b>\$ 92,000</b>	<b>\$ 69,500</b>	<b>\$ 25,516</b>	<b>\$ 26,685</b>	<b>\$ 10,086</b>

**DEPARTMENT COMMENTS**

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



DEBT SERVICE BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**DEBT SERVICE BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
EXEMPT DEBT - DEBT SERVICE	8,199,396	5,907,331	5,011,769				
NON-EXEMPT DEBT - DEBT SERVICE	385,741	265,000	265,000				
BORROWING COSTS & CHARGES	55,000	22,500	22,500				
CAPITAL LEASE PAYMENTS	233,186	312,417	312,417				
<b>EXPENSE SUB TOTAL</b>	<b>\$ 8,873,323</b>	<b>\$ 6,507,248</b>	<b>\$ 5,611,686</b>				
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 8,873,323</b>	<b>\$ 6,507,248</b>	<b>\$ 5,611,686</b>				

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

DEBT SERVICE BUDGET

BUDGET ACCOUNT DETAILS



**FISCAL YEAR 2025 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

Exempt Debt Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 8,199,396</b>	<b>\$ 5,907,331</b>	<b>\$ 5,011,769</b>			

**DEPARTMENT COMMENTS**

Water Phase 2E bonds expected to begin repayment in FY 25

USDA Water Bond for Town costs & BAN expected in FY 24, repymt in FY 25

024 - BAN/Bonding for Water Project Wrap-Up (3Z) may occur in FY 25, but will push out debt service till FY26

**FISCAL YEAR 2025 OPERATING BUDGET**  
**DEBT SERVICE BUDGET**

Non-Exempt Debt Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
		004 - Title V 98-1006-1 Septic Loan	10,000	10,000	10,000			
		021b - Town Center Plaza Debt Service	345,741	225,000	225,000			
		021a - Beach Plum Motel Debt Service	125,956	75,000				
		Funding from FSP for BP Debt Service	(125,956)	(75,000)				
		<b>Non-exempt debt short-term interest</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>			
		Revenue anticipation notes	15,000	15,000	15,000			
		Bond anticipation notes	15,000	15,000	15,000			

<b>TOTAL OPERATING BUDGET</b>	<b>\$ 385,741</b>	<b>\$ 265,000</b>	<b>\$ 265,000</b>
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**DEPARTMENT COMMENTS**

TCP debt service funded w/ STR receipts - show gross amount of debt service because because STR receipts are not already appropriated - the revenue is used to offset expenditures.

Beach Plum Debt service is funded from FSP housing money. Amount is shown net because the FSP money is already appropriated and can be used to pay for Debt Service via internal transfer.

**FISCAL YEAR 2025 OPERATING BUDGET**  
**DEBT SERVICE BUDGET**

Borrowing Costs & Charges Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
017222	530000	<b>Borrowing Costs and Charges</b>	<b>55,000</b>	<b>22,500</b>	<b>22,500</b>			
		Financial Advisory Fees	10,000	7,500	7,500			
		Bond Issuance Costs	45,000	15,000	15,000			

<b>TOTAL OPERATING BUDGET</b>	<b>\$ 55,000</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>
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**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

**Capital Lease Payment Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
		DPW Loader (FY 20, 5-Year Lease)		35,276	35,276			
		Transfer Station Loader (FY 20, 5-Year Lease)		43,955	43,955			
		Ambulance Lease Payments (5 yr. lease, year 3)	118,420	118,420	118,420			
		Quint Lease Payment (10 yr. lease, year 3)	114,766	114,766	114,766			
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 233,186</b>	<b>\$ 312,417</b>	<b>\$ 312,417</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.

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



WATER ENTERPRISE FUND BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**WATER ENTERPRISE FUND BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS			ACTUALS			
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)	75,809	59,853	58,391	62,504	55,638	53,421	57,188
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)	40,000	40,000	40,000	12,060	12,150	8,960	11,057
OVERTIME							
<b>SALARY SUB TOTAL</b>	<b>\$ 115,809</b>	<b>\$ 99,853</b>	<b>\$ 98,391</b>	<b>\$ 74,564</b>	<b>\$ 67,788</b>	<b>\$ 62,381</b>	<b>\$ 68,244</b>
Water Dept. Expense	501,700	401,700	401,000	338,864	282,293	289,449	303,535
<b>EXPENSE SUB TOTAL</b>	<b>\$ 501,700</b>	<b>\$ 401,700</b>	<b>\$ 401,000</b>	<b>\$ 338,864</b>	<b>\$ 282,293</b>	<b>\$ 289,449</b>	<b>\$ 303,535</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 617,509</b>	<b>\$ 501,553</b>	<b>\$ 499,391</b>	<b>\$ 413,428</b>	<b>\$ 350,081</b>	<b>\$ 351,830</b>	<b>\$ 371,780</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**WATER ENTERPRISE FUND BUDGET SUMMARY - BY ACCOUNT**

		BUDGETS			ACTUALS			
OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
511000	SALARIES (FULL-TIME)	75,809	59,853	58,391	62,504	55,638	53,421	57,188
512000	SALARIES (PART-TIME)							
512500	SALARIES (TEMPORARY)	40,000	40,000	40,000	12,060	12,150	8,960	11,057
513000	OVERTIME							
	<b>SALARY SUB TOTAL</b>	<b>\$ 115,809</b>	<b>\$ 99,853</b>	<b>\$ 98,391</b>	<b>\$ 74,564</b>	<b>\$ 67,788</b>	<b>\$ 62,381</b>	<b>\$ 68,244</b>
520000	PURCHASE OF SERVICES	390,000	319,000	319,000	282,442	247,592	242,064	257,366
524000	REPAIRS & MAINTENANCE	6,000				793	911	568
527000	RENTALS & LEASES							
530000	PROFESSIONAL & TECHNICAL	75,000	52,000	52,000	50,190	30,503	27,103	35,932
534000	COMMUNICATION	500	500			291	817	369
535000	OPERATIONAL & PROGRAM COSTS	15,000	15,000	15,000	867	2,957	18,401	7,408
540000	SUPPLIES	15,000	15,000	15,000		77		26
560000	ASSESSMENTS							
571000	TRAVEL & CONFERENCE							
573000	DUES & MEMBERSHIPS	200	200		380	80	153	204
574000	OTHER CHARGES & EXPENSES							
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 501,700</b>	<b>\$ 401,700</b>	<b>\$ 401,000</b>	<b>\$ 333,879</b>	<b>\$ 282,293</b>	<b>\$ 289,449</b>	<b>\$ 301,874</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 617,509</b>	<b>\$ 501,553</b>	<b>\$ 499,391</b>	<b>\$ 408,443</b>	<b>\$ 350,081</b>	<b>\$ 351,830</b>	<b>\$ 370,118</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

WATER ENTERPRISE FUND BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 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 COORDINATOR	KIMBERLY ST. AUBIN	0.88	59,853	KIMBERLY ST. AUBIN	1.00	75,809
Subtotal Full-Time Salaries		0.88	59,853		1.00	75,809
<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>\$ 99,853</b>		<b>1.00</b>	<b>\$ 115,809</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2025 OPERATING BUDGET**  
**WATER ENTERPRISE FUND BUDGET**

			BUDGETS			Water Dept. Expense Detail		
ORG	OBJECT	DESCRIPTION	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>	<b>390,000</b>	<b>319,000</b>	<b>319,000</b>	<b>282,442</b>	<b>247,592</b>	<b>242,064</b>
60015002	529800		390,000	319,000	319,000	282,442	247,592	242,064
		<i>WhiteWater (Contract Item 1 \$20,000/mo.+ Item 3 Allotment of \$25,000/yr.)</i>	365,000	296,000	296,000	282,442	247,592	242,064
		<i>Additional Expenses - Provision for addl chemicals</i>	25,000	17,000	17,000			
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>	<b>6,000</b>				<b>793</b>	<b>911</b>
60015002	52400	<i>Repairs &amp; Maintenance</i>	6,000			4,985	793	911
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>75,000</b>	<b>52,000</b>	<b>52,000</b>	<b>50,190</b>	<b>30,503</b>	<b>27,103</b>
011992	530000	<i>Professional and technical</i>	75,000	52,000	52,000	50,190	30,503	27,103
		<i>Pennichuck (Water Billing \$10,894/Quarter up to 2,200 bills, \$1,126 per each bundle of 250 additional bills. + \$1.28 per piece/mailling) Assuming Avg. 2,200 customers in FY25</i>	75,000	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>500</b>			<b>291</b>	<b>817</b>
011232	534000	<i>Communication - cell phone stipends</i>	500	500			291	817
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>867</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	15,000	867	2,957	18,401
	<b>540000</b>	<b>SUPPLIES</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>		<b>77</b>	
		<i>Estimate of potential new costs as system grows (budget capacity building)</i>	15,000	15,000	15,000		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>200</b>		<b>380</b>	<b>80</b>	<b>153</b>
011232	573000	<i>Dues &amp; Memberships</i>	200	200		380	80	153
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						

**FISCAL YEAR 2025 OPERATING BUDGET**  
**WATER ENTERPRISE FUND BUDGET**

ORG	OBJECT	DESCRIPTION	BUDGETS			Water Dept. Expense Detail ACTUALS		
			BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
		<b>TOTAL OPERATING BUDGET</b>	\$ 501,700	\$ 401,700	\$ 401,000	\$ 338,864	\$ 282,293	\$ 289,449

**DEPARTMENT COMMENTS**

12/15/2023

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2025 OPERATING BUDGET



EDUCATIONAL SERVICES BUDGET

**FISCAL YEAR 2025 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET SUMMARY - BY TOWN MEETING APPROPRIATION**

DESCRIPTION	BUDGETS		ACTUALS				
	FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL	3 YR AVERAGE
SALARIES (FULL-TIME)							
SALARIES (PART-TIME)							
SALARIES (TEMPORARY)							
OVERTIME							
<b>SALARY SUB TOTAL</b>							
EASTHAM ELEMENTARY SCHOOL OPERATIONS	4,123,570	4,003,466	3,781,881	3,793,720	3,783,480	3,494,062	3,690,421
NAUSET REGIONAL SCHOOL DISTRICT ASSESSMENT	6,880,425	6,169,523	5,251,592	5,220,146	5,018,970	4,706,793	4,981,970
CAPE COD REGIONAL TECHNICAL HS ASSESSMENT	700,769	636,481	532,853	486,359	692,845	665,402	614,869
<b>EXPENSE SUB TOTAL</b>	<b>\$ 11,704,764</b>	<b>\$ 10,809,470</b>	<b>\$ 9,566,326</b>	<b>\$ 9,500,225</b>	<b>\$ 9,495,295</b>	<b>\$ 8,866,257</b>	<b>\$ 9,287,259</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 11,704,764</b>	<b>\$ 10,809,470</b>	<b>\$ 9,566,326</b>	<b>\$ 9,500,225</b>	<b>\$ 9,495,295</b>	<b>\$ 8,866,257</b>	<b>\$ 9,287,259</b>

**FISCAL YEAR 2025 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET SUMMARY - BY ACCOUNT**

OBJECT	DESCRIPTION	BUDGETS			ACTUALS			
		FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 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	4,123,570	4,003,466	3,781,881	3,793,720	3,783,480	3,494,062	3,690,421
524000	MIDDLE SCHOOL OPERATING BUDGETS	1,376,415	1,336,325	1,309,354	1,309,354	1,298,874	1,233,968	1,280,732
527000	HIGH SCHOOL OPERATING BUDGETS	2,293,377	2,222,400	2,180,122	2,152,248	2,262,966	2,166,959	2,194,058
530000	REGION ONLY BUDGETS	1,949,929	1,893,135	1,738,840	1,736,114	1,542,110	1,515,614	1,597,946
534000	CENTRAL OFFICE BUDGETS	175,544	170,431	171,330	171,330	172,635	161,407	168,457
535000	OPEB FUNDING ASSESMENTS	9,347	9,075	7,000		7,200		2,400
540000	DEBT ASSESSMENTS	1,642,476	1,050,795	253,880	225,160	302,161	279,448	268,923
560000	CAPITAL ASSESSMENTS	134,106	123,843	123,919	112,299	125,869	14,799	84,322
571000								
573000								
574000								
	<b>EXPENSE SUB TOTAL</b>	<b>\$ 11,704,764</b>	<b>\$ 10,809,470</b>	<b>\$ 9,566,326</b>	<b>\$ 9,500,225</b>	<b>\$ 9,495,295</b>	<b>\$ 8,866,257</b>	<b>\$ 9,287,259</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>\$ 11,704,764</b>	<b>\$ 10,809,470</b>	<b>\$ 9,566,326</b>	<b>\$ 9,500,225</b>	<b>\$ 9,495,295</b>	<b>\$ 8,866,257</b>	<b>\$ 9,287,259</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2025 OPERATING BUDGET

EDUCATIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2025 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET**

Eastham Elementary School Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	520000	Eastham Elementary School Operating Budget	4,123,570	4,003,466	3,781,881	3,793,720	3,783,480	3,494,062
		<i>Base operating budget</i>	4,123,570	4,003,466	3,781,881			
		<i>Additional SPED Placements</i>						
	524000							
	527000							
	530000							
	534000							
	535000							
	540000							
	560000							
	571000							
	573000							
	574000							
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 4,123,570</b>	<b>\$ 4,003,466</b>	<b>\$ 3,781,881</b>	<b>\$ 3,793,720</b>	<b>\$ 3,783,480</b>	<b>\$ 3,494,062</b>

**DEPARTMENT COMMENTS**

Base operating budget using 3% increase as of 12/15 for planning purposes

Anticipating additional \$200k sped cost placement, less a departing sped cost placement, but an overall net increase.

**FISCAL YEAR 2025 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET**

Nauset Regional School District Assessment Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	520000							
013012	561200	NRSD Middle School Operating Budget	1,376,415	1,336,325	1,309,354	1,309,354	1,298,874	1,233,968
			1,376,415	1,336,325	1,309,354	1,309,354	1,298,874	1,233,968
013012	561200	NRSD High School Operating Budget	1,858,537	1,804,405	1,833,521	1,833,521	1,822,098	1,731,394
			1,858,537	1,804,405	1,833,521	1,833,521	1,822,098	1,731,394
013012	561200	NRSD Region Only Expenses	1,949,929	1,893,135	1,738,840	1,736,114	1,542,110	1,515,614
			1,949,929	1,893,135	1,738,840	1,736,114	1,542,110	1,515,614
013012	561200	NRSD Central Office Expenses	175,544	170,431	171,330	171,330	172,635	161,407
			175,544	170,431	171,330	171,330	172,635	161,407
013012	530028	NRSD OPEB Funding						
013012	561100	NRSD Debt Assessment	1,400,000	855,079	86,248	57,528	72,324	49,611
			1,400,000	855,079	86,248	57,528	72,324	49,611
013012	561300	NRSD Capital Assessment	120,000	110,148	112,299	112,299	110,929	14,799
			120,000	110,148	112,299	112,299	110,929	14,799
	571000							
	573000							
	574000							
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 6,880,425</b>	<b>\$ 6,169,523</b>	<b>\$ 5,251,592</b>	<b>\$ 5,220,146</b>	<b>\$ 5,018,970</b>	<b>\$ 4,706,793</b>

**DEPARTMENT COMMENTS**

Preliminary operating budget estimates increased 3% for planning purposes.  
 Debt Service assessment is a pure estimate as of 12/15/23  
 Capital assessment is a pure estimate as of 12/15/23

**FISCAL YEAR 2025 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET**

Cape Cod Technical Regional High School Assessment Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 25 BUDGET	FY 24 BUDGET	FY 23 BUDGET	FY 23 ACTUAL	FY 22 ACTUAL	FY 21 ACTUAL
	520000							
	524000							
	527000	Cape Cod Tech - Regional High School Operating Costs	434,840	417,995	346,601	318,727	440,868	435,565
		Base Operating Assessment	430,535	417,995	346,601			
		Additional assessment due to enrollment shift	4,305					
	530000							
	534000							
	535000	CCT - OPEB Costs (included in Operating Assessment)	9,347	9,075	7,000		7,200	
	540000	Cape Cod Tech - Debt Assessment	242,476	195,716	167,632	167,632	229,837	229,837
	560000	Cape Cod Tech - Capital Costs (included in Operating Assessment)	14,106	13,695	11,620		14,940	
	571000							
	573000							
	574000							
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 700,769</b>	<b>\$ 636,481</b>	<b>\$ 532,853</b>	<b>\$ 486,359</b>	<b>\$ 692,845</b>	<b>\$ 665,402</b>

**DEPARTMENT COMMENTS**

Using 3% increase in base operating budget for placeholder a/o 12/15/23  
 Providing an estimated additional assessment to account for anticipated enrollment shift/participation %  
 OPEB and Capital assessment include 3% placeholder a/o 12/15/23  
 Debt assessment is thought to be actual at this time, pending final School Committee budget vote - reflects increased participation %

# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2025 Operating Budget

## SECTION 5: OTHER BUDGET ITEMS

- Memo on Reserve Funding
- Details on additional funding requests.

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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, 2023 FREE CASH & RESERVES

**DATE:** DECEMBER 15, 2023

**CC:** TEENA TILTON, TOWN ACCOUNTANT & MAYA GOLDING, TOWN TREASURER/COLLECTOR

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The Finance Department has completed the financial reporting required for FY 2023 for the certification of Free Cash. The Department of Revenue has certified Free Cash in the amount of \$5.8 million.

The Finance Department has prepared a presentation (FY 2023 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 2025 budget process:

\$2,079,500 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.

\$1,610,000 for Reserve Funding - \$100,000 to the Town's OPEB Trust to maintain ongoing funding for that obligation; \$ 1,200,000 to the Town's Wastewater Stabilization Fund, to continue accumulate assets to implement the Town's TWMP. Currently, I am not allocating additional funding to the Unreserved Stabilization Fund – our general fund reserve levels are maintaining 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, \$75,000 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. Finally, an additional \$75,000 to continue to build up the Compensated Absence Fund which will help us to manage employee accrued time buy-outs upon separation/retirement from the Town.

\$310,000 for Other Budget Items that don't fall within the Town's operating or capital budgets – includes; IT Development funds; Private Road Electric Betterment Program; and a reserve to fund late departmental requests/needs.

\$691,00 unallocated – currently unallocated and available for additional appropriations as we move through the budget process.

\$1,250,000 held in reserve - to provide budgetary flexibility and reserves.

# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2025 Operating Budget

### SECTION 6: APPENDICES & OTHER RELEVANT INFORMATION

- Departmental Budget Instructions
- Town-Wide Salary Projection
- 6/30/2023 Year-End Financial Results Presentation
- 7/1/2023 Free Cash Certification

With the conclusion of our Annual Town Meeting for FY 2024 and the turn to the new fiscal year, it is now time to turn our attention to the budget process for FY 2025. The preliminary FY 2025 budget calendar has been issued and the Select Board will be discussing goals and issuing a budget message soon – please review and consider these while preparing your budget requests. Preliminarily, please proceed on a level-service basis, with any new requests being documented separately.

All workbooks and documents have been placed in a “Shared Folder” specific to the FY 2025 budget, on One Drive – please make all changes or edits on these files and upload any additional information and documents to this shared folder.

To assist you through this year’s budget process, preliminary budget review meetings will be scheduled with Department Heads and the Finance Director during September to review department budget workbooks and salary projections and to 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 25 data.
- Employee step, grade, and other compensation (education, stipends, etc.) for FY 25 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 2025.
- 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 are included in the Salary Projection workbook.
- 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.
- Mark up and make changes or additions to the salary projection information on the spreadsheet.
- Maintain all changes and information on the shared FY 25 Budget One Drive folder.

- Additions, corrections, or acknowledgment that your department's Wage & Salary projections are correct should be **completed by September 11, 2023**.

## 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 into the detail pages and the Finance Department will prove 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**. These pages are linked to the Salary Projection workbooks and the Finance Department will ensure all the data provided for the Wage & Salary Projection is properly entered/linked to your departmental budgets.

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

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

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

Please return a first draft of your department's budget workbook and requests **by September 25, 2023**.

TOWN OF EASTHAM - FISCAL YEAR 2025 SALARY PROJECTION BEGINNING:

7/1/2024 6/30/2025 FTE = 2080.00

Employee Data										Beginning of Year					End of Year					Pay Calculation									
Department/Position	Employee Name	Date of Hire	Merit/Step Anniversary Date	Years of Service	Longevity Years/Step	Bi-Weekly Hours	Annual Hours for Budget	FTE	Bargaining Unit	Grade	Step	Hourly Rate	Annual wages	Annual Salary	Grade	Step	Hourly Rate	Annual Wages	Annual Salary	Incentive/Stipends	Longevity	Other Pays	Step Increase	% Step Incr.	Days At Incr.	Value of Step Incr.	Total Salary	Notes	
<b>ADMINISTRATION DEPARTMENT</b>																													
TOWN ADMINISTRATOR	JACQUELINE BEEBE	12/1/2014	7/1/2024	9	N/A	70	1828	0.88	CONTRACT	14	OM			205,000.00	14	OM			205,000.00										
PROJECTS & PROCUREMENT DIRECTOR	SHANA BROGAN	1/18/2011	7/1/2024	13	14	70	1828	0.88	PC	8	8	56.35	103,009.87		8	8	56.35	103,009.87		850.00			-	0.0%	364	0.00	103,859.87		
EXECUTIVE ASSISTANT	KAYLA URQUHART	9/1/2021	7/1/2024	2	3	80	2088	1.00	PC	5	4	35.42	73,959.79		5	4	35.42	73,959.79					-	0.0%	364	0.00	73,959.79		
SUBTOTAL FULL-TIME SALARIES								2.75																					382,819.67
SUBTOTAL PART-TIME SALARIES								0.00																					-
TEMPORARY DEPARTMENTAL ASSISTANCE	VARIOUS																					12,500.00	12,500.00						
SUBTOTAL TEMPORARY SALARIES								0.00																					12,500.00
OVERTIME								0.00																					-
SUBTOTAL ADMINISTRATION DEPT.								2.75																					395,319.67
<b>ADMINISTRATION &amp; FINANCE DEPARTMENT</b>																													
ASST. TOWN ADMINISTRATOR/FINANCE DIR.	RICHARD BIENVENUE	6/1/2020	6/1/2025	4	5	70	1828	0.88	PC	9	OM		170,000.00		9	OM			177,000.00				7,000.00	4.1%	29	556.16	170,556.16		
HR DIRECTOR	LURIE BARR	6/14/2021	7/1/2024	3	4	80	2088	1.00	PC	8	OM		105,000.00		8	OM			105,000.00				-	0.0%	364	0.00	105,000.00		
ADMINISTRATIVE ASSISTANT - FINANCE	MIRA MILKOVA	5/22/2023	7/1/2024	1	2	80	2088	1.00	PC	3	2	30.67	64,034.25		3	2	30.67	64,034.25					-	0.0%	364	0.00	64,034.25		
TOWN ACCOUNTANT	TEENA TILTON	12/1/2014	7/1/2024	9	10	80	2088	1.00	PC	8	9	57.76	120,602.70		8	9	57.76	120,602.70		650.00			-	0.0%	364	0.00	121,252.70		
ASST. TOWN ACCOUNTANT	MEGAN MELE	7/18/2022	7/1/2024	1	2	80	2088	1.00	PC	6	3	36.28	75,753.57		6	3	36.28	75,753.57					-	0.0%	364	0.00	75,753.57		
TREASURER/COLLECTOR	MAYA GOLDING	2/14/2022	4/21/2025	2	3	80	2088	1.00	PC	7	OM	50.00	104,400.00		7	OM	52.50	109,620.00					5,220.00	5.0%	70	1001.10	105,401.10		
ASST TREAS/COLLECTOR	CAMERON SCOTT	7/10/2023	7/1/2024	0	1	80	2088	1.00	PC	6	9	42.07	87,850.92		6	9	42.07	87,850.92					-	0.0%	364	0.00	87,850.92	Should move to step 9	
PAYROLL/BENEFITS COORDINATOR	BRIAN LaVALLEY	9/17/2018	7/1/2024	5	6	80	2088	1.00	PC	4	7	36.34	75,874.00		4	7	36.34	75,874.00					-	0.0%	364	0.00	75,874.00		
PRINCIPAL ASSESSOR	COLLEEN MERCURIO	3/9/2022	7/1/2024	2	3	80	2088	1.00	EEA	7	10	51.47	107,473.95		7	10	51.47	107,473.95					-	0.0%	364	0.00	107,473.95		
ASST. ASSESSOR/FIELD APPRAISER	ALEXANDRA PETERSON	5/9/2022	7/1/2024	2	3	80	2088	1.00	EEA	6	3	36.28	75,753.57		6	3	36.28	75,753.57					-	0.0%	364	0.00	75,753.57	started at step 2 11/16/2023 so this needs to be step 3	
MEDIA SERVICES COORDINATOR	DEVIN BAKER	8/15/2022	7/1/2024	1	2	80	2088	1.00	EEA	5	2	33.71	70,395.99		5	2	33.71	70,395.99					-	0.0%	364	0.00	70,395.99		
NETWORK MANAGER	SHARISE NUNNALLY	5/31/2022	5/31/2025	2	3	80	2088	1.00	PC	7	OM	44.12	92,122.56		7	OM	46.33	96,728.69					4,606.13	5.0%	30	378.59	92,501.15		
APPLICATIONS MANAGER	ANGELA HURWITZ	1/3/2022	1/3/2025	2	3	80	2088	1.00	PC	7	OM	43.25	90,306.00		7	OM	45.41	94,821.30					4,515.30	5.0%	178	2201.98	92,507.98		
IT SUPPORT TECHNICIAN	NOLAN LAMAN	11/20/2023	7/1/2024	0	1	80	2088	1.00	PC	1	2	25.36	52,956.04		1	2	25.36	52,956.04					-	0.0%	364	0.00	52,956.04		
SUBTOTAL FULL-TIME SALARIES								13.88																					1,297,311.38
FINANCE COORDINATOR	RACHEL NICKELSON	8/2/2022	7/1/2024	1	2	56	1464	0.70	PC	6	6	39.07	57,198.58		6	6	39.07	57,198.58					-	0.0%	364	0.00	57,198.58		
ADMINISTRATIVE ASSISTANT	VACANT	7/1/2023	7/1/2024	1	2	38	996	0.48	EEA	3	2	30.67	30,545.07		3	2	30.67	30,545.07					-	0.0%	364	0.00	30,545.07		
FINANCE TECHNICIAN	VACANT	7/1/2023	7/1/2024	1	2	38	996	0.48	PC	3	4	32.22	32,091.42		3	4	32.22	32,091.42					-	0.0%	364	0.00	32,091.42		
ON-CALL VIDEOGRAPHER	WAYNE BURNS	3/30/2015	7/1/2024	9	10	24	632	0.30	MCS			27.32	17,263.46				27.32	17,263.46					-	0.0%	364	0.00	17,263.46		
SUBTOTAL PART-TIME SALARIES								1.95																					137,098.53
INTERN	VARIOUS	Technology Division	7/1/2023	7/1/2024		38	996		MCS			22.00	21,912.00				-	-				88.00					22,000.00		
SUBTOTAL TEMPORARY SALARIES								0.00																					22,000.00
SUBTOTAL ADMINISTRATION & FINANCE DEPARTMENT								15.83																					1,456,409.91
<b>TOWN CLERK DEPARTMENT</b>																													
TOWN CLERK	LINDA SASSI	1/11/2018	7/1/2024	6	n/a	70	1828	0.88	ELECTED				82,925.00					82,925.00					-	0.0%	364	0.00	82,925.00		
ASSISTANT TOWN CLERK	KENDRA MENARD	5/10/2022	7/1/2024	2	3	70	1828	0.88	EEA	4	2	32.12	58,710.98		4	2	32.12	58,710.98					-	0.0%	364	0.00	58,710.98		
SUBTOTAL FULL-TIME SALARIES								1.75																					141,635.98
ADMINISTRATIVE AIDE	RACHEL SMITH	7/1/2023	7/1/2024	1	2	38	996	0.48	EEA	2	2	27.87	27,761.59		2	2	27.87	27,761.59					-	0.0%	364	0.00	27,761.59		
SUBTOTAL PART-TIME SALARIES								0.48																					27,761.59
ASSISTANT REGISTRARS/ELECTION WORKERS	VARIOUS																					15,000.00	15,000.00						
SUBTOTAL TEMPORARY SALARIES								0.00																					15,000.00
SUBTOTAL TOWN CLERK DEPARTMENT								2.23																					184,397.57
<b>COMMUNITY DEVELOPMENT &amp; INSPECTIONAL SERVICES</b>																													
COMMUNITY DEVELOPMENT DIRECTOR	PAUL LAGG	3/23/2015	7/1/2024	9	10	80	2088	1.00	PC	8	OM		124,314.37					124,314.37		650.00			-	0.0%	364	0.00	124,964.37		
COMMUNITY DEVELOPMENT COORDINATOR	PHIL BURT	5/22/2023	7/1/2024	1	2	80	2088	1.00	EEA	5	6	37.21	77,704.01		5	6	37.21	77,704.01					-	0.0%	364	0.00	77,704.01		
HOUSING COORDINATOR	RACHEL BUTLER	12/1/2021	7/1/2024	2	3	70	1828	0.88	EEA	5	9	40.08	73,258.95		5	9	40.08	73,258.95					-	0.0%	364	0.00	73,258.95		
ADMINISTRATIVE ASSISTANT	NATASHA FRODEL	10/31/2022	7/1/2024	1	2	70	1828	0.88	EEA	3	6	33.85	61,880.45		3	6	33.85	61,880.45					-	0.0%	364	0.00	61,880.45		
INSPECTOR OF BUILDINGS	JUSTIN POST	9/15/2021	7/1/2024	2	3	70	1828	0.88	EEA	8	8	56.35	103,009.87		8	8	56.35	103,009.87					-	0.0%	364	0.00	103,009.87		
ADMINISTRATIVE ASSISTANT - CPC Less portion funded from CPC	STACEY WADEY	8/21/2023	7/1/2024	0	1	70	1828	0.88	EEA	3	2	30.67	56,060.64		3	2	30.67	56,060.64					-	0.0%	364	0.00	56,060.64 (40,000.00)		
SUBTOTAL FULL-TIME SALARIES								5.50																					456,878.29
WIRING INSPECTOR	SEAN DONAGHUE	As needed, hours are avg. est.	5/16/2023	7/1/2024	1	n/a	35	0.44	MCS				51,612.08					51,612.08					-	0.0%	364	0.00	51,612.08		
GAS/PLUMBING INSPECTOR	SCOTT VAN RYSWOOD	As needed, hours are avg. est.	7/1/1996	7/1/2024	28	n/a	35	0.44	MCS				51,612.08					51,612.08					-	0.0%	364	0.00	51,612.08		
SUBTOTAL PART-TIME SALARIES								0.88																					103,224.16
ALTERNATE INSPECTORS - BUILDING	VARIOUS																					15,000.00	15,000.00						
ALTERNATE INSPECTORS - ELECTRICAL/PLUMBING/GAS	VARIOUS																					8,000.00	8,000.00						
EMERGENCY CALL OUT	VARIOUS	\$150 EACH																					8,000.00	8,000.00					
INSPECTIONAL ASSISTANCE	VARIOUS	\$50 P/H																					5,000.00	5,000.00					
SUBTOTAL TEMPORARY SALARIES								0.00																					36,000.00
OVERTIME								0.00																					-
SUBTOTAL COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES DEPARTMENT								6.38																					596,102.45
<b>POLICE DEPARTMENT</b>																													
CHIEF OF POLICE	ADAM BOHANNON	3/12/2001	7/1/2024	23	24	80	2088	1.00	CONTRACT	10	OM		175,420.35		10	OM			175,420.35		2,000.00	6,746.94					184,167.29	Other pay column represents holiday pay. Calculated assuming 10 out of 13 days per employee is	
DEPUTY POLICE CHIEF	DANIEL DESCHAMPS	10/5/2000	7/1/2024	23	24	80	2088	1.00	PC	9	OM		151,657.80		9	OM			151,657.80		2,000.00	5,832.99					159,490.79		
LIEUTENANT	ROBERT SCHNITZER	4/23/2001	7/1/2024	23	24	80	2088	1.00	PC	8	OM		134,991.15		8	OM			134,991.15		200.00	5,191.97					140,383.12		

SERGEANT 1	JOSHUA ADAMS		11/20/2006	7/1/2024	17	18	80	2088	1.00	POLICE	S	D5	-	113,255.54	S	D5	-	113,255.54	1,300.00	4,355.98	-	0.0%	364	0.00	118,911.52	paid out																
SERGEANT 2	REID BOOTH		5/24/2010	7/1/2024	14	15	80	2088	1.00	POLICE	S	D5	-	113,255.54	S	D5	-	113,255.54	975.00	4,355.98	-	0.0%	364	0.00	118,586.52																	
SERGEANT 3	RYAN DAIGLE		11/7/2011	7/1/2024	12	13	80	2088	1.00	POLICE	S	C5	-	108,725.12	S	C5	-	108,725.12	825.00	4,181.74	-	0.0%	364	0.00	113,731.86																	
SERGEANT 4	GREGORY PLANTE		2/28/2013	7/1/2024	11	12	80	2088	1.00	POLICE	S	C3	-	103,486.14	S	C3	-	103,486.14	750.00	3,980.24	-	0.0%	364	0.00	108,216.37																	
POLICE OFFICER 1	DANIEL BURNHAM		3/14/2016	7/1/2024	8	9	80	2088	1.00	POLICE	P	B11	-	83,894.01	P	B11	-	83,894.01	1,500.00	600.00	3,226.69	-	0.0%	364	0.00	89,220.70	SRO Stipend															
POLICE OFFICER 2	BRENDAN CRONIN		8/27/2018	7/1/2024	5	6	80	2088	1.00	POLICE	P	C9	-	88,855.45	P	C9	-	88,855.45		3,417.52	-	0.0%	364	0.00	92,272.96																	
POLICE OFFICER 3	CARRIE DEANGELO		10/31/2016	7/1/2024	7	8	80	2088	1.00	POLICE	P	B12	-	83,894.01	P	B12	-	83,894.01	550.00	3,226.69	-	0.0%	364	0.00	87,670.70																	
POLICE OFFICER 4	JACOB MCGRATH		5/7/2018	7/1/2024	6	7	80	2088	1.00	POLICE	P	C9	-	88,855.45	P	C9	-	88,855.45		3,417.52	-	0.0%	364	0.00	92,272.96																	
POLICE OFFICER 5	RYAN MELIA		7/2/2018	7/1/2024	5	6	80	2088	1.00	POLICE	P	B11	-	83,894.01	P	B11	-	83,894.01		3,226.69	-	0.0%	364	0.00	87,120.70																	
POLICE OFFICER 6	ANDI MURPHY		6/6/2016	7/1/2024	8	9	80	2088	1.00	POLICE	P	D11	-	95,334.66	P	D11	-	95,334.66	1,500.00	600.00	3,666.72	-	0.0%	364	0.00	101,101.38	Detective Stipend															
POLICE OFFICER 7	MICHAEL REVERUZZI		7/1/2023	7/1/2024	1	2	80	2088	1.00	POLICE	P	C2	-	72,247.61	P	C2	-	72,247.61		2,778.75	-	0.0%	364	0.00	75,026.36																	
POLICE OFFICER 8	STEPHEN BROWN		4/5/2022	7/1/2024	2	3	80	2088	1.00	POLICE	P	C5	-	78,946.91	P	C5	-	78,946.91		3,036.42	-	0.0%	364	0.00	81,983.33																	
POLICE OFFICER 9	VICTORIA WAGNER		6/8/2020	7/1/2024	4	5	80	2088	1.00	POLICE	P	C9	-	88,855.45	P	C9	-	88,855.45		3,417.52	-	0.0%	364	0.00	92,272.96																	
POLICE OFFICER 10	ANTHONY RIVERA		5/22/2023	7/1/2024	1	2	80	2088	1.00	POLICE	P	C2	-	72,247.61	P	C2	-	72,247.61		2,778.75	-	0.0%	364	0.00	75,026.36																	
ADMINISTRATIVE ASSISTANT	RENEE AVERETT		5/31/2022	7/1/2024	2	3	70	1828	0.88	EEA	3	2	30.67	56,060.64	3	2	30.67	56,060.64			-	0.0%	364	0.00	56,060.64																	
UNALLOCATED SALARY ADJUSTMENT	VARIOUS																											10,000.00	10,000.00													
<b>SUBTOTAL FULL-TIME SALARIES</b>																				<b>17.88</b>										<b>1,883,516.53</b>												
<b>SUBTOTAL PART-TIME SALARIES</b>																				<b>0.00</b>										<b>-</b>												
TEMPORARY STAFFING	VARIOUS	Temporary Assignments																					20,000.00										20,000.00									
<b>SUBTOTAL TEMPORARY SALARIES</b>																				<b>0.00</b>										<b>20,000.00</b>												
(List OT category)	VARIOUS																					300,000.00										300,000.00										
<b>OVERTIME</b>																				<b>0.00</b>										<b>300,000.00</b>												
<b>SUBTOTAL POLICE DEPARTMENT</b>																				<b>17.88</b>										<b>2,203,516.53</b>												
<b>DISPATCH DEPARTMENT</b>																																										
HEAD DISPATCHER/RECORDS CLERK	MELANIE BEAULIEU		4/4/2002	4/4/2025	22	23	80	2088	1.00	DISPATCH	HD	15	38.90	81,228.87	HD	15	38.90	81,228.87	500.00	1,950.00	-	0.0%	87	0.00	83,678.87	EMD Stipend																
DISPATCHER	KERIANNE LEIDENFROST		4/6/2005	4/6/2025	19	20	80	2088	1.00	DISPATCH	D	15	36.65	76,530.87	D	15	36.65	76,530.87	500.00	1,500.00	-	0.0%	85	0.00	78,530.87	EMD Stipend																
DISPATCHER	ANN SCHAEFER		1/10/2013	1/10/2025	11	12	80	2088	1.00	DISPATCH	D	12	35.59	74,301.81	D	13	35.59	74,301.81	500.00	700.00	-	0.0%	171	0.00	75,501.81	EMD Stipend																
DISPATCHER	JACQUELINE SPRAGUE		9/24/2013	4/22/2025	10	11	80	2088	1.00	DISPATCH	D	11	35.59	74,301.81	D	12	35.59	74,301.81	500.00	650.00	-	0.0%	69	0.00	75,451.81	EMD Stipend																
DISPATCHER	SARAH MCCARTHY		9/1/2022	9/1/2024	1	2	80	2088	1.00	DISPATCH	D	2	26.80	55,960.57	D	3	27.66	57,751.31	500.00	-	1,790.74	3.2%	302	1481.65	57,942.22	EMD Stipend																
SHIFT DIFFERENTIAL	VARIOUS																												4,000.00	4,000.00												
<b>SUBTOTAL FULL-TIME SALARIES</b>																				<b>5.00</b>										<b>375,105.59</b>												
TEMPORARY STAFFING	VARIOUS	Temporary Assignments																					15,000.00										15,000.00									
<b>SUBTOTAL TEMPORARY SALARIES</b>																				<b>0.00</b>										<b>15,000.00</b>												
(List OT category)	VARIOUS																					65,000.00										65,000.00										
<b>OVERTIME</b>																				<b>0.00</b>										<b>65,000.00</b>												
<b>SUBTOTAL DISPATCH DEPARTMENT</b>																				<b>5.00</b>										<b>455,105.59</b>												
<b>FIRE DEPARTMENT</b>																																										
FIRE CHIEF	DANIEL KEANE		9/5/2017	7/1/2024	6	7	80	2088	1.00	CONTRACT	10	OM	167,475.00	10	OM	167,475.00														174,560.48												
DEPUTY FIRE CHIEF	LISA ALBINO		6/4/1987	7/1/2024	37	38	80	2088	1.00	PC	9	OM	148,050.00	9	OM	148,050.00														155,174.81												
CAPTAIN	CHARLES FRAZIER		7/1/1988	7/1/2024	36	37	80	2088	1.00	FIRE	C/E/1		66,764.07		C/E/1		66,764.07	10,745.00	49,884.11	8,399.55	-	0.0%	364	0.00	135,792.73	Incentive column is for education. Other Pay column is for holiday pay which assumes 12 out of 13 days paid out per employee.																
CAPTAIN	LAYTIN REIS		1/16/2018	7/1/2024	6	7	80	2088	1.00	FIRE	C/E/1		93,611.08		C/E/1		93,611.08			6,172.16	-	0.0%	364	0.00	99,783.23																	
CAPTAIN	RYAN VAN BUSKIRK		7/7/2005	7/1/2024	18	19	80	2088	1.00	FIRE	C/M/1		100,772.32		C/M/1		100,772.32	4,399.45	1,400.00	6,934.40	-	0.0%	364	0.00	113,506.18																	
CAPTAIN	KURT FISHER		7/5/2006	7/1/2024	17	18	80	2088	1.00	FIRE	C/M/1		100,772.32		C/M/1		100,772.32	2,000.00	1,300.00	6,776.20	-	0.0%	364	0.00	110,848.52																	
LIEUTENANT	MICHAEL SPRAGUE		1/9/2020	7/1/2024	4	5	80	2088	1.00	FIRE	L/E/1		90,961.71		L/E/1		90,961.71			5,997.48	-	0.0%	364	0.00	96,959.18																	
LIEUTENANT	DONALD WATSON		7/7/2006	7/1/2024	17	18	80	2088	1.00	FIRE	L/E/1		90,961.71		L/E/1		90,961.71	2,000.00	1,300.00	6,129.34	-	0.0%	364	0.00	100,391.05																	
LIEUTENANT	RACHEL TOPAL		7/7/2005	7/1/2024	18	19	80	2088	1.00	FIRE	L/M/1		97,920.28		L/M/1		97,920.28	2,000.00	1,400.00	6,588.15	-	0.0%	364	0.00	107,908.43																	
LIEUTENANT	MAURICE WILEY		1/15/2009	7/1/2024	15	16	80	2088	1.00	FIRE	L/M/1		97,920.28		L/M/1		97,920.28	2,000.00	1,050.00	6,588.15	-	0.0%	364	0.00	107,558.43																	
FIREFIGHTER	SAMUEL BLAKESEE		8/11/2014	7/1/2024	9	10	80	2088	1.00	FIRE	F/M/12		95,068.23		F/M/12		95,068.23		650.00	6,268.23	-	0.0%	364	0.00	101,986.46																	
FIREFIGHTER	RYAN CALLAHAN		2/1/2012	7/1/2024	12	13	80	2088	1.00	FIRE	F/M/12		95,068.23		F/M/12		95,068.23		825.00	6,268.23	-	0.0%	364	0.00	102,161.46																	
FIREFIGHTER	VACANT		1/16/2018	7/1/2024	6	7	80	2088	1.00	FIRE	F/M/10		89,610.92		F/M/10		89,610.92	4,000.00		6,172.15	-	0.0%	364	0.00	99,783.07																	
FIREFIGHTER	KATE DENNEEN		11/21/2022	7/1/2024	1	2	80	2088	1.00	FIRE	F/M/9		87,000.90		F/M/9		87,000.90			5,736.32	-	0.0%	364	0.00	92,737.22																	
FIREFIGHTER	DEREK MALOJUN		7/1/2023	7/1/2024	1	2	80	2088	1.00	FIRE	F/E/7		76,179.00		F/E/7		76,179.00			5,022.79	-	0.0%	364	0.00	81,201.79																	
FIREFIGHTER	JAMES MCGRATH		7/7/2005	7/1/2024	18	19	80	2088	1.00	FIRE	F/E/12		88,312.34		F/E/12		88,312.34	1,400.00		5,822.79	-	0.0%	364	0.00	95,535.13																	
FIREFIGHTER	COLIN SYLVESTER		8/1/2023	7/1/2024	0	1	80	2088	1.00	FIRE	F/E/5		71,806.01		F/E/5		71,806.01			4,734.46	-	0.0%	364	0.00	76,540.47																	
FIREFIGHTER	VACANT		1/1/2024	7/1/2024	0	1	80	2088	1.00	FIRE	F/M/8		84,466.89		F/M/8		84,466.89			5,569.25	-	0.0%	364	0.00	90,036.14																	
FIREFIGHTER	MATTHEW ANTOINE		11/1/2021	7/1/2024	2	3	80	2088	1.00	FIRE	F/M/6		79,618.15		F/M/6		79,618.15			5,249.55	-	0.0%	364	0.00	84,867.69																	
FIREFIGHTER	ALEX HEIKILA		7/1/2023	7/1/2024	1	2	80	2088	1.00	FIRE	F/M/7		82,006.69		F/M/7		82,006.69			5,407.03	-	0.0%	364	0.00	87,413.72																	
FIREFIGHTER	JOHN HALBERT		3/28/2022	7/1/2024	2	3	80	2088	1.00	FIRE	F/M/6		79,618.15		F/M/6		79,618.15			5,249.55	-	0.0%	364	0.00	84,867.69																	

HEAVY MOTOR EQUIPMENT OPERATOR (filled with Skill)	KEILLI HITCHCOCK	Highway Division	7/10/2017	7/1/2024	6	7	80	2088	1.00	USW	2	2	27.52	57,468.86	2	2	27.52	57,468.86	-	0.0%	364	0.00	57,468.86																						
HEAVY MOTOR EQUIPMENT OPERATOR	SCOTT SANTOS	Highway Division	3/9/2015	7/1/2024	9	10	80	2088	1.00	USW	4	7	34.34	71,702.10	4	7	34.34	71,702.10	650.00	-	0.0%	364	0.00	72,352.10																					
HEAVY MOTOR EQUIPMENT OPERATOR	CHARLES YOUNG	Highway Division	1/3/2012	7/1/2024	12	13	80	2088	1.00	USW	4	12	39.42	82,317.34	4	12	39.42	82,317.34	800.00	-	0.0%	364	0.00	83,117.34																					
WORKING FOREMAN	BRIAN HOLMES	Sanitation Division	7/10/2017	7/1/2024	6	7	80	2088	1.00	USW	5	9	42.35	88,426.80	5	9	42.35	88,426.80	-	-	0.0%	364	0.00	88,426.80																					
Heavy MOTOR EQUIPMENT OPERATOR	REX CHRISTIAN	Sanitation Division	11/23/2020	7/1/2024	3	4	80	2088	1.00	USW	4	5	32.37	67,586.11	4	5	32.37	67,586.11	-	-	0.0%	364	0.00	67,586.11																					
SKILLED LABORER	BEN CHRISTIAN	Sanitation Division	4/4/2022	7/1/2024	2	3	80	2088	1.00	USW	2	4	29.20	60,968.72	2	4	29.20	60,968.72	-	-	0.0%	364	0.00	60,968.72																					
SKILLED LABORER	STEPHEN HEBENSTREIT	Sanitation Division	10/9/2013	7/1/2024	10	11	80	2088	1.00	USW	2	8	32.86	68,620.83	2	8	32.86	68,620.83	700.00	-	0.0%	364	0.00	69,320.83																					
SENIOR NAT RES OFFICER	MICHAEL O'CONNOR	Natural Resources Div.	4/13/1999	7/1/2024	25	26	80	2088	1.00	USW	5	12	41.40	86,433.20	5	12	41.40	86,433.20	2,400.00	-	0.0%	364	0.00	88,833.20																					
SENIOR NAT. RES. OFFICER - SHELLFISH CONSTABLE	VACANT	Natural Resources Div.	7/1/2024	7/1/2024	0	1	80	2088	1.00	USW	5	6	35.01	73,094.38	5	6	35.01	73,094.38	-	-	0.0%	364	0.00	73,094.38																					
SENIOR NAT. RES. OFFICER - HARBORMASTER	SCOTT RICHARDS	Natural Resources Div.	11/6/2017	7/1/2024	6	7	80	2088	1.00	USW	5	8	37.14	77,545.83	5	8	37.14	77,545.83	-	-	0.0%	364	0.00	77,545.83																					
Natural Resource Officer/Animal Control Officer	STEPHANIE SYKES	Natural Resources Div.	5/22/2023	7/1/2024	1	2	80	2088	1.00	USW	4	7	34.34	71,702.10	4	7	34.34	71,702.10	-	-	0.0%	364	0.00	71,702.10																					
CUSTODIAN I	RONALD CORMIER	Maintenance Division	6/1/2006	7/1/2024	18	19	80	2088	1.00	EEA	1	10	30.90	64,521.79	1	10	30.90	64,521.79	1,400.00	-	0.0%	364	0.00	65,921.79																					
CUSTODIAN I	AARON CARROLL	Maintenance Division	4/30/2018	7/1/2024	6	7	80	2088	1.00	EEA	1	6	27.99	58,453.56	1	6	27.99	58,453.56	-	-	0.0%	364	0.00	58,453.56																					
CUSTODIAN I	TERESA PECHONIS	Maintenance Division	12/17/2020	7/1/2024	3	4	80	2088	1.00	EEA	1	4	26.65	55,636.94	1	4	26.65	55,636.94	-	-	0.0%	364	0.00	55,636.94																					
FACILITIES FOREMAN	SCOTT BAIRD	Maintenance Division	6/20/2023	7/1/2024	1	2	80	2088	1.00	EEA	7	3	43.30	90,414.10	7	3	43.30	90,414.10	-	-	0.0%	364	0.00	90,414.10																					
Less: Portion of Salary Paid from Rental Fund													(45,207.05)				(45,207.05)						(45,207.05)																						
DPW OUT OF GRADE PAY	VARIOUS	All Divisions																	4,000.00					4,000.00																					
DPW HOLIDAY PAY	VARIOUS	All Divisions																	4,800.00					4,800.00																					
<b>SUBTOTAL FULL-TIME SALARIES</b>																							<b>19.88</b>																					<b>1,382,596.09</b>	
HIGHWAYS DIVISION	VARIOUS																		27,500.00					27,500.00																					
SANITATION DIVISION	VARIOUS																		27,500.00					27,500.00																					
NATURAL RESOURCES DIVISION	VARIOUS																		17,850.00					17,850.00																					
<b>SUBTOTAL TEMPORARY SALARIES</b>																							<b>0.00</b>																						<b>72,850.00</b>
HIGHWAYS DIVISION	VARIOUS																		16,000.00					16,000.00																					
SANITATION DIVISION	VARIOUS																		15,000.00					15,000.00																					
NATURAL RESOURCES DIVISION	VARIOUS																		5,000.00					5,000.00																					
MAINTENANCE DIVISION	VARIOUS																		5,000.00					5,000.00																					
<b>OVERTIME</b>																							<b>0.00</b>																						<b>41,000.00</b>
<b>SUBTOTAL PUBLIC WORKS DEPARTMENT</b>																							<b>19.88</b>																						<b>1,496,446.09</b>
<b>WATER ENTERPRISE FUND</b>																																													
ADMINISTRATIVE COORDINATOR	KIMBERLY ST. AUBIN		1/23/2017	7/1/2024	7	8	80	2088	1.00	EEA	5	5	36.31	75,808.79	5	5	36.31	75,808.79	-	0.0%	364	0.00	75,808.79																						
<b>SUBTOTAL FULL-TIME SALARIES</b>																							<b>1.00</b>																						<b>75,808.79</b>
WATER INSPECTORS	VARIOUS PERSONS																		40,000.00					40,000.00																					
<b>SUBTOTAL TEMPORARY SALARIES</b>																							<b>0.00</b>																						<b>40,000.00</b>
<b>SUBTOTAL WATER ENTERPRISE</b>																							<b>1.00</b>																						<b>115,808.79</b>
<b>HEALTH &amp; ENVIRONMENT DEPARTMENT</b>																																													
DIRECTOR OF HEALTH & ENVIRONMENT	HILARY GREENBERG-LEMONS		5/16/2023	7/1/2024	1	2	80	2088	1.00	EEA	8	9	57.76	120,602.70	8	9	57.76	120,602.70	-	-	0.0%	364	0.00	120,602.70																					
HEALTH AGENT	SUSAN BARKER		1/9/2006	7/1/2024	18	19	70	1828	0.88	EEA	7	2	42.25	77,225.01	7	2	42.25	77,225.01	1,400.00	-	0.0%	364	0.00	78,625.01																					
CONSERVATION AGENT/ENV PLANNER	ALEX BATES		8/17/2023	7/1/2024	0	1	70	1828	0.88	EEA	7	3	43.30	79,155.64	7	3	43.30	79,155.64	-	-	0.0%	364	0.00	79,155.64																					
ADMINISTRATIVE ASSISTANT	AMY BLAKESLEY		7/9/2018	7/1/2024	5	6	70	1828	0.88	EEA	3	6	33.85	61,880.45	3	6	33.85	61,880.45	-	-	0.0%	364	0.00	61,880.45																					
PRINCIPAL OFFICE ASSISTANT	KAREN CHIMWAZA		5/12/2016	7/1/2024	8	9	70	1828	0.88	EEA	4	6	35.45	64,805.94	4	6	35.45	64,805.94	-	-	0.0%	364	0.00	64,805.94																					
<b>SUBTOTAL FULL-TIME SALARIES</b>																							<b>4.50</b>																						<b>405,069.74</b>
ADMINISTRATIVE AIDE (HSG INSP)	RICHARD SCALI		9/20/2021	7/1/2024	2	3	30	788	0.38	EEA	2	3	28.57	22,513.09	2	3	28.57	22,513.09	-	0.0%	364	0.00	22,513.09																						
<b>SUBTOTAL PART-TIME SALARIES</b>																							<b>0.38</b>																	12,000.00					<b>12,000.00</b>
<b>SUBTOTAL TEMPORARY SALARIES</b>																							<b>0.00</b>																						<b>12,000.00</b>
<b>SUBTOTAL HEALTH &amp; ENVIRONMENT DEPARTMENT</b>																							<b>4.88</b>																						<b>439,582.83</b>
<b>COMMUNITY SERVICES DEPARTMENT</b>																																													
COMMUNITY SERVICES DIRECTOR	CHRISTINE MICKLE		10/15/2002	7/1/2024	21	22	80	2088	1.00	EEA	8	5	52.33	109,260.09	8	5	52.33	109,260.09	1,800.00	-	0.0%	364	0.00	111,060.09																					
DIRECTOR-COUNCIL ON AGING	DOROTHY BURRITT	Senior Services	10/11/2011	7/1/2024	12	13	70	1828	0.88	EEA	7	7	47.80	87,373.01	7	7	47.80	87,373.01	800.00	-	0.0%	364	0.00	88,173.01																					
COMMUNITY OUTREACH COORDINATOR	CYNTHIA DUNHAM	Senior Services	1/1/2002	7/1/2024	22	23	70	1828	0.88	EEA	3	8	35.57	65,013.15	3	8	35.57	65,013.15	1,950.00	-	0.0%	364	0.00	66,963.15																					
PRINCIPAL OFFICE ASSISTANT	MONICA KEEFE-HESS	Senior Services	3/6/2017	7/1/2024	7	8	75	1958	0.94	EEA	4	6	35.45	69,414.68	4	6	35.45	69,414.68	-	-	0.0%	364	0.00	69,414.68																					
ADC PROGRAM AIDE	JAMES SMALL	Senior Services	3/6/2017	7/1/2024	7	8	70	1828	0.88	EEA	1	9	30.15	55,109.73	1	9	30.15	55,109.73	-	-	0.0%	364	0.00	55,109.73																					
LIBRARY DIRECTOR	MELANIE MCKENZIE	Library	7/27/2017	7/1/2024	6	7	70	1828	0.88	EEA	7	9	50.22	91,796.27	7	9	50.22	91,796.27	-	-	0.0%	364	0.00	91,796.27																					
ASST DIRECTOR/ADULT SERVICES	KAREN MacDONALD	Library	4/11/2012	7/1/2024	12	13	70	1828	0.88	EEA	6	10	43.13	78,834.42	6	10	43.13	78,834.42	800.00	-	0.0%	364	0.00	79,634.42																					
YOUTH SERVICES LIBRARIAN	FRANCES McLOUGHLIN	Library	6/2/2009	7/1/2024	15	16	70	1828	0.88	EEA	6	7	40.05	73,205.59	6	7	40.05	73,205.59	975.00	-	0.0%	364	0.00	74,180.59																					
LIBRARIAN	MARIANNE SINOPOLI	Library	7/2/2014	7/1/2024	9	10	70	1828	0.88	EEA	3	7	34.70	63,427.46	3	7	34.70	63,427.46	650.00	-	0.0%	364	0.00	64,077.46																					
LIBRARIAN	CORY FARRENKOPF	Library	1/4/2022	7/1/2024	2	3	70	1828	0.88	EEA	3	6	33.85	61,880.45	3	6	33.85	61,880.45	-	-	0.0%	364	0.00	61,880.45																					
LIBRARY ASSISTANT	FREYA HEMLEY	Library	4/14/2014	7/1/2024	1																																								

RECREATION SEASONAL POSITIONS	VAROUS	11,160		190,390	190,390
	<u># / Days / Hours</u>				
Head Sticker Seller	1/70/7	490	MCS	19.48	9,542.75
Sticker Sellers	2/60/7	840	MCS	16.40	13,776.00
Sticker Seller	1/30/7	210	MCS	16.40	3,444.00
Head Lifeguard/Swim Prg. Director	1/60/8	480	MCS	20.00	9,600.00
Asst. Beach Program Director	1/60/8	480	MCS	19.48	9,348.00
Lifeguards	2/50/7	700	MCS	16.91	11,838.75
Lifeguards/Swim Instructors	2/50/7	700	MCS	16.91	11,838.75
Gate Attendants	5/60/7	2100	MCS	16.40	34,440.00
Gate Attendants (Nauset Light)	2/65/7	910	MCS	16.40	14,924.00
Gate Attendants (Dyer Prince)	2/65/7	910	MCS	16.40	14,924.00
Gate Attendant/Parking Clerk	1/70/7	490	MCS	16.40	8,036.00
Old Mill Miller	1/26/7.5	195	MCS	16.40	3,198.00
Old Mill Miller	1/18/7.5	135	MCS	16.40	2,214.00
Playground Director	1/36/5	180	MCS	20.50	3,690.00
Playground Leaders	10/34/5	1700	MCS	16.91	28,751.25
Swimming Instructors	4/32/5	640	MCS	16.91	10,824.00
<b>SUBTOTAL TEMPORARY SALARIES</b>		<b>0.00</b>			<b>231,389.50</b>
<b>SUBTOTAL COMMUNITY SERVICES DEPARTMENT</b>		<b>12.69</b>			<b>1,249,926.07</b>
<b>GRAND TOTALS</b>		<b>113.36</b>		<b>95684.11</b>	<b>11,600,842.18</b>

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2023 YEAR-END  
FINANCIAL REVIEW



# YEAR-END REVIEW HIGHLIGHTS

- Very good performance to plan (budget)
- General Fund reserves increased to 27.11% of our Operating Budget, exceeding min. Target of 16.67%
- Resources contributed to additional reserves (excluded in above %) that help stabilize the Operating Budget.
  - IOD Fund \$165k and Compensated Absence Fund \$50k.
- Expecting highest Free Cash certification in many years - \$5.6m, about 15% of Operating Budget, of which \$4.4m was generated from FY 23 results.
- Property Tax collection rates remain high at 99% + ... very few properties in Tax Title status.
- Local Receipts remain strong
  - ST Rental receipts total \$1.53m, largely unbudgeted to fund Wastewater reserve and future debt service.
  - Excluding STR, budgeted local receipts are approximately 72.5% of actual revenues.

# YEAR-END REVIEW HIGHLIGHTS

- Budgetary Savings on appropriations remain strong.
  - \$2m savings represents nearly 6% of operating budget
  - \$561k from unplanned debt service savings, which adjusts overall savings to approximately 4%
  - Appropriation savings split pretty evenly between salary and expense accounts.
- Outstanding debt continues to increase and expected to peak over next 2 years as water project is completed.
- Debt service of approximately 14-15% of operating budget but is secured by RE Tax Levy (debt exclusion), while maintaining relatively low tax burden.
- Continued improvement of funding levels of Pension and OPEB Plans.
- General Fund Reserves relative to peers continues to improve.
- Continued improvement in tax levy "New Growth" - exceeded 1% in FY 22.
  - Improved to 1.27% & 1.2% in FY 23 and FY 24, respectively.
- Maintained position in the lowest third of property tax burden of all MA communities and 3rd lowest among Cape Cod peers.

# FY 2023 BUDGET PLAN

	GENERAL FUND			
	<u>Operating Budget</u>	<u>Capital Budget</u>	<u>Other Items</u>	<u>Total Budget</u>
<b>APPROPRIATIONS</b>				
Departmental Budgets	\$ 35,223,583	\$ -	\$ -	\$ 35,223,583
Funding of Reserve accounts			810,000	810,000
Housing funding			900,000	900,000
Capital Plan/Town projects		1,934,374	166,250	2,100,624
Subtotal Local Appropriations	35,223,583	1,934,374	1,876,250	39,034,207
State & County Assessments	768,127			768,127
Total Appropriations	35,991,710	1,934,374	1,876,250	39,802,334
<b>FUNDING</b>				
Property Taxes	30,267,167	425,000		30,692,167
Less: Provision for Abatements/Exemptions	(250,668)			(250,668)
Local Receipts	4,326,729			4,326,729
State Aid	697,896			697,896
Other Available Funds	950,586	50,000		1,000,586
Free Cash		1,459,374	1,876,250	3,335,624
Total Funding	35,991,710	1,934,374	1,876,250	39,802,334
Budget Variance	\$ -	\$ -	\$ -	\$ -

# FISCAL YEAR 2023 END OF YEAR RESULTS

(SUBJECT TO FINAL CLOSE & AUDIT)

	2020 Amount	2020 % Budget	2021 Amount	2021 % Budget	2022 Amount	2022 % Budget	2023 Amount	2023 % Budget	Minimum Target %	Min. Target Amount
GF Undesignated Fund Balance	3,961,581	12.89%	4,354,784	13.87%	4,504,812	13.45%	6,559,639	18.23%	16.67%	5,999,818
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>	<u>3,196,457</u>	<u>8.89%</u>		
Subtotal General Reserves	4,650,997	15.13%	5,825,510	18.55%	6,726,502	20.08%	9,756,096	27.11%		
Free Cash Certification	2,837,320	9.23%	3,995,769	12.73%	3,851,464	11.50%	<b>5,610,227</b>	15.59%		
Free Cash generated	1,857,048	6.04%	3,322,449	10.58%	3,191,319	9.53%	<b>4,435,899</b>	12.33%	5.00%	1,799,586
Operating Budget Amts.	30,739,302		31,393,943		33,495,614		35,991,710			
<b>Other Reserves</b>										
IOD Fund			73,000		81,647		164,559			
Comp. Absence Fund							50,000			

## FY 2023 FREE CASH HISTORY

Year	Amount Generated	% of Budget	Amount Certified	% of Budget
2023	4,435,899	12.33%	5,610,227	15.59%
2022	3,191,319	9.53%	3,851,464	11.50%
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%

**Estimated**

## FY 2023 (& RECENT) FREE CASH GENERATION

Element of Change	2018	2019	2020	2021	2022	2023 Estimated
*Excess (shortfall) to budget:						
Local receipts	91,069	335,537	643,723	2,211,023	2,432,600	2,721,470
State receipts	4,212	(2,885)	4,776	(1,979)	37,597	10,785
Appropriations	1,069,318	866,990	1,167,985	908,210	1,030,135	2,012,699
Property Tax Revenue	(138,877)	88,191	(125,688)	182,667	(250,581)	(209,055)
*Free Cash Adjustments	<u>(37,912)</u>	<u>230,890</u>	<u>166,252</u>	<u>22,524</u>	<u>(58,432)</u>	<u>(100,000)</u>
Subtotal – amt. generated this FY	987,810	1,518,723	1,857,048	3,322,445	3,191,319	4,435,899
*Prior Free Cash unused	<u>331,850</u>	<u>279,355</u>	<u>980,272</u>	<u>673,320</u>	<u>660,145</u>	<u>1,174,328</u>
Total Free Cash Certified	1,319,660	1,798,078	2,837,320	3,995,765	3,851,464	<b>5,610,227</b>

## FY 2023 RECEIPTS (PROPERTY TAXES & STATE AID)

Category	Budget	Actual	Excess (Deficiency)
Personal Prop. Taxes ('23 Levy)	291,195	288,299	
Real Estate Taxes ('23 Levy)	30,400,972	29,748,749	
Prior Levy Year collections, less Deferred Prop. Tax, and change in Tax Receivable		247,543	
Allowance for A&E	(250,668)	(93,007)	
Tax Leins collected	-	40,860	
Total Property Taxes	<u>30,441,499</u>	<u>30,232,444</u>	<u>(209,055)</u>
State Aid	<u>697,896</u>	<u>708,681</u>	<u>10,785</u>

Prop. Tax Collection Rates	EOY Collections	Cumulative Collections
FY 23 Levy	97.87%	
FY 22 Levy	98.37%	99.40%
FY 21 Levy	98.38%	99.23%
<b>Tax Lien Balances</b>		
6/30/2023		340,260
6/30/2022		223,152
6/30/2021		351,141
6/30/2020		245,545
6/30/2019		267,649

## FY 2023 LOCAL RECEIPTS (SUBJECT TO FINAL CLOSE & AUDIT)

	Category	Budget	Actual	Excess (Deficiency)	% of Budget Line	% of Total
1	Hotel/Motel Excise	205,000	596,741	391,741	191%	14.39%
2	Short-Term Rental	327,100	1,534,015	1,206,915	369%	44.35%
3	Rentals	60,000	82,425	22,425	37.38%	0.82%
4	Motor Vehicle Excise	845,000	1,022,556	177,556	21.01%	6.52%
5	Meals Excise	120,000	149,221	29,221	24.35%	1.07%
6	Solid Waste Fees	700,000	1,083,699	383,699	54.81%	14.10%
7	Penalties/Int. on taxes	90,000	94,809	4,809	5.34%	0.18%
8	Cannabis Host Fee	0.00	136,112	136,112		5.0%
9	Cannabis Excise	200,000	233,686	33,686	16.84%	1.24%
10	Fees	400,000	476,123	76,123	19.03%	2.80%
11	Licenses, permits, fees	550,000	582,434	32,434	5.90%	1.19%
12	Beach Stickers/Fees	500,000	616,661	116,661	23.33%	4.29%
13	Fines & Forfeitures	25,000	37,604	12,604	50.42%	.46%
14	Investment income	5,000	231,657	226,657	4533.14%	8.33%
15	School Medicaid Reimbursement	15,000	24,207	9,207	61.38%	0.34%
16	All other local receipts	284,629	146,249	(138,380)	(48.62)%	(5.08%)
17	<b>Total Local Receipts</b>	<b>4,326,729</b>	<b>7,048,199</b>	<b>2,271,470</b>	<b>62.90%</b>	<b>100.00%</b>
18	Local Receipts – Excluding STR	3,999,629	5,514,184	1,514,555	37.87%	
19	Local Receipts – Excluding STR, Cannabis	3,799,629	5,144,386	1,344,757	35.39%	
20	Local Receipts – Excluding STR, Cannabis & Solid Waste	3,099,629	4,060,687	961,058	31.01%	

# FY 2023 APPROPRIATIONS

- % of Total 5.92%
- Excluding debt % of Total 4.12%
- % savings excluding debt and school's budget (9,458,913) 5.62%
- Savings on Town Salary accounts = 564,007
- Savings on Town Expense accounts = 503,799

Category	Budget	Actual	Excess (Deficiency)	% of Line	% of Total Excess
Fire Salaries	2,780,571	2,682,158	98,413	3.54%	4.89%
Debt Service	5,477,661	4,915,825	561,836	10.26%	27.92%
Employee Benefits	3,163,521	2,781,964	381,557	12.06%	18.96%
DPW Salary & Expense	835,249	649,705	185,544	24.61%	10.21%
Cape Cod Regional Tech	532,853	486,359	46,494	8.73%	2.31%
Police Salaries	1,983,582	1,899,806	83,776	4.22%	4.16%
Energy/Fuel	382,150	327,266	54,884	14.36%	2.73%
Data Processing	573,484	476,225	97,259	16.96%	4.83%
Treasurer Collector Dept	328,875	281,250	47,625	14.48%	2.37%
Collection and Disposal	962,809	919,589	43,220	4.49%	2.15%
All other appropriations	<u>18,202,828</u>	<u>17,790,737</u>	<u>412,091</u>	<u>3.21%</u>	<u>19.48%</u>
Total Appropriations	35,223,583	33,210,884	2,012,699	5.92%	100%
		Excess, less debt service savings	1,450,863	4.12%	

# OUTSTANDING DEBT

	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23
Buildings	6,860,000	7,269,887	6,620,000	5,975,000	5,330,000	4,685,000
Equipment						
Sewer	111,000	1,220,600	1,095,200	2,036,500	1,665,000	1,280,000
Water	42,159,274	46,382,246	68,965,434	77,665,076	74,527,440	84,127,768
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>	<u>1,960,000</u>
Total Long-Term	49,880,274	56,380,846	77,945,634	88,095,076	83,717,440	92,052,768
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>	<u>6,340,000</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>	<u>98,392,768</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>	<u>12,462,232</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%	5,691,161 / 14.23%

## 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
Funded Ratio	.49%	.67%	.80%	1.64%	1.84%
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>	<u>1,207,969</u>	<u>1,102,867</u>
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%
<b><u>Actual Investment Performance</u></b>	<b><u>1-Year</u></b>	<b><u>3-Years</u></b>	<b><u>5-Years</u></b>	<b><u>10-Years</u></b>	
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

<b>Criteria</b>	<b>% of Score</b>	<b>Controllable?</b>	<b>Score</b>
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 2022 DATA)

COMMUNITY	GENERAL FD. BUDGET	7/1/22 FREE CASH	FC %	6/30/22 UFB GF.	6/30/22 STABI. FD.	COMBINED TOTAL	COMBINED %	S&P RATING
Bourne	82,148,566	9,493,947	11.56%	10,550,413	8,846,432	19,396,845	23.61%	AA+
Falmouth	170,480,993	15,158,189	8.89%	17,145,030	17,346,746	34,491,776	20.23%	AAA
Mashpee	79,639,934	13,097,521	16.45%	13,980,750	6,109,259	20,090,009	25.23%	AAA
Sandwich	94,082,993	6,145,085	6.5%	6,430,960	2,547,071	8,978,031	9.54%	AA+
Barnstable	207,993,333	26,769,227	12.87%	30,949,225	14,176,863	45,126,088	21.70%	AAA
Yarmouth	105,074,357	13,012,836	12.38%	14,884,285	5,851,678	20,735,963	19.73%	AA+
Dennis	84,169,904	7,604,054	9.03%	8,557,834	6,969,379	15,527,213	18.45%	AAA
Harwich	74,485,155	7,154,683	9.60%	8,288,651	5,338,183	13,626,834	18.29%	AAA
Brewster	53,178,945	4,641,154	8.72%	5,431,940	3,000,409	8,432,349	15.86%	AAA
Chatham	57,926,235	7,541,864	13.01%	9,583,115	2,180,875	11,763,990	20.31%	AAA
Orleans	47,648,704	4,233,322	8.88%	4,907,291	5,134,475	10,041,766	21.07%	AAA
Eastham	40,065,022	3,851,464	9.61%	4,504,830	2,221,690	6,726,520	16.79%	AA+
Wellfleet	29,095,823	*4,514,126	15.51%	5,086,302	404,668	5,490,970	18.87%	AA+
Truro	26,563,253	4,435,890	16.69%	4,839,478	1,219,757	6,059,235	22.81%	AA+
Provincetown	39,512,120	5,368,069	13.58%	5,786,920	2,476,845	8,263,765	20.91%	AA+

## CAPE-WIDE PROPERTY TAX & LEVY COMPARISON (FY 2023 DATA)

Community	Levy Ceiling	Tax Levy	Levy % of Ceiling	Excess Levy Capacity	Excess Levy %	New Growth	New Growth %	Overlay Reserve	Overlay %
Bourne	166,367,393	58,627,869	35.24%	6,977	.01%	922,570	1.57%	696,948	1.19%
Falmouth	430,588,418	119,186,874	27.68%	1,629,086	1.37%	1,446,549	1.21%	596,141	.5%
Mashpee	199,488,388	55,401,491	27.77%	2,339,253	4.22%	804,899	1.45%	821,336	1.48%
Sandwich	156,226,676	71,864,271	46.0%	4,449,119	6.19%	1,163,076	1.62%	526,669	.73%
Barnstable	546,770,779	140,669,929	25.73%	319,378	.23%	1,225,963	.87%	2,107,680	1.50%
Yarmouth	223,316,107	72,443,745	32.44%	9,979	.01%	288,032	.40%	430,064	.59%
Dennis	272,242,979	50,854,988	18.68%	895,045	1.76%	311,820	.61%	289,613	.57%
Harwich	207,034,143	54,988,268	26.56%	1,363,882	2.48%	559,479	1.02%	821,008	1.49%
Brewster	145,181,529	40,592,756	27.96%	344,571	.85%	386,971	0.95%	299,261	.74%
Chatham	247,940,297	38,480,334	15.52%	3,986,163	10.36%	645,428	1.68%	335,105	.87%
Orleans	144,937,824	36,118,506	24.92%	263,090	.73%	421,697	1.17%	211,898	.59%
Eastham	105,981,240	30,692,167	28.96%	39,673	.13%	307,129	1%	250,668	.82%
Wellfleet	87,930,754	23,372,796	26.58%	25,542	.11%	230,294	.99%	327,972	1.40%
Truro	77,010,790	19,181,679	24.91%	470	.002%	278,579	1.45%	102,218	.53%
Provincetown	112,359,766	25,620,031	22.80%	29,256	.11%	271,446	1.06%	297,026	1.16%

## CAPE-WIDE PROPERTY TAX BURDEN COMPARISON (FY 2023 DATA)

Community	Total SF Value	# of Parcels	Average SF Value	DOR 2023 Income Per Capita (2020)	Average SF Tax Bill	Tax as % of Value	Tax as % of Income	Rank (Lowest to Highest - out of 351)
Bourne	4,914,039,640	7,830	627,591	43,619	5,529*	.88%	13.80%	153
Falmouth	14,157,326,600	18,582	761,884	50,597	5,272	.69%	11.20%	133
Mashpee	5,501,953,232	7,204	763,736	48,640	5,354*	.70%	12.86%	141
Sandwich	5,135,611,300	8,589	597,929	57,581	6,876*	1.15%	14.92%	227
Barnstable	15,153,023,466	21,104	718,017	44,786	5,076*	.71%	12.36%	118
Yarmouth	7,038,873,470	12,889	546,115	37,034	4,429	.81%	12.64%	64
Dennis	8,729,143,050	11,735	743,855	42,683	3,474*	.47%	8.84%	16
Harwich	6,810,124,500	8,636	788,574	46,127	5,236	.66%	12.56%	129
Brewster	4,359,949,150	5,651	771,536	45,494	5,393	.70%	12.82%	146
Chatham	7,981,200,500	5,894	1,354,123	70,620	5,254	.39%	7.49%	131
Orleans	4,479,560,800	3,842	1,165,945	58,150	7,264	.62%	13.10%	241
Eastham	3,711,584,000	5,175	717,214	39,014	5,193	.72%	13.71%	124
Wellfleet	2,728,440,640	3,119	874,781	52,453	6,088	.70%	14.12%	183
Truro	2,203,438,160	2,127	1,035,937	49,165	6,775	.65%	14.64%	217
Provincetown	1,248,998,620	868	1,438,939	70,869	8,605	.60%	14.40%	283
State Average			600,855	53,161	7,056	1.17%	13.27%	

## CAPE-WIDE DEBT & DEBT SERVICE COMPARISON

Community	2022 EQV	2022 O/S LT Debt All Funds	Debt % EQV	2022 GF Debt Service	GF Debt Service % GF Budget	2022 Debt Per Capita	2021 EQV Per Capita
Bourne *	5,178,654,100	46,493,834	.90%	6,879,823	8.73%	2,353	262,051
Falmouth	13,186,717,700	121,214,095	0.92%	14,955,261	8.58%	3,911	425,474
Mashpee *	5,990,551,100	11,969,065	.20%	2,491,909	3.40%	841	421,010
Sandwich *	4,979,931,300	34,320,000	.69%	4,005,409	4.36%	1,702	246,910
Barnstable *	16,031,008,100	109,163,883	.68%	6,295,126	3.32%	2,454	360,434
Yarmouth	6,880,187,700	19,200,000	.28%	99,621,696	1.48%	827	296,521
Dennis *	7,955,584,100	19,000,000	.24%	2,727,700	3.96%	1,370	573,541
Harwich	6,396,397,000	29,231,936	.46%	3,927,809	5.09%	2,408	526,799
Brewster	4,380,442,300	39,425,000	.90%	2,400,701	4.43%	4,033	448,127
Chatham	7,904,158,600	80,851,752	1.02%	6,447,835	12.06%	13,516	1,321,324
Orleans	4,515,570,600	47,215,000	1.05%	5,937,683	13.68%	8,157	780,161
Eastham	3,250,149,400	83,717,440	2.58%	4,587,016	12.45%	17,064	662,485
Wellfleet	2,661,294,900	20,656,778	.78%	2,216,872	8.49%	7,583	976,981
Truro	2,485,412,200	9,615,002	.39%	537,487	2.24%	4,788	1,237,755
Provincetown	3,620,873,900	45,367,949	1.25%	2,168,202	6.21%	15,322	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.

## Notification of free cash approval - Eastham

dlsgateway@dor.state.ma.us <dlsgateway@dor.state.ma.us>

Mon 10/16/2023 2:59 PM

To: Colleen Mercurio <cmercurio@eastham-ma.gov>; Eastham Assessing <assessing@eastham-ma.gov>; wgw@wendywalsh.com <wgw@wendywalsh.com>; Alexandra Peterson <apeterson@eastham-ma.gov>; wdhobbs2@icloud.com <wdhobbs2@icloud.com>; nowackj@nausetschools.org <nowackj@nausetschools.org>; Maya Golding <mgolding@eastham-ma.gov>; boulosc@nausetschools.org <boulosc@nausetschools.org>; Cameron Scott <cscott@eastham-ma.gov>; Oreillyj@nausetschools.org <Oreillyj@nausetschools.org>; Jacqueline Beebe <jbeebe@eastham-ma.gov>; Arthur Autorino <easthambos5@eastham-ma.gov>; Suzanne Bryan <easthambos2@eastham-ma.gov>; Aimee Eckman <easthambos4@eastham-ma.gov>; Gerald Cerasale <easthambos3@eastham-ma.gov>; Jamie Rivers <easthambos1@eastham-ma.gov>; Teena Tilton <townaccountant@eastham-ma.gov>; Rich Bienvenue <rbienvenue@eastham-ma.gov>; vendittig@nausetschools.org <vendittig@nausetschools.org>; dlsgateway@dor.state.ma.us <dlsgateway@dor.state.ma.us> Cc: scopelletik@dor.state.ma.us <scopelletik@dor.state.ma.us>

1 attachments (10 KB)

FreeCashCertification.PDF;

### Massachusetts Department of Revenue Division of Local Services

Geoffrey E. Snyder, Commissioner

Sean R. Cronin, Senior Deputy Commissioner of Local Services

10/16/2023

### **NOTIFICATION OF FREE CASH APPROVAL - Town of Eastham**

Based upon the un-audited balance sheet submitted, I hereby certify that the amount of available funds or "free cash" as of July 1, 2023 for the Town of Eastham is:

General Fund	\$5,831,023.00
Enterprise Fund Chapter 44, Section 53F 1/2	\$633,683.00

This certification is in accordance with the provisions of G. L. Chapter 59, §23, as amended.

Certification letters will be emailed to the mayor/manager, board of selectmen, prudential committee, finance director and treasurer immediately upon approval, provided an email address is reported in DLS' Local Officials Directory. Please forward to other officials as you deem appropriate.

Sincerely,

 Director of Accounts signature

Deborah A. Wagner  
Director of Accounts  
Massachusetts Department of Revenue

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