

Town of Eastham, Massachusetts

Fiscal Year 2025 - Final Budget Recommendations

March 25, 2024

Budget Hearing

Jacqueline Beebe,
Town Manager

Rich Bienvenue,
Asst. Town Manager/Finance Director



TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2025 BUDGET SUMMARY - 3/20/2024

	GENERAL FUND				Total Prior Year
	Operating Budget	Capital Budget	Other Budget Items (Reserve Funding)	Total Budget	
APPROPRIATIONS					
Elected & General	213,000			213,000	213,000
Town Administration	693,340			693,340	678,229
Municipal Admin & Finance	1,990,175		120,000	2,110,175	1,867,668
Town Clerk & Elections	203,218			203,218	197,550
Community Development	660,996			660,996	603,991
Health & Environment	518,483			518,483	500,747
Public Safety	6,098,899			6,098,899	5,886,955
Public Works	2,594,676		50,000	2,644,676	2,498,214
Community Services	2,331,301			2,331,301	2,200,795
Unallocated Expenditures	7,113,915		1,735,000	8,848,915	8,081,454
Debt Service	8,873,323			8,873,323	6,507,248
Education	12,888,729			12,888,729	10,809,471
Capital Plan		3,442,000		3,442,000	1,859,250
Subtotal Local Appropriations	44,180,055	3,442,000	1,905,000	49,527,055	41,904,572
State & County Assessments	958,980			958,980	845,493
Total Appropriations	45,139,035	3,442,000	1,905,000	50,486,035	42,750,065
FUNDING					
Property Taxes	37,903,906	400,000	50,000	38,353,906	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	747,943			747,943	741,067
Other Available Funds	986,086	335,000		1,321,086	1,133,200
Free Cash		2,707,000	1,855,000	4,562,000	2,677,136
Total Funding	45,139,035	3,442,000	1,905,000	50,486,035	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
Unrestricted Stabilization	125,000
Compensated Abs. Fund	75,000
IOD Fund	75,000
Utility Betterment Fund	160,000
Wastewater Stabilization	1,200,000
Total Reserve Funding	1,735,000

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2025 BUDGET SUMMARY - 3/20/2024

WATER FUND					
	Operating Budget	Capital Budget	Other Budget Items (Reserve Funding)	Total Budget	Total Prior Year
APPROPRIATIONS					
General Govt. Services				-	-
Community Services				-	-
Public Safety				-	-
Public Works	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
FUNDING					
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	-	-	-	-	-

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2025 BUDGET



BUDGET HEARING 3/25/2024
OPERATING BUDGET

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
Elected & General						
1	Elected Official's Salary	13,000	13,000	-	0.00%	
2	Reserve Fund	200,000	200,000	-	0.00%	
Subtotal Elected & General		\$ 213,000	\$ 213,000	\$ -	0.00%	
Town Administration						
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%	
Subtotal Town Administration		\$ 678,229	\$ 693,340	\$ 15,111	2.23%	
Municipal Administration & Finance						
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%	
Subtotal Municipal Administration & Finance		\$ 1,867,668	\$ 1,990,175	\$ 122,507	6.56%	
Town Clerk & Elections						
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%	
Subtotal Town Clerk & Elections		\$ 197,550	\$ 203,218	\$ 5,668	2.87%	
Community Development & Inspectional Services						
16	Comm. Dev. & Inspectional Services Salary	578,197	636,102	57,905	10.01%	
17	Community Development Expense	19,144	19,344	200	1.04%	
18	Building Inspection Expense	6,650	5,550	(1,100)	-16.54%	
Subtotal Community Dev. & Inspections		\$ 603,991	\$ 660,996	\$ 57,005	9.44%	
Health & Environment						
19	Health & Environment Salary	421,847	439,583	17,736	4.20%	
20	Health & Environment Expense	78,900	78,900	-	0.00%	
Subtotal Health & Environment		\$ 500,747	\$ 518,483	\$ 17,736	3.54%	

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
Public Safety						
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%	
Subtotal Public Safety		\$ 5,886,955	\$ 6,098,899	\$ 211,944	3.60%	
Educational Services						
29	Eastham Elementary School Operations	4,003,466	4,437,167	433,701	10.83%	
30	Nauset Regional School District Assessment	6,169,524	7,645,890	1,476,366	23.93%	
31	Cape Cod Regional Technical School Assessment	636,481	805,672	169,191	26.58%	
Subtotal Educational Services		\$ 10,809,471	\$ 12,888,729	\$ 2,079,258	19.24%	
Public Works						
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%	
Subtotal Public Works		\$ 2,498,214	\$ 2,594,676	\$ 96,462	3.86%	
Community Services						
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	66,310	1,841	2.86%	
49	Human Service Contracts	663,350	663,350	-	0.00%	
Subtotal Community Services		\$ 2,200,795	\$ 2,331,301	\$ 130,506	5.93%	
Unallocated Expenditures						
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	2,417,935	193,639		
53	Employee Insurance	3,455,727	3,578,152	122,425		
54	Employment Costs Expenses	92,000	112,000	20,000		
Subtotal Unallocated Expenditures		\$ 6,701,454	\$ 7,113,915	\$ 412,461	6.15%	
Debt Service						
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)		
Subtotal Debt Service		\$ 6,507,248	\$ 8,873,323	\$ 2,366,075	36.36%	
GRAND TOTAL BUDGET		\$ 38,665,322	\$ 44,180,055	\$ 5,514,733	14.26%	
	Town Salary	11,085,493	11,538,033	452,540	4.08%	
	Town Expense	10,263,110	10,879,969	616,859	6.01%	
	Educational Services, Less Debt Service	9,758,676	11,117,130	1,358,454	13.92%	
	Debt Service - Town	6,507,248	8,873,323	2,366,075	36.36%	
	Debt Service - Schools	1,050,795	1,771,599	720,804	68.60%	
GRAND TOTAL BUDGET		\$ 38,665,322	\$ 44,180,055	\$ 5,514,733	14.26%	
					Increase excluding debt	7.80%

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2025 OPERATING BUDGET - EDUCATIONAL SERVICES

Explanation of Proposed Budget Increases vs. Planned

	OPERATING ASSESSMENTS			DEBT ASSESSMENTS			TOTAL ASSESSMENT		
	FY 2025	FY 2025	Increase	FY 2025	FY 2025	Increase	FY 2025	FY 2025	Increase
	Planned	Proposed	(Decrease)	Planned	Proposed	(Decrease)	Planned	Proposed	(Decrease)
SCHOOL BUDGETS									
Nauset Regional School District	5,480,425	6,116,947	636,522	1,400,000	1,528,944	128,944	6,880,425	7,645,891	765,466
Cape Cod Regional Technical High School	458,293	563,196	104,903	242,476	242,476	-	700,769	805,672	104,903
Eastham Elementary School	4,123,570	4,437,167	313,597	-	-	-	4,123,570	4,437,167	313,597
Budget Totals	<u>10,062,288</u>	<u>11,117,310</u>	<u>1,055,022</u>	<u>1,642,476</u>	<u>1,771,420</u>	<u>128,944</u>	<u>11,704,764</u>	<u>12,888,730</u>	<u>1,183,966</u>
EXPLANATION OF INCREASES FROM PLANNING AMOUNT									
Increase due to Enrollment Shift							-	-	-
Nauset Regional School District (18.745% to 20.323%)			474,220			132,284	-	-	606,504
Cape Cod Regional Tech. (3.313% to 4.229%)			116,277			52,513	-	-	168,790
CCT debt shift included in initial budget						(52,513)			(52,513)
Increase to Nauset Assessment due to change in methodology			51,000				-	-	51,000
<u>Operating Budget Proposed Over (Under) Amount Provided</u>							-	-	-
Nauset Regional School District			111,302			(3,340)	-	-	107,962
Cape Cod Regional Tech.			(11,374)				-	-	(11,374)
Eastham Elementary School (excluding SPED)			(21,947)			-	-	-	(21,947)
Subtotal Operating Budget incr. excl EES SPED			77,981			(3,340)	-	-	74,641
Eastham Elementary School SPED			335,544				-	-	335,544
Total Amount of Increases from Budget Planning Amount			<u>1,055,022</u>			<u>128,944</u>			<u>1,183,966</u>
FUNDING OF INCREASES FROM PLANNING AMOUNTS									
NRSD Debt Service Shift add to tax levy (exempt debt)						132,284			132,284
NRSD Debt Service reduction due to bond premium						(3,340)			(3,340)
Amount of Operating Budget overage absorbed by Municipal Budget			35,022						35,022
Proposed Override			1,020,000			-			1,020,000
Total additional funding			<u>1,055,022</u>			<u>128,944</u>			<u>1,183,966</u>

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	1,020,000
Subtotal	18,862,815	19,469,604	20,101,081	21,114,727	21,761,925	23,383,408	24,107,335	25,517,147	27,176,909	29,061,332
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	1,771,420
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										50,000
Water/Sewer										
Maximum allowable levy	20,796,877	22,376,379	23,729,518	24,719,504	26,515,390	28,370,229	29,201,654	30,731,909	33,831,229	38,403,757
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	38,353,906
Levy (over)/under	518,880	391,961	4,085	409,516	15,251	3,481	27,065	39,742	244,806	49,851

Tax Rate & Burden										ESTIMATE
Current Year Valuation	2,725,537,180	2,782,837,760	2,841,369,240	2,946,665,160	3,039,006,800	3,090,059,650	3,400,301,770	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	7.55
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	6,544
\$ increase from prior year					376	324	134	272	484	867
% increase from prior year					9.21%	7.26%	2.80%	5.53%	9.33%	15.27%

Median SFR Value							493,400	625,600	704,800	747,088
Median tax burden							4,233	4,529	4,941	5,642
\$ increase from prior year								296	411	701
% increase from prior year								6.99%	9.08%	14.19%

TOWN OF EASTHAM, MASSACHUSETTS

TAX RATE & BUDGET PROJECTION

Local Receipt Estimates

	FY 18	FY 19	FY 20	FY 21	FY 22	FY 22	FY 23	FY 23	FY 24	FY 25
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</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	810,000	978,663	845,000	1,017,489	964,000	965,000
Meals excise	-	100,514	127,986	111,874	100,000	142,430	120,000	149,221	125,000	125,000
Room excise	268,857	293,672	227,325	141,239	140,000	399,152	205,000	596,741	350,000	425,000
Short-term rental excise			387,068	937,726	48,800	1,101,617	327,100	1,534,015	327,100	1,160,000
Other excise: Boat	8,213	8,284	7,796	8,904	7,500	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	90,000	126,550	90,000	87,347	87,000	87,000
Payments in Lieu of taxes	8,618	8,796	9,136	6,685	6,000	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	780,000	981,589	700,000	1,083,699	725,000	840,000
Other charges for service	14,574	14,191	25,219	14,457	12,700	13,948	10,000	21,247	12,000	12,000
Fees	557,506	573,157	580,244	473,872	470,000	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	55,000	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	475,000	616,661	500,000	664,550	525,000	545,000
Other departmental revenue					-					
Licenses and permits	616,351	670,597	524,262	652,767	520,000	637,418	550,000	629,211	550,000	560,000
Special assessments					-					
Fines and forfeits	34,618	30,696	26,350	57,739	25,000	36,376	25,000	37,604	30,000	30,000
Investment income	40,250	97,907	102,492	22,774	20,000	6,598	5,000	245,269	5,000	50,000
Medicaid reimbursement	35,005	44,692	17,316	28,351	18,000	48,926	15,000	24,207	20,000	20,000
Miscellaneous recurring										
Miscellaneous non-recurring					143,558		262,629		437,083	
Total general fund local receipts	3,904,385	4,198,633	4,509,787	5,198,683	3,721,558	6,158,158	4,326,729	7,048,477	4,847,183	5,726,100
				4,260,957			3,999,629			
Water rates and charges	178,511	251,904	313,864	450,000	400,000	520,000	499,391	604,740	525,000	500,000
Grand total local receipts	4,082,896	4,450,537	4,823,651	5,648,683	4,121,558	6,678,158	4,826,120	7,653,217	5,372,183	6,226,100

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

	FY 19 Budget	FY 20 Budget	FY 21 Budget	FY 22 Budget	FY 23 Budget	FY 24 Budget	FY 25 Budget
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
Water Retained Earnings							117,509.00
DHCD		20,303.97					
CCEDC		10,132.00					
Bracket Sidewalks		15,000.00					
CCC Regional		6,445.76					
Chapter 90		1,088.99					
Affordable Housing		200,500.00					
Total	593,400.00	941,421.94	790,900.00	1,158,586.00	1,000,586.00	1,133,200.05	1,438,595.00

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

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>
Estimated Receipts								
Education Distributions and Reimbursements								
Chapter 70	354,681	359,871	364,971	376,578	406,076	474,210	506,837	512,777
School Transportation							-	-
Charter Tuition Reimbursements							-	-
Smart Growth School Reimbursements							-	-
Offset Items - Reserve for Direct Expenditure:							-	-
School Lunch							-	-
School Choice Receiving Tuition	5,000						-	-
General Govt. Distributions and Reimbursements							-	-
Unrestricted General Government Aid	148,834	154,043	158,202	158,202	163,739	172,581	178,103	183,447
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	642
Exemptions: VSB	35,454	33,227	23,102	27,883	32,754	34,184	31,056	47,912
State Owned Land	1,133	1,819	1,900	1,887	2,163	2,777	3,150	3,165
Offset Items - Reserve for Direct Expenditure							-	-
Public Libraries	4,837	5,847	7,089	7,089	8,726	12,020	13,284	13,521
Total Cherry Sheet Receipts	555,637	563,859	564,780	588,047	633,797	709,916	754,351	761,464
Estimated Charges								
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	308,711
Mosquito Control Projects	80,616	84,043	84,430	91,468	94,193	96,580	94,990	106,155
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	3,820
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	212,686
Charter School Sending Tuition						-	-	-
Total Cherry Sheet Charges	622,966	637,079	600,510	663,048	688,509	768,127	845,493	958,980

Article 2A (GENERAL FUND OPERATING BUDGETS)

To see if the Town will vote to act on the operating budget of the Town for fiscal year 2025, including recommendation and reports of the Select Board, Finance Committee and other Town Officials, and to see if the Town will vote to raise and appropriate or transfer from receipts reserved and other available funds and accounts, the sum of \$44,180,055; or take any action relative thereto.

By the Select Board

Summary:

This article provides funding for annually recurring departmental and elementary school operating budgets, regional school district assessments, and debt service costs associated with previously authorized projects and bonds. The operating budget goes through a comprehensive development process originating with each department head, review and vetting by our Finance Director and Town Administration, presentation and review with the Finance Committee and Select Board and culminating with a final public budget hearing and Finance Committee & Select Board recommendations. Detailed information pertaining to budget policies, philosophy and departmental information is available on various documents on the Finance Department's Budget & Town Meeting page on the town website located at [Budget & Annual Town Meeting | Eastham, MA \(eastham-ma.gov\)](#)

This year's budget comes with some challenges, requiring a potential Proposition 2 ½ Override. Prior Town Meeting authorized an override to fund the Town's collective bargaining obligations which was forecast to cover the needs of the Town's for the next three years. The municipal budget remains on target of that forecast. However, School District budgets have increased significantly more than forecast (largely due to factors out of district control) which results in putting forward a \$1,020,000 million Proposition 2 ½ override request to fund the school's budget.

Of the \$1,020,000 million override request, only about \$85,000 is due to school operating budgets increasing more than forecast. The largest amount of increase, over \$600,000, is due to enrollment shifts between the towns resulting in Eastham's percentage of participation in both the Nauset and Cape Cod Tech Districts increasing substantially in one year. This increase in participation means that Eastham is allocated a larger portion of each school districts overall budget. In addition to enrollment shift, another significant increase is attributable special education costs at the Elementary School increasing about \$335,000 over the prior year – this increase is due to new enrollments requiring out of district placements for which we are required to pay under state law.

To fund the \$1,020,000 million of largely non-discretionary increases, the Select Board is placing an override request on the ballot for the upcoming Town election. The Town is obligated to fund school district assessments upon passage of their budgets which means if an override does not pass, the municipal budget (not the schools) would have to be reduced by \$1,020,000 - a reduction of this magnitude would result in a severe impact to Town services.

Because the override is the subject of a ballot vote, the Town also needs to provide an alternative in the event the override does not pass. Due to the severity of cuts that would be required, the alternative budget substitutes previously unallocated short-term rental tax proceeds to the operating budget to make up the shortfall; and shifts all wastewater debt service to the property tax. This is a stop-gap measure that gives the Town some time to consider future service and staffing levels, and to address those in the subsequent year's budget.

Utilizing short-term rental tax proceeds to fund the operating budget is significantly impactful to the Town’s financial planning. First, utilizing nearly all these receipts is not advisable as they are not a stable source of funding that can be relied upon to fund steadily increasing costs. Second, using these receipts will entirely scrap a key component of the Town’s wastewater funding plan. The Town has carefully stewarded these funds over several years and they are currently being utilized to pay for debt service on wastewater bonds, contribute to a wastewater capital stabilization fund, and will allow us to accumulate “debt drop off” to maintain a stable debt service level as we near the implementation phase of our wastewater planning efforts. If these funds were not available for use for wastewater, as intended by the State Legislature, all debt service related to wastewater needs of the Town will fall to the property tax levy by necessity.

Finally, with the adoption of the recommended budget, the Town has a commitment to further address the Police Department staffing request included in Article 2C in lieu of additional override amounts now or in the future for PD staffing. Under the alternative budget scenario, the ability to address these needs is not feasible.

The budget with an override is expected to result in an approximate tax rate of \$7.55 and increase the property tax burden of the median valued homeowner \$700 to \$5,641. The alternative budget without an override is expected to result in an approximate tax rate of \$7.51, an increase of \$671 bringing the property tax burden of the median valued homeowner to \$5,612. These values present a \$29 difference between the two budget options cost-wise, but significant differences in town services.

SELECT BOARD RECOMMENDATION:

Budget with override:

Contingent Budget:

FINANCE COMMITTEE RECOMMENDATION:

Budget with override:

Contingent Budget:

COMMUNITY PRESERVATION COMMITTEE RECOMMENDATION (with regard to CPA funding on administrative position included in line 16):

Proposed Motion:

I move that the Town raise and appropriate the sum of \$44,180,055 for the operating budget of the Town for fiscal year 2025 as printed in the warrant and to defray this amount, transfer the following amounts from the following funds:

Ambulance Receipts Reserved Fund	\$575,000	For Line 25 – Fire Salary
Ambulance Receipts Reserved Fund	233,186	For Line 55 – Capital Lease Payments
Septic Loan Betterment Fund	\$20,400	For Line 52 – Debt Service
Government Media Access Fund	\$115,000	For Line 7 – Municipal Finance/IT Salaries
Waterway Improvement Fund	\$2,500	For Line 29 – DPW/Natural Resources Salaries
Community Preservation Fund Administration Reserve	\$40,000	For Line 16 – Community Development Department Salaries for funding of a CPC Administrative position.
For total transfers of	\$986,086	

ARTICLE 2B (WATER ENTERPRISE FUND OPERATING BUDGET)

To see what sums of money the Town will vote to appropriate, raise, or transfer from available funds, to operate the Water Enterprise Fund, or take any other action thereon:

	<u>FY 2024 Budget</u>	<u>FY 2025 Budget</u>
Amounts Appropriated:		
Salaries and Wages	\$ 99,853	\$ 115,809
Expenses	401,700	501,700
Transfer for Costs Appropriated in General Fund	•	•
Total Amounts Appropriated	\$ 501,533	\$ 617,509
Funding Sources:		
Water Revenue	\$ 501,533	\$ 500,000
Water Enterprise Fund Retained Earnings		117,509
Total Funding Sources	\$ 501,533	\$ 617,509

By the Select Board

Summary:

The presented budget reflects the anticipated costs of the Water Enterprise Fund for the year beginning July 1, 2023, and ending June 30, 2025. The Water Enterprise Fund budget goes through the same development and review process as the General Fund operating budget but is separately funded by anticipated water rate revenue and the operations own Retained Earnings.

SELECT BOARD RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

Proposed Motion:

I move the Town raise and appropriate from Water Enterprise Fund Revenues the amount of \$500,000, and from Water Enterprise Fund Retained Earnings \$117,509 for a total appropriation of \$617,509 for the Water Enterprise Fund Operating Budget for Fiscal Year 2025 as printed in the Warrant.

ARTICLE 2C (ADDITIONAL STAFFING FOR POLICE DEPARTMENT)

To see if the Town will raise and appropriate and/or transfer from available funds the sum of \$300,000 for the purpose of funding the hiring of two (2) additional police officers within the Police Department; provided however that such appropriation be contingent upon the passage of a Proposition 2 ½ override ballot question under General Law Chapter 59, section 21C.

By the Select Board

Summary:

The Eastham Police Department has operated with 16 officers since 1995. In 2011, a School Resource Officer was added which added to our staffing, but the department's basic shift staffing has not increased in nearly 30 years. During this time there have been significant increases in population, visitation, and calls for service. Additionally, proper handling and disposition of calls is much more labor intensive than in the past, which results in many hours during a standard shift that our officers are not available to respond timely, handle concurrent calls, or be on patrol.

Current staffing levels do not provide for adequately staffed shifts or proper supervision which requires frequent overtime to manage resulting in overworked officers – this issue is especially compounded in the event one or more officers are out for extended periods of time. Given the time it takes to onboard and train new officers, it is important for the ongoing sustainability and effectiveness of our public safety function that additional officers are added.

The original request for additional staffing was for four officers with an all-in cost of \$650,000. However, given the significant increase in Educational Service costs this year necessitating an override as indicated in Article 2, the Town has trimmed this override request to \$300,000 for the addition of two officers. However, ultimately the need for four additional staff remains, and if the recommended Operating Budget at Article 2 passes, with the educational services override, Town administration has committed to re-purposing and re-prioritizing line items within the operating budget during fiscal year 2025 to make space to hire an additional 2 officers, without the need for an additional override request to Town Meeting in the future for the additional 2 officers.

Passing this override funding is expected to increase the tax rate an additional 6 cents and result in an increase in property taxes of about \$44 for the median valued home.

Proposed Motion:

I move article 2C as printed in the warrant.

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2025 BUDGET



BUDGET HEARING 3/25/2024

CAPITAL BUDGET

TOWN OF EASTHAM, MASSACHUSETTS

FY 2025 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2026 through 2030 and Years 6-10 Thereafter

ASSET TYPE/ITEM	Classification	Dept.	FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		Thereafter (Yrs 6-10)
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount
FACILITIES AND LAND															
Town Hall Repair & Maint Prgm (Recurring)	Extrordinary Maint	Gen Govt	305,000	FC	150,000	FC	150,000	FC	125,000	FC	150,000	FC	100,000	FC	300,000
Senior Center Repair & Maint Prgm (Recurring)	Extrordinary Maint	COA	48,000	FC	60,000	FC	87,000	FC	50,000	FC	45,000	FC	50,000	FC	10,000,000
Public Works Facility Repair & Maint Prgm (Recurring)	Extrordinary Maint	DPW	25,000	FC	25,000	FC	50,000	FC	50,000	FC	50,000	FC	50,000	FC	30,000,000
Salt Shed Replacement	Extrordinary Maint	DPW													
Recretaion/Sticker Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Recreation	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	25,000
Police Station Repair & Maint Prgm (Recurring)	Extrordinary Maint	Police	66,000	FC	60,000	FC	65,000	FC	70,000	FC	35,000	FC	50,000	FC	250,000
Fire Station Repair & Maint Prgm (Recurring)	Extrordinary Maint	Fire	165,000	FC	115,000	FC	140,000	FC	115,000	FC	105,000	FC	100,000	FC	450,000
Town Hall Annex Repair & Maint Prgm (Recurring)	Extrordinary Maint	Gen Govt	25,000	FC	20,000	FC	20,000	FC	15,000	FC	7,500	FC	7,500	FC	50,000
Library Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Library	35,000	FC	10,000	FC	10,000	FC	15,000	FC	15,000	FC	15,000	FC	75,000
Harbormaster Building Maintenance Plan (Recurring)	Extrordinary Maint	Nat. Res.													
Elementary School Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Schools	71,000	FC	105,000	FC	50,000	FC	100,000	FC	100,000	FC	100,000	FC	500,000
Transfer Station Facility Repair & Maint Prgm (Recurring)	Extrordinary Maint	DPW	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	25,000
Miscellenous Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Gen Govt	50,000	FC											
Land, Parks & Cemetary Facility Repair & Maint Prgm (Recurring)	Extrordinary Maint	Various	60,000	FC	30,000	FC	10,000	FC	60,000	FC	35,000	FC	10,000	FC	50,000
Land, Parks & Cemetary Facility Repair & Maint Prgm CPC Projects	Extrordinary Maint	Various					25,000	CPA			25,000	CPA	25,000	CPA	
Land, Parks & Cemetary Facility Repair & Maint Prgm Bathhouse replacemer	Renovation/Const	Recreation									2,000,000	BI	2,000,000	BI	
Subtotal Facilities & Land			860,000		585,000		617,000		610,000		2,577,500		2,517,500		41,725,000
INFRASTRUCTURE															
Rock Harbor															
Rock Harbor Dredging	Extrordinary Maint	Gen Govt									250,000	FC			1,000,000
Dock & Ramp Improvements	Extrordinary Maint	Gen Govt			600,000	BI									
Local Road Improvements															
Intersection Improvement & Upgrade	Renovation/Const	DPW	325,000	FC	250,000	FC	250,000	FC	250,000	FC	250,000	FC	300,000	FC	3,000,000
Planning & Design of Roadways	Planning/Engineering	DPW													
Construction of Roadways	Renovation/Const	DPW													
Route Six Corridor Improvements															
Planning & Design of Roadways	Planning/Engineering	DPW	150,000	FC											
Engineering & Design of Roadways	Planning/Engineering	DPW							2,000,000	BI					5,000,000
Construction of Roadways	Renovation/Const	DPW													75,000,000
Town Landings															
Town-wide landing Planning, permitting, design	Planning/Engineering	DPW													
Hemenway Landing - Town	Renovation/Const	DPW	100,000	FC	1,500,000	BI									
Hemenway Landing - Grant	Renovation/Const	DPW	460,000	Grt											
Collins Landing - Town	Renovation/Const	DPW	50,000	FC	1,500,000	BI									
Collins Landing - Grant	Renovation/Const	DPW	150,000	Grt											
Thumpertown Rd. Beach Landing - Town	Renovation/Const	DPW	102,000	FC											
Thumpertown Rd. Beach Landing - Grant	Renovation/Const	DPW	509,000	Grt											

TOWN OF EASTHAM, MASSACHUSETTS

FY 2025 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2026 through 2030 and Years 6-10 Thereafter

ASSET TYPE/ITEM	Classification	Dept.	FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		Thereafter (Yrs 6-10)
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount
Salt Pond Landing - Town	Renovation/Const	DPW	25,000	FC											
Salt Pond Landing - Grant	Renovation/Const	DPW	500,000	Grt	1,500,000	BI									
Cole Road Beach Landing - Town	Renovation/Const	DPW	40,000	FC	85,000	FC									
Cole Road Beach Landing - Grant	Renovation/Const	DPW			276,600	Grt									
School House/Ministers Pond Landing	Renovation/Const	DPW													
Community Development															
T-Time/TCP/COA Sites - Design/Engineer/Develop	Planning/Engineering	Gen Govt	100,000	FC											
T-Time/TCP/COA Sites - Design/Engineer/Develop	Extrordinary Maint	Gen Govt	325,000	FC											
WasteWater Infrastructure (Amounts represent 100% of cost estimate, expect significant funding from outside sources)															
Planning, Permitting, Testing	Planning/Engineering	DPW													
Design & Engineering	Planning/Engineering	DPW	80,000	FC											
Infrastructure Implementation	Renovation/Const	DPW			130,000,000	BI									
Other Projects															
Eastham Community Internet	Planning/Engineering	Gen Govt	100,000	Other	100,000	Other	100,000	Other	100,000	Other					
Abelino's Creek study and mitigation - Town	Planning/Engineering	Gen Govt			238,000	BI									
Abelino's Creek study and mitigation - Grant	Renovation/Const	Gen Govt	142,500	Grt	713,000	Grt									
Town-wide housing development		Gen Govt			250,000	FC									
DPW Recurring Maintenance Programs															
Roadway maintenance program (Recurring)	Routine Maint	DPW			40,000	FC	40,000	FC	40,000	FC	40,000	FC	40,000	FC	200,000
Stormwater Systems Maintenance Program (Recurring)	Routine Maint	DPW	50,000	FC	50,000	FC	50,000	FC	50,000	FC	50,000	FC	50,000	FC	250,000
Parking Lot Maintenance Program (Recurring)	Routine Maint	DPW	20,000	FC	20,000	FC	20,000	FC	20,000	FC	20,000	FC	20,000	FC	100,000
Town-wide Sign Replacement Program	Routine Maint	DPW			5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	25,000
Subtotal Infrastructure			3,228,500		137,127,600		465,000		2,465,000		615,000		415,000		84,575,000
FLEET INVENTORY (VEHICLES)															
Gen. Govt. Fleet Replacement Program (Recurring)	Vehicles	GenGovt	12,500	CL	12,500	CL	12,500	CL	12,500	CL	12,500	CL	12,500	CL	62,500
Gen. Govt. Fleet Replacement Program (Recurring) Supplemental	Vehicles	GenGovt	10,000	FC											
DPW Fleet Replacement Program (Recurring)	Vehicles	DPW	73,750	CL	88,750	CL	88,750	CL	88,750	CL	88,750	CL	88,750	CL	475,000
DPW Fleet Replacement Program (addl for Maint Div.)	Vehicles	DPW	75,000	FC											
2006 Dump Truck	Heavy Equip	DPW	200,000	Ch90											
2006 Dump Truck	Vehicles	DPW					200,000	Ch90							
2009 Skid Steer	Vehicles	DPW	30,000	FC											
2009 Excavator	Vehicles	DPW	250,000	Ch90											
2007 Chipper	Vehicles	DPW							35,000	FC					
2010 Tractor w/ Boom mower	Vehicles	DPW										70,000	FC		
2012 Surf Rake	Heavy Equip	DPW							50,000	FC					
2015 Compressor Trailer	Operational Equip	DPW													20,000
1999 Utility Trailer	Operational Equip	DPW					20,000	FC							

TOWN OF EASTHAM, MASSACHUSETTS

FY 2025 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2026 through 2030 and Years 6-10 Thereafter

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			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount
2001 Roll Off Truck	Vehicles	Trs. Sta.			220,000	FC									
2004 Tractor Truck	Vehicles	Trs. Sta.							120,000	FC					
2010 Ejector Trailer	Operational Equip	Trs. Sta.													125,000
Fire Department Fleet Replacement Program (Recurring)	Vehicles	Fire Dept	30,000	CL	30,000	CL	30,000	CL	30,000	CL	30,000	CL	30,000	CL	150,000
Fire Department Fleet Replacement Program (Recurring) (addl)	Vehicles	Fire Dept.	40,000	FC											
Ambulance Replacement	Vehicles	Fire Dept.	505,000	LI			480,000	LI			500,000	LI			500,000
1993 Rigid Hull Inflatable Boat (Cove)	Vehicles	Fire Dept.	200,000	AF											
1998 Stewart LMTV All-Terrain Rescue Truck	Vehicles	Fire Dept.													
2005 E-One Pumper - not to be replaced	Vehicles	Fire Dept.													
2013 E-One Pumper	Vehicles	Fire Dept.													
2019 Ford F-550 Forestry Unit	Vehicles	Fire Dept.													
2016 Polaris 6 Wheel UTV	Vehicles	Fire Dept.													
2020 Surf Rescue Boat	Vehicles	Fire Dept.													
2022 Quint Engine/Ladder & Equip	Vehicles	Fire Dept.													
Police Department Fleet Replacement Program	Vehicles	Police Dept.	134,000	CL	134,000	CL	154,000	CL	154,000	CL	154,000	CL	154,000	CL	800,000
Police Department Fleet Replacement Program (additional)	Vehicles	Police Dept.	20,000	FC	20,000	FC									
PD Motorcycle (3 year lease)	Vehicles	Police Dept.	15,000	FC											30,000
Senior Center Fleet Replacement Program	Vehicles	COA	15,000	CL	15,000	CL	15,000	CL	15,000	CL	15,000	CL	15,000	CL	75,000
Beach & Recreation Fleet Replacement Program	Vehicles	Beach/Rec	15,000	CL	15,000	CL	15,000	CL	15,000	CL	15,000	CL	15,000	CL	75,000
Subtotal Fleet Inventory			1,625,250		535,250		1,015,250		470,250		865,250		385,250		2,312,500
EQUIPMENT															
Energy Efficiency & Solar Program and Upgrades	Operational Equip	GenGovt.	25,000	FC	25,000	FC	25,000	FC							
PC's and component replacement program (Recurring)	Computer Hardware	Technology	15,250	CL	20,250	CL	20,250	CL	20,250	CL	20,250	CL	20,250	CL	101,250
PC's and component Replacement Program (Addl.)	Computer Hardware	Technology	20,000	FC											
Servers/Network Component Replacement Program (Recurring)	Computer Hardware	Technology	52,000	CL	57,000	CL	57,000	CL	57,000	CL	57,000	CL	57,000	CL	285,000
Servers/Network Component Replacement Program (Addl.)	Computer Hardware	Technology	25,000	FC											
Media Equipment Replacement Program (Recurring)	Computer Hardware	Technology	10,000	FC	10,000	CF	10,000	CF	10,000	CF	10,000	CF	10,000	CF	50,000
Phone System Replacement	Computer Hardware	Technology			50,000	FC									
Equipment Replacement Program (Recurring)	Operational Equip	DPW	5,000	CL	5,000	CL	5,000	CL	5,000	CL	5,000	CL	5,000	CL	25,000
Mowers	Operational Equip	DPW	15,000	FC			15,000	FC					15,000	FC	40,000
Trash Compactors	Operational Equip	TRS STA									60,000	FC			120,000
Containers	Operational Equip	DPW					25,000	FC							25,000
Work Order System	Operational Equip	DPW													25,000
Sanders	Operational Equip	DPW									50,000	FC			50,000
Sweeper for Loader (Power Broom)	Operational Equip	DPW	15,000	FC											30,000
Shop/Mechanic Tools inventory	Operational Equip	DPW							20,000	FC					25,000

TOWN OF EASTHAM, MASSACHUSETTS

FY 2025 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2026 through 2030 and Years 6-10 Thereafter

ASSET TYPE/ITEM	Classification	Dept.	FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		Thereafter (Yrs 6-10)
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount
Portable Welder	Operational Equip	DPW									10,000	FC			10,000
Maintenance Equip. (Extractor, Vacuum, Cleaning)	Operational Equip	Maint.									10,000	FC			10,000
Medical/Rescue Equipment Replacement Program (Recurring)	Operational Equip	Fire Dept.	15,000	AF	15,000	AF	15,000	AF	15,000	AF	15,000	AF	15,000	AF	75,000
Fire Suppression Equipment Replacement Program (Recurring)	Operational Equip	Fire Dept.	25,000	CL	25,000	CL	25,000	CL	25,000	CL	25,000	CL	25,000	CL	125,000
SCBA Compressor System	Operational Equip	Fire Dept.													75,000
Specialty Equipment	Operational Equip	Fire Dept.			15,000	FC			15,000	FC					30,000
Defibrillators	Operational Equip	Fire Dept.													100,000
PD Departmental Equipment Replacement Program	Operational Equip	Police Dept.	20,000	CL	20,000	CL	25,000	CL	25,000	CL	25,000	CL	25,000	CL	125,000
PD Departmental Equipment Replacement Program (Addl.)	Operational Equip	Police Dept.	10,000	FC											
Sign Trailer (Message Board)	Operational Equip	Police Dept.					20,000	FC							
Speed Trailer	Operational Equip	Police Dept.											15,000	FC	
Building Video Surveillance System	Computer Hardware	Police Dept.					20,000	FC							
Interior Furnishings	Operational Equip	Police Dept.			20,000	FC									
Speed Display Road Signs	Operational Equip	Police Dept.	15,000	FC	15,000	FC	15,000	FC	15,000	FC					30,000
Body Camera Equipment	Operational Equip	Police Dept.	50,000	FC											50,000
Records Management Applications	Operational Equip	Police Dept.					100,000	FC			80,000	FC			
Electronic Recording Device (Dispatch phones and radios)	Operational Equip	Dispatch	25,000	FC											
CAD Software Replacements	Software/Applications	Dispatch					100,000	FC							
Dispatch Equipment Replacement Program	Operational Equip	Dispatch	25,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	25,000
Furniture and Shelving Replacements	Operational Equip	Library					7,500	FC							
Outdoor Hold Pickup Lockers	Operational Equip	Library													
Accessibility Equipment	Operational Equip	Library			5,000	FC									
Kitchen Appliance Replacement	Operational Equip	COA	5,000	FC											20,000
Furniture Replacements	Operational Equip	COA											10,000	FC	20,000
Beach Equipment Replacement Program (Recurring)	Operational Equip	Beach/Rec	20,000	FC	10,000	FC	10,000	FC	10,000	FC	10,000	FC	10,000	FC	50,000
Elections Equipment Replacement Program (Recurring)	Operational Equip	Clerk	2,500	CL	5,000	CL	5,000	CL	5,000	CL	5,000	CL	5,000	CL	25,000
Permit Tracking Software	Software/Applications	Comm. Dev.													
Office Furnishings	Operational Equip	Comm. Dev.			20,000	FC									
Elementary School equipment Replacement Program (Recurring)	Operational Equip	Education	30,000	FC	35,000	FC	35,000	FC	35,000	FC	40,000	FC	40,000	FC	200,000
Playground Repair/Upgrade/Replacement	Operational Equip	Education	50,000	CPA							400,000	CPA			
Elementary School Generator Replacement	Operational Equip	Education					100,000	FC							
Subtotal Equipment			474,750		357,250		639,750		262,250		827,250		257,250		1,746,250
TOTAL CAPITAL PLAN EXPENDITURE AMOUNTS			6,188,500		138,605,100		2,737,000		3,807,500		4,885,000		3,575,000		130,358,750

TOWN OF EASTHAM, MASSACHUSETTS

FY 2025 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2026 through 2030 and Years 6-10 Thereafter

ASSET TYPE/ITEM	Classification	Dept.	FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		Thereafter (Yrs 6-10)
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount
ANTICIPATED FUNDING SOURCES															
(CL) Capital Levy (Recurring)			400,000		427,500		452,500		452,500		452,500		452,500		
(CEX) Capital Levy Exclusion															
(BI) Bond Issuance					135,338,000				2,000,000		2,000,000		2,000,000		2,000,000
(LI) Lease Issuance			505,000				480,000				500,000				
(FC) Free Cash			2,707,000		1,725,000		1,454,500		1,230,000		1,482,500		1,072,500		
Less: Offset from OAF articles															
Adjusted Free Cash Request															
(CPA) Community Preservation Act			50,000				25,000				425,000		25,000		
(AF) Ambulance Fund			215,000		15,000		15,000		15,000		15,000		15,000		15,000
(CF) Cable Fund					10,000		10,000		10,000		10,000		10,000		10,000
(Ch90) Chapter 90			450,000				200,000								
(OAF) Other Available Fund															
(Grt) Grant			1,761,500		989,600										
Other/To Be Determined			100,000		100,000		100,000		100,000						130,358,750
TOTAL ANTICIPATED FUNDING			6,188,500		138,605,100		2,737,000		3,807,500		4,885,000		3,575,000		130,358,750
Capital Plan Funding Surplus (Deficit)			-		-		-		-		-		-		-

Note: Ambulance Fund amounts committed for lease payments:

Ambulances	118,420	118,420													
Quint	114,766	114,766			114,766		114,766		114,766		114,766		114,766		
Ambulance 3 Replacement	120,000	120,000					120,000		120,000		120,000		120,000		
Ambulance 1 Replacement							120,000		120,000		120,000		120,000		240,000
Ambulance 2 Replacement											120,000		480,000		

ARTICLE 3A (5 YEAR CAPITAL PLAN)

To see if the Town will vote, in accordance with Chapter 6-6A of the Eastham Home Rule Charter, to accept the Capital Improvement Plan for FY 2025 to FY 2030 as printed below; or take any action relative thereto.

By the Select Board

SELECT BOARD RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

Summary:

Article 3A-3B presents the 5-year capital improvement plan of the Town as compiled from Department Head requests and other identified needs. Items listed on the plan, and their associated amounts, are “placeholders” for planning purposes only. The approval of this plan by Town Meeting does not approve or provide funding for any of the items on the plan. Each year the items on the capital plan are considered by town administration and those items ready to be implemented and funded are prioritized and presented to the Select Board and Finance Committee for their recommendation. The resultant Capital Budget for the upcoming fiscal year lists specific funding requests and is presented as article 3B, which must be approved by Town Meeting to receive funding. In addition, certain items in the Capital Improvement Plan may require separate approval – this year article 3C is presented for consideration.

Proposed Motion:

I move to accept Article 3A as printed in the warrant.

ARTICLE 3B (CAPITAL BUDGET)

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$3,307,000 to fund the Capital Budget for the purposes, and from the sources, as listed below, or take any other action thereon.

By the Select Board

SELECT BOARD RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

Ln	ADMINISTRATION & FINANCE DEPARTMENTS		
1	Town Hall Repair & Maintenance Program	305,000	Free Cash
2	Town Hall Annex Repair & Maintenance Program	25,000	Free Cash
3	General Government Fleet Replacement Program	22,500	Tax Levy & Free Cash
4	PC and Component Replacement Program	35,250	Tax Levy & Free Cash
5	Servers and Network Component Replacement Program	77,000	Tax Levy & Free Cash
6	Media Equipment Replacement Program	10,000	Free Cash
7	Town Clerk Elections Equipment Replacement Program	2,500	Tax Levy
	Subtotal	477,250	
	SCHOOL DEPARTMENT		
8	Elementary School Building & Grounds Repair & Maintenance Program	71,000	Free Cash
9	Elementary School Equipment Maintenance Program	30,000	Free Cash
	Subtotal	101,000	
	COMMUNITY SERVICE DEPARTMENTS		
10	Recreation Building Repair & Maintenance Program	5,000	Free Cash
11	Recreation Fleet Replacement Program	15,000	Tax Levy
12	Recreation (Beach) Equipment Replacement	20,000	Free Cash
13	Library Building Repair & Maintenance Program	35,000	Free Cash
14	Senior Center Building Repair & Maintenance Program	48,000	Free Cash
15	Senior Center Fleet Replacement Program	15,000	Tax Levy
16	Senior Center Kitchen Appliance Replacement	5,000	Free Cash
	Subtotal	143,000	
	PUBLIC WORKS DEPARTMENT		
17	Public Works Facility Repair & Maintenance Program	25,000	Free Cash
18	Land, Parks & Cemetery Facility Repair & Maintenance Prog.	60,000	Free Cash
19	Miscellaneous Building Facility Repair & Maint. Program	50,000	Free Cash
20	Stormwater Systems Maintenance Program	50,000	Free Cash
21	Parking Lot Maintenance Program	20,000	Free Cash
22	DPW Fleet Replacement Program	148,750	Tax Levy & Free Cash
23	DPW Equipment Replacement Program	5,000	Tax Levy
24	Purchase & Equip Skid Steer	30,000	Free Cash
25	Purchase & Equip Mowers	15,000	Free Cash
26	Purchase & Equip Sweeper for Loader	15,000	Free Cash

27	Roadway Planning & Design	150,000	Free Cash
28	Intersection Improvements	325,000	Free Cash
	Subtotal	893,750	
SANITATION DEPARTMENT			
29	Transfer Station Facility Repair & Maintenance Program	5,000	Free Cash
	Subtotal	5,000	
POLICE DEPARTMENT			
30	Police Station Repair & Maintenance Program	66,000	Free Cash
31	Fleet Replacement Program	169,000	Tax Levy & Free Cash
32	Departmental Equipment Replacement Program	30,000	Tax Levy & Free Cash
33	Body Camera Equipment & Installation	50,000	Free Cash
34	Speed Trailer & Signs	15,000	Free Cash
35	Dispatch Equipment Replacement Program	25,000	Free Cash
36	Dispatch Electronic Recording Device Purchase & Install	25,000	Free Cash
	Subtotal	380,000	
FIRE DEPARTMENT			
37	Fire Station Repair & Maintenance Program	165,000	Free Cash
38	Fleet Replacement Program	70,000	Tax Levy & Free Cash
39	Purchase & Equip Rescue Boat	200,000	Ambulance Fund
40	Medical/Rescue Equipment Replacement Program	15,000	Ambulance Fund
41	Fire Suppression Equipment Replacement Program	25,000	Tax Levy
	Subtotal	475,000	
COMMUNITY DEVELOPMENT DEPARTMENT			
	Subtotal		
MISCELLANEOUS/ADDITIONAL REQUESTS			
42	Town Landings, Culverts & Drainage Planning, Permitting, Design & Construction	317,000	Free Cash
43	T-Time, Town Center Plaza, COA Site Design, Planning, Engineering & Development	425,000	Free Cash
44	Wastewater Design, Engineering, Testing	80,000	Free Cash
45	Solar & Energy Efficiency Upgrades	25,000	Free Cash
	Subtotal	847,000	
TOTAL CAPITAL BUDGET REQUESTS		3,322,000	

SUMMARY OF FUNDING SOURCES	
Free Cash	2,707,000
Ambulance Receipts Fund	215,000
Tax Levy	400,000
TOTAL FUNDING	3,322,000

Summary:

Article 3B represents the capital budget for the upcoming fiscal year. Using our 5-year capital plan as a guide, town administration works with Town and School Departments to ensure existing capital equipment, vehicles, facilities, and infrastructure are maintained and replaced on a planned replacement cycle to minimize overall costs, maintain existing services and to ensure operational efficiency and readiness. These needs are prioritized and included in our annual capital budget for approval and funding by Town Meeting. In addition to funding these recurring needs (indicated as “programs”), new capital assets determined to be needed to address service or program demands, as well as engineering, planning and design for significant facility or infrastructure needs are also included in this funding request. The Capital Budget is funded partially by our tax levy, which provides for funding ongoing, recurring replacement costs. One-time, or infrequent requests are funded by other available funds to the extent they are available to minimize the impact on our tax rate.

Proposed Motion:

I move to raise and appropriate the sum of 3,307,000 for the purpose of acquiring the items and undertaking the improvements as printed in the warrant at article 3B, and to defray this amount, transfer the following amounts from the following funds:

Transfer From Free Cash	\$2,707,000
Transfer From the Ambulance Receipts Reserved Fund	\$ 215,000

For total transfers of \$2,922,000

ARTICLE 3C (AUTHORIZE LEASE PURCHASE OF AN AMBULANCE)

To see if the Town will authorize, under General Laws Chapter 44, Section 21C, upon the recommendation of the Select Board, a lease purchase financing agreement for the acquisition of an ambulance for the Fire Department for a term of up to the useful life of said equipment, and to fund the first year of said lease, appropriate and transfer from the Ambulance Fund the sum of \$120,000, or take any action relative thereto.

By the Select Board

SELECT BOARD RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

Summary:

This article provides for the replacement of the Fire Department's third ambulance through a lease-purchase arrangement. Maintaining three ambulances in town is imperative to maintaining effective emergency response as we routinely have concurrent ambulance calls, and need to maintain a reliable back-up to keep in service when one of the front-line ambulances is out of service for maintenance or repairs. The replacement of this ambulance begins our capital outlay cycle of one ambulance replacement roughly every other year to limit overuse and wear and tear on any one ambulance so we can maintain the service life of each ambulance for approximately 6-years while minimizing out of service time and expensive repairs. This article authorizes the town to enter a lease arrangement to finance the vehicle over a 5-year period and provides for the first-year lease payment. The annual payment of approximately \$120,000 is anticipated to be funded by the Ambulance Receipts Fund and therefore will not impact the tax rate.

Proposed motion:

I move the Town authorize under General Laws Chapter 44, Section 21C, a lease purchase financing agreement of up to \$505,000 for the acquisition and equipping of an ambulance for the Fire Department for a term of up to 5 years, and to fund the first year of said lease, appropriate and transfer from the Ambulance Fund the amount of \$120,000.

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2025 BUDGET



BUDGET HEARING 3/25/2024

OTHER BUDGET ITEMS

Appropriations – Other Budget Items

- Continued funding of reserves
 - Stabilization Fund will be in our target range at 5.9% of operating budget.
 - Continued funding of OPEB.
 - Will need to weigh the importance of funding OPEB with current resources given Town's short-term needs.
 - IOD Fund continue to contribute to build up for an appropriate use.
 - Continue funding of compensated absence fund to an appropriate level.
 - Private Road Fund funding to operate betterment program and address area of community need.
- Other Budget Items
 - Funding necessary to achieve Town goals, but neither operating nor capital in nature.
 - Use of unallocated STR receipts of \$1,200,000 recommended to WW Stabilization
 - Departmental requests as noted
- Free Cash certified at \$5,831,023
 - Total allocated for budgets \$4,562,000
 - General Fund Reserve \$1,250,000 2.8% of op. Budget
 - Unspent/unallocated \$19,023

APPROPRIATIONS		
<u>Element</u>	<u>Amount</u>	<u>Source</u>
Financial Reserves:		
Unrestricted Stabilization	125,000	Free Cash
Wastewater Capital Stabilization	1,200,000	Free Cash (STR)
Injured on Duty Fund	75,000	Free Cash
OPEB Fund	100,000	Free Cash
Compensated Absence Fund	75,000	Free Cash
Other Budget Requests:		
IT/Applications Development	60,000	Free Cash
Private Road Electric Fund	160,000	Free Cash
Rental Registration Software	60,000	Free Cash
Water Connection Betterment Loan Fund	50,000	Tax Levy
Total Other Budget Items	1,905,000	

PROJECTED BALANCES OF RESERVES			
<u>Reserve Fund</u>	<u>Current Balance</u>	<u>Contribution</u>	<u>Expected Balance</u>
Stabilization Fund	2,495,109	125,000	2,625,000
Wastewater Stabilization Fund	766,943	1,200,000	2,000,000
OPEB Fund	744,855	100,000	850,000
Injured on Duty Fund	185,680	75,000	260,000
Compensated Absence Fund	50,000	75,000	125,000
Unspent Free Cash			19,023

ARTICLE 4A (OTHER BUDGET APPROPRIATIONS)

To see if the Town will vote to raise and appropriate and/or transfer from Free Cash or other available funds, a sum of monies for the following purposes or take any action relative thereto.

Ln	Fund	Amount	Source
A	Transfer to Unrestricted Stabilization Fund	125,000	Free Cash
B	Transfer to Other Post-Employment Benefit Trust Fund	100,000	Free Cash
C	Transfer to Injured on Duty Fund	75,000	Free Cash
D	Transfer to Compensated Absence Fund	75,000	Free Cash
E	Transfer to Private Road Electric Betterment Loan Fund	160,000	Free Cash
F	Transfer to Water Connection Betterment Loan Fund	50,000	Tax Levy
G	Transfer to Wastewater Stabilization Fund	1,200,000	Free Cash
H	Town-Wide IT Applications	60,000	Free Cash
I	Rental Registration Software	60,000	Free Cash
	Total	\$ 1,905,000	

By the Select Board

SELECT BOARD RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

Summary:

This article provides for funding of elements of the Town budget that are neither operating nor capital in nature.

- *Items A-D provide resources to currently existing reserve funds to maintain appropriate reserve levels.*
- *Item E provides resources to move forward with the Private Road Electrical Improvement Program – this program allows homeowners living on private roads a way to make improvements to electrical infrastructure that would not otherwise be feasible. The program operates on a betterment basis, requiring repayment by homeowners (with interest) which allows the funds to continuously be re-loaned to further implement the program.*
- *Item F provides resources for the Water Connection Betterment Loan Fund – this program provides funds for qualifying taxpayers to assist with connecting to the town-wide water system. The program operates on a betterment basis, requiring repayment by the taxpayer (with interest) so that the fund can continue to re-loan to others in need in the future.*
- *Item G provides continued funding of the existing wastewater Capital Stabilization Fund, which is part of our long-term financing plan to address upcoming wastewater infrastructure needs. The amount of funding is provided by Free Cash that was generated from short-term rental revenues. This fund is needed to help mitigate debt service gaps and assist with start-up costs inherent in implementing a wastewater plan.*
- *Item H provides funding for implementing one-time technology upgrades.*
- *Item I provides funding for implementing rental registration software to ensure short-term rental regulations are properly being enforced, and to improve internal efficiency in the administration of the rental program.*

Proposed motion:

I move the town raise and appropriate \$50,000 and transfer from Free Cash \$1,855,000, for a total appropriation of \$1,905,000 for the purpose of funding the articles listed in Article 4A.