

TOWN OF EASTHAM, MASSACHUSETTS



FISCAL YEAR 2026 OPERATING BUDGET

Draft 12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2026 Operating Budget

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TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2026 Operating Budget

SECTION 1: BUDGET NARRATIVE DOCUMENTS

- Town Administrator Budget Letter & Presentation
- Select Board Budget Message
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TOWN MANAGER'S BUDGET LETTER

December 30, 2024

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 2026. 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 2026 Operating Budget Book, and our FY 202 Capital Budget Book which are available for viewing on our Town website and are available through our Finance Department. These comprehensive documents provide a wealth of information as to the underlying basis of our department budgets, capital requests and overall financial plans. We welcome any questions or feedback on this information and our Finance Team is available to discuss this information, as necessary. I would like to thank our Finance Team, department heads, and staff that contributed to compiling our annual budget data, and more importantly took the opportunity the annual budget process provides to examine our operations to improve administrative practices and efficiency, and service delivery. Although we tend to review our Operating and Capital budgets as separate documents and are attuned to the amount of increase in each, it is important to note that many of the costs we fund out of our Operating Budget result in savings in other parts of the budget (capital or article spending) - this is not always evident but is important to consider when evaluating the merits of budget requests.

Actions and funding approved in prior budgets are now starting to take effect and are being impactful to our operation and community. The proposed budget will allow the community to maintain previously achieved service levels, continue progress on several initiatives, and will further the Select Boards adopted goals (see attachment for reference) and implementation of the town-wide Strategic Plan.

TOWN MANAGER'S BUDGET LETTER

In keeping with the Select Board's FY 2026 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, primarily within our Transfer Station operation.
- Nominal new additions to department expense accounts to improve operations – i.e. Health Department testing for new PFAS requirements.
- 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.
- 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.

TOWN MANAGER'S BUDGET LETTER

In keeping with the Select Board's FY 2026 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 \$43,271. 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 2025 level.
- Conservatively estimates local, recurring, estimated receipts at 80.0% 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 \$988,744 have been allocated to provide for the debt service requirements of the Town Center Plaza property (\$274kk) and wastewater planning bonds (\$715k).
- 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, same as prior year.
 - \$600,000 from the ambulance fund to support Fire Department wages, increased from \$575,000
 - \$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.
 - Facility plans funding study has been completed, and straight-line funding levels have been established as part of the 5-year capital plan. Facility capital maintenance is funded by Free Cash of \$1,665,000 this year, and averaging approximately \$750,000, annually.
 - 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 \$245,000 of Free Cash to fund additional elements of the Capital Budget
 - No bond/borrowing authorizations are recommended this year for any routine items. Although the community will have the opportunity to consider a significant investment in our environment through nitrogen removal and wastewater treatment as part of a separate Article at Town Meeting.

TOWN MANAGER'S BUDGET LETTER

In keeping with the Select Board's FY 2026 Appropriation Policy, the budget proposal provides a "level-service" budget, summarized as follows:

<u>Element</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>% Chg.</u>
Town Salaries	11,838,034	12,287,013	3.79%
Town Expense	10,879,969	11,240,528	3.31%
Town Debt Service	<u>8,873,323</u>	<u>9,136,363</u>	<u>2.96%</u>
Subtotal Town Appropriations	31,591,326	32,663,904	3.39%
Education Services, less debt svc.	11,117,130	11,450,828	3.00%
Education debt service	<u>1,771,599</u>	<u>1,845,000</u>	<u>4.14%</u>
Subtotal Education Appropriations	<u>12,888,729</u>	<u>13,295,828</u>	<u>3.16%</u>
Total Appropriations Budget	44,480,055	45,959,732	3.33%

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. Results in some of our more sensitive and volatile accounts are as follows:

- Health Insurance – only a 3.6% increase. Although we anticipate premium increases of over 7.5%, our health insurance opt-out program and the offering of high-deductible health plans has helped to keep these expenditures in check. In addition, as costs for health insurance continue to increase our employees shift their behavior as well and begin utilizing lower cost alternative plans.
- Pension Assessment – typically we see about a 5.5% increase in this cost each year, however, due to updated actuarial reporting, the assessment is a decrease for this upcoming year.
- Solid-waste disposal and transportation costs continue to increase. We are executing a new 5-year agreement for MSW disposal that will likely result in about a 20% increase in costs but will then moderate over the following 4 years.
- General insurance costs also continue to rise, but the current appropriation is sufficient to absorb the increase. Future adjustments can be made to deductible levels to help manage these costs.
- IT software and licensing costs also continue to rise. This year, we implemented a new online platform to handle our licensing and permitting functions with an ongoing cost of approximately \$48,000. Cybersecurity continues to be an emerging issue, and we have increased our end-point protection services as well as data back-up plans accordingly. Our current phone system has reached end of life and is being replaced with a modern VOIP phone system that switches to a per unit, per month cost – this model is more expensive for the annual operating budget, but more than makes up for the difference through savings on the capital budget (no longer need to purchase expensive phone servers and units).

The 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.

TOWN MANAGER’S BUDGET LETTER

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.

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 \$5.6. These funds have been allocated in our budget proposal as follows:

<u>Select Board Priority</u>	<u>Description</u>	<u>Amount</u>
Unrestricted Stabilization Fund	Continue to fund to maintain approx 16% balance	100,000
Wastewater Stabilization Fund	Funded from excess STR receipts	1,375,000
OPEB Fund	Provides a current year funding for this obligation	100,000
Injured on Duty Fund	Provides additional funding since it could not be incorporated into the operating budget.	50,000
Compensated Absence Fund	Provides as needed funding, removes need from Op. Budget	50,000
Capital Budget Funding	Amount needed to meet prioritized capital budget requests	1,900,000
Resident Taxpayer Assistance Program	Funding to provide support	50,000
Housing Programs	Continue seed funding of housing programs	250,000
Other Budget Items	Items neither operating nor capital in nature (Departmental requests).	250,000
General Fund Reserve	3% Reserve for operating budget and General Fund Balance	1,375,000
Uncommitted		171,000
Total		\$,5671,000

Maintaining an appropriate level of reserves continues to be important and financially prudent. In this fiscal year, we continue to propose 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 \$715,000, Town Center Plaza debt service of \$273,744. And the retrospective application of STR Free Cash of \$1,375,000 towards the Wastewater Stabilization Fund.

Additional Budget Requests

TOWN MANAGER'S BUDGET LETTER

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 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

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)
- School Choice and Charter School Assessments
- 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.



Select Board Budget Message

(FY 2024 BUDGET MESSAGE CONTINUED TO FY 2025)

TOWN OF EASTHAM, MASSACHUSETTS

SELECT BOARD BUDGET POLICY STATEMENT

For Fiscal Year 2026 – proposed

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 2026 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 Select Board after consulting with the Town Manager 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 draft Strategic Plan for FY 2024 - 2029.

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 Manager and Department Heads to consider and apply these principles in the development of the Fiscal Year 2026 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) but maintain departmental expense budgets.

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 for personnel may be adjusted for new contractual commitments and cost inflation. Given the anticipated constraints of this fiscal year's operating budget revenues, departments are asked to maintain departmental operating expenses “level funded.”

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 2026 – proposed

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 Manager. 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 2026 – proposed

Appropriation Policy

Departmental budgets should be developed following the “level-service” budget principle to maintain core, basic services to the community. For FY 2026, this level-service approach reflects increasing salary accounts in accordance with collective bargaining agreements, but maintaining departmental expense accounts at the same level as approved with FY 25 wherever possible. Requests for new staff or programs should be separately submitted to the Town Manager 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 2026 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 2026 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 Manager shall recommend contributions to the Town’s Stabilization, OPEB Trust, and other funds consistent with sound financial management practices and the adopted financial management policies of the Select Board. A narrative explanation of reserve balances and the compliance or progress made toward meeting these stated policy objectives should be provided in the resultant budget narratives.

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

Eastham Select Board Goals 2025

Goal	Target Date	Status
I. 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. Explore and refine regional dispatch options	6/30/2025	
b. Solidify shared behavioral health and nursing outreach programs	6/30/2025	
c. Participate in Regionalization & Efficiency study of elementary/middle schools with Brewster& Orleans		
d. Continue to try alternative or shared staffing between two or more towns	on-going	
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.		
a. Create Acceptable Rt 6 plan for DOT approval (DOT)	?	
b. Complete land exchange for Salt Pond, NLBR, Nauset Road (NPS)	on-going	
c. Facilitate collaboration for both drainage improvements at Salt Pond and Permeable Reactive barrier implementation (NPS)	on-going	
II. Actions/Strategies to mitigate the burden of rising taxes on residents		
a. Create school stabilization fund to lessen impact of sudden rise in sped costs	7/1/2025	
b. Complete regulations & launch community fund initiatives to raise funds	12/15/2024	
c. Initiate tax aid programs	on-going	
d. Explore an additional tax abatement programs		
e. Investigate the CPA reduction option for Eastham		
f. Continue to measure value of residential tax exemption annually	on-going	
III. Activities to achieve Strategic Planning Goals:		
<i>Preserve and Protect coastal, estuary, pond, and other natural resources</i>		
1. Wastewater & Clean Water Solutions		
a. Finalize collection area/treatment capacity and (30%) costs	12/15/2024	
b. Create preliminary Budget & Funding plan	1/1/2025	
c. Finalize Outreach Plan and begin education & outreach	1/1-5/5/2025	
d. Present plan for construction funding at Town Meeting	5/5/2025	
2. Create preliminary five-year Land Management Plan, that includes:		
a. Management of existing open space parcels,	1/1/2025	

Goal	Target Date	Status
b. Plan for land acquisition of new parcels for open space/housing/municipal needs	12/30/2025	
c. Identify zoning changes that are needed to support land management goals	12/30/2025	
Welcome a diversity of residents, increase housing options, and enhance quality of life for residents		
1. Implement programs & strategies to encourage new year-round housing units, both rental and home ownership, for a variety of income levels		
a. Establish lease to locals program pilot	4/1/2025	
b. Implement ADU incentive program pilot	1/1/2025	
c. Acquire funding and complete renovation of 580 Massasoit (Thrift Shop)	5/5/25-12/30/25	
d. Complete design plans for 2555 Rt 6 (Beach Plum)	7/1/2025	
e. Make progress with Taking of Salt Pond Condos for housing/wastewater	5/5/2025	
f. Continue to work on strategies to encourage workforce housing and opportunities for residents to enter the housing market	on-going	
g. Track the Housing Bond Bill to ensure Eastham is taking advantage of available funding		
2. Develop Master Plan Goal focused on economic, housing, and infrastructure development of T-Time, Town Center Plaza and COA sites)		
a. Identify capacity, level of density & use for each site working from committee and community recommendations	12/30/2025	
b. Continue planning Infrastructure Improvements (Route 6, intersection)		
i. complete one intersection plan & fund construction	6/1/2025	
ii. present RT6 conceptual design plan to DOT for review & discussion	2/1/2025	
3. Improve and consolidate community-based human services to improve quality, quantity, and access for residents		
c. Improve access to behavioral health & community-based nursing programs	7/1/2025	
d. Develop plan for integration of human service delivery, programs, & funding under one division	1/1/2026	
Promote excellence in Town Services		
1. Adopt & promote technology to support municipal operations and increase efficiencies for town residents		
a. Increase on-line registration, permitting and payment options	on-going	
b. Implement fiber expansion-backbone creation to TCP/T-Time, Green, Brackett	6/30/2025	grant funded
2. Implement regular (at least monthly) communication with residents for info on services & updates on projects in multiple formats		
a. Develop specific outreach/education campaigns for high priority projects (WW/Housing)	on-going	
b. Maintain Projects page on website and update at least monthly	monthly	
c. Deliver regular flashes to email list and post on-line (at least 12)	monthly	

Fiscal Year 2026 Budget, Warrant & Town Meeting Schedule

ITEM	DATE	DESCRIPTION
Departmental Salary Projections issued	Monday, September 9, 2024	Departments to review/validate employee roster, positions, compensation and benefits
Departmental Capital Budget templates issued	Monday, September 9, 2024	Departments to review, update five-year plan and current-year capital budget requests
Due date for departmental review of Salary Projections	Friday, September 13, 2024	Dept. review of salary projections should be complete and changes/updates returned and communicated to Finance Dept.
Departmental Operating Budget templates issued	Friday, September 13, 2024	Departments to review and update Operating Budget requests.
Due date for departmental review/submission of Capital Budget plan and requests	Friday, September 20, 2024	Dept. review of 5-year capital plan and current year Capital Budget requests should be complete and changes/updates returned and communicated to Finance Dept.
Due date for departmental review/submission of Operating budgets	Friday, September 27, 2024	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	Friday, October 4, 2024	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 18, 2024	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	10/21/2024 - 11/1/2024	Admin, Finance, and Department meetings and discussion regarding budget requests.
Final Budget review and compilation	11/4/2024 - 11/29/2024	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 Manager	Monday, December 2, 2024	Deliver final, first-draft Town-wide budget to Town Manager for final review
Final preparation of first draft of Town-Wide Budget	12/2/2024 - 12/20/2024	Finalize budget based upon Town Manager review
Due date to finalize budget presentation	Friday, January 3, 2025	
Select Board Scheduled Meeting Date - Operating and Capital Budget Presentation	Monday, January 6, 2025	Joint Meeting of SB and FC
Finance Committee potential meeting date	Thursday, January 16, 2025	
Select Board scheduled meeting date	Monday, January 20, 2025	RTE to be discussed; ATM Warrant Opens
Finance Committee scheduled meeting date	Thursday, January 23, 2025	Budget review: Debt; Elected & General; Town Administration; Municipal Finance; Town Clerk; Unallocated
Finance Committee potential meeting date	Thursday, January 30, 2025	Budget review - Community Services: Library; Recreation; COA; Health & Environment

Fiscal Year 2026 Budget, Warrant & Town Meeting Schedule

ITEM	DATE	DESCRIPTION
Select Board scheduled meeting date	Monday, February 3, 2025	
Finance Committee potential meeting date	Thursday, February 6, 2025	Budget review - Community Development and Fire Department
Finance Committee potential meeting date	Thursday, February 13, 2025	Budget review - Police Department & Dispatch
Finance Committee potential meeting date	Thursday, February 20, 2025	Budget review - DPW: Highways; Natural Resources; Sanitation; Water Enterprise; Maintenance
Select Board scheduled meeting date	Monday, February 17, 2025	Update and review of budget and warrant articles; Close ATM Warrant
Finance Committee scheduled meeting date	Thursday, February 27, 2025	Articles Review; CPA; Budget Recap
Select Board scheduled meeting date	Monday, March 3, 2025	Update and review of budget and warrant articles
Finance Committee potential meeting date	Thursday, March 6, 2025	Open meeting date
Finance Committee potential meeting date	Thursday, March 13, 2025	Budget review - Education; EES, NRS, CCT
Select Board scheduled meeting date - Budget Hearing	Monday, March 17, 2025	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	Thursday, March 20, 2025	Town Meeting Warrant discussion: Zoning & Other Articles
SB Open Meeting Date, available if needed.	Monday, March 24, 2025	
Finance Committee scheduled meeting date	Thursday, March 27, 2025	
SB Open Meeting Date, available if needed.	Monday, March 31, 2025	
Finance Committee potential meeting date	Thursday, April 3, 2025	
Warrant goes to printer	Friday, April 4, 2025	
Select Board scheduled meeting date	Monday, April 7, 2025	Update and review of budget and warrant articles. Last meeting prior to due date to approve TM and Election warrant/questions.
Post Warrant with Town Clerk	Friday, April 18, 2025	
Select Board scheduled meeting date	Monday, April 21, 2025	
Pre-Town Meeting	tbd	
Select Board Open Meeting Date, available if needed	Monday, April 28, 2025	
Town Meeting	Monday, May 5, 2025	
Town Election	Tuesday, May 20, 2025	

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

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2026 Operating Budget

SECTION 2: BUDGET SUMMARY DOCUMENTS

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- Budget Graphs

TOWN OF EASTHAM, MASSACHUSETTS
 FISCAL YEAR 2026 BUDGET SUMMARY - 12/15/2024

GENERAL FUND					
	Operating Budget	Capital Budget	Other Budget Items (Reserve Funding)	Total Budget	Total Prior Year
APPROPRIATIONS					
Elected & General	213,000		50,000	263,000	213,000
Town Administration	724,910		100,000	824,910	693,340
Municipal Admin & Finance	2,126,136		75,000	2,201,136	2,110,175
Town Clerk & Elections	211,682			211,682	203,218
Community Development	697,176		250,000	947,176	660,996
Health & Environment	555,186		75,000	630,186	518,483
Public Safety	6,561,289			6,561,289	6,398,899
Public Works	2,783,643			2,783,643	2,644,676
Community Services	2,415,714			2,415,714	2,331,301
Unallocated Expenditures	7,238,805		1,675,000	8,913,805	8,848,915
Debt Service	9,136,363			9,136,363	8,873,323
Education	13,295,828			13,295,828	12,888,729
Capital Plan		2,350,000		2,350,000	3,442,000
Subtotal Local Appropriations	45,959,732	2,350,000	2,225,000	50,534,732	49,827,055
State & County Assessments	997,604			997,604	973,272
Total Appropriations	46,957,336	2,350,000	2,225,000	51,532,336	50,800,327
FUNDING					
Property Taxes	39,684,262	397,500		40,081,762	38,592,475
Less: Provision for Abateements/Exemptions	(250,000)			(250,000)	(252,492)
Local Receipts	5,668,844			5,668,844	5,821,528
State Aid	774,624			774,624	755,730
Other Available Funds	1,079,606	52,500		1,132,106	1,321,086
Free Cash		1,900,000	2,225,000	4,125,000	4,562,000
Total Funding	46,957,336	2,350,000	2,225,000	51,532,336	50,800,327
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	100,000
Compensated Abs. Fund	50,000
IOD Fund	50,000
Wastewater Stabilization	1,375,000
Total Reserve Funding	1,675,000
Housing Programs	250,000
Resident Taxpayer Assistance Fund	50,000
Departmental programs	250,000
	550,000

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 BUDGET SUMMARY - Preliminary 12/15/24

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	1,000,432			1,000,432	617,509
Unallocated Expenditures				-	-
Debt Service				-	-
Education				-	-
Capital Plan				-	-
Subtotal Local Appropriations	1,000,432	-	-	1,000,432	617,509
State & County Assessments				-	-
Total Appropriations	1,000,432	-	-	1,000,432	617,509
FUNDING					
Property Taxes				-	-
Less: Provision for Abatements/Exemptions				-	-
Local Receipts	800,000			800,000	500,000
State Aid				-	-
Other Available Funds	200,432			200,432	117,509
Free Cash				-	-
Total Funding	1,000,432	-	-	1,000,432	617,509
Budget Variance	-	-	-	-	-



Annual Town Meeting Operating Budget Article Table

TOWN OF EASTHAM, MASSACHUSETTS
FY 2026 OPERATING BUDGET - ARTICLE 2A

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 25 FINAL BUDGET	FY 26 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	% of Subtotal/ Total	FIN COMM REC
MUNICIPAL SERVICES BUDGET							
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%	0.91%	
Town Administration							
3	Town Administration Salary	395,320	420,542	25,223	6.38%		
4	Town Administration Expense	62,650	62,650	-	0.00%		
5	Legal Services	95,000	95,000	-	0.00%		
6	Central Purchasing Supply & Service	140,371	146,718	6,347	4.52%		
Subtotal Town Administration		\$ 693,340	\$ 724,910	\$ 31,570	4.55%	3.08%	
Operations & Finance							
7	Operations & Finance Salaries	1,456,410	1,529,846	73,436	5.04%		
8	Operations & Finance Expense	12,000	12,025	25	0.21%		
9	Town Accountant Expense	38,480	38,810	330	0.86%		
10	Treasurer/Collector Expense	64,425	65,455	1,030	1.60%		
11	Assessors Expense	79,540	79,540	-	0.00%		
12	IT Expense	310,570	389,210	78,640	25.32%		
13	Media Operations Expense	28,750	11,250	(17,500)	-60.87%		
Subtotal Operations & Finance		\$ 1,990,175	\$ 2,126,136	\$ 135,961	6.83%	9.04%	
Town Clerk & Elections							
14	Town Clerk & Elections Salary	184,398	192,862	8,464	4.59%		
15	Town Clerk & Elections Expense	18,820	18,820	-	0.00%		
Subtotal Town Clerk & Elections		\$ 203,218	\$ 211,682	\$ 8,464	4.16%	0.90%	
Community Development & Inspectional Services							
16	Comm. Dev. & Inspectional Services Salary	636,102	664,880	28,778	4.52%		
17	Community Development Expense	19,344	19,825	481	2.49%		
18	Building Inspection Expense	5,550	12,471	6,921	124.70%		
Subtotal Community Dev. & Inspections		\$ 660,996	\$ 697,176	\$ 36,180	5.47%	2.96%	
Health & Environment							
19	Health & Environment Salary	439,583	456,212	16,629	3.78%		
20	Health & Environment Expense	78,900	98,974	20,074	25.44%		
Subtotal Health & Environment		\$ 518,483	\$ 555,186	\$ 36,703	7.08%	2.36%	

TOWN OF EASTHAM, MASSACHUSETTS
FY 2026 OPERATING BUDGET - ARTICLE 2A

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 25 FINAL BUDGET	FY 26 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	% of Subtotal/ Total	FIN COMM REC
Public Safety							
21	Police Salary	2,503,517	2,589,411	85,894	3.43%		
22	Police Expense	170,765	185,020	14,255	8.35%		
23	Emergency Management Expense	10,000	10,000	-	0.00%		
24	Fire Salary	3,008,227	3,060,550	52,324	1.74%		
25	Fire Expense	244,485	242,180	(2,305)	-0.94%		
26	Dispatching Salary	455,106	467,328	12,222	2.69%		
27	Dispatching Expense	6,800	6,800	-	0.00%		
Subtotal Public Safety		\$ 6,398,899	\$ 6,561,289	\$ 162,390	2.54%	27.89%	
Public Works							
28	Public Works Salaries	1,496,446	1,556,963	60,517	4.04%		
29	General Maintenance Expense	173,800	192,600	18,800	10.82%		
30	Municipal Buildings Expense	104,600	124,600	20,000	19.12%		
31	Snow & Ice Expense	84,000	84,000	-	0.00%		
32	Street Lighting Expense	8,000	8,000	-	0.00%		
33	Waste Collection & Disposal Expense	674,530	764,180	89,650	13.29%		
34	Tree Warden Expense	7,700	7,700	-	0.00%		
35	Natural Resources Expense	45,600	45,600	-	0.00%		
Subtotal Public Works		\$ 2,594,676	\$ 2,783,643	\$ 188,967	7.28%	11.83%	
Community Services							
36	Community Services Salary	-	-	-			
37	Community Services Expense	-	-	-			
38	Council on Aging Salaries	294,810	311,766	16,956	5.75%		
39	Council on Aging Expense	74,840	74,840	-	0.00%		
40	Library Salaries	505,026	527,483	22,457	4.45%		
41	Library Expense	166,000	166,000	-	0.00%		
42	Beach & Recreation Salary	450,089	496,170	46,081	10.24%		
43	Beach & Recreation Expense	110,875	113,795	2,920	2.63%		
44	Veterans Service Expense & Benefits	66,310	62,310	(4,000)	-6.03%		
45	Human Service Contracts	663,350	663,350	-	0.00%		
Subtotal Community Services		\$ 2,331,301	\$ 2,415,714	\$ 84,413	3.62%	10.27%	
Unallocated Expenditures							
46	Energy & Fuels Expense	442,150	444,150	2,000	0.45%		
47	General Liability Insurance	563,677	563,677	(0)	0.00%		
48	Employee Pension	2,417,935	2,406,478	(11,457)	-0.47%		
49	Employee Insurance	3,578,152	3,712,500	134,348	3.75%		
50	Employment Costs Expenses	112,000	112,000	-	0.00%		
Subtotal Unallocated Expenditures		\$ 7,113,915	\$ 7,238,805	\$ 124,890	1.76%	30.77%	

TOWN OF EASTHAM, MASSACHUSETTS
FY 2026 OPERATING BUDGET - ARTICLE 2A

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 25 FINAL BUDGET	FY 26 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	% of Subtotal/ Total	FIN COMM REC
SUBTOTAL MUNICIPAL SERVICES BUDGET		\$ 22,718,003	\$ 23,527,541	\$ 809,538	3.56%	51.19%	
EDUCATIONAL SERVICES BUDGET							
Elementary School Direct Costs & School District Assessments							
51	Eastham Elementary School Operations	4,437,167	4,570,282	133,115	3.00%	34.37%	
52	Nauset Regional School Dist. Assessment	7,645,890	7,895,454	249,564	3.26%	59.38%	
53	CC Regional Tech. High School Assessment	805,672	830,092	24,420	3.03%	6.24%	
SUBTOTAL EDUCATIONAL SERVICES BUDGET		\$ 12,888,729	\$ 13,295,828	\$ 407,099	3.16%	28.93%	
DEBT SERVICE BUDGET							
Principal & Interest Payments on Bonds/Leases and Borrowing Costs							
54	Exempt Debt - Debt Service	8,199,396	8,465,913	266,517	3.25%	92.66%	
55	Non-Exempt Debt - Debt Service	385,741	313,744	(71,997)	-18.66%	3.43%	
56	Capital Lease Payments	233,186	301,706	68,520	29.38%	3.30%	
57	Borrowing Costs & Charges	55,000	55,000	-	0.00%	0.60%	
SUBTOTAL DEBT SERVICE BUDGET		\$ 8,873,323	\$ 9,136,363	\$ 263,039	2.96%	19.88%	
GRAND TOTAL BUDGET		\$ 44,480,055	\$ 45,959,732	\$ 1,479,677	3.33%	100.00%	
Municipal Salaries		11,838,034	12,287,013	448,979	3.79%	26.73%	
Municipal Expense		10,879,969	11,240,528	360,559	3.31%	24.46%	
Educational Services, Less Debt Service		11,117,130	11,450,828	333,698	3.00%	24.91%	
Town Debt Service		8,873,323	9,136,363	263,039	2.96%	19.88%	
Schools Debt Service		1,771,599	1,845,000	73,401	4.14%	4.01%	
GRAND TOTAL BUDGET		\$ 44,480,055	\$ 45,959,732	\$ 1,479,677	3.33%	100.00%	



Town-Wide Position Control Summary

FISCAL YEAR 2026 OPERATING BUDGET
TOWN-WIDE POSITION CONTROL SUMMARY

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
TOWN MANAGER						1.00	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT						1.00	1.00	1.00	1.00	1.00
PROCUREMENT & PROJECTS DIRECTOR						<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>
Subtotal Town Administration						2.88	2.88	2.88	2.88	2.88
Asst. Town Manager & Finance Dir.						1.00	1.00	1.00	1.00	1.00
Assistant Finance Director							1.00			
Human Resources Director								1.00	1.00	1.00
Human Resources & Admin. Coordinator							1.00			
Administrative Assistant						0.88		1.00	1.00	1.00
Town Accountant						1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant						1.00	1.00	1.00	1.00	1.00
Treasurer/Collector						0.94	0.94	1.00	1.00	1.00
Assistant Treasurer/Collector						0.88	0.88	0.88	1.00	1.00
Payroll & Benefits Coordinator						0.88	0.88	1.00	1.00	1.00
Principal Assessor						1.00	1.00	1.00	1.00	1.00
Assistant Assessor & Field Appraiser						0.88	0.88	1.00	1.00	1.00
Media Services Coordinator						0.88	0.88	1.00	1.00	1.00
Network & Technical Services Director						0.48				
Network Manager							1.00	1.00	1.00	1.00
Applications Manager						1.00	1.00	1.00	1.00	1.00
Support Technician						1.00	1.00	1.00	1.00	1.00
Finance Coordinator								0.70	0.70	0.70
Administrative Assistant						0.48	0.48	0.48	0.48	
Finance Technician						0.48	0.48	0.48	0.48	1.00
Videographer						<u>0.20</u>	<u>0.25</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>
Subtotal Operations & Finance						12.98	14.67	15.84	15.96	16.00

FISCAL YEAR 2026 OPERATING BUDGET
TOWN-WIDE POSITION CONTROL SUMMARY

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
TOWN CLERK						1.00	1.00	1.00	1.00	1.00
ASSISTANT TOWN CLERK						0.88	0.88	0.88	0.88	0.88
ADMINISTRATIVE AIDE						<u>0.00</u>	<u>0.48</u>	<u>0.48</u>	<u>0.48</u>	<u>0.48</u>
Subtotal Town Clerk & Elections						1.88	2.36	2.36	2.36	2.36
COMMUNITY DEVELOPMENT DIRECTOR						1.00	1.00	1.00	1.00	1.00
PLANNER/ECONOMIC DEVELOPMENT SPEC.						0.88	0.88	0.88		
COMMUNITY DEVELOPMENT COORDINATOR									1.00	1.00
AFFORDABLE HOUSING COORDINATOR								0.88	0.88	0.88
CONSERVATION AGENT/ENVIRON. PLANNER						0.71	0.71			
ADMINISTRATIVE ASSISTANT						1.75	1.75	0.88	0.88	0.88
ADMINISTRATIVE ASSISTANT/CPC								0.48	0.88	0.88
BUILDING INSPECTOR						0.88	0.88	0.88	0.88	0.88
WIRING INSPECTOR						0.50	0.50	0.50	0.50	0.50
GAS/PLUMBING INSPECTOR						<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
Subtotal Comm Development & Inspections						6.22	6.22	6.00	6.52	6.52
Police Chief						1.00	1.00	1.00	1.00	1.00
Deputy Police Chief						1.00	1.00	1.00	1.00	1.00
Lieutenant						1.00	1.00	1.00	1.00	1.00
Sergeants						4.00	4.00	4.00	4.00	4.00
Police Officers						10.00	10.00	10.00	14.00	14.00
Administrative Assistant						<u>0.48</u>	<u>0.48</u>	<u>0.48</u>	<u>0.88</u>	<u>0.88</u>
Subtotal Police Department						17.48	17.48	17.48	21.88	21.88
Fire Chief						1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief						1.00	1.00	1.00	1.00	1.00
Captain/EMT						4.00	4.00	4.00	2.00	2.00

FISCAL YEAR 2026 OPERATING BUDGET
TOWN-WIDE POSITION CONTROL SUMMARY

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Captain/Paramedic									2.00	2.00
Lieutenant/EMT						4.00	4.00	4.00	2.00	2.00
Lieutenant/Paramedic									2.00	2.00
Fire Fighter/EMT						14.00	14.00	14.00	6.00	8.00
Fire Fighter/Paramedic									8.00	6.00
Administrative Assistant						<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>
Subtotal Fire Department						24.88	24.88	24.88	24.88	24.88
Head Dispatcher/Records Clerk						1.00	1.00	1.00	1.00	1.00
Dispatcher						<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Subtotal Dispatch						5.00	5.00	5.00	5.00	5.00
Superintendent of Public Works						1.00	1.00	1.00	1.00	1.00
Operations Manager/General Foreman						1.00	1.00	0.00	0.00	0.00
Administrative Assistant						0.88	0.88	1.00	0.94	0.94
Working Forman (Highway Divsion)						1.00	1.00	1.00	1.00	1.00
Heavy Motor Equipment Operator						3.00	3.00	3.00	2.00	2.00
Motor Equipment Operator						1.00	1.00	1.00	1.00	1.00
Skilled Laborer									1.00	1.00
Working Forman (Sanitation Division)						1.00	1.00	1.00	1.00	1.00
Heavy Motor Equipment Operator						1.00	1.00	1.00	1.00	1.00
Skilled Laborer						2.00	2.00	2.00	2.00	2.00
Working Forman (Natural Resources)/Shellfish Constable										1.00
Natural Resource Officer (Animal Control)									1.00	1.00
Sr. Natural Resource Officer						1.00	1.00	1.00	1.00	1.00
Sr. Natural Resource Officer (Harbormaster)						1.00	1.00	1.00	1.00	1.00
Sr. Natural Resource Officer (Shellfish Constable)						1.00	1.00	1.00	1.00	0.00
Facilities Forman (Facilities Division)								1.00	1.00	1.00

FISCAL YEAR 2026 OPERATING BUDGET
TOWN-WIDE POSITION CONTROL SUMMARY

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Custodian						<u>2.48</u>	<u>2.48</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Subtotal Public Works						17.36	17.36	18.00	18.94	18.94
DIRECTOR OF HEALTH & ENVIRONMENT						1.00	1.00	1.00	1.00	1.00
HEALTH AGENT									0.88	0.88
ASST HEALTH AGENT						0.88	0.88	0.88		
CONSERVATION AGENT/ENVIRONMENTAL PLNR								0.88	0.88	0.88
PRINCIPAL OFFICE ASSISTANT									0.88	0.88
ADMINISTRATIVE ASSISTANT								0.88		
ADMINISTRATIVE ASSISTANT						0.88	0.88	0.88	0.88	0.88
ADMINISTRATIVE AIDE (HOUSING INSP)						<u>0.38</u>	<u>0.38</u>	<u>0.38</u>	<u>0.38</u>	<u>0.38</u>
Subtotal Health & Environment						3.14	3.14	4.90	4.90	4.90
Director - Council on Aging						0.88	0.88	0.88	0.88	0.88
Community Outreach Coordinator						0.88	0.88	0.88	0.88	0.88
Administrative Assistant						0.94	0.94	0.94		
Principal Office Assistant									0.94	0.94
Program Aide						0.88	0.88	0.88	0.88	0.88
Activities Assistant						<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
Subtotal Senior Services						3.98	3.98	3.98	3.98	3.98
Library Director						0.88	0.88	0.88	0.88	0.88
Assistant Director/Adult Services						0.88	0.88	0.88	0.88	0.88
Youth Services Librarian						0.88	0.88	0.88	0.88	0.88
Librarian						1.76	1.76	1.76	1.76	1.76
Library Assistant						<u>1.36</u>	<u>1.36</u>	<u>1.36</u>	<u>1.36</u>	<u>1.36</u>
Subtotal Library						5.76	5.76	5.76	5.76	5.76
Community Services Director								1.00	1.00	1.00

FISCAL YEAR 2026 OPERATING BUDGET
TOWN-WIDE POSITION CONTROL SUMMARY

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Director of Beach & Recreation						1.00	1.00	1.00	1.00	1.00
Assistant Beach & Recreation Director						1.00	1.00			
Program Coordinator						1.00	1.00	1.00	1.00	1.00
Seasonal Staff						<u>5.36</u>	<u>5.36</u>	<u>5.36</u>	<u>5.55</u>	<u>5.55</u>
Subtotal Recreation						8.36	8.36	8.36	8.55	8.55
ADMINISTRATIVE COORDINATOR								1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT						<u>0.88</u>	<u>0.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subtotal Water Enterprise						0.88	0.88	1.00	1.00	1.00

TOTAL FULL TME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	110.80	112.97	116.44	122.61	122.65
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Change in FTE's 2.17 3.47 6.17 0.04

Position Notes

Add: PT Clerk Office	0.48
Incr IT mgr to FT	0.52
Add: Asst. FinDir. then split into Coord/Admin.	1 0.7
Add: PT Custodian	0.52
Add: Facilities Mgr.	1
Add: PT CPC aadmin/change to FT	0.48 0.48
Add: Natural Resources (drop Animal Control Contract)	1
Add: Police Officers	4
Incr. in hours of existing staff	0.17 0.77 0.69 0.04

Position Considerations



Budget Changes & Adjustments Worksheet

TOWN OF EASTHAM, MASSACHUSETTS
 FY 2026 Operating Budget - Budget Adjustments & Recommendations Worksheet - Version 1

Budget Line Item	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	Dept. Submission FY 2026 Budget	Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. 2026 Budget	FY	Notes
Elected Officials Salary	13,000.00	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	-			-	200,000.00		
Town Administration Salaries	368,360.00	381,108.00	395,320.00	420,542.00	25,222.00			-	420,542.00		
						TA Anticipated Contractual increase	15,000				
						Staff Contractual increases	10,222				
							25,222				
Town Administration Expense	61,150.00	62,650.00	62,650.00	62,650.00	-			-	62,650.00		
Legal Services	85,000.00	95,000.00	95,000.00	95,000.00	-			-	95,000.00		
Central Purchasing Supply & Service	132,575.00	139,471.00	140,370.00	146,718.00	6,348.00			-	146,718.00		
						Incr. in Office equip lease costs	3,805				
						Decr in postage utilization	(2,532)				
						Incr. in printing costs	5,075				
							6,348				
Municipal Finance Salaries	1,282,646.00	1,387,653.00	1,456,410.00	1,529,846.00	73,436.00			-	1,529,846.00		
						Contractual wage increases	73,436				
							73,436				
Municipal Finance Expense		12,000.00	12,000.00	12,025.00	25.00	Incr in dues & memberships	25		12,025.00		
Town Accountant Expense	48,030.00	36,030.00	38,480.00	38,810.00	330.00	Incr. in training costs, less re-allocations	330	-	38,810.00		
Treasurer/Collector Expense	43,875.00	53,075.00	64,425.00	65,455.00	1,030.00			-	65,455.00		
						Incr. in license costs for time & attendance	1,030				
							1,030				
Assessor Expense	71,760.00	71,760.00	79,540.00	79,540.00	-			-	79,540.00		
							-				
IT Expense	244,046.00	278,400.00	310,570.00	389,210.00	78,640.00			-	389,210.00		
						Incr. for new Open Gov application (net)	42,000				
						Incr. in firewall licensing	17,600				Firewall licenses were previously incl. in the purchase price
						Website annual support fee moved from Media	8,000				No increase in overall costs, just shift from media to IT budget
						Incr. for VOIP phone system replacement	8,500				Old phones are end of life, new phones are per unit/per month charge, but phones are free
						Decr. internet costs (net)	(4,000)				COA comcast removed due to connection to Open Cape, Add town Hall failover
						Incr. to add EndPoint Protection to all servers	6,540				Cybersecurity requirements
							78,640				
Media Operations Expense	18,750.00	28,750.00	28,750.00	11,250.00	(17,500.00)			-	11,250.00		
						Decr. website cost and transfer to IT budget	(12,000)				4k decrease in cost, 8k transfer
						Decr. no longer purchase live streaming service	(5,500)				Meetings now live streamed via zoom and youtube
							(17,500)				
Town Clerk Salary	178,179.00	184,650.00	184,398.00	192,862.00	8,464.00			-	192,862.00		
						Staff Contractual wage increases	8,464				
							8,464				
Town Clerk & Elections Expense	12,900.00	12,900.00	18,820.00	18,820.00	-			-	18,820.00		
							-				
Community Development Salary	673,837.00	578,197.00	636,102.00	664,880.00	28,778.00			-	664,880.00		
						Staff contractual wage increases	28,778				
							28,778				
Community Development Expense	7,495.00	19,144.00	19,344.00	19,825.00	481.00			-	19,825.00		
						Incr for cell-phone stipend	300				
						Incr. in training/conference costs	181				
							481				
Building Inspection Expense	7,255.00	6,650.00	5,550.00	12,471.00	6,921.00			-	12,471.00		
						Incr. to add Weights & Measure Assessment	6,500				State now bills town for W&M services
						Incr. in costs for inspector tablets	335				
						Incr. in travel & conference costs	86				
							6,921				
Police Salary	1,983,582.00	2,122,323.00	2,503,517.00	2,589,411.00	85,894.00			-	2,589,411.00		
						Contractual wage increases	85,894				
						Incr. hours of Admin PT to FT					
						Incr. seasonal due to rate & time					
						Incr. in OT					
							85,894				
Police Expense	134,565.00	144,455.00	170,765.00	185,020.00	14,255.00			-	185,020.00		
						Incr for vehicle R&M					
						Incr. fee for IMC & DTS & Misc.	1,900				Adding 4 new officers
						Increase in cell phone costs	530				Adding 4 new officers
						Incr. in taser lease	3,500				Adding 4 new officers

TOWN OF EASTHAM, MASSACHUSETTS
 FY 2026 Operating Budget - Budget Adjustments & Recommendations Worksheet - Version 1

Budget Line Item	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	Dept. Submission FY 2026 Budget	Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. 2026 Budget	FY	Notes
						Contractual Increase in Uniform costs	6,400				Adding 4 new officers
						Increase in training frequency & cost	1,925				Adding 4 new officers
							14,255				
Animal Control Expense	37,750.00	37,750.00			-	Now under Natural Resources			-		
Emergency Management Expense	10,000.00	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	3,060,550.00	52,323.00				3,060,550.00		
						Contractual wage increases	52,323				
						Increase in OT budget					
							52,323				
Fire Expense	219,835.00	223,935.00	244,485.00	242,180.00	(2,305.00)				242,180.00		
						Incr. in equipment testing costs	1,100				
						Incr in prev. unbudgeted cost for FF time & attendance sys	4,350				
						Decr. remove CMED assessment	(5,800)				Result of moving 911 dispatch to Sheriff
						Incr. in dues/membership costs	245				
						Decr. for copier lease now in Town-wide lease	(2,200)				
							(2,305)				
Dispatching Salary	417,111.00	435,492.00	455,106.00	467,328.00	12,222.00				467,328.00		
						Contractual wage adjustments	12,222				
							12,222				
Dispatching Expense	5,300.00	6,800.00	6,800.00	6,800.00	-				6,800.00		
							-				
Eastham Elemenatry School	3,781,881.00	4,003,466.00	4,437,167.00	4,570,282.00	133,115.00		133,115		4,570,282.00		3% placeholder incr. .5% chg. is about 22.2k
Nauset Assessment	5,251,592.00	6,169,524.00	7,645,890.00	7,895,454.00	249,564.00		249,564		7,895,454.00		3% placeholder incr. & incr. in debt .5% chg. is about 42k
Cape Cod Tech Assessment	532,853.00	636,481.00	805,672.00	830,092.00	24,420.00		24,420		830,092.00		3% placeholder & incr. in debt .5% chg. is 4.1k
Public Works Salaries	1,350,039.00	1,471,834.00	1,496,446.00	1,556,963.00	60,517.00				1,556,963.00		
						Contractual wage adjustments	60,517				1 reclass - no financial impact
							60,517				
General Maintenance Expense	166,200.00	171,200.00	173,800.00	192,600.00	18,800.00				192,600.00		
						Incr. in maint. parts & labor	10,000				And in frequency of repair
						Incr. in licensing costs for software	500				
						Incr. in supply costs (inflation, incr. work completed)	8,300				
							18,800				
Municipal Building Expense	87,000.00	94,900.00	104,600.00	124,600.00	20,000.00				124,600.00		
						Incr. R&M due to pricing/utilization	4,000				
						Incr. vendor svc. costs due to incr. pricing	9,600				
						Incr. in supply costs inflation/utilization	6,400				
							20,000				
Snow & Ice Expense	84,000.00	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	-				8,000.00		
Waste Collection Expense	559,730.00	622,030.00	674,530.00	764,180.00	89,650.00				764,180.00		
						Incr. in tipping fee	71,150				New MSW contract
						Decr. in recycling transport	(10,000)				
						Incr. in cost for HHW Days	5,000				
						Incr. in C&D disposal costs	23,500				
							89,650				
Tree Warden Expense	7,700.00	7,700.00	7,700.00	7,700.00	-				7,700.00		
Natural Resources Expense	36,005.00	38,550.00	45,600.00	45,600.00	-				45,600.00		
							-				
Health & Environment Salaries	261,474.00	421,847.00	439,583.00	456,212.00	16,629.00				456,212.00		
						Contractual wage adjustments	16,629				
							16,629				
Health & Environment Expense	77,000.00	78,900.00	78,900.00	98,974.00	20,074.00				98,974.00		
						Incr. due to required PFAS testing	20,074				
							20,074				
Council on Aging Salaries	260,662.00	280,893.00	294,810.00	311,766.00	16,956.00				311,766.00		
						Contractual wage adjustments	16,956				
							16,956				
Council on Aging Expense	37,700.00	53,835.00	74,840.00	74,840.00	-				74,840.00		
							-				
Library Salaries	440,387.00	464,716.00	505,026.00	527,483.00	22,457.00				527,483.00		
						Contractual wage adjustments	22,457				
							22,457				
Library Expense	127,370.00	135,452.00	166,000.00	166,000.00	-				166,000.00		

TOWN OF EASTHAM, MASSACHUSETTS
 FY 2026 Operating Budget - Budget Adjustments & Recommendations Worksheet - Version 1

Budget Line Item	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	Dept. Submission FY 2026 Budget	Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. 2026 Budget	FY	Notes
Beach & Recreation Salaries	408,392.00	437,580.00	450,089.00	496,170.00	46,081.00				496,170.00		
						Contractual wage adjustments	14,737				
						Seasonal staff incr - due to full staffing	31,344				incl incr. in hourly rate
							46,081				
Beach & Recreation Expense	90,200.00	100,500.00	110,875.00	113,795.00	2,920.00				113,795.00		
						Incr. in cell phone costs	80				
						Incr. in printing costs (more stickers)	2,800				
						Incr. in dues/memberships	40				
							2,920				
Veteran Services Expense	63,756.00	64,469.00	66,310.00	62,310.00	(4,000.00)				62,310.00		
						Decr. in vets benefits - no current case load	(5,000)				
						Incr. in expected vets district assessment	1,000				
							(4,000)				
Human Service Contracts	663,350.00	663,350.00	663,350.00	663,350.00	-				663,350.00		
Energy & Fuels Expense	382,150.00	402,150.00	442,150.00	444,150.00	2,000.00				444,150.00		
						Incr. for new rates	2,000				New rates increase costs more then budget incr. - an intentional absorption of incr. costs to existing budget - will reduce free cash
							2,000				
General Liability Insurance	493,424.00	527,281.00	563,677.00	563,677.00	-				563,677.00		
						Anticipate approx 5% incr.					New rates increase costs more then budget incr. - an intentional absorption of incr. costs to existing budget - will reduce free cash May also moderate increases if more than expected by increasing deductibles.
							-				
Employee Pension	2,093,369.00	2,224,296.00	2,417,935.00	2,406,478.00	(11,457.00)				2,406,478.00		
						Decr. based upon new actuarial valuation	(11,457)				Expected a 5.5% increase
							(11,457)				
Employee Insurance	3,161,116.00	3,455,727.00	3,578,152.00	3,712,500.00	134,348.00				3,712,500.00		
						Incr. of 3.5% plus 4 new police officers	286,252				New rates increase costs more then budget incr. - an intentional absorption of incr. costs to existing budget - will reduce free cash
						Decr. due to opt out & HSA program & migration	(151,904)				However, HSA & buy-out programs have been effective in lowering costs. Net migration to lower cost plans softens FY 26 ncrease.
						Expect an actual 7.5% increase	134,348				
							-				
Employment Costs Expenses	69,500.00	92,000.00	112,000.00	112,000.00	-				112,000.00		
							-				
Exempt Debt	5,101,244.00	5,907,331.00	8,199,396.00	8,465,913.00	266,517.00				8,465,913.00		
						Decr. for ST interest & required BAN paydown.	(2,975)				Cannot change - legally obligated, scheduled debt service
						Decr. for drop off of Salt Pond WW bond	(229,500)				Cannot change - legally obligated, scheduled debt service
						Incr. for debt service on newly issued Debt	884,376				Cannot change - legally obligated, scheduled debt service
						Decr. related to existing debt svc pymt schedule	(385,384)				Cannot change - legally obligated, scheduled debt service
							266,517				
Non-Exempt Debt	255,000.00	265,000.00	385,741.00	313,744.00	(71,997.00)				313,744.00		
						Decr. in TCP debt service	(71,997)				Funded from STR receipts
							(71,997)				
Borrowing Costs	22,500.00	22,500.00	55,000.00	55,000.00	-				55,000.00		
							-				
Capital Lease Payments	312,417.00	312,417.00	233,186.00	301,706.00	68,520.00				301,706.00		
						Incr. due to new ambulance lease pymt	68,520				Funded from ambulance fund - no tax rate impact
							68,520				
TOTALS		38,665,322.00		45,959,732.00	1,479,678.00		1,479,678	-	45,959,732		
							-	Cross Foot	45,959,732		
								Variance	-		
						Current base wages	417,635.00				
						Wages for addl. Positions or increased hours	31,344.00				Recreation seasonal staff (full staffing)
						Wages for addl. OT	-				
						Expenses	193,929.00				
						Reserve Fund	-				
						New programs	55,040				
						Discontinue Program	(11,300)				
						EES	133,115.00				
						School Assess.	273,984.00				
						EE Benefits	122,891.00				
						Debt	263,040.00				
							1,479,678.00				
							-				



Graphs

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2026 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 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>	<u>FY 26</u>
Prior Year Levy Limit	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	29,466,614
Amended new growth	59							6,715		
2.5% increase	471,572	486,740	502,527	527,868	544,047	584,587	602,683	638,097	679,423	736,665
Current year new growth	135,158	144,737	145,119	119,330	187,001	139,274	307,129	304,951	290,282	185,000
New growth adjustment										
Current year override	-		366,000	-	890,500	-	500,000	710,000	1,320,000	
Subtotal	19,469,604	20,101,081	21,114,727	21,761,925	23,383,408	24,107,335	25,517,147	27,176,909	29,466,614	30,388,280
Town debt exclusions	2,785,163	3,505,698	3,478,970	4,631,306	4,588,400	4,663,043	4,828,615	5,470,248	7,288,968	7,750,913
School debt exclusions					273,207	302,161	253,880	1,050,795	1,771,420	1,845,000
Capital exclusions						-	-			
Cape Cod Commission	121,612	122,739	125,807	122,159	125,214	129,115	132,267	133,277	136,739	140,841
Other adjustment									50,000	
Water/Sewer										
Maximum allowable levy	22,376,379	23,729,518	24,719,504	26,515,390	28,370,229	29,201,654	30,731,909	33,831,229	38,713,741	40,125,034
Levy per calculation	21,984,418	23,725,433	24,309,988	26,500,139	28,366,748	29,174,589	30,692,167	33,586,423	38,592,475	40,081,762
Levy (over)/under	391,961	4,085	409,516	15,251	3,481	27,065	39,742	244,806	121,266	43,271

Tax Rate & Burden										ESTIMATE
Current Year Valuation	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	5,005,509,070	5,180,701,887
Tax Rate	7.90	8.35	8.25	8.72	9.18	8.58	7.24	7.01	7.71	7.74
Average Single Family Residence Value	467,642	477,628	495,268	511,743	521,408	573,468	717,214	809,842	839,534	864,720
Average tax burden	3,694	3,988	4,086	4,462	4,787	4,920	5,193	5,677	6,473	6,690
\$ increase from prior year				376	324	134	272	484	796	217
% increase from prior year				9.21%	7.26%	2.80%	5.53%	9.33%	14.02%	3.36%
Median SFR Value						493,400	625,600	704,800	728,600	750,458
Median tax burden						4,233	4,529	4,941	5,618	5,806
\$ increase from prior year							296	411	677	189
% increase from prior year							6.99%	9.08%	13.70%	3.36%

TOWN OF EASTHAM, MASSACHUSETTS

TAX RATE & BUDGET PROJECTION

Local Receipt Estimates

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</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>Actual</u>	<u>Budget</u>	<u>Budget</u>
Motor Vehicle Excise	894,619	854,624	950,415	810,000	978,663	845,000	1,017,489	964,000	1,061,901	965,000	965,000
Meals excise	100,514	127,986	111,874	100,000	142,430	120,000	149,221	125,000	157,985	125,000	125,000
Room excise	293,672	227,325	141,239	140,000	399,152	205,000	596,741	350,000	562,149	425,000	425,000
Short-term rental excise		387,068	937,726	48,800	1,101,617	327,100	1,534,015	327,100	1,704,811	1,160,000	988,744
Other excise: Boat	8,284	7,796	8,904	7,500	7,425	7,000	5,067	5,000	3,879	5,000	5,000
Other excise: Cannabis		-	-	-	223,598	200,000	233,686	200,000	219,902	200,000	200,000
Penalties and interest on taxes	106,949	132,734	110,857	90,000	126,550	90,000	87,347	87,000	131,057	87,000	85,000
Payments in Lieu of taxes	8,796	9,136	6,685	6,000	9,527	5,000	7,338	5,000	7,804	5,000	5,000
Charges for service - water				-							
Charges for service - sewer				-							
Charges for service - solid waste fees	791,370	894,223	964,875	780,000	981,589	700,000	1,083,699	725,000	1,125,131	840,000	956,000
Other charges for service	14,191	25,219	14,457	12,700	13,948	10,000	21,247	12,000	19,627	12,000	12,000
Fees	573,157	580,244	473,872	470,000	471,013	400,000	491,683	410,000	422,970	425,000	425,000
a. Cannabis Impact Fee				-	275,981	-	136,112				
b. Community Impact Fee ST Rentals											
Rentals	81,622	95,901	88,625	55,000	80,686	60,000	83,991	70,000	74,533	272,100	272,100
Departmental revenue - schools				-							
Departmental revenue - libraries				-							
Departmental revenue - cemeteries				-							
Departmental revenue - recreation	481,567	497,111	627,523	475,000	616,661	500,000	664,550	525,000	614,777	545,000	545,000
Other departmental revenue				-							
Licenses and permits	670,597	524,262	652,767	520,000	637,418	550,000	629,211	550,000	607,223	560,000	560,000
Special assessments				-							
Fines and forfeits	30,696	26,350	57,739	25,000	36,376	25,000	37,604	30,000	35,416	30,000	30,000
Investment income	97,907	102,492	22,774	20,000	6,598	5,000	245,269	5,000	814,160	50,000	50,000
Medicaid reimbursement	44,692	17,316	28,351	18,000	48,926	15,000	24,207	20,000	21,732	20,000	20,000
Miscellaneous recurring											
Miscellaneous non-recurring				143,558		262,629		437,083		95,428	
Total general fund local receipts	4,198,633	4,509,787	5,198,683	3,721,558	6,158,158	4,326,729	7,048,477	4,847,183	7,585,057	5,821,528	5,668,844
Water rates and charges	251,904	313,864	450,000	400,000	520,000	499,391	604,740	525,000	685,896	500,000	800,000
Grand total local receipts	4,450,537	4,823,651	5,648,683	4,121,558	6,678,158	4,826,120	7,653,217	5,372,183	8,270,953	6,321,528	6,468,844

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	FY 26 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	115,000.00
Govt. Media Receipts - capital			8,500.00	20,000.00	35,000.00	10,000.00		12,500.00
Ambulance Receipts - Salaries	270,000.00	450,000.00	520,000.00	535,000.00	535,000.00	550,000.00	575,000.00	600,000.00
Ambulance Receipts - capital	205,000.00	50,000.00	105,000.00	15,000.00	15,000.00	143,000.00	215,000.00	40,000.00
Ambulance Receipts - lease repymts.				233,186.00	233,186.00	233,186.00	353,186.00	301,706.00
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	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	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	40,000.00
Water Retained Earnings							117,509.00	200,432.00
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	1,332,538.00

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

	Allocation of Current FY OAF's to Each Fund				
	General Fund	Offset		CPA	
		Receipts	Water Fund	Fund	Net
Govt. Media Receipts - operating	115,000.00				-
Govt. Media Receipts - capital	12,500.00				-
Ambulance Receipts - Salaries	600,000.00				-
Ambulance Receipts - capital	40,000.00				-
Ambulance Receipts - lease repymts.	301,706.00				-
Windmill Receipts	-				-
Septic Betterment	20,400.00				-
Waterways improvement	2,500.00				-
Library Trustee Fund	-				-
Reappropriated Articles	-				-
CPA Funding of 1/2 of Affordable Hsg. Position	-				-
Affordable Housing	40,000.00				-
Water Retained Earnings			200,432.00		-
DHCD	-				-
CCEDC	-				-
Bracket Sidewalks	-				-
CCC Regional	-				-
Chapter 90	-				-
Affordable Housing	-				-
					-
					-
Total	1,132,106.00	-	200,432.00	-	-

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>	<u>FY 26</u>
Estimated Receipts									
Education Distributions and Reimbursements									
Chapter 70	354,681	359,871	364,971	376,578	406,076	474,210	506,837	527,429	540,615
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	188,033
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	658
Exemptions: VSB	35,454	33,227	23,102	27,883	32,754	34,184	31,056	40,984	42,009
State Owned Land	1,133	1,819	1,900	1,887	2,163	2,777	3,150	3,228	3,309
Offset Items - Reserve for Direct Expenditure									
Public Libraries	4,837	5,847	7,089	7,089	8,726	12,020	13,284	14,939	15,312
Total Cherry Sheet Receipts	555,637	563,859	564,780	588,047	633,797	709,916	754,351	770,669	789,936
Estimated Charges									
County Tax	237,220	243,151	217,681	242,003	249,549	255,782	257,586	264,026	270,626
Retired Employees Health Insurance	158,172	215,070	186,113	155,788	170,752	215,378	265,821	308,711	316,429
Mosquito Control Projects	80,616	84,043	84,430	91,468	94,193	96,580	94,990	111,360	114,144
Air Pollution Districts	3,770	3,858	3,658	3,728	3,713	3,941	4,040	4,139	4,242
RMV Non-renewal surcharge	4,700	4,700	2,540	3,680	3,680	3,420	2,780	4,380	4,490
Regional Transit Authority	50,007	51,257	52,538	53,851	55,197	56,577	57,991	59,441	60,927
Special Education Charge						-	-	-	-
STRAP Repayments						-	-	-	-
School Choice Sending Tuition	88,481	35,000	53,550	112,530	111,425	136,449	162,285	221,215	226,745
Charter School Sending Tuition						-	-	-	-
Total Cherry Sheet Charges	622,966	637,079	600,510	663,048	688,509	768,127	845,493	973,272	997,604

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2026 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)*

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2026 OPERATING BUDGET



ELECTED & GENERAL BUDGET

Departmental Overview

**FISCAL YEAR 2026 OPERATING BUDGET
ELECTED & GENERAL BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)												
Salaries (Part-Time)	6.10%	13,000		6.10%	13,000		6.10%	13,000	13,000	100.00%	13,000	13,000
Salaries (Seasonal/Temporary)												
Overtime												
SALARY SUB TOTAL	6.10%	\$ 13,000		6.10%	\$ 13,000		6.10%	\$ 13,000	\$ 13,000	100.00%	\$ 13,000	\$ 13,000
Reserve Fund	93.90%	200,000		93.90%	200,000		93.90%	200,000	70,174	35.09%	148,685	85,000
EXPENSE SUB TOTAL	93.90%	\$ 200,000		93.90%	\$ 200,000		93.90%	\$ 200,000	\$ 70,174	35.09%	\$ 148,685	\$ 85,000
TOTAL OPERATING BUDGET	100.00%	\$ 213,000		100.00%	\$ 213,000		100.00%	\$ 213,000	\$ 83,174	39.05%	\$ 161,685	\$ 98,000

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

ELECTED & GENERAL BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2026 OPERATING BUDGET
ELECTED & GENERAL BUDGET**

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries							
None (Note 1)							
Subtotal Full-Time Salaries			-	-			
Part-Time Salaries							
Town Moderator			500	500			
Select Board Members (5@ \$2,500 each)			12,500	12,500			
Subtotal Part-Time Salaries			13,000	13,000			
Temporary/Seasonal Salaries							
None							
Subtotal Temporary Salaries			-	-			
Overtime							
None							
Subtotal Overtime Salaries			-	-			
GRAND TOTAL SALARIES			\$ 13,000	\$ 13,000			

DEPARTMENT COMMENTS

1 Elected Town Clerk salary is included in Town Clerk Departmental Budget

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



TOWN ADMINISTRATION BUDGET

Departmental Overview

FISCAL YEAR 2026 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET SUMMARY

ACCOUNTS	BUDGET							ACTUALS				
DESCRIPTION	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	56.29%	408,042	6.59%	55.21%	382,820	3.16%	54.72%	371,108	370,196	99.75%	402,571	339,357
Salaries (Part-Time)												
Salaries (Seasonal/Temporary)	1.72%	12,500		1.80%	12,500	25.00%	1.47%	10,000	9,882	98.82%	260	1,350
Overtime												
SALARY SUB TOTAL	58.01%	\$ 420,542	6.38%	57.02%	\$ 395,320	3.73%	56.19%	\$ 381,108	\$ 380,078	99.73%	\$ 402,831	\$ 340,707
Town Administration Expense	8.64%	62,650		9.04%	62,650		9.24%	62,650	49,348	78.77%	61,029	44,762
Legal Services	13.11%	95,000		13.70%	95,000		14.01%	95,000	53,714	56.54%	63,175	73,991
Central Purchasing Supply & Service	20.24%	146,718	4.52%	20.25%	140,370	0.64%	20.56%	139,471	136,681	98.00%	134,712	113,513
EXPENSE SUB TOTAL	41.99%	\$ 304,368	2.13%	42.98%	\$ 298,020	0.30%	43.81%	\$ 297,121	\$ 239,743	80.69%	\$ 258,916	\$ 232,266
TOTAL OPERATING BUDGET	100.00%	\$ 724,910	4.55%	100.00%	\$ 693,340	2.23%	100.00%	\$ 678,229	\$ 619,821	91.39%	\$ 661,747	\$ 572,973

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

TOWN ADMINISTRATION

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
TOWN ADMINISTRATION

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (011231-511000)							
Town Manager	Jacqueline Beebe	1	205,000	Jacqueline Beebe	1	220,000	7.32%
Projects & Procurement Director	Shana Brogan	0.88	103,860	Shana Brogan	0.88	110,075	5.98%
Executive Assistant	Kayla Urquhart	1	73,960	Kayla Urquhart	1	77,967	5.42%
Subtotal Full-Time Salaries		2.88	382,820	2.88	408,042	6.59%	
Part-Time Salaries (011231-512000)							
None							
Subtotal Part-Time Salaries			-		-		
Temporary/Seasonal Salaries (011231-512100)							
Temporary Departmental Assistance	Various		12,500	Various		12,500	
Subtotal Temporary Salaries			12,500		12,500		
Overtime (011231-513000)							
None							
Subtotal Overtime Salaries			-		-		
GRAND TOTAL SALARIES		2.88	\$ 395,320	2.88	\$ 420,542	6.38%	
DEPARTMENT COMMENTS							

FISCAL YEAR 2026 OPERATING BUDGET

TOWN ADMINISTRATION

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PROCUREMENT & PROJECTS DIRECTOR	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88

TOTAL FULL TME EQUIVALENTS	2.88	2.88	2.88	2.88	2.88	2.88	2.88	2.88	2.88	2.88
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Position Notes

Position Considerations

FISCAL YEAR 2026 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET

Town Administration Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS			
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011232	520000	PURCHASE OF SERVICES						
011232	524000	REPAIRS & MAINTENANCE						
011232	527000	RENTALS & LEASES						
011232	530000	PROFESSIONAL & TECHNICAL	40,000	40,000	40,000	29,290	41,921	34,641
011232	530000	Professional and technical	40,000	40,000	40,000	29,290	41,921	34,641
		<i>Consulting Support - provision</i>	40,000	40,000	40,000			
011232	534000	COMMUNICATION	600	600	600			
011232	534000	Communication	600	600	600			
		<i>Mobile phone 1@\$40 p/m</i>	600	600	600			
011232	535000	OPERATIONAL & PROGRAM COSTS						
011232	540000	SUPPLIES						
011232	560000	ASSESSMENTS						
011232	571000	TRAVEL & CONFERENCE	17,100	17,100	17,100	16,018	15,143	6,173
011232	571000	Travel & Conference	5,600	5,600	5,600	16,018	15,143	6,173
		<i>Town Manager Travel Stipend (\$425 p/m per contract)</i>	5,100	5,100	5,100			
		<i>Select Board Travel</i>	500	500	500			
		<i>Workshop & Seminar registration</i>	1,500	1,500	1,500			
		<i>MMA Annual Conference (Multiple Attendees)</i>	8,000	8,000	8,000			
		<i>ICMA Annual Conference</i>	2,000	2,000	2,000			
011232	573000	DUES & MEMBERSHIPS	4,950	4,950	4,950	4,040	3,965	3,948
011232	573000	Dues & Memberships	4,950	4,950	4,950	4,040	3,965	3,948
		<i>Mass Municipal Association annual dues (xMembers x \$xx)</i>	2,300	2,300	2,300			
		<i>ICMA Annual Dues (x Members x \$xx)</i>	1,500	1,500	1,500			
		<i>Cape Cod Selectmen's Assoc Dues (5 @ \$xx)</i>	450	450	450			
		<i>Mass Municipal Managers Assoc. Dues (x @ \$x)</i>	300	300	300			
		<i>MMA Moederator Assoc. Dues</i>	200	200	200			
		<i>MMA Finance Committee Dues</i>	200	200	200			

FISCAL YEAR 2026 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET

Town Administration Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS				
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL	
011232	574000	OTHER CHARGES & EXPENSES							
TOTAL OPERATING BUDGET			\$ 62,650	\$ 62,650	\$ 62,650	\$ 49,348	\$ 61,029	\$ 44,762	

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET

Legal Services Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	95,000	95,000	95,000	53,714	63,175	73,991
011512	531000	Contracted Legal Services	95,000	95,000	95,000	53,714	63,175	73,991
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 95,000	\$ 95,000	\$ 95,000	\$ 53,714	\$ 63,175	\$ 73,991

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET

Central Purchasing Supply & Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011592	520000	PURCHASE OF SERVICES						
011592	524000	REPAIRS & MAINTENANCE	500	500	500	170	89	597
		<i>Mail machine maintenance</i>	500	500	500	170	89	597
011592	527000	RENTALS & LEASES	28,600	24,795	24,796	37,901	30,111	18,561
011592	527000	Rentals & Leases	28,600	24,795	24,796	37,901	30,111	18,561
		<i>Town Hall Copier (3 yr. lease beginning 9/22)</i>	5,000	3,811	3,811			
		<i>Bldg. Dept. Copier (3 yr. lease beginning 9/22)</i>	2,500	2,363	2,363			
		<i>Fire Dept. Copier (3 yr. lease beginning 9/22)</i>	2,500	2,284	2,284			
		<i>Police Dept. Copier (3 year lease beginning 9/22)</i>	1,600	1,577	1,577			
		<i>Recreation Dept. copier (3 yr. lease beginning 9/22)</i>	2,500	2,289	2,290			
		<i>DPW Copier (3 yr. lease beginning 9/22)</i>	2,500	2,363	2,363			
		<i>COA Copier (3 yr. lease beginning 9/22)</i>	1,500	1,500	1,500			
		<i>DNR Copier (3 yr. lease beginning 9/22)</i>	1,500	1,108	1,108			
		<i>Copier Lease service contract (per copy price b/w .0056, color .027)</i>	5,000	4,000	4,000			
		<i>Postage Meter lease</i>	4,000	3,500	3,500			
011592	530000	PROFESSIONAL & TECHNICAL						
011592	534000	COMMUNICATION	55,118	52,575	51,675	51,065	58,294	48,121
011592	534200	Postage	31,218	33,750	33,750	27,357	35,132	28,049
		<i>RE Tax Bills 8,000 x 2 @ .69</i>	11,040					
		<i>PP Tax Bills 6,000 x 2 @ .69</i>	8,280					
		<i>Rental Certificates 1,100 x 2 @ .69</i>	1,518					
		<i>Voter Registration 2,000 @ .69</i>	1,380					
		<i>All other mail</i>	9,000	33,750	33,750			
011592	534600	Printing	23,900	18,825	17,925	23,708	23,162	20,072
		<i>Committee on request printing</i>	1,000	1,000	1,000			
		<i>Legal ads for jobs, hearings, etc.</i>	6,500	4,525	4,525			
		<i>Town Meeting Warrants</i>	6,000	3,000	3,000			

FISCAL YEAR 2026 OPERATING BUDGET
TOWN ADMINISTRATION BUDGET

Central Purchasing Supply & Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>By-Law and Charter Updates (General Code)</i>	5,400	5,400	4,500			
		<i>Annual Reports</i>	5,000	4,900	4,900			
011592	535000	OPERATIONAL & PROGRAM COSTS	38,500	38,500	38,500	25,849	25,124	27,999
011592	xxxx	Town Meeting Costs	38,500	38,500	38,500	25,849	25,124	27,999
		<i>Sound Engineer</i>	3,000	3,000	3,000			
		<i>Hearing Impaired Services</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	30,000			
		<i>Custodial Staff</i>	500	500	500			
011592	540000	SUPPLIES	24,000	24,000	24,000	21,696	21,094	18,235
011592	542000	Office Supplies	24,000	24,000	24,000	21,696	21,094	18,235
		<i>Stationary</i>						
		<i>Copy Paper</i>						
		<i>Envelopes</i>						
		<i>Copier/Printer Toner</i>						
		<i>Clerical Supplies</i>	24,000	24,000	24,000			
011592	560000	ASSESSMENTS						
011592	571000	TRAVEL & CONFERENCE						
011592	573000	DUES & MEMBERSHIPS						
011592	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 146,718	\$ 140,370	\$ 139,471	\$ 136,681	\$ 134,712	\$ 113,513

DEPARTMENT COMMENTS

Current copier contract expires in middle of FY 26 budget on 9/2025. FY 26 Budget numbers reflect adjustments for expected new contract.

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



MUNICIPAL ADMINISTRATION & FINANCE BUDGET

Departmental Overview

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET SUMMARY

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	64.23%	1,365,520	5.26%	65.19%	1,297,312	4.93%	66.20%	1,236,378	1,189,185	96.18%	1,095,007	938,409
Salaries (Part-Time)	6.69%	142,326	3.81%	6.89%	137,098	4.44%	7.03%	131,275	64,057	48.80%	26,638	14,330
Salaries (Seasonal/Temporary)	1.03%	22,000		1.11%	22,000	10.00%	1.07%	20,000	11,199	56.00%		
Overtime												
SALARY SUB TOTAL	71.95%	\$ 1,529,846	5.04%	73.18%	\$ 1,456,410	4.95%	74.30%	\$ 1,387,653	\$ 1,264,441	91.12%	\$ 1,121,645	\$ 952,739
Admin & Finance Expense	0.57%	12,025	0.21%	0.60%	12,000		0.64%	12,000	9,191	76.59%		
Town Accountant Expense	1.83%	38,810	0.86%	1.93%	38,480	6.80%	1.93%	36,030	35,917	99.69%	33,517	39,696
Treasurer/Collector Expense	3.08%	65,455	1.60%	3.24%	64,425	21.38%	2.84%	53,075	36,145	68.10%	37,560	48,142
Assessors Expense	3.74%	79,540		4.00%	79,540	10.84%	3.84%	71,760	66,547	92.74%	69,422	40,959
IT Expense	18.31%	389,210	25.32%	15.61%	310,570	11.56%	14.91%	278,400	281,984	101.29%	231,449	238,454
Media Operations Expense	0.53%	11,250	-60.87%	1.44%	28,750		1.54%	28,750	9,351	32.53%		
EXPENSE SUB TOTAL	28.05%	\$ 596,290	11.71%	26.82%	\$ 533,765	11.20%	25.70%	\$ 480,015	\$ 439,134	91.48%	\$ 371,948	\$ 367,251
TOTAL OPERATING BUDGET	100.00%	\$ 2,126,136	6.83%	100.00%	\$ 1,990,175	6.56%	100.00%	\$ 1,867,668	\$ 1,703,575	91.21%	\$ 1,493,593	\$ 1,319,990

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted				
	Name	FTE	Salary	Name	FTE	Salary	% Incr.	
Full-Time Salaries (various orgs - 511000)								
Asst. Town Manager & Finance Dir.	Finance	Richard Bienvenue	1.00	170,556	Richard Bienvenue	1.00	177,703	4.19%
Human Resources Director	Finance	Laurie Barr	1.00	105,000	Laurie Barr	1.00	111,000	5.71%
Administrative Assistant	Finance	Mira Milkova	1.00	64,035	Mira Milkova	1.00	67,311	5.12%
Town Accountant	Accounting	Teena Tilton	1.00	121,253	Teena Tilton	1.00	128,521	5.99%
Assistant Town Accountant	Accounting	Megan Mele	1.00	75,754	Megan Mele	1.00	79,869	5.43%
Treasurer/Collector	Treasurer	Maya Golding	1.00	105,401	Maya Golding	1.00	110,303	4.65%
Assistant Treasurer/Collector	Treasurer	Cameron Scott	1.00	87,851	Cameron Scott	1.00	92,624	5.43%
Payroll & Benefits Coordinator	Treasurer	Brian LaVelley	1.00	75,874	Brian LaVelley	1.00	79,964	5.39%
Principal Assessor	Assessing	Colleen Mercurio	1.00	107,474	Colleen Mercurio	1.00	111,148	3.42%
Assistant Assessor & Field Appraiser	Assessing	Alexandra Peterson	1.00	75,754	Alexandra Peterson	1.00	79,869	5.43%
Media Services Coordinator	IT	Devin Baker	1.00	70,396	Devin Baker	1.00	74,211	5.42%
Network Manager	IT	Sharise Nunnally	1.00	92,501	Sharise Nunnally	1.00	97,009	4.87%
Applications Manager	IT	Angela Hurwitz	1.00	92,508	Angela Hurwitz	1.00	98,967	6.98%
Support Technician	IT	Nolan Laman	1.00	52,956	Chris Millett	1.00	57,020	7.67%
Finance Technician (Note 1)					Vacant	1.00		
Subtotal Full-Time Salaries			14.00	1,297,312		15.00	1,365,520	5.26%
Part-Time Salaries (various orgs - 512000)								
Finance Coordinator	Finance	Rachel Nickelson	0.70	57,199	Rachel Nickelson	0.70	60,306	5.43%
Administrative Assistant	Assessing	Vacant	0.48	30,545	Combined	0.48	31,325	2.55%
Finance Technician	Treasurer	Vacant	0.48	32,091	Combined	0.48	32,911	2.55%
Videographer	IT	Wayne Burns	0.30	17,263	Wayne Burns	0.30	17,784	3.02%
Subtotal Part-Time Salaries			1.96	137,098		1.96	142,326	3.81%
Temporary/Seasonal Salaries (011511 - 512100)								
IT/Finance Intern(s)	IT	Various Persons	0.50	22,000	Various Persons	0.50	22,000	
Subtotal Temporary Salaries					22,000		22,000	
Overtime								

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
None							
Subtotal Overtime Salaries			-			-	
GRAND TOTAL SALARIES		16.46	\$ 1,456,410		17.46	\$ 1,529,846	5.04%

DEPARTMENT COMMENTS

Note 1: 2 Previous unfilled part-time positions are being combined into 1 full-time position to provide coverage for multiple Finance offices and to hopefully provide for some succession planning due to some planned retirements and training opportunity for sustainability of operations.

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Asst. Town Manager & Finance Dir.					1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director							1.00			
Human Resources Director								1.00	1.00	1.00
Human Resources & Admin. Coordinator							1.00			
Administrative Assistant					0.88	0.88		1.00	1.00	1.00
Town Accountant					1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant					1.00	1.00	1.00	1.00	1.00	1.00
Treasurer/Collector					0.88	0.94	0.94	1.00	1.00	1.00
Assistant Treasurer/Collector					0.88	0.88	0.88	0.88	1.00	1.00
Payroll & Benefits Coordinator					0.88	0.88	0.88	1.00	1.00	1.00
Principal Assessor					1.00	1.00	1.00	1.00	1.00	1.00
Assistant Assessor & Field Appraiser					0.88	0.88	0.88	1.00	1.00	1.00
Media Services Coordinator					0.88	0.88	0.88	1.00	1.00	1.00
Network & Technical Services Director					0.48	0.48				
Network Manager							1.00	1.00	1.00	1.00
Applications Manager						1.00	1.00	1.00	1.00	1.00
Support Technician					0.88	1.00	1.00	1.00	1.00	1.00
Finance Coordinator								0.70	0.70	0.70
Administrative Assistant					0.48	0.48	0.48	0.48	0.48	
Finance Technician					0.48	0.48	0.48	0.48	0.48	1.00
Videographer					0.20	0.20	0.25	0.30	0.30	0.30
TOTAL FULL TME EQUIVALENTS	0.00	0.00	0.00	0.00	11.80	12.98	14.67	15.84	15.96	16.00
Position Notes										

FY 23 Asst. FD proved not to be good fit. Found more suitable candidates for more suitable roles to cover the needs of the proposed position resulting in 2 positions for the same amount of money.

FY 23 upgraded retiring Administrative Assistant position to an HR Coordinator. Nature of the work and quality of the successor resulted in the position being upgraded to HR Director.

FY 26, proposing to combine two unfilled part-time positions into one Finance Technician that can provide coverage to multiple departments. This will provided an opportunity for training in at least three different roles that may see near-term turnover.

Position Considerations

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET ADMINISTRATION & FINANCE EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011332	520000	PURCHASE OF SERVICES						
011332	524000	REPAIRS & MAINTENANCE	2,500	2,500				
011332	524600	Town Hall Vehicles Repairs & Maintenance <i>Provision for inspections, minor repairs</i>	2,500 2,500	2,500 2,500				
011332	527000	RENTALS & LEASES						
011332	530000	PROFESSIONAL & TECHNICAL	4,250	4,500	7,000	6,939		
		<i>Provision for technical assistance/consulting</i>	4,250	4,500	7,000	6,939		
011332	534000	COMMUNICATION	850					
		<i>Cell phone stipends</i>						
		<i>Cell phone monthly cost 2 @ \$35 p/m</i>	850					
011332	535000	OPERATIONAL & PROGRAM COSTS						
011332	540000	SUPPLIES	200	100	100	175		
01332	542000	Office Supplies <i>Stationary, toner, misc.</i>	200 200	100 100	100 100	175		
011332	560000	ASSESSMENTS						
011332	571000	TRAVEL & CONFERENCE	3,300	4,000	4,000	1,902		
011332	571000	Travel <i>Mileage reimbursements and travel to professional events</i>	1,500 1,500	2,000 2,000	2,000 2,000	1,305		
011332	578000	Staff Development <i>HR conferences - IPMA Regional/MMHR Fall</i> <i>MUNIS user conference/GFOA Fall/ MA GFOA periodic monthly</i> <i>Other staff training/development</i>	1,800 650 650 500	2,000 650 750 600	2,000 650 750 600	596		
011332	573000	DUES & MEMBERSHIPS	925	900	900	175		
011332	573000	Dues & Memberships <i>GFOA/MA GFOA</i> <i>SHRM/IPMA-HR</i>	925 350 350	900 400 400	900 400 400	175		

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET ADMINISTRATION & FINANCE EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		CCYP	100	100	100			
		C&I Accountants Association	125					
011332	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 12,025	\$ 12,000	\$ 12,000	\$ 9,191		

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

TOWN ACCOUNTANT EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS			
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011352	520000	PURCHASE OF SERVICES						
011352	524000	REPAIRS & MAINTENANCE						
011352	527000	RENTALS & LEASES						
011352	530000	PROFESSIONAL & TECHNICAL	35,000	36,000	34,000	34,500	31,000	36,300
011352	531000	Professional & Technical	34,400	36,000	34,000	34,500	31,000	36,300
		(Note 1) Annual Audit Service contract - Financial & Single Audit	28,000	35,000	33,000			
		Provision for School District EOYR compliance review	4,000					
		Provision for technical assistance/consulting	2,400	1,000	1,000			
011352	530100	Software licenses and support agreements	600					
		Asset Management Software License	600					
011352	534000	COMMUNICATION						
011352	535000	OPERATIONAL & PROGRAM COSTS						
011352	540000	SUPPLIES	100			243		
		Miscellaneous supplies	100			243		
011352	560000	ASSESSMENTS						
011352	571000	TRAVEL & CONFERENCE	3,380	2,150	1,900	1,079	2,382	3,046
		Mileage reimbursements to conferences events	500	250	250	171	449	
		Annual accountants confernce and certification 2 @ \$450	900	1,900	1,650	908	1,933	3,046
		Accomodations for MMAAA confernce 2 @ \$200 x 3nights	1,800					
		C&I Accts. Meetings 6 @ \$30	180					
011352	573000	DUES & MEMBERSHIPS	330	330	130	95	135	350
		MMAAA 2@ \$50	100	90	80			
		C&I Accts. 2 @ \$35	70	60	50			
		Misc.	160	180		95	135	350
011352	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 38,810	\$ 38,480	\$ 36,030	\$ 35,917	\$ 33,517	\$ 39,696

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

TOWN ACCOUNTANT EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL

Note 1: 5-year service agreement for annual audit in place. FY 24-\$28, FY 25-\$29, FY 26-\$30, FY 27-\$30.

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

TREAS/COLLECTOR EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011452	520000	PURCHASE OF SERVICES						
011452	524000	REPAIRS & MAINTENANCE						
011452	527000	RENTALS & LEASES						
011452	530000	PROFESSIONAL & TECHNICAL	61,800	60,800	49,800	33,489	36,282	45,478
011452	531000	Tax Title Attorney Services	30,000	30,000	20,000	13,160	17,068	20,000
		<i>Provision for services</i>	30,000	30,000	20,000			
011452	530000	Professional & Technical	25,200	24,200	23,200	20,174	17,229	18,933
		<i>Personal Property (3,000 @ .22*2)</i>	1,500	1,500	1,500			
		<i>Real Estate (6,500@.22*2)</i>	3,250	3,250	3,250			
		<i>Demands (500 @.37)</i>	200	200	200			
		<i>MV & Boat (8,000 @ .22)</i>	2,000	2,000	2,000			
		<i>Payroll Service - bi-weekly payroll + annual w-2 and 1099 filings</i>	15,000	15,000	16,000			
		<i>Time & Attendance system fee</i>	3,000	2,000				
		<i>Binding of Commitment Book (3 @ 70)</i>	250	250	250			
011452	530027	Bank Fees	6,600	6,600	6,600	155	1,985	6,545
		<i>Lockbox service</i>	6,600	6,600	6,600			
011452	534000	COMMUNICATION	200	200	200	200		188
011452	534400	Legal Advertisements	200	200	200	200		188
		<i>Tax Title Notices</i>	200	200	200			
011452	535000	OPERATIONAL & PROGRAM COSTS						
011452	540000	SUPPLIES	1,025	1,025	1,025	42		1,200
011452	542000	Office Supplies	1,025	1,025	1,025	42		1,200
		<i>Provision for misc. supplies</i>	1,025	1,025	1,025			
011452	560000	ASSESSMENTS						
011452	571000	TRAVEL & CONFERENCE	2,250	2,250	1,900	2,124	1,178	1,136
011452	571000	Travel	1,750	1,750	1,400	1,844	1,178	1,041
		<i>Mileage reimbursment</i>						
		<i>Lodging</i>	1,750	1,750	1,400			

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

TREAS/COLLECTOR EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011452	578000	Staff Development <i>MCTA annual conference registration *2</i> <i>MCTA annual conference lodging *2</i> <i>C&I T/C meeting fees (4@\$50*2)</i>	500 500	500 500	500 500	280		95
011452	573000	DUES & MEMBERSHIPS	180	150	150	290	100	140
011452	573000	Dues & Memberships <i>MCTA (\$75*2)</i> <i>C&I T/C (\$15*2)</i>	180 150 30	150 150	150 150	290	100	140
011452	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 65,455	\$ 64,425	\$ 53,075	\$ 36,145	\$ 37,560	\$ 48,142

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

ASSESSOR'S EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011412	520000	PURCHASE OF SERVICES						
011412	524000	REPAIRS & MAINTENANCE				35	1,040	1,423
011412	524600	<i>Vehicle Repars - no longer budgeted, moved to Finance</i>				35	1,040	1,423
011412	527000	RENTALS & LEASES						
011412	530000	PROFESSIONAL & TECHNICAL	67,800	67,800	66,820	63,766	65,120	37,080
011412	530000	Professional & Technical	67,800	67,800	66,820	63,766	65,120	37,080
	1	<i>Annual license & support agreement for PK appraisal software</i>	13,600	13,600	13,600			
	2	<i>Appraisal Support Contract - Annual Valuation, Cyclical Inspection service</i>	50,000	50,000	50,000			
	3	<i>Map Updates (GIS)</i>	2,500	2,500	2,500			
	4	<i>Provision for professional support - ATB cases, defense of values</i>	1,700	1,700	720			
011412	534000	COMMUNICATION				508	85	180
						508	85	180
011412	535000	OPERATIONAL & PROGRAM COSTS	6,500	6,500				
		<i>GIS mapping application - NearMap annual license</i>	6,500	6,500				
011412	540000	SUPPLIES	2,600	2,600	2,600	235	97	82
011412	542000	Office Supplies	2,600	2,600	2,600	235	97	82
		<i>Tablet replacement</i>	200	200	200			
		<i>Camera & measuring equipment replacement</i>	450	450	450			
		<i>Postcard stack</i>	200	200	200			
		<i>postcard postage for recertification</i>	1,750	1,750	1,750			
011412	560000	ASSESSMENTS						
011412	571000	TRAVEL & CONFERENCE	2,040	2,040	1,740	1,458	2,600	1,994
011412	571000	Travel	500	500	250			
		<i>Mileage reimbursements</i>	500	500	250			
011412	578000	Staff Development	1,540	1,540	1,490	1,458	2,600	1,994
		<i>MAAO Course (2 @ \$300)</i>	600	600	600			
		<i>MAAO/BCAA Clerks Meeting (2 @ \$50)</i>	100	100	50			
		<i>MAAO Summer Conference</i>	200	200	200			

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

ASSESSOR'S EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<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			
011412	573000	DUES & MEMBERSHIPS	600	600	600	545	480	200
		<i>MAAO</i>	400	400	400	545	480	200
		<i>BCAA</i>	200	200	200			
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 79,540	\$ 79,540	\$ 71,760	\$ 66,547	\$ 69,422	\$ 40,959

DEPARTMENT COMMENTS

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

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

TECHNOLOGY SERVICES EXPENSE ACCOUNT BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011552	520000	PURCHASE OF SERVICES						
011552	524000	REPAIRS & MAINTENANCE	7,500	7,500	7,500	32	4,345	10,983
011552	524000	Repairs & maintenance	7,500	7,500	7,500	32	4,345	10,983
		<i>Provision for network R&M</i>	7,500	7,500	7,500			
011552	527000	RENTALS & LEASES						
011552	530000	PROFESSIONAL & TECHNICAL	240,850	173,250	157,250	169,413	129,637	143,860
011552	530000	Professional & Technical	48,600	48,600	48,600	114,572	27,302	22,679
		<i>IT monitoring & response</i>	15,000	15,000	15,000			
		<i>MSP Support (16 hours p/m @ \$175 avg. rate)</i>	33,600	33,600	33,600			
011552	530100	Software licenses & contract	192,250	124,650	108,650	54,841	102,335	121,181
		<i>Financial Mgmt System Annual licensing (MUNIS)</i>	45,000	45,000	40,000			
	2	<i>People GIS Annual licensing</i>	20,000	22,500	15,000			
		<i>LaserFiche Annual licensing</i>	5,000	5,000	3,500			
		<i>DropBox Annual license</i>	125	125	125			
		<i>Backup/Disaster Recovery (Datto annual license and monthly data fee)</i>	28,000	28,000	26,500			
		<i>VmWare Annual license (DataLyst)</i>	10,000	10,000	10,000			
	1	<i>Firewall Annual Licensing</i>		8,500	8,500			
		<i>Town Hall (sophos XG 550) \$1,050 p/m</i>	12,600					
		<i>Library (sophos XG 550) \$1,050 p/m</i>	12,600					
		<i>Police (sonic wall) \$900</i>	900					
		<i>Assessing Emulator (TN3270) (SDI USA)</i>	500	500	500			
		<i>Domain Name annual registration fee</i>	525	525	525			
		<i>ESRI Annual license</i>	2,000	2,000	2,500			
		<i>Miscellaneous licenses and subscriptions</i>	2,500	2,500	1,500			
		<i>Website Support Contract (Civic Plus) - moved back from Media budget</i>	8,000					
	2	<i>Open Gov Annual license</i>	44,500					
011552	534000	COMMUNICATION	62,500	58,000	58,000	59,129	57,157	55,658
011552	534000	Communications	4,000	7,000	7,000	59,129	57,157	55,658

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

TECHNOLOGY SERVICES EXPENSE ACCOUNT BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		Town Hall Verizon Lines	4,000	4,000	4,000			
	3	Partners Technology - Town Hall annual maintenance contract		3,000	3,000			
	3	Partners Technology - PD annual maintenance contract		1,000	1,000			
	3	Partners Technology - FD annual maintenance contract		1,000	1,000			
	3	Partners Technology - Monthly Carrier Service (\$866 p/m)		10,000	10,000			
	3	Partners Technology - provision for phone replacement						
	3	Nextiva VOIP phone contract 12/2024 - 12/2027 \$17 p/m *115 units	23,500					
		Mobile Devices	15,000	15,000	15,000			
		COA Internet Comcast - replaced by new fiber OC connection		6,500	6,500			
		Open Cape - Town Hall, Library, DPW	17,500	17,500	17,500			
	4	Town Hall Internet - Comcast Failover (\$200 p/m)	2,500					
011552	535000	OPERATIONAL & PROGRAM COSTS	74,360	67,820	51,650	39,586	39,556	27,470
11552	553000	Operational Costs	74,360	67,820	51,650	39,586	39,556	27,470
		Office 365 costs (mail/Office Suite) (55 Basic @\$66, Std. License 130 @\$138) =	25,000	25,000	27,500			
		Remote Management Agents - Kasya (150 @\$5 ea p/m + 2 admin accts @ \$50 p/m)	10,200	10,200	10,200			
		Adobe Cloud licenses (35 @20 p/m)	8,400	8,400				
		IT Documentation Mgmt Application - IT Glue (5 @\$50 ea p/m)	3,000	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	12,000			
		End point protection (15 servers @ \$85/135 Clients @ \$39)	6,540					
		Help Desk application - Fresh Desk (4 licenses @ 625ea.)	2,500	2,500	750			
		Office 365 Back-up (\$3.50 per account/per month *160)	6,720	6,720				
011552	540000	SUPPLIES	2,500	2,500	2,500	13,824	754	363
011552	542000	Office Supplies	2,500	2,500	2,500	13,824	754	363
		Provision for miscellenous supplies	2,500	2,500	2,500			
011552	560000	ASSESSMENTS						
011552	571000	TRAVEL & CONFERENCE	1,500	1,500	1,500			120

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

TECHNOLOGY SERVICES EXPENSE ACCOUNT BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011552	571000	Travel	300	300	300			120
		<i>Mileage reimbursement</i>	300	300	300			
011552	578000	Staff Development	1,200	1,200	1,200			
		<i>Training Classes</i>	1,200	1,200	1,200			
011552	573000	DUES & MEMBERSHIPS						
011552	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 389,210	\$ 310,570	\$ 278,400	\$ 281,984	\$ 231,449	\$ 238,454

DEPARTMENT COMMENTS

- 1 Firewall annual licensing is new to operating budget. prior firewalls (the ones being replaced) were purchased with annual license/support fees built into the purchase price resulting in a higher purchase cost.

- 2 Open Gov software was a subject of separate article last year. OG is being used to provide for online permitting and payment processing town-wide and is currently being implemented. The addition to the operating budget represents the ongoing annual licensing and support costs. OG will be replacing some of the functionality previously provided by People GIS, so the annual fee for People GIS is reduced this year, and will be reduced further next year.

- 3 Town-wide phone system had been on capital plan, but we received notice from vendor that current products were being discontinued and would be end of life as of 6/30/25. Almost all modern phone systems now work on VOIP and are paid on a per unit, per month basis.
Utilizing a bid process, we were succesful in retaining a vendor with a very attractive pmpm pricing and with no additional cost for the actual phone units - this will result in updating our capital budget to remove \$50,000 phone system request from the plan.

- 4 Historically, the Town has only used Open Cape as our fiber/internet provider. We have implemented a "fail-over" system with Comcast in the event of an outage of Open Cape as part of our disaster and recovery planning.

Future improvements in this area, and as part of our Emergency Management Planning, we plan on introducing a satelite internet provider (i.e. starlink) to back-up both Open Cape and Comcast, since both of these providers are pole-based cabling. There will be a small monthly charge for satelite provider, but most potential cost would be during usage periods that would only be activated in the event of an emergency declaration.

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

MEDIA SERVICES EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011572	520000	PURCHASE OF SERVICES						
011572	524000	REPAIRS & MAINTENANCE	1,000	1,000	1,000	189		
		<i>Provision for equipment repair & maintenance</i>	1,000	1,000	1,000	189		
011572	527000	RENTALS & LEASES						
011572	530000	PROFESSIONAL & TECHNICAL						
		<i>Contract Media Support/Assistance</i>						
011572	534000	COMMUNICATION						
011572	535000	OPERATIONAL & PROGRAM COSTS	7,250	24,750	24,750	8,747		
011572	535000	Applications & Licenses	7,250	24,750	24,750	8,747		
		<i>Zoom licenses</i>	3,500	3,500	3,500			
		<i>Website Hosting (Civic Plus) moved back to Technology Svcs Budget</i>		12,000	12,000			
		<i>Video-On-Demand (Civic Plus) - discontinuing in FY 26</i>		5,500	5,500			<i>Previous Expenses incl as part of Technology Svc. Budget</i>
		<i>Broadcast Pix annual support agreement</i>	2,750	2,750	2,750			
		<i>Vimeo monthly subscription</i>	250	250	250			
		<i>Constant Contact monthly subscription</i>	750	750	750			
011572	540000	SUPPLIES	1,000	1,000	1,000	415		
		<i>Provision for miscellaneous supplies</i>	1,000	1,000	1,000	415		
011572	560000	ASSESSMENTS						
011572	571000	TRAVEL & CONFERENCE	1,500	1,500	1,500			
011572	571000	Travel	300	300	300			
		<i>Mileage reimbursement</i>	300	300	300			
011572	578000	Staff Development	1,200	1,200	1,200			
		<i>Training courses</i>	1,200	1,200	1,200			
011572	573000	DUES & MEMBERSHIPS	500	500	500			
		<i>Miscellaneous media organization memberships</i>	500	500	500			
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 11,250	\$ 28,750	\$ 28,750	\$ 9,351		

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

MEDIA SERVICES EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF MUNICIPAL ADMINISTRATION & FINANCE BUDGET

SNOW & ICE EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
014231	513000	OVERTIME	25,000	25,000	25,000	20,062	8,632	35,220
014231	520000	PURCHASE OF SERVICES	15,000	15,000	15,000			
014231	527100	Private road plowing	15,000	15,000	15,000			
014231	524000	REPAIRS & MAINTENANCE	3,000	3,000	3,000	2,427	7,673	
014231	524600	Repairs & maintenance - snow removal vehicles & equip.	3,000	3,000	3,000	2,427	7,673	
014231	527000	RENTALS & LEASES	1,000	1,000	1,000			
014231	52700	Rentals & leases - screener and other rentals	1,000	1,000	1,000			
014231	530000	PROFESSIONAL & TECHNICAL						
014231	534000	COMMUNICATION						
014231	535000	OPERATIONAL & PROGRAM COSTS						
014231	540000	SUPPLIES	40,000	40,000	40,000	37,055	73,074	109,546
014231	548000	Vehicle Supplies - plow cutting edges, sander & equip. parts	8,000	8,000	8,000	13,338	23,295	16,269
014231	553000	Public Works Supplies - pre-treated salt (500 tons @ \$68.27) = 34,135	32,000	32,000	32,000	23,717	49,779	93,277
014231	560000	ASSESSMENTS						
014231	571000	TRAVEL & CONFERENCE						
014231	573000	DUES & MEMBERSHIPS						
014231	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 84,000	\$ 84,000	\$ 84,000	\$ 59,544	\$ 89,379	\$ 144,766

DEPARTMENT COMMENTS

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



TOWN CLERK & ELECTIONS BUDGET

Departmental Overview

**FISCAL YEAR 2026 OPERATING BUDGET
TOWN CLERK & ELECTIONS BUDGET SUMMARY**

ACCOUNTS	BUDGET								ACTUALS			
	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	70.23%	148,672	4.97%	69.70%	141,636	-3.38%	74.20%	146,591	133,843	91.30%	141,611	150,096
Salaries (Part-Time)	13.79%	29,189	5.14%	13.66%	27,762	8.62%	12.94%	25,559	25,296	98.97%	21,311	
Salaries (Seasonal/Temporary)	7.09%	15,000		7.38%	15,000	20.00%	6.33%	12,500	6,111	48.89%	11,983	5,968
Overtime												
SALARY SUB TOTAL	91.11%	\$ 192,862	4.59%	90.74%	\$ 184,398	-0.14%	93.47%	\$ 184,650	\$ 165,250	89.49%	\$ 174,905	\$ 156,064
Town Clerk & Elections Expense	8.89%	18,820		9.26%	18,820	45.89%	6.53%	12,900	12,900	100.00%	11,264	8,076
EXPENSE SUB TOTAL	8.89%	\$ 18,820		9.26%	\$ 18,820	45.89%	6.53%	\$ 12,900	\$ 12,900	100.00%	\$ 11,264	\$ 8,076
TOTAL OPERATING BUDGET	100.00%	\$ 211,682	4.16%	100.00%	\$ 203,218	2.87%	100.00%	\$ 197,550	\$ 178,150	90.18%	\$ 186,169	\$ 164,140

BUDGET NOTES

FISCAL YEAR 2026 OPERATING BUDGET

TOWN CLERK'S OFFICE

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
TOWN CLERK	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT TOWN CLERK	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88
ADMINISTRATIVE AIDE							0.48	0.48	0.48	0.48

TOTAL FULL TME EQUIVALENTS	1.88	1.88	1.88	1.88	1.88	1.88	2.36	2.36	2.36	2.36
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Position Notes

Position Considerations

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

TOWN CLERK & ELECTIONS

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
TOWN CLERK & ELECTIONS

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (011611-511000)							
Town Clerk	Linda Sassi	1	82,925	Linda Sassi	1	86,796	4.67%
Assistant Town Clerk	Kendra Menard	0.88	58,711	Kendra Menard	0.88	61,876	5.39%
Subtotal Full-Time Salaries		1.88	141,636	1.88	148,672	4.97%	
Part-Time Salaries (011611-512000)							
Administrative Aide	Rachel Smith	0.48	27,762	Rachel Smith	0.48	29,189	5.14%
Subtotal Part-Time Salaries		0.48	27,762	0.48	29,189	5.14%	
Temporary/Seasonal Salaries (011611-512100)							
Election Workers	Various		15,000	Various		15,000	
Subtotal Temporary Salaries			15,000		15,000		
Overtime (011611-513000)							
None							
Subtotal Overtime Salaries			-		-		
GRAND TOTAL SALARIES		2.36	\$ 184,398	2.36	\$ 192,862	4.59%	
DEPARTMENT COMMENTS							

FISCAL YEAR 2026 OPERATING BUDGET
TOWN CLERK & ELECTIONS BUDGET

Town Clerk Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011612	520000	PURCHASE OF SERVICES						
011612	524000	REPAIRS & MAINTENANCE						
011612	527000	RENTALS & LEASES						
011612	530000	PROFESSIONAL & TECHNICAL	8,000	8,000	6,600	6,268	3,647	2,395
011612	530000	Professional and technical	8,000	8,000	6,600	6,268	3,647	2,395
		<i>Binding & Record Preservation</i>	1,500	1,500	1,500			
		<i>Committee Tracking application license/support fee</i>	1,500	1,500	1,500			
		<i>Election Coding - 3 tabulators & 3 poll pads (Yrly maint. 1650 * 3 elections)</i>	4,500	4,500				
		<i>Animal Licensing Module - City Hall Systems Annual maint. Fee</i>	500	500	3,600			
011612	534000	COMMUNICATION	150	150	100	184	160	41
011612	534400	Legal Advertisments	150	150	100	184	160	41
		<i>By-Laws, hearings, fee revisions, etc.</i>	150	150	100			
011612	535000	OPERATIONAL & PROGRAM COSTS						
011612	540000	SUPPLIES	7,700	7,700	4,500	4,853	5,887	3,683
011612	540000	Office Supplies	3,500	3,500	2,100	4,853	5,887	3,683
		<i>Election Ballots and supplies</i>	3,500	3,500	2,100			
		<i>Census Printing (vendor printing, incl. postage)</i>	2,875	2,875	1,700			
		<i>Dog Tags</i>	325	325	325			
		<i>Miscellaneous office supplies</i>	1,000	1,000	375			
011612	560000	ASSESSMENTS						
011612	571000	TRAVEL & CONFERENCE	2,400	2,400	1,100	1,060	1,110	1,647
011612	571000	Travel & Conference	200	200	500	598	964	1,367
		<i>Mileage Reimbursement</i>	200	200	500			
01612	578000	Staff Development	1,750	1,750	150	462	146	280
		<i>NEMSCA Clerk School</i>	1,200	1,200				
		<i>Mass Clerks Conference</i>	550	550	150			
		<i>Misc Workshops/meetings</i>	450	450	450			

FISCAL YEAR 2026 OPERATING BUDGET
TOWN CLERK & ELECTIONS BUDGET

Town Clerk Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011612	573000	DUES & MEMBERSHIPS	570	570	600	535	460	310
011612	573000	Dues & Memberships	570	570	600	535	460	310
		<i>Mass Town Clerks Assoc</i>	120	120	100			
		<i>NE Clerks Assoc</i>	90	90	50			
		<i>Cape & Islands Clerks Assoc.</i>	50	50	150			
		<i>IIMC Membership</i>	310	310	300			
011612	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 18,820	\$ 18,820	\$ 12,900	\$ 12,900	\$ 11,264	\$ 8,076

DEPARTMENT COMMENTS

If the Select Board votes to have vote-by-mail for the 2025 May Town Election, we will foot the entire bill for prepaid postcards and mail in ballots. A low estimate would be \$7,000 for this expense. If the Select Board opts for in person and absentee ballots only, the \$3500 for FY25 will be sufficient

\$3500 for FY2026 should be sufficient.

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

Departmental Overview

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET SUMMARY

ACCOUNTS	BUDGET									ACTUALS			
DESCRIPTION	FY 26			FY 25			FY 24			FY 24	Budget	FY 23	FY 22
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	74.81%	521,527	4.96%	75.17%	496,878	10.80%	74.25%	448,443		448,866	100.09%	544,355	435,986
Salaries (Part-Time)	15.40%	107,353	4.00%	15.62%	103,224	4.00%	16.43%	99,254		108,996	109.82%	109,210	144,226
Salaries (Seasonal/Temporary)	5.16%	36,000		5.45%	36,000	18.03%	5.05%	30,500					
Overtime													
SALARY SUB TOTAL	95.37%	\$ 664,880	4.52%	96.23%	\$ 636,102	10.01%	95.73%	\$ 578,197		\$ 557,862	96.48%	\$ 653,565	\$ 580,212
Community Development Expense	2.84%	19,825	2.49%	2.93%	19,344	1.04%	3.17%	19,144		11,324	59.15%	8,809	6,098
Building Inspection Expense	1.79%	12,471	124.70%	0.84%	5,550	-16.54%	1.10%	6,650		8,654	130.14%	836	1,833
EXPENSE SUB TOTAL	4.63%	\$ 32,296	29.73%	3.77%	\$ 24,894	-3.49%	4.27%	\$ 25,794		\$ 19,978	77.45%	\$ 9,645	\$ 7,931
TOTAL OPERATING BUDGET	100.00%	\$ 697,176	5.47%	100.00%	\$ 660,996	9.44%	100.00%	\$ 603,991		\$ 577,840	95.67%	\$ 663,210	\$ 588,143

BUDGET NOTES

FY 2024 Two staff position budgets were allocated to Health & Environment Department.
 CPC contributes \$40,000 of funding for CPC Admin Assistant salary
 Wages for temp inspectors and call-outs incl. in Part-time wage category for actual spending (combine PT & Temp budgets for comparison)

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted				
	Name	FTE	Salary	Name	FTE	Salary	% Incr.	
Full-Time Salaries (011751-511000) (012411-511000)								
Community Development Director	ComDev	Paul Lagg	1.00	124,964	Paul Lagg	1.00	131,230	5.01%
Community Development Coordinator	ComDev	Phil Burt	1.00	77,704	Vacant	1.00	79,917	2.85%
Affordable Housing Coordinator	ComDev	Rachel Butler	0.88	73,259	Rachel Butler	0.88	77,229	5.42%
Administrative Assistant	ComDev	Natasha Frodel	0.88	61,880	Natasha Frodel	0.88	65,047	5.12%
Administrative Assistant	ComDev/CPC	Stacey Wadey	0.88	56,061	Stacey Wadey	0.88	58,930	5.12%
Inspector of Buildings	Inspect.	Justin Post	0.88	103,010	Justin Post	0.88	109,175	5.98%
Subtotal Full-Time Salaries			5.52	496,878		5.52	521,527	4.96%
Part-Time Salaries (012411-512000)								
Wiring Inspector	Inspect.	Sean Donaghue	0.50	51,612	Sean Donaghue	0.50	53,677	4.00%
Gas/Plumbing Inspector	Inspect.	Scott Van Ryswood	0.50	51,612	Scott Van Ryswood	0.50	53,677	4.00%
Subtotal Part-Time Salaries			1.00	103,224		1.00	107,353	4.00%
Temporary/Seasonal Salaries (012411-512100)								
Alternate Inspectors, Call-Outs, Assistance	Inspect.	Various Persons		36,000	Various Persons		36,000	
Subtotal Temporary Salaries				36,000			36,000	
Overtime (012411-513000)								

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.

Subtotal Overtime Salaries

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GRAND TOTAL SALARIES		6.52	\$ 636,102		6.52	\$ 664,880	4.52%
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DEPARTMENT COMMENTS

CPC contributes \$40,000 to funding of Admin Asst. position

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
COMMUNITY DEVELOPMENT DIRECTOR						1.00	1.00	1.00	1.00	1.00
PLANNER/ECONOMIC DEVELOPMENT SPEC.						0.88	0.88	0.88		
COMMUNITY DEVELOPMENT COORDINATOR									1.00	1.00
AFFORDABLE HOUSING COORDINATOR								0.88	0.88	0.88
CONSERVATION AGENT/ENVIRON. PLANNER						0.71	0.71			
ADMINISTRATIVE ASSISTANT						1.75	1.75	0.88	0.88	0.88
ADMINISTRATIVE ASSISTANT/CPC								0.48	0.88	0.88
BUILDING INSPECTOR						0.88	0.88	0.88	0.88	0.88
WIRING INSPECTOR						0.50	0.50	0.50	0.50	0.50
GAS/PLUMBING INSPECTOR						0.50	0.50	0.50	0.50	0.50

TOTAL FULL TME EQUIVALENTS						6.22	6.22	6.00	6.52	6.52
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Position Notes

Conservation agent and Admin Asst. position transferred to Department of Health & Environment

Position Considerations

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY SERVICES & INSPECTIONAL SERVICES BUDGET

COMMUNITY DEVELOPMENT EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011752	520000	PURCHASE OF SERVICES						
011752	524000	REPAIRS & MAINTENANCE						
011752	527000	RENTALS & LEASES						
011752	530000	PROFESSIONAL & TECHNICAL	3,600	3,600	1,400	137	1,054	1,148
011752	530000	Professional and technical	3,600	3,600	1,400	137	1,054	1,148
		Software application support (People GIS, Laserfiche)	1,400	1,400	1,400			
		Planning/Housing support consulting services	2,200	2,200				
011752	534000	COMMUNICATION	5,800	5,500	5,800	5,707	6,554	4,074
011752	534000	Communication	1,800	1,500	2,200	2,376	146	538
		Annual mailing for FEMA community rating system prg.	1,500	1,500	1,500			
		Cell phone stipend (1@\$25/mo)	300		700			
011752	534400	Legal Ads	4,000	4,000	3,600	3,331	6,370	3,485
		Planning Board notices	1,200					
		Zoning notices	900					
		Zoning Task Force	200					
		ATM Zoning & by-law notices	1,500					
		Provision for other	200	4,000	3,600			
011752	534600	Printing	300	300	2,000		38	51
		Zoning by-laws						
		Sub-division regulations						
		Special copies & forms	300	300	2,000			
011752	535000	OPERATIONAL & PROGRAM COSTS						
011752	540000	SUPPLIES						
011752	560000	ASSESSMENTS						
011752	571000	TRAVEL & CONFERENCE	3,680	3,450	3,450	2,649	189	80
011752	571000	Travel	1,340	1,200	1,200	1,421	189	80
		Mileage reimbursement for site visits, meetings - 1,000 @ .67 p/m	670	1,200	1,200			

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY SERVICES & INSPECTIONAL SERVICES BUDGET

COMMUNITY DEVELOPMENT EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>Mileage reimbursements for Travel/Seminar - 1,000 @.67 p/m</i>	670					
011752	578000	Staff Development	2,340	2,250	2,250	1,228		
	<i>Note 1</i>	<i>MMA Conference 2@\$300</i>	600	2,250	2,250			
		<i>CPTC Workshops for Staff & committee members 20@\$20</i>	400					
		<i>One Cape Summit 4@\$160</i>	640					
		<i>C3P Housing Certification 1@\$650</i>	650					
	<i>Note 2</i>	<i>Mass Flood Manager Annual conference (CEC's)</i>	50					
011752	573000	DUES & MEMBERSHIPS	1,445	1,494	1,494	794	1,012	796
011752	573000	Dues & Memberships	1,445	1,494	1,494	794	1,012	796
	<i>Note 3</i>	<i>Mass Federation Planning Board</i>		100	100			
	<i>Note 3</i>	<i>Mass Federation Zoning Board</i>		100	100			
		<i>APA Membership/Planning Magazing/JAPA</i>	511	500	500			
		<i>Urban Land Institute (1@\$264)</i>	264	264	264			
		<i>RE Managers & Citizen Housing & Planning Assoc.</i>	260	200	200			
		<i>Association of State Flood Plain Managers (2@\$180)</i>	360	330	330			
		<i>Massachusetts Flood Manager Assoc (MassFM) 1@\$50</i>	50					
011752	574000	OTHER CHARGES & EXPENSES	5,000	5,000	5,000	2,037		
011752	578500	Committee Expenses/Events	5,000	5,000	5,000	2,037		
		<i>Provision for committee and event expenses</i>	5,000	5,000	5,000			
TOTAL OPERATING BUDGET			\$ 19,825	\$ 19,344	\$ 19,144	\$ 11,324	\$ 8,809	\$ 6,098

DEPARTMENT COMMENTS

Note 1 Switched to MMA registration - increase partially covered by reallocation from un-used dues for PB/ZBA Mass Federation

Note 2 MassFM conference for CECs to maintain Town's CRS Flood Safety Rating

Note 3 PB/ZBA Federation dues no longer needed - \$200 reallocated to cover dues and registration increases in other line items

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY SERVICES & INSPECTIONAL SERVICES BUDGET

BUILDING INSPECTION EXPENSE DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012412	520000	PURCHASE OF SERVICES						
012412	524000	REPAIRS & MAINTENANCE			1,000	825		666
	Note 1	Vehicle repair - inspection, oil, cleaning			1,000	825		666
012412	527000	RENTALS & LEASES						
012412	530000	PROFESSIONAL & TECHNICAL	8,750	2,250	2,250	5,546	152	159
012412	530000	Professional & Technical	8,750	2,250	2,250	5,546	152	159
		Provision for consulting assistance	2,250	2,250	2,250			
	(Note 2)	Sealer of Weights & Measures fee from Commonwealth	6,500					
012412	534000	COMMUNICATION	935	600	600	225	300	225
012412	534000	Communication	635	300	300	225	300	225
	Note 3	Data Plans for 3 inspector tablets \$52.65 p/m	635	300	300			
012412	534600	Printing	300	300	300			199
		Forms & Permits	300	300	300			
012412	535000	OPERATIONAL & PROGRAM COSTS						
012412	540000	SUPPLIES	700	700	1,400	550	384	444
012412	540000	Supplies						
		Provision for Office supplies						
012412	551000	Educational Supplies	700	700	1,400	550	384	444
		Wiring Code Book	300	300	300			
		Building Code Book	200	200	200			
		Misc Materials	200	200	900			
012412	560000	ASSESSMENTS						
012412	571000	TRAVEL & CONFERENCE	1,036	1,000	1,000	1,508		
012412	571000	Travel	1,036	1,000	1,000	1,508		
		Mileage reimbursement for inspections/seminars 800 miles @ .67	536	500	500			
		Conference Fees/registration	500	500	500			
012412	573000	DUES & MEMBERSHIPS	1,050	1,000	400			140
	4	Conference Feed/registration (SEMBA/meeting fees)	800	1,000	400			140
	5	SEMBOA Flood Seminar	50					
		Other inspectional CEC's	200					

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY SERVICES & INSPECTIONAL SERVICES BUDGET

BUILDING INSPECTION EXPENSE DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012412	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 12,471	\$ 5,550	\$ 6,650	\$ 8,654	\$ 836	\$ 1,833

DEPARTMENT COMMENTS

- Note 1 - vehicle repairs now paid out of Municipal Administration & Finance Budget (Covers 4 Town Hall/General Govt. vehicles)
- Note 2 - This service previously provided by Town of Barnstable and charged to Town as an Assessment is now a fee for service charged by State.
Added to the operating budget in FY 26, required Finance Committee Reserve Fund Transfer in FY 24 and FY 25
- Note 3 Cell phone Stipends (3@\$25 per quarter) - chnage to Dta Plans for 3 Inspector Tablets \$632
- Note 4 Increase by \$300 (\$500 to \$800 to cover SEMBOA membership)
- Note 5 Seperated Flood Seminar Fee (\$50)

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2026 OPERATING BUDGET



PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

Departmental Overview

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET SUMMARY

ACCOUNTS	BUDGET						ACTUALS					
	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	81.50%	2,269,411	3.93%	81.34%	2,183,517	22.41%	76.54%	1,783,705	1,758,040	98.56%	1,588,662	1,518,965
Salaries (Part-Time)						-100.00%	1.21%	28,118				43,235
Salaries (Seasonal/Temporary)	0.72%	20,000		0.75%	20,000	29.03%	0.67%	15,500	17,038	109.93%	40,910	
Overtime	10.77%	300,000		11.18%	300,000	1.69%	12.66%	295,000	328,481	111.35%	270,234	253,442
SALARY SUB TOTAL	93.00%	\$ 2,589,411	3.43%	93.27%	\$ 2,503,517	17.96%	91.07%	\$ 2,122,323	\$ 2,103,559	99.12%	\$ 1,899,806	\$ 1,815,642
Departmental Expense	6.64%	185,020	8.35%	6.36%	170,765	6.43%	6.88%	160,455	155,517	96.92%	134,129	115,643
Animal Control Expense						-100.00%	1.62%	37,750	10,002	26.50%	13,035	36,500
Emergency Mgmt. Expense	0.36%	10,000		0.37%	10,000		0.43%	10,000	10,000	100.00%	9,206	799
EXPENSE SUB TOTAL	7.00%	\$ 195,020	7.89%	6.73%	\$ 180,765	-13.18%	8.93%	\$ 208,205	\$ 175,520	84.30%	\$ 156,370	\$ 152,942
TOTAL OPERATING BUDGET	100.00%	\$ 2,784,431	3.73%	100.00%	\$ 2,684,282	15.18%	100.00%	\$ 2,330,528	\$ 2,279,079	97.79%	\$ 2,056,176	\$ 1,968,584

BUDGET NOTES

FY 2025 Full-Time Salaries Budget includes addl. \$300,000 override passed for addition of 4 new officers.

Animal Control budget transfered to DPW - Natural Resources in FY 25.

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (012101-511000)							
CHIEF OF POLICE	ADAM BOHANNON	1.00	184,167	ADAM BOHANNON	1.00	193,526	5.08%
DEPUTY POLICE CHIEF	DANIEL DESCHAMPS	1.00	159,491	DANIEL DESCHAMPS	1.00	167,615	5.09%
LIEUTENANT	ROBERT SCHNITZER	1.00	140,383	ROBERT SCHNITZER	1.00	149,442	6.45%
SERGEANT 1	JOSHUA ADAMS	1.00	118,912	JOSHUA ADAMS	1.00	121,364	2.06%
SERGEANT 2	REID BOOTH	1.00	118,587	REID BOOTH	1.00	121,014	2.05%
SERGEANT 3	RYAN DAIGLE	1.00	113,732	RYAN DAIGLE	1.00	116,065	2.05%
SERGEANT 4	GREGORY PLANTE	1.00	108,216	GREGORY PLANTE	1.00	113,181	4.59%
POLICE OFFICER 1	DANIEL BURNHAM	1.00	89,221	DANIEL BURNHAM	1.00	91,013	2.01%
POLICE OFFICER 2	BRENDAN CRONIN	1.00	92,273	BRENDAN CRONIN	1.00	96,942	5.06%
POLICE OFFICER 3	CARRIE DEANGELO	1.00	87,671	CARRIE DEANGELO	1.00	91,685	4.58%
POLICE OFFICER 4	JACOB McGRATH	1.00	92,273	JACOB McGRATH	1.00	97,492	5.66%
POLICE OFFICER 5	RYAN MELIA	1.00	87,121	RYAN MELIA	1.00	88,863	2.00%
POLICE OFFICER 6	ANDI MURPHY	1.00	101,101	ANDI MURPHY	1.00	103,131	2.01%
POLICE OFFICER 7	MICHAEL REVERUZZI	1.00	75,026	MICHAEL REVERUZZI	1.00	74,421	-0.81%
POLICE OFFICER 8	STEPHEN BROWN	1.00	81,983	STEPHEN BROWN	1.00	86,132	5.06%
POLICE OFFICER 9	VICTORIA WAGNER	1.00	75,026	VICTORIA WAGNER	1.00	100,981	34.59%
POLICE OFFICER 10	ANTHONY RIVERA	1.00	92,273	ANTHONY RIVERA	1.00	78,823	-14.58%
POLICE OFFICER 11	VACANT	1.00	75,000	CONNOR DEVEAU	1.00	76,527	2.04%
POLICE OFFICER 12	VACANT	1.00	75,000	JOSHUA WHITE	1.00	72,254	-3.66%
POLICE OFFICER 13	VACANT	1.00	75,000	VACANT	1.00	78,823	5.10%
POLICE OFFICER 14	VACANT	1.00	75,000	VACANT	1.00	81,187	8.25%
ADMINISTRATIVE ASSISTANT	RENEE AVERETT	0.88	56,061	RENEE AVERETT	0.88	58,930	5.12%
UNALLOCATED SALARY ADJUSTMENT	VARIOUS		10,000	VARIOUS		10,000	
Subtotal Full-Time Salaries		21.88	2,183,517		21.88	2,269,411	3.93%
Part-Time Salaries (012101-512000)							
NONE			-			-	#DIV/0!
Subtotal Part-Time Salaries			-			-	#DIV/0!

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Temporary/Seasonal Salaries (012101-512100)							
TEMPORARY ASSIGNMENTS	VARIOUS PERSONS		20,000			20,000	
Subtotal Temporary Salaries			20,000	20,000			
Overtime (012101-513000)							
POLICE DEPARTMENT OVERTIME			300,000	300,000			
Subtotal Overtime Salaries			300,000	300,000			
GRAND TOTAL SALARIES		21.88	\$ 2,503,517	21.88	\$ 2,589,411	3.43%	

DEPARTMENT COMMENTS

POLICE OFFICER 11 - 14 represent the addition of 4 positions authorized by FY 25 override of \$300,000.

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Police Chief						1.00	1.00	1.00	1.00	1.00
Deputy Police Chief						1.00	1.00	1.00	1.00	1.00
Lieutenant						1.00	1.00	1.00	1.00	1.00
Sergeants						4.00	4.00	4.00	4.00	4.00
Police Officers						10.00	10.00	10.00	14.00	14.00
Administrative Assistant						0.48	0.48	0.48	0.88	0.88

TOTAL FULL TME EQUIVALENTS						17.48	17.48	17.48	21.88	21.88
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Position Notes

Position Considerations

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012102	520000	PURCHASE OF SERVICES						
012102	524000	REPAIRS & MAINTENANCE	27,500	27,500	27,500	27,250	23,688	23,336
012102	524000	Repairs & maintenance	7,500	7,500	7,500	6,127	6,033	5,775
		<i>Video equipment, radios, furniture, equipment: fingerprint, breathalizer. Minor repairs to building and vehicle equipment (garage doors, locks, lighting, fixtures)</i>	7,500	7,500	7,500			
012102	524600	Vehicle Repairs	20,000	20,000	20,000	21,123	17,655	17,561
	2	<i>General maintenance, inspections, tires, brakes, oil changes, emer. lights</i>	20,000	20,000	20,000			
012102	527000	RENTALS & LEASES						
012102	530000	PROFESSIONAL & TECHNICAL	34,390	32,490	29,520	27,270	27,394	21,136
012102	530000	Professional and technical	490	490	490	399	409	1,283
		<i>Cole Directory</i>	490	490	490			
012102	530100	Software licenses and contracts	33,900	32,000	29,030	26,871	26,985	19,853
		<i>CJIS System Software license</i>	950	950	950			
		<i>AED annual support</i>	1,000	1,000	580			
	3	<i>IMC annual support/license</i>	25,500	24,500	23,000			
		<i>Quest Hunter - booking camera</i>	350	350	350			
		<i>AM/PM Accreditation Software</i>	800	800	750			
		<i>DataPilot (Yearly service and updates for cell phone extraction tool)</i>	1,100	1,000				
		<i>Police DTS (Schedule tracking and billing application (\$120*34)</i>	4,200	3,400	3,400			
						previously 24 users		
012102	534000	COMMUNICATION	6,630	6,100	5,260	5,020	4,835	4,175
012102	534000	Communication	6,380	5,850	5,010	5,020	4,777	3,980
		<i>Cell Phones (25*12*3)</i>	900	900	900			
		<i>Verizon Car Wireless (9*37.99*12) and Detective sprint cell (76.48*12)</i>	5,100	4,570	4,110			
		<i>T-Mobile Hot Spot (31.50*12)</i>	380	380				
012102	534200	Postage and advertising	250	250	250		58	195

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012102	535000	OPERATIONAL & PROGRAM COSTS	19,900	16,400	16,400	16,355	16,139	7,919
012102	53500	Operational & Program Costs	47,400	16,400	16,400	16,355	16,139	7,919
	4	Taser Lease	16,000	12,500	12,500			
		Code Red program	3,900	3,900	3,900			
	1	Body Camera Lease	27,500					
	1	(5 year Grant covering camera lease through FY 2030)	(27,500)					
012102	540000	SUPPLIES	56,600	50,200	49,200	49,716	30,414	30,182
012102	540000	Supplies	11,500	11,500	11,500	13,799	11,837	10,838
		Gen supplies - Office, stationary, printing, forms, ticket books	4,500	4,500	4,500			
	5	Medical & AED supplies, batteries, first aid kits, flash lights, evidence packaging supplies, rubber gloves	5,500	5,500	5,500			
		Community Policing	1,500	1,500	1,500			
012102	558500	Uniforms	45,100	38,700	37,700	35,917	18,577	19,344
		Specialty Clothing - Academy & Summer Specials @ \$1,500	1,500	1,500	1,500			
		Incr. to 21 from 17 Officers (FY 26) @ \$1600	33,600	27,200	27,900			
		Recruit Clothing Academy	7,000	7,000	6,000			
		Misc Uniform	3,000	3,000	2,300			
012102	560000	ASSESSMENTS						
012102	571000	TRAVEL & CONFERENCE	32,000	30,400	26,800	23,279	25,296	23,029
012102	578000	Staff Development	32,000	30,400	26,800	23,279	25,296	23,029
	6	Review Training, Supervisor Training, Specialized, Mandatroy Training	13,600	12,000	10,000			
		Recruit Training Academy (3 * 3,200) Reimb. To GF	9,600	9,600	9,000			
		Firearms, Taser qualification, Active Shooter yearly, DT Yearly	7,000	7,000	6,000			
		Chief, Annual Conference	1,800	1,800	1,800			
012102	573000	DUES & MEMBERSHIPS	8,000	7,675	5,775	6,627	6,363	5,866
012102	573000	Dues & Memberships	8,000	7,675	5,775	6,627	6,363	5,866
		Cape Chiefs Assoc	350	350	200			
		Mass Chiefs Assoc	950	800	800			

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>SRO</i>	250	100	100			
		<i>International Assoc of Police Chiefs</i>	150	150	150			
		<i>FBI National Academy - FY 26, no longer need active membership</i>		125	125			
		<i>Mass Accreditation</i>	2,500	2,500	1,800			
		<i>Law Enforcement Council</i>	2,600	2,600	2,100			
		<i>NESPIN</i>	200	50	50			
		<i>Southeast Chiefs Association</i>	400	400	400			
		<i>National Asoc. Animal Officers</i>			50			
		<i>RAD Instructor Certification (2@ 150)</i>	300	300				
		<i>Car Seat Technician Certification (3@100)</i>	300	300				
012102	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 185,020	\$ 170,765	\$ 160,455	\$ 155,517	\$ 134,129	\$ 115,643

DEPARTMENT COMMENTS

- 1 PD was awarded body camera implementation grant beginning for FY 2026. Grant covers annual cost of body camera operating lease for FY 2026, 27, 28, 29, and 2030.
- 2 Request for additional \$2,500 due to additional cruiser requirements for new officers added - held for now.
- 3 Annual maintenance contract with Tritech (IMC) for department wide CAD and RMS systems.
- 4 Increase due to 4 additional officers
- 5 Request for additional \$800 held for now.
- 6 Requested \$4,600 increase for addition of 4 officers. Increase limited to \$1,600 - opportunity to save on recruit costs may offset needed increase in annual recurring training. Will review recurring training needs in FY 27 budget prep.

FISCAL YEAR 2026 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

ANIMAL CONTROL EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS			
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
0115192	520000	PURCHASE OF SERVICES						
0115192	524000	REPAIRS & MAINTENANCE			30,000	3,835	1,028	30,000
0115192	524001	Allocation (Previously IMA w/ Wellfleet, TOE share)			30,000	3,835	1,028	30,000
0115192	527000	RENTALS & LEASES						
0115192	530000	PROFESSIONAL & TECHNICAL						
0115192	534000	COMMUNICATION						
0115192	535000	OPERATIONAL & PROGRAM COSTS						
0115192	540000	SUPPLIES			7,750	6,167	12,007	6,500
015192	558000	Misc expense			7,750	6,167	12,007	6,500
0115192	560000	ASSESSMENTS						
0115192	571000	TRAVEL & CONFERENCE						
0115192	573000	DUES & MEMBERSHIPS						
0115192	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET					\$ 37,750	\$ 10,002	\$ 13,035	\$ 36,500

DEPARTMENT COMMENTS

Animal Control function moved from PD to DPW Natural Resources Division in FY 2025

FISCAL YEAR 2026 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

EMERGENCY MANAGEMENT EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012912	520000	PURCHASE OF SERVICES						
012912	524000	REPAIRS & MAINTENANCE						
012912	527000	RENTALS & LEASES						
012912	530000	PROFESSIONAL & TECHNICAL						
012912	534000	COMMUNICATION						
012912	535000	OPERATIONAL & PROGRAM COSTS						
012912	540000	SUPPLIES	10,000	10,000	10,000	10,000	9,206	799
		<i>Provision for EMC equipment and supply</i>	10,000	10,000	10,000	10,000	9,206	799
012912	560000	ASSESSMENTS						
012912	571000	TRAVEL & CONFERENCE						
012912	573000	DUES & MEMBERSHIPS						
012912	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 9,206	\$ 799

DEPARTMENT COMMENTS

FY 2024 actual expenses and some of FY 23 represent costs of outfitting EMC and equipping.

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

Departmental Overview

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: FIRE DEPARTMENT BUDGET SUMMARY

ACCOUNTS	BUDGET								ACTUALS			
	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	77.53%	2,560,550	2.09%	77.11%	2,508,227	4.02%	77.03%	2,411,200	2,226,673	92.35%	2,159,316	1,950,181
Salaries (Part-Time)												
Salaries (Seasonal/Temporary)												
Overtime	15.14%	500,000		15.37%	500,000	1.01%	15.81%	495,000	514,297	103.90%	524,981	713,165
SALARY SUB TOTAL	92.67%	\$ 3,060,550	1.74%	92.48%	\$ 3,008,227	3.51%	92.85%	\$ 2,906,200	\$ 2,740,970	94.31%	\$ 2,684,297	\$ 2,663,346
Fire Department Expense	7.33%	242,180	-0.94%	7.52%	244,485	9.18%	7.15%	223,935	210,919	94.19%	224,239	193,847
EXPENSE SUB TOTAL	7.33%	\$ 242,180	-0.94%	7.52%	\$ 244,485	9.18%	7.15%	\$ 223,935	\$ 210,919	94.19%	\$ 224,239	\$ 193,847
TOTAL OPERATING BUDGET	100.00%	\$ 3,302,730	1.54%	100.00%	\$ 3,252,712	3.92%	100.00%	\$ 3,130,135	\$ 2,951,889	94.31%	\$ 2,908,536	\$ 2,857,193

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (012201-511000)							
FIRE CHIEF	DANIEL KEANE	1.00	174,560	LISA ALBINO	1.00	190,817	9.31%
DEPUTY FIRE CHIEF	LISA ALBINO	1.00	155,175	ERIC LITTMANN	1.00	162,952	5.01%
CAPTAIN	KURT FISHER	1.00	110,849	KURT FISHER	1.00	116,384	4.99%
CAPTAIN	CHARLES FRAZIER	1.00	135,793	CHARLES FRAZIER	1.00	140,689	3.61%
CAPTAIN	LAYTIN REIS	1.00	99,783	LAYTIN REIS	1.00	105,382	5.61%
CAPTAIN	RYAN VAN BUSKIRK	1.00	113,506	RYAN VAN BUSKIRK	1.00	119,041	4.88%
LIEUTENANT	MICHAEL SPRAGUE	1.00	96,959	MICHAEL SPRAGUE	1.00	98,898	2.00%
LIEUTENANT	DONALD WATSON	1.00	100,391	DONALD WATSON	1.00	102,530	2.13%
LIEUTENANT	RACHEL TOPAL	1.00	107,908	RACHEL TOPAL	1.00	110,096	2.03%
LIEUTENANT	MAURICE WILEY	1.00	107,558	MAURICE WILEY	1.00	109,796	2.08%
FIREFIGHTER	JOHN HALBERT	1.00	84,868	JOHN HALBERT	1.00	89,162	5.06%
FIREFIGHTER	MICHAEL LOONEY	1.00	80,969	SEAN FLAHERTY	1.00	71,446	-11.76%
FIREFIGHTER	SAMUEL BLAKESEE	1.00	101,986	SAMUEL BLAKESEE	1.00	104,063	2.04%
FIREFIGHTER	RYAN CALLAHAN	1.00	102,161	RYAN CALLAHAN	1.00	104,263	2.06%
FIREFIGHTER	VACANT	1.00	99,783	CHASE KING	1.00	78,071	-21.76%
FIREFIGHTER	KATE DENEEN	1.00	92,737	KATE DENEEN	1.00	97,430	5.06%
FIREFIGHTER	DEREK MALOUIN	1.00	81,202	DEREK MALOUIN	1.00	85,311	5.06%
FIREFIGHTER	JAMES MCGRATH	1.00	95,535	JAMES MCGRATH	1.00	97,518	2.08%
FIREFIGHTER	COLIN SYLVESTER	1.00	76,540	ELI SIESER	1.00	80,061	4.60%
FIREFIGHTER	MATTHEW ANTOINE	1.00	84,868	MATTHEW ANTOINE	1.00	89,162	5.06%
FIREFIGHTER	VACANT	1.00	90,036	NATHAN SMITH	1.00	73,578	-18.28%
FIREFIGHTER	ALEX HEIKILA	1.00	87,414	ALEX HEIKILA	1.00	91,837	5.06%
DAY SHIFT FIREFIGHTER	CHASE KING	1.00	76,540	VACANT	1.00	78,071	2.00%
DAY SHIFT FIREFIGHTER	ELI SIESER	1.00	76,410	VACANT	1.00	80,061	4.78%
ADMINISTRATIVE ASSISTANT	JENNIFER ANTHONY	0.88	54,696	JENNIFER ANTHONY	0.88	58,930	7.74%
UNALLOCATED SALARY ADJUSTMENT			20,000			25,000	25.00%
EDUCATION INCENTIVES UNALLOCATED	Allocated to Individuals			Allocated to Individuals			
HOLIDAY UNALLOCATED	Allocated to Individuals			Allocated to Individuals			
Subtotal Full-Time Salaries		24.88	2,508,227		24.88	2,560,550	2.09%

Part-Time Salaries (012201-512000)

NONE

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted				
	Name	FTE	Salary	Name	FTE	Salary	% Incr.	
Subtotal Part-Time Salaries								
			-					-
Temporary/Seasonal Salaries (012201-512100)								
NONE								
Subtotal Temporary Salaries								
			-					-
Overtime (012201-513000)								
FIRE DEPARTMENT OVERTIME			500,000					500,000
Subtotal Overtime Salaries								
			500,000					500,000
GRAND TOTAL SALARIES		24.88	\$ 3,008,227	24.88	\$ 3,060,550	1.74%		

DEPARTMENT COMMENTS

Salary for each position dependent upon medical certification levels. Recent replacements of staff turnover have been certified EMT's replacing Paramedics. Need to maintain a provision to re-hire paramedics when available, as well as a provision for current EMT's to encourage Paramedic certification.

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Fire Chief								1.00	1.00	1.00
Deputy Fire Chief								1.00	1.00	1.00
Captain/EMT								4.00	2.00	2.00
Captain/Paramedic									2.00	2.00
Lieutenant/EMT								4.00	2.00	2.00
Lieutenant/Paramedic									2.00	2.00
Fire Fighter/EMT								14.00	6.00	8.00
Fire Fighter/Paramedic									8.00	6.00
Administrative Assistant								0.88	0.88	0.88

TOTAL FULL TME EQUIVALENTS	0.00	0.00	24.88	24.88	24.88
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Position Notes						
Total Paramedics on Staff				0.00	12.00	10.00

Position Considerations					

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012202	520000	PURCHASE OF SERVICES						
012202	524000	REPAIRS & MAINTENANCE	54,100	54,100	54,100	50,273	44,888	56,873
012202	524000	Repairs & maintenance	6,000	6,000	6,000	6,429	5,414	6,036
		<i>Sprinkler & Fire Pump Test & Certification</i>	6,000	6,000	6,000			
012202	524600	Vehicle Repairs	41,000	41,000	41,000	39,588	35,942	43,737
		<i>Fire Truck (3) Regular service + one major repair</i>	40,000	40,000	40,000			
		<i>Ambulance (3) Regular service + one major repair</i>						
		<i>Admin & Service Vehicle (3) Regular service</i>						
		<i>Vehicle Inspections</i>	1,000	1,000	1,000			
012202	541000	Boat Repair	7,100	7,100	7,100	4,256	3,532	7,100
		<i>Regular service</i>	2,600					
		<i>Winterization</i>	4,500	7,100	7,100			
012202	527000	RENTALS & LEASES	500	2,700	2,700	137	123	165
012202	527000	Rentals & Leases	500	2,700	2,700	137	123	165
		<i>Oxygen Cylinder rental & air service agreement</i>	500	500	500			
		<i>Richoh copier lease - now on town-wide copier lease</i>		2,200	2,200			
012202	530000	PROFESSIONAL & TECHNICAL	62,000	56,550	52,650	53,932	52,794	41,836
012202	530000	Professional and technical	40,250	39,150	38,550	43,452	40,122	35,600
		<i>Air Pack Testing, repairs & parts</i>	2,500	2,500	2,500			
		<i>Air Pressure System contract repairs & parts</i>	600	600	600			
		<i>Physio Control annual support contract/EMSAR</i>	6,000	6,000	6,000			
		<i>Equipment Testing - ladders & aerial ladder</i>	1,200	1,200	1,200			
		<i>Ambulance Billing Contract (3% of collections)</i>	23,000	23,000	23,000			
		<i>Fire Extinguisher testing</i>	350	350	350			
		<i>NFPA Fire Pump Service Test</i>	1,050	800	800			
		<i>Hose Testing</i>	3,550	2,700	2,100			
		<i>Medical Physicals</i>	2,000	2,000	2,000			

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012202	530100	Software licenses and maintenance agreements	21,750	17,400	14,100	10,480	12,672	6,236
		<i>Fire Management Application (ESO Software-8,600 license plus 2,000 CAD integr</i>	10,600	10,600	6,000			
		<i>IMC CAD System Software (Dispatch integration with PD)</i>	2,000	2,000	2,000			
		<i>EMS Management Application (Image Trend, annual license)</i>	2,500	2,500	2,500			
		<i>Pediatric Case Mgmt Application (Handtevy 1 tier w/ 25 users)</i>	2,300	2,300				
		<i>New hotspots and tablets for ambulances</i>			3,600			
		<i>Vector Solutions</i>	4,350					
012202	534000	COMMUNICATION	7,350	7,350	3,750	5,827	5,287	4,176
012202	534000	Communication	6,600	6,600	3,000	5,572	4,395	4,025
		<i>Cell phone stipends</i>						
		<i>Tablet service fee</i>	6,600	6,600	3,000			
012202	534200	Postage and advertising	100	100	100	14		85
012202	534600	Printing - permits, etc.	650	650	650	241	892	66
012202	535000	OPERATIONAL & PROGRAM COSTS	2,400	2,400	2,400	3,238	1,693	1,760
012202	535000	Operational & Program Costs	2,400	2,400	2,400	3,238	1,693	1,760
		<i>Ambulance Service License & Drug Registration License</i>	2,000	2,000	2,000			
		<i>Ambulance controlled substance license</i>	400	400	400			
012202	540000	SUPPLIES	69,100	69,100	65,850	66,153	60,143	53,685
012202	540000	Office Supplies	2,600	2,600	2,600	1,753	990	3,797
		<i>Provision</i>	2,600	2,600	2,600			
012202	545000	Custodial Supplies	3,000	3,000	3,000	2,479	3,023	1,685
		<i>Provision</i>	3,000	3,000	3,000			
012202	548500	Radio Parts & Supplies	1,000	1,000	1,000	923	731	1,230
		<i>Provision</i>	1,000	1,000	1,000			
012202	550000	Medical supplies	40,000	40,000	37,500	37,259	31,573	30,233
		<i>Provision</i>	40,000	40,000	37,500			
012202	550500	Suppression supplies	3,000	3,000	3,000	3,649	2,896	671

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>Provision</i>	3,000	3,000	3,000			
012202	551000	Educational supplies	500	500	500		113	571
		<i>Provision</i>	500	500	500			
012202	551200	Fire Prevention/Education supplies	500	500	500	384		
		<i>Provision</i>	500	500	500			
012202	558000	Unclassified Expenses						
		<i>Provision</i>						
012202	558500	Uniforms	16,500	16,500	15,750	12,170	16,827	12,304
		<i>Provision</i>	16,500	16,500	15,750			
012202	558600	Protective Gear	2,000	2,000	2,000	7,536	3,990	3,194
		<i>Provision</i>	2,000	2,000	2,000			
012202	560000	ASSESSMENTS	4,600	10,400	10,400	9,820	9,081	9,295
012202	560000	Assessments	4,600	10,400	10,400	9,820	9,081	9,295
	1	<i>CMED Assessment</i>		5,800	5,800			
		<i>C&I EMS</i>	4,000	4,000	4,000			
		<i>SE MA Haz-Mat</i>	200	200	200			
		<i>Barnstable County Tech Team</i>	400	400	400			
012202	571000	TRAVEL & CONFERENCE	40,400	40,400	30,600	20,059	48,775	24,761
012202	571000	Travel	2,500	2,500	1,500	1,247	901	515
		<i>Mileage to training/meetings</i>	2,500	2,500	1,500			
012202	573500	Books and materials	400	400	400	176	1,154	967
		<i>PDR, NFPA updates, textbooks and training materials</i>	400	400	400			
012202	578000	Staff Development	7,500	7,500	4,700	9,434	9,081	6,508
		<i>Provision for travel costs</i>	7,500	7,500	4,700			
		<i>Union provides for registration costs</i>						
012202	519100	New Hire Training Costs	30,000	30,000	24,000	9,202	37,639	16,771
		<i>1 firefighter attendance at 10-week Fire Academy</i>	30,000	30,000	24,000			

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012202	573000	DUES & MEMBERSHIPS	1,730	1,485	1,485	1,480	1,455	1,296
012202	573000	Dues & Memberships	1,730	1,485	1,485	1,480	1,455	1,296
		<i>Barnstable County Chiefs Assoc</i>	250	100	100			
		<i>Fire Chiefs Assoc. of MA</i>	500	500	500			
		<i>International Assoc. of Fire Chiefs</i>	230	230	230			
		<i>Fire Prevention/Investigation Assoc. of MA</i>	150	150	150			
		<i>National Fire Protection Assoc.</i>	175	175	175			
		<i>Cape & Islands Fire Prevention</i>	125	30	30			
		<i>Employee Assistance Program</i>	300	300	300			
012202	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 242,180	\$ 244,485	\$ 223,935	\$ 210,919	\$ 224,239	\$ 193,847

DEPARTMENT COMMENTS

- 1 With transition of 911 Dispatch to Sheriff Office, CMED fee is no longer charged to Town - part of the cost of Sheriff's assessment.

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



PUBLIC SAFETY DISPATCHING BUDGET

Departmental Overview

**FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY DISPATCHING BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	81.69%	387,328	3.26%	81.21%	375,106	3.20%	82.18%	363,492	360,094	99.07%	334,421	324,126
Salaries (Part-Time)												
Salaries (Seasonal/Temporary)	3.16%	15,000		3.25%	15,000	25.00%	2.71%	12,000	2,299	19.16%	3,945	5,378
Overtime	13.71%	65,000		14.07%	65,000	8.33%	13.57%	60,000	55,288	92.15%	51,394	46,155
SALARY SUB TOTAL	98.57%	\$ 467,328	2.69%	98.53%	\$ 455,106	4.50%	98.46%	\$ 435,492	\$ 417,681	95.91%	\$ 389,760	\$ 375,659
Dispatch Expense	1.43%	6,800		1.47%	6,800		1.54%	6,800	3,356	49.35%	3,254	2,926
EXPENSE SUB TOTAL	1.43%	\$ 6,800		1.47%	\$ 6,800		1.54%	\$ 6,800	\$ 3,356	49.35%	\$ 3,254	\$ 2,926
TOTAL OPERATING BUDGET	100.00%	\$ 474,128	2.65%	100.00%	\$ 461,906	4.43%	100.00%	\$ 442,292	\$ 421,037	95.19%	\$ 393,014	\$ 378,585

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

PUBLIC SAFETY DISPATCHING

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY DISPATCHING

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (012401-511000)							
Head Dispatcher/Records Clerk	Melanie Bealieu	1	83,679	Melanie Bealieu	1	85,744	2.47%
Dispatcher 1	Kerianne Leidenfrost	1	78,531	Kerianne Leidenfrost	1	80,546	2.57%
Dispatcher 2	Ann Schaeffer	1	75,502	Ann Schaeffer	1	77,412	2.53%
Dispatcher 3	Jacqueline Sprague	1	75,452	Jacqueline Sprague	1	77,362	2.53%
Dispatcher 4	Sarah McCarthy	1	57,942	Sarah McCarthy	1	61,264	5.73%
Shift Differential	Various		4,000	Various		5,000	25.00%
Subtotal Full-Time Salaries		5.00	375,106	5.00	387,328	3.26%	
Part-Time Salaries (012401-512000)							
None							
Subtotal Part-Time Salaries			-		-		
Temporary/Seasonal Salaries (012401-512100)							
Temporary Workers	Various		15,000	Various		15,000	
Subtotal Temporary Salaries			15,000		15,000		
Overtime (012401-513000)							
Overtime	Various		65,000	Various		65,000	
Subtotal Overtime Salaries			65,000		65,000		
GRAND TOTAL SALARIES		5.00	\$ 455,106	5.00	\$ 467,328	2.69%	

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY DISPATCHING

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Head Dispatcher/Records Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

TOTAL FULL TME EQUIVALENTS	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
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Position Notes

Position Considerations

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY DISPATCHING BUDGET

Public Safety Dispatching Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012402	520000	PURCHASE OF SERVICES						
012402	524000	REPAIRS & MAINTENANCE	1,500	1,500	1,500	595	2,108	526
012402	524000	Repairs & maintenance	1,500	1,500	1,500	595	2,108	526
		<i>Provision for R&M to dispatch equipment</i>	1,500	1,500	1,500			
012402	527000	RENTALS & LEASES						
012402	530000	PROFESSIONAL & TECHNICAL						463
012402	530000	Professional and technical						463
012402	534000	COMMUNICATION						
012402	535000	OPERATIONAL & PROGRAM COSTS						
012402	540000	SUPPLIES	4,000	4,000	4,000	2,532	1,146	1,517
012402	540000	Office Supplies	1,500	1,500	1,500	1,466	1,146	577
		<i>Miscellaneous office supplies</i>	1,500	1,500	1,500			
012402	558500	Uniforms	2,500	2,500	2,500	1,066		940
		<i>\$350 x 5 FT Staff & 1 PT Staff + \$400 misc.</i>	2,500	2,500	2,500			
012402	560000	ASSESSMENTS						
011612	560000	Assessments						
	1	<i>Barnstable County Sheriff EMD assessment</i>	85,000					
		<i>(less amount funded by 911 grant - estimateed for FY 26, 27, and 28)</i>	(85,000)					
012402	571000	TRAVEL & CONFERENCE	1,300	1,300	1,300	229		420
012402	571000	Travel & Conference	300	300	300			
		<i>Mileage Reimbursement</i>	300	300	300			
012402	578000	Staff Development	1,000	1,000	1,000	229		420
		<i>Miscellaneous workshops/seminars</i>	1,000	1,000	1,000			
012402	573000	DUES & MEMBERSHIPS						
012402	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 6,800	\$ 6,800	\$ 6,800	\$ 3,356	\$ 3,254	\$ 2,926

FISCAL YEAR 2026 OPERATING BUDGET
PUBLIC SAFETY DISPATCHING BUDGET

Public Safety Dispatching Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS				
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL	

DEPARTMENT COMMENTS

- Executed an MOU with Barnstable County Sheriff for EMD/911 regional dispatch due to staffing/service quality concerns. Service will be effective sometime in spring of 2025 and expected to be fully implemented in FY 26, offset by reimb. from 911 grant.

Current dispatchers are being retained as we still need to provide for police dispatch - currently evaluating opportunities for further regionalization/service sharing to minimize costs of police only dispatch.

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



DEPARTMENT OF PUBLIC WORKS BUDGET

Departmental Overview

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET SUMMARY

ACCOUNTS	BUDGET						ACTUALS					
	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	51.84%	1,443,113	4.38%	53.29%	1,382,596	1.81%	54.36%	1,357,984	1,226,443	90.31%	1,115,516	1,133,881
Salaries (Part-Time)										#DIV/0!		28,343
Salaries (Seasonal/Temporary)	2.62%	72,850		2.81%	72,850		2.92%	72,850	20,178	27.70%	26,597	30,221
Overtime	1.47%	41,000		1.58%	41,000		1.64%	41,000	71,072	173.35%	46,447	67,486
SALARY SUB TOTAL	55.93%	\$ 1,556,963	4.04%	57.67%	\$ 1,496,446	1.67%	58.92%	\$ 1,471,834	\$ 1,317,693	89.53%	\$ 1,188,560	\$ 1,259,931
General Maintenance Expense	6.92%	192,600	10.82%	6.70%	173,800	1.52%	6.85%	171,200	172,913	101.00%	120,435	115,792
Municipal Building Expense	4.48%	124,600	19.12%	4.03%	104,600	10.22%	3.80%	94,900	94,880	99.98%	87,054	88,139
Snow & Ice Expense	3.02%	84,000		3.24%	84,000		3.36%	84,000	59,544	70.89%	89,379	144,766
Street Lights Expense	0.29%	8,000		0.31%	8,000		0.32%	8,000	7,746	96.82%	9,773	7,632
Sanitation Expense	27.45%	764,180	13.29%	26.00%	674,530	8.44%	24.90%	622,030	672,753	108.15%	630,076	493,875
Tree Warden Expense	0.28%	7,700		0.30%	7,700		0.31%	7,700	2,800	36.36%		
Natural Resources Expense	1.64%	45,600		1.76%	45,600	18.29%	1.54%	38,550	38,605	100.14%	32,714	32,958
EXPENSE SUB TOTAL	44.07%	\$ 1,226,680	11.70%	42.33%	\$ 1,098,230	7.00%	41.08%	\$ 1,026,380	\$ 1,049,242	102.23%	\$ 969,431	\$ 883,162
TOTAL OPERATING BUDGET	100.00%	\$ 2,783,643	7.28%	100.00%	\$ 2,594,676	3.86%	100.00%	\$ 2,498,214	\$ 2,366,935	94.75%	\$ 2,157,991	\$ 2,143,093

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

DEPARTMENT OF PUBLIC WORKS BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted				
	Name	FTE	Salary	Name	FTE	Salary	% Incr.	
Full-Time Salaries								
SUPERINTENDENT OF PUBLIC WORKS	DPW	John Roughley	1.00	138,674	JOHN ROUGHLEY	1.00	146,994	6.00%
OPS MANAGER/GENERAL FOREMAN	DPW			-				
ADMINISTRATIVE ASSISTANT	DPW	SARAH NARRACCI	0.94	57,462	SARAH NARRACCI	0.94	60,403	5.12%
DPW OUT OF GRADE PAY	DPW	VARIOUS PERSONS		4,000	VARIOUS		5,000	25.00%
DPW HOLIDAY PAY	DPW	VARIOUS PERSONS		4,800	VARIOUS		6,500	35.42%
WORKING FOREMAN	HGHWY	KEVIN McCARTHY	1.00	79,872	BRIAN HOLMES	1.00	84,730	6.08%
HMEO position (Skilled Laborer)	HGHWY	KELLI HITCHCOCK	1.00	57,469	KELLI HITCHCOCK	1.00	60,964	6.08%
HEAVY MOTOR EQUIPMENT OPERATOR	HGHWY	SCOTT SANTOS	1.00	72,352	Vacant	1.00	76,063	5.13%
HEAVY MOTOR EQUIPMENT OPERATOR	HGHWY	CHARLES YOUNG	1.00	83,117	CHARLES YOUNG	1.00	85,630	3.02%
MOTOR EQUIPMENT OPERATOR	HGHWY	JOHN CLARK	1.00	62,153	Vacant	1.00	65,933	6.08%
WORKING FOREMAN	SANITATION	BRIAN HOLMES	1.00	88,427	BEN CHRISTIAN	1.00	70,960	-19.75%
HEAVY MOTOR EQUIPMENT OPERATOR	SANITATION	REX CHRISTIAN	1.00	67,586	REX CHRISTIAN	1.00	71,696	6.08%
SKILLED LABORER	SANITATION	BEN CHRISTIAN	1.00	60,969	Vacant	1.00	64,677	6.08%
SKILLED LABORER	SANITATION	STEPHEN HEBENSTREIT	1.00	69,321	STEPHEN HEBENSTREIT	1.00	73,544	6.09%
Working Forman - Shellfish Constable	NAT. RES.				STEPHANIE SYKES	1.00	84,730	#DIV/0!
SENIOR NAT RES OFFICER	NAT. RES.	MICHAEL O'CONNOR	1.00	88,833	MICHAEL O'CONNOR	1.00	91,569	3.08%
Natural Resource Officer - ACO	NAT. RES.	STEPHANIE SYKES	1.00	71,702	Nicholoas Sanders	1.00	76,063	6.08%
SR NAT RES OFF - HARBORMASTER	NAT. RES.	SCOTT RICHARDS	1.00	77,546	SCOTT RICHARDS	1.00	82,262	6.08%
SR NAT RES OFF - SHELLFISH CONSTABLE		VACANT	1.00	73,094	Reclassified to Forman			-100.00%
FACILITIES FOREMAN	MUNI BLDGS	SCOTT BAIRD	1.00	90,414	SCOTT BAIRD	1.00	95,843	6.00%
		(Amt. allocated to Rental Fd)		(45,207)	(Amt. allocated to Rental Fd)		(47,921)	6.00%
CUSTODIAN 1	MUNI BLDGS	RONALD CORMIER	1.00	65,922	RONALD CORMIER	1.00	67,625	2.58%
CUSTODIAN 2	MUNI BLDGS	AARON CARROLL	1.00	58,454	AARON CARROLL	1.00	61,404	5.05%
CUSTODIAN 3	MUNI BLDGS	TERESA PECHONIS	1.00	55,637	TERESA PECHONIS	1.00	58,445	5.05%
Subtotal Full-Time Salaries			18.94	1,382,596		18.94	1,443,113	4.38%

Part-Time Salaries								
NONE				-			-	#DIV/0!

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
							#DIV/0!
Subtotal Part-Time Salaries			-			-	#DIV/0!
Temporary/Seasonal Salaries							
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	
Overtime							
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	
GRAND TOTAL SALARIES			18.94 \$ 1,496,446			18.94 \$ 1,556,963	4.04%

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Superintendent of Public Works						1.00	1.00	1.00	1.00	1.00
Operations Manager/General Foreman						1.00	1.00	0.00	0.00	0.00
Administrative Assistant						0.88	0.88	1.00	0.94	0.94
Working Forman (Highway Division)						1.00	1.00	1.00	1.00	1.00
Heavy Motor Equipment Operator						3.00	3.00	3.00	2.00	2.00
Motor Equipment Operator						1.00	1.00	1.00	1.00	1.00
Skilled Laborer									1.00	1.00
Working Forman (Sanitation Division)						1.00	1.00	1.00	1.00	1.00
Heavy Motor Equipment Operator						1.00	1.00	1.00	1.00	1.00
Skilled Laborer						2.00	2.00	2.00	2.00	2.00
Working Forman (Natural Resources)/Shellfish Constable										1.00
Natural Resource Officer (Animal Control)									1.00	1.00
Sr. Natural Resource Officer						1.00	1.00	1.00	1.00	1.00
Sr. Natural Resource Officer (Harbormaster)						1.00	1.00	1.00	1.00	1.00
Sr. Natural Resource Officer (Shellfish Constable)						1.00	1.00	1.00	1.00	0.00
Facilities Forman (Facilities Division)								1.00	1.00	1.00
Custodian						2.48	2.48	3.00	3.00	3.00
TOTAL FULL TME EQUIVALENTS						17.36	17.36	18.00	18.94	18.94

Position Notes

Animal Control officer transferred from Police Dept. Budget in FY 2025.

Position Considerations

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

GENERAL MAINTENANCE EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
014222	520000	PURCHASE OF SERVICES						
014222	524000	REPAIRS & MAINTENANCE	36,000	26,000	26,000	49,319	23,761	14,329
014222	524000	Repairs & Maintenance - parts and service for tools & equipment	6,000	6,000	6,000	1,646	4,497	4,966
		<i>Parts and service for tolls and equipment</i>	6,000	6,000	6,000			
		<i>Paint, bulbs,cooks brook doors, screens, windmill ground treatments</i>						
		<i>Split rail repairs, plumbing parts, chain, Wiley Park Repairs</i>						
014222	524600	Vehicle Repairs - servicing of vehicles & large equipment	30,000	20,000	20,000	47,673	19,264	9,363
		<i>Provision for DPW vehicle & Heavy Equipment repair</i>	30,000	20,000	20,000			
		<i>Oil filters, muffler parts, windwhields, lawnmower parts</i>						
		<i>Bob Cat, Sweeper maintenance, Mack, JCB and JDeere maint.</i>						
		<i>Inspections, compressor parts, tires, valves, cylinders, skid steer parts</i>						
014222	529800	Contracted Services						
		<i>Drainage cleanings</i>						
		<i>Road Markings</i>						
014222	527000	RENTALS & LEASES	10,000	10,000	10,000	4,000		5,450
014222	527000	Rentals & leases	10,000	10,000	10,000	4,000		5,450
		<i>General provision for equipment rental</i>	10,000	10,000	10,000			
		<i>Chipper</i>						
		<i>Bucket Truck</i>						
		<i>Screener Rental</i>						
014222	530000	PROFESSIONAL & TECHNICAL	18,400	17,900	17,900	22,945	37,137	10,204
014222	530000	Professional and technical	10,000	10,000	10,000	13,333	31,769	5,409
		<i>Provision for Profession & Technical services</i>	10,000	10,000	10,000			
		<i>Surveying & Engineering assistance</i>						
		<i>Generator repair</i>						
		<i>Pest Control</i>						
		<i>Alarm testing & maintenance</i>						

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

GENERAL MAINTENANCE EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>HVAC troubleshooting</i>						
		<i>Town Banners, parking lot & other lighting</i>						
014222	530100	Software contracts & licensing	8,000	7,500	7,500	9,612	5,218	4,795
		<i>Asset management software</i>	8,000	7,500	7,500			
		<i>People GIS work order system</i>						
		<i>Scale software annual support</i>						
014222	531900	Employee Medical Services	400	400	400		150	
		<i>Drug Testing</i>	400	400	400			
014222	534000	COMMUNICATION	1,500	1,500	1,500	1,373	954	1,473
014222	534000	Communication	1,500	1,500	1,500	1,373	954	1,473
		<i>Mobile devisces (2 phones @ \$45 p/m and 1 tablet @ \$15 p/m)</i>	1,300	1,300	1,300			
		<i>Postage</i>	100	100	100			
		<i>Legal Advertisements - Road Work Notices</i>	100	100	100			
014222	535000	OPERATIONAL & PROGRAM COSTS						
014222	540000	SUPPLIES	53,700	45,400	42,800	63,450	43,666	42,967
014222	542000	Office Supplies	750	750	750	1,118	518	722
		<i>Stationary, paper, toner, misc.</i>	750	750	750			
014222	543000	Building Maintenance Supplies	2,500	1,500	1,500	9,209	2,567	1,422
		<i>Hand tools</i>	1,500	1,500	1,500			
		<i>Rollers for paint, sheetrock, screws, plywood, cleaner</i>	1,000					
		<i>Carpet mats, break room supplies, ceiling tiles, cables</i>						
014222	548000	Vehicle Supplies	27,000	22,700	22,700	29,753	20,451	21,751
		<i>DPW vehicle parts</i>	27,000	22,700	22,700			
		<i>Tires, plugs, oil, belts, gauges, grease, inspections, batteries</i>						
		<i>Mower blades, hoses. lighting harness's, fasteners, gaskets, headlights</i>						
		<i>Brake parts, drill bits, floor mats, antifreeze</i>						
		<i>Welding tips, adopters, pipes</i>						

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

GENERAL MAINTENANCE EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
014222	553000	Public Works Supplies	10,000	7,000	7,000	9,129	9,408	6,586
		<i>Small tools, equipment, supplies</i>	10,000	7,000	7,000			
		<i>Keys, fasteners, chaps, helmets, ear plugs, trash cans and lids</i>						
		<i>Flag supplies, welding supplies, straps, hooks, misc equip.</i>						
		<i>Sand bags, grass seed, signage and posts</i>						
014222	553500	Restocking Supplies	3,500	3,500	3,500	3,832	3,315	3,316
		<i>Miscellaneous Hardware and supplies</i>	3,500	3,500	3,500			
		<i>Oil Filters, WD40, screwdrivers, knives & blades</i>						
		<i>Plastic adhesive, goggles, gloves, solvents</i>						
014222	558000	Unclassified Expenses	1,500	1,500	1,500	1,634	1,105	1,769
		<i>Misceleneous</i>	1,500	1,500	1,500			
014222	558002	Cemetary Supplies				36		
		<i>Miscellaneous</i>						
014222	558500	Uniforms	8,450	8,450	5,850	8,739	6,302	7,401
		<i>Per union contract (Universt Contract)</i>	4,200	4,200	3,600			
		<i>Boot Allowance (\$300 * 7)</i>	3,500	3,500	1,500			
		<i>Extra Coveralls (\$3.30 * 52)</i>	750	750	750			
014222	560000	ASSESSMENTS						
014222	571000	TRAVEL & CONFERENCE	2,500	2,500	2,500	3,204	1,804	909
014222	571000	Travel					349	379
014222	578000	Staff Development	2,500	2,500	2,500	3,204	1,455	530
		<i>Workshops, certifications</i>	2,500	2,500	2,500			
		<i>Driver training</i>						
		<i>Chainsaw class</i>						
		<i>NEWWA Spring conference</i>						
		<i>Hoisting Class</i>						

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

GENERAL MAINTENANCE EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
014222	573000	DUES & MEMBERSHIPS	500	500	500			479
014222	573000	Dues & Memberships	500	500	500			479
		<i>Provision for memberships</i>	500	500	500			
014222	574000	OTHER CHARGES & EXPENSES	70,000	70,000	70,000	28,622	13,113	39,981
014222	583900	Drainage Basins Repair & Maintenance	25,000	25,000	25,000	10,898	9,800	11,422
		<i>Basin cleaning contracts</i>						
		<i>Precast structures, Pipe, etc.</i>						
		<i>Stormwater system maintenance</i>	25,000	25,000	25,000			
014222	584000	Site Improvements	10,000	10,000	10,000	5,808	1,837	11,229
		<i>Provision for site improvements</i>	10,000	10,000	10,000			
		<i>Site service contracts</i>						
		<i>Landscaping</i>						
		<i>Plantings</i>						
		<i>Site signage and supply</i>						
014222	585600	Roadway maintenace & Improvements	35,000	35,000	35,000	11,916	1,476	17,330
		<i>Road maintenance contracts</i>	35,000	35,000	35,000			
		<i>Asphalt</i>						
		<i>Crushed stone, pothole repair, cold patch</i>						
		<i>Line painting</i>						
		<i>Road signage</i>						
TOTAL OPERATING BUDGET			\$ 192,600	\$ 173,800	\$ 171,200	\$ 172,913	\$ 120,435	\$ 115,792

DEPARTMENT COMMENTS

Public works supply costs are experience increased inflation and higher costs.

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

MUNICIPAL BUILDINGS EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011932	520000	PURCHASE OF SERVICES						
011932	524000	REPAIRS & MAINTENANCE	21,000	17,000	11,600	12,624	1,392	8,798
011932	524000	Repairs & maintenance	20,000	16,000	11,000	11,628	1,296	8,728
		<i>Plumbing, electrical, custodial equipment service, etc.</i>	20,000	16,000	11,000			
011932	524600	Vehicle Repairs	1,000	1,000	600	996	96	70
		<i>Tune-up, Sticker, Oil changes, etc. (2 Vehicles)</i>	1,000	1,000	600			70
011932	527000	RENTALS & LEASES						
011932	530000	PROFESSIONAL & TECHNICAL	78,100	68,500	68,500	61,965	69,713	67,577
011932	530000	Professional & Technical	78,100	68,500	68,500	61,965	69,713	67,577
		<i>Sprinkler Testing</i>	2,100					
		<i>Fire alarm testing, monitoring & service (8 Bldgs & windmill)</i>	5,500	5,500	5,500			
		<i>Fire Extinguisher (6 Bldgs & windmill)</i>	2,500	2,500	2,500			
		<i>Pest Control (7 Bldgs & windmill)</i>	15,000	9,000	9,000			
		<i>HVAC maintenance & repairs (8 Bldgs)</i>	12,000	12,000	12,000			
		<i>Generator maintenance contract (6 Bldgs, 2 Pump Stations)</i>	3,500	3,500	3,500			
		<i>Elevator/Lift Safety Test, Permit Fees (4 Bldgs)</i>	10,000	8,500	8,500			
		<i>Overhead Door Maintenance (3 Bldgs)</i>	4,500	4,500	4,500			
		<i>Wastewater Treatment Systems Inspection, Maintenance & Pumping</i>	6,000	6,000	6,000			
		<i>Electrician Services</i>	8,000	8,000	8,000			
		<i>Plumbing Services</i>	8,000	8,000	8,000			
		<i>Locksmith and Door Repair Services</i>	1,000	1,000	1,000			
011932	530100	Software licenses and support agreements						
		<i>Asset Management Software</i>						
011932	534000	COMMUNICATION						
011932	535000	OPERATIONAL & PROGRAM COSTS						
011932	540000	SUPPLIES	25,500	14,600	10,300	20,292	15,949	11,764
011932	543000	Building Maintenance Supplies	10,000	7,000	5,000	7,287	4,535	1,848
		<i>Miscellaneous supplies</i>	10,000	7,000	5,000			
011932	545000	Custodial Supplies	10,000	7,000	5,000	8,646	6,521	4,947

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

MUNICIPAL BUILDINGS EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>Cleaning supplies, soap, paper products, light bulbs</i>	10,000	7,000	5,000			
011932	548000	Vehicle Supplies	1,000	600	300	1,103	20	46
		<i>Miscellaneous supplies</i>	1,000	600	300			
011932	558000	Unclassified Expenses	4,500	4,500	4,500	3,256	4,873	4,923
		<i>Miscellaneous supplies</i>	4,500	4,500	4,500			
		<i>Water service</i>						
011932	560000	ASSESSMENTS						
011932	571000	TRAVEL & CONFERENCE						
011932	573000	DUES & MEMBERSHIPS						
011932	573000	Dues & Memberships						
		<i>List organizations</i>						
011932	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 124,600	\$ 104,600	\$ 94,900	\$ 94,880	\$ 87,054	\$ 88,139

DEPARTMENT COMMENTS

Building/Custodial supply costs increasing due to inflation and Facilities Foreman addressing more deferred maintenance.
 Main Supplies higher costs
 Custodial supplies higher costs
 Repairs and Main higher costs
 A1 added services misc insect control
 Elevator higher costs
 Added sprinkler testing Gannon and Encore

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

SNOW & ICE EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
014231	513000	OVERTIME	25,000	25,000	25,000	20,062	8,632	35,220
014231	520000	PURCHASE OF SERVICES	15,000	15,000	15,000			
014231	527100	Private road plowing	15,000	15,000	15,000			
014231	524000	REPAIRS & MAINTENANCE	3,000	3,000	3,000	2,427	7,673	
014231	524600	Repairs & maintenance - snow removal vehicles & equip.	3,000	3,000	3,000	2,427	7,673	
014231	527000	RENTALS & LEASES	1,000	1,000	1,000			
014231	52700	Rentals & leases - screener and other rentals	1,000	1,000	1,000			
014231	530000	PROFESSIONAL & TECHNICAL						
014231	534000	COMMUNICATION						
014231	535000	OPERATIONAL & PROGRAM COSTS						
014231	540000	SUPPLIES	40,000	40,000	40,000	37,055	73,074	109,546
014231	548000	Vehicle Supplies - plow cutting edges, sander & equip. parts	8,000	8,000	8,000	13,338	23,295	16,269
014231	553000	Public Works Supplies - pre-treated salt (500 tons @ \$68.27) = 34,135	32,000	32,000	32,000	23,717	49,779	93,277
014231	560000	ASSESSMENTS						
014231	571000	TRAVEL & CONFERENCE						
014231	573000	DUES & MEMBERSHIPS						
014231	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 84,000	\$ 84,000	\$ 84,000	\$ 59,544	\$ 89,379	\$ 144,766

DEPARTMENT COMMENTS

New Salt Price - increase per contract \$87.00 per ton - 500 tons = \$43,000

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

STREET LIGHTS ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
	520000	PURCHASE OF SERVICES	8,000	8,000	8,000	7,746	9,773	7,632
014242	521000	Energy	8,000	8,000	8,000	7,746	9,773	7,632
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 8,000	\$ 8,000	\$ 8,000	\$ 7,746	\$ 9,773	\$ 7,632

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

WASTE COLLECTION & DISPOSAL ACCOUNT BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
014332	520000	PURCHASE OF SERVICES	724,150	634,500	582,000	634,242	598,799	457,685
014332	529000	Waste Tipping Fee	396,150	325,000	295,000	268,898	289,884	239,645
	1	<i>MSW disposal 1900 tons @ \$95/ 1900 @ 113.50 total of 3,800 tons</i>	<i>396,150</i>	<i>325,000</i>	<i>295,000</i>			
014332	529100	Recycling Transport	22,000	32,000	32,000	9,650	20,158	14,366
		<i>Hauling contract</i>	<i>22,000</i>	<i>32,000</i>	<i>32,000</i>			
		<i>Paper</i>				<i>3,842</i>	<i>5,435</i>	
		<i>Plastic</i>					<i>6,695</i>	
		<i>Glass</i>				<i>2,810</i>	<i>5,966</i>	
		<i>Cardboard</i>				<i>2,028</i>	<i>2,028</i>	
		<i>Miscellaneous</i>				<i>970</i>	<i>34</i>	
014332	529200	Hazardous Waste Removal	53,000	48,000	40,000	42,315	46,399	38,031
		<i>Refridgerator Freon Removal/Disposal</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>			
		<i>Residentail Hazordous Waste Collection Events</i>	<i>30,000</i>	<i>25,000</i>	<i>17,000</i>			
		<i>2 events per year 9/23 \$13,221.38; 5/24 \$16,364.29</i>						
		<i>Other waste - tires, electronics, waste oil, etc.</i>	<i>18,000</i>	<i>18,000</i>	<i>18,000</i>			
		<i>Tires: \$5 per regular; \$75 per Track tire; \$200 per truck tire</i>						
		<i>Oil \$125 per 100 gallons</i>						
		<i>Electronics: \$.14 per pound</i>						
		<i>Propane tanks: \$2.50/\$1.50 fpr junk/refurnishable</i>						
014332	529300	Demolition Waste Removal	146,000	122,500	110,000	212,768	140,810	95,814
		<i>700 Tons @ \$175 per ton (EL Harvey/Cavosa/Daniels)</i>	<i>122,500</i>	<i>122,500</i>	<i>110,000</i>			
		<i>FY 24 tonnage = 823</i>						
		<i>Mattresses \$21.50 each (FY 24 = 1,100 disposals)</i>	<i>23,500</i>					
014332	529800	Contracted Services	107,000	107,000	105,000	100,611	101,548	69,829
		<i>SW transport to SEMASS \$600 per load + fuel * 175 loads p/y</i>	<i>107,000</i>	<i>107,000</i>	<i>105,000</i>			
014332	524000	REPAIRS & MAINTENANCE	20,000	20,000	20,000	21,184	18,930	16,813
014332	524000	Repairs & maintenance	15,000	15,000	15,000	12,932	6,822	11,842

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

WASTE COLLECTION & DISPOSAL ACCOUNT BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>Small Equipment & tools</i>	5,000	5,000	5,000			
		<i>R&M of Compactors</i>	5,000	5,000	5,000			
		<i>R&M of containers (steel patching, painting, etc.)</i>	5,000	5,000	5,000			
014332	524600	Vehicle Repairs	5,000	5,000	5,000	8,253	12,108	4,971
		<i>Provision for vehicle maintenance</i>	5,000	5,000	5,000			
		<i>Tires, inspections, windshileds, repairs</i>						
014332	527000	RENTALS & LEASES						
014332	530000	PROFESSIONAL & TECHNICAL	8,250	8,250	8,250	10,157	4,986	9,289
014332	530000	Professional & Technical	8,000	8,000	8,000	10,157	4,986	9,289
		<i>Annual Third Party Inspection (Mass DEP Required)</i>	4,000	4,000	4,000			
		<i>Maintenance Program Development & Reporting</i>	4,000	4,000	4,000			
		<i>Employee Physicals</i>	250	250	250			
014332	534000	COMMUNICATION	1,000	1,000	1,000	734	600	883
		<i>Legal Advertising</i>	250	250	250			
		<i>Printing - stickers, permits, receipts</i>	750	750	750		600	883
014332	535000	OPERATIONAL & PROGRAM COSTS						
014332	540000	SUPPLIES	10,480	10,480	10,480	6,415	6,721	9,205
014332	542000	Office Supplies	250	250	250	32	509	195
		<i>Miscellaneous</i>	250	250	250			
014332	543000	Building Maintenance Supplies	1,500	1,500	1,500	109	549	174
		<i>Miscellaneous</i>	1,500	1,500	1,500			

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

WASTE COLLECTION & DISPOSAL ACCOUNT BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
014332	548000	Vehicle Supplies <i>Inspections, tires, oil changes</i>	5,000 5,000	5,000 5,000	5,000 5,000	3,146	1,292	5,784
014332	553100	Litter Control Supplies <i>Trash bags for Beach, Harbor, Windmill, Visitor Booth</i>	700 700	700 700	700 700	15	699	556
014332	558500	Uniforms <i>Uniform rental contract - \$43.41 per week</i> <i>Boots (3*150), gloves and misc.</i>	3,030 2,080 950	3,030 2,080 950	3,030 2,080 950	3,113	3,672	2,496
014332	560000	ASSESSMENTS						
014332	571000	TRAVEL & CONFERENCE	300	300	300	22	40	
014332	571000	Travel <i>Mileage reimbursement</i>						
014332	578000	Staff Development <i>Licenses & certifications</i> <i>Training classes</i>	300 300	300 300	300 300	22	40	
014332	573000	DUES & MEMBERSHIPS						
014332	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 764,180	\$ 674,530	\$ 622,030	\$ 672,753	\$ 630,076	\$ 493,875

DEPARTMENT COMMENTS

- MSW disposal contract extension being negotiated:
Proposed 5-year extension 1/1/25: \$95 per ton; 1/1/26: \$113.50; 1/1/27: \$120; 1/1/28: \$120.90; 1/1/29: \$120.90
Tonnage: FY 24 - 3,800; FY 23 - 3,973; FY 22 - 3,452

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

TREE WARDEN ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
012942	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	7,600	7,600	7,600	2,800		
		<i>Dutch Elm Disease (spraying)</i>						
		<i>Insect/Pest Control</i>						
		<i>Miscellaneous expense</i>	7,600	7,600	7,600	2,800		
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS	100	100	100			
012942	573000	Dues & memberships - MA Tree Wardens Assoc.	100	100	100			
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 7,700	\$ 7,700	\$ 7,700	\$ 2,800		

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

NATURAL RESOURCES ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011722	520000	PURCHASE OF SERVICES						
011722	524000	REPAIRS & MAINTENANCE	4,000	4,000	4,000	5,705	2,002	2,604
011722	524000	Reparis & Maintenance	2,500	2,500	2,500		581	2,334
		<i>Provision for boat and equipment repairs</i>	2,500	2,500	2,500			
011722	524600	Vehicle Repairs	1,500	1,500	1,500	5,705	1,421	270
		<i>Provision for Inspections, tires and repairs to 4 vehicles/skiffs</i>	1,500	1,500	1,500			
011722	527000	RENTALS & LEASES	300	300	300			
		<i>Provision for Equipment rental (backhoe, stump grinder) 6 hours @ \$50</i>	300	300	300			
011722	530000	PROFESSIONAL & TECHNICAL						
011722	534000	COMMUNICATION	3,500	3,500	3,500	1,502	1,856	1,017
011722	534000	Communication	1,000	1,000	1,000	464	244	558
		<i>1 Cell phone @ \$25 p/m</i>	1,000	1,000	1,000			
011722	534200	Postage	700	700	700	36		
		<i>1400 @ .50 for Rock Harbor wait list</i>	700	700	700			
011722	534400	Legal Advertisements	600	600	600		109	92
		<i>Legal Advertisements</i>	600	600	600			
011722	534600	Printing	1,200	1,200	1,200	1,002	1,503	367
		<i>Printing of tickets, mooring tags, regulations</i>	1,200	1,200	1,200			
		<i>Shellfish permits, patches, decals</i>						
011722	535000	OPERATIONAL & PROGRAM COSTS	14,500	14,500	14,500	12,060	13,713	15,637
011722	535500	Propogation	14,500	14,500	14,500	12,060	13,713	13,855
		<i>Seed and QPX testing</i>	14,500	14,500	14,500			
011722	585700	Channel Buoys	2,000	2,000	2,000			1,782

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

NATURAL RESOURCES ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>Town Cove Cannel 4 @ \$150 each</i>	2,000	2,000	2,000			
011722	540000	SUPPLIES	15,400	15,400	9,800	14,065	9,453	10,667
011722	542000	Office Supplies	700	700	700	2,138	150	216
		<i>Provision for misc. supplies</i>	700	700	700			
011722	543000	Building Maintenance Supplies - Salt Pond House, Harbormaster Bldg.	750	750	750	756	43	135
		<i>Salt pond house, Harbormaster Bldg.</i>	750	750	750			
011722	548000	Vehicle Supplies	2,500	2,500	2,500	1,277	437	2,551
		<i>Provision for misc. supplies - inspections, bilge pump, trailer wire, safeboat items</i>	2,500	2,500	2,500			
011722	548100	Animal Control Supplies	5,000	5,000				
		<i>Provision for misc. supplies</i>	5,000	5,000				
011722	558000	Unclassified Expense	3,500	3,500	3,500	5,713	5,965	6,185
		<i>Miscellaneous</i>	3,500	3,500	3,500			
		<i>Waders, gloves, Water collection, radio parts</i>						
		<i>PVC piping, concrete blocks</i>						
011722	558500	Uniforms	2,950	2,950	2,350	2,630	2,001	1,580
		<i>4 FT Staff (\$365 per person)</i>	1,500	1,500	1,500			
		<i>Boat Allowance (\$300 per person)</i>	1,200	1,200	600			
		<i>4 Summer Seasonal/Wharfinger Shirts (\$250)</i>	250	250	250			
011722	585700	Buoy Equipment	1,200	1,200		1,552	857	
		<i>Provision for buoy replacement and inventory</i>	1,200	1,200				
011722	560000	ASSESSMENTS	3,000	3,000	2,750	3,160	2,560	2,200
		<i>Green Head Fly control assessment</i>	3,000	3,000	2,750	3,160	2,560	2,200
011722	571000	TRAVEL & CONFERENCE	1,200	1,200	1,200	1,733	2,732	398
011722	571000	Travel					198	
		<i>Mileage reimbursment</i>					198	
011722	578000	Staff Development	1,200	1,200	1,200	1,733	2,732	398
		<i>Training meetings/seminars</i>	1,200	1,200	1,200			

FISCAL YEAR 2026 OPERATING BUDGET
DEPARTMENT OF PUBLIC WORKS BUDGET

NATURAL RESOURCES ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>Chainsaw course</i>						
		<i>OPSI license, Hoisting license</i>						
		<i>Harbormaster course, first aid course</i>						
011722	573000	DUES & MEMBERSHIPS	500	500	500	380	200	435
011722	573000	Dues & Memberships	500	500	500	380	200	435
		<i>C&I Harbormaster Assoc</i>	<i>200</i>	<i>200</i>	<i>200</i>			
		<i>Mass Conservation Comm</i>	<i>100</i>	<i>100</i>	<i>100</i>			
		<i>Mass Assoc Shellfish Officers</i>	<i>200</i>	<i>200</i>	<i>200</i>			
011722	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 45,600	\$ 45,600	\$ 38,550	\$ 38,605	\$ 32,714	\$ 32,958

DEPARTMENT COMMENTS

FY 2025 Animal Control responsibilities assumed by DNR, no longer under PD, \$30k budget from PD removed, added \$5k in new supplies.

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2026 OPERATING BUDGET



HEALTH & ENVIRONMENT DEPARTMENT

Departmental Overview

FISCAL YEAR 2026 OPERATING BUDGET
HEALTH & ENVIRONMENT DEPARTMENT BUDGET SUMMARY

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	75.75%	420,541	3.82%	78.13%	405,070	3.80%	77.93%	390,247	391,391	100.29%	251,857	231,089
Salaries (Part-Time)	4.26%	23,671	5.14%	4.34%	22,513	9.29%	4.11%	20,600	30,456	147.84%	19,839	13,422
Salaries (Seasonal/Temporary)	2.16%	12,000		2.31%	12,000	9.09%	2.20%	11,000				
Overtime												
SALARY SUB TOTAL	82.17%	\$ 456,212	3.78%	84.78%	\$ 439,583	4.20%	84.24%	\$ 421,847	\$ 421,847	100.00%	\$ 271,696	\$ 244,511
Health & Environment Expense	17.83%	98,974	25.44%	15.22%	78,900		15.76%	78,900	53,605	67.94%	45,044	42,797
EXPENSE SUB TOTAL	17.83%	\$ 98,974	25.44%	15.22%	\$ 78,900		15.76%	\$ 78,900	\$ 53,605	67.94%	\$ 45,044	\$ 42,797
TOTAL OPERATING BUDGET	100.00%	\$ 555,186	7.08%	100.00%	\$ 518,483	3.54%	100.00%	\$ 500,747	\$ 475,452	94.95%	\$ 316,740	\$ 287,308

BUDGET NOTES

FY 2024 Two staff position budgets were allocated to Health & Environment Department from Community Development

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

HEALTH & ENVIRONMENT DEPARTMENT

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
HEALTH & ENVIRONMENT DEPARTMENT BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (015111-511000)							
Director of Health & Environment	Hilary Greenberg-Lemos	1.00	120,603	Hilary Greenberg-Lemos	1.00	127,821	5.98%
Health Agent	Susan Barker	0.88	78,625	Susan Barker	0.88	83,362	6.02%
Conservation Agent/Environmental Planner	Alex Bates	0.88	79,156	Alex Bates	0.88	83,908	6.00%
Principal Office Assistant	Karen Chimwaza	0.88	64,806	Sam Poyant	0.88	60,403	-6.79%
Administrative Assistant	Amy Blakesley	0.88	61,880	Amy Blakesley	0.88	65,047	5.12%
Subtotal Full-Time Salaries		4.52	405,070	4.52	420,541	3.82%	
Part-Time Salaries (015111-512000)							
Administrative Aide (Housing Insp.)	Richard Scali	0.38	22,513	Richard Scali	0.38	23,671	5.14%
Subtotal Part-Time Salaries		0.38	22,513	0.38	23,671	5.14%	
Temporary/Seasonal Salaries (015111-512100)							
Public Health Nurse - on-call service	Various		12,000	Various		12,000	
Subtotal Temporary Salaries			12,000		12,000		
Overtime (015111-513000)							
None							

FISCAL YEAR 2026 OPERATING BUDGET
HEALTH & ENVIRONMENT DEPARTMENT BUDGET

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted				
	Name	FTE	Salary	Name	FTE	Salary	% Incr.	
Subtotal Overtime Salaries								
			-					-
GRAND TOTAL SALARIES		4.90	\$ 439,583	4.90	\$ 456,212	3.78%		

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
HEALTH & ENVIRONMENT DEPARTMENT

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
DIRECTOR OF HEALTH & ENVIRONMENT						1.00	1.00	1.00	1.00	1.00
HEALTH AGENT									0.88	0.88
ASST HEALTH AGENT						0.88	0.88	0.88		
CONSERVATION AGENT/ENVIRONMENTAL PLNR								0.88	0.88	0.88
PRINCIPAL OFFICE ASSISTANT									0.88	0.88
ADMINISTRATIVE ASSISTANT								0.88		
ADMINISTRATIVE ASSISTANT						0.88	0.88	0.88	0.88	0.88
ADMINISTRATIVE AIDE (HOUSING INSP)						0.38	0.38	0.38	0.38	0.38

TOTAL FULL TME EQUIVALENTS	3.14	3.14	4.90	4.90	4.90
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Position Notes
 FY 24, two positions were transferred from Community Development Budget to Health & Environment

Position Considerations

FISCAL YEAR 2026 OPERATING BUDGET
HEALTH & ENVIRONMENT DEPARTMENT BUDGET

HEALTH & ENVIRONMENT DEPARTMENT EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
015112	520000	PURCHASE OF SERVICES						
015112	524000	REPAIRS & MAINTENANCE						
015112	527000	RENTALS & LEASES						
015112	530000	PROFESSIONAL & TECHNICAL	75,074	55,000	55,000	40,725	30,094	32,866
015112	530000	Professional and technical	10,000	10,000	10,000	3,379	1,971	5,086
		<i>Nursing Services as varying hourly rates</i>	10,000	10,000	10,000			
015112	530025	Landfill testing & monitoring	65,074	45,000	45,000	37,346	28,123	27,780
		<i>Routine testing and monitoring required by DEP - annual contract</i>	29,610	45,000	45,000			
		<i>PFAS testing & monitoring - new DEP requirement - annual contract</i>	35,464					
015112	534000	COMMUNICATION	750	750	750	2,064	952	1,462
015112	534000	Communication	500	500	500	997	904	1,033
		<i>Mobile phone 1@\$40 p/m</i>	500	500	500			
015112	534400	Legal Ads	250	250	250	1,067	48	429
		<i>Board of Health Hearings and regulations</i>	250	250	250			
015112	534600	Printing	1,000	1,000	1,000			
		<i>Public Helath Programs</i>	1,000	1,000	1,000			
		<i>Forms</i>						
		<i>Educational Materials</i>						
015112	535000	OPERATIONAL & PROGRAM COSTS						
015112	540000	SUPPLIES	1,450	1,450	1,450	245	452	1,086
011752	540000	Office Supplies	1,200	1,200	1,200	95	452	885
		<i>Provision</i>	1,200	1,200	1,200			
011752	558000	Unclassified supplies	250	250	250	150		201
		<i>Provision for expendables</i>	250	250	250			
015112	560000	ASSESSMENTS						
015112	571000	TRAVEL & CONFERENCE	4,800	4,800	4,800	1,475	1,285	2,770
015112	571000	Travel	2,000	2,000	2,000	1,200	1,285	2,350

FISCAL YEAR 2026 OPERATING BUDGET

HEALTH & ENVIRONMENT DEPARTMENT BUDGET

HEALTH & ENVIRONMENT DEPARTMENT EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>Mileage reimbursement inspections, meetings</i>	1,000	1,000	1,000			
		<i>Mileage reimbursement conference</i>	1,000	1,000	1,000			
015112	578000	Staff Development	2,800	2,800	2,800	275		420
		<i>Conference Registrations</i>						
		<i>RS licensing (1 @ \$66)</i>	66	66	66			
		<i>Soil Evaluator licensing (1 @ \$95)</i>	95	95	95			
		<i>Soil Evaluator course (1)</i>	600	600	600			
		<i>Miscellaneous</i>	2,039	2,039	2,039			
015112	573000	DUES & MEMBERSHIPS	400	400	400	943	100	108
015112	573000	Dues & Memberships	400	400	400	943	100	108
		<i>Mass Health Officers Assoc 2 @ \$200 each</i>	400	400	400			
015112	574000	OTHER CHARGES & EXPENSES	15,500	15,500	15,500	8,153	12,161	4,505
015112	578500	Special Programs	14,000	14,000	14,000	8,153	12,161	4,505
		<i>Data Tracking Program Updates</i>	1,000	1,000	1,000			
		<i>Septic Reminder Cards</i>	2,000	2,000	2,000			
		<i>WRAC/Pond Testing Program Supplies</i>	11,000	11,000	11,000			
015112	578600	Public Health Programs	1,500	1,500	1,500			
		<i>Provision for programs</i>	1,500	1,500	1,500			
TOTAL OPERATING BUDGET			\$ 98,974	\$ 78,900	\$ 78,900	\$ 53,605	\$ 45,044	\$ 42,797

DEPARTMENT COMMENTS

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2026 OPERATING BUDGET



COMMUNITY SERVICES DEPARTMENT BUDGET

Departmental Overview

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET SUMMARY

ACCOUNTS	BUDGET							ACTUALS				
DESCRIPTION	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Community Services Salaries												
Senior Services Salaries	12.91%	311,766	5.75%	12.65%	294,810	4.95%	12.76%	280,893	279,474	99.49%	265,697	247,930
Library Salaries	21.84%	527,483	4.45%	21.66%	505,026	8.67%	21.12%	464,716	466,590	100.40%	438,729	405,680
Recreation Salaries	20.54%	496,170	10.24%	19.31%	450,089	2.86%	19.88%	437,580	414,625	94.75%	414,919	353,861
SALARY SUB TOTAL	55.28%	\$ 1,335,419	6.84%	53.61%	\$ 1,249,925	5.64%	53.76%	\$ 1,183,189	\$ 1,160,689	98.10%	\$ 1,119,345	\$ 1,007,471
Community Services Expense												
Senior Services Expense	3.10%	74,840		3.21%	74,840	39.02%	2.45%	53,835	49,666	92.26%	25,956	28,784
Library Expense	6.87%	166,000		7.12%	166,000	22.55%	6.15%	135,452	130,564	96.39%	127,200	119,124
Recreation Expense	4.71%	113,795	2.63%	4.76%	110,875	10.32%	4.57%	100,500	95,714	95.24%	94,346	78,459
Veteran Services Expense	2.58%	62,310	-6.03%	2.84%	66,310	2.86%	2.93%	64,469	23,026	35.72%	25,680	48,213
Human Services Expense	27.46%	663,350		28.45%	663,350		30.14%	663,350	639,868	96.46%	606,808	614,949
EXPENSE SUB TOTAL	44.72%	\$ 1,080,295	-0.10%	46.39%	\$ 1,081,375	6.27%	46.24%	\$ 1,017,606	\$ 938,838	92.26%	\$ 879,990	\$ 889,529
TOTAL OPERATING BUDGET	100.00%	\$ 2,415,714	3.62%	100.00%	\$ 2,331,300	5.93%	100.00%	\$ 2,200,795	\$ 2,099,527	95.40%	\$ 1,999,335	\$ 1,897,000

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY SERVICES DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

POSITION CONTROL HISTORY

POSITIONS		Full-Time Equivalents Budgeted (Based on 40 hour per week)									
		FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Senior Svcs	Director - Council on Aging						0.88	0.88	0.88	0.88	0.88
Senior Svcs	Community Outreach Coordinator						0.88	0.88	0.88	0.88	0.88
Senior Svcs	Administrative Assistant						0.94	0.94	0.94		
Senior Svcs	Principal Office Assistant									0.94	0.94
Senior Svcs	Program Aide						0.88	0.88	0.88	0.88	0.88
Senior Svcs	Activities Assistant						0.40	0.40	0.40	0.40	0.40
Subtotal Senior Services		0.00	0.00	0.00	0.00	0.00	3.98	3.98	3.98	3.98	3.98
Library	Library Director						0.88	0.88	0.88	0.88	0.88
Library	Assistant Director/Adult Services						0.88	0.88	0.88	0.88	0.88
Library	Youth Services Librarian						0.88	0.88	0.88	0.88	0.88
Library	Librarian						1.76	1.76	1.76	1.76	1.76
Library	Library Assistant						1.36	1.36	1.36	1.36	1.36
Subtotal Library		0.00	0.00	0.00	0.00	0.00	5.76	5.76	5.76	5.76	5.76
Recreation	Community Services Director								1.00	1.00	1.00
Recreation	Director of Beach & Recreation						1.00	1.00	1.00	1.00	1.00
Recreation	Assistant Beach & Recreation Director						1.00	1.00			
Recreation	Program Coordinator						1.00	1.00	1.00	1.00	1.00
Recreation	Seasonal Staff						5.36	5.36	5.36	5.55	5.55
Subtotal Recreation		0.00	0.00	0.00	0.00	0.00	8.36	8.36	8.36	8.55	8.55
TOTAL FULL TME EQUIVALENTS		0.00	0.00	0.00	0.00	0.00	18.10	18.10	18.10	18.29	18.29

Position Notes

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

COMMUNITY SERVICES SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

COMMUNITY SERVICES EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS				
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 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							
TOTAL OPERATING BUDGET									

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

SENIOR SERVICES SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (015411-511000)							
Director - Council on Aging	Dorothy Burritt	0.88	88,173	Dorothy Burritt	0.88	93,469	6.01%
Community Outreach Coordinator	Cynthia Dunham	0.88	66,963	Cynthia Dunham	0.88	70,440	5.19%
Principal Office Assistant	Monica Keefe-Hess	0.94	69,415	Monica Keefe-Hess	0.94	73,757	6.25%
Program Aide	James Small	0.88	55,110	James Small	0.88	58,491	6.14%
Subtotal Full-Time Salaries		3.58	279,661	3.58	296,158	5.90%	
Part-Time Salaries (015411-512000)							
Activities Assistant	Kathy Gill	0.40	15,150	Kathy Gill	0.40	15,608	3.02%
Subtotal Part-Time Salaries		0.40	15,150	0.40	15,608	3.02%	
Temporary/Seasonal Salaries (015411-512100)							
None							
Subtotal Temporary Salaries			-		-		
Overtime (015411-513000)							

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

SENIOR SERVICES SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
None							
Subtotal Overtime Salaries			-			-	
GRAND TOTAL SALARIES		3.98	\$ 294,811		3.98	\$ 311,766	5.75%

DEPARTMENT COMMENTS

Senior Services also is the recipient of grant funding that supplements program activities. Expected grant funded positions for FY 2026 are planned to be for xx program staff with a grant funded cost of \$XX.

FY 2024 grant funded positions totaled \$xx for xx program staff and is anticipated to be \$xx for FY 2025

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

SENIOR SERVICES EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS			
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
015412	520000	PURCHASE OF SERVICES						
015412	524000	REPAIRS & MAINTENANCE	6,790	6,790	6,190	5,097	3,711	1,828
015412	524000	Repairs & Maintenance	1,000	1,000	1,000	641	727	313
		<i>Elevator</i>						
		<i>Exits</i>						
		<i>Fire Alarms</i>						
		<i>Pest Control</i>						
		<i>Provision for General Repairs</i>	1,000	1,000	1,000			
015412	524600	Vehicle Repair & Maintenance	5,790	5,790	5,190	4,456	2,984	1,515
		<i>MA State Inspection (\$40*5 / \$140*1)</i>	340	340	340			
		<i>Oil Changes (6*100*4 times p/y)</i>	2,400	2,400	1,400			
		<i>Tire Rotations</i>	600	600	600			
		<i>Tire Replacement (Avg. 4 p/y @ \$300)</i>	1,200	1,200	1,200			
		<i>Provision for General Repairs</i>	1,250	1,250	1,650			
015412	527000	RENTALS & LEASES						
015412	530000	PROFESSIONAL & TECHNICAL	6,250	6,250	3,250	2,902	937	1,609
015412	531000	Professional & Technical	6,250	6,250	3,250	2,902	937	1,609
		<i>Licensing - ASCAP, BMI, Videos</i>	1,000	1,000	1,000			
		<i>Provision for other programs</i>	5,250	5,250	2,250			
015412	534000	COMMUNICATION	21,600	21,600	16,650	17,210	3,797	4,021
015412	534000	Communcations	3,500	3,500	2,300	1,659	1,306	1,890
		<i>Cell Phones (5@\$38 p/m)</i>	2,300	2,300	2,300			
		<i>My Senior Center Annual license</i>	1,200	1,200				
015412	534200	Postage and printing	18,100	18,100	14,350	15,551	2,491	2,131
		<i>Newsletter printing</i>	14,700	14,700	10,950			
		<i>Newsletter postage</i>	3,400	3,400	3,400			

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

SENIOR SERVICES EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
015412	535000	OPERATIONAL & PROGRAM COSTS						
015412	540000	SUPPLIES	35,000	35,000	22,545	23,028	15,664	20,532
015412	542000	Office Supplies	4,000	4,000	3,750	3,943	3,945	2,118
		Computer supplies	4,000	4,000	3,750			
		Stationary						
		Copy paper						
		Toner						
015412	543000	Building Maintenance Supplies	5,000	5,000	650	459		
		Provision for maintenance supplies	5,000	5,000	650			
		Landscaping contract						
015412	545000	Custodial Supplies	500	500	400	148		310
		Provision for custodial supplies	500	500	400			
015412	549000	Food program supplies	25,000	25,000	17,245	17,915	11,397	16,184
		Food Lunch 2x per week / 2 holiday luncheons	17,000	17,000	8,320			
		Food Containers/dry goods	8,000	8,000	8,925			
015412	557500	Program supplies	500	500	500	563	322	1,920
		Provision for general program supplies	500	500	500			
015412	560000	ASSESSMENTS						
015412	571000	TRAVEL & CONFERENCE	4,500	4,500	4,500	574	1,326	129
015412	571000	Travel	2,000	2,000	2,000		442	
		Mileage	2,000	2,000	2,000			
		Meeting/conference travel						
015412	578000	Staff Development	2,500	2,500	2,500	574	884	129
		CPR Certification (## Staff/Drivers)	500	500	500			
		Conference	2,000	2,000	2,000			
		COA meetings						
015412	573000	DUES & MEMBERSHIPS	700	700	700	855	521	665

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

SENIOR SERVICES EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
015412	573000	Dues & Memberships	700	700	700	855	521	665
		<i>List organization dues</i>	700	700	700			
015412	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 74,840	\$ 74,840	\$ 53,835	\$ 49,666	\$ 25,956	\$ 28,784

DEPARTMENT COMMENTS

Friends of Council on Aging provided approximately \$xx of program support during FY 2024, anticipated amount of support is \$xx and \$xx for FY 2025 and FY 2026, respectively.

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

LIBRARY SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (016101-511000)							
LIBRARY DIRECTOR	MELANIE McKENZIE	0.88	91,796	MELANIE McKENZIE	0.88	97,308	6.00%
ASST DIRECTOR/ADULT SERVICES	KAREN MacDONALD	0.88	79,634	KAREN MacDONALD	0.88	81,940	2.90%
YOUTH SERVICES LIBRARIAN	FRANCES McLOUGHLIN	0.88	74,181	FRANCES McLOUGHLIN	0.88	78,383	5.66%
LIBRARIAN	MARIANNE SINOPOLI	0.88	64,077	MARIANNE SINOPOLI	0.88	67,373	5.14%
LIBRARIAN	CORY FARRENKOPF	0.88	61,880	CORY FARRENKOPF	0.88	65,047	5.12%
LIBRARY ASSISTANT	FREYA HEMLEY	0.88	58,348	FREYA HEMLEY	0.88	61,362	5.17%
Subtotal Full-Time Salaries		5.28	429,916	5.28	451,414	5.00%	
Part-Time Salaries (016101-512000)							
LIBRARY ASSISTANT	CORNELIA WELLS	0.48	34,110	CORNELIA WELLS	0.48	35,069	2.81%
Subtotal Part-Time Salaries		0.48	34,110	0.48	35,069	2.81%	
Temporary/Seasonal Salaries (016101-512100)							
ADDITIONAL HOURS	VARIOUS PERSONS		41,000	VARIOUS PERSONS		41,000	
Subtotal Temporary Salaries			41,000		41,000		
Overtime (016101-513000)							

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

LIBRARY SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
None							
Subtotal Overtime Salaries			-			-	
GRAND TOTAL SALARIES		5.76	\$ 505,026		5.76	\$ 527,483	4.45%

DEPARTMENT COMMENTS

Temporary Hours Calculation

<u>Current Hours (3 person minimum staff level)</u>	<u>FY 25 Proposed</u>	<u>PT Need</u>
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	
Saturday 10-4 (6)	10-4 (6)	7 hours p/w (7) @ \$19
		47.5 hours *52
		2470 hours
		46,930

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

LIBRARY EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
016102	520000	PURCHASE OF SERVICES						
016102	524000	REPAIRS & MAINTENANCE	6,150	5,600	2,000	1,885	1,530	360
016102	524000	Repairs & Maintenance	6,150	5,600	2,000	1,885	1,530	360
		<i>Fire Alarm maintenance contract</i>	500	450				
		<i>Security Alarm maintenance contract</i>	500	450				
		<i>Elevator Inspection</i>	750	700				
		<i>Gutter Cleaning</i>	1,500	1,400				
		<i>Window Cleaning</i>	1,500	1,400				
		<i>Unallocated provision for Building R&M</i>	1,400	1,200	2,000			
016102	527000	RENTALS & LEASES						
016102	530000	PROFESSIONAL & TECHNICAL	33,048	36,100	29,152	26,759	27,270	24,735
016102	530100	Software licenses & agreements	33,048	36,100	29,152	26,759	27,270	24,735
		<i>Public Computer Management Software annual license (Useful)</i>	1,600	5,500				
		<i>Reservation Software annual license</i>	1,900	2,000	2,000			
		<i>CLAMS system assesment</i>	29,548	28,600	27,152			
016102	534000	COMMUNICATION	800	800	800	530	804	330
016102	534000	Communications	700	700	700	530	804	330
		<i>Website Hosting/Domain registration annual fees</i>	700	700	700			
016102	534200	Postage	100	100	100			
		<i>Provision for mailings</i>	100	100	100			
016102	535000	OPERATIONAL & PROGRAM COSTS	118,502	116,000	96,000	96,781	92,181	88,874
016102	558000	Books and other circulating materials	118,502	116,000	96,000	96,781	92,181	88,874
		<i>Provision for materials</i>	118,502	116,000	96,000			
016102	540000	SUPPLIES	7,000	7,000	7,000	4,250	5,034	4,501
016102	542000	Office Supplies	3,000	3,000	3,000	2,409	2,058	2,253
		<i>Provision for misc. supplies</i>	3,000	3,000	3,000			

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

LIBRARY EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
016102	543000	Building Maintenance Supplies <i>Provision for building maintenance supplies</i>	1,000 1,000	1,000 1,000	1,000 1,000	947	691	160
016102	546500	Book Materials and Supplies <i>Provision for book supplies</i>	3,000 3,000	3,000 3,000	3,000 3,000	894	2,285	2,088
016102	560000	ASSESSMENTS						
016102	571000	TRAVEL & CONFERENCE	300	300	300	159	181	124
016102	571000	Travel <i>Mileage reimbursement</i>	300 300	300 300	300 300	159	181	124
016102	573000	DUES & MEMBERSHIPS	200	200	200	200	200	200
016102	573000	Dues & Memberships <i>Digital Commonwealth</i>	200 200	200 200	200 200	200	200	200
016102	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 166,000	\$ 166,000	\$ 135,452	\$ 130,564	\$ 127,200	\$ 119,124

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

RECREATION SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (016351-511000)							
Community Services Director	Christine Mickle	1.00	111,059	Christine Mickle	1.00	117,749	6.02%
Beach & Recreation Director	Jacob Congel	1.00	81,578	Jacob Congel	1.00	86,010	5.43%
Recreation Program Coordinator	Kathryn Nelson	1.00	67,062	Kathryn Nelson	1.00	70,677	5.39%
Subtotal Full-Time Salaries		3.00	259,699	3.00	274,436	5.67%	
Part-Time Salaries (016351-512000)							
Subtotal Part-Time Salaries			-		-		
Temporary/Seasonal Salaries (016351-512100)							
Seasonal Beach & Summer Program Staff	Various Persons	5.55	190,390	Various Persons	5.55	221,734	16.46%
Subtotal Temporary Salaries			190,390		221,734	16.46%	
Overtime (016351-513000)							
None							
Subtotal Overtime Salaries			-		-		
GRAND TOTAL SALARIES		8.55	\$ 450,089	8.55	\$ 496,170	10.24%	

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

RECREATION SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

RECREATION EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
016352	520000	PURCHASE OF SERVICES						
016352	524000	REPAIRS & MAINTENANCE	3,000	3,000	2,500	831	1,226	165
016352	524000	Repairs & Maintenance	1,000	1,000	700			63
		<i>Lifeguard stands</i>						
		<i>Gate Sheds</i>						
		<i>Fencing</i>						
		<i>Provision for R&M</i>	1,000	1,000	700			
016352	524600	Vehicle Repairs	2,000	2,000	1,800	831	1,226	102
		<i>Oil changes and tire rotation \$100 x 3 vehicles, 2x p/y</i>	600					
		<i>Inspections \$35 x3 vehicles</i>	105					
		<i>Provision for general repairs</i>	1,295	2,000	1,800			
016352	527000	RENTALS & LEASES				68,323	63,525	57,780
016352	527000	Rentals & leases	75,000	75,000	64,500	68,323	63,525	57,780
		<i>Tight Tank Pumping Cooks Brook</i>	12,000	12,000	12,000			
		<i>Tight Tank Pumping Wiley Park</i>						
		<i>Tight Tank Pumping First Encounter</i>						
		<i>Porta Potties 2@ 4/1-12/31, Daily Clean in-season, 3x off season</i>	61,000	63,000	52,500			
		<i>(Field of Dreams and Wiley Park - 1 ADA unit at each location)</i>						
		<i>Porta Potties 4@ 5/15-9/5, Daily Clean in-season, 3x off season</i>						
		<i>(Hemenway, Campground (1 regular), Cooks Brook - 1 ADA unit each)</i>						
		<i>Porta Potties 2@ 5/15-9/30, Daily Clean in-season, 3x off season</i>						
		<i>(First Encounter 1 ADA, 1 Regular)</i>						
		<i>Porta Potties 8@ 6/1-9/5, Daily Clean in-season, 3x off season</i>						
		<i>(1 ADA unit @ each Sunken Meadow, Herring Pond, Great Pond, Salt Pond, Thumpertown, Bee's River, Cole Road & Boat Meadow)</i>						
		<i>Provision for addl services - extra pumping, bath house toilets</i>	2,000					
016352	530000	PROFESSIONAL & TECHNICAL	10,200	10,200	12,900	8,144	7,251	6,325
016352	530000	Professional & Technical	10,200	10,200	12,900	8,144	7,251	6,325

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

RECREATION EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		<i>Skate Board Park Support - annual assessment, plus addl maintenance</i>	4,200	4,200	4,200			
		<i>Sticker Sales Program (Bonsai Logic)</i>	2,500					
		<i>Field Maintenance - Irrigation sytem</i>	1,500	5,000	2,000			
		<i>Bathhouses - Turn-on's & winterize</i>	1,000	1,000	6,700			
		<i>Annual Playground inspections</i>	1,000					
016352	534000	COMMUNICATION	12,880	10,000	8,500	11,603	7,226	9,052
016352	534000	Communication	2,580	2,500	2,500	2,917	1,994	2,451
		<i>Cell phone (3 @ \$30*12)</i>	1,080	720	720			
		<i>Cell phone (seasonal 10@\$25*6mo.)</i>	1,500					
		<i>Cell phone addl minutes/Dir Asst.</i>		1,780	1,780			
016352	534600	Printing	10,300	7,500	6,000	8,686	5,232	6,601
		<i>Stickers - Taxpayer Beach, Visitor, Harbormaster</i>	2,500	3,300	2,500			
		<i>Stickers - Taxpayer Transfer Station</i>	1,200	1,600	1,500			
		<i>Stickers - Taxpayer Seashore</i>	2,100					
		<i>Beach Daily Passes (quantity 10,000)</i>	1,600					
		<i>Parking Tickets</i>	2,000	2,150	2,000			
		<i>Insert for Sticker Mail-in Form (sent with tax bill)</i>	900					
		<i>addl. For forms/applications</i>		450				
016352	535000	OPERATIONAL & PROGRAM COSTS						
016352	540000	SUPPLIES	12,200	12,200	11,700	6,813	14,643	4,712
016352	542000	Office Supplies	500	500	500	150	489	358
		<i>Stamps for mail ins, laminating sheets</i>	500	500	500			
016352	543000	Building Maintenance Supplies	2,000	2,000	2,000	150	1,639	1,406
		<i>Gate Shacks</i>						
		<i>Recreation Building</i>						
		<i>Bathhouses</i>	2,000	2,000	2,000			

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

RECREATION EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
016352	54500	Custodial Supplies	2,000	2,000	1,500	1,478	2,551	
		<i>Cleaning supplies for beach bathhouses</i>	2,000	2,000	1,500			
		<i>(Air Freshner, toilet cleaners, Windex, Soap, Plungers, brooms)</i>						
016352	558500	Unifoms	5,700	5,700	5,700	1,080		
		<i>Lifegaurds/swim instructors - swimsuits, tank tops, t-shirts, hat, sweatshirt</i>	1,400					
		<i>Gate Attendants - t-shirts, hats, sweatshirts</i>	1,600					
		<i>Playground Leaders - t-shirts, hats, sweathshirts</i>	1,600					
		<i>Sticker sellers, Millers, Recycler - t-shirts, hats, sweatshirts</i>	1,100	5,700	5,700			
016352	558000	Uclassified Supplies	2,000	2,000	2,000	3,955	9,964	2,948
		<i>Beach Shack supplies - sunscreen, sign boards, chairs</i>	500					
		<i>Signage</i>	500					
		<i>Misc program supplies - Mutt Mitts</i>	1,000	2,000	2,000			
		<i>Sports equipment/supplies - balls, nets, whistles - funded through Rev. Acct.</i>						
016352	560000	ASSESSMENTS						
016352	571000	TRAVEL & CONFERENCE						
016352	573000	DUES & MEMBERSHIPS	515	475	400		475	425
016352	573000	Dues & Memberships	515	475	400		475	425
		<i>Mass Park & Recreation Association</i>	315	275	200			
		<i>National Park & Recreation Association</i>	200	200	200			
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 113,795	\$ 110,875	\$ 100,500	\$ 95,714	\$ 94,346	\$ 78,459

DEPARTMENT COMMENTS

FY 2024 Program Funding from Recreation Revolving Fund = 70,000 average spent = 52,905
 FY 2025 Anticipated Program Funding from Recreation Revolving Fund = 70,000

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY SERVICES DEPARTMENT BUDGET

RECREATION EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL

Fees are charged for recreation programs and events, including:

Program examples: youth basketball, floor hockey, baseball/softball/tball, summer rec, swim lessons, swim team, yoga, pickleball, Tots programs, Rugby, Adult Basketball, indoor soccer, track and field, flag football, various sports clinics

Club examples: beach club, holiday craft club, sports club, LEGO club, Chess club, Martial Arts club, Tracking Club, Paint Club, Running Club, Garden Club, Roaming Rec Adventures, Books & Boardgame Club, Fishing Club

Events: Ice Skating, Candy Contest, Valentine Card Making, Egg Hunt, Mother's Day Tea Party, Father's Day Fishing Derby, Summer Kick-Off Party, Tug-of-War Event, Family Karaoke on the Green, Carol's on the Green, Light the Night, Windmill Weekend, Halloween on the Green, Duck Race, Chess & Checkers on the beach, FAmily Game Nights - bingo, trivia, water games

Costs include:

(uniforms, sports equipment, referee/umpire fees, snacks at clubs, club supplies, DJ at events, decorations at events, prizes at events include stuffed animals, medals, trophies, candy, frozen turkeys and pies, plastic eggs, food at events include hot chocolate, donut holes, snacks, tea party special treats)

FY 24 Fees and Cost of After School Program through After School Revolving Fund = 62,000 average Spend = 50,521
 Receipts reflect tuitions, costs reflect teacher salaries & program costs

FISCAL YEAR 2026 OPERATING BUDGET
COMMUNITY SERVICES DEPARTMENT BUDGET

VETERAN SERVICES EXPENSE ACCOUNT BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
015432	520000	PURCHASE OF SERVICES						
015432	524000	REPAIRS & MAINTENANCE						
015432	527000	RENTALS & LEASES						
015432	530000	PROFESSIONAL & TECHNICAL						
015432	534000	COMMUNICATION						
015432	535000	OPERATIONAL & PROGRAM COSTS						
015432	540000	SUPPLIES						
015432	560000	ASSESSMENTS	27,310	26,310	24,469	23,026	22,871	22,495
015432	469000	<i>Veterans District Assessment</i>	27,310	26,310	24,469	23,026	22,871	22,495
015432	571000	TRAVEL & CONFERENCE						
015432	573000	DUES & MEMBERSHIPS						
015432	574000	OTHER CHARGES & EXPENSES	35,000	40,000	40,000		2,809	25,718
015432	577000	<i>Veteran's Benefits</i>	35,000	40,000	40,000		2,809	25,718
TOTAL OPERATING BUDGET			\$ 62,310	\$ 66,310	\$ 64,469	\$ 23,026	\$ 25,680	\$ 48,213

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY SERVICES DEPARTMENT BUDGET

HUMAN SERVICES EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
015902	520000	PURCHASE OF SERVICES						
015902	524000	REPAIRS & MAINTENANCE						
015902	527000	RENTALS & LEASES						
015902	530000	PROFESSIONAL & TECHNICAL						
015902	534000	COMMUNICATION						
015902	535000	OPERATIONAL & PROGRAM COSTS						
015902	540000	SUPPLIES						
015902	560000	ASSESSMENTS						
015902	571000	TRAVEL & CONFERENCE						
015902	573000	DUES & MEMBERSHIPS						
015902	574000	OTHER CHARGES & EXPENSES	663,350	663,350	663,350	639,868	606,808	614,949
15902	579004	CONSUMER ASSISTANCE COUNCIL						
15902	579005	Homeless Prevention Council	132,850	12,500	11,000	11,000	11,000	11,000
15902	579006	CMTE ON EARLY CHILDHOOD			16,000	2,500		20,000
15902	579007	INDPENDENCE HOUSE			6,700	6,700	6,700	6,700
15902	579010	LOWER CAPE OUTREACH COUNCIL		11,500	10,500	10,500	10,500	10,500
15902	579011	MASS-A-PEAL		3,500	2,800	2,800	2,800	2,800
15902	579012	CAPE ABILITIES			1,000	1,000	1,000	
15902	579013	AIDS Support Group of CC		4,500	4,000	4,000	4,000	4,000
15902	579014	SIGHT LOSS SERVICES		2,000	1,500	1,500	1,500	1,500
15902	579015	CAPE COD CHILDREN'S PLACE		9,500	8,000	8,000	8,000	8,000
15902	579016	OUTER CAPE HEALTH SERVICES		2,500	2,500	2,500	2,500	2,500
15902	579018	GOSNOLD INC						
15902	579020	HELPING OUR WOMEN		3,550	2,800	2,800	2,800	2,800
15902	579021	NAUSET TOGETHER WE CAN		2,500	2,000	2,000	2,000	2,000
15902	579022	ALZHEIMERS FAMILY SUPPORT			4,250		3,188	4,250
15902	579023	CAPE MEDIATION						500
15902	579025	FOOD 4 KIDS		6,000	2,000	2,000	5,000	2,000

FISCAL YEAR 2026 OPERATING BUDGET

COMMUNITY SERVICES DEPARTMENT BUDGET

HUMAN SERVICES EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
15902	579024	NAVIGATOR PROGRAM		43,000	25,000	25,000	25,000	25,000
15902	579026	Family Pantry		2,500	2,000	2,000	2,000	2,000
15902	579028	Eastham Chamber of Commerce		20,000	18,000	20,000	18,000	18,000
15902	579029	Visitor Services Board		15,800	12,000	12,373	10,320	899
15902	579027	Family Support Package	490,500	486,500	490,500	490,500	490,500	490,500
		Elder Services CC&I		1,000				
		Family Table Collaborative		1,000				
		Housing Assistance Corp		2,000				
		Mustard Seed Kitchen		3,000				
		Sustainable Cape		500				
		Miscellaneous			800			
		Social Worker contract services	40,000	30,000	40,000	32,695		
TOTAL OPERATING BUDGET			\$ 663,350	\$ 663,350	\$ 663,350	\$ 639,868	\$ 606,808	\$ 614,949

DEPARTMENT COMMENTS

FY 2025

Social worker contract service original appropriation is \$40,000: 4,200 allocated to Navigator Prg in FY 25; 5,800 allocated to Chamber & VSB
 FSP original appropriation is \$490,000: 3,500 allocated to Food for Kids in FY 25
 FSP for FY 25 allocated \$100,000 to Housing Support; \$386,500 to Pre-School Support

FY 2026

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2026 OPERATING BUDGET



UNALLOCATED EXPENDITURES BUDGET

Departmental Overview

**FISCAL YEAR 2026 OPERATING BUDGET
UNALLOCATED EXPENDITURES BUDGET SUMMARY**

ACCOUNTS	BUDGET								ACTUALS			
	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)												
Salaries (Part-Time)												
Salaries (Seasonal/Temporary)												
Overtime												
SALARY SUB TOTAL												
Energy & Fuels Expense	6.14%	444,150	0.45%	6.22%	442,150	9.95%	6.00%	402,150	319,815	79.53%	327,265	331,903
General Liability Insurance Exp.	7.79%	563,677		7.92%	563,677	6.90%	7.87%	527,281	447,420	84.85%	461,970	414,528
Employee Pension Expense	33.24%	2,406,478	-0.47%	33.99%	2,417,935	8.71%	33.19%	2,224,296	2,278,163	102.42%	2,090,265	1,916,102
Employee Insurance Expense	51.29%	3,712,500	3.75%	50.30%	3,578,152	3.54%	51.57%	3,455,727	2,934,054	84.90%	2,769,345	2,528,162
Employment Costs Expense	1.55%	112,000		1.57%	112,000	21.74%	1.37%	92,000	26,670	28.99%	63,111	16,685
EXPENSE SUB TOTAL	100.00%	\$ 7,238,805	1.76%	100.00%	\$ 7,113,914	6.15%	100.00%	\$ 6,701,454	\$ 6,006,122	89.62%	\$ 5,711,956	\$ 5,207,380
TOTAL OPERATING BUDGET	100.00%	\$ 7,238,805	1.76%	100.00%	\$ 7,113,914	6.15%	100.00%	\$ 6,701,454	\$ 6,006,122	89.62%	\$ 5,711,956	\$ 5,207,380

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

UNALLOCATED EXPENDITURES

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
UNALLOCATED EXPENDITURES

Energy & Fuel Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011942	520000	PURCHASE OF SERVICES	193,150	185,650	165,650	124,320	125,074	155,279
011942	521000	Electricity	193,150	185,650	165,650	124,320	125,074	155,279
		<i>Town Hall</i>	<i>39,000</i>	<i>39,000</i>	<i>39,000</i>			
		<i>Town Hall Anex</i>						
		<i>DPW Facility</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>			
		<i>Transfer Station</i>						
		<i>Recreation/Sticker Office</i>						
		<i>Natural Resources</i>	<i>1,350</i>	<i>1,350</i>	<i>1,350</i>			
		<i>Senior Services Building</i>	<i>7,500</i>	<i>7,500</i>	<i>7,500</i>			
		<i>Library</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>			
		<i>Beach Facilities</i>	<i>3,800</i>	<i>3,800</i>	<i>3,800</i>			
		<i>Police Station</i>	<i>23,000</i>	<i>23,000</i>	<i>23,000</i>			
		<i>Fire Station</i>	<i>16,000</i>	<i>16,000</i>	<i>16,000</i>			
		<i>Unallocated</i>	<i>87,500</i>	<i>80,000</i>	<i>60,000</i>			
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
011942	530000	PROFESSIONAL & TECHNICAL		7,500	7,500			
011942	530000	Professional and technical		7,500	7,500			
		<i>Utility Bill Management</i>		<i>7,500</i>	<i>7,500</i>			
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
011942	540000	SUPPLIES	251,000	249,000	229,000	195,495	202,191	176,624
011942	541000	Gasoline	115,000	115,000	110,000	89,331	95,264	81,264
		<i>xxx Gallons @ \$xxx per gallon</i>	<i>115,000</i>	<i>115,000</i>	<i>110,000</i>			

FISCAL YEAR 2026 OPERATING BUDGET
UNALLOCATED EXPENDITURES

Energy & Fuel Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
011942	541200	Natural Gas/Heating Oil	60,000	59,000	59,000	38,350	33,951	27,089
		<i>Police Station (approx 74%)</i>		7,000	7,000			
		<i>Fire Station</i>						
		<i>DPW Facility (13%)</i>		5,000	5,000			
		<i>Senior Services Bldg. (approx 1%)</i>		3,000	3,000			
		<i>Library</i>		4,000	4,000			
		<i>Town Hall (11%)</i>	60,000	40,000	40,000			
		<i>Annex Bldg (1%)</i>						
011942	541500	Diesel Fuel	76,000	75,000	60,000	67,814	72,976	68,271
		<i>xxx gallons @ \$xx per gallon</i>	76,000	75,000	60,000			
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 444,150	\$ 442,150	\$ 402,150	\$ 319,815	\$ 327,265	\$ 331,903

DEPARTMENT COMMENTS

Natural Gas supply contract expired 10/30/24. New contract 11/1/24 thru 5/31/2027 through Power Options. Supply rate increases from \$5.40 to 6.09 per Dekatherm.

Delivery service and charges are through National Grid billed by therm, need to multiply rate by 10 to convert to dekatherm. currently 7.00 per, anticipating increase to 9.50 per dekatherm for delivery

Current townwide usage approximates 3,000 dekatherm $3000 * 6.09 = 18,270$ + est. delivery charges of 9.5 up from 7 per dekatherm = 28,500 for a total estimate of \$47k . Maintain budget as is as hedge against unanticipated spikes, inflation, and usage.

FISCAL YEAR 2026 OPERATING BUDGET
UNALLOCATED EXPENDITURES

Energy & Fuel Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL

Diesel and Gas usage: FY 24 actual usage is 26,300 gallons of gas and 21,000 gallons of diesel. County bid rate was 3.15 and 2.99, respectively. For FY 25, we are anticipating higher usage for additional vehicles added to fleet, we anticipate the county bid rate may come down, but cannot assume that with current environment. Estimate 30,000 gas * 3.15 p/g = 94,500, 25,000 diesel *2.99 = 74,750 for a total of 169,250. Maintain budget as a hedge against unanticipated spikes, inflation, and usage.

FISCAL YEAR 2026 OPERATING BUDGET
UNALLOCATED EXPENDITURES

Property & Liability Insurance Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 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						
019412	574000	OTHER CHARGES & EXPENSES	563,677	563,677	527,281	447,420	461,970	414,528
19412	574000	Deductibles	42,000	42,000	42,000	402	17,005	11,495
19412	574100	Public Official Liability	26,461	26,461	24,615	23,888	23,188	7,847
19412	574101	General Liability	28,181	28,181	26,215	45,288	14,985	23,400
19412	574102	Umbrella Liability	7,277	7,277	6,770	4,114	4,385	6,500
19412	574200	Workers Comp Liability - Town	72,768	72,768	67,691	76,718	79,019	62,053
19412	574200	Workers Comp Liability - School	39,691	39,691	36,922			
19412	574300	Police/Fire Liability	13,230	13,230	12,307	16,645	14,921	15,000
19412	574400	School Board Liability				2,100		
19412	574500	Police/Fire Accident Liability	79,383	79,383	73,844	51,773	53,249	52,555
19412	574600	Property Protection Liability	145,270	145,270	135,135	157,501	158,238	139,974
19412	574601	Automobile Liability	100,552	100,552	93,536	61,386	91,151	89,161
19412	574602	Boiler & Machinery Liability	3,175	3,175	2,954	2,287	2,329	3,865
19412	574900	Marina Ops Liability	5,689	5,689	5,292	5,318	3,500	2,678
TOTAL OPERATING BUDGET			\$ 563,677	\$ 563,677	\$ 527,281	\$ 447,420	\$ 461,970	\$ 414,528

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
UNALLOCATED EXPENDITURES

Employee Pension & Insurance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS	2,406,478	2,417,935	2,224,296	2,278,163	2,090,265	1,916,102
019111	517700	Barnstable County Retirement Assoc. Pension Assessment	2,406,478	2,417,935	2,224,296	2,278,163	2,090,265	1,916,102
		Regular Assessment	2,416,701	2,429,515	2,233,737			
		Early Retirement Incentive Charge	30,256	29,092	27,973			
		Tri Town Retirement Charge						
		Early Pay Discount	(40,479)	(40,672)	(37,414)			
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	3,712,500	3,578,152	3,455,727	2,934,054	2,769,345	2,528,162
019131	517200	Unemployment Insurance	30,000	30,000	30,000	14,038	13,337	27,045
019141	517500	Employee Health Insurance - active plans	2,650,000	3,354,152	3,240,727	2,621,486	2,506,400	2,311,776
		Employee Health Insurance - dental plans	125,000					
		Retiree Health Insurance - medex plans	540,000					
		Tritown Retiree Costs	7,500					
019141	517503	Health Insurance Opt-out program expense	125,000			96,251	70,247	16,110
019141	517504	Town Share of HSA	30,000			13,500		
019141	519000	Medicare	205,000	194,000	185,000	188,779	179,361	173,231
TOTAL OPERATING BUDGET			\$ 6,118,978	\$ 5,996,087	\$ 5,680,023	\$ 5,212,217	\$ 4,859,610	\$ 4,444,264

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
UNALLOCATED EXPENDITURES

Employment Costs Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
	520000	PURCHASE OF SERVICES	70,000	70,000	60,000		37,595	
019102	510000	Salary Adjustment Account	70,000	70,000	60,000		37,595	
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	25,000	25,000	15,000	13,363	17,676	7,220
019102	531900	Employee Physicals - new hire physical & employee medical tests	25,000	25,000	15,000	12,738	17,311	6,675
019102	531902	Drug Testing/post charges				625	365	545
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES	2,000	2,000	2,000	1,690	160	890
019102	558500	Uniforms - Town Shirts	2,000	2,000	2,000	1,690	160	890
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	15,000	15,000	15,000	11,617	7,680	8,575
019102	519100	Town Wide Training Fund	15,000	15,000	15,000	11,617	7,680	8,575
TOTAL OPERATING BUDGET			\$ 112,000	\$ 112,000	\$ 92,000	\$ 26,670	\$ 63,111	\$ 16,685

DEPARTMENT COMMENTS

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2026 OPERATING BUDGET



DEBT SERVICE BUDGET

Departmental Overview

**FISCAL YEAR 2026 OPERATING BUDGET
DEBT SERVICE BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Exempt Debt - Debt Service	92.66%	8,465,913	3.25%	92.41%	8,199,396	38.80%	90.78%	5,907,331	5,842,858	98.91%	4,566,592	4,554,860
Non-Exempt Debt - Debt Service	3.43%	313,744	-18.66%	4.35%	385,741	45.56%	4.07%	265,000	171,251	64.62%	42,619	10,000
Capital Lease Payments	3.30%	301,706	29.38%	2.63%	233,186	-25.36%	4.80%	312,417	306,613	98.14%	306,613	129,231
Borrowing Costs & Charges	0.60%	55,000		0.62%	55,000	144.44%	0.35%	22,500	3,800	16.89%	8,580	22,157
EXPENSE SUB TOTAL	100.00%	\$ 9,136,363	2.96%	100.00%	\$ 8,873,323	36.36%	100.00%	\$ 6,507,248	\$ 6,324,522	97.19%	\$ 4,924,404	\$ 4,716,248
TOTAL OPERATING BUDGET	100.00%	\$ 9,136,363	2.96%	100.00%	\$ 8,873,323	36.36%	100.00%	\$ 6,507,248	\$ 6,324,522	97.19%	\$ 4,924,404	\$ 4,716,248

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

DEBT SERVICE

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
DEBT SERVICE BUDGET

Exempt Debt - Debt Service Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS			FY 2026 Detail			
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL	Principal	Interest	Admin Fees	Total
	006 - G.O. Library Bond		297,563	303,188	308,250	308,250	315,000	321,750	225,000.00	72,562.50		297,562.50
	007 - MCWT 15-01 (Water Bond)		1,200,602	1,200,376	1,200,154	1,200,154	1,199,939	1,199,729	706,519.00	465,019.30	29,063.70	1,200,602.00
	008 - Elementary School Refunding Bond		363,600	380,900	397,100	397,100	417,200	437,500	360,000.00	3,600.00		363,600.00
	009 - MCWT 15-01-A (Water Bond)		110,717	110,697	110,677	110,677	110,659	110,641	63,525.00	44,415.96	2,776.00	110,716.96
	010 - MCWT 16-02 (Water Bond)		404,854	493,863	493,774	493,774	493,688	493,604	283,412.20	109,057.26	12,384.82	404,854.28
	011-01 Water System Bonds		272,444	271,644	270,694	270,694	270,894	270,894	145,000.00	127,443.76		272,443.76
	011-02 Rock Harbor Dredging				82,400	82,400	85,600	83,600				0.00
	011-03 Rock Harbor Dredging 2		10,300	10,600	10,900	10,900	11,300	11,700	10,000.00	300		10,300.00
	012 - MCWT DW-16-16 (Water Bond)		190,766	190,766	190,766	190,766	190,766	190,767	104,778.00	80,929.82	5,058.12	190,765.94
	013-01 - TriTown Plant Demolition		91,675	89,950	93,950	93,950	92,825	91,450	85,000.00	6,675.00		91,675.00
	013-02 - Salt Pond Wastewater Planning				41,000	41,000	43,000	39,875				0.00
	013-03 - Salt Pond Drainage		16,450	16,850	17,350	17,350	17,850	18,350	10,000.00	6,450.00		16,450.00
	013-04 - Rock Harbor Drainage & Engineering		15,650	16,050	16,550	16,550	17,050	17,550	10,000.00	5,650.00		15,650.00
	013-05 - Rock Harbor Piers & Docks		39,075	40,075	36,200	36,200	37,200	38,200	25,000.00	14,075.00		39,075.00
	013-06 - Rock Harbor Habor Bldg.		31,750	32,550	33,550	33,550	29,425	30,175	20,000.00	11,750.00		31,750.00
	013-07 - Rock Harbor Lots & Walkways		6,819	7,019	7,269	7,269	7,519	7,769	5,000.00	1,818.76		6,818.76
	013-08 - Police Department Roof		40,144	41,144	42,394	42,394	43,644	39,769	25,000.00	15,143.76		40,143.76
	013-09 - Nauset Estuary Dredge				20,500	20,500	21,500	22,500				0.00
	014 - USDA Water Bond		56,493	56,493	56,493	56,493	56,493	56,493	31,327.45	25,165.55		56,493.00
	015 - MCWT DW 17-01 (Water Bond)		609,160	609,161	609,161	609,161	609,161	609,161	342,535.00	249,606.84	17,018.64	609,160.48
	016 - MCWT DW 19-06 (Water Bond)		537,358	544,974	505,383	505,383	0	0	324,100.00	199,645.36	13,612.18	537,357.54
	017-01 - Tri-Town Demolition		22,800	23,600	29,500	29,500	30,500	29,630	20,000.00	2,800.00		22,800.00
	017-02 - Salt Pond Watershed Protection			229,500	238,500	238,500	247,500	266,707				0.00
	017-03 - T-Time Purchase A		103,600	106,800	110,000	110,000	126,600	135,166	80,000.00	23,600.00		103,600.00
	017-04 - T-Time Purchase B		12,200	12,600	13,000	13,000			10,000.00	2,200.00		12,200.00
	018 - MCWT DW 16-02R		5,828	5,827	5,826	5,826	5,826	4,971	3,492.00	2,187.06	149.12	5,828.18
	019 - MCWT DW 20-23 (Phase 2C)		659,823	669,175	620,562	620,562			397,963.00	245,145.18	16,714.44	659,822.62
	020 - MCWT DW 21-10 (Phase 2D)		521,828	561,939	95,428	95,428			310,335.00	197,993.42	13,499.54	521,827.96
	021C - Rock Harbor Dredge		76,775	91,899					55,000.00	21,775.00		76,775.00
	021D - Wastewater Planning		1,356,725	1,552,242					1,155,000.00	201,725.00		1,356,725.00
	023 - MCWT DW Bond (Phase 2E)		639,540	105,164					342,000.00	225,720.00	71,820.00	639,540.00
	022 - USDA Water Bond - ESTIMATE \$12m, 40 Years, 2.5% Short-Term Water BAN \$2,325,000, 1yr. 3.5%, plus paydown ESTIMATE		600,000	250,000	250,000	185,527	85,453	26,909				
TOTAL OPERATING BUDGET			\$ 8,465,913	\$ 8,199,396	\$ 5,907,331	\$ 5,842,858	\$ 4,566,592	\$ 4,554,860				

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
DEBT SERVICE BUDGET

Non-Exempt Debt - Debt Service Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
		004 - Title V 98-1006-1 Septic Loan	10,000	10,000	10,000	10,000	10,000	10,000
		021b - Town Center Plaza Debt Service	273,744	345,741	225,000	161,251	32,619	
		021a - Beach Plum Motel Debt Service	105,125	125,956	75,000	30,316		
		Funding from FSP for BP Debt Service	(105,125)	(125,956)	(75,000)	(30,316)		
		Revenue Anticipation Notes	15,000	15,000	15,000			
		Bond Anticipation Notes	15,000	15,000	15,000			
TOTAL OPERATING BUDGET			\$ 313,744	\$ 385,741	\$ 265,000	\$ 171,251	\$ 42,619	\$ 10,000

FY 2026 Details			
Principal	Interest	Admin	Total
10,000.00			10,000.00
150,000.00	123,743.76		273,743.76
75,000.00	30,125.00		105,125.00
			-
			-
			-
			-
			-
			-

DEPARTMENT COMMENTS

FISCAL YEAR 2026 OPERATING BUDGET
DEBT SERVICE BUDGET

Capital Lease Payment Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
017102	593003	Capital Leases	301,706	233,186	312,417	306,613	306,613	129,231
		DPW Loader (FY 20, 5-Year Lease)			35,276			
		Transfer Station Loader (FY 20, 5-Year Lease)			43,955			
		Ambulance Lease Payments (5 yr. lease, year 4)	118,420	118,420	118,420			
		Quint Lease Payment (10 yr. lease, year 4)	114,766	114,766	114,766			
		Ambulance Lease Payment (5 yr. lease, year 2)	68,520					
TOTAL OPERATING BUDGET			\$ 301,706	\$ 233,186	\$ 312,417	\$ 306,613	\$ 306,613	\$ 129,231

DEPARTMENT COMMENTS

Ambulance and Quint Lease payments are funded via a transfer from the ambulance receipts fund.

FISCAL YEAR 2026 OPERATING BUDGET
DEBT SERVICE BUDGET

Borrowing Costs & Charges Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
017222	530000	Borrowing Costs and Charges	55,000	55,000	22,500	3,800	8,580	22,157
		<i>Financial Advisory Fees</i>	20,000	10,000	7,500			
		<i>Bond Issuance Costs</i>	35,000	45,000	15,000			
TOTAL OPERATING BUDGET			\$ 55,000	\$ 55,000	\$ 22,500	\$ 3,800	\$ 8,580	\$ 22,157

DEPARTMENT COMMENTS

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



WATER ENTERPRISE FUND BUDGET

Departmental Overview

**FISCAL YEAR 2026 OPERATING BUDGET
WATER ENTERPRISE FUND BUDGET SUMMARY**

ACCOUNTS	BUDGET								ACTUALS			
	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)			-100.00%	13.31%	75,809	26.66%	11.93%	59,853	71,885	120.10%	62,504	55,638
Salaries (Part-Time)												
Salaries (Seasonal/Temporary)	6.10%	40,000		7.02%	40,000		7.98%	40,000	7,740	19.35%	12,060	12,150
Overtime												
SALARY SUB TOTAL	6.10%	\$ 40,000	-65.46%	20.33%	\$ 115,809	15.98%	19.91%	\$ 99,853	\$ 79,625	79.74%	\$ 74,564	\$ 67,788
Water Department Expense	93.90%	615,700	35.71%	79.67%	453,700	12.94%	80.09%	401,700			338,864	282,293
EXPENSE SUB TOTAL	93.90%	\$ 615,700	35.71%	79.67%	\$ 453,700	12.94%	80.09%	\$ 401,700			\$ 338,864	\$ 282,293
TOTAL OPERATING BUDGET	100.00%	\$ 655,700	15.13%	100.00%	\$ 569,509	13.55%	100.00%	\$ 501,553	\$ 79,625	15.88%	\$ 413,428	\$ 350,081

BUDGET NOTES

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TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

WATER ENTERPRISE FUND BUDGET

BUDGET ACCOUNT DETAILS

FISCAL YEAR 2026 OPERATING BUDGET
WATER DEPARTMENT

SALARY ACCOUNTS BUDGET DETAIL

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Full-Time Salaries (60015001-511000)							
Administrative Coordinator	Kimberly St. Aubin	1.00	75,809	Kimberly St. Aubin	1.00	tbd	#VALUE!
Subtotal Full-Time Salaries		1.00	75,809	1.00	-	-100.00%	
Part-Time Salaries (60015001-512000)							
Subtotal Part-Time Salaries			-		-		
Temporary/Seasonal Salaries (60015001-512100)							
Water Inspectors	Various		40,000	Various		40,000	
Subtotal Temporary Salaries			40,000			40,000	
Overtime (60015001-513000)							
None							
Subtotal Overtime Salaries			-		-		
GRAND TOTAL SALARIES		1.00	\$ 115,809	1.00	\$ 40,000	-65.46%	
DEPARTMENT COMMENTS							

FISCAL YEAR 2026 OPERATING BUDGET
WATER DEPARTMENT

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
ADMINISTRATIVE COORDINATOR								1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88		

TOTAL FULL TME EQUIVALENTS	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	1.88	1.00	1.00
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Position Notes

Position Considerations

FISCAL YEAR 2026 OPERATING BUDGET
WATER DEPARTMENT

Water Enterprise Fund Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
60015002	520000	PURCHASE OF SERVICES	475,000	365,000	296,000		282,442	247,592
60015002	529800	Operations Contract	475,000	365,000	296,000		282,442	247,592
		Addl. Expenses	25,000	25,000	23,000			
60015002	524000	REPAIRS & MAINTENANCE	10,000	6,000			4,985	793
60015002	524000	Repairs & maintenance	10,000	6,000			4,985	793
		Provision for basic system repair	10,000	6,000				
60015002	524600	Vehicle Repairs						
60015002	527000	RENTALS & LEASES						
60015002	530000	PROFESSIONAL & TECHNICAL	75,000	27,000	52,000		50,190	30,503
60015002	530000	Professional and technical	75,000	27,000	52,000		50,190	30,503
		Water Billing Contract	75,000	27,000	27,000			
		Implementation of in-house billing			25,000			
60015002	534000	COMMUNICATION	500	500	500			291
60015002	534000	Communication	500	500	500			291
		Cell phone stipends	500	500	500			
60015002	535000	OPERATIONAL & PROGRAM COSTS	15,000	15,000	15,000		867	2,957
011612	535000	Operational & Program Costs	15,000	15,000	15,000		867	2,957
		Provision for growth in system development	15,000	15,000	15,000			
60015002	540000	SUPPLIES	15,000	15,000	15,000			77

FISCAL YEAR 2026 OPERATING BUDGET
WATER DEPARTMENT

Water Enterprise Fund Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
60015002	540000	Office Supplies <i>Provision for office supplies</i>	1,000 1,000	1,000 1,000	1,000 1,000			77
011232	558000	Unclassified supplies <i>Provision for water works supplies</i>	14,000 14,000	14,000 14,000	14,000 14,000			
60015002	560000	ASSESSMENTS						
60015002	571000	TRAVEL & CONFERENCE						
60015002	571000	Travel & Conference <i>Mileage Reimbursement</i>						
60015002	578000	Staff Development						
60015002	573000	DUES & MEMBERSHIPS	200	200	200		380	80
60015002	573000	Dues & Memberships	200 200	200 200	200 200		380	80
60015002	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 615,700	\$ 453,700	\$ 401,700		\$ 338,864	\$ 282,293

DEPARTMENT COMMENTS

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS
FISCAL YEAR 2026 OPERATING BUDGET



EDUCATIONAL SERVICES BUDGET

Departmental Overview

FISCAL YEAR 2026 OPERATING BUDGET
EDUCATIONAL SERVICES BUDGET SUMMARY

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 26			FY 25			FY 24		FY 24	Budget	FY 23	FY 22
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)												
Salaries (Part-Time)												
Salaries (Seasonal/Temporary)												
Overtime												
SALARY SUB TOTAL												
Eastham Elementary School Operations	34.37%	4,570,282	3.00%	34.43%	4,437,167	10.83%	37.04%	4,003,466	4,026,608	100.58%	3,793,720	3,783,480
Nauset Regional School District Assessment	59.38%	7,895,454	3.26%	59.32%	7,645,890	23.93%	57.08%	6,169,524	6,169,524	100.00%	5,220,146	5,018,970
Cape Cod Regional Technical HS Assessment	6.24%	830,092	3.03%	6.25%	805,672	26.58%	5.89%	636,481	622,406	97.79%	486,359	692,845
EXPENSE SUB TOTAL	100.00%	\$ 13,295,828	3.16%	100.00%	\$ 12,888,729	19.24%	100.00%	\$ 10,809,471	\$ 10,818,538	100.08%	\$ 9,500,225	\$ 9,495,295
TOTAL OPERATING BUDGET	100.00%	\$ 13,295,828	3.16%	100.00%	\$ 12,888,729	19.24%	100.00%	\$ 10,809,471	\$ 10,818,538	100.08%	\$ 9,500,225	\$ 9,495,295

BUDGET NOTES

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET

EDUCATIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



EASTHAM ELEMENTARY SCHOOL

FISCAL YEAR 2026 OPERATING BUDGET
EDUCATIONAL SERVICES BUDGET

Eastham Elementary School Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
	520000	Eastham Elementary School Operating Budget	4,570,282	4,437,167	4,003,466	4,026,608	3,793,720	3,783,480
		<i>Regular Day Program</i>	3,043,886	2,955,229	2,718,357	2,810,015	3,793,720	3,783,480
		<i>Special Education Program</i>	1,526,396	1,481,938	1,285,109	1,216,593		
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
TOTAL OPERATING BUDGET			\$ 4,570,282	\$ 4,437,167	\$ 4,003,466	\$ 4,026,608	\$ 3,793,720	\$ 3,783,480

DEPARTMENT COMMENTS

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



NAUSET REGIONAL SCHOOL DISTRICT

FISCAL YEAR 2026 OPERATING BUDGET
EDUCATIONAL SERVICES BUDGET

Nauset Regional School District Assessment Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
013012	530028	NRSD OPEB Assessment						
013012	561100	NRSD Debt Assessment	1,595,000	1,528,944	855,080	855,079	57,528	72,324
			45,000	46,502	855,080	855,079	57,528	72,324
			1,550,000	1,482,442				
013012	561300	NRSD Capital Assessment	126,080	122,408	110,148	110,148	112,299	110,929
			126,080	122,408	110,148	110,148	112,299	110,929
013012	561200	NRSD Operating Assessment	6,174,374	5,994,538	5,204,296	5,204,297	5,050,319	4,835,717
			6,174,374	5,994,538	5,204,296	5,204,297	5,050,319	4,835,717
TOTAL OPERATING BUDGET			\$ 7,895,454	\$ 7,645,890	\$ 6,169,524	\$ 6,169,524	\$ 5,220,146	\$ 5,018,970

DEPARTMENT COMMENTS

12/15/2024

TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



CAPE COD REGIONAL TECHNICAL HIGH SCHOOL

FISCAL YEAR 2026 OPERATING BUDGET
EDUCATIONAL SERVICES BUDGET

Cape Cod Regional Technical High School Assessment Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 26 BUDGET	FY 25 BUDGET	FY 24 BUDGET	FY 24 ACTUAL	FY 23 ACTUAL	FY 22 ACTUAL
013022		Cape Cod Tech Operating Budget Assessment	555,935	539,743	417,995	403,920	300,107	440,868
		<i>Base Operating Assessment</i>	555,935	539,743	417,995	403,920	300,107	440,868
		<i>OPEB Funding</i>	9,627	9,347	9,075	9,075	7,000	7,200
		Cape Cod Tech Debt Assessment	250,000	242,476	195,716	195,716	167,632	229,837
			250,000	242,476	195,716	195,716	167,632	229,837
		Cape Cod Tech Capital Assessment	14,529	14,106	13,695	13,695	11,620	14,940
			14,529	14,106	13,695	13,695	11,620	14,940
TOTAL OPERATING BUDGET			\$ 830,092	\$ 805,672	\$ 636,481	\$ 622,406	\$ 486,359	\$ 692,845

DEPARTMENT COMMENTS

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2026 Operating Budget

SECTION 5: OTHER BUDGET ITEMS

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

INTEROFFICE MEMORANDUM

TO: JACQUELINE BEEBE, TOWN MANAGER

FROM: RICH BIENVENUE, ASST. TOWN MANAGER/FINANCE DIRECTOR

SUBJECT: JULY 1, 2024, FREE CASH & RESERVES

DATE: DECEMBER 16, 2024

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

The Finance Department has completed the financial reporting required for FY 2024 for the certification of Free Cash. The Department of Revenue is working toward certifying Free Cash and notice is expected in January 2025. We anticipate Free Cash of approximately \$5.671 million.

The Finance Department has prepared a presentation (FY 2024 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 2026 budget process:

\$1,900,000 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.

\$1,675,000 for Reserve Funding - \$100,000 to the Town's OPEB Trust to maintain ongoing funding for that obligation; \$1,375,000 to the Town's Wastewater Stabilization Fund, to continue accumulate assets to implement the Town's TWMP. \$100,000 to the Unreserved Stabilization Fund to maintain our general fund reserve levels at approximately 16% of our budget, which is a bond rating agency benchmark, and consistent with the GFOA recommended target of 16.67%. I anticipate, if our fiscal position remains consistent, that we will continue to shift Free Cash funding from the Stabilization Fund to the OPEB Trust. This would be an opportunity to fund our OPEB Trust more aggressively. Additionally, \$50,000 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 \$50,000 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.

\$250,000 for Other Budget Items that don't fall within the Town's operating or capital budgets – includes; IT Development funds; Wastewater testing programs; and a reserve to fund late departmental requests/needs.

\$250,000 for discussion with the Select Board about furthering our housing programs.

\$50,000 for appropriation to our Resident Taxpayer Assistance Fund.

\$1,375,000 held in reserve (approx. 3% of operating budget) - to provide budgetary flexibility and reserves.

\$171,000 unallocated – currently unallocated and available for additional appropriations as we move through the budget process.

TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2026 Operating Budget

SECTION 6: APPENDICES & OTHER RELEVANT INFORMATION

- Departmental Budget Instructions
- Town-Wide Salary Projection
- 6/30/2024 Year-End Financial Results Presentation
- 7/1/2024 Free Cash Certification

TOWN OF EASTHAM, MASSACHUSETTS

FY 2026 DEPARTMENT BUDGET INSTRUCTIONS – Operating Budget

With the conclusion of our Annual Town Meeting for FY 2025 and the turn to the new fiscal year, it is now time to turn our attention to the budget process for FY 2026. The preliminary FY 2026 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 for salaries; a level-funded basis for departmental expense accounts; with any new requests being documented separately.

All workbooks and documents have been placed in a “Shared Folder” specific to the FY 2026 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 26 data.
- Employee step, grade, and other compensation (education, stipends, etc.) for FY 26 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 2026.
- 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 26 Budget One Drive folder.

TOWN OF EASTHAM, MASSACHUSETTS

FY 2026 DEPARTMENT BUDGET INSTRUCTIONS – Operating Budget

- Additions, corrections, or acknowledgment that your department's Wage & Salary projections are correct should be **completed by September 13, 2024**.

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* – **do not modify this page**. 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.

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 27, 2024**.

DEPUTY POLICE CHIEF	DANIEL DESCHAMPS		10/5/2000	7/1/2025	24	25	80	2088	1.00	PC	9	OM		159,240.69	9	OM		159,240.69		2,250.00	6,124.64	-	0.0%	364	0.00	167,615.33	holiday pay. Calculated assuming						
LIEUTENANT	ROBERT SCHNITZER		4/23/2001	7/1/2025	24	25	80	2088	1.00	PC	8	OM		141,740.71	8	OM		141,740.71		2,250.00	5,451.57	-	0.0%	364	0.00	149,442.27	10 out of 13 days per employee						
SERGEANT 1	JOSHUA ADAMS		11/20/2006	7/1/2025	18	19	80	2088	1.00	POLICE	S	D5		115,520.65	S	D5		115,520.65		1,400.00	4,443.10	-	0.0%	364	0.00	121,363.75	is paid out						
SERGEANT 2	REID BOOTH		5/24/2010	7/1/2025	15	16	80	2088	1.00	POLICE	S	D5		115,520.65	S	D5		115,520.65		1,050.00	4,443.10	-	0.0%	364	0.00	121,013.75							
SERGEANT 3	RYAN DAIGLE		11/7/2011	7/1/2025	13	14	80	2088	1.00	POLICE	S	C5		110,899.63	S	C5		110,899.63		900.00	4,265.37	-	0.0%	364	0.00	116,065.00							
SERGEANT 4	GREGORY PLANTE		2/28/2013	7/1/2025	12	13	80	2088	1.00	POLICE	S	C4		108,194.76	S	C4		108,194.76		825.00	4,161.34	-	0.0%	364	0.00	113,181.10							
POLICE OFFICER 1	DANIEL BURNHAM		3/14/2016	7/1/2025	9	10	80	2088	1.00	POLICE	P	B12		85,571.89	P	B12		85,571.89	1,500.00	650.00	3,291.23	-	0.0%	364	0.00	91,013.12	SRO Stipend						
POLICE OFFICER 2	BRENDAN CRONIN		8/27/2018	7/1/2025	6	7	80	2088	1.00	POLICE	P	C10		93,351.54	P	C10		93,351.54			3,590.44	-	0.0%	364	0.00	96,941.98							
POLICE OFFICER 3	CARRIE DEANGELO		10/31/2016	7/1/2025	8	9	80	2088	1.00	POLICE	P	B13		87,711.19	P	B13		87,711.19		600.00	3,373.51	-	0.0%	364	0.00	91,684.70							
POLICE OFFICER 4	JACOB McGRATH		5/7/2018	7/1/2025	7	8	80	2088	1.00	POLICE	P	C10		93,351.54	P	C10		93,351.54		550.00	3,590.44	-	0.0%	364	0.00	97,491.98							
POLICE OFFICER 5	RYAN MELIA		7/2/2018	7/1/2025	6	7	80	2088	1.00	POLICE	P	B12		85,571.89	P	B12		85,571.89			3,291.23	-	0.0%	364	0.00	88,863.12							
POLICE OFFICER 6	ANDI MURPHY		6/6/2016	7/1/2025	9	10	80	2088	1.00	POLICE	P	D12		97,241.35	P	D12		97,241.35	1,500.00	650.00	3,740.05	-	0.0%	364	0.00	103,131.41	Detective Stipend						
POLICE OFFICER 7	MICHAEL REVERUZZI		7/1/2023	7/1/2025	2	3	80	2088	1.00	POLICE	P	B4		71,665.11	P	B4		71,665.11			2,756.35	-	0.0%	364	0.00	74,421.46							
POLICE OFFICER 8	STEPHEN BROWN		4/5/2022	7/1/2025	3	4	80	2088	1.00	POLICE	P	C6		82,941.63	P	C6		82,941.63			3,190.06	-	0.0%	364	0.00	86,131.69							
POLICE OFFICER 9	VICTORIA WAGNER		6/8/2020	7/1/2025	5	6	80	2088	1.00	POLICE	P	D10		97,241.35	P	D10		97,241.35			3,740.05	-	0.0%	364	0.00	100,981.41							
POLICE OFFICER 10	ANTHONY RIVERA		5/22/2023	7/1/2025	2	3	80	2088	1.00	POLICE	P	C3		75,903.34	P	C3		75,903.34			2,919.36	-	0.0%	364	0.00	78,822.70							
POLICE OFFICER 11	CONNOR DEVEAU		8/1/2024	7/1/2025	0	1	80	2088	1.00	POLICE	P	C2		73,692.57	P	C2		73,692.57			2,834.33	-	0.0%	364	0.00	76,526.89							
POLICE OFFICER 12	JOSHUA WHITE		12/1/2024	7/1/2025	0	1	80	2088	1.00	POLICE	P	B3		69,577.78	P	B3		69,577.78			2,676.07	-	0.0%	364	0.00	72,253.85							
POLICE OFFICER 13	VACANT		8/1/2024	7/1/2025	0	1	80	2088	1.00	POLICE	P	C3		75,903.34	P	C3		75,903.34			2,919.36	-	0.0%	364	0.00	78,822.70							
POLICE OFFICER 14	VACANT		8/1/2024	7/1/2025	0	1	80	2088	1.00	POLICE	P	C4		78,180.44	P	C4		78,180.44			3,006.94	-	0.0%	364	0.00	81,187.38							
ADMINISTRATIVE ASSISTANT	RENEE AVERETT		5/31/2022	7/1/2025	3	4	70	1828	0.88	EEA	3	3	32.24	58,929.51	3	3	32.24	58,929.51				-	0.0%	364	0.00	58,929.51							
UNALLOCATED SALARY ADJUSTMENT	VARIOUS																				10,000.00	-	0.0%	364	0.00	10,000.00							
SUBTOTAL FULL-TIME SALARIES									21.88																		2,269,410.76						
SUBTOTAL PART-TIME SALARIES									0.00																			-					
TEMPORARY STAFFING	VARIOUS	Temporary Assignments																									20,000.00	20,000.00					
SUBTOTAL TEMPORARY SALARIES									0.00																			20,000.00					
(List OT category)	VARIOUS																										300,000.00	300,000.00					
OVERTIME									0.00																			300,000.00					
SUBTOTAL POLICE DEPARTMENT									21.88																			2,589,410.76					
DISPATCH DEPARTMENT																																	
HEAD DISPATCHER/RECORDS CLERK	MELANIE BEAULIEU		4/4/2002	4/4/2026	23	24	80	2088	1.00	DISPATCH	HD	15	39.82	83,144.35	HD	15	39.82	83,144.35		500.00	2,100.00	-	0.0%	87	0.00	85,744.35	EMD Stipend						
DISPATCHER	KERIANNE LEIDENFROST		4/6/2005	4/6/2026	20	21	80	2088	1.00	DISPATCH	D	15	37.57	78,446.35	D	15	37.57	78,446.35		500.00	1,600.00	-	0.0%	85	0.00	80,546.35	EMD Stipend						
DISPATCHER	ANN SCHAEFER		1/10/2013	1/10/2026	12	13	80	2088	1.00	DISPATCH	D	13	36.48	76,161.51	D	14	36.48	76,161.51		500.00	750.00	-	0.0%	171	0.00	77,411.51	EMD Stipend						
DISPATCHER	JACQUELINE SPRAGUE		9/24/2013	4/22/2026	11	12	80	2088	1.00	DISPATCH	D	12	36.48	76,161.51	D	13	36.48	76,161.51		500.00	700.00	-	0.0%	69	0.00	77,361.51	EMD Stipend						
DISPATCHER	SARAH MCCARTHY		9/1/2022	9/1/2025	2	3	80	2088	1.00	DISPATCH	D	3	28.35	59,196.76	D	4	29.26	61,091.06		500.00	-		1,894.30	3.2%	302	1567.34	61,264.10	EMD Stipend					
SHIFT DIFFERENTIAL	VARIOUS																										5,000.00	5,000.00					
SUBTOTAL FULL-TIME SALARIES									5.00																			387,327.81					
TEMPORARY STAFFING	VARIOUS	Temporary Assignments																									15,000.00	15,000.00					
SUBTOTAL TEMPORARY SALARIES									0.00																			15,000.00					
(List OT category)	VARIOUS																										65,000.00	65,000.00					
OVERTIME									0.00																			65,000.00					
SUBTOTAL DISPATCH DEPARTMENT									5.00																			467,327.81					
FIRE DEPARTMENT																																	
FIRE CHIEF	LISA ALBINO		9/5/2017	7/1/2025	7	8	80	2088	1.00	CONTRACT	10	OM		183,750.00	10	OM		183,750.00									7,067.31	-	0.0%	364	0.00	190,817.31	Incentive column is for education. Other Pay column is for holiday pay which assumes 12 out of 13 days paid out per employee.
DEPUTY FIRE CHIEF	ERIC LITTMANN		9/30/2024	7/1/2025	0	1	80	2088	1.00	PC	9	OM		157,500.00	9	OM		157,500.00									5,451.92	-	0.0%	364	0.00	162,951.92	
CAPTAIN	CHARLES FRAZIER		7/1/1988	7/1/2025	37	38	80	2088	1.00	FIRE	C/E/1			68,099.35	C/E/1			68,099.35	10,745.00	53,142.43	8,702.43	-	0.0%	364	0.00	140,689.21							
CAPTAIN	LAYTIN REIS		1/16/2018	7/1/2025	7	8	80	2088	1.00	FIRE	C/E/1			98,347.79	C/E/1			98,347.79			550.00	6,484.47	-	0.0%	364	0.00	105,382.26						
CAPTAIN	RYAN VAN BUSKIRK		7/7/2005	7/1/2025	19	20	80	2088	1.00	FIRE	C/M/1			105,871.40	C/M/1			105,871.40	4,399.45	1,500.00	7,270.61	-	0.0%	364	0.00	119,041.45							
CAPTAIN	KURT FISHER		7/5/2006	7/1/2025	18	19	80	2088	1.00	FIRE	C/M/1			105,871.40	C/M/1			105,871.40	2,000.00	1,400.00	7,112.40	-	0.0%	364	0.00	116,383.80							
LIEUTENANT	MICHAEL SPRAGUE		1/9/2020	7/1/2025	5	6	80	2088	1.00	FIRE	L/E/1			92,780.93	L/E/1			92,780.93			6,117.42	-	0.0%	364	0.00	98,898.36							
LIEUTENANT	DONALD WATSON		7/7/2005	7/1/2025	19	20	80	2088	1.00	FIRE	L/E/1			92,780.93	L/E/1			92,780.93	2,000.00	1,500.00	6,249.29	-	0.0%	364	0.00	102,530.23							
LIEUTENANT	RACHEL TOPAL		7/7/2005	7/1/2025	19	20	80	2088	1.00	FIRE	L/M/1			99,878.67	L/M/1			99,878.67	2,000.00	1,500.00	6,717.28	-	0.0%	364	0.00	110,095.95							
LIEUTENANT	MAURICE WILEY		1/15/2009	7/1/2025	16	17	80	2088	1.00	FIRE	L/M/1			99,878.67	L/M/1			99,878.67	2,000.00	1,200.00	6,717.28	-	0.0%	364	0.00	109,795.95							
FIREFIGHTER	SAMUEL BLAKESEE		8/11/2014	7/1/2025	10	11	80	2088	1.00	FIRE	F/M/12			96,969.59	F/M/12			96,969.59			700.00	6,393.60	-	0.0%	364	0.00	104,063.19						
FIREFIGHTER	RYAN CALLAHAN		2/1/2012	7/1/2025	13	14	80	2088	1.00	FIRE	F/M/12			96,969.59	F/M/12			96,969.59		900.00	6,393.60	-	0.0%	364	0.00	104,263.19							
FIREFIGHTER	CHASE KING		8/8/2022	7/1/2025	2	3	80	2088	1.00	FIRE	F/E/6			73,242.13	F/E/6			73,242.13			4,829.15	-	0.0%	364	0.00	78,071.28							
FIREFIGHTER	KATE DENNEEN		11/21/2022	7/1/2025	2	3	80	2088	1.00	FIRE	F/M/10			91,403.14	F/M/10			91,403.14			6,026.58	-	0.0%	364	0.00	97,429.72							
FIREFIGHTER	DEREK MALOUIN		7/1/2023	7/1/2025	2	3	80	2088	1.00	FIRE	F/E/8			80,033.65	F/E/8			80,033.65			5,276.94	-	0.0%	364	0.00	85,310.59							
FIREFIGHTER	JAMES McGRATH		7/7/2005	7/1/2025	19	20	80	2088	1.00	FIRE	F/E/12																						

LIBRARIAN	CORY FARRENKOPF	Library	1/4/2022	7/1/2025	3	4	70	1828	0.88	EEA	3	7	35.58	65,047.16			3	7	35.58	65,047.16				-	0.0%	364	0.00	65,047.16
LIBRARY ASSISTANT	FREYA HEMLEY	Library	4/14/2014	7/1/2025	11	12	70	1828	0.88	EEA	2	8	33.16	60,612.12			2	8	33.16	60,612.12			750.00	-	0.0%	364	0.00	61,362.12
BEACH & RECREATION COORDINATOR	JACOB CONGEL	Recreation	11/8/2018	7/1/2025	6	7	80	2088	1.00	EEA	6	7	41.19	86,010.31			6	7	41.19	86,010.31				-	0.0%	364	0.00	86,010.31
PROGRAM COORDINATOR	KATHRYN NELSON	Recreation	3/16/2022	7/1/2025	3	4	80	2088	1.00	EEA	4	3	33.85	70,676.73			4	3	33.85	70,676.73				-	0.0%	364	0.00	70,676.73
SUBTOTAL FULL-TIME SALARIES									11.81																			1,022,007.43
ACTIVITIES ASSISTANT	KATHY GILL	Senior Services	12/4/2019	7/1/2025	5	6	32	840	0.40	MCS			18.58	15,608.21					18.58	15,608.21				-	0.0%	364	0.00	15,608.21
LIBRARY ASSISTANT	CORNELIA WELLS	Library	6/1/1997	7/1/2025	28	OL28	38	996	0.48	EEA	2	8	32.35	32,219.50			2	8	32.35	32,219.50			2,850.00	-	0.0%	364	0.00	35,069.50
SUBTOTAL PART-TIME SALARIES									0.88																			50,677.71
LIBRARY TEMPORARY STAFFING	VARIOUS	Coverage/Weekend Hours							0.00													41,000.00						41,000.00
RECREATION SEASONAL POSITIONS	VAROUS							11,554						221,734														221,734
		# / Days / Hours																										
Head Sticker Seller		1/70/7					490			MCS			20.00	9,800.00														9,800.00
Sticker Sellers		2/60/7					840			MCS			18.50	15,540.00														15,540.00
Sticker Seller		1/30/7					210			MCS			18.50	3,885.00														3,885.00
Head Lifeguard/Swim Prg. Director		1/60/8					480			MCS			22.00	10,560.00														10,560.00
Asst. Beach Program Director		1/80/8					640			MCS			20.50	13,120.00														13,120.00
Lifeguards		2/50/7					700			MCS			20.50	14,350.00														14,350.00
Lifeguards/Swim Instructors		2/50/7					700			MCS			20.50	14,350.00														14,350.00
Gate Attendants (First Encounter)		1/72/7					504			MCS			18.00	9,072.00														9,072.00
Gate Attendant (First Encounter) Weedend days		1/22/7					154			MCS			18.00	2,772.00														2,772.00
Gate Attendant (Wiley Park)		1/72/7					504			MCS			18.00	9,072.00														9,072.00
Gate Attendant (Campground)		1/72/7					504			MCS			18.00	9,072.00														9,072.00
Gate Attendant (Cooks Brook)		1/72/7					504			MCS			18.00	9,072.00														9,072.00
Gate Attendants (Nauset Light)		2/63/7					882			MCS			18.00	15,876.00														15,876.00
Gate Attendants (Dyer Prince)										MCS			18.00	-														-
Gate Attendant/Parking Clerk		1/72/7					504			MCS			18.00	9,072.00														9,072.00
Old Mill Miller		1/26/7.5					195			MCS			18.50	3,607.50														3,607.50
Old Mill Miller		1/18/7.5					135			MCS			18.50	2,497.50														2,497.50
Playground Director		1/36/8					288			MCS			22.00	6,336.00														6,336.00
Playground Leaders		10/34/8					2720			MCS			19.00	51,680.00														51,680.00
Swimming Instructors		4/30/5					600			MCS			20.00	12,000.00														12,000.00
SUBTOTAL TEMPORARY SALARIES									0.00																		262,734.00	
SUBTOTAL COMMUNITY SERVICES DEPARTMENT									12.69																			1,335,419.14
GRAND TOTALS									117.36														104317.43					12,386,636.82