

Town of Eastham, Massachusetts

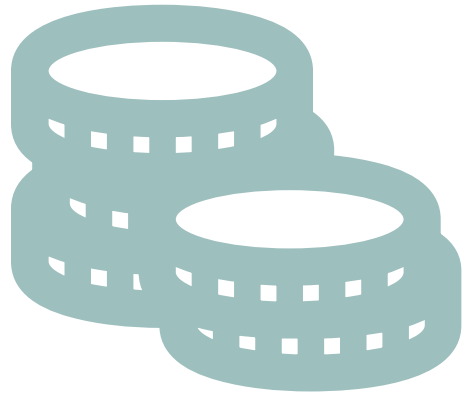
Fiscal Year 2026 - Preliminary Budget Recommendations

January 13, 2025

Jacqueline Beebe, Town Manager

Rich Bienvenue,
Asst. Town Manager/Finance Director





"The only thing we have to fear is fear itself"

Franklin D. Roosevelt, 1933 Inaugural Address

Budget Development



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

FY 2026 Budget Proposal

Represents a continuation of our long-term fiscal approach.

Follows our multi-year financial plan

Third year of tri-annual collective bargaining agreements and municipal override balancing.

Continues "core services"

Subject to potential significant impacts of the schools budget process.

Water Enterprise Fund is balanced but presents mid-term funding challenges that will require short-term action.

Level Service Operating Budget

- Utilized historical savings in insurance and utilities to minimize increases.
- No new staffing proposed.
- Expense accounts increased only to reflect new requirements.

Continued refinement of Capital Plan addressing deferred needs

- Use of recurring funding programs for facilities, fleet assets & equipment, but need to be supplemented through additional Free Cash.
- Completed town-wide facility assessments, used to determine annual facility maintenance needs.

Continues progress on current initiatives

Continued funding of Reserves

Continued implementation of Strategic Plan, Community & Select Board goals – including use of STR receipts.

Final stages of planning for wastewater infrastructure

- Significant infrastructure request for the community to consider.

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

	<u>Operating Budget</u>	<u>Capital Budget</u>	<u>Other Budget Items</u>	<u>Total GF FY 26</u>	<u>Total GF FY 25</u>
APPROPRIATIONS					
General Govt. Services	4,528,090		550,000	5,078,090	4,399,212
Community Services	2,415,714			2,415,714	2,331,301
Public Safety	6,561,289			6,561,289	6,398,899
Public Works	2,783,643			2,783,643	2,644,676
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 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 A&E	(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

- **Balanced & structurally sound**
Recurring revenues fund recurring expenditures
- **Utilizes conservative budgeting principles.**
- **Contributes to building of financial reserves.**
- **Maintains operational flexibility.**
- **Adequate funding of Capital Improvement Plan.**
- **Addresses Select Board goals and Strategic Plan.**
- **In compliance with Financial Management Policies & best practices.**
- **Continuation of multi-year financial approach to building capacity, achieving goals, & setting up the community for a sustainable fiscal future.**
- **Educational Service costs to be finalized. Enrollment shifts and Op. Budget inflation expected, which will impact this budget**
- **Water Enterprise Fund (not presented) is facing mid-term funding challenges.**

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



Funding

**TOWN OF EASTHAM, MASSACHUSETTS
FY 2026 PRELIMINARY BUDGET RECOMMENDATIONS
JANUARY 13, 2025**

Funding – Property Taxes

Provides funding for 84.5% of Operating Budget, and 77.78% of total budget. (Prior Year 84% and 76.5%, respectively)

Historically, in the lowest third of average tax burden in the Commonwealth. Expected to be in bottom half of state average tax burden and less than state average of \$7,900 (est.)

Projected \$188 median increase vs. \$677 prior FY, a 3.35% increase.

3.65% increase in operating property tax levy capacity.

Significant increase in exempt debt service due to new water, wastewater and high school debt service requirements driving temporary increase in tax levy.

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

No override anticipated for Town operating costs however, school costs and assessments will likely alter our budget picture and require reductions or revenue additions.

Any changes made to the levy in the final budget proposal will increase/decrease tax burden approximately 2 cents per \$100k. Which is approximately \$15 for a median valued home. (Assumes estimated values presented).

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Projected
Property Tax Levy Calculation						
Prior Levy	21,761,860	23,383,474	24,107,268	25,176,909	27,176,909	29,466,614
2.5% Incr.	544,047	584,587	602,683	638,097	679,423	736,665
New Growth	187,001	139,274	307,129	311,666	290,282	185,000
Override	890,500	-0-	500,000	710,000	1,320,000	
Subtotal	23,383,408	24,107,335	25,517,079	27,176,909	29,466,614	30,388,280
Exclusions	4,986,821	5,094,319	5,214,762	6,654,320	9,247,127	9,736,754
Max. Levy	28,370,229	29,201,654	30,731,841	33,831,229	38,713,741	40,125,034
Actual Levy	28,366,748	29,174,589	30,692,167	33,586,423	38,592,475	40,081,762
Excess Levy	3,481	27,064	39,674	244,806	121,266	43,271
Valuation						
Valuation	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	9.18	9.03	7.24	7.01	7.71	7.74
Avg. SF Value /	521,408 /	573,468 /	717,214 /	809,842 /	839,534 /	864,720 /
Median	449,800	493,400	625,600	704,800	728,600	750,458
Avg/Med SF Tax	4,787 / 4,129	4,920 / 4,233	5,193 / 4,529	5,677 / 4,941	6,473 / 5,618	6,690 / 5,806
(Rank out of 351)	136	122	124	143	tbd	tbd
Per Capita Income	\$35,959	\$38,633	\$37,872	\$39,014	\$50,199	
% Tax burden to Income	11.48%	10.96%	11.96%	13.71%	11.19%	



State Average Single-Family Tax Bill

State Average Single-Family Value

State Number of Single-Family Parcels

Number of Cities & Towns Included

\$7,399

\$665,227

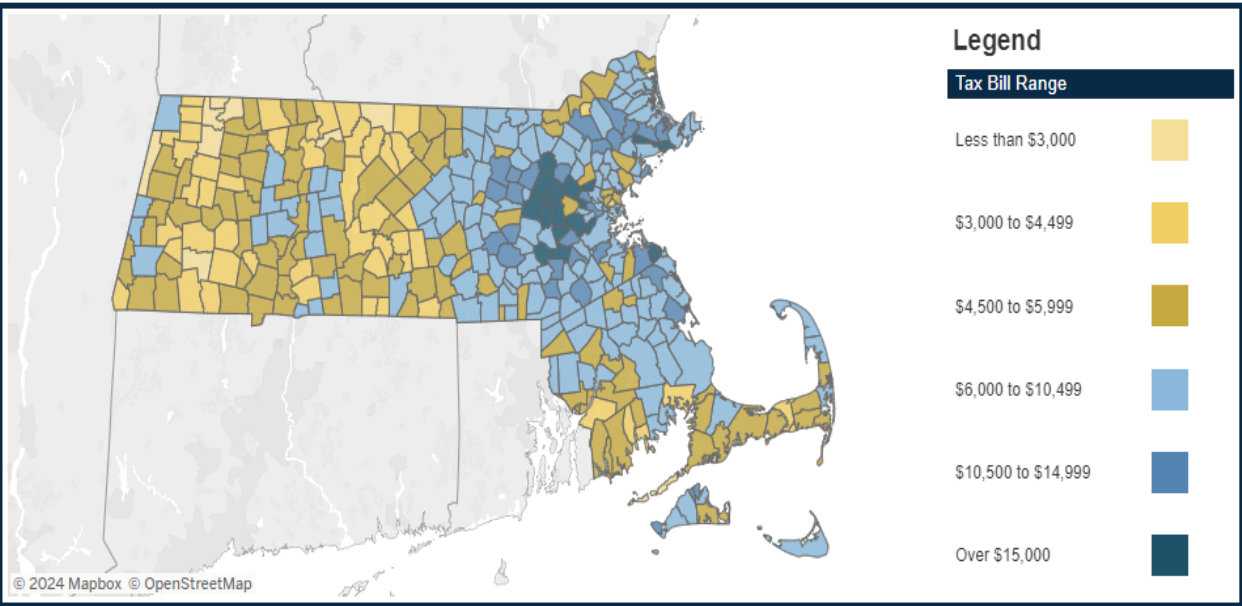
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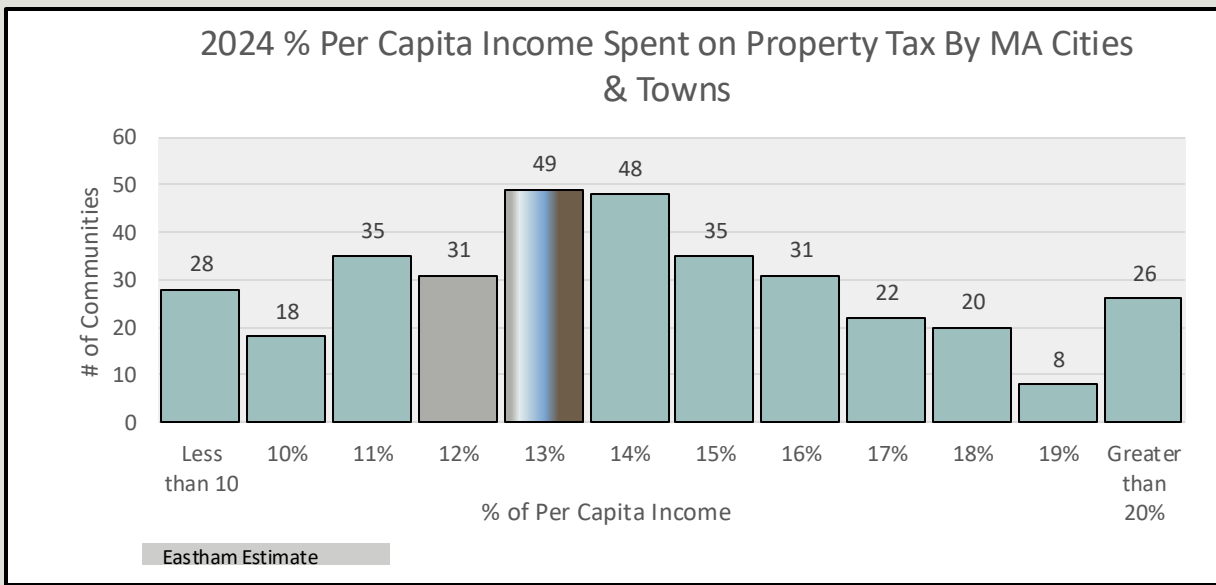
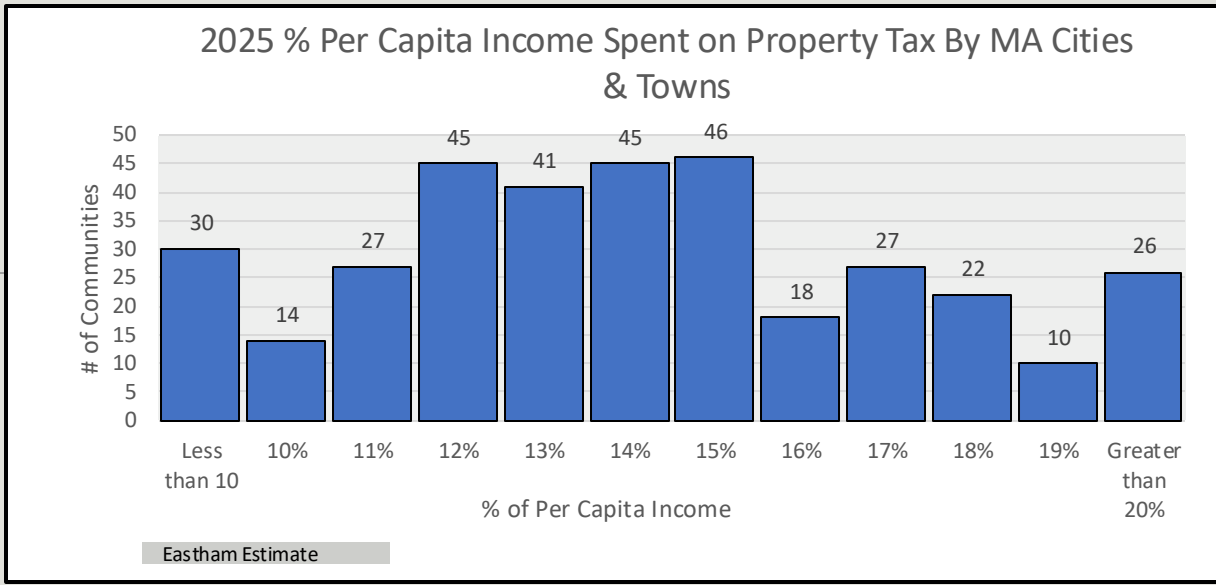
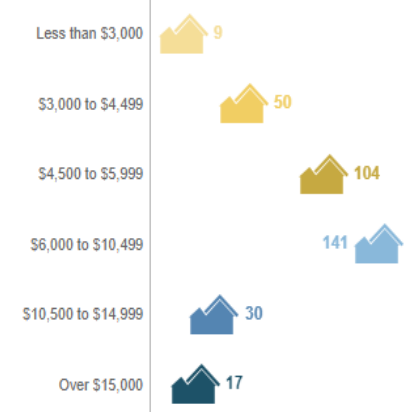
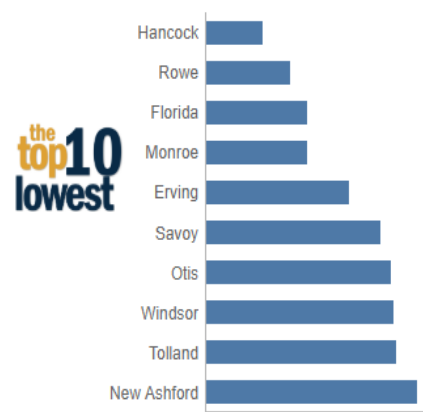
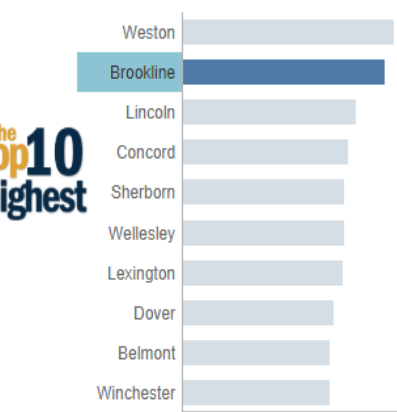
Municipality



351
Report



Cities/Towns with the Highest and Lowest Average Single-Family Tax Bill Number of Cities/Towns in Tax Bill Range



Funding – Estimated Receipts

- Provides funding for about 12.1% of operating and 11.00% of total budget. (Prior year 14.8% of operating 13.34% of total).
- Excluding STR, budgeted local receipts increased \$114,000, or 2.5% from the prior year.
- This includes the effect of FY 24 Transfer Station fees increase
- Local receipts budgeted for FY 26 % of FY 24 actual receipts:
 - **79.65% of local receipts, exclusive of STR receipts.**
 - 74.78% of total local receipts
- STR receipts budget includes: \$715,000 of WW debt service; \$273,744 TCP debt service.
- **Cannabis Host Fees are no longer be received but will continue to receive local excise of 3%, which is expected to decrease.**
- **Several local receipt lines are tightening, so not a lot of increases are recommended.**
- **Local receipt savings or surplus to budgeted amounts will be reflected in future Free Cash generation and apportioned in accordance w/ Select Board goals/direction.**
- No or nominal fee increases are expected for FY 2026, so not included.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Motor Vehicle Excise	950,415	978,663	1,017,489	1,061,901	965,000	965,000
Meals Excise	111,874	142,430	149,221	157,985	125,000	125,000
Rooms Excise	141,239	399,152	596,741	562,149	425,000	425,000
Short-term Rental Excise	937,726	1,101,617	1,534,015	1,704,811	1,160,000	988,744
Cannabis Excise/Host Fees		499,579	369,798	219,902	200,000	200,000
Solid Waste Fees	964,875	981,589	1,083,699	1,125,131	840,000	956,000
Recreation Fees	627,523	616,661	664,550	614,717	545,000	545,000
Licenses/Permits	652,767	637,418	629,211	607,223	560,000	560,000
Departmental Fees	473,872	471,013	491,683	422,970	425,000	425,000
Interest	22,774	6,598	245,269	814,160	50,000	50,000
Penalties & Charges	110,857	126,550	87,347	131,057	87,000	85,000
Misc. and other	204,761	196,888	179,454	158,472	344,100	344,100
Subtotal Local Receipts	5,198,683	6,158,158	7,048,477	7,580,478	5,726,100	5,668,844
State Aid	567,309	662,668	697,896	698,726	755,730	774,624
Total Estimated Receipts	5,765,992	6,820,826	7,746,373	8,279,204	6,481,830	6,443,468

Funding – Other Avail. Funds

Provides funding for about 2.29% of operating and 10.20% of total op/cap. budget. (Prior year 1.70% of operating and 7.24% of total op/cap budget).

Amounts funding operating budgets are recurring revenues.

Amounts funding capital budgets are available – projections completed to ensure ongoing capital funds in future years.

Ambulance fund contribution increased to accommodate lease-purchase of a third-ambulance.

Ambulance fund projection indicates it is becoming maxed out, will need to monitor over next couple years.

Expect Free Cash of \$5.67 million. After a provision of a 3% reserve (\$1.375m) approximately \$171,000 remains unallocated.

See FY 24 Year-End Financial Review presentation regarding Free Cash generation.

Generated by conservative revenue budgeting and savings on appropriations.

Necessary for adequate funding of Capital Plan.

Necessary to maintain top-tier bond rating.

Free Cash generated from select receipts not budgeted by Select Board directive are identified and allocated in accordance with Select Board goals/objectives.

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget
Operating Budget						
PEG Access Fund	105,000	115,000	120,000	125,000	115,000	115,000
Ambulance Fund - Salaries	520,000	535,000	535,000	550,000	575,000	600,000
Ambulance Fund – Lease		233,186	233,186	233,186	233,186	301,706
Septic Betterment Fund	20,400	20,400	20,400	20,400	20,400	20,400
Waterways Fund	2,000	2,000	2,000	2,500	2,500	2,500
Library Trustees / CPA	30,000			40,000	40,000	40,000
Free Cash	65,000					
Subtotal OAF	742,400	905,586	910,586	971,086	986,086	1,079,606
Capital & Other						
PEG Access Fund	8,500	20,000	10,000	10,000		12,500
Ambulance Fund	105,000	15,000	15,000	143,000	335,000	40,000
Community Pres. Act						
Re-appropriated articles		200,000		9,114		
Subtotal OAF	113,500	235,000	25,000	162,114	335,000	52,500
Free Cash - Reserves		1,050,000	810,000	1,150,000	1,575,000	1,675,000
Free Cash – Capital & other	608,400	899,000	2,484,374	1,527,136	2,987,000	2,450,000
Subtotal Free Cash	608,400	1,949,000	3,294,374	2,677,136	4,562,000	4,125,000
Grand Total OAF & Free Cash	1,464,300	3,089,586	4,229,960	3,810,336	5,883,086	5,257,106



Appropriations

**TOWN OF EASTHAM, MASSACHUSETTS
FY 2026 PRELIMINARY BUDGET RECOMMENDATIONS
JANUARY 13, 2025**

Appropriations – Oper. Budget

- Provides for full funding of CBA's – negotiated reduction in step increases was helpful in maintaining budget within levy limit.
- No new positions currently proposed in Level-service budget.
- Investment in IT Operations has stabilized, but licensing and software subscription model costs increase at higher rate. Does result in long-term savings with the capital budget. New hire training costs and additional uniform costs (negotiated) largely driving Public Safety expense increases.
- Solid Waste disposal and transportation costs increased significantly – new MSW contract extension. We now budget for a specific tonnage.
- Increases in health insurance and utilities largely absorbed within existing appropriations. New benefit offerings and energy improvement projects are making a difference.
- Debt Service increases due to expected finalization of water project.
- Educational Assessments are placeholders until known.
 - Provided for 3% increase, but likely to be higher due to District budget pressures, collective bargaining, and enrollment shift to Eastham.
 - Need updated amount for NRSD HS debt service.

Budget Element	FY 23 Final	FY 24 Final	FY 25 Final	FY 26 Preliminary	\$ Change	% Change
Elected & General	213,000	213,000	213,000	213,000		
Town Administration	647,085	678,229	693,340	724,910	31,570	4.55%
Operations & Finance	1,709,107	1,867,668	1,990,175	2,126,136	135,961	6.83%
Town Clerk & Elections	191,079	197,550	203,218	211,682	8,464	4.16%
Community Development	688,587	603,991	660,996	697,176	36,180	5.47%
Health & Environment		500,747	518,483	555,186	36,703	7.08%
Public Safety	5,588,714	5,886,955	6,398,899	6,561,289	162,390	2.54%
Education	9,566,326	10,809,471	12,888,729	13,295,828	407,099	3.16%
Public Works	2,298,674	2,498,214	2,594,676	2,783,643	188,967	7.28%
Community Services	2,430,291	2,200,795	2,331,301	2,415,714	84,413	3.62%
Unallocated	6,199,559	6,507,248	7,113,915	7,238,805	124,890	1.76%
Debt Service	5,691,161	6,507,248	8,873,323	9,136,363	263,039	2.96%
Total Operating Budget	35,223,583	38,665,322	44,480,055	45,959,732	1,479,677	3.33%
Summary						
Town Salaries	10,418,240	11,085,493	11,838,034	12,287,013	448,979	3.79%
Town Expense	9,547,856	10,263,110	10,879,969	11,240,528	360,559	3.31%
Educational Services, Less Debt srv	9,566,326	9,758,676	11,117,130	11,450,828	333,698	3.00%
Education Debt Service		1,050,795	1,771,599	1,845,000	73,401	4.14%
Town Debt Service	5,691,161	6,507,248	8,873,323	9,136,363	263,039	2.96%
Total Operating Budget	35,223,583	38,665,322	42,896,573	45,959,732	1,479,677	3.33%

Appropriations – Capital Budget (Non-Borrowing)

- Based upon continued improvement in developing 5-Year Capital Plan.
- More comprehensive - includes anticipated non-levy items. Significant outside funding to address stormwater and environmental concerns with potentially impactful projects.
- Deliberative process, including justification of need, prioritization of requests, and review with Finance Committee of draft plan/budget requests.
- Utilizes \$400,000 of tax levy funded via prior override for recurring fleet and dept. equipment replacement.
 - Been trying to increase this funding within our existing levy but has not been feasible – will need future supplement.
- Being impacted by current supply chain issues, inflationary pressures, and bid environment.
 - May need to consider facility bonds in the future to consolidate and timely complete maintenance needs
- Recommended plan requests:
 - Funding of routing requests in a capital budget article
 - No capital exclusions anticipated.
 - Separate article concerning borrowing for Wastewater Implementation.

Funding Source	Amount
Tax Levy	397,500
Free Cash	1,900,000
Available Funds (\$105k from CPA)	157,500
Subtotal Town Meeting Appropriation	2,455,000
Chapter 90 Grant	210,000
Other Grants	1,389,600
Total Capital Budget	4,054,600

Summary of Requests	Amount	Source
Regular Building/Facility Maintenance	710,000	Free Cash
Building Maintenance - HVAC	850,000	Free Cash \$550k Grant \$300k
Beaches/Parks Fencing	105,000	CPA
Landings, Culverts, Drainage	1,074,600	Free Cash \$85k Grants \$989,600
DPW Recurring maintenance programs	115,000	Free Cash
Fleet Replacement requests	820,250	Tax Levy \$295,250 Free Cash \$315,000 Ch 90 \$210,000
Equipment Replacement requests	254,750	Tax Levy \$102,250 Free Cash \$100,000 OAF's \$52,500
Community Internet	100,000	Grant
Energy Efficiency Improvements	25,000	Free Cash
Total Requests	4,054,600	

Appropriations – Capital Budget (Borrowing)

- Based upon 5-Year Capital Plan.
- Developing plan for funding of future Wastewater debt service.
 - Began funding of WW debt from STR, which will increase as available.
 - Planning to preserve exempt debt drop-off through stewarding of STR receipts.
- As implementation options near, need to consider best approach to project management.
 - In-house vs. Outsource
 - Dual roles and potential for better overall supervision.

Item	Amount
Current Projects	
Wastewater Plan Implementation	\$160,000,000
	160,000,000
Potential Future Projects (Near-Term)	
Town Landing reconstruction & Stormwater Projects	4,500,000
Anticipated funding from Seaport Grant	(2,000,000)
Engineering/Design of Route Six Corridor Improvements	3,000,000

Appropriations – Other Budget Items

- Continued funding of reserves
 - Stabilization Fund will be in our target range at 6.1% of operating budget.
 - Continued funding of OPEB.
 - Will need to weigh the importance of funding OPEB with current resources given Town's short-term needs.
 - IOD Fund continue to contribute to build up for an appropriate use.
 - Continue funding of compensated absence fund to an appropriate level.
- Other Budget Items
 - Funding necessary to achieve Town goals, but neither operating nor capital in nature.
 - Allocates \$250,000 towards housing programs
 - Allocates \$50,000 toward Taxpayer Assistance Fund
 - Use of unallocated STR receipts of \$1,375,000 recommended to WW Stabilization
 - Departmental requests as noted
- Free Cash estimated at \$5,671,000
 - Total allocated for budgets \$4,125,000
 - General Fund Reserve \$1,375,000 3.0% of op. Budget
 - Unspent/unallocated \$171,000

APPROPRIATIONS		
<u>Element</u>	<u>Amount</u>	<u>Source</u>
Financial Reserves:		
Unrestricted Stabilization	100,000	Free Cash
Wastewater Capital Stabilization	1,375,000	Free Cash (STR)
Injured on Duty Fund	50,000	Free Cash
OPEB Fund	100,000	Free Cash
Compensated Absence Fund	50,000	Free Cash
Other Budget Requests:		
IT/Applications Development	75,000	Free Cash
Wastewater Planning	75,000	Free Cash
Resident Taxpayer Assistance Fund/RTE	50,000	Free Cash
Housing Programs	250,000	Free Cash
Reserve for Departmental Requests	100,000	Free Cash
Total Other Budget Items	2,225,000	

PROJECTED BALANCES OF RESERVES			
<u>Reserve Fund</u>	<u>Current Balance</u>	<u>Contribution</u>	<u>Expected Balance</u>
Stabilization Fund	2,782,465	100,000	2,882,465
Wastewater Stabilization Fund	2,109,372	1,375,000	3,484,372
OPEB Fund	950,245	100,000	1,050,245
Injured on Duty Fund	270,310	50,000	320,310
Compensated Absence Fund	125,000	50,000	175,000
Unspent Free Cash			171,000



Other Budget Considerations

TOWN OF EASTHAM, MASSACHUSETTS

FY 2026 PRELIMINARY BUDGET RECOMMENDATIONS

January 13, 2025

Ongoing Challenges & Budget Considerations

- Special Education Costs
- Shifting participation rate in Regional School Districts
- Educational Services Inflation
- Municipal "Budget Busters" (areas the increase at a rate higher than revenue growth)
 - Health Insurance
 - Pension Assessments
 - Utility costs
 - Collective Bargaining Agreements
- Staffing, retention
- Water Enterprise Fund self-sufficiency
- Wastewater Funding Plan

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	61,967	(4,343)	-6.55%		
45	Human Service Contracts	663,350	663,350	-	0.00%		
Subtotal Community Services		\$ 2,331,301	\$ 2,415,371	\$ 84,070	3.61%	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	\$ 23,527,198	\$ 809,195	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	\$ 45,959,389	\$ 1,479,334	3.33%	100.00%	
Municipal Salaries		11,838,034	12,287,013	448,979	3.79%	26.73%	
Municipal Expense		10,879,969	11,240,185	360,216	3.31%	24.46%	
Educational Services, Less Debt Service		11,117,130	11,450,828	333,698	3.00%	24.92%	
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	\$ 45,959,389	\$ 1,479,334	3.33%	100.00%	