

# Town of Eastham, Massachusetts

## Fiscal Year 2026 – Final Budget Recommendations

*March 24, 2025  
Budget Hearing*

Jacqueline Beebe, Town Manager

Rich Bienvenue,  
Asst. Town Manager/Finance Director



# 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.
- Funding of long-deferred HVAC needs

## Continues progress on current initiatives

## Continued funding of Reserves

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

Recommended acquisition to further Housing, Stormwater & Wastewater Goals.

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



BUDGET HEARING 3/24/2025  
OPERATING BUDGET

**TOWN OF EASTHAM, MASSACHUSETTS**  
**FISCAL YEAR 2026 BUDGET SUMMARY - 3/17/2025**

<b>GENERAL FUND</b>					
<b>APPROPRIATIONS</b>	<b>Operating Budget</b>	<b>Capital Budget</b>	<b>Other Budget Items (Reserve Funding)</b>	<b>Total Budget</b>	<b>Total Prior Year</b>
Elected & General	213,000		250,000	463,000	213,000
Town Administration	724,910		25,000	749,910	693,340
Municipal Admin & Finance	2,111,081		75,000	2,186,081	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	6,581,289			6,581,289	6,398,899
Public Works	2,791,643			2,791,643	2,644,676
Community Services	2,445,231			2,445,231	2,331,301
Unallocated Expenditures	7,223,805		1,675,000	8,898,805	8,848,915
Debt Service	8,590,868			8,590,868	8,873,323
Education	13,553,078			13,553,078	12,888,729
Capital Plan		2,350,000		2,350,000	3,442,000
Subtotal Local Appropriations	45,698,949	2,350,000	2,350,000	50,398,949	49,827,055
State & County Assessments	954,679			954,679	973,272
Total Appropriations	46,653,628	2,350,000	2,350,000	51,353,628	50,800,327
<b>FUNDING</b>					
Property Taxes	39,180,549	397,500		39,578,049	38,592,475
Less: Provision for Abatements/Exemptions	(250,000)			(250,000)	(252,492)
Local Receipts	5,843,844			5,843,844	5,821,528
State Aid	799,629			799,629	755,730
Other Available Funds	1,079,606	52,500		1,132,106	1,321,086
Free Cash		1,900,000	2,350,000	4,250,000	4,562,000
Total Funding	46,653,628	2,350,000	2,350,000	51,353,628	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
Overlay for RTE implementation	200,000
Departmental programs	175,000
	675,000

**TOWN OF EASTHAM, MASSACHUSETTS**  
**FISCAL YEAR 2026 BUDGET SUMMARY - 3/17/25**

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

**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	205,000
New growth adjustment										
Current year override	-		366,000	-	890,500	-	500,000	710,000	1,320,000	
<b>Subtotal</b>	<b>19,469,604</b>	<b>20,101,081</b>	<b>21,114,727</b>	<b>21,761,925</b>	<b>23,383,408</b>	<b>24,107,335</b>	<b>25,517,147</b>	<b>27,176,909</b>	<b>29,466,614</b>	<b>30,408,280</b>
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	7,205,418
School debt exclusions					273,207	302,161	253,880	1,050,795	1,771,420	1,824,999
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										
<b>Maximum allowable levy</b>	<b>22,376,379</b>	<b>23,729,518</b>	<b>24,719,504</b>	<b>26,515,390</b>	<b>28,370,229</b>	<b>29,201,654</b>	<b>30,731,909</b>	<b>33,831,229</b>	<b>38,713,741</b>	<b>39,579,538</b>
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	39,578,049
<b>Levy (over)/under</b>	<b>391,961</b>	<b>4,085</b>	<b>409,516</b>	<b>15,251</b>	<b>3,481</b>	<b>27,065</b>	<b>39,742</b>	<b>244,806</b>	<b>121,266</b>	<b>1,488</b>

<b>Tax Rate &amp; Burden</b>										<b>ESTIMATE</b>
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	7.64
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	6,606
\$ increase from prior year	290	294	98	376	324	134	272	484	796	133
% increase from prior year	8.52%	7.95%	2.45%	9.21%	7.26%	2.80%	5.53%	9.33%	14.02%	2.06%
Median SFR Value						493,400	625,600	704,800	728,600	750,458
Median tax burden						4,233	4,529	4,941	5,618	5,733
\$ increase from prior year							296	411	677	116
% increase from prior year							6.99%	9.08%	13.70%	2.06%

**TOWN OF EASTHAM, MASSACHUSETTS**

**TAX RATE & BUDGET PROJECTION**

Local Receipt Estimates

	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Motor Vehicle Excise	894,619	854,624	950,415	978,663	845,000	1,017,489	964,000	1,061,901	965,000	965,000
Meals excise	100,514	127,986	111,874	142,430	120,000	149,221	125,000	157,985	125,000	125,000
Room excise	293,672	227,325	141,239	399,152	205,000	596,741	350,000	562,149	425,000	425,000
Short-term rental excise		387,068	937,726	1,101,617	327,100	1,534,015	327,100	1,704,811	1,160,000	1,188,744
Other excise: Boat	8,284	7,796	8,904	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	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	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	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	13,948	10,000	21,247	12,000	19,627	12,000	12,000
Fees	573,157	580,244	473,872	471,013	400,000	491,683	410,000	422,970	425,000	400,000
a. Cannabis Impact Fee				275,981	-	136,112				
b. Community Impact Fee ST Rentals										
Rentals	81,622	95,901	88,625	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	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	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	36,376	25,000	37,604	30,000	35,416	30,000	30,000
Investment income	97,907	102,492	22,774	6,598	5,000	245,269	5,000	814,160	50,000	50,000
Medicaid reimbursement	44,692	17,316	28,351	48,926	15,000	24,207	20,000	21,732	20,000	20,000
Miscellaneous recurring										
Miscellaneous non-recurring					262,629		437,083		95,428	
<b>Total general fund local receipts</b>	<b>4,198,633</b>	<b>4,509,787</b>	<b>5,198,683</b>	<b>6,158,158</b>	<b>4,326,729</b>	<b>7,048,477</b>	<b>4,847,183</b>	<b>7,585,057</b>	<b>5,821,528</b>	<b>5,843,844</b>
Water rates and charges	251,904	313,864	450,000	520,000	499,391	604,740	525,000	685,896	500,000	800,000
<b>Grand total local receipts</b>	<b>4,450,537</b>	<b>4,823,651</b>	<b>5,648,683</b>	<b>6,678,158</b>	<b>4,826,120</b>	<b>7,653,217</b>	<b>5,372,183</b>	<b>8,270,953</b>	<b>6,321,528</b>	<b>6,643,844</b>

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

	<b>FY 19 Budget</b>	<b>FY 20 Budget</b>	<b>FY 21 Budget</b>	<b>FY 22 Budget</b>	<b>FY 23 Budget</b>	<b>FY 24 Budget</b>	<b>FY 25 Budget</b>	<b>FY 26 Budget</b>
Govt. Media Receipts - operating	90,000.00	115,000.00	105,000.00	115,000.00	120,000.00	125,000.00	115,000.00	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						
<b>Total</b>	<b>593,400.00</b>	<b>941,421.94</b>	<b>790,900.00</b>	<b>1,158,586.00</b>	<b>1,000,586.00</b>	<b>1,133,200.05</b>	<b>1,438,595.00</b>	<b>1,332,538.00</b>

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

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
<b>Estimated Receipts</b>									
<b>Education Distributions and Reimbursements</b>									
Chapter 70	354,681	359,871	364,971	376,578	406,076	474,210	506,837	527,429	542,054
School Transportation							-	-	-
Charter Tuition Reimbursements							-	-	-
Smart Growth School Reimbursements							-	-	-
<b>Offset Items - Reserve for Direct Expenditure:</b>									
School Lunch							-	-	-
School Choice Receiving Tuition	5,000						-	-	-
<b>General Govt. Distributions and Reimbursements</b>									
Unrestricted General Government Aid	148,834	154,043	158,202	158,202	163,739	172,581	178,103	183,447	187,483
Local Share of Racing Taxes						-	-	-	-
Regional Public Libraries						-	-	-	-
Urban Renewal Projects						-	-	-	-
Veterans' Benefits	5,698	9,052	9,516	16,408	20,339	14,144	21,921	642	-
Exemptions: VSB	35,454	33,227	23,102	27,883	32,754	34,184	31,056	40,984	66,447
State Owned Land	1,133	1,819	1,900	1,887	2,163	2,777	3,150	3,228	3,645
<b>Offset Items - Reserve for Direct Expenditure</b>									
Public Libraries	4,837	5,847	7,089	7,089	8,726	12,020	13,284	14,939	14,859
<b>Total Cherry Sheet Receipts</b>	<b>555,637</b>	<b>563,859</b>	<b>564,780</b>	<b>588,047</b>	<b>633,797</b>	<b>709,916</b>	<b>754,351</b>	<b>770,669</b>	<b>814,488</b>
<b>Estimated Charges</b>									
County Tax	237,220	243,151	217,681	242,003	249,549	255,782	257,586	264,026	276,191
Retired Employees Health Insurance	158,172	215,070	186,113	155,788	170,752	215,378	265,821	308,711	372,616
Mosquito Control Projects	80,616	84,043	84,430	91,468	94,193	96,580	94,990	111,360	113,358
Air Pollution Districts	3,770	3,858	3,658	3,728	3,713	3,941	4,040	4,139	4,791
RMV Non-renewal surcharge	4,700	4,700	2,540	3,680	3,680	3,420	2,780	4,380	4,380
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	122,416
Charter School Sending Tuition						-	-	-	-
<b>Total Cherry Sheet Charges</b>	<b>622,966</b>	<b>637,079</b>	<b>600,510</b>	<b>663,048</b>	<b>688,509</b>	<b>768,127</b>	<b>845,493</b>	<b>973,272</b>	<b>954,679</b>

**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
<b>MUNICIPAL SERVICES BUDGET</b>							
<b>Elected &amp; General</b>							
1	Elected Official's Salary	13,000	13,000	-	0.00%		
2	Reserve Fund	200,000	200,000	-	0.00%		
<b>Subtotal Elected &amp; General</b>		<b>\$ 213,000</b>	<b>\$ 213,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.90%</b>	
<b>Town Administration</b>							
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%		
<b>Subtotal Town Administration</b>		<b>\$ 693,340</b>	<b>\$ 724,910</b>	<b>\$ 31,570</b>	<b>4.55%</b>	<b>3.08%</b>	
<b>Operations &amp; Finance</b>							
7	Operations & Finance Salaries	1,456,410	1,514,791	58,381	4.01%		
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%		
<b>Subtotal Operations &amp; Finance</b>		<b>\$ 1,990,175</b>	<b>\$ 2,111,081</b>	<b>\$ 120,906</b>	<b>6.08%</b>	<b>8.96%</b>	
<b>Town Clerk &amp; Elections</b>							
14	Town Clerk & Elections Salary	184,398	192,862	8,464	4.59%		
15	Town Clerk & Elections Expense	18,820	18,820	-	0.00%		
<b>Subtotal Town Clerk &amp; Elections</b>		<b>\$ 203,218</b>	<b>\$ 211,682</b>	<b>\$ 8,464</b>	<b>4.16%</b>	<b>0.90%</b>	
<b>Community Development &amp; Inspectional Services</b>							
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%		
<b>Subtotal Community Dev. &amp; Inspections</b>		<b>\$ 660,996</b>	<b>\$ 697,176</b>	<b>\$ 36,180</b>	<b>5.47%</b>	<b>2.96%</b>	
<b>Health &amp; Environment</b>							
19	Health & Environment Salary	439,583	456,212	16,629	3.78%		
20	Health & Environment Expense	78,900	98,974	20,074	25.44%		
<b>Subtotal Health &amp; Environment</b>		<b>\$ 518,483</b>	<b>\$ 555,186</b>	<b>\$ 36,703</b>	<b>7.08%</b>	<b>2.36%</b>	

**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
<b>Public Safety</b>							
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	487,328	32,222	7.08%		
27	Dispatching Expense	6,800	6,800	-	0.00%		
<b>Subtotal Public Safety</b>		<b>\$ 6,398,899</b>	<b>\$ 6,581,289</b>	<b>\$ 182,390</b>	<b>2.85%</b>	<b>27.94%</b>	
<b>Public Works</b>							
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	53,600	8,000	17.54%		
<b>Subtotal Public Works</b>		<b>\$ 2,594,676</b>	<b>\$ 2,791,643</b>	<b>\$ 196,967</b>	<b>7.59%</b>	<b>11.85%</b>	
<b>Community Services</b>							
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	58,967	(7,343)	-11.07%		
45	Human Service Contracts	663,350	696,210	32,860	4.95%		
<b>Subtotal Community Services</b>		<b>\$ 2,331,301</b>	<b>\$ 2,445,231</b>	<b>\$ 113,930</b>	<b>4.89%</b>	<b>10.38%</b>	
<b>Unallocated Expenditures</b>							
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	3,707,500	129,348	3.61%		
50	Employment Costs Expenses	112,000	102,000	(10,000)	-8.93%		
<b>Subtotal Unallocated Expenditures</b>		<b>\$ 7,113,915</b>	<b>\$ 7,223,805</b>	<b>\$ 109,890</b>	<b>1.54%</b>	<b>30.67%</b>	

**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
<b>SUBTOTAL MUNICIPAL SERVICES BUDGET</b>		<b>\$ 22,718,003</b>	<b>\$ 23,555,003</b>	<b>\$ 837,000</b>	<b>3.68%</b>	<b>51.54%</b>	
<b>EDUCATIONAL SERVICES BUDGET</b>							
<b>Elementary School Direct Costs &amp; School District Assessments</b>							
51	Eastham Elementary School Operations	4,437,167	4,812,862	375,695	8.47%	35.51%	
52	Nauset Regional School Dist. Assessment	7,645,890	7,975,528	329,638	4.31%	58.85%	
53	CC Regional Tech. High School Assessment	805,672	764,688	(40,984)	-5.09%	5.64%	
<b>SUBTOTAL EDUCATIONAL SERVICES BUDGET</b>		<b>\$ 12,888,729</b>	<b>\$ 13,553,078</b>	<b>\$ 664,349</b>	<b>5.15%</b>	<b>29.66%</b>	
<b>DEBT SERVICE BUDGET</b>							
<b>Principal &amp; Interest Payments on Bonds/Leases and Borrowing Costs</b>							
54	Exempt Debt - Debt Service	8,199,396	7,920,418	(278,978)	-3.40%	92.20%	
55	Non-Exempt Debt - Debt Service	385,741	313,744	(71,997)	-18.66%	3.65%	
56	Capital Lease Payments	233,186	301,706	68,520	29.38%	3.51%	
57	Borrowing Costs & Charges	55,000	55,000	-	0.00%	0.64%	
<b>SUBTOTAL DEBT SERVICE BUDGET</b>		<b>\$ 8,873,323</b>	<b>\$ 8,590,868</b>	<b>\$ (282,455)</b>	<b>-3.18%</b>	<b>18.80%</b>	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 44,480,055</b>	<b>\$ 45,698,949</b>	<b>\$ 1,218,894</b>	<b>2.74%</b>	<b>100.00%</b>	
Municipal Salaries		11,838,034	12,291,958	453,924	3.83%	26.90%	
Municipal Expense		10,879,969	11,263,045	383,076	3.52%	24.65%	
Educational Services, Less Debt Service		11,117,130	11,745,856	628,726	5.66%	25.70%	
Town Debt Service		8,873,323	8,590,868	(282,455)	-3.18%	18.80%	
Schools Debt Service		1,771,599	1,807,222	35,623	2.01%	3.95%	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 44,480,055</b>	<b>\$ 45,698,949</b>	<b>\$ 1,218,894</b>	<b>2.74%</b>	<b>100.00%</b>	

## **ARTICLE 2A (GENERAL FUND OPERATING BUDGET)**

To see if the Town will vote to act on the operating budget of the Town for fiscal year 2026, including recommendation and reports of the Select Board, Finance Committee and other Town Officials, and to see if the Town will vote to raise and appropriate or transfer from receipts reserved and other available funds and accounts, the sum of \$45,698,949; or take any action relative thereto.

### **By the Select Board**

**Summary:** *This article provides for annually recurring departmental and elementary school operating budgets, regional school district assessments, and debt service costs associated with previously authorized projects and bonds. The operating budget goes through a comprehensive development process originating with each department head, review and vetting by our Finance Director and Town Administration, presentation and review of each departmental budget with the Finance Committee and Select Board, outreach and question and answer sessions with the community, and culminating with a final public budget hearing. Detailed information pertaining to budget and financial management policies, department by department line-item budgets, funding sources and financial projections is available on our town-wide financial planning page on the Town website located at Town-Wide Financial Planning | Eastham, MA Fiscal Year 2026 represents the final year of our three-year financial planning cycle where we attempt to fund each annual budget in the triennial period without the need for an override. We are happy to report that we have been successful and that the FY 24 override to support our three-year collective bargaining agreements has been sufficient to fund our municipal budgets, although the school district did require a supplement last year – not due to increases in the base operating budget, but rather due to a sizable enrollment shift to Eastham which apportioned a greater share of the overall school budgets to Eastham and away from other towns. This enrollment shift has stabilized for this fiscal year.*

*Another significant increase in school budget last year was due to significant special education “out of district” placements that are largely out of the control of the schools. Special Education costs continue to increase and be a challenge to our budget process. For this budget (FY 2026) special education costs increased over \$200,000 more than anticipated, however, in lieu of an override, the Town has decided to utilize short-term rental receipts to cover this cost. We have already begun a process of working with our regional schools and local School Committee to develop a plan to review and mitigate these costs as part of next year's budget process.*

*The fiscal year 2026 operating environment is looking to be challenging but we believe the budget, as presented, is responsible and affordable, while at the same time providing the flexibility to navigate the challenges we face. If adopted, we estimate that the proposed budget will result in a tax rate of approximately \$7.64 per thousand of property valuation, down from \$7.71 and have a property tax burden to the median valued property of \$5,733, an increase of \$115 from the prior year – about a 2% increase.*

*Both the Select Board and Finance Committee have provided further details regarding the budget in their respective letters to Town Meeting and have provided their recommendations thereon.*

**ARTICLE 2B (WATER ENTERPRISE FUND OPERATING BUDGET)**

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

	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>
<b>Amounts Appropriated:</b>		
Salaries and Wages	115,809	112,624
Expenses	501,700	887,808
Transfer for Costs Appropriated in General Fund	-	-
Total Amounts Appropriated	\$ 617,509	\$ 1,000,432
<b>Funding Sources:</b>		
Water Revenue	500,000	800,000
Water Enterprise Fund Retained Earnings	117,509	200,432
Total Funding Sources	\$617,509	\$ 1,000,432

**By the Select Board**

**Summary:** *The presented budget reflects the anticipated costs of the Water Enterprise Fund for the year beginning July 1, 2025, and ending June 30, 2026. The Water Enterprise Fund budget goes through the same development and review process as the General Fund operating budget but is separately funded by anticipated water rate revenue and the operations own Retained Earnings. Retained Earnings are anticipated to be replaced by subsequent years growing water receipts and are being utilized to facilitate approval of budgets and tax rates through the Massachusetts Department of Revenue review process.*

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



BUDGET HEARING 3/24/2025

CAPITAL IMPROVEMENT PLAN & CAPITAL BUDGET

**TOWN OF EASTHAM, MASSACHUSETTS**

FY 2026 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2027 through 2031

ASSET TYPE/ITEM	Classification	Dept.	FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031	
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.
<b>FACILITIES AND LAND</b>														
1 Town Hall Repair & Maint Prgm (Recurring)	Extrordinary Maint	Gen Govt	120,000	FC	120,000	FC	120,000	FC	120,000	FC	120,000	FC	120,000	FC
2 Town Hall Repair & Maint Prgm (Supplemental)	Extrordinary Maint	Gen Govt	550,000	FC										
3 Senior Center Repair & Maint Prgm (Recurring)	Extrordinary Maint	COA	65,000	FC	65,000	FC	65,000	FC	65,000	FC	65,000	FC	65,000	FC
4 Senior Center Repair & Maint Prgm Supplemental)	Extrordinary Maint	COA	50,000	FC	150,000	FC	100,000	FC	100,000	FC				
5 Public Works Facility Repair & Maint Prgm (Recurring)	Extrordinary Maint	DPW	30,000	FC	30,000	FC	30,000	FC	30,000	FC	30,000	FC	30,000	FC
6 Public Works Facility Repair & Maint Prgm (Supplemental)	Extrordinary Maint	DPW												
7 Salt Shed Replacement	Extrordinary Maint	DPW												
8 Recreation/Sticker Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Recreation	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC
9 Recreation/Sticker Building Repair & Maint Prgm (Supplemental)	Extrordinary Maint	Recreation			40,000	FC	40,000	FC						
10 Police Station Repair & Maint Prgm (Recurring)	Extrordinary Maint	Police	75,000	FC	75,000	FC	75,000	FC	75,000	FC	75,000	FC	75,000	FC
11 Police Station Repair & Maint Prgm (Supplemental)	Extrordinary Maint	Police	300,000	Grt										
12 Fire Station Repair & Maint Prgm (Recurring)	Extrordinary Maint	Fire	100,000	FC	100,000	FC	100,000	FC	100,000	FC	100,000	FC	100,000	FC
13 Fire Station Repair & Maint Prgm (Supplemental)	Extrordinary Maint	Fire												
14 Town Hall Annex Repair & Maint Prgm (Recurring)	Extrordinary Maint	Gen Govt	15,000	FC	15,000	FC	15,000	FC	15,000	FC	15,000	FC	15,000	FC
15 Town Hall Annex Repair & Maint Prgm (Supplemental)	Extrordinary Maint	Gen Govt								25,000	FC	75,000	FC	
16 Library Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Library	100,000	FC	100,000	FC	100,000	FC	100,000	FC	100,000	FC	100,000	FC
17 Library Building Repair & Maint Prgm (Supplemental)	Extrordinary Maint	Library												
18 Library Building Repair & Maint Prgm - Roof Replacement	Extrordinary Maint	Library												
19 Library - Outdoor Creative Play Area	Extrordinary Maint	Library	30,000	FC										
20 Harbormaster Building Maintenance Plan (Recurring)	Extrordinary Maint	Nat. Res.												
21 Elementary School Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Schools	100,000	FC	100,000	FC	100,000	FC	100,000	FC	100,000	FC	100,000	FC
22 Elementary School Building Repair & Maint Prgm (Supplemental)	Extrordinary Maint	Schools												
23 Transfer Station Facility Repair & Maint Prgm (Recurring)	Extrordinary Maint	DPW	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC
24 Miscellenous Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Gen Govt	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC
25 Land, Parks & Cemetary Facility Repair & Maint Prgm (Recurring)	Extrordinary Maint	Various	10,000	FC	10,000	FC	10,000	FC	10,000	FC	10,000	FC	10,000	FC
26 Land, Parks & Cemetary Facility Repair & Maint Prgm (Supplemental)	Extrordinary Maint	Various						260,000	FC					
27 Land, Parks & Cemetary Facility Repair & Maint Prgm CPC Projects	Extrordinary Maint	Various	105,000	CPA	35,000	CPA		60,000	CPA					
28 Land, Parks & Cemetary Facility Repair & Maint Prgm Bathhouse replacemer	Renovation/Const	Recreation								3,000,000	BI			
Subtotal Facilities & Land			1,665,000		855,000		770,000		1,050,000		3,655,000		705,000	
<b>INFRASTRUCTURE</b>														
<b>Rock Harbor</b>														
29 Rock Harbor Dredging	Extrordinary Maint	Gen Govt							325,000	FC				
30 Dock & Ramp Improvements	Extrordinary Maint	Gen Govt												
<b>Local Road Improvements</b>														
31 Intersection Improvement & Upgrade	Renovation/Const	DPW			500,000	FC	250,000	FC	250,000	FC	300,000	FC		
32 Planning & Design of Roadways	Planning/Engineering	DPW												
33 Construction of Roadways	Renovation/Const	DPW												
<b>Route Six Corridor Improvements</b>														
34 Planning & Design of Roadways	Planning/Engineering	DPW												

**TOWN OF EASTHAM, MASSACHUSETTS**

FY 2026 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2027 through 2031

ASSET TYPE/ITEM	Classification	Dept.	FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031	
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.
35 Engineering & Design of Roadways	Planning/Engineering	DPW					3,000,000	BI						
36 Construction of Roadways	Renovation/Const	DPW												
<b>Town Landings</b>														
37 Town-wide landing Planning, permitting, design	Planning/Engineering	DPW												
38 Hemenway Landing - Town	Renovation/Const	DPW			1,500,000	BI								
39 Hemenway Landing - Grant	Renovation/Const	DPW												
40 Collins Landing - Town	Renovation/Const	DPW			1,500,000	BI								
41 Collins Landing - Grant	Renovation/Const	DPW												
42 Thumpertown Rd. Beach Landing - Town	Renovation/Const	DPW												
43 Thumpertown Rd. Beach Landing - Grant	Renovation/Const	DPW												
44 Salt Pond Landing - Town	Renovation/Const	DPW												
45 Salt Pond Landing - Grant	Renovation/Const	DPW			1,500,000	BI								
46 Cole Road Beach Landing - Town	Renovation/Const	DPW	85,000	FC										
47 Cole Road Beach Landing - Grant	Renovation/Const	DPW	276,600	Grt										
48 School House/Ministers Pond Landing	Renovation/Const	DPW												
<b>Community Development</b>														
49 T-Time/TCP/COA Sites - Design/Engineer/Develop	Planning/Engineering	Gen Govt												
50 T-Time/TCP/COA Sites - Design/Engineer/Develop	Extraordinary Maint	Gen Govt												
<b>WasteWater Infrastructure</b> (Amounts represent 100% of cost estimate, expect significant funding from outside sources)														
51 Planning, Permitting, Testing	Planning/Engineering	DPW												
52 Design & Engineering	Planning/Engineering	DPW												
53 Infrastructure Implementation	Renovation/Const	DPW	160,000,000	BI										
<b>Other Projects</b>														
54 Eastham Community Internet	Planning/Engineering	Gen Govt	100,000	Other	100,000	Other	100,000	Other						
55 Abelino's Creek study and mitigation - Town	Planning/Engineering	Gen Govt			250,000	BI								
56 Abelino's Creek study and mitigation - Grant	Renovation/Const	Gen Govt	713,000	Grt										
<b>DPW Recurring Maintenance Programs</b>														
57 Roadway maintenance program (Recurring)	Routine Maint	DPW	40,000	FC	40,000	FC	40,000	FC	40,000	FC	40,000	FC	40,000	FC
58 Stormwater Systems Maintenance Program (Recurring)	Routine Maint	DPW	50,000	FC	50,000	FC	50,000	FC	50,000	FC	50,000	FC	50,000	FC
59 Parking Lot Maintenance Program (Recurring)	Routine Maint	DPW	20,000	FC	20,000	FC	20,000	FC	20,000	FC	20,000	FC	20,000	FC
60 Town-wide Sign Replacement Program	Routine Maint	DPW	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC
Subtotal Infrastructure			161,289,600		5,465,000		3,465,000		690,000		415,000		115,000	
<b>FLEET INVENTORY (VEHICLES)</b>														
61 Gen. Govt. Fleet Replacement Program (Recurring)	Vehicles	GenGovt	12,500	CL	12,500	CL	12,500	CL	12,500	CL	12,500	CL	12,500	CL
62 Gen. Govt. Fleet Replacement Program (Recurring) Supplemental	Vehicles	GenGovt												
63 DPW Fleet Replacement Program (Recurring)	Vehicles	DPW	88,750	CL	88,750	CL	88,750	CL	88,750	CL	88,750	CL	88,750	CL
64 DPW Fleet Replacement Program (addl for Maint Div.)	Vehicles	DPW												
65 2006 Dump Truck	Heavy Equip	DPW												

**TOWN OF EASTHAM, MASSACHUSETTS**

FY 2026 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2027 through 2031

ASSET TYPE/ITEM	Classification	Dept.	FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031	
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.
66 2006 Dump Truck	Vehicles	DPW			200,000	Ch90								
67 2023 6-Wheel Dump Truck	Vehicles	DPW												
68 2019 10-Wheel Dump Truck	Vehicles	DPW												
69 2017 Sweeper	Heavy Equip	DPW												
70 2024 130P Excavator	Heavy Equip	DPW												
71 2019 L70H Loader	Heavy Equip	DPW												
72 2022 437	Heavy Equip	DPW												
73 2021 3CX15 Backhoe	Heavy Equip	DPW												
74 2009 Skid Steer	Heavy Equip	DPW												
75 2021 Green Machine	Heavy Equip	DPW												
76 2009 Excavator	Heavy Equip	DPW										250,000	FC	
77 2007 Chipper	Vehicles	DPW					35,000	FC						
78 2010 Tractor w/ Boom mower	Vehicles	DPW								70,000	FC			
79 2012 Surf Rake	Heavy Equip	DPW							50,000	FC				
80 2015 Compressor Trailer	Operational Equip	DPW												
81 Utility Trailers (4)	Operational Equip	DPW			20,000	FC								
82 Sign Trailer	Operational Equip	DPW												
83 2001 Roll Off Truck	Vehicles	Trs. Sta.	260,000	FC										
84 2004 Tractor Truck	Vehicles	Trs. Sta.	210,000	Ch90										
85 Ejector Trailers (4)	Operational Equip	Trs. Sta.			120,000	FC								
86 2002 Kubota Tractor	Operational Equip	NatRes.							40,000	FC				
87 23' Harbor Boat	Operational Equip	NatRes.												
88 Skiff's & Trailers (7)	Operational Equip	NatRes.												
89 Fire Department Fleet Replacement Program (Recurring)	Vehicles	Fire Dept	30,000	CL	30,000	CL	30,000	CL	30,000	CL	30,000	CL	30,000	CL
90 Fire Department Fleet Replacement Program (Recurring) (addl)	Vehicles	Fire Dept.												
91 Ambulance Replacement	Vehicles	Fire Dept.			650,000	LI			650,000	LI				
92 1993 Rigid Hull Inflatable Boat (Cove)	Vehicles	Fire Dept.												
93 1998 Stewart LMTV All-Terrain Rescue Truck	Vehicles	Fire Dept.												
94 2005 E-One Pumper - not to be replaced	Vehicles	Fire Dept.												
95 2013 E-One Pumper	Vehicles	Fire Dept.												
96 2019 Ford F-550 Forestry Unit	Vehicles	Fire Dept.												
97 2016 Polaris 6 Wheel UTV	Vehicles	Fire Dept.												
98 2020 Surf Rescue Boat	Vehicles	Fire Dept.												
99 2022 Quint Engine/Ladder & Equip	Vehicles	Fire Dept.												
100 Police Department Fleet Replacement Program	Vehicles	Police Dept.	134,000	CL	154,000	CL	154,000	CL	154,000	CL	154,000	CL	154,000	CL
101 Police Department Fleet Replacement Program (additional)	Vehicles	Police Dept.	55,000	FC	40,000	FC	40,000	FC	40,000	FC	40,000	FC	40,000	FC
102 PD Motorcycle (3 year lease)	Vehicles	Police Dept.			30,000	LI								
103 Senior Center Fleet Replacement Program	Vehicles	COA	15,000	CL	15,000	CL	15,000	CL	15,000	CL	15,000	CL	15,000	CL
104 Beach & Recreation Fleet Replacement Program	Vehicles	Beach/Rec	15,000	CL	15,000	CL	15,000	CL	15,000	CL	15,000	CL	15,000	CL
<b>Subtotal Fleet Inventory</b>			<b>820,250</b>		<b>1,375,250</b>		<b>390,250</b>		<b>1,095,250</b>		<b>425,250</b>		<b>605,250</b>	

**TOWN OF EASTHAM, MASSACHUSETTS**

FY 2026 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2027 through 2031

ASSET TYPE/ITEM	Classification	Dept.	FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031	
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.
<b>EQUIPMENT</b>														
105 Energy Efficiency & Solar Program and Upgrades	Operational Equip	GenGovt.	25,000	FC	25,000	FC								
106 PC's and component replacement program (Recurring)	Computer Hardware	Technology	20,250	CL	20,250	CL	20,250	CL	20,250	CL	20,250	CL	20,250	CL
107 PC's and component Replacement Program (Addl.)	Computer Hardware	Technology												
108 Servers/Network Component Replacement Program (Recurring)	Computer Hardware	Technology	57,000	CL	57,000	CL	57,000	CL	57,000	CL	57,000	CL	57,000	CL
109 Servers/Network Component Replacement Program (Addl.)	Computer Hardware	Technology												
110 Media Equipment Replacement Program (Recurring)	Computer Hardware	Technology	12,500	CF	12,500	CF	12,500	CF	12,500	CF	12,500	CF	12,500	CF
111 Phone System Replacement	Computer Hardware	Technology												
112 Equipment Replacement Program (Recurring)	Operational Equip	DPW	5,000	CL	5,000	CL	5,000	CL	5,000	CL	5,000	CL	5,000	CL
113 Mowers	Operational Equip	DPW			15,000	FC					15,000	FC		
114 Trash Compactors	Operational Equip	TRS STA							60,000	FC				
115 Containers	Operational Equip	DPW			25,000	FC								
116 Work Order System	Operational Equip	DPW												
117 Sanders	Operational Equip	DPW							50,000	FC				
118 Sweeper for Loader (Power Broom)	Operational Equip	DPW												
119 Shop/Mechanic Tools inventory	Operational Equip	DPW					20,000	FC						
120 Portable Welder	Operational Equip	DPW							10,000	FC				
121 Maintenance Equip. (Extractor, Vacuum, Cleaning)	Operational Equip	Maint.							10,000	FC				
122 Medical/Rescue Equipment Replacement Program (Recurring)	Operational Equip	Fire Dept.	15,000	AF	15,000	AF	15,000	AF	15,000	AF	15,000	AF	15,000	AF
123 Fire Suppression Equipment Replacement Program (Recurring)	Operational Equip	Fire Dept.	25,000	AF	25,000	CL	25,000	CL	25,000	CL	25,000	CL	25,000	CL
124 SCBA Compressor System	Operational Equip	Fire Dept.												
125 Specialty Equipment	Operational Equip	Fire Dept.					15,000	FC						
126 Defibrillators	Operational Equip	Fire Dept.											150,000	AF
127 PD Departmental Equipment Replacement Program	Operational Equip	Police Dept.	20,000	CL	25,000	CL	25,000	CL	25,000	CL	25,000	CL	25,000	CL
128 PD Departmental Equipment Replacement Program (Addl.)	Operational Equip	Police Dept.	20,000	FC										
129 Sign Trailer (Message Board)	Operational Equip	Police Dept.			25,000	FC								
130 Speed Trailer	Operational Equip	Police Dept.									15,000	FC		
131 Building Video Surveillance System	Computer Hardware	Police Dept.			20,000	FC								
132 Interior Furnishings	Operational Equip	Police Dept.	25,000	FC										
133 Speed Display Road Signs	Operational Equip	Police Dept.			15,000	FC	15,000	FC						
134 Body Camera Equipment	Operational Equip	Police Dept.												
135 Records Management Applications	Operational Equip	Police Dept.					100,000	FC						
136 Electronic Recording Device (Dispatch phones and radios)	Operational Equip	Dispatch												
137 CAD Software Replacements	Software/Applications	Dispatch					100,000	FC						
138 Dispatch Equipment Replacement Program	Operational Equip	Dispatch	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC		
139 Furniture and Shelving Replacements	Operational Equip	Library					7,500	FC						
140 Outdoor Hold Pickup Lockers	Operational Equip	Library												
141 Accessibility Equipment	Operational Equip	Library			5,000	FC								
142 Kitchen Appliance Replacement	Operational Equip	COA												

**TOWN OF EASTHAM, MASSACHUSETTS**

FY 2026 Capital Budget and Five Year Capital Improvement Plan for Fiscal Year 2027 through 2031

ASSET TYPE/ITEM	Classification	Dept.	FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031	
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.
143 Furniture Replacements	Operational Equip	COA									10,000	FC		
144 Beach Equipment Replacement Program (Recurring)	Operational Equip	Beach/Rec	10,000	FC	10,000	FC	10,000	FC	10,000	FC	10,000	FC	10,000	FC
145 Elections Equipment Replacement Program (Recurring)	Operational Equip	Clerk	5,000	FC	5,000	CL	5,000	CL	5,000	CL	5,000	CL	5,000	CL
146 Office Furnishings	Operational Equip	Comm. Dev.			20,000	FC								
147 Elementary School equipment Replacement Program (Recurring)	Operational Equip	Education	35,000	FC	35,000	FC	35,000	FC	40,000	FC	40,000	FC	40,000	FC
148 Playground Repair/Upgrade/Replacement	Operational Equip	Education							400,000	CPA				
<b>Subtotal Equipment</b>			<b>279,750</b>		<b>364,750</b>		<b>472,250</b>		<b>749,750</b>		<b>259,750</b>		<b>364,750</b>	
<b>TOTAL CAPITAL PLAN EXPENDITURE AMOUNTS</b>			<b>164,054,600</b>		<b>8,060,000</b>		<b>5,097,500</b>		<b>3,585,000</b>		<b>4,755,000</b>		<b>1,790,000</b>	

**ANTICIPATED FUNDING SOURCES**

(CL) Capital Levy (Recurring)	397,500	452,500	452,500	452,500	452,500	452,500
(CEx) Capital Levy Exclusion						
(BI) Bond Issuance	160,000,000	4,750,000	3,000,000		3,000,000	
(LI) Lease Issuance		650,000		650,000		
(FC) Free Cash	1,900,000	1,845,000	1,517,500	1,995,000	1,250,000	1,160,000
Less: Offset from OAF articles Adjusted Free Cash Request						
(CPA) Community Preservation Act	105,000	35,000		460,000	25,000	
(AF) Ambulance Fund	40,000	15,000	15,000	15,000	15,000	165,000
(CF) Cable Fund	12,500	12,500	12,500	12,500	12,500	12,500
(Ch90) Chapter 90	210,000	200,000				
(OAF) Other Available Fund						
(Grt) Grant	1,289,600					
Other/To Be Determined	100,000	100,000	100,000			
<b>TOTAL ANTICIPATED FUNDING</b>	<b>164,054,600</b>	<b>8,060,000</b>	<b>5,097,500</b>	<b>3,585,000</b>	<b>4,755,000</b>	<b>1,790,000</b>
Capital Plan Funding Surplus (Deficit)	-	-	-	-	-	-

### **ARTICLE 3A (5 YEAR CAPITAL IMPROVEMENT PLAN)**

To see if the Town will vote, in accordance with Chapter 7-4 of the Eastham Home Rule Charter, to accept the Capital Improvement Plan for FY 2026 to FY 2031 as printed below; or take any action relative thereto.

**By the Select Board**

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

**ARTICLE 3B (CAPITAL BUDGET)**

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of **\$2,400,000** for the purposes, and from the sources, as listed below, or take any other action thereon.

<b>Line</b>	<b>Department</b>	<b>Amount</b>	<b>Source</b>
<b>1</b>	<b>ADMINISTRATION, OPERATIONS &amp; FINANCE DEPARTMENTS</b>		
a	Town-Wide HVAC Repairs	550,000	Free Cash
b	Town Hall Repair & Maintenance Program	120,000	Free Cash
c	Town Hall Annex Repair & Maintenance Program	15,000	Free Cash
d	General Government Fleet Replacement Program	12,500	Tax Levy
e	PC and Component Replacement Program	20,250	Tax Levy
f	Servers and Network Component Replacement Program	57,000	Tax Levy
g	Media Equipment Replacement Program	12,500	Cable Fund
h	Town Clerk Elections Equipment Replacement Program	5,000	Free Cash
i	Phone System Replacement	50,000	Free Cash
	Subtotal	842,250	
<b>2</b>	<b>SCHOOL DEPARTMENT</b>		
a	Elementary School Building & Grounds Repair & Maintenance Program	100,000	Free Cash
b	Elementary School Equipment Maintenance Program	35,000	Free Cash
	Subtotal	135,000	
<b>3</b>	<b>COMMUNITY SERVICE DEPARTMENTS</b>		
a	Recreation Building Repair & Maintenance Program	5,000	Free Cash
b	Recreation Fleet Replacement Program	15,000	Tax Levy
c	Recreation (Beach) Equipment Replacement Program	10,000	Free Cash
d	Library Building Repair & Maintenance Program	100,000	Free Cash
e	Senior Center Building Repair & Maintenance Program	65,000	Free Cash
f	Senior Center Building Repair Program – supplemental	50,000	Free Cash
g	Senior Center Fleet Replacement Program	15,000	Tax Levy
h	Library Outdoor Creative Play Area	30,000	Free Cash
	Subtotal	290,000	
<b>4</b>	<b>PUBLIC WORKS DEPARTMENT</b>		
a	Public Works Facility Repair & Maintenance Program	30,000	Free Cash
b	Land, Parks & Cemetery Facility Repair & Maintenance Prog.	10,000	Free Cash

c	Miscellaneous Building Facility Repair & Maint. Program	5,000	Free Cash
d	Roadway Maintenance Program	40,000	Free Cash
e	Stormwater Systems Maintenance Program	50,000	Free Cash
f	Parking Lot Maintenance Program	20,000	Free Cash
g	Town-Wide Sign Replacement Program	5,000	Free Cash
h	DPW Fleet Replacement Program	88,750	Tax Levy
i	DPW Equipment Replacement Program	5,000	Tax Levy
	Subtotal	253,750	
5	<b>SANITATION DEPARTMENT</b>		
a	Transfer Station Facility Repair & Maintenance Program	5,000	Free Cash
b	Purchase Roll Off Truck to replace 2001 Truck	260,000	Free Cash
	Subtotal	265,000	
6	<b>POLICE DEPARTMENT</b>		
a	Police Station Repair & Maintenance Program	75,000	Free Cash
b	Fleet Replacement Program	189,000	Tax Levy & Free Cash
c	Departmental Equipment Replacement Program	40,000	Tax Levy & Free Cash
d	Dispatch Equipment Replacement Program	5,000	Free Cash
e	Replace Interior Furnishings	25,000	Free Cash
	Subtotal	334,000	
7	<b>FIRE DEPARTMENT</b>		
a	Fire Station Repair & Maintenance Program	100,000	Free Cash
b	Fleet Replacement Program	30,000	Tax Levy
c	Medical/Rescue Equipment Replacement Program	15,000	Ambulance Fund
d	Fire Suppression Equipment Replacement Program	25,000	Ambulance Fund
	Subtotal	170,000	
8	<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>		
	Subtotal		
9	<b>MISCELLANEOUS/ADDITIONAL REQUESTS</b>		
a	Town Landings, Culverts & Drainage Planning, Permitting, Design & Construction	85,000	Free Cash
b	Solar & Energy Efficiency Upgrades	25,000	Free Cash
	Subtotal	110,000	
	<b>TOTAL CAPITAL BUDGET REQUESTS</b>	<b>\$2,400,000</b>	

<b>SUMMARY OF FUNDING SOURCES</b>	
Free Cash	1,950,000
Ambulance Receipts Fund	40,000
PEG Access Fund (Cable Fund)	12,500
Tax Levy	397,500
<b>TOTAL FUNDING</b>	<b>\$2,400,000</b>

**By the Select Board**

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

***Strategic Planning Committee Summary:** Elements of this article were determined by the Strategic Planning Committee to be in alignment with Strategy 1 of Eastham’s 5-Year Strategic Plan: Support a Clean Environment and Resilient Community.*

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2026 OPERATING BUDGET



**BUDGET HEARING 3/24/2025**

**OTHER BUDGET ITEMS**

# 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 certified at \$5,692,934
  - Total allocated for budgets \$4,250,000
  - General Fund Reserve \$1,400,000 3.0% of op. Budget
  - Unspent/unallocated \$42,934

APPROPRIATIONS			
<u>Element</u>	<u>Amount</u>	<u>Source</u>	
<b>Financial Reserves:</b>			
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	
<b>Other Budget Requests:</b>			
IT/Applications Development	75,000	Free Cash	
Wastewater Planning	75,000	Free Cash	
Resident Taxpayer Assistance Fund/RTE	50,000	Free Cash	
Grant Matching Funds	25,000	Free Cash	
Housing Programs	250,000	Free Cash	
Overlay Reserve for RTE implementation	200,000	Free Cash	
Total Other Budget Items		2,350,000	
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			42,934

**ARTICLE 4A (OTHER BUDGET APPROPRIATIONS)**

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

<b>Line</b>	<b>Fund</b>	<b>Amount</b>	<b>Source</b>
a	Transfer to Stabilization Fund	\$ 100,000	Free Cash
b	Transfer to Other Post-Employment Benefit Trust Fund	100,000	Free Cash
c	Transfer to Injured on Duty Fund	50,000	Free Cash
d	Transfer to Compensated Absence Fund	50,000	Free Cash
e	Transfer to Wastewater Stabilization Fund	1,375,000	Free Cash
f	Town-Wide IT Applications Development	75,000	Free Cash
g	Fund Wastewater Development Programs	75,000	Free Cash
h	Fund Housing Programs	250,000	Free Cash
i	Grant Matching Funds	25,000	Free Cash
j	Transfer to Resident Taxpayer Assistance Fund	50,000	Free Cash
k	Fund One-Time Addition to Overlay for RTE Implementation	200,000	Free Cash
		<b>\$ 2,350,000</b>	

**By the Select Board**

**Summary:** *This article provides for funding of elements of the Town budget that are neither operating nor capital in Nature. Aside from funding of reserve accounts, the items requesting funding are anticipated to be one-time in nature and are not part of the separate operating and capital budgets – this may include pilot programs, or efforts/programs that have a short-term need. Because of their one-time need, these items are typically funded through available funds (i.e. Free Cash). If any of these efforts were to become recurring, they would be moved into the applicable operating or capital budget.*

- *Items A-D provide resources to currently existing reserve funds to maintain appropriate reserve levels.*
- *Item E provides continued funding of the existing wastewater Capital Stabilization Fund, which is part of our long-term financing plan to address upcoming wastewater infrastructure needs. The amount of funding is provided by Free Cash that was generated from short-term rental revenues. This fund is needed to help mitigate debt service gaps and assist with start-up costs inherent in implementing a wastewater plan.*
- *Item F provides continued funding for one-time costs associated with implementing technology upgrades throughout town departments.*
- *Item G provides funding for continued monitoring, testing and pilot programs of our wastewater planning efforts.*
- *Item H provides continued funding for the development and implementation of housing programs. For example, a lease to locals' program, ADU subsidy program, and Deed buy-back program are currently under development and being implemented.*
- *Item I provides funds to utilize to meet grant matching requirements. The Town is successful in obtaining grants in order to reduce costs to taxpayers. Some of these grants require the Town to provide local matching funds.*
- *Item J provides funding to our newly authorized Resident Taxpayer Assistance Fund. Formerly referred to as the Eastham Community Fund, the Town was successful in having this special legislation signed into law, enabling the Select Board to adopt rules and regulations to assist resident taxpayers who have a short-term need and require some relief. The Select Board has adopted initial program rules and guidance and fiscal year 2026 represents the first pilot year of the program.*
- *Item K provides a one-time supplement to the Towns "overlay reserve" account. The Select Board has indicated that it may be inclined to adopt a Residential Tax Exemption (RTE) for fiscal year 2026. To receive the benefit of the RTE residents are required to submit an application to the Assessor's office to receive a reduced property tax bill. However, it has been the experience of many communities that have implemented an RTE that in the first year of implementation, many resident taxpayers do not submit a timely application prior to tax bills being issued. In those cases, the Town is still required to pay the resident the amount of the RTE benefit, but it does require a funding source to do so. These requested funds provide such a funding source, and it is anticipated that this is a one-time need.*

*Typically, after the first year, the Assessing office has all the resident taxpayer application data needed to administer the program in succeeding years more effectively and efficiently, making the need for additional, ongoing funding negligible.*

*The Town's Finance Offices, particularly the Assessing office, are working hard to collect resident taxpayer applications in advance of next year's tax bills. To the extent that effort is successful, the need for these funds decreases. Any unused funds after the first year of RTE implementation would be closed to the Town's General Fund.*