



# Town of Eastham, Massachusetts

Budget Hearing

March 20, 2023



# Eastham Budget Adoption

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## Article 2 Operating Budgets

- General Fund
- Water Fund
- Collective Bargaining

## Article 3 Capital Plan & Budgets

- 3A – 5-Year Capital Plan
- 3B – Capital Budget
- 3C – Borrowing Authorization Rock Harbor Dredging
- 3D - Borrowing Authorization Wastewater Design/Engineering

## Article 4 Other Budget Items

- 4A - Other Appropriations
- 4B – Compensated Absence Fund
- 4C – Wastewater Capital Stabilization Fund

# Budget Philosophy & Plans

- Funding plan and financial policies in place for ongoing financial stability, liquidity & flexibility.
- Two small overrides – prospective funding of collective bargaining agreements.
- Capacity in operating budget to:
  - meet operational needs, minimize incremental costs
  - mitigate vendor inflation/performance in operating budgets
  - Mitigate planning and management costs in capital budgets
  - Develop and implement operational strategies for sustainability of operations.
  - Develop and implement funding strategies for capital needs.
- Dredging and other borrowing covered by Debt drop off in FY 2026.
- Wastewater engineering & design costs should be covered by short-term rental revenue.
  - Water Project borrowing wrapping up and hitting its peak over next two fiscal years.
- Continued development of multi-year operating & capital budget projections
- Wastewater and water capital funding biggest ticket items coming up.
- Stick to our plan, modify and adjust as needed.

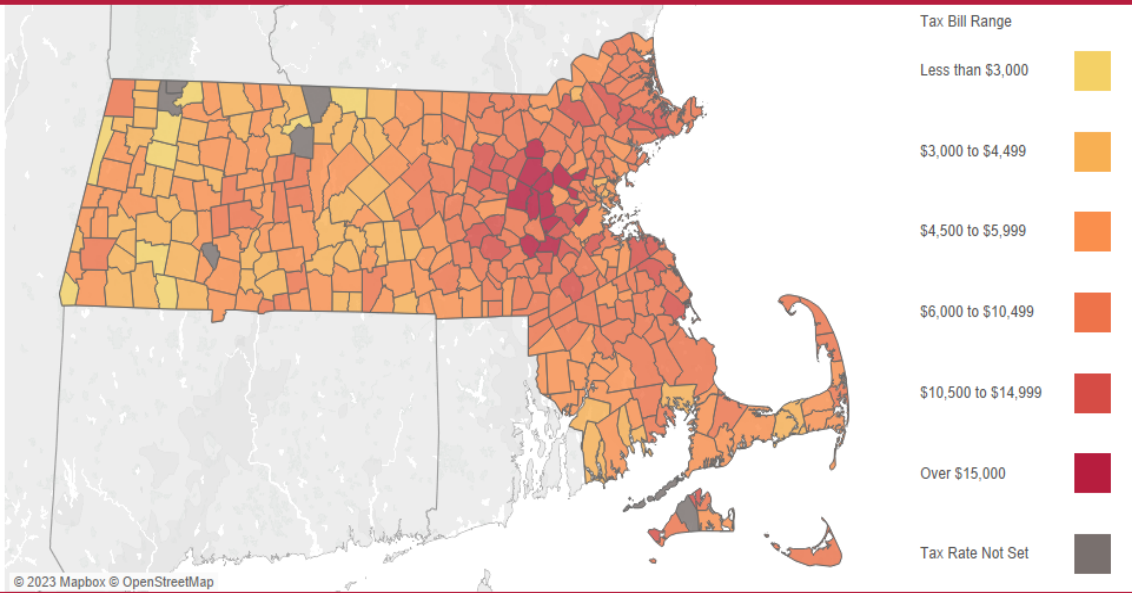
# FY2023 Average Single-Family Tax Bill



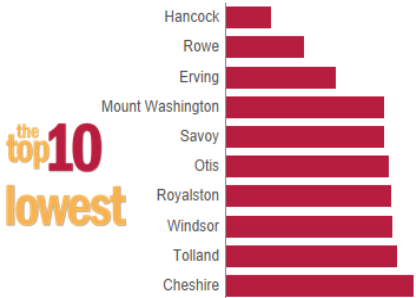
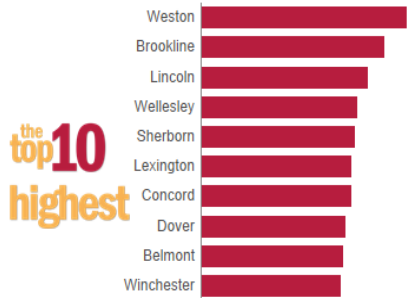
State Average Single-Family Tax Bill	State Average Single-Family Value	State Number of Single-Family Parcels	Number of Cities & Towns Included
\$7,059	600,011	1,434,311	344

Municipality  
All

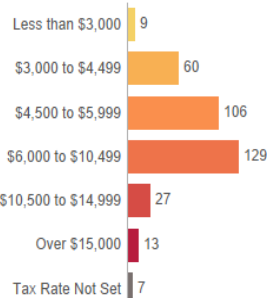
Average Single Family Tax Bill Data



## Cities/Towns with the Highest and Lowest Average Single-Family Tax Bill



## Number of Cities/Towns



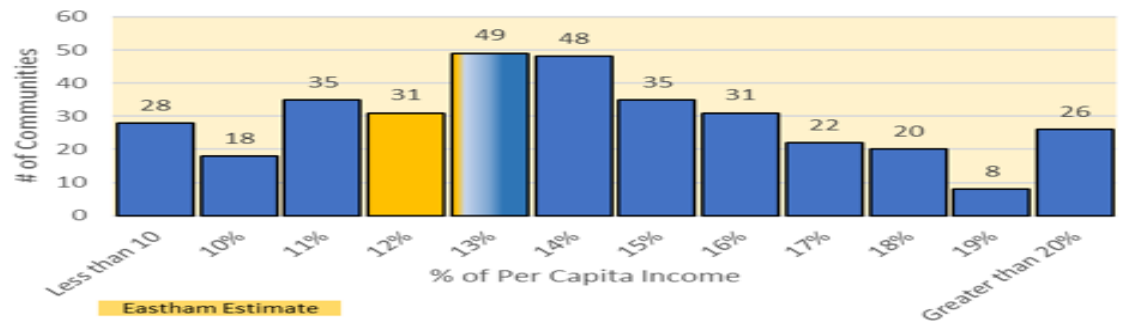
## FISCAL YEAR 2023 STATISTICS

Town	Average SFH Tax / % of Income	Rank	Mean SFH Tax / % of Income	Anticipated Operating Override Requests for FY 2024
Eastham	\$ 5,193	122	\$ 4,529 11.95%	710,000 – Collective Bargaining/Schools
Wellfleet	\$ 6,088	181	14.12%	1,485 million
Orleans	\$ 7,264	239	13.10%	469k prior STM for collective bargaining 300k Current NRSD & CCT assessments
Brewster	\$ 5,393	144	12.82%	1 million
Truro	\$ 6,775	215	14.64%	900k Collective Barg/FD Staffing
Provincetown	\$ 8,605	281	14.40%	1.1 million Staffing
Harwich	\$ 5,236	127	12.56%	tbd
Chatham	\$ 5,254	129	7.49%	tbd

## FISCAL YEAR 2024 PROJECTED

Eastham - Projected	\$4,990 13%	Increases \$460, 10%
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## % Per Capita Income Spent on Property Tax By MA Cities & Towns



DLS calculates a community's average single-family property tax bill by dividing the single-family (property type class 101) assessed values by the number of single-family parcels to determine an average assessed value for the class then multiplying that average assessed value by the community's residential tax rate as certified by the Bureau of Accounts for that fiscal year. Source: DLS Gateway application extracted 01/27/23. The average single-family tax bill cannot be calculated for communities that did not set their tax rate at the time of this report. For more information or assistance, please contact the Data Analytics and Resources Bureau, Division of Local Services: databank@dor.state.ma.us.

# Summary of Proposed Operating Budget – General Fund

All departments/operations seeing a general inflation trend of at least 3%

Budget Element	FY 2023	FY 2024	\$ Chg.	% Chg.	Cost Driver above general trend
Elected & General	213,000	213,000			
Town Administration	647,085	677,199	30,114	4.65%	Legal Service rates (\$10k)
Administration & Finance	1,709,107	1,823,418	114,311	6.69%	Tax Title Svc (\$10k); IT Service Contract \$34k; IT Monitoring Applications (25K)
Town Clerk & Elections	191,079	197,550	6,471	3.39%	
Community Development	688,587	761,215	72,628	10.55%	PT CPC Admin (\$40k), funded from CPA Funds
Public Safety	5,588,714	5,591,293	2,579	.05%	Salary Savings offset expense increases. Inflation impacts reflected in PS Capital Budget.
Public Works	2,298,674	2,473,714	175,040	7.61%	Facilities Mgr. (\$92K), ½ funded from Revolving Fund Transfer Station Hauling/Disposal Costs (\$63K)
Community Services	2,430,291	2,509,761	79,470	3.27%	
Education Services	9,566,326	10,809,471	1,243,145	13%	New Debt Svc. (\$800k)
Unallocated Expenditures	6,199,559	6,701,454	501,896	8.10%	EE Benefit Costs (\$448k – 8%); Energy/Ins. 5.5%
Debt Service	5,691,161	6,507,248	816,087	14.34%	Water Proj Phase 2c & 2d coming online
Salary Reserve (Article 2C)		400,000	400,000		Cost of Collective Bargaining Agreements
Totals	35,223,583	38,665,322	3,441,739	9.77%	

	FY 23	FY 24	Chg. \$	Chg. %
Town Salary	10,418,240	11,085,494	667,254	6.40%
Town Expense	9,547,856	10,263,110	715,254	7.49%
Education, less debt	9,310,446	9,758,676	448,230	4.81%
Debt Service - Town	5,691,161	6,507,248	816,087	14.34%
Debt Service - Schools	255,880	1,050,795	794,915	310%
Totals	35,223,583	38,665,322	3,441,739	9.77% / 6.25%

# Summary of Proposed Capital & Other Budget Items

Budget Element / Article	Amount	Funding
Capital Budget – Article 3B	1,859,250	Available Funds – Free Cash
Borrowing Authorization – Rock Harbor Dredging – Article 3C	1,800,000	Debt Svc. Comes on as debt drop-off begins.
Borrowing Authorization – Wastewater Planning/Design - Article 3D	5,950,000	Short-Term Rental proceeds – if available
Other Budget Items – Article 4A	580,000	Mostly Free Cash
Compensated Absence Fund – Article 4B	50,000	Free Cash
Wastewater Capital Stabilization Fund - Article 4C	750,000	Free Cash (generated from STR)

**TOWN OF EASTHAM**  
**FY 24 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 23 FINAL BUDGET	FY 24 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
<b>Elected &amp; General</b>						
1	Elected Official's Salary	13,000	13,000	-		
2	Reserve Fund	200,000	200,000	-		
<b>Subtotal Elected &amp; General</b>		<b>\$ 213,000</b>	<b>\$ 213,000</b>	<b>\$ -</b>	<b>0.00%</b>	
<b>Town Administration</b>						
3	Town Administration Salary	368,360	380,078	11,718		
4	Town Administration Expense	61,150	62,650	1,500		
5	Legal Services	85,000	95,000	10,000		
6	Central Purchasing Supply & Service	132,575	139,471	6,896		
<b>Subtotal Town Administration</b>		<b>\$ 647,085</b>	<b>\$ 677,199</b>	<b>\$ 30,114</b>	<b>4.65%</b>	
<b>Municipal Administration &amp; Finance</b>						
7	Municipal Administration & Finance Salaries	1,282,646	1,343,403	60,757		
8	Administration & Finance Expense	-	12,000	12,000		
9	Town Accountant Expense	48,030	36,030	(12,000)		
10	Treasurer/Collector Expense	43,875	53,075	9,200		
11	Assessors Expense	71,760	71,760	-		
12	IT Expense	244,046	278,400	34,354		
13	Media Operations Expense	18,750	28,750	10,000		
<b>Subtotal Municipal Administration &amp; Finance</b>		<b>\$ 1,709,107</b>	<b>\$ 1,823,418</b>	<b>\$ 114,311</b>	<b>6.69%</b>	
<b>Town Clerk &amp; Elections</b>						
13	Town Clerk & Elections Salary	178,179	184,650	6,471		
14	Town Clerk & Elections Expense	12,900	12,900	-		
<b>Subtotal Town Clerk &amp; Elections</b>		<b>\$ 191,079</b>	<b>\$ 197,550</b>	<b>\$ 6,471</b>	<b>3.39%</b>	
<b>Community Development &amp; Inspectional Services</b>						
15	Comm. Dev. & Inspectional Services Salary	673,837	735,421	61,584		
16	Community Development Expense	7,495	19,144	11,649		
17	Building Inspection Expense	7,255	6,650	(605)		
<b>Subtotal Community Dev. &amp; Inspections</b>		<b>\$ 688,587</b>	<b>\$ 761,215</b>	<b>\$ 72,628</b>	<b>10.55%</b>	
<b>Public Safety</b>						
18	Police Salary	1,983,582	2,001,323	17,741		
19	Police Expense	134,565	144,455	9,890		
20	Animal Control Expense	37,750	37,750	-		
21	Emergency Management Expense	10,000	10,000	-		
22	Fire Salary	2,780,571	2,744,538	(36,033)		
23	Fire Expense	219,835	223,935	4,100		
24	Dispatching Salary	417,111	422,492	5,381		
25	Dispatching Expense	5,300	6,800	1,500		
<b>Subtotal Public Safety</b>		<b>\$ 5,588,714</b>	<b>\$ 5,591,293</b>	<b>\$ 2,579</b>	<b>0.05%</b>	
<b>Educational Services</b>						
26	Eastham Elementary School Operations	3,781,881	4,003,466	221,585		
27	Nauset Regional School District Assessment	5,251,592	6,169,524	917,932		
28	Cape Cod Regional Technical School Assessment	532,853	636,481	103,628		
<b>Subtotal Educational Services</b>		<b>\$ 9,566,326</b>	<b>\$ 10,809,471</b>	<b>\$ 1,243,145</b>	<b>13.00%</b>	

**TOWN OF EASTHAM**  
**FY 24 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 23 FINAL BUDGET	FY 24 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	FIN COMM REC
<b>Public Works</b>						
29	Public Works Salaries	1,350,039	1,447,334	97,295		
30	General Maintenance Expense	166,200	171,200	5,000		
31	Municipal Buildings Expense	87,000	94,900	7,900		
32	Snow & Ice Expense	84,000	84,000	-		
33	Street Lighting Expense	8,000	8,000	-		
34	Waste Collection & Disposal Expense	559,730	622,030	62,300		
35	Tree Warden Expense	7,700	7,700	-		
36	Natural Resources Expense	36,005	38,550	2,545		
<b>Subtotal Public Works</b>		<b>\$ 2,298,674</b>	<b>\$ 2,473,714</b>	<b>\$ 175,040</b>	<b>7.61%</b>	
<b>Community Services</b>						
37	Health & Environment Salary	261,474	276,437	14,963		
38	Health & Environment Expense	77,000	78,900	1,900		
39	Council on Aging Salaries	260,662	271,643	10,981		
40	Council on Aging Expense	37,700	53,835	16,135		
41	Library Salaries	440,387	450,216	9,829		
42	Library Expense	127,370	135,452	8,082		
43	Beach & Recreation Salary	408,392	414,959	6,567		
44	Beach & Recreation Expense	90,200	100,500	10,300		
45	Veterans Service Expense & Benefits	63,756	64,469	713		
46	Human Service Contracts	663,350	663,350	-		
<b>Subtotal Community Services</b>		<b>\$ 2,430,291</b>	<b>\$ 2,509,761</b>	<b>\$ 79,470</b>	<b>3.27%</b>	
<b>Unallocated Expenditures</b>						
47	Energy & Fuels Expense	382,150	402,150	20,000		
48	General Liability Insurance	493,424	527,281	33,857		
49	Employee Pension	2,093,369	2,224,296	130,927		
50	Employee Insurance	3,161,116	3,455,727	294,612		
51	Employment Costs Expenses	69,500	92,000	22,500		
<b>Subtotal Unallocated Expenditures</b>		<b>\$ 6,199,559</b>	<b>\$ 6,701,454</b>	<b>\$ 501,896</b>	<b>8.10%</b>	
<b>Debt Service</b>						
52	Exempt Debt - Debt Service	5,101,244	5,917,331	816,087		
53	Non-Exempt Debt - Debt Service	255,000	255,000	-		
54	Borrowing Costs & Charges	22,500	22,500	-		
55	Capital Lease Payments	312,417	312,417	-		
<b>Subtotal Debt Service</b>		<b>\$ 5,691,161</b>	<b>\$ 6,507,248</b>	<b>\$ 816,087</b>	<b>14.34%</b>	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 35,223,583</b>	<b>\$ 38,265,322</b>	<b>\$ 3,041,739</b>	<b>8.64%</b>	
Town Salary		10,418,240	10,685,494	267,254	2.57%	
Town Expense		9,547,856	10,263,110	715,254	7.49%	
Educational Services, Less Debt Service		9,310,446	9,758,676	448,230	4.81%	
Debt Service - Town		5,691,161	6,507,248	816,087	14.34%	
Debt Service - Schools		255,880	1,050,795	794,915	310.66%	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 35,223,583</b>	<b>\$ 38,265,322</b>	<b>\$ 3,041,739</b>	<b>8.64%</b>	

Increase excluding debt 4.89%

**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:

	<b><u>FY 2023 Budget</u></b>	<b><u>FY 2024 Budget</u></b>
<b>Amounts Appropriated:</b>		
Salaries and Wages	\$ 98,391	\$ 99,853
Expenses	401,000	401,700
Transfer for Costs Appropriated in General Fund	-	-
Total Amounts Appropriated	<u>\$ 499,391</u>	<u>\$ 501,533</u>
<b>Funding Sources:</b>		
Water Revenue	\$ 499,391	\$ 501,533
Free Cash (General Fund Subsidy)		
Total Funding Sources	<u>\$ 499,391</u>	<u>\$ 501,533</u>

## **ARTICLE 2C (APPROVE & FUND COLLECTIVE BARGAINING AGREEMENTS)**

To see if the Town will vote to raise and appropriate \$400,000 to fund and implement the cost of items of the first year of pending collective bargaining agreements between the Town and its employee unions and employees covered by the Personnel Bylaw, for the period of July 1, 2023, through June 30, 2024; or take any action relative thereto.

By Selectboard

### **Summary:**

The Town has reached agreement with each of its collective bargaining unions and non-unionized employees. State Law requires that the first year of union agreements be funded by a separate article. These agreements cover employees in our Police, Fire, Dispatch, DPW, and Administrative Departments covering all Town employees for the period beginning July 1, 2023, through June 30, 2026. This article approves funding needed for fiscal year 2024. The total funding required for the three-year period totals \$550,00, which is the subject of a proposed Proposition 2 ½ override vote at our Town election.

SELECTBOARD RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

(Majority vote required)

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

To see if the Town will vote, in accordance with Chapter 6-6A of the Eastham Home Rule Charter, to accept the Capital Improvement Plan for FY24-29 as printed below; or take any action relative thereto.

By Select Board

#### **Summary:**

*Article 3A presents the 5-year capital plan of the Town as compiled from Department Head requests and other identified needs. Items listed on the plan, and their associated amounts, are “placeholders” for planning purposes only. The approval of this plan by Town Meeting does not approve or provide funding to any of the items on the plan. Each year the items on the capital plan are considered by the 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. In addition, certain items in the Capital Plan may require separate approval – this year, articles 3C and 3D are also presented for consideration.*

BOARD OF SELECTMEN RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

*(Majority Vote required)*

# TOWN OF EASTHAM, MASSACHUSETTS

FIVE YEAR CAPITAL PLAN for Fiscal Year 2024 through 2029

ASSET TYPE/ITEM	Classification	Dept.	FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.
<b>FACILITIES AND LAND</b>														
Town Hall Repair & Maint Prgm (Recurring)	Extrordinary Maint	Gen Govt	220,000	FC	83,000	FC	132,000	FC	60,000	FC	115,000	FC	100,000	FC
Town Hall Repair & Maint Prgm -Exterior Repairs	Extrordinary Maint	Gen Govt	680,000	CPA										
Senior Center Repair & Maint Prgm (Recurring)	Extrordinary Maint	COA	15,000	FC	48,000	FC	60,000	FC	87,000	FC	50,000	FC	45,000	FC
Public Works Facility Repair & Maint Prgm (Recurring)	Extrordinary Maint	DPW	30,000	FC	25,000	FC	25,000	FC	50,000	FC	50,000	FC	50,000	FC
Salt Shed Replacement	Extrordinary Maint	DPW	100,000	Ch90										
Recretaion/Sticker Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Recreation	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC
Police Station Repair & Maint Prgm (Recurring)	Extrordinary Maint	Police	49,000	FC	41,000	FC	42,000	FC	40,000	FC	44,000	FC	35,000	FC
Fire Station Repair & Maint Prgm (Recurring)	Extrordinary Maint	Fire	70,000	FC	60,000	FC	45,000	FC	45,000	FC	40,000	FC	40,000	FC
Town Hall Annex Repair & Maint Prgm (Recurring)	Extrordinary Maint	Gen Govt	26,000	FC	25,000	FC	20,000	FC	20,000	FC	15,000	FC	7,500	FC
Library Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Library	5,000	FC	35,000	FC	10,000	FC	10,000	FC	15,000	FC	15,000	FC
Harbormaster Building Maintenance Plan (Recurring)	Extrordinary Maint	Nat. Res.							5,000	FC	5,000	FC	5,000	FC
Elementary School Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Schools	71,000	FC	71,000	FC	75,000	FC	75,000	FC	100,000	FC	100,000	FC
Transfer Station Facility Repair & Maint Prgm (Recurring)	Extrordinary Maint	DPW	10,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC	5,000	FC
Miscellenous Building Repair & Maint Prgm (Recurring)	Extrordinary Maint	Gen Govt												
Land, Parks & Cemetary Facility Repair & Maint Prgm (Recurring)	Extrordinary Maint	Various	25,000	FC	35,000	FC	30,000	FC	10,000	FC	60,000	FC	35,000	FC
Land, Parks & Cemetary Facility Repair & Maint Prgm CPC Projects	Extrordinary Maint	Various							25,000	CPA			25,000	CPA
Land, Parks & Cemetary Facility Repair & Maint Prgm Bathhouse rep	Renovation/Const	Recreation											2,000,000	BI
Subtotal Facilities & Land			1,306,000		433,000		449,000		437,000		504,000		2,467,500	
<b>INFRASTRUCTURE</b>														
Rock Harbor Dredging - Phase 1	Extrordinary Maint	Gen Govt												
Rock Harbor Dredging - Phase 2	Extrordinary Maint	Gen Govt	1,800,000	BI										
<b>Local Road Improvements</b>														
Intersection Improvement & Upgrade	Renovation/Const	DPW	50,000	FC	500,000	FC								
Planning & Design of Roadways	Planning/Engineering	DPW	150,000	Ch90	150,000	Ch90	150,000	Ch90						
Construction of Roadways	Renovation/Const	DPW	500,000	Grt			2,500,000	BI	1,000,000	Grt	500,000	Grt		

# TOWN OF EASTHAM, MASSACHUSETTS

FIVE YEAR CAPITAL PLAN for Fiscal Year 2024 through 2029

ASSET TYPE/ITEM	Classification	Dept.	FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.
<b>Route Six Corridor Improvements</b>														
Planning & Design of Roadways	Planning/Engineering	DPW												
Engineering & Design of Roadways	Planning/Engineering	DPW					2,000,000	Other			2,000,000	Other		
Construction of Roadways	Renovation/Const	DPW												
<b>Town Landings</b>														
Town-wide landing Planning, permitting, design	Planning/Engineering	DPW	75,000	FC										
Hemenway Landing	Renovation/Const	DPW			1,500,000	BI	(100% cost est. - expect 50% funding from SeaPort Grt.)							
Collins Landing	Renovation/Const	DPW			1,500,000	BI	(100% cost est. - expect 50% funding from SeaPort Grt.)							
Salt Pond Landing	Renovation/Const	DPW			1,500,000	BI	(100% cost est. - expect 50% funding from SeaPort Grt.)							
School House/Ministers Pond Landing	Renovation/Const	DPW												
<b>Community Development</b>														
T-Time/TCP/COA Sites - Design/Engineer/Develop	Planning/Engineering	Gen Govt	100,000	FC										
<b>WasteWater Infrastructure</b> (Amounts represent 100% of cost estimate, expect significant funding from outside sources)														
Planning, Permitting, Testing	Planning/Engineering	DPW												
Design & Engineering	Planning/Engineering	DPW	5,950,000	BI										
Infrastructure Implementation	Renovation/Const	DPW					90,000,000	BI						
<b>Other Projects</b>														
Eastham Community Internet	Planning/Engineering	Gen Govt	100,000	Grt	100,000	Other	100,000	Other	100,000	Other	100,000	Other		
<b>DPW Recurring Maintenance Programs</b>														
Roadway maintenance program (Recurring)	Routine Maint	DPW			40,000	FC	40,000	FC	40,000	FC	40,000	FC	40,000	FC
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
Parking Lot Maintenance Program (Recurring)	Routine Maint	DPW	20,000	CL	20,000	CL	20,000	CL	20,000	CL	20,000	CL	20,000	CL
Parking Lot Maintenance Program (Addl.)	Routine Maint	DPW	30,000	FC	10,000	FC	10,000	FC	10,000	FC	10,000	FC	10,000	FC
Town-wide Sign Replacement Program	Routine Maint	DPW	25,000	FC									25,000	FC





# TOWN OF EASTHAM, MASSACHUSETTS

FIVE YEAR CAPITAL PLAN for Fiscal Year 2024 through 2029

ASSET TYPE/ITEM	Classification	Dept.	FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
			Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.	Amount	Src.
CAD Software Replacements	Software/Application	Dispatch							100,000	FC				
Outdoor Drive-through Book Return	Operational Equip	Library												
Furniture and Shelving Replacements	Operational Equip	Library	7,500	FC					7,500	FC				
Outdoor Hold Pickup Lockers	Operational Equip	Library												
Accessibility Equipment	Operational Equip	Library					5,000	FC						
Kitchen Appliance Replacement	Operational Equip	COA	20,000	FC	5,000	FC								
Furniture Replacements	Operational Equip	COA												
Beach Chair Replacement	Operational Equip	Beach/Rec			3,500	FC								
Beach Equipment (Mobi Mat's, Walkways)	Operational Equip	Beach/Rec	20,000	FC			20,000	FC			20,000	FC		
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
Permit Tracking Software	Software/Application	Comm. Dev.			25,000	FC								
Office Furnishings	Operational Equip	Comm. Dev.					20,000	FC						
Elementary School equipment Replacement Program (Recurring)	Operational Equip	Education	30,000	FC	30,000	FC	35,000	FC	35,000	FC	35,000	FC	40,000	FC
Playground Equipment Replacement	Operational Equip	Education					100,000	CPA						
Elementary School Generator Replacement	Operational Equip	Education			40,000	FC								
<b>Subtotal Equipment</b>			<b>455,000</b>		<b>321,000</b>		<b>405,000</b>		<b>553,500</b>		<b>290,000</b>		<b>300,000</b>	
<b>TOTAL CAPITAL PLAN EXPENDITURE AMOUNTS</b>			<b>11,344,250</b>		<b>7,129,250</b>		<b>96,424,250</b>		<b>3,190,750</b>		<b>4,014,250</b>		<b>3,952,750</b>	



**ARTICLE 3B (CAPITAL BUDGET)**

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of **\$1,859,250** for the purposes, and from the sources, as listed below, or take any other action thereon.

<b>ADMINISTRATION &amp; FINANCE DEPARTMENTS</b>		
Town Hall Repair & Maintenance Program	220,000	Free Cash
Town Hall Annex Repair & Maintenance Program	26,000	Free Cash
General Government Fleet Replacement Program	12,500	Free Cash
PC and Component Replacement Program	40,500	Tax Levy & Free Cash
Servers and Network Component Replacement Program	107,000	Tax Levy & Free Cash
Media Equipment Replacement Program	10,000	PEG Access Fund
Town Clerk Elections Equipment Replacement Program	5,000	Free Cash
Subtotal	421,000	
<b>SCHOOL DEPARTMENT</b>		
Elementary School Building & Grounds Repair & Maintenance Program	71,000	Free Cash
Elementary School Equipment Maintenance Program	30,000	Free Cash
Subtotal	101,000	
<b>COMMUNITY SERVICE DEPARTMENTS</b>		
Recreation Building Repair & Maintenance Program	5,000	Free Cash
Recreation Fleet Replacement Program	15,000	Tax Levy
Recreation (Beach) Equipment Replacement	20,000	Free Cash
Library Building Repair & Maintenance Program	5,000	Free Cash
Library Furniture & Shelving Replacements	7,500	Free Cash
Senior Center Building Repair & Maintenance Program	15,000	Free Cash
Senior Center Fleet Replacement Program	15,000	Tax Levy
Senior Center Kitchen Appliance Replacement	20,000	Free Cash
Subtotal	102,500	
<b>PUBLIC WORKS DEPARTMENT</b>		
Public Works Facility Repair & Maintenance Program	30,000	Free Cash
Land, Parks & Cemetery Facility Repair & Maintenance Prog.	25,000	Free Cash
Stormwater Systems Maintenance Program	50,000	Free Cash
Parking Lot Maintenance Program	50,000	Tax Levy & Free Cash
DPW Fleet Replacement Program	73,750	Tax Levy
Natural Resource Response Boat Trailer	20,000	Free Cash
Tractor Truck	200,000	Free Cash
Intersection Improvements	50,000	Free Cash
Subtotal	498,750	
<b>SANITATION DEPARTMENT</b>		
Transfer Station Facility Repair & Maintenance Program	10,000	Free Cash
Subtotal	10,000	

	<b>POLICE DEPARTMENT</b>		
	Police Station Repair & Maintenance Program	49,000	Free Cash
	Fleet Replacement Program	134,000	Tax Levy
	Departmental Equipment Replacement Program	20,000	Tax Levy
	Interior Furnishings Replacements	20,000	Free Cash
	Speed Trailer & Signs	25,000	Free Cash
	Subtotal	248,000	
	<b>FIRE DEPARTMENT</b>		
	Fire Station Repair & Maintenance Program	70,000	Free Cash
	Fleet Replacement Program	30,000	Tax Levy
	Third Ambulance Retention & Outfitting	28,000	Ambulance Fund
	Medical/Rescue Equipment Replacement Program	15,000	Ambulance Fund
	Fire Suppression Equipment Replacement Program	25,000	Tax Levy
	Specialty Equipment	10,000	Free Cash
	Defibrillator Replacement	100,000	Ambulance Fund
	Subtotal	278,000	
	<b>COMMUNITY DEVELOPMENT DEPARTMENT</b>		
	Subtotal		
	<b>MISCELLANEOUS/ADDITIONAL REQUESTS</b>		
	Town Landings, Culverts & Drainage Planning, Permitting, Design & Construction	75,000	Free Cash
	T-Time, Town Center Plaza, COA Site Design, Planning & Engineering	100,000	Free Cash
	Solar & Energy Efficiency Upgrades	25,000	Free Cash
	Subtotal	200,000	
	<b>TOTAL CAPITAL PROJECTS REQUESTS</b>	<b>1,859,250</b>	

<b>SUMMARY OF FUNDING SOURCES</b>	
Free Cash	1,306,250
Ambulance Receipts Fund	143,000
PEG Access Fund	10,000
Tax Levy	400,000
<b>TOTAL FUNDING</b>	<b>1,859,250</b>

By 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.*

BOARD OF SELECTMEN RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

*(Majority Vote required)*

**ARTICLE 3C ROCK HARBOR DREDGING**

To see if the Town will vote to raise and appropriate or borrow the sum of \$1,800,000, or any other sum, for the purpose of funding the dredging of Rock Harbor, including all expenses incidental and related thereto; provided however that such vote shall not take effect until the Town votes to exempt from the limitations of total taxes imposed by Massachusetts General Law Chapter 59, Section 21C (Proposition 2 ½ so called) amounts required to pay the principal and interest of the borrowing approved by such vote.

By Select Board

BOARD OF SELECTMEN RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

*(Two-Thirds Vote required)*

**ARTICLE 3D WASTEWATER ENGINEERING & DESIGN**

To see if the Town will vote to raise and appropriate or borrow the sum of \$5,950,000, or any other sum, for the purpose of funding the planning, design, engineering, and permitting of a Town wastewater system, including all expenses incidental and related thereto; provided however that such vote shall not take effect until the Town votes to exempt from the limitations of total taxes imposed by Massachusetts General Law Chapter 59, Section 21C (Proposition 2 ½ so called) amounts required to pay the principal and interest of the borrowing approved by such vote.

By Select Board

BOARD OF SELECTMEN RECOMMENDATION:

FINANCE COMMITTEE RECOMMENDATION:

*(Two-Thirds Vote required)*

**ARTICLE 4 (OTHER APPROPRIATIONS)**

**4A.** 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>Fund</b>	<b>Amount</b>
Transfer to Stabilization Fund	200,000
Transfer to Other Post-Employment Benefit Trust Fund	100,000
Transfer to Injured on Duty Fund	50,000
Transfer to Private Road Electric Fund	50,000
Town-Wide IT Applications	50,000
Business Improvement Program	75,000
Windmill Weekend Celebration	10,000
Grant Matching Funds	35,000
Town-wide branding & wayfinding	10,000
<b>Total</b>	<b>\$ 580,000</b>

**4B.** To see if the Town will vote to adopt the provisions of MGL Chapter 40, Section 13D to establish a Compensated Absence Reserve Fund, so-called, and, to raise and appropriate from Free Cash the amount of \$50,000 to transfer into said fund.

**4C.** To see if the Town will vote to establish a Capital Stabilization Fund under the provisions of MGL Chapter 40, Section 5B, and, to raise and appropriate from Free Cash the amount of \$750,000 to transfer into said fund.