

TOWN OF EASTHAM, MASSACHUSETTS



FISCAL YEAR 2027 OPERATING BUDGET

# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2027 Operating Budget

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# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2027 Operating Budget

### SECTION 1: BUDGET NARRATIVE DOCUMENTS

- Town Administrator Budget Letter & Presentation
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December 30, 2025

To the Honorable Select Board, Finance Committee & Taxpayers of the Town of Eastham,

I am pleased to present to the Town proposed budget recommendations for the Fiscal Year 2027. Our budget recommendations are derived from a financial plan which includes: an operating budget; a capital budget; and other budgetary items – such as funding of reserves and addressing areas of organizational and community need that are important to consider. We utilize conservative budgeting practices to ensure flexibility in operating appropriations and resiliency in our local receipts. This approach ensures sufficient generation of Free Cash which is used to pay for our Capital Budget, maintain liquidity and flexibility, and avoid unnecessary borrowing costs. In addition, we are in a multi-year approach of addressing historic practices in our operating and capital plans, which are evident in this and the prior year's budget data.

Financial plans and detail level budgetary documents are included within our FY 2027 Operating Budget Book, and our FY 2027 Capital Budget Book which are available for viewing on our Town website and are available through our Finance Department. These comprehensive documents provide a wealth of information as to the underlying basis of our department budgets, capital requests and overall financial plans. We welcome any questions or feedback on this information, and our Finance Team is available to discuss this information, as necessary. I would like to thank our Finance Team, department heads, and staff that contributed to compiling our annual budget data, and more importantly took the opportunity the annual budget process provides to examine our operations to improve administrative practices and efficiency, and service delivery. Although we tend to review our Operating and Capital budgets as separate documents and are attuned to the amount of increase in each, it is important to note that many of the costs we fund out of our Operating Budget result in savings in other parts of the budget (capital or article spending) - this is not always evident but is important to consider when evaluating the merits of budget requests.

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

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**In keeping with the Select Board's FY 2027 Budget Policy Statement**, our operating budget has been prepared on a "level service" basis. That is, we have provided the ongoing funding of existing programs and staffing levels to maintain an equivalent level of service as in prior years.

In developing this approach, we also had to consider the current operating, inflationary, employment, vendor, and work environments in which we now operate. Based on these conditions, we have adjusted accordingly in developing sustainable, responsible budget recommendations. Where appropriate, we have suggested additions/changes, which will be separately highlighted for further review and consideration.

Furthermore, we are currently in the process of collective bargaining with our employee unions. There has been significant wage inflation across Massachusetts, but it has been acute on Cape Cod, particularly the Outer Cape. This budget reflects employee salaries at the FY 2026 levels – expected wage increases based upon new collective bargaining agreements will require a Proposition 2 ½ override to fund and maintain level services.

This budget provides for the following:

- No additional positions but increases in salary budgets to reflect employee "step" increases at current rates.
- Minimal position reclassification or schedule/hour changes.
- Budgetary increases to accommodate significant inflation in health insurance, pension, and Transfer Station costs.
- Budgetary increases in other departmental expense lines have been minimized to the greatest extent possible.
- Full funding of capital plan and continued efforts to address deferred maintenance needs.
- Funding new debt service requirements associated with our last bond issue authorization.
- Considerations towards significant infrastructure investments in our community.

Budget increases are recommended to provide for:

- Funding of significant cost increases in Health Insurance, Pension, and Transfer Station costs.
- Funding of expected Nauset School District "enrollment shift" and anticipated large budgetary impacts from the schools.
- Funding of anticipated collective bargaining agreements is imperative to maintain a stable work force and the current competitive wage structure in order to attract, recruit, and retain the best employees.

The budget presented:

- Requires a Proposition 2 ½ override due to the extreme inflation in 3 key budget areas and to account for reductions in local receipts.
- Requires a Proposition 2 ½ override to fund collective bargaining agreements, when settled.
- Requires a Proposition 2 ½ override to fund expected School District "Enrollment Shift" and anticipated budget increases greater than 3%.
- Use conservative budgeting estimates for revenue and funding sources.
- Provides adequate funding for our Capital Improvement Plan but is beginning to rely more heavily on Free Cash.
- Continues contributions to our financial reserves from Free Cash.
- Provides the Select Board and the community the opportunity to determine priorities for additional services, which would need to be funded through a Proposition 2 ½ override if desired.

**In keeping with the Select Board's FY 2027 Revenue Policy**, the budget proposal recommends funding that:

- Identifies the need for general Proposition 2 ½ overrides needed to maintain level services.
- Relies on only modest increase in State Aid from the FY 2026 level.
- Conservatively estimate local, recurring, estimated receipts at 84% of our prior year actual receipts. This represents the most we recommend committing to support our budget given the current economic conditions. However, these amounts:
  - Do not include receipts related to the short-term rental tax, which could approximate \$1,500,000 for the current fiscal year (except as noted below). These amounts are being preserved to help fund upcoming wastewater debt service requirements.
  - Short-term rental receipts of \$266,244 have been allocated to provide for the debt service requirements of the Town Center Plaza property.
- Other Available Funds have been utilized to support the operating budget to the extent they are recurring, these include:
  - \$110,000 from cable franchise fees to support the IT/Media budget, down \$5,000 from the prior year due to declining cable revenues.
  - \$600,000 from the ambulance fund to support Fire Department wages, same as the prior year amount.
  - Smaller amounts from other funds to support departmental budgets
  - The ambulance fund also provides funding to the capital budget for items requested from the Fire Department. In addition, the ambulance fund provided funding to pay for lease payments for the FD Quint and ambulances that are budgeted in our debt service line items.
- Other Funding sources have been recommended to fund the capital budget these include:
  - Chapter 90 and grant opportunities to progress on local road projects and road maintenance equipment.
  - Continued funding for departmental fleet and equipment replacements with Tax Levy funding.
  - Facility plans funding study has been completed, and straight-line funding levels have been established as part of the 5-year capital plan. Facility capital maintenance is funded by Free Cash of \$820,000 this year, and averaging approximately \$775,000, annually.
  - Funds from completed projects and unspent articles are considered each year to help defray the costs of recommended projects. No unspent articles are proposed for consideration this year.
  - Use of up to \$1,320,000 of Free Cash to fund additional elements of the Capital Budget including investment in Route Six and local road design.
  - No bond/borrowing authorizations are recommended this year for any routine items.

In keeping with the Select Board’s FY 2027 Appropriation Policy, the budget proposal provides a “level-service” budget, summarized as follows:

<u>Element</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>% Chg.</u>
Town Salaries	12,291,958	12,650,128	2.91%
Town Expense	11,263,045	12,282,043	9.05%
Town Debt Service	<u>8,590,868</u>	<u>8,037,976</u>	<u>-6.44%</u>
Subtotal Town Appropriations	32,145,871	32,970,147	2.56%
Education Services, less debt svc.	11,745,856	12,081,035	2.85%
Education debt service	<u>1,807,222</u>	<u>1,818,458</u>	<u>.62%</u>
Subtotal Education Appropriations	<u>13,553,078</u>	<u>13,899,493</u>	<u>2.56%</u>
Total Appropriations Budget	45,698,949	46,869,640	2.56%

This budget maintains current services and staffing levels, and provides for all contractually required payments, i.e., assessments, debt, and leases. Due to local receipt revenue reduction and severe inflation in three key budget areas (health insurance, transfer station, pension) this level service budget will require a general Proposition 2 ½ override to fund. Additionally, these amounts do not reflect the currently unknown increase in employee wage rates to be determined through collective bargaining. The eventual settlement in these agreements will require a Proposition 2 ½ override to fund.

Included in this budget presentation is a 3% increase in provision for education assessments. Based upon preliminary enrollment numbers, it appears the Town’s participation in the Nauset District has increased 3.2% over last year – this “enrollment shift” we anticipate results in about an additional \$1 million in school assessments even with no increase in the district’s budget. Although we have provided for a 3% increase in the education budget, the school districts are facing the same inflationary pressures as the Town and will likely come in with higher budget requests. Any amount over 3% will also require an override to fund in a level services scenario.

The Town Administration will continue to monitor these budget estimates as we move through the budgetary review process and as new information becomes available.

Included within the above budgetary amounts is \$490,500 in our “Community Services Expenditures” representing ongoing funding of the Family Support Package approved by taxpayers via a Proposition 2 ½ override.

In addition to the above departmental operating budgets, the budget proposal commits \$400,000 of tax levy to fund our Capital Budget. This fulfills our commitment to utilize the \$400,000 provided by our taxpayers as part of a Proposition 2 ½ override for the purpose of funding our capital plan. These amounts have been used to fund vehicle replacement programs town-wide, as well as for department equipment replacement programs for several departments. The funding of these programs is expected to continue, as indicated in our five-year capital plan.

Our budget proposal also provides funding for areas of community need and for Town reserves, in accordance with the Select Board’s stated objectives. The Town is anticipating Free Cash to be certified by the Commonwealth’s Department of Revenue in excess of \$6.6 million. These funds have been allocated in our budget proposal as follows:

<b><u>Select Board Priority</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
Unrestricted Stabilization Fund	Continue to fund to maintain approx 16% balance and to provide cushion for school SPED costs	500,000
Wastewater Stabilization Fund	Funded from excess STR receipts	500,000
OPEB Fund	Provides a current year funding for this obligation	100,000
Injured on Duty Fund	Provides additional funding since it could not be incorporated into the operating budget.	50,000
Compensated Absence Fund	Provides as needed funding, removes need from Op. Budget	50,000
Capital Budget Funding	Amount needed to meet prioritized capital budget requests	2,190,000
Resident Taxpayer Assistance Program	Funding to provide support	50,000
Housing Programs	Continue seed funding of housing programs	500,000
Library Roof	To fund continued investigation and engineering for roof	50,000
Other Budget Items	Items neither operating nor capital in nature (Departmental requests).	205,000
Town Manager Transition	Provide funding for transition incl. Training, temporary assistance	75,000
General Fund Reserve	3% Reserve for operating budget and General Fund Balance	2,000,000
Uncommitted		348,285
<b>Total</b>		<b>\$6,618,285</b>

Maintaining an appropriate level of reserves continues to be important and financially prudent and will help mitigate future “budget spikes” once established.

## **Additional Budget Requests**

As part of the budget process, departments made requests for additional staffing and/or levels of expenditure that are not addressed in the proposed budget. In addition, we have identified areas of our operations that would benefit from additional resources. The more significant of these requests include:

- Increase funding to the Family Support Package for the pre-school program, and additional funding for Human Service Programs
- Addition of a Building Inspector and Fire Inspector to address new state inspection mandates
- Addition of a School Resource Officer for EES
- Addition of an Assistant Conservation Agent
- Addition of a COA program position, and to fund the current Hybrid Program Administrator currently paid through donations.
- Addition of a recreation program position and development of the Community Services Director position
- Increase funding of the Capital Budget from the Tax Levy

## **Budget Challenges**

At this early date, this proposed budget relies on several estimates and should be considered tentative. We have provided amounts for these estimates, but actual results will either exceed, or be less than the amount provided, giving rise to either additional budget challenges or funding opportunities. Some of the larger considerations still to be determined, include:

- Nauset Regional School District Assessment (including debt assessment as a result of NRHS vote)
- Cape Cod Regional Technical High School Assessment
- Eastham Elementary School Budget Request (Operating & Capital)
- School Choice and Charter School Assessments
- Financial pressure on the state level that impacts local aid – the proposed budget relies on level-funded state aid, any reduction would require further adjustment to our local budget.

Longer-term, our operating and capital budgets continue to face challenges. Longer-term challenges include:

- Pace of wage inflation to keep pace with employment market and ability to attract quality candidates
- Vendor and contract pricing inflation – availability of vendors and unfavorable bid climate.
- Health insurance and pension costs
- Energy Costs
- School District Assessments
- Ability to create and maintain funding streams and fee levels to reduce burden on property tax rates.



Select Board Budget Message

# TOWN OF EASTHAM, MASSACHUSETTS

## SELECT BOARD BUDGET POLICY STATEMENT

For Fiscal Year 2027

### INTRODUCTION

In accordance with the Town of Eastham Home Rule Charter, the Select Board hereby issues this policy statement to inform and direct the preparation of the Fiscal Year 2027 Municipal, School and Capital Budgets. The Charter provides for the following requirement in Section 6.1.4:

*“Annually prior to the first day of November, the Select Board after consulting with the Town Manager shall issue a policy statement that shall establish general guidelines for the next town budget.”*

The Select Board also takes this opportunity to reaffirm our commitment to maintaining high-quality, valued services, continued capital and infrastructure maintenance and funding; to maintain a sustainable, prudent, and transparent financial management process in honoring these commitments. Furthermore, the Select Board reaffirms the overarching principles contained within our draft Strategic Plan for FY 2024 - 2029.

1. Honor Eastham’s history and protect its small-town identity.
2. Live in harmony with the natural environment and local culture.
3. Enhance community vibrancy and viability for people of all ages.

We encourage the Town Manager and Department Heads to consider and apply these principles in the development of the Fiscal Year 2027 operating and capital budgets. Specifically, the Select Board provides the following budget guidelines:

### **Budget for the delivery of Town services equivalent to those of the prior fiscal year (a Level Service Budget).**

Given the current economic condition and concerns the Town will seek to maintain a level service budget which provides ongoing funding of existing programs and staffing levels. Expenditure for personnel may be adjusted for new contractual commitments and cost inflation.

Despite this “level-service approach” the Select Board will consider new programs that further the achievement of goals within our Strategic Plan. Where possible, new requests shall provide for an identified funding source. Priority shall be placed on maintaining and improving basic public services that are justified based on community needs and strategic priority.

As stewards of our taxpayer funds, we recognize the importance of operational and administrative practices that create efficiency and minimize costs. We encourage Town departments to pursue these practices and opportunities, including the introduction of new technology and staffing models, to minimize departmental operating costs using a long-term perspective.

New for FY 2027, the Select Board recognizes the need to implement a level of funding related to our new Wastewater program.

# TOWN OF EASTHAM, MASSACHUSETTS

## SELECT BOARD BUDGET POLICY STATEMENT

For Fiscal Year 2027

### Address the Town's financial management and reserve policies and practices.

Following Select Board policies and recent practices, the Town will continue its sound financial management approach which provides for funding recurring operating budget expenditures with recurring and sustainable revenues – a structurally balanced budget which does not rely on the use of non-recurring revenues such as free cash, stabilization or other one-time revenues to sustain the operating budget.

Budget proposals should consider previously adopted financial management policies concerning reserve levels, budgetary flexibility, and debt service levels. A narrative explanation describing compliance or progress in achieving budget policy goals should be provided by the Town Manager. Financial management policies concerning additional matters should also be identified and recommended as appropriate.

### Revenue Policy

The operating budget is supported by four major revenue sources: the property tax levy, state aid, local receipts, and other available funds.

**Property Taxes** - The Select Board endeavors to provide a level-service budget while remaining within the limits of Proposition 2 ½. However, we do recognize and anticipate the need for an override to fund collective bargaining obligations in the upcoming year due to the significant rising employment costs on the Outer Cape. This anticipated need has been identified in our multi-year financial plan and in accordance with our informal policy of considering overrides approximately every three years in conjunction with renewing collective bargaining agreements.

**State Aid** - Given the current economic condition, state aid is not currently expected to increase and should be level funded. Changes to state aid funding may be implemented based upon specific guidance from the Department of Revenue.

**Local Estimated Receipts and Other Available Funds** – The Town will maintain its practice of using conservative revenue estimates based upon historical collections and as adjusted and projected forward given economic conditions.

- Departments should review fee schedules and charges for service to ensure an appropriate level of cost-recovery is maintained.
- Local receipt growth and economic development activities should be pursued using a long-term perspective to minimize reliance on the property tax rate.
- The Town should look to restore its practice of stewarding revenue from new short-term rental taxes as well as marijuana excise and fees for use in funding the capital plan and reserves, as well as for one-time contributions to programs that supplement our Strategic Plan.

**Other Funding Sources** - Shall be used as appropriate for funding the capital budget and infrastructure, other articles, and reserves. These may include one-time sources such as free cash, issuance of bonds and use of debt and capital exclusions as appropriate or necessary.

# TOWN OF EASTHAM, MASSACHUSETTS

## SELECT BOARD BUDGET POLICY STATEMENT

For Fiscal Year 2027

### Appropriation Policy

Departmental budgets should be developed following the “level-service” budget principle to maintain core, basic services to the community. For FY 2027, this level-service approach reflects increasing salary accounts in accordance with collective bargaining agreements, but maintaining departmental expense accounts at the same level as approved with FY 26 wherever possible. Requests for new staff or programs should be separately submitted to the Town Manager for consideration and where approved for inclusion in the draft budget should be separately identified to the Select Board, Finance Committee, and in budget presentations.

The Fiscal Year 2027 operating budget shall incorporate a spending plan that appropriately provides for the services authorized by our community for the “Family Support Package,” funded by a \$490,500 Proposition 2 ½ override. Budget documents should clearly identify where these amounts are provided and how these services accomplish the purposes authorized.

The Fiscal Year 2027 capital budget shall incorporate a spending plan for “routine, recurring” departmental capital costs that provides for the purposes authorized by our community for “Capital Plan Funding,” funded by a \$400,000 Proposition 2 ½ override. Budget documents should clearly identify where this amount is provided and how the spending plan accomplishes the purpose authorized. After 5-years of this amount of funding, consideration to increasing the amount of tax levy committed for routine, recurring capital should also be provided and included as part of the final budget recommendations.

Increase reserves – the Town Manager shall recommend contributions to the Town’s Stabilization, OPEB Trust, and other funds consistent with sound financial management practices and the adopted financial management policies of the Select Board. A narrative explanation of reserve balances and the compliance or progress made toward meeting these stated policy objectives should be provided in the resultant budget narratives.

Other programs – where recommended, other funds may be allocated to one-time programs or requests in furtherance of the Town’s Strategic Plan. In addition, a new operating budget for the Wastewater Enterprise Fund sufficient for current operations and to facilitate the implementation of the infrastructure in future years should be provided.

## Eastham Select Board Goals 2025

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

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

ITEM	DATE	DESCRIPTION
Departmental Salary Projections issued	Monday, August 18, 2025	Departments to review/validate employee roster, positions, compensation and benefits
Departmental Capital Budget templates issued	Monday, August 25, 2025	Departments to review, update five-year plan and current-year capital budget requests
Due date for departmental review of Salary Projections	Friday, August 29, 2025	Dept. review of salary projections should be complete and changes/updates returned and communicated to Finance Dept.
Dept. Operating Budget templates issued	Monday, September 8, 2025	Departments to review and update Operating Budget requests.
Due date for departmental review/submission of Capital Budget plan and requests	Wednesday, September 10, 2025	Dept. review of 5-year capital plan and current year Capital Budget requests should be complete and changes/updates returned and communicated to Finance Dept.
Due date for departmental review/submission of Operating budgets	Monday, September 22, 2025	Dept. review of FY 26 Operating Budget and budget requests should be complete and changes/updates returned and communicated to Finance Dept.
First draft of capital plans/budgets issued to departments.	Monday, October 6, 2025	Finance department will have compiled and done a preliminary consideration of capital plan/budget submissions from departments and will re-issue preliminary capital budget/plan for follow-up review by departments.
First draft of operating budgets issued to departments	Monday, October 6, 2025	Finance department will have compiled and done a preliminary consideration of operating budget submissions from departments and will re-issue preliminary operating budgets for follow-up review.
Admin/Dept review of budget submissions	10/6/2025 - 10/24/2025	Admin, Finance, and Department meetings and discussion regarding budget requests.
Final Budget review and compilation	10/27/2025 - 11/14/2025	Final budget compiled based upon budget requests, administrative review, departmental feedback, etc. taking into account balanced budget and Financial Policy requirements.
Draft budget to Town Manager	Friday, November 21, 2025	Deliver final, first-draft Town-wide budget to Town Manager for final review
Preparation of first draft of Town-Wide Budget	12/1/2024 - 12/19/2025	Finalize budget based upon Town Manager review
Due date to finalize budget presentation	Monday, December 22, 2025	
Select Board Scheduled Meeting Date - Operating and Capital Budget Presentation	Monday, January 5, 2026	Joint Meeting of SB and FC
Finance Committee potential meeting date	Thursday, January 15, 2026	
Select Board scheduled meeting date	Monday, January 19, 2026	RTE to be discussed; ATM Warrant Opens
Finance Committee scheduled meeting date	Thursday, January 22, 2026	Budget review: Elected & General; Municipal Admin, Finance & Ops; Town Clerk; Unallocated; Debt
Finance Committee potential meeting date	Thursday, January 29, 2026	Budget review - Community Services: Library; Recreation; COA; Health & Environment
Select Board scheduled meeting date	Monday, February 2, 2026	
Finance Committee potential meeting date	Thursday, February 5, 2026	Budget review - Community Development and Fire Department
Finance Committee potential meeting date	Thursday, February 12, 2026	Budget review - Police Department & Dispatch

ITEM	DATE	DESCRIPTION
Finance Committee potential meeting date	Thursday, February 19, 2026	Budget review - DPW: Highways; Natural Resources; Sanitation; Water Enterprise; Facilities
Select Board scheduled meeting date	Monday, February 16, 2026	Update and review of budget and warrant articles; Close ATM Warrant
Finance Committee scheduled meeting date	Thursday, February 26, 2026	Articles Review; CPA; Budget Recap
Select Board scheduled meeting date	Monday, March 2, 2026	Update and review of budget and warrant articles
Finance Committee potential meeting date	Thursday, March 5, 2026	Town Meeting Warrant discussion: Zoning & Other Articles
Finance Committee potential meeting date	Thursday, March 12, 2026	Budget review - Education; EES, NRSD, CCT
Select Board scheduled meeting date - Budget Hearing	Monday, March 16, 2026	Update and review of budget and warrant articles. Joint Meeting of SB and FC - votes/recommendations of each to be taken if necessary.
Finance Committee potential meeting date	Thursday, March 19, 2026	
SB Open Meeting Date, available if needed.	Monday, March 23, 2026	
Finance Committee scheduled meeting date	Thursday, March 26, 2026	
SB Open Meeting Date, available if needed.	Monday, March 30, 2026	
Finance Committee potential meeting date	Thursday, April 2, 2026	
Warrant goes to printer	Friday, April 3, 2026	
Select Board scheduled meeting date	Monday, April 6, 2026	Update and review of budget and warrant articles. Last meeting prior to due date to approve TM and Election warrant/questions.
Post Warrant with Town Clerk	Friday, April 17, 2026	
Select Board scheduled meeting date	Monday, April 20, 2026	
Pre-Town Meeting	tbd	
Select Board Open Meeting Date, available if needed	Monday, April 27, 2026	
Town Meeting	Monday, May 4, 2026	
Town Election	Tuesday, May 19, 2026	

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

# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2027 Operating Budget

## SECTION 2: BUDGET SUMMARY DOCUMENTS

- General Fund Budget Summary
- Water Fund Budget Summary
- Annual Town Meeting Operating Budget Article Table
- Town-Wide Position Control Summary
- Budget Changes & Adjustments Worksheet
- Budget Graphs

**TOWN OF EASTHAM, MASSACHUSETTS**  
**FISCAL YEAR 2027 BUDGET SUMMARY - 12/15/2025**

<b>GENERAL 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>					
Elected & General	213,000		50,000	263,000	463,000
Administration, Finance & Operations	2,967,576		100,000	3,067,576	2,935,991
Town Clerk & Elections	232,918			232,918	211,682
Community Development & Inspectional Svcs.	723,481		500,000	1,223,481	947,176
Health & Environment	566,406			566,406	630,186
Public Safety	6,759,431			6,759,431	6,581,289
Public Works	2,951,937			2,951,937	2,791,643
Community Services	2,470,446		80,000	2,550,446	2,445,231
Unallocated Expenditures	8,046,976		1,275,000	9,321,976	8,898,805
Debt Service	8,037,976			8,037,976	8,590,868
Education	13,899,493			13,899,493	13,553,078
Capital Plan		2,617,500		2,617,500	2,350,000
Subtotal Local Appropriations	46,869,640	2,617,500	2,005,000	51,492,140	50,398,949
State & County Assessments	1,017,266			1,017,266	954,679
Total Appropriations	47,886,906	2,617,500	2,005,000	52,509,406	51,353,628
<b>FUNDING</b>					
Property Taxes	41,554,278	400,000		41,954,278	39,578,049
Less: Provision for Abatements/Exemptions	(250,000)			(250,000)	(250,000)
Local Receipts	4,843,244			4,843,244	5,843,844
State Aid	828,730			828,730	799,629
Other Available Funds	910,654	27,500		938,154	1,132,106
Free Cash		2,190,000	2,005,000	4,195,000	4,250,000
Total Funding	47,886,906	2,617,500	2,005,000	52,509,406	51,353,628
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	500,000
Compensated Abs. Fund	50,000
IOD Fund	50,000
Wastewater Stabilization	500,000
Total Reserve Funding	1,200,000
Housing Programs	500,000
Resident Taxpayer Assistance Fund	50,000
Library Roof	50,000
Grant Matching Funds	25,000
Departmental programs	180,000
	805,000

**TOWN OF EASTHAM, MASSACHUSETTS**  
**FISCAL YEAR 2027 BUDGET SUMMARY - 12/15/2025**

<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	1,035,678			1,035,678	1,000,432
Unallocated Expenditures				-	-
Debt Service				-	-
Education				-	-
Capital Plan				-	-
Subtotal Local Appropriations	1,035,678	-	-	1,035,678	1,000,432
State & County Assessments				-	-
Total Appropriations	1,035,678	-	-	1,035,678	1,000,432
<b>FUNDING</b>					
Property Taxes				-	-
Less: Provision for Abatements/Exemptions				-	-
Local Receipts	925,000			925,000	800,000
State Aid				-	-
Other Available Funds	110,678			110,678	200,432
Free Cash				-	-
Total Funding	1,035,678	-	-	1,035,678	1,000,432
Budget Variance	-	-	-	-	-



## Annual Town Meeting Operating Budget Article Table

**TOWN OF EASTHAM, MASSACHUSETTS**  
**FY 2027 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 26 FINAL BUDGET	FY 27 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>0.86%</b>	
<b>Municipal Administration, Finance &amp; Operations</b>							
3	Municipal Admin, Finance & Ops. Salaries	1,935,333	2,047,189	111,856	5.78%		
4	Town Manager Expense	62,650	62,950	300	0.48%		
5	Legal Services	95,000	102,500	7,500	7.89%		
6	Central Purchasing Supply & Service	146,718	150,616	3,898	2.66%		
7	Communication Services Expense	11,250	13,195	1,945	17.29%		
8	Administration & Finance Expense	12,025	12,025	-	0.00%		
9	Town Accountant Expense	38,810	40,810	2,000	5.15%		
10	Town Treasurer/Collector Expense	65,455	65,455	-	0.00%		
11	Assessing Expense	79,540	83,626	4,086	5.14%		
12	Technology Services Expense	389,210	389,210	-	0.00%		
<b>Subtotal Municipal Admin. Finance &amp; Ops.</b>		<b>\$ 2,835,991</b>	<b>\$ 2,967,576</b>	<b>\$ 131,585</b>	<b>4.64%</b>	<b>11.92%</b>	
<b>Town Clerk &amp; Elections</b>							
13	Town Clerk & Elections Salary	192,862	203,318	10,456	5.42%		
14	Town Clerk & Elections Expense	18,820	29,600	10,780	57.28%		
<b>Subtotal Town Clerk &amp; Elections</b>		<b>\$ 211,682</b>	<b>\$ 232,918</b>	<b>\$ 21,236</b>	<b>10.03%</b>	<b>0.94%</b>	
<b>Community Development &amp; Inspectional Services</b>							
15	Comm. Dev. & Inspectional Services Salary	664,880	687,085	22,205	3.34%		
16	Community Development Expense	19,825	20,625	800	4.04%		
17	Building Inspection Expense	12,471	12,771	300	2.41%		
<b>Subtotal Community Dev. &amp; Inspections</b>		<b>\$ 697,176</b>	<b>\$ 720,481</b>	<b>\$ 23,305</b>	<b>3.34%</b>	<b>2.89%</b>	
<b>Health &amp; Environment</b>							
18	Health & Environment Salary	456,212	464,084	7,872	1.73%		
19	Health & Environment Expense	98,974	102,322	3,348	3.38%		
<b>Subtotal Health &amp; Environment</b>		<b>\$ 555,186</b>	<b>\$ 566,406</b>	<b>\$ 11,220</b>	<b>2.02%</b>	<b>2.28%</b>	
<b>Public Safety</b>							
20	Police Salary	2,589,411	2,671,142	81,731	3.16%		
21	Police Expense	185,020	191,220	6,200	3.35%		
22	Emergency Management Expense	10,000	10,000	-	0.00%		

**TOWN OF EASTHAM, MASSACHUSETTS**  
**FY 2027 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 26 FINAL BUDGET	FY 27 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	% of Subtotal/ Total	FIN COMM REC
23	Fire Salary	3,060,550	3,122,347	61,797	2.02%		
24	Fire Expense	242,180	251,080	8,900	3.67%		
25	Dispatching Salary	487,328	500,343	13,015	2.67%		
26	Dispatching Expense	6,800	13,300	6,500	95.59%		
<b>Subtotal Public Safety</b>		<b>\$ 6,581,289</b>	<b>\$ 6,759,431</b>	<b>\$ 178,142</b>	<b>2.71%</b>	<b>27.15%</b>	
<b>Public Works</b>							
27	Public Works Salaries	1,556,963	1,592,655	35,692	2.29%		
28	General Maintenance Expense	192,600	207,348	14,748	7.66%		
29	Municipal Buildings Expense	124,600	128,380	3,780	3.03%		
30	Snow & Ice Expense	84,000	84,000	-	0.00%		
31	Street Lighting Expense	8,000	9,500	1,500	18.75%		
32	Waste Collection & Disposal Expense	764,180	868,754	104,574	13.68%		
33	Tree Warden Expense	7,700	7,700	-	0.00%		
34	Natural Resources Expense	53,600	53,600	-	0.00%		
<b>Subtotal Public Works</b>		<b>\$ 2,791,643</b>	<b>\$ 2,951,937</b>	<b>\$ 160,294</b>	<b>5.74%</b>	<b>11.86%</b>	
<b>Community Services</b>							
35	Community Services Salary	-	-	-			
36	Community Services Expense	-	-	-			
37	Council on Aging Salaries	311,766	317,619	5,853	1.88%		
38	Council on Aging Expense	74,840	82,140	7,300	9.75%		
39	Library Salaries	527,483	522,475	(5,008)	-0.95%		
40	Library Expense	166,000	172,500	6,500	3.92%		
41	Beach & Recreation Salary	496,170	505,871	9,701	1.96%		
42	Beach & Recreation Expense	113,795	113,795	-	0.00%		
43	Veterans Service Expense & Benefits	58,967	59,836	869	1.47%		
44	Human Service Contracts	696,210	712,760	16,550	2.38%		
<b>Subtotal Community Services</b>		<b>\$ 2,445,231</b>	<b>\$ 2,486,996</b>	<b>\$ 41,765</b>	<b>1.71%</b>	<b>9.99%</b>	
<b>Unallocated Expenditures</b>							
45	Energy & Fuels Expense	444,150	484,150	40,000	9.01%		
46	General Liability Insurance	563,677	592,369	28,692	5.09%		
47	Employee Pension	2,406,478	2,753,956	347,478	14.44%		
48	Employee Insurance	3,707,500	4,046,800	339,300	9.15%		
49	Employment Costs Expenses	102,000	117,000	15,000	14.71%		
<b>Subtotal Unallocated Expenditures</b>		<b>\$ 7,223,805</b>	<b>\$ 7,994,275</b>	<b>\$ 770,470</b>	<b>10.67%</b>	<b>32.11%</b>	
<b>SUBTOTAL MUNICIPAL SERVICES BUDGET</b>		<b>\$ 23,555,003</b>	<b>\$ 24,893,021</b>	<b>\$ 1,338,018</b>	<b>5.68%</b>	<b>53.13%</b>	

**TOWN OF EASTHAM, MASSACHUSETTS**  
**FY 2027 OPERATING BUDGET - ARTICLE 2A**

LINE #	FUNCTION/DEPARTMENT/ITEM	FY 26 FINAL BUDGET	FY 27 SELECTBOARD BUDGET	\$ INCREASE (DECREASE)	% CHANGE	% of Subtotal/ Total	FIN COMM REC
<b>EDUCATIONAL SERVICES BUDGET</b>							
<b>Elementary School Direct Costs &amp; School District Assessments</b>							
50	Eastham Elementary School Operations	4,812,862	4,957,248	144,386	3.00%	35.61%	
51	Nauset Regional School Dist. Assessment	7,975,528	8,166,411	190,883	2.39%	58.66%	
52	CC Regional Tech. High School Assessment	764,688	798,924	34,236	4.48%	5.74%	
<b>SUBTOTAL EDUCATIONAL SERVICES BUDGET</b>		<b>\$ 13,553,078</b>	<b>\$ 13,922,582</b>	<b>\$ 369,504</b>	<b>2.73%</b>	<b>29.72%</b>	
<b>DEBT SERVICE BUDGET</b>							
<b>Principal &amp; Interest Payments on Bonds/Leases and Borrowing Costs</b>							
53	Exempt Debt - Debt Service	7,920,418	7,503,978	(416,440)	-5.26%	93.36%	
54	Non-Exempt Debt - Debt Service	313,744	296,244	(17,500)	-5.58%	3.69%	
55	Capital Lease Payments	301,706	177,754	(123,952)	-41.08%	2.21%	
56	Borrowing Costs & Charges	55,000	60,000	5,000	9.09%	0.75%	
<b>SUBTOTAL DEBT SERVICE BUDGET</b>		<b>\$ 8,590,868</b>	<b>\$ 8,037,976</b>	<b>\$ (552,892)</b>	<b>-6.44%</b>	<b>17.16%</b>	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 45,698,949</b>	<b>\$ 46,853,579</b>	<b>\$ 1,154,630</b>	<b>2.53%</b>	<b>100.00%</b>	
Municipal Salaries		12,291,958	12,647,128	355,170	2.89%	26.99%	
Municipal Expense		11,263,045	12,245,893	982,848	8.73%	26.14%	
Educational Services, Less Debt Service		11,745,856	12,104,124	358,268	3.05%	25.83%	
Town Debt Service		8,590,868	8,037,976	(552,892)	-6.44%	17.16%	
Schools Debt Service, included in assessments		1,807,222	1,818,458	11,236	0.62%	3.88%	
<b>GRAND TOTAL BUDGET</b>		<b>\$ 45,698,949</b>	<b>\$ 46,853,579</b>	<b>\$ 1,154,630</b>	<b>2.53%</b>	<b>100.00%</b>	



## Town-Wide Position Control Summary

**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN-WIDE POSITION CONTROL SUMMARY**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
TOWN MANAGER					1.00	1.00	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT					1.00	1.00	1.00	1.00	1.00	1.00
PROCUREMENT & PROJECTS DIRECTOR					<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>
<b>Subtotal Town Administration</b>					<b>2.88</b>	<b>2.88</b>	<b>2.88</b>	<b>2.88</b>	<b>2.88</b>	<b>2.88</b>
Asst. Town Manager & Finance Dir.					1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director						1.00				0.70
Human Resources Director							1.00	1.00	1.00	1.00
Human Resources & Admin. Coordinator						1.00				
Assistant HR Director										1.00
Administrative Assistant					0.88		1.00	1.00	1.00	1.00
Town Accountant					1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant					1.00	1.00	1.00	1.00	1.00	1.00
Treasurer/Collector					0.94	0.94	1.00	1.00	1.00	1.00
Assistant Treasurer/Collector					0.88	0.88	0.88	1.00	1.00	1.00
Payroll & Benefits Coordinator					0.88	0.88	1.00	1.00	1.00	1.00
Principal Assessor					1.00	1.00	1.00	1.00	1.00	1.00
Assistant Assessor & Field Appraiser					0.88	0.88	1.00	1.00	1.00	1.00
Communications Coordinator										1.00
Media Services Coordinator					0.88	0.88	1.00	1.00	1.00	1.00
Network & Technical Services Director					0.48					
Network Manager						1.00	1.00	1.00	1.00	1.00
Applications Manager					1.00	1.00	1.00	1.00	1.00	
Support Technician					1.00	1.00	1.00	1.00	1.00	1.00
Finance Coordinator							0.70	0.70	0.70	
Administrative Assistant					0.48	0.48	0.48	0.48	0.48	
Finance Technician					0.48	0.48	0.48	0.48	0.48	

**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN-WIDE POSITION CONTROL SUMMARY**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Videographer					<u>0.20</u>	<u>0.25</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<u>0.50</u>
<b>Subtotal Operations &amp; Finance</b>					<b>12.98</b>	<b>14.67</b>	<b>15.84</b>	<b>15.96</b>	<b>15.96</b>	<b>16.20</b>
TOWN CLERK					1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT TOWN CLERK					0.88	0.88	0.88	0.88	0.88	0.88
ADMINISTRATIVE AIDE					<u>0.00</u>	<u>0.48</u>	<u>0.48</u>	<u>0.48</u>	<u>0.48</u>	<u>0.48</u>
<b>Subtotal Town Clerk &amp; Elections</b>					<b>1.88</b>	<b>2.36</b>	<b>2.36</b>	<b>2.36</b>	<b>2.36</b>	<b>2.36</b>
COMMUNITY DEVELOPMENT DIRECTOR					1.00	1.00	1.00	1.00	1.00	1.00
PLANNER/ECONOMIC DEVELOPMENT SPEC.					0.88	0.88	0.88			
COMMUNITY DEVELOPMENT COORDINATOR								1.00	1.00	1.00
AFFORDABLE HOUSING COORDINATOR							0.88	0.88	0.88	0.88
CONSERVATION AGENT/ENVIRON. PLANNER					0.71	0.71				
ADMINISTRATIVE ASSISTANT					1.75	1.75	0.88	0.88	0.88	0.88
ADMINISTRATIVE ASSISTANT/CPC							0.48	0.88	0.88	0.88
BUILDING INSPECTOR					0.88	0.88	0.88	0.88	0.88	0.88
WIRING INSPECTOR					0.50	0.50	0.50	0.50	0.50	0.50
GAS/PLUMBING INSPECTOR					<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<b>Subtotal Comm Development &amp; Inspections</b>					<b>6.22</b>	<b>6.22</b>	<b>6.00</b>	<b>6.52</b>	<b>6.52</b>	<b>6.52</b>
Police Chief					1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief					1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant					1.00	1.00	1.00	1.00	1.00	1.00
Sergeants					4.00	4.00	4.00	4.00	4.00	4.00
Police Officers					10.00	10.00	10.00	14.00	14.00	14.00
Administrative Assistant					<u>0.48</u>	<u>0.48</u>	<u>0.48</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>
<b>Subtotal Police Department</b>					<b>17.48</b>	<b>17.48</b>	<b>17.48</b>	<b>21.88</b>	<b>21.88</b>	<b>21.88</b>
Fire Chief					1.00	1.00	1.00	1.00	1.00	1.00

**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN-WIDE POSITION CONTROL SUMMARY**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Deputy Fire Chief					1.00	1.00	1.00	1.00	1.00	1.00
Captain/EMT					4.00	4.00	4.00	2.00	2.00	2.00
Captain/Paramedic								2.00	2.00	2.00
Lieutenant/EMT					4.00	4.00	4.00	2.00	2.00	2.00
Lieutenant/Paramedic								2.00	2.00	2.00
Fire Fighter/EMT					14.00	14.00	14.00	6.00	8.00	8.00
Fire Fighter/Paramedic								8.00	6.00	6.00
Administrative Assistant					<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>	<u>0.88</u>
<b>Subtotal Fire Department</b>					<b>24.88</b>	<b>24.88</b>	<b>24.88</b>	<b>24.88</b>	<b>24.88</b>	<b>24.88</b>
Head Dispatcher/Records Clerk					1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher					<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<b>Subtotal Dispatch</b>					<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Superintendent of Public Works					1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager/General Foreman					1.00	1.00	0.00	0.00	0.00	0.00
Administrative Assistant					0.88	0.88	1.00	0.94	0.94	0.94
Working Forman (Highway Division)					1.00	1.00	1.00	1.00	1.00	1.00
Heavy Motor Equipment Operator					3.00	3.00	3.00	2.00	2.00	2.00
Motor Equipment Operator					1.00	1.00	1.00	1.00	1.00	1.00
Skilled Laborer								1.00	1.00	1.00
Working Forman (Sanitation Division)					1.00	1.00	1.00	1.00	1.00	1.00
Heavy Motor Equipment Operator					1.00	1.00	1.00	1.00	1.00	1.00
Skilled Laborer					2.00	2.00	2.00	2.00	2.00	2.00
Working Forman (Natural Resources)/Shellfish Constable									1.00	1.00
Natural Resource Officer (Animal Control)								1.00	1.00	1.00
Sr. Natural Resource Officer					1.00	1.00	1.00	1.00	1.00	1.00
Sr. Natural Resource Officer (Harbormaster)					1.00	1.00	1.00	1.00	1.00	1.00

**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN-WIDE POSITION CONTROL SUMMARY**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Sr. Natural Resource Officer (Shellfish Constable)					1.00	1.00	1.00	1.00	0.00	0.00
Facilities Forman (Facilities Division)							1.00	1.00	1.00	1.00
Custodian					<u>2.48</u>	<u>2.48</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<b>Subtotal Public Works</b>					<b>17.36</b>	<b>17.36</b>	<b>18.00</b>	<b>18.94</b>	<b>18.94</b>	<b>18.94</b>
DIRECTOR OF HEALTH & ENVIRONMENT					1.00	1.00	1.00	1.00	1.00	1.00
HEALTH AGENT								0.88	0.88	0.88
ASST HEALTH AGENT					0.88	0.88	0.88			
CONSERVATION AGENT/ENVIRONMENTAL PLNR							0.88	0.88	0.88	0.88
PRINCIPAL OFFICE ASSISTANT								0.88	0.88	0.88
ADMINISTRATIVE ASSISTANT							0.88			
ADMINISTRATIVE ASSISTANT					0.88	0.88	0.88	0.88	0.88	0.88
ADMINISTRATIVE AIDE (HOUSING INSP)					<u>0.38</u>	<u>0.38</u>	<u>0.38</u>	<u>0.38</u>	<u>0.38</u>	<u>0.38</u>
<b>Subtotal Health &amp; Environment</b>					<b>3.14</b>	<b>3.14</b>	<b>4.90</b>	<b>4.90</b>	<b>4.90</b>	<b>4.90</b>
Director - Council on Aging					0.88	0.88	0.88	0.88	0.88	0.88
Community Outreach Coordinator					0.88	0.88	0.88	0.88	0.88	0.88
Administrative Assistant					0.94	0.94	0.94			
Principal Office Assistant								0.94	0.94	0.94
Program Aide					0.88	0.88	0.88	0.88	0.88	0.88
Activities Assistant					<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
<b>Subtotal Senior Services</b>					<b>3.98</b>	<b>3.98</b>	<b>3.98</b>	<b>3.98</b>	<b>3.98</b>	<b>3.98</b>
Library Director					0.88	0.88	0.88	0.88	0.88	0.88
Assistant Director/Adult Services					0.88	0.88	0.88	0.88	0.88	0.88
Youth Services Librarian					0.88	0.88	0.88	0.88	0.88	0.88
Librarian					1.76	1.76	1.76	1.76	1.76	1.76
Library Assistant					<u>1.36</u>	<u>1.36</u>	<u>1.36</u>	<u>1.36</u>	<u>1.36</u>	<u>1.36</u>

**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN-WIDE POSITION CONTROL SUMMARY**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
<b>Subtotal Library</b>					<b>5.76</b>	<b>5.76</b>	<b>5.76</b>	<b>5.76</b>	<b>5.76</b>	<b>5.76</b>
Community Services Director							1.00	1.00	1.00	1.00
Director of Beach & Recreation					1.00	1.00	1.00	1.00	1.00	1.00
Assistant Beach & Recreation Director					1.00	1.00				
Program Coordinator					1.00	1.00	1.00	1.00	1.00	1.00
Seasonal Staff					<u>5.36</u>	<u>5.36</u>	<u>5.36</u>	<u>5.55</u>	<u>5.55</u>	<u>5.55</u>
<b>Subtotal Recreation</b>					<b>8.36</b>	<b>8.36</b>	<b>8.36</b>	<b>8.55</b>	<b>8.55</b>	<b>8.55</b>
Assistant DPW Director										1.00
Administrative Coordinator							1.00	1.00	1.00	
Administrative Assistant					<u>0.88</u>	<u>0.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal Water Enterprise</b>					<b>0.88</b>	<b>0.88</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>TOTAL FULL TME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>110.80</b>	<b>112.97</b>	<b>116.44</b>	<b>122.61</b>	<b>122.61</b>	<b>122.85</b>

Change in FTE's 2.17    3.47    6.17    0.00    0.24

**Position Notes**

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

**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN-WIDE POSITION CONTROL SUMMARY**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalentents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27

Add additional hours for videographer staffing

0.20

**Position Considerations**



## Budget Changes & Adjustments Worksheet

TOWN OF EASTHAM, MASSACHUSETTS  
 FY 2027 Operating Budget - Budget Adjustments & Recommendations Worksheet - Version 1

Budget Line Item	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	Dept. Submission FY 2027 Budget	Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2027 Budget	Notes
Elected Officials Salary	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	-				13,000.00	
Reserve Fund	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	-			-	200,000.00	
Town Administration Salaries	368,360.00	381,108.00	395,320.00	420,542.00	428,042.00	7,500.00			-	428,042.00	
							TA Anticipated Contractual increase	7,500			
							Staff Contractual increases	-			
								7,500			
Town Administration Expense	61,150.00	62,650.00	62,650.00	62,650.00	62,950.00	300.00			-	62,950.00	
Legal Services	85,000.00	95,000.00	95,000.00	95,000.00	102,500.00	7,500.00			-	102,500.00	
Central Purchasing Supply & Service	132,575.00	139,471.00	140,370.00	146,718.00	150,616.00	3,898.00			-	150,616.00	
							Incr. in TM monthly travel stipend from \$425-450	300			
							Anticipated rate increase	7,500			
							Incr. in postage rates	2,898			
							Incr. in copier lease due to contract renewal	1,000			
								11,698			
Municipal Finance Salaries	1,282,646.00	1,387,653.00	1,456,410.00	1,514,791.00	1,619,147.00	104,356.00			-	1,619,147.00	
							Contractual wage increases	104,356			
								104,356			
Municipal Finance Expense		12,000.00	12,000.00	12,025.00	12,025.00	-				12,025.00	
Town Accountant Expense	48,030.00	36,030.00	38,480.00	38,810.00	40,810.00	2,000.00	Incr. for Annual Audit	2,000	-	40,810.00	
Treasurer/Collector Expense	43,875.00	53,075.00	64,425.00	65,455.00	65,455.00	-			-	65,455.00	
								-			
								2,000			
Assessor Expense	71,760.00	71,760.00	79,540.00	79,540.00	83,626.00	4,086.00			-	83,626.00	
							Incr. for PK contract increase	3,345			
							Incr. for phone and tablet montly costs	571			
							Incr. staff development for 1 xtra for local meetings	170	-		
								4,086			
IT Expense	244,046.00	278,400.00	310,570.00	389,210.00	389,210.00	-			-	389,210.00	
							Incr. for new Open Gov application (net)				
							Incr. in firewall licensing				
							Website annual support fee moved from Media				
							Incr. for VOIP phone system replacement				
							Decr. internet costs (net)				
							Incr. to add EndPoint Protection to all servers				
								-			
Communications/Media Operations Expense	18,750.00	28,750.00	28,750.00	11,250.00	13,195.00	1,945.00			-	13,195.00	4k decrease in cost, 8k transfer
							Incr. to include town provided phone to Commun. Coord	420			
							Incr. in printing and promotional costs	1,000			
							Incr. for National Communications School	525			Meetings now live streamed via zoom and youtube
							Incr. in printing and promotional costs	-			
								1,945			
Town Clerk Salary	178,179.00	184,650.00	184,398.00	192,862.00	203,318.00	10,456.00			-	203,318.00	
							Staff Contractual wage increases	10,456			
								10,456			
Town Clerk & Elections Expense	12,900.00	12,900.00	18,820.00	18,820.00	29,600.00	10,780.00			-	29,600.00	
							Incr. for election equipment annual fees	4,700			
							Decr. misc professional and tech fees	(500)			
							Incr. for travel costs for conferences	1,400			
							Incr. for staff development anticipated cost increases	4,560			
							Incr. staff development certification fees	600			
							Incr. in dues	20			
								10,780			
Community Development Salary	673,837.00	578,197.00	636,102.00	664,880.00	690,085.00	25,205.00			-	690,085.00	
							Staff contractual wage increases	25,205			
								25,205			
Community Development Expense	7,495.00	19,144.00	19,344.00	19,825.00	20,625.00	800.00			-	20,625.00	
							Incr. in training/conference costs	800			
								800			
Building Inspection Expense	7,255.00	6,650.00	5,550.00	12,471.00	12,771.00	300.00				12,771.00	
							Increase for license renewals that have been covered by other towns in the past and may become our responsilbity	300			
								300			
Police Salary	1,983,582.00	2,122,323.00	2,503,517.00	2,589,411.00	2,671,142.00	81,731.00			-	2,671,142.00	
							Contractual wage increases	81,731			
								81,731			
Police Expense	134,565.00	144,455.00	170,765.00	185,020.00	191,220.00	6,200.00			-	191,220.00	

Budget Line Item	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	Dept. Submission FY 2027 Budget	Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2027 Budget	Notes
							Incr. fee for IMC & DTS & Misc.	3,700			
							Incr. for yearly AED supplies and maintenance costs	1,500			
							Incr. in community policing costs to keep program	1,000			
								6,200			
Animal Control Expense	37,750.00	37,750.00				-	Now under Natural Resources			-	
Emergency Management Expense	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-				10,000.00	
Fire Salary	2,780,571.00	2,906,200.00	3,008,227.00	3,060,550.00	3,122,347.00	61,797.00				3,122,347.00	
							Contractual wage increases	51,797			
							Increase in OT budget	10,000			
								61,797			
Fire Expense	219,835.00	223,935.00	244,485.00	242,180.00	251,080.00	8,900.00				251,080.00	
							Incr. in equipment testing costs	6,000			
							Incr. in misc. supplies	400			
							Incr. in C&I EMS assessment	2,500			
								8,900			
Dispatching Salary	417,111.00	435,492.00	455,106.00	487,328.00	500,343.00	13,015.00				500,343.00	
							Contractual wage adjustments	3,015			
							Incr. in OT	10,000			
								13,015			
Dispatching Expense	5,300.00	6,800.00	6,800.00	6,800.00	13,300.00	6,500.00				13,300.00	
							Incr. for required warranty for dispatch equipment	6,500			
								6,500			
Eastham Elemenatry School	3,781,881.00	4,003,466.00	4,437,167.00	4,812,862.00	4,957,248.00	144,386.00	3% increase	144,386		4,957,248.00	
Nauset Assessment	5,251,592.00	6,169,524.00	7,645,890.00	7,975,528.00	8,166,411.00	190,883.00	3% increase for Operating and capital assessment	190,883		8,166,411.00	
Cape Cod Tech Assessment	532,853.00	636,481.00	805,672.00	764,688.00	775,835.00	11,147.00	3% increase	11,147		775,835.00	
Public Works Salaries	1,350,039.00	1,471,834.00	1,496,446.00	1,556,963.00	1,592,655.00	35,692.00				1,592,655.00	
							Contractual wage adjustments	35,692			
								-			
								35,692			
General Maintenance Expense	166,200.00	171,200.00	173,800.00	192,600.00	207,348.00	14,748.00				207,348.00	
							Incr. for adding cemetary maint. supplies	10,000			
							Incr. for union contract obligations	2,248			
							Incr. in costs for required licenses and permits	2,500			
								14,748			
Municipal Building Expense	87,000.00	94,900.00	104,600.00	124,600.00	128,380.00	3,780.00				128,380.00	
							Incr. for adding water svc vendor Premier Water Sys	3,780			
								3,780			
Snow & Ice Expense	84,000.00	84,000.00	84,000.00	84,000.00	84,000.00	-				84,000.00	
Street Lighting Expense	8,000.00	8,000.00	8,000.00	8,000.00	9,500.00	1,500.00				9,500.00	
							Incr. for potential rate increases	1,500			
								1,500			
Waste Collection Expense	559,730.00	622,030.00	674,530.00	764,180.00	868,754.00	104,574.00				868,754.00	
							Incr. in tipping fee	47,500			
							Incr. in recycling transport	7,700			
							Incr. in cost for HHW Days	3,242			
							Incr. in C&D disposal costs	25,000			
							Incr. in SW transport	15,500			
							Incr. for software additions	4,800			
							Incr. in union contract obligations	832			
								104,574			
Tree Warden Expense	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	-				7,700.00	
Natural Resources Expense	36,005.00	38,550.00	45,600.00	53,600.00	53,600.00	-				53,600.00	
								-			
Health & Environment Salaries	261,474.00	421,847.00	439,583.00	456,212.00	464,084.00	7,872.00				464,084.00	
							Contractual wage adjustments	7,872			
								7,872			
Health & Environment Expense	77,000.00	78,900.00	78,900.00	98,974.00	102,322.00	3,348.00				102,322.00	
							Incr. due to required PFAS testing	1,773			
							Incr. due to DEP annual contract increase	1,480			
							Incr. for staff development	95			
								3,348			
Council on Aging Salaries	260,662.00	280,893.00	294,810.00	311,766.00	317,619.00	5,853.00				317,619.00	
							Contractual wage adjustments	5,853			
								5,853			
Council on Aging Expense	37,700.00	53,835.00	74,840.00	74,840.00	82,140.00	7,300.00				82,140.00	

wasteworks and Alpha scale

Budget Line Item	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	Dept. Submission FY 2027 Budget	Change	Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2027 Budget	Notes
							Incr. in vehicle R&M Incr. in program support Incr. in MySeniorCtr license cost Incr. in costs for Food Program Incr. for landscaping contract Incr. in Newsletter production costs	7,000 300 7,300			
Library Salaries	440,387.00	464,716.00	505,026.00	527,483.00	522,475.00	(5,008.00)			-	522,475.00	
							Contractual wage adjustments Decr. anticipated lower salary for new librarian Decr. due to change in Youth Svcs Librarian	4,772 (6,061) (3,719) (5,008)			
Library Expense	127,370.00	135,452.00	166,000.00	166,000.00	172,500.00	6,500.00	Incr. for expected increases in books & circulation materi	6,500 6,500	-	172,500.00	
Beach & Recreation Salaries	408,392.00	437,580.00	450,089.00	496,170.00	505,871.00	9,701.00			-	505,871.00	
							Contractual wage adjustments Seasonal staff incr - due to full staffing	6,812 2,889 9,701			incl incr. in hourly rate
Beach & Recreation Expense	90,200.00	100,500.00	110,875.00	113,795.00	113,795.00	-			-	113,795.00	
							Incr. in cell phone costs Incr. in printing costs (more stickers) Incr. in dues/memberships	- - -			
Veteran Services Expense	63,756.00	64,469.00	66,310.00	58,967.00	59,836.00	869.00			-	59,836.00	
							Incr. in expected vets district assessment	869 -			
Human Service Contracts	663,350.00	663,350.00	663,350.00	696,210.00	696,210.00	-			-	696,210.00	
Energy & Fuels Expense	382,150.00	402,150.00	442,150.00	444,150.00	484,150.00	40,000.00			-	484,150.00	
							Incr. for new rates	40,000 40,000			New rates increase costs more then budget incr. - an intentional absorption of incr. costs to existing budget - will reduce free cash
General Liability Insurance	493,424.00	527,281.00	563,677.00	563,677.00	592,369.00	28,692.00			-	592,369.00	
							Anticipate approx 5.5% incr.	28,692 28,692			New rates increase costs more then budget incr. - an intentional absorption of incr. costs to existing budget - will reduce free cash May also moderate increases if more than expected by increasing deductibles.
Employee Pension	2,093,369.00	2,224,296.00	2,417,935.00	2,406,478.00	2,753,956.00	347,478.00			-	2,753,956.00	
							Incr. for including Tri-town retirement this year Assessmnet increase	30,000 317,478 347,478			
Employee Insurance	3,161,116.00	3,455,727.00	3,578,152.00	3,707,500.00	4,099,500.00	392,000.00			-	4,099,500.00	
							Incr. of 12% still may not be enough Decr. due to opt out & HSA program & migration Expect an actual xx.x% increase	392,000 - 392,000			New rates increase costs more then budget incr. - an intentional absorption of incr. costs to existing budget - will reduce free cash However, HSA & buy-out programs have been effective in lowering costs. Net migration to lower cost plans softens FY 26 increase.
Employment Costs Expenses	69,500.00	92,000.00	112,000.00	102,000.00	117,000.00	15,000.00			-	117,000.00	
							Incr. in salary reserve	15,000 15,000			
Exempt Debt	5,101,244.00	5,907,331.00	8,199,396.00	7,920,418.00	7,503,978.00	(416,440.00)			-	7,503,978.00	
							Decr. for ST interest & required BAN paydown. Decr. for drop off of Elem School Refunding Bond Decr. for drop off of Rock Harbor Dredging 2 Bond Incr. for debt service on newly issued Debt Decr. related to existing debt svc pymt schedule	(32,175) (363,600) (10,300) 90,000 (100,365) (416,440)			Cannot change - legally obligated, scheduled debt service Cannot change - legally obligated, scheduled debt service Cannot change - legally obligated, scheduled debt service Cannot change - legally obligated, scheduled debt service
Non-Exempt Debt	255,000.00	265,000.00	385,741.00	313,744.00	296,244.00	(17,500.00)			-	296,244.00	
							Decr. in TCP debt service Decr. for payoff of Septic loan	(7,500) (10,000) (17,500)			
Borrowing Costs	22,500.00	22,500.00	55,000.00	55,000.00	60,000.00	5,000.00			-	60,000.00	
							Incr. for bond issuance costs	5,000 5,000			
Capital Lease Payments	312,417.00	312,417.00	233,186.00	301,706.00	177,754.00	(123,952.00)			-	177,754.00	
							Decr. due to drop off of old ambulance lease Decr. in Quint lease payment	(118,420) (5,532) (123,952)			Funded from ambulance fund - no tax rate impact

Budget Line Item	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	Dept. Submission		Reasons for Change	Explanation of Chg.	Admin. Adjustments	Admin. FY 2027 Budget	Notes
					FY 2027 Budget	Change					
<b>TOTALS</b>		38,665,322.00	44,480,054.00	45,698,949.00	46,869,641.00	1,170,692.00		1,170,692	-	46,869,641	
					Current base wages	335,281.00					
					Wages for addl. Positions or increased hours	2,889.00	Recreation seasonal staff (full staffing)				
					Wages for addl. OT	20,000					
					Expenses	264,520.00					
					Reserve Fund	15,000.00					
					New programs	-					
					Discontinue Program						
					EES	144,386.00					
					School Assess.	202,030.00					
					EE Benefits	739,478.00					
					Debt	(552,892.00)					
						1,170,692.00					
						-					

Explanation of Chg.	Admin. Adjustments	Admin. FY 2027 Budget
1,170,692	-	46,869,641
-	Cross Foot Variance	46,869,641
		-



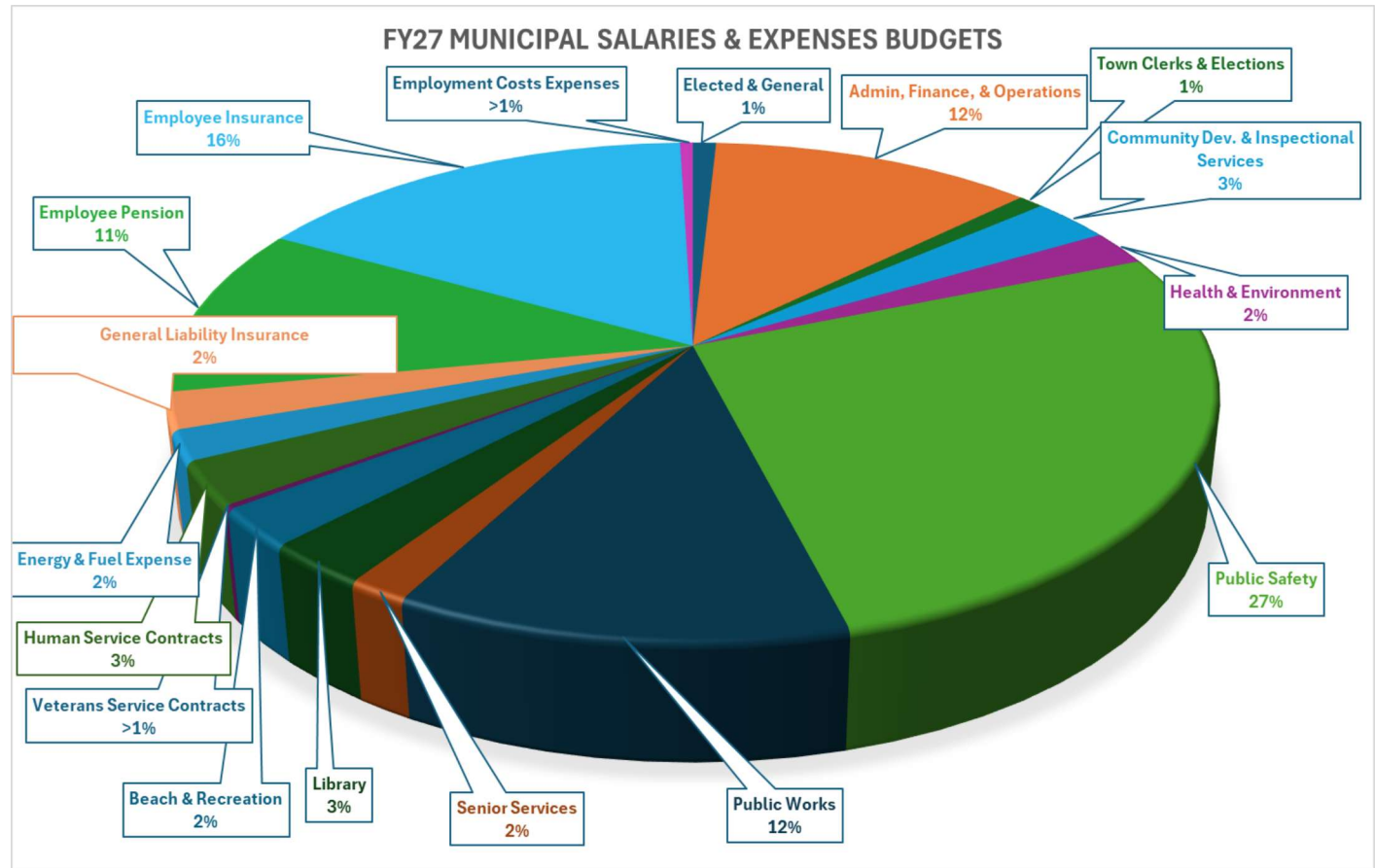
## Graphs

# OVERALL OPERATING BUDGET

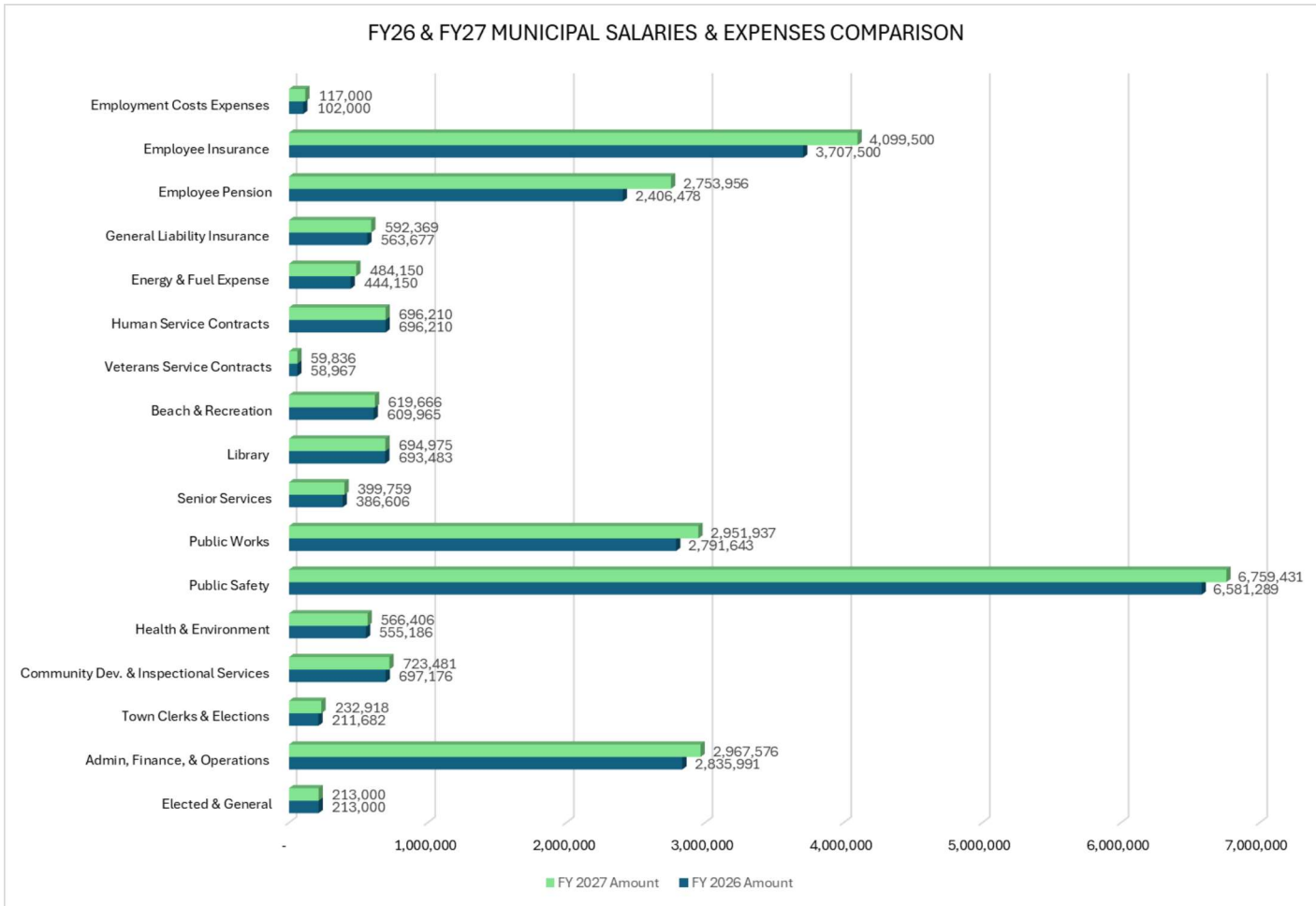
Budget Description	Amount	% of Total
Municipal Salaries	12,650,128	26.99%
Municipal Expenses	12,282,043	26.20%
Town Debt Service	8,037,976	17.15%
Elementary School	4,957,248	10.58%
Nauset District	8,166,411	17.42%
Cape Cod Tech	775,835	1.66%
<b>Total Budget</b>	<b>46,869,641</b>	<b>100%</b>



Budget Description	Amount	%
Elected & General	213,000	0.85%
Admin, Finance, & Operations	2,967,576	11.90%
Town Clerks & Elections	232,918	0.93%
Community Dev. & Inspectional Services	723,481	2.90%
Health & Environment	566,406	2.27%
Public Safety	6,759,431	27.11%
Public Works	2,951,937	11.84%
Senior Services	399,759	1.60%
Library	694,975	2.79%
Beach & Recreation	619,666	2.49%
Veterans Service Contracts	59,836	0.24%
Human Service Contracts	696,210	2.79%
Energy & Fuel Expense	484,150	1.94%
General Liability Insurance	592,369	2.38%
Employee Pension	2,753,956	11.05%
Employee Insurance	4,099,500	16.44%
Employment Costs Expenses	117,000	0.47%
<b>Total Operating Budgets</b>	<b>24,932,170</b>	<b>100.00%</b>

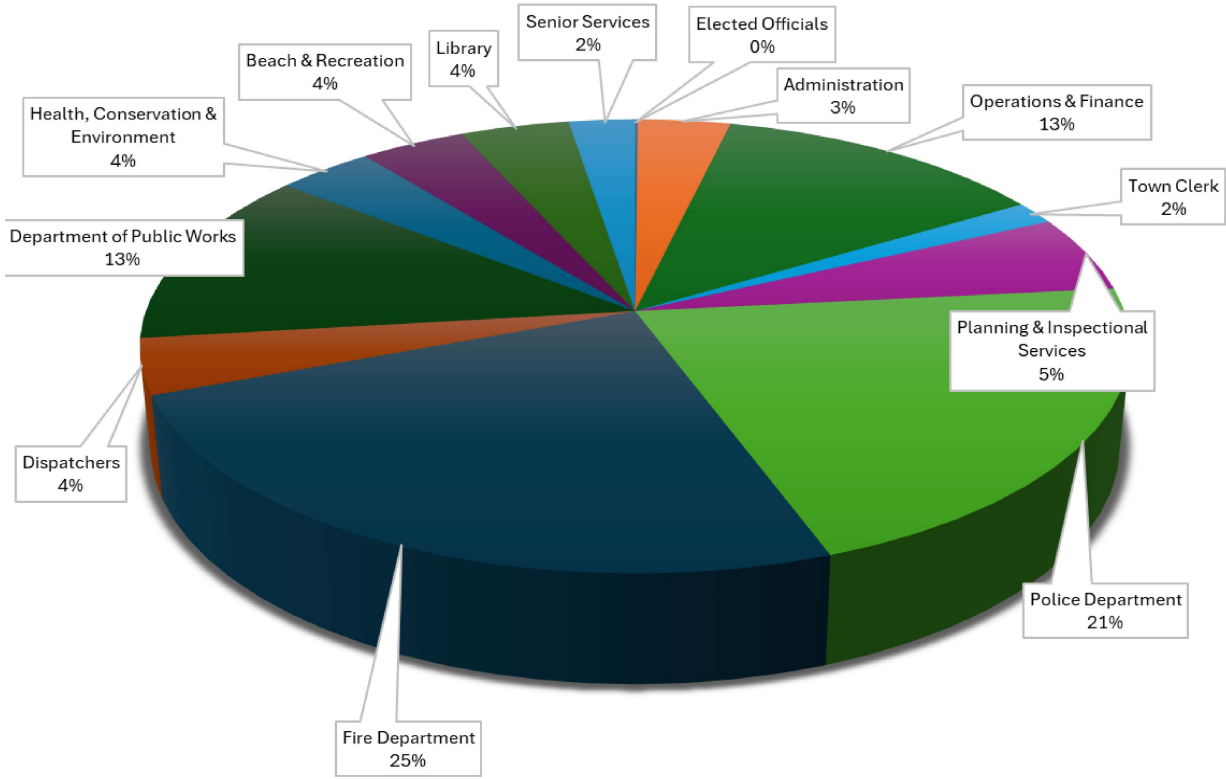


### FY26 & FY27 MUNICIPAL SALARIES & EXPENSES COMPARISON

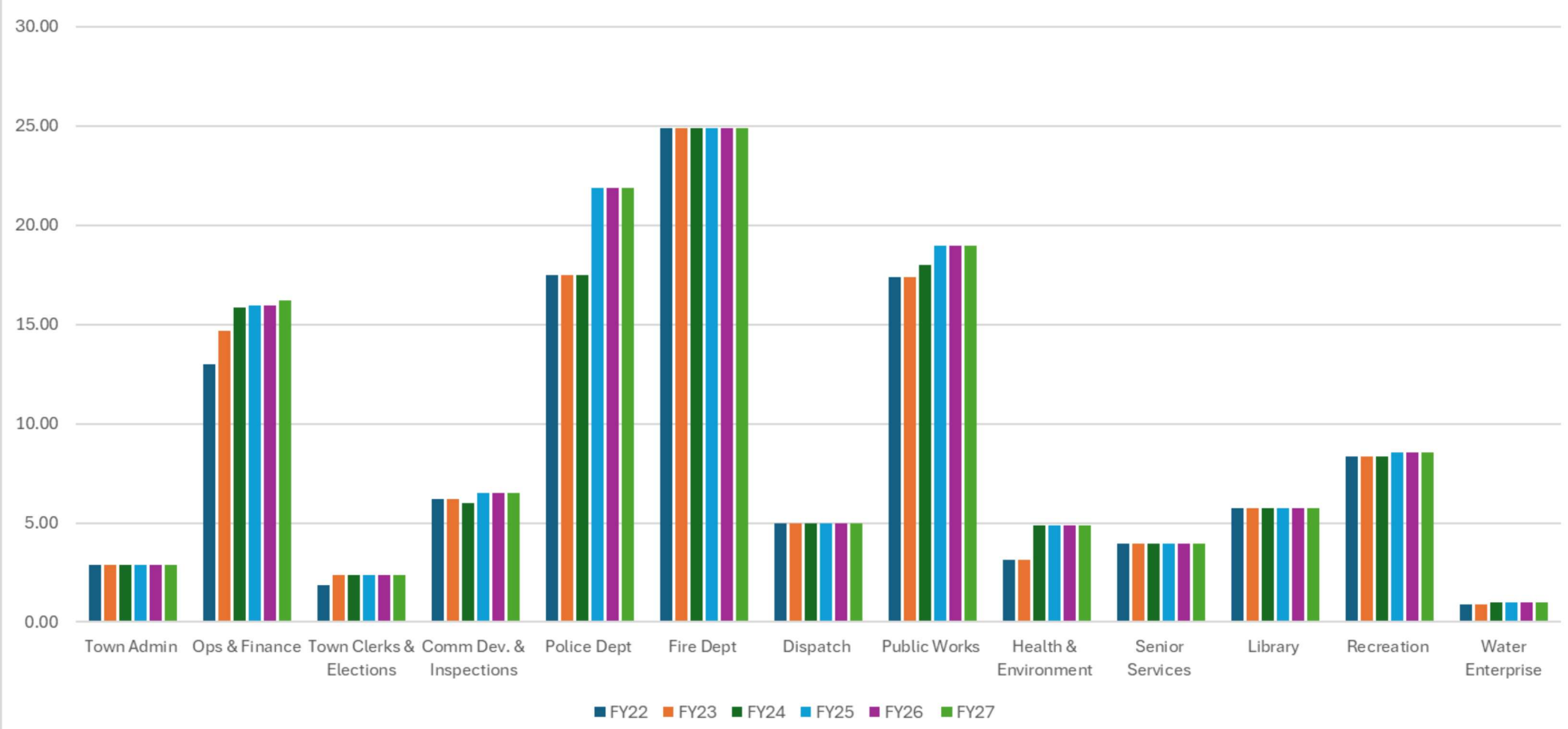


# MUNICIPAL STAFFING & SALARIES BUDGET

Municipal Staffing	FTE's	% of Total	\$ Amount	% of Total
Elected Officials			13,000	0.10%
Administration	2.88	2.36%	443,042	3.50%
Operations & Finance	16.20	13.30%	1,604,147	12.68%
Town Clerk	2.36	1.94%	203,318	1.61%
Planning & Inspectional Services	6.52	5.35%	690,085	5.46%
Police Department	21.88	17.96%	2,671,142	21.12%
Fire Department	24.88	20.42%	3,122,347	24.68%
Dispatchers	5.00	4.10%	500,343	3.96%
Department of Public Works	18.94	15.54%	1,592,655	12.59%
Health, Conservation & Environment	4.90	4.02%	464,084	3.67%
Beach & Recreation	8.55	7.02%	505,871	4.00%
Library	5.76	4.73%	522,475	4.13%
Senior Services	3.98	3.27%	317,619	2.51%
<b>Total Municipal Staffing</b>	<b>121.85</b>	<b>100%</b>	<b>12,650,128</b>	<b>100.00%</b>



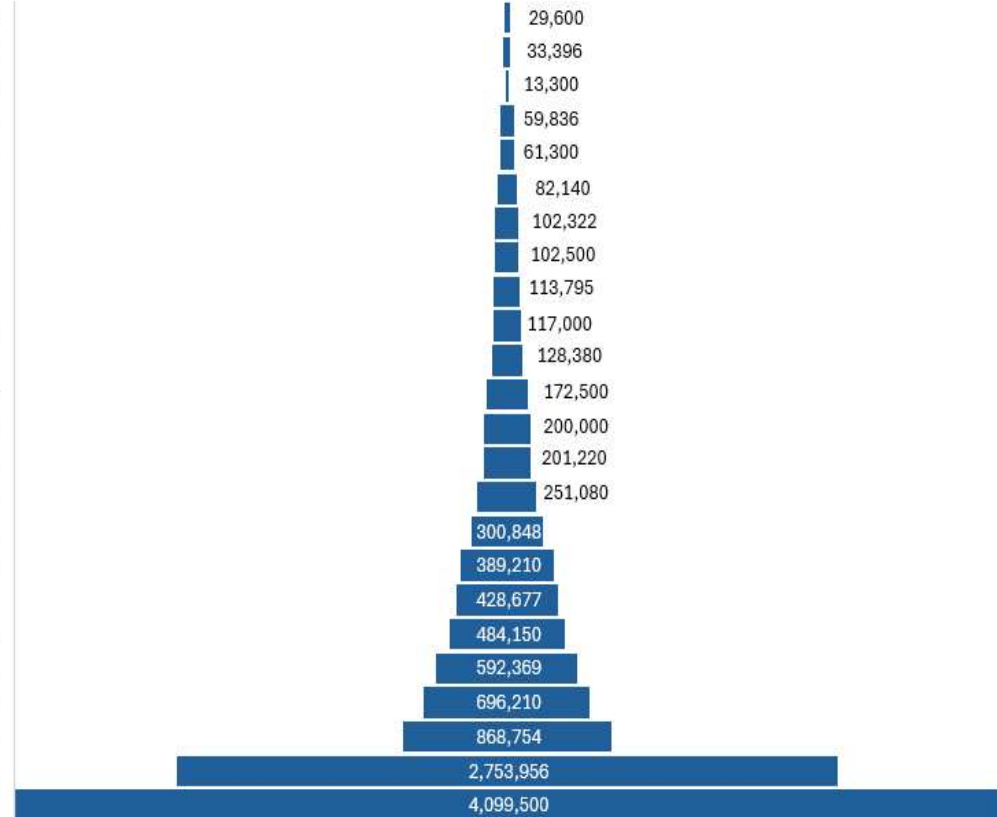
### Town Wide Position Control (6-Year Trend)



Departments	Amount	%
Town Clerk	29,600	0.24%
Planning & Inspectional Services	33,396	0.27%
Dispatching	13,300	0.11%
Veteran Services	59,836	0.49%
Natural Resources	61,300	0.50%
Senior Services	82,140	0.67%
Health, Conservation & Environment	102,322	0.83%
Legal Services	102,500	0.83%
Beach & Recreation	113,795	0.93%
Employment Costs	117,000	0.95%
Facilities Expense	128,380	1.05%
Library	172,500	1.40%
Reserve Fund	200,000	1.63%
Police Department	201,220	1.64%
Fire Department	251,080	2.04%
Highways Expense	300,848	2.45%
IT & Technology Expense	389,210	3.17%
Administration, Operations & Finance	428,677	3.49%
Energy & Fuel	484,150	3.94%
General Insurance	592,369	4.82%
Human Service Programs	696,210	5.67%
Waste Collection & Disposal	868,754	7.07%
Employee Pension	2,753,956	22.42%
Employee Insurance	4,099,500	33.38%
	\$ 12,282,043	100%

Town Clerk  
 Planning & Inspectional Services  
 Dispatching  
 Veteran Services  
 Natural Resources  
 Senior Services  
 Health, Conservation & Environment  
 Legal Services  
 Beach & Recreation  
 Employment Costs  
 Facilities Expense  
 Library  
 Reserve Fund  
 Police Department  
 Fire Department  
 Highways Expense  
 IT & Technology Expense  
 Administration, Operations & Finance  
 Energy & Fuel  
 General Insurance  
 Human Service Programs  
 Waste Collection & Disposal  
 Employee Pension  
 Employee Insurance

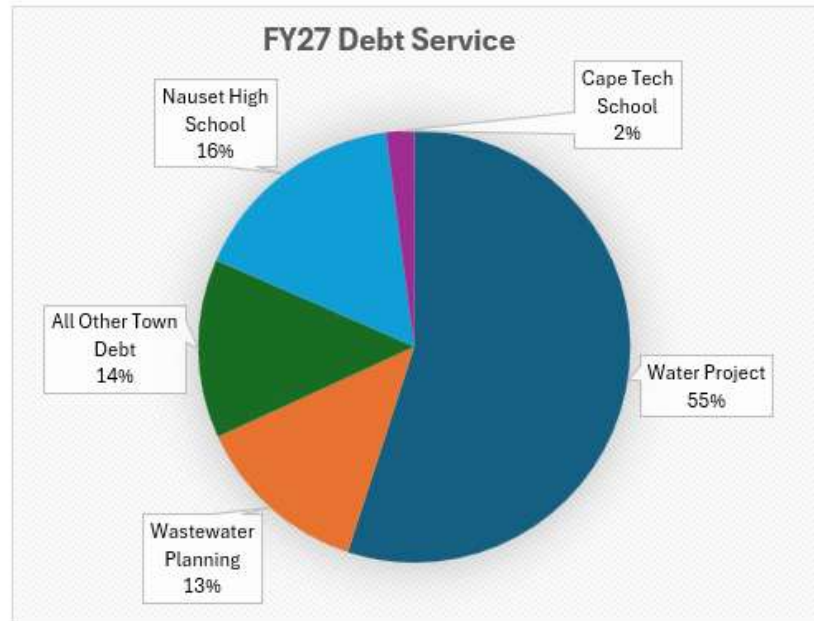
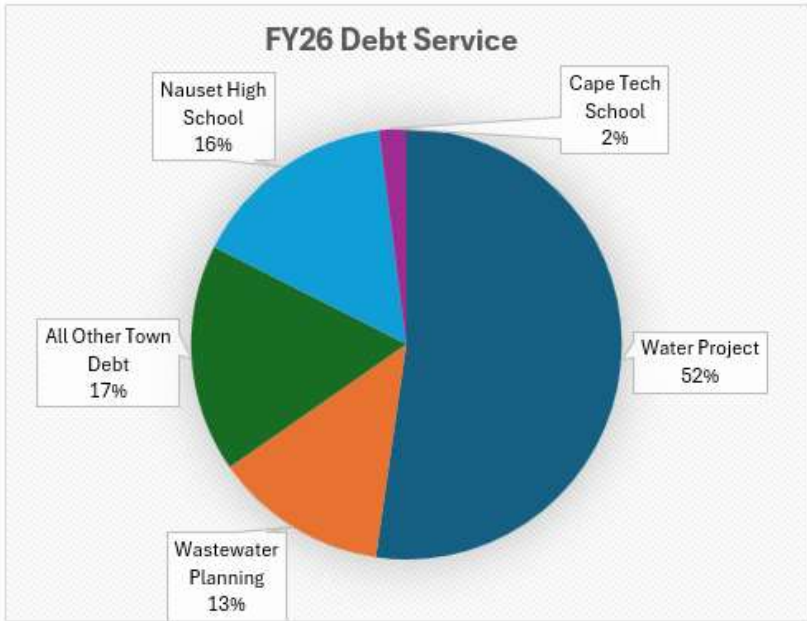
### FY27 Municipal Expense Budgets



## Town Wide Debt Service Budget

Debt Service		
FY26		
Water Project	\$ 5,435,293	52.27%
Wastewater Planning	\$ 1,356,725	13.05%
All Other Town Debt	\$ 1,781,073	17.13%
Nauset High School	\$ 1,612,777	15.51%
Cape Tech School	\$ 212,222	2.04%
<b>Total Debt Service</b>	<b>\$ 10,398,090</b>	<b>100.00%</b>

Debt Service		
FY27		
Water Project	\$ 5,418,789	54.98%
Wastewater Planning	\$ 1,298,975	13.18%
All Other Town Debt	\$ 1,320,212	13.39%
Nauset High School	\$ 1,612,777	16.36%
Cape Tech School	\$ 205,681	2.09%
<b>Total Debt Service</b>	<b>\$ 9,856,434</b>	<b>100.00%</b>



# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2027 Operating Budget

## SECTION 3: BUDGET FUNDING SOURCES

- Property Tax Levy Calculation
- Local Receipt Estimates
- Other Available Funds
- State Aid Receipts & Assessments (Cherry Sheet)

**TOWN OF EASTHAM, MASSACHUSETTS**

**TAX RATE & BUDGET PROJECTION**

Levy Limit Calculation

	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>	<b>FY 27</b>
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	30,487,406
Amended new growth	59							6,715		(1,187)	
2.5% increase	471,572	486,740	502,527	527,868	544,047	584,587	602,683	638,097	679,423	736,665	762,185
Current year new growth	135,158	144,737	145,119	119,330	187,001	139,274	307,129	304,951	290,282	285,313	200,000
New growth adjustment											
Current year override	-		366,000	-	890,500	-	500,000	710,000	1,320,000		1,100,000
<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>30,487,406</b>	<b>32,549,591</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	7,495,418	7,503,978
School debt exclusions					273,207	302,161	253,880	1,050,795	1,771,420	1,824,999	1,819,572
Capital exclusions						-	-				
Cape Cod Commission	121,612	122,739	125,807	122,159	125,214	129,115	132,267	133,277	136,739	142,847	147,132
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>39,950,670</b>	<b>42,020,273</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	39,767,133	41,897,482
<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>183,537</b>	<b>122,791</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	5,192,122,100	5,373,846,374
Tax Rate	7.90	8.35	8.25	8.72	9.18	8.58	7.24	7.01	7.71	7.66	7.80
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	890,662
Average tax burden	3,694	3,988	4,086	4,462	4,787	4,920	5,193	5,677	6,473	6,623	6,944
\$ increase from prior year	290	294	98	376	324	134	272	484	796	150	321
% increase from prior year	8.52%	7.95%	2.45%	9.21%	7.26%	2.80%	5.53%	9.33%	14.02%	2.32%	4.85%

Median SFR Value						493,400	625,600	704,800	728,600	755,900	778,577
Median tax burden						4,233	4,529	4,941	5,618	5,790	6,070
\$ increase from prior year							296	411	677	172	281
% increase from prior year							6.99%	9.08%	13.70%	3.06%	4.85%

<b>Tax Burden Less, RTE</b>											
										3.00%	3.00%
Average Value SFH										144	152
Burden										6,479	6,792
\$ Increase										6	313
% Increase										0.10%	4.83%
Median Value SFH										150	159
Burden										5,640	5,911
\$ Increase										22	272
% Increase										0.39%	4.69%

**TOWN OF EASTHAM, MASSACHUSETTS**

**TAX RATE & BUDGET PROJECTION**

Local Receipt Estimates

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</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	1,017,489	1,061,901	965,000	1,255,360	1,000,000	1,050,000
Meals excise	100,514	127,986	111,874	142,430	149,221	157,985	125,000	161,988	125,000	125,000
Room excise	293,672	227,325	141,239	399,152	596,741	562,149	425,000	490,400	425,000	400,000
Short-term rental excise		387,068	937,726	1,101,617	1,534,015	1,704,811	1,160,000	1,567,619	928,744	266,244
Other excise: Boat	8,284	7,796	8,904	7,425	5,067	3,879	5,000	6,861	5,000	5,000
Other excise: Cannabis		-		223,598	233,686	219,902	200,000	83,914	70,000	65,000
Penalties and interest on taxes	106,949	132,734	110,857	126,550	87,347	131,057	87,000	148,486	85,000	85,000
Payments in Lieu of taxes	8,796	9,136	6,685	9,527	7,338	7,804	5,000	8,060	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	1,083,699	1,125,131	840,000	1,206,344	1,000,000	1,025,000
Other charges for service	14,191	25,219	14,457	13,948	21,247	19,627	12,000	16,806	12,000	12,000
Fees	573,157	580,244	473,872	471,013	491,683	422,970	425,000	398,428	350,000	325,000
a. Cannabis Impact Fee				275,981	136,112					
b. Community Impact Fee ST Rentals										
Rentals	81,622	95,901	88,625	80,686	83,991	74,533	272,100	237,630	222,000	220,000
Departmental revenue - schools										
Departmental revenue - libraries										
Departmental revenue - cemeteries										
Departmental revenue - recreation	481,567	497,111	627,523	616,661	664,550	614,777	545,000	635,406	600,000	575,000
Other departmental revenue										
Licenses and permits	670,597	524,262	652,767	637,418	629,211	607,223	560,000	705,279	600,000	600,000
Special assessments										
Fines and forfeits	30,696	26,350	57,739	36,376	37,604	35,416	30,000	26,443	25,000	25,000
Investment income	97,907	102,492	22,774	6,598	245,269	814,160	50,000	910,608	75,000	40,000
Medicaid reimbursement	44,692	17,316	28,351	48,926	24,207	21,732	20,000	32,293	20,000	20,000
Miscellaneous recurring										
Miscellaneous non-recurring							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>7,048,477</b>	<b>7,585,057</b>	<b>5,821,528</b>	<b>7,891,925</b>	<b>5,547,744</b>	<b>4,843,244</b>
Water rates and charges	251,904	313,864	450,000	520,000	604,740	685,896	500,000	1,790,917	800,000	925,000
<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>7,653,217</b>	<b>8,270,953</b>	<b>6,321,528</b>	<b>9,682,842</b>	<b>6,347,744</b>	<b>5,768,244</b>

**TOWN OF EASTHAM, MASSACHUSETTS**

**TAX RATE & BUDGET PROJECTION**

Other Available Funds

	<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>	<b>FY 27 Budget</b>
Govt. Media Receipts - operating	115,000.00	105,000.00	115,000.00	120,000.00	125,000.00	115,000.00	115,000.00	110,000.00
Govt. Media Receipts - capital		8,500.00	20,000.00	35,000.00	10,000.00		12,500.00	
Ambulance Receipts - Salaries	450,000.00	520,000.00	535,000.00	535,000.00	550,000.00	575,000.00	600,000.00	600,000.00
Ambulance Receipts - capital	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	177,754.00
Windmill Receipts	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	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00	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	110,678.00
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>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>	<b>1,021,332.00</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>	<u>FY 27</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	556,679	571,454
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	190,091
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	80,937	73,513
State Owned Land	1,133	1,819	1,900	1,887	2,163	2,777	3,150	3,228	3,631	3,723
<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	13,902
<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>843,589</b>	<b>852,683</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	276,191
Retired Employees Health Insurance	158,172	215,070	186,113	155,788	170,752	215,378	265,821	308,711	372,616	429,594
Mosquito Control Projects	80,616	84,043	84,430	91,468	94,193	96,580	94,990	111,360	116,161	118,923
Air Pollution Districts	3,770	3,858	3,658	3,728	3,713	3,941	4,040	4,139	4,791	4,543
RMV Non-renewal surcharge	4,700	4,700	2,540	3,680	3,680	3,420	2,780	4,380	4,380	4,820
Regional Transit Authority	50,007	51,257	52,538	53,851	55,197	56,577	57,991	59,441	60,927	62,450
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	74,000
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>957,482</b>	<b>970,521</b>

# TOWN OF EASTHAM, MASSACHUSETTS

## Fiscal Year 2027 Operating Budget

### SECTION 4: DEPARTMENTAL BUDGET DOCUMENTS

- Elected & General
- Town Administration
- Municipal Finance Department *(includes technology services)*
- Town Clerk & Elections
- Community Development & Inspections *(includes planning, conservation, building departments)*
- Public Safety – Police Department
- Public Safety – Fire Department
- Public Safety – Dispatch Services
- Public Works Department *(includes highways, sanitation, municipal buildings & natural resources departments)*
- Health & Environment Department
- Community Services *(includes library, senior services, and beach and recreation departments)*
- Unallocated Expenditures *(includes employee health insurance & pension, general insurance, energy, veteran benefits, & human service contracts)*
- Debt Service
- Water Enterprise Fund
- Educational Services *(includes Nauset Regional School District, Cape Cod Tech, Eastham Elementary School)*

12/15/2025

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2027 OPERATING BUDGET



ELECTED & GENERAL BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET  
ELECTED & GENERAL BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Part-Time)	6.10%	13,000		6.10%	13,000		6.10%	13,000	13,000	100.00%	13,000	13,000
Salaries (Seasonal/Temporary)												
Overtime												
<b>SALARY SUB TOTAL</b>	<b>6.10%</b>	<b>\$ 13,000</b>		<b>6.10%</b>	<b>\$ 13,000</b>		<b>6.10%</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>100.00%</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
Reserve Fund	93.90%	200,000		93.90%	200,000		93.90%	200,000	139,058	69.53%	70,174	148,685
<b>EXPENSE SUB TOTAL</b>	<b>93.90%</b>	<b>\$ 200,000</b>		<b>93.90%</b>	<b>\$ 200,000</b>		<b>93.90%</b>	<b>\$ 200,000</b>	<b>\$ 139,058</b>	<b>69.53%</b>	<b>\$ 70,174</b>	<b>\$ 148,685</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 213,000</b>		<b>100.00%</b>	<b>\$ 213,000</b>		<b>100.00%</b>	<b>\$ 213,000</b>	<b>\$ 152,058</b>	<b>71.39%</b>	<b>\$ 83,174</b>	<b>\$ 161,685</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

ELECTED & GENERAL BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET  
ELECTED & GENERAL BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Salaries</b>							
Town Moderator			500			500	
Select Board Members (5@ \$2,500 each)			12,500			12,500	
Subtotal Part-Time Salaries			13,000			13,000	
<b>Temporary/Seasonal Salaries</b>							
None							
Subtotal Temporary Salaries			-			-	
<b>Overtime</b>							
None							
Subtotal Overtime Salaries			-			-	
<b>GRAND TOTAL SALARIES</b>			<b>\$ 13,000</b>				<b>\$ 13,000</b>

**DEPARTMENT COMMENTS**

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



MUNICIPAL ADMINISTRATION, FINANCE & OPERATIONS

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION, FINANCE & OPERATIONS BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	67.64%	2,007,189	5.60%	67.03%	1,900,833	4.60%	67.73%	1,817,230	1,665,273	91.64%	1,623,438	1,524,216
Salaries (Seasonal/Temporary)	1.35%	40,000	15.94%	1.22%	34,500		1.29%	34,500	27,021	78.32%	21,081	260
Overtime												
<b>SALARY SUB TOTAL</b>	<b>68.99%</b>	<b>\$ 2,047,189</b>	<b>5.78%</b>	<b>68.24%</b>	<b>\$ 1,935,333</b>	<b>4.51%</b>	<b>69.01%</b>	<b>\$ 1,851,730</b>	<b>\$ 1,692,294</b>	<b>91.39%</b>	<b>\$ 1,644,519</b>	<b>\$ 1,524,476</b>
Town Manager Expense	2.12%	62,950	0.48%	2.21%	62,650		2.33%	62,650	23,785	37.96%	49,348	61,029
Legal Services Expense	3.45%	102,500	7.89%	3.35%	95,000		3.54%	95,000	99,878	105.13%	53,714	63,175
Central Purchasing Supply & Service	5.08%	150,616	2.66%	5.17%	146,718	4.52%	5.23%	140,370	187,780	133.77%	136,681	134,712
Communication Services Expense	0.44%	13,195	17.29%	0.40%	11,250	-60.87%	1.07%	28,750	20,940	72.83%	9,351	
Administration & Finance Expense	0.41%	12,025		0.42%	12,025	0.21%	0.45%	12,000	3,190	26.59%	9,190	
Town Accountant Expense	1.38%	40,810	5.15%	1.37%	38,810	0.86%	1.43%	38,480	38,480	100.00%	35,917	33,517
Treasurer/Collector Expense	2.21%	65,455		2.31%	65,455	2.15%	2.39%	64,075	38,995	60.86%	36,145	37,560
Assessing Expense	2.82%	83,626	5.14%	2.80%	79,540		2.96%	79,540	73,427	92.31%	66,547	69,422
Technology Services Expense	13.12%	389,210		13.72%	389,210	25.32%	11.57%	310,570	276,810	89.13%	281,984	231,449
<b>EXPENSE SUB TOTAL</b>	<b>31.01%</b>	<b>\$ 920,387</b>	<b>2.19%</b>	<b>31.76%</b>	<b>\$ 900,658</b>	<b>8.33%</b>	<b>30.99%</b>	<b>\$ 831,435</b>	<b>\$ 763,284</b>	<b>91.80%</b>	<b>\$ 678,877</b>	<b>\$ 630,864</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 2,967,576</b>	<b>4.64%</b>	<b>100.00%</b>	<b>\$ 2,835,991</b>	<b>5.70%</b>	<b>100.00%</b>	<b>\$ 2,683,165</b>	<b>\$ 2,455,578</b>	<b>91.52%</b>	<b>\$ 2,323,396</b>	<b>\$ 2,155,340</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

MUNICIPAL ADMINISTRATION, FINANCE & OPERATIONS

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION, FINANCE & OPERATIONS**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Salaries</b>							
Town Manager	Jacqueline Beebe	1.00	220,000	Vacant	1.00	240,000	9.09%
Projects & Procurement Director	Shana Brogan	0.88	110,075	Shana Brogan	0.88	110,075	0.00%
Executive Assistant	Kayla Urquhart	1.00	77,967	Erica Huynh	1.00	77,967	0.00%
Assistant Town Manager	Richard Bienvenue	1.00	177,703	Richard Bienvenue	1.00	186,588	5.00%
Human Resources Director	Laurie Barr	1.00	111,000	Laurie Barr	1.00	126,788	14.22%
Assistant Human Resources Director				New reclass. position	1.00	76,021	
Communications Coordinator				Kayla Urquhart	1.00	86,010	
Media Services Coordinator	Devin Baker	1.00	74,211	Rafal Kowalczyk	1.00	76,066	2.50%
Videographer	Wayne Burns	0.30	17,784	Various	0.50	21,105	18.67%
Network Manager	Sharise Nunnally	1.00	97,009	Sharise Nunnally	1.00	97,009	
Applications Manager	Vacant	1.00	83,912	Position reclassified			-100.00%
Support Technician	Chris Millett	1.00	57,020	Chris Millett	1.00	58,445	2.50%
Finance Director							
Assistant Finance Director	Rachel Nickelson	0.70	60,306	Rachel Nickelson	0.70	84,136	39.52%
Administrative Assistant	Mira Milkova	1.00	67,311	Mira Milkova	1.00	68,994	2.50%
Town Accountant	Teena Tilton	1.00	128,521	Teena Tilton	1.00	128,521	
Assistant Town Accountant	Megan Mele	1.00	79,869	Megan Mele	1.00	81,866	2.50%
Treasurer/Collector	Maya Golding	1.00	110,303	Cameron Scott	1.00	119,997	8.79%
Assistant Treasurer/Collector	Cameron Scott	1.00	92,624	Stacey Wadey	1.00	92,624	
Payroll & Benefits Coordinator	Brian LaVelley	1.00	79,964	Brian LaVelley	1.00	81,963	2.50%
Principal Assessor	Colleen Mercurio	1.00	111,148	Colleen Mercurio	1.00	111,148	
Assistant Assessor & Field Appraiser	Alexandra Peterson	1.00	79,869	Alexandra Peterson	1.00	81,866	2.50%
Administrative Assistant	Vacant	0.48	31,325	Position eliminated			-100.00%
Finance Technician	Vacant	0.48	32,911	Position eliminated			-100.00%
<b>Subtotal Salaries</b>		<b>18.84</b>	<b>1,900,833</b>		<b>19.08</b>	<b>2,007,189</b>	<b>5.60%</b>

<b>Temporary/Seasonal Salaries (011231-512100)</b>							
Temporary Departmental Assistance	Various		12,500	Various		15,000	20.00%

**FISCAL YEAR 2027 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION, FINANCE & OPERATIONS**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
IT/Finance Intern(s)	Various		22,000	Various		25,000	
Subtotal Temporary Salaries			34,500			40,000	15.94%
<b>Overtime (011231-513000)</b>							
None							
Subtotal Overtime Salaries			-			-	
<b>GRAND TOTAL SALARIES</b>			<b>18.84 \$ 1,935,333</b>			<b>19.08 \$ 2,047,189</b>	<b>5.78%</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**MUNICIPAL ADMINISTRATION, FINANCE & OPERATIONS**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Town Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Procurement & Projects Director	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88
Assitant Town Manager										1.00
Asst. Town Manager & Finance Dir.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Human Resources Director							1.00	1.00	1.00	1.00
Assistant Human Resources Director										1.00
Human Resources & Admin. Coordinator						1.00				
Administrative Assistant	0.88	0.88	0.88	0.88	0.88					
Communications Manager										1.00
Media Services Coordinator	0.88	0.88	0.88	0.88	0.88	0.88	1.00	1.00	1.00	1.00
Videographer	0.20	0.20	0.20	0.20	0.20	0.25	0.30	0.30	0.30	0.50
Assistant Finance Director										0.70
Finance Coordinator						1.00	0.70	0.70	0.70	
Administrative Assistant							1.00	1.00	1.00	1.00
Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Town Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer/Collector	0.88	0.88	0.88	0.88	0.94	0.94	1.00	1.00	1.00	1.00
Assistant Treasurer/Collector	0.88	0.88	0.88	0.88	0.88	0.88	0.88	1.00	1.00	1.00
Payroll & Benefits Coordinator	0.88	0.88	0.88	0.88	0.88	0.88	1.00	1.00	1.00	1.00
Principal Assessor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Assessor & Field Appraiser	0.88	0.88	0.88	0.88	0.88	0.88	1.00	1.00	1.00	1.00
Network & Technical Services Director	0.48	0.48	0.48	0.48	0.48					
Network Manager							1.00	1.00	1.00	1.00
Applications Manager					1.00	1.00	1.00	1.00	1.00	

Support Technician	0.88	0.88	0.88	0.88	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48		
Finance Technician	0.48	0.48	0.48	0.48	0.48	0.48	0.48	0.48	1.00	

<b>TOTAL FULL TME EQUIVALENTS</b>	<b>14.68</b>	<b>14.68</b>	<b>14.68</b>	<b>14.68</b>	<b>15.86</b>	<b>17.55</b>	<b>18.72</b>	<b>18.84</b>	<b>18.88</b>	<b>19.08</b>
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**Position Notes**

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

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

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

**Position Considerations**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

Town Manager Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011232	520000	PURCHASE OF SERVICES						
011232	524000	REPAIRS & MAINTENANCE						
011232	527000	RENTALS & LEASES						
011232	530000	PROFESSIONAL & TECHNICAL	40,000	40,000	40,000	1,999	29,290	41,921
011232	530000	Professional and technical	40,000	40,000	40,000		29,290	41,921
	1	Consulting Support - provision	40,000	40,000	40,000			
011232	534000	COMMUNICATION	600	600	600	21		
011232	534000	Communication	600	600	600	21		
		Mobile phone 1@\$40 p/m	600	600	600			
011232	535000	OPERATIONAL & PROGRAM COSTS						
011232	540000	SUPPLIES						
011232	560000	ASSESSMENTS						
011232	571000	TRAVEL & CONFERENCE	17,400	17,100	17,100	17,537	16,018	15,143
011232	571000	Travel & Conference	5,900	5,600	5,600	17,537	16,018	15,143
		Town Manager Travel Stipend (\$450 p/m per contract)	5,400	5,100	5,100			
		Select Board Travel	500	500	500			
		Workshop & Seminar registration	1,500	1,500	1,500			
	2	MMA Annual Conference (Multiple Attendees)	8,000	8,000	8,000			
		ICMA Annual Conference	2,000	2,000	2,000			
011232	573000	DUES & MEMBERSHIPS	4,950	4,950	4,950	4,227	4,040	3,965
011232	573000	Dues & Memberships	4,950	4,950	4,950	4,227	4,040	3,965
		Mass Municipal Association annual dues (xMembers x \$xx)	2,300	2,300	2,300			
		ICMA Annual Dues (x Members x \$xx)	1,500	1,500	1,500			
		Cape Cod Selectmen's Assoc Dues (5 @ \$xx)	450	450	450			
		Mass Municipal Managers Assoc. Dues (x @ \$x)	300	300	300			
		MMA Moederator Assoc. Dues	200	200	200			
		MMA Finance Committee Dues	200	200	200			

**FISCAL YEAR 2027 OPERATING BUDGET**  
**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

Town Manager Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS				
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL	
011232	574000	OTHER CHARGES & EXPENSES							
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 62,950</b>	<b>\$ 62,650</b>	<b>\$ 62,650</b>	<b>\$ 23,785</b>	<b>\$ 49,348</b>	<b>\$ 61,029</b>	

**DEPARTMENT COMMENTS**

- 1 Various consultants for projects, programs and various other needs
- 2 MMA conference attendees are up to 13 total for FY26 (1 attendee not staying in hotel). Registration for departments are charged to their operating lines, but hotels and travel are charged to TM expense lines.

**FISCAL YEAR 2027 OPERATING BUDGET**

**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

Legal Services Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	102,500	95,000	95,000	99,878	53,714	63,175
011512	531000	Contracted Legal Services	102,500	95,000	95,000	99,878	53,714	63,175
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 102,500</b>	<b>\$ 95,000</b>	<b>\$ 95,000</b>	<b>\$ 99,878</b>	<b>\$ 53,714</b>	<b>\$ 63,175</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**

**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

**Central Purchasing Supply & Service Expense Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011592	520000	<b>PURCHASE OF SERVICES</b>						
011592	524000	<b>REPAIRS &amp; MAINTENANCE</b>	500	500	500		170	89
		<i>Mail machine maintenance</i>	500	500	500		170	89
011592	527000	<b>RENTALS &amp; LEASES</b>	29,600	28,600	24,795	25,581	37,901	30,111
011592	527000	<b>Rentals &amp; Leases</b>	29,600	28,600	24,795	25,581	37,901	30,111
	3	<i>Town Hall Copier (3 yr. lease beginning 9/22)</i>	5,000	5,000	3,811			
		<i>Bldg. Dept. Copier (3 yr. lease beginning 9/22)</i>	2,500	2,500	2,363			
		<i>Fire Dept. Copier (3 yr. lease beginning 9/22)</i>	2,500	2,500	2,284			
		<i>Police Dept. Copier (3 year lease beginning 9/22)</i>	1,600	1,600	1,577			
		<i>Recreation Dept. copier (3 yr. lease beginning 9/22)</i>	2,500	2,500	2,289			
		<i>DPW Copier (3 yr. lease beginning 9/22)</i>	2,500	2,500	2,363			
		<i>COA Copier (3 yr. lease beginning 9/22)</i>	2,400	1,500	1,500			
		<i>DNR Copier (3 yr. lease beginning 9/22)</i>	1,600	1,500	1,108			
		<i>Copier Lease service contract (per copy price b/w .0056, color .027)</i>	5,000	5,000	4,000			
		<i>Postage Meter lease</i>	4,000	4,000	3,500			
011592	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>						
011592	534000	<b>COMMUNICATION</b>	58,016	55,118	52,575	124,868	51,065	58,294
011592	534200	<b>Postage</b>	34,116	31,218	33,750	43,153	27,357	35,132
	4	<i>RE Tax Bills 8,000 x 2 @ .78</i>	12,480	11,040				
		<i>PP Tax Bills 6,000 x 2 @ .78</i>	9,360	8,280				
		<i>Rental Certificates 1,100 x 2 @ .78</i>	1,716	1,518				
		<i>Voter Registration 2,000 @ .78</i>	1,560	1,380				
		<i>All other mail</i>	9,000	9,000	33,750			
011592	534600	<b>Printing</b>	23,900	23,900	18,825	81,715	23,708	23,162
		<i>Committee on request printing</i>	1,000	1,000	1,000			
	1	<i>Legal ads for jobs, hearings, etc.</i>	6,500	6,500	4,525			
		<i>Town Meeting Warrants</i>	6,000	6,000	3,000			

**FISCAL YEAR 2027 OPERATING BUDGET**

**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

**Central Purchasing Supply & Service Expense Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>By-Law and Charter Updates (General Code)</i>	5,400	5,400	5,400			
		<i>Annual Reports</i>	5,000	5,000	4,900			
<b>011592</b>	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>38,500</b>	<b>38,500</b>	<b>38,500</b>		<b>25,849</b>	<b>25,124</b>
<b>011592</b>	<b>xxxx</b>	<b>Town Meeting Costs</b>	<b>38,500</b>	<b>38,500</b>	<b>38,500</b>		<b>25,849</b>	<b>25,124</b>
		<i>Sound Engineer</i>	3,000	3,000	3,000			
		<i>Hearing Impaired Services</i>	1,000	1,000	1,000			
		<i>Chair Rental</i>	4,000	4,000	4,000			
	2	<i>Electronic Voting</i>	30,000	30,000	30,000			
		<i>Custodial Staff</i>	500	500	500			
<b>011592</b>	<b>540000</b>	<b>SUPPLIES</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>37,330</b>	<b>21,696</b>	<b>21,094</b>
<b>011592</b>	<b>542000</b>	<b>Office Supplies</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>37,330</b>	<b>21,696</b>	<b>21,094</b>
		<i>Stationary</i>						
		<i>Copy Paper</i>						
		<i>Envelopes</i>						
		<i>Copier/Printer Toner</i>						
		<i>Clerical Supplies</i>	24,000	24,000	24,000			
<b>011592</b>	<b>560000</b>	<b>ASSESSMENTS</b>						
<b>011592</b>	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>						
<b>011592</b>	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
<b>011592</b>	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 150,616</b>	<b>\$ 146,718</b>	<b>\$ 140,370</b>	<b>\$ 187,780</b>	<b>\$ 136,681</b>	<b>\$ 134,712</b>

**DEPARTMENT COMMENTS**

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

1. Ask Rich about MMA job postings bc LB spends about 1k on each posting. Should we increase this

**FISCAL YEAR 2027 OPERATING BUDGET**

ADMINISTRATION, FINANCE & OPERATIONS BUDGET

Central Purchasing Supply & Service Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL

- 2. FY27 will be the end of a three year agreement with Option Technologies International LLC
- 3. Copier contract expired in Sept 2025, new contract is being finalized and costs reflected are the expected costs
- 4. Increased postage rates for calendar year rates

**FISCAL YEAR 2027 OPERATING BUDGET**

**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

**COMMUNICATIONS EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS			
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011572	520000	<b>PURCHASE OF SERVICES</b>						
011572	524000	<b>REPAIRS &amp; MAINTENANCE</b>	1,000	1,000	1,000	1,100	189	
		<i>Provision for equipment repair &amp; maintenance</i>	1,000	1,000	1,000	1,100	189	
011572	527000	<b>RENTALS &amp; LEASES</b>						
011572	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>						
		<i>Contract Media Support/Assistance</i>						
011572	534000	<b>COMMUNICATION</b>	420					
		<i>1 Phone for Communications @ \$35 per month</i>	420					
011572	534000	<b>Printing and Promotional</b>	1,000					
		<i>Provision for miscellaneous printing and promotional costs</i>	1,000					
011572	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	7,250	7,250	24,750	18,006	8,747	
011572	535000	<b>Applications &amp; Licenses</b>	7,250	7,250	24,750	18,006	8,747	
		<i>Tik Toc - free</i>						
		<i>Facebook - free</i>						
		<i>Instagram - free</i>						
		<i>You Tube - need to ask Rafal for hosting costs?</i>						
		<i>Miscellaneous media applications (Simplebooklet if Town keeps it)</i>	330					
1		<i>Zoom licenses</i>	2,000	3,500	3,500			Previously included in Technology Budget
		<i>Website Hosting (Civic Plus) moved back to Technology Svcs Budget</i>			12,000			
2		<i>Video-On-Demand (Civic Plus) - discontinuing in FY 26</i>			5,500			
3		<i>Broadcast Pix annual support agreement</i>	2,750	2,750	2,750			
4		<i>Survey Monkey</i>	470					
		<i>Vimeo monthly subscription</i>		250	250			
5		<i>Canva</i>	750					
6		<i>Constant Contact monthly subscription</i>	950	750	750			
011572	540000	<b>SUPPLIES</b>	1,000	1,000	1,000	1,834	415	
		<i>Provision for miscellaneous supplies</i>	1,000	1,000	1,000	1,834	415	
011572	560000	<b>ASSESSMENTS</b>						

<b>011572</b>	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>2,025</b>	<b>1,500</b>	<b>1,500</b>
<b>011572</b>	<b>571000</b>	<b>Travel</b>	<b>1,100</b>	<b>300</b>	<b>300</b>
		<i>National Communications School</i>	1,100		
		<i>Mileage reimbursement</i>		300	300
<b>011572</b>	<b>578000</b>	<b>Staff Development</b>	<b>925</b>	<b>1,200</b>	<b>1,200</b>
		<i>Training courses</i>		1,200	1,200
		<i>National Communications School</i>	925		
<b>011572</b>	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>500</b>	<b>500</b>	<b>500</b>
		<i>Miscellaneous media organization memberships</i>	500	500	500
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>			
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 13,195</b>	<b>\$ 11,250</b>	<b>\$ 28,750</b>
				<b>\$ 20,940</b>	<b>\$ 9,351</b>

**DEPARTMENT COMMENTS**

1. Right now there are two Zoom accounts being paid for, will be cancelling Health zoom account in FY26.
2. FY26 invoice is being paid for 5600? Cancelled for FY27
3. This the servers for Channel 8
4. Kayla was confirming with Paul if this is still necessary
5. Building account was cancelled for FY26 and forward. Kayla will work with COA to cancel their account. This will leave one account for the Town
6. Several departments use this application

**FISCAL YEAR 2027 OPERATING BUDGET**  
**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

**FINANCE EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011332	520000	<b>PURCHASE OF SERVICES</b>						
011332	524000	<b>REPAIRS &amp; MAINTENANCE</b>	2,500	2,500	2,500	1,660		
011332	524600	Town Hall Vehicles Repairs & Maintenance	2,500	2,500	2,500	1,660		
		<i>Provision for inspections, minor repairs</i>	2,500	2,500	2,500			
011332	527000	<b>RENTALS &amp; LEASES</b>						
011332	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	4,250	4,250	4,500		6,939	
		<i>Provision for technical assistance/consulting</i>	4,250	4,250	4,500		6,939	
011332	534000	<b>COMMUNICATION</b>	850	850				
		<i>Provision for communication additions</i>	262					
		<i>Cell phone monthly 1 HR Phone, 1 TM Ipad \$49 per month together</i>	588	850				
011332	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
011332	540000	<b>SUPPLIES</b>	200	200	100		175	
01332	542000	Office Supplies	200	200	100		175	
		<i>Stationary, toner, misc.</i>	200	200	100			
011332	560000	<b>ASSESSMENTS</b>						
011332	571000	<b>TRAVEL &amp; CONFERENCE</b>	3,300	3,300	4,000	1,530	1,901	
011332	571000	Travel	1,500	1,500	2,000		1,305	
		<i>Mileage reimbursements and travel to professional events</i>	1,500	1,500	2,000			
011332	578000	<b>Staff Development</b>	1,800	1,800	2,000	1,530	596	
	1	<i>HR conferences - PSHRA National/MMHR Fall</i>	650	650	650			
		<i>MUNIS user conference/GFOA Fall/ MA GFOA periodic monthly</i>	650	650	750			
		<i>Other staff training/development</i>	500	500	600			
011332	573000	<b>DUES &amp; MEMBERSHIPS</b>	925	925	900		175	
011332	573000	Dues & Memberships	925	925	900		175	
		<i>GFOA/MA GFOA</i>	350	350	400			
		<i>PSHRA National</i>	350	350	400			

CCYP	100	100	100		
C&I Accountants Association	125	125			
<b>011332 574000 OTHER CHARGES &amp; EXPENSES</b>					
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 12,025</b>	<b>\$ 12,025</b>	<b>\$ 12,000</b>	<b>\$ 3,190</b>	<b>\$ 9,190</b>

**DEPARTMENT COMMENTS**

1. For the next two years (FY26 and FY27) HR Director is on Executive Board which covers two days of hotel stay and flights. The FY28 budget will have to reflect an increase.

**FISCAL YEAR 2027 OPERATING BUDGET**

ADMINISTRATION, FINANCE & OPERATIONS BUDGET

TOWN ACCOUNTANT EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS			
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011352	520000	PURCHASE OF SERVICES						
011352	524000	REPAIRS & MAINTENANCE						
011352	527000	RENTALS & LEASES						
011352	530000	PROFESSIONAL & TECHNICAL	37,000	35,000	36,000	37,006	34,500	31,000
011352	531000	Professional & Technical	36,400	34,400	36,000	37,006	34,500	31,000
		(Note 1) Annual Audit Service contract - Financial & Single Audit	30,000	28,000	35,000			
		Provision for School District EOYR compliance review	4,000	4,000				
		Provision for technical assistance/consulting	2,400	2,400	1,000			
011352	530100	Software licenses and support agreements	600	600				
		Asset Management Software License	600	600				
011352	534000	COMMUNICATION						
011352	535000	OPERATIONAL & PROGRAM COSTS						
011352	540000	SUPPLIES	100	100		32	243	
		Miscellaneous supplies	100	100		32	243	
011352	560000	ASSESSMENTS						
011352	571000	TRAVEL & CONFERENCE	3,380	3,380	2,150	1,257	1,079	2,382
		Mileage reimbursements to conferences events	500	500	250	253	171	449
		Annual accountants confrence and certification 2 @ \$450	900	900	1,900	1,004	908	1,933
		Accomodations for MMAAA confrence 2 @ \$200 x 3nights	1,800	1,800				
		C&I Accts. Meetings 6 @ \$30	180	180				
011352	573000	DUES & MEMBERSHIPS	330	330	330	185	95	135
		MMAAA 2@ \$50	100	100	90	95		
		C&I Accts. 2 @ \$35	70	70	60	30		
		Misc.	160	160	180	60	95	135
011352	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 40,810</b>	<b>\$ 38,810</b>	<b>\$ 38,480</b>	<b>\$ 38,480</b>	<b>\$ 35,917</b>	<b>\$ 33,517</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2027 OPERATING BUDGET**

**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

**TREAS/COLLECTOR EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011452	520000	PURCHASE OF SERVICES						
011452	524000	REPAIRS & MAINTENANCE						
011452	527000	RENTALS & LEASES						
011452	530000	PROFESSIONAL & TECHNICAL	60,600	61,800	60,800	36,295	33,489	36,282
011452	531000	Tax Title Attorney Services	30,000	30,000	30,000	10,497	13,160	17,068
		<i>Provision for services</i>	30,000	30,000	30,000			
011452	530000	Professional & Technical	26,745	25,200	24,200	25,643	20,174	17,229
		<i>Personal Property (3,000 @ .235*2)</i>	1,500	1,500	1,500			
		<i>Real Estate (6,500@.235*2)</i>	3,250	3,250	3,250			
		<i>Demands (600 @.37)</i>	225	200	200			
		<i>MV &amp; Boat (8,000 @ .235)</i>	2,000	2,000	2,000			
		<i>Payroll Service - bi-weekly payroll + annual w-2 and ACA filings</i>	16,400	15,000	15,000			
		<i>Time &amp; Attendance system fee</i>	3,120	3,000	2,000			
		<i>Constable Fees</i>	250	250	250			
011452	530027	Bank Fees	3,855	6,600	6,600	155	155	1,985
		<i>Lockbox service</i>	3,855	6,600	6,600			
011452	534000	COMMUNICATION	200	200	200	264	200	
011452	534400	Legal Advertisements	200	200	200	264	200	
		<i>Tax Title Notices</i>	200	200	200			
011452	535000	OPERATIONAL & PROGRAM COSTS						
011452	540000	SUPPLIES	1,025	1,025	1,025	136	42	
011452	542000	Office Supplies	1,025	1,025	1,025	136	42	
		<i>Provision for misc. supplies</i>	1,025	1,025	1,025			
011452	560000	ASSESSMENTS						
011452	571000	TRAVEL & CONFERENCE	3,450	2,250	1,900	2,160	2,124	1,178
011452	571000	Travel	2,800	1,750	1,400	1,830	1,844	1,178
		<i>Mileage reimbursment</i>						
		<i>Lodging</i>	2,800	1,750	1,400			

011452	578000	Staff Development	650	500	500	330	280	
		<i>MCTA annual conference registration *2</i>	100					
		<i>MCTA annual conference lodging *2</i>	300					
		<i>C&amp;I T/C meeting fees (4@\$50*2)</i>	250	500	500			
011452	573000	<b>DUES &amp; MEMBERSHIPS</b>	<b>180</b>	<b>180</b>	<b>150</b>	<b>140</b>	<b>290</b>	<b>100</b>
011452	573000	Dues & Memberships	180	180	150		290	100
		<i>MCTA (\$75*2)</i>	150	150	150	100		
		<i>C&amp;I T/C (\$15*2)</i>	30	30		40		
011452	574000	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 65,455</b>	<b>\$ 65,455</b>	<b>\$ 64,075</b>	<b>\$ 38,995</b>	<b>\$ 36,145</b>	<b>\$ 37,560</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**

**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

**ASSESSOR'S EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011412	520000	<b>PURCHASE OF SERVICES</b>						
011412	524000	<b>REPAIRS &amp; MAINTENANCE</b>					35	1,040
011412	524600	<i>Vehicle Repars - no longer budgeted, moved to Finance</i>					35	1,040
011412	527000	<b>RENTALS &amp; LEASES</b>						
011412	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	71,145	67,800	67,800	66,500	63,766	65,120
011412	530000	<b>Professional &amp; Technical</b>	71,145	67,800	67,800	66,500	63,766	65,120
	1	<i>Annual license &amp; support agreement for PK appraisal software</i>	16,945	13,600	13,600			
	2	<i>Appraisal Support Contract - Annual Valuation, Cyclical Inspection service</i>	50,000	50,000	50,000			
		<i>Cyclical Inspection Service</i>	25,000					
		<i>Annual Valuation</i>	25,000					
	3	<i>Map Updates (GIS)/Compulink</i>	2,500	2,500	2,500			
	4	<i>Provision for professional support - ATB cases, defense of values</i>	1,700	1,700	1,700			
011412	534000	<b>COMMUNICATION</b>	571			549	508	85
		<i>2 Tablets with 2 data lines \$42.30 a month</i>	571			549	508	85
011412	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	6,500	6,500	6,500	6,000		
		<i>GIS mapping application - NearMap annual license</i>	6,500	6,500	6,500	6,000		
011412	540000	<b>SUPPLIES</b>	2,600	2,600	2,600		235	97
011412	542000	<b>Office Supplies</b>	2,600	2,600	2,600		235	97
		<i>Tablet replacement</i>	200	200	200			
		<i>Camera &amp; measuring equipment replacement</i>	450	450	450			
		<i>Postcard stack</i>	200	200	200			
		<i>postcard postage for recertification and RTE</i>	1,750	1,750	1,750			
011412	560000	<b>ASSESSMENTS</b>						
011412	571000	<b>TRAVEL &amp; CONFERENCE</b>	2,210	2,040	2,040	28	1,458	2,600
011412	571000	<b>Travel</b>	500	500	500			
		<i>Mileage reimbursements</i>	500	500	500			
011412	578000	<b>Staff Development</b>	1,710	1,540	1,540	28	1,458	2,600
		<i>MAAO Course (2 @ \$300)</i>	600	600	600			

Ask RB Mira	MAAO/BCAA Clerks Meeting (3 @ \$50)	150	100	100			
	MAAO Summer Conference	200	200	200			
	MAAO Clerks Meeting (2 @ \$50)	100	100	100			
Ask RB Mira	BCAA Meetings (3 @ \$40*3 staff)	360	240	240			
	BCAA Annual Meetings (6 @ \$50)	300	300	300			
<b>011412</b>	<b>573000 DUES &amp; MEMBERSHIPS</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>350</b>	<b>545</b>	<b>480</b>
love excess for Mira	MAAO	400	400	400	150	545	480
	BCAA	200	200	200	200		
	<b>574000 OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>		<b>\$ 83,626</b>	<b>\$ 79,540</b>	<b>\$ 79,540</b>	<b>\$ 73,427</b>	<b>\$ 66,547</b>	<b>\$ 69,422</b>

### DEPARTMENT COMMENTS

- 1 Annual software and maintenance support contract of PK assessment system, including annual index of property record cards.  
On State Bid list
- 2 Contract: Year 4 of 4 - interim year revaluation updates and cyclical inspections of 11% of parcels annually. Working with Shana for RFP to go out  
RFP will be going out in early December per conversation with Shana
- 3 GIS vendor provides shape files containing all splits/merge edits for us to update PK system, People Forms & state maps to comply w/ E911

**FISCAL YEAR 2027 OPERATING BUDGET**

**ADMINISTRATION, FINANCE & OPERATIONS BUDGET**

**TECHNOLOGY SERVICES EXPENSE ACCOUNT BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011552	520000	<b>PURCHASE OF SERVICES</b>						
011552	524000	<b>REPAIRS &amp; MAINTENANCE</b>	7,500	7,500	7,500		32	4,345
011552	524000	Repairs & maintenance	7,500	7,500	7,500		32	4,345
		<i>Provision for network R&amp;M</i>	7,500	7,500	7,500			
011552	527000	<b>RENTALS &amp; LEASES</b>						
011552	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	240,850	240,850	173,250	166,899	169,413	129,637
011552	530000	Professional & Technical	48,600	48,600	48,600	63,021	114,572	27,302
		<i>IT monitoring &amp; response</i>	15,000	15,000	15,000			
		<i>MSP Support (16 hours p/m @ \$175 avg. rate)</i>	33,600	33,600	33,600			
011552	530100	<b>Software licenses &amp; contract</b>	192,250	192,250	124,650	103,879	54,841	102,335
		<i>Financial Mgmt System Annual licensing (MUNIS)</i>	45,125	45,000	45,000			
	2	<i>People GIS Annual licensing</i>	20,000	20,000	22,500			
		<i>LaserFiche Annual licensing</i>	5,000	5,000	5,000			
		<i>DropBox Annual license</i>		125	125			
		<i>Backup/Disaster Recovery (Datto annual license and monthly data fee)</i>	28,000	28,000	28,000			
		<i>VmWare Annual license (DataLyst)</i>	10,000	10,000	10,000			
	1	<i>Firewall Annual Licensing</i>			8,500			
		<i>Town Hall (sophos XG 550) \$1,050 p/m</i>	12,600	12,600				
		<i>Library (sophos XG 550) \$1,050 p/m</i>	12,600	12,600				
		<i>Police (sonic wall) \$900</i>	900	900				
		<i>Assessing Emulator (TN3270) (SDI USA)</i>	500	500	500			
		<i>Domain Name annual registration fee</i>	525	525	525			
		<i>ESRI Annual license</i>	2,000	2,000	2,000			
		<i>Miscellaneous licenses and subscriptions</i>	2,500	2,500	2,500			
		<i>Website Support Contract (Civic Plus) - moved back from Media budget</i>	8,000	8,000				
	2	<i>Open Gov Annual license</i>	44,500	44,500				
011552	534000	<b>COMMUNICATION</b>	62,500	62,500	58,000	57,154	59,129	57,157
011552	534000	Communications	4,000	4,000	7,000	57,154	59,129	57,157

		Town Hall Verizon Lines	4,000	4,000	4,000			
	3	Partners Technology - Town Hall annual maintenance contract			3,000			
	3	Partners Technology - PD annual maintenance contract			1,000			
	3	Partners Technology - FD annual maintenance contract			1,000			
	3	Partners Technology - Monthly Carrier Service (\$866 p/m)			10,000			
	3	Partners Technology - provision for phone replacement						
	3	Nextiva VOIP phone contract 12/2024 - 12/2027 \$17 p/m *115 units	23,500	23,500				
		Mobile Devices	15,000	15,000	15,000			
		COA Internet Comcast - replaced by new fiber OC connection			6,500			
		Open Cape - Town Hall, Library, DPW	17,500	17,500	17,500			
	4	Town Hall Internet - Comcast Failover (\$200 p/m)	2,500	2,500				
<b>011552</b>	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>74,360</b>	<b>74,360</b>	<b>67,820</b>	<b>38,911</b>	<b>39,586</b>	<b>39,556</b>
<b>11552</b>	<b>553000</b>	<b>Operational Costs</b>	<b>74,360</b>	<b>74,360</b>	<b>67,820</b>	<b>38,911</b>	<b>39,586</b>	<b>39,556</b>
		Office 365 costs (mail/Office Suite) (55 Basic @\$66, Std. License 130 @\$138) =	25,000	25,000	25,000			
		Remote Management Agents - Kasya (150 @\$5 ea p/m + 2 admin acct @ \$50 p/m)	10,200	10,200	10,200			
		Adobe Cloud licenses (35 @20 p/m)	8,400	8,400	8,400			
		IT Documentation Mgmt Application - IT Glue (5 @\$50 ea p/m)	3,000	3,000	3,000			
		IT Monitoring & System Change Mgmt Application - Liongard (2 licenses @\$50 ea p/m + 30 instances @ \$30 p/m)	12,000	12,000	12,000			
		End point protection (15 servers @ \$85/135 Clients @ \$39)	6,540	6,540				
		Help Desk application - Fresh Desk (4 licenses @ 625ea.)	2,500	2,500	2,500			
		Office 365 Back-up (\$3.50 per account/per month *160)	6,720	6,720	6,720			
<b>011552</b>	<b>540000</b>	<b>SUPPLIES</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>13,846</b>	<b>13,824</b>	<b>754</b>
<b>011552</b>	<b>542000</b>	<b>Office Supplies</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>13,846</b>	<b>13,824</b>	<b>754</b>
		Provision for miscellaneous supplies	2,500	2,500	2,500			
<b>011552</b>	<b>560000</b>	<b>ASSESSMENTS</b>						
<b>011552</b>	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>			
<b>011552</b>	<b>571000</b>	<b>Travel</b>	<b>300</b>	<b>300</b>	<b>300</b>			
		Mileage reimbursement	300	300	300			
<b>011552</b>	<b>578000</b>	<b>Staff Development</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>			
		Training Classes	1,200	1,200	1,200			
<b>011552</b>	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
<b>011552</b>	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 389,210</b>	<b>\$ 389,210</b>	<b>\$ 310,570</b>	<b>\$ 276,810</b>	<b>\$ 281,984</b>	<b>\$ 231,449</b>

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



TOWN CLERK & ELECTIONS BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries	80.21%	186,818	5.04%	84.02%	177,861	5.00%	83.36%	169,398	168,914	99.71%	159,139	162,922
Salaries (Seasonal/Temporary)	7.08%	16,500	10.00%	7.09%	15,000		7.38%	15,000	8,624	57.49%	6,111	11,983
Overtime												
<b>SALARY SUB TOTAL</b>	<b>87.29%</b>	<b>\$ 203,318</b>	<b>5.42%</b>	<b>91.11%</b>	<b>\$ 192,861</b>	<b>4.59%</b>	<b>90.74%</b>	<b>\$ 184,398</b>	<b>\$ 177,538</b>	<b>96.28%</b>	<b>\$ 165,250</b>	<b>\$ 174,905</b>
Town Clerk & Elections Expense	12.71%	29,600	57.28%	8.89%	18,820		9.26%	18,820	17,666	93.87%	12,900	11,264
<b>EXPENSE SUB TOTAL</b>	<b>12.71%</b>	<b>\$ 29,600</b>	<b>57.28%</b>	<b>8.89%</b>	<b>\$ 18,820</b>		<b>9.26%</b>	<b>\$ 18,820</b>	<b>\$ 17,666</b>	<b>93.87%</b>	<b>\$ 12,900</b>	<b>\$ 11,264</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 232,918</b>	<b>10.03%</b>	<b>100.00%</b>	<b>\$ 211,681</b>	<b>4.16%</b>	<b>100.00%</b>	<b>\$ 203,218</b>	<b>\$ 195,204</b>	<b>96.06%</b>	<b>\$ 178,150</b>	<b>\$ 186,169</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

TOWN CLERK & ELECTIONS

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Salaries (011611-511000)</b>							
Town Clerk	Linda Sassi	1	86,796	Linda Sassi	1	91,142	5.01%
Assistant Town Clerk	Kendra Menard	0.88	61,876	Kendra Menard	0.88	65,008	5.06%
Administrative Aide	Rachel Smith	0.48	29,189	Rachel Smith	0.48	30,667	5.06%
Subtotal Salaries		2.36	177,861	2.36	186,818	5.04%	
<b>Temporary/Seasonal Salaries (011611-512100)</b>							
Election Workers	Various		15,000	Various		16,500	10.00%
Subtotal Temporary Salaries			15,000		16,500	10.00%	
<b>Overtime (011611-513000)</b>							
None							
Subtotal Overtime Salaries			-		-		
<b>GRAND TOTAL SALARIES</b>		<b>2.36</b>	<b>\$ 192,861</b>	<b>2.36</b>	<b>\$ 203,318</b>	<b>5.42%</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**

TOWN CLERK'S OFFICE

POSITION CONTROL HISTORY

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
TOWN CLERK	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT TOWN CLERK	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88	0.88
ADMINISTRATIVE AIDE							0.48	0.48	0.48	0.48

<b>TOTAL FULL TME EQUIVALENTS</b>	<b>1.88</b>	<b>1.88</b>	<b>1.88</b>	<b>1.88</b>	<b>1.88</b>	<b>1.88</b>	<b>2.36</b>	<b>2.36</b>	<b>2.36</b>	<b>2.36</b>
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<b>Position Notes</b>
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<b>Position Considerations</b>
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**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET**

Town Clerk Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS			
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011612	520000	PURCHASE OF SERVICES						
011612	524000	REPAIRS & MAINTENANCE						
011612	527000	RENTALS & LEASES						
011612	530000	PROFESSIONAL & TECHNICAL	12,200	8,000	8,000	7,607	6,268	3,647
011612	530000	Professional and technical	12,200	8,000	8,000	7,607	6,268	3,647
		<i>Binding &amp; Record Preservation</i>	500	1,500	1,500			
		<i>Committee Tracking application license/support fee</i>	1,500	1,500	1,500			
		<i>Election Equipment Annual Fees</i>	4,700					
		<i>Election Coding - 3 tabulators &amp; 3 poll pads (Yrly maint. 1650 * 3 elections)</i>	5,000	4,500	4,500			
		<i>Animal Licensing Module - City Hall Systems Annual maint. Fee</i>	500	500	500			
011612	534000	COMMUNICATION	150	150	150	48	184	160
011612	534400	Legal Advertisements	150	150	150	48	184	160
		<i>By-Laws, hearings, fee revisions, etc.</i>	150	150	150			
011612	535000	OPERATIONAL & PROGRAM COSTS						
011612	540000	SUPPLIES	7,700	7,700	7,700	6,074	4,853	5,887
011612	540000	Office Supplies	2,800	3,500	3,500	6,074	4,853	5,887
		1 <i>Election Ballots and supplies</i>	2,800	3,500	3,500			
		2 <i>Census Printing (vendor printing, incl. postage)</i>	3,500	2,875	2,875			
		3 <i>Dog Tags</i>	350	325	325			
		<i>Miscellaneous office supplies</i>	1,050	1,000	1,000			
011612	560000	ASSESSMENTS						
011612	571000	TRAVEL & CONFERENCE	8,360	2,400	2,400	3,408	1,060	1,110
011612	571000	Travel & Conference	1,600	200	200	325	598	964
		4 <i>Mileage Reimbursement</i>	1,600	200	200			
01612	578000	Staff Development	6,760	2,200	2,200	3,083	462	146
		5 <i>NEMSCA Clerk School</i>	1,300	1,200	1,200			
		6 <i>Mass Clerks Conference</i>	2,860	550	550			

**FISCAL YEAR 2027 OPERATING BUDGET**  
**TOWN CLERK & ELECTIONS BUDGET**

Town Clerk Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	7	NEACTC Annual Conference	1,300					
	8	IIMC Region 1 Annual Meeting	1,300					
		Misc Workshops/meetings		450	450			
<b>011612</b>	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>1,190</b>	<b>570</b>	<b>570</b>	<b>530</b>	<b>535</b>	<b>460</b>
<b>011612</b>	<b>573000</b>	<b>Dues &amp; Memberships</b>	<b>1,190</b>	<b>570</b>	<b>570</b>	<b>530</b>	<b>535</b>	<b>460</b>
		Mass Town Clerks Assoc	120	120	120			
		NE Clerks Assoc	90	90	90			
		Cape & Islands Clerks Assoc.	50					
	9	IIMC Membership	330					
	10	Certification Fees for IIMC	200	50	50			
	11	Certification Fees for MMC	400	310	310			
<b>011612</b>	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 29,600</b>	<b>\$ 18,820</b>	<b>\$ 18,820</b>	<b>\$ 17,666</b>	<b>\$ 12,900</b>	<b>\$ 11,264</b>

**DEPARTMENT COMMENTS**

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

\$3500 for FY2026 should be sufficient.

- 1 Ballots were purchased in 2024 and should last thru the FY27
- 2 New vendor for Census and increased postage
- 3 Tarriffs have increased cost of licesnes
- 4 2 attendees at 4 conferences

**FISCAL YEAR 2027 OPERATING BUDGET**

**TOWN CLERK & ELECTIONS BUDGET**

Town Clerk Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	5	Kendra had a scholarship for 2025						
	6	FY25 costs were 2337. Reflects increase in cost						
	7	New England Conference destination TBD						
	8	Meeting rotates every year btwn NE states and NY						
	9	Dues increase						
	10	Certification Fees for CMC (Certified Municipal Clerk - Kendra)						
	11	Certification Fees for MMC (Master Municipal Clerk - Linda)						

With Vital Records management, Public Records management and the ever increasing scrutiny on election training and security, Clerks and staff must attend training at least 4 times per year. These include active shooter drills, stress management, and leadership skills training. Mid term elections in 2026 may change some of the rules such as same day voter registration and election day registration. This will pose additional requirements and unfunded mandates on top of the regular responsibilities of the Town Clerk, Assistant Town Clerk and every election worker. This will ultimately prepare our office for the extremely important 2028 Presidential election. From past experience, depending upon who loses, the Public Records requests will continue to come in for up to 22 months after the election.

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



## COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

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**Departmental Overview**

The Community Development Department is comprised of the Planning, Building, and Housing divisions. The department's primary areas of oversight include land use development, housing assistance programs and housing development economic development, inspectional services (building, wiring, plumbing and gas), regulatory enforcement and historic preservation.

The department provides administrative and professional staff support to the following boards and committees: Planning Board, Zoning Board of Appeals, Zoning Task Force, Community Preservation Committee, Affordable Housing Trust, Strategic Planning Committee, Historical Commission, Olde Town Centre Historic Commission, Barnstable County HOME Consortium, Cape Cod Joint Transportation Committee.

In addition to day to day department operations, priority focus areas for FY27 include **Planning:** redevelopment of the T-Time/Town Center Plaza properties, North Eastham Village center Master planning efforts, zoning bylaw amendments, **Housing:** Redevelopment of 580 Massasoit Road and Salt Marsh Condominiums, Expansion of housing assistance programs, implementation of seasonal communities. **Inspectional Services:** Zoning enforcement, short term rental inspections rental per new building code regulations (780 CMR R110.7).

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries	90.37%	651,085	3.53%	90.20%	628,882	4.80%	90.79%	600,102	584,941	97.47%	557,862	653,565
Salaries (Seasonal/Temporary)	5.00%	36,000		5.16%	36,000		5.45%	36,000				
Overtime												
<b>SALARY SUB TOTAL</b>	<b>95.36%</b>	<b>\$ 687,085</b>	<b>3.34%</b>	<b>95.37%</b>	<b>\$ 664,882</b>	<b>4.52%</b>	<b>96.23%</b>	<b>\$ 636,102</b>	<b>\$ 584,941</b>	<b>91.96%</b>	<b>\$ 557,862</b>	<b>\$ 653,565</b>
Community Development Expense	2.86%	20,625	4.04%	2.84%	19,825	2.49%	2.93%	19,344	14,097	72.88%	11,324	8,809
Building Inspection Expense	1.77%	12,771	2.41%	1.79%	12,471	124.70%	0.84%	5,550	6,290	113.33%	8,654	836
<b>EXPENSE SUB TOTAL</b>	<b>4.64%</b>	<b>\$ 33,396</b>	<b>3.41%</b>	<b>4.63%</b>	<b>\$ 32,296</b>	<b>29.73%</b>	<b>3.77%</b>	<b>\$ 24,894</b>	<b>\$ 20,387</b>	<b>81.90%</b>	<b>\$ 19,978</b>	<b>\$ 9,645</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 720,481</b>	<b>3.34%</b>	<b>100.00%</b>	<b>\$ 697,178</b>	<b>5.47%</b>	<b>100.00%</b>	<b>\$ 660,996</b>	<b>\$ 605,328</b>	<b>91.58%</b>	<b>\$ 577,840</b>	<b>\$ 663,210</b>
<b>BUDGET NOTES</b>												

FY 2024 Two staff position budgets were allocated to Health & Environment Department.

CPC contributes \$40,000 of funding for CPC Admin Assistant salary in FY 25 & 26

Wages for temp inspectors and call-outs incl. in Part-time wage category for actual spending (combine PT & Temp budgets for comparison)

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted				
	Name	FTE	Salary	Name	FTE	Salary	% Incr.	
<b>Salaries (011751-511000) (012411-511000)</b>								
Community Development Director	ComDev	Paul Lagg	1.00	131,230	Paul Lagg	1.00	137,757	4.97%
Community Development Coordinator	ComDev	Phil Burt	1.00	79,917	Vacant	1.00	83,962	5.06%
Affordable Housing Coordinator	ComDev	Rachel Butler	0.88	77,229	Rachel Butler	0.88	77,229	0.00%
Administrative Assistant	ComDev	Natasha Frodel	0.88	65,047	Natasha Frodel	0.88	66,673	2.50%
Administrative Assistant	ComDev/CPC	Stacey Wadey	0.88	58,930	Vacant	0.88	61,913	5.06%
Inspector of Buildings	Inspect.	Justin Post	0.88	109,175	Basil Congro	0.88	111,904	2.50%
Wiring Inspector	Inspect.	Sean Donaghue	0.50	53,677	Sean Donaghue	0.50	55,824	4.00%
Gas/Plumbing Inspector	Inspect.	Scott Van Ryswood	0.50	53,677	Scott Van Ryswood	0.50	55,824	4.00%
Subtotal Full-Time Salaries			6.52	628,882		6.52	651,085	3.53%
<b>Temporary/Seasonal Salaries (012411-512100)</b>								
Alternate Inspectors, Call-Outs, Assistance	Inspect.	Various Persons		36,000	Various Persons		36,000	
Subtotal Temporary Salaries				36,000			36,000	
<b>Overtime (012411-513000)</b>								
Subtotal Overtime Salaries				-			-	
<b>GRAND TOTAL SALARIES</b>			<b>6.52</b>	<b>\$ 664,882</b>		<b>6.52</b>	<b>\$ 687,085</b>	<b>3.34%</b>
<b>DEPARTMENT COMMENTS</b>								
CPC contributes \$40,000 to funding of Admin Asst. position								

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
COMMUNITY DEVELOPMENT DIRECTOR				1.00	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER/ECONOMIC DEVELOPMENT SPEC.				0.88	0.88	0.88	0.88	0.88		
COMMUNITY DEVELOPMENT COORDINATOR									1.00	1.00
AFFORDABLE HOUSING COORDINATOR								0.88	0.88	0.88
CONSERVATION AGENT/ENVIRON. PLANNER				0.71	0.71	0.71	0.71			
ADMINISTRATIVE ASSISTANT				1.75	1.75	1.75	1.75	0.88	0.88	0.88
ADMINISTRATIVE ASSISTANT/CPC								0.48	0.88	0.88
BUILDING INSPECTOR				0.88	0.88	0.88	0.88	0.88	0.88	0.88
WIRING INSPECTOR				0.50	0.50	0.50	0.50	0.50	0.50	0.50
GAS/PLUMBING INSPECTOR				0.50	0.50	0.50	0.50	0.50	0.50	0.50

<b>TOTAL FULL TME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.22</b>	<b>6.22</b>	<b>6.22</b>	<b>6.22</b>	<b>6.00</b>	<b>6.52</b>	<b>6.52</b>
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**Position Notes**

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

**Position Considerations**

**FISCAL YEAR 2027 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

**COMM DEV EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011752	520000	PURCHASE OF SERVICES						
011752	524000	REPAIRS & MAINTENANCE						
011752	527000	RENTALS & LEASES						
011752	530000	PROFESSIONAL & TECHNICAL	3,600	3,600	3,600	577	137	1,054
011752	530000	Professional and technical	3,600	3,600	3,600	577	137	1,054
		Software application support (People GIS, Laserfiche)	1,400	1,400	1,400			
		Planning/Housing support consulting services	2,200	2,200	2,200			
011752	534000	COMMUNICATION	5,800	5,800	5,500	7,704	5,707	6,554
011752	534000	Communication	1,800	1,800	1,500	2,272	2,376	146
		Annual mailing for FEMA community rating system prg.	1,500	1,500	1,500			
		Cell phone stipend (1@\$25/mo)	300	300				
011752	534400	Legal Ads	4,000	4,000	4,000	5,433	3,331	6,370
		Planning Board notices	1,200	1,200				
		Zoning notices	900	900				
		Zoning Task Force	200	200				
		ATM Zoning & by-law notices	1,500	1,500				
		Provision for other	200	200	4,000			
011752	534600	Printing	300	300	300			38
		Zoning by-laws						
		Sub-division regulations						
		Special copies & forms	300	300	300			
011752	535000	OPERATIONAL & PROGRAM COSTS						
011752	540000	SUPPLIES						
011752	560000	ASSESSMENTS						
011752	571000	TRAVEL & CONFERENCE	4,480	3,680	3,450	2,563	2,649	189
011752	571000	Travel	1,340	1,340	1,200	1,436	1,421	189
		Mileage reimbursement for site visits, meetings - 1,000 @ .67 p/m	670	670	1,200			
		Mileage reimbursements for Travel/Seminar - 1,000 @.67 p/m	670	670				
011752	578000	Staff Development	3,140	2,340	2,250	1,126	1,228	

**FISCAL YEAR 2027 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

**COMM DEV EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	Note 1	MMA Conference 3@\$300	900	600	2,250			
	Note 2	CPTC Workshops for Staff & committee members 20@\$35	700	400				
		One Cape Summit 4@\$160	640	640				
	Note 3	CHAPA Housing Membership	100					
		C3P Housing Certification 1@\$650	650	650				
	Note 4	Mass Flood Manager Annual conference (CEC's)	50					
		Cape Housing Summit 2@\$50	100	50				
<b>011752</b>	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>1,445</b>	<b>1,445</b>	<b>1,494</b>	<b>485</b>	<b>794</b>	<b>1,012</b>
<b>011752</b>	<b>573000</b>	<b>Dues &amp; Memberships</b>	<b>1,445</b>	<b>1,445</b>	<b>1,494</b>	<b>485</b>	<b>794</b>	<b>1,012</b>
	Note 5	Mass Federation Planning Board			100			
	Note 5	Mass Federation Zoning Board			100			
		APA Membership/Planning Magazing/JAPA	511	511	500			
		Urban Land Institute (1@\$264)	264	264	264			
		RE Managers & Citizen Housing & Planning Assoc.	260	260	200			
		Association of State Flood Plain Managers (2@\$180)	360	360	330			
		Massachusetts Flood Manager Assoc (MassFM) 1@\$50	50	50				
<b>011752</b>	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>2,768</b>	<b>2,037</b>	
<b>011752</b>	<b>578500</b>	<b>Committee Expenses/Events</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>2,768</b>	<b>2,037</b>	
		Provision for committee and event expenses	5,000	5,000	5,000			
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 20,625</b>	<b>\$ 19,825</b>	<b>\$ 19,344</b>	<b>\$ 14,097</b>	<b>\$ 11,324</b>	<b>\$ 8,809</b>

**DEPARTMENT COMMENTS**

- Note 1 Increased one seat for CommDev Planner
- Note 2 CPTC training fee increased to \$35 for staff and regulatory board members
- Note 3 CHAPA increased \$100 for professional services membership for Housing Coordinator training
- Note 4 MassFM conference for CECs to maintain Town's CRS Flood Safety Rating
- Note 5 PB/ZBA Federation dues no longer needed - \$200 reallocated to cover dues and registration increases in other lines

**FISCAL YEAR 2027 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

**BUILDING INSPECTION EXPENSE DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
012412	520000	<b>PURCHASE OF SERVICES</b>						
012412	524000	<b>REPAIRS &amp; MAINTENANCE</b>					825	
	<i>Note 1</i>	<i>Vehicle repair - inspection, oil, cleaning</i>					825	
012412	527000	<b>RENTALS &amp; LEASES</b>						
012412	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	8,750	8,750	2,250	5,562	5,546	152
012412	530000	<b>Professional &amp; Technical</b>	8,750	8,750	2,250	5,562	5,546	152
		<i>Provision for consulting assistance</i>	2,250	2,250	2,250			
	<i>(Note 2)</i>	<i>Sealer of Weights &amp; Measures fee from Commonwealth</i>	6,500	6,500				
012412	534000	<b>COMMUNICATION</b>	935	935	600	183	225	300
012412	534000	<b>Communication</b>	635	635	300	183	225	300
	<i>Note 3</i>	<i>Data Plans for 3 inspector tablets \$52.65 p/m</i>	635	635	300			
012412	534600	<b>Printing</b>	300	300	300			
		<i>Forms &amp; Permits</i>	300	300	300			
012412	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
012412	540000	<b>SUPPLIES</b>	700	700	700		550	384
012412	540000	<b>Supplies</b>						
		<i>Provision for Office supplies</i>						
012412	551000	<b>Educational Supplies</b>	700	700	700		550	384
		<i>Wiring Code Book</i>	300	300	300			
		<i>Building Code Book</i>	200	200	200			
		<i>Misc Materials</i>	200	200	200			
012412	560000	<b>ASSESSMENTS</b>						
012412	571000	<b>TRAVEL &amp; CONFERENCE</b>	1,036	1,036	1,000	45	1,508	
012412	571000	<b>Travel</b>	1,036	1,036	1,000	45	1,508	
		<i>Mileage reimbursement for inspections/seminars 800 miles @ .67</i>	536	536	500			
		<i>Conference Fees/registration</i>	500	500	500			
012412	573000	<b>DUES &amp; MEMBERSHIPS</b>	1,350	1,050	1,000	500		
		<i>Conference Feed/registration (SEMBA/meeting fees/CEC fees)</i>	800	800	1,000	500		
		<i>SEMBOA Flood Seminar(CEC)</i>	50	50				
	<i>Note 4</i>	<i>Building Official/CSL license renewals (\$100 per inspector)</i>	200					

**FISCAL YEAR 2027 OPERATING BUDGET**

**COMMUNITY DEVELOPMENT & INSPECTIONAL SERVICES BUDGET**

**BUILDING INSPECTION EXPENSE DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	Note 5	Plumbing/Gas Inspector license renewals	150					
	Note 5	Electrical Inspectors license renewals	150					
	Note 4	Other inspectional CEC's		200				
<b>012412</b>	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 12,771</b>	<b>\$ 12,471</b>	<b>\$ 5,550</b>	<b>\$ 6,290</b>	<b>\$ 8,654</b>	<b>\$ 836</b>

**DEPARTMENT COMMENTS**

- Note 1 - vehicle repairs now paid out of Municipal Administration & Finance Budget (Covers 4 Town Hall/General Govt. vehicles)
- Note 2 - This service previously provided by Town of Barnstable and charged to Town as an Assessment is now a fee for service charged by State.  
 Added to the operating budget in FY 26, required Finance Committee Reserve Fund Transfer in FY 24 and FY 25
- Note 3 Cell phone Stipends (3@\$25 per quarter) - chnage to Dta Plans for 3 Inspector Tablets \$632
- Note 4 Reallocated \$200 to cover proposed local bldg inspector license renewal
- Note 5 FY27 increase to budget as these license renewals have been covered by other towns in the past. but need to ensure coverage for Eastham

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
DESCRIPTION	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries	81.33%	2,336,142	2.94%	81.50%	2,269,411	3.93%	81.34%	2,183,516	1,958,760	89.71%	1,758,040	1,588,662
Salaries (Seasonal/Temporary)	0.87%	25,000	25.00%	0.72%	20,000		0.75%	20,000	18,005	90.03%	17,038	40,910
Overtime	10.79%	310,000	3.33%	10.77%	300,000		11.18%	300,000	266,127	88.71%	328,481	270,234
<b>SALARY SUB TOTAL</b>	<b>92.99%</b>	<b>\$ 2,671,142</b>	<b>3.16%</b>	<b>93.00%</b>	<b>\$ 2,589,411</b>	<b>3.43%</b>	<b>93.27%</b>	<b>\$ 2,503,516</b>	<b>\$ 2,242,892</b>	<b>89.59%</b>	<b>\$ 2,103,559</b>	<b>\$ 1,899,806</b>
Departmental Expense	6.66%	191,220	3.35%	6.64%	185,020	8.35%	6.36%	170,765	169,108	99.03%	155,517	134,129
Emergency Mgmt. Expense	0.35%	10,000		0.36%	10,000		0.37%	10,000	4,118	41.18%	10,000	9,206
<b>EXPENSE SUB TOTAL</b>	<b>7.01%</b>	<b>\$ 201,220</b>	<b>3.18%</b>	<b>7.00%</b>	<b>\$ 195,020</b>	<b>7.89%</b>	<b>6.73%</b>	<b>\$ 180,765</b>	<b>\$ 173,226</b>	<b>95.83%</b>	<b>\$ 165,517</b>	<b>\$ 143,335</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 2,872,362</b>	<b>3.16%</b>	<b>100.00%</b>	<b>\$ 2,784,431</b>	<b>3.73%</b>	<b>100.00%</b>	<b>\$ 2,684,281</b>	<b>\$ 2,416,118</b>	<b>90.01%</b>	<b>\$ 2,269,076</b>	<b>\$ 2,043,141</b>

**BUDGET NOTES**

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

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

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

PUBLIC SAFETY: POLICE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Full-Time Salaries (012101-511000)</b>							
CHIEF OF POLICE	ADAM BOHANNON	1.00	193,526	ADAM BOHANNON	1.00	203,089	4.94%
DEPUTY POLICE CHIEF	DANIEL DESCHAMPS	1.00	167,615	DANIEL DESCHAMPS	1.00	175,884	4.93%
LIEUTENANT	ROBERT SCHNITZER	1.00	149,442	ROBERT SCHNITZER	1.00	156,802	4.92%
SERGEANT 1	JOSHUA ADAMS	1.00	121,364	JOSHUA ADAMS	1.00	121,364	0.00%
SERGEANT 2	REID BOOTH	1.00	121,014	REID BOOTH	1.00	121,014	0.00%
SERGEANT 3	RYAN DAIGLE	1.00	116,065	RYAN DAIGLE	1.00	116,065	0.00%
SERGEANT 4	GREGORY PLANTE	1.00	113,181	GREGORY PLANTE	1.00	115,990	2.48%
POLICE OFFICER 1	DANIEL BURNHAM	1.00	91,013	DANIEL BURNHAM	1.00	93,235	2.44%
POLICE OFFICER 2	BRENDAN CRONIN	1.00	96,942	BRENDAN CRONIN	1.00	96,942	0.00%
POLICE OFFICER 3	CARRIE DEANGELO	1.00	91,685	CARRIE DEANGELO	1.00	91,685	0.00%
POLICE OFFICER 4	JACOB McGRATH	1.00	97,492	JACOB McGRATH	1.00	97,492	0.00%
POLICE OFFICER 5	RYAN MELIA	1.00	88,863	RYAN MELIA	1.00	91,085	2.50%
POLICE OFFICER 6	ANDI MURPHY	1.00	103,131	ANDI MURPHY	1.00	105,656	2.45%
POLICE OFFICER 7	MICHAEL REVERUZZI	1.00	74,421	MICHAEL REVERUZZI	1.00	76,654	3.00%
POLICE OFFICER 8	STEPHEN BROWN	1.00	86,132	STEPHEN BROWN	1.00	88,716	3.00%
POLICE OFFICER 9	VICTORIA WAGNER	1.00	100,981	VICTORIA WAGNER	1.00	100,981	0.00%
POLICE OFFICER 10	ANTHONY RIVERA	1.00	78,823	ANTHONY RIVERA	1.00	81,187	3.00%
POLICE OFFICER 11	CONNOR DEVEAU	1.00	76,527	CONNOR DEVEAU	1.00	78,823	3.00%
POLICE OFFICER 12	JOSHUA WHITE	1.00	72,254	MICHAEL DALTON	1.00	81,187	12.36%
POLICE OFFICER 13	VACANT	1.00	78,823	DANIEL ELLIOT	1.00	93,362	18.44%
POLICE OFFICER 14	VACANT	1.00	81,187	WILLIAM (SAM) OBRIEN	1.00	76,527	-5.74%
ADMINISTRATIVE ASSISTANT	RENEE AVERETT	0.88	58,930	RENEE AVERETT	0.88	60,403	2.50%
UNALLOCATED SALARY ADJUSTMENT	VARIOUS		10,000	VARIOUS		12,000	20.00%
Subtotal Full-Time Salaries		21.88	2,269,411		21.88	2,336,142	2.94%
<b>Temporary/Seasonal Salaries (012101-512100)</b>							
TEMPORARY ASSIGNMENTS	VARIOUS PERSONS		20,000	VARIOUS PERSONS		25,000	25.00%

**FISCAL YEAR 2027 OPERATING BUDGET**

**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Subtotal Temporary Salaries			20,000			25,000	25.00%
<b>Overtime (012101-513000)</b>							
POLICE DEPARTMENT OVERTIME			300,000			310,000	3.33%
Subtotal Overtime Salaries			300,000			310,000	3.33%
<b>GRAND TOTAL SALARIES</b>		<b>21.88</b>	<b>\$ 2,589,411</b>		<b>21.88</b>	<b>\$ 2,671,142</b>	<b>3.16%</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Police Chief				1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief				1.00	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant				1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeants				4.00	4.00	4.00	4.00	4.00	4.00	4.00
Police Officers				10.00	10.00	10.00	10.00	10.00	14.00	14.00
Administrative Assistant				0.48	0.48	0.48	0.48	0.48	0.88	0.88

<b>TOTAL FULL TME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17.48</b>	<b>17.48</b>	<b>17.48</b>	<b>17.48</b>	<b>17.48</b>	<b>21.88</b>	<b>21.88</b>
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**Position Notes**

**Position Considerations**

**FISCAL YEAR 2027 OPERATING BUDGET**

**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

**EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
012102	520000	<b>PURCHASE OF SERVICES</b>						
012102	524000	<b>REPAIRS &amp; MAINTENANCE</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>	<b>23,421</b>	<b>27,250</b>	<b>23,688</b>
012102	524000	Repairs & maintenance	7,500	7,500	7,500	7,576	6,127	6,033
		<i>Video equipment, radios, furniture, equipment: fingerprint, breathalyzer. Minor repairs to building and vehicle equipment (garage doors, locks, lighting, fixtures)</i>	7,500	7,500	7,500			
012102	524600	<b>Vehicle Repairs</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>15,845</b>	<b>21,123</b>	<b>17,655</b>
		<i>General maintenance, inspections, tires, brakes, oil changes, emer. lights</i>	20,000	20,000	20,000			
012102	527000	<b>RENTALS &amp; LEASES</b>						
012102	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>38,090</b>	<b>34,390</b>	<b>32,490</b>	<b>32,058</b>	<b>27,270</b>	<b>27,394</b>
012102	530000	Professional and technical	490	490	490		399	409
		<i>Cole Directory</i>	490	490	490			
012102	530100	<b>Software licenses and contracts</b>	<b>37,600</b>	<b>33,900</b>	<b>32,000</b>	<b>32,058</b>	<b>26,871</b>	<b>26,985</b>
		<i>CIIS System Software license</i>	950	950	950			
		<i>AED annual support</i>	1,000	1,000	1,000			
	3	<i>IMC annual support/license</i>	27,000	25,500	24,500			
		<i>Quest Hunter - booking camera</i>	350	350	350			
	2	<i>PMAM Accreditation/Policy/Equipment inventory software</i>	3,000	800	800			
		<i>DataPilot (Yearly service and updates for cell phone extraction tool)</i>	1,100	1,100	1,000			
		<i>Police DTS (Schedule tracking and billing application (\$120*34)</i>	4,200	4,200	3,400			
							previously 24 users	
012102	534000	<b>COMMUNICATION</b>	<b>6,630</b>	<b>6,630</b>	<b>6,100</b>	<b>5,086</b>	<b>5,020</b>	<b>4,835</b>
012102	534000	Communication	6,380	6,380	5,850	5,067	5,020	4,777
		<i>Cell Phones (25*12*3)</i>	900	900	900			
		<i>Verizon Car Wireless (9*37.99*12) and Detective sprint cell (76.48*12)</i>	5,100	5,100	4,570			
		<i>T-Mobile Hot Spot (31.50*12)</i>	380	380	380			
012102	534200	Postage and advertising	250	250	250	19		58
012102	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>19,900</b>	<b>19,900</b>	<b>16,400</b>	<b>16,682</b>	<b>16,355</b>	<b>16,139</b>
012102	53500	Operational & Program Costs	47,400	47,400	16,400	16,682	16,355	16,139
		<i>Taser Lease</i>	16,000	16,000	12,500			

**FISCAL YEAR 2027 OPERATING BUDGET**

**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

**EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>Code Red program</i>	3,900	3,900	3,900			
	1	<i>Body Camera Lease</i>	27,500	27,500				
	1	<i>(5 year Grant covering camera lease through FY 2030)</i>	(27,500)	(27,500)				
<b>012102</b>	<b>540000</b>	<b>SUPPLIES</b>	<b>59,100</b>	<b>56,600</b>	<b>50,200</b>	<b>54,176</b>	<b>49,716</b>	<b>30,414</b>
<b>012102</b>	<b>540000</b>	<b>Supplies</b>	<b>14,000</b>	<b>11,500</b>	<b>11,500</b>	<b>12,426</b>	<b>13,799</b>	<b>11,837</b>
		<i>Gen supplies - Office, stationary, printing, forms, ticket books</i>	4,500	4,500	4,500			
	4	<i>Medical &amp; AED supplies, batteries, first aid kits, flash lights, evidence packaging supplies, rubber gloves</i>	7,000	5,500	5,500			
	5	<i>Community Policing</i>	2,500	1,500	1,500			
<b>012102</b>	<b>558500</b>	<b>Uniforms</b>	<b>45,100</b>	<b>45,100</b>	<b>38,700</b>	<b>41,750</b>	<b>35,917</b>	<b>18,577</b>
		<i>Specialty Clothing - Academy &amp; Summer Specials @ \$1,500</i>	1,500	1,500	1,500			
		<i>Incr. to 21 from 17 Officers (FY 26) @ \$1600</i>	33,600	33,600	27,200			
		<i>Recruit Clothing Academy</i>	7,000	7,000	7,000			
		<i>Misc Uniform</i>	3,000	3,000	3,000			
<b>012102</b>	<b>560000</b>	<b>ASSESSMENTS</b>						
<b>012102</b>	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>	<b>32,000</b>	<b>32,000</b>	<b>30,400</b>	<b>30,322</b>	<b>23,279</b>	<b>25,296</b>
<b>012102</b>	<b>578000</b>	<b>Staff Development</b>	<b>32,000</b>	<b>32,000</b>	<b>30,400</b>	<b>30,322</b>	<b>23,279</b>	<b>25,296</b>
		<i>Review Training, Supervisor Training, Specialized, Mandatrory Training</i>	13,600	13,600	12,000			
		<i>Recruit Training Academy (3 * 3,200) Reimb. To GF</i>	9,600	9,600	9,600			
		<i>Firearms, Taser qualification, Active Shooter yearly, DT Yearly</i>	7,000	7,000	7,000			
		<i>Chief, Annual Conference</i>	1,800	1,800	1,800			
<b>012102</b>	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>8,000</b>	<b>8,000</b>	<b>7,675</b>	<b>7,363</b>	<b>6,627</b>	<b>6,363</b>
<b>012102</b>	<b>573000</b>	<b>Dues &amp; Memberships</b>	<b>8,000</b>	<b>8,000</b>	<b>7,675</b>	<b>7,363</b>	<b>6,627</b>	<b>6,363</b>
		<i>Cape Chiefs Assoc</i>	350	350	350			
		<i>Mass Chiefs Assoc</i>	950	950	800			
		<i>SRO</i>	250	250	100			
		<i>International Assoc of Police Chiefs</i>	150	150	150			
		<i>FBI National Academy - FY 26, no longer need active membership</i>			125			
		<i>Mass Accreditation</i>	2,500	2,500	2,500			
		<i>Law Enforcment Council</i>	2,600	2,600	2,600			

**FISCAL YEAR 2027 OPERATING BUDGET**

**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

**EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>NESPIN</i>	200	200	50			
		<i>Southeast Chiefs Association</i>	400	400	400			
		<i>RAD Instructor Certification (2@ 150)</i>	300	300	300			
		<i>Car Seat Technician Certification (3@100)</i>	300	300	300			
<b>012102</b>	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 191,220</b>	<b>\$ 185,020</b>	<b>\$ 170,765</b>	<b>\$ 169,108</b>	<b>\$ 155,517</b>	<b>\$ 134,129</b>

**DEPARTMENT COMMENTS**

- 1 PD was awarded body camera implementation grant beginning for FY 2026. Grant covers annual cost of body camera operating lease for FY 2026, 27, 28, 29, and 2030.
- 2 Request add. funding to add police equipment invent./management software onto software package. Other software explored + this is the least expensive option.
- 3 Annual maintenance contract with Tritech (IMC) for department wide CAD and RMS systems anticipate 7%increase for FY27 which was FY26 increase as well
- 4 Requesting additional funding for yearly AED supplies and maintenance. Through a community donation we have added AEDs to our inventory, but now must maintain them.
- 5 Requesting \$1000 in add. funding towards community policing efforts. EPD worked hard to be a part of the community through events + need funding to continue to expand work.

**FISCAL YEAR 2027 OPERATING BUDGET**

**PUBLIC SAFETY: POLICE DEPARTMENT BUDGET**

**EMERGENCY MANAGEMENT EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
012912	520000	PURCHASE OF SERVICES						
012912	524000	REPAIRS & MAINTENANCE						
012912	527000	RENTALS & LEASES						
012912	530000	PROFESSIONAL & TECHNICAL						
012912	534000	COMMUNICATION						
012912	535000	OPERATIONAL & PROGRAM COSTS						
012912	540000	SUPPLIES	10,000	10,000	10,000	4,118	10,000	9,206
		<i>Provision for EMC equipment and supply</i>	10,000	10,000	10,000		10,000	9,206
012912	560000	ASSESSMENTS						
012912	571000	TRAVEL & CONFERENCE						
012912	573000	DUES & MEMBERSHIPS						
012912	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 4,118</b>	<b>\$ 10,000</b>	<b>\$ 9,206</b>

**DEPARTMENT COMMENTS**

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

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: FIRE DEPARTMENT BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries	77.44%	2,612,347	2.02%	77.53%	2,560,550	2.09%	77.11%	2,508,227	2,299,046	91.66%	2,226,673	2,159,316
Salaries (Seasonal/Temporary)												
Overtime	15.12%	510,000	2.00%	15.14%	500,000		15.37%	500,000	555,919	111.18%	514,297	524,981
<b>SALARY SUB TOTAL</b>	<b>92.56%</b>	<b>\$ 3,122,347</b>	<b>2.02%</b>	<b>92.67%</b>	<b>\$ 3,060,550</b>	<b>1.74%</b>	<b>92.48%</b>	<b>\$ 3,008,227</b>	<b>\$ 2,854,965</b>	<b>94.91%</b>	<b>\$ 2,740,970</b>	<b>\$ 2,684,297</b>
Fire Department Expense	7.44%	251,080	3.67%	7.33%	242,180	-0.94%	7.52%	244,485	234,390	95.87%	210,919	224,239
<b>EXPENSE SUB TOTAL</b>	<b>7.44%</b>	<b>\$ 251,080</b>	<b>3.67%</b>	<b>7.33%</b>	<b>\$ 242,180</b>	<b>-0.94%</b>	<b>7.52%</b>	<b>\$ 244,485</b>	<b>\$ 234,390</b>	<b>95.87%</b>	<b>\$ 210,919</b>	<b>\$ 224,239</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 3,373,427</b>	<b>2.14%</b>	<b>100.00%</b>	<b>\$ 3,302,730</b>	<b>1.54%</b>	<b>100.00%</b>	<b>\$ 3,252,712</b>	<b>\$ 3,089,355</b>	<b>94.98%</b>	<b>\$ 2,951,889</b>	<b>\$ 2,908,536</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

PUBLIC SAFETY: FIRE DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: FIRE DEPARTMENT BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Full-Time Salaries (012201-511000)</b>							
FIRE CHIEF	LISA ALBINO	1.00	190,817	LISA ALBINO	1.00	200,358	5.00%
DEPUTY FIRE CHIEF	ERIC LITTMANN	1.00	162,952	ERIC LITTMANN	1.00	171,100	5.00%
CAPTAIN	KURT FISHER	1.00	116,384	KURT FISHER	1.00	116,384	
CAPTAIN	CHARLES FRAZIER	1.00	140,689	CHARLES FRAZIER	1.00	143,145	1.75%
CAPTAIN	LAYTIN REIS	1.00	105,382	LAYTIN REIS	1.00	105,382	
CAPTAIN	RYAN VAN BUSKIRK	1.00	119,041	RYAN VAN BUSKIRK	1.00	119,041	
LIEUTENANT	MICHAEL SPRAGUE	1.00	98,898	MICHAEL SPRAGUE	1.00	98,898	
LIEUTENANT	DONALD WATSON	1.00	102,530	DONALD WATSON	1.00	102,530	
LIEUTENANT	RACHEL TOPAL	1.00	110,096	RACHEL TOPAL	1.00	110,096	
LIEUTENANT	MAURICE WILEY	1.00	109,796	MAURICE WILEY	1.00	109,796	
FIREFIGHTER	JOHN HALBERT	1.00	89,162	JOHN HALBERT	1.00	91,837	3.00%
FIREFIGHTER	SEAN FLAHERTY	1.00	71,446	SEAN FLAHERTY	1.00	73,590	3.00%
FIREFIGHTER	SAMUEL BLAKESEE	1.00	104,063	SAMUEL BLAKESEE	1.00	104,063	
FIREFIGHTER	RYAN CALLAHAN	1.00	104,263	VACANT	1.00	104,263	
FIREFIGHTER	CHASE KING	1.00	78,071	CHASE KING	1.00	85,311	9.27%
FIREFIGHTER	KATE DENEEN	1.00	97,430	KATE DENEEN	1.00	100,353	3.00%
FIREFIGHTER	DEREK MALOUIN	1.00	85,311	DEREK MALOUIN	1.00	87,870	3.00%
FIREFIGHTER	JAMES MCGRATH	1.00	97,518	JAMES MCGRATH	1.00	97,518	
FIREFIGHTER	ELI SIESER	1.00	80,061	ELI SIESER	1.00	82,335	2.84%
FIREFIGHTER	MATTHEW ANTOINE	1.00	89,162	MATTHEW ANTOINE	1.00	91,837	3.00%
FIREFIGHTER	NATHAN SMITH	1.00	73,578	NATHAN SMITH	1.00	75,722	2.91%
FIREFIGHTER	ALEX HEIKILA	1.00	91,837	ALEX HEIKILA	1.00	94,592	3.00%
DAY SHIFT FIREFIGHTER	VACANT	1.00	78,071	JAMIE MAHER	1.00	73,590	-5.74%
DAY SHIFT FIREFIGHTER	VACANT	1.00	80,061	VACANT	1.00	82,335	2.84%
ADMINISTRATIVE ASSISTANT	JENNIFER ANTHONY	0.88	58,930	JENNIFER ANTHONY	0.88	60,403	2.50%
UNALLOCATED SALARY ADJUSTMENT			25,000			30,000	20.00%
EDUCATION INCENTIVES UNALLOCATED	Allocated to Individuals			Allocated to Individuals			
HOLIDAY UNALLOCATED	Allocated to Individuals			Allocated to Individuals			
Subtotal Full-Time Salaries		24.88	2,560,550		24.88	2,612,347	2.02%

**Temporary/Seasonal Salaries (012201-512100)**

NONE

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: FIRE DEPARTMENT BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
Subtotal Temporary Salaries			-	-			
<b>Overtime (012201-513000)</b>							
FIRE DEPARTMENT OVERTIME			500,000			510,000	2.00%
Subtotal Overtime Salaries			500,000			510,000	2.00%
<b>GRAND TOTAL SALARIES</b>			<b>24.88</b>	<b>\$ 3,060,550</b>	<b>24.88</b>		<b>\$ 3,122,347 2.02%</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: FIRE DEPARTMENT BUDGET**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Fire Chief				1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief				1.00	1.00	1.00	1.00	1.00	1.00	1.00
Captain/EMT				4.00	4.00	4.00	4.00	4.00	2.00	2.00
Captain/Paramedic									2.00	2.00
Lieutenant/EMT				4.00	4.00	4.00	4.00	4.00	2.00	2.00
Lieutenant/Paramedic									2.00	2.00
Fire Fighter/EMT				12.00	12.00	14.00	14.00	14.00	6.00	8.00
Fire Fighter/Paramedic									8.00	6.00
Administrative Assistant				0.88	0.88	0.88	0.88	0.88	0.88	0.88

<b>TOTAL FULL TME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22.88</b>	<b>22.88</b>	<b>24.88</b>	<b>24.88</b>	<b>24.88</b>	<b>24.88</b>	<b>24.88</b>
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**Position Notes**

Total Paramedics on Staff									12.00	12.00	10.00
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Allocation between Paramedic and EMT only done for FY 25 - 27 at this time.

**Position Considerations**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: FIRE DEPARTMENT BUDGET**

**EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
012202	520000	<b>PURCHASE OF SERVICES</b>						
012202	524000	<b>REPAIRS &amp; MAINTENANCE</b>	<b>60,100</b>	<b>54,100</b>	<b>54,100</b>	<b>58,779</b>	<b>50,273</b>	<b>44,888</b>
012202	524000	Repairs & maintenance	6,000	6,000	6,000	3,047	6,429	5,414
		<i>Sprinkler &amp; Fire Pump Test &amp; Certification</i>	6,000	6,000	6,000			
012202	524600	<b>Vehicle Repairs</b>	<b>47,000</b>	<b>41,000</b>	<b>41,000</b>	<b>51,740</b>	<b>39,588</b>	<b>35,942</b>
		<i>Fire Truck (3) Regular service + one major repair @ \$xxk</i>	46,000	40,000	40,000			
		<i>Ambulance (3) Regular service + one major repair</i>						
		<i>Admin &amp; Service Vehicle (3) Regular service</i>						
		<i>Vehicle Inspections</i>	1,000	1,000	1,000			
012202	541000	<b>Boat Repair</b>	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>	<b>3,991</b>	<b>4,256</b>	<b>3,532</b>
		<i>Regular service</i>	2,600	2,600				
		<i>Winterization</i>	4,500	4,500	7,100			
012202	527000	<b>RENTALS &amp; LEASES</b>	<b>500</b>	<b>500</b>	<b>2,700</b>	<b>124</b>	<b>137</b>	<b>123</b>
012202	527000	<b>Rentals &amp; Leases</b>	<b>500</b>	<b>500</b>	<b>2,700</b>	<b>124</b>	<b>137</b>	<b>123</b>
		<i>Oxygen Cylinder rental &amp; air service agreement</i>	500	500	500			
		<i>Richoh copier lease - now on town-wide copier lease</i>			2,200			
012202	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>62,000</b>	<b>62,000</b>	<b>56,550</b>	<b>59,012</b>	<b>53,932</b>	<b>52,794</b>
012202	530000	<b>Professional and technical</b>	<b>40,250</b>	<b>40,250</b>	<b>39,150</b>	<b>42,150</b>	<b>43,452</b>	<b>40,122</b>
		<i>Air Pack Testing, repairs &amp; parts</i>	2,500	2,500	2,500			
		<i>Air Pressure System contract repairs &amp; parts</i>	600	600	600			
		<i>Physio Control annual support contract/EMSAR</i>	6,000	6,000	6,000			
		<i>Equipment Testing - ladders &amp; aerial ladder</i>	1,200	1,200	1,200			
		<i>Ambulance Billing Contract (3% of collections)</i>	23,000	23,000	23,000			
		<i>Fire Extinguisher testing</i>	350	350	350			
		<i>NFPA Fire Pump Service Test</i>	1,050	1,050	800			
		<i>Hose Testing</i>	3,550	3,550	2,700			
		<i>Medical Physicals</i>	2,000	2,000	2,000			

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: FIRE DEPARTMENT BUDGET**

**EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
012202	530100	<b>Software licenses and maintenance agreements</b>	<b>21,750</b>	<b>21,750</b>	<b>17,400</b>	<b>16,862</b>	<b>10,480</b>	<b>12,672</b>
		<i>Fire Management Application (ESO Software-8,600 license plus 2,000 CAD integr</i>	<i>10,600</i>	<i>10,600</i>	<i>10,600</i>			
		<i>IMC CAD System Software (Dispatch integration with PD)</i>	<i>2,000</i>	<i>2,000</i>	<i>2,000</i>			
		<i>EMS Management Application (Image Trend, annual license)</i>	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>			
		<i>Pediatric Case Mgmt Application (Handtevy 1 tier w/ 25 users)</i>	<i>2,300</i>	<i>2,300</i>	<i>2,300</i>			
		<i>New hotspots and tablets for ambulances</i>						
		<i>Vector Solutions</i>	<i>4,350</i>	<i>4,350</i>				
012202	534000	<b>COMMUNICATION</b>	<b>7,350</b>	<b>7,350</b>	<b>7,350</b>	<b>7,912</b>	<b>5,827</b>	<b>5,287</b>
012202	534000	<b>Communication</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>7,499</b>	<b>5,572</b>	<b>4,395</b>
		<i>Cell phone stipends</i>						
		<i>Tablet service fee</i>	<i>6,600</i>	<i>6,600</i>	<i>6,600</i>			
012202	534200	<b>Postage and advertising</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>137</b>	<b>14</b>	
012202	534600	<b>Printing - permits, etc.</b>	<b>650</b>	<b>650</b>	<b>650</b>	<b>276</b>	<b>241</b>	<b>892</b>
012202	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>1,748</b>	<b>3,238</b>	<b>1,693</b>
012202	535000	<b>Operational &amp; Program Costs</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>1,748</b>	<b>3,238</b>	<b>1,693</b>
		<i>Ambulance Service License &amp; Drug Registration License</i>	<i>2,000</i>	<i>2,000</i>	<i>2,000</i>			
		<i>Ambulance controlled substance license</i>	<i>400</i>	<i>400</i>	<i>400</i>			
012202	540000	<b>SUPPLIES</b>	<b>69,500</b>	<b>69,100</b>	<b>69,100</b>	<b>70,498</b>	<b>66,153</b>	<b>60,143</b>
012202	540000	<b>Office Supplies</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>2,292</b>	<b>1,753</b>	<b>990</b>
		<i>Provision</i>	<i>2,600</i>	<i>2,600</i>	<i>2,600</i>			
012202	545000	<b>Custodial Supplies</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>2,177</b>	<b>2,479</b>	<b>3,023</b>
		<i>Provision</i>	<i>3,000</i>	<i>3,000</i>	<i>3,000</i>			
012202	548500	<b>Radio Parts &amp; Supplies</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>665</b>	<b>923</b>	<b>731</b>
		<i>Provision</i>	<i>1,000</i>	<i>1,000</i>	<i>1,000</i>			
012202	550000	<b>Medical supplies</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>39,848</b>	<b>37,259</b>	<b>31,573</b>
		<i>Provision</i>	<i>40,000</i>	<i>40,000</i>	<i>40,000</i>			
012202	550500	<b>Suppression supplies</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>4,274</b>	<b>3,649</b>	<b>2,896</b>

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: FIRE DEPARTMENT BUDGET**

**EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>Provision</i>	3,000	3,000	3,000			
012202	551000	<b>Educational supplies</b>	500	500	500	262		113
		<i>Provision</i>	500	500	500			
012202	551200	<b>Fire Prevention/Education supplies</b>	500	500	500	246	384	
		<i>Provision</i>	500	500	500			
012202	558000	<b>Unclassified Expenses</b>	400			563		
		<i>Batteries</i>	400					
012202	558500	<b>Uniforms</b>	16,500	16,500	16,500	17,481	12,170	16,827
		<i>Provision</i>	16,500	16,500	16,500			
012202	558600	<b>Protective Gear</b>	2,000	2,000	2,000	2,689	7,536	3,990
		<i>Provision</i>	2,000	2,000	2,000			
012202	560000	<b>ASSESSMENTS</b>	7,100	4,600	10,400	3,700	9,820	9,081
012202	560000	<b>Assessments</b>	7,100	4,600	10,400	3,700	9,820	9,081
	1	<i>CMED Assessment</i>			5,800			
		<i>C&amp;I EMS</i>	6,500	4,000	4,000			
		<i>SE MA Haz-Mat</i>	200	200	200			
		<i>Barnstable County Tech Team</i>	400	400	400			
012202	571000	<b>TRAVEL &amp; CONFERENCE</b>	40,400	40,400	40,400	31,067	20,059	48,775
012202	571000	<b>Travel</b>	2,500	2,500	2,500	302	1,247	901
		<i>Mileage to training/meetings</i>	2,500	2,500	2,500			
012202	573500	<b>Books and materials</b>	400	400	400	98	176	1,154
		<i>PDR, NFPA updates, textbooks and training materials</i>	400	400	400			
012202	578000	<b>Staff Development</b>	7,500	7,500	7,500	9,165	9,434	9,081
		<i>Provision for travel costs</i>	7,500	7,500	7,500			
		<i>Union provides for registration costs</i>						
012202	519100	<b>New Hire Training Costs</b>	30,000	30,000	30,000	21,502	9,202	37,639
		<i>1 firefighter attendance at 10-week Fire Academy</i>	30,000	30,000	30,000			

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY: FIRE DEPARTMENT BUDGET**

**EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
012202	573000	<b>DUES &amp; MEMBERSHIPS</b>	1,730	1,730	1,485	1,550	1,480	1,455
012202	573000	<b>Dues &amp; Memberships</b>	1,730	1,730	1,485	1,550	1,480	1,455
		<i>Barnstable County Chiefs Assoc</i>	250	250	100			
		<i>Fire Chiefs Assoc. of MA</i>	500	500	500			
		<i>International Assoc. of Fire Chiefs</i>	230	230	230			
		<i>Fire Prevention/Investigation Assoc. of MA</i>	150	150	150			
		<i>National Fire Protection Assoc.</i>	175	175	175			
		<i>Cape &amp; Islands Fire Prevention</i>	125	125	30			
		<i>Employee Assistance Program</i>	300	300	300			
012202	574000	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 251,080</b>	<b>\$ 242,180</b>	<b>\$ 244,485</b>	<b>\$ 234,390</b>	<b>\$ 210,919</b>	<b>\$ 224,239</b>

**DEPARTMENT COMMENTS**

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

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



PUBLIC SAFETY DISPATCHING BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries	75.99%	390,343	0.78%	78.39%	387,328	3.26%	81.21%	375,106	375,191	100.02%	360,094	334,421
Salaries (Seasonal/Temporary)	2.92%	15,000		3.04%	15,000		3.25%	15,000	1,753	11.69%	2,299	3,945
Overtime	18.50%	95,000	11.76%	17.20%	85,000	30.77%	14.07%	65,000	49,188	75.67%	55,288	51,394
<b>SALARY SUB TOTAL</b>	<b>97.41%</b>	<b>\$ 500,343</b>	<b>2.67%</b>	<b>98.62%</b>	<b>\$ 487,328</b>	<b>7.08%</b>	<b>98.53%</b>	<b>\$ 455,106</b>	<b>\$ 426,132</b>	<b>93.63%</b>	<b>\$ 417,681</b>	<b>\$ 389,760</b>
Dispatch Expense	2.59%	13,300	95.59%	1.38%	6,800		1.47%	6,800	4,132	60.77%	3,356	3,254
<b>EXPENSE SUB TOTAL</b>	<b>2.59%</b>	<b>\$ 13,300</b>	<b>95.59%</b>	<b>1.38%</b>	<b>\$ 6,800</b>		<b>1.47%</b>	<b>\$ 6,800</b>	<b>\$ 4,132</b>	<b>60.77%</b>	<b>\$ 3,356</b>	<b>\$ 3,254</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 513,643</b>	<b>3.95%</b>	<b>100.00%</b>	<b>\$ 494,128</b>	<b>6.98%</b>	<b>100.00%</b>	<b>\$ 461,906</b>	<b>\$ 430,264</b>	<b>93.15%</b>	<b>\$ 421,037</b>	<b>\$ 393,014</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

PUBLIC SAFETY DISPATCHING

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Full-Time Salaries (012401-511000)</b>							
Head Dispatcher/Records Clerk	Melanie Bealieu	1	85,744	Melanie Bealieu	1	85,744	0.00%
Dispatcher 1	Kerianne Leidenfrost	1	80,546	Kerianne Leidenfrost	1	80,546	0.00%
Dispatcher 2	Ann Schaeffer	1	77,412	Ann Schaeffer	1	78,482	1.38%
Dispatcher 3	Jacqueline Sprague	1	77,362	Jacqueline Sprague	1	77,362	0.00%
Dispatcher 4	Sarah McCarthy	1	61,264	Sarah McCarthy	1	63,209	3.17%
Shift Differential	Various		5,000	Various		5,000	
Subtotal Full-Time Salaries		5.00	387,328	5.00	390,343	0.78%	
<b>Temporary/Seasonal Salaries (012401-512100)</b>							
Temporary Workers	Various		15,000	Various		15,000	
Subtotal Temporary Salaries			15,000		15,000		
<b>Overtime (012401-513000)</b>							
Overtime	Various		85,000	Various		95,000	11.76%
Subtotal Overtime Salaries			85,000		95,000	11.76%	
<b>GRAND TOTAL SALARIES</b>		<b>5.00</b>	<b>\$ 487,328</b>	<b>5.00</b>	<b>\$ 500,343</b>	<b>2.67%</b>	

**DEPARTMENT COMMENTS**

Overtime increase due to loss of state 911 grant due to move of 911 dispatch to Sheriff's Office.

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Head Dispatcher/Records Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

<b>TOTAL FULL TME EQUIVALENTS</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
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<b>Position Notes</b>
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<b>Position Considerations</b>
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**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET**

Public Safety Dispatching Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
012402	520000	<b>PURCHASE OF SERVICES</b>						
012402	524000	<b>REPAIRS &amp; MAINTENANCE</b>	1,500	1,500	1,500	471	595	2,108
012402	524000	Repairs & maintenance	1,500	1,500	1,500	471	595	2,108
		<i>Provision for R&amp;M to dispatch equipment</i>	1,500	1,500	1,500			
012402	527000	<b>RENTALS &amp; LEASES</b>						
012402	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	6,500					
012402	530000	Professional and technical						
	2	<i>Motorola ScoutCare Subscription</i>	6,500					
012402	534000	<b>COMMUNICATION</b>						
012402	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
012402	540000	<b>SUPPLIES</b>	4,000	4,000	4,000	3,412	2,532	1,146
012402	540000	Office Supplies	1,500	1,500	1,500	1,467	1,466	1,146
		<i>Miscellaneous office supplies</i>	1,500	1,500	1,500			
012402	558500	<b>Uniforms</b>	2,500	2,500	2,500	1,945	1,066	
		<i>\$350 x 5 FT Staff &amp; 1 PT Staff + \$400 misc.</i>	2,500	2,500	2,500			
012402	560000	<b>ASSESSMENTS</b>						
011612	560000	Assessments						
	1	<i>Barnstable County Sheriff EMD assessment</i>	85,000	85,000				
		<i>(less amount funded by 911 grant - estimateed for FY 26, 27, and 28)</i>	(85,000)	(85,000)				
012402	571000	<b>TRAVEL &amp; CONFERENCE</b>	1,300	1,300	1,300	250	229	
012402	571000	Travel & Conference	300	300	300			
		<i>Mileage Reimbursement</i>	300	300	300			
012402	578000	<b>Staff Development</b>	1,000	1,000	1,000	250	229	
		<i>Miscellaneous workshops/seminars</i>	1,000	1,000	1,000			
012402	573000	<b>DUES &amp; MEMBERSHIPS</b>						
012402	574000	<b>OTHER CHARGES &amp; EXPENSES</b>						

**FISCAL YEAR 2027 OPERATING BUDGET**  
**PUBLIC SAFETY DISPATCHING BUDGET**

Public Safety Dispatching Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
<b>TOTAL OPERATING BUDGET</b>			\$ 13,300	\$ 6,800	\$ 6,800	\$ 4,132	\$ 3,356	\$ 3,254

**DEPARTMENT COMMENTS**

- Executed an MOU with Barnstable County Sheriff for EMD/911 regional dispatch due to staffing/service quality concerns. Service will be effective sometime in spring of 2025 and expected to be fully implemented in FY 26, offset by reimb. from 911 grant.  
  
Current dispatchers are being retained as we still need to provide for police dispatch - currently evaluating opportunities for further regionalization/service sharing to minimize costs of police only dispatch.
- This is a required subscription/warranty for Motorola dispatch equipment in order to maintain licensing status. Without this, proprietary licenses will not be able to be transferred to new hardware, which is due for replacement at this time.

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



DEPARTMENT OF PUBLIC WORKS BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries	50.10%	1,478,805	-0.82%	52.51%	1,491,035	7.84%	53.29%	1,382,596	1,241,958	89.83%	1,226,443	1,115,516
Salaries (Seasonal/Temporary)	2.47%	72,850		2.57%	72,850		2.81%	72,850	16,625	22.82%	20,178	26,597
Overtime	1.39%	41,000		1.44%	41,000		1.58%	41,000	47,090	114.85%	71,072	46,447
<b>SALARY SUB TOTAL</b>	<b>53.95%</b>	<b>\$ 1,592,655</b>	<b>-0.76%</b>	<b>56.52%</b>	<b>\$ 1,604,885</b>	<b>7.25%</b>	<b>57.67%</b>	<b>\$ 1,496,446</b>	<b>\$ 1,305,673</b>	<b>87.25%</b>	<b>\$ 1,317,693</b>	<b>\$ 1,188,560</b>
General Maintenance Expense	7.02%	207,348	7.66%	6.78%	192,600	10.82%	6.70%	173,800	154,805	89.07%	172,913	120,435
Municipal Building Expense	4.35%	128,380	3.03%	4.39%	124,600	19.12%	4.03%	104,600	97,277	93.00%	94,881	87,054
Snow & Ice Expense	2.85%	84,000		2.96%	84,000		3.24%	84,000	81,373	96.87%	59,544	89,379
Street Lights Expense	0.32%	9,500	18.75%	0.28%	8,000		0.31%	8,000	9,352	116.90%	7,746	9,773
Sanitation Expense	29.43%	868,754	13.68%	26.91%	764,180	13.29%	26.00%	674,530	675,569	100.15%	672,755	630,076
Tree Warden Expense	0.26%	7,700		0.27%	7,700		0.30%	7,700			2,800	
Natural Resources Expense	1.82%	53,600		1.89%	53,600	17.54%	1.76%	45,600	38,318	84.03%	38,606	32,714
<b>EXPENSE SUB TOTAL</b>	<b>46.05%</b>	<b>\$ 1,359,282</b>	<b>10.09%</b>	<b>43.48%</b>	<b>\$ 1,234,680</b>	<b>12.42%</b>	<b>42.33%</b>	<b>\$ 1,098,230</b>	<b>\$ 1,056,694</b>	<b>96.22%</b>	<b>\$ 1,049,245</b>	<b>\$ 969,431</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 2,951,937</b>	<b>3.96%</b>	<b>100.00%</b>	<b>\$ 2,839,565</b>	<b>9.44%</b>	<b>100.00%</b>	<b>\$ 2,594,676</b>	<b>\$ 2,362,367</b>	<b>91.05%</b>	<b>\$ 2,366,938</b>	<b>\$ 2,157,991</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

DEPARTMENT OF PUBLIC WORKS BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted				
	Name	FTE	Salary	Name	FTE	Salary	% Incr.	
<b>Full-Time Salaries</b>								
SUPERINTENDENT OF PUBLIC WORKS	DPW	John Roughley	1.00	146,994	JOHN ROUGHLEY	1.00	146,994	
ADMINISTRATIVE ASSISTANT	DPW	SARAH NARRACCI	0.94	60,403	SARAH NARRACCI	0.94	61,913	2.50%
DPW OUT OF GRADE PAY	DPW	VARIOUS PERSONS		5,000	VARIOUS		5,000	
DPW HOLIDAY PAY	DPW	VARIOUS PERSONS		6,500	VARIOUS		6,500	
WORKING FOREMAN	HGHWY	BRIAN HOLMES	1.00	84,730	BRIAN HOLMES	1.00	86,848	2.50%
HMEO position (Skilled Laborer)	HGHWY	KELLI HITCHCOCK	1.00	60,964	KELLI HITCHCOCK	1.00	62,793	3.00%
HEAVY MOTOR EQUIPMENT OPERATOR	HGHWY	Vacant	1.00	76,063	John Healy	1.00	60,964	-19.85%
HEAVY MOTOR EQUIPMENT OPERATOR	HGHWY	CHARLES YOUNG	1.00	85,630	CHARLES YOUNG	1.00	85,630	
MOTOR EQUIPMENT OPERATOR	HGHWY	Vacant	1.00	65,933	Derek Deweese	1.00	60,964	-7.54%
WORKING FOREMAN	SANITATION	BEN CHRISTIAN	1.00	70,960	BEN CHRISTIAN	1.00	73,089	3.00%
HEAVY MOTOR EQUIPMENT OPERATOR	SANITATION	REX CHRISTIAN	1.00	71,696	REX CHRISTIAN	1.00	73,847	3.00%
SKILLED LABORER	SANITATION	Vacant	1.00	64,677	Morgan Aldrich	1.00	59,188	-8.49%
SKILLED LABORER	SANITATION	STEPHEN HEBENSTREIT	1.00	73,544	STEPHEN HEBENSTREIT	1.00	75,728	2.97%
Working Forman - Nat.Res/Shellfish	NAT. RES.	STEPHANIE SYKES	1.00	84,730	Nick Sanders	1.00	84,730	
SENIOR NAT RES OFFICER	NAT. RES.	MICHAEL O'CONNOR	1.00	91,569	MICHAEL O'CONNOR	1.00	91,569	
Natural Resource Officer - ACO	NAT. RES.	Nicholoas Sanders	1.00	76,063	Emily Dykstra	1.00	69,608	-8.49%
SR NAT RES OFF - HARBORMASTER	NAT. RES.	SCOTT RICHARDS	1.00	82,262	SCOTT RICHARDS	1.00	84,730	3.00%
FACILITIES FOREMAN	MUNI BLDGS	SCOTT BAIRD	1.00	95,843	SCOTT BAIRD	1.00	98,239	2.50%
CUSTODIAN 1	MUNI BLDGS	RONALD CORMIER	1.00	67,625	RONALD CORMIER	1.00	67,625	
CUSTODIAN 2	MUNI BLDGS	AARON CARROLL	1.00	61,404	AARON CARROLL	1.00	62,939	2.50%
CUSTODIAN 3	MUNI BLDGS	TERESA PECHONIS	1.00	58,445	TERESA PECHONIS	1.00	59,906	2.50%
Subtotal Full-Time Salaries			18.94	1,491,035		18.94	1,478,805	-0.82%

<b>Temporary/Seasonal Salaries</b>								
DPW TEMP/SEASONAL	DPW	VARIOUS PERSONS		27,500	VARIOUS		27,500	

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division		FY 2026 Budgeted			FY 2027 Budgeted			
		Name	FTE	Salary	Name	FTE	Salary	% Incr.
SANITATION TEMP/SEASONAL	SANITATION	VARIOUS PERSONS		27,500	VARIOUS		27,500	
NATURAL RESOURCES TEMP/SEASONAL	NAT. RES.	VARIOUS PERSONS		17,850	VARIOUS		17,850	
Subtotal Temporary Salaries				72,850		72,850		
<b>Overtime</b>								
DPW OVERTIME	DPW	VARIOUS PERSONS		16,000	VARIOUS		16,000	
SANITATION OVERTIME	SANITATION	VARIOUS PERSONS		15,000	VARIOUS		15,000	
NATURAL RESOURCES OVERTIME	NAT. RES.	VARIOUS PERSONS		5,000	VARIOUS		5,000	
MUNICIPAL BLDGS OVERTIME	MUNI. BLDGS	VARIOUS PERSONS		5,000	VARIOUS		5,000	
Subtotal Overtime Salaries				41,000		41,000		
<b>GRAND TOTAL SALARIES</b>			<b>18.94</b>	<b>\$ 1,604,885</b>	<b>18.94</b>	<b>\$ 1,592,655</b>	<b>-0.76%</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager/General Foreman				1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Coordinator - Water							1.00	1.00	1.00	1.00
Administrative Assistant	1.76	1.76	1.76	1.76	0.88	0.88	0.88	1.00	0.94	0.94
Working Forman (Highway Division)					1.00	1.00	1.00	1.00	1.00	1.00
Heavy Motor Equipment Operator					3.00	3.00	3.00	3.00	2.00	2.00
Motor Equipment Operator					1.00	1.00	1.00	1.00	1.00	1.00
Skilled Laborer									1.00	1.00
Working Forman (Sanitation Division)					1.00	1.00	1.00	1.00	1.00	1.00
Heavy Motor Equipment Operator					1.00	1.00	1.00	1.00	1.00	1.00
Skilled Laborer					2.00	2.00	2.00	2.00	2.00	2.00
Working Forman (Natural Resources)/Shellfish Constable										1.00
Natural Resource Officer (Animal Control)									1.00	1.00
Sr. Natural Resource Officer					1.00	1.00	1.00	1.00	1.00	1.00
Sr. Natural Resource Officer (Harbormaster)					1.00	1.00	1.00	1.00	1.00	1.00
Sr. Natural Resource Officer (Shellfish Constable)					1.00	1.00	1.00	1.00	1.00	0.00
Facilities Forman (Facilities Division)								1.00	1.00	1.00
Custodian					2.48	2.48	2.48	3.00	3.00	3.00
<b>TOTAL FULL TME EQUIVALENTS</b>	<b>2.76</b>	<b>2.76</b>	<b>2.76</b>	<b>3.76</b>	<b>17.36</b>	<b>17.36</b>	<b>18.36</b>	<b>19.00</b>	<b>19.94</b>	<b>19.94</b>

**Position Notes**

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

**Position Considerations**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**GENERAL MAINTENANCE EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
014222	520000	<b>PURCHASE OF SERVICES</b>						
014222	524000	<b>REPAIRS &amp; MAINTENANCE</b>	<b>36,000</b>	<b>36,000</b>	<b>26,000</b>	<b>24,955</b>	<b>49,319</b>	<b>23,761</b>
014222	524000	Repairs & Maintenance - parts and service for tools & equipment	6,000	6,000	6,000	322	1,646	4,497
		Parts and service for tolls and equipment	6,000	6,000	6,000			
		Paint, bulbs,cooks brook doors, screens, windmill ground treatments						
		Split rail repairs, plumbing parts, chain, Wiley Park Repairs						
014222	524600	<b>Vehicle Repairs - servicing of vehicles &amp; large equipment</b>	<b>30,000</b>	<b>30,000</b>	<b>20,000</b>	<b>24,633</b>	<b>47,673</b>	<b>19,264</b>
		Provision for DPW vehicle & Heavy Equipment repair	30,000	30,000	20,000			
		Oil filters, muffler parts, windwhields, lawnmower parts						
		Bob Cat, Sweeper maintenance, Mack, JCB and JDeere maint.						
		Inspections, compressor parts, tires, valves, cylinders, skid steer parts						
014222	529800	<b>Contracted Services</b>						
		Drainage cleanings						
		Road Markings						
014222	527000	<b>RENTALS &amp; LEASES</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>27,240</b>	<b>4,000</b>	
014222	527000	<b>Rentals &amp; leases</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>27,240</b>	<b>4,000</b>	
		General provision for equipment rental	10,000	10,000	10,000			
		Chipper						
		Bucket Truck						
		Screener Rental						
014222	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>18,400</b>	<b>18,400</b>	<b>17,900</b>	<b>14,230</b>	<b>22,945</b>	<b>37,137</b>
014222	530000	<b>Professional and technical</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>9,148</b>	<b>13,333</b>	<b>31,769</b>
		Provision for Profession & Technical services	10,000	10,000	10,000			
		Surveying & Engineering assistance						
		Generator repair						
		Pest Control						
		Alarm testing & maintenance						

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**GENERAL MAINTENANCE EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>HVAC troubleshooting</i>						
		<i>Town Banners, parking lot &amp; other lighting</i>						
014222	530100	<b>Software contracts &amp; licensing</b>	8,000	8,000	7,500	5,081	9,612	5,218
		<i>Asset management software</i>	8,000	8,000	7,500			
		<i>People GIS work order system</i>						
		<i>Scale software annual support</i>						
014222	531900	<b>Employee Medical Services</b>	400	400	400			150
		<i>Drug Testing</i>	400	400	400			
014222	534000	<b>COMMUNICATION</b>	1,500	1,500	1,500	1,594	1,373	954
014222	534000	<b>Communication</b>	1,500	1,500	1,500		1,373	954
		<i>Mobile devisces (2 phones @ \$45 p/m and 1 tablet @ \$15 p/m)</i>	1,300	1,300	1,300	1,594		
		<i>Postage</i>	100	100	100			
		<i>Legal Advertisements - Road Work Notices</i>	100	100	100			
014222	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
014222	540000	<b>SUPPLIES</b>	65,948	53,700	45,400	46,911	63,450	43,666
014222	542000	<b>Office Supplies</b>	750	750	750	1,336	1,118	518
		<i>Stationary, paper, toner, misc.</i>	750	750	750			
014222	543000	<b>Building Maintenance Supplies</b>	2,500	1,500	1,500	2,157	9,209	2,567
		<i>Hand tools</i>	1,500	1,500	1,500			
		<i>Rollers for paint, sheetrock, screws, plywood, cleaner</i>	1,000	1,000				
		<i>Carpet mats, break room supplies, ceiling tiles, cables</i>						
014222	548000	<b>Vehicle Supplies</b>	27,000	27,000	22,700	27,526	29,753	20,451
		<i>DPW vehicle parts</i>	27,000	27,000	22,700			
		<i>Tires, plugs, oil, belts, gauges, grease, inspections, batteries</i>						
		<i>Mower blades, hoses. lighting harness's, fasteners, gaskets, headlights</i>						
		<i>Brake parts, drill bits, floor mats, antifreeze</i>						
		<i>Welding tips, adopters, pipes</i>						

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**GENERAL MAINTENANCE EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
014222	553000	<b>Public Works Supplies</b>	10,000	10,000	7,000	4,869	9,129	9,408
		<i>Small tools, equipment, supplies</i>	10,000	10,000	7,000			
		<i>Keys, fasteners, chaps, helmets, ear plugs, trash cans and lids</i>						
		<i>Flag supplies, welding supplies, straps, hooks, misc equip.</i>						
		<i>Sand bags, grass seed, signage and posts</i>						
014222	553500	<b>Restocking Supplies</b>	3,500	3,500	3,500	3,679	3,832	3,315
		<i>Miscellaneous Hardware and supplies</i>	3,500	3,500	3,500			
		<i>Oil Filters, WD40, screwdrivers, knives &amp; blades</i>						
		<i>Plastic adhesive, goggles, gloves, solvents</i>						
014222	558000	<b>Unclassified Expenses</b>	1,500	1,500	1,500		1,634	1,105
		<i>Misceleneous</i>	1,500	1,500	1,500			
014222	558002	<b>Cemetary Supplies</b>	10,000				36	
		<i>Note 1 Miscellaneous</i>	10,000					
014222	558500	<b>Uniforms</b>	10,698	8,450	8,450	7,345	8,739	6,302
		<i>Note 2 Per union contract (Universt Contract)</i>	6,448	4,200	4,200			
		<i>Boot Allowance ( \$300 * 7)</i>	3,500	3,500	3,500			
		<i>Extra Coveralls (\$3.30 * 52)</i>	750	750	750			
014222	560000	<b>ASSESSMENTS</b>						
014222	571000	<b>TRAVEL &amp; CONFERENCE</b>	5,000	2,500	2,500	5,019	3,204	1,804
014222	571000	<b>Travel</b>						349
014222	578000	<b>Staff Development</b>	5,000	2,500	2,500	5,019	3,204	1,455
		<i>Workshops, certifications</i>	2,500	2,500	2,500			
		<i>Driver training</i>						
		<i>Note 3 Chainsaw class</i>	2,500					
		<i>NEWWA Spring conference</i>						
		<i>Hoisting Class</i>						

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**GENERAL MAINTENANCE EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
014222	573000	<b>DUES &amp; MEMBERSHIPS</b>	500	500	500	60		
014222	573000	Dues & Memberships	500	500	500	60		
		<i>Provision for memberships</i>	500	500	500			
014222	574000	<b>OTHER CHARGES &amp; EXPENSES</b>	70,000	70,000	70,000	34,797	28,622	13,113
014222	583900	<b>Drainage Basins Repair &amp; Maintenance</b>	25,000	25,000	25,000	9,907	10,898	9,800
		<i>Basin cleaning contracts</i>						
		<i>Precast structures, Pipe, etc.</i>						
		<i>Stormwater system maintenance</i>	25,000	25,000	25,000			
014222	584000	<b>Site Improvements</b>	10,000	10,000	10,000	10,244	5,808	1,837
		<i>Provision for site improvements</i>	10,000	10,000	10,000			
		<i>Site service contracts</i>						
		<i>Landscaping</i>						
		<i>Plantings</i>						
		<i>Site signage and supply</i>						
014222	585600	<b>Roadway maintenace &amp; Improvements</b>	35,000	35,000	35,000	14,646	11,916	1,476
		<i>Road maintenance contracts</i>	35,000	35,000	35,000			
		<i>Asphalt</i>						
		<i>Crushed stone, pothole repair, cold patch</i>						
		<i>Line painting</i>						
		<i>Road signage</i>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 207,348</b>	<b>\$ 192,600</b>	<b>\$ 173,800</b>	<b>\$ 154,805</b>	<b>\$ 172,913</b>	<b>\$ 120,435</b>

**DEPARTMENT COMMENTS**

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

Note 1 Took over all cemetary services for Evergreen Cemetary August 2025

Note 2 Per Union Contract \$124 per week

Note 3 Staff Development - Chainsaw class, Class A permits renewal, Snow and Ice training

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**MUNICIPAL BUILDINGS EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011932	520000	<b>PURCHASE OF SERVICES</b>						
011932	524000	<b>REPAIRS &amp; MAINTENANCE</b>	<b>21,000</b>	<b>21,000</b>	<b>17,000</b>	<b>20,688</b>	<b>12,624</b>	<b>1,392</b>
011932	524000	Repairs & maintenance <i>Plumbing, electrical, custodial equipment service, etc.</i>	20,000 20,000	20,000 20,000	16,000 16,000	20,648	11,628	1,296
011932	524600	Vehicle Repairs <i>Tune-up, Sticker, Oil changes, etc. (2 Vehicles)</i>	1,000 1,000	1,000 1,000	1,000 1,000	40	996	96
011932	527000	<b>RENTALS &amp; LEASES</b>						
011932	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>81,880</b>	<b>78,100</b>	<b>68,500</b>	<b>63,786</b>	<b>61,965</b>	<b>69,713</b>
011932	530000	Professional & Technical (Note 1)	78,100	78,100	68,500	63,786	61,965	69,713
		<i>Sprinkler Testing</i>	2,100	2,100				
		<i>Fire alarm testing, monitoring &amp; service (8 Bldgs &amp; windmill)</i>	5,500	5,500	5,500			
		<i>Fire Extinguisher (6 Bldgs &amp; windmill)</i>	2,500	2,500	2,500			
		<i>Pest Control (7 Bldgs &amp; windmill)</i>	15,000	15,000	9,000			
		<i>HVAC maintenance &amp; repairs (8 Bldgs)</i>	12,000	12,000	12,000			
		<i>Generator maintenance contract (6 Bldgs, 2 Pump Stations)</i>	3,500	3,500	3,500			
		<i>Elevator/Lift Safety Test, Permit Fees (4 Bldgs)</i>	10,000	10,000	8,500			
		<i>Overhead Door Maintenance (3 Bldgs)</i>	4,500	4,500	4,500			
		<i>Wastewater Treatment Systems Inspection, Maintenance &amp; Pumping</i>	6,000	6,000	6,000			
		<i>Electrician Services</i>	8,000	8,000	8,000			
		<i>Plumbing Services</i>	8,000	8,000	8,000			
		<i>Locksmith and Door Repair Services</i>	1,000	1,000	1,000			
		<i>Water service</i>	3,780					
011932	530100	Software licenses and support agreements <i>Asset Management Software</i>						
011932	534000	<b>COMMUNICATION</b>						
011932	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
011932	540000	<b>SUPPLIES</b>	<b>25,500</b>	<b>25,500</b>	<b>14,600</b>	<b>12,803</b>	<b>20,292</b>	<b>15,949</b>
011932	543000	Building Maintenance Supplies <i>Miscellaneous supplies</i>	10,000 10,000	10,000 10,000	7,000 7,000	3,465	7,287	4,535
011932	545000	Custodial Supplies <i>Cleaning supplies, soap, paper products, light bulbs</i>	10,000 10,000	10,000 10,000	7,000 7,000	9,197	8,646	6,521
011932	548000	Vehicle Supplies	1,000	1,000	600	75	1,103	20

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**MUNICIPAL BUILDINGS EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>Miscellaneous supplies</i>	1,000	1,000	600			
011932	558000	Unclassified Expenses	4,500	4,500	4,500	67	3,256	4,873
		<i>Miscellaneous supplies</i>	4,500	4,500	4,500			
		<i>Water service</i>						
011932	560000	ASSESSMENTS						
011932	571000	TRAVEL & CONFERENCE						
011932	573000	DUES & MEMBERSHIPS						
011932	573000	Dues & Memberships						
		<i>List organizations</i>						
011932	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 128,380</b>	<b>\$ 124,600</b>	<b>\$ 104,600</b>	<b>\$ 97,277</b>	<b>\$ 94,881</b>	<b>\$ 87,054</b>
<b>DEPARTMENT COMMENTS</b>								

Note 1 Sprinkler Gannon - \$350 per year - 1 building  
 Alarm New England - \$145x12 annually = \$1,740  
 RE Lyons - 7 Buildings Annually  
 A1 7 Buildings Monthly = \$10,188  
 South Shore Generator - 5 Gen twice a year \$270 each = \$2700  
 Associated Elevator - 4 Buildings Quarterly \$250 each plus \$1500 for annual safety test = \$10,000  
 Overhead Door \$330 a year once - not regular main  
 Wastewater - Library and FD twice a year  
 Premier Water Systems - \$315 per month = \$3,780

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**SNOW & ICE EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
014231	513000	OVERTIME	25,000	25,000	25,000	21,801	20,062	8,632
014231	520000	PURCHASE OF SERVICES	15,000	15,000	15,000			
014231	527100	Private road plowing	15,000	15,000	15,000			
014231	524000	REPAIRS & MAINTENANCE	3,000	3,000	3,000	68	2,427	7,673
014231	524600	Repairs & maintenance - snow removal vehicles & equip.	3,000	3,000	3,000	68	2,427	7,673
014231	527000	RENTALS & LEASES	1,000	1,000	1,000			
014231	52700	Rentals & leases - screener and other rentals	1,000	1,000	1,000			
014231	530000	PROFESSIONAL & TECHNICAL						
014231	534000	COMMUNICATION						
014231	535000	OPERATIONAL & PROGRAM COSTS						
014231	540000	SUPPLIES	40,000	40,000	40,000	59,504	37,055	73,074
014231	548000	Vehcile Supplies - plow cutting edges, sander & equip. parts	8,000	8,000	8,000	13,067	13,338	23,295
014231	553000	Public Works Supplies - pre-treated salt (500 tons @ \$68.27) = 34,135	32,000	32,000	32,000	46,437	23,717	49,779
014231	560000	ASSESSMENTS						
014231	571000	TRAVEL & CONFERENCE						
014231	573000	DUES & MEMBERSHIPS						
014231	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ 81,373</b>	<b>\$ 59,544</b>	<b>\$ 89,379</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**NATURAL RESOURCES ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011722	520000	<b>PURCHASE OF SERVICES</b>						
011722	524000	<b>REPAIRS &amp; MAINTENANCE</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>3,165</b>	<b>5,705</b>	<b>2,002</b>
011722	524000	<b>Reparis &amp; Maintenance</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>1,073</b>		<b>581</b>
		<i>Provision for boat and equipment repairs</i>	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>			
011722	524600	<b>Vehicle Repairs</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>2,092</b>	<b>5,705</b>	<b>1,421</b>
		<i>Provision for Inspections, tires and repairs to 4 vehicles/skiffs</i>	<i>1,500</i>	<i>1,500</i>	<i>1,500</i>			
011722	527000	<b>RENTALS &amp; LEASES</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>525</b>		
		<i>Provision for Equipment rental (backhoe, stump grinder) 6 hours @ \$50</i>	<i>300</i>	<i>300</i>	<i>300</i>	<i>525</i>		
011722	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>8,000</b>	<b>8,000</b>				
		<i>Animal Holding contract</i>	<i>8,000</i>	<i>8,000</i>				
		<i>Shorebird monitoring contract - billed to Shellfishermen and paid through Fd 1389</i>						
011722	534000	<b>COMMUNICATION</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,915</b>	<b>1,502</b>	<b>1,856</b>
011722	534000	<b>Communication</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>470</b>	<b>464</b>	<b>244</b>
		<i>1 Cell phone @ \$25 p/m</i>	<i>1,000</i>	<i>1,000</i>	<i>1,000</i>			
011722	534200	<b>Postage</b>	<b>700</b>	<b>700</b>	<b>700</b>		<b>36</b>	
		<i>1400 @ .50 for Rock Harbor wait list</i>	<i>700</i>	<i>700</i>	<i>700</i>			
011722	534400	<b>Legal Advertisements</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>184</b>		<b>109</b>
		<i>Legal Advertisements</i>	<i>600</i>	<i>600</i>	<i>600</i>			
011722	534600	<b>Printing</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>3,261</b>	<b>1,002</b>	<b>1,503</b>
		<i>Printing of tickets, mooring tags, regulations</i>	<i>1,200</i>	<i>1,200</i>	<i>1,200</i>			
		<i>Shellfish permits, patches, decals</i>						
011722	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>12,000</b>	<b>12,060</b>	<b>13,713</b>
011722	535500	<b>Propogation</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>12,000</b>	<b>12,060</b>	<b>13,713</b>
		<i>Seed and QPX testing</i>	<i>14,500</i>	<i>14,500</i>	<i>14,500</i>			
011722	585700	<b>Channel Buoys</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>			
		<i>Town Cove Cannel 4 @ \$150 each</i>	<i>2,000</i>	<i>2,000</i>	<i>2,000</i>			

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**NATURAL RESOURCES ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011722	540000	<b>SUPPLIES</b>	<b>15,400</b>	<b>15,400</b>	<b>15,400</b>	<b>13,465</b>	<b>14,066</b>	<b>9,453</b>
011722	542000	<b>Office Supplies</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>104</b>	<b>2,138</b>	<b>150</b>
		<i>Provision for misc. supplies</i>	700	700	700			
011722	543000	<b>Building Maintenance Supplies - Salt Pond House, Harbormaster Bldg.</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>730</b>	<b>756</b>	<b>43</b>
		<i>Salt pond house, Harbormaster Bldg.</i>	750	750	750			
011722	548000	<b>Vehicle Supplies</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,620</b>	<b>1,277</b>	<b>437</b>
		<i>Provision for misc. supplies - inspections, bilge pump, trailer wire, safeboat items</i>	2,500	2,500	2,500			
011722	548100	<b>Animal Control Supplies</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>			
		<i>Provision for misc. supplies</i>	5,000	5,000	5,000			
011722	558000	<b>Unclassified Expense</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>5,391</b>	<b>5,713</b>	<b>5,965</b>
		<i>Miscellaneous</i>	3,500	3,500	3,500			
		<i>Waders, gloves, Water collection, radio parts</i>						
		<i>PVC piping, concrete blocks</i>						
011722	558500	<b>Uniforms</b>	<b>2,950</b>	<b>2,950</b>	<b>2,950</b>	<b>2,916</b>	<b>2,630</b>	<b>2,001</b>
		<i>4 FT Staff (\$365 per person)</i>	1,500	1,500	1,500			
		<i>Boat Allowance (\$300 per person)</i>	1,200	1,200	1,200			
		<i>4 Summer Seasonal/Wharfinger Shirts (\$250)</i>	250	250	250			
011722	585700	<b>Buoy Equipment</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,704</b>	<b>1,552</b>	<b>857</b>
		<i>Provision for buoy replacement and inventory</i>	1,200	1,200	1,200			
011722	560000	<b>ASSESSMENTS</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,893</b>	<b>3,160</b>	<b>2,560</b>
		<i>Green Head Fly control assessment</i>	3,000	3,000	3,000	3,893	3,160	2,560
011722	571000	<b>TRAVEL &amp; CONFERENCE</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,040</b>	<b>1,733</b>	<b>2,732</b>
011722	571000	<b>Travel</b>						<b>198</b>
		<i>Mileage reimbursment</i>						
011722	578000	<b>Staff Development</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,040</b>	<b>1,733</b>	<b>2,732</b>
		<i>Training meetings/seminars</i>	1,200	1,200	1,200			
		<i>Chainsaw course</i>						
		<i>OPSI license, Hoisting license</i>						

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**NATURAL RESOURCES ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>Harbormaster course, first aid course</i>						
011722	573000	<b>DUES &amp; MEMBERSHIPS</b>	500	500	500	315	380	200
011722	573000	<b>Dues &amp; Memberships</b>	500	500	500	315	380	200
		<i>C&amp;I Harbormaster Assoc</i>	200	200	200			
		<i>Mass Conservation Comm</i>	100	100	100			
		<i>Mass Assoc Shellfish Officers</i>	200	200	200			
011722	574000	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 53,600</b>	<b>\$ 53,600</b>	<b>\$ 45,600</b>	<b>\$ 38,318</b>	<b>\$ 38,606</b>	<b>\$ 32,714</b>

**DEPARTMENT COMMENTS**

FY 2025 Animal Control responsibilities assumed by DNR, no longer under PD, \$30k budget from PD removed, added \$5k in new supplies.  
 Contracts for animal holding previously covered under \$30k police budget added to DNR budget in FY 26  
 Shorebird monitoring is required under the Massachusetts Natural Heritage Endangered Species Program

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**STREET LIGHTS ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	520000	PURCHASE OF SERVICES	9,500	8,000	8,000	9,352	7,746	9,773
014242	521000	Energy	9,500	8,000	8,000	9,352	7,746	9,773
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 9,500</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 9,352</b>	<b>\$ 7,746</b>	<b>\$ 9,773</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**WASTE COLLECTION & DISPOSAL ACCOUNT BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
014332	520000	<b>PURCHASE OF SERVICES</b>	<b>823,092</b>	<b>724,150</b>	<b>634,500</b>	<b>640,474</b>	<b>634,242</b>	<b>598,799</b>
014332	529000	<b>Waste Tipping Fee</b>	<b>443,650</b>	<b>396,150</b>	<b>325,000</b>	<b>305,895</b>	<b>268,898</b>	<b>289,884</b>
	1	<i>MSW disposal 1900 tons @ \$113.50/ 1900 @ 120.00 total of 3,800 tons</i>	<i>443,650</i>	<i>396,150</i>	<i>325,000</i>			
014332	529100	<b>Recycling Transport</b>	<b>29,700</b>	<b>22,000</b>	<b>32,000</b>	<b>26,794</b>	<b>9,650</b>	<b>20,158</b>
		<i>Hauling contract</i>		<i>22,000</i>	<i>32,000</i>			
		<i>Paper 143 tons at \$130 per ton</i>	<i>18,590</i>					
		<i>Plastic 70 tons at \$145 per ton</i>	<i>10,150</i>					
		<i>Cardboard 32 tons at \$30 per ton</i>	<i>960</i>					
		<i>Cardboard</i>						
		<i>Miscellaneous</i>						
014332	529200	<b>Hazardous Waste Removal</b>	<b>56,242</b>	<b>53,000</b>	<b>48,000</b>	<b>44,688</b>	<b>42,315</b>	<b>46,399</b>
		<i>Refridgerator Freon Removal/Disposal</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>			
		<i>Residentail Hazordous Waste Collection Events</i>	<i>33,242</i>	<i>30,000</i>	<i>25,000</i>			
		<i>2 events per year Sept \$12,082; May \$21,160</i>						
		<i>Other waste - tires, electronics, waste oil, etc.</i>	<i>18,000</i>	<i>18,000</i>	<i>18,000</i>			
		<i>Tires: \$5 per regular; \$75 per Track tire; \$200 per truck tire</i>						
		<i>Oil \$125 per 100 gallons</i>						
		<i>Electronics: \$.14 per pound</i>						
		<i>Propane tanks: \$2.50/\$1.50 fpr junk/refurnishable</i>						
014332	529300	<b>Demolition Waste Removal</b>	<b>171,000</b>	<b>146,000</b>	<b>122,500</b>	<b>169,235</b>	<b>212,768</b>	<b>140,810</b>
		<i>800 Tons @ \$185 avg. per ton (EL Harvey/Cavosa/Daniels)</i>	<i>148,000</i>	<i>122,500</i>	<i>122,500</i>			
		<i>FY 24 tonnage = 823</i>						
		<i>Mattresses \$23.00 each est. 1000</i>	<i>23,000</i>	<i>23,500</i>				
014332	529800	<b>Contracted Services</b>	<b>122,500</b>	<b>107,000</b>	<b>107,000</b>	<b>93,863</b>	<b>100,611</b>	<b>101,548</b>
		<i>SW transport to SEMASS \$700 per load + fuel * 175 loads p/y</i>	<i>122,500</i>	<i>107,000</i>	<i>107,000</i>			
		<i>FY25 - 153 loads @\$600 per load</i>						
014332	524000	<b>REPAIRS &amp; MAINTENANCE</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>16,593</b>	<b>21,185</b>	<b>18,930</b>

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**WASTE COLLECTION & DISPOSAL ACCOUNT BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
014332	524000	<b>Repairs &amp; maintenance</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>10,792</b>	<b>12,932</b>	<b>6,822</b>
		<i>Small Equipment &amp; tools</i>	5,000	5,000	5,000			
		<i>R&amp;M of Compactors</i>	5,000	5,000	5,000			
		<i>R&amp;M of containers (steel patching, painting, etc.)</i>	5,000	5,000	5,000			
014332	524600	<b>Vehicle Repairs</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,801</b>	<b>8,253</b>	<b>12,108</b>
		<i>Provision for vehicle maintenance</i>	5,000	5,000	5,000			
		<i>Tires, inspections, windshields, repairs</i>						
014332	527000	<b>RENTALS &amp; LEASES</b>						
014332	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>13,050</b>	<b>8,250</b>	<b>8,250</b>	<b>6,948</b>	<b>10,157</b>	<b>4,986</b>
014332	530000	<b>Professional &amp; Technical</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>6,948</b>	<b>10,157</b>	<b>4,986</b>
		<i>Annual Third Party Inspection (Mass DEP Required)</i>	4,000	4,000	4,000			
		<i>Maintenance Program Development &amp; Reporting</i>	4,000	4,000	4,000			
		<i>Employee Physicals</i>	250	250	250			
		<i>Alpha Scale</i>	2,100					
		<i>Paradigm (Wasteworks)</i>	2,700					
014332	534000	<b>COMMUNICATION</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>553</b>	<b>734</b>	<b>600</b>
		<i>Legal Advertising</i>	250	250	250			
		<i>Printing - stickers, permits, receipts</i>	750	750	750	553	734	600
014332	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
014332	540000	<b>SUPPLIES</b>	<b>11,312</b>	<b>10,480</b>	<b>10,480</b>	<b>10,531</b>	<b>6,415</b>	<b>6,721</b>
014332	542000	<b>Office Supplies</b>	<b>250</b>	<b>250</b>	<b>250</b>		<b>32</b>	<b>509</b>
		<i>Miscellaneous</i>	250	250	250			
014332	543000	<b>Building Maintenance Supplies</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>236</b>	<b>109</b>	<b>549</b>

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**WASTE COLLECTION & DISPOSAL ACCOUNT BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>Miscellaneous</i>	1,500	1,500	1,500			
014332	548000	Vehicle Supplies	5,000	5,000	5,000	7,128	3,146	1,292
		<i>Inspections, tires, oil changes</i>	5,000	5,000	5,000			
014332	553100	Litter Control Supplies	700	700	700		15	699
		<i>Trash bags for Beach, Harbor, Windmill, Visitor Booth</i>	700	700	700			
014332	558500	Uniforms	3,862	3,030	3,030	3,167	3,113	3,672
		<i>Uniform rental contract - \$51.20 per week</i>	2,662	2,080	2,080			
		<i>Boots (4*300), gloves and misc.</i>	1,200	950	950			
014332	560000	ASSESSMENTS						
014332	571000	TRAVEL & CONFERENCE	300	300	300	471	22	40
014332	571000	Travel						
		<i>Mileage reimbursement</i>						
014332	578000	Staff Development	300	300	300	471	22	40
		<i>Licenses &amp; certifications</i>	300	300	300			
		<i>Training classes</i>						
014332	573000	DUES & MEMBERSHIPS						
014332	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 868,754</b>	<b>\$ 764,180</b>	<b>\$ 674,530</b>	<b>\$ 675,569</b>	<b>\$ 672,755</b>	<b>\$ 630,076</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**TREE WARDEN ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
012942	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	7,600	7,600	7,600		2,800	
		<i>Dutch Elm Disease (spraying)</i>						
		<i>Insect/Pest Control</i>						
		<i>Miscellaneous expense</i>	7,600	7,600	7,600		2,800	
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS	100	100	100			
012942	573000	Dues & memberships - MA Tree Wardens Assoc.	100	100	100			
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 7,700</b>	<b>\$ 7,700</b>	<b>\$ 7,700</b>		<b>\$ 2,800</b>	
<b>DEPARTMENT COMMENTS</b>								

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEPARTMENT OF PUBLIC WORKS BUDGET**

**TREE WARDEN ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
012942	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL	7,600	7,600	7,600		2,800	
		<i>Dutch Elm Disease (spraying)</i>						
		<i>Insect/Pest Control</i>						
		<i>Miscellaneous expense</i>	7,600	7,600	7,600		2,800	
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS	100	100	100			
012942	573000	Dues & memberships - MA Tree Wardens Assoc.	100	100	100			
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 7,700</b>	<b>\$ 7,700</b>	<b>\$ 7,700</b>		<b>\$ 2,800</b>	

**DEPARTMENT COMMENTS**

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



HEALTH & ENVIRONMENT DEPARTMENT

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**Departmental Overview**

The Eastham Department of Health and Environment is dedicated to protecting and promoting the health, safety, and well-being of our community while preserving and enhancing our unique natural environment. Through fair and consistent enforcement of federal, state, and local laws, the Department works to prevent disease, ensure the safety of food, water, housing, and sanitation, and safeguard the Town's natural resources. Guided by science, community values, and evidence-based policy, we foster resilience through education, collaboration, and responsive service. This is to ensure that Eastham remains a healthy, vibrant, and environmentally sound place to live, work, and visit.

**FISCAL YEAR 2027 OPERATING BUDGET**  
**HEALTH & ENVIRONMENT DEPARTMENT BUDGET SUMMARY**

ACCOUNTS	BUDGET							ACTUALS				
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	79.82%	452,084	1.77%	80.01%	444,212	3.89%	82.47%	427,583	427,352	99.95%	421,847	271,696
Salaries (Seasonal/Temporary)	2.12%	12,000		2.16%	12,000		2.31%	12,000				
Overtime												
<b>SALARY SUB TOTAL</b>	<b>81.93%</b>	<b>\$ 464,084</b>	<b>1.73%</b>	<b>82.17%</b>	<b>\$ 456,212</b>	<b>3.78%</b>	<b>84.78%</b>	<b>\$ 439,583</b>	<b>\$ 427,352</b>	<b>97.22%</b>	<b>\$ 421,847</b>	<b>\$ 271,696</b>
Health & Environment Expense	18.07%	102,322	3.38%	17.83%	98,974	25.44%	15.22%	78,900	49,614	62.88%	53,605	45,044
<b>EXPENSE SUB TOTAL</b>	<b>18.07%</b>	<b>\$ 102,322</b>	<b>3.38%</b>	<b>17.83%</b>	<b>\$ 98,974</b>	<b>25.44%</b>	<b>15.22%</b>	<b>\$ 78,900</b>	<b>\$ 49,614</b>	<b>62.88%</b>	<b>\$ 53,605</b>	<b>\$ 45,044</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 566,406</b>	<b>2.02%</b>	<b>100.00%</b>	<b>\$ 555,186</b>	<b>7.08%</b>	<b>100.00%</b>	<b>\$ 518,483</b>	<b>\$ 476,966</b>	<b>91.99%</b>	<b>\$ 475,452</b>	<b>\$ 316,740</b>

**BUDGET NOTES**

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

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

HEALTH & ENVIRONMENT DEPARTMENT

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**HEALTH & ENVIRONMENT DEPARTMENT BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Salaries (015111-511000)</b>							
Director of Health & Environment	Hilary Greenberg-Lemos	1.00	127,821	Hilary Greenberg-Lemos	1.00	127,821	
Health Agent	Susan Barker	0.88	83,362	Susan Barker	0.88	85,408	2.46%
Conservation Agent/Environmental Planner	Alex Bates	0.88	83,908	Alex Bates	0.88	86,006	2.50%
Principal Office Assistant	Sam Poyant	0.88	60,403	Sam Poyant	0.88	61,913	2.50%
Administrative Assistant	Amy Blakesley	0.88	65,047	Amy Blakesley	0.88	66,673	2.50%
Administrative Aide (Housing Insp.)	Richard Scali	0.38	23,671	Richard Scali	0.38	24,263	2.50%
Subtotal Full-Time Salaries		4.90	444,212	4.90	452,084	1.77%	
<b>Temporary/Seasonal Salaries (015111-512100)</b>							
Public Health Nurse - on-call service	Various		12,000	Various		12,000	
Subtotal Temporary Salaries			12,000		12,000		
<b>Overtime (015111-513000)</b>							
None							
Subtotal Overtime Salaries			-		-		
<b>GRAND TOTAL SALARIES</b>		<b>4.90</b>	<b>\$ 456,212</b>	<b>4.90</b>	<b>\$ 464,084</b>	<b>1.73%</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**HEALTH & ENVIRONMENT DEPARTMENT**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
DIRECTOR OF HEALTH & ENVIRONMENT					1.00	1.00	1.00	1.00	1.00	1.00
HEALTH AGENT									0.88	0.88
ASST HEALTH AGENT					0.88	0.88	0.88	0.88		
CONSERVATION AGENT/ENVIRONMENTAL PLNR								0.88	0.88	0.88
PRINCIPAL OFFICE ASSISTANT									0.88	0.88
ADMINISTRATIVE ASSISTANT								0.88		
ADMINISTRATIVE ASSISTANT					0.88	0.88	0.88	0.88	0.88	0.88
ADMINISTRATIVE AIDE (HOUSING INSP)					0.38	0.38	0.38	0.38	0.38	0.38

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

**Position Considerations**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**HEALTH & ENVIRONMENT DEPARTMENT BUDGET**

**HEALTH & ENVIRONMENT DEPARTMENT EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
015112	520000	PURCHASE OF SERVICES						
015112	524000	REPAIRS & MAINTENANCE						
015112	527000	RENTALS & LEASES						
015112	530000	PROFESSIONAL & TECHNICAL	78,327	75,074	55,000	32,556	40,725	30,094
015112	530000	Professional and technical	10,000	10,000	10,000	6,220	3,379	1,971
		<i>Nursing Services as varying hourly rates</i>	10,000	10,000	10,000			
015112	530025	Landfill testing & monitoring	68,327	65,074	45,000	26,336	37,346	28,123
		<i>Routine testing and monitoring required by DEP - annual contract</i>	31,090	29,610	45,000			
		<i>PFAS testing &amp; monitoring - new DEP requirement - annual contract</i>	37,237	35,464				
015112	534000	COMMUNICATION	750	750	750	3,021	2,064	952
015112	534000	Communication	500	500	500	1,329	997	904
		<i>Mobile phone 1@\$40 p/m</i>	500	500	500			
015112	534400	Legal Ads	250	250	250	1,692	1,067	48
		<i>Board of Health Hearings and regulations</i>	250	250	250			
015112	534600	Printing	1,000	1,000	1,000			
		<i>Public Helath Programs</i>	1,000	1,000	1,000			
		<i>Forms</i>						
		<i>Educational Materials</i>						
015112	535000	OPERATIONAL & PROGRAM COSTS						
015112	540000	SUPPLIES	1,450	1,450	1,450	203	245	452
011752	540000	Office Supplies	1,200	1,200	1,200		95	452
		<i>Provision</i>	1,200	1,200	1,200			
011752	558000	Unclassified supplies	250	250	250	203	150	
		<i>Provision for expendables</i>	250	250	250			
015112	560000	ASSESSMENTS						
015112	571000	TRAVEL & CONFERENCE	4,895	4,800	4,800	1,850	1,475	1,285
015112	571000	Travel	2,000	2,000	2,000		1,200	1,285

**FISCAL YEAR 2027 OPERATING BUDGET**

**HEALTH & ENVIRONMENT DEPARTMENT BUDGET**

**HEALTH & ENVIRONMENT DEPARTMENT EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>Mileage reimbursement inspections, meetings</i>	1,000	1,000	1,000			
		<i>Mileage reimbursement conference</i>	1,000	1,000	1,000			
<b>015112</b>	<b>578000</b>	<b>Staff Development</b>	<b>2,895</b>	<b>2,800</b>	<b>2,800</b>	<b>1,850</b>	<b>275</b>	
		<i>Conference Registrations (2 @\$785)</i>	1,570					
		<i>RS licensing (1 @ \$66)</i>	66	66	66			
		<i>Soil Evaluator licensing (2@ \$95)</i>	190	95	95			
		<i>System Inspector License (1 @ \$100)</i>	100					
		<i>Soil Evaluator course ( 1)</i>	600	600	600			
		<i>Miscellaneous</i>	369	2,039	2,039			
<b>015112</b>	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>1,705</b>	<b>943</b>	<b>100</b>
<b>015112</b>	<b>573000</b>	<b>Dues &amp; Memberships</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>1,705</b>	<b>943</b>	<b>100</b>
		<i>Mass Health Officers Assoc 2 @ \$200 each</i>	400	400	400			
<b>015112</b>	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>10,280</b>	<b>8,153</b>	<b>12,161</b>
<b>015112</b>	<b>578500</b>	<b>Special Programs</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>9,000</b>	<b>8,153</b>	<b>12,161</b>
		<i>Data Tracking Program Updates</i>	1,000	1,000	1,000			
		<i>Septic Reminder Cards</i>	2,000	2,000	2,000			
		<i>WRAC/Pond Testing Program Supplies</i>	11,000	11,000	11,000			
<b>015112</b>	<b>578600</b>	<b>Public Health Programs</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,280</b>		
		<i>Provision for programs</i>	1,500	1,500	1,500			
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 102,322</b>	<b>\$ 98,974</b>	<b>\$ 78,900</b>	<b>\$ 49,614</b>	<b>\$ 53,605</b>	<b>\$ 45,044</b>

**DEPARTMENT COMMENTS**

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



COMMUNITY SERVICES DEPARTMENT BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET SUMMARY**

ACCOUNTS	BUDGET							ACTUALS				
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Community Services Salaries												
Senior Services Salaries	12.77%	317,619	1.88%	12.75%	311,766	5.75%	12.65%	294,810	291,401	98.84%	279,474	265,697
Library Salaries	21.01%	522,475	-0.95%	21.57%	527,483	4.45%	21.66%	505,026	525,973	104.15%	466,590	438,729
Recreation Salaries	20.34%	505,871	1.96%	20.29%	496,170	10.24%	19.31%	450,089	426,709	94.81%	414,625	414,919
<b>SALARY SUB TOTAL</b>	<b>54.12%</b>	<b>\$ 1,345,965</b>	<b>0.79%</b>	<b>54.61%</b>	<b>\$ 1,335,419</b>	<b>6.84%</b>	<b>53.61%</b>	<b>\$ 1,249,925</b>	<b>\$ 1,244,083</b>	<b>99.53%</b>	<b>\$ 1,160,689</b>	<b>\$ 1,119,345</b>
Community Services Expense												
Senior Services Expense	3.30%	82,140	9.75%	3.06%	74,840		3.21%	74,840	69,134	92.38%	49,666	25,956
Library Expense	6.94%	172,500	3.92%	6.79%	166,000		7.12%	166,000	159,473	96.07%	130,564	127,200
Recreation Expense	4.58%	113,795		4.65%	113,795	2.63%	4.76%	110,875	99,251	89.52%	95,714	94,346
Veteran Services Expense	2.41%	59,836	1.47%	2.41%	58,967	-11.07%	2.84%	66,310	26,305	39.67%	23,026	25,680
Human Services Expense	28.66%	712,760	2.38%	28.47%	696,210	4.95%	28.45%	663,350	626,044	94.38%	639,868	606,808
<b>EXPENSE SUB TOTAL</b>	<b>45.88%</b>	<b>\$ 1,141,031</b>	<b>2.81%</b>	<b>45.39%</b>	<b>\$ 1,109,812</b>	<b>2.63%</b>	<b>46.39%</b>	<b>\$ 1,081,375</b>	<b>\$ 980,206</b>	<b>90.64%</b>	<b>\$ 938,838</b>	<b>\$ 879,990</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 2,486,996</b>	<b>1.71%</b>	<b>100.00%</b>	<b>\$ 2,445,231</b>	<b>4.89%</b>	<b>100.00%</b>	<b>\$ 2,331,300</b>	<b>\$ 2,224,289</b>	<b>95.41%</b>	<b>\$ 2,099,527</b>	<b>\$ 1,999,335</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

COMMUNITY SERVICES DEPARTMENT BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**POSITION CONTROL HISTORY**

POSITIONS		Full-Time Equivalents Budgeted (Based on 40 hour per week)									
		FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Senior Svcs	Director - Council on Aging					0.88	0.88	0.88	0.88	0.88	0.88
Senior Svcs	Community Outreach Coordinator					0.88	0.88	0.88	0.88	0.88	0.88
Senior Svcs	Administrative Assistant					0.94	0.94	0.94	0.94		
Senior Svcs	Principal Office Assistant									0.94	0.94
Senior Svcs	Program Aide					0.88	0.88	0.88	0.88	0.88	0.88
Senior Svcs	Activities Assistant					0.40	0.40	0.40	0.40	0.40	0.40
	Subtotal Senior Services	0.00	0.00	0.00	0.00	3.98	3.98	3.98	3.98	3.98	3.98
Library	Library Director					0.88	0.88	0.88	0.88	0.88	0.88
Library	Assistant Director/Adult Services					0.88	0.88	0.88	0.88	0.88	0.88
Library	Youth Services Librarian					0.88	0.88	0.88	0.88	0.88	0.88
Library	Librarian					1.76	1.76	1.76	1.76	1.76	1.76
Library	Library Assistant					1.36	1.36	1.36	1.36	1.36	1.36
	Subtotal Library	0.00	0.00	0.00	0.00	5.76	5.76	5.76	5.76	5.76	5.76
Recreation	Community Services Director								1.00	1.00	1.00
Recreation	Director of Beach & Recreation					1.00	1.00	1.00	1.00	1.00	1.00
Recreation	Assistant Beach & Recreation Director					1.00	1.00	1.00			
Recreation	Program Coordinator					1.00	1.00	1.00	1.00	1.00	1.00
Recreation	Seasonal Staff					5.36	5.36	5.36	5.36	5.55	5.55
	Subtotal Recreation	0.00	0.00	0.00	0.00	8.36	8.36	8.36	8.36	8.55	8.55
<b>TOTAL FULL TME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18.10</b>	<b>18.10</b>	<b>18.10</b>	<b>18.10</b>	<b>18.29</b>	<b>18.29</b>

**Position Notes**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**SENIOR SERVICES SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Salaries (015411-511000)</b>							
Director - Council on Aging	Dorothy Burritt	0.88	93,470	Dorothy Burritt	0.88	95,785	2.48%
Community Outreach Coordinator	Cynthia Dunham	0.88	70,440	Cynthia Dunham	0.88	72,149	2.43%
Principal Office Assistant	Monica Keefe-Hess	0.94	73,757	Monica Keefe-Hess	0.94	75,586	2.48%
Program Aide	James Small	0.88	58,491	James Small	0.88	58,491	0.00%
Activities Assistant	Kathy Gill	0.40	15,608	Kathy Gill	0.40	15,608	0.00%
Subtotal Full-Time Salaries		3.98	311,766	3.98	317,619	1.88%	
<b>Temporary/Seasonal Salaries (015411-512100)</b>							
None							
Subtotal Temporary Salaries			-			-	
<b>Overtime (015411-513000)</b>							
None							
Subtotal Overtime Salaries			-			-	
<b>GRAND TOTAL SALARIES</b>		<b>3.98</b>	<b>\$ 311,766</b>	<b>3.98</b>	<b>\$ 317,619</b>	<b>1.88%</b>	

**DEPARTMENT COMMENTS**

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

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

The Senior Services Coordinator position received \$25,000 in grant funding to supplement the salary in FY2025. For FY2026, the position will be funded at a total cost of \$29,437.20 through the town budget and the COA Human Services Gift Account. A request is being made to add an additional \$16,245.12 to the FY2027 town budget to increase the position to a 0.50 FTE, which includes an estimated 2.5% salary increase.

In FY2024, the Hybrid Program Administrator position was fully grant-funded. In FY2025, it was partially supported by remaining grant funds, with the balance covered by the town budget. For FY2026, private funding secured by the COA Director will support the position at \$29,958.28. A request is being made to add the position to the town budget for FY2027 as a 0.50 FTE, including an estimated 2.5% raise, for a total of \$29,679.52.

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**SENIOR SERVICES EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
015412	520000	<b>PURCHASE OF SERVICES</b>						
015412	524000	<b>REPAIRS &amp; MAINTENANCE</b>	6,790	6,790	6,790	4,517	5,097	3,711
015412	524000	Repairs & Maintenance	1,000	1,000	1,000	287	641	727
		<i>Elevator</i>						
		<i>Exits</i>						
		<i>Fire Alarms</i>						
		<i>Pest Control</i>						
		<i>Provision for General Repairs</i>	1,000	1,000	1,000			
015412	524600	<b>Vehicle Repair &amp; Maintenance</b>	5,790	5,790	5,790	4,230	4,456	2,984
		<i>MA State Inspection (\$40*5 / \$140*1)</i>	340	340	340			
		<i>Oil Changes ( 6*100*4 times p/y)</i>	2,400	2,400	2,400			
		<i>Tire Rotations</i>	600	600	600			
		<i>Tire Replacement (Avg. 4 p/y @ \$300)</i>	1,200	1,200	1,200			
		<i>Provision for General Repairs</i>	1,250	1,250	1,250			
015412	527000	<b>RENTALS &amp; LEASES</b>						
015412	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	6,250	6,250	6,250	6,798	2,902	937
015412	531000	Professional & Technical	6,250	6,250	6,250	6,798	2,902	937
		<i>Licensing - ASCAP, BMI, Videos</i>	1,000	1,000	1,000			
		<i>Provision for other programs</i>	5,250	5,250	5,250			
015412	534000	<b>COMMUNICATION</b>	21,900	21,600	21,600	19,552	17,210	3,797
015412	534000	Communcations	3,500	3,500	3,500	1,748	1,659	1,306
		<i>Cell Phones (5@\$38 p/m)</i>	2,300	2,300	2,300			
		<i>My Senior Center Annual license</i>	1,200	1,200	1,200			
015412	534200	<b>Postage and printing</b>	18,400	18,100	18,100	17,804	15,551	2,491
		<i>Newsletter printing</i>	14,900	14,700	14,700			
		<i>Newsletter postage</i>	3,500	3,400	3,400			
015412	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
015412	540000	<b>SUPPLIES</b>	42,000	35,000	35,000	34,543	23,028	15,664

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**SENIOR SERVICES EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
015412	542000	<b>Office Supplies</b>	4,000	4,000	4,000	6,604	3,943	3,945
		<i>Computer supplies</i>	4,000	4,000	4,000			
		<i>Stationary</i>						
		<i>Copy paper</i>						
		<i>Toner</i>						
015412	543000	<b>Building Maintenance Supplies</b>	12,000	5,000	5,000	11,643	459	
		<i>Provision for maintenance supplies</i>	5,000	5,000	5,000			
		<i>Note 1 Landscaping contract</i>	7,000					
015412	545000	<b>Custodial Supplies</b>	500	500	500	65	148	
		<i>Provision for custodial supplies</i>	500	500	500			
015412	549000	<b>Food program supplies</b>	25,000	25,000	25,000	16,231	17,915	11,397
		<i>Food Lunch 2x per week / 2 holiday luncheons</i>	17,000	17,000	17,000			
		<i>Food Containers/dry goods</i>	8,000	8,000	8,000			
015412	557500	<b>Program supplies</b>	500	500	500		563	322
		<i>Provision for general program supplies</i>	500	500	500			
015412	560000	<b>ASSESSMENTS</b>						
015412	571000	<b>TRAVEL &amp; CONFERENCE</b>	4,500	4,500	4,500	1,662	574	1,326
015412	571000	<b>Travel</b>	2,000	2,000	2,000			442
		<i>Mileage</i>	2,000	2,000	2,000			
		<i>Meeting/conference travel</i>						
015412	578000	<b>Staff Development</b>	2,500	2,500	2,500	1,662	574	884
		<i>CPR Certification (## Staff/Drivers)</i>	500	500	500			
		<i>Conference</i>	2,000	2,000	2,000			
		<i>COA meetings</i>						
015412	573000	<b>DUES &amp; MEMBERSHIPS</b>	700	700	700	2,061	855	521
015412	573000	<b>Dues &amp; Memberships</b>	700	700	700	2,061	855	521
		<i>List organization dues</i>	700	700	700			
015412	574000	<b>OTHER CHARGES &amp; EXPENSES</b>						

**FISCAL YEAR 2027 OPERATING BUDGET**

**COMMUNITY SERVICES DEPARTMENT BUDGET**

**SENIOR SERVICES EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
<b>TOTAL OPERATING BUDGET</b>			\$ 82,140	\$ 74,840	\$ 74,840	\$ 69,134	\$ 49,666	\$ 25,956

**DEPARTMENT COMMENTS**

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

Note 1: Senior Center has several shrubs, flowers and gardens that are not properly maintained by existing DPW staff. This contract was formerly paid by the Friends of COA and is being brought into the budget as a Town recurring facility cost.

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**LIBRARY SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Full-Time Salaries (016101-511000)</b>							
LIBRARY DIRECTOR	MELANIE McKENZIE	0.88	97,308	MELANIE McKENZIE	0.88	97,308	
ASST DIRECTOR/ADULT SERVICES	KAREN MacDONALD	0.88	81,940	KAREN MacDONALD	0.88	81,940	
YOUTH SERVICES LIBRARIAN	FRANCES McLOUGHLIN	0.88	78,383	LEAH DOWER	0.88	74,664	-4.74%
LIBRARIAN	MARIANNE SINOPOLI	0.88	67,373	VACANT	0.88	61,312	-9.00%
LIBRARIAN	CORY FARRENKOPF	0.88	65,047	CORY FARRENKOPF	0.88	66,673	2.50%
LIBRARY ASSISTANT	FREYA HEMLEY	0.88	61,362	FREYA HEMLEY	0.88	62,877	2.47%
LIBRARY ASSISTANT	CORNELIA WELLS	0.48	35,069	CORNELIA WELLS	0.48	36,701	4.65%
Subtotal Full-Time Salaries		5.76	486,483	5.76	481,475	-1.03%	
<b>Temporary/Seasonal Salaries (016101-512100)</b>							
ADDITIONAL HOURS	VARIOUS PERSONS		41,000	VARIOUS PERSONS		41,000	
Subtotal Temporary Salaries			41,000		41,000		
<b>Overtime (016101-513000)</b>							
None							
Subtotal Overtime Salaries			-		-		
<b>GRAND TOTAL SALARIES</b>		<b>5.76</b>	<b>\$ 527,483</b>	<b>5.76</b>	<b>\$ 522,475</b>	<b>-0.95%</b>	
<b>DEPARTMENT COMMENTS</b>							

**Temporary Hours Calculation**

<u>Current Hours (3 person minimum staff level)</u>	<u>FY 25 Proposed</u>	<u>PT Need</u>
Monday 12-4 (4)	10-4 (6)	17 hours p/w (5-5-7) @ \$19
Tuesday 10-8 (10)	10-8 (10)	8 hours p/w (4-4) @ \$19
Wednesday 10-6 (8)	10-4 (6)	7.5 hours p/w (3.5-4) @\$19
Thursday 10-8 (10)	10-8 (10)	8 hours p/w (4-4) @ \$19
Friday 10-4 (6)	10-4	
Saturday 10-4 (6)	10-4 (6)	7 hours p/w (7) @ \$19
		47.5 hours *52
		2470 hours
		46,930

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**LIBRARY EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
016102	520000	<b>PURCHASE OF SERVICES</b>						
016102	524000	<b>REPAIRS &amp; MAINTENANCE</b>	<b>6,150</b>	<b>6,150</b>	<b>5,600</b>	<b>5,714</b>	<b>1,885</b>	<b>1,530</b>
016102	524000	<b>Repairs &amp; Maintenance</b>	<b>6,150</b>	<b>6,150</b>	<b>5,600</b>	<b>5,714</b>	<b>1,885</b>	<b>1,530</b>
		<i>Fire Alarm maintenance contract</i>	500	500	450			
		<i>Security Alarm maintenance contract</i>	500	500	450			
		<i>Elevator Inspection</i>	750	750	700			
		<i>Gutter Cleaning</i>	1,500	1,500	1,400			
		<i>Window Cleaning</i>	1,500	1,500	1,400			
		<i>Unallocated provision for Building R&amp;M</i>	1,400	1,400	1,200			
016102	527000	<b>RENTALS &amp; LEASES</b>						
016102	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>33,050</b>	<b>33,048</b>	<b>36,100</b>	<b>30,090</b>	<b>26,759</b>	<b>27,270</b>
016102	530100	<b>Software licenses &amp; agreements</b>	<b>33,050</b>	<b>33,048</b>	<b>36,100</b>	<b>30,090</b>	<b>26,759</b>	<b>27,270</b>
		<i>Public Computer Management Software annual license (Useful) (Trustees/ELBFI will fund for FY27)</i>	1,600	1,600	5,500			
		<i>Library Public Calendar &amp; Space Reservation Software annual license</i>	1,900	1,900	2,000			
		<i>CLAMS Membership Fee (including access to shared library catalog &amp; central network)</i>	29,550	29,548	28,600			
016102	534000	<b>COMMUNICATION</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>640</b>	<b>530</b>	<b>804</b>
016102	534000	<b>Communications</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>640</b>	<b>530</b>	<b>804</b>
		<i>Website Hosting/Domain registration annual fees</i>	700	700	700			
016102	534200	<b>Postage</b>	<b>100</b>	<b>100</b>	<b>100</b>			
		<i>Provision for mailings</i>	100	100	100			
016102	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>125,000</b>	<b>118,502</b>	<b>116,000</b>	<b>116,745</b>	<b>96,781</b>	<b>92,181</b>
016102	558000	<b>Books and other circulating materials</b>	<b>125,000</b>	<b>118,502</b>	<b>116,000</b>	<b>116,745</b>	<b>96,781</b>	<b>92,181</b>
		<i>Provision for materials</i>	125,000	118,502	116,000			
016102	540000	<b>SUPPLIES</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>6,084</b>	<b>4,250</b>	<b>5,034</b>
016102	542000	<b>Office Supplies</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,510</b>	<b>2,409</b>	<b>2,058</b>
		<i>Provision for misc. supplies</i>	3,000	3,000	3,000			

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**LIBRARY EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
016102	543000	<b>Building Maintenance Supplies</b> <i>Provision for building maintenance supplies</i>	1,000 1,000	1,000 1,000	1,000 1,000	952	947	691
016102	546500	<b>Book Materials and Supplies</b> <i>Provision for book supplies</i>	3,000 3,000	3,000 3,000	3,000 3,000	1,623	894	2,285
016102	560000	<b>ASSESSMENTS</b>						
016102	571000	<b>TRAVEL &amp; CONFERENCE</b>	300	300	300		159	181
016102	571000	<b>Travel</b> <i>Mileage reimbursement</i>	300 300	300 300	300 300		159	181
016102	573000	<b>DUES &amp; MEMBERSHIPS</b>	200	200	200	200	200	200
016102	573000	<b>Dues &amp; Memberships</b> <i>Digital Commonwealth</i>	200 200	200 200	200 200	200	200	200
016102	574000	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 172,500</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 159,473</b>	<b>\$ 130,564</b>	<b>\$ 127,200</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**RECREATION SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2026 Budgeted			FY 2027 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Full-Time Salaries (016351-511000)</b>							
Community Services Director	Christine Mickle	1.00	117,749	Christine Mickle	1.00	120,644	2.46%
Beach & Recreation Director	Jacob Congel	1.00	86,010	Jacob Congel	1.00	88,161	2.50%
Recreation Program Coordinator	Kathryn Nelson	1.00	70,677	Kathryn Nelson	1.00	72,444	2.50%
Subtotal Full-Time Salaries		3.00	274,436	3.00	281,248	2.48%	
<b>Temporary/Seasonal Salaries (016351-512100)</b>							
Seasonal Beach & Summer Program Staff	Various Persons	5.55	221,734	Various Persons	5.55	224,623	1.30%
Subtotal Temporary Salaries			221,734		224,623	1.30%	
<b>Overtime (016351-513000)</b>							
None							
Subtotal Overtime Salaries			-		-		
<b>GRAND TOTAL SALARIES</b>		<b>8.55</b>	<b>\$ 496,170</b>	<b>8.55</b>	<b>\$ 505,871</b>	<b>1.96%</b>	

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**RECREATION EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
016352	520000	<b>PURCHASE OF SERVICES</b>						
016352	524000	<b>REPAIRS &amp; MAINTENANCE</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>2,700</b>	<b>831</b>	<b>1,226</b>
016352	524000	<b>Repairs &amp; Maintenance</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>			
		<i>Lifeguard stands</i>						
		<i>Gate Sheds</i>						
		<i>Fencing</i>						
		<i>Provision for R&amp;M</i>	1,000	1,000	1,000			
016352	524600	<b>Vehicle Repairs</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,700</b>	<b>831</b>	<b>1,226</b>
		<i>Oil changes and tire rotation \$100 x 3 vehicles, 2x p/y</i>	600					
		<i>Inspections \$35 x3 vehicles</i>	105					
		<i>Provision for general repairs</i>	1,295	2,000	2,000			
016352	527000	<b>RENTALS &amp; LEASES</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>69,470</b>	<b>68,323</b>	<b>63,525</b>
016352	527000	<b>Rentals &amp; leases</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>69,470</b>	<b>68,323</b>	<b>63,525</b>
		<i>Tight Tank Pumping Cooks Brook</i>	12,000	12,000	12,000			
		<i>Tight Tank Pumping Wiley Park</i>						
		<i>Tight Tank Pumping First Encounter</i>						
		<i>Porta Potties 2@ 4/1-12/31, Daily Clean in-season, 3x off season</i>	61,000	61,000	63,000			
		<i>(Field of Dreams and Wiley Park - 1 ADA unit at each location)</i>						
		<i>Porta Potties 4@ 5/15-9/5, Daily Clean in-season, 3x off season</i>						
		<i>(Hemenway, Campground (1 regular), Cooks Brook - 1 ADA unit each)</i>						
		<i>Porta Potties 2@ 5/15-9/30, Daily Clean in-season, 3x off season</i>						
		<i>(First Encounter 1 ADA, 1 Regular)</i>						
		<i>Porta Potties 8@ 6/1-9/5, Daily Clean in-season, 3x off season</i>						
		<i>(1 ADA unit @ each Sunken Meadow, Herring Pond, Great Pond, Salt Pond, Thumpertown, Bee's River, Cole Road &amp; Boat Meadow)</i>						
		<i>Provision for addl services - extra pumping, bath house toilets</i>	2,000	2,000				
016352	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>6,545</b>	<b>8,144</b>	<b>7,251</b>
016352	530000	<b>Professional &amp; Technical</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>6,545</b>	<b>8,144</b>	<b>7,251</b>

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**RECREATION EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>Skate Board Park Support - annual assessment, plus addl maintenance</i>	4,200	4,200	4,200			
		<i>Sticker Sales Program (Bonsai Logic)</i>	2,500	2,500				
		<i>Field Maintenance - Irrigation sytem</i>	1,500	1,500	5,000			
		<i>Bathhouses - Turn-on's &amp; winterize</i>	1,000	1,000	1,000			
		<i>Annual Playground inspections</i>	1,000	1,000				
<b>016352</b>	<b>534000</b>	<b>COMMUNICATION</b>	<b>12,880</b>	<b>12,880</b>	<b>10,000</b>	<b>9,906</b>	<b>11,603</b>	<b>7,226</b>
<b>016352</b>	<b>534000</b>	<b>Communication</b>	<b>2,580</b>	<b>2,580</b>	<b>2,500</b>	<b>2,705</b>	<b>2,917</b>	<b>1,994</b>
		<i>Cell phone (3 @ \$30*12)</i>	1,080	1,080	720			
		<i>Cell phone (seasonal 10@\$25*6mo.)</i>	1,500	1,500				
		<i>Cell phone addl minutes/Dir Asst.</i>			1,780			
<b>016352</b>	<b>534600</b>	<b>Printing</b>	<b>10,300</b>	<b>10,300</b>	<b>7,500</b>	<b>7,201</b>	<b>8,686</b>	<b>5,232</b>
		<i>Stickers - Taxpayer Beach, Visitor, Harbormaster</i>	2,500	2,500	3,300			
		<i>Stickers - Taxpayer Transfer Station</i>	1,200	1,200	1,600			
		<i>Stickers - Taxpayer Seashore</i>	2,100	2,100				
		<i>Beach Daily Passes (quantity 10,000)</i>	1,600	1,600				
		<i>Parking Tickets</i>	2,000	2,000	2,150			
		<i>Insert for Sticker Mail-in Form (sent with tax bill)</i>	900	900				
		<i>addl. For forms/applications</i>			450			
<b>016352</b>	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
<b>016352</b>	<b>540000</b>	<b>SUPPLIES</b>	<b>12,200</b>	<b>12,200</b>	<b>12,200</b>	<b>10,314</b>	<b>6,813</b>	<b>14,643</b>
<b>016352</b>	<b>542000</b>	<b>Office Supplies</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>182</b>	<b>150</b>	<b>489</b>
		<i>Stamps for mail ins, laminating sheets</i>	500	500	500			
<b>016352</b>	<b>543000</b>	<b>Building Maintenance Supplies</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>1,882</b>	<b>150</b>	<b>1,639</b>
		<i>Gate Shacks</i>						
		<i>Recreation Building</i>						
		<i>Bathhouses</i>	2,000	2,000	2,000			

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**RECREATION EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
016352	54500	<b>Custodial Supplies</b>	2,000	2,000	2,000		1,478	2,551
		<i>Cleaning supplies for beach bathhouses</i>	2,000	2,000	2,000			
		<i>(Air Freshner, toilet cleaners, Windex, Soap, Plungers, brooms)</i>						
016352	558500	<b>Unifoms</b>	5,700	5,700	5,700		1,080	
		<i>Lifegaurds/swim instructors - swimsuits, tank tops, t-shirts, hat, sweatshirt</i>	1,400	1,400				
		<i>Gate Attendants - t-shirts, hats, sweatshirts</i>	1,600	1,600				
		<i>Playground Leaders - t-shirts, hats, sweathshirts</i>	1,600	1,600				
		<i>Sticker sellers, Millers, Recycler - t-shirts, hats, sweatshirts</i>	1,100	1,100	5,700			
016352	558000	<b>Uclassified Supplies</b>	2,000	2,000	2,000	8,251	3,955	9,964
		<i>Beach Shack supplies - sunscreen, sign boards, chairs</i>	500	500				
		<i>Signage</i>	500	500				
		<i>Misc program supplies - Mutt Mitts</i>	500	1,000	2,000			
		<i>CPR/First Aid Training, AED Supplies</i>	500					
		<i>Sports equipment/supplies - balls, nets, whistles - funded through Rev. Acct.</i>						
016352	560000	<b>ASSESSMENTS</b>						
016352	571000	<b>TRAVEL &amp; CONFERENCE</b>						
016352	573000	<b>DUES &amp; MEMBERSHIPS</b>	515	515	475	315		475
016352	573000	<b>Dues &amp; Memberships</b>	515	515	475	315		475
		<i>Mass Park &amp; Recreation Association</i>	315	315	275			
		<i>National Park &amp; Recreation Association</i>	200	200	200			
	574000	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 113,795</b>	<b>\$ 113,795</b>	<b>\$ 110,875</b>	<b>\$ 99,251</b>	<b>\$ 95,714</b>	<b>\$ 94,346</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2027 OPERATING BUDGET**

COMMUNITY SERVICES DEPARTMENT BUDGET

RECREATION EXPENSE ACCOUNTS BUDGET DETAIL

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL

Fees are charged for recreation programs and events, including:

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

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

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

**Costs include:**

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

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

**FISCAL YEAR 2027 OPERATING BUDGET**  
**COMMUNITY SERVICES DEPARTMENT BUDGET**

**VETERAN SERVICES EXPENSE ACCOUNT BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
015432	520000	PURCHASE OF SERVICES						
015432	524000	REPAIRS & MAINTENANCE						
015432	527000	RENTALS & LEASES						
015432	530000	PROFESSIONAL & TECHNICAL						
015432	534000	COMMUNICATION						
015432	535000	OPERATIONAL & PROGRAM COSTS						
015432	540000	SUPPLIES						
015432	560000	ASSESSMENTS	29,836	28,967	26,310	26,305	23,026	22,871
015432	469000	<i>Veterans District Assessment</i>	29,836	28,967	26,310	26,305	23,026	22,871
015432	571000	TRAVEL & CONFERENCE						
015432	573000	DUES & MEMBERSHIPS						
015432	574000	OTHER CHARGES & EXPENSES	30,000	30,000	40,000			2,809
015432	577000	<i>Veteran's Benefits</i>	30,000	30,000	40,000			2,809
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 59,836</b>	<b>\$ 58,967</b>	<b>\$ 66,310</b>	<b>\$ 26,305</b>	<b>\$ 23,026</b>	<b>\$ 25,680</b>

**DEPARTMENT COMMENTS**

Barnstable County Assessments to the Town occur even when there are no Veterans living in Town.

**FISCAL YEAR 2027 OPERATING BUDGET**

**COMMUNITY SERVICES DEPARTMENT BUDGET**

**HUMAN SERVICES EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
015902	520000	PURCHASE OF SERVICES						
015902	524000	REPAIRS & MAINTENANCE						
015902	527000	RENTALS & LEASES						
015902	530000	PROFESSIONAL & TECHNICAL						
015902	534000	COMMUNICATION						
015902	535000	OPERATIONAL & PROGRAM COSTS						
015902	540000	SUPPLIES						
015902	560000	ASSESSMENTS						
015902	571000	TRAVEL & CONFERENCE						
015902	573000	DUES & MEMBERSHIPS						
015902	574000	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>712,760</b>	<b>696,210</b>	<b>663,350</b>	<b>626,044</b>	<b>639,868</b>	<b>606,808</b>
15902	579005	Homeless Prevention Council	14,000	14,000	12,500	12,500	11,000	11,000
15902	579006	Eastham Committee on Early Childhood (ECEC) (Note)					2500	
15902	579007	Independence House	4,000	4000			6,700	6,700
15902	579010	Lower Cape Outreach Council	11,500	11,500	11,500	11,500	10,500	10,500
15902	579011	Mass-Appeal	3,500	3,500	3,500	3,500	2,800	2,800
15902	579012	Cape Abilities					1,000	1000
15902	579013	AIDS Support Group of CC	4,500	4,500	4,500	4,500	4,000	4,000
15902	579014	Sight Loss Services	2,250	2,250	2,000	2,000	1,500	1,500
15902	579015	Cape Cod Childrens Place	9,500	9,500	9,500	9,500	8,000	8,000
15902	579016	Outer Cape Health Services	3,000	3,000	2,500	2,500	2,500	2,500
15902	579020	Helping Our Women (HOW)	3,550		3,550	3,550	2,800	2,800
15902	579021	Nauset Together We Can			2,500	2,500	2,000	2,000
15902	579022	Alzheimers Family Support	4,500			4,250		3,188
15902	579023	Cape Mediation						
15902	579025	Food 4 Kids	6,300	6,300	6,000	6,000	2,000	5,000
15902	579026	Family Pantry	2,500	3,000	2,500	2,500	2,000	2,000
		Elder Services CC&I	2,000		1000	1,000		
		Family Table Collaborative			1000	1,000		
		Housing Assistance Corp	3,000	3,000	2000	2,000		
		Mustard Seed Kitchen	3,500	3,500	3000	3,000		
		Sustainable Cape	2,000		500	500		
		Miscellaneous						

**FISCAL YEAR 2027 OPERATING BUDGET**

**COMMUNITY SERVICES DEPARTMENT BUDGET**

**HUMAN SERVICES EXPENSE ACCOUNTS BUDGET DETAIL**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		<i>Subtotal Human Services Committee Contracts</i>	79,600	68,050	68,050	72,300	59,300	62,988
15902	579024	<i>Navigator Program</i>	43,000	43,000	43,000	43,000	25,000	25,000
		<i>Regional Nursing &amp; Behavioral Health (formerly Social Worker) (Note 1)</i>	58,860	58,860	30,000		32,695	
		<i>Subtotal Social Service Programs</i>	101,860	101,860	73,000	43,000	57,695	25,000
15902	579028	<i>Eastham Chamber of Commerce</i>	25,000	20,000	20,000	20,000	20,000	18,000
15902	579029	<i>Visitor Services Board</i>	15,800	15,800	15,800	15,800	12,373	10,320
		<i>Subtotal Visitor Services</i>	40,800	35,800	35,800	35,800	32,373	28,320
		<i>(Note)</i>						
15902	579027	<i>Family Support Package - Pre-School</i>	390,500	390,500	386,500	374,944	390,500	390,500
15902	579031	<i>Family Support Package - Housing</i>	100,000	100,000	100,000	100,000	100,000	100,000
		<i>Subtotal Family Support Package</i>	490,500	490,500	486,500	474,944	490,500	490,500
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 712,760</b>	<b>\$ 696,210</b>	<b>\$ 663,350</b>	<b>\$ 626,044</b>	<b>\$ 639,868</b>	<b>\$ 606,808</b>

**DEPARTMENT COMMENTS**

Family Support Package Funds: \$100k for housing currently being used to pay for debt service for acquisition. Food program allocation combined with an expanded pre-school program (school lunch is currently free). All funds remaining at unspent at end of FY are transferred to the FSP article accounts via year-end transfer provisions in order to carryover funding to use for intended purpose when authorized via an override.

**FY 2025**

ECEC non-profit was closed and program absorbed by the Town as a program revolving fund.

Social worker contract service original appropriation is \$40,000: 4,200 allocated to Navigator Prg in FY 25; 5,800 allocated to Chamber & VSB

FSP original appropriation is \$490,000: 3,500 allocated to Food for Kids in FY 25

FSP for FY 25 allocated \$100,000 to Housing Support; \$386,500 to Pre-School Support

**FY 2026**

Note 1: Funds allocated for Social Worker program currently best used in support of regional health effort including nursing & behavioral health aspects.

\$7,500 Regional Housing support request to continue shared service offered through Barnstable County to be funded by unused FSP Housing allocation in the related article account. Expect to see future operating budget requests to fund this or similar program on an ongoing basis.

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



UNALLOCATED EXPENDITURES BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET  
UNALLOCATED EXPENDITURES BUDGET SUMMARY**

ACCOUNTS	BUDGET								ACTUALS			
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)												
Salaries (Seasonal/Temporary)												
Overtime												
<b>SALARY SUB TOTAL</b>												
Energy & Fuels Expense	6.06%	484,150	9.01%	6.15%	444,150	0.45%	6.22%	442,150	311,364	70.42%	319,815	327,264
General Liability Insurance Exp.	7.41%	592,369	5.09%	7.80%	563,677		7.92%	563,677	512,554	90.93%	447,420	461,970
Employee Pension Expense	34.45%	2,753,956	14.44%	33.31%	2,406,478	-0.47%	33.99%	2,417,935	2,465,254	101.96%	2,278,163	2,090,265
Employee Insurance Expense	50.62%	4,046,800	9.15%	51.32%	3,707,500	3.61%	50.30%	3,578,152			2,934,054	2,769,345
Employment Costs Expense	1.46%	117,000	14.71%	1.41%	102,000	-8.93%	1.57%	112,000	27,935	24.94%	26,670	63,111
<b>EXPENSE SUB TOTAL</b>	<b>100.00%</b>	<b>\$ 7,994,275</b>	<b>10.67%</b>	<b>100.00%</b>	<b>\$ 7,223,805</b>	<b>1.54%</b>	<b>100.00%</b>	<b>\$ 7,113,914</b>	<b>\$ 3,317,106</b>	<b>46.63%</b>	<b>\$ 6,006,122</b>	<b>\$ 5,711,955</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 7,994,275</b>	<b>10.67%</b>	<b>100.00%</b>	<b>\$ 7,223,805</b>	<b>1.54%</b>	<b>100.00%</b>	<b>\$ 7,113,914</b>	<b>\$ 3,317,106</b>	<b>46.63%</b>	<b>\$ 6,006,122</b>	<b>\$ 5,711,955</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

UNALLOCATED EXPENDITURES

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES**

Energy & Fuel Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS			
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011942	520000	<b>PURCHASE OF SERVICES</b>	<b>213,150</b>	<b>193,150</b>	<b>185,650</b>	<b>107,331</b>	<b>124,320</b>	<b>125,074</b>
011942	521000	Electricity	213,150	193,150	185,650	107,331	124,320	125,074
		Town Hall		39,000	39,000			
		Town Hall Anex						
		DPW Facility		5,000	5,000			
		Transfer Station						
		Recreation/Sticker Office						
		Natural Resources		1,350	1,350			
		Senior Services Building		7,500	7,500			
		Library		10,000	10,000			
		Beach Facilities		3,800	3,800			
		Police Station		23,000	23,000			
		Fire Station		16,000	16,000			
		Unallocated	213,150	87,500	80,000			
	524000	<b>REPAIRS &amp; MAINTENANCE</b>						
	527000	<b>RENTALS &amp; LEASES</b>						
011942	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>			<b>7,500</b>			
011942	530000	Professional and technical			7,500			
		Utility Bill Management			7,500			
	534000	<b>COMMUNICATION</b>						
	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
011942	540000	<b>SUPPLIES</b>	<b>271,000</b>	<b>251,000</b>	<b>249,000</b>	<b>204,033</b>	<b>195,495</b>	<b>202,190</b>
011942	541000	Gasoline	125,000	115,000	115,000	99,133	89,331	95,264
		xxx Gallons @ \$xxx per gallon	125,000	115,000	115,000			

**FISCAL YEAR 2027 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES**

Energy & Fuel Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
011942	541200	Natural Gas/Heating Oil	70,000	60,000	59,000	42,663	38,350	33,951
		<i>Police Station (approx 74%)</i>			7,000			
		<i>Fire Station</i>						
		<i>DPW Facility (13%)</i>			5,000			
		<i>Senior Services Bldg. (approx 1%)</i>			3,000			
		<i>Library</i>			4,000			
		<i>Town Hall (11%)</i>	70,000	60,000	40,000			
		<i>Annex Bldg (1%)</i>						
011942	541500	Diesel Fuel	76,000	76,000	75,000	62,238	67,814	72,975
		<i>xxx gallons @ \$xx per gallon</i>	76,000	76,000	75,000			
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 484,150</b>	<b>\$ 444,150</b>	<b>\$ 442,150</b>	<b>\$ 311,364</b>	<b>\$ 319,815</b>	<b>\$ 327,264</b>

**DEPARTMENT COMMENTS**

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

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

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

**FISCAL YEAR 2027 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES**

Energy & Fuel Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL

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

**FISCAL YEAR 2027 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES**

Property & Liability Insurance Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
<b>019412</b>	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>592,369</b>	<b>563,677</b>	<b>563,677</b>	<b>512,554</b>	<b>447,420</b>	<b>461,970</b>
19412	574000	Deductibles	42,000	42,000	42,000	27,345	402	17,005
19412	574100	Public Official Liability	27,916	26,461	26,461	2,430	23,888	23,188
19412	574101	General Liability	29,731	28,181	28,181		45,288	14,985
19412	574102	Umbrella Liability	7,677	7,277	7,277		4,114	4,385
19412	574200	Workers Comp Liability - Town	76,770	72,768	72,768	86,659	76,718	79,019
19412	574200	Workers Comp Liability - School	41,874	39,691	39,691			
19412	574300	Police/Fire Liability	13,958	13,230	13,230	54,902	16,645	14,921
19412	574400	School Board Liability					2,100	
19412	574500	Police/Fire Accident Liability	83,749	79,383	79,383		51,773	53,249
19412	574600	Property Protection Liability	153,260	145,270	145,270	7,769	157,501	158,238
19412	574601	Automobile Liability	106,082	100,552	100,552	328,195	61,386	91,151
19412	574602	Boiler & Machinery Liability	3,350	3,175	3,175		2,287	2,329
19412	574900	Marina Ops Liability	6,002	5,689	5,689	5,254	5,318	3,500
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 592,369</b>	<b>\$ 563,677</b>	<b>\$ 563,677</b>	<b>\$ 512,554</b>	<b>\$ 447,420</b>	<b>\$ 461,970</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES**

Employee Pension & Insurance Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	520000	PURCHASE OF SERVICES						
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS	2,753,956	2,406,478	2,417,935	2,465,254	2,278,163	2,090,265
019111	517700	Barnstable County Retirement Assoc. Pension Assessment	2,753,956	2,406,478	2,417,935	2,465,254	2,278,163	2,090,265
		<i>Regular Assessment</i>	2,742,456	2,416,701	2,429,515			
		<i>Early Retirement Incentive Charge</i>	31,500	30,256	29,092			
		<i>Tri Town Retirement Charge</i>	30,000					
		<i>Early Pay Discount</i>	(50,000)	(40,479)	(40,672)			
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES	4,046,800	3,707,500	3,578,152		2,934,054	2,769,345
019131	517200	Unemployment Insurance	30,000	30,000	30,000		14,038	13,337
		<i>MIIA Unemployment Service Fee (Annual Notice: .0251 per \$100 p/r)</i>	10,000	10,000				
019141	517500	Employee Health Insurance - active plans	2,898,500	2,635,000	3,354,152		2,621,486	2,506,400
		<i>Employee Health Insurance - dental plans</i>	125,000	125,000				
		<i>Retiree Health Insurance - medex plans</i>	604,800	540,000				
		<i>Tritown Retiree Costs</i>	7,500	7,500				
019141	517503	Health Insurance Opt-out program expense	125,000	125,000			96,251	70,247
019141	517504	Town Share of HSA	36,000	30,000			13,500	
019141	519000	Medicare	210,000	205,000	194,000		188,779	179,361
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 6,800,756</b>	<b>\$ 6,113,978</b>	<b>\$ 5,996,087</b>	<b>\$ 2,465,254</b>	<b>\$ 5,212,217</b>	<b>\$ 4,859,610</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**UNALLOCATED EXPENDITURES**

Employment Costs Expense Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	<b>520000</b>	<b>PURCHASE OF SERVICES</b>	<b>75,000</b>	<b>60,000</b>	<b>70,000</b>			<b>37,595</b>
019102	510000	Salary Adjustment Account	75,000	60,000	70,000			37,595
	<b>524000</b>	<b>REPAIRS &amp; MAINTENANCE</b>						
	<b>527000</b>	<b>RENTALS &amp; LEASES</b>						
	<b>530000</b>	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>20,060</b>	<b>13,363</b>	<b>17,676</b>
019102	531900	Employee Physicals - new hire physical & employee medical tests	25,000	25,000	25,000	19,695	12,738	17,311
019102	531902	Drug Testing/post charges				365	625	365
	<b>534000</b>	<b>COMMUNICATION</b>						
	<b>535000</b>	<b>OPERATIONAL &amp; PROGRAM COSTS</b>						
	<b>540000</b>	<b>SUPPLIES</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>1,219</b>	<b>1,690</b>	<b>160</b>
019102	558500	Uniforms - Town Shirts	2,000	2,000	2,000	1,219	1,690	160
	<b>560000</b>	<b>ASSESSMENTS</b>						
	<b>571000</b>	<b>TRAVEL &amp; CONFERENCE</b>						
	<b>573000</b>	<b>DUES &amp; MEMBERSHIPS</b>						
	<b>574000</b>	<b>OTHER CHARGES &amp; EXPENSES</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>6,656</b>	<b>11,617</b>	<b>7,680</b>
019102	519100	Town Wide Training Fund	15,000	15,000	15,000	6,656	11,617	7,680
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 117,000</b>	<b>\$ 102,000</b>	<b>\$ 112,000</b>	<b>\$ 27,935</b>	<b>\$ 26,670</b>	<b>\$ 63,111</b>

**DEPARTMENT COMMENTS**

12/15/2025

**TOWN OF EASTHAM, MASSACHUSETTS**  
FISCAL YEAR 2027 OPERATING BUDGET



DEBT SERVICE BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET  
DEBT SERVICE BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Exempt Debt - Debt Service	93.36%	7,503,978	-5.26%	92.20%	7,920,418	-3.40%	92.41%	8,199,396	7,960,573	97.09%	5,842,858	4,566,592
Non-Exempt Debt - Debt Service	3.69%	296,244	-5.58%	3.65%	313,744	-18.66%	4.35%	385,741	355,741	92.22%	171,251	42,619
Capital Lease Payments	2.21%	177,754	-41.08%	3.51%	301,706	29.38%	2.63%	233,186	298,182	127.87%	306,613	306,613
Borrowing Costs & Charges	0.75%	60,000	9.09%	0.64%	55,000		0.62%	55,000			3,800	8,580
<b>EXPENSE SUB TOTAL</b>	<b>100.00%</b>	<b>\$ 8,037,976</b>	<b>-6.44%</b>	<b>100.00%</b>	<b>\$ 8,590,868</b>	<b>-3.18%</b>	<b>100.00%</b>	<b>\$ 8,873,323</b>	<b>\$ 8,614,496</b>	<b>97.08%</b>	<b>\$ 6,324,522</b>	<b>\$ 4,924,404</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 8,037,976</b>	<b>-6.44%</b>	<b>100.00%</b>	<b>\$ 8,590,868</b>	<b>-3.18%</b>	<b>100.00%</b>	<b>\$ 8,873,323</b>	<b>\$ 8,614,496</b>	<b>97.08%</b>	<b>\$ 6,324,522</b>	<b>\$ 4,924,404</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

DEBT SERVICE

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

**Exempt Debt - Debt Service Expense Account Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		006 - G.O. Library Bond	290,813	297,563	303,188	303,188	308,250	315,000
		007 - MCWT 15-01 (Water Bond)	1,200,835	1,200,602	1,200,376	1,200,376	1,200,154	1,199,939
		008 - Elementary School Refunding Bond		363,600	380,900	380,900	397,100	417,200
		009 - MCWT 15-01-A (Water Bond)	110,739	110,717	110,697	110,697	110,677	110,659
		010 - MCWT 16-02 (Water Bond)	494,048	404,854	493,863	493,863	493,774	493,688
		011-01 Water System Bonds	273,094	272,444	271,644	271,644	270,694	270,894
		011-02 Rock Harbor Dredging		0			82,400	85,600
		011-03 Rock Harbor Dredging 2		10,300	10,600	10,600	10,900	11,300
		012 - MCWT DW-16-16 (Water Bond)	190,767	190,766	190,766	190,766	190,766	190,766
		013-01 - TriTown Plant Demolition	94,050	91,675	89,950	89,950	93,950	92,825
		013-02 - Salt Pond Wastewater Planning		0			41,000	43,000
		013-03 - Salt Pond Drainage	16,150	16,450	16,850	16,850	17,350	17,850
		013-04 - Rock Harbor Drainage & Engineering	15,350	15,650	16,050	16,050	16,550	17,050
		013-05 - Rock Harbor Piers & Docks	38,325	39,075	40,075	40,075	36,200	37,200
		013-06 - Rock Harbor Harbor Bldg.	31,150	31,750	32,550	32,550	33,550	29,425
		013-07 - Rock Harbor Lots & Walkways	6,669	6,819	7,019	7,019	7,269	7,519
		013-08 - Police Department Roof	39,394	40,144	41,144	41,144	42,394	43,644
		013-09 - Nauset Estuary Dredge		0			20,500	21,500
		014 - USDA Water Bond	56,493	56,493	56,493	56,493	56,493	56,493
		015 - MCWT DW 17-01 (Water Bond)	609,161	609,160	609,161	609,161	609,161	609,161
		016 - MCWT DW 19-06 (Water Bond)	529,741	537,358	544,974	544,974	505,383	0
		017-01 - Tri-Town Demolition	22,000	22,800	23,600	23,600	29,500	30,500
		017-02 - Salt Pond Watershed Protection		0	229,500	229,500	238,500	247,500
		017-03 - T-Time Purchase A	100,400	103,600	106,800	106,800	110,000	126,600
		017-04 - T-Time Purchase B	11,800	12,200	12,600	12,600	13000	
		018 - MCWT DW 16-02R	5,829	5,828	5,827	5,827	5,826	5,826
		019 - MCWT DW 20-23 (Phase 2C)	650,471	659,823	669,175	669,175	620,562	

**FISCAL YEAR 2027 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

**Exempt Debt - Debt Service Expense Account Detail**

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	020 - MCWT DW 21-10 (Phase 2D)		514,535	521,828	561,939	561,939	95,428	
	021C - Rock Harbor Dredge		74,025	76,775	91,899	91,899		
	021D - Wastewater Planning		1,298,975	1,356,725	1,552,242	1,552,242		
	023 - MCWT DW Bond (Phase 2E)		575,073	569,045	105,164	105,164		
	024 - MCWT DW Bond (Phase 2E) \$2,312,449, not expecting repayment to start till FY 27							
	025 - MCWT SRF portion of Water Contract 23							
	026 - Non SRF portion of Water Contract 23							
	027 - Delgizzi Property Eminent Domain							
	028 - Non SRF portion of WW project				250,000			<i>Anticipated USDA loan - didnt happen</i>
	029 - SRF portion of WW project							
	Short-Term Water BAN \$2,105,000, 7 mo. 4.0%, plus paydown ESTIMATE		148,004	171,375	174,350	185,527	185,527	85,453
	New ST Wtr. Bond in-Lieu of USDA authorization, \$2.5M, 1 year, 4% - ESTIMATE			125,000				
	New ST Bond for Delgizzi taking (850k), WW non-SRF (1m), Wtr Contract 23 non-SRF (2m) - 7 months @ 4%		106,089					
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 7,503,978</b>	<b>\$ 7,920,418</b>	<b>\$ 8,199,396</b>	<b>\$ 7,960,573</b>	<b>\$ 5,842,858</b>	<b>\$ 4,566,592</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**

**DEBT SERVICE BUDGET**

Exempt Debt - Debt Service Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL

Previously had been planning on USDA subsidized loan to close out water project. Eff. 2/2025 all USDA projects will need to be re-submitted and re-approved. Not likely this will happen prior to 6/30/25. Will be a need for some amount of money (not including additional to finish paying of phase 1 roads) to cover existing contracts and costs - estimate \$2,500,000 which will hopefully be a bridge to obtaining a USDA loan to close-out the water project.

No wastewater debt service is included in the budget. In the event of passage it is anticipated that any wastewater borrowing would occur during FY 26, with repayment beginning in FY 27.

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEBT SERVICE BUDGET**

Non-Exempt Debt - Debt Service Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
		004 - Title V 98-1006-1 Septic Loan		10,000	10,000	10,000	10,000	10,000
		021b - Town Center Plaza Debt Service	266,244	273,744	345,741	345,741	161,251	32,619
		021a - Beach Plum Motel Debt Service	101,375	105,125	125,956	125,956	30,316	
		Funding from FSP for BP Debt Service	(101,375)	(105,125)	(125,956)	(125,956)	(30,316)	
		Revenue Anticipation Notes	15,000	15,000	15,000			
		Bond Anticipation Notes	15,000	15,000	15,000			
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 296,244</b>	<b>\$ 313,744</b>	<b>\$ 385,741</b>	<b>\$ 355,741</b>	<b>\$ 171,251</b>	<b>\$ 42,619</b>

FY 2027 Details			
Principal	Interest	Admin	Total
			-
150,000.00	116,243.76		266,243.76
75,000.00	26,375.00		101,375.00
			-
			-
			-
			-
			-
			-

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEBT SERVICE BUDGET**

Capital Lease Payment Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
017102	593003	<b>Capital Leases</b>	<b>177,754</b>	<b>301,706</b>	<b>233,186</b>	<b>298,182</b>	<b>306,613</b>	<b>306,613</b>
		DPW Loader (FY 20, 5-Year Lease)						
		Transfer Station Loader (FY 20, 5-Year Lease)						
		Ambulance Lease Payments (5 yr. lease, year 5)		118,420	118,420			
		Quint Lease Payment (10 yr. lease, year 5)	109,234	114,766	114,766			
		Ambulance Lease Payment (5 yr. lease, year 3)	68,520	68,520				
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 177,754</b>	<b>\$ 301,706</b>	<b>\$ 233,186</b>	<b>\$ 298,182</b>	<b>\$ 306,613</b>	<b>\$ 306,613</b>

**DEPARTMENT COMMENTS**

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

**FISCAL YEAR 2027 OPERATING BUDGET**  
**DEBT SERVICE BUDGET**

Borrowing Costs & Charges Expense Account Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
017222	530000	Borrowing Costs and Charges	60,000	55,000	55,000		3,800	8,580
		<i>Financial Advisory Fees</i>	20,000	20,000	10,000			
		<i>Bond Issuance Costs</i>	40,000	35,000	45,000			
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 60,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 3,800</b>	<b>\$ 8,580</b>	

**DEPARTMENT COMMENTS**

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



WATER ENTERPRISE FUND BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET  
WATER ENTERPRISE FUND BUDGET SUMMARY**

ACCOUNTS	BUDGET							ACTUALS				
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)	9.88%	102,350	35.01%	7.55%	75,809		13.31%	75,809	85,258	112.46%	71,885	62,504
Salaries (Seasonal/Temporary)	2.41%	25,000	-37.50%	3.99%	40,000		7.02%	40,000	7,500	18.75%	7,740	12,060
Overtime												
<b>SALARY SUB TOTAL</b>	<b>12.30%</b>	<b>\$ 127,350</b>	<b>9.97%</b>	<b>11.54%</b>	<b>\$ 115,809</b>		<b>20.33%</b>	<b>\$ 115,809</b>	<b>\$ 92,758</b>	<b>80.10%</b>	<b>\$ 79,625</b>	<b>\$ 74,564</b>
Water Department Expense	87.70%	908,328	2.31%	88.46%	887,808	95.68%	79.67%	453,700	859,611	189.47%	527,736	338,864
<b>EXPENSE SUB TOTAL</b>	<b>87.70%</b>	<b>\$ 908,328</b>	<b>2.31%</b>	<b>88.46%</b>	<b>\$ 887,808</b>	<b>95.68%</b>	<b>79.67%</b>	<b>\$ 453,700</b>	<b>\$ 859,611</b>	<b>189.47%</b>	<b>\$ 527,736</b>	<b>\$ 338,864</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 1,035,678</b>	<b>3.19%</b>	<b>100.00%</b>	<b>\$ 1,003,617</b>	<b>76.22%</b>	<b>100.00%</b>	<b>\$ 569,509</b>	<b>\$ 952,369</b>	<b>167.23%</b>	<b>\$ 607,361</b>	<b>\$ 413,428</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

WATER ENTERPRISE FUND BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**WATER DEPARTMENT**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Full-Time Salaries (60015001-511000)</b>							
Administrative Coordinator	Kimberly St. Aubin	1.00	75,809				
Municipal Utilities Director				Vacant 136,498	1	102,350	35.01%
Subtotal Full-Time Salaries		1.00	75,809		1.00	102,350	35.01%
<b>Temporary/Seasonal Salaries (60015001-512100)</b>							
Water Inspectors	Various		40,000	Various		25,000	-37.50%
Subtotal Temporary Salaries			40,000			25,000	-37.50%
<b>Overtime (60015001-513000)</b>							
None							
Subtotal Overtime Salaries			-			-	
<b>GRAND TOTAL SALARIES</b>		<b>1.00</b>	<b>\$ 115,809</b>		<b>1.00</b>	<b>\$ 127,350</b>	<b>9.97%</b>

**DEPARTMENT COMMENTS**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**WATER DEPARTMENT**

**POSITION CONTROL HISTORY**

POSITIONS	Full-Time Equivalents Budgeted (Based on 40 hour per week)									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
ADMINISTRATIVE COORDINATOR							1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	0.88	0.88	0.88	0.88	0.88	0.88				

<b>TOTAL FULL TME EQUIVALENTS</b>	<b>0.88</b>	<b>0.88</b>	<b>0.88</b>	<b>0.88</b>	<b>0.88</b>	<b>0.88</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
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**Position Notes**

**Position Considerations**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**WATER DEPARTMENT**

Water Enterprise Fund Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS		ACTUALS			
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
60015002	520000	<b>PURCHASE OF SERVICES</b>	<b>800,975</b>	<b>795,000</b>	<b>365,000</b>	<b>805,887</b>	<b>447,122</b>	<b>282,442</b>
60015002	529800	<i>Operations Contract</i>	799,375	795,000	365,000	805,887	447,122	282,442
		<i>Addl. Expenses</i>			25,000			
		<i>Whitewater \$799,375 per year, contact for FY 27</i>						
		<i>Dig Safe Average \$400 per quarter</i>	1,600					
60015002	524000	<b>REPAIRS &amp; MAINTENANCE</b>	<b>7,100</b>	<b>5,000</b>	<b>6,000</b>	<b>1,050</b>	<b>850</b>	<b>4,985</b>
60015002	524000	<b>Repairs &amp; maintenance</b>	<b>7,100</b>	<b>5,000</b>	<b>6,000</b>	<b>1,050</b>	<b>850</b>	<b>4,985</b>
		<i>Provision for basic system repair</i>	5,000	5,000	6,000			
		<i>South Shoe Generator \$262.50 twice a year 4 locations</i>	2,100					
60015002	524600	<b>Vehicle Repairs</b>						
60015002	527000	<b>RENTALS &amp; LEASES</b>						
60015002	530000	<b>PROFESSIONAL &amp; TECHNICAL</b>	<b>69,217</b>	<b>63,608</b>	<b>27,000</b>	<b>49,848</b>	<b>60,702</b>	<b>50,190</b>
60015002	530000	<b>Professional and technical</b>	<b>69,217</b>	<b>63,608</b>	<b>27,000</b>	<b>49,848</b>	<b>60,702</b>	<b>50,190</b>
		<i>Water Billing Contract</i>			27,000			
		<i>Implementation of in-house billing</i>						
		<i>\$12,577 for 2500 bills + \$1159 if over 2500</i>	54,944	50,308				
		<i>\$1.33 per piece</i>	14,273	13,300				
60015002	534000	<b>COMMUNICATION</b>	<b>6,256</b>	<b>500</b>	<b>500</b>	<b>819</b>	<b>38</b>	
60015002	534000	<b>Communication</b>	<b>6,256</b>	<b>500</b>	<b>500</b>	<b>819</b>	<b>38</b>	
		<i>Cell phone stipends</i>	500	500	500			
		<i>Fiber at District H</i>	5,000					
		<i>Sim Cards for reading meters</i>	756					
60015002	535000	<b>OPERATIONAL &amp; PROGRAM COSTS</b>	<b>10,000</b>	<b>10,000</b>	<b>15,000</b>	<b>1,927</b>	<b>5,784</b>	<b>867</b>
011612	535000	<b>Operational &amp; Program Costs</b>	<b>10,000</b>	<b>10,000</b>	<b>15,000</b>	<b>1,927</b>	<b>5,784</b>	<b>867</b>
		<i>Provision for growth in system development</i>	10,000	10,000	15,000			
60015002	540000	<b>SUPPLIES</b>	<b>13,500</b>	<b>13,500</b>	<b>15,000</b>		<b>12,420</b>	

**FISCAL YEAR 2027 OPERATING BUDGET**  
**WATER DEPARTMENT**

Water Enterprise Fund Budget Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
60015002	540000	Office Supplies	500	500	1,000			
		<i>Provision for office supplies</i>	500	500	1,000			
011232	558000	Unclassified supplies	13,000	13,000	14,000			
		<i>Provision for water works supplies</i>	13,000	13,000	14,000		12,420	
60015002	560000	<b>ASSESSMENTS</b>						
60015002	571000	<b>TRAVEL &amp; CONFERENCE</b>	1,000				740	
60015002	571000	Travel & Conference	1,000					
		<i>Mileage Reimbursement</i>	500					
		<i>Conferences/Travel/Training</i>	500					
60015002	578000	Staff Development					740	
60015002	573000	<b>DUES &amp; MEMBERSHIPS</b>	280	200	200	80	80	380
60015002	573000	Dues & Memberships	280	200	200	80	80	380
		<i>MWWA Membership</i>	200	200	200			
		<i>MWWA Membership</i>	80					
60015002	574000	<b>OTHER CHARGES &amp; EXPENSES</b>						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 908,328</b>	<b>\$ 887,808</b>	<b>\$ 453,700</b>	<b>\$ 859,611</b>	<b>\$ 527,736</b>	<b>\$ 338,864</b>

**DEPARTMENT COMMENTS**

Contracted Services - Whitewater Contract \$61,059 per month plus \$200,000 for additional divided by 3 years = \$66,667  
 Installation of 2 new genertors at G Tank and District H that needed to be serviced  
 Professional and Technical - Average increase 30 connections a qtr. = FY27 10,732 piecesx\$1.33=\$14,273  
 Communication - Yearly Fiber to District H \$4,900 and Sim cards for atennaes to read meters

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

FISCAL YEAR 2027 OPERATING BUDGET



EDUCATIONAL SERVICES BUDGET

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**Departmental Overview**

**FISCAL YEAR 2027 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET SUMMARY**

ACCOUNTS	BUDGET						ACTUALS					
DESCRIPTION	FY 27			FY 26			FY 25		FY 25	Budget	FY 24	FY 23
	% Total	BUDGET	% Incr.	% Total	BUDGET	% Incr.	% Total	BUDGET	ACTUAL	Spent %	ACTUAL	ACTUAL
Salaries (Full-Time)												
Salaries (Seasonal/Temporary)												
Overtime												
<b>SALARY SUB TOTAL</b>												
Eastham Elementary School Operations	35.61%	4,957,248	3.00%	35.51%	4,812,862	8.47%	34.43%	4,437,163			4,026,608	3,793,720
Nauset Regional School District Assessment	58.66%	8,166,411	2.39%	58.85%	7,975,528	4.31%	59.32%	7,645,890			6,169,524	5,220,146
Cape Cod Regional Technical HS Assessment	5.74%	798,924	4.48%	5.64%	764,688	-5.09%	6.25%	805,672			622,406	486,359
<b>EXPENSE SUB TOTAL</b>	<b>100.00%</b>	<b>\$ 13,922,582</b>	<b>2.73%</b>	<b>100.00%</b>	<b>\$ 13,553,078</b>	<b>5.15%</b>	<b>100.00%</b>	<b>\$ 12,888,725</b>			<b>\$ 10,818,538</b>	<b>\$ 9,500,225</b>
<b>TOTAL OPERATING BUDGET</b>	<b>100.00%</b>	<b>\$ 13,922,582</b>	<b>2.73%</b>	<b>100.00%</b>	<b>\$ 13,553,078</b>	<b>5.15%</b>	<b>100.00%</b>	<b>\$ 12,888,725</b>			<b>\$ 10,818,538</b>	<b>\$ 9,500,225</b>

**BUDGET NOTES**

**TOWN OF EASTHAM, MASSACHUSETTS**

FISCAL YEAR 2027 OPERATING BUDGET

EDUCATIONAL SERVICES BUDGET

BUDGET ACCOUNT DETAILS

**FISCAL YEAR 2027 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET**

**SALARY ACCOUNTS BUDGET DETAIL**

Position / Division	FY 2025 Budgeted			FY 2026 Budgeted			
	Name	FTE	Salary	Name	FTE	Salary	% Incr.
<b>Full-Time Salaries</b>							
None							
Subtotal Full-Time Salaries			-			-	
<b>Temporary/Seasonal Salaries</b>							
None							
Subtotal Temporary Salaries			-			-	
<b>Overtime</b>							
None							
Subtotal Overtime Salaries			-			-	
<b>GRAND TOTAL SALARIES</b>			\$ -			\$ -	
<b>DEPARTMENT COMMENTS</b>							

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

## FISCAL YEAR 2027 OPERATING BUDGET



EASTHAM ELEMENTARY SCHOOL

**FISCAL YEAR 2027 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET**

Eastham Elementary School Expense Accounts Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
	520000	Eastham Elementary School Operating Budget	4,957,248	4,812,862	4,437,163		4,026,608	3,793,720
		<i>Regular Day Program</i>	2,869,207	2,785,638	2,779,120		2,810,015	3,793,720
		<i>Special Education Program</i>	1,814,350	1,761,505	1,481,938		1,216,593	
		<i>Region Shared</i>	273,691	265,719	176,105			
	524000	REPAIRS & MAINTENANCE						
	527000	RENTALS & LEASES						
	530000	PROFESSIONAL & TECHNICAL						
	534000	COMMUNICATION						
	535000	OPERATIONAL & PROGRAM COSTS						
	540000	SUPPLIES						
	560000	ASSESSMENTS						
	571000	TRAVEL & CONFERENCE						
	573000	DUES & MEMBERSHIPS						
	574000	OTHER CHARGES & EXPENSES						
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 4,957,248</b>	<b>\$ 4,812,862</b>	<b>\$ 4,437,163</b>		<b>\$ 4,026,608</b>	<b>\$ 3,793,720</b>

**DEPARTMENT COMMENTS**

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

## FISCAL YEAR 2027 OPERATING BUDGET



NAUSET REGIONAL SCHOOL DISTRICT

**FISCAL YEAR 2027 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET**

Nauset Regional School District Assessment Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
013012	530028	NRSD OPEB Assessment						
013012	561100	NRSD Debt Assessment	1,612,777	1,612,777	1,528,944		855,079	57,528
					46,502		855,079	57,528
		High School	1,612,777	1,612,777	1,482,442			
013012	561300	NRSD Capital Assessment	131,049	127,232	122,408		110,148	112,299
			131,049	127,232	122,408		110,148	112,299
013012	561200	NRSD Operating Assessment	6,422,585	6,235,519	5,994,538		5,204,297	5,050,319
			6,422,585	6,235,519	5,994,538		5,204,297	5,050,319
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 8,166,411</b>	<b>\$ 7,975,528</b>	<b>\$ 7,645,890</b>		<b>\$ 6,169,524</b>	<b>\$ 5,220,146</b>

**DEPARTMENT COMMENTS**

12/15/2025

# TOWN OF EASTHAM, MASSACHUSETTS

## FISCAL YEAR 2027 OPERATING BUDGET



CAPE COD REGIONAL TECHNICAL HIGH SCHOOL

**FISCAL YEAR 2027 OPERATING BUDGET**  
**EDUCATIONAL SERVICES BUDGET**

Cape Cod Regional Technical High School Assessment Detail

ORG	OBJECT	DESCRIPTION	BUDGETS			ACTUALS		
			FY 27 BUDGET	FY 26 BUDGET	FY 25 BUDGET	FY 25 ACTUAL	FY 24 ACTUAL	FY 23 ACTUAL
013022		<b>Cape Cod Tech Operating Budget Assessment</b>	<b>592,129</b>	<b>552,466</b>	<b>539,743</b>		<b>403,920</b>	<b>300,107</b>
		<i>Base Operating Assessment</i>	592,129	552,466	539,743		403,920	300,107
		<i>OPEB Funding</i>			9,347		9,075	7,000
		<b>Cape Cod Tech Debt Assessment</b>	<b>206,795</b>	<b>212,222</b>	<b>242,476</b>		<b>195,716</b>	<b>167,632</b>
			206,795	212,222	242,476		195,716	167,632
		<b>Cape Cod Tech Capital Assessment</b>			<b>14,106</b>		<b>13,695</b>	<b>11,620</b>
					14,106		13,695	11,620
<b>TOTAL OPERATING BUDGET</b>			<b>\$ 798,924</b>	<b>\$ 764,688</b>	<b>\$ 805,672</b>		<b>\$ 622,406</b>	<b>\$ 486,359</b>

**DEPARTMENT COMMENTS**

# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2027 Operating Budget

## SECTION 5: OTHER BUDGET ITEMS

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

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INTEROFFICE MEMORANDUM

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**TO:** JACQUELINE BEEBE, TOWN MANAGER  
**FROM:** RICH BIENVENUE, ASST. TOWN MANAGER/FINANCE DIRECTOR  
**SUBJECT:** JULY 1, 2025, FREE CASH & RESERVES  
**DATE:** DECEMBER 18, 2025  
**CC:** TEENA TILTON, TOWN ACCOUNTANT & CAMERON SCOTT, TOWN TREASURER/COLLECTOR

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The Finance Department has completed the financial reporting required for FY 2025 for the certification of Free Cash. The Department of Revenue has certified our free cash at \$6,618,285.

The Finance Department has prepared a presentation (FY 2025 Year-End Financial Review) which explains several of the factors contributing to this amount as well as putting this amount into context with our overall financial position and budget. Primarily, the sizeable Free Cash amount is due to unused Free Cash from the prior year, additional, unbudgeted revenue from the new short-term rental tax, and other favorable budgetary results.

Based upon this level of certification, I recommend the following allocation of Free Cash as part of the FY 2027 budget process:

**\$2,190,000** for Capital Budget funding - this level of funding allows the Town to address some unmet needs, as well as to continue to catch up on building maintenance projects that were deferred in prior years. See capital budget book for project allocation.

**\$1,200,000** for Reserve Funding - \$100,000 to the Town's OPEB Trust to maintain ongoing funding for that obligation; \$500,000 to the Town's Wastewater Stabilization Fund, to continue accumulate assets to implement the Town's TWMP. \$500,000 to the Unreserved Stabilization Fund to maintain our general fund reserve levels at approximately 16% of our budget, which is a bond rating agency benchmark, and consistent with the GFOA recommended target of 16.67%. I anticipate, if our fiscal position remains consistent, that we will continue to shift Free Cash funding from the Stabilization Fund to the OPEB Trust. This would be an opportunity to fund our OPEB Trust more aggressively. Additionally, \$50,000 to fund our Injured-on Duty Fund to help manage costs associated with public safety injuries and to provide level consistent operating budgets that do not have spikes in costs due to individually significant injury events. Finally, an additional \$50,000 to continue to build up the Compensated Absence Fund which will help us to manage employee accrued time buy-outs upon separation/retirement from the Town.

**\$205,000** for Other Budget Items that do not fall within the Town's operating or capital budgets – includes; IT Development funds; Grant matching funds; and a reserve to fund late departmental requests/needs.

**\$500,000** for discussion with the Select Board about furthering our housing programs.

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

**\$2,000,000** held in reserve (approx. 3% of operating budget) - to provide budgetary flexibility and reserves.

**\$423,285** unallocated – currently unallocated and available for additional appropriations as we move through the budget process.

# TOWN OF EASTHAM, MASSACHUSETTS

Fiscal Year 2027 Operating Budget

## SECTION 6: APPENDICES & OTHER RELEVANT INFORMATION

- Departmental Budget Instructions
- Town-Wide Salary Projection
- 6/30/2025 Year-End Financial Results Presentation
- 7/1/2025 Free Cash Certification

TOWN OF EASTHAM - FISCAL YEAR 2027 SALARY PROJECTION BEGINNING:

7/1/2026 6/30/2027 FTE = 2080.00

Employee Data											Beginning of Year					End of Year					Pay Calculation														
Department/Position	Employee Name	Date of Hire	Merit/Step Anniversary Date	Years of Service	Longevity Years/Step	Bi-Weekly Hours	Annual Hours for Budget	FTE	Bargaining Unit	Grade	Step	Hourly Rate	Annual Wages	Annual Salary	Grade	Step	Hourly Rate	Annual Wages	Annual Salary	Incentive/Stipends	Longevity	Other Pays	Step Increase	% Step Incr.	Days At Incr.	Value of Step Incr.	Total Salary	Notes							
<b>ADMINISTRATION DEPARTMENT</b>																																			
TOWN MANAGER	JACQUELINE BEEBE	12/1/2014	7/1/2026	11	N/A	70	1828	0.88	CONTRACT	14	OM			240,000.00	14	OM			240,000.00						364	0.00	240,000.00								
PROJECTS & PROCUREMENT DIRECTOR	SHANA BROGAN	1/18/2011	7/1/2026	15	16	70	1828	0.88	PC	8	10	59.72	109,174.96		8	9	59.72	109,174.96		900.00					364	0.00	110,074.96								
EXECUTIVE ASSISTANT	ERICA HUYNH	6/16/2025	7/1/2026	1	2	80	2088	1.00	PC	5	5	37.34	77,967.48		5	5	37.34	77,967.48						364	0.00	77,967.48									
TEMPORARY DEPARTMENTAL ASSISTANCE	VARIOUS																				15,000.00				364	0.00	15,000.00								
<b>SUBTOTAL ADMINISTRATION DEPT.</b>								<b>2.75</b>																											
<b>ADMINISTRATION &amp; FINANCE DEPARTMENT</b>																																			
ASST. TOWN ADMINISTRATOR/FINANCE DIR.	RICHARD BIENVENUE	6/1/2020	6/1/2027	6	7	70	1828	0.88	PC	9	OM		185,850.00		9	OM		195,142.50					9,292.50	5.0%	29	738.31	186,588.31								
HR DIRECTOR	Laurie Barr	6/14/2021	7/1/2026	5	6	80	2088	1.00	PC	8	OM		126,787.50		8	OM		126,787.50							364	0.00	126,787.50								
ADMINISTRATIVE ASSISTANT - FINANCE	MIRA MILKOVA	5/22/2023	7/1/2026	3	4	80	2088	1.00	PC	3	4	33.04	68,993.95		3	4	33.04	68,993.95							364	0.00	68,993.95								
TOWN ACCOUNTANT	TEENA TILTON	12/1/2014	7/1/2026	11	12	80	2088	1.00	PC	8	10	61.22	127,820.70		8	10	61.22	127,820.70		700.00					364	0.00	128,520.70								
ASST. TOWN ACCOUNTANT	MEGAN MELE	7/18/2022	7/1/2026	3	4	80	2088	1.00	PC	6	5	39.21	81,865.85		6	5	39.21	81,865.85							364	0.00	81,865.85								
TREASURER/COLLECTOR	CAMERON SCOTT	7/10/2026	7/1/2026	2	3	80	2088	1.00	PC	7	OM	57.47	119,997.36		7	OM	57.47	119,997.36							364	0.00	119,997.36								
ASST TRES/COLLECTOR	STACEY WADEY	8/21/2023	7/1/2026	2	3	80	2088	1.00	PC	6	3	44.36	92,623.70		6	3	44.36	92,623.70							364	0.00	92,623.70								
PAYROLL/BENEFITS COORDINATOR	BRIAN LaVALLEY	9/17/2018	7/1/2026	7	8	80	2088	1.00	PC	4	9	39.25	81,963.34		4	9	39.25	81,963.34							364	0.00	81,963.34								
PRINCIPAL ASSESSOR	COLLEEN MERCURIO	3/9/2022	7/1/2026	4	5	80	2088	1.00	EEA	7	10	53.23	111,148.44		7	10	53.23	111,148.44							364	0.00	111,148.44								
ASST. ASSESSOR/FIELD APPRAISER	ALEXANDRA PETERSON	5/9/2022	7/1/2026	4	5	80	2088	1.00	EEA	6	5	39.21	81,865.85		6	5	39.21	81,865.85							364	0.00	81,865.85								
MEDIA SERVICES COORDINATOR	RAFAL KOWALCZYK	8/7/2025	7/1/2026	0	1	80	2088	1.00	EEA	5	4	36.43	76,065.83		5	4	36.43	76,065.83							364	0.00	76,065.83								
NETWORK MANAGER	SHARISE NUNNALLY	5/31/2022	5/31/2027	4	5	80	2088	1.00	PC	7	OM	46.27	96,611.76		7	OM	46.27	96,611.76				4,830.59	5.0%	30	397.03	97,008.79									
COMMUNICATIONS & APPLICATIONS COORDINATOR	KAYLA URQUHART	9/1/2021	7/1/2026	4	5	80	2088	1.00	PC	6	7	41.19	86,010.31		6	7	41.19	86,010.31							364	0.00	86,010.31								
IT SUPPORT TECHNICIAN	Chris Millett	11/20/2023	7/1/2026	2	3	80	2088	1.00	PC	1	5	27.99	58,445.29		1	5	27.99	58,445.29							364	0.00	58,445.29								
ASST. FINANCE DIRECTOR	RACHEL NICKELSON	8/2/2022	7/1/2026	3	4	56	1464	0.70	PC	7	OM	57.47	84,136.08		7	OM	57.47	84,136.08							364	0.00	84,136.08								
ASST. HR DIRECTOR	VACANT	7/1/2026	7/1/2026	3	4	80	2088	1.00	PC	6	2	36.41	76,020.58		6	2	36.41	76,020.58							364	0.00	76,020.58								
ON-CALL VIDEOGRAPHER	WAYNE BURNS/Various	3/30/2015	7/1/2026	11	12	24	750	0.30	MCS			28.14	21,104.70				28.14	21,104.70							364	0.00	21,104.70								
INTERN	VARIOUS	7/1/2023	7/1/2026			38	1100		MCS			22.00	24,200.00								800.00					364	0.00	25,000.00							
<b>SUBTOTAL ADMINISTRATION &amp; FINANCE DEPARTMENT</b>								<b>15.88</b>																											
<b>TOWN CLERK DEPARTMENT</b>																																			
TOWN CLERK	LINDA SASSI	1/11/2018	7/1/2026	8	n/a	70	1828	0.88	ELECTED				90,892.46					90,892.46		250.00					364	0.00	91,142.46	MGL ch 41 stipend							
ASSISTANT TOWN CLERK	KENDRA MENARD	5/10/2022	7/1/2026	4	5	70	1828	0.88	EEA	4	5	35.56	65,008.46		4	5	35.56	65,008.46							364	0.00	65,008.46								
ADMINISTRATIVE AIDE	RACHEL SMITH	7/1/2023	7/1/2026	3	4	38	996	0.48	EEA	2	5	30.79	30,666.98		2	5	30.79	30,666.98							364	0.00	30,666.98								
ASSISTANT REGISTRARS/ELECTION WORKERS	VARIOUS								MCS												16,500.00					364	0.00	16,500.00							
<b>SUBTOTAL TOWN CLERK DEPARTMENT</b>								<b>2.23</b>																											
<b>COMMUNITY DEVELOPMENT &amp; INSPECTIONAL SERVICES</b>																																			
COMMUNITY DEVELOPMENT DIRECTOR	PAUL LAGG	3/23/2015	7/1/2026	11	12	80	2088	1.00	PC	8	OM		137,056.59					137,056.59		700.00					364	0.00	137,756.59								
COMMUNITY DEVELOPMENT COORDINATOR	JACQUELINE O'ROURKE	5/21/2024	7/1/2026	2	3	80	2088	1.00	EEA	5	8	40.21	83,962.45		5	8	40.21	83,962.45							364	0.00	83,962.45								
HOUSING COORDINATOR	RACHEL BUTLER	12/1/2021	7/1/2026	4	5	70	1828	0.88	EEA	5	10	42.25	77,228.66		5	10	42.25	77,228.66							364	0.00	77,228.66								
ADMINISTRATIVE ASSISTANT	NATASHA FRODEL	10/31/2022	7/1/2026	3	4	70	1828	0.88	EEA	3	8	36.47	66,673.34		3	8	36.47	66,673.34							364	0.00	66,673.34								
INSPECTOR OF BUILDINGS	BASIL CONGRO	7/21/2025	7/1/2026	0	1	70	1828	0.88	EEA	8	10	61.22	111,904.33		8	10	61.22	111,904.33							364	0.00	111,904.33								
COMMUNITY DEVELOPMENT ADMINISTRATIVE ASSISTANT VACANT				126	127	70	1828	0.88	EEA	3	5	33.87	61,912.82		3	5	33.87	61,912.82							364	0.00	61,912.82								
WIRING INSPECTOR	SEAN DONAGHUE	As needed, hours are avg. est.	5/16/2023	7/1/2026	3	n/a	35	0.44	MCS				55,823.62					55,823.62							364	0.00	55,823.62								
GAS/PLUMBING INSPECTOR	SCOTT VAN RYSWOOD	As needed, hours are avg. est.	7/1/1996	7/1/2026	30	n/a	35	0.44	MCS				55,823.62					55,823.62							364	0.00	55,823.62								
ALTERNATE INSPECTORS - BUILDING	VARIOUS																				16,000.00					364	0.00	16,000.00							
ALTERNATE INSPECTORS - ELECTRICAL/PLUMBING/GAS	VARIOUS																				10,000.00					364	0.00	10,000.00							
EMERGENCY CALL OUT	VARIOUS																				8,000.00					364	0.00	8,000.00							
INSPECTIONAL ASSISTANCE	VARIOUS																				5,000.00					364	0.00	5,000.00							
<b>SUBTOTAL COMMUNITY DEVELOPMENT &amp; INSPECTIONAL SERVICES DEPARTMENT</b>								<b>6.38</b>																											
<b>POLICE DEPARTMENT</b>																																			
CHIEF OF POLICE	ADAM BOHANNON	3/12/2001	7/1/2026	25	26	80	2088	1.00	CONTRACT	10	OM		193,400.94		10	OM		193,400.94							364	0.00	203,089.44	Other pay column represents holiday pay. Calculated assuming 10 out of 13 days per employee is paid out							
DEPUTY POLICE CHIEF	DANIEL DESCHAMPS	10/5/2000	7/1/2026	25	26	80	2088	1.00	PC	9	OM		167,202.72		9	OM		167,202.72							364	0.00	175,883.60								
LIEUTENANT	ROBERT SCHNITZER	4/23/2001	7/1/2026	25	26	80	2088	1.00	PC	8	OM		148,827.75		8	OM		148,827.75							364	0.00	156,801.89								
SERGEANT 1	JOSHUA ADAMS	11/20/2006	7/1/2026	19	20	80	2088	1.00	POLICE	S	D5	-	115,520.65		S	D5	-	115,520.65							364	0.00	121,363.75								
SERGEANT 2	REID BOOTH	5/24/2010	7/1/2026	16	17	80	2088	1.00	POLICE	S	D5	-	115,520.65		S	D5	-	115,520.65							364	0.00	121,013.75								
SERGEANT 3	RYAN DAIGLE	11/7/2011	7/1/2026	14	15	80	2088	1.00	POLICE	S	C5	-	110,899.63		S	C5	-	110,899.63							364	0.00	116,065.00								
SERGEANT 4	GREGORY PLANTE	2/28/2013	7/1/2026	13	14	80	2088	1.00	POLICE	S	C5	-	110,899.63		S	C5	-	110,899.63							364	0.00	115,990.00								
POLICE OFFICER 1	DANIEL BURNHAM	3/14/2016	7/1/2026	10	11	80	2088	1.00	POLICE	P	B13	-	87,711.19		P	B13	-	87,711.19		1,500.0															



RECREATION SEASONAL POSITIONS	VAROUS	11,554		224,623		224,623
	<u># / Days / Hours</u>					
Head Sticker Seller	1/70/7	490	MCS	20.25	9,922.50	9,922.50
Sticker Sellers	2/60/7	840	MCS	18.75	15,750.00	15,750.00
Sticker Seller	1/30/7	210	MCS	18.75	3,937.50	3,937.50
Head Lifeguard/Swim Prg. Director	1/60/8	480	MCS	22.25	10,680.00	10,680.00
Asst. Beach Program Director	1/80/8	640	MCS	20.75	13,280.00	13,280.00
Lifeguards	2/50/7	700	MCS	20.75	14,525.00	14,525.00
Lifeguards/Swim Instructors	2/50/7	700	MCS	20.75	14,525.00	14,525.00
Gate Attendants (First Encounter)	1/72/7	504	MCS	18.25	9,198.00	9,198.00
Gate Attendant (First Encounter) Weedend days	1/22/7	154	MCS	18.25	2,810.50	2,810.50
Gate Attendant (Wiley Park)	1/72/7	504	MCS	18.25	9,198.00	9,198.00
Gate Attendant (Campground)	1/72/7	504	MCS	18.25	9,198.00	9,198.00
Gate Attendant (Cooks Brook)	1/72/7	504	MCS	18.25	9,198.00	9,198.00
Gate Attendants (Nauset Light)	2/63/7	882	MCS	18.25	16,096.50	16,096.50
Gate Attendants (Dyer Prince)			MCS	18.25	-	-
Gate Attendant/Parking Clerk	1/72/7	504	MCS	18.25	9,198.00	9,198.00
Old Mill Miller	1/26/7.5	195	MCS	18.75	3,656.25	3,656.25
Old Mill Miller	1/18/7.5	135	MCS	18.75	2,531.25	2,531.25
Playground Director	1/36/8	288	MCS	22.25	6,408.00	6,408.00
Playground Leaders	10/34/8	2720	MCS	19.25	52,360.00	52,360.00
Swimming Instructors	4/30/5	600	MCS	20.25	12,150.00	12,150.00
<b>SUBTOTAL TEMPORARY SALARIES</b>		<b>0.00</b>				<b>265,622.50</b>
<b>SUBTOTAL COMMUNITY SERVICES DEPARTMENT</b>		<b>12.69</b>				<b>1,345,964.98</b>
<b>GRAND TOTALS</b>		<b>118.41</b>			<b>106621.03</b>	<b>12,895,975.87</b>

11,359,398.67 Pension eligible amount