

# Town of Eastham, Massachusetts

Fiscal Year 2027 -Preliminary Budget  
Recommendations

*January 5, 2026*

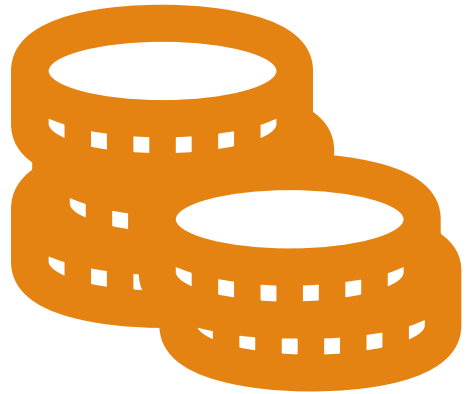
Jacqueline Beebe, Town Manager

Rich Bienvenue,  
Asst. Town Manager/Finance Director



## FY 2027 Budget – Decision Dashboard

- Maintain level service approach (recommended)
  - Requires overrides for :
    - Collective bargaining (employee wages)
    - Education cost increases and "enrollment shift"
    - High Inflation "Budget Busters" (health ins, pension, transfer station)
- Considerations for budget "tightening"
  - Departmental returns typically about 3%
  - Local receipts budget at 85% of actual
  - Reserve funds appropriate
- Consideration for service and staffing reductions (if override is reduced or rejected)
- Consideration for Taxpayer Assistance Programs
- Timeline for wastewater operational funding
- Consideration on implementing/deferring supplemental requests.



*"The only constant in life is change."*

*-Heraclitus*

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# Budget Development

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

# FY 2027 Budget Proposal

Represents a continuation of our long-term fiscal approach.

Continues "core services"

Follows our multi-year financial plan

First year of collective bargaining cycle – override will be necessary to fund negotiated increases.

Anticipated school district "enrollment shift" and budget increases greater than 3% will require an override to fund.

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

## Level Service Operating Budget

- No new staffing proposed.
- Expense accounts increased only to reflect new requirements.
- Extraordinary increase in health insurance, pension & transfer station costs necessitate the need for an override of \$1.1 million.

## Continued refinement of Capital Plan addressing deferred needs

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

## Continues progress on current initiatives

## Continued funding of Reserves

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

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

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

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

	<u>Operating Budget</u>	<u>Capital Budget</u>	<u>Other Budget Items</u>	<u>Total GF FY 27</u>	<u>Total GF FY 26</u>
<b><u>APPROPRIATIONS</u></b>					
General Govt. Services	213,000		50,000	263,000	463,000
Admin, Finance, & Operations	2,967,576		100,000	3,067,576	2,935,991
Town Clerk & Elections	232,918			232,918	211,682
Community Dev & 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	8,076,976		1,275,000	9,351,976	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	46,899,640	2,617,500	2,005,000	51,522,140	50,398,949
State Assessments	1,017,266			1,017,266	954,679
<b>Total Appropriations</b>	<b>47,916,906</b>	<b>2,617,500</b>	<b>2,005,000</b>	<b>52,539,406</b>	<b>51,353,628</b>
<b><u>FUNDING</u></b>					
Property Taxes	41,554,278	400,000		41,954,278	39,578,049
Less: Provision for A&E	(250,000)			(250,000)	(250,000)
Local Receipts	4,873,244			4,873,244	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
<b>Total Funding</b>	<b>47,916,906</b>	<b>2,617,500</b>	<b>2,005,000</b>	<b>52,539,406</b>	<b>51,353,628</b>



# FUNDING

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TOWN OF EASTHAM, MASSACHUSETTS

FY 2027 PRELIMINARY BUDGET RECOMMENDATIONS

JANUARY 5, 2026

# Funding – Property Taxes

Provides funding for 86.78% of Operating Budget, and 79.90% of total budget. (Prior Year 84.5% and 77.78%, respectively)

**Projected \$252 median increase vs. \$188 prior FY, a 4.36% increase.**

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

**Relies on a \$1.1 million override due to increases in health ins, pension, and transfer station costs. Override to fund collective bargaining increases and school costs also anticipated.**

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

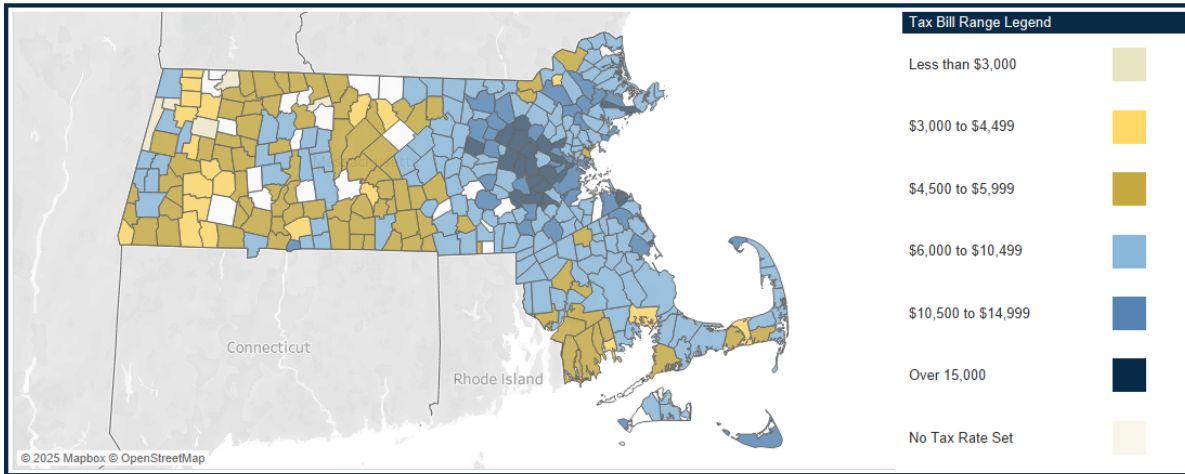
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027 Projected
<b>Property Tax Levy Calculation</b>						
Prior Levy	23,383,474	24,107,268	25,176,909	27,176,909	29,466,614	30,487,406
2.5% Incr.	584,587	602,683	638,097	679,423	736,665	762,185
New Growth	139,274	307,129	311,666	290,282	285,313	200,000
Override	_____0	___500,000	___710,000	___1,320,000	_____0	___1,100,000
Subtotal	24,107,335	25,517,079	27,176,909	29,466,614	30,487,406	32,549,591
Exclusions	<u>5,094,319</u>	<u>5,214,762</u>	<u>6,654,320</u>	<u>9,247,127</u>	<u>9,463,264</u>	<u>9,470,682</u>
Max. Levy	29,201,654	30,731,841	33,831,229	38,713,741	39,950,670	42,020,273
Actual Levy	<u>29,174,589</u>	<u>30,692,167</u>	<u>33,586,423</u>	<u>38,592,475</u>	<u>39,947,349</u>	<u>41,954,278</u>
Excess Levy	27,064	39,674	244,806	121,266	3,321	65,995
<b>Valuation</b>						
Valuation	3,400,301,770	4,239,249,580	4,791,215,880	5,005,509,070	5,180,701,887	5,362,026,454
Tax Rate	9.03	7.24	7.01	7.71	7.71	7.82
Avg. SF Value /	573,468 /	717,214 /	809,842 /	839,534 /	864,720	890,662
Median	493,400	625,600	704,800	728,600	750,458	772,972
Avg/Med SF Tax	4,920 / 4,233	5,193 / 4,529	5,677 / 4,941	6,473 / 5,618	6,664 / 5,787	6,969 / 6,048
Per Capita Income	\$38,633	\$37,872	\$39,014	\$50,199	\$52,082	
% Tax to Income	10.96%	11.96%	12.66%	11.19%	11.11%	

# Average Single-Family Tax Bill

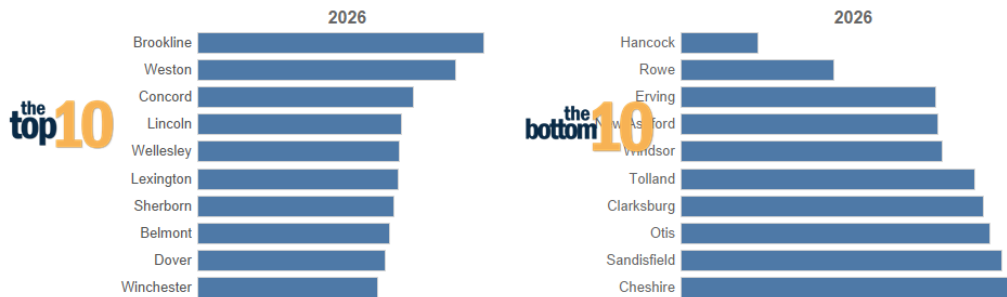
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State Average Single-Family Tax Bill	State Avg. Single-Family Assessed Value	State Number of Single-Family Parcels	Number of Cities & Towns Included
\$8,300	\$762,173	1,373,346	324

Municipality: No items highlighted | Fiscal Year: 2026 | Tax Bill Range: All | 351 Report

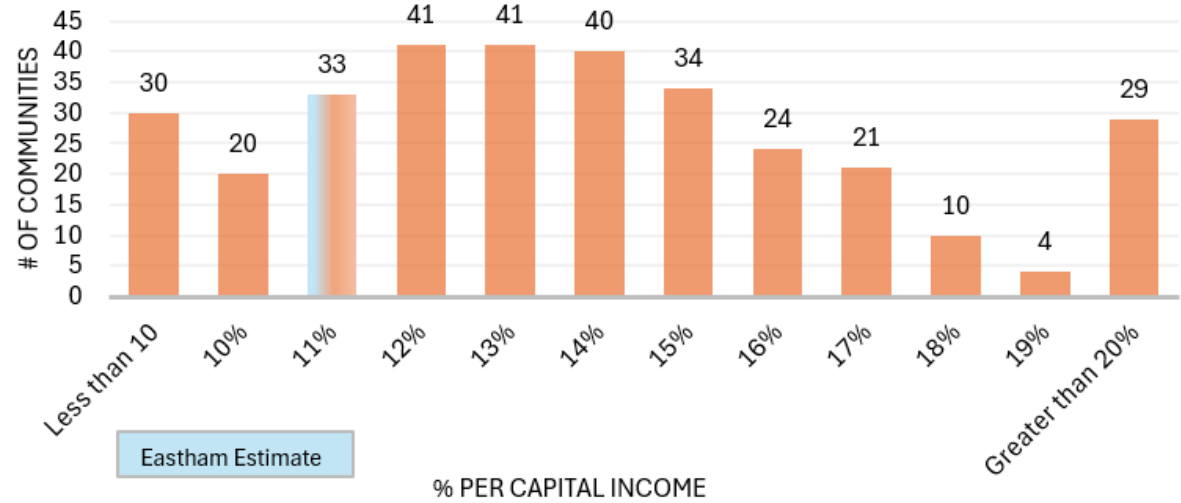


## Cities/Towns with the Highest and Lowest Average Single-Family Tax Bill



DLS calculates a community's Average Single-Family Property Tax Bill by dividing the single-family (property type class 101) assessed values by the number of single-family parcels to determine an average assessed value for the class, then multiplying that average assessed value by the community's residential tax rate as certified by the Bureau of Accounts for that fiscal year. For more information or assistance, please contact the Data Analytics and Resources Bureau, Division of Local Services: databank@dor.state.ma.us.

## 2026 % Per Capita Income Spent on Property Tax By MA Cities & Towns



## 2025 % Per Capita Income Spent on Property Tax By MA Cities & Towns



## Outer Cape Property Tax Comparison

Town	Population	Residential Class %	Residential Tax Levy	Income Per Capita	Avg. SF Tax Bill	Tax as % of Income
Brewster	10,381	95.28%	\$46.87m	50,531	6,544	12.95%
Eastham	5,803	96.90%	\$38.53m	52,082	6,664	12.80%
Wellfleet	3,627	96.29%	\$27.32m	54,999	7,384	13.43%
Truro	2,479	95.59%	\$21.79m	61,650	8,064	13.08%
Orleans	6,385	93.87%	\$41.78m	78,144	8,969	11.48%
Provincetown	3,709	86.52%	\$29.39m	92,974	11,185	12.03%
State Avg.					8,300	

# Funding – Estimated Receipts

- Provides funding for about 10.11% of operating and 9.22% of total budget. (Prior year 12.1% of operating 11.00% of total).
- Excluding STR, budgeted local receipts decreased \$12,000 from the prior year.
- STR receipts budget provides for debt service for TCP.
- Local receipts budgeted for FY 27 % of FY 25 actual receipts:
  - **84.50% of local receipts, exclusive of STR receipts and one-time interest earnings.**
- Local receipt savings or surplus to budgeted amounts will be reflected in future Free Cash generation and apportioned in accordance w/ Select Board goals/direction.
- Potential fee increases could be contemplated for FY 2027, to offset existing costs, or new mandates.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY27 Budget
Motor Vehicle Excise	978,663	1,017,489	1,061,901	1,255,360	1,000,000	1,060,000
Meals Excise	142,430	149,221	157,985	161,988	125,000	125,000
Rooms Excise	399,152	596,741	562,149	490,400	425,000	405,000
Short-term Rental Excise	1,101,617	1,534,015	1,704,811	1,567,619	928,744	266,244
Cannabis Excise/Host Fees	499,579	369,798	219,902	83,914	70,000	65,000
Solid Waste Fees	981,589	1,083,699	1,125,131	1,206,344	1,000,000	1,040,000
Recreation Fees	616,661	664,550	614,777	635,406	600,000	575,000
Licenses/Permits	637,418	629,211	607,223	705,279	600,000	600,000
Departmental Fees	471,013	491,683	422,970	398,428		
Interest	6,598	245,269	814,160	910,608	75,000	40,000
Penalties & Charges	126,550	87,347	131,057	148,486	85,000	85,000
Misc. and other	196,888	179,454	158,472			
Subtotal Local Receipts	6,158,158	7,048,477	7,585,057	7,891,925	5,547,744	4,873,244
State Aid	662,668	697,896	698,726	825,377	799,629	828,730
Total Estimated Receipts	6,820,826	7,746,373	8,279,204	8,717,302	6,347,373	5,701,974

# Funding – Other Avail. Funds

Provides funding for about 1.90% of operating and 1.78% of total op/cap. budget. (Prior year 2.29% of operating and 2.20% of total op/cap budget).

Amounts funding operating budgets are recurring revenues.

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

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

Free Cash substantially covers our "routine capital" capital budget.

Expect Free Cash of \$6.6 million. After a provision of an operating reserve (\$2m) approximately \$423,000 remains unallocated.

See FY 25 Year-End Financial Review presentation regarding Free Cash generation.

Generated by conservative revenue budgeting and savings on appropriations.

Necessary for adequate funding of Capital Plan.

Necessary to maintain top-tier bond rating.

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

	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget
<b>Operating Budget</b>						
PEG Access Fund	115,000	120,000	125,000	115,000	115,000	110,000
Ambulance Fund - Salaries	535,000	535,000	550,000	575,000	600,000	600,000
Ambulance Fund – Lease	233,186	233,186	233,186	353,186	301,706	177,754
Septic Betterment Fund	20,400	20,400	20,400	20,400	20,400	20,400
Waterways Fund	2,000	2,000	2,500	2,500	2,500	2,500
Library Trustees / CPA			40,000	40,000	40,000	-
Free Cash						
Subtotal OAF	905,586	910,586	976,086	1,106,086	1,079,606	910,654
<b>Capital &amp; Other</b>						
PEG Access Fund	20,000	10,000	10,000		12,500	12,500
Ambulance Fund	15,000	15,000	143,000	215,000	40,000	15,000
Community Pres. Act						
Re-appropriated articles	200,000		9,114			
Subtotal OAF	235,000	25,000	162,114	215,000	52,500	27,500
Free Cash - Reserves	1,050,000	810,000	1,150,000	1,575,000	1,675,000	1,200,000
Free Cash – Capital & other	899,000	2,484,374	1,527,136	2,987,000	2,450,000	2,995,000
Subtotal Free Cash	1,949,000	3,294,374	2,677,136	4,562,000	4,125,000	4,195,000
Grand Total OAF & Free Cash	3,089,586	4,229,960	3,810,336	5,883,086	5,257,106	4,222,500

# Appropriations

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TOWN OF EASTHAM, MASSACHUSETTS

FY 2027 PRELIMINARY BUDGET RECOMMENDATIONS  
JANUARY 5, 2026

# Appropriations – Operating Budget

- No new positions currently proposed in Level-service budget.
- Settlement of existing positions within collective bargaining will need to be funded to maintain level services.
- Increases/inflation for utilities and departmental expenses have been absorbed by increase in tax levy
- Solid Waste disposal and transportation costs increased significantly – new MSW contract extension. We now budget for a specific tonnage.
- Increases in health insurance and pension average double digit increases and far exceed growth of the tax levy.
- Educational Assessments are placeholders until known.
  - Provided for 3% increase, but likely to be higher due to District budget pressures, collective bargaining, and enrollment shift to Eastham.

Budget Element	FY 25 Final	FY 26 Final	FY 27 Preliminary	\$ Change	% Change
Elected & General	213,000	213,000	213,000	-	-
Municipal Admin, Finance, & Ops	2,683,515	2,835,991	2,967,576	131,585	4.64%
Town Clerk & Elections	203,218	211,682	232,918	21,236	10.03%
Community Development	660,996	697,176	723,481	26,305	3.77%
Health & Environment	518,483	555,186	566,406	11,220	2.02%
Public Safety	6,398,899	6,581,289	6,759,431	178,142	2.71%
Education	12,888,729	13,553,078	13,899,493	346,415	2.56%
Public Works	2,594,676	2,791,643	2,951,937	160,294	5.74%
Community Services	2,331,301	2,445,231	2,470,446	25,215	1.03%
Unallocated	7,113,915	7,223,805	8,046,975	823,170	11.40%
Debt Service	8,873,323	8,590,868	8,037,976	-552,892	-6.44%
<b>Total Operating Budget</b>	<b>44,480,055</b>	<b>45,698,949</b>	<b>46,869,640</b>	<b>1,377,168</b>	<b>2.56%</b>
<b>Summary</b>					
Town Salaries	11,838,034	12,291,958	12,650,128	358,170	2.91%
Town Expense	10,879,969	11,263,045	12,282,043	1,018,998	9.05%
Educational Services, Less Debt srv	11,117,130	11,745,856	12,081,035	335,179	2.85%
Education Debt Service	1,771,599	1,807,222	1,818,458	11,236	0.62%
Town Debt Service	8,873,323	8,590,868	8,037,976	-552,892	-6.44%
<b>Total Operating Budget</b>	<b>44,480,055</b>	<b>45,698,949</b>	<b>46,869,640</b>	<b>997,355</b>	<b>2.56%</b>

# Appropriations – Capital Budget (Non-Borrowing)

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

Funding Source	Amount
Tax Levy	400,000
Free Cash	2,190,000
Available Funds	27,500
Subtotal Town Meeting Appropriation	2,455,000
Chapter 90 Grant	0
Other Grants	270,000
<b>Total Capital Budget</b>	<b>2,887,500</b>

Summary of Requests	Amount	Source
Regular Building/Facility Maintenance	820,000	Free Cash
Road Design/improvements	650,000	Free Cash \$550k Grant \$300k
Dredging/Rock Harbor	385,000	Free Cash \$115k Grant \$270k
DPW Equipment/Skiff	230,000	Free Cash
DPW Recurring maintenance programs	115,000	Free Cash
Fleet Replacement requests	355,250	Tax Levy \$280,250 Free Cash \$75,000
Equipment Replacement requests	222,250	Tax Levy \$119,750 Free Cash \$75,000 OAF's \$27,500
Other Dept. Equipment requests	85,000	Free Cash
Energy Efficiency Improvements	25,000	Free Cash
<b>Total Requests</b>	<b>2,887,500</b>	

# Appropriations – Capital Budget (Borrowing)

- Based upon 5-Year Capital Plan.

Item	Amount
<b>Current Projects</b>	
None for FY 2027	
<b>Potential Future Projects (Near-Term)</b>	
Town Landing reconstruction & Stormwater Projects	5,500,000
Anticipated funding from Seaport Grant	(2,000,000)
Engineering/Design of Route Six Corridor Improvements	3,000,000
Beach Bath House Replacement	3,000,000
Elementary School Roof	1,000,000

# Appropriations – Other Budget Items

- Continued funding of reserves
  - Stabilization Fund will be in our target range at 6.9% of operating budget.
  - Continued funding of OPEB.
  - Will need to weigh the importance of funding OPEB with current resources given Town's short-term needs.
  - IOD Fund continue to contribute to build up for an appropriate use.
  - Continue funding of compensated absence fund to an appropriate level.
- Other Budget Items
  - Funding necessary to achieve Town goals, but neither operating nor capital in nature.
  - Allocates \$500,000 towards housing programs
  - Allocates \$50,000 toward Taxpayer Assistance Fund
  - Use of unallocated STR receipts of \$500,000 recommended to WW Stabilization
  - Departmental requests as noted
- Free Cash certified at \$6,6m
  - Total allocated for reserves and budget items \$2,005,000
  - Allocated to capital budget \$2,190,000
  - General Fund Reserve - \$2,000,000
  - Unspent/unallocated \$423,285

APPROPRIATIONS		
<u>Element</u>	<u>Amount</u>	<u>Source</u>
<b>Financial Reserves:</b>		
Unrestricted Stabilization	500,000	Free Cash
Wastewater Capital Stabilization	500,000	Free Cash
Injured on Duty Fund	50,000	Free Cash
OPEB Fund	100,000	Free Cash
Compensated Absence Fund	50,000	Free Cash
<b>Other Budget Requests:</b>		
IT/Applications Development	75,000	Free Cash
Grant Matching Funds	25,000	Free Cash
Library Roof	50,000	Free Cash
Resident Taxpayer Assistance Fund	50,000	Free Cash
Housing Programs	500,000	Free Cash
Reserve for Departmental Requests	105,000	Free Cash
Total Other Budget Items	2,005,000	

PROJECTED BALANCES OF RESERVES			
<u>Reserve Fund</u>	<u>Current Balance</u>	<u>Contribution</u>	<u>Expected Balance</u>
Stabilization Fund	2,829,924	500,000	3,329,924
Wastewater Stabilization Fund	3,424,949	500,000	3,924,949
OPEB Fund	1,179,706	100,000	1,279,706
Injured on Duty Fund	329,411	50,000	379,411
Compensated Absence Fund	175,000	50,000	225,000
Unspent Free Cash			423,285

# Other Budget Considerations

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TOWN OF EASTHAM, MASSACHUSETTS

FY 2027 PRELIMINARY BUDGET RECOMMENDATIONS

January 5, 2026



## Ongoing Challenges & Budget Considerations

- Additional Override Capacity will be needed to provide for:
  - Nauset Regional School District Enrollment Shift
  - Education Budget Inflation more than 3%
  - Special Education Costs
  - Municipal "Budget Busters" (areas the increase at a rate higher than revenue growth)
    - Health Insurance
    - Pension Assessments
    - Transfer Station Costs
    - Utility costs
    - Collective Bargaining Agreements
- Staffing, retention
- Water Enterprise Fund self-sufficiency
- Wastewater Funding Plan

## Additional Budget Requests – not included in current budget

- Increased funding to pre-school Program
- Increase in Human Service Program funding
- Increase tax levy funding for Capital Budget support
- Additional Building Inspector
- Additional Fire Inspector
- Additional Police Officer for EES SRO
- Add Assistant Conservation Agent
- Add COA Program staff person
- Fund COA Hybrid Program Coordinator
- Add Recreation Program person
- Increase DPW staffing for water/wastewater



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TOWN OF EASTHAM – OPERATING BUDGET

HOW IS THE MONEY SPENT – A GRAPHICAL REPRESENTATION

# 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%
Total Budget	46,869,641	100%



Municipal Salaries,  
12,650,128

Municipal Expenses,  
12,282,043

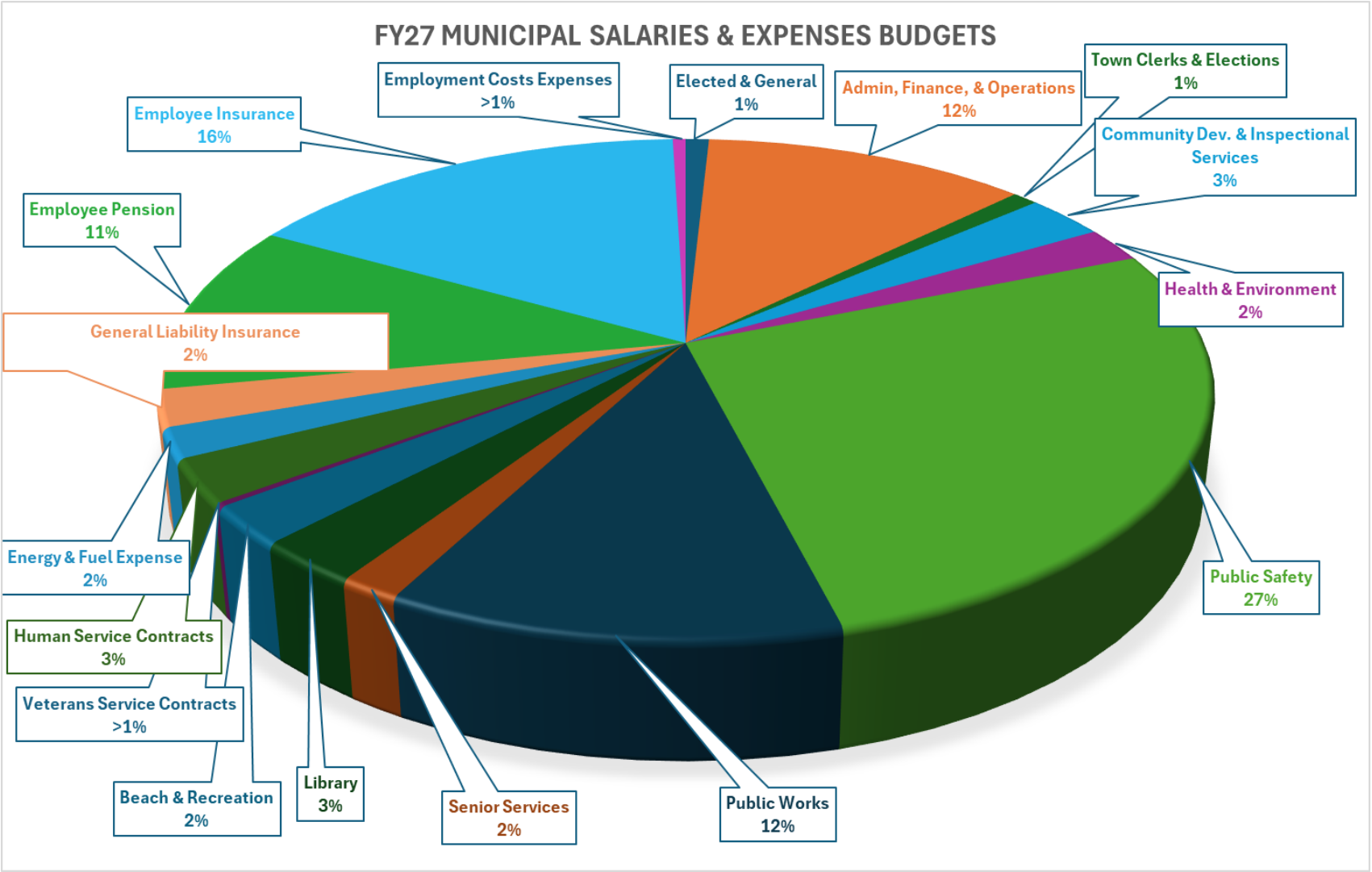
Town Debt  
Service,  
8,037,976

Elementary  
School,...

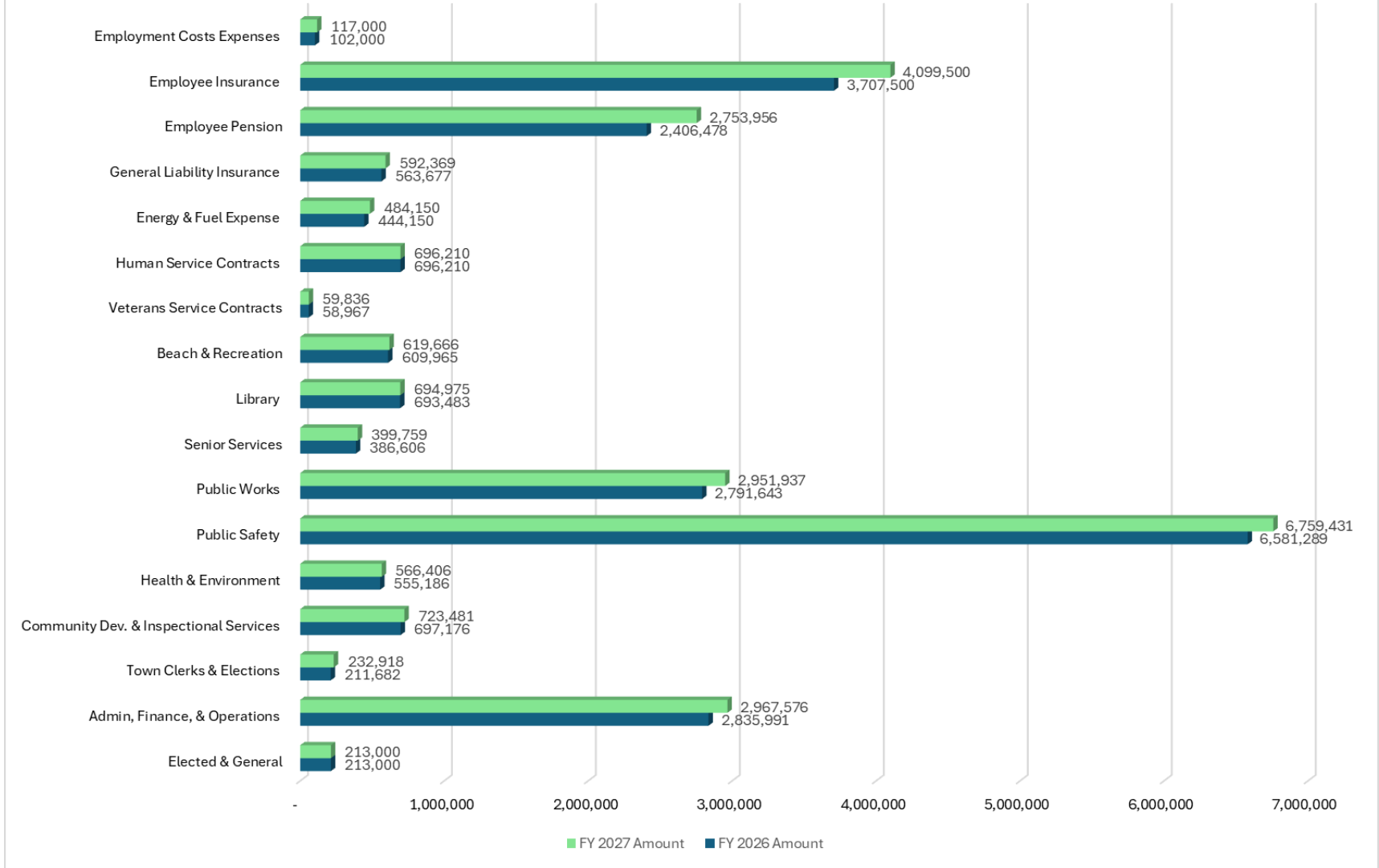
Nauset District,  
8,166,411

Cape Cod Tech,  
775,835

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>

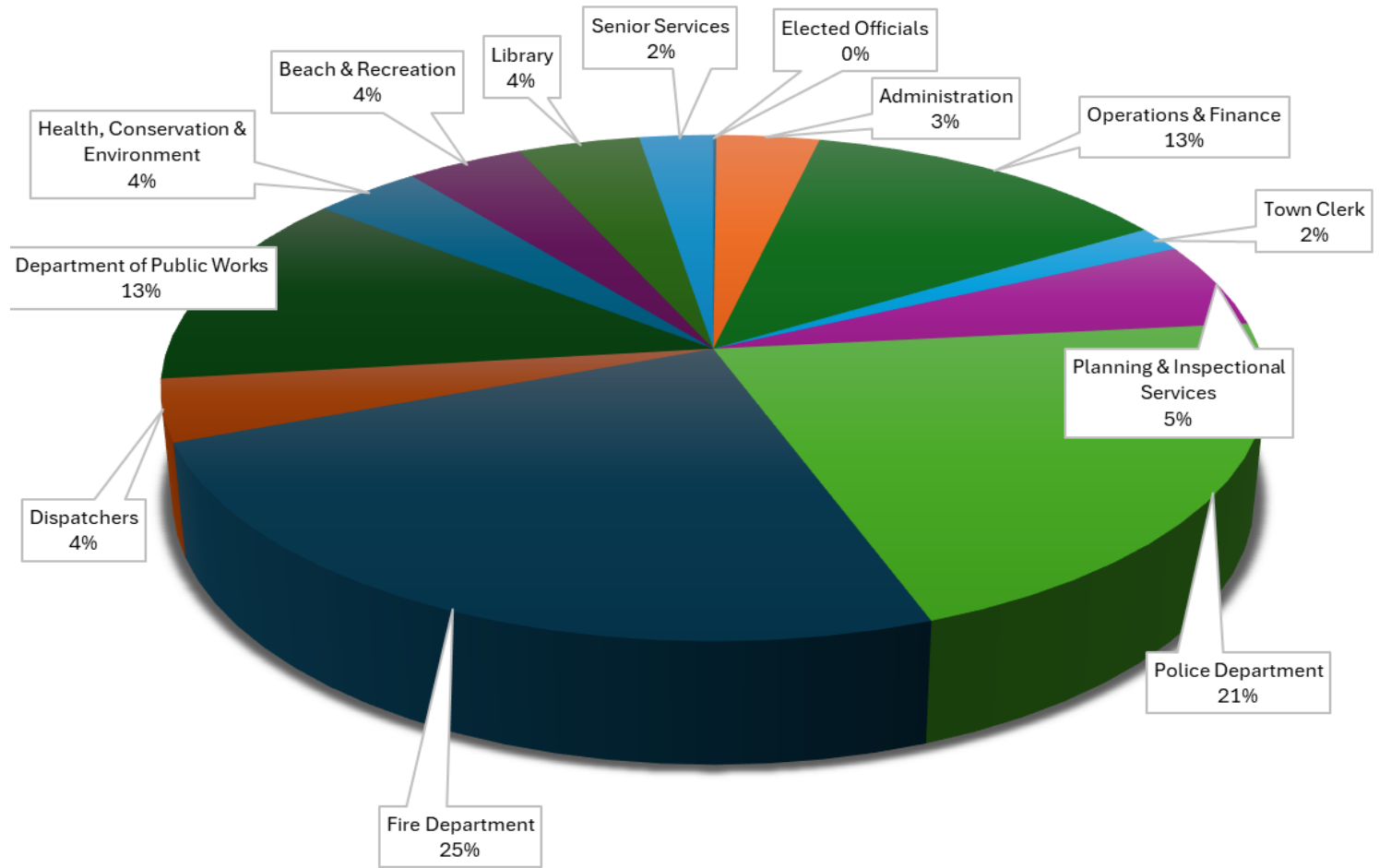


### FY26 & FY27 MUNICIPAL SALARIES & EXPENSES COMPARISON

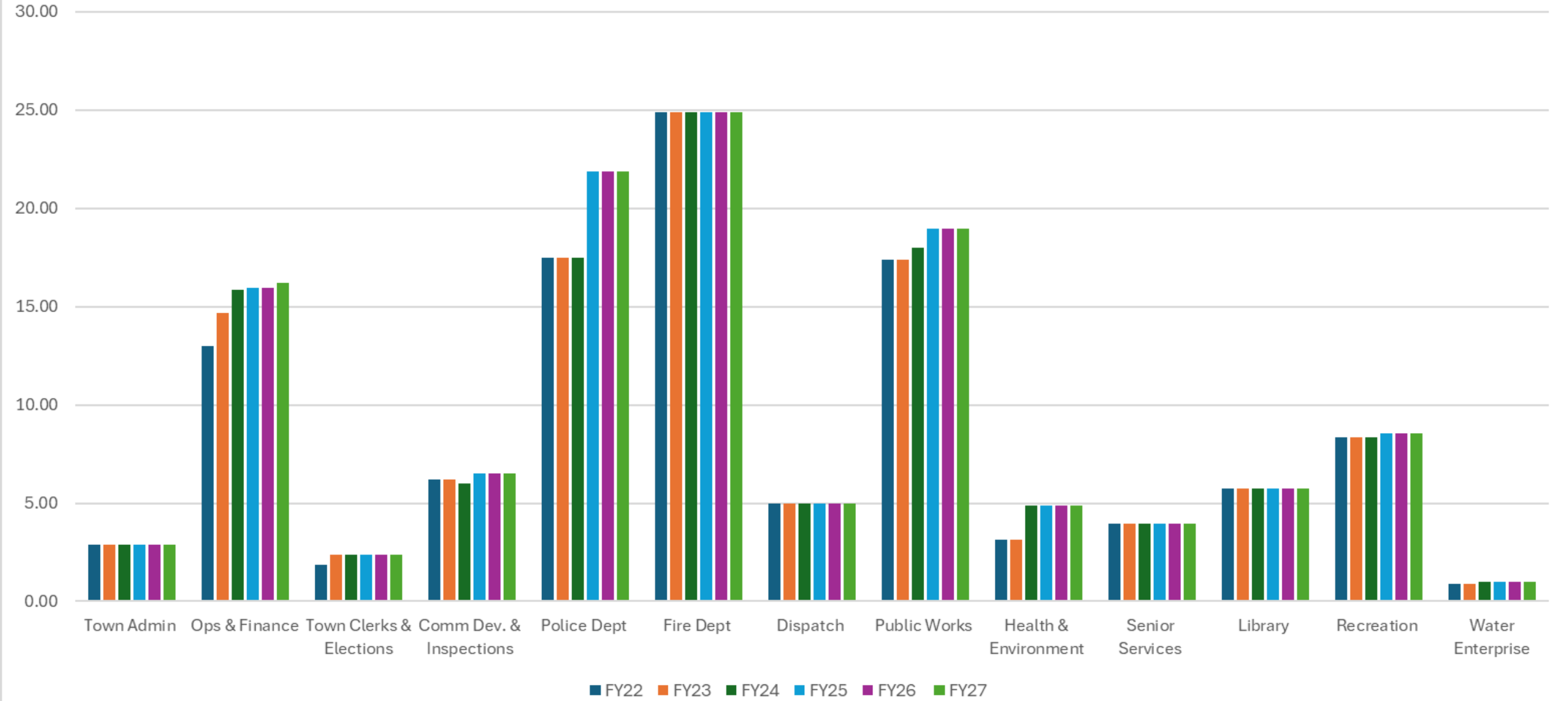


# MUNICIPAL STAFFING & SALARIES BUDGET

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>

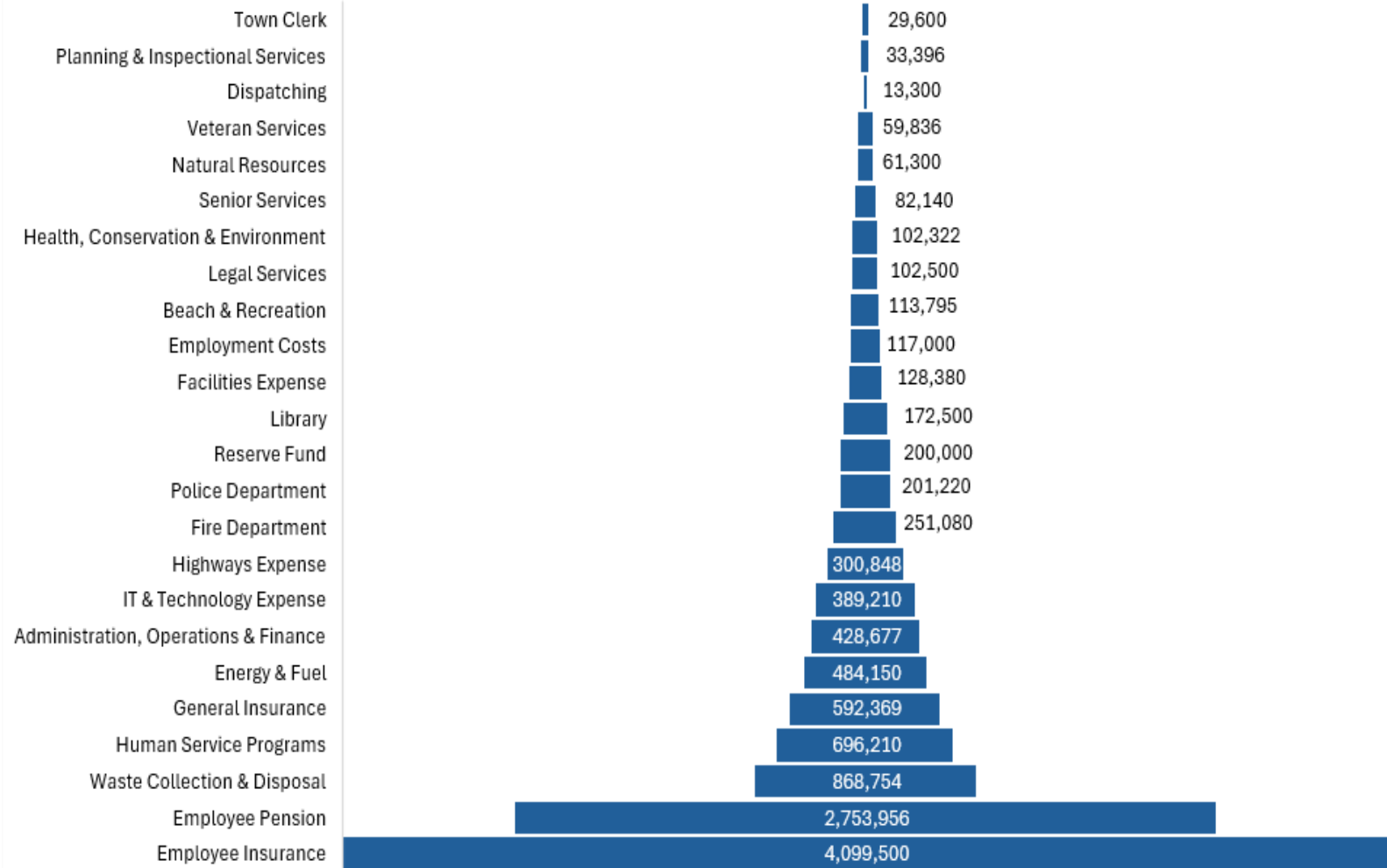


# Town Wide Position Control (6-Year Trend)



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%

## FY27 Muncpal 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>	

