TOWN OF FALMOUTH

FISCAL YEAR 2024 BUDGET

TABLE OF CONTENTS

1 Executive Summary
- Town Manager's Budget Message
- Select Board's Budget Policy
- Consolidated Financial Summary Schedule
- Budget Process Description
- Town Organizational Chart

2 Revenue Detail

3 General Government Budget
- Town Manager / Select Board
- Finance
- Reserve Fund
- Town Accountant
- Assessing
- Treasurer/Collector
- Town Counsel
- Personnel
  - Disability Commission
- Information Technology
- Geographic Info Systems
- Town Clerk
- Elections
- Town Meeting
- Town Moderator

4 Public Safety Budget
- Consolidated Communications
- Fire/Rescue Department
- Police Department
- Marine & Environmental Services

5 Community Development Budget
- Conservation Department
- Planning Department
- Zoning Appeals
- Building Department
- Health Department

6 Department of Public Works Budget
- Admin & Engineering Division
  - Street Lighting
- Facilities Maintenance Division
- Highway Division
  - Snow & Ice
  - Vehicle Fuel
  - Solid Waste Collection
  - Waste Management Facility
  - Bikeways
- Fleet Services Division
- Tree & Parks Maintenance Division
- Wastewater Division
- Water Division
- Renewable Energy

7 Community Servies Budget
- Senior Services
- Veterans' Services
- Human Services
- Public Library
- Recreation Department
- Beach Department

8 Education Department Budget
- School Department
- Upper Cape Regional Technical School

9 Employee Benefits Budget
- Retirement Benefits
- Unemployment
- Health Insurance
- Life Insurance
- Medicare
- Other Employee Benefits
- Court Judgements

10 Insurance & Reserve Budget

11 Debt Detail

12 Appendices
- Fund Balance Schedule
- Fiscal Policy
- Community Profile
- Glossary

TOWN OF FALMOUTH
Office of the Town Manager & Select Board
59 Town Hall Square, Falmouth, Massachusetts 02540
Telephone: (508) 495-7320
townmanager@falmouthma.gov

FY2024 BUDGET MESSAGE

Submitted to Falmouth Select Board
12-19-2022

I respectfully submit this Budget Message and the attached Fiscal Year 2024 Budget to the Select Board. As required by the Falmouth Home Rule Charter, the submission includes this message and a comprehensive budget including all functions of the Town. The Charter calls for the budget to be submitted to the Select Board prior to the first day of January and for the Board to transmit the budget to the Finance Committee prior to January 16.

INTRODUCTION

I am guided in the development of this recommended FY24 budget by four principals:

- Ensure long-term fiscal stability by relying on conservative revenue estimates and avoiding unsustainable staffing and expenditure levels;
- Maintain basic services that are relied upon by residents and businesses before considering new service enhancements;
- Address the policy priorities of the Select Board within the constraints of sound fiscal management practices;
- Promote transparency and community engagement by highlighting the most significant changes;

This FY24 budget represents a plan to maintain existing service levels and to make targeted investments in several areas consistent with Select Board priorities identified during strategic planning workshop meetings. This proposed budget notably does not include the additional 14 firefighter positions required to staff six fire stations once the Hatchville Station comes online. The new station is not anticipated to be operational when FY24 ends on June 30, 2024. However, the 24-month hiring timeline requires that we begin planning now to fulfill the Select Board policy to staff all 6 fire stations. I will be presenting options for funding additional firefighters at a Select Board workshop meeting on Saturday, January 7, 2023.

The Town's current financial position is strong thanks to the disciplined budget practices followed by the Select Board, Finance Committee and prior administration for over a decade. Reserve levels are on the high end of the ranges identified in the Select Board's adopted Fiscal Policies. Free cash certified at the close of FY22 was $15,158,149. Revenue estimates applied to the current fiscal year adopted budget - FY23 – are conservative.

We face significant challenges to maintain service levels in FY24 and beyond due to inflationary pressures and a shortage of qualified individuals to fill Town positions across all departments. There are larger than typical increases required for several department accounts and budgets highlighted below which are offset by increased revenue estimates. The proposed revenue estimates are justified by actual collection trends and remain conservative.

BUDGET OVERVIEW – REVENUES

There are four major components of revenue available to fund the Town's annual operating budget: Property Taxes, Estimated Local Receipts, State Aid, and Other Available Funds. Consistent with the Select Board's Operating Budget Policy adopted August 22, 2022, this budget is balanced with conservative revenue estimates. This proposed budget as submitted is balanced without an override of the Proposition 2 ½ levy limit.

Proposition 2 ½ limits the total amount of real estate taxes the Town can levy to 2.5% above the total raised the prior year with some exceptions. One exception is that the taxable value of new construction – referred to as 'new growth' – can be added to the total amount that can be raised. New growth doubled from $783,727 in FY19 to $1,664,391 in FY21. In FY22 it declined slightly but remained well above pre-pandemic levels. We anticipate new construction will decline over the next two years and used a very conservative estimate of $800,000 for new growth in FY24.

Estimated local receipts are comprised of motor vehicle excise taxes, room excise taxes, fees, interest income and various reimbursements. The total local receipts collected has risen steadily since 2011 when the region recovered from a recession. The estimated local receipts applied to the FY24 budget is $2,425,000 more than what was estimated for FY23. The largest increase comes from rooms excise taxes which have risen sharply due to a combination of factors – Town Meeting voted to increase the rate from 4% to 5% and then 6%; the Commonwealth expanded the rooms excise tax to include short-term rentals, and the volume of short-term rentals has increased. The allocation of the rooms excise tax to affordable housing and the School Department is addressed in the Expenditure section below.

The total amount of estimated local receipts applied to the FY24 budget is $24.7 Million which is 20% less than the $30.9 Million collected in FY22. This ratio is in line with the ratio of estimated local receipts to prior year actual receipts used in previous years. It is important to maintain revenue estimates well below prior year actual collections to generate free cash to support necessary capital expenditures and to avoid a shortfall in the event of an economic downturn.

The Commonwealth has not issued FY24 estimates for local aid as of the date this budget was prepared. State revenue collections for FY22 exceeded estimates and we do not anticipate a large increase or reduction in state aid for FY24. We have level-funded our estimated State Aid revenues at $13,969,155. Likewise, Other Available Funds estimates are level funded with the exception of a reduction in the Community Preservation transfer to the general fund due to a reduction on Community Preservation debt service which has no net impact on the general fund budgets.

BUDGET OVERVIEW – EXPENSES

Much of the Town budget is difficult to reduce or control without impacting service levels. This year inflationary pressures are driving some cost increases well above the 2.5% that can be accommodated with property tax levy growth. The retirement assessment, which is regulated by state law, is increasing by 9% which amounts to $920,893. Fuel and solid waste contractual costs are both estimated to increase by over 4.5% which represents $378,068. Property and liability insurance is budgeted for a 5% increase which is $88,913. There are some smaller accounts that also had to be increased by more than 2.5%.

Fortunately, there are several bright spots among these large, difficult to control costs as well. The Town has locked in both electricity and natural gas under long-term contracts resulting in manageable increases. Anticipated health insurance costs, discussed further below, can be absorbed without a budget increase.

The Town has begun to make some necessary investments in employee wage rate increases beyond the traditional 2% COLA. The FY24 budgets include settled union contracts for most employee groups with the exception of AFSCME Unit A (various administrative, technical and field positions), library and non-union employees. There are unspent balances from prior wage settlement articles that have a sufficient unspent balance to cover the cost of wage increases for these three employee groups. I am proposing a 15% increase in the seasonal wage rate schedule in an effort to fill a larger portion of budgeted positions and hours than we have been able to achieve in the past few years. This seasonal wage rate increase can be implemented without increasing department budgets by incorporating more realistic assumptions of the number of seasonal employees we will be able to hire and the number of weeks these employees will be available to work – even if we are successful in recruiting more employees than prior years.

Strategic Planning Priorities

This FY24 budget includes several investments in priorities identified by the Select Board during its development of the strategic plan for FY23 – FY27.

The Select Board has identified affordable housing as a top priority. This budget includes an allocation of $925,000 from a recurring funding source to the Falmouth Affordable Housing Fund (FAHF). This amount will be proposed as a separate warrant article so it can be deposited into this fund, which is overseen by the Select Board as trustees. This amount is derived from the Select Board FY24 Budget Policy which outlines how a portion of the rooms excise tax are to be allocated: $350,000 represents an estimate of the increase in the rate from 5% to 6% and $500,000 represents half of the rooms tax associated with short-term rentals. Another $75,000 is allocated to affordable housing from the Community Impact Fee applied to certain short-term rental properties. This Community Impact Fee was adopted by Town Meeting effective July 1, 2022 for the purpose of generating additional funds for the Falmouth Affordable Housing Fund. In addition to the amount allocated to the FAHF, I have recommended an increase of $50,000 to fund homeless prevention initiatives undertaken within Falmouth by non-profit organizations.

Another priority identified in the Select Board in the strategic plan is "Energy & Water Conservation and Sustainability." Under this priority area the Board identified hiring a Sustainability Coordinator as an action item. This position has been included within the Town Manager/Select Board budget for now. Further investigation and dialogue is needed to determine the department and reporting structure for this position.

Under the priority, Organizational Effectiveness and Community Engagement, the Board voted its support to increase the Diversity Equity and Inclusion position from half-time to full-time and to increase the pay grade in order to offer a more competitive salary. The change in pay classification will be based upon the job description rating and subject to Town Meeting approval. This position is also included in the Town Manager/Select Board budget.

In recent years, the East Falmouth Library has been open for only 26 hours per week which does not include any weekend hours. The Library was able to do a trial run this past summer to gauge the response to opening on Saturdays from 9am – 1pm. The response was very positive. This budget includes an increase of $13,579 to allow this branch library to be open on Saturdays on a year-round basis. This modest service enhancement was identified by Board as a priority for FY24.

This budget includes the addition of an Assistant Superintendent position for the Tree and Park Division. This position was identified by DPW Director Peter McConarty as the top budget priority for the Public Works Department. The responsibilities of the Superintendent of Parks and Forestry position have become untenable. The duties of the position includes serving as the Town Arborist, oversight of maintenance of 247 acres of turf, 6 cemeteries, 20 playgrounds, street tree and vegetation management and 24-hour emergency response. Since this Assistant Superintendent position was eliminated in 2012, the number of playgrounds and landscaped areas has increased, the Shining Sea Bikeway has expanded and wind related tree damage events have become more frequent and severe. The Superintendent's ability to effectively manage all this activity has been further compromised by the Town's inability to hire seasonal staff and delays in filling full-time vacancies which has resulted in the Superintendent spending more time in the field. This position provides additional growth opportunities for existing staff members, promotes employee retention, and improves succession planning for future Superintendent transitions. The Select Board endorsed the addition of this position at a strategic planning meeting.

Other Spending Increases

I am proposing to initiate vehicle camera and body camera video systems for the Police Department at a cost of $75,000 for the first year. This service enhancement is relevant to the Health and Public Safety strategic planning priority area as well as Organizational Effectiveness and Community Engagement. This amount will be sufficient to equip all patrol vehicles and to equip all officers on shift with a body camera. At this amount, there will not be a dedicated camera for each officer. The cameras will be transferred from one officer to another at the change in shift. In circumstances when there are more than the standard shift complement on duty, for example on July 4th, we will not have a camera for every officer. The Chief has investigated options and we believe a service contract under which the camera systems are leased is the best approach to ensure the systems and equipment are properly maintained. The Town has negotiated union agreement to implement these camera systems and the Chief is in the process of seeking input from the union on the policies for their use.

Since her arrival in the Spring of 2022, Information Technology Director Dawn Lewis has undertaken a thorough assessment of the Town's information technology infrastructure and practices. She has found that a substantial investment is required to ensure continuity of the network and the ever-growing number of applications required to support a modern municipal operation. The IT support for the public safety departments has been re-integrated into the IT Department to allow for cross training and improved resources to maintain the technology relied upon by the Police, Fire and Consolidated Communications operations. I am recommending a budget increase of $325,000 to ensure continuity of information technology services. It is possible that this budget might be reduced after a host of backlogged projects are completed over a two- to three-year period. I would emphasize that this is not a service increase but an investment in core functions that are required to maintain existing operations of all Town departments. No new staff positions are proposed for IT. The increase is entirely on the expense side for service contracts and equipment.

I am recommending an increase of $60,000 for the Building Department budget to purchase a service that conducts comprehensive daily web searches to identify all short-term rentals. We have reason to believe this service will pay for itself by facilitating collection of unpaid rooms excise taxes. This service will also provide comprehensive data on short-term rental activities that may be helpful in crafting future regulation of short-term revenues through zoning or other means.

School Department

I met with Falmouth School Superintendent Lori Duerr and Director of Finance and Operations Alex Mireku several times to discuss the FY23 and FY24 budgets. The Superintendent has identified significant cost pressures related to an increased number of 'high needs' students which is defined by the Massachusetts Department of Elementary and Secondary Education as English language learners, differently-abled students and economically disadvantaged. We were fortunate to receive a substantial increase in Chapter 70 education aid from the Commonwealth this fiscal year. The total education aid, net of assessments charged by the Commonwealth, rose from $5.4 Million in FY22 to $7.5 Million in FY23. The proposed budget for FY24 builds on this increased base budget and adds an additional $500,000 associated with the increase in the rooms excise tax rate from 5% to 6%. The proposed FY24 School Department budget includes a 2.3% increase to the FY23 budget plus the additional $500,000 for a total increase of $1,751,753 which represents a 3.2% increase over FY23. Superintendent Duerr has indicated she is satisfied with this amount.

Health Insurance

The Town purchases health insurance through a consortium of local government agencies within the Cape known as the Cape Cod Municipal Health Group (CCMHG). The Health Group does not have sufficient data in December to provide an accurate estimate of what the rates will be for the fiscal year that begins in July. What we do know is that the Health Group has healthy reserves which indicates that the expenditure trend is within budget and these reserves can be used to stabilize rates for FY24 if deemed necessary. The Town's expenditures to date have increased by less than 2% above last year's expenditures. At the end of FY22, there was a surplus of $1.8 Million. I have proposed a modest reduction of $100,000 to this account to offset the above spending priorities. This amount is sufficient to absorb a 10% increase for FY24 which would be the highest rate increase in over a decade.

Funding Reserves

The Other Post-Employment Benefits Trust Fund will be funded in the amount of $500,000 and there will be an allocation of $1.032 Million to the Capital Stabilization Fund. The amounts are unchanged from recent years and represent an important component of sound, long-term fiscal planning.

Debt

The amounts included in the budget for long-term debt, both exempt and non-exempt, represent principal and interest payments on existing bonds. I have included $100,000 for short-term borrowing interest payments. Borrowing plans for the coming year cannot be finalized at the time this budget message is submitted. The amounts borrowed and the timing of short-term and long-term borrowing will be determined after the Hatchville Fire Station bids are received and vetted. We plan to evaluate interest rates in October 2023 when short-term debt (borrowing anticipation note BAN) matures. Depending on the rates at that time, we may choose to issue a long-term bond or another short-term borrowing anticipation note. The vast majority of this debt is exempt from the levy limit which means it has a dedicated funding source and does not impact our budget balance calculations.

CONCLUDING REMARKS

With this proposed budget, I have attempted to strike an appropriate balance between addressing immediate needs, moving forward with the Select Board's identified priorities, and maintaining sound fiscal discipline. The Town is fortunate to be able to address the cost increases identified above without a tax increase or service level reductions. That is a credit to the Town's sound budget practices for over a decade supported by the Select Board and Finance Committee.

I look forward to receiving the Select Board's feedback followed by the detailed review that the Finance Committee will undertake. Per the Town Charter, we have a very compact time frame to review, discuss and conclude the executive-level budget process. I will present this recommended budget to the Select Board on December 19th. The Board has until January 16th to vote to transmit the budget to the Finance Committee with, or without, amendments but with no meeting planned for that date the Board is scheduled to take this vote on January 9th.

In closing I want to thank all Department Heads for the collaboration and thoughtful input they have provided in preparing this budget and for their daily dedication to delivering services to the Falmouth community. I would like to specifically recognize the members of the Finance Department for their contributions to this budget and the setting of the tax rate. They are: Victoria Rose, Town Accountant, Trisha Favulli, Assessor, Patricia O'Connell, Collector/Treasurer and Melanie Bush, Assistant to the Treasurer and Finance Director.

I thank members of the Falmouth Select Board for this opportunity to present this budget as Interim Town Manager.

Respectfully Submitted,

Peter Johnson-Staub

Peter Johnson-Staub
Interim Town Manager

BUDGET OVERVIEW

	FY 23 VOTED	FY 24 REQUESTS	FY 24 RECOMMEND	FY24 TO FY23 CHANGE	% CHANGE
PROPERTY TAX					
Base	105,746,100	109,189,753	109,189,753	3,443,653	
Amended New Growth	-	-	-	-	
2.5% increase	2,643,653	2,729,744	2,729,744	86,091	
Override					
New Growth	800,000	800,000	800,000	-	
Debt Exclusions (DE-1)	10,463,791	10,014,264	10,014,264	(449,527)	
Short Term Excluded Debt	402,198	90,000	90,000	(312,198)	
Revenue to offset Water/Wastewater debt	(1,200,000)	(1,200,000)	(1,200,000)	-	
Debt Stabilization	(107,490)	(107,490)	(107,490)	-	
CC Commission	523,790	536,885	536,885	13,095	
Excess Levy Capacity	-	-	-	-	
TOTAL TAX LEVY	**119,272,042**	**122,053,155**	**122,053,155**	2,781,114	2.33%
STATE REVENUE					
Chapter 70	9,084,872	9,084,872	9,084,872	-	
Charter Tuition Reimbursements	1,062,624	1,062,624	1,062,624	-	
School Choice	1,034,045	1,034,045	1,034,045	-	
Subtotal Education	11,181,541	11,181,541	11,181,541	-	
Unrestricted General Government Aid	1,605,966	1,605,966	1,605,966	-	
Veterans Benefits	301,765	301,765	301,765	-	
Exemptions: Vets, Blind, Surv Spouses & Elderly	155,929	155,929	155,929	-	
State Owned Land	659,385	659,385	659,385	-	
Public Libraries	64,569	64,569	64,569	-	
Subtotal General Government	2,787,614	2,787,614	2,787,614	-	
TOTAL STATE REVENUE	**13,969,155**	**13,969,155**	**13,969,155**	**-**	0.0%
LOCAL ESTIMATED RECEIPTS					
Motor Vehicle Excise	4,000,000	4,300,000	4,300,000	300,000	7.5%
Room Excise	1,000,000	2,750,000	2,750,000	1,750,000	175.0%
Meals Excise	550,000	715,000	715,000	165,000	
Penalties and Interest	575,000	575,000	575,000	-	
PILOT	165,000	165,000	165,000	-	
Charges for Services - Water	8,400,000	8,400,000	8,400,000	-	
Charges for Services - Trash Disposal	100,000	100,000	110,000	10,000	10.0%
Other Charges for Services	4,000,000	4,100,000	4,100,000	100,000	2.5%
Fees	225,000	225,000	225,000	-	
Rentals	100,000	100,000	100,000	-	
Departmental Revenue - Libraries	1,500	1,500	1,500	-	
Departmental Revenue - Recreation	20,000	40,000	40,000	20,000	100.0%
Licenses and Permits	1,900,000	1,900,000	1,900,000	-	
Special Assessments	1,000,000	1,000,000	1,000,000	-	
Fines and Forfeits	80,000	80,000	80,000	-	
Investment Income	40,000	40,000	40,000	-	
Misc. Recurring	140,000	140,000	200,000	60,000	42.9%
Misc. Non-Recurring	-	-	-	-	
TOTAL ESTIMATED RECEIPTS	**22,296,500**	**24,631,500**	**24,701,500**	**2,405,000**	10.8%
OTHER AVAILABLE FUNDS					
Parking Meter Fund	203,500	203,500	203,500	-	
Embarkation Fees	350,500	350,500	350,500	-	
Wetlands Fund	50,000	50,000	50,000	-	
Title V Program	20,000	20,000	20,000	-	
Energy Receipts	314,269	314,269	314,269	-	
Road Betterment	112,757	112,757	112,757	-	
Golf Revenues	500,000	500,000	500,000	-	
Community Preservation Fund	613,538	370,419	370,419	(243,119)	-39.6%
Bond Premiums	14,808	14,808	14,808	-	
Waterways Fund	128,341	128,341	128,341	-	
Debt Stabilization Fund	107,490	107,490	107,490	-	
Receipts Reserved - Sewer	50,000	50,000	50,000	-	
Free Cash					
TOTAL OTHER AVAILABLE FUNDS	**2,465,203**	**2,222,084**	**2,222,084**	**(243,119)**	-9.9%

	FY 23 VOTED	FY 24 REQUESTS	FY 24 RECOMMEND	FY24 TO FY23 CHANGE	% CHANGE
TOTAL REVENUES	158,002,900	162,875,894	162,945,894	4,942,995	3.1%
BUDGET					
General Government	5,168,030	5,566,567	5,566,567	398,537	7.7%
Public Safety	18,543,369	20,081,387	19,892,049	1,348,680	7.3%
Public Works and Facilities	16,534,753	17,576,015	17,576,015	1,041,262	6.3%
Community Development	2,171,891	2,354,039	2,354,039	182,148	8.4%
Community Services	5,465,962	5,652,999	5,652,999	187,037	3.4%
Education	57,868,985	59,724,086	59,724,086	1,855,101	3.2%
Employee Benefits	26,733,472	27,617,646	27,617,646	884,174	3.3%
Ins & Reserve	1,800,000	1,888,913	1,888,913	88,913	4.9%
Debt Service	14,478,296	13,347,008	13,347,008	(1,131,288)	-7.8%
TOTAL OPERATING BUDGET	**148,764,758**	**153,808,660**	**153,619,322**	**4,854,564**	3.3%
TOWN MEETING ARTICLES					
Additional Budget Appropriations					
Capital Stabilization	1,032,079	1,032,079	1,032,079	-	
OPEB Trust	500,000	500,000	500,000	-	
COLAs	400,000	-	-	(400,000)	-100.0%
Falmouth Affordable Housing Fund		925,000	925,000		
TOTAL TOWN MEETING ARTICLES	**1,932,079**	**2,457,079**	**2,457,079**	**525,000**	27.2%
TAX RECAP APPROPRIATIONS					
Assessments	5,424,852	5,181,733	5,181,733	(243,119)	-4.5%
Overlay	596,141	500,000	500,000	(96,141)	
State Aid Offsets	1,098,614	1,098,614	1,098,614	-	
TOTAL RECAP APPROPRIATIONS	**7,119,607**	**6,780,347**	**6,780,347**	**(339,260)**	-4.8%
***TOTAL APPROPRIATIONS**	**157,816,444**	**163,046,086**	**162,856,748**	**5,040,304**	3.2%
REVENUES MINUS EXPENDITURES	186,456	(170,192)	89,146		

FY24 BUDGET

DEPT #		DEPT NAME	FY 2023 RECOMMEND	FY 2024 REQUESTS	FY 2024 RECOMMEND	FY23 vs FY24	(Review)
113		TOWN MEETING	42,000	42,000	42,000	-	0.00%
114		TOWN MODERATOR	1,500	1,500	1,500	-	0.00%
122		TOWN MANAGER/SELECT BOARD	772,210	808,676	808,676	36,466	4.72%
131		FINANCE	142,749	142,749	142,749	-	0.00%
132		RESERVE FUND	325,001	325,002	325,002	1	0.00%
135		TOWN ACCOUNTANT	270,061	280,696	280,696	10,635	3.94%
141		ASSESSING	459,736	470,877	470,877	11,141	2.42%
145		TREASURER/COLLECTOR	673,793	678,699	678,699	4,906	0.73%
151		TOWN COUNSEL	550,732	551,134	551,134	402	0.07%
152		PERSONNEL	326,254	328,660	328,660	2,406	0.74%
155		INFORMATION TECHNOLOGY	1,023,697	1,348,981	1,348,981	325,284	31.78%
156		GEOGRAPHIC INFO SYSTEMS	110,702	112,202	112,202	1,500	1.35%
161		TOWN CLERK	365,395	374,891	374,891	9,496	2.60%
162		ELECTIONS	104,200	100,500	100,500	(3,700)	-3.55%
171		CONSERVATION DEPARTMENT	340,823	349,782	349,782	8,959	2.63%
175		PLANNING DEPARTMENT	319,435	373,543	373,543	54,108	16.94%
176		ZONING APPEALS	160,588	169,671	169,671	9,083	5.66%
192		DPW-FACILITIES MAINT DIVISION	1,195,635	1,216,525	1,216,525	20,890	1.75%
193		PROP, LIAB, WRKR COMP INSURANCE	1,800,000	1,888,913	1,888,913	88,913	4.94%
210		POLICE DEPARTMENT	7,523,123	8,320,815	8,131,477	608,354	8.09%
220		FIRE/RESCUE DEPARTMENT	9,094,852	9,718,522	9,718,522	623,670	6.86%
230		CONSOLIDATED COMMUNICATIONS	788,929	910,330	910,330	121,401	15.39%
241		BUILDING DEPARTMENT	818,733	904,259	904,259	85,526	10.45%
295		MARINE & ENVIRONMNTL SERVICES	1,136,465	1,131,720	1,131,720	(4,745)	-0.42%
300		SCHOOL DEPARTMENT	54,424,035	56,175,788	56,175,788	1,751,753	3.22%
390		UPPER CAPE REGIONAL TECH	3,444,950	3,548,299	3,548,299	103,349	3.00%
411		DPW-ADMIN/ENGINEERING DIV	940,389	960,265	960,265	19,876	2.11%
422		DPW-HIGHWAY DIV	1,571,404	1,725,389	1,725,389	153,985	9.80%
423		DPW-SNOW & ICE	375,000	375,000	375,000	-	0.00%
424		DPW-STREETLIGHTING	105,000	105,000	105,000	-	0.00%
425		DPW-VEHICLE FUEL	335,000	500,000	500,000	165,000	49.25%
426		DPW-FLEET SERVICES	525,155	560,353	560,353	35,198	6.70%
429		DPW-TREE & PARKS MAINT DIV	1,342,319	1,452,815	1,452,815	110,496	8.23%
431		DPW-WASTE MGT FACILITY	368,973	378,536	378,536	9,563	2.59%
433		DPW-SOLID WASTE COLLECTION	4,586,932	4,800,000	4,800,000	213,068	4.65%
440		DPW-WASTEWATER DIVISION	1,724,131	1,853,354	1,853,354	129,223	7.49%
450		DPW-WATER DIVISION	3,449,815	3,647,778	3,647,778	197,963	5.74%
460		DPW-RENEWABLE ENERGY	15,000	1,000	1,000	(14,000)	-93.33%
510		HEALTH DEPARTMENT	532,312	556,784	556,784	24,472	4.60%
541		SENIOR SERVICES	575,869	611,490	611,490	35,621	6.19%
543		VETERANS' SERVICES	616,998	621,338	621,338	4,340	0.70%
560		DISABILITY COMMISSION	250	250	250	-	0.00%

DEPT #		DEPT NAME	FY 2023 RECOMMEND	FY 2024 REQUESTS	FY 2024 RECOMMEND	FY23 vs FY24	(Review)
599		HUMAN SERVICES	551,437	604,442	604,442	53,005	9.61%
610		PUBLIC LIBRARY	2,193,524	2,265,677	2,265,677	72,153	3.29%
630		RECREATION DEPARTMENT	614,748	620,590	620,590	5,842	0.95%
632		BEACH DEPARTMENT	911,136	927,212	927,212	16,076	1.76%
633		BIKEWAYS	2,000	2,000	2,000	-	0.00%
1753		LT EXCLUDED DEBT	10,463,790	10,014,264	10,014,264	(449,526)	-4.30%
1754		LT UNEXCLUDED DEBT	3,612,308	3,232,744	3,232,744	(379,564)	-10.51%
1755		ST PRINCIPAL & INTEREST	402,198	100,000	100,000	(302,198)	0.00%
1911		RETIREMENT	10,140,235	11,079,153	11,079,153	938,918	9.26%
1913		UNEMPLOYMENT	145,000	100,000	100,000	(45,000)	-31.03%
1914		HEALTH INSURANCE	15,245,305	15,145,000	15,145,000	(100,305)	-0.66%
		SCHOOL DEPARTMENT	7,012,840	6,955,712	6,955,712	(57,128)	
		TOWN/RETIREES	8,232,465	8,189,593	8,189,593	(42,872)	
1915		LIFE INSURANCE	9,232	7,000	7,000	(2,232)	-24.18%
1916		MEDICARE TAX	975,000	1,076,793	1,076,793	101,793	10.44%
1919		EMPLOYEE BENEFITS	218,200	209,200	209,200	(9,000)	-4.12%
1941		COURT JUDGMENTS	500	500	500	-	0.00%
		TOTALS	**148,764,758**	**153,808,660**	**153,619,322**	**4,854,564**	3.26%
						Updated	12/15/2022

TOWN OF FALMOUTH
SELECT BOARD
Fiscal Year 2024
Operating Budget Policy
Adopted August 22, 2022

INTRODUCTION

The Town of Falmouth, Select Board hereby establishes the following Fiscal Year 2024 (FY2024) budget policy in order to maintain financial stability and meet the needs of our community.

This policy recognizes and amplifies the existing financial policies of the Town and clarifies strategies for meeting the goals contained therein. The FY2024 Budget Policy is intended to establish guidelines to ensure the strong fiscal health of the Town of Falmouth as we continue to follow the sound management practices that have enabled us to meet the Town's financial goals and promote quality of life for Falmouth residents.

The FY2024 budget shall be based on conservative and achievable estimates of available revenues. The FY2023 budget established a baseline for municipal services offered within a sustainable operating budget. Recommended expenses shall continue to be analyzed within a framework of local revenues. Early action shall be taken to address projected shortfalls to ensure that the Town is providing service levels that can be sustained with our anticipated revenue stream over the next few years.

The Town of Falmouth will seek to establish a level service budget which limits increases in order to maintain operations under the proposition 2½ levy capacity. The Select Board may wish to consider pursuing additional funding sources to address priority needs which go beyond a level services budget for FY2024. The Town will not rely on the use of non-recurring revenues such as free cash, stabilization or other one-time revenues to support the operating budget. The Town's management staff will continue to monitor the stream of recurring revenues with the ongoing goal of identifying additional local revenues to support and enhance service levels in our community.

In establishing a budget ceiling for the coming fiscal year, the Select Board adopts a maximum tax revenue growth of 2.5% above the FY2023 levy and an estimated new growth component of $800,000.

The operating budget is supported by four major revenue sources: tax levy, state aid, local receipts and other available funds. Among those, the tax levy is the only source of revenue that predictably increases each year. This additional revenue shall be allocated to operating budgets primarily for fixed costs and wage rate increases established through collective bargaining.

The Town will continue to fund appropriations to the Capital Projects Fund and Other Post Employment Benefits (OPEB) funds in the amount of $1,532,079 from recurring revenues that have been designated as a portion of the operating budget.

The Board may revisit a budget ceiling based on any significant unanticipated, but documented revenue increases which may provide additional flexibility. The Board notes that revenue increases do not necessarily indicate automatic line item budget increases. Individual line item budgets may require reductions or lower proportional growth in order to live within the overall budget increase.

To assist the Acting Town Manager and our Department Managers as they develop an operational budget for the Select Board's review, the following policies will apply:

REVENUE POLICY

Local Estimated Receipts

The Town will continue to maintain the goal of conservatively budgeting local estimated receipts to responsibly avoid any future revenue deficits and to help meet the Town's goals for financial stability. We will continue to monitor local receipts and anticipate a modest increase for FY2024 may be warranted.

Town Meeting voted to increase the room occupancy excise tax rate (i.e. hotel/motel tax including short-term rentals) from 5% to 6% effective July 1, 2022. The additional revenue that results from this rate increase, which is approximately $350,000, will be allocated to the Falmouth Affordable Housing Fund (FAHF). In addition, the portion of the room occupancy tax attributed to short-term rentals, approximately $1,000,000, will be allocated to the FAHF and the School Department operating budget with each receiving $500,000. In future years, the Town may adjust these allocations after there is a full year of actual collections at the 6% room occupancy tax rate.

State Revenues

There was a significant increase in state education (chapter 70) revenues from FY2022 to FY2023. The Town will allocate the increase to the school department after deducting the school assessments. The net increase to the school department is $1,500,000. At this early stage, the only increase projections will be the $1.5m allocated to the schools; all other revenues are projected to be level funded.

Property Taxes

The Town will present an operating budget that is consistent with the revenues available within the limits of proposition 2 ½ to support FY2024 level services operations. The Board will continue to evaluate property tax increases including a general override for increased level of services, and capital and debt exclusions for the financing of significant capital improvements or other one-time expenses,

APPROPRIATION POLICY

To protect the Town's conservative budget strategy, appropriations shall be limited to the existing programs and fixed cost increases. Town Departments shall endeavor to limit any significant increase in requested budgets unless there is a fixed cost increase in place to support a current service that the Town offers. Department Heads will submit budgets that do not exceed a 2.3% annual increase.

Strategic Priorities

To further guide the Town Manager in the development of the FY2024 Budget, the Select Board has begun a series of budget priority discussions which will culminate in the adoption of a five-year Strategic Plan FY2023-FY2027 in October of 2022. Priority shall be placed on maintaining public health and safety and basic municipal services.

Increase Reserves

This section addresses three separate reserves: General Stabilization Fund, Capital Stabilization Fund and the OPEB Trust Fund. For the fifth year, the Town will not further appropriate funds into the General Stabilization Fund. The General Stabilization Fund balance is $7,242,977 which exceeds the overall policy goal of 5% of the previous year's operating budget not including exempt debt. The Town will fund the Other Post Employment Benefit Trust Fund in the amount of $500,000.

The Town will allocate the same fixed amount to the Capital Stabilization Fund that has been allocated for many years - $1,032,079. This amount was initially established based on 75% of the meals tax and an amount from the tax levy. We have found this fixed amount continues to be sufficient to meet capital needs in combination with Free Cash and borrowing. After assessing basic service needs, the Town will continue to review revenue growth and make recommendations as necessary to responsibly increase reserves.

Budget Schedule

September 1	• The Town Manager requests and receives from all financial officers the estimated revenues for the next fiscal year
September 15	• The Town Manager will submit to the Select Board a five year Capital Improvements Plan (CIP), which shall include supporting data, cost estimates, methods of financing, recommended time schedules, etc. • The Select Board acts on the Town Manager's submitted CIP, sending it to the Finance Committee which will offer recommendations to the Town Meeting
October 1	• The School Committee shall submit a budget request "in sufficient time" and "in sufficient detail" to enable the Town Manager to assess the probable impact of the School Department's budget on the local town budget • The Select Board, with advisement of the Town Manager, issue a policy statement relating to the budget for the next fiscal year, establishing the outer limits of possible budget growth for the town
October 15	• The Finance Committee shall publish in one or more newspapers of general circulation in the Town the general summary of the CIP and state 1) the time and places where copies of the CIP are available for inspection, and 2) the date, time and place of a public hearing on the CIP to be held by the Finance Committee
November 15	• All department heads and multimember bodies submit budget requests to the Finance Director
January 1	• The Town Manager submits a comprehensive budget for all town functions for the ensuing fiscal year and an accompanying budget message to the Select Board
January 15	• The Select Board adopts the budget with or without recommendations
January 16	• The Select Board submits the budget to the Finance Committee - including the School Committee's budget
30 Days Prior to Town Meeting	• A public hearing shall be held by the Finance Committee on the CIP
April	• The Select Board shall be responsible for presenting the budget to the Town Meeting, where appropriations may be approved and the budget shall be adopted with or without amendments prior to the next fiscal year
June 30	• Capital Project appropriations with no activity in the past three years or projects that have been completed will be closed

BUDGET PROCESS DESCRIPTION

Operating Budget

The Town of Falmouth budget process begins no later than the first day of October, when the Town Manager receives estimated revenues from financial officer(s). Town financial official(s) consult with state officials to determine estimated local aid figures to be received, conduct conservative revenue forecasts while avoiding deficit spending, and review fees to ensure self-sustaining operations. Actual revenues are monitored continuously by town financial officers to ensure that projections are on target.

No later than the first day of October, the Select Board issues a budget policy statement for the upcoming fiscal year with advice and guidance of the Town Manager. This policy sets the scope of the budget and limits spending growth to manageable levels. Generally, the Board mandates conservative revenue projections and disallows the use of one-time revenues for ongoing operations.

With this policy to guide them, no later than the first week of November department heads and multimember bodies submit their budget requests to the Finance Director. Budget meetings are held during the month of November with the Town Manager, Assistant Town Manager and Finance Director to assess the needs of the departments. Additionally, the School Department is asked to submit a budget request "in sufficient time" and "in sufficient detail" to allow the Town Manager to assess the School Department's requested budget impact on the town's overall budget. Discussion between town and school officials start in the month of August and is considered when developing the budget policy recommendations to the Select Board.

No later than the first of January, the Town Manager submits a comprehensive budget for all town functions for the upcoming fiscal year, along with a budget message, to the Select Board. The budget message outlines certain policies, describes important budget priorities, describes major changes in funding, summarizes the town's debt position, and may also include any other information deemed appropriate by the Town Manager. This budget details all proposed expenditures by department, office, multimember body, and/or specific purposes.

Within fifteen days of the first of January, the Select Board reviews and adopts the budget with or without recommendations and transmits that budget to the Finance Committee either on or before the sixteenth of January. The Finance Committee assigns one member to all departments. The member reviews all departmental requests with department representatives and makes recommendations to the Finance Committee. The Finance Committee then makes a recommendation to Town Meeting.

The Town holds two annual Town Meetings, one in April and one in November. Traditionally the Capital Budget is presented and voted on in November and the operating budget in April. At least four weeks prior to Town Meeting the warrant is published in the local newspaper and is required to be posted at Town Hall and all precincts seven days prior to Town Meeting.

A special Town Meeting has the same requirements but the warrant is required to be posted in Town Hall and all precincts fourteen days prior to Town Meeting. The warrant booklets with recommendations are to be mailed to all Town Meeting members at least ten days prior to Town Meeting.

The Fiscal year begins July first and ends June thirtieth of the following year.

BUDGET PROCESS DESCRIPTION

Capital Budget

Capital planning plays a critical role in economic development, transportation, communication, delivery of essential services, environmental management and ensuring a high quality of life for town residents. According to the town's fiscal policy; capital projects are assessed based on the following criteria: imminent threats to the health and safety of citizens or property, preservation of operations, legal requirement of federal or state agencies, improvement of infrastructure, and improvement in the efficiency and effectiveness of service delivery.

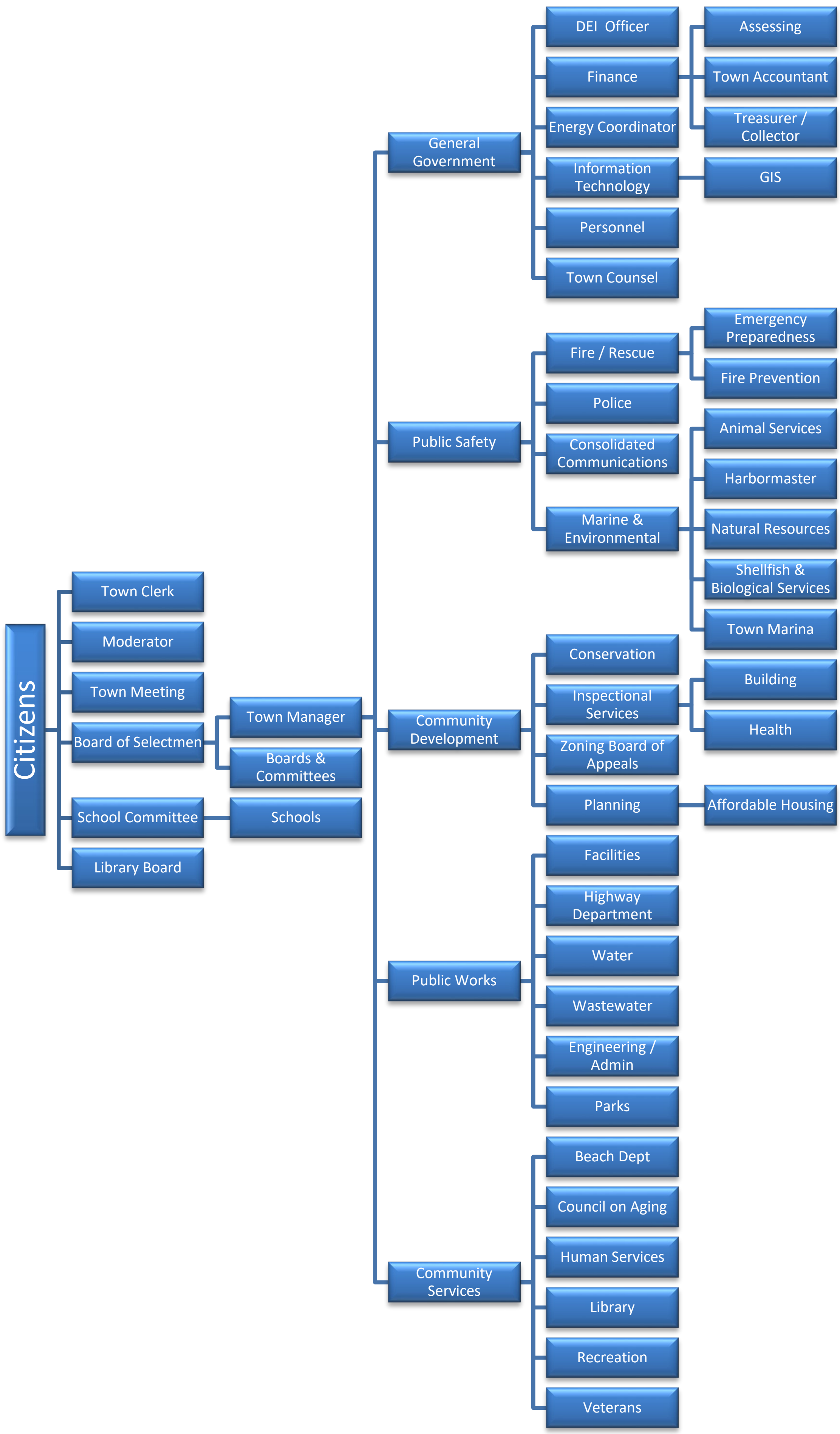
The Town Manager prepares a five-year capital improvement plan (CIP), which includes a clear summary of its contents, a list of capital improvements proposed for the next five (5) fiscal years along with supporting data, cost estimates, financing methods and recommended time schedules, and the estimated annual cost of operating and maintaining any facilities or equipment that is to be built or acquired. This is submitted to the Select Board no later than the fifteenth of September.

All proposed capital improvements recommended for funding shall be included in the CIP. Except for emergency situations, any requests or Town Meeting articles submitted for capital expenditures that have not been submitted through the CIP process should be referred to the Town Manager at the appropriate time of year and should include appropriate justifying information for inclusion in the CIP.

The Select Board reviews the Capital Improvement Plan and recommendations for funding and submits the CIP to the Finance Committee for their review no later than the middle of September. The Finance Committee reviews and makes recommendations to Town Meeting. Projects ranging from $25,000 to $1 million can be considered for available funds, while projects greater than $1 million may more appropriately require borrowing, capital exclusion, or available funds.

The Finance Committee is responsible for publishing in one or more newspapers of general circulation in the town the general summary of the CIP and a notice stating the time and place where copies of the CIP are available for inspection, as well as the date, time, and place no less than seven days following the publication when the committee will conduct a public hearing on the plan. The public hearing is to be conducted at least thirty days prior to Town Meeting.

The town maintains a Capital Stabilization Fund, which was created to address the town's infrastructure needs and to dedicate revenue to address those needs. The fund is also a source for the town's CIP spending, and funds may be used instead of taking on debt to minimize costs. Capital project appropriations are closed at the end of the fiscal year if there has been no activity in the past three years and if the project has been completed.

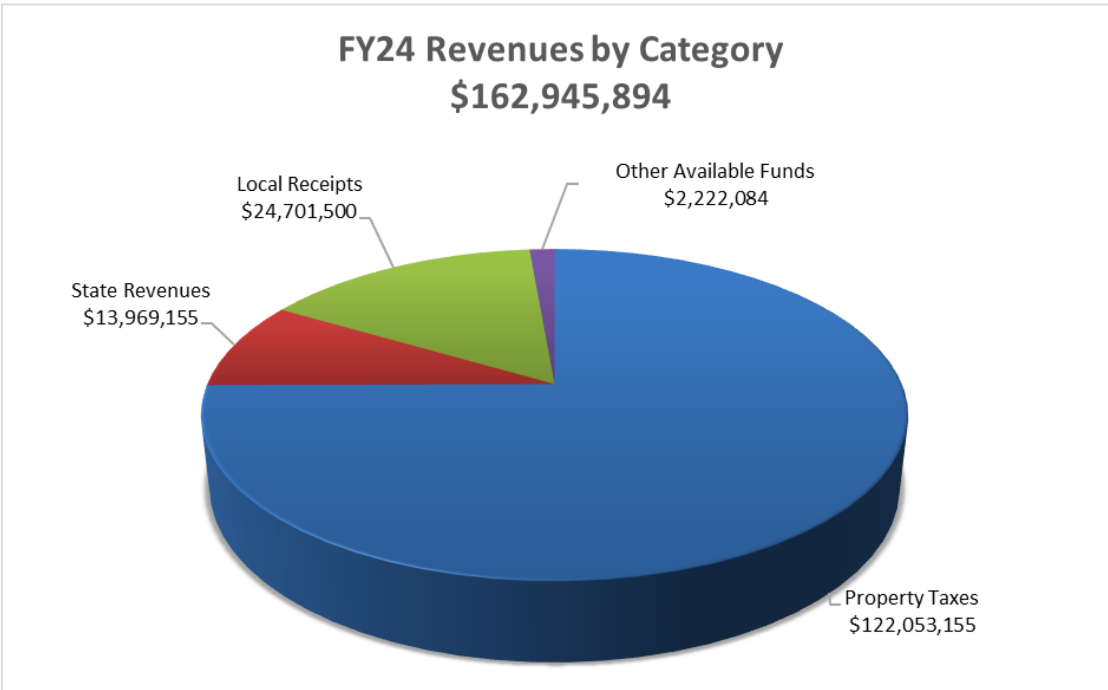


Citizens
Town Clerk
Moderator
Town Meeting
Board of Selectmen
School Committee
Library Board
Town Manager
Boards & Committees
Schools
General Government
Public Safety
Community Development
Public Works
Community Services
DEI Officer
Finance
Energy Coordinator
Information Technology
Personnel
Town Counsel
Assessing
Town Accountant
Treasurer / Collector
GIS
Fire / Rescue
Police
Consolidated Communications
Marine & Environmental
Emergency Preparedness
Fire Prevention
Animal Services
Harbormaster
Natural Resources
Shellfish & Biological Services
Town Marina
Conservation
Inspectional Services
Zoning Board of Appeals
Planning
Building
Health
Affordable Housing
Facilities
Highway Department
Water
Wastewater
Engineering / Admin
Parks
Beach Dept
Council on Aging
Human Services
Library
Recreation
Veterans

Revenue

OVERVIEW

The Town of Falmouth receives revenue from a variety of sources, such as property taxes, meals and hotel taxes, water and sewer fees, fines, State aid, and a variety of grants. General Fund Revenue is classified into four main categories: Property Taxes, Local Receipts, State Revenues, and Other Available Funds. Property taxes are by-and-large the most significant source of revenue, comprising three-quarters of total revenue in FY24. The chart below summarizes the projected FY24 revenue by category.



Five-Year Budget Revenue Analysis

Revenue Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimated	FY24 Budgeted
Property Taxes	$106,710,554	$111,443,732	$115,710,256	$119,186,874	$122,053,155
State Revenues	$10,235,433	$9,379,376	$10,443,040	$13,969,155	$13,969,155
Local Receipts	$27,239,923	$28,204,285	$30,908,492	$22,296,500	$24,701,500
Other Available Funds	$4,735,946	$2,940,875	$3,570,887	$4,776,377	$2,222,084
Total	$148,921,856	$151,968,268	$160,632,675	$160,228,906	$162,945,894

REVENUE POLICY- ADOPTED BY THE SELECT BOARD ON SEPTEMBER 11, 2017

I. Revenue Policy
   a. On or before the first day of October each year, the Town Manager shall request and receive from all financial officers the estimated revenues for the next fiscal year (Charter sec. 8-3a).
   b. Finance officials will consult with state officials to get a timely report on state receipts in order to estimate local aid for the next fiscal year.
   c. Revenue forecasts for local receipts and state aid shall be conservative and revenue deficits will be avoided at all costs.

d. Annually, fees will be re-examined and possible new revenue sources will be recommended for adoption by the Select Board in order to maximize revenue potential.
e. Town officials will explore new grant opportunities and scrutinize such opportunities in order to maximize their potential. Future costs will be examined and a recommendation made if the grant will be financially feasible and in the best interest of Town services.
f. Town officials will review a comparison of estimated revenues against actuals in order to determine if adjustments need to be made.
g. Actual revenues will be monitored monthly to determine if they are on pace with forecasts or if Management needs to act on any shortfall.
h. User charges and fees will be set to recover not more than 100% of the total direct and indirect costs associated with their respective programs.

REVENUE FORECASTING

Annually, the Select Board adopts a policy statement that guides Town management for revenue estimation purposes. Generally speaking, the Town is conservative in its forecasting so as to avoid revenue deficits. In order to estimate local receipts and state aid, Town officials may rely on historical trend analysis, an assessment of the local and State economy or other external factors that may impact revenue, and consultation with State officials. In order to strengthen and diversify revenue streams, the Town may examine existing fee structures, identify potential new revenue sources, and seek grant opportunities.

PROPERTY TAXES

In FY23, property taxes comprised approximately three-quarters of the Town's annual revenue, making it the most significant revenue source. This is typical of many cities and towns in Massachusetts. Property taxes are assessed on real property (e.g. land and buildings) as well as personal property (e.g. merchandise and machinery). An individual's personal effects are exempt from the personal property tax. The Assessing Department is responsible for assessing the full and fair cash value of real and personal property in Falmouth. Every three years, a full revaluation must be performed in accordance with State law. Falmouth's next revaluation is in 2023.

Proposition 2½

Annual tax levy growth is constrained by Proposition 2½, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy (i.e., revenue generated by property taxes) to 2.5%, plus an allowance for new growth. New growth is new development in the Town or changes to properties that result in higher assessed value; it does not include increased value due to revaluation. New growth is heavily influenced by Local and State economic factors.

Revenue

ACTUAL NEW GROWTH						
FISCAL YEAR	RESIDENTIAL	OPEN SPACE	COMMERCIAL	INDUSTRIAL	PERSONAL PROPERTY	TOTAL
2011	601,659	-	41,550	2,976	131,416	777,601
2012	539,260	-	17,322	21,032	74,192	651,806
2013	753,100	-	23,922	3,952	78,679	859,653
2014	797,250	-	43,264	11,868	76,582	928,964
2015	613,495	-	47,469	4,439	150,506	815,909
2016	574,162	-	12,655	6,821	413,759	1,007,397
2017	735,032	-	43,403	3,464	150,639	932,538
2018	608,999	133	27,932	78,294	237,687	953,045
2019	654,984	-	20,375	4,838	103,530	783,727
2020	910,067	-	30,153	4,226	148,566	1,093,012
2021	881,028	-	52,238	4,117	91,629	1,029,012
2022	1,401,551	-	120,968	4,635	137,237	1,664,391
2023	1,082,083	-	35,375	2,489	326,652	1,446,599
AVERAGE	780,975	10	39,740	11,781	163,160	995,666

State law also allows a municipality to increase taxes beyond the levy limit with voter approval. An override of this limit by voters becomes a permanent part of the tax levy calculation in future years and is best used for recurring expenses in the regular operating budget. A debt exclusion may also be approved by voters to increase the levy limit temporarily to fund capital projects. Generally, these projects are financed by borrowing and the annual debt service is added to the levy limit each year until the project is paid off. Currently, the Town has the following debt exclusions:

Revenue

Purpose(s) of Exclusion Vote	FY 2024 Gross Debt Services Excludable	Reimbursements Adjustments	FY 2024 Net Debt Services Excludable
MWPAT Waste Water Plant (MWPAT Share) $10.9M	774,982		774,982
DPW Renovation $5.4M	275,600		275,600
Library Planning $157K	5,456		5,456
Library Study $287K	16,369		16,369
MWPAT Waste Tr. Plant $250K	17,286		17,286
DPW Supplemental $52K	10,865		10,865
High School (FHS Const. (B)) 4,6M	280,619		280,619
Library Renovation A $4.7M	176,760		176,760
New Silver Beach Wastewater $850K	14,135		14,135
Wastewater Facility Plant Sludge $450K	33,505		33,505
FHS Const. (A) -$6.2M	335,700		335,700
FHS Construction refunding $1.9M	326,100		326,100
Library Construction $387K	65,760		65,760
Land Acquisition - Rapoza $556K	28,938		28,938
FHS Construction 2 refunding $1.8M	286,970		286,970
Library Supply $406K	22,290		22,290
New Silver M-WPAT $7.55M	116,625		116,625
High School Construction & Planning $4.2M	381,363		381,363
High School Supplemental $18.8M	1,385,425		1,385,425
Water Treatment System $2.5M	172,500		172,500
Water Treatment System Design $1.3M	89,700		89,700
Water Treatment Plant Construction SRF $16.1	1,000,174		1,000,174
Wastewater Treatment Facility Expansion $4.3M	146,175		146,175
Long Pond Sewer extension $11.1M	380,047		380,047
Wastewater Management Planning $1.8M	132,441		132,441
Wastewater Management Planning 2 $2.9M	220,777		220,777
Lawrence School Window Replacement $2.2M	161,920		161,920
Long Pond Sewer Ext. - Trust $20.9M	523,052		523,052
Water Filtration Plant - Trust $15.3M	950,049		950,049
Water Filtration Plant - Trust $7.6M	447,901		447,901
New Senior Center $9.5M	792,656		792,656
Artificial Turf $3.1M	141,750		141,750
Wastewater Management	300,376		300,376
TOTAL	**$ 10,014,264**	**$ -**	**$ 10,014,264**

Revenue

FY23 Property Tax Calculation

PROPERTY TAX	FY22 Actual	FY23 Estimated	FY24 Budget
Base	$101,543,131	$105,741,832	$109,189,753
2.5% increase	$2,538,578	$2,643,550	$2,729,744
New Growth	$1,664,391	$1,446,549	$800,000
Override			
Debt Exclusions (DE-1)	$10,775,114	$10,447,205	$10,014,264
Short Term Debt	$0	$0	$90,000
Revenue to offset Water/Wastewater debt		$0	-$1,200,000
Debt Stabilization			-$107,490
CC Commission/Barnstable County Tax	$523,790	$520,000	$536,885
TOTAL TAX LEVY	**$117,045,004**	**$120,799,136**	**$122,053,156**

STATE REVENUES

This category represents approximately 7.2% of total revenues in FY23. The Town did not have a decrease in state aid, therefore the Town projects level funding for FY24. Town management periodically monitors state revenues and consults with state officials to discuss any changes in state aid.

STATE REVENUE	FY22 Actual	FY23 Estimated	FY24 Budget
Chapter 70	$6,871,209	$9,084,872	$9,084,872
Charter School Tuition Reimbursements	$837,511	$1,062,624	$1,062,624
School Lunch			
School Choice	$1,215,957	$1,034,045	$1,034,045
Subtotal Education	$8,924,677	$11,181,541	$11,181,541
Unrestricted General Government Aid	$1,523,687	$1,605,966	$1,605,966
Veterans Benefits	$682,875	$301,765	$301,765
Exemptions: Vets, Blind, Surv Spouses & Elderly	$14,056	$155,929	$155,929
State Owned Land	$513,702	$659,385	$659,385
Public Libraries	$45,220	$64,569	$64,569
Subtotal General Government	$2,779,540	$2,787,614	$2,787,614
TOTAL STATE REVENUE	**$11,704,217**	**$13,969,155**	**$13,969,155**

State Revenues Category Descriptions

Education Aid

- **Chapter 70** – Chapter 70 funding (also known as "School Aid") is funding which helps equalize education spending per pupil throughout the Commonwealth. This formula takes into account various municipal characteristics like property values, per capita income, school enrollment data, and other indicators in order to calculate how much school aid a city or town will receive.
- **Charter School Tuition Reimbursements** – This revenue partially reimburses municipal governments for the costs of tuition for students sent to charter schools.

General Government Aid

- **Unrestricted General Government Aid** – This revenue source (also known as UGGA or "Local Aid") goes directly to municipal general funds in order to support local programs. Local aid funding is discretionary, which allows municipalities to fund vital programs like police, fire protection, schools, roads, and public works.
- **Veterans Benefits** – Under Massachusetts General Law, municipalities can submit applications for reimbursement of amounts spent on veterans' benefits and the benefits of veteran dependents.

If applications are accepted, the state will refund 75% of all municipal expenditures for veterans' benefits.

- **Exemptions: Veterans, Blind Persons, Surviving Spouses, Elderly, & Motor Vehicle** – This exemptions revenue reimburses municipalities for giving certain tax exemptions for qualifying individuals (like veterans, the disabled, etc.). Reimbursements are based on a specific formula.
- **State Owned Land** – This specific revenue source reimburses municipalities for certain types of land owned by the Commonwealth which are tax-exempt. Most notably, these include the Frances A. Crane Wildlife Management Area and Washburn Island.
- **Public Libraries** – This revenue is made up of three grant awards: the Library Incentive Grant (LIG), the Municipal Equalization Grant (MEG), and the Nonresident Circulation Offset (NRC). LIG helps maintain minimum levels of library resources and services, and provides an incentive to improve library services. MEG funding functions like other equalizing state funding, meant to correct disparities in access to revenue sources for certain municipalities. NRC funding helps to offset the costs associated with circulating reading materials to residents of other communities.

LOCAL RECEIPTS

This category will account for approximately 15.2% of total revenues in FY24. Local receipts are an important part of Falmouth's overall revenue profile, and assist local government in maintaining levels of service. As Proposition 2½ limits property tax revenue opportunities, local receipts like user fees, departmental revenues, and charges for service help relieve pressure on municipal budgets and allow for better service delivery overall through the direct payment for services allocated. As of December 2022 local receipts have been above prior year collections which in turn are considerably higher than the estimates applied to the FY23 budget. The total local estimated receipts included in the proposed FY24 budget are $2.4 Million above what was estimated for FY23 but this estimate is nearly $6.2 Million less than the amount collected in FY22.

On January 1, 2019, a new short term rental tax went into effect. In November of 2021, Town Meeting voted to increase hotel/motel tax from 5 to 6% and adopt a community impact fee of 3% to certain short term rentals. All of the community impact fees are allocated to affordable housing. The additional revenues estimated to be generated by the rooms tax rate increase ($350,000) are allocated to affordable housing. Per Select Board vote, $500,000 of the short-term rental revenues are allocated to affordable housing and $500,000 are allocated to the School Department. The rate changes are summarized below:

SHORT TERM RENTAL TAX	For Bookings After	
	January 1, 2020	July 1, 2022
State	5.70%	5.70%
Falmouth (increased to 6% effective 7/1/22)	5.00%	6.00%
Cape Cod Water Quality Fund		
via a State Water Commission	2.75%	2.75%
Community Impact Fee		3.00%
TOTAL	**13.45%**	**17.45%**

Revenue

LOCAL ESTIMATED RECEIPTS	FY22 Actual	FY23 Estimated	FY24 Budget
Motor Vehicle Excise	$5,676,217	$4,000,000	$4,300,000
Meals and Boat Excise	$1,214,743	$550,000	
Rooms Excise	$3,131,382	$1,000,000	$3,465,000
Penalties and Interest	$803,620	$575,000	$575,000
PILOT	$238,792	$165,000	$165,000
Charges for Services - Water	$8,629,920	$8,400,000	$8,400,000
Charges for Services - Trash Disposal	$186,188	$100,000	$110,000
Other Charges for Services	$4,562,808	$4,000,000	$4,100,000
Fees	$491,080	$225,000	$225,000
Rentals	$224,342	$100,000	$100,000
Departmental Revenue - Libraries	$2,079	$1,500	$1,500
Departmental Revenue - Recreation	$99,775	$20,000	$40,000
Licenses and Permits	$2,692,381	$1,900,000	$1,900,000
Special Assessments	$940,481	$1,000,000	$1,000,000
Fines and Forfeits	$197,535	$80,000	$80,000
Investment Income	$65,973	$40,000	$40,000
Medicaid Reimbursement	$517,693	$140,000	$200,000
Misc. Non-Recurring	$1,233,481	$0	$0
TOTAL ESTIMATED RECEIPTS	**$30,908,490**	**$22,296,500**	**$24,701,500**

Local Receipts Category Descriptions

- **Motor Vehicle Excise Tax** – In accordance with Massachusetts General Law, each year motor vehicles are taxed at a rate of $25 per thousand dollars of assessed vehicle worth in conjunction with a depreciation schedule calculated by the MA Department of Revenue.
- **Other Excise Tax** – An excise is defined as either an event or a privilege. Ownership of specific vehicles other than an automobile (a boat, for instance) would qualify under this category, along with other such classified instances or privileges. This also includes Meals and Rooms tax.
- **Cannabis** – Estimated revenue received from Host Community agreement for municipal marijuana.
- **Penalties & Interest** – Penalties and interest are revenues derived from residents delinquent on taxes and other payments owed to the municipal government.
- **PILOT/Payments in Lieu of Taxes** – Payments made by tax-exempt organizations in lieu of taxes, often abbreviated PILOT.
- **Charges for Services (Water)** – Charges for water services are revenues derived from payments for water service from town users.
- **Charges for Services (Trash Disposal)** – Similarly, chargers for trash disposal services are revenues derived from payments for trash removal from town users.
- **Other Charges for Services** – Other charges for services are revenue derived from charges for services, for instance police details.
- **Fees** – Fees are otherwise revenue collected from various municipal departments, such as photocopying fees or use of facilities.
- **Rentals** – This category represents revenue derived from municipal properties rented out for public and/or private use.
- **Departmental Revenue (Libraries)** – This category includes all revenues derived directly from Falmouth's public libraries, including late fees and other activities.

- **Departmental Revenue (Recreation)** – This category includes all revenues derived directly from the recreation department, including fees for field usage, sports, certain programs, and other such activities.
- **Licenses and Permits** – Licenses and permits include alcohol licenses and building permit fees and other such regulated activities by the Falmouth Town Code.
- **Special Assessments** – Water and Sewer Betterments.
- **Fines and Forfeits** – This category represents revenue collected through violation of town laws and ordinances.
- **Investment Income** – This is the bank interest the Town earns on cash
- **Misc. Recurring** – This category represents Medicaid aid for the School Department
- **Misc. Non-Recurring** – One-time reimbursements to the Town.

OTHER AVAILABLE FUNDS

This category represents approximately 1.5% of total revenues in FY24, making it the smallest revenue category. This category is comprised of certain revenue-generating municipal activities not included in other categories, such as the town's Parking Meter Fund and Embarkation Fees.

OTHER AVAILABLE FUNDS	FY22 Actual	FY23 Estimated	FY24 Budget
Parking Meter Fund	$203,500	$203,500	$203,500
Embarkation Fees	$380,500	$350,500	$350,500
Wetlands Fund	$50,000	$50,000	$50,000
Title V Program	$20,000	$20,000	$20,000
Energy Receipts	$330,669	$314,269	$314,269
Road Betterment	$116,307	$112,757	$112,757
Golf Revenues	$400,000	$500,000	$500,000
Community Preservation Fund	$0	$613,538	$370,419
Bond Premiums	$186,808	$14,808	$14,808
Waterways Fund	$131,291	$128,341	$128,341
Debt Stabilization Fund	$111,812	$107,490	$107,490
Receipts Reserved - Sewer	$50,000	$50,000	$50,000
Capital Stabilization	$870,000		
Health Insurance	$720,000		
TOTAL OTHER AVAILABLE FUNDS	**$3,570,887**	**$2,465,203**	**$2,222,084**

Other Available Funds Category Descriptions

- **Parking Meter Fund** – Receipts from the use of parking meters are deposited into this fund and are used to support the parking meter operation at the Police Department.
- **Embarkation Fees** – Embarkation fees are imposed on fares collected from passengers utilizing ferry service per trip. This revenue is collected by the state, which then distributes fee revenue based on a statutory formula. Fees are generally raised from communities within Barnstable, Bristol, Dukes, and Nantucket Counties.
- **Wetlands Fund** – Receipts are from conservation commission fees that supports the department.
- **Title V Program** – Title V is a Massachusetts law relating to cesspools and otherwise private waste disposal systems requiring that these systems be inspected and certified before the sale of a

home. Falmouth's Title V Program generates funds from payments to the Board of Health for such inspections.

- **Energy Receipts** – This is a fund that was established by special legislation. All revenue generated by alternate sources of energy are deposited into this fund. This fund primarily supports the debt service payments on Wind 1.
- **Road Betterment** – Road betterment is a key issue in any municipality, which prompted Falmouth to create a fund which derives income from public and private roads in the community. The fund is then used to support debt issuances in order to maintain roads in the town.
- **Golf Revenues** – The category represents revenues derived from Falmouth's municipal golf course(s). Falmouth Country Club renewed its leasing agreement with Billy Casper Golf in 2015, an entity which manages the Falmouth Country Club in exchange for payments to the town.
- **Community Preservation Fund** – Falmouth's Community Preservation (CP) Fund supports community-oriented projects involving housing, historic and open space preservation, and recreation. Revenue is collected from a 3% property tax surcharge and an annual matching contribution from the Commonwealth that has averaged 33% per year over the first ten years of the CP Fund. The CP Fund was created in 2005 after Falmouth residents voted to replace the Cape Cod Land Bank program with the fund, which assumed repayment obligation of $30 million in Land Bank debt, along with expanded local obligations.
- **Bond Premiums** – are deposited into this fund and are used to offset the interest costs for debt service budgeted in the general fund.
- **Waterways Fund** – These are mooring fees that are used to offset the debt service for the marina and related water infrastructure projects.
- **Debt Stabilization Fund** – This fund was established to offset the debt service for the water filtration plant, little pond sewer service area project and library debt that was transferred from excluded to un-excluded debt.

TOWN MANAGER/SELECT BOARD

MISSION – Select Board
To provide strong community leadership to ensure a high quality of life through the promotion of:

- An atmosphere for a good local economy
- Environmental stewardship
- Growth management
- Long-term financial stability
- Professional, quality and accountable service
- Responsiveness to community issues and concerns

We are committed to engaging all segments of our diverse community and facilitating Town-wide consensus and unity of purpose.

DESCRIPTION
The Select Board is the chief executive and policy making body of the Town of Falmouth. The Town Manager is the chief administrative officer of the town and is responsible for administering and coordinating all employees, activities and departments placed by general law, the Town Charter, or bylaw under the control of the Select Board and the Town Manager. The Town Manager shall implement the goals and carry out the policies of the Select Board.
In addition to supervising all Town departments and supporting the Select Board, the staff of this office administer alcohol, food and entertainment licenses and administer the Town's property and liability insurance programs.

GOALS
The Falmouth Select Board goals are detailed in the Strategic Plan which is updated each summer. The priority areas identified during the summer of 2021 were:

1. Health and Public Safety
2. Financial and Economic Stability and Community Development
3. Water and Wastewater Management
4. Improve Organizational Effectiveness
5. Energy Conservation & Solid Waste Management
6. Coastal Resources, Infrastructure and Beaches
7. Enhance Community Engagement

For further details on the Strategic Plan, visit: http://www.falmouthmass.us/748/Five-Year-Strategic-Plan.

TOWN MANAGER/SELECT BOARD

TOWN MANAGER / SELECT BOARD

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-122-5110	SALARY & WAGES FULL TIME	$619,675	$582,734	$634,780	$696,246	$696,246
	TOTAL SALARIES	***$619,675***	***$582,734***	***$634,780***	***$696,246***	***$696,246***
01-122-5280	FIREWORKS*	$15,000	$15,000	$15,000	$15,000	$15,000
01-122-5298	GREEN HEAD FLY CONTROL*	$3,300	$3,300	$3,300	$3,300	$3,300
01-122-5302	PROF/TECH-APPRAISAL*	$5,000	$2,500	$5,000	$5,000	$5,000
01-122-5319	PROF/TECH-CONTRACTUAL	$38,610	$39,432	$38,610	$38,610	$38,610
01-122-5340	COMMUNICATION-PRINTING	$600	$173	$600	$600	$600
01-122-5341	COMMUNICATION-TELEPHONE	$1,075	$1,279	$1,075	$1,075	$1,075
01-122-5342	COMMUNICATION-POSTAGE	$2,000	$1,796	$2,000	$2,000	$2,000
01-122-5343	COMMUNICATION-ADVERTISING	$2,800	$5,918	$2,800	$2,800	$2,800
01-122-5345	COMMUNICATION-TOWN REPORT*	$4,500	$4,500	$4,500	$4,500	$4,500
01-122-5349	COMMUNICATION-ADVT/CHMBR*	$10,000	$10,000	$10,000	$10,000	$10,000
01-122-5375	CELEBRATIONS	$700	$0	$700	$700	$700
01-122-5380	REMOVE JUNK VEHICLES	$1,000	$660	$1,000	$1,000	$1,000
01-122-5382	OTR PRCH SV-BBAY ACT COM*	$620	$620	$620	$620	$620
01-122-5420	OFFICE SUPPLIES	$2,000	$2,730	$2,000	$2,000	$2,000
01-122-5710	IN-STATE TRAVEL	$4,300	$1,113	$4,300	$4,300	$4,300
01-122-5711	AUTO ALLOWANCE	$6,000	$6,826	$6,000	$6,000	$6,000
01-122-5720	OUT-OF STATE TRAVEL*	$4,300	$0	$4,300	$4,300	$4,300
01-122-5730	DUES & MEMBERSHIPS	$10,000	$13,521	$10,000	$10,000	$10,000
01-122-5780	ADMINISTRATIVE EXPENSE	$625	$426	$625	$625	$625
	TOTAL EXPENSES	***$112,430***	***$109,794***	***$112,430***	***$112,430***	***$112,430***
	TOTAL DEPARTMENTAL EXPENSES	***$732,105***	***$692,528***	***$747,210***	***$808,676***	***$808,676***

FY24 SALARIES & WAGES

TOWN MANAGER / SELECT BOARD - 122

	Group	Grade	FY24 STEP	Name	Job Title	Rate	Hrs/wk	Weekly	Wks	Total	
1				VACANT	TOWN MANAGER	96.43	40	3,857.20	52.2	$201,346	
2	24	11	10	JOHNSON-STAUB PETER	ASSSISTANT TOWN MANAGER	64.96	40	2,598.40	52.2	$135,636	
3	24	9	7	VACANT	DIVERSITY COORDINATOR	48.09	40	1,923.60	52.2	$100,412	
4	24	8	8	Vacant	SUSTAINABILITY COORDINATO	45.03	40	1,801.20	52.2	$94,023	
5	24	4	10	DAVIDSON DIANE S	OFFICE MGR/LIC ADMIN	35.88	37.5	1,345.50	52.2	$70,235	
6	24	3	10	DOWNEY PHYLLIS	ADMINISTRATIVE ASSISTANT	31.21	37.5	1,170.38	52.2	$61,094	
7				TAYLOR NANCY	SELECT BOARD CHAIR	500.00	1	500.00	12	$6,000	
8				BROWN DOUGLAS	SELECT BOARD MEMBER	416.67	1	416.67	12	$5,000	
9				PATTERSON SAMUEL	SELECT BOARD MEMBER	416.67	1	416.67	12	$5,000	
10				SCOTT PRICE ONJALÉ	SELECT BOARD MEMBER	416.67	1	416.67	12	$5,000	
11				ZYLINSKI II EDWIN P	SELECT BOARD MEMBER	416.67	1	416.67	12	$5,000	
12				VACANT	INTERN					$7,500	
						FTE	*5*				*$696,246*

FINANCE

DEPARTMENT MISSION

To coordinate all functions of the finance department in order to provide exceptional financial reporting and customer service to the Citizens of the Community and all Town of Falmouth Departments.

DEPARTMENT DESCRIPTION

Oversees the functions of Accounting, Assessing, Collections and Treasury. Serves as the Chief Financial Advisor to the Town of Falmouth's elected and appointed officials; and performs the duties of the Chief Procurement Officer.

DEPARTMENT GOALS

1. Recommend Financial Policies that maintain the Town's AAA Bond Rating
2. Establish a system-wide purchase order system
3. Continue to Enhance financial reporting to Town Meeting and Citizens

FINANCE

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-131-5110	SALARY & WAGES FULL TIME	$134,375	$136,980	$139,637	$139,637	$139,637
	TOTAL SALARIES	*$134,375*	*$136,980*	*$139,637*	*$139,637*	*$139,637*
01-131-5340	COMMUNICATION-PRINTING	$500	$530	$500	$500	$500
01-131-5341	COMMUNICATION-TELEPHONE	$612	$513	$612	$612	$612
01-131-5420	OFFICE SUPPLIES	$500	$116	$500	$500	$500
01-131-5710	IN-STATE TRAVEL	$1,000	$645	$1,000	$1,000	$1,000
01-131-5730	DUES & MEMBERSHIPS	$500	$788	$500	$500	$500
	TOTAL EXPENSES	*$3,112*	*$2,592*	*$3,112*	*$3,112*	*$3,112*
	TOTAL DEPARTMENTAL EXPENSES	*$137,487*	*$139,572*	*$142,749*	*$142,749*	*$142,749*

FY24 SALARIES & WAGES

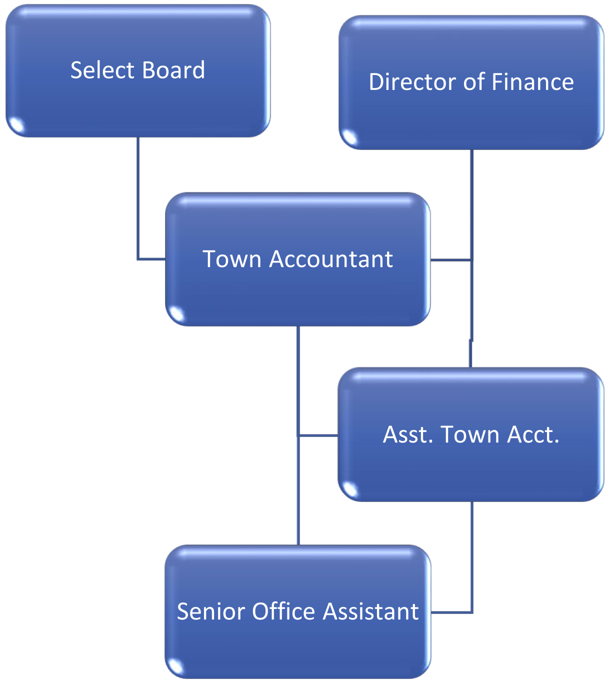
FINANCE - 131

	Group	Grade	FY24 STEP	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	11	10	SENTEIO ED	FINANCE DIRECTOR	64.96	40	2,598.40	52.2	135,636	
				SENTEIO ED	STIPEND	76.63	1	76.63	52.2	4,000	
						FTE	1				*139,637*

RESERVE FUND

		RESERVE FUND				
		FY 2022	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2024**
Account #	**Account Description**	**Appropriated**	**Expended**	**Appropriated**	**Requested**	**Approved**
01-132-5785	RESERVE FUND	$325,001	$224,830	$325,001	$325,002	$325,002
	TOTAL EXPENSES	***$325,001***	***$224,830***	***$325,001***	***$325,002***	***$325,002***

TOWN ACCOUNTANT



DEPARTMENT MISSION

To monitor and implement internal controls to safeguard the integrity of the Town's financial management, as well as maintaining control of all Town funds, disbursements, and financial records in compliance with Massachusetts General Laws, the Massachusetts Department of Revenue, and the By-Laws of the Town of Falmouth.

DEPARTMENT DESCRIPTION

Functions of the Accounting office include processing payroll and vendor accounts payable and submitting warrants for approval. The Town Accountant keeps detailed records of all receipts and expenditures for the Town. The department maintains all grants and contracts and assists with the annual audit. Prepares all financial statistical and operational reports for local, state, and federal purposes.

DEPARTMENT GOALS

1. Work with Finance Director to implement a Town wide purchase order system.
2. Continue to provide financial information to Town Departments, Federal and State agencies, and Taxpayers.
3. Maintain excellent customer service and communication to the public and all departments.
4. Continue to help and train in SRO, MMS, Harpers and Vadar.
5. Ongoing cross training.

TOWN ACCOUNTANT

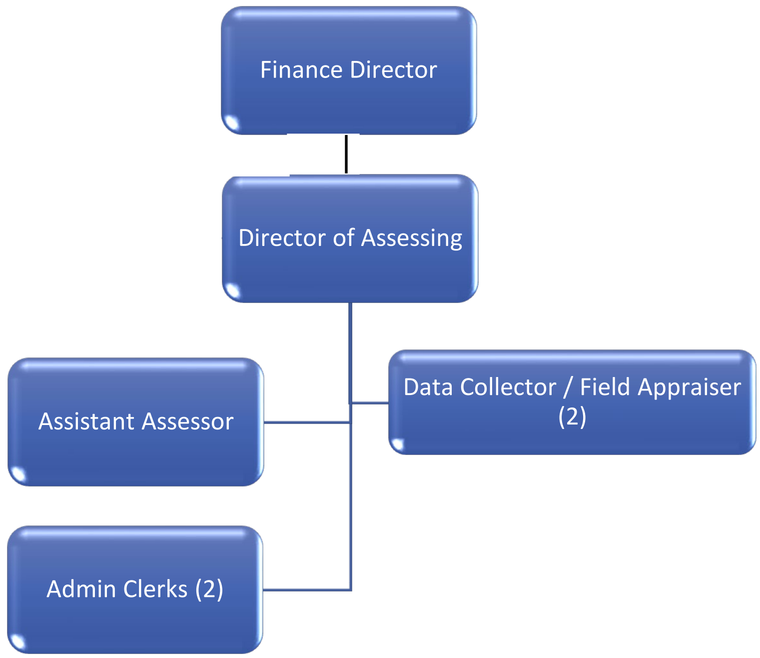
	TOWN ACCOUNTANT					
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-135-5110	SALARY & WAGES FULL TIME	$194,144	$185,097	$202,336	$212,971	$212,971
	TOTAL SALARIES	***$194,144***	***$185,097***	***$202,336***	***$212,971***	***$212,971***
01-135-5301	PROF/TECH-ANNUAL AUDIT*	$65,000	$50,000	$65,000	$65,000	$65,000
01-135-5341	COMMUNICATION-TELEPHONE	$200	$0	$200	$200	$200
01-135-5342	COMMUNICATION-POSTAGE	$25	$0	$25	$25	$25
01-135-5420	OFFICE SUPPLIES	$600	$983	$600	$600	$600
01-135-5710	IN-STATE TRAVEL	$1,700	$1,107	$1,700	$1,700	$1,700
01-135-5730	DUES & MEMBERSHIPS	$200	$180	$200	$200	$200
	TOTAL EXPENSES	***$67,725***	***$52,270***	***$67,725***	***$67,725***	***$67,725***
	TOTAL DEPARTMENTAL EXPENSES	***$261,869***	***$237,367***	***$270,061***	***$280,696***	***$280,696***

FY24 SALARIES & WAGES

TOWN ACCOUNTANT - 135

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/ WK	Weekly	Wks	Total	
1	24	9	10	ROSE VICTORIA A	TOWN ACCOUNTANT	52.56	40	2,102.40	52.2	$109,745	
				ROSE VICTORIA A	STIPEND	84.00	1	84.00	52.2	$4,385	
2	11	*10*	*5*	DOMINGOS BRIAN	ASST TOWN ACCT	*33.61*	37.5	1,260.38	52.2	$65,792	
3	11	*7*	*4*	*TRACY MARTIN*	*ADMIN CLERK*	*26.38*	24	633.12	52.2	$33,049	
						FTE	***2.6***				***$212,971***

ASSESSING



DEPARTMENT MISSION

To provide the taxpayers and government of the Town of Falmouth with accurate, courteous, professional, and timely service in all areas of assessing.

DEPARTMENT DESCRIPTION

Assessors, as required by Massachusetts law, value all the real and personal property within their community. They are responsible for valuing every property, from single-family residences to the largest of commercial and industrial enterprises. Every five years, Assessors must submit these values to the State Department of Revenue for certification. Assessors are also responsible for maintaining the values in the years between certifications, this is known as an interim year change. This is done so that each property taxpayer in the community pays his or her share of the cost of local government in proportion to the amount of money the property is worth. Assessors are also responsible for the motor vehicle and boat excise tax bills. The Assessors act on all requests for exemption and abatement of taxes and betterments. The Assessors are the holder of the assessment records, which includes the property record cards and Assessors' maps.

DEPARTMENT GOALS

1. Cyclical re-inspection so that each parcel is inspected at least once in every nine years. This is an annual goal. To reach that goal we will need to inspect 2,400 parcels annually
2. Continue a mandated Commercial income and expense program, we will begin reviewing all Utility accounts with appraisers as mandated by the DOR
3. Ongoing staff cross training
4. Place historical digital records online

ASSESSING

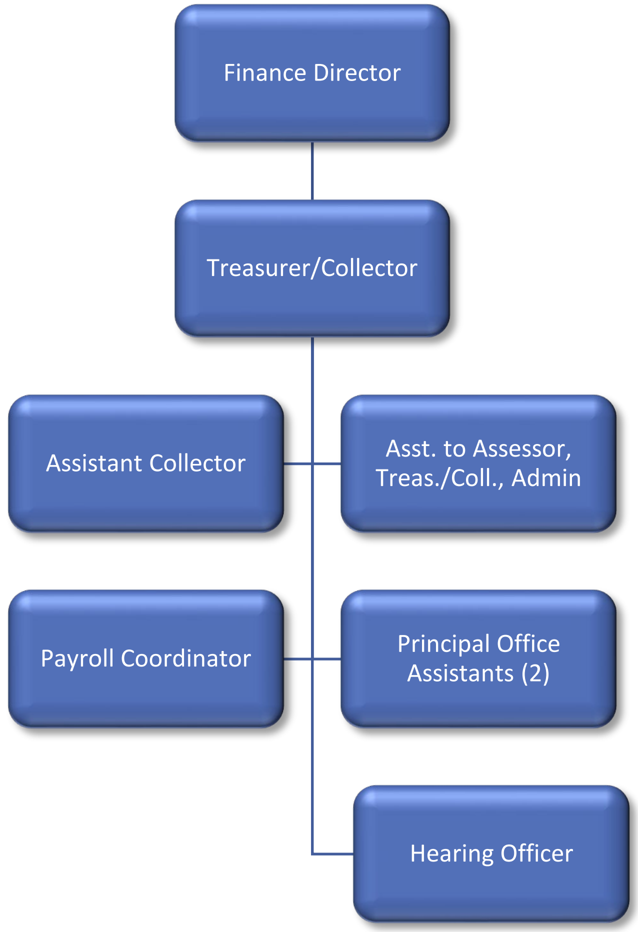
ASSESSING						
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-141-5110	SALARY & WAGES FULL TIME	$402,027	$407,564	$425,921	$435,087	$435,087
01-141-5191	OTHR PERS SERV-UNIFRM ALW	$100	$100	$100	$100	$100
	TOTAL SALARIES	*$402,127*	*$407,664*	*$426,021*	*$435,187*	*$435,187*
01-141-5240	REPR/MAINT-OFFICE EQUIP	$100	$0	$100	$100	$100
01-141-5319	PROF/TECH-CONTRACT SERV	$21,600	$20,600	$24,000	$26,000	$26,000
01-141-5340	COMMUNICATION-PRINTING	$100	$0	$100	$100	$100
01-141-5341	COMMUNICATION-TELEPHONE	$250	$0	$250	$250	$250
01-141-5342	COMMUNICATION-POSTAGE	$2,500	$2,000	$3,000	$3,000	$3,000
01-141-5420	OFFICE SUPPLIES	$900	$929	$900	$900	$900
01-141-5583	OTHER SUPPLIES-UNIFRMS	$700	$577	$700	$700	$700
01-141-5710	IN-STATE EDUCATION/MTGS	$3,440	$1,390	$3,440	$3,440	$3,440
01-141-5711	AUTO ALLOWANCE	$600	$446	$600	$600	$600
01-141-5730	DUES & MEMBERSHIPS	$570	$600	$625	$600	$600
	TOTAL EXPENSES	*$30,760*	*$26,541*	*$33,715*	*$35,690*	*$35,690*
	TOTAL DEPARTMENTAL EXPENSES	*$432,887*	*$434,205*	*$459,736*	*$470,877*	*$470,877*

FY24 SALARIES & WAGES

ASSESSING - 141

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	25	9	10	FAVULLI PATRICIA	DIR OF ASSESSING	55.75	40	2,230.00	52.2	$116,406	
2	11	12	7	CABRAL BRUCE	ASST ASSESSOR	41.62	37.5	1,560.75	52.2	$81,471	
3	11	*9*	*6*	*HOOVER ALAN M*	*PPTY LISTED FIELD APPRAISER*	*32.67*	37.5	1,225.13	52.2	$63,952	
4	11	*9*	*5*	*JOYCE JAMES*	*PPTY LISTED FIELD APPRAISER*	*31.41*	37.5	1,177.88	52.2	$61,485	
5	11	7	7	COOK DARYL	ADMIN CLERK	29.67	37.5	1,112.63	52.2	$58,079	
6	11	7	5	KOWZIC JESSICA	ADMIN CLERK	27.43	37.5	1,028.63	52.2	$53,694	
						FTE	*6*				*$435,087*

TREASURER/COLLECTOR



DEPARTMENT MISSION

Our mission is to provide the highest level of service to the citizens of Falmouth and the departments within town government by working collaboratively, accurately, and professionally towards promoting financial stability of Town operations to assure principal is protected, liquidity is maintained and yields are safely maximized.

DEPARTMENT DESCRIPTION

This office collects Real Estate & Personal Property Taxes; Motor Vehicle & Boat Excise; Parking Tickets; Moorings; and Water Bills. We issue Municipal Lien Certificates; Maintain banking accounts and investments, borrowing and funding. Cash Receipts, Cash Disbursements, Payroll Processing, Tailings and Tax Title Collection.

DEPARTMENT GOALS

1. Continue to provide timely and accurate depositing and reporting of all monies received from Town Departments, Taxpayers, Mortgage Companies, State and Federal agencies, and other outside sources.
2. Consider the needs of the taxpayers when implementing new billing and payment methods, using wise financial judgment. (Partner w/Invoice Cloud and Vadar)
3. Successfully completed an online registration for permits; beach, disposal and shellfish.
4. Continue to streamline deposit tracking and reporting and payment system processing that is efficient for our residents and visitors when conducting business at town hall.
5. Continue to monitor interest rates to maximize the Town's return on investment; consolidate bank accounts.
6. Continue to streamline processing of vendor and payroll warrants.(Harpers implemented 2020)
7. Release individuals that are "marked" for non-renewal at the RMV for their license and plates due to non-payment of excise and/or parking.

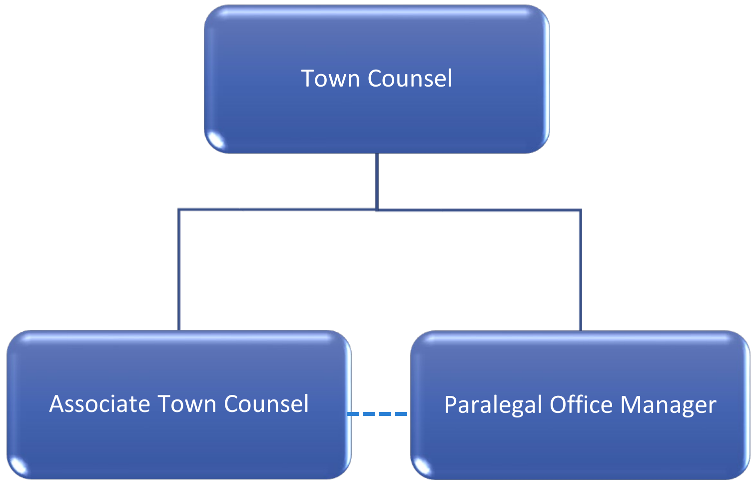
8. Continue to research tax title accounts and auction process. (Selectman 2023)
9. Continue to research performance bond accounts in order to identify owners.
10. Receive, record, and deposit all monies (cash, checks, credit cards, and EFT's) taken in from the various departments and governmental agencies. Maintain accurate and complete cash receipt book and disbursement records to include credit card and bank statement reconciliations. Handling communication and collection of NSF and closed account return checks. Attending monthly Falmouth Retirement Board meeting and preparing/presenting monthly reconciliation including wiring of funds.
11. Monitoring the monies from state and federal agencies such as Commonwealth of Massachusetts, Cherry Sheet receipts, grants, etc. Managing and disbursing funds for Performance Bonds for various departments.
12. Maintain debt records for new and existing obligations working with Finance Director, financial advisor, and bond counsel for borrowing and debt repayment. Responsible for timely debt payments.
13. Administer and prepare Tax Title request letters for payment and follow-up on established payment schedules to bring taxpayers up-to-date and avoid foreclosure. Working with Town Counsel to address non-payment and foreclosure proceedings.
14. Fund and produce weekly payroll and vendor warrant, creating and submitting ACH, wires, and federal tax files. Responsible for preparing and submitting 945 vehicle and meals tax, 1099's. Interacting with employees, public and vendors for lost checks, stop payments, and reissues. Handling procedural process of unclaimed checks or tailings, deferred comp plan monitoring, and monitor payroll tax payments and reporting.
15. Networking with other town's treasurer's offices and other departments to look at ways of improving efficiencies, sharing ideas, and solving issues.
16. Continue to process parking tickets from patrolmen, schedule hearings and send follow-ups notices(Moving to a cloud based system Fy 2022)
17. Complete Tax Title deed research and prepare legal advertisement yearly.
18. Issue municipal lien certificates which are a legal, binding document when a property is sold or refinanced; betterment releases for property improvement pay-offs through Barnstable County Registry of Deeds.

TREASURER/COLLECTOR

	TREASURER/COLLECTOR					
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-145-5110	SALARY & WAGES FULL TIME	$419,379	$433,417	$446,573	$451,479	$451,479
01-145-5130	SALARY & WAGES OVERTIME	$5,000	$1,852	$5,000	$5,000	$5,000
	TOTAL SALARIES	*$424,379*	*$435,269*	*$451,573*	*$456,479*	*$456,479*
01-145-5240	REPR/MAINT OFFICE EQUIP	$1,500	$1,846	$1,500	$1,500	$1,500
01-145-5300	PROF/TECH - LEGAL/TAX TITLE	$18,000	$6,613	$18,000	$18,000	$18,000
01-145-5301	PROF/TECH -MWPAT NON EXM FEES	$7,000	$2,533	$7,000	$7,000	$7,000
01-145-5302	PROF/TECH-MWPAT EXMPT FEES	$25,000	$9,551	$25,000	$25,000	$25,000
01-145-5307	PROF/TECH-BOND/BANK FEES	$25,000	$19,722	$25,000	$25,000	$25,000
01-145-5308	PROF/TECH-CREDIT CRD FEES	$17,000	$22,894	$17,000	$17,000	$17,000
01-145-5319	PROF/TECH-CONT SRVCS	$25,000	$29,024	$25,000	$25,000	$25,000
01-145-5340	COMMUNICATION - PRINTING	$11,500	$29,435	$11,500	$11,500	$11,500
01-145-5341	COMMUNICATION - TELEPHONE	$400	$0	$400	$400	$400
01-145-5342	COMMUNICATION - POSTAGE	$48,000	$32,925	$48,000	$48,000	$48,000
01-145-5420	OFFICE SUPPLIES	$1,600	$1,333	$1,600	$1,600	$1,600
01-145-5710	IN-STATE TRAVEL	$2,800	$315	$2,800	$2,800	$2,800
01-145-5730	DUES & MEMBERSHIPS	$420	$140	$420	$420	$420
01-145-5780	MUNICIPAL BOND EXPENSE	$38,500	$7,375	$38,500	$38,500	$38,500
01-145-5781	STAFF DEVELOPMENT	$500	$935	$500	$500	$500
	TOTAL EXPENSES	*$222,220*	*$164,641*	*$222,220*	*$222,220*	*$222,220*
	TOTAL APPROPRIATION	*$646,599*	*$599,910*	*$673,793*	*$678,699*	*$678,699*

					FY24 SALARIES & WAGES						
TREASURER/COLLECTOR - 145											
	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	9	10	O CONNELL PATRICIA	TOWN COLLECTOR	52.56	40	2,102.40	52.2	$109,745	
				O CONNELL PATRICIA	COLL/TREAS STIPEND	164.89	1	164.89	52.2	$8,607	
2	11	10	6	LOPES MARY ELLEN L	ASST COLLECTOR	34.95	37.5	1,310.63	52.2	$68,415	
3	11	10	6	BUSH MELANIE J	ASST TO ASSESS, TREAS, FINDI	34.95	37.5	1,310.63	52.2	$68,415	
4	11	9	7	HARVEY SUSAN E	PAYROLL COORDINATOR	33.97	37.5	1,273.88	52.2	$66,496	
5	11	8	7	REBELO MELINDA	PRIN OFC ASST	31.75	37.5	1,190.63	52.2	$62,151	
6	11	8	7	EATON PATRICIA	PRIN OFC ASST	31.75	37.5	1,190.63	52.2	$62,151	
7				PRATT BARBARA S	HEARING OFFICER	186.19	1	186.20	12	$5,500	
						FTE	6				*$451,479*

TOWN COUNSEL



DEPARTMENT MISSION

The Town of Falmouth Law Department serves as legal advisor, counselor and advocate for the Town of Falmouth, its boards, officers and elected officials. The department's mission is to provide advice and counsel as to the proper interpretation of statutes, regulations and case law on a variety of legal issues relative to the functioning of a municipal government. When appropriate, the department represents its municipal clients before the courts and administrative tribunals of the Commonwealth. The department is also responsible for drafting by-laws, policies and regulations, providing guidance to ensure compliance with the open meeting law, public records law and the conflict of interest law, approving municipal contracts and providing day to day counsel and advice in all areas of municipal law. Services are provided in a timely and efficient manner offering each board, officer or elected official the opportunity to make informed and appropriate judgment to advance the common good of the community.

DEPARTMENT DESCRIPTION

The office of Town Counsel provides legal services to the Town. Department staff consists of the Town Counsel, an Associate Town Counsel and a Paralegal/Office Manager. The department provides services in four basic practice areas as follows:

1. Litigation
2. General Legal Services
3. Town Meeting/Legislative
4. Education, Training and Advice

DEPARTMENT GOALS

Litigation Program Goal: To represent the Town and its departments, boards and committee in trials and hearings before courts, administrative agencies and tribunals, such as:

- Litigation preparation including legal research, drafting and preparation of pleadings, briefs and motions, conducting relevant discovery, assembly of administrative records and related matters including mediation and settlement.
- Representation of the Town and its departments in trials and hearings including participation in court proceedings and before administrative agencies and tribunals.
- Appellate court advocacy including prosecuting and defending matters on appeal with attendant legal research, drafting and preparation of appellate briefs and appearing before Appellate judicial panels for oral argument.
- Cooperation as a liaison with special counsel for insurance defense, labor matters, and other matters as needed.
- Preparation of periodic litigation reports to provide transparency.

TOWN COUNSEL

General Legal Services Program Goal: To attend to general legal matters of the Town, including the following:

- Provision of advice to officials and department heads on various municipal legal matters including conservation, procurement, code enforcement, public safety, land use, affordable housing, licensing, real estate conveyancing and land acquisition, contracts, open meeting law, public records law, conflict of interest law, liability issues and recent developments in the law.
- Attendance at public meetings to provide in the moment advice and support as may be requested.
- Preparation of legal opinions and memoranda on matters of municipal law concerning potential or contingent liabilities.
- Pursuit of and participation in continuing legal education programs and professional development in areas related to municipal law.

Town Meeting/Legislative Program Goal: To prepare for and assist in the conduct of Town Meeting and to participate in the legislative and regulatory functions of the Town, for example:

- Assistance with the drafting of articles and review of the warrant in preparation for Town Meeting.
- Preparation, coordination and support for and attendance at all sessions of Town Meetings.
- Drafting, editing and revision of rules, regulations and policies related to Town Meeting.
- Shepherding and oversight of proposed legislation through to its enactment.

Education, Training and Advice Program Goal: To educate and train officials, department heads and employees in legal matters relevant to their duties and responsibilities, as follows:

- Organization and administration of periodic training sessions for departments on issues of municipal law.
- Preparation of periodic memorandum on pertinent municipal topics of interest for distribution.
- Provision of responses to questions and inquiries of legal significance to aid in compliance with the law and the efficient operation of government.

TOWN COUNSEL

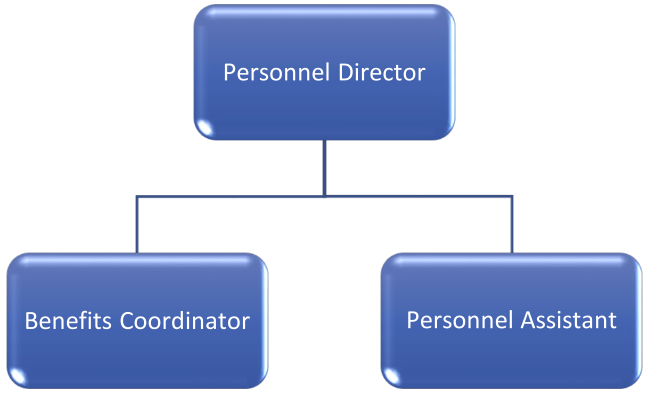
TOWN COUNSEL						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-151-5110	SALARY & WAGES-PERMANENT	$320,866	$292,016	$334,012	$334,414	$334,414
01-151-5120	SALARY & WAGES-TEMPORARY	$3,500	$0	$3,500	$3,500	$3,500
	TOTAL SALARIES	*$324,366*	*$292,016*	*$337,512*	*$337,914*	*$337,914*
01-151-5270	RENTL/LEASE-BUILDING	$24,720	$24,000	$24,720	$24,720	$24,720
01-151-5300	PROF/TECH SPEC COUNSEL*	$150,000 *	$277,050	$150,000	$150,000	$150,000
01-151-5301	PROF/TECH-RECORDING FEES	$1,500	$946	$1,500	$1,500	$1,500
01-151-5340	COMMUNICATION-PRINTING	$500	$325	$500	$500	$500
01-151-5341	COMMUNICATION-TELEPHONE	$1,800	$1,378	$1,800	$1,800	$1,800
01-151-5342	COMMUNICATION-POSTAGE	$950	$950	$950	$950	$950
01-151-5400	CASE EXPENSES	$8,500	$453	$8,500	$8,500	$8,500
01-151-5420	OFFICE SUPPLIES	$3,000	$2,307	$3,000	$3,000	$3,000
01-151-5425	OFFICE SUPPLY-LAW BOOKS	$17,700	$16,966 *	$17,700	$17,700	$17,700
01-151-5711	AUTO ALLOWANCE	$2,000	$207	$2,000	$2,000	$2,000
01-151-5730	DUES & MEMBERSHIPS	$1,600	$611	$1,600	$1,600	$1,600
01-151-5781	STAFF DEVELOPMENT	$750	$0	$950	$950	$950
	TOTAL EXPENSES	*$213,020*	*$325,192*	*$213,220*	*$213,220*	*$213,220*
	TOTAL DEPARTMENTAL EXPENSES	*$537,386*	*$617,208*	*$550,732*	*$551,134*	*$551,134*

FY24 SALARIES & WAGES

TOWN COUNSEL - 151

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	12	10	O'KEEFE MAURA	TOWN COUNSEL	69.84	40.00	2,793.60	52.20	145,826	
2	24	10	10	TOBIN BRIAN	ASSOC TOWN COUNSEL	56.49	40.00	2,259.60	52.20	117,951	
3	24	4	8	CAROLLA DIANE	PARAL/ADM ASST	33.83	40.00	1,353.20	52.20	70,637	
						FTE	*3*				*334,414*

PERSONNEL



DEPARTMENT MISSION

The mission of the Personnel Department is to provide the leadership, direction, and support needed to attract, retain, and develop talented individuals, while promoting a productive and efficient workplace, in order to align ourselves with the ever changing needs of the Town of Falmouth.

DEPARTMENT DESCRIPTION

The Personnel Department provides high quality programs and services relating to Recruitment, Labor & Employee Relations, Compensation, Benefits, Training & Development and Diversity, all while ensuring that the town is in compliance with local, state and federal employment/labor regulations.

GOALS

1. **Benefits & Compensation**
   Continue to implement classification/compensation study recommendations for select groups of positions and unions. The study, which will be completed in FY22, will illustrate for the town how our current salary compares to comparable communities and will provide recommendations, methods and guidelines for achieving the overall aspects of the study. The goal is to then implement these recommendations which will improve our market position so that we can recruit and retain highly qualified individuals, while maintaining fiscal responsibility.

2. **Performance Management**
   Implement Performance Evaluations for select unions. This goal is designed to address our ability to better manage the performance of our employees. The benefits of instituting performance evaluations range from increasing job satisfaction and motivation, better morale, teamwork and open communication as well as improving performance.

3. **Recruitment & Retention**
   Research and implement new recruitment and retention strategies to address the tight labor market. Compensation for several of the bargaining units has increased in response to market studies that were completed and it is the intention of the HR Department to implement and expand marketing efforts and social media presence, candidate sourcing and proactive recruitment efforts. The department will also use data analytics to measure success in advertising and outreach efforts.

4. **Training and Development**
   Provide quality, cost-effective training and development designed to increase organizational productivity and enrichment.

PERSONNEL

	PERSONNEL					
		FY 2022	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2024**
Account #	**Account Description**	**Appropriated**	**Expended**	**Appropriated**	**Requested**	**Approved**
01-152-5110	SALARY & WAGES FULL TIME	$221,030	$249,225	$218,189	$207,345	$207,345
01-152-5135	RECORDING MEETINGS	$36,400	$37,141	$40,000	$43,000	$43,000
	TOTAL SALARIES	***$257,430***	***$286,366***	***$258,189***	***$250,345***	***$250,345***
01-152-5304	PROF/TECH-TRAINING	$6,700	$959	$6,700	$6,700	$6,700
01-152-5317	PROF/TECH-MEDICAL SERV	$10,000	$14,748	$10,000	$10,000	$10,000
01-152-5319	PROF/TECH-CONTRACTUAL SERV	$30,000	$26,190	$30,000	$30,000	$30,000
01-152-5340	COMMUNICATION-PRINTING	$900	$264	$900	$900	$900
01-152-5341	COMMUNICATION-TELEPHONE	$405	$555	$620	$620	$620
01-152-5342	COMMUNICATION-POSTAGE	$2,100	$1,040	$2,100	$2,100	$2,100
01-152-5343	COMMUNICATION-ADVT VCNCY	$13,000	$22,122	$13,000	$20,000	$20,000
01-152-5420	OFFICE SUPPLIES	$1,800	$1,063	$1,800	$1,800	$1,800
01-152-5585	OTHER SUPPLIES-SUBSCRIPTN	$300	$0	$300	$300	$300
01-152-5710	IN-STATE TRAVEL	$950	$0	$950	$950	$950
01-152-5730	DUES & MEMBERSHIPS	$800	$659	$800	$800	$800
01-152-5781	STAFF DEVELOPMENT	$895	$239	$895	$895	$895
	TOTAL EXPENSES	***$67,850***	***$67,839***	***$68,065***	***$75,065***	***$75,065***
01-560-5340	COMMUNICATION-PRINTING	$150	$41	$150	$150	$150
01-560-5420	OFFICE SUPPLIES	$100	$9	$100	$100	$100
	TOTAL EXPENSES	***$250***	***$50***	***$250***	***$250***	***$250***
	TOTAL DEPARTMENTAL EXPENSES	***$325,530***	***$354,255***	***$326,504***	***$325,660***	***$325,660***

FY24 SALARIES & WAGES

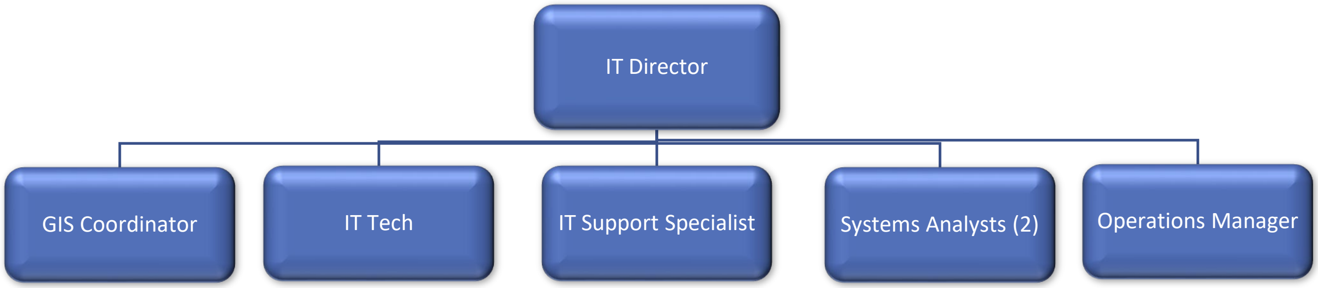
PERSONNEL - 152

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	9	6	LUMPING SUSAN	PERSONNEL DIRCT	46.71	40	1,868.40	52.2	97,530	
				LUMPING SUSAN	STIPEND - ADA	28.85	1	28.85	52.2	1,506	
2	24	3	10	BELAIR CATHY-LYNNE	BENEFITS COORD	31.21	37.5	1,170.38	52.2	61,094	
3	24	2	6	ELY HANNAH G	OFFICE ASSIST-PERSONNEL	24.12	37.5	904.50	52.2	47,215	
						FTE	*3*				*207,345*

DISABILITY COMMISSION

DISABILITY COMMISSION						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-560-5340	COMMUNICATION-PRINTING	$150	$41	$150	$150	$150
01-560-5420	OFFICE SUPPLIES	$100	$9	$100	$100	$100
	TOTAL EXPENSES	*$250*	*$50*	*$250*	*$250*	*$250*

INFORMATION TECHNOLOGY



DEPARTMENT MISSION

FIT provides reliable, secure, integrated technology solutions aligned with strategic goals, while delivering excellence in customer service.

In support of this mission, we will:

- Demonstrate operational and technical excellence through a commitment to professionalism and continuous process improvement.
- Partner with Falmouth staff to understand the information systems requirements of the staff and their customers.
- Provide leadership and planning for the effective and strategic use of emerging technologies.

DEPARTMENT DESCRIPTION

FIT provides reliable, secure, integrated technology solutions aligned with strategic goals, while delivering excellence in customer service.

DEPARTMENT GOALS

1. Business and IT Strategic Alignment
2. A Skilled and Knowledgeable IT Workforce
3. Secure & Reliable IT Infrastructure
4. Effective and Efficient Management of Desktop Hardware and Applications
5. Management of Software Development Efforts for an Effective and Efficient Support of Business Processes and Service Delivery
6. Efficient User Support and Quality Assurance
7. Effective IT Controls and Standards

INFORMATION TECHNOLOGY

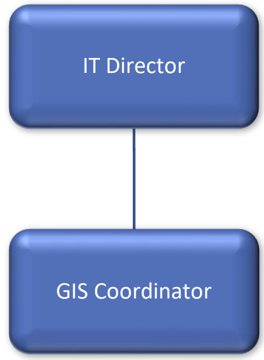
INFORMATION TECHNOLOGY DEPARTMENT						
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-155-5110	SALARY & WAGES FULL TIME	$576,831	$497,034	$584,097	$604,539	$604,539
01-155-5130	ADDITIONAL GROSS-OVERTIME	$10,000	$10,716	$10,000	$10,000	$10,000
	TOTAL SALARIES	*$586,831*	*$507,750*	*$594,097*	*$614,539*	*$614,539*
01-155-5240	REPR/MAINT-OFFICE EQUIP	$22,600	$30,986	$22,600	$22,600	$22,600
01-155-5267	REPR/MAINT-COMPUTER SYSTM	$300,000	$304,812	$300,000	$575,556	$575,556
01-155-5313	PROF/TECH-CNTRTL SERV*	$7,000	$1,200	$7,000	$7,000	$7,000
01-155-5341	COMMUNICATION-TELEPHONE	$32,500	$23,325	$32,500	$32,500	$32,500
01-155-5347	COMMUNICATION-INTERNET	$25,000	$16,207	$25,000	$25,000	$25,000
01-155-5420	OFFICE SUPPLIES	$5,000	$1,855	$5,000	$5,000	$5,000
01-155-5582	OTHER SUPPLIES-COMPUTER	$18,500	$34,239	$18,500	$45,786	$45,786
01-155-5710	IN-STATE TRAVEL	$1,000	$373	$1,000	$1,000	$1,000
01-155-5781	STAFF DEVELOPMENT	$3,000	$1,500	$3,000	$5,000	$5,000
01-155-5875	COMPUTER EQUIP & SOFTWARE*	$15,000	$15,000	$15,000	$15,000	$15,000
	TOTAL EXPENSES	*$429,600*	*$429,497*	*$429,600*	*$734,442*	*$734,442*
	TOTAL DEPARTMENTAL EXPENSES	*$1,016,431*	*$937,247*	*$1,023,697*	*$1,348,981*	*$1,348,981*

FY24 SALARIES & WAGES

INFORMATION TECHNOLOGY - 155

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	10	10	LEWIS DAWN	DIRECTOR OF IT	56.49	40	2,259.60	52.2	117,951	
2	24	7	3	VACANT	COMPUTER OP MGR	36.99	40	1,479.60	52.2	77,235	
3	24	6	10	BOTTOMLEY MICHAEL	SYSTEMS ANALYST	43.32	40	1,732.80	52.2	90,452	
4	24	6	10	DAVIS STEPHEN	SYSTEMS ANALYST	43.32	40	1,732.80	52.2	90,452	
5	24	5	9	DEPRIZIO ANTHONY J	NETWK COMP TECH	40.08	40	1,603.20	52.2	83,687	
6	24	3	6	MCKAY ANDREW	IT SUPPORT SPECIALIST	27.71	40	1,108.40	52.2	57,858	
7	*11*	*12*	7	MROWKA MARK	NETWK COMP TECH-PUB SFTY	41.62	40	1,664.80	52.2	86,903	
						FTE	*7*				*604,539*

GEOGRAPHIC INFORMATION SYSTEMS



DEPARTMENT MISSION

The mission of the Falmouth GIS Department is to assist, promote, and develop a shared geographic information system resource for local decision makers and the general public.

DEPARTMENT DESCRIPTION

Geographic Information System - *An **automated** system composed of **hardware, software, data** and **people** used to create, store, display and analyze spatial data and related attribute data*

DEPARTMENT GOALS & PERFORMANCE MEASURES

In pursuing its mission, the Falmouth GIS Department must be designed to:

1. Maximize data quality for system users through maintenance procedures developed with the data layers home Department of over 100 layers.
2. Engage in research and development to take advantage of improvements in GIS and data technology.
3. Update and maintain Falmouth's digital cadastral parcel base map as well as our other infrastructure data layers and departmental layers.
4. Promote increased awareness about GIS technology and applications to the Town of Falmouth Departments.
5. Provide user-friendly public access
6. Assist all Departments and Boards in meeting their missions and goals by providing appropriate GIS services.
7. Maintain Falmouth Online Map Geo GIS with latest updates and information available
8. Attract interest in for the Town of Falmouth GIS department with innovative community events and outreach including presentations at the area schools and public events
9. Migrate our GIS services to ARCPRO and link appropriate departments as well as setup instructional classes for those employees that need lessons in using ARCPRO and how it enhances their departments specific datasets.
10. Update and verify all town layers to match real time Geographical Coordinates, including GPS verification of properties.

GEOGRAPHIC INFORMATION SYSTEMS

GEOGRAPHIC INFO SYSTEMS

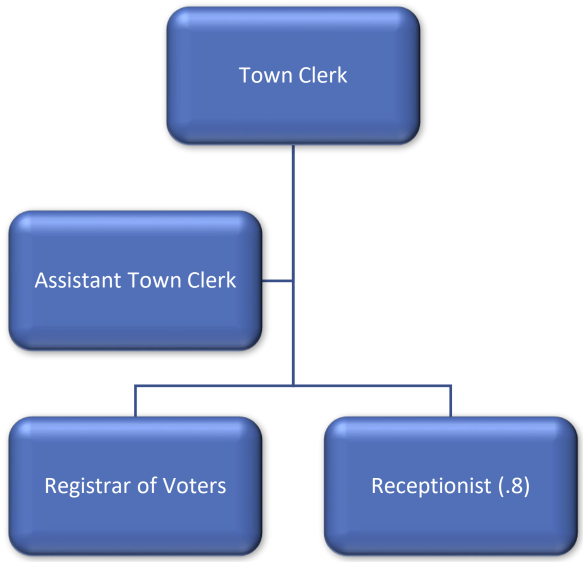
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-156-5110	SALARY & WAGES-PERMANENT	$88,677	96616.04	$90,452	$90,452	$90,452
	TOTAL SALARIES	***$88,677***	***$96,616***	***$90,452***	***$90,452***	***$90,452***
01-156-5267	COMPUTER REPAIR/MAINT	$14,500	11603.08	$17,500	$18,000	$18,000
01-156-5420	OFFICE SUPPLIES	$1,750	872.42	$1,000	$1,500	$1,500
01-156-5710	IN-STATE TRAVEL	$250	0	$250	$500	$500
01-156-5781	STAFF DEVELOPMENT	$1,000	0	$1,500	$1,750	$1,750
	TOTAL EXPENSES	***$17,500***	***$12,476***	***$20,250***	***$21,750***	***$21,750***
	TOTAL DEPARTMENTAL EXPENSES	***$106,177***	***$109,092***	***$110,702***	***$112,202***	***$112,202***

FY24 SALARIES & WAGES

GEOGRAPHIC INFO SYSTEMS - 156

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	6	10	WAID STACEY	GIS COORDINATOR	43.32	40	1,732.80	52.2	90,452	
				TOTAL SALARIES		***FTE***	**1**				***90,452***

TOWN CLERK



DEPARTMENT MISSION

1. To carry out the policies of the Select Board, the regulations of the Commonwealth of Massachusetts, and meet the needs of the residents of our community.
2. Respond to all inquiries, providing knowledge and assistance in a professional, consistent, and impartial manner to all citizens.
3. To administer fair and accurate elections, guaranteeing access to every citizen.
4. To maintain factual public records, preserving and documenting the history of our community.
5. To be proactive in promoting and preserving the proud traditions of our Community.

DEPARTMENT DESCRIPTION

Interacts tactfully and appropriately with the general public answering general questions and direct the general public to appropriate department. Conducts research and produce attest copies, Issues various licenses and permits, participates in community meetings providing information as requested

Conduct all elections in conformance with federal and state laws and regulations, staff and prepare polling locations, process absentee ballots, test voting equipment, prepare the ballot for local elections, certify and report results, administer campaign finance law for local elections, administer oaths of office.

Register birth certificates received from hospital Create birth record for at home birth, delayed record of birth, out of commonwealth birth, process Acknowledgement of Parentage, Review and register submitted Death Certificates, receive and review Intentions, prepare Marriage Certificate, scan & index records into Laserfiche, print copies for town records to be bound in books, prepare documents to be sent to the Registry of Vital Records with monthly report.

Records all Board of Appeals applications, Board of Appeals Decisions, Planning Board filings, Select Board decisions, Sundry filings, process non-criminal violations, processes underground fuel storage applications, Records and posts all meeting notices, maintaining and safeguarding town records, in accordance with statutory requirements

Record census forms with changes-including creating and modifying households members, voter and family information, moving inactive voters, recording veteran status, occupation, party status deleting residents as warranted Register new voters, change addresses and deleting voters as necessary. Maintain state voter data base.

TOWN CLERK

DEPARTMENT GOALS

1. Respond to all inquiries, providing knowledge and assistance in a professional, consistent, and impartial manner to all citizens.
2. To administer fair and accurate elections, guaranteeing access to every citizen.
3. To maintain factual public records, preserving and documenting the history of our community.
4. To be proactive in promoting and preserving the proud traditions of our Community.

TOWN CLERK

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-161-5110	SALARY & WAGES-PERMANENT	$306,985	$289,175	$320,545	$332,341	$332,341
01-161-5120	SALARY & WAGES-REGISTRARS	$1,250	$1,250	$1,250	$1,250	$1,250
01-161-5127	SALARY & WAGES - CENSUS	$0	$0	$2,000	$2,000	$2,000
01-161-5130	ADDITIONAL GROSS-OVERTIME	$0	$1,753	$1,000	$1,000	$1,000
	TOTAL SALARIES	*$308,235*	*$292,178*	*$324,795*	*$336,591*	*$336,591*
01-161-5240	REPR/MAINT-OFFICE EQUIP	$500	$533	$500	$500	$500
01-161-5305	PROF/TECH-ARCHIVING	$5,000	$3,337	$2,000	$3,000	$3,000
01-161-5340	COMMUNICATION-PRINTING	$6,000	$9,122	$6,000	$7,000	$7,000
01-161-5341	COMMUNICATION-TELEPHONE	$0	$0	$0	$0	$0
01-161-5342	COMMUNICATION-POSTAGE	$15,000	$16,745	$15,000	$10,000	$10,000
01-161-5343	COMMUNICATION-ADVERTISING	$1,000	$0	$1,000	$1,000	$1,000
01-161-5347	COMMUNICATION-CODE UPDATE	$10,000	$3,013	$10,000	$10,000	$10,000
01-161-5349	COMMUNICATION-STREET LIST	$2,500	$2,301	$2,500	$2,500	$2,500
01-161-5420	OFFICE SUPPLIES	$1,500	$1,608	$1,500	$1,500	$1,500
01-161-5430	SUPPLIES-LICENSES	$500	$474	$500	$500	$500
01-161-5710	IN-STATE TRAVEL	$1,600	$567	$1,000	$1,500	$1,500
01-161-5730	DUES & MEMBERSHIPS	$600	$555	$600	$800	$800
	TOTAL EXPENSES	*$44,200*	*$38,254*	*$40,600*	*$38,300*	*$38,300*
	TOTAL DEPARTMENTAL EXPENSES	*$352,435*	*$330,432*	*$365,395*	*$374,891*	*$374,891*

FY24 SALARIES & WAGES

TOWN CLERK - 161

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1				PALMER MICHAEL	TOWN CLERK	49.14	40	1,965.74	52.2	102,612	
2	11	10	7	ROBBINS LAURIE C	ASST TOWN CLERK	36.35	37.5	1,363.13	52.2	71,155	
3	11	8	7	GONSALVES SUZANNE	PRINICIPAL ASST	31.75	37.5	1,190.63	52.2	62,151	
4	11	8	3	DRAPER HARRIET	ADMINISTRATIVE CLERK	27.14	37.5	1,017.75	52.2	53,127	
5	11	5	7	BARBARA RYMSHA	SWTCHBRD/RECPTN	25.92	32	829.44	52.2	43,297	
						FTE	**4.85**				*332,341*

ELECTIONS

ELECTIONS						
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-162-5120	SALARY & WAGES PART TIME	$22,000	$19,148	$70,000	$55,000	$55,000
	TOTAL SALARIES	*$22,000*	*$19,148*	*$70,000*	*$55,000*	*$55,000*
01-162-5270	RENTL/LEASE-BUILDING	$1,500	$1,000	$3,000	$1,500	$1,500
01-162-5319	PROF/TECH MAINT CONTRACTS	$15,000	$12,832	$15,000	$18,000	$18,000
01-162-5340	COMMUNICATION-PRINTING	$12,000	$7,713	$12,000	$12,000	$12,000
01-162-5341	COMMUNICATION-TELEPHONE	$1,000	$0	$200	$0	$0
01-162-5343	COMMUNICATION-ADVERTISING	$2,000	$684	$2,000	$2,000	$2,000
01-162-5586	OTHER SUPPLIES-ELECTION	$2,000	$1,849	$2,000	$2,000	$2,000
01-162-5342	COMMUNICATION-POSTAGE				$10,000	$10,000
	TOTAL EXPENSES	*$33,500*	*$24,078*	*$34,200*	*$45,500*	*$45,500*
	TOTAL DEPARTMENTAL EXPENSES	*$55,500*	*$43,226*	*$104,200*	*$100,500*	*$100,500*

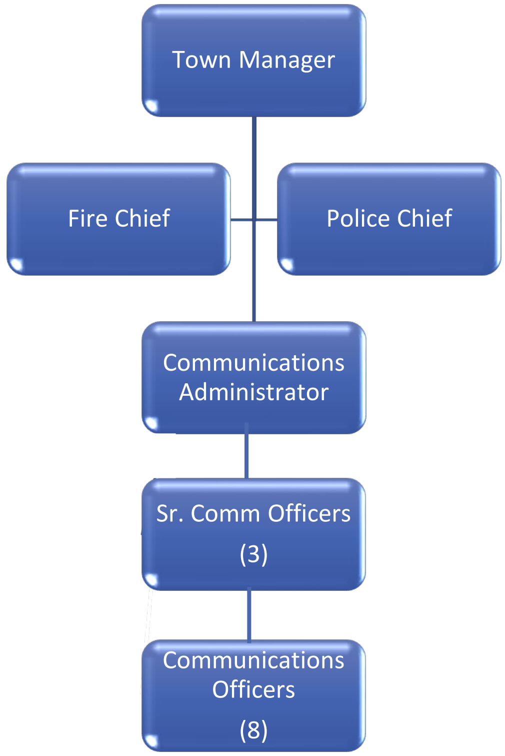
TOWN MEETING

TOWN MEETING						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-113-5120	SALARY & WAGES PART TIME	$2,000	$1,035	$2,000	$2,000	$2,000
	TOTAL SALARIES	*$2,000*	*$1,035*	*$2,000*	*$2,000*	*$2,000*
01-113-5311	PROF/TECH-INTERPRETOR	$3,000	$0	$3,000	$3,000	$3,000
01-113-5316	PROF/TECH-STENOGRAPHER	$7,000	$6,181	$7,000	$7,000	$7,000
01-113-5340	COMMUNICATION-PRINTING	$9,000	$6,923	$9,000	$9,000	$9,000
01-113-5342	COMMUNICATION-POSTAGE	$2,000	$2,000	$2,000	$2,000	$2,000
01-113-5343	COMMUNICATION-ADVERTISING	$15,000	$6,183	$15,000	$15,000	$15,000
01-113-5380	OTR PRCH SERV-SOUND SYSTM	$4,000	$2,755	$4,000	$4,000	$4,000
	TOTAL EXPENSES	*$40,000*	*$24,042*	*$40,000*	*$40,000*	*$40,000*
	TOTAL DEPARTMENTAL EXPENSES	*$42,000*	*$25,077*	*$42,000*	*$42,000*	*$42,000*

TOWN MODERATOR

TOWN MODERATOR						
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-114-5120	SALARY & WAGES PART TIME	$1,500	$1,500	$1,500	$1,500	$1,500
	TOTAL SALARIES	*$1,500*	*$1,500*	*$1,500*	*$1,500*	*$1,500*

CONSOLIDATED COMMUNICATIONS



DEPARTMENT MISSION

Everything we do is designed to serve the community. To provide those who need us with a sense of safety and security. To ensure that those in our community get the best public safety services possible and help them be able to live a better life in a world with a higher sense of safety and self.

We do that by providing outstanding customer service to the public; by taking the time to ensure everyone we deal with is treated as if they were a member of our own family. We help our Police Officers and Fire Fighters respond to emergency events quickly, safely and efficiently. We work to ensure that every single caller feels like they are important.

We answer 911 calls and are emergency telecommunications dispatchers for the Town of Falmouth Massachusetts.

DEPARTMENT DESCRIPTION

The Falmouth Emergency Communications Center is responsible for providing emergency communications and all related secondary functions for the Public Safety agencies within the Town of Falmouth. Consisting of a Communications Administrator, three (3) Senior Dispatchers and six (8) Dispatchers we serve a population of 35,000 to 100,000 residents and visitors on a daily basis with two (2) dispatchers on duty at all times. In fiscal year 2022 we logged over 31,000 incidents and answered over 10,000 calls on the 911 system.

DEPARTMENT GOALS

1. **Quality Assurance / Quality Improvement**

   As a Public Safety agency our number one priority must always be to provide the best possible services to the citizens of Falmouth and the other Public Safety partners we work with. By continuing and expanding our QA/QI program we can better ensure the services our agency provides to the community meet the high level of service expected by our stakeholders while also providing us with areas of needed improvement. A high quality QA/QI program is not only seen as an industry standard, but helps to reduce liability on the Town by ensuring high standards for service are met.

2. Improving Technology

Some of our key technology infrastructure is approaching end of useful life or is no longer being directly supported by the vendors. These are areas that we will need to work with our Police and Fire counterparts to address in the near future. As with everything we do our systems need to be designed to work with and improve not only our operations but those of our partner agencies. Planning for replacement solutions along with the incorporation of other needed technology to streamline processes and minimize fiscal impacts to the community will be a critical task as we move forward.

3. Staffing

Our agency has seen some staffing deficits over the last year due to employees choosing other career paths. We have we have dropped as low as 5 staff members covering all shifts we are taking steps to aggressively work our way back to full staff. During FY20 we saw a slight decrease in overall call volume due to the COVID-19 pandemic. It is important to note however that the numbers suggest that our call volumes would have continued to increase over previous years as they have in the past if it were not for the pandemic. Our numbers directly correlate to the activities of our public safety partners in the Police and Fire Departments as well as incidents that occur community. Based on our FY20 numbers our staff handled an average of approximately 85 emergency incidents per day. That numbers does not include the hundreds of non-emergency business line calls and inquires we receive daily. By increasing our staffing levels our goal would be to provide a higher level of service to both our internal and external customers, all while reducing our overtime expenditures by maintaining our minimum staffing levels while not backfilling time off during off peak hours.

CONSOLIDATED COMMUNICATIONS

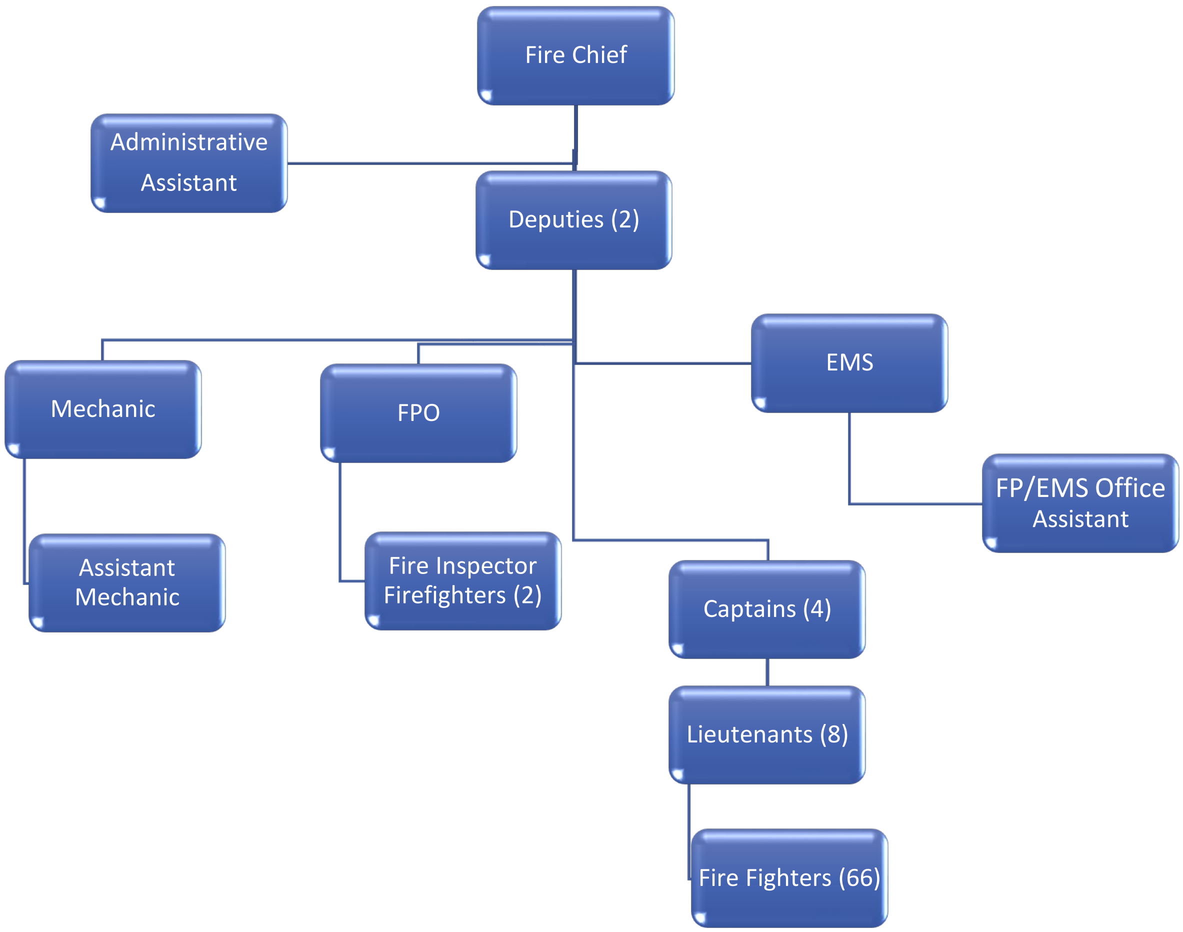
CONSOLIDATED COMMUNICATIONS						
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-230-5110	SALARY & WAGES FULL TIME	$555,634	$476,696	$576,079	$647,280	$647,280
01-230-5115	EVENING/NIGHT SHIFT DIFFERENTIAL	$5,304	$0	$9,000	$9,500	$9,500
01-230-5120	TEMPORARY-PER DIEM	$10,000	$0	$0	$0	$0
01-230-5130	OVERTIME	$65,000	$211,319	$75,000	$110,000	$110,000
01-230-5140	HOLIDAY	$21,836	$18,777	$23,500	$29,500	$29,500
	TOTAL SALARIES	***$657,774***	***$706,792***	***$683,579***	***$796,280***	***$796,280***
01-230-5319	PROF/TECH-CONTRACT SERVCE	$42,482	$42,376	$65,000	$72,000	$72,000
01-230-5340	COMMUNICATION-PRINTING	$750	$200	$750	$500	$500
01-230-5341	COMMUNICATION-TELEPHONE	$8,040	$6,421	$8,100	$11,300	$11,300
01-230-5342	COMMUNICATION-POSTAGE	$250	$0	$250	$0	$0
01-230-5346	REPR/MAINT-COMPUTER	$10,000	$5,933	$10,000	$10,000	$10,000
01-230-5420	OFFICE SUPPLIES	$7,500	$6,447	$7,500	$7,500	$7,500
01-230-5583	OTHER SUPPLIES-UNIFORMS	$3,250	$2,727	$3,250	$4,250	$4,250
01-230-5730	DUES & MEMBERSHIPS	$1,000	$566	$1,000	$1,000	$1,000
01-230-5781	STAFF DEVELOPMENT	$9,500	$1,812	$9,500	$7,500	$7,500
	TOTAL EXPENSES	***$82,772***	***$66,480***	***$105,350***	***$114,050***	***$114,050***
	TOTAL DEPARTMENTAL EXPENSES	***$740,546***	***$773,272***	***$788,929***	***$910,330***	***$910,330***

FY24 SALARIES & WAGES

CONSOLIDATED COMMUNICATIONS - 230

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/ WK	Weekly	Wks	Total	
1	24	7	10	CAMPBELL CHRISTOPHER	COMM ADMINISTRATOR	45.52	40	1,820.80	52.2	95,046	
2	45	2	7	TAVARES JEFFREY	SR COMM OFFICER	32.04	40	1,281.60	52.2	66,900	
3	45	2	5	MEISSNER TIMMY	SR COMM OFFICER	29.90	40	1,196.00	52.2	62,431	
4	45	2	4	VACANT	SR COMM OFFICER	28.91	40	1,156.40	52.2	60,364	
5	45	1	7	BLINN MARY	COMMUNICATIONS OFFICER	30.51	40	1,220.40	52.2	63,705	
6	45	1	5	BONCEK JOHN R	COMMUNICATIONS OFFICER	28.50	40	1,140.00	52.2	59,508	
7	45	1	4	OLIVER AMANDA	COMMUNICATIONS OFFICER	27.53	40	1,101.20	52.2	57,483	
8	45	1	4	BARRY STEPHANIE	COMMUNICATIONS OFFICER	27.53	40	1,101.20	52.2	57,483	
9	45	1	4	O'LOUGHLIN, CASEY	COMMUNICATIONS OFFICER	27.53	40	1,101.20	52.2	57,483	
10	45	1	4	VACANT	COMMUNICATIONS OFFICER	27.53	40	1,101.20	52.2	57,483	
11				EVENING SHIFT DIFFERENTIA	(2 OFFICERS per shift)	0.60	120	72.00	52.2	3,758	
12				NIGH SHIFT DIFFERENTIAL	(2 OFFICERS per shift)	0.90	120	108.00	52.2	5,638	
						FTE	12				647,280

FIRE/RESCUE DEPARTMENT



MISSION STATEMENT OF THE FALMOUTH FIRE/RESCUE DEPARTMENT
To provide to the citizens and visitors of our town the most effective, efficient, and expedient emergency services for the protection of life and property due to fire, medical emergencies, and natural or man-made disasters.

DEPARTMENT DESCRIPTION
The FFRD is a full-service Fire/EMS agency consisting of 90 full time personnel. We provide Fire Suppression, Advanced Life Support EMS services, Fire Prevention/Inspection, Community Risk Reduction and Emergency Management services to a diverse population of 35,000 to 100,000 residents and visitors. Our department continues to see increased calls for Fire/EMS services. Even though we were impacted like many other first responders because of the COVID pandemic, calls for service will amount to approx. 9,000 calls by the end of this calendar year.

DEPARTMENT GOALS

Staffing: Fire Suppression/EMS
All recently approved additional Firefighter positions have been filled through the civil service hiring process. These firefighters will enable the Department to continue to ensure the safety of our Fire/EMS responders and enhanced community response and coverage. Shift staffing will continue to improve with the successful completion of the required Massachusetts Fire Academy Recruit training and department orientation programs. Although these much-needed positions have aided greatly in daily operations, the Department will continue to advocate for increased staffing to meet the requirements outlined in the current staffing agreement, the 6-station model, resource deployment the continual rise in call volume. Although out budget this year does not include a request for any additional budget firefighters, it is our hope that with the support of the Select Board, the Finance Committee, and the residents of Falmouth we will again be successful in obtaining 14 new firefighter positions through an override.

Building Maintenance/Station Improvements:
The Falmouth Fire Rescue Department conducts an annual inspection of all 5 of our fire stations throughout Town. This past inspection notes several areas of needed improvements and repairs, with some stations needing more attention than others based on the age of their construction. Time continues to influence these buildings and although general maintenance is provided through the DPW Facilities Maintenance Division, major repairs are required at our older facilities, especially the West Falmouth station. Although additions, renovation, or upgrades are not recommended for either the North Falmouth or West Falmouth Stations, due to the age and size and lot size limitations of those buildings, and most particularly because of the plan for a combined North/West fire station. However, if the expected date of completed construction of this combined station is expected to be years out, repairs of several unsafe areas, such as the rotted rear wooden fire egress stairs, at the West Falmouth station will need to be addressed to ensure the safety of our firefighters working out of that station. Noted repairs will most likely require funding through Town Meeting.

The Town, due to a successful ballot vote, is moving forward with the design and construction of a new station to be located at 878 Sandwich Rd. in Hatchville, which is anticipated to be online by late 2024 to early 2025. We anticipate that by early 2023 the replacement of an original oil burner system, installation of a new heating and cooling system (HVAC) and conversion to natural gas at the East Falmouth Station will be completed. This work is the result of an energy grant.

The Headquarters (Main St.) Station has problems with the 20+-year-old HVAC system. Due to the inability to secure replacement parts, Ken Steele, our HVAC contractor has been manufacturing them on his own, when able. It is our recommendation that this system be tagged for an upgrade or replacement. A new emergency generator, which replaced a 2002 generator, was installed in July 2022. This generator provides emergency power to our main Station and the Town's Emergency Operations Center (EOC) located on the 2nd floor.

Technology:
A modern alerting systems, which utilizes internet connectivity and is used in conjunction with our Dispatch Center's Computer Aided Dispatch system (CAD), is in the end stages of being installed throughout our 5 stations. This new system replaces an old telegraph cable system (circa 1929) which required significant maintenance since each station is connected by a series of cables strung throughout Town on telephone poles.

FIRE/RESCUE DEPARTMENT

Vehicle and equipment upgrade or replacement:
We follow NFPA standards which outline what is required for maintaining vehicles, ambulance apparatus and equipment in the fire service. Our department has been very proactive and diligent in maintaining our resources with the support of our Mechanic Division. They provide essential work to provide regular service and are on site to manage any unforeseen mechanical issues. However, at some point it becomes cost prohibitive to keep repairing equipment that is kept in service beyond its normal life span. In most instances, there is an end-of-life date attached to each or a timeframe to place our apparatus in reserve. The Department has been very diligent in making replacement requests through the Department's Capital Improvement Plan over the years. The Town in return recognizes the work we perform and supports our requests. We are hopeful that we will again be successful with our vehicle CIP requests as we rely on these specialized apparatus to continue to address the many calls for assistance each day throughout the entire community.

FIRE/RESCUE DEPARTMENT

FIRE/RESCUE DEPARTMENT						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-220-5110	SALARY & WAGES FULL TIME	$6,396,370	$6,178,352	$6,984,842	$7,579,582	$7,579,582
01-220-5130	ADDITIONAL GROSS-OVERTIME	$650,000 *	$1,317,374	$731,500	$750,000	$750,000
01-220-5140	DIFFERENTIAL-HOLIDAY	$318,993	$351,019	$350,075	$350,000	$350,000
01-220-5143	DIFFERNETIAL-EDCTL INCTV*	$52,466	$63,519	$58,520	$65,000	$65,000
01-220-5190	EMS TRAINING	$120,000	$110,450	$125,400	$120,000	$120,000
01-220-5191	OTHR PERS SERV-UNIFRM ALW	$40,550	$37,250	$38,150	$39,450	$39,450
01-220-5192	TRAINING - FIRE	$40,000	$34,328	$41,800	$40,000	$40,000
01-220-5193	HAZARDOUS WASTE TRAINING	$15,000	$7,532	$15,675	$15,000	$15,000
	TOTAL SALARIES	***$7,633,379***	***$8,099,824***	***$8,345,962***	***$8,959,032***	***$8,959,032***
01-220-5211	ENERGY-FUEL OIL	$15,000	$11,517	$15,000	$0	$0
01-220-5212	ENERGY-ELECTRICITY	$68,000	$56,401	$68,000	$78,000	$78,000
01-220-5213	ENERGY-NATURAL GAS	$40,000	$23,965	$40,000	$40,000	$40,000
01-220-5240	REPR/MAINT-OFFICE EQUIP	$1,800	$562	$1,800	$1,800	$1,800
01-220-5242	REPR/MAINT-VEHICLE	$72,000	$72,061	$72,000	$72,000	$72,000
01-220-5251	REPR/MAINT-ALARM/RADIO	$22,000	$25,431	$22,000	$22,000	$22,000
01-220-5271	RENTL/LEASE-EQUIPMENT	$4,450	$270	$4,450	$4,450	$4,450
01-220-5280	EMERGENCY MANAGEMENT	$6,500	$3,791	$6,500	$6,500	$6,500
01-220-5309	PROF/TECH APPARATUS	$7,500	$9,032	$7,500	$8,500	$8,500
01-220-5319	PROF/TECH-CONTRACT SERVCE	$139,500	$136,068	$139,500	$139,500	$139,500
01-220-5340	COMMUNICATION-PRINTING	$2,000	$134	$2,000	$2,000	$2,000
01-220-5341	COMMUNICATION-TELEPHONE	$22,000	$19,957	$22,000	$22,000	$22,000
01-220-5342	COMMUNICATION-POSTAGE	$2,000	$517	$2,000	$2,000	$2,000
01-220-5345	COMMUNICATION-FIRE ALARM	$10,000	$8,063	$10,000	$10,000	$10,000
01-220-5346	REPR/MAINT-COMPUTER	$7,500	$3,277	$7,500	$7,500	$7,500
01-220-5389	OTR PRCH SERV-PRAMDC PRG	$27,540	$22,442	$27,540	$27,540	$27,540
01-220-5420	OFFICE SUPPLIES	$6,500	$5,918	$6,500	$6,500	$6,500
01-220-5429	OFFICE SUPPLIES-AMBULANCE	$1,000	$376	$1,000	$1,000	$1,000
01-220-5430	REPR/MAINT-SCUBA EQUIPMNT	$4,000	$1,519	$4,000	$4,000	$4,000
01-220-5431	REPR/MAINT-AMB MED EQUIP	$51,000	$50,682	$51,000	$51,000	$51,000
01-220-5432	REPR/MAINT-FIRE EQUIPMENT	$6,800	$12,494	$6,800	$6,800	$6,800
01-220-5434	OTHER SUPPLIES-MECHANICS	$3,000	$2,167	$3,000	$3,000	$3,000
01-220-5481	GASOLINE	$1,000	$3,105	$1,000	$1,000	$1,000
01-220-5500	MEDICL/SURGICAL SUPPLIES	$62,300	$62,259	$62,300	$62,300	$62,300
01-220-5583	OTHER SUPPLIES-CLOTHING	$55,000	$47,493	$59,000	$60,600	$60,600
01-220-5588	OTHER SUPPLIES-FIRE	$7,500	$25,176	$7,500	$7,500	$7,500
01-220-5711	AUTO ALLOWANCE	$2,000	$18,844	$2,000	$5,000	$5,000
01-220-5720	OUT-OF STATE TRAVEL*	$2,000	$374	$2,000	$2,000	$2,000
01-220-5730	DUES & MEMBERSHIPS	$3,500	$3,731	$3,500	$3,500	$3,500
01-220-5781	STAFF DEVELOPMENT	$60,000	$69,040	$60,000	$70,000	$70,000
01-220-5784	FIRE PREVENTION	$6,500	$6,294	$6,500	$6,500	$6,500

FIRE/RESCUE DEPARTMENT

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-220-5865	FIRE EQUIPMENT & GEAR*	$25,000	$25,000	$25,000	$25,000	$25,000
	TOTAL EXPENSES	*$744,890*	*$727,960*	*$748,890*	*$759,490*	*$759,490*
	TOTAL DEPARTMENTAL EXPENSES	*$8,378,269*	*$8,827,784*	*$9,094,852*	*$9,718,522*	*$9,718,522*

FY24 SALARIES & WAGES

FIRE/RESCUE DEPARTMENT - 220										***FIRE - FY24 SALARY TABLES***	
	Group	Grade	Step	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
				ADMINISTRATION/STAFF							
1	24	11	10	SMITH TIMOTHY R	FIRE CHIEF	64.96	40	2,598.40	52.2	$ 135,636	
				EMD ALLOWANCE $10,000				192.31	52	$ 10,000	
				PM STIPEND $4,500				86.54	52	$ 4,500	
				CA STIPEND $3,500				67.31	52	$ 3,500	$ 153,637
2	12	4	6	THRASHER SCOTT J	DEPUTY CHIEF	55.01	42	2,310.42	52.2	$ 120,604	
3	12	4	6	ABSTEN CHAD E	DEPUTY CHIEF	55.01	42	2,310.42	52.2	$ 120,604	
4	15	1	6	O'MALLEY CRAIG B	F P O	53.54	40	2,141.60	52.2	$ 111,792	
5	15	1	5	ROGERS TERRENCE A	EMS SUPERVISOR	52.25	40	2,090.00	52.2	$ 109,098	
6	14	2	6	DEMELLO BOYD W	F P I	43.87	40	1,754.80	52.2	$ 91,601	
7	14	2	6	RIVERA ALLEN	F P I	43.87	40	1,754.80	52.2	$ 91,601	
8	15	3	6	ROSE JOHN F	MASTER MECHANIC	41.80	40	1,672.00	52.2	$ 87,278	
				WEEKLY ALLOWANCE		13.20	1	13.20	52.2	$ 689	$ 87,967
9	15	4	6	VACANT	ASST MECHANIC	32.95	40	1,318.00	52.2	$ 68,800	
				WEEKLY ALLOWANCE		13.20	1		52.2	$ 689	$ 69,489
10	24	13	10	STROHM KIMBERLEE A	ADMIN ASST.	33.54	37.5	1,257.75	52.2	$ 65,655	
11	11	7	5	GEGGATT JOAN	OFFICE ASST.	27.43	37.5	1,028.63	52.2	$ 53,694	
12				HEARING OFFICER						$ 3,438	
				SUBTOTAL:							$ 1,079,178
				LINE PERSONNEL							
1	12	3	6	BERGERON JR ROBERT T	CAPTAIN	49.55	42	2,081.10	52.2	$ 108,633	
2	12	3	6	GAVIN RYAN P	CAPTAIN	49.55	42	2,081.10	52.2	$ 108,633	
3	13	3	6	GIROUARD BRUCE D	CAPTAIN	45.52	42	1,911.84	52.2	$ 99,798	
4	12	3	6	STARBARD SCOTT T	CAPTAIN	49.55	42	2,081.10	52.2	$ 108,633	
5	12	2	6	BAILEY TIMOTHY L	LIEUTENANT	44.64	42	1,874.88	52.2	$ 97,869	
6	12	2	6	BARTOS ANN M	LIEUTENANT	44.64	42	1,874.88	52.2	$ 97,869	
7	12	2	6	DEYO MARK A	LIEUTENANT	44.64	42	1,874.88	52.2	$ 97,869	
8	12	2	6	ELLIS SEAN K	LIEUTENANT	44.64	42	1,874.88	52.2	$ 97,869	
9	12	2	5	FRIEL PATRICK W	LIEUTENANT	43.56	42	1,829.52	52.2	$ 95,501	
10	12	2	6	HAMBLIN CHRISTOPHER E	LIEUTENANT	44.64	42	1,874.88	52.2	$ 97,869	
11	12	2	6	WAGGETT JEFFRY H	LIEUTENANT	44.64	42	1,874.88	52.2	$ 97,869	
12	12	2	6	WELLINGTON BENJAMIN D	LIEUTENANT	44.64	42	1,874.88	52.2	$ 97,869	
13	12	1	4	BANNISH AARON M	FIREFIGHTER	36.79	42	1,545.18	52.2	$ 80,658	
14	13	1	3	BARRY MICHAEL J JR.	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
15	13	1	3	BEARY ROBERT R	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
16	12	1	5	BORSELLI JONATHAN M	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
17	12	1	5	BOYAR DAMIAN D	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
18	13	1	5	BROWN CHRISTOPHER H	FIREFIGHTER	35.46	42	1,489.32	52.2	$ 77,743	
19	12	1	5	BUSH STEVEN P	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	

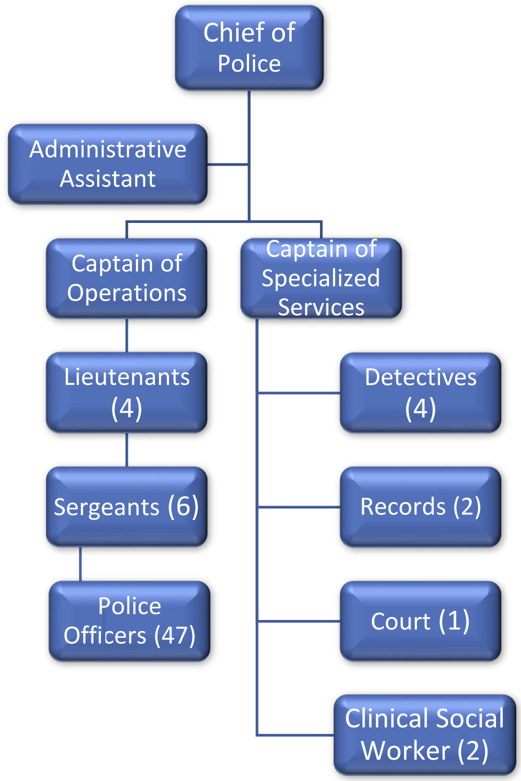
FIRE/RESCUE DEPARTMENT

FY24 SALARIES & WAGES											
FIRE/RESCUE DEPARTMENT - 220									FIRE - FY24 SALARY TABLES		
	Group	Grade	Step	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
20	12	1	4	CAHILL KEVIN J	FIREFIGHTER	36.79	42	1,545.18	52.2	$ 80,658	
21	12	1	6	COWAN CHRISTOPHER G	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
22	12	1	4	CRAVEN JAMES M	FIREFIGHTER	36.79	42	1,545.18	52.2	$ 80,658	
23	13	1	4	DEGREGORIO DOMENIC M	FIREFIGHTER	33.81	42	1,420.02	52.2	$ 74,125	
24	13	1	3	DEIULIIS NICHOLAS D	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
25	12	1	6	DEMATOS STEPHEN F	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
26	13	1	3	DEPRIZIO ANTHONY W	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
27	12	1	3	DESROCHERS NATHAN D	FIREFIGHTER	35.90	42	1,507.80	52.2	$ 78,707	
28	13	1	2	DOYLE MATTHEW D	FIREFIGHTER	30.51	42	1,281.42	51.2	$ 65,609	
29	13	1	3	ESPERIAN NEVIN T	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
30	12	1	5	FLYNN ROBERT P	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
31	12	1	5	FREEMAN JR TED K	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
32	12	1	5	FREITAS BRENDON M	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
33	12	1	6	FRISBEE JAY A	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
34	12	1	4	GOLDEN JUSTIN S	FIREFIGHTER	36.79	42	1,545.18	52.2	$ 80,658	
35	12	1	6	GUTHRIE BRIAN M	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
36	13	1	2	HANAFIN JAKE A	FIREFIGHTER	30.51	42	1,281.42	52.2	$ 66,890	
37	13	1	2	HENRY JAKE A	FIREFIGHTER	30.51	42	1,281.42	52.2	$ 66,890	
38	12	1	3	HERRIN ABIJAH E	FIREFIGHTER	35.90	42	1,507.80	52.2	$ 78,707	
39	12	1	3	KINSELLA CHRISTOPHER R	FIREFIGHTER	35.90	42	1,507.80	52.2	$ 78,707	
40	12	1	5	KOSLOWSKY RANDY M	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
41	13	1	3	LARAIA STEVEN A	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
42	12	1	5	LOCKERSON, ERYN N	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
43	12	1	6	LOPES JR DANIEL L	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
44	12	1	6	MARTIN JAMES E	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
45	12	1	5	MARTINO ROBERT A	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
46	12	1	5	MATHIESON ANDREW M	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
47	12	1	5	MCBRIDE LAURA J	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
48	12	1	4	MCENTEE CHRISTOPHER P	FIREFIGHTER	36.79	42	1,545.18	52.2	$ 80,658	
49	12	1	6	MEAU JEFFREY A JR	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
50	13	1	2	MEEHAN JOSHUA D	FIREFIGHTER	30.51	42	1,281.42	52.2	$ 66,890	
51	13	1	2	MELANSON STEPHANIE L	FIREFIGHTER	30.51	42	1,281.42	52.2	$ 66,890	
52	13	1	3	MOSES CHRISTIAN A	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
53	12	1	6	MUELLER MICHAEL A	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
54	13	1	6	MURPHY STEPHEN	FIREFIGHTER	36.29	42	1,524.18	52.2	$ 79,562	
55	13	1	3	NAWOICHIK ADAM M	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
56	12	1	3	O'BRIEN DALLAS D	FIREFIGHTER	35.90	42	1,507.80	52.2	$ 78,707	
57	13	1	4	O'BRIEN SHANE M	FIREFIGHTER	33.81	42	1,420.02	52.2	$ 74,125	
58	13	1	3	O'CONNOR MICHAEL G	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
59	12	1	4	OLIVEIRA CARLOS S	FIREFIGHTER	36.79	42	1,545.18	52.2	$ 80,658	
60	12	1	4	OLSEN JONAH L	FIREFIGHTER	36.79	42	1,545.18	52.2	$ 80,658	
61	12	1	4	PAYNE SCOTT F	FIREFIGHTER	36.79	42	1,545.18	52.2	$ 80,658	
62	12	1	6	PECCI BRIAN D	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
63	12	1	6	PLACK LANCE G	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
64	13	1	2	REED CASEY P	FIREFIGHTER	30.51	42	1,281.42	52.2	$ 66,890	
65	12	1	6	SABENS HENRY C	FIREFIGHTER	39.49	42	1,658.58	52.2	$ 86,578	
66	13	1	2	SARTORI KEVIN P	FIREFIGHTER	30.51	42	1,281.42	52.2	$ 66,890	
67	13	1	2	SMITH STEVEN J	FIREFIGHTER	30.51	42	1,281.42	52.2	$ 66,890	
68	12	1	3	SUTHERLAND JOSHUA J	FIREFIGHTER	35.90	42	1,507.80	52.2	$ 78,707	

FIRE/RESCUE DEPARTMENT

					FY24 SALARIES & WAGES						
FIRE/RESCUE DEPARTMENT - 220										FIRE - FY24 SALARY TABLES	
	Group	Grade	Step	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
69	12	1	5	TAYLOR CHRISTOPHER E	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
70	13	1	3	TOLBERT BRADLEY J	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
71	13	1	3	WELLS BRIAN J	FIREFIGHTER	32.99	42	1,385.58	52.2	$ 72,327	
72	12	1	5	WHITED MATTHEW T	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
73	12	1	5	WILSON BLAKE P	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
74	13	1	4	WYMAN MACKENZIE W	FIREFIGHTER	33.81	42	1,420.02	52.2	$ 74,125	
75	12	1	5	ZIMMERMAN NICHOLAS J	FIREFIGHTER	38.54	42	1,618.68	52.2	$ 84,495	
76	12	1	2	VACANT (FERREIRA)	FIREFIGHTER	33.24	42	1,396.08	52.2	$ 72,875	
77	12	1	2	VACANT (LAWLOR)	FIREFIGHTER	33.24	42	1,396.08	52.2	$ 72,875	
78	12	1	2	VACANT (SILVA)	FIREFIGHTER	33.24	42	1,396.08	54.2	$ 75,668	
											$ 7,326,039
				SICK LEAVE BUYBACK EST.						$ 57,000	
				VACATION BUYBACK EST.						$ 48,000	
									TOTAL:		$ 7,579,582

POLICE DEPARTMENT



DEPARTMENT MISSION

It is the mission of the Falmouth Police Department to safeguard the lives and property of all people within our community. Our mandate is to do so with honor and integrity, while at all times conducting ourselves with the highest ethical standards.

DEPARTMENT DESCRIPTION

The Falmouth Police Department provides professional police service, to all Falmouth residents and visitors, while respecting individual rights and human dignity. We embody and reflect our core values, and departmental standards in the performance of our duties in order to enhance the quality of life for all our citizens. We continue to build upon this vision through open communication, mutual respect and receptiveness to new ideas.

DEPARTMENT GOALS

1. Increase awareness and educate the community on the impact of Mental Illness.
2. Meet the standards set forth by the MA Police Accreditation.
3. Build relationships within the community to better understand and combat Opiate Addiction.

POLICE DEPARTMENT

	POLICE DEPARTMENT					
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-210-5110	SALARY & WAGES FULL TIME	$5,156,320	$4,583,461	$5,544,541	$5,870,522	$5,870,522
01-210-5125	PART TIME-SUMMER PATROL	$60,000	$28,945	$60,000	$60,000	$60,000
01-210-5128	FLSA WAGE ADJUSTMENT	$9,288	$4	$9,288	$9,288	$9,288
01-210-5130	ADDITIONAL GROSS-OVERTIME	$360,000	$718,310	$400,000	$700,000	$500,000
01-210-5132	ADDITIONAL GROSS-COURT	$72,000	$58,869	$72,000	$72,000	$72,000
01-210-5133	MAIN STREET PATROL	$12,000	$0	$12,000	$12,000	$12,000
01-210-5134	ADDITIONAL GROSS-DRUG INVEST.	$45,000	$14,432	$45,000	$45,000	$45,000
01-210-5140	DIFFERENTIAL-HOLIDAY	$103,000	$116,569	$118,025	$118,025	$118,025
01-210-5143	DIFFERENTIAL-EDCTL INCTV*	$408,379	$392,552	$433,906	$418,906	$418,906
01-210-5191	OTHR PERS SERV-UNIFRM ALW	$56,875	$40,745	$57,800	$57,800	$57,800
01-210-5192	OTHR PERS SERV-TRAINING	$100,000	$125,982	$100,000	$135,000	$135,000
	TOTAL SALARIES	***$6,382,862***	***$6,079,868***	***$6,852,560***	***$7,498,541***	***$7,298,541***
01-210-5212	ENERGY-ELECTRICITY	$51,365	$38,323	$51,365	$51,365	$51,365
01-210-5213	ENERGY-NATURAL GAS	$15,000	$9,061	$15,000	$15,000	$15,000
01-210-5240	REPR/MAINT-OFFICE EQUIP	$5,000	$2,542	$5,000	$5,000	$5,000
01-210-5242	REPR/MAINT-VEHICLE	$30,000	$32,952	$30,000	$40,000	$40,000
01-210-5243	REPR/MAINT-EQUIPMENT	$2,950	$2,286	$2,950	$2,950	$2,950
01-210-5250	REPR/MAINT-PARKING METERS	$66,000	$54,216	$66,000	$66,000	$66,000
01-210-5251	REPR/MAINT-RADIO (FCC)	$5,150	$1,170	$5,150	$5,150	$5,150
01-210-5267	REPR/MAINT-COMPUTER SYSTM	$45,000	$41,813	$45,000	$45,000	$45,000
01-210-5303	PHYSICALS	$14,150	$12,598	$21,500	$21,500	$21,500
01-210-5306	PROF/TECH-TOWING	$2,000	$1,824	$2,000	$2,000	$2,000
01-210-5318	PROF/TECH-CONTRACT SERVIC	$56,000	$56,082	$56,000	$160,300	$160,300
01-210-5340	COMMUNICATION-PRINTING	$7,000	$6,068	$7,000	$7,000	$7,000
01-210-5341	COMMUNICATION-TELEPHONE	$34,000	$33,088	$34,000	$34,000	$34,000
01-210-5342	COMMUNICATION-POSTAGE	$4,843	$964	$4,843	$4,843	$4,843
01-210-5418	SUPPLIES COMMUNITY POLICING	$4,000	$4,383	$4,000	$4,000	$4,000
01-210-5420	OFFICE SUPPLIES	$5,200	$2,203	$5,200	$5,200	$5,200
01-210-5421	OFFICE SUPPLIES-XEROX	$2,000	$842	$2,000	$2,000	$2,000
01-210-5424	OFFICE SUPPLIES-REC TAPES	$150	$0	$150	$150	$150
01-210-5425	OFFICE SUPPLIES-LAW BOOKS	$750	$1,253	$750	$1,253	$1,253
01-210-5435	SUPPLIES - DETECTIVE DIV	$2,500	$348	$2,500	$2,500	$2,500
01-210-5454	CUST/HSKP SUPLY-FIRE EXTG	$1,000	$0	$1,000	$1,000	$1,000
01-210-5483	OTHER SUPPLIES-PHOTOGRPHY	$2,000	$875	$2,000	$2,000	$2,000
01-210-5485	VEHICLE SUPPLIES-TIRES	$8,800	$1,446	$12,000	$12,000	$12,000
01-210-5490	FOOD SUPPLIES-PRISIONERS	$3,000	$3,427	$3,000	$3,500	$3,500
01-210-5500	MEDICAL SUPPLIES-FIRST AD	$7,430	$8,907	$7,430	$9,000	$9,000
01-210-5543	PUB WKS SUPPLIES-FLARES	$1,325	$0	$1,325	$1,325	$1,325
01-210-5582	OTHER SUPPLIES-COMPUTER	$6,000	$1,161	$6,000	$6,000	$6,000
01-210-5583	OTHER SUPPLIES-UNIFORMS	$30,000	$37,964	$45,000	$45,000	$45,000
01-210-5584	OTHER SUPPLIES-BIKE PATRL	$2,900	$1,350	$2,900	$2,900	$2,900
01-210-5587	OTHER SUPPLIES-RANGE	$30,000	$84,769	$30,000	$65,000	$65,000

POLICE DEPARTMENT

	POLICE DEPARTMENT					
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-210-5710	IN-STATE TRAVEL	$3,000	$2,958	$3,000	$3,000	$3,000
01-210-5720	OUT OF STATE TRAVEL*	$12,000	$0	$12,000	$12,000	$12,000
01-210-5730	DUES & MEMBERSHIPS	$5,500	$5,819	$5,500	$6,000	$6,000
01-210-5780	ADMINISTRATIVE EXPENSE	$2,000	$2,974	$2,000	$4,000	$4,000
01-210-5782	DRUG INVESTIGATION EXP	$35,000	$0	$35,000	$35,000	$35,000
01-210-5787	OTHR CHARGES- TRAINING	$17,000	$21,849	$17,000	$25,000	$25,000
01-210-5801	POLICE CRUISERS*	$125,000	$125,000	$125,000	$125,000	$125,000
	TOTAL EXPENSES	*$645,013*	*$600,515*	*$670,563*	*$832,936*	*$832,936*
	TOTAL DEPARTMENTAL EXPENSES	*$7,027,875*	*$6,680,383*	*$7,523,123*	*$8,331,477*	*$8,131,477*

FISCAL YEAR 2024 SALARIES AND WAGES

POLICE DEPARTMENT

1		1		POLICE CHIEF DUNNE, EDWARD	52.2	40	96.15	200,761	
				STIPEND COMMUNICATION ADMINISTRATOR	52.2	1	67.32	3,514	204,275
1	24	10	10	CAPTAIN REID, BRIAN TAM - GRADE 10 - STEP 10	52.2	40	56.49	117,952	
				STIPEND - 20 YEAR				14,000	131,952
2	24	10	10	CAPTAIN LOEWEN, BRIAN TAM - GRADE 10 - STEP 10	52.2	40	56.49	117,952	
				STIPEND - 20 YEAR				14,000	131,952
1		LT		LIEUTENANT DECOSTA, DOUGLAS STEP 23	52.2	40	57.09		119,204
2		LT		LIEUTENANT DOYLE, SEAN STEP 23	52.2	40	57.09		119,204
3		LT		LIEUTENANT KINSELLA, BRIAN STEP 23	52.2	40	57.09		119,204
4		LT		LIEUTENANT SIMONEAU, MICHAEL STEP 4	52.2	40	51.90		108,368
1		SGT		SERGEANT / BREATH TEST ADMIN CUMMINGS, JAMES STEP 5 (STEP 5 07/05/22 FY 23)	52.2	40	49.60	103,565	
				SPECIALIZATION	52.2		50.00	2,610	106,176
2		SGT		SERGEANT / SX OFFENDER ADMIN DONAHUE, JAMIE STEP 5 (STEP 5 AFTER 5-06-23 FY 23)	52.2	40	49.60	103,565	
				SPECIALIZATION	52.2		50.00	2,610	106,176

FISCAL YEAR 2024 SALARIES AND WAGES

POLICE DEPARTMENT

3	SGT	SERGEANT / DETAIL SERGEANT FERRER, ELVIRA STEP 4 (STEP 4 AFTER 12-14-23 FY23)	52.2	40	45.93	95,902	
		SPECIALIZATION	52.2		50.00	2,610	98,513
4	SGT	SERGEANT / FIREARMS INSTRUCTOR GUTHRIE, BENJAMIN STEP 5	52.2	40	48.62	101,519	
		SPECIALIZATION	52.2		50.00	2,610	104,130
5	SGT	SERGEANT / DETAIL SERGEANT HERGT, RYAN STEP 4 (STEP 4 AFTER 12-13-23)	52.2	40	45.93	95,902	
		SPECIALIZATION	52.2		50.00	2,610	98,513
6	SGT	SERGEANT ESPINOZA, SAMANTHA STEP 2 (STEP 3 FY 25)	52.2	40	42.44	88,615	
		SPECIALIZATION	52.2		50.00	2,610	91,226
1	P/FED	DETECTIVE BARTOLOMEI, CHRISTOPHER STEP 10	52.2	37.5	40.44	79,162	
		SPECIALIZATION	52.2		45.00	2,349	81,511
2	P/FED	DETECTIVE CARPENTER, RONALD STEP 10	52.2	37.5	40.44	79,162	
		SPECIALIZATION	52.2		45.00	2,349	81,511
3	P/FED	DETECTIVE LOEWEN, ANDREW T. STEP 10	52.2	37.5	40.44	79,162	
		SPECIALIZATION	52.2		45.00	2,349	81,511
4	P/FED	DETECTIVE MASSI, DAVID M. STEP 10	52.2	37.5	40.44	79,162	
		SPECIALIZATION	52.2		45.00	2,349	81,511
PATROLMEN							
1	P/FED	SEX ASSAULT INVESTIGATOR ANDRADE, MEGHAN STEP 6 (STEP 10 AFTER 03-21-25 FY25)	52.2	37.5	39.07	76,480	
		SPECIALIZATION	52.2		36.00	1,879	78,360
2	P/FED	BATCHELDER, KEITH STEP 10	52.2	37.5	40.44	79,162	79,162
3	P/FED	BOWERS, CONNOR STEP 5 (STEP 10 2-14-30)	52.2	37.5	39.07	76,480	76,480
4	P/FED	SRT / SX ASSAULT INVESTIGATOR BRANDT, TIMOTHY J. STEP 5 (STEP 10 3-23-25 FY25)	52.2	37.5	39.07	76,480	
		SPECIALIZATION	52.2		45.00	2,349	78,830

FISCAL YEAR 2024 SALARIES AND WAGES

POLICE DEPARTMENT

5		P/FED		SRT / FIREARMS INSTRUCTOR CARDOSO, NEWTON J. STEP 5 (STEP 10 9-29-2024 FY25)	52.2	37.5	39.07	76,480		
				SPECIALIZATION	52.2		45.00	2,349		78,830
6		P/FED		CASTLEBERRY, JOHN STEP 10	52.2	37.5	40.44	79,162		79,162
7		P/FED		CURTIS, ROBERT P. STEP 10	52.2	37.5	40.44	79,162		79,162
8		P/FED		DACEY, JOHN STEP 5 (STEP 10 7-28-2028)	52.2	37.5	39.07	76,480		
9		P/FED		DEPONTE, JOHN L. STEP 5 (STEP 10 05-03-2025 FY 25)	52.2	37.5	39.07	76,480		76,480
10		P/FED		DESMARAIS, DANIEL J STEP 4 (STEP 5 8-8-25)	52.2	37.5	36.82	72,076		72,076
11		P/FED		FIREARMS INSTRUCTOR DEVITO, ANTHONY R. STEP 10	52.2	37.5	40.44	79,162		
				SPECIALIZATION	52.2		36.00	1,879		81,042
12		P/FED		FIREARMS INSTRUCTOR / VEHICLE MAINT EISEN DEAN STEP 10	52.2	37.5	40.44	79,162		
				SPECIALIZATION	52.2		45.00	2,349		81,511
13		P/FED		FERRER, RUBEN STEP 10	52.2	37.5	40.44			79,162
14		P/FED		FLAHERTY, SEAN STEP 2	52.2	37.5	34.31			67,162
15		P/FED		FOLEY, JOSEPH STEP 2	52.2	37.5	34.31			67,162
16		P/FED		FOTIU, NICHOLAS STEP 2	52.5	37.5	34.31			67,548
17		P/FED		FRANKLIN, ALEXANDER STEP 2	52.5	37.5	34.31			67,548
18		P/FED		GARRISON, ERIC STEP 5 (STEP 10 02-12-30)	52.2	37.5	39.07			76,480
19		P/FED		HAZELTON, BRYAN STEP 10	52.2	37.5	40.44			79,162
20		P/FED		HIGGINS, BRANDON STEP 1	52.2	37.5	32.31			63,247
21		P/FED		JONES, CRAIG STEP 5 (STEP 10 02-16-30)	52.2	37.5	39.07			76,480
22		P/FED		KESTER, KAITLIN STEP 5 (STEP 10 02-17-30)	52.2	37.5	39.07			76,480
23		P/FED		KIRLEW, ROHAN STEP 1	52.2	37.5	32.31			63,247
24		P/FED		KOSKY, WILLIAM G. STEP 10	52.2	37.5	40.44			79,162
25		P/FED		KOTFILA MICHAEL T. STEP 6 (STEP 10 09-15-24 FY24)	52.2	37.5	40.44			79,162

POLICE DEPARTMENT

FISCAL YEAR 2024 SALARIES AND WAGES

POLICE DEPARTMENT

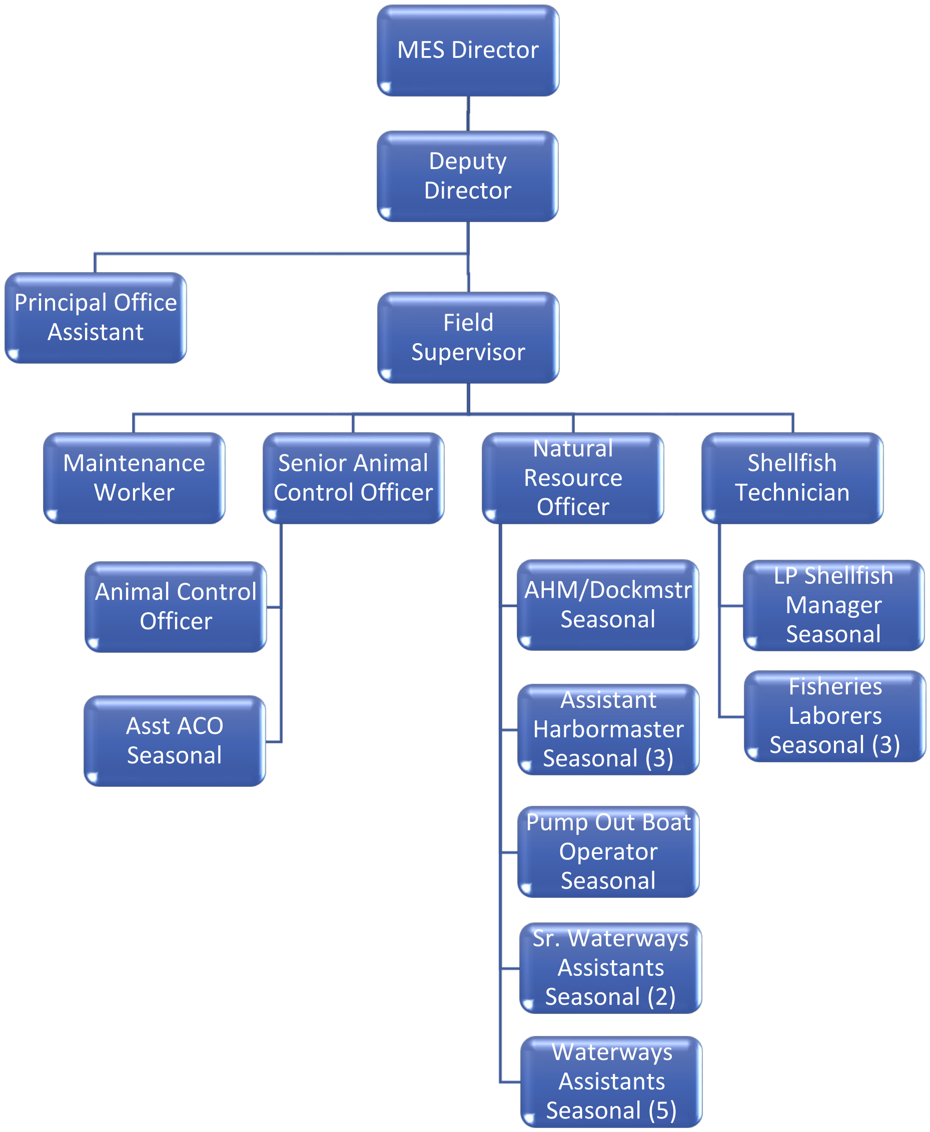
26	P/FED	LAWLER, DEVIN T STEP 4 (STEP 5 08-06-202 FY24)	52.2	37.5	36.82		72,076
27	P/FED	LIVINGSTON, CHRISTOPHER STEP 5 (STEP 10 09-13-2024 FY 25)	52.2	37.5	39.07		76,480
28	P/FED	LOWE, SEAN STEP 2	52.5	37.5	34.31		67,548
29	P/FED	MAGUIRE, THOMAS STEP 10	52.2	37.5	40.44		79,162
30	P/FED	MARTIN, MELISSA M. STEP 6 (STEP 10 07-07-2023 FY 24)	52.2	37.5	40.44		79,162
31	P/FED	MASSI, JULIA E. STEP 5 (STEP 10 09-12-2024 FY 25)	52.2	37.5	39.07		76,480
32	P/FED	MAURER, EDWARD STEP 10	52.2	37.5	40.44		79,162
33	P/FED	MOY, KYLE W STEP 3 (STEP 4 08-17-24)	52.2	37.5	35.92		70,314
34	P/FED	NARBONNE, TYLER STEP 6 (STEP 10 7-08-2023 FY 24)	52.2	37.5	40.44		79,162
35	P/FED	OLIVER, JOSHUA RUSSELL STEP 10	52.2	37.5	40.44		79,162
36	P/FED	FIREARMS INSTRUCTOR / SRT PORTER, JAMES F. STEP 10	52.2	37.5	40.44	79,162	
		SPECIALIZATION	52.2		45.00	2,349	81,511
37	P/FED	SRT ROGERS, JAMES B. STEP 10	52.2	37.5	40.44	79,162	
		SPECIALIZATION	52.2		36.00	1,879	81,042
38	P/FED	RUTA, KURT STEP 4 (STEP 5 10-2724)	52.2	37.5	36.82		72,076
39	P/FED	SX ASSAULT INVENSTIGATOR SENIOR, STEPHEN P. STEP 5 (STEP 10 03-22-25 FY 25)	52.2	37.5	39.07	76,480	
		SPECIALIZATION	52.2		36.00	1,879	78,360
40	P/FED	SILVA, SHAWN STEP 5 (STEP 10 02-17-30)	52.2	37.5	39.07		76,480
41	P/FED	VILES, SETH STEP 2	52.2	37.5	34.31		67,162
42	P/FED	WOODSIDE, DALTON STEP 2	52.2	37.5	34.31		67,162
43	P/FED	VACANT FUNDED STEP 1	52.2	37.5	32.31		63,247
44	P/FED	VACANT FUNDED STEP 1	52.2	37.5	32.31		63,247
45	P/FED	VACANT FUNDED STEP 1	52.2	37.5	32.31		63,247
46	P/FED	VACANT FUNDED STEP 1	52.2	37.5	32.31		63,247
47	P/FED	VACANT FUNDED STEP 1	52.2	37.5	32.31		63,247
48	P/FED	VACANT FUNDED STEP 1	52.2	37.5	32.31		63,247

FISCAL YEAR 2024 SALARIES AND WAGES

POLICE DEPARTMENT

1	24	6	8	CLINICAL SOCIAL WORKER	52.2	40	40.85			85,295
2	24	6	8	CLINICAL SOCIAL WORKER	52.2	40	40.85			85,295
3	11	*4*	*7*	*PRKG METER MECHANIC/TECHNICIAN* *THOMPSON LLOYD*	*52.2*	*20*	*23.39*			24,420
4	11	4	5	PARKING CONTROL ATTENDANT BELLI, MICHAEL R.	52.2	40	22.39			46,751
5	11	*7*	*6*	*ADMIN CLERK* *UTTARO, JANET*	*52.2*	*37.5*	*27.43*			53,695
6	11	*7*	*4*	*ADMIN CLERK* *VACANT*	*52.2*	*37.5*	*26.38*			51,639
7	24	3A	7	ADMINISTRATIVE ASSISTANT NICKERSON, KRISTIN (TAM)	52.2	37.5	30.70			60,096
				SPECIAL CATEGORY NIGHT DIFFERENTIAL 18 PERSONNEL	52.2	1	35.00			32,886
				SPECIAL CATEGORY NIGHT DIFFERENTIAL 18 PERSONNEL	52.2	1	55.00			51,678
			6	SPECIAL CATEGORY FIELD TRAINING	52.2	1	2500.00			2,500
				MAX SICK LEAVE TO SELL						20,000
				FITNESS & WELLNESS PROGRAM						26,250
										5,870,522

MARINE & ENVIRONMENTAL SERVICES



DEPARTMENT MISSION

The mission of the Marine & Environmental Services department is to provide for the protection, preservation, enhancement and healthy ecological function of the towns natural resources; to provide services intended to protect the safety of people and vessels who use our woodlands, waterways and waterside facilities; to preserve, protect and enhance our shellfish and finfish populations and to provide professional and responsive domestic and wildlife animal services.

DEPARTMENT DESCRIPTION

The department consists of four separate divisions including Harbormaster, Natural Resources, Shellfish and Biological Services, and Animal Services. The department also runs the Falmouth Town Marina and operates the Dog Pound Facility on Blacksmith Shop Road.

DEPARTMENT GOALS

1. Finalize software selection and implementation for seasonal slip management.
2. Complete reconstruction of the Waquoit Bay and West Falmouth Boat Ramps. Both postponed due to additional permit requirements and Covid-19.
3. Finalize Upper Coonamessett River Restoration project and filings

MARINE & ENVIRONMENTAL SERVICES

	MARINE & ENVIRONMENTAL SERVICES					
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	**Account Description**	**Appropriated**	**Expended**	**Appropriated**	**Requested**	**Approved**
01-295-5110	SALARY & WAGES-PERMANENT	$619,055	$526,740	$645,942	$642,294	$642,294
01-295-5120	SALARY & WAGES-TEMPORARY	$179,925	$111,540	$199,673	$185,476	$185,476
01-295-5130	ADDITIONAL GROSS-OVERTIME	$15,000	$15,949	$15,000	$15,000	$15,000
01-295-5132	ADDITIONAL GROSS-COURT	$500	$0	$500	$500	$500
01-295-5133	SALARY & WAGES STAND BY	$6,744	$0	$3,850	$3,850	$3,850
01-295-5143	DIFFERENTIAL-EDCTL INCTV	$9,000	$9,000	$9,000	$9,000	$9,000
01-295-5191	OTHR PERS SERV-UNIFRM ALW	$10,000	$9,954	$7,500	$7,500	$7,500
	TOTAL SALARIES	***$840,224***	***$673,183***	***$881,465***	***$863,620***	***$863,620***
01-295-5212	ENERGY-ELECTRICITY	$60,000	$43,312	$53,000	$48,000	$48,000
01-295-5213	ENERGY-NATURAL GAS	$10,000	$18,701	$10,000	$20,000	$20,000
01-295-5240	REPR/MAINT-OFFICE EQUIP	$400	$876	$400	$400	$400
01-295-5243	REPR/MAINT-EQUIPMENT	$30,000	$50,506	$35,000	$42,000	$42,000
01-295-5263	REPR/MAINT-SIGNAGE	$1,000	$1,243	$1,000	$1,000	$1,000
01-295-5312	PROF/TECH EMERG MED SERV	$500	$285	$500	$500	$500
01-295-5318	PROF/TECH-CONTRCT SERVICE	$5,000	$1,674	$5,000	$5,000	$5,000
01-295-5319	FLOAT MAINTENANCE	$25,000	$15,575	$25,000	$25,000	$25,000
01-295-5317	PROF/TECH - PROPAGATION*	$62,500	$62,759	$62,500	$62,500	$62,500
01-295-5340	COMMUNICATION-PRINTING	$3,700	$573	$3,700	$1,500	$1,500
01-295-5341	COMMUNICATION-TELEPHONE	$6,500	$3,266	$6,500	$6,500	$6,500
01-295-5342	COMMUNICATION-POSTAGE	$3,200	$1,551	$3,200	$2,500	$2,500
01-295-5343	COMMUNICATION-ADVERTISING	$550	$81	$550	$550	$550
01-295-5380	OTR PRCH SERV-MSPCA*	$500	$143	$500	$500	$500
01-295-5393	OPS-ANIML DISEASE PREVNT*	$4,000	$2,738	$4,000	$4,000	$4,000
01-295-5419	CUSTDL/HSKPING SPLY-POUND	$500	$1,172	$500	$500	$500
01-295-5420	OFFICE SUPPLIES	$4,000	$2,070	$4,000	$4,000	$4,000
01-295-5430	SITE IMPROVEMENT	$20,000	$7,184	$20,000	$20,000	$20,000
01-295-5481	GASOLINE	$6,000	$6,738	$6,000	$6,000	$6,000
01-295-5490	FOOD SUPPLIES-DOG FOOD	$1,000	$814	$0	$0	$0
01-295-5584	OTR SUPLY-CHNS/LGTS/BUOYS	$2,000	$1,556	$5,000	$5,000	$5,000
01-295-5587	OTHER SUPPLIES-DNR	$1,700	$537	$1,700	$1,700	$1,700
01-295-5710	IN-STATE TRAVEL	$500	$577	$500	$500	$500
01-295-5730	DUES & MEMBERSHIPS	$450	$200	$450	$450	$450
01-295-5781	STAFF DEVELOPMENT	$6,000	$3,787	$6,000	$6,000	$6,000
01-295-****	MOORING REMOVAL	$0	$0	$0	$4,000	$4,000
	TOTAL EXPENSES	***$255,000***	***$227,918***	***$255,000***	***$268,100***	***$268,100***
	TOTAL DEPARTMENTAL EXPENSES	***$1,095,224***	***$901,101***	***$1,136,465***	***$1,131,720***	***$1,131,720***

MARINE & ENVIRONMENTAL SERVICES

FY24 SALARIES & WAGES

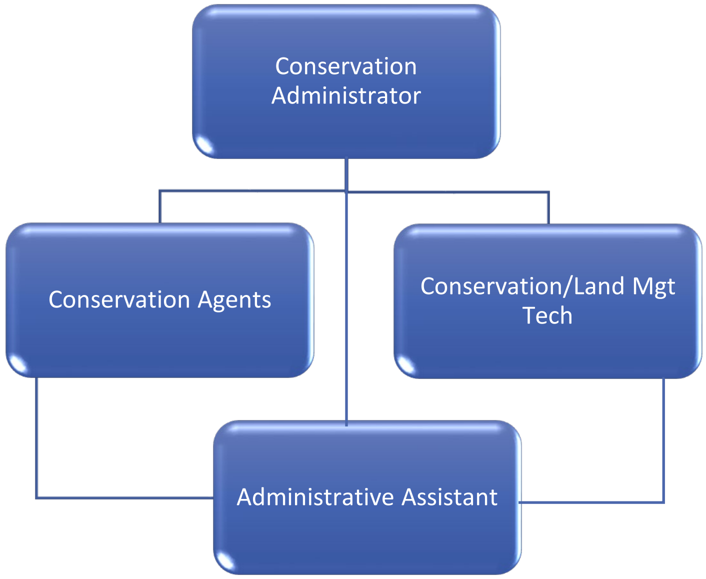
MARINE AND ENVIRONMENTAL SERVICES - 295

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	25	10	10	FRASER GREGG P	DIRECTOR	60.50	40	2,420.00	52.2	126,324	
2	25	8	10	MARTINSEN III ROY CHARLES	DEPUTY DIRECTOR	50.67	40	2,026.80	52.2	105,799	
3	11	10	4	BUCKNER, COLLIN	FIELD SUPERVISOR	32.32	40	1,292.80	52.2	67,484	
4	11	9	3	ANGLIN CHRISTOPHER	NATURAL RES OFFICER	29.04	40	1,161.60	52.2	60,636	
5	11	9	6	LOVELY CHRISTINA	MARINE FISHRS TECH/BIOLGST	32.67	37.5	1,225.13	52.2	63,952	
6	11	8	5	CUSHMAN PAULA	PRINCIPAL OFFICE ASST	29.35	37.5	1,100.63	52.2	57,453	
7	11	8	5	GOW JESSICA	SR ANIMAL CONTROL OFFICER	29.35	40	1,174.00	52.2	61,283	
8	11	7	3	LONG MATTIE	ANIMAL CONTROL OFFICER	25.36	40	1,014.40	52.2	52,952	
9	11	6	3	WAY TOBIAS	MES MAINT WORKER	23.71	37.5	889.13	52.2	46,412	
						FTE	*9*				*642,294*

MARINE AND ENVIRONMENTAL SERVICES TEMP - 295 ***FY24 SALARIES & WAGES***

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	29	8	3		AHM DOCKMASTER	26.37	40	1,054.80	16	16,877	
2	29	7	3		AHM/CONSTABLE	24.64	40	985.60	16	15,770	
3	29	7	3		AHM/CONSTABLE	24.64	20	492.80	16	7,885	
4	29	7	1		AHM/CONSTABLE	22.35	20	447.00	14	6,258	
5	29	6	1		ASST ANIMAL CONTROL	20.89	40	835.60	14	11,698	
6	29	5	1		PUMP OUT BOAT OPERATOR*	19.52	40	780.80	16	12,493	
7	29	4	3		HARBOR ASSISTANT	20.11	40	804.40	14	11,262	
8	29	4	3		HARBOR ASSISTANT	20.11	40	804.40	14	11,262	
9	29	4	2		HARBOR ASSISTANT	19.15	40	766.00	14	10,724	
10	29	4	2		HARBOR ASSISTANT	19.15	40	766.00	12	9,192	
11	29	4	2		HARBOR ASSISTANT	19.15	40	766.00	12	9,192	
12	29	4	1		HARBOR ASSISTANT	18.24	40	729.60	12	8,755	
13					DELETED FY 2024			0.00		0	
14	29	7	2		SHELLFISH TECHNICIAN	23.47	36	844.92	26	21,968	
15	29	7	3		SHELLFISH TECHNICIAN	24.64	36	887.04	19	16,854	
16	29	7	1		SHELLFISH TECHNICIAN	22.35	36	804.60	19	15,287	
						FTE	*4.8*				*185,476*
									TOTAL	*SALARIES*	*827,769*

CONSERVATION DEPARTMENT



DEPARTMENT MISSION

The mission of the Falmouth Conservation Commission is to implement the goals of the Massachusetts Wetlands Protection Act (CMR 10.00) and the Falmouth Wetlands Regulations (Code of Falmouth chapter 235). The Commission serves to protect and conserve the plants, animals, and natural communities that are dependent upon the wetlands resources of the Town of Falmouth. This is accomplished by regulating activities deemed by the Conservation Commission as likely to have a significant or cumulative effect upon the values of these resource areas, namely, but not limited to, public or private water supply protection; groundwater protection; flood control; erosion and sedimentation control; storm damage prevention; water pollution control; fisheries, shellfish, wildlife and plant species and habitat protection; agriculture; aesthetics; and recreation and aquaculture. Additionally, the Falmouth Conservation Commission manages all Town conservation lands in order to protect and sustain these natural ecosystems for current and future generations to use and enjoy.

DEPARTMENT DESCRIPTION

The Commission is responsible for reviewing and issuing decisions on all permit applications submitted under the Massachusetts Wetland Protection Act and the Falmouth Wetland Bylaw and Regulations. Additionally the Commission is responsible for managing Town owned land under the Commission's jurisdiction.

DEPARTMENT GOALS & PERFORMANCE MEASURES

1. The Department's goal is to review all applications and issue the required permits, compliances, and determinations within the regulatory time frame.

2. The Department's goal is to monitor and provide stewardship to all land under the Conservation Commissions jurisdiction, as well as, monitor all Conservation Restrictions (CR) held by the Commission. In the past year, with the assistance of AmeriCorps placements, the Conservation Department has continued the Conservation Restriction monitoring program.

CONSERVATION DEPARTMENT

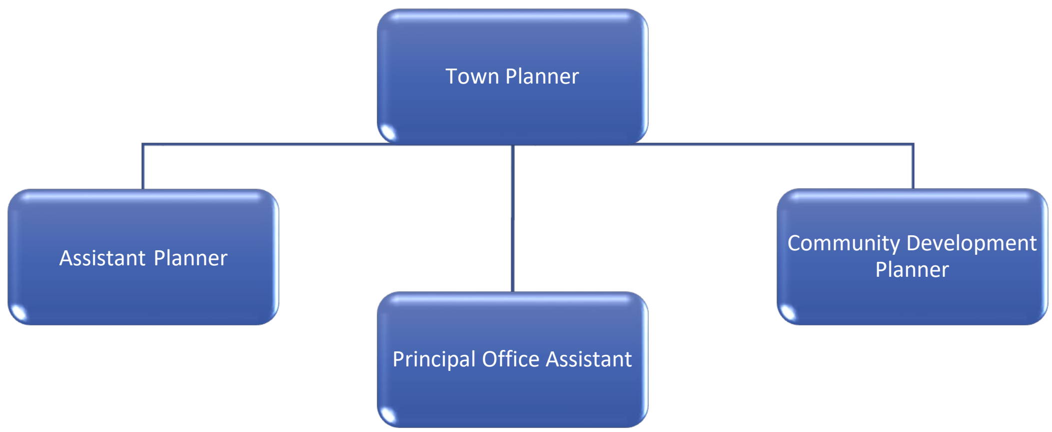
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-171-5110	SALARY & WAGES FULL TIME	$297,768	$301,579	$310,523	$316,682	$316,682
01-171-5130	ADDITIONAL GROSS-OVERTIME	$7,000	$7,733	$7,000	$7,000	$7,000
	TOTAL SALARIES	*$304,768*	*$309,312*	*$317,523*	*$323,682*	*$323,682*
01-171-5290	PETERSON FARM MANAGEMENT*	$0	$0	$0	$0	$0
01-171-5307	PROF/TECH-RECORDING FEES*	$400	$0	$400	$400	$400
01-171-5319	PROF/TECH-CONTRCT SERV*	$5,000	$5,000	$5,000	$7,800	$7,800
01-171-5340	COMMUNICATION-PRINTING	$1,800	$184	$1,800	$1,800	$1,800
01-171-5341	COMMUNICATION-TELEPHONE	$2,500	$2,114	$2,500	$2,500	$2,500
01-171-5342	COMMUNICATION-POSTAGE	$2,700	$2,700	$3,500	$3,500	$3,500
01-171-5343	COMMUNICATION-ADVERTISING	$150	$0	$150	$150	$150
01-171-5420	OFFICE SUPPLIES	$1,000	$870	$1,500	$1,500	$1,500
01-171-5583	OTHER SUPPLIES-UNIFORM	$1,000	$650	$1,200	$1,200	$1,200
01-171-5584	OTHER SUPPLIES-FIELD EQUI	$1,000	$142	$1,000	$1,000	$1,000
01-171-5710	IN-STATE TRAVEL	$2,000	$3,360	$2,500	$2,500	$2,500
01-171-5730	DUES & MEMBERSHIPS	$1,250	$813	$1,250	$1,250	$1,250
01-171-5781	STAFF DEVELOPMENT	$3,300	$2,800	$2,500	$2,500	$2,500
	TOTAL EXPENSES	*$22,100*	*$18,633*	*$23,300*	*$26,100*	*$26,100*
	TOTAL DEPARTMENTAL EXPENSES	*$326,868*	*$327,944*	*$340,823*	*$349,782*	*$349,782*

FY24 SALARIES & WAGES

CONSERVATION DEPARTMENT - 171

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	8	10	LINCOLN JENNIFER	ADMINISTRATOR	47.77	40	1,910.80	52.2	99,744	
				LINCOLN JENNIFER	STIPEND CRAC						
2	11	9	7	KASPRZYK MARK	CONS/MES TECH	33.97	40	1,358.80	52.2	70,929	
3	11	9	2	FAHERTY JOSHUA	CONSERVTN AGENT	27.92	19	530.48	52.2	27,691	
4	11	9	4	BERGERON ALISSA	CONSERVTN AGENT	30.20	40	1,208.00	52.2	63,058	
5	11	8	4	BROWN LAURIE	PRINCIPAL OFFICE ASSISTANT	28.23	37.5	1,058.63	52.2	55,260	
						FTE	*4.4*				*316,682*

PLANNING DEPARTMENT



DEPARTMENT MISSION

The Planning Department is committed to providing the highest-quality, professional level of service to guide the long-term physical and socioeconomic development in the Town of Falmouth. The Department works to understand what aspects of the town are most valued by the residents, and build upon those strengths. The Department also investigates those characteristics of the town's regulatory culture and development patterns that no longer serve the present needs of the community and works to improve those areas of weakness. The Town of Falmouth is fortunate to have significant areas of competitive advantage within the regional economy and the Planning Department strives to leverage those strengths, while monitoring emerging trends to prepare for future difficulties, and to take advantage of future opportunities.

DEPARTMENT DESCRIPTION

The Planning Department assists the Planning Board and the Historical Commission in the administration of their regulatory duties and coordinates with other town departments on a variety of short and long-term land use projects or decisions, future growth of the community, and the preservation of the local historical character. Specifically, the Department helps the Planning Board with review of applications for Site Plan Review and Special Permits under the Zoning Bylaw and Subdivision Plans under the Subdivision Control Law and the Historical Commission with review of applications for exterior improvements to structures in the local historic districts under the provisions of Massachusetts General Law Chapter 40C and the Town of Falmouth Code Chapter 36.

DEPARTMENT GOALS

1. *<u>Planning Board Program</u>*

   Consistently provide the Planning Board with the highest possible level of support in their regulatory, legislative, and long-term planning efforts throughout the fiscal year by:

   - Carefully reviewing plans, negotiating changes with applicants, conducting research and adequately preparing for and attending all Planning Board meetings, writing sound decisions, and providing accurate answers to inquiries from board members, applicants and the public.
   - Providing extra training and technical assistance to the Planning Board to keep them up-to-date on current topics and best practices within the larger field.
   - Incorporating the changes of the Cape Cod Commission Regional Policy Plan into the Local Comprehensive Plan.
   - Encouraging the Board members to integrate long-range planning into their everyday decision making.
   - Implementing the Select Board's strategic plan for long-term economic sustainability.
   - Setting aside 10 meetings a year to discuss current planning topics and their impact on local goals and initiatives.
   - Advancing a vision plan endorsed by the Planning Board & Select Board that addresses redevelopment in the town.
   - Pursuing local, state, and federal grant funding opportunities for local initiatives.

2. *Historical Commission Program*
   Consistently provide the Falmouth Historical Commission (FHC) with the highest possible level of support in their regulatory work throughout the fiscal year by:
   - Carefully reviewing proposals, negotiating changes with applicants, conducting research and adequately preparing for and attending all FHC meetings, writing sound decisions, and providing accurate answers to inquiries from board members, applicants and the public.
   - Providing extra training and technical assistance to the FHC to keep them up-to-date on current topics and best practices within the larger field.
   - Incorporating recommendations of the Town of Falmouth Preservation Plan.
   - Incorporating recommendations of the Historical Character Element of the Local Comprehensive Plan.
   - Updating/increasing the properties listed on the Massachusetts Cultural Resources Survey (MACRIS) database and the Falmouth List of Significant Buildings.
   - Pursuing local, state, and federal grant funding opportunities for local initiatives.

3. *Interaction with all other Town staff, citizens, applicants, other levels of government, and other interested parties*
   Serve as a resource for the ZBA, Building, Conservation, Health, and Public Works Departments, Town Counsel, and the residents of the Town of Falmouth while professionally representing the Town of Falmouth in interactions with Barnstable County, the Commonwealth, the federal government, and professional organizations by:
   - Collaborating on regulatory matters such as special permits, comprehensive permits, and zoning bylaw interpretations.
   - Integrating the planning and permitting functions of the Planning Board and Zoning Board of Appeals for a more effective, efficient, and clear process.
   - Providing timely and accurate responses to inquiries from all stakeholders.
   - Assuring appropriate notice to residents of proposed changes and opportunities to provide public input.
   - Supporting other town departments with local initiatives such as, but not limited to coastal resilience and sustainability efforts, transportation improvements, open space conservation, recreational improvements, etc.

PLANNING DEPARTMENT

PLANNING DEPARTMENT

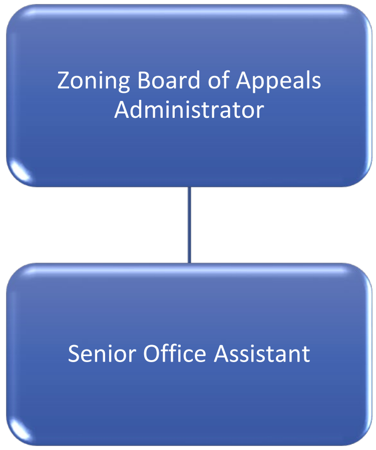
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-175-5110	SALARY & WAGES FULL TIME	$283,742	$256,930	$308,506	$362,543	$362,543
	TOTAL SALARIES	*$283,742*	*$256,930*	*$308,506*	*$362,543*	*$362,543*
01-175-5319	PROF/TECH CONTRACT SERV	$2,000	$999	$2,000	$2,000	$2,000
01-175-5341	COMMUNICATION-TELEPHONE	$654	$268	$654	$700	$700
01-175-5342	COMMUNICATION-POSTAGE	$725	$704	$725	$1,000	$1,000
01-175-5343	COMMUNICATION-ADVERTISING	$4,000	$2,286	$4,000	$3,000	$3,000
01-175-5420	OFFICE SUPPLIES	$500	$3,341	$500	$1,000	$1,000
01-175-5710	IN-STATE TRAVEL	$750	$0	$750	$500	$500
01-175-5730	DUES & MEMBERSHIPS	$800	$627	$800	$800	$800
01-175-5781	STAFF DEVELOPMENT	$1,500	$0	$1,500	$2,000	$2,000
	TOTAL EXPENSES	*$10,929*	*$8,226*	*$10,929*	*$11,000*	*$11,000*
	TOTAL DEPARTMENTAL EXPENSES	*$294,671*	*$265,156*	*$319,435*	*$373,543*	*$373,543*

FY24 SALARIES & WAGES

PLANNING DEPARTMENT - 175

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	9	7	CORNOCK JEDEDIAH	TOWN PLANNER	48.09	40	1,923.60	52.2	100,412	
2	24	6	2	TONDERA MELINDA	ASST TOWN PLANNER	34.20	40	1,368.00	52.2	71,410	
3	24	6	9	SHOEMAKER MICHAELA	COMM DEV PLANNER	42.06	24	1,009.44	52.2	52,693	
4	11	8	4	PARKER JULIE	PRIN OFF ASSIST	28.23	37.5	1,058.63	52.2	55,260	
5	24	6	7	FISH KIM	HOUSING COORDINATOR	39.64	40	1,585.60	52.2	82,768	
						FTE	*3.64*				*362,543*

ZONING APPEALS



DEPARTMENT MISSION

The mission of the Zoning Board of Appeals is to hear petitions and render decisions on applications for those seeking zoning relief (typically for nonconforming properties) in the form of a Special Permit, Variance, Appeal (as of the decision of the Building Commissioner) or a Comprehensive Permit (M.G.L. Ch. 40B, for the creation of affordable housing).

DEPARTMENT DESCRIPTION

The Zoning Board of Appeals is a quasi-judicial Board (functioning similar to a court), comprised of seven resident volunteers, appointed by the Select Board, to impartially review and vote on applications submitted. The Board holds public hearings, and invites public testimony, as well as considering Town department comments, in order to render objective, reasoned land use decisions for zoning matters, based on Massachusetts General Laws (M.G.L.) Chapters 40A and B of the and the Town of Falmouth Zoning By-Laws.

Massachusetts General Laws set forth the requirements for the Zoning Board of Appeals functions, including notification of the public, conduct for hearings, and reporting of Decisions. The Zoning Board of Appeals maintains files with all documents submitted, which are available for public review. All agendas, applications, Decisions and Minutes for meetings are available on the Town website, in the Town Clerk's office, and in the Zoning Board of Appeals office. The office staff answers inquiries from property owners and residents, and provides assistance regarding navigating the application and hearing process.

The Zoning Administrator is authorized to issue Administrative Approvals for minor requests or modifications, and signs off on building permit applications. The Zoning Administrator also provides technical and legal guidance to the Board and public, and is responsible for drafting all Board Decisions.

DEPARTMENT GOALS

1. Work on the implementation of Permit Eyes permitting software, to track the status of applications under review by the Town.
2. Continue educational opportunities for Board Members/Workshops.
3. Continue participation on Zoning By-Law recodification and necessary By-Law updates.
4. Scan in older Decisions to create an electronic copy for accessibility to information and records.
5. Continue to update Board policies and practices.
6. Continue to maintain a level-funded budget that includes minimal increases.

ZONING APPEALS

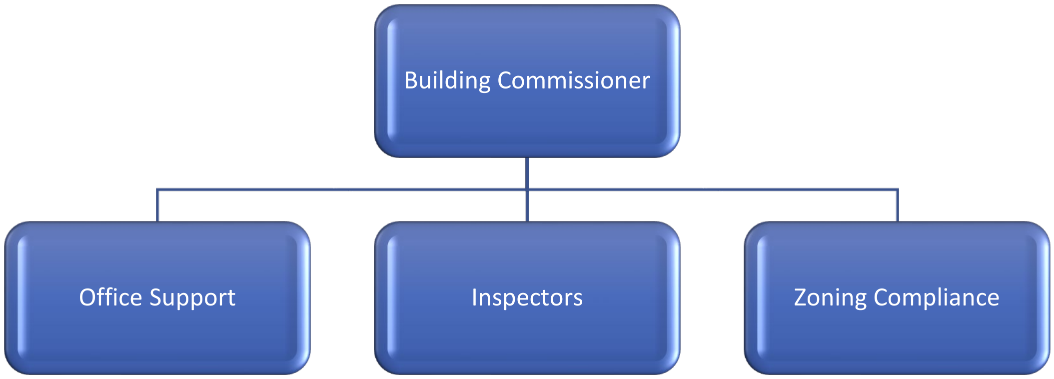
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-176-5110	SALARY & WAGES FULL TIME	$137,135	$159,767	$151,538	$160,571	$160,571
	TOTAL SALARIES	***$137,135***	***$159,767***	***$151,538***	***$160,571***	***$160,571***
01-176-5319	PROF/TECH CONTRACT SERV*	$600	$0	$600	$600	$600
01-176-5340	COMMUNICATION-PRINTING	$700	$747	$700	$750	$750
01-176-5341	COMMUNICATION-TELEPHONE	$600	$515	$600	$600	$600
01-176-5342	COMMUNICATION-POSTAGE	$4,200	$4,000	$4,200	$4,200	$4,200
01-176-5420	OFFICE SUPPLIES	$1,100	$759	$1,100	$1,100	$1,100
01-176-5711	AUTO ALLOWANCE	$350	$0	$350	$350	$350
01-176-5730	DUES & MEMBERSHIPS	$300	$70	$300	$300	$300
01-176-5781	STAFF DEVELOPMENT	$1,200	$0	$1,200	$1,200	$1,200
	TOTAL EXPENSES	***$9,050***	***$6,092***	***$9,050***	***$9,100***	***$9,100***
	TOTAL DEPARTMENTAL EXPENSES	***$146,185***	***$165,859***	***$160,588***	***$169,671***	***$169,671***

FY24 SALARIES & WAGES

ZONING APPEALS - 176

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	25	7	10	STOCKMAN NOREEN	ZBA ADMINISTRATOR	48.28	40	1,931.20	52.2	100,809	
2	11	*8*	*6*	*DEMELLO ASHLEY*	*SR OFFCE ASSIST*	*30.53*	37.5	1,144.88	52.2	59,762	
						FTE	**2**				***160,571***

BUILDING DEPARTMENT



DEPARTMENT MISSION

The mission of the Inspectional Services Department is to protect the public's safety and welfare by providing up-to date information and timely inspections. To ensure all buildings conform to the requirements of the Massachusetts State Building Codes, Massachusetts Architectural Access Board regulations and to the Town of Falmouth Zoning By-Laws. Provide ongoing communication and education to the public, business community and other departments

DEPARTMENT DESCRIPTION

The Building and Zoning Department is a department that enforces the Town's building codes and zoning regulations, issues building permits, responds to structural emergencies and inspects new and existing buildings. The Building Department is overseen by the Building Commissioner who is responsible for ensuring the department adheres to the Massachusetts State building codes, Massachusetts Architectural Access Board regulation and the Town of Falmouth's Zoning By-Laws.

The Building Department employs a Building Commissioner, two full-time Building Inspectors and one part-time Building Inspector, one full-time Plumbing Inspector, three alternate Plumbing Inspectors, one full-time Electrical Inspector, two alternate Electrical Inspectors, three full-time Office Assistants, one part-time Office Assistant, and one full-time Assistant Zoning Compliance Agent.

DEPARTMENT GOALS

1. Maintain and enhance excellent customer service and effective communication to the public and all other departments.
2. Be proactive in providing software programming updates to enable all user's easier navigation
3. Complete final phase of microfiche scanning project. To have all microfiche scanned files and electronic scanned files uploaded to permiteyes.

BUILDING DEPARTMENT

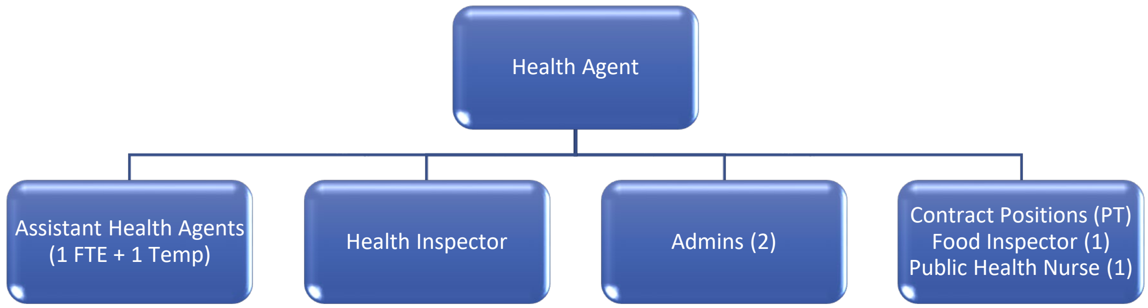
	BUILDING DEPARTMENT					
		FY 2022	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2024**
Account #	**Account Description**	**Appropriated**	**Expended**	**Appropriated**	**Requested**	**Approved**
01-241-5110	SALARY & WAGES-PERMANENT	$676,511	$597,778	$691,333	$707,359	$707,359
01-241-5120	SALARY & WAGES-TEMP/VAC	$40,865	$82,634	$60,000	$60,000	$60,000
01-241-5130	ADDITIONAL GROSS-OVERTIME	$5,000	$2,478	$5,000	$5,000	$5,000
	TOTAL SALARIES	***$722,376***	***$682,891***	***$756,333***	***$772,359***	***$772,359***
01-241-5319	PROF/TECH CONTRACT SERVICES	$0	$0	$0	$60,000	$60,000
01-241-5240	REPR/MAINT-OFFICE EQUIP	$1,500	$0	$1,500	$1,500	$1,500
01-241-5305	PROF/TECH-ARCHIVING	$15,000	$15,000	$33,750	$33,750	$33,750
01-241-5319	PROFSNL/TECHNCL-OTHER	$1,000	$0	$1,000	$1,000	$1,000
01-241-5340	COMMUNICATION-PRINTING	$2,500	$1,152	$2,500	$2,500	$2,500
01-241-5341	COMMUNICATION-TELEPHONE	$5,500	$5,626	$5,500	$6,500	$6,500
01-241-5342	COMMUNICATION-POSTAGE	$1,500	$1,148	$1,500	$1,500	$1,500
01-241-5420	OFFICE SUPPLIES	$5,000	$4,690	$5,000	$6,000	$6,000
01-241-5422	OFFICE SUPPLIES W & M	$100	$0	$100	$100	$100
01-241-5583	OTHER SUPPLIES-UNIFRMS	$1,200	$1,931	$2,400	$2,400	$2,400
01-241-5584	OTHER SUPPLIES W & M	$450	$269	$450	$450	$450
01-241-5711	AUTO ALLOWANCE	$1,800	$1,464	$1,800	$1,800	$1,800
01-241-5712	AUTO ALLOWANCE W & M	$1,500	$482	$1,500	$1,500	$1,500
01-241-5730	DUES & MEMBERSHIPS	$900	$650	$900	$900	$900
01-241-5780	ADMINISTRATIVE EXPENSES	$1,700	$670	$1,700	$1,700	$1,700
01-241-5781	STAFF DEVELOPMENT	$2,500	$7,275	$2,500	$10,000	$10,000
01-241-5783	STAFF DEVELOPMENT W & M	$300	$60	$300	$300	$300
	TOTAL EXPENSES	***$42,450***	***$40,416***	***$62,400***	***$131,900***	***$131,900***
	TOTAL DEPARTMENTAL EXPENSES	***$764,826***	***$723,306***	***$818,733***	***$904,259***	***$904,259***

FY24 SALARIES & WAGES

BUILDING DEPARTMENT - 241

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	9	10	STREET GARY	BLDG COMMISSION	56.05	40	2,242.00	52.2	109,745	
2	11	11	7	ROBBINS RUSSELL	PLUMB & GAS INS	38.90	40	1,556.00	52.2	81,223	
3	11	11	5	PIMENTAL JOHN	ELEC INSPECTOR	35.96	40	1,438.40	52.2	75,084	
4	11	11	2	O'CONNOR STEVEN	LOCAL INSPECTOR	31.97	19	607.43	52.2	31,708	
5	11	11	3	QUINN TERRANCE	LOCAL INSPECTOR	33.25	40	1,330.00	52.2	69,426	
6	11	11	5	VACANT	LOCAL INSPECTOR	35.96	40	1,438.40	52.2	75,084	
7	11	9	7	MARSHALL PAMELA	ADMIN ASST	33.97	37.5	1,273.88	52.2	66,496	
8	11	9	4	DICKINSON JONATHAN	ASST ZONING OFF	30.20	40	1,208.00	52.2	63,058	
9	11	7	7	DOCKETT CHRISTOPHER	OFFICE ASST GEN	29.67	19.5	578.57	52.2	30,201	
10	11	7	1	PAULA GERRY	ADMIN CLERK	27.43	37.5	1,028.63	52.2	53,694	
11	11	7	4	VACANT	ADMIN CLERK	26.38	37.5	989.25	52.2	51,639	
						FTE	*10*				*707,359*

HEALTH DEPARTMENT



DEPARTMENT MISSION

The mission of the Falmouth Health Department is to protect and promote the health, safety and well-being of residents and visitors of the Town of Falmouth. The primary functions of the Board of Health to achieve our mission are to: prevent and control disease, enforce state and local regulations, promulgate local health regulations, identify and protect from environmental hazards, and advocate for a healthy community.

DEPARTMENT DESCRIPTION

PUBLIC HEALTH:

- Communicable disease surveillance working with the Visiting Nurses Association and Mass DPH using the state's online portal - MAVEN
- Annual flu and COVID-19 vaccination clinics.
- Public outreach on public health issues such as COVID-19, tick-borne disease, EEE, West Nile Virus, etc.
- Maintain a sharps return program (kiosk) for the public to return used needles.
- Enforce state and local tobacco regulations.
- Household hazardous waste collection

FOOD SAFETY:

The Health Department is to promote safe food service to the public through a program of frequent inspections at food service establishments, timely re-inspections for violations of regulations and education of managers and food handlers. The state food safety program calls for routine inspections of all year-round, residential, seasonal and mobile food service establishments operating in the Town of Falmouth; including vendors at all public events held at the Barnstable County Fairgrounds, farmer's markets and other temporary events at various locations.

SEPTIC SYSTEMS/TITLE 5:

- The Health Department is responsible for onsite wastewater (septic) system installations which includes plan reviews, permit issuance, site soil evaluations, system installation inspections, final compliance process and record retention for the life of the septic system.
- The Department also reviews all building permit applications along with ZBA and Planning referrals for Title 5 compliance.
- Receive thousands of annual requests for septic system records.
- Reviewed all Title 5 inspections for transfer of title. Issue orders to correct when failed reports are submitted.
- Enforce proper maintenance and testing of all denitrifying septic systems in accordance with the Board of Health's approvals.

HEALTH DEPARTMENT

COMMUNITY SANITATION:

The Health Department is also responsible for:

- Inspecting and licensing public and semi-public swimming pools
- Licensing and monitoring public and semi-public beaches for bacteria and cyanobacteria
- Inspecting and licensing hotels, motels, rental, units, campgrounds and recreational camps/day camps
- Perform housing inspections as requested for compliance with the State Housing Code
- Review and issue drinking water and irrigation well permits
- License trash and septage haulers
- License tattoo establishments and practitioners
- License tanning salons

BOARD OF HEALTH

The Health Agents work with the Board of Health on all aspects of public health such as code compliance, variances and local upgrade approvals for septic systems, public health outreach and developing/revising local health regulations.

DEPARTMENT GOALS

1. Develop a more comprehensive rental registration/ housing program to gain better compliance with the town's rental registration bylaw
2. Improve departmental processes to better service to the public, especially in the area of the newly adopted online permitting system.
3. Work with the Board of Health to modify existing regulations that need review and updating, such as the town's local Title 5 septic regulation and stable bylaw.

HEALTH DEPARTMENT

HEALTH DEPARTMENT

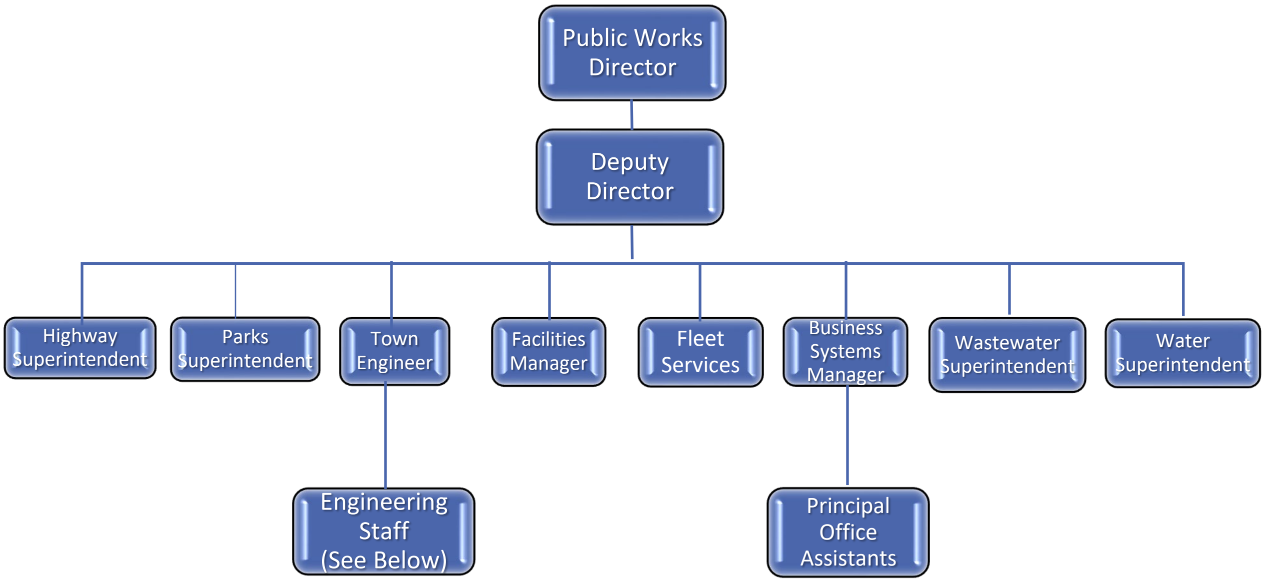
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-510-5110	SALARY & WAGES-PERMANENT	$264,710	$264,862	$365,882	$374,554	$374,554
01-510-5120	SALARY & WAGES-TEMPORARY	$25,000	$38,590	$30,000	$30,000	$30,000
01-510-5130	SALARY & WAGES-OT	$5,000	$0	$5,000	$5,000	$5,000
01-510-5191	OTHR PERS SERV-UNIFRM ALW	$0	$0	$0	$0	$0
	TOTAL SALARIES	*$294,710*	*$303,451*	*$400,882*	*$409,554*	*$409,554*
01-510-5319	PROF/TECH-CONTRACT SERV*	$25,000	$6,222	$25,000	$25,000	$25,000
01-510-5340	COMMUNICATION-PRINTING	$1,500	$51	$1,500	$1,000	$1,000
01-510-5341	COMMUNICATION-TELEPHONE	$1,800	$2,013	$2,500	$2,500	$2,500
01-510-5342	COMMUNICATION-POSTAGE	$1,250	$1,224	$1,250	$1,250	$1,250
01-510-5343	COMMUNICATION-ADVERTISING	$750	$369	$750	$750	$750
01-510-5377	HAZARDOUS WASTE COLLECTN*	$29,500	$29,500	$40,000	$60,000	$60,000
01-510-5420	OFFICE SUPPLIES	$2,000	$1,129	$2,000	$2,000	$2,000
01-510-5500	MEDICAL/SURGICAL SUPPLIES	$3,100	$2,070	$3,000	$3,000	$3,000
01-510-5512	EDUC SUPPLY-TCHING MTRLS	$200	$0	$200	$200	$200
01-510-5583	OTHR SUPPLIES-UNIFRMS	$600	$490	$600	$900	$900
01-510-5584	OTHER SUPPLIES-DEPARTMENT	$6,000	$2,445	$6,000	$2,000	$2,000
01-510-5710	IN-STATE TRAVEL	$150	$0	$150	$150	$150
01-510-5730	DUES & MEMBERSHIPS	$2,000	$765	$2,500	$2,500	$2,500
	TOTAL EXPENSES	*$73,850*	*$46,277*	*$85,450*	*$101,250*	*$101,250*
01-522-5303	PROF/TECH-CONTRACT SERV	$45,980	$34,913	$45,980	$45,980	$45,980
	TOTAL EXPENSES	*$45,980*	*$34,913*	*$45,980*	*$45,980*	*$45,980*
	TOTAL DEPARTMENTAL EXPENSES	*$414,540*	*$384,641*	*$532,312*	*$556,784*	*$556,784*

FY24 SALARIES & WAGES

HEALTH DEPARTMENT - 510

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	Stipend	
1	25	9	10	MCGANN SCOTT	HEALTH AGENT	55.75	40	2,230.00	52.2	116,406	2,500	
2	11	11	7	LANGLER MALLORY	ASST HEALTH AGENT	38.90	40	1,556.00	52.2	81,223		
3	11	8	7	KINCHLA LINDA	PRIN OFF ASSIST	31.75	37.5	1,190.63	52.2	62,151		
4	11	7	4	PIERIAS KATHLEEN	ADMIN CLERK	26.38	37.5	989.25	52.2	51,639		
5	11	9	4	CARDOSO MORGAN	HEALTH INSPECTOR	30.20	40	1,161.60	52.2	60,635		
						FTE	*5*					*374,554*

DPW-ADMINISTRATION AND ENGINEERING DIVISION

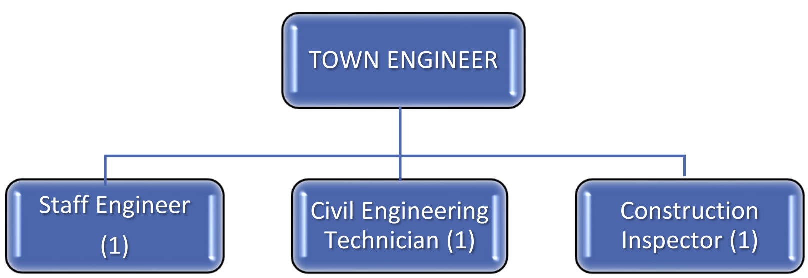


ADMINISTRATION DEPARTMENT MISSION

To preserve, protect and improve our community's infrastructure systems and provide responsive Public Works services that meet the ever-changing needs of the community, promote community character and enhance the quality of life for the benefit of all.

ADMINISTRATION DEPARTMENT DESCRIPTION

Public Works Administration staff is responsible for and oversees all functions of Engineering, Water Systems, Wastewater Systems, Roads, Bridges, Parks, Solid Waste / Recycling Services, Snow & Ice control, Facility Management, Fleet Services and Beach maintenance.



ENGINEERING DIVISION MISSION

To provide design and construction inspection services, management coordination, oversight of contract design, and construction of public works projects.

To provide engineering technical support and guidance to Department of Public Works divisions and other Town departments, boards, committees, and commissions.

To provide routine and special survey services in support of town projects and monitor compliance with EPA's National Pollutant Discharge Elimination System (NPDES) program.

ENGINEERING DESCRIPTION

The Engineering Division supports the Department of Public Works by providing engineering and field support to the Divisions within the Department. Engineering also provides technical review of projects under consideration by various boards, committees and commissions. Engineering is also responsible for approval of street opening and access permits and subsequent inspection of the work.

DPW-ADMINISTRATION AND ENGINEERING DIVISION

DEPARTMENT GOALS & PERFORMANCE MEASURES

1. Prepare and administer contract documents for infrastructure projects assuring quality work is completed on schedule and at the best value for the Town.
2. Oversee design and permitting for future Public Works projects.
3. Use web page to improve permitting process and street acceptance process.
4. Use web page to streamline bidding process for construction projects.
5. Inspection of construction projects and collection of as built data.
6. Timely review of projects for various boards, committees and commissions.
7. Comply with EPA mandates under the NPDES program.

DPW-ADMINISTRATION AND ENGINEERING DIVISION

DPW ADMIN & ENGINEERING DIVISION						
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-411-5110	SALARY & WAGES-PERMANENT	$773,647	$751,663	$823,189	$838,065	$838,065
01-411-5191	OTHR PERS SERV-UNIFRM ALW	$16,000	$12,371	$16,000	$16,000	$16,000
	TOTAL SALARIES	*$789,647*	*$764,034*	*$839,189*	*$854,065*	*$854,065*
01-411-5240	REPR/MAINT-OFFICE EQUIP	$23,000	$26,059	$23,000	$23,000	$23,000
01-411-5340	COMMUNICATION-PRINTING	$1,200	$627	$1,200	$1,200	$1,200
01-411-5341	COMMUNICATION-TELEPHONE	$4,000	$4,603	$4,000	$4,000	$4,000
01-411-5342	COMMUNICATION-POSTAGE	$800	$0	$800	$800	$800
01-411-5343	COMMUNICATION-ADVERTISING	$500	$0	$500	$500	$500
01-411-5420	OFFICE SUPPLIES	$6,500	$8,968	$6,500	$6,500	$6,500
01-411-5583	OTHER SUPPLIES-UNIFORMS	$50,000	$36,382	$50,000	$50,000	$50,000
01-411-5710	IN-STATE TRAVEL	$500	$0	$500	$500	$500
01-411-5720	OUT OF STATE TRAVEL*	$1,700	$0	$1,700	$1,700	$1,700
01-411-5730	DUES & MEMBERSHIPS	$3,000	$1,138	$3,000	$3,000	$3,000
01-411-5781	STAFF DEVELOPMENT	$10,000	$9,482	$10,000	$10,000	$10,000
01-411-5530	PUBLIC WORKS SUPPLIES-INCL WTHR INC				$5,000	$5,000
	TOTAL EXPENSES	*$101,200*	*$87,260*	*$101,200*	*$106,200*	*$106,200*
	TOTAL DEPARTMENTAL EXPENSES	*$890,847*	*$851,294*	*$940,389*	*$960,265*	*$960,265*

FY24 SALARIES & WAGES

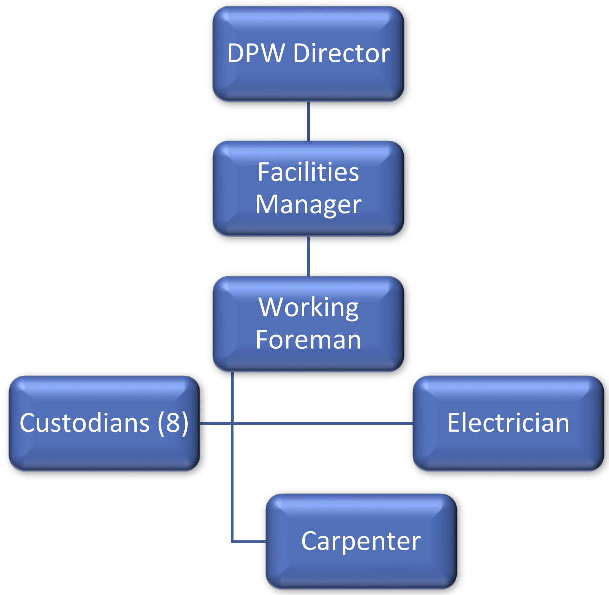
DPW ADMIN & ENGINEERING DIVISION - 411

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	11	10	McCONARTY PETER	PUBLIC WORK DIR	64.96	40	2,598.40	52.2	135,636	
2	24	10A	10	CADORETTE STEVEN P	DEPUTY DIRECTOR	60.73	40	2,429.20	52.2	126,804	
3	24	10	10	MCLOUGHLIN JAMES	TOWN ENGINEER	56.49	40	2,259.60	52.2	117,951	
4	24	6	7	MOIR SAMANTHA	BUSINES SYS MGR	39.64	40	1,585.60	52.2	82,768	
5	11	13	7	SCHLUTER SCOTT C	STAFF ENGINEER	44.53	40	1,781.20	52.2	92,979	
6	11	10	7	CROFT NICHOLAS	CIV ENG TECH	36.35	40	1,454.00	52.2	75,899	
7	11	9	5	BENNETT, CHRISTOPHER	CONSTRUCTN INSP	31.41	40	1,256.40	52.2	65,584	
8	11	8	6	MILLER PAMELA	PRN OFFICE ASST	30.53	37.5	1,144.88	52.2	59,762	
9	11	8	5	FRYE REBECCA	PRN OFFICE ASST	29.35	37.5	1,100.63	52.2	57,453	
10	24	2	5	RYTHER MARY	SOLID WASTE/RECYCLING ED	23.42	19	444.98	52.2	23,228	
						FTE	*9.5*				*838,065*

DPW-ADMINISTRATION AND ENGINEERING DIVISION

STREET LIGHTING						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-424-5212	ENERGY - ELECTRICITY	$105,000	$79,237	$105,000	$105,000	$105,000
	TOTAL EXPENSES	*$105,000*	*$79,237*	*$105,000*	*$105,000*	*$105,000*

DPW - FACILITIES MAINTENANCE DIVISION



DEPARTMENT MISSION

To ensure that the Town of Falmouth has a professional, well –trained and knowledgeable staff to maintain it entire town owned facilities by using the guidelines, which will be developed by the Facilities Manager.

DEPARTMENT DESCRIPTION

The Facilities Maintenance Department is responsible for maintaining Town owned facilities with the exception of the schools. The department consist of (8) Custodians, (1) Working Foreman, (1) Carpenter, (1) Electrician and a Facilities Manager. Duty assignments are distributed through work orders from the Facilities Manager to the Working Foremen and assigned to personnel for completion. Buildings are staffed 7 days a week.

DEPARTMENT GOALS

1. Reduce energy cost in all Town owned buildings
2. Review all general maintenance cost for each building and create a plan to accomplish the need

DPW - FACILITIES MAINTENANCE DIVISION

DPW - FACILITIES MAINTENANCE DIVISION

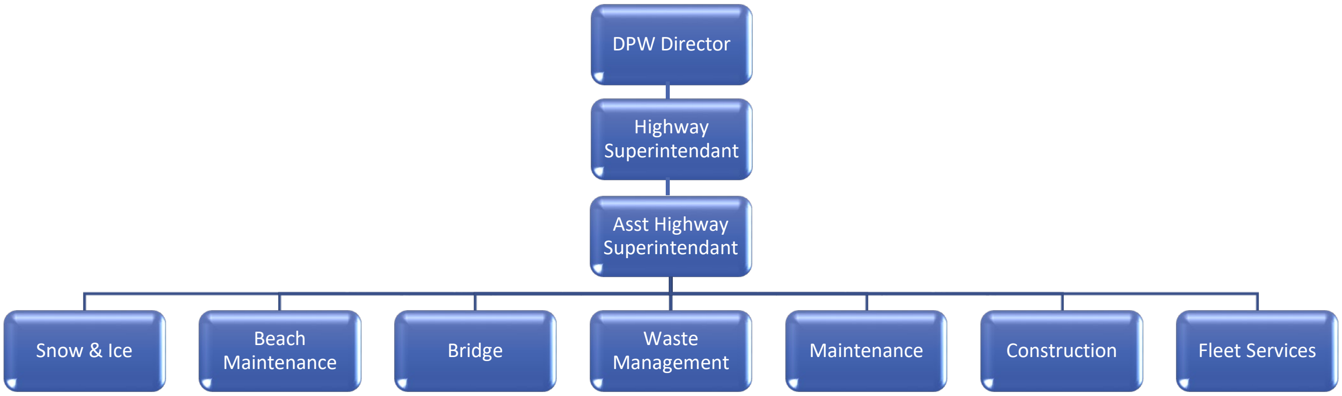
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-192-5110	SALARY & WAGES-PERMANENT	$737,937	$714,104	$768,885	$780,453	$780,453
01-192-5120	SALARY & WAGES-TEMPORARY	$17,500	$12,453	$17,500	$17,500	$17,500
01-192-5130	ADDITIONAL GROSS-OVERTIME	$7,500	$21,943	$7,500	$7,500	$7,500
	TOTAL SALARIES	***$762,937***	***$748,500***	***$793,885***	***$805,453***	***$805,453***
01-192-5212	ENERGY-ELECTRICITY	$61,000	$49,261	$61,000	$61,000	$61,000
01-192-5213	ENERGY-NATURAL GAS	$18,000	$3,827	$18,000	$18,000	$18,000
01-192-5241	REPR/MAINT-CONTRACT SERV*	$107,000	$81,553	$128,500	$134,500	$134,500
01-192-5243	REPR/MAINT-EQUIPMENT	$23,000	$51,097	$26,000	$28,600	$28,600
01-192-5341	COMMUNICATION-TELEPHONE	$5,500	$6,872	$6,150	$6,872	$6,872
01-192-5345	COMMUNICATION-ALARM	$12,000	$286	$13,000	$13,000	$13,000
01-192-5450	CUSTODL/HOUSKPNG SUPPLIES	$35,000	$35,164	$35,000	$35,000	$35,000
01-192-5453	CUSTODIAL SUPPLIES-BEACH*	$4,000	$3,938	$4,000	$4,000	$4,000
01-192-5534	PUB WKS SUPLY-ELECTRICAL	$3,000	$2,882	$3,000	$3,000	$3,000
01-192-5710	IN-STATE TRAVEL	$600	$0	$600	$600	$600
01-192-5730	DUES & MEMBERSHIPS	$500	$0	$500	$500	$500
01-192-5801	FACILITIES MAINTENANCE*	$101,000	$91,532	$106,000	$106,000	$106,000
	TOTAL EXPENSES	***$370,600***	***$326,411***	***$401,750***	***$411,072***	***$411,072***
	TOTAL DEPARTMENTAL EXPENSES	***$1,133,537***	***$1,074,911***	***$1,195,635***	***$1,216,525***	***$1,216,525***

FY24 SALARIES & WAGES

DPW - FACILITIES MAINTENANCE DIVISION - 192

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	Differential
1	25	9	10	ENDICOTT GREGORY	FACIL MAINT MANAGER	55.75	40	2,230.00	52.2	116,406	
2	11	10	7	KING WAYNE M	ELECTRICIAN	36.35	40	1,454.00	52.2	75,899	
4	11	9	7	MONIZ DANIEL	WKG FOREMAN-FAC	33.97	40	1,358.80	52.2	70,929	
5	11	9	7	URBAN PETER	CARP/CREW LEAD.	33.97	40	1,358.80	52.2	70,929	
6	11	6	7	GOMES THERESA	CUSTODIAN	27.73	40	1,109.20	52.2	57,900	1,670
7	11	6	7	MCCLEAN ALAN L	CUSTODIAN	27.73	40	1,109.20	52.2	57,900	
8	11	6	7	GOMEZ WILFER	CUSTODIAN	27.73	40	1,109.20	52.2	57,900	1,044
9	11	6	6	DARMON MICHAEL D	CUSTODIAN	26.67	40	1,066.80	52.2	55,687	1,044
10	11	6	4	BOURNE CHELSEA	CUSTODIAN	24.65	40	986.00	52.2	51,469	1,044
11	11	6	5	LEONARD DANIEL	CUSTODIAN	25.64	40	1,025.60	52.2	53,536	
12	11	6	4	CONN CHRISTOPHER	CUSTODIAN	24.65	40	986.00	52.2	51,469	1,044
13	11	6	5	OTERO EDWIN	CUSTODIAN	25.64	40	1,025.60	52.2	53,536	1,044
TOTAL						*FTE*	12				*780,453*

DPW - HIGHWAY DIVISION



DEPARTMENT MISSION

To provide quality service throughout the community through the promotion of:

- Growth management
- Work related safety practices
- Responsiveness to residents' complaints and concerns

To protect, preserve, and improve the Town's infrastructure and related assets in a manner which meets and enhances the current and future social and economic needs of the community and contributes to a healthy, safe and quality environment for the Town's citizens and visitors alike.

To continue to act as first responders in our role as members of the local Emergency Planning Committee by carrying out natural disaster planning and response.

To continue to provide support to the many departments throughout the Town seeking help with specific projects throughout the years.

DEPARTMENT DESCRIPTION

The Highway Division carries a considerable role in the maintenance and management of a wide variety of the Town's infrastructure.

Roadway maintenance

The Highway Division is responsible for the general maintenance and construction of our nearly 260+ miles of road, 65 miles of sidewalk, 3000 catch basins**,** as well as over 4000 street signs and posts**.** Common duties consist of Storm water drainage, asphalt repair and Paving, Street sweeping, catch basin cleaning, traffic markings, litter control, roadside mowing, guardrail maintenance, and road grading to name a few. Snow and Ice control is a large part of our operations in the winter months. Keeping roadways safe during all storm events is critical in the well-being and safety of the public and the first responders.

Waste Management

Curbside collection along with the Towns Waste Management and Compost facility also fall under The Highway Division. Duties consisting of overseeing the curbside collection contract and managing the operation of the Town Facilities on Thomas B. Landers and Blacksmith shop rd., which takes in a wide range of wastes like, demolition, rubbish, metals, recyclables, waste oils, appliances as well as leaves and grass at our compost facility.

Eel Pond Bridge

The draw-bridge on Water Street in Woods Hole is also maintained and managed by the Highway Division. This consists of staffing, scheduled maintenance, storm preparation's and scheduled openings for marine traffic in and out of Eel pond.

Beaches

Seasonal staffing and coordination of maintenance for the towns 11 Public Beaches is also managed by the Highway Division. Tasks such as spring clean-up of the parking lots, fences, striping the parking lots, repair and placement of trash receptacles, lifeguard stands, bike racks, signage and rubbish collection.

Shining Sea bikeway

Bikeway maintenance is shared by both the Highway and Parks Division. The Highway division handles the Asphalt, Sign and Traffic Markings for the 14 Mile shared use path.

DPW - HIGHWAY DIVISION

DEPARTMENT GOALS

1. Provide effective and quality customer service to other departments as well as the general public.
2. Continue to work pro-actively with department heads, committees and the public.
3. Improve communications with the public through the introduction of the Towns new web site.
4. Provide more Job specific training to improve productivity and quality service.
5. Continue ADA (Americans with Disabilities) sidewalk improvements for the disabled residents of Falmouth.

Continue to produce an ongoing assessment of future roads in need of rehabilitation through our road analysis program.

DPW - HIGHWAY DIVISION

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-422-5110	SALARY & WAGES-PERMANENT	$1,021,356	$972,741	$1,096,745	$1,165,125	$1,165,125
01-422-5120	SALARY & WAGES - BEACHES	$81,660	$27,894	$84,109	$92,214	$92,214
01-422-5130	ADDITIONAL GROSS-OVERTIME	$45,000	$69,402	$45,000	$70,000	$70,000
	TOTAL SALARIES	*$1,148,016*	*$1,139,438*	*$1,225,854*	*$1,327,339*	*$1,327,339*
01-422-5212	ENERGY-ELECTRICITY	$54,500	$50,453	$54,500	$54,000	$54,000
01-422-5213	ENERGY-NATURAL GAS	$30,000	$24,134	$30,000	$30,000	$30,000
01-422-5243	REPR/MAINT-EQUIPMENT	$3,000	$6,697	$3,000	$3,000	$3,000
01-422-5251	REPR/MAINT-TOWN PROPERTY	$110,000	$111,533	$110,000	$110,000	$110,000
01-422-5271	RENTL/LEASE-EQUIPMENT	$4,300	$0	$4,300	$4,300	$4,300
01-422-5319	PROF/TECH BCH CONT SERV*	$70,000	$64,794	$70,000	$100,000	$100,000
01-422-5340	COMMUNICATION-PRINTING	$200	$0	$200	$200	$200
01-422-5341	COMMUNICATION-TELEPHONE	$7,000	$18,167	$7,000	$20,000	$20,000
01-422-5342	COMMUNICATION-POSTAGE	$50	$0	$50	$50	$50
01-422-5343	COMMUNICATION-ADVERTISING	$50	$0	$50	$50	$50
01-422-5530	PUBLIC WORKS SUPPLIES	$25,000	$18,338	$25,000	$25,000	$25,000
01-422-5531	PUB WKS SUPPLIES-BEACH*	$5,000	$4,963	$5,000	$10,000	$10,000
01-422-5532	PUB WKS SUPLY-STRET MATRL	$30,000	$29,121	$30,000	$30,000	$30,000
01-422-5533	PUB WKS SUPLY-TOOLS	$5,000	$4,328		$5,000	$5,000
01-422-5710	IN-STATE TRAVEL	$200	$0	$200	$200	$200
01-422-5730	DUES & MEMBERSHIPS	$250	$0	$250	$250	$250
01-422-5780	LICENSES & PERMITS	$6,000	$4,953	$6,000	$6,000	$6,000
	TOTAL EXPENSES	*$350,550*	*$389,902*	*$345,550*	*$398,050*	*$398,050*
	TOTAL DEPARTMENTAL EXPENSES	*$1,498,566*	*$1,529,340*	*$1,571,404*	*$1,725,389*	*$1,725,389*

DPW - HIGHWAY DIVISION

					FY24 SALARIES & WAGES					
DPW - HIGHWAY DIVISION - 422										
	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total
1	24	9	9	GRADY JR JAMES F	SUPERINTENDENT	51.02	40	2,040.80	52.2	106,530
2	26	12	5	SOUZA MICHAEL S	ASST. SUPT. HWY	40.91	40	1,636.40	52.2	85,420
3	26	9	5	MARSHALL PETER	FIELD SUPERVISOR	33.39	40	1,335.60	52.2	69,718
4	26	9	2	ATKINSON CRAIG	FIELD SUPERVISOR	29.69	40	1,187.60	52.2	61,993
5	26	8	5	POTTER DOUGLAS	MEO III	31.21	40	1,248.40	52.2	65,166
6	26	8	5	WOODWARD JAMES M	MEO III	31.21	40	1,248.40	52.2	65,166
7	26	8	2	CLARK JOSHUA	MEO III	27.74	40	1,109.60	52.2	57,921
8	26	7	5	VACANT	MEO II	29.17	40	1,166.80	52.2	60,907
9	26	7	5	MENDES JORGE M	MEO II	29.17	40	1,166.80	52.2	60,907
10	26	7	5	NANGLE BRETT	MEO II	29.17	40	1,166.80	52.2	60,907
11	26	7	2	NORTON CRAIG	MEO II	25.92	40	1,036.80	52.2	54,121
12	26	6	3	BELL MICHAEL	MEO I	25.20	40	1,008.00	52.2	52,618
13	26	6	2	SCOTT LIIMITAINEN	MEO I	24.24	40	969.60	52.2	50,613
14	26	6	2	JAMES LEWIS	MEO I	24.24	40	969.60	52.2	50,613
15	26	5	5	BOTELHO MICHAEL A	BRIDGE TENDER	25.48	40	1,019.20	52.2	53,202
16	26	4	5	BOWEN CALVIN	HWY LABORER	23.81	40	952.40	52.2	49,715
17	26	4	5	CAMPBELL IGOL	HWY LABORER	23.81	40	952.40	52.2	49,715
18	26	4	2	SCOTT EUSTIS	HWY LABORER	21.17	40	846.80	52.2	44,203
19	26	4	1	VACANT	HWY LABORER	21.17	40	846.80	52.2	44,203
20	26	4	1	VACANT	UNFUNDED		40	0.00	52.2	0
21	26	4	1	VACANT	UNFUNDED		40	0.00	52.2	0
22	26	4	1	VACANT	UNFUNDED		40	0.00	52.2	0
23	26	4	1	VACANT	UNFUNDED		40	0.00	52.2	0
24	23	3	7	FERREIRA WILLIAM J	BRIDGE TNDR-SNL	20.58	5	102.90	52.2	5,371
25	23	3	7	MOUNTFORD THOMAS P	BRIDGE TNDR-SNL	20.58	5	102.90	52.2	5,371
26	23	3	7	CANTY DAVID W	BRIDGE TNDR-SNL	20.58	5	102.90	52.2	5,371
27	23	3	7	PAUL YOUNG	BRIDGE TNDR-SNL	20.58	5	102.90	52.2	5,371
							FTE 19.38			1,165,125

DPW - HIGHWAY DIVISION 422 - Beach Maintenance					FY24 SALARIES & WAGES					
	Group	Grade		Name	Job Title	Rate	Hour	Weekly	Wks	Total
1	29	6-2	(14wks	*	MAINTENANCE LABORER	19.06	40	762.40	14	10,674
2	29	6-2	(14wks	*	MAINTENANCE LABORER (4) PRE/POST SEASON	19.06	40	762.40	14	10,674
3	29	6-2		*	MAINTENANCE LABORER	19.06	40	762.40	14	10,674
4	29	6-2		*	MAINTENANCE LABORER	19.06	40	762.40	14	10,674
5	29	6-2		*	MAINTENANCE LABORER	19.06	40	762.40	14	10,674
6	29	6-2		*	MAINTENANCE LABORER	19.06	40	762.40	14	10,674
7	29	6-2	(10 wks)		EQUIPMENT OPERATOR	19.06	32	609.92	10	6,099
8	29	6-2	(8 wks)		PRE-POST SEASON EQUIPMENT OPERATOR	19.06	10	190.60	8	1,525
9	29	7-2	(12 wks	*	MAINTENANCE FOREMAN	20.40	40	816.00	12	9,792
10	29	7-2	(8 wks)		PRE/POST SEASON WORKING FOREMAN	20.40	40	816.00	8	6,528
11	29	3-2	(12 wks)		BEACH PARKING LOT SECURITY	15.56	28	435.68	12	5,228
										93,214

DPW - HIGHWAY DIVISION

SNOW & ICE

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-423-5120	SALARY & WAGES-SNOW	$180,000	$123,159	$180,000	$180,000	$180,000
01-423-5541	PUB WKS SUPLY-SNOW & ICE	$195,000	$535,908	$195,000	$195,000	$195,000
	TOTAL DEPARTMENTAL EXPENSES	***$375,000***	***$659,067***	***$375,000***	***$375,000***	***$375,000***

VEHICLE FUEL

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-425-5481	VEHICLE SUPPLY-GASOLINE	$160,000	$114,201	$160,000	$200,000	$200,000
01-425-5482	VEHICLE SUPPLY-DIESEL GAS	$175,000	$149,360	$175,000	$300,000	$300,000
	TOTAL EXPENSES	***$335,000***	***$263,561***	***$335,000***	***$500,000***	***$500,000***

SOLID WASTE COLLECTION

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-433-5292	OTR PRP SRV-RUBSH CNTRCT*	$1,968,000	$1,785,886	$2,323,040	$2,300,000	$2,300,000
01-433-5379	OTR PRCH SER-CURB RECYCL*	$998,500	$900,331	$1,203,267	$1,500,000	$1,500,000
01-433-5393	OTR PRCH SRV-TOWN OF BOURNE ISWM	$875,000 *	$899,167	$1,060,625	$1,000,000	$1,000,000
	TOTAL EXPENSES	***$3,841,500***	***$3,585,385***	***$4,586,932***	***$4,800,000***	***$4,800,000***

BIKEWAYS

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-633-5340	COMMUNICATION-PRINTING	$2,000	$1,955	$2,000	$2,000	$2,000
	TOTAL EXPENSES	***$2,000***	***$1,955***	***$2,000***	***$2,000***	***$2,000***

DPW - HIGHWAY DIVISION

DPW - WASTE MANAGEMENT FACILITY

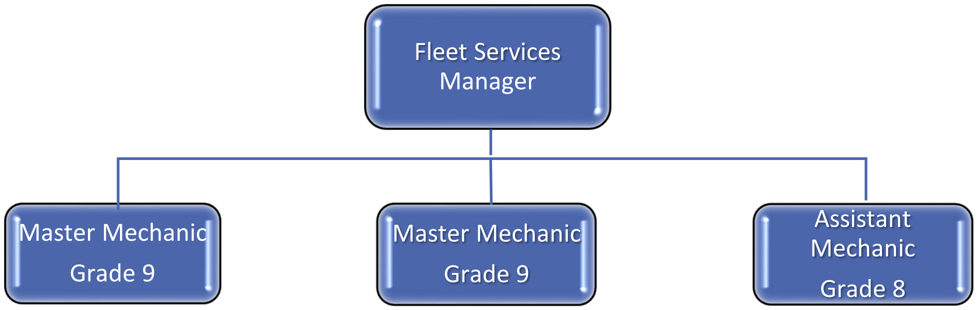
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-431-5110	SALARY & WAGES-PERMANENT	$152,278	$148,692	$157,373	$166,936	$166,936
01-431-5130	ADDITIONAL GROSS-OVERTIME	$8,000	$2,986	$8,000	$8,000	$8,000
01-431-5131	ADDITIONAL GROSS-REPLCMNT	$1,000	$243	$1,000	$1,000	$1,000
01-431-5140	DIFFERENTIAL-HOLIDAY	$4,300	$4,559	$4,300	$4,300	$4,300
	TOTAL SALARIES	***$165,578***	***$156,480***	***$170,673***	***$180,236***	***$180,236***
01-431-5212	ENERGY-ELECTRICITY	$1,800	$852	$1,800	$1,800	$1,800
01-431-5213	ENERGY-NATURAL GAS	$1,600	$3,607	$5,000	$5,000	$5,000
01-431-5243	REPR/MAINT-EQUIPMENT	$5,500	$2,771	$5,500	$5,500	$5,500
01-431-5271	OTR PRCH SERV/CONST&DEMO	$37,500	$49,401	$37,500	$37,500	$37,500
01-431-5294	OTR PROP SERV-RECYC SERV	$77,500	$37,765	$55,100	$55,100	$55,100
01-431-5296	WASTE OIL-RECYCLING	$1,000	$3,400	$5,000	$5,000	$5,000
01-431-5297	OTR PURCH SRV-BULB RECYC	$1,000	$1,284	$1,000	$1,000	$1,000
01-431-5319	PRF/TECH WELL MONITORING	$55,000	$0	$55,000	$55,000	$55,000
01-431-5330	OTR CONTR SERV/SCREEN-GRND	$15,000	$45,689	$30,000	$30,000	$30,000
01-431-5340	COMMUNICATION-PRINTING	$1,500	$1,272	$1,500	$1,500	$1,500
01-431-5341	COMMUNICATION-TELEPHONE	$400	$2,308	$400	$400	$400
01-431-5530	PUBLIC WORKS SUPPLIES	$500	$134	$500	$500	$500
	TOTAL EXPENSES	***$198,300***	***$148,483***	***$198,300***	***$198,300***	***$198,300***
	TOTAL DEPARTMENTAL EXPENSES	***$363,878***	***$304,963***	***$368,973***	***$378,536***	***$378,536***

FY24 SALARIES & WAGES

DPW - WASTE MANAGEMENT FACILITY - 431

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	26	7	5	REBELO CARLOS E	MEO II HWY	29.17	40	1,166.80	52.2	60,907	
2	26	7	3	REBELO JOSEPH	CREW LEADER HWY	26.97	40	1,078.80	52.2	56,313	
3	26	4	5	BALDIC WILLIAM J	LABORER	23.81	40	952.40	52.2	49,715	
						FTE	*3*				*166,936*

DPW - FLEET SERVICES DIVISION



DEPARTMENT MISSION

Fleet services is an organizational unit within the Department of Public Works that establishes fleet maintenance policies and procedures for all vehicles for the Town of Falmouth Public Works departments and Town Hall vehicles to ensure safe, reliable, and cost efficient use and dependability. It also is to provide safe and efficient, economically and environmentally sound transportation and related support services that are responsive to the needs of Public Works departments and to conserve vehicle value and equipment investment.

- Perform Preventive Maintenance, Service and Repairs.
- Responses to Emergency and other maintenance needs.
- To Control Costs and Reliability to Minimize Down Time.
- 24 HR. Fuel Service, Emergency Road Service.

DEPARTMENT STATEMENT:

The goal of Fleet Management is to support Public Works departments and agencies in the delivery of municipal services by ensuring that the town vehicles and all related equipment are available, dependable and safe to operate and to deliver quality service at a cost effective rate. Located on Gifford Street our central garage provides 24 Hr. fueling, repair, storage and support services for the Town Of Falmouth. Presently, we are researching new technologies that will allow the fleet to be powered by sustainably produced energy sources in an effort to take the fleet into the 21st century.

The current department staffing consists of the New Fleet Manager, 2 Grade 9 Master Mechanics and 1 Assistant Mechanic to service the town’s fleet over 150 vehicles, equipment and ancillary equipment for Public Works, Town Hall, and other Town Departments.

The Fleet services department is a newly formed standalone department that was previously part of the Public Works Highway Department. Fleet Services was created to keep up with the ever changing technology in the transportation industry that is common place in all energy efficient and computerized systems of new vehicles and equipment. The department is investing in new software diagnostics and equipment to help provided the most cost efficient and dependable service and support to maintain the investment the town makes to provide services to the tax payers of the Town of Falmouth.

DPW - FLEET SERVICES DIVISION

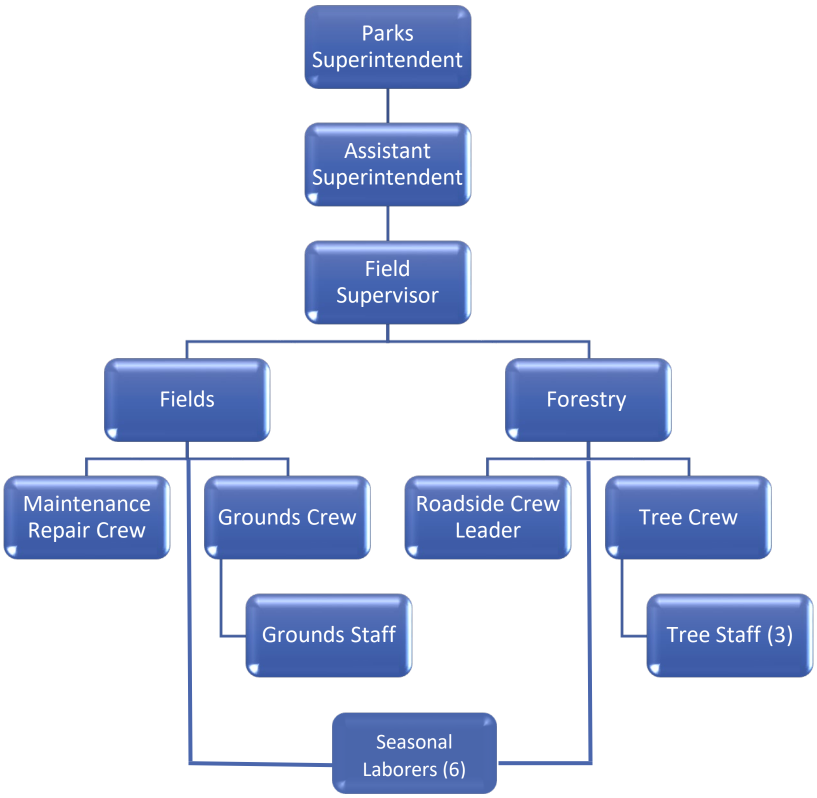
DPW - FLEET SERVICES DIVISION						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-426-5110	SALARY & WAGES-PERMANENT	$255,028	$252,174	$265,155	$288,603	$288,603
01-426-5130	ADDITIONAL GROSS-OVERTIME	$5,000	$1,146	$5,000	$5,000	$5,000
	TOTAL SALARIES	*$260,028*	*$253,320*	*$270,155*	*$293,603*	*$293,603*
01-426-5480	VEHICLE SUPPLIES-MAINT	$180,000	$182,012	$190,000	$195,000	$195,000
01-426-5484	GREASE & LUBRICATION	$17,000	$16,877	$18,000	$19,000	$19,000
01-426-5485	VEHICULAR SUPPLIES-TIRES	$30,000	$27,349	$32,000	$34,000	$34,000
01-426-5533	PUB WKS SUPLYS-TOOLS	$5,000	$4,965	$5,000	$5,000	$5,000
01-426-5538	PUB WKS SUPLYS-EMPLOYEE	$0	$3,742	$0	$3,750	$3,750
01-426-5783	FUEL DEPOT EXPENSES	$10,000	$902	$10,000	$10,000	$10,000
	TOTAL EXPENSES	*$242,000*	*$268,161*	*$255,000*	*$266,750*	*$266,750*
	TOTAL DEPARTMENTAL EXPENSES	*$502,028*	*$521,481*	*$525,155*	*$560,353*	*$560,353*

FY24 SALARIES & WAGES

DPW - FLEET SERVICES DIVISION - 426

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	8	7	RIVERA EDWIN	FLEET SERVICES MANAGER	43.70	40	1,748.00	52.2	91,246	
2	26	9	5	COTTER TIMOTHY	MECHANIC/WELDER	33.39	40	1,335.60	52.2	69,718	
3	26	9	5	MCLEAN WILLIAM	MECHANIC/WELDER	33.39	40	1,335.60	52.2	69,718	
4	26	8	2	LEWIS JONATHAN	MEOIII/ASST MECHANIC	27.74	40	1,109.60	52.2	57,921	
						FTE	*4*				*288,603*

DPW-TREE & PARKS MAINTENANCE DIVISON



DEPARTMENT MISSION

To provide professional, responsive, maintenance services for the continued use of:

- **Town Athletic Fields**
- **Playgrounds**
- **Parks**
- **Cemeteries**
- **School Grounds**
- **Public Facilities**
- **Shining Sea Bike Path**

To provide public safety, and enhancements of all public park, school and street trees.
To provide professional public guidance regarding insect/pest control.
To provide proper grounds keeping on all of schools, recreational fields and infrastructures.
To provide more job specific training to improve productivity and work quality.

To forge alliances with citizen groups, local businesses, and committees and to accomplish beautification projects that exceed budget limitations that make Falmouth the Jewel of the Cape.
DEPARTMENT DESCRIPTION

The administration of the Division's program budget includes four categories: Town Trees, Grounds, and Maintenance, Special /Seasonal, and Administrative categories.

DPW-TREE & PARKS MAINTENANCE DIVISON

The Administrative category includes the personnel management of 16 full time employees and 4-6 long term seasonal employees. Administration of employees by the Park Superintendent and include payroll management, project management and quality control, licensure and training compliance with regard to pesticide application, certified arborist licensing, and operation of heavy equipment, and trucks. The Division administrators oversee the integration of volunteer labor by groups such as AmeriCorps, the Professional Business Women Association of Cape Cod, the Falmouth Garden Club, County Sheriff's and Community Service programs, Babe Ruth, Little league,

Administration of maintenance operations includes the weekly grass mowing and related duties of 247 acres of turf, numerous landscapes ranging from formal to xeriscape, 6 historic cemeteries, 19 playgrounds, 6 outdoor basketball courts, 6 tennis court sites (with multiple courts each), Goodwill Park and Town Forest, 36 flagpoles, athletic field layout and line painting for all school sports schedules, Falmouth Recreation programs and irrigation system repair and maintenance at 8 facilities.

Operation of street trees and vegetation maintenance on 260 miles of Town and County roads (adhering to MGL compliance), 11 miles of bike path and an active American elm preservation program (compliance with MGL C 132) has gained " Tree City USA " status by the American Arbor Day Foundation. Storm planning and management, 24 hour emergency response with regard to street trees, daily public service requests, site visits, and execution of service requests are a large part of administrative duties. Street tree hazard assessment also make up daily duties of the Tree Warden. The appointment of Town Insect Pest Control Officer (MGL C 132 to the Tree Warden; creates a State liaison for the identification and potential management of control programs for such defoliators as the gypsy moth, and winter moth.)

Timely telephone and electronic mail response, VUE Works management, correspondence, sound project management , procurement of goods and services, safety training and compliance, technical guidance to Town Departments, committees and special interest groups, public presentations, and special events coordination and assistance, all make up percentages of administrative duties.

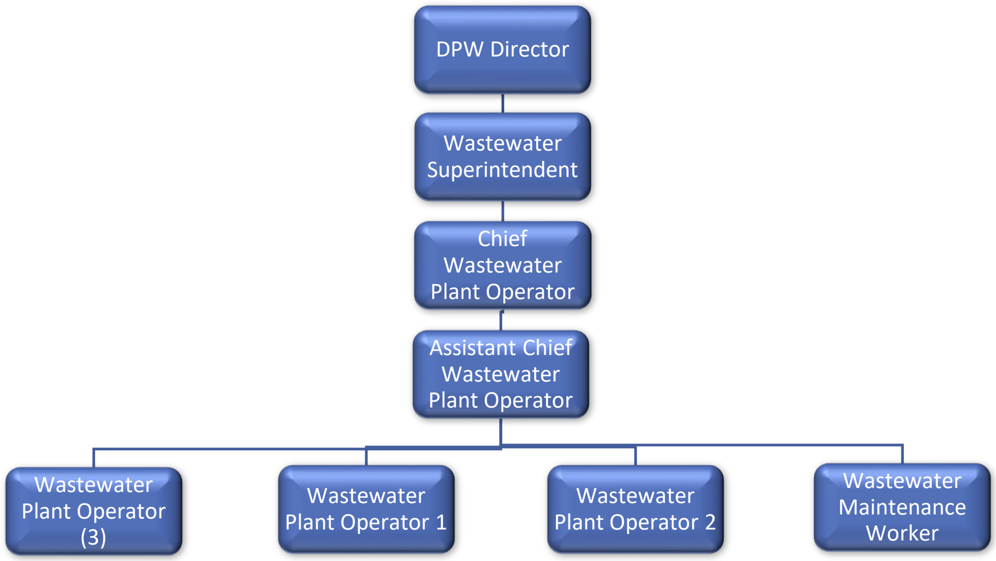
DPW-TREE & PARKS MAINTENANCE DIVISON

	DPW - TREE & PARKS MAINTENANCE DIVISION					
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-429-5110	SALARY & WAGES-PERMANENT	$846,037	$798,799	$906,108	$1,025,104	$1,025,104
01-429-5120	SALARY & WAGES-TEMPORARY	$90,000	$5,426	$90,000	$60,000	$60,000
01-429-5130	ADDITIONAL GROSS-OVERTIME	$10,000	$38,786	$20,000	$30,000	$30,000
	TOTAL SALARIES	*$946,037*	*$843,012*	*$1,016,108*	*$1,115,104*	*$1,115,104*
01-429-5212	ENERGY-ELECTRICITY	$1,811	$562	$1,811	$1,811	$1,811
01-429-5243	REPR/MAINT-EQUIPMENT	$10,000	$16,527 *	$10,000	$10,000	$10,000
01-429-5257	REPR/MAINT-FLAGS/POLES	$2,500	$2,936	$2,500	$3,000	$3,000
01-429-5258	REPR/MAINT-PARKS	$46,500	$34,026	$46,500	$46,500	$46,500
01-429-5259	REPR/MAINT-SCHL GROUNDS	$45,000	$36,579	$45,000	$45,000	$45,000
01-429-5260	REPR/MAINT-ELM TREES	$50,000	$37,445	$50,000	$50,000	$50,000
01-429-5261	REPR/MAINT-REC GROUNDS	$35,000	$11,310	$35,000	$35,000	$35,000
01-429-5295	OTR PROP SERV-CEMTRY CARE	$2,500	$0	$2,500	$2,500	$2,500
01-429-5296	OTR PROP SRV-XMAS DISPLAY	$7,000	$14,283	$7,000	$15,000	$15,000
01-429-5319	PROF/TECH-CONTRACT SERV*	$15,000	$14,804	$15,000	$18,000	$18,000
01-429-5340	COMMUNICATION-PRINTING	$200	$0	$200	$200	$200
01-429-5341	COMMUNICATION-TELEPHONE	$6,000	$7,199	$10,000	$10,000	$10,000
01-429-5343	COMMUNICATION-ADVERTISING	$100	$0	$400	$400	$400
01-429-5397	OTR PRCH SRV-DVSVL CMTRY*	$700	$0	$700	$700	$700
01-429-5398	OTR PRCH SRV-WDSHL CMTRY*	$1,200	$0	$1,200	$1,200	$1,200
01-429-5466	GRNDS KPNG SUPPLIES	$80,000	$50,727	$80,000	$80,000	$80,000
01-429-5530	PUBLIC WORKS SUPPLIES	$13,000	$11,066	$13,000	$13,000	$13,000
01-429-5710	IN-STATE TRAVEL	$400	$73	$400	$400	$400
01-429-5730	DUES & MEMBERSHIPS	$4,000	$1,474	$4,000	$4,000	$4,000
01-429-5780	ADMINSTRATIVE EXPENSES	$1,000	$6,000	$1,000	$1,000	$1,000
	TOTAL EXPENSES	*$321,911*	*$245,010*	*$326,211*	*$337,711*	*$337,711*
	TOTAL DEPARTMENTAL EXPENSES	*$1,267,948*	*$1,088,022*	*$1,342,319*	*$1,452,815*	*$1,452,815*

DPW-TREE & PARKS MAINTENANCE DIVISON

FY24 SALARIES & WAGES											
DPW - TREE & PARKS MAINTENANCE DIVISON - 429											
	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	9	7	PEARSON JEREMIAH	SUP PRKS & FORS	48.09	40	1,923.60	52.2	100,412	
2	24	12	7	VACANT (UNFUNDED)	ASST SUPT PARKS	34.97	40	1,398.80	52.2	73,017	
3	26	10	5	PLESCIA RICHARD J	FIELD SUPERVISOR	35.73	40	1,429.20	52.2	74,604	
4	26	9	5	SPERONI SHAWN M	ASST FIELD SUPERVISOR	33.39	40	1,335.60	52.2	69,718	
5	26	9	4	POTTER MARTIN	CREW LEADER FOREST	32.11	40	1,284.40	52.2	67,046	
6	26	8	4	BARRETT MARK E	CREW LEADR TREE	30.01	40	1,200.40	52.2	62,661	
7	26	8	5	DUARTE MICHAEL	PARKS CREW LEADER	31.21	40	1,248.40	52.2	65,166	
8	26	8	4	TASSINARI MICHAEL	CREW LEADER	30.01	40	1,200.40	52.2	62,661	
9	26	6	5	REZENDES MICHAEL	TREE MAINT WKR	27.26	40	1,090.40	52.2	56,919	
10	26	6	5	PRESTON DANIEL	TREE MAINT WKR	27.26	40	1,090.40	52.2	56,919	
11	26	6	2	GEGGAT GREGORY	GROUNDSKEEPER/MAINT WKR	24.24	40	969.60	52.2	50,613	
12	26	4	2	BROWN, CHARLTON	PARKS LABORER	21.17	40	846.80	52.2	44,203	
13	26	4	5	MEDEIROS JAMES M	PARKS LABORER	23.81	40	952.40	52.2	49,715	
14	26	4	5	MURCHISON LEON	PARKS LABORER	23.81	40	952.40	52.2	49,715	
15	26	4	5	KINSELLA KENNETH	P W LABORER	23.81	40	952.40	52.2	49,715	
16	26	4	4	TRAVERS JONATHAN	LABORER	22.90	40	916.00	52.2	47,815	
17	26	4	2	FENTON, DANIEL	PARKS LABORER	21.17	40	846.80	52.2	44,203	
						FTE	17				*1,025,104*

DPW - WASTEWATER DIVISION



DEPARTMENT MISSION

Protect, maintain and enhance the Town of Falmouth's water quality, public health and economic vitality through effective environmental management of wastewater facilities.

DEPARTMENT DESCRIPTION

The Wastewater Division operates and maintains the Town's Main Wastewater Treatment Facility (WWTF) and the smaller New Silver Beach WWTF and their respective wastewater collection and transmission systems, including 11 lift stations and approximately 37 miles of sewer main. The Wastewater Division has a total of approximately 2330 sewer customers. The Wastewater Division serves the remainder of properties in Town by accepting and processing septage from their septic systems and cesspools. The Wastewater Division is responsible for compliance with groundwater discharge permits for each of the Town's two WWTFs.

DEPARTMENT GOALS FOR FY 24

1. Manage the Town's wastewater facilities in such a way as to meet regulatory requirements and emergency preparedness in a manner acceptable to the public. Complete and submit monthly, quarterly and semiannual reports with required WWTF and monitoring well data, demonstrating compliance.
2. Oversee the first year of construction of the $24,000,000 Wastewater Treatment Facility Improvements Project, which is being implemented in order to accommodate additional wastewater nutrient load while continuing to meet discharge permit requirements.
3. Assuming that in FY 23 the Secretary of the EOEA issues a Certificate for the Final Targeted Watershed Management Plan for Great Pond, and that in FY 23 Town Meeting votes to appropriate design funds; in FY 24, the Wastewater Division will oversee the design of additional treated wastewater water recharge capacity and the design of the next phase of the Teaticket-Acapesket collection and transmission system.

DPW - WASTEWATER DIVISION

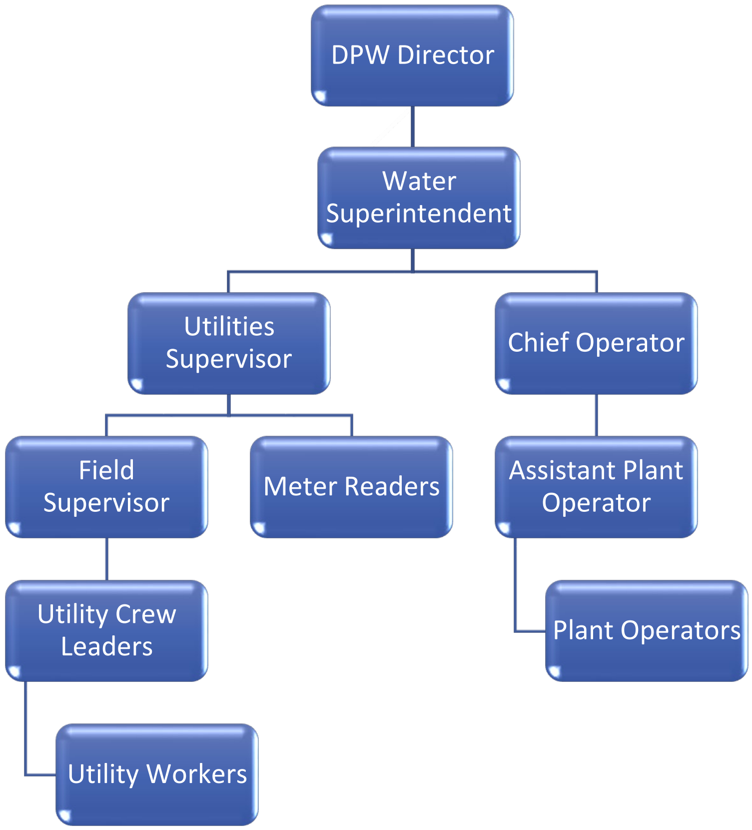
DPW - WASTEWATER DIVISION						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-440-5110	SALARY & WAGES-PERMANENT	$611,763	$522,196	$658,889	$691,274	$691,274
01-440-5130	ADDITIONAL GROSS-OVERTIME	$45,000	$46,887	$45,000	$56,838	$56,838
	TOTAL SALARIES	*$656,763*	*$569,082*	*$703,889*	*$748,112*	*$748,112*
01-440-5211	ENERGY-FUEL OIL	$10,640	$11,954	$10,640	$10,640	$10,640
01-440-5212	ENERGY-ELECTRICITY	$315,000	$297,552	$315,000	$315,000	$315,000
01-440-5240	REPR/MAINT-OFFICE EQUIP	$3,350	$0	$3,350	$3,350	$3,350
01-440-5243	REPR/MAINT-EQUIPMENT	$120,000	$164,857	$140,000	$140,000	$140,000
01-440-5291	OTR PROP SRV-WELL MONITOR	$20,000	$8,479	$20,000	$20,000	$20,000
01-440-5310	OTR PRCH SVC-SLUDG HAUL	$210,000	$193,267	$210,000	$260,000	$260,000
01-440-5311	OTR PRCH SVC-LAB ANALYSIS	$65,000	$67,619	$65,000	$65,000	$65,000
01-440-5318	PROF/TECH-CONT SERV	$0	$11,554	$0	$0	$0
01-440-5319	GRINDER PUMP GENERATOR SVC	$67,000	$12,098	$67,000	$67,000	$67,000
01-440-5340	COMMUNICATION-PRINTING	$1,000	$338	$1,000	$1,000	$1,000
01-440-5341	COMMUNICATION-TELEPHONE	$11,132	$9,743	$11,132	$11,132	$11,132
01-440-5342	COMMUNICATION-POSTAGE	$500	$83	$500	$500	$500
01-440-5484	VHCLR SUPPLY-GRSE & LBRCT	$500	$0	$500	$500	$500
01-440-5530	PUBLIC WORKS SUPPLIES	$6,300	$13,448	$10,000	$10,000	$10,000
01-440-5533	PUB WKS SUPLY-TOOLS	$500	$1,840	$500	$500	$500
01-440-5535	PUB WKS SUPLY-CHEMICALS	$155,000	$187,814	$155,000	$190,000	$190,000
01-440-5536	PUB WKS SUPLY-METRS/FTNGS	$2,000	$1,421	$2,000	$2,000	$2,000
01-440-5710	IN-STATE TRAVEL	$200	$0	$200	$200	$200
01-440-5730	DUES & MEMBERSHIPS	$420	$175	$420	$420	$420
01-440-5781	STAFF DEVELOPMENT-LICENSE	$8,000	$6,355	$8,000	$8,000	$8,000
	TOTAL EXPENSES	*$996,542*	*$988,598*	*$1,020,242*	*$1,105,242*	*$1,105,242*
	TOTAL DEPARTMENTAL EXPENSES	*$1,653,305*	*$1,557,680*	*$1,724,131*	*$1,853,354*	*$1,853,354*

FY24 SALARIES & WAGES

DPW WASTEWATER DIVISION - 440

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Annual	
1	24	10	10	LOWELL AMY A	WW SUPERINTENDENT	56.49	40	2,259.60	52.2	117,951	
2	26	15	5	PIRES CHARLES R JR	CHIEF WWTP OPERATOR	50.12	40	2,004.80	52.2	104,651	
3	26	13	4	KELLER KRUSER	ASST CHF WWTP OPERATOR	42.09	40	1,683.60	52.2	87,884	
4	26	10	5	DEVONIS STEVEN M	WWTP OPERATOR	35.74	40	1,429.60	52.2	74,625	
5	26	10	2	MELEMED CORY	WWTP OPERATOR	31.77	40	1,270.80	52.2	66,336	
6	26	10	5	PHILIP HENRY	WWTP OPERATOR	35.74	40	1,429.60	52.2	74,625	
7	26	7	2	NATHAN REMILLARD	WWTP OPERATOR 2	25.93	40	1,037.20	52.2	54,142	
8	26	7	2	HOLBROOK MAXWELL	WWTP OPERATOR 2	25.93	40	1,037.20	52.2	54,142	
9	26	6	5	RON MACLAUGHLIN	WW MAINT WORKER	27.26	40	1,090.40	52.2	56,919	
						FTE	*9*				**691,274**

DPW - WATER DIVISION



DEPARTMENT MISSION

To provide the Town with safe, potable drinking water through careful management and operation of the existing sources of water, and through ongoing maintenance and operation of the distribution system.

DEPARTMENT DESCRIPTION

The water department is responsible for operation of the distribution system and for operating the wells and water treatment plants. There is a distribution supervisor and a chief operator.

The Distribution supervisor, the backhoe operators, the utility workers and the meter readers are responsible for the 387 miles of water main, the 21,458 service connections, and the 2987 hydrants. Staff are responsible for repairing any leaks that occur. The distribution includes four water storage tanks.

The chief operator oversees the operation and maintenance of the two treatment plants – Long Pond Water Treatment Plant and the Crooked Pond Water Treatment Plant. The chief operator and operations staff is also responsible for the operation of the town's four wells and the interconnection to the upper cape regional water system. Operators are responsible for regulatory compliance testing with a program of daily, weekly and monthly sampling of the treatment process and water within the distribution system and for compiling and reporting to the DEP and DEM operational parameters and lab results.

DEPARTMENT GOALS

Prepare and issue water bills bi-annually, set rates to cover the cost of all operating expenses as well as capital items, replace/renew greater than 6% of all meters each year (15 year functional cycle), flush 20% of the distribution system annually, paint 20% of the hydrants annually, replace 1% of pipe annually, comply with regulatory reporting requirements, prepare and make public presentations to increase awareness and understanding of the water department's responsibilities.

DPW - WATER DIVISION

		DPW - WATER DIVISION				
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-450-5110	SALARY & WAGES-PERMANENT	$1,270,552	$1,124,906	$1,370,715	$1,423,478	$1,423,478
01-450-5130	ADDITIONAL GROSS-OVERTIME	$68,000	$115,228	$88,000	$140,000	$140,000
01-450-5133	ADDITIONAL GROSS-STANDBY	$17,000	$26,243	$17,000	$29,000	$29,000
01-450-5134	ADD'L GROSS STANDBY-PLANT	$36,800	$38,839	$36,800	$50,000	$50,000
	TOTAL SALARIES	***$1,392,352***	***$1,305,215***	***$1,512,515***	***$1,642,478***	***$1,642,478***
01-450-5212	ENERGY-ELECTRICITY	$580,000	$478,424	$580,000	$580,000	$580,000
01-450-5213	ENERGY-NATURAL GAS	$60,000	$47,945	$60,000	$60,000	$60,000
01-450-5240	REPR/MAINT-OFFICE EQUIP	$3,500	$2,445	$4,000	$4,000	$4,000
01-450-5243	RPR/MAINTENANCE, EQUIPMEN	$220,000	$225,085	$260,000	$275,000	$275,000
01-450-5244	REPR MAINT-WATER TANK	$10,000	$1,005	$10,000	$10,000	$10,000
01-450-5245	REPR/MAINT WATER LINES	$45,000	$23,212	$45,000	$45,000	$45,000
01-450-5255	REPR/MAINT-SERVICE CNCTNS	$45,000	$44,391	$45,000	$50,000	$50,000
01-450-5256	REPR/MAINT-HYDRANTS	$25,000	$20,479	$25,000	$25,000	$25,000
01-450-5263	REPR/MAINT-STREETS/ROADS	$55,000	$36,533	$55,000	$55,000	$55,000
01-450-5309	PROF/TECH-ENGINEERS	$10,000	$5,864	$10,000	$10,000	$10,000
01-450-5310	PROF/TECH LAB TESTING	$74,000	$63,249	$75,000	$75,000	$75,000
01-450-5319	PROF/TECH-CONTRACT SERVCE	$60,000	$60,217	$60,000	$65,000	$65,000
01-450-5340	COMMUNICATION-PRINTING	$10,000	$18,884	$10,000	$15,000	$15,000
01-450-5341	COMMUNICATION-TELEPHONE	$14,500	$14,448	$15,000	$15,000	$15,000
01-450-5342	COMMUNICATION-POSTAGE	$23,000	$27,669	$23,000	$25,000	$25,000
01-450-5530	PUBLIC WORKS SUPPLIES	$8,000	$8,024	$8,000	$8,000	$8,000
01-450-5533	PUB WKS SUPLY-TOOLS	$10,000	$10,014	$10,000	$10,000	$10,000
01-450-5535	PUB WKS SUPLY-CHEMICALS	$120,000	$147,712	$120,000	$150,000	$150,000
01-450-5536	PUB WKS SUPLY-METRS/FTNGS	$45,000	$44,619	$45,000	$45,000	$45,000
01-450-5537	PUB WKS SUPLY-PIPING	$25,000	$24,902	$25,000	$25,000	$25,000
01-450-5710	IN-STATE TRAVEL	$300	$0	$300	$300	$300
01-450-5730	DUES & MEMBERSHIPS	$4,000	$4,715	$4,000	$5,000	$5,000
01-450-5735	PERMITS/REGISTRATIONS	$38,000	$14,412	$38,000	$38,000	$38,000
01-450-5781	STAFF DEVELOPMENT	$10,000	$13,850	$10,000	$15,000	$15,000
01-450-5788	REGIONAL WTR COOPERATIVE*	$225,000	$211,506	$225,000	$225,000	$225,000
01-450-5865	WATER METER REPLACEMENT*	$175,000	$175,000	$175,000	$175,000	$175,000
	TOTAL EXPENSES	***$1,895,300***	***$1,724,604***	***$1,937,300***	***$2,005,300***	***$2,005,300***
	TOTAL DEPARTMENTAL EXPENSES	***$3,287,652***	***$3,029,819***	***$3,449,815***	***$3,647,778***	***$3,647,778***

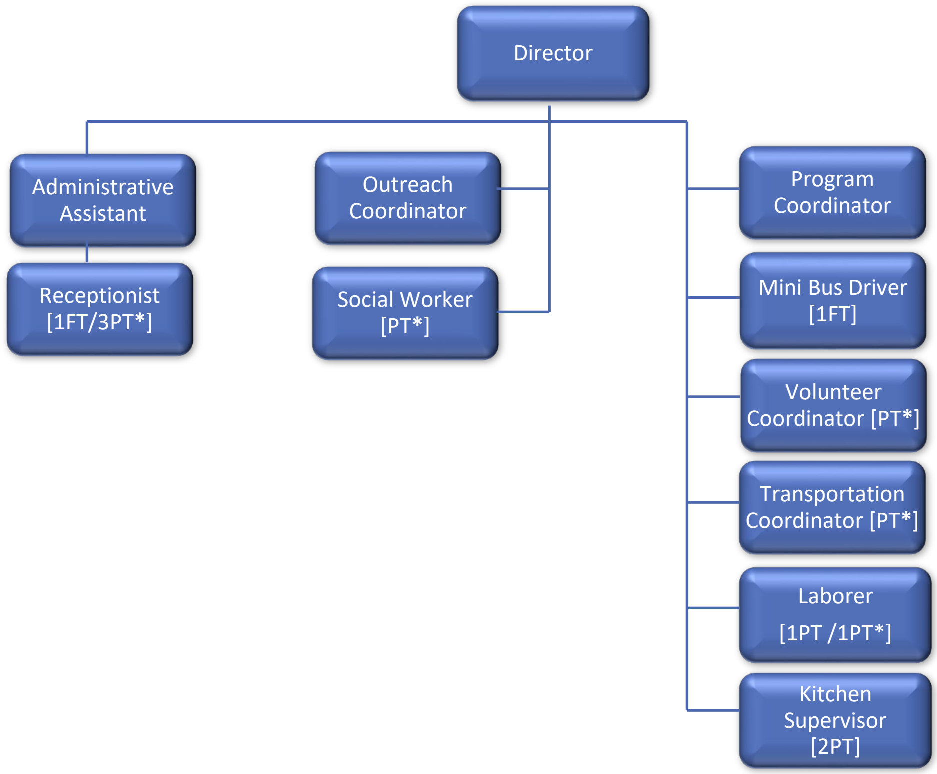
DPW - WATER DIVISION

					FY24 SALARIES & WAGES					
DPW WATER DIVISION - 450										
	Group	**Grade**	**FY24 STEP**	**Name**	**Job Title**	**Rate**	**HRS/WK**	**Weekly**	**Wks**	**Total**
1	24	10	10	VACANT	WATER SUPERINTENDENT	56.49	40	2,259.60	52.2	117,951
2	26	15	2	FITZGERALD BRETT	WTR UTIL SUPERVISOR	44.55	40	1,782.00	52.2	93,020
3	26	15	2	REGHITTO MICHAEL	CHIEF WTP OPERATOR	44.55	40	1,782.00	52.2	93,020
4	26	13	5	MOITOZA MARK R	ASST CHIEF WTP OPERATOR	43.78	40	1,751.20	52.2	91,413
5	26	12	5	POWERS GREGORY	ASST WTR UTIL SUPERVISOR	40.91	40	1,636.40	52.2	85,420
6	26	10	2	GARDINER BRIAN	WATER PLANT OPERATOR	31.77	40	1,270.80	52.2	66,336
7	26	10	2	VACANT	WATER PLANT OPERATOR	31.77	40	1,270.80	52.2	66,336
8	26	8	2	LAFFAN PATRICK	TREATMENT OPERATOR 1	27.75	40	1,110.00	52.2	57,942
9	26	8	2	JENSEN JOHN	TREATMENT OPERATOR 1	27.75	40	1,110.00	52.2	57,942
10	26	8	5	BUCKLEY SEAN B	DISTRIBUTION CREW LEADER	31.21	40	1,248.40	52.2	65,166
11	26	8	5	DUGGAN CHRISTOPHER	DISTRIBUTION CREW LEADER	31.21	40	1,248.40	52.2	65,166
12	26	8	2	VACANT	DISTRIBUTION CREW LEADER	27.75	40	1,110.00	52.2	57,942
13	26	6	2	GREEN COVON	DISTRIBUTION MAINT. WKR	24.24	40	969.60	52.2	50,613
14	26	6	2	CORNIFFE ORAINEY	DISTRIBUTION MAINT. WKR	24.24	40	969.60	52.2	50,613
15	26	6	2	MCDONALD JAMES M	DISTRIBUTION MAINT. WKR	24.24	40	969.60	52.2	50,613
16	26	6	2	VACANT	DISTRIBUTION MAINT. WKR	24.24	40	969.60	52.2	50,613
17	26	5	5	DIMONDA GREGORY	UTIL METR READR	27.26	40	1,090.40	52.2	56,919
18	26	5	5	REED CHRISTOPHER	UTIL METR READR	27.26	40	1,090.40	52.2	56,919
19	11	9	7	SIMMONS CHRISTINE	ADMIN ASSIST.	33.97	37.5	1,273.88	52.2	66,496
20	11	9	5	SWANSTROM KYLE	ENGINEERING TECH	31.41	40	1,256.40	52.2	65,584
21	11	8	5	TROPEANO DAYLENE	POA/BILLING COOR.	29.35	37.5	1,100.63	52.2	57,453
						FTE	**21**			***1,423,478***

RENEWABLE ENERGY

RENEWABLE ENERGY						
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-460-5243	REPR/MAINT-EQUIPMENT	$5,000	$0	$5,000	$500	$500
01-460-5319	PROF/TECH-CONTRACTUAL	$28,658	$444	$10,000	$500	$500
01-460-5341	COMMUNICATION-TELEPHONE	$1,824	$42	$0	$0	$0
	TOTAL EXPENSES	*$35,482*	*$486*	*$15,000*	*$1,000*	*$1,000*

SENIOR SERVICES



*Indicates State Formula Grant funded.

DEPARTMENT MISSION

The Falmouth Senior Services Department manages the Senior Center with a mission to serve all residents over the age of 60 by addressing their needs, identifying and developing resources of assistance, providing information and referrals to other community agencies, and offering programs and services that promote healthy aging and enhance quality of life.

DEPARTMENT DESCRIPTION

The Senior Center functions as a prominent resource hub and focal point for social and support services serving as a gateway to connecting older adults, families and caregivers to vital community services.

Senior Center Core Programs:

- Outreach & Advocacy
- Support & Professional Services
- Health & Wellness
- Social & Recreational

DEPARTMENT GOALS

1. Operations: Expand hours of operation to offer evening hours.
2. Outreach: Enhance outreach services to Falmouth's senior residents.
3. Community Relations: Improve communications, public relations, networking, and education to connect older adults, their families and caregivers to the programs, resources, and services available that specifically support senior needs.
4. Programming:
   a. Streamline program payment options.
   b. Evaluate program offerings and expand program of services options.
   c. Restructure Transportation Program to address unmet needs.
   d. Recruit Volunteers to support the expanding program of services.

SENIOR SERVICES

SENIOR SERVICES

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-541-5110	SALARY & WAGES-PERMANENT	$367,210	$312,791	$380,794	$396,990	$396,990
01-541-5120	SALARY & WAGES-TEMP/VAC	$51,000	$56,003	$65,000	$84,425	$84,425
	TOTAL SALARIES	*$418,210*	*$368,794*	*$445,794*	*$481,415*	*$481,415*
01-541-5212	ENERGY-ELECTRICITY	$42,000	$30,257	$42,000	$42,000	$42,000
01-541-5213	ENERGY-NATURAL GAS	$5,000	$1,736	$5,000	$5,000	$5,000
01-541-5243	REPR/MAINT-EQUIPMENT	$2,750	$1,817	$2,750	$2,750	$2,750
01-541-5319	PROF/TECH-CONT SERV	$60,000	$53,290	$60,000	$60,000	$60,000
01-541-5340	COMMUNICATION-PRINTING	$425	$220	$425	$425	$425
01-541-5341	COMMUNICATION-TELEPHONE	$4,700	$4,060	$4,700	$4,700	$4,700
01-541-5342	COMMUNICATION-POSTAGE	$4,500	$3,765	$4,500	$4,500	$4,500
01-541-5420	OFFICE SUPPLIES	$3,000	$1,623	$3,000	$3,000	$3,000
01-541-5584	OTHER SUPPLIES-DEPARTMENT	$3,000	$1,834	$3,000	$3,000	$3,000
01-541-5710	IN-STATE TRAVEL	$1,200	$390	$1,200	$1,200	$1,200
01-541-5730	DUES & MEMBERSHIPS	$3,500	$2,893	$3,500	$3,500	$3,500
	TOTAL EXPENSES	*$130,075*	*$105,730*	*$130,075*	*$130,075*	*$130,075*
	TOTAL DEPARTMENTAL EXPENSES	*$548,285*	*$474,524*	*$575,869*	*$611,490*	*$611,490*

FY24 SALARIES & WAGES

SENIOR SERVICES - 541

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	8	10	BISHOP JILL D	SENIOR SERVICES DIRECTOR	47.77	40	1,910.80	52.2	99,744	
2	24	4	5	HADDAD LAUREN E	OUTREACH COORD	30.97	40	1,238.80	52.2	64,665	
3	11	9	7	COYNE KATHLEEN A	ADMIN ASST	33.97	37.5	1,273.88	52.2	66,496	
5	11	8	5	PALMER MARIE	PROGRAM COORDINATOR	29.35	40	1,174.00	52.2	61,283	
6	11	6	7	ARISTIDE MIKELSON	VAN DRIVER	27.73	40	1,109.20	52.2	57,900	
7	11	5	5	DOHERTY JOYCE	RECEPTIONIST	23.96	37.5	898.50	52.2	46,902	
						FTE	6				*396,990*

VETERANS' SERVICES

DEPARTMENT MISSION

To carry out the policies and duties of the veterans' services department, providing complete and thorough federal, state, and local benefits to all of Falmouth's eligible veterans and their families to include:

- Compile and forward all available federal benefit claims for processing
- Establish positive communications and cooperation between all community organizations and Town departments
- Provide guidance, sympathy and support to families as graves officer and ensure/oversee respect for all grave sites in all Town cemeteries
- Provide ceremonies to honor and commemorate veterans
- Submit accurate, detailed documents and reports for state reimbursements
-

DEPARTMENT DESCRIPTION

The primary mission and responsibility of the local veterans' agent is to advise and assist resident veterans and their dependents in availing themselves of Federal and/or State benefits for which they may be eligible; also, to perform varied duties in disbursing and administering the State veterans' services program of financial and/or medical benefits as referred to below.

There are two sources of benefits and services available to eligible veterans in Massachusetts. The first, which is familiar to all veterans, is the Federal Program commonly known as VA benefits. The second source is a state sponsored program which provides needy, eligible veterans and their dependents with financial and/or medical assistance. Massachusetts is the only State in the USA to dedicate a program of services to its' resident, eligible, veteran population. In accordance with Massachusetts General Law, MGL Chapter 115.

The eligibility criteria for State and Federal benefits vary according to source and type of benefit. Inquires pertaining to eligibility should first be directed to the Veterans' Services Office so we can provide particulars or refer the matter to a more knowledgeable source. Inquiries are recommended and encouraged either by telephone or E-mail as noted on the Town's website. Personal appointments are also available, preferably, on a call-first basis. All personal data is considered highly confidential.

DEPARTMENT GOALS

Honoring Those Who Served U.S.

1. **Integrity**: Act with high moral principle. Adhere to the highest professional standards. Maintain the trust and confidence of all with whom I engage.
2. **Commitment**: Work diligently to serve Veterans and other beneficiaries. Be driven by an earnest belief in VA's mission. Fulfill my individual responsibilities and organizational responsibilities.
3. **Advocacy**: Be truly Veteran-centric by identifying, fully considering, and appropriately advancing the interests of Veterans and other beneficiaries.
4. **Respect**: Treat all those I serve and with whom I work with dignity and respect. Show respect to earn it.
5. **Excellence**: Strive for the highest quality and continuous improvement. Be thoughtful and decisive in leadership, accountable for my actions, willing to admit mistakes, and rigorous in correcting them.

VETERANS' SERVICES

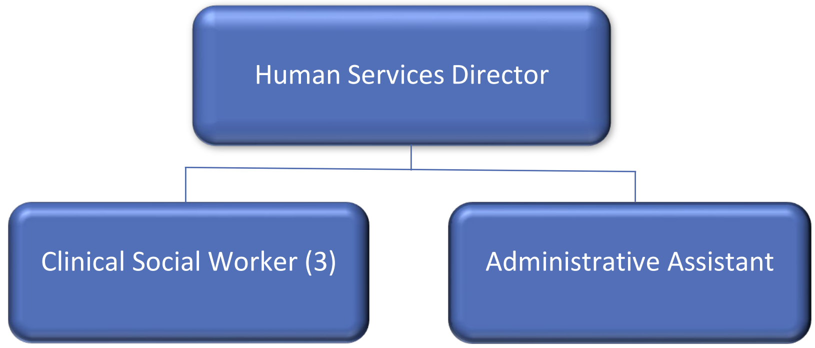
VETERANS' SERVICES							
Account #	Account Description	FY 2022 Appropriated		FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-543-5110	SALARY & WAGES-PERMANENT	$142,573	*	$35,857	$153,548	$157,888	$157,888
01-543-5130	ADDITIONAL GROSS-OVERTIME	$1,500		$0	$1,500	$1,500	$1,500
	TOTAL SALARIES	***$144,073***		***$35,857***	***$155,048***	***$159,388***	***$159,388***
01-543-5261	REPR/MAINT-MONUMENTS	$2,000		$0	$2,000	$2,000	$2,000
01-543-5295	OTR PROP SRV-GRAVE MAINT*	$1,200		$1,830	$3,200	$3,200	$3,200
01-543-5340	COMMUNICATION-PRINTING	$350		$0	$350	$350	$350
01-543-5341	COMMUNICATION-TELEPHONE	$700		$124	$700	$700	$700
01-543-5342	COMMUNICATION-POSTAGE	$700		$0	$700	$700	$700
01-543-5420	OFFICE SUPPLIES	$1,000		$512	$1,000	$1,000	$1,000
01-543-5584	OTR SUPLY-VET'S COUNCIL*	$3,000		$0	$3,000	$3,000	$3,000
01-543-5710	IN-STATE TRAVEL	$500		$0	$500	$500	$500
01-543-5770	VETS ORDINARY BENEFITS*	$450,000		93,794.83	$450,000	$450,000	$450,000
01-543-5781	STF DVLPMENT-MA VETS CNFR	$500		$0	$500	$500	$500
	TOTAL EXPENSES	***$459,950***		***$96,261***	***$461,950***	***$461,950***	***$461,950***
	TOTAL DEPARTMENTAL EXPENSES	***$604,023***		***$132,119***	***$616,998***	***$621,338***	***$621,338***

FY24 SALARIES & WAGES

VETERANS' SERVICES - 543

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	25	5	10	LINCOLN DORRANCE JR	DIRECTOR OF VET	43.77	40	1,750.80	52.2	91,392	
2	11	9	7	CADOGAN JULIE	ADMIN ASSIST	33.97	37.5	1,273.88	52.2	66,496	
						FTE	*2*				*157,888*

HUMAN SERVICES



DEPARTMENT MISSION

The mission of the Human Services Department is to support and empower Falmouth residents and strengthen the community as a whole through advocacy, broad community participation and by ensuring access to a comprehensive range of health and human services.

DEPARTMENT DESCRIPTION

The department is staffed with licensed, master's level social workers who provide a variety of professional services and activities that promote the health and well-being of residents and the community at large. Activities include:

- Initial needs assessment, mental health counseling, support groups, case management, and advocacy services to any resident or town employee who is unable to access mental health care in the private sector
- Clinical consultation and outreach services to town departments, schools, human service agencies, community organizations and residents
- Comprehensive assessment, triage, information and referral services
- Broad participation in a variety of community projects to advance effectiveness of programs and services
- Assess community human services related needs and implement an annual, competitive *Request for Proposals* process to address those needs
- Liaison to the Falmouth Human Services Committee and the Falmouth Commission on Substance Use

DEPARTMENT GOALS

1. To ensure that all Falmouth residents and town employees have access to comprehensive assessment and therapeutic mental health and/or substance use services to enable optimal functioning in their daily lives.
2. To enhance communication and promote collaboration among town departments, schools, human service agencies, and community organizations to address local human service related needs
3. To identify changing and/or unmet human service related needs of residents and the community and promote the development of new initiatives, programs or services to address those needs
4. To ensure that all residents have access to community resource information, referral, and advocacy services to assist them in their daily lives.
5. To collaborate with and support the work of the Falmouth Human Services Committee and the Falmouth Commission on Substance Use.

HUMAN SERVICES

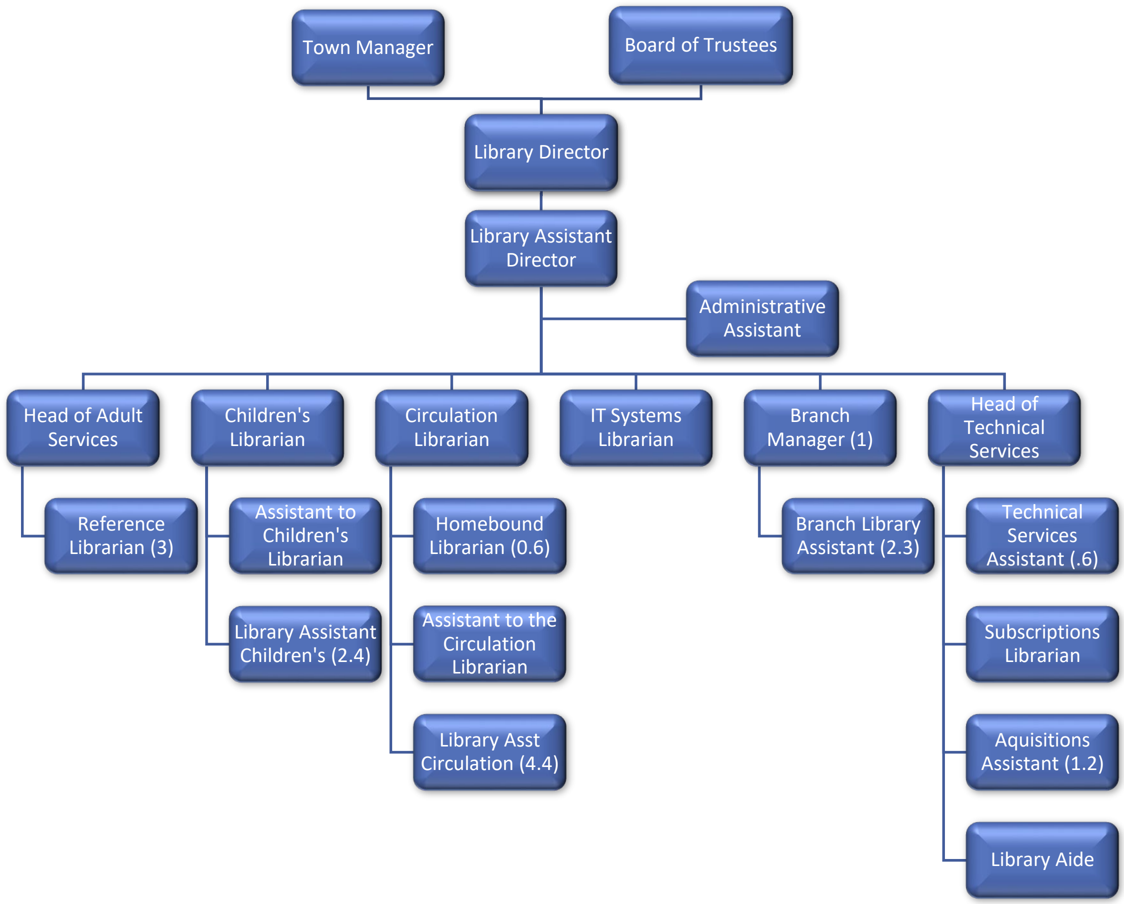
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
	HUMAN SERVICES					
01-599-5110	SALARY & WAGES-PERMANENT	$394,593	$396,189	$405,480	$408,025	$408,025
	TOTAL SALARIES	***$394,593***	***$396,189***	***$405,480***	***$408,025***	***$408,025***
01-599-5240	REPR/MAINT-OFFICE EQUIP	$7,075	$6,554	$7,213	$7,213	$7,213
01-599-5270	RENTL/LEASE-BUILDING	$28,620	$28,620	$28,620	$28,620	$28,620
01-599-5319	PROF/TECH INTERPRETER	$1,000	$0	$1,000	$1,000	$1,000
01-599-5340	COMMUNICATION-PRINTING	$850	$866	$1,500	$1,500	$1,500
01-599-5341	COMMUNICATION-TELEPHONE	$900	$835	$900	$900	$900
01-599-5342	COMMUNICATION-POSTAGE	$300	$300	$300	$300	$300
01-599-5345	COMMUNICATION-ALARM	$360	$625	$420	$850	$850
01-599-5384	OTR PRCH SRV-SUPPORT SVCS*	$10,000	$9,991	$10,000	$10,000	$10,000
01-599-5386	OTR PRCH SERV-MENTAL HEALTH*	$20,000	$20,000	$20,000	$20,000	$20,000
01-599-5387	OTR PRCH SERV-OUTMIGRATION PRVN*	$20,000	$20,000	$20,000	$20,000	$20,000
01-599-5391	OTR PRCH SRV-SUB ABUSE COMM*	$5,000	$4,890	$5,000	$5,000	$5,000
01-599-5392	OTR PRCH SRV-SUB ABUSE*	$20,000	$20,000	$20,000	$20,000	$20,000
01-599-5399	OTR PRCH SRV-HOMLESSPREVN*	$20,000	$20,000	$25,000	$75,000	$75,000
01-599-5420	OFFICE SUPPLIES	$1,800	$3,361	$1,800	$1,800	$1,800
01-599-5711	AUTO ALLOWANCE	$2,500	$451	$2,000	$2,000	$2,000
01-599-5730	DUES & MEMBERSHIPS	$320	$214	$204	$214	$214
01-599-5781	STAFF DEVELOPMENT	$2,000	$386	$2,000	$2,000	$2,000
	TOTAL EXPENSES	***$140,725***	***$137,093***	***$145,957***	***$196,397***	***$196,397***
	TOTAL DEPARTMENTAL EXPENSES	***$535,318***	***$533,281***	***$551,437***	***$604,422***	***$604,422***

FY24 SALARIES & WAGES

HUMAN SERVICES - 599

	Group	Grade	FY24 STEP	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	9	10	HAUPTMANN SUZANNE K	DIRECTOR HUMAN SERVICES	52.56	40	2,102.40	52.2	109,745	
2	24	6	10	ABBOTT MARK A	CLINICAL SOCIAL WORKER	43.32	37.5	1,624.50	52.2	84,799	
3	24	6	10	RODGERS ELIZABETH	CLINICAL SOCIAL WORKER	43.32	37.5	1,624.50	52.2	84,799	
4	24	6	10	DELAUTER DIANE	CLINICAL SOCIAL WORKER	43.32	27.5	1,191.30	52.2	62,186	
5	11	9	7	CLONDAS SUSAN J	ADMIN ASSIST	33.97	37.5	1,273.88	52.2	66,496	
						FTE	*4.8*				*408,025*

PUBLIC LIBRARY



DEPARTMENT MISSION

The Falmouth Public Library engages and empowers the community through its programs, services and its collections that inform, educate and entertain.

DEPARTMENT DESCRIPTION

The Library supports a population of 32,517, which expands to well over 100,000 in the summer months. The Main Library, with branches located in North and East Falmouth, house the largest and most comprehensive collection of the Cape libraries. Governed by a seven-member elected Board of Trustees, the Library operates as a town department receiving its core funding through a town appropriation. The Board of Trustees, the Friends of the Falmouth Public Library and the Library Support Fund provide additional funding that is used to enhance library services with programs for the children, teens, and adults of the community. The Library supports the community with a collection of over 150,000 items not including the digital collections. The Falmouth Public Library is a highly valued community resource and is part of the Cape and Islands Library Network.

DEPARTMENT PRIORITIES AND GOALS

1. Sustain and Build Community Connections
2. Provide locations and opportunities for learning and personal growth as well as a robust offering of public programming.
3. Provide excellent quality service in comfortable and accessible facilities by well-trained staff.
4. Sustain and expand core Library services that are valued by and important to the community.

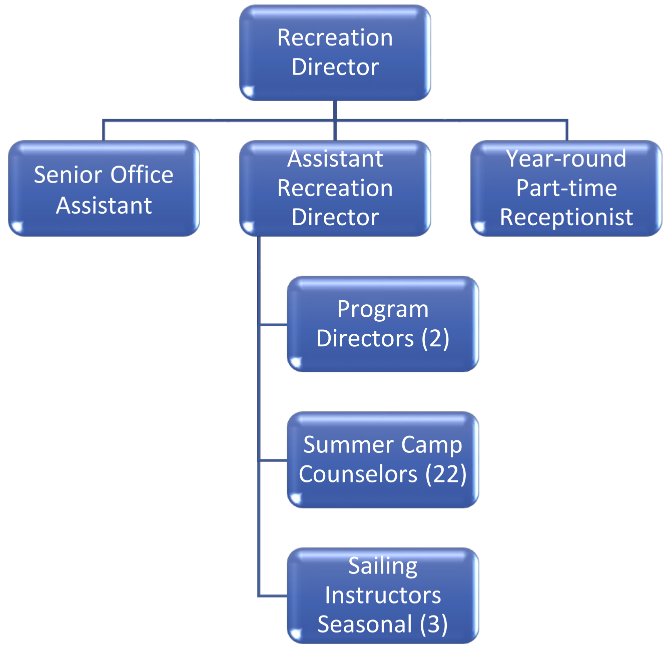
PUBLIC LIBRARY

PUBLIC LIBRARY						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-610-5110	SALARY & WAGES-PERMANENT	$1,629,965	$1,526,892	$1,633,341	$1,685,891	$1,685,891
	TOTAL SALARIES	***$1,629,965***	***$1,526,892***	***$1,633,341***	***$1,685,891***	***$1,685,891***
01-610-5211	ENERGY-FUEL OIL	$3,500	$1,951	$3,500	$3,500	$3,500
01-610-5212	ENERGY-ELECTRICITY	$70,000	$55,733	$70,000	$70,000	$70,000
01-610-5213	ENERGY-NATURAL GAS	$12,500	$14,436	$16,000	$16,000	$16,000
01-610-5243	REPR/MAINT-EQUIPMENT	$3,000	$851	$2,500	$1,500	$1,500
01-610-5271	RENTL/LEASE-EQUIPMENT	$200	$0	$200	$200	$200
01-610-5318	PROFSL/TECHNCL-LIBRARY-W FAL*	$19,313	$19,313	$24,650	$24,650	$24,650
01-610-5319	PROFSL/TECHNCL-LIBRARY-WH*	$19,313	$19,313	$24,650	$24,650	$24,650
01-610-5341	COMMUNICATION-TELEPHONE	$3,100	$3,110	$3,100	$3,100	$3,100
01-610-5342	COMMUNICATION-POSTAGE	$1,400	$1,245	$1,400	$1,400	$1,400
01-610-5346	COMMUNICATION-COMPTR LINE	$1,800	$4,577	$4,800	$4,600	$4,600
01-610-5347	COMMUNICATION-COP RES SHR	$60,042	$59,682	$62,335	$65,728	$65,728
01-610-5380	OTR PRCH SRV-CNTRCT SRVC	$24,500	$24,915	$26,000	$25,000	$25,000
01-610-5510	EDUC SUPLY-BOOKS *	$267,616	$267,615	$278,748 *	$285,158 *	$285,158
01-610-5580	OTHER SUPLIES-LIBRARY	$17,000	$14,697	$17,000	$16,000	$16,000
01-610-5582	OTHER SUPPLIES-COMPUTER	$11,000	$10,228	$11,000	$11,000	$11,000
01-610-5711	AUTO ALLOWANCE	$2,000	$1,224	$2,000	$2,000	$2,000
01-610-5730	DUES & MEMBERSHIPS	$300	$223	$300	$300	$300
01-610-5875	TECHNOLOGY	$12,000	$15,115	$12,000	$25,000	$25,000
	TOTAL EXPENSES	***$528,584***	***$514,229***	***$560,183***	***$579,786***	***$579,786***
	TOTAL DEPARTMENTAL EXPENSES	***$2,158,549***	***$2,041,121***	***$2,193,524***	***$2,265,677***	***$2,265,677***

PUBLIC LIBRARY

					FY24 SALARIES & WAGES						
PUBLIC LIBRARY - 610											
	Group	**Grade**	**FY24 STEP**	**Name**	**Job Title**	**Rate**	**Hours**	**weekly**	**Wks**	**Total**	
1	22	11	3	ACHESON PHOEBE	ADLT SERV REF L	30.25	37.5	1,134.38	52.2	59,214	
2	22	6	7	AIKEN CAROLINE M	LIBASST OVERDUE (CIRC)	25.23	37.5	946.13	52.2	49,388	
3	22	6	3	ANDRADE, ERICA	LIB ASST	21.55	10.5	226.28	52.2	11,812	
4	22	10	2	ARROYO VALERIE	CHILDRENS LIBRY	27.19	37.5	1,019.63	52.2	53,224	
5	23	6	3	BELLIVEAU, CARLY	LIB ASST	21.55	10.5	226.28	52.2	11,812	
6	22	10	7	BORDEN MARGARET L	BRANCH LIB EAST	33.08	33	1,091.64	52.2	56,984	
7	22	7	7	CAREY RYAN MATTHEW	LIB ASST - EAST	27.00	32.5	877.50	52.2	45,806	
8	24	10	10	COLLINS LINDA E	LIBRARY DIRECTOR	56.49	40	2,259.60	52.2	117,951	
9	22	10	7	COOK PETER D	INFO SYSTEMS LI	33.08	37.5	1,240.50	52.2	64,754	
10	22	6	7	COUCH CHRISTIE	LIB ASST CHILD	25.23	20	504.60	52.2	26,340	
11	22	6	3	DAYTON, HOLLY	LIB ASST	21.55	15.5	334.03	52.2	17,436	
12	22	11	7	DEWALL KIMBERY	TECH SERV LIBR	35.39	37.5	1,327.13	52.2	69,276	
13	22	8	7	DURIVAGE DARRYL J.	TECH SERV ASSOC	28.89	24	693.36	52.2	36,193	
14	22	9	7	FARLAND ELIZABETH	ADMIN ASSISTANT	30.91	37.5	1,159.13	52.2	60,506	
15	22	6	7	GARDNER JANET	AQU ASST	25.23	23	580.29	52.2	30,291	
16	23	3	4	HADDON SHELBY	LIB AIDE	18.31	10	183.10	52.2	9,558	
17	23	6	4	HARPER JEANNE	LIB ASST	22.42	19.5	437.19	52.2	22,821	
18	23	3	4	HARVEY MAURA	LIB AIDE	18.31	10	183.10	52.2	9,558	
19	22	10	6	HENKEN SUSAN	REF LIBRARIAN	31.80	37.5	1,192.50	52.2	62,249	
20	22	6	6	HOWLAND LISA	LIB ASST	24.26	25	606.50	52.2	31,659	
21	22	8	7	HUNT KIM	SUBS LIBRN	28.89	37.5	1,083.38	52.2	56,552	
22	22	10	5	KROHN MEGEN	REF LIB	30.58	37.5	1,146.75	52.2	59,860	
23	22	6	3	LEE, ANNA	TECH SERVICES	21.57	20	431.40	52.2	22,519	
24	22	6	4	LIEBERMAN LORI	LIB ASST	22.43	29	650.47	52.2	33,955	
25	23	3	7	LITTLE JOSIE	LIBRARY AID	20.58	10	205.80	52.2	10,743	
26	22	7	7	MAURER JOSEPH	LIB ASST CIRC	27.19	37.5	1,019.63	52.2	53,224	
27	22	6	7	MCCAVITT NICOLAS O	ACQUIS ASST-REC	25.23	20	504.60	52.2	26,340	
28	22	7	7	MURPHY MARTHA	LIB ASST CHILD	27.00	22	594.00	52.2	31,007	
29	22	10	4	OCONNOR JESSICA	REFERENCE LIBRN	29.40	37.5	1,102.50	52.2	57,551	
30	22	7	7	ROSE GAIL	LIB ASST ILL	27.00	37.5	1,012.50	52.2	52,853	
31	24	8	8	STOKES BRIAN	ASST LIBRARY DIR	45.03	40	1,801.20	52.2	94,023	
32	22	6	7	WALBERT REBEKAH	LIB ASST/ARAV	25.23	37.5	946.13	52.2	49,388	
33	22	6	7	WALSH, STEPHEN	LIB ASST CIR	25.23	37.5	946.13	52.2	49,388	
34	22	8	7	WOOL LAURA	LIB TO HMEBOUND	28.89	24	693.36	52.2	36,193	
35	22	10	7	VACANT	CIRC LIBRARIAN	33.08	37.5	1,240.50	52.2	64,754	
36	22	7	2	VACANT	CHILDRENS LIBRY	22.19	37.5	832.13	52.2	43,437	
37	23	3	3	VACANT NON UNION	LIB AIDE	17.60	10	176.00	52.2	9,187	
				MORNING HOURS						***34,000***	***1,685,891***
				SEASONAL/SUB HELP						***8,833***	
				SHIFT DIFFERENTIAL	***$2.00/HR @ 56 HRS/WK***				***52.2***	***5,846***	
				SUNDAY HOURS - MAIN						***24,407***	
				SATURDAY HOURS - EAST		***FTE***	***27.8***			***15,000***	

RECREATION DEPARTMENT



DEPARTMENT MISSION

Mission and philosophy of the Recreation Department is for its programs to emphasize a safe and healthy environment that provides sportsmanship, respect, responsibility and team work while always increasing self-esteem. We feel that through this philosophy winning and losing will not be as important as learning and fun for all.

We do not stop playing because we are old, we grow old because we stop playing,
Play Hard, while having fun is our department motto.

DEPARTMENT DESCRIPTION

The Falmouth Recreation Department is responsible for providing programs for the youth, mid-age, and senior populations of the Town of Falmouth. These programs include Summer Adventure Program and Teen Extreme program that include numerous field trips and activities. Youth Soccer, Basketball, and Baseball as well as providing classes like science and technology. Mother/Son and Father/Daughter dances. Partner with the Falmouth Community School and Senior Center for use of our available rooms for classes. The gymnasium has Adult Soccer, Volleyball, Basketball and Pickleball, Special Events as well availability for youth activities.

DEPARTMENT GOALS

1. To improve the quality of life for our residents through recreational programs and special events.
2. To continue improving customer service.
3. To continue to look for and add new and diversified programs.
4. To work toward upgrading the Gus Canty Community building (outside grounds, inside appearance) as well building needs, (tables, chairs, fixing leaking doors).
5. To develop a system that will help us count the number of building users by group and age.
6. Build a relationship with the Senior Center that benefits both Community and Town Departments.
7. To keep moving forward applying for CPC grants to rehabilitate the towns Tennis Courts, build a full service Pickleball complex, look for and initiate engineering for a new Turf Field as recommended by the Gayle report, rehabilitate the old Skate Park and work with DPW to continue to improve the athletic fields and their maintenance.

RECREATION DEPARTMENT

RECREATION DEPARTMENT

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-630-5110	SALARY & WAGES-PERMANENT	$326,154	$286,445	$336,337	$343,814	$343,814
01-630-5120	SALARY & WAGES-TEMPORARY	$80,000	$53,649	$87,735	$94,000	$94,000
01-630-5130	ADDITIONAL GROSS-OVERTIME	$3,500	$2,475	$3,500	$3,500	$3,500
	TOTAL SALARIES	***$409,654***	***$342,569***	***$427,572***	***$441,314***	***$441,314***
01-630-5212	ENERGY-ELECTRICITY	$33,700	$10,991	$33,700	$29,000	$29,000
01-630-5213	ENERGY-NATURAL GAS	$29,935	$15,669	$29,935	$25,000	$25,000
01-630-5243	REPR/MAINT-EQUIPMENT	$10,000	$3,821	$10,000	$15,000	$15,000
01-630-5319	PROF/TECH-CONTRACT SERV*	$30,000	$30,000	$30,000	$35,000	$35,000
01-630-5340	COMMUNICATION-PRINTING	$4,500	$435	$4,500	$3,000	$3,000
01-630-5341	COMMUNICATION-TELEPHONE	$2,250	$1,402	$2,250	$2,250	$2,250
01-630-5342	COMMUNICATION-POSTAGE	$200	$0	$200	$200	$200
01-630-5354	RECREATIONL-YTH BSKTBALL*	$7,950	$7,950	$7,950	$7,950	$7,950
01-630-5357	RECREATIONAL-YTH SOCCER*	$12,500	$12,479	$12,500	$12,500	$12,500
01-630-5359	RECREATNL-SOFTBALL GIRLS*	$1,000	$0	$1,000	$1,000	$1,000
01-630-5363	RECREATNL-YTH SUMMER CMP*	$35,000	$9,646	$35,000	$35,000	$35,000
01-630-5364	RECREATNL-YOUTH SAILING*	$1,500	$0	$1,500	$1,500	$1,500
01-630-5365	RECREATNL-YTH INDOOR SOC*	$1,800	$1,243	$1,800	$1,800	$1,800
01-630-5366	RECREATNL-YOUTH BASEBALL*	$5,600	$300	$5,600	$5,100	$5,100
01-630-5367	RECRTNL-ADULT MEN BSKTBL*	$6,350	$1,299	$6,350	$6,350	$6,350
01-630-5372	RECREATIONAL-TOWN BAND*	$2,391	$0	$2,391	$2,391	$2,391
01-630-5420	OFFICE SUPPLIES	$1,500	$719	$1,500	$1,500	$1,500
01-630-5710	IN-STATE TRAVEL	$250	$0	$250	$250	$250
01-630-5730	DUES & MEMBERSHIPS	$750	$1,129	$750	$750	$750
	TOTAL EXPENSES	***$187,176***	***$97,085***	***$187,176***	***$185,541***	***$185,541***
	TOTAL DEPARTMENTAL EXPENSES	***$596,830***	***$439,654***	***$614,748***	***$626,855***	***$626,855***

FY24 SALARIES & WAGES

RECREATION DEPARTMENT - 630

	Group	Grade	FY24 STEP	Name	Job Title	Rate	Hour	Weekly	Wks	Total	
1	24	8	9	OLENICK JOSEPH E	REC DIRECTOR	46.38	40	1,855.20	52.2	96,841	
2	11	8	2	TROTTO TRACY	PROGRAM DIRECTOR	26.10	40	1,044.00	52.2	54,497	
3	11	8	3	SOUWEINE ADAM	PROGRAM DIRECTOR	27.14	40	1,085.60	52.2	56,668	
4	11	9	4	ROTTLER KEVIN	ASST REC DIRECTOR	30.20	40	1,208.00	52.2	63,058	
5	11	7	4	DEMERS LINDSEY	ADMIN CLERK-RECREATION	26.38	37.5	989.25	52.2	51,639	
6	23	6	2	MARK GONSALVES	YEAR ROUND PART-TIME	20.74	19.5	404.43	52.2	21,111	
						FTE	***5.5***				***343,814***

BEACH DEPARTMENT

DEPARTMENT MISSION

The Town of Falmouth, its Beach Committee and the Beach Department staff are dedicated to assuring that a trip to Falmouth beaches is a pleasant, enjoyable and safe experience for the thousands of residents, taxpayers and visitors who use our beaches each year. Staff members of the Falmouth beaches are professional, knowledgeable, courteous, friendly and informative. Each staff member is expected to embody this spirit throughout the season. We take pride in the natural beauty of the beaches and our performance will help to keep them safe, clean and enjoyable to all.

DEPARTMENT DESCRIPTION

The Beach Department is responsible for maintaining and staffing 10 beaches in Falmouth, as well as selling resident and non-resident beach parking permit stickers. It also provides swimming lessons for children 4 years old and up, and conducts a lifeguard training class for young adults 15 years and older. Beaches include Bristol Beach, Chapoquoit Beach, Falmouth Heights Beach, Grew's Pond, Megansett Beach, Menauhant Beach, Old Silver Beach, Stoney Beach, Surf Drive Beach, and Wood Neck Beach.

DEPARTMENT GOALS & PERFORMANCE MEASURES

1. Beach Restoration and Nourishment
2. Handicapped Accessibility
3. Staff Development/Safety
4. Beach Cleanliness and Sanitation
5. Restore Deteriorated Beach Gates, Stairs, Dune Walls and Fencing

BEACH DEPARTMENT

		BEACH DEPARTMENT				
		FY 2022	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2024**
Account #	**Account Description**	**Appropriated**	**Expended**	**Appropriated**	**Requested**	**Approved**
01-632-5120	SALARY & WAGES-TEMPORARY	$744,509	$580,148	$833,411	$848,337	$848,337
	TOTAL SALARIES	***$744,509***	***$580,148***	***$833,411***	***$848,337***	***$848,337***
01-632-5212	ENERGY-ELECTRICITY	$1,800	$2,438	$2,250	$2,700	$2,700
01-632-5272	RENTL/LEASE-POOL	$1,000	$0	$1,000	$1,000	$1,000
01-632-5340	COMMUNICATION-PRINTING	$7,000	$8,265	$7,000	$7,000	$7,000
01-632-5341	COMMUNICATION-TELEPHONE	$7,800	$17,704	$8,500	$9,200	$9,200
01-632-5343	COMMUNICATION-ADVERTISING	$300	$740	$300	$300	$300
01-632-5345	COMMUNICATION-SECURTY SYS	$900	$420	$900	$900	$900
01-632-5420	OFFICE SUPPLIES	$500	$307	$500	$500	$500
01-632-5500	MEDICAL/SURGICAL SUPPLIES	$2,500	$1,517	$2,500	$2,500	$2,500
01-632-5583	OTHER SUPLIES-UNFM/ACCSRS	$9,000	$13,277	$9,000	$9,000	$9,000
01-632-5584	OTHER SUPLIES-SAFETY EQPT	$3,500	$1,816	$3,500	$3,500	$3,500
01-632-5585	OTHER SUPPLIES-DEPT	$7,900	$4,760	$7,900	$7,900	$7,900
01-632-5711	AUTO ALLOWANCE	$5,875	$3,850	$5,875	$5,875	$5,875
01-632-5781	STAFF DEVELOPMENT	$3,500	$3,203	$3,500	$3,500	$3,500
01-632-5800	BEACH NOURISHMENT*	$25,000	$7,580	$25,000	$25,000	$25,000
	TOTAL EXPENSES	***$76,575***	***$65,877***	***$77,725***	***$78,875***	***$78,875***
	TOTAL DEPARTMENTAL EXPENSES	***$821,084***	***$646,025***	***$911,136***	***$927,212***	***$927,212***

BEACH DEPARTMENT

					FY24 SALARIES & WAGES						
BEACH DEPARTMENT - 632											
	Group	**Grade**	**Step**	**#**	**Job Title**	**Rate**	**Hour**	**Weekly**	**Wks**	**Total**	
1	29	11	5	1	SUPERINTENDENT	30.82	50	1,541.00	12	18,492	
2	29	11	5	1	SUPERINTENDENT PRE/POST	30.82	20	616.40	40	24,656	
3	29	9	3	1	ASST. SUPERINTENDENT	24.52	50	1,226.00	12	14,712	
4	29	9	3	1	ASST. SUPER PRE/POST	24.52	12	294.24	30	8,827	
5	29	8	5	2	SWIM PROGRAM DIR.	25.27	40	1,010.80	9	18,194	
6	29	8	5	1	SWIM PROGRAM DIR. PRE/POST	25.27	40	1,010.80	1	1,011	
7	29	7	4	1	STAFF GUARD	22.49	50	1,124.50	9.5	10,683	
8	29	7	4	1	STAFF GUARD PRE/POST	22.49	25	562.25	6	3,374	
9	29	7	5	1	P.A. SUPERVISOR	23.61	50	1,180.50	9.5	11,215	
10	29	7	5	1	P.A. SUPERVISOR PRE/POST	23.61	25	590.25	6	3,542	
11	29	7	2	1	P.A. SUPERVISOR	20.40	50	1,020.00	9.5	9,690	
12	29	7	1	1	STAFF GUARD	19.43	50	971.50	9.5	9,229	
13	29	7	3	1	CLERK III (FISCAL)	21.42	37.5	803.25	9.5	7,631	
14	29	7	3	1	CLERK III (FISCAL) PRE/POST	21.42	25	535.50	6	3,213	
15	29	7	2	1	CLERK III (FISCAL)	20.40	15	306.00	9.5	2,907	
16	29	6	3	2	HEAD GUARD	20.02	45	900.90	9.5	17,117	
17	29	6	2	6	HEAD GUARD	19.06	45	857.70	9.5	48,889	
18	29	6	1	2	HEAD GUARD	18.16	45	817.20	9.5	15,527	
19	29	5	3	2	WATERSAFETY/ASST. HEAD GUAR	18.71	42.5	795.18	9.5	15,108	
20	29	5	2	10	WATERSAFETY/ASST. HEAD GUAR	17.82	42.5	757.35	9.5	71,948	
21	29	5	1	8	WATERSAFETY/ASST. HEAD GUAR	16.97	42.5	721.23	9.5	54,813	
22	29	4	4	1	LIFEGUARD	18.36	42.5	780.30	9.5	7,413	
23	29	4	3	7	LIFEGUARD	17.48	42.5	742.90	9.5	49,403	
24	29	4	2	20	LIFEGUARD	16.65	42.5	707.63	9.5	134,449	
25	29	3	5	1	HEAD PARKING ATTENDANT	18.01	45	810.45	9.5	7,699	
26	29	3	4	1	CLERK II	17.16	30	514.80	9.5	4,891	
27	29	3	4	1	CLERK II PRE/POST	17.16	30	514.80	5	2,574	
28	29	3	4	1	PARKING LOT SECURITY	17.16	8	137.28	9.5	1,304	
29	29	3	3	1	HEAD PARKING ATTENDANT	16.34	45	735.30	9.5	6,985	
30	29	3	3	1	HEAD PARKING ATTENDANT	16.34	36	588.24	9.5	5,588	
31	29	3	3	1	PARKING LOT SECURITY	16.34	8	130.72	9.5	1,242	
32	29	3	2	1	PARKING LOT SECURITY	15.56	12	186.72	9.5	1,774	
33	29	3	2	1	CLERK II	15.56	30	466.80	9.5	4,435	
36	29	2	5	8	PARKING LOT ATTENDANT	17.32	42.5	736.10	9.5	55,944	
37	29	2	4	3	PARKING LOT ATTENDANT	16.50	42.5	701.25	9.5	19,986	
38	29	2	3	2	PARKING LOT ATTENDANT	15.71	42.5	667.68	9.5	12,686	
39	29	2	2	19	PARKING LOT ATTENDANT	14.96	42.5	635.80	9.5	114,762	
39	29	2	1	6	PARKING ATTENDANT (SUNSET)	14.25	20	285.00	9.5	16,245	
39	29	2	3	3	CLERK I	15.71	30	471.30	9.5	13,432	
40	29	2	3	1	CLERK I PRE/POST	15.71	30	471.30	5	2,357	
45	n/a	n/a	n/a	1	HEIGHTS LOT SECURITY	16.50	28	462.00	9.5	4,389	
46	n/a	n/a	n/a	1	TEMP. BEACH COORDINATOR	25.01	40	1,000.40	9	9,004	
47	n/a	n/a	n/a	1	TEMP. COORDINATOR PRE/POST	25.01	40	1,000.40	1	1,000	
	TOTAL EMPLOYEES:			***128***		***FTE***	***19.6***				
											848,337

FALMOUTH SCHOOL DEPARTMENT						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
	SCHOOL DEPARTMENT	$51,514,729	$55,329,406	$52,950,000	$56,175,788	$56,175,788
	TOTAL EXPENSES	***$51,514,729***	***$55,329,406***	***$52,950,000***	***$56,175,788***	***$56,175,788***

UPPER CAPE REGIONAL TECHNICAL SCHOOL

UPPER CAPE REGIONAL TECHNICAL SCHOOL						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-390-5320	UPPER CAPE REGIONAL VOCATIONAL	$3,273,660	$3,273,660	$3,348,675	$3,460,246	$3,460,246
01-390-5500	CAPITAL	$104,793	$104,793	$96,275	$88,053	$88,053
	TOTAL EXPENSES	***$3,378,453***	***$3,378,453***	***$3,444,950***	***$3,548,299***	***$3,548,299***

RETIREMENT BENEFITS

		RETIREMENT BENEFITS					
		FY 2022		FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated		Expended	Appropriated	Requested	Approved
01-911-5171	FRINGE BEN-RETRMNT PY RL*	$9,620,709		$9,510,209	$10,122,735	$11,061,128	$11,061,128
01-911-5182	FRINGE BEN-N/CNTRB PENSN*	$17,500	*	$17,264	$17,500	$18,025	$18,025
01-911-5184	FRINGE BEN-RET BRD OE	$0		$1,104	$0	$0	$0
	TOTAL EXPENSES	***$9,638,209***		***$9,528,577***	***$10,140,235***	***$11,079,153***	***$11,079,153***

UNEMPLOYMENT

UNEMPLOYMENT						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-913-5174	FRINGE BEN-UNEMPLOYMENT*	$145,000	$41,142	$145,000	$100,000	$100,000
	TOTAL EXPENSES	*$145,000*	*$41,142*	*$145,000*	*$100,000*	*$100,000*

HEALTH INSURANCE

HEALTH INSURANCE BENEFITS						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-914-5177	FRINGE BEN-HEALTH INS TWN	$6,442,495	$5,433,376	$6,442,495	$6,342,495	$6,342,495
01-914-5178	FRINGE BEN-HEALTH INS SCH	$6,955,712	$6,354,681	$6,955,712	$6,955,712	$6,955,712
01-914-5179	FRINGE BEN-HEALTH RETIRE	$1,847,098	$1,610,916	$1,847,098	$1,847,098	$1,847,098
	TOTAL EXPENSES	*$15,245,305*	*$13,398,972*	*$15,245,305*	*$15,145,305*	*$15,145,305*

LIFE INSURANCE

LIFE INSURANCE						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-915-5175	FRINGE BEN-LIFE INS TWN	$4,288	$2,868	$4,288	$5,000	$5,000
01-915-5176	FRINGE BEN-LIFE INS SCH	$4,944	$1,569	$4,944	$2,000	$2,000
	TOTAL EXPENSES	*$9,232*	*$4,437*	*$9,232*	*$7,000*	*$7,000*

MEDICARE

MEDICARE TAX						
		FY 2022	FY 2022	FY 2023	FY 2024	FY 2024
Account #	Account Description	Appropriated	Expended	Appropriated	Requested	Approved
01-916-5179	EMPLOYER CONTRIBUTION*	$920,000	$1,045,430	$975,000	$1,076,793	$1,076,793
	TOTAL EXPENSES	*$920,000*	*$1,045,430*	*$975,000*	*$1,076,793*	*$1,076,793*

OTHER EMPLOYEE BENEFITS

OTHER EMPLOYEE BENEFITS						
Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-919-5142	FRINGE BEN-LONGEVITY*	$112,000	$91,833	$112,000	$112,000	$112,000
01-919-5152	FRINGE BEN-SCK LV BYBACK*	$24,500	$7,240	$24,500	$24,500	$24,500
01-919-5170	EMP ASSIS PROG TWN/SCHL*	$16,700	$15,729	$16,700	$16,700	$16,700
01-919-5171	MGL CH41 MEDICAL EXP*	$15,000	$2,569	$15,000	$6,000	$6,000
01-919-5172	FRINGE BENEFIT - OTHER*	$13,000	$12,434	$13,000	$13,000	$13,000
01-919-5180	FRINGE BEN LTD SCH/TOWN*	$37,000	$24,955	$37,000	$37,000	$37,000
	TOTAL EXPENSES	*$218,200*	*$154,761*	*$218,200*	*$209,200*	*$209,200*

COURT JUDGMENTS

	COURT JUDGMENTS					
		FY 2022	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2024**
Account #	**Account Description**	**Appropriated**	**Expended**	**Appropriated**	**Requested**	**Approved**
01-941-5760	CLAIMS & JUDGMENTS*	$500	$0	$500	$500	$500
	TOTAL EXPENSES	***$500***	***$0***	***$500***	***$500***	***$500***

PROPERTY, LIABILITY AND WORKERS' COMPENSATION

		PROPERTY, LIABILITY & WORKERS' COMP INSURANCE				
		FY 2022	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2024**
Account #	**Account Description**	**Appropriated**	**Expended**	**Appropriated**	**Requested**	**Approved**
01-193-5740	OVERALL TOWN INSURANCE	$1,724,538	$0	$0	$0	$0
01-193-5741	GEN LIABILITY END PREMIUMS	$0	$1,354,126	$1,024,000	$1,462,456	$1,462,456
01-193-5742	GEN LIABILITY - CLAIMS	$0	$12,407	$1,000	$10,000	$10,000
01-193-5744	WRKRS COMP - LOD PREMIUMS	$0	$86,961	$400,000	$105,126	$105,126
01-193-5745	WRKRS COMP - CLAIMS/RETRO	$0	$296,506	$375,000	$311,331	$311,331
	TOTAL EXPENSES	***$1,724,538***	***$1,750,000***	***$1,800,000***	***$1,888,913***	***$1,888,913***

DEBT

DEBT SERVICE - EX PRINCIPAL

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-710-5910	PRINCIPAL - BONDS EXCLUDED	$8,341,883	$8,385,884	$8,197,138	$7,984,432	$7,984,432
01-710-5910	PRINCIPAL - BONDS EX ESTIMATED	$0	$0	$0	$0	$0
	TOTAL EXPENSES	*$8,341,883*	*$8,385,884*	*$8,197,138*	*$7,984,432*	*$7,984,432*

DEBT SERVICE - EX INTEREST

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-750-5915	INTERST - BONDS EXCLUDED	$2,504,873	$2,404,036	$2,266,651	$2,029,833	$2,029,833
01-750-5915	INTERST - BONDS EX ESTIMATED	$0	$0	$0	$0	$0
	TOTAL EXPENSES	*$2,504,873*	*$2,404,036*	*$2,266,651*	*$2,029,833*	*$2,029,833*

DEBT SERVICE - UNEX PRINCIPAL

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-711-5910	PRINCIPAL-BONDS NOT EXCLUDED	$2,453,134	$2,453,134	$2,269,540	$2,245,257	$2,245,257
01-711-5911	PRINCIPAL-CPA BONDS	$836,000	$836,000	$541,000	$315,000	$315,000
01-711-5912	PRINCIPAL-WPAT LOANS	$0	$0	$0	$0	$0
	TOTAL EXPENSES	*$3,289,134*	*$3,289,134*	*$2,810,540*	*$2,560,257*	*$2,560,257*

DEBT SERVICE - UNEX INTEREST

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-751-5915	INTEREST - BONDS NOT EXCLUDED	$779,832	$772,725	$595,950	$617,068	$617,068
01-751-5916	INTEREST - CPA BONDS	$107,519	$102,899	$72,538	$55,418	$55,418
01-751-5917	INTEREST - WPAT LOANS	$0	$0	$0	$0	$0
	TOTAL EXPENSES	*$887,351*	*$875,624*	*$668,488*	*$672,486*	*$672,486*

DEBT - SHORT TERM INTEREST DEPARTMENT

Account #	Account Description	FY 2022 Appropriated	FY 2022 Expended	FY 2023 Appropriated	FY 2024 Requested	FY 2024 Approved
01-752-5910	PAYDOWNS - SHORT TERM NOTES	$0	$0	$400,000	$0	$0
01-752-5920	INTEREST - SHORT TERM NOTES	$0	$583	$2,198	$100,000	$100,000
01-753-5925	INTEREST - OTHER	$20,000	$0	$0	$0	$0
	TOTAL EXPENSES	*$20,000*	*$583*	*$402,198*	*$100,000*	*$100,000*

MUNICIPAL DEBT

OVERVIEW

The Town of Falmouth issues debt to finance significant capital projects which maintain or improve the quality of life for residents. Properly managed debt is a major component of an effective financial management strategy and plays an important role in preserving the Town's credit rating. A strong credit rating allows the Town to borrow at favorable rates. The following are the Town's current bond ratings:

Rating Agency	2016 Credit Rating	Explanation
Moody's	Aa2	Bonds that are rated Aa are judged to be of high quality with low credit risk. Together with the Aaa group they comprise what are generally known as high-grade bonds. The modifier 2 indicates that the issue is in the mid-range of its category.
Standard & Poor's	AAA	An obligation rated AAA has the highest rating assigned by S&P Global Ratings. The obligor's capacity to meet its financial commitments on the obligation is extremely strong.

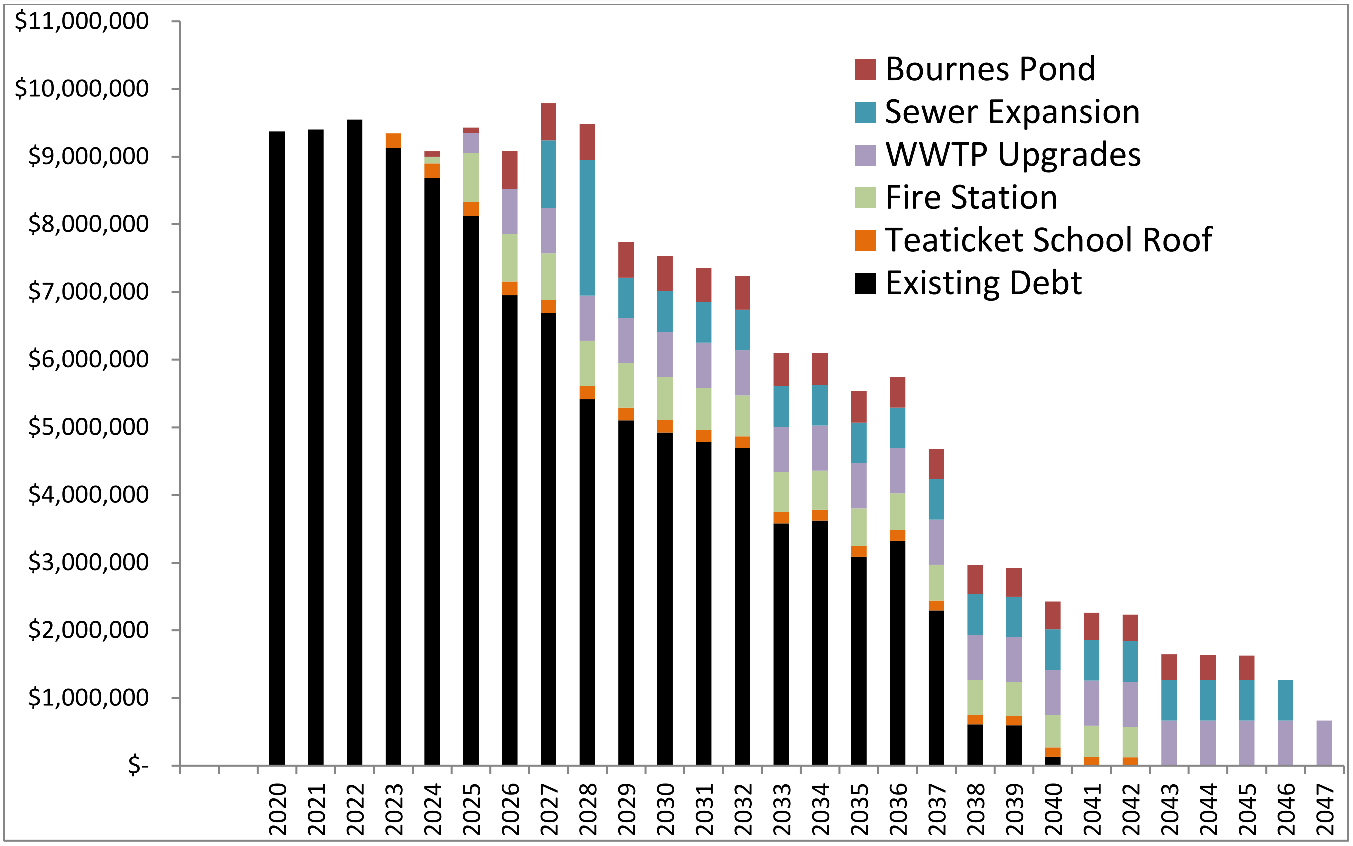
Massachusetts General Laws authorize a municipality to issue debt under certain circumstances and for various durations. Debt is typically used to finance capital projects or those that require significant cash outlays. The most commonly used method is general obligation bonds, which are supported by the full faith and credit of the municipality. They are issued for a period of time ranging from 5 to 30 years, during which time principal and interest payments are made. Making payments over time has the advantage of allowing the capital expenditures to be amortized over the life of the project. Recently, the Town has used GO bonds to finance the Senior Center. There are other types of financing methods that the Town may also use in certain circumstances, including various advantaged State programs. For instance the construction of the Water Filtration Plant and Little Pond Sewer Service Area borrowed through the Clean Water Trust at 2% and 0% respectively. Properly structured municipal debt is tax-exempt, which is attractive to many investors who, in turn, require less interest than they would from non-tax-exempt investments.

For a deeper explanation of municipal debt, see the State DOR DLS's primer on municipal debt (May 2016): http://www.mass.gov/dor/docs/dls/mdmstuf/technical-assistance/best-practices/understandingmunicipaldebt.pdf

DEBT MANAGEMENT POLICY

I. Debt Policy
   a. Long term debt and debt exclusions will be issued for purposes authorized by M.G.L. Chapter 44 sections 7 and 8.
   b. Excluded debt and debt exclusions will be issued in a manner that stabilizes the tax levy over a number of years. The Finance Director will maintain a financing plan that calculates the current and future debt capacity.

MUNICIPAL DEBT



c. The Town will attempt to vote all significant debt ballot questions (over $1,000,000) exempt from the limits of proposition of 2½.

d. General fund debt service, exclusive of debt funded from dedicated revenue sources, shall not exceed 5% of expenditures.

e. The Town will continually pursue opportunities to acquire capital by means other than conventional borrowing such as grants and low-or-zero interest loans from State or Federal agencies.

f. The Town will maintain good communications with bond rating agencies, the Town's financial advisor and bond counsel and work closely with them to ensure that all legal requirements are met and that the lowest possible interest rate can be obtained. This includes preparation of the Official Statement.

AUTHORIZATION PROCEDURE AND LIMITATIONS

Borrowing authorizations are affirmed on behalf of the Town by vote of two-thirds of all the Town Meeting Members present and voting at an annual or special town meeting, subject to a referendum vote if the borrowing is excluded from proposition 2½. Borrowings for certain purposes require state administrative approval. Temporary debt in anticipation of the revenue of the fiscal year in which the debt is incurred or in anticipation of certain state and county reimbursements are generally authorized by majority vote. Provision is made for temporary loans in anticipation of federal grants and for other purposes in certain circumstances without Town Meeting's authorization.

DEBT LIMITS

The general debt limit of the Town consists of the normal debt limit and double debt limit. The normal debt limit is 5% of the valuation of taxable property as last equalized by the State Department of Revenue. The Town can authorize debt up to this amount without State approval. It can authorize debt up to twice this amount (the double debt limit) with the approval of the State Municipal Finance Oversight Board composed of the State Treasurer, State Auditor, Attorney General and Director of Accounts.

Falmouth's normal debt limit is approximately $659.3 million whereas total outstanding debt inside the limit amounts to approximately $49.5 million (projected as of June 30, 2021), or less than 11.8% of the limit.

There are many categories of general obligation debt which are exempt from and do not count against the normal debt limit. Among others, these exempt categories include revenue anticipation notes and grant anticipation notes, emergency loans, loans exempted by special laws, certain school bonds, sewer bonds, solid waste disposal facility bonds and economic development bonds supported by tax increment financing; and subject to special debt limits, bonds for water (limited to 10% of equalized valuation), housing, urban renewal, and economic development (subject to various debt limits), and electric, gas community antenna television systems, telecommunications systems (subject to a separate limit equal to the general debt limit, including the same doubling provision). Revenue bonds are not subject to these debt limits. The normal debt limit and the special debt limit for water bonds apply at the time debt are authorized. The other special debt limits generally apply at the time the debt is incurred.

Revenue Anticipation Notes

The amount borrowed in each fiscal year by the issue of revenue anticipation notes is limited to the tax levy of the prior fiscal year, together with the net receipts in the prior fiscal year from the motor vehicle excise and certain payments made by the Commonwealth in lieu of taxes. The fiscal year ends on June 30. Notes may mature in the following fiscal year, and notes may be refunded into the following fiscal year to the extent of the uncollected, unabated current tax levy and certain other items, including revenue deficits, overlay deficits, final judgments and lawful unappropriated expenditures, which are to be added to the next tax levy, but excluding deficits arising from a failure to collect taxes of earlier years. In any event, the period from an original borrowing to its final maturity cannot exceed one year.

CURRENT DEBT POSITION

As of June 30, 2022, the Town is projected to have $140,267,488 of outstanding long-term debt. See table below.

Town of Falmouth, Massachusetts

Total Long-Term Debt Outstanding as of June 30, 2022

Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2022	-	-	-
06/30/2023	11,137,676.01	3,011,005.72	14,148,681.73
06/30/2024	10,667,474.91	2,639,090.91	13,306,565.82
06/30/2025	9,898,108.39	2,338,806.86	12,236,915.25
06/30/2026	8,994,592.46	2,028,773.36	11,023,365.82
06/30/2027	8,669,485.12	1,748,687.40	10,418,172.52
06/30/2028	7,437,375.37	1,487,276.97	8,924,652.34
06/30/2029	7,241,169.21	1,269,006.40	8,510,175.61
06/30/2030	6,612,131.63	1,070,135.82	7,682,267.45
06/30/2031	6,362,786.64	892,256.17	7,255,042.81
06/30/2032	6,419,400.24	728,145.53	7,147,545.77
06/30/2033	5,486,998.42	577,506.57	6,064,504.99
06/30/2034	5,560,599.18	445,260.26	6,005,859.44
06/30/2035	5,425,223.53	321,814.66	5,747,038.19
06/30/2036	4,560,895.47	219,524.31	4,780,419.78
06/30/2037	3,604,837.98	134,046.37	3,738,884.35
06/30/2038	2,258,168.08	75,412.37	2,333,580.45
06/30/2039	2,269,146.75	45,906.37	2,315,053.12
06/30/2040	1,827,565.01	20,737.52	1,848,302.53
06/30/2041	1,039,122.85	-	1,039,122.85
06/30/2042	1,040,682.27	-	1,040,682.27
06/30/2043	1,042,244.27	-	1,042,244.27
06/30/2044	1,043,808.84	-	1,043,808.84
06/30/2045	1,045,375.00	-	1,045,375.00
06/30/2046	1,046,944.73	-	1,046,944.73
06/30/2047	522,282.03	-	522,282.03
Total	$121,214,094.39	$19,053,393.57	$140,267,487.96

The Town is well-positioned with regards to its debt. Debt is managed under a strong policy and within the framework of a comprehensive financial strategy. In FY21, net general fund debt service represented approximately 2.4% of total FY21 budget appropriations, well within the policy limit of 5% as set by the Select Board. Debt service does not impinge on the Town's ability to deliver high-quality municipal services on an annual basis.

In June 2021, the Town refunded $10,750,000 in bonds which resulted in a true interest cost of 0.7285% and produced a savings of $1,932,242 over the next ten years. The Town continues to manage its current debt within the debt drop-off window.

<u>Fund-wide Financial Analysis of the Governmental Funds</u>

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance- related legal requirements.

Governmental Funds – The focus of the Town's *governmental funds* is to provide information on near- term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The following discussion summarizes the highlights in Governmental Funds:

General Fund – The General Fund is the Town's operating fund. Typically, the operating fund is designed for revenues to equal expenditures. Given the robust economy in Massachusetts particularly in Barnstable County, which recently was designated as a Metropolitan Statistical Area, operating funds have been generating a surplus for the last several years. This continued in the prior year despite the impacts of the pandemic.

Revenues in the General Fund exceeded forecasts by $9.9 million; experiences were observed through all revenue categories. The Town chose to forecast in a conservative manner due to the pandemic, however revenues surprisingly maintained their robust pace due mostly in part to the significant stimulus injected into the economy by the Federal Government. Excise, user charges, licenses, permits and investment income all outpaced their estimates.

Strong budget management and conservative estimates had a similar impact on expenditures. Across the board favorable results caused expenditures to end below budget by about $6.0 million. These savings were observed in many categories with benefits, public safety, public works and general government being the largest beneficiaries.

This favorable budget operating result of $15.9 million was offset by appropriations from surplus, mostly for capital which led to the General Fund increasing over the prior year by about $3.3 million.

The Town's Unassigned Fund Balance reported in the General Fund was over $34.7 million (22.5% of General Fund expenditures). Total Fund Balance in the General Fund was approximately $47.1 million (30.5% of General Fund expenditures).

Receipts Reserved for Appropriation increased by about $0.9 million, as revenues exceeded net other financing uses. This was also a function of the strength in the economy. Fund balance of almost $8.2 million is classified as restricted in this fund.

Community Preservation Fund operations increased fund balance by $0.8 million. This fund is used to accumulate balances that will be used for open space purchases and historical preservation. Sources of revenue are from property taxes, intergovernmental receipts and interest income. The restricted fund balance is almost about $8.5 million, and the increase is due to certain projects being delayed due to the pandemic.

Capital Projects Fund increased by almost $0.3 million. Other financing sources and revenues approximated expenditures. The restricted fund balance is over $5.1 million at year-end.

Sewer Capital Projects Fund decreased by over $1.7 million as residual balances from the prior year continue to be spent down. The restricted fund balance is over $1.0 million at year-end.

Nonmajor Governmental Funds increased by over $1.3 million. Since these funds are for the most part designed to accommodate money in equals money out, the increase was primarily due to timing. The majority of the fund balance, almost $10.3 million, is restricted with a trivial balance included as nonspendable.

Proprietary Funds – The Town's proprietary funds consist completely of the Water Utility Services Fund which provides the same type of information found in the government-wide financial statements under Business-type activities. At the end of the year, net position of the Water Fund was approximately $61.2 million, which represents an approximate $0.6 million decrease from the prior year. This is not significant to the overall net position and met expectations.

Fiduciary Funds – The Town's fiduciary funds are comprised of the Town's Private Purpose Trust Funds, its Other Postemployment Benefits Trust and its Pension Trust Fund. Total Net Position of these funds is over $174.6 million.

The Pension Fund is used to pay pension benefits to retirees. The net position at the end of the year was about $171.0 million or over $14.4 million greater than the prior year. This was primarily due to robust market conditions during the year ended December 31, 2020.

The Private Purpose Trust Funds make up about $2.0 million of the net position balance at year-end; These assets are used strictly for purposes outside of the public domain such as scholarships and public assistance and increased due to earnings from investments exceeding distributions.

In addition, the Town has elected to establish a trust under Chapter 32B Section 20 of the MGL whose sole purpose will be to accumulate funds to reduce the Town's unfunded net postemployment liability. This fund increased by approximately $0.3 million to about $1.6 million due completely to investment income. The Town anticipates the use of an annual dedicated budget source to fund a portion of the annually determined contribution in future years.

FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund:										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted	1,239,725	1,185,116	984,742	1,125,122	1,208,751	1,115,435	872,359	900,235	729,687	686,020
Committed	2,142,426	3,534,511	5,040,876	7,768,355	9,077,570	8,045,314	10,936,681	12,152,907	12,336,381	9,725,266
Assigned	444,267	990,687	2,288,500	1,074,035	761,367	1,459,796	1,129,906	1,307,788	1,222,125	1,988,071
Unassigned	7,909,172	12,124,497	16,497,937	20,397,223	25,304,234	30,774,762	32,789,666	30,216,724	29,527,652	34,723,707
Total general fund	$ 11,735,590	$ 17,834,811	$ 24,812,055	$ 30,364,735	$ 36,351,922	$ 41,395,307	$ 45,728,612	$ 44,577,654	$ 43,815,845	$ 47,123,064
All Other Governmental Funds:										
Nonspendable	$ 175,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Restricted	15,994,844	17,909,959	19,744,510	20,671,283	20,892,447	30,710,789	30,392,226	25,701,966	31,343,343	33,042,061
Unassigned	-	(237,619)	(1,168,247)	(1,580,820)	(6,423,618)	-	-	(6,985,440)	-	-
Total all other governmental funds	$ 16,169,844	$ 17,697,340	$ 18,601,263	$ 19,115,463	$ 14,493,829	$ 30,735,789	$ 30,417,226	$ 18,741,526	$ 31,368,343	$ 33,067,061

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2012	2013 (1)	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Real estate and personal property taxes,										
net of tax refunds	$ 83,902,790	$ 87,516,351	$ 90,338,338	$ 93,207,932	$ 96,483,363	$ 99,341,261	$ 102,678,006	$ 105,641,420	$ 109,060,137	$ 114,726,105
Intergovernmental	28,264,776	29,442,086	30,501,985	22,552,993	28,309,281	29,494,958	29,340,010	28,939,936	34,963,020	36,630,213
Motor vehicle and boat excise	5,432,960	5,693,657	6,226,730	6,537,926	7,111,477	7,182,338	7,567,368	7,578,503	7,748,576	8,763,557
Licenses and permits	1,346,154	1,326,924	1,584,592	1,533,147	1,586,794	1,599,548	1,902,911	1,838,477	2,116,063	2,371,118
Departmental and other	6,953,249	7,092,173	5,027,671	5,370,356	4,476,309	4,103,869	4,307,193	5,887,826	4,287,485	4,655,874
User charges	-	1,252,472	4,432,147	4,454,984	4,368,924	4,981,417	5,468,989	5,692,621	6,277,380	6,418,657
Special assessments	-	537,047	614,815	676,290	595,922	574,957	2,673,785	1,267,535	1,231,949	1,370,735
Penalties and interest on taxes	495,965	669,442	630,497	869,751	938,734	731,749	621,244	636,734	765,150	870,021
Fines and forfeitures	180,815	167,681	200,551	182,135	149,664	173,772	216,884	194,492	181,661	161,480
Investment income	710,854	452,940	690,638	303,354	837,876	523,711	71,512	1,808,183	1,227,157	1,565,795
Contributions	389,347	51,477	170,668	188,013	124,845	130,466	93,293	154,442	455,883	146,132
Total Revenue	127,676,910	134,202,250	140,418,632	135,876,881	144,983,189	148,838,046	154,941,195	159,640,169	168,314,461	177,679,687
Expenditures:										
General government	7,124,797	7,323,139	6,440,941	7,157,171	7,903,574	8,568,812	8,413,665	10,067,363	7,680,786	10,446,266
Public safety	12,245,128	12,351,239	14,008,485	13,819,385	14,328,228	13,275,575	15,032,777	15,808,560	16,510,163	18,908,407
Education	48,799,262	49,585,452	50,369,634	50,703,445	52,834,990	52,907,941	53,841,918	55,450,860	55,407,467	58,366,609
Public works	7,225,393	8,824,072	9,477,696	11,735,478	10,112,969	9,755,016	10,171,488	9,810,067	10,317,173	9,925,912
Health and human services	1,375,662	1,540,919	1,594,344	2,018,716	2,018,065	1,888,921	1,570,920	1,662,623	3,548,256	2,924,539
Culture and recreation	3,179,105	2,885,551	2,172,736	2,884,538	2,673,272	2,581,246	3,130,854	2,987,595	2,990,124	2,726,286
Pension and fringe benefits	28,626,931	28,561,412	30,123,813	22,724,129	25,802,885	29,928,369	31,480,427	32,375,846	36,189,561	38,204,679
Community development	1,860,257	510,508	400,016	506,772	1,500,974	1,739,406	303,282	551,127	1,546,127	426,216
State and county charges	2,254,336	2,498,313	2,665,805	2,769,084	2,668,658	2,852,594	3,094,656	3,632,780	4,088,464	4,306,215
Capital outlay and other	1,461,500	3,188,075	4,811,266	6,720,713	29,025,155	22,711,719	9,800,626	16,107,831	17,581,706	12,839,901
Debt service:										
Principal	6,765,256	8,809,879	8,801,551	8,324,354	8,710,279	8,906,961	10,184,535	15,568,683	9,606,092	9,511,377
Interest	3,983,736	4,570,789	4,255,972	3,975,218	3,737,405	3,684,898	3,544,488	2,888,621	2,796,775	3,065,100
Total Expenditures	124,901,363	130,649,348	135,122,259	133,339,003	161,316,454	158,801,458	150,569,636	166,911,956	168,262,694	171,651,507
Excess of revenues over (under) expenditures	2,775,547	3,552,902	5,296,373	2,537,878	(16,333,265)	(9,963,412)	4,371,559	(7,271,787)	51,767	6,028,180
Other Financing Sources (Uses):										
Issuances from bonds and notes	4,509,000	-	-	3,975,000	15,425,539	29,684,482	-	-	14,410,000	-
Issuances from refunding bonds	5,430,800	-	-	21,441,445	-	3,025,000	-	-	8,770,410	-
Premiums from debt issuances	632,381	-	-	1,263,542	-	594,773	-	-	3,463,041	-
Payments to refunded bond escrow agent	(6,063,181)	-	-	(22,181,914)	-	(3,276,155)	-	-	(11,909,133)	-
Transfers in	2,759,432	7,363,968	8,632,799	6,062,887	9,815,137	7,620,345	3,955,743	5,002,042	6,192,853	7,161,591
Transfers out	(3,225,022)	(4,460,187)	(6,048,005)	(7,031,958)	(7,541,858)	(6,399,688)	(4,312,560)	(10,556,913)	(9,113,930)	(8,294,311)
Total other financing sources (uses)	4,043,410	2,903,781	2,584,794	3,529,002	17,698,818	31,248,757	(356,817)	(5,554,871)	11,813,241	(1,132,720)
Net change in fund balance	$ 6,818,957	$ 6,456,683	$ 7,881,167	$ 6,066,880	$ 1,365,553	$ 21,285,345	$ 4,014,742	$ (12,826,658)	$ 11,865,008	$ 4,895,460
Debt service as a percentage of noncapital expenditures	8.71%	10.50%	10.02%	9.71%	9.41%	9.25%	9.75%	12.24%	8.23%	7.92%

(1) In fiscal year 2013, the Town reclassified its Sewer, Golf Course and Harbormaster and Waterways activities from the business-type activities to the governmental activities.

The following table reflects the Town's fund equity categorizations:

	General	Receipts Reserved for Appropriation	Community Preservation	Capital Projects	Sewer Capital Projects	Nonmajor Governmental Funds	Total
Nonspendable:							
Perpetual permanent funds	$ -	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000
Restricted:							
Ferry fee receipts	-	1,366,270	-	-	-	-	1,366,270
Title V program	-	212,745	-	-	-	-	212,745
Golf course	-	958,286	-	-	-	-	958,286
Waterways	-	1,197,183	-	-	-	-	1,197,183
Energy revolving	-	1,506,552	-	-	-	-	1,506,552
Parking meter receipts	-	396,812	-	-	-	-	396,812
Debt service	280,515	-	-	-	-	-	280,515
Town federal and state grants	-	-	-	-	-	906,626	906,626
School federal and state grants	-	-	-	-	-	871,140	871,140
Transfer station revolving fund	-	-	-	-	-	343,513	343,513
Other town revolving funds	-	-	-	-	-	284,990	284,990
School revolving funds	-	-	-	-	-	4,064,749	4,064,749
Town gift funds	-	-	-	-	-	833,409	833,409
School gift funds	-	-	-	-	-	50,290	50,290
Capital outlay - special assessments	-	1,958,236	-	805,747	-	-	2,763,983
Capital outlay - schools	-	-	-	265,874	-	-	265,874
Capital outlay - senior center	-	-	-	275,342	-	-	275,342
Capital outlay - energy management	-	-	-	486,768	-	-	486,768
Capital outlay - coastal erosion	-	-	-	2,504,174	-	-	2,504,174
Capital outlay - sewer	-	-	-	-	1,018,489	-	1,018,489
Capital outlay - other purposes	-	-	-	767,988	-	-	767,988
Community preservation	-	-	8,501,963	-	-	-	8,501,963
Employee benefits	405,505	-	-	-	-	-	405,505
Affordable housing trust	-	-	-	-	-	2,348,856	2,348,856
Conservation trust	-	-	-	-	-	318,200	318,200
Other trust funds	-	-	-	-	-	211,362	211,362
Other purposes	-	586,497	-	-	-	-	586,497
Committed:							
Cable access	116,554	-	-	-	-	-	116,554
Property revaluations	166,960	-	-	-	-	-	166,960
Building improvements	458,541	-	-	-	-	-	458,541
Facilities maintenance	561,090	-	-	-	-	-	561,090
Information technology	453,097	-	-	-	-	-	453,097
Conservation projects	212,427	-	-	-	-	-	212,427
Other general government articles	736,264	-	-	-	-	-	736,264
Police equipment	147,085	-	-	-	-	-	147,085
Fire equipment	1,240,196	-	-	-	-	-	1,240,196
Marine services	673,829	-	-	-	-	-	673,829
Other public safety articles	23,426	-	-	-	-	-	23,426
Education	1,435,226	-	-	-	-	-	1,435,226
Public works infrastructure	1,516,759	-	-	-	-	-	1,516,759
Public works equipment	1,386,523	-	-	-	-	-	1,386,523
Other public works	262,361	-	-	-	-	-	262,361
Other purposes	334,928	-	-	-	-	-	334,928
Assigned:							
Subsequent years' budget	996,507		-	-		-	996,507
Education	752,141	-	-	-	-	-	752,141
Other purposes	239,423	-	-	-	-	-	239,423
Unassigned	34,723,707	-	-	-	-	-	34,723,707
Total Fund Balances	$47,123,064	$ 8,182,581	$8,501,963	$ 5,105,893	$1,018,489	$10,258,135	$80,190,125

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government			(December 31, 2020)
	Governmental Activities	Business-Type Activities	Total	Component Unit
Assets				
Cash and cash equivalents	$ 72,606,093	$ 1,065,541	$ 73,671,634	$ 403,458
Investments	19,351,987	643,429	19,995,416	-
Receivables, net of allowance for uncollectibles:				
Real estate and personal property taxes	1,623,938	-	1,623,938	-
Tax liens and deferrals	2,421,479	-	2,421,479	-
Excise	838,145	-	838,145	-
User fees	-	1,286,843	1,286,843	-
Special assessments	19,260,737	87,395	19,348,132	-
Departmental and other	1,190,841	-	1,190,841	17,687
Notes receivable	-	-	-	36,551
Intergovernmental	4,059,631	52,508	4,112,139	-
Prepaid items	-	-	-	3,199
Property held for sale	-	-	-	85,763
Capital assets, not being depreciated	90,143,345	1,486,126	91,629,471	-
Capital assets, net of accumulated depreciation	224,369,200	102,957,388	327,326,588	-
Total Assets	435,865,396	107,579,230	543,444,626	546,658
Deferred Outflows of Resources				
Related to net other postemployment benefits liability	22,259,096	405,700	22,664,796	-
Related to net pension liability	4,236,338	188,750	4,425,088	-
Deferred charge on refunding	793,490	-	793,490	-
Total Deferred Outflows of Resources	27,288,924	594,450	27,883,374	-
Liabilities				
Warrants and accounts payable	6,483,483	128,138	6,611,621	38,979
Accrued payroll	4,065,825	-	4,065,825	-
Retainage payable	36,202	-	36,202	-
Other liabilities	807,307	-	807,307	-
Unearned revenue	1,621,996	-	1,621,996	1,200
Interest expense	847,278	-	847,278	-
Bond anticipation notes payable	400,000	-	400,000	-
Long-term liabilities:				
Due within one year	10,483,320	2,650,163	13,133,483	-
Due in more than one year	309,661,326	43,288,627	352,949,953	-
Total Liabilities	334,406,737	46,066,928	380,473,665	40,179
Deferred Inflows of Resources				
Related to net other postemployment benefits liability	27,718,662	505,207	28,223,869	-
Related to net pension liability	9,328,946	415,652	9,744,598	-
Total Deferred Inflows of Resources	37,047,608	920,859	37,968,467	-
Net Position				
Net investment in capital assets	222,664,569	64,735,526	287,400,095	-
Restricted:				
Nonexpendable permanent funds	25,000	-	25,000	-
Expendable permanent funds	2,878,418	-	2,878,418	-
Community preservation	8,591,696	-	8,591,696	-
Federal and State grants	4,221,989	-	4,221,989	-
Debt service	22,388,225	-	22,388,225	-
Gift funds	883,699	-	883,699	-
Property held for sale	-	-	-	85,763
Unrestricted	(169,953,621)	(3,549,633)	(173,503,254)	420,716
Total Net Position	**$ 91,699,975**	**$ 61,185,893**	**$ 152,885,868**	**$ 506,479**

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activities	Net (Expenses) Revenues and Changes in Net Position: Total	(December 31, 2020) Component Unit
Primary Government:								
Governmental Activities:								
General government	$ 14,857,557	$ 1,869,636	$ 1,677,896	$ 122,500	$ (11,187,525)		$ (11,187,525)	$ -
Public safety	28,537,068	6,995,803	264,350	400,000	(20,876,915)		(20,876,915)	-
Education	92,488,969	291,712	28,549,726	-	(63,647,531)		(63,647,531)	-
Public works	16,292,029	2,654,161	67,429	2,082,083	(11,488,356)		(11,488,356)	-
Health and human services	4,111,921	179,540	488,683	-	(3,443,698)		(3,443,698)	-
Culture and recreation	5,255,242	1,903,489	479,122	148,934	(2,723,697)		(2,723,697)	-
Interest expense	2,173,503	-	187,894	-	(1,985,609)		(1,985,609)	-
Community development	426,216	-	-	948,697	522,481		522,481	-
Total Governmental Activities	164,142,505	13,894,341	31,715,100	3,702,214	(114,830,850)		(114,830,850)	-
Business-Type Activities:								
Water	8,310,687	6,496,361	-	5,272		$ (1,809,054)	(1,809,054)	-
Total Business-type Activities	8,310,687	6,496,361	-	5,272		(1,809,054)	(1,809,054)	-
Total Primary Government	$ 172,453,192	$ 20,390,702	$ 31,715,100	$ 3,707,486	(114,830,850)	(1,809,054)	(116,639,904)	-
Component Unit:								
Falmouth EDIC	$ 308,710	$ 208,900	$ -	$ -				$ (99,810)
Total Component Unit	$ 308,710	$ 208,900	$ -	$ -				(99,810)

	Governmental Activities	Business-Type Activities	Total	Component Unit
General Revenues:				
Real and personal property taxes	114,403,455	-	114,403,455	-
Motor vehicle and other excise	8,648,237	-	8,648,237	-
Grants and contributions not restricted to specific programs	1,945,401	-	1,945,401	-
Penalties and interest on taxes	870,021	-	870,021	-
Unrestricted investment income	1,565,795	45,748	1,611,543	3,458
Other	-	-	-	366
Transfers (net)	(1,132,720)	1,132,720	-	-
Total General Revenues and Transfers	126,300,189	1,178,468	127,478,657	3,824
Change in Net Position	11,469,339	(630,586)	10,838,753	(95,986)
Net Position:				
Beginning of year, as restated (see Note IV)	80,230,636	61,816,479	142,047,115	602,465
End of year	$ 91,699,975	$ 61,185,893	$ 152,885,868	$ 506,479

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	General	Receipts Reserved for Appropriation	Community Preservation	Capital Projects	Sewer Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
Assets:							
Cash and cash equivalents	$38,448,777	$ 8,016,198	$ 8,579,955	$ 7,641,538	$ 1,484,433	$ 8,435,192	$ 72,606,093
Investments	16,448,569	-	-	-	-	2,903,418	19,351,987
Receivables, net of allowance for uncollectibles:							
Real estate and personal property taxes	1,586,541	-	37,397	-	-	-	1,623,938
Tax liens and deferrals	2,369,143	-	52,336	-	-	-	2,421,479
Excise	838,145	-	-	-	-	-	838,145
Special assessments	61,654	18,583,036	-	616,047	-	-	19,260,737
Other	1,034,307	93,110	-	-	-	63,424	1,190,841
Intergovernmental	2,875,089	73,273	-	193,115	127,514	790,640	4,059,631
Due from other funds	-	-	-	-	-	-	-
Total Assets	63,662,225	26,765,617	8,669,688	8,450,700	1,611,947	12,192,674	121,352,851
Deferred Outflows of Resources	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	$63,662,225	$ 26,765,617	$ 8,669,688	$ 8,450,700	$ 1,611,947	$ 12,192,674	$ 121,352,851
Liabilities:							
Warrants and accounts payable	$ 3,334,446	$ -	$ 77,992	$ 2,692,558	$ 65,944	$ 312,543	$ 6,483,483
Accrued payroll and withholdings	4,065,825	-	-	-	-	-	4,065,825
Retainage payable	-	-	-	36,202	-	-	36,202
Unearned revenue	-	-	-	-	-	1,621,996	1,621,996
Other liabilities	807,307	-	-	-	-	-	807,307
Bond anticipation notes payable	-	-	-	-	400,000	-	400,000
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	8,207,578	-	77,992	2,728,760	465,944	1,934,539	13,414,813
Deferred Inflows of Resources:							
Unavailable revenues - property taxes	3,522,388	-	89,733	-	-	-	3,612,121
Unavailable revenues - excise taxes	838,145	-	-	-	-	-	838,145
Unavailable revenues - special assessments	61,654	18,583,036	-	616,047	-	-	19,260,737
Unavailable revenues - other	1,034,307	-	-	-	-	-	1,034,307
Unavailable revenues - intergovernmental	2,875,089	-	-	-	127,514	-	3,002,603
Total Deferred Inflows of Resources	8,331,583	18,583,036	89,733	616,047	127,514	-	27,747,913
Fund Balances:							
Nonspendable	-	-	-	-	-	25,000	25,000
Restricted	686,020	8,182,581	8,501,963	5,105,893	1,018,489	10,233,135	33,728,081
Committed	9,725,266	-	-	-	-	-	9,725,266
Assigned	1,988,071	-	-	-	-	-	1,988,071
Unassigned	34,723,707	-	-	-	-	-	34,723,707
Total Fund Balances	47,123,064	8,182,581	8,501,963	5,105,893	1,018,489	10,258,135	80,190,125
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 63,662,225	$ 26,765,617	$ 8,669,688	$ 8,450,700	$ 1,611,947	$ 12,192,674	$ 121,352,851

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION JUNE 30, 2021

Total Governmental Fund Balances		**$ 80,190,125**
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		314,512,545
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds		27,747,913
In the Statement of Activities, interest is accrued on outstanding long-term debt whereas in the governmental funds, interest is not reported until due.		(847,278)
Deferred outflows and inflows of resources to be recognized in future expense are not available resources and, therefore, are not reported in the funds:		
Deferred charge on refunding transactions	793,490	
Deferred outflows related to net other postemployment benefits liability	22,259,096	
Deferred outflows related to net pension liability	4,236,338	
Deferred inflows related to net other postemployment benefits liability	(27,718,662)	
Deferred inflows related to net pension liability	(9,328,946)	
Net effect of reporting deferred outflows and inflows of resources		(9,758,684)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the government funds:		
Bonds and notes payable	(97,470,648)	
Unamortized premiums on bonds	(3,617,908)	
Landfill monitoring	(300,000)	
Compensated absences	(1,725,046)	
Net pension liability	(59,606,481)	
Net other postemployment benefits liability	(157,424,563)	
Net effect of reporting long-term liabilities		(320,144,646)
Net Position of Governmental Activities		**$ 91,699,975**

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND `BALANCES
YEAR ENDED JUNE 30, 2021

	General	Receipts Reserved for Appropriation	Community Preservation	Capital Projects	Sewer Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Real and personal property taxes	$ 111,430,375	$ -	$ 3,295,730	$ -	$ -	$ -	$ 114,726,105
Intergovernmental	24,601,019	361,239	948,697	1,212,782	-	9,506,476	36,630,213
Motor vehicle and other excises	8,763,557	-	-	-	-	-	8,763,557
Licenses and permits	2,371,118	-	-	-	-	-	2,371,118
Departmental and other	1,760,335	1,787,763	-	-	-	1,107,776	4,655,874
User charges	6,418,657	-	-	-	-	-	6,418,657
Special assessments	968,196	233,183	-	169,356	-	-	1,370,735
Penalties and interest on taxes	854,120	-	15,901	-	-	-	870,021
Fines and forfeitures	161,480	-	-	-	-	-	161,480
Investment income	1,284,043	-	27,182	-	-	254,570	1,565,795
Contributions and donations	-	-	-	-	-	146,132	146,132
Total Revenues	158,612,900	2,382,185	4,287,510	1,382,138	-	11,014,954	177,679,687
Expenditures:							
Current:							
General government	8,193,681	-	-	501,778	-	2,054,973	10,750,432
Public safety	19,279,427	-	-	-	-	1,904,190	21,183,617
Education	54,124,937	-	-	-	-	6,061,242	60,186,179
Public works	12,703,096	-	77,332	2,246,168	1,728,062	38,333	16,792,991
Health and human services	1,733,878	-	450	325,199	-	1,200,665	3,260,192
Culture and recreation	3,163,686	-	523,351	-	-	277,472	3,964,509
Pension and fringe benefits	38,204,679	-	-	-	-	-	38,204,679
Community development	-	-	426,216	-	-	-	426,216
State and county tax assessments	4,306,215	-	-	-	-	-	4,306,215
Debt service:							
Principal	9,511,377	-	-	-	-	-	9,511,377
Interest	3,065,100	-	-	-	-	-	3,065,100
Total Expenditures	154,286,076	-	1,027,349	3,073,145	1,728,062	11,536,875	171,651,507
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,326,824	2,382,185	3,260,161	(1,691,007)	(1,728,062)	(521,921)	6,028,180
Other Financing Sources (Uses)							
Transfers in	2,785,529	97,414	173,065	2,075,000	-	2,030,583	7,161,591
Transfers out	(3,805,134)	(1,575,224)	(2,621,032)	(119,856)	-	(173,065)	(8,294,311)
Total Other Financing Sources (Uses)	(1,019,605)	(1,477,810)	(2,447,967)	1,955,144	-	1,857,518	(1,132,720)
Net Change in Fund Balances	3,307,219	904,375	812,194	264,137	(1,728,062)	1,335,597	4,895,460
Fund Balances, Beginning, as restated (see Note IV)	43,815,845	7,278,206	7,689,769	4,841,756	2,746,551	8,922,538	75,294,665
Fund Balances, Ending	**$ 47,123,064**	**$ 8,182,581**	**$ 8,501,963**	**$ 5,105,893**	**$ 1,018,489**	**$ 10,258,135**	**$ 80,190,125**

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

Net Change in Fund Balances - Total Governmental Fund Balances		**$ 4,895,460**
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In addition, when a capital asset is disposed of, a gain or loss is calculated and reported in the Statement of Activities whereas in the governmental funds, proceeds are reported as revenues. The net amounts are reflected here as reconciling items:		
Capital outlays	$ 12,839,901	
Depreciation expense	(10,471,516)	
Net effect of reporting capital assets		2,368,385
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither has any effect on net position. Also governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the Statement of Activities. The net amounts are reflected here as reconciling items:		
Amortization of deferred charge on refunding	(61,623)	
Amortization of premiums on bonds and notes payable	714,240	
Repayments of debt	9,511,377	
Net effect of reporting long-term debt		10,163,994
Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. The amount presented represents the following differences derived . from unavailable revenue.		(935,123)
In the Statement of Activities, interest is accrued on outstanding long-term debt; whereas in governmental funds interest is not reported until due. The net amount presented here as a reconciling item represents the difference in accruals between this year and the prior year.		238,980
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Compensated absences	(30,446)	
Other postemployment benefits	(7,036,184)	
Pension benefits	1,774,273	
Landfill liability	30,000	
Net effect of reporting long-term liabilities		(5,262,357)
Change in Net Position of Governmental Activities		**$ 11,469,339**

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021

	Business-type Activities - Enterprise Funds
	Water Enterprise
Assets:	
Current Assets:	
Cash and cash equivalents	$ 1,065,541
Investments	643,429
Receivables (net)	
User fees	1,286,843
Special assessments	739
Intergovernmental	5,379
Total Current Assets	3,001,931
Noncurrent Assets:	
Receivables (net):	
Special assessments	86,656
Intergovernmental	47,129
Capital assets, not being depreciated	1,486,126
Capital assets, net of accumulated depreciation	102,957,388
Total Noncurrent Assets	104,577,299
Total Assets	107,579,230
Deferred Outflows of Resources:	
Related to net other postemployment benefits liability	405,700
Related to net pension liability	188,750
Total Deferred Outflows of Resources	594,450
Liabilities:	
Current Liabilities:	
Warrants and accounts payable	128,138
Compensated absences	17,325
Bonds and notes payable	2,632,838
Total Current Liabilities	2,778,301
Noncurrent Liabilities:	
Compensated absences	51,974
Bonds and notes payable	37,711,619
Net pension liability	2,655,775
Net other postemployment benefits liability	2,869,259
Total Noncurrent Liabilities	43,288,627
Total Liabilities	46,066,928
Deferred Inflows of Resources:	
Related to net other postemployment benefits liability	505,207
Related to net pension liability	415,652
Total Deferred Inflows of Resources	920,859
Net Position:	
Net investment in capital assets	64,735,526
Unrestricted	(3,549,633)
Total Net Position	$ 61,185,893

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2021

	Business-type Enterprise Funds
	Water Enterprise
Operating Revenues:	
Charges for services	$ 6,496,361
Total Operating Revenues	6,496,361
Operating Expenses:	
Operating costs	4,043,109
Depreciation	3,327,864
Total Operating Expenses	7,370,973
Total Operating Income	(874,612)
Nonoperating Revenues (Expenses):	
Interest expense	(939,714)
Interest income	45,748
Total Nonoperating Revenues (Expenses)	(893,966)
Income Before Capital Contributions and Transfers	(1,768,578)
Capital contributions	5,272
Transfers in	1,132,720
Change in Net Position	(630,586)
Net Position at Beginning of Year	61,816,479
Net Position at End of Year	$ 61,185,893

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2021

	Business-type Activities - Enterprise Funds
	Water Enterprise
Cash Flows from Operating Activities:	
Receipts from users	$ 6,424,753
Payments to vendors	(2,844,623)
Payments to employees	(1,116,834)
Net Cash Provided by Operating Activities	2,463,296
Cash Flows from Noncapital Financing Activities:	
Transfers in	1,132,720
Net Cash Provided by Noncapital Financing Activities	1,132,720
Cash Flows from Capital and Related Financing Activities:	
Proceeds from capital assessments	99,571
Acquisition and construction of capital assets	(3,415,741)
Principal payments on bonds and notes	(2,499,451)
Interest expense	(1,056,456)
Net Cash Used for Capital and Related Financing Activities	(6,872,077)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Investment of operating cash, net	(45,748)
Investment income	45,748
Net Cash Provided by Investing Activities	-
Net Change in Cash and Cash Equivalents	(3,276,061)
Cash and Cash Equivalents:	
Beginning of Year	4,341,602
End of Year	**$ 1,065,541**
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:	
Operating income	$ (874,612)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:	
Depreciation	3,327,864
Changes in assets, deferred outflows, liabilities and deferred inflows:	
User fees receivable	(71,608)
Deferred outflows of resources	260,169
Warrants and accounts payable	28,218
Compensated absences	4,244
Net pension liability	(424,637)
Net other postemployment benefits liability	(480,120)
Deferred inflows of resources	693,778
Net Cash Provided by Operating Activities	$ 2,463,296
Noncash capital and related financing activities:	
Amortization of bond premium	$ 116,742
Governmental debt subsidies	5,272
Change in fair value of investments	25,936

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
Assets:		
Cash and Cash Equivalents	$ 3,308,496	$ -
Investments (at fair value):		
Equity securities	-	1,999,399
Corporate fixed income securities	-	-
U.S. government securities	-	-
Domestic equity mutual funds	75,232,578	-
International equity mutual funds	10,860,582	-
Fixed income mutual funds	29,832,191	-
Private equity funds	16,746,660	-
Real estate funds	14,213,676	-
PRIT	22,490,962	-
Total Investments	169,376,649	1,999,399
Receivables:		
Other receivables	7,037	-
Total Receivables	7,037	-
Total Assets	172,692,182	1,999,399
Liabilities:		
Warrants and accounts payable	43,011	-
Total Liabilities	43,011	-
Net Position:		
Restricted for pensions	171,039,897	-
Restricted for other postemployment benefits	1,609,274	-
Held in trust for private purposes	-	1,999,399
Total Net Position	$ 172,649,171	$ 1,999,399

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2021

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
Additions		
Contributions:		
Employer	$ 13,309,506	$ -
Employee	3,308,371	-
Other	609,814	7,104
Total Contributions	17,227,691	7,104
Other income	5,680	-
Investment income:		
Interest and dividends	1,755,602	35,799
Net appreciation in fair value of investments	15,658,999	116,258
Less - investment management fees	(2,000,422)	-
Net investment earnings	15,414,179	152,057
Total Additions (net)	32,647,550	159,161
Deductions		
Benefit payments to pensioners and beneficiaries	16,856,482	-
Member refunds	213,392	-
Transfers and reimbursements to other systems	541,619	-
Payroll expenses of the System	195,770	-
Other administrative expenses	139,005	-
Scholarships	-	4,500
Human services	-	14,525
Total Deductions	17,946,268	19,025
CHANGE IN NET POSITION	14,701,282	140,136
NET POSITION AT BEGINNING OF YEAR	157,947,889	1,859,263
NET POSITION AT END OF YEAR	$ 172,649,171	$ 1,999,399

See accompanying notes to basic financial statements.

Town of Falmouth

Fiscal Policy

Board of Selectmen Voted to Approve

September 11, 2017

I. Introduction

The Town of Falmouth recognizes the challenges involved with managing and operating a first-class, full service municipality within the confines of the legally restricted revenue raising authority provided to cities and towns in the Commonwealth of Massachusetts. With growing expenditure pressure for labor costs, fringe benefits, insurance and infrastructure maintenance a systematic and concerted effort is required for all financial decisions in order to be successful in providing sustainable service levels under the restrictions created by proposition 2 ½. The Town of Falmouth has recognized these challenges and over the long term understands that consistent short and long term financial planning, conservative budgeting techniques, and professional management can result in high quality service levels that contribute strongly to the quality of life in our community while maintaining affordable property taxes.

These financial policies serve to memorialize the critical financial considerations that govern financial decision making at the local level; and contribute to stabilizing our tax levy, controlling expenditures and protecting sufficient levels of fund balances to guarantee internal financial stability regardless of economic uncertainty.

II. Goals

a. Support Business and Community Development to sustain a vibrant local economy
b. Promote Long Term Financial Stability of Town Operations through sound financial planning and practices
c. Sustain and improve the Town's high AA+ bond rating
d. Minimize financial risk
e. Submit and maintain a Comprehensive Annual Financial Report

III. Revenue Policy

a. On or before the first day of October each year, the Town Manager shall request and receive from all financial officers the estimated revenues for the next fiscal year (Charter sec. 8-3a).
b. Finance officials will consult with state officials to get a timely report on state receipts in order to estimate local aid for the next fiscal year.
c. Revenue forecasts for local receipts and state aid shall be conservative and revenue deficits will be avoided at all costs.
d. Annually, fees will be re-examined and possible new revenue sources will be recommended for adoption by the Board of Selectmen in order to maximize revenue potential.
e. Town officials will explore new grant opportunities and scrutinize such opportunities in order to maximize their potential. Future costs will be examined and a

recommendation made if the grant will be financially feasible and in the best interest of Town services.

f. Town officials will review a comparison of estimated revenues against actuals in order to determine if adjustments need to be made.
g. Actual revenues will be monitored monthly to determine if they are on pace with forecasts or if Management needs to act on any shortfall.
h. User charges and fees will be set to recover not more than 100% of the total direct and indirect costs associated with their respective programs.

IV. Operating budget policy

a. On or before the first day of November of each year, the Board of Selectmen, after consulting with the Town Manager, shall issue a policy statement relating to the budget for the next fiscal year. The statement shall establish the outer limits of possible budget growth for the Town (Charter sec. 8-3c).
    i. The operating budget shall be submitted using conservative revenue projections to sufficiently cover projected appropriations.
    ii. The Town will avoid relying on one-time revenues to fund on-going operations.
b. All department heads and multimember bodies shall submit budget requests to the Finance Director on or prior to the first day of December each year taking into consideration the Board of Selectmen's budget policy and Town Manager's directives. The budget request submitted by the School Committee shall be submitted in sufficient time, and in sufficient detail, to enable the Town Manager to assess the probable impact of the School Department's budget upon the local town budget (Charter sec. 8-3D).
c. On or prior to the first day of January of each year, the Town Manager shall submit to the Board of Selectmen a comprehensive budget for all town functions for the ensuing fiscal year and an accompanying budget message (Charter sec. 8-3e).
d. The budget message shall explain the budget both in fiscal terms and in terms of what specific projects are contemplated in the year ahead.
    i. Outline the proposed financial policies of the Town for the ensuing fiscal year.
    ii. Describe the important features of the budget.
    iii. Indicate any major changes from the current year in financial policies, revenues and expenditures, together with reasons for such changes.
    iv. Summarize the Town's debt position
    v. Include such other material as the Town Manager may deem appropriate. (Charter sec. 8-3f)
e. The budget shall indicate proposed expenditures for current operations during the ensuing fiscal year, detailed by departments, offices, multimember bodies and specific purposes.
f. The Board of Selectmen shall within 15 days of January 1st adopt the budget with or without recommendations, and submit it to the Finance committee on or before the 16th day of January of each year. The Board of Selectmen shall also transmit the budget request of the School Committee to the Finance committee (Charter sec. 8-4a).

V. Appropriation/Expenditure policy

a. Appropriations are approved through Town Meeting in April and November.
b. Budgeted appropriations will be monitored against expenses weekly by the accounting office and monthly by department heads to ensure such expenditures do not exceed the authorized budget.

c. Expenses will be monitored to ensure proper procurement procedures have been met and an approved contract is on file.
d. Invoices will be submitted in a timely fashion and authorized by the appropriate signatory authority
e. Capital Project appropriations will be closed at the end of the fiscal year if there has been no activity in the past three years and if the project has been completed.

VI. Reserve Fund Balance Policy

Maintaining adequate reserves presents a strong picture of financial performance which increases the confidence of investors, credit rating agencies and the banking industry which potentially contributes to a higher bond rating and access to capital.

a. The Town shall provide a reserve fund appropriation within each annual budget to be managed by the Finance Committee and the amount will not be less than $325,000
b. At a minimum, the Town shall maintain a range of 5-15% of operating budget expenditures in the undesignated fund balance and general stabilization fund.
c. The Town will maintain a range of 15-25% of operating budget expenditures categorized as unassigned fund balance to include but not limited to:
    i. Undesignated fund balance
    ii. General Stabilization Account
    iii. Capital stabilization account
    iv. Water Stabilization Account
    v. Special Education Stabilization Account
d. The Town will not rely on reserves to sustain operating deficits or operations. The use of such reserves will be limited to assisting the Town with short term or unanticipated, emerging financial stress.

VII. Capital Improvement and Stabilization Fund Policy

Capital planning and budgeting is central to economic development, transportation, communication, delivery of essential services, environmental management and maintaining the quality of life of our citizens. Much of what is accomplished by local government depends on a sound long-term investment in infrastructure and equipment. In that regard, the Town recognizes conditions that necessitate capital intervention and include:

- *Imminent threat to the health and safety of citizens/property*
- *Preservation of operations*
- *Legal requirement of Federal or State agencies*
- *Improvement of infrastructure*
- *Improvement in the efficiency and effectiveness of service delivery*

The Town endeavors to conduct the following to satisfy these objectives:

a. The Town Manager shall prepare a five-year capital improvement plan which shall include a clear summary of its contents; a list of capital improvements proposed to be undertaken during the next five (5) fiscal years, together with supporting data; cost estimates, methods of financing and recommended time schedules; and the estimated annual cost of operating and maintaining the facilities or equipment to be constructed or acquired. (Charter sec. 8-6a) Recognizing the strong need to plan and prioritize capital spending in order to maintain the fiscal stability of the Town, it shall be the policy of the Town that all proposed capital improvements recommended for funding shall have been included in the Capital Improvement Program. Except for emergency situations, any such requests or Town Meeting articles submitted for capital expenditures that have not been submitted through the Capital Improvement Programming process should be referred at the appropriate time of year to the Town Manager for consideration; all projects must be submitted in a timely manner in the capital request form, including justifying backup information, as may be required by the Town Manager as instructions for submitting projects.

b. Funding for the capital plan will be in accordance with the recommendations from the Town Manager, as follows:
    i. $25,000-$1,000,000 - available funds
    ii. Greater than $1,000,000 - borrowing, capital exclusion or available funds
c. The Finance Committee (the Committee) shall publish, in one (1) or more newspapers of general circulation in the Town, the general summary of the capital improvements plan and a notice stating:
    i. The time and places where copies of the capital improvements plan are available for inspection
    The date, time and place, not less than (7) days following such publication, when the Committee shall conduct a public hearing on said plan. The public hearing should be conducted at least thirty (30) days prior to Town Meeting at which the capital budget is acted upon (Charter sec. 8-7a,b).

d. Capital Stabilization Fund-The Capital Stabilization Fund was created to address the Town's aging infrastructure needs and to dedicate a revenue source to address those needs.
e. At a minimum, the Town will continue to dedicate 75% of the meals tax revenue to the Capital Stabilization Fund. The Town will maintain a balance of 2-5% of the operating budget in the fund.
f. The Capital Stabilization Fund will also be used as a funding source for the Town's capital improvement plan.
g. The capital stabilization fund may be used in lieu of borrowing to minimize the Town's borrowing and interest costs.

VIII. Debt Policy

Debt is an effective way to finance capital improvements. Properly managed debt helps to preserve the Town's credit rating and is an effective approach to managing the Town's long term capital assets that maintain or improve its quality of life.

a. Long term debt and debt exclusions will be issued for purposes authorized by M.G.L. Chapter 44 sections 7 and 8.
b. Excluded debt and debt exclusions will be issued in a manner that stabilizes the tax levy over a number of years. The Finance Director will maintain a financing plan that calculates the current and future debt capacity.
c. The Town will attempt to vote all significant debt ballot questions (over $1,000,000) exempt from the limits of proposition of 2 ½.
d. General fund debt service, exclusive of debt funded from dedicated revenue sources, shall not exceed 5% of expenditures.
e. The Town will continually pursue opportunities to acquire capital by means other than conventional borrowing; such as grants, and low-or-zero interest loans from State or Federal agencies.

f. The Town will maintain good communications with bond rating agencies, the Town's financial advisor and bond counsel and work closely with them to ensure that all legal requirements are met and that the lowest possible interest rate can be obtained. This includes preparation of the Official Statement.

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

TOWN OF FALMOUTH, MASSACHUSETTS

General

The Town is situated on Cape Cod, 72 miles southeast of Boston and 239 miles from New York City. Located in Barnstable County, on the shoulder or southwest end of Cape Cod, it is bordered on the south by Martha's Vineyard Sound and Nantucket Sound and on the West by Buzzards Bay. First settled in 1660, Falmouth was incorporated as a town in 1686. It occupies a land area of 45 square miles with a year round population of 31,531 (2010 federal census) and a summer population of approximately 90,000.

The Town is primarily a residential resort community with a highly stable summer population. A substantial portion of its summer residents either own property in Falmouth or are repeat visitors.

Subject to the legislative decisions made by a representative town meeting, the affairs of the Town are administered by a board of five selectman, elected for overlapping three-year terms, and a Town Manager. The Finance Director serves as the Town's chief financial officer.

The following table sets forth the principal executive officials of the Town.

PRINCIPAL TOWN OFFICIALS

Title	Name	Selection/Term	Term Expires
Select Board, Chair	Nancy R. Taylor	Elected/3 Yrs.	2023
Select Board, Vice Chair	Onjalé Scott Price	Elected/3 Yrs.	2024
Select Board	Samuel H. Patterson	Elected/3 Yrs.	2023
Select Board	Douglas C. Brown	Elected/3 Yrs.	2025
Select Board	Edwin (Scott) P. Zylinski II	Elected/3 Yrs.	2025
Interim Town Manager	Peter Johnson-Staub	Appointed	Indefinite
Assistant Town Manager	Peter Johnson-Staub	Appointed	Indefinite
Finance Director	Ed Senteio	Appointed	Indefinite
Town Clerk	Michael C. Palmer	Elected/3 Yrs.	2025
Town Counsel	Maura O'Keefe	Appointed	Indefinite
Treasurer/Collector	Patricia O'Connell	Appointed	2024
Town Accountant	Victoria Rose	Appointed/3 Yrs.	2025

Municipal Services

The Town provides general governmental services for the territory within its boundaries, including police and fire protection, public education in grades kindergarten through twelve, 3 libraries, road maintenance, trash collection, curbside recycling, a sanitary landfill, and parks and recreational facilities. Water is supplied by the Town Water Department from ground and surface water sources. Technical education in grades nine through twelve is provided by the Upper Cape Cod Regional Vocational Technical School District.

The Town's principal water supply is Long Pond, a surface water supply. In 2017 a new water filtration plant with a rated capacity of 8.4 MGD was placed into service. The Town also has four wells constructed between 1980 and 2005 that produce approximately 2.6 MGD of water. Combined these sources provide 11 MGD of water. Winter demand is 2 to 3 MGD and peak seasonal summer demand is 8 – 10 MGD. Water is distributed through 398 miles of mains. 1.6343 billion gallons of water were pumped from all sources in 2017 and were distributed to the 21,475 service accounts.

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

The Town's distribution system includes 2948 hydrants and there are three elevated storage tanks and one ground level storage tank with a total storage volume of 8.0 Million Gallons.

The Town has participated in the Title V Community Septic Management Program through the Massachusetts Clean Water Trust (the "Trust") and has borrowed money from the Trust and has lent the proceeds to homeowners who, otherwise, would not be able to replace failing septic systems. Administration of the program is supported by the Barnstable County Department of Health and Environment. A lien is placed on the homeowner's property and the homeowner loan repayment is added to their annual real estate tax bill. On July 25, 2005, the Falmouth Board of Selectmen voted to authorize homeowners to participate in the Barnstable County Community Septic Management Program created to administer these same types of loans in lieu of the Town's direct involvement in the future.

Barnstable County has opened a District Court House in Falmouth which also serves the upper-cape towns of Bourne and Mashpee.

The Cape Cod Regional Transit Authority provides bus service to the Town. The principal services provided by Barnstable County are a jail and house of correction, a registry of deeds and a judicial court system.

The Woods Hole, Martha's Vineyard and Nantucket Steamship Authority provides ferry service to the islands of Nantucket and Martha's Vineyard. Woods Hole is a village within the Town.

Education

The Town provides public education for grades kindergarten through twelve. The Town operates four elementary schools as well as two middle schools. One middle school houses grades five and six and another grades seven and eight. The Town also operates one high school. Total capacity at the Falmouth Elementary Schools is estimated at 2,500. Total capacity at the middle and high schools is 1,851 and 1,800, respectively. The following table sets forth the trend in enrollments for the various schools in Falmouth.

PUBLIC SCHOOL ENROLLMENTS
(as of October 1)

	Actual				
	2017	2018	2019	2020	2021
Elementary (K-4)	1,546	1,395	1,227	1,135	1,175
Middle/Jr. High (5-8)	1,158	1,137	1,109	1,021	986
High School (9-12)	869	858	907	824	829
Totals	3,573	3,390	3,243	2,980	2,990

Industry and Commerce

Falmouth's economic base is characterized by a strong retail and service sector with a growing industrial segment. Since the 1970's, the Town's population has grown at a rate far above state and nation-wide levels. As increasing numbers of people have chosen to live in Falmouth on a year-round basis, the Town's retail and service sectors have expanded to meet the needs of the increase in population. Supplementing these sectors is the industrial component of Falmouth's economy, which has traditionally centered on printing, lumberyards and construction.

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

Falmouth's location between Buzzards Bay and the Atlantic Ocean has helped the Town develop into one of the largest oceanographic and marine research centers in the country. The Town is the home of such renowned institutions as the Woods Hole Oceanographic Institution, Marine Biological Laboratory ("MBL"), the National Marine Fisheries Service, United States Geological Survey, and the National Academy of Science. In addition, Falmouth serves as the home for the largest Coast Guard base on the continental United States.

The Otis Air National Guard Base is partially located in Falmouth and each of the adjacent towns of Mashpee, Bourne, and Sandwich, and is part of the Joint Base Cape Cod. The Joint Base Cape Cod employs an average of 1,500 people on a year-round basis, and the number of service personnel on base can reach as high as 7,000 during the summer months.

Economic Development

The Town's Economic Development and Industrial Corporation ("EDIC") continues its efforts to diversify the local economy through development of Falmouth Technology Park and Raymond Business and Technology Park. Development of Falmouth Technology Park, which consists of 22 lots on 106 acres, has been ongoing since 1979 when the Town of Falmouth set aside 114 acres for creation of a technology park. To date, all lots have been sold to Corner Fabrications which built a manufacturing facility in 2006. As reported in the EDIC's recently completed Silver Anniversary Oral History, the park hosts close to 400 jobs at more than a dozen companies. The majority of Falmouth Technology Park residents are engaged in research and/or value added manufacturing.

Industry

The Town of Falmouth has a substantial amount of industry. The Education and Health Services industry is the leading economic pursuit. The table below sets forth the major categories of income and employment in the Town during the following calendar years.

	Calendar Year Average				
Industry	2016	2017	2018	2019	2020
Construction	700	735	782	857	837
Manufacturing	461	495	595	505	493
Trade, Transportation and Utilities	1,084	2,109	2,099	2,173	1,969
Information	203	189	233	207	173
Financial Activities	316	318	314	301	289
Professional and Business Services	2,348	2,328	2,314	2,375	2,273
Education and Health Services	4,036	4,101	3,916	3,846	3,413
Leisure and Hospitality	2,602	2,629	2,588	2,648	1,984
Other Services	398	386	404	396	334
Public Administration	1,422	1,421	1,407	1,430	1,263
Total Employment	13,570	14,711	14,652	14,738	13,028
Number of Establishments	1,168	1,153	1,177	1,179	1,172
Average Weekly Wages	$985	$1,006	$1,035	$1,061	$1,161
Total Wages	$747,782,021	$773,297,405	$785,993,371	$815,032,005	$788,662,099

____

Source: Massachusetts Department of Education and Training. Data based upon place of employment, not place of residence. Due to the reclassification the U.S. Department of Labor now uses the North American Industry Classification System (NAICS) as the basis for the assignment and tabulation of economic data by industry.

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

LARGEST EMPLOYERS

The following table lists the Town's largest employers, exclusive of the Town itself.

Name	Product/Function	Approximate No. of Employees
Woods Hole Oceanographic Institute	Oceanographic Research	4,999-1,000
Joint Base Cape Cod	Military Base	1,833 (1)
Woods Hole, Martha's Vineyard and Nantucket Steamship Authority	Ferry Service	999-500
Falmouth Hospital	General Hospital	999-500
Marine Biological Laboratory (MBL)	Biological Research	499-200
Sea Crest Hotel & Motor Inn.	Convention Hotel	499-200
Walmart	Retail	499-200
Windfall Market	Market	499-200
JML Care Center Rehabilitation	Rehabilitation	499-200
United States Geological Survey (USGA)	Oceanographic Research	249-100
Royal Nursing Center	Nursing Center	249-100

Source: Executive Office of Labor and Workforce Development

(1) The Joint Base Cape Cod is partially located in Falmouth and each of the Towns of Mashpee, Bourne and Sandwich. The number of reserve personnel reporting on weekends ranges from 0 to 3,000.

Labor Force, Employment and Unemployment Rate

According to the Massachusetts Division of Employment and Training, in April 2022, the Town had a total labor force of 14,658 of which 14,045 were employed and 613, or 4.2%, were unemployed, as compared with 3.3% for the Commonwealth (unadjusted), although it is likely that the COVID-19 pandemic will adversely affect unemployment levels nationwide. Employment levels generally increase during the summer months.

The following table sets forth the Town's average labor force and unemployment rates, as well as the unemployment rates for the Commonwealth and the United States, for calendar years 2017 through 2021.

Year	Labor Force	Town of Falmouth Unemployment Rate	Massachusetts Unemployment Rate	United States Unemployment Rate
2021	15,387	6.7 %	5.7 %	5.4
2020	15,090	10.7	8.9	8.1
2019	15,721	3.8	3.1	3.9
2018	15,845	4.1	3.3	3.9
2017	15,475	4.6	3.7	4.4

Building Permits

The following table sets forth the number of building permits issued and the estimated dollar value of new construction and alterations to date. The estimated dollar values are builders' estimates and are generally considered to be conservative. Permits are filed and estimated valuations are shown for both private construction and Town projects.

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

BUILDING PERMITS

Calendar	New Construction							
	Residential		Non-Residential		Additions/Alterations		Totals	
Year	No.	Value	No.	Value	No.	Value	No	Value
2021	104	70,461,938	13	11,077,825	2,583	98,356,773	2,700	179,896,536
2020	145	59,602,655	10	24,158,143	2,563	71,957,528	2,718	155,718,326
2019	96	43,180,442	17	17,311,242	2,857	74,629,826	2,970	135,121,510
2018	115	41,259,285	3	8,937,909	2,857	80,342,502	2,975	130,539,696
2017	85	25,604,952	6	1,095,000	1,929	94,306,811	2,020	121,006,763

Transportation and Utilities

The principal highways serving the Town include State Routes 28, 28A and 151. The Cape Cod Regional Transit Authority provides bus service to fourteen towns on the Cape, including Falmouth. Private bus companies provide service to Providence, Boston and New York. The Hyannis Municipal Airport, which is located in the Town of Barnstable, provides daily air service to Boston and New York City. The Woods Hole Martha's Vineyard and Nantucket Steamship Authority provides ferry service to the islands of Nantucket and Martha's Vineyard. Established trucking firms provide competitive service locally and to long-distance points.

Gas and electric services are provided by established private utilities.

The table below sets forth the Town's retail sales in comparison with the State's for the years shown below.

RETAIL SALES

	Falmouth	Massachusetts
Establishments:		
2007	179	25,469
2002	178	25,932
1997	186	26,209
Sales(000):		
2007	$477,941	$88,082,966
2002	421,198	75,183,807
1997	296,721	58,578,048
Per Capita Sales:		
2007	$14,634	$13,873
2002	12,896	11,842
1997	10,612	9,736

SOURCE: 2007, 2002 and 1997 U.S. Census of Retail Trade.

Population, Income and Wealth Levels

The following table shows the median age, median family income and per capita income for the Town for the last four censuses.

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

	Falmouth	Massachusetts	United States
Median Age:			
2010	50.8	39.1	37.2
2000	45.0	36.5	35.3
1990	38.6	33.6	32.9
Median Family Income:			
2010	$77,488	$81,165	$51,114
2000	47,500	61,664	50,046
1990	40,655	44,367	35,225
Per Capita Income:			
2010	$38,334	$33,966	$27,344
2000	26,292	25,952	21,587
1990	17,131	17,224	14,420

SOURCE: U.S. Bureau of the Census.

On the basis of the 2010 Federal census, the Town has a population density of 712 persons per square mile.

POPULATION TRENDS

2010	2000	1990	1980
31,531	32,660	27,960	23,640

GLOSSARY

Balanced Budget: An annual general appropriation resulting in a consolidated net surplus that is not less than 0.

CMR: The Code of Massachusetts Regulations; Massachusetts state agencies issue regulations, which are compiled in the Code of Massachusetts Regulations (CMR).

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Enterprise Fund: An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. See DOR IGR 08-101

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the Select Board or City Council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.

Equalized Valuation/EQV: The determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each City and Town in the Commonwealth.

Fiscal Year (FY): Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

Free Cash: Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Free cash is not available for appropriation until certified by the Director of Accounts.

GLOSSARY

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

GIS: A geographic information system (GIS) is a system to manage and display digital mapping. A GIS stores the shape of individual map features (a street segment, a parcel of land) along with descriptive information (often called feature “attributes”). The system can integrate assessors' property data, water and sewer line networks.

Indirect Costs: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a City or Town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Local Aid: Revenue allocated by the Commonwealth to Cities, Towns, and Regional School Districts. Estimates of local aid are transmitted to Cities, Towns, and Districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Receipts: Locally-generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Motor Vehicle Excise (MVE): A locally-imposed annual tax assessed to owners of motor vehicles registered to an address within the community, in accordance with MGL Chapter 60A. The excise tax rate is set by statute at $25.00 per $1000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to a City or Town, or to the Deputy Collector who represents it.

New Growth: The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit.

GLOSSARY

PILOT/ Payment in Lieu of Taxes: An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the organization agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Proposition 2½: A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property.

Recap Sheet/Recap/Tax Rate Recapitulation Sheet: A document submitted by a City or Town to the Massachusetts Department of Revenue (DOR) in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Schedule A: A statement of revenues, expenditures and other financing sources, uses, changes in fund balance and certain balance sheet account information prepared annually by the accountant or auditor at the end of the fiscal year. This report is based on the fund account numbers and classifications contained in the Uniform Massachusetts Accounting System (UMAS) manual.

Special Revenue Fund: Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of Town Meeting or City Council is required to establish, amend the purpose of, or appropriate money into or from the Stabilization Fund. (See DOR IGR 04-201)

GLOSSARY

Senior Work-Off Program: The Select Board, Town Council or Mayor with the approval of the City Council in a community that has accepted G.L. Ch. 59 §5K may establish a property tax work-off program for taxpayers over 60 years old. Under the program, participating taxpayers volunteer their services to the municipality in exchange for a reduction in their tax bills.

Title 5: On-site sewage disposal systems are governed by Title 5 of the Massachusetts State Environmental Code (310 CMR 15.000). For more information, see:
http://www.mass.gov/eea/agencies/massdep/water/wastewater/septic-systems-title-5.html

User Charges / Fees: A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service. Any increases in the fees must satisfy the three tests set forth in the so called Emerson case. (See Emerson College v. Boston, 391 Mass. 415 (1984))

Many definitions were adapted from the Massachusetts Department of Revenue's Municipal Finance Glossary (May 2008). For additional definitions, please see: http://www.mass.gov/dor/docs/dls/publ/misc/dlsmfgl.pdf