



TOWN OF FALMOUTH
FISCAL YEAR 2026 BUDGET

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TOWN OF FALMOUTH
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FY2026 BUDGET MESSAGE

Submitted to Falmouth Select Board
December 16, 2024

The Falmouth Home Rule Charter provides that a comprehensive budget, including all Town functions and a related Budget Message, 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. I respectfully submit this Budget Message and the attached Fiscal Year 2026 Budget to the Select Board for your review.

INTRODUCTION

My office, in collaboration with each of the Town departments, was guided by the following four principals in the development of the recommended FY26 budget:

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

The FY26 budget represents a balanced plan to maintain existing service levels and to make targeted investments in several critical areas consistent with the Select Board's key strategic priorities that are identified and re-visited annually during strategic planning workshop meetings. The current Select Board Strategic Plan for Fiscal Years 2023-2027 includes the following strategic priorities:

- I. Housing
- II. Energy and Sustainability
- III. Financial and Economic Stability
- IV. Health and Public Safety
- V. Management of Coastal/Natural Resources & Infrastructure
- VI. Organizational Effectiveness & Community Engagement
- VII. Water, Water Conservation, Wastewater & Solid Waste Management

The budget includes targeted funding for affordable housing, along with organizational restructuring of one position in the Planning Department and another in the Building Department. The budget also includes additional resources for the Zoning Board of Appeals to support permitting review of increased housing development activity.

Electricity expenses have remained stable or decreased due to efforts to promote solar energy and a focused effort to evaluate and reduce the Town's energy use. The schools are working with town personnel to evaluate and reduce energy inefficiency in school facilities, leading to a budgeted reduction in costs.

There has been a significant effort to support the growing need for public safety resources, technology and upgraded or new facilities over the last several years. At this time, both the Police and Fire Departments are fully staffed. The cost of new positions in the Fire Department and a newly negotiated contract with two of three police unions have been fully absorbed into the FY2026 Proposed Budget. A new appropriation of \$175,200 was added to the Consolidated Communications Department to hire per diem dispatchers to supplement full-time staffing levels. The Marine & Environmental Services Department includes additional funding for dredging to support coastal resources and infrastructure.

The Water and Wastewater Divisions include additional costs in the areas of sludge removal, chemicals and basic operating supplies needed to maintain current service levels.

Financial and Economic Stability is the guiding principle and has provided the key framework for all budget decisions. The Town has a long history of using conservative revenue estimates and avoiding unsustainable staffing and expenditure levels. This policy has been continued into the preparation of the Town Manager's FY26 Recommended Budget.

The Town's current financial position is strong thanks to the disciplined budget practices followed by the Select Board, the Finance Committee, and prior administrations for over a decade. Reserve levels are at the high end of the ranges identified in the Select Board's adopted Fiscal Policies. Free cash certified at the close of FY24 was \$22,953,738. Town Meeting voted in November 2024 to use \$18,504,349 of free cash for capital improvements and to increase the reserve levels in the newly combined Capital and Debt Stabilization Fund. Revenue estimates applied to the current fiscal year adopted budget - FY25 – are conservative, which may lead to additional free cash as of June 30, 2025.

We face significant challenges maintaining service levels in FY26 and beyond, primarily due to inflationary pressures including overdue wage rate adjustments required to attract and retain qualified staff. As highlighted below, there are larger than typical increases required for several department accounts and budgets, however some of these increases are offset by increased revenue estimates. The spending plan addresses multiple strategic priority areas identified by the Select Board and is representative of the true costs associated with operating a complex 21st century municipal government. The FY26 operating budget is 5.8% greater than FY25. This increase is similar to last year, though greater than what had been typical in the preceding years. While this increase can be supported by actual collection trends, and within conservative revenue estimates, similar increases are not likely to be sustainable in future years unless we find ways to boost revenues.

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 September 23, 2024, 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. We used a conservative estimate of \$900,000 for new growth in FY26.

Estimated local receipts are comprised of motor vehicle excise taxes, room excise taxes, fees, interest income and various reimbursements. The total collected local receipts have risen steadily from \$19.8 million in FY11 to \$38.5 million in FY24 except for a slight one-year decline in 2020. The estimated local receipts applied to the FY26 budget are \$5,261,452 (19.1%) higher than what was estimated for FY25 but still 15% below the actual collections in FY24. More than half the increase comes from revenue from rooms excise tax and increased water charges due to a three-year rate increase approved two years ago. This allows for additional utilization of local receipts for FY26 to balance the budget in a sustainable way.

The total amount of estimated local receipts applied to the FY26 budget is \$32.8 Million which is 14.6% less than the \$38.4 Million collected in FY24. 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 FY26 estimates for local aid as of the date this budget was prepared. We have level-funded our estimated State Aid revenues at \$14,251,497. The budget also includes \$3,420,274 in Other Available Funds that are used to offset allowable expenditures included in the budget.

BUDGET OVERVIEW – EXPENSES

Total recommended appropriations increase by \$4,607,811 (2.6%) in the Recommended Budget for FY2026. Operating expenses are projected to increase by \$9,561,063 (5.8%). The budget includes a proposed allocation to the Capital and Debt Stabilization Fund of \$1,365,562 from recurring ‘raise and appropriate’ funding to offset the reduction in required debt service for FY2026. We’ve budgeted this to maintain the debt level so that the debt drop-off doesn’t impact the tax rate going forward. The other non-operating appropriations include a

transfer of \$500,000 into the OPEB Trust, \$400,000 for wage adjustments yet to be negotiated, and a transfer of \$950,000 into the Falmouth Affordable Housing Fund.

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 likely to increase by \$945,948 (8.0%), while health insurance is projected to increase by \$1,762,604 (10.5%). The cost of employee benefits and insurance in total have increased by \$2,942,840, while wages and associated contractual obligations have increased by \$2,835,408. Most of the increase in wages result from contract settlements. There are three bargaining units that will be negotiated in FY 2026, with the largest of these being the fire union. Funds are recommended for potential settlements of these contracts.

Staffing and Associated Costs:

- A full-time position of Deputy Building Commissioner will be proposed at the April town meeting. This position is proposed to support long-term succession planning. The Building Commissioner position requires extensive training and experience. The new position of Deputy Building Commissioner will have the same educational requirements and allow the person to gain significant external and internal experience. Assuming the position is approved, a currently existing position can be upgraded to the Deputy Building Commissioner. Funding of \$37,437 has been added to temporary wages to support this plan.
- Consolidated Communications requested three new dispatchers. In lieu of adding these positions, funding of \$175,200 has been added to the temp/per diem line to provide additional, much needed, support to the current staffing.
- Funding of \$120,000 has been added to the Police Overtime budget and \$50,000 to the Police Community Engagement Overtime budget. Funding was added because wages have increased, and the overtime budget has been overspent by a significant amount in the last few years.
- We are evaluating options to either add a part-time position or restructure an existing position in the Planning Department to provide additional administrative support for housing and allocate staffing resources more effectively. A modest increase of \$12,520 has been added to the budget

for this purpose.

- We added \$25,000 to the temporary salary line in Zoning Board of Appeals to help with the current workload related primarily to housing. We also increased overtime by \$15,000.
- Additional changes include adding a seasonal head counselor position to recreation for \$17,265; adding an adult swim coach to the beach for \$10,384; and adding \$20,000 to the Highway Department seasonal wage account.

Other Spending Increases

Town Departmental Operating Expenses (non-wage expenses)

Inflation has caused increases in contractual obligations and operating supplies as follows:

- General Government expenses increased by \$464,395. Most of that increase is caused by increasing costs in information technology support and maintenance contracts causing that budget to increase by \$256,383. The Town Counsel budget line item for outside special counsel was increased by \$50,000, as funding has not been sufficient in the last few years to cover the cost.
- Public Safety departments have a total expense increase of \$389,985 with an increase in dredging accounting for \$39,500 of that cost, and software costs making up the bulk of the rest of the increase.
- The DPW budget in total has an operating expense increase of \$562,614 due to chemical increases in water and wastewater, sludge removal cost increases, software costs, the addition of \$100,000 for hazardous waste removal fees and the addition of \$60,000 for bridge repairs and maintenance, which has historically been treated as a capital expense.

School Department

The Town Manager, Assistant Town Manager, and Finance Director met with Falmouth School Superintendent Lori Duerr and Director of Finance and Operations Paul Dart several times to discuss the FY25 and FY26 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. Other additional cost pressures include projected inflationary increases with a new busing contract and the teachers bargaining contract currently under negotiation. The School Department requested an increase of 5.5% (equating to \$3,202,233) and presented compelling reasons for the increase.

Debt

The amounts included in the budget for long-term debt, both exempt and non-exempt, represent principal and interest payments on existing bonds. We have included \$200,000 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 funding for the Sewer system construction is finalized.

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 proposition 2 ½ override or service level reductions. That is a credit to the Town's sound budget practices for over a decade, and through the support of the Select Board and Finance Committee.

I look forward to receiving the Select Board's feedback followed by the detailed review 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 16th. The Board has until January 16th to vote to transmit the budget to the Finance Committee with, or without, amendments. The Finance Committee has scheduled their first meeting to address the recommended budget on January 8.

In closing I want to thank Assistant Town Manager Peter Johnson-Staub and all the Department Heads for the collaboration and thoughtful input they have provided in preparing this budget and for their daily commitment and dedication to delivering exceptional 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 Finance

Director Laura Sitrin, Town Accountant Victoria Rose, Assessor Trisha Favulli, Collector/Treasurer Patricia O'Connell, and Assistant to the Treasurer and Finance Director, Melanie Bush.

Respectfully submitted,

Michael Renshaw

Michael Renshaw
Town Manager

BUDGET OVERVIEW

	<u>FY 2025</u> <u>Budget</u>	<u>FY 2026</u> <u>Request</u>	<u>FY 2026</u> <u>Recommend</u>	<u>FY 2026 to</u> <u>FY 2025</u> <u>Change</u>	<u>%</u> <u>Change</u>
<u>PROPERTY TAX</u>					
Base (Prior Year Levy Limit)	116,054,327	119,987,499	119,987,499	3,933,172	
Amended New Growth	-	-	-	-	
2.5% increase	2,901,358	2,999,687	2,999,687	98,329	
New Growth	900,000	900,000	900,000	-	
New Growth Adjustment	-	-	-	-	
Override	-	-	-	-	
Subtotal	119,855,685	123,887,186	123,887,186	4,031,501	
Debt Exclusions (DE-1)	9,870,090	9,416,157	9,416,157	(453,933)	
CC Commission	587,358	602,042	602,042	14,684	
Maximum Allowable Tax Levy / Taxable Amount	130,313,133	133,905,385	133,905,385	3,592,252	
Excess Levy Capacity	(1,629,081)	(1,500,671)	(1,500,671)	128,410	
Debt Stabilization	-	-	-	-	
TOTAL TAXABLE AMOUNT	128,684,052	132,404,714	132,404,714	3,720,662	2.89%
<u>STATE REVENUE</u>					
Chapter 70	9,084,872	9,621,389	9,621,389	536,517	
Charter Tuition Reimbursements	1,062,624	572,832	572,832	(489,792)	
School Choice	1,034,045	1,052,855	1,052,855	18,810	
Subtotal Education	11,181,541	11,247,076	11,247,076	65,535	
Unrestricted General Government Aid	1,605,966	1,707,078	1,707,078	101,112	
Veterans Benefits	301,765	274,834	274,834	(26,931)	
Exemptions: Vets, Blind, Surv Spouses & Elderly	155,929	135,809	135,809	(20,120)	
State Owned Land	659,385	810,608	810,608	151,223	
Public Libraries	64,569	76,092	76,092	11,523	
Subtotal General Government	2,787,614	3,004,421	3,004,421	216,807	
TOTAL STATE REVENUE	13,969,155	14,251,497	14,251,497	282,342	2.0%
<u>LOCAL ESTIMATED RECEIPTS</u>					
Motor Vehicle Excise	4,300,000	4,800,000	4,800,000	500,000	
Meals Excise	800,000	1,250,000	1,250,000	450,000	
Room Excise	2,750,000	3,800,000	3,800,000	1,050,000	
Other Excise (Boat Excise)	-	-	-	-	
Penalties and Interest	850,000	850,000	850,000	-	
PILOT (Payment in Lieu of Tax)	217,000	240,000	240,000	23,000	
Charges for Services - Water (rate increase approved)	6,000,000	7,800,000	7,800,000	1,800,000	
Charges for Service - Sewer	2,100,000	2,100,000	2,100,000	-	
Charges for Services - Trash Disposal	154,000	213,500	213,500	59,500	
Other Charges for Services	5,400,000	5,400,000	5,400,000	-	
Fees	500,000	500,000	500,000	-	
Community Impact Short Term Rentals	125,000	80,000	80,000	(45,000)	
Rentals	200,000	208,000	208,000	8,000	
Departmental Revenue - Libraries	1,300	450	450	(850)	
Departmental Revenue - Recreation	20,000	100,000	100,000	80,000	
Building Permits	1,800,600	2,000,000	2,000,000	199,400	
Other Licenses and Permits	407,000	407,000	407,000	-	
Special Assessments	899,350	899,350	899,350	-	
Fines and Forfeits	180,000	170,000	170,000	(10,000)	
Investment Income	717,598	1,500,000	1,500,000	782,402	
Medicaid Reimbursement	40,000	40,000	40,000	-	
Misc. Non-Recurring	135,000	500,000	500,000	365,000	
TOTAL ESTIMATED RECEIPTS	27,596,848	32,858,300	32,858,300	5,261,452	19.1%
<u>OTHER AVAILABLE FUNDS</u>					
Parking Meter Fund for Police Wages	250,000	100,000	100,000	(150,000)	

Embarkation Fees for Police & Fire Wages	350,000	350,000	350,000	-	
Wetlands Fund for Conservation Wages	100,000	80,000	80,000	(20,000)	
Title V Program for Debt Service	15,000	-	-	(15,000)	
Title V Program for Wastewater Wages		10,000	10,000	10,000	
Energy Receipts - Debt Service	245,037	592,199	592,199	347,162	
Energy Receipts - Sustainability Coordinator Wages	103,002	110,247	110,247	7,245	
Road Betterment for Debt Service	80,500	77,700	77,700	(2,800)	
Road Betterment for DPW Wages	119,500	122,300	122,300	2,800	
Golf Revenues - Debt Service	617,282	617,084	617,084	(198)	
Golf Revenues - Town Admin Wages	10,000	10,000	10,000	-	
Community Preservation Fund	357,819	169,169	169,169	(188,650)	
Bond Premium Funds	237,726	-	-	(237,726)	
Waterways Fund Debt Service	258,109	124,950	124,950	(133,159)	
Waterways Fund MES Wages	255,000	255,000	255,000	-	
Debt Stabilization Fund	-	-	-	-	
Waterways Fund MES Dredging		100,000	100,000	100,000	
Receipts Reserved Sewer for Debt Service	300,000	500,000	500,000	200,000	
Receipts Reserved Sewer for Wastewater Wages	110,122	-	-	(110,122)	
Network Transportation (from Uber, Lyft, etc.) Senior Bus	35,000	20,840	20,840	(14,160)	
Cable Fund - IT Wages	2,000	10,000	10,000	8,000	
Building & Code Enforcement Fund for Building Wages	16,500	2,800	2,800	(13,700)	
Cemetery Perpetual Care Parks Wages	2,000	2,000	2,000	-	
Chapter 785 Funding for Police	1,424	-	-	(1,424)	
Unemployment Compensation Fund for Unemployment Expenses	13,584	985	985	(12,599)	
Workers Compensation Fund for Workers Comp Insurance	100,000	100,000	100,000	-	
Conservation Fund for Conservation Wages	65,000	65,000	65,000	-	
Free Cash	5,500,000			(5,500,000)	
TOTAL OTHER AVAILABLE FUNDS	9,144,605	3,420,274	3,420,274	(5,724,331)	-62.6%

TOTAL REVENUES	179,394,660	182,934,785	182,934,785	3,540,125	2.0%
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BUDGET

General Government	6,389,811	7,130,852	6,877,524	487,713	7.6%
Public Safety	22,062,203	24,487,771	24,222,215	2,160,012	9.8%
Public Works and Facilities	19,272,796	21,071,484	20,433,562	1,160,766	6.0%
Community Development	2,535,087	2,969,953	2,895,906	360,819	14.2%
Community Services	6,127,833	6,488,942	6,487,896	360,063	5.9%
Education	62,196,341	65,545,726	65,545,726	3,349,385	5.4%
Employee Benefits	30,152,605	33,100,667	33,100,667	2,948,062	9.8%
Ins & Reserve	2,115,583	2,115,583	2,115,583	-	0.0%
Debt Service	13,433,667	12,268,105	12,268,105	(1,165,562)	-8.7%
TOTAL OPERATING BUDGET	164,285,926	175,179,083	173,947,184	9,661,258	5.9%

TOWN MEETING ARTICLES to INCLUDE

Additional Budget Appropriations:					
Capital and Debt Stabilization	5,500,000	1,165,562	1,165,562	(4,334,438)	
Debt Stabilization	784,660	-	-	(784,660)	
OPEB Trust	500,000	500,000	500,000	-	
Negotiated Wage Adjustments	600,000	400,000	500,000	(100,000)	
Falmouth Affordable Housing Fund	950,000	950,000	950,000	-	
TOTAL TOWN MEETING ARTICLES	8,334,660	3,015,562	3,115,562	(5,219,098)	-62.6%

TAX RECAP APPROPRIATIONS

Assessments	4,161,745	4,499,211	4,499,211	337,466	
Overlay	200,000	200,000	200,000	-	
State Aid Offsets	1,135,195	1,163,575	1,163,575	28,380	
TOTAL RECAP APPROPRIATIONS	5,496,940	5,862,786	5,862,786	365,846	6.7%

TOTAL APPROPRIATIONS	178,117,526	184,057,431	182,925,532	4,808,006	2.7%
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Revenues Exceed Appropriations 1,277,134 9,253

FY 2026 BUDGET

DEPT #	DEPT NAME	FY 2025 Budget	FY 2026 Request	FY 2026 Recommend	FY 2025 vs FY 2026	(Review)
113	TOWN MEETING	44,400	64,500	65,000	20,600	46.40%
122	TOWN MANAGER/SELECT BOARD	1,021,163	1,042,396	1,064,486	43,323	4.24%
560	DISABILITY COMMISSION	250	250	250	-	0.00%
131	FINANCE	188,027	184,545	191,892	3,865	2.06%
132	RESERVE FUND	325,000	325,000	325,000	-	0.00%
135	TOWN ACCOUNTANT	308,649	351,290	333,134	24,485	7.93%
141	ASSESSING	518,324	576,843	581,543	63,219	12.20%
145	TREASURER/COLLECTOR	728,443	820,051	785,104	56,661	7.78%
151	TOWN COUNSEL	587,895	598,387	661,792	73,897	12.57%
152	HUMAN RESOURCES	511,798	574,079	577,798	66,000	12.90%
155	INFORMATION TECHNOLOGY	1,489,441	1,964,720	1,776,601	287,160	19.28%
156	GEOGRAPHIC INFO SYSTEMS	119,802	123,467	-	(119,802)	-100.00%
161	TOWN CLERK	413,619	435,324	435,924	22,305	5.39%
162	ELECTIONS	133,000	70,000	79,000	(54,000)	-40.60%
171	CONSERVATION DEPARTMENT	424,236	471,957	461,007	36,771	8.67%
175	PLANNING DEPARTMENT	415,793	477,301	608,059	192,266	46.24%
176	ZONING APPEALS	177,855	313,023	231,683	53,828	30.27%
193	PROP, LIAB, WRKR COMP INSURANCE	2,115,583	2,115,583	2,115,583	-	0.00%
210	POLICE DEPARTMENT	8,569,000	9,854,875	9,852,625	1,283,625	14.98%
220	FIRE/RESCUE DEPARTMENT	11,218,701	11,687,083	11,539,370	320,669	2.86%
230	CONSOLIDATED COMMUNICATIONS	934,197	1,445,860	1,343,067	408,870	43.77%
241	BUILDING DEPARTMENT	985,912	1,159,691	1,047,176	61,264	6.21%
295	MARINE & ENVIRONMNTL SERVICES	1,340,305	1,499,953	1,487,153	146,848	10.96%
300	SCHOOL DEPARTMENT	58,222,421	61,424,654	61,424,654	3,202,233	5.50%
390	UPPER CAPE REGIONAL TECH	3,973,920	4,121,072	4,121,072	147,152	3.70%
192	DPW-FACILITIES MAINT DIVISION	1,318,951	1,425,315	1,377,786	58,835	4.46%
633	BIKEWAYS	2,000	2,000	2,000	-	0.00%
411	DPW-ADMIN/ENGINEERING DIV	1,060,271	1,256,047	1,174,604	114,333	10.78%
422	DPW-HIGHWAY DIV	1,799,056	1,938,726	1,967,876	168,820	9.38%
423	DPW-SNOW & ICE	375,000	462,500	462,500	87,500	23.33%
424	DPW-STREETLIGHTING	103,000	103,000	103,000	-	0.00%
425	DPW-VEHICLE FUEL	500,000	500,000	500,000	-	0.00%
426	DPW-FLEET SERVICES	596,401	639,098	646,036	49,635	8.32%
429	DPW-TREE & PARKS MAINT DIV	1,617,824	1,806,367	1,702,384	84,560	5.23%
431	DPW-WASTE MGT FACILITY	391,471	432,104	432,104	40,633	10.38%
433	DPW-SOLID WASTE COLLECTION	5,236,000	5,490,160	5,390,160	154,160	2.94%
440	DPW-WASTEWATER DIVISION	2,135,709	2,348,004	2,336,397	200,688	9.40%
450	DPW-WATER DIVISION	4,137,113	4,668,163	4,338,715	201,602	4.87%
510	HEALTH DEPARTMENT	485,311	502,001	502,001	16,690	3.44%
522	CLINICS AND NURSES	45,980	45,980	45,980	-	0.00%
541	SENIOR SERVICES	647,696	704,596	686,996	39,300	6.07%
543	VETERANS' SERVICES	587,544	588,955	588,955	1,411	0.24%
599	HUMAN SERVICES	699,589	692,897	701,223	1,634	0.23%
610	PUBLIC LIBRARY	2,463,251	2,616,980	2,607,722	144,471	5.87%
630	RECREATION DEPARTMENT	711,575	764,750	754,868	43,293	6.08%
632	BEACH DEPARTMENT	1,018,178	1,120,764	1,148,132	129,954	12.76%
753	LT EXCLUDED DEBT	10,184,165	9,416,157	9,416,157	(768,008)	-7.54%
754	LT UNEXCLUDED DEBT	3,049,502	2,651,948	2,651,948	(397,554)	-13.04%
755	ST PRINCIPAL & INTEREST	200,000	200,000	200,000	-	0.00%
911	RETIREMENT	11,759,185	12,705,133	12,705,133	945,948	8.04%
913	UNEMPLOYMENT	100,000	200,000	200,000	100,000	100.00%
914	HEALTH INSURANCE	16,788,930	18,551,534	18,551,534	1,762,604	10.50%
	SCHOOL DEPARTMENT	7,944,169	8,738,586	8,738,586	794,417	
	TOWN/RETIRES	8,844,761	9,812,948	9,812,948	968,187	
915	LIFE INSURANCE	7,000	10,000	10,000	3,000	42.86%
916	MEDICARE TAX	1,288,290	1,400,000	1,400,000	111,710	8.67%
919	EMPLOYEE BENEFITS	209,200	234,000	234,000	24,800	11.85%
	TOTALS	164,285,926	175,179,083	173,947,184	9,661,258	5.88%



**TOWN OF FALMOUTH
SELECT BOARD
Fiscal Year 2026
Operating Budget Policy
September 23, 2024**

INTRODUCTION

The Town of Falmouth Select Board hereby establishes the following Fiscal Year 2026 (FY2026) budget policy to maintain financial stability and meet the needs of our community.

This policy recognizes and reinforces the existing financial policies of the Town and clarifies strategies for meeting the goals contained therein. The FY2026 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 FY2026 budget shall be based on conservative and achievable estimates of available revenues. The FY2025 budget made significant strides toward hiring needed staff and establishing more competitive wages. The budget established a slightly increased 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 within the proposition 2½ levy limit. 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 when appropriate.

In establishing a budget ceiling for the coming fiscal year, the Select Board adopts a maximum tax revenue growth of 2.5% above the FY2025 levy and an estimated new growth component of

\$900,000. A more comprehensive estimate of total revenue growth will be made available in October.

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. Revenue growth shall be allocated to operating budgets primarily for fixed costs and approved wage rate increases.

In accordance with the Select Board Fiscal Policy, the Town Manager shall allocate the greater of 1/6th of estimated rooms excise tax, or \$850,000, to affordable housing. In recognition of the large future Capital needs of the Town, the budget will again look to allocate a large amount to the Capital Stabilization fund from free cash in the amount of \$3,500,000 to pre-fund anticipated projects. The Town will fund appropriations to the Other Post Employment Benefits (OPEB) Trust fund in the amount of \$500,000 from recurring revenues. Town staff has worked hard to add approved new staff and fill vacant positions. This will likely cause upward pressure on the OPEB liability, which is reviewed closely by the rating agencies. To mitigate that upward pressure, the current plan is to put an additional \$500,000 into the OPEB Trust using free cash. This combined with the annual operating contribution of \$500,000 will increase the assets invested in the Trust by \$1,000,000.

Some individual line items may require an increase to address uncontrollable costs or strategic priorities, and other individual line items may need to be reduced in order to stay within the overall budget increase.

To assist the 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 FY2026 may be warranted.

State Revenues

The State recently adopted the FY2025 budget which reversed some of the increase received by the Falmouth School Department in FY2023. At this early stage, the FY2026 budget will assume level funding for all State aid categories.

Property Taxes

The Town will present an operating budget that is consistent with the revenues available within the levy limit established under Proposition 2 ½ to support FY2026 operations. There is no consideration of a general override for FY2026. A debt exclusion for one or more capital projects may be proposed at the April 2025 Annual Town Meeting.

APPROPRIATION POLICY

To protect the Town's conservative budget strategy, appropriations shall be limited to 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 required to support a current service that the Town offers. Department Heads will submit budgets that include only approved wage rate increases and expense increases that are required to continue level services. Any additional wages, positions or expenses will require justification and the approval of the Town Manager.

Among the challenges to be addressed in balancing the FY2026 budget are:

1. The FY 2025 budget included all the expense for the new hires in the fire department except for \$260,000. The budget must raise this money in the FY 2026 budget;
2. The budget will also include moving some wages from the previously unused / underused funding sources slowly into the operating budget;
3. Other budget implications include new School and Town labor agreements.

Strategic Priorities

To further guide the Town Manager in the development of the FY2026 Budget, the Select Board will hold periodic strategic planning workshops to identify specific policy priorities for the FY2026 budget. The most recent of these planning workshops was held on August 24, 2024.

Reserves

This section addresses three separate reserves: General Stabilization Fund, Capital Stabilization Fund and the OPEB Trust Fund. The General Stabilization Fund balance is \$8,067,148, which exceeds the overall policy goal of 5% of the previous year's operating budget not including exempt debt. The balance in the OPEB Trust Fund is \$5,655,403. The liability is \$128,630,818.

The recent addition to the Capital Stabilization Fund was \$5,500,000. In previous years, the Town allocated the same fixed amount of \$1,032,079 to the Capital Stabilization Fund. This previous amount was initially established based on 75% of the meals tax and an amount from the tax levy.

The current balance in the Capital Stabilization Fund is \$10,889,566. In FY2026 the Town anticipates allocating an additional significant amount of \$3,500,000 to reserve against future capital needs. After assessing basic service needs, the Town will continue to review revenue growth along with long- range capital needs and will 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

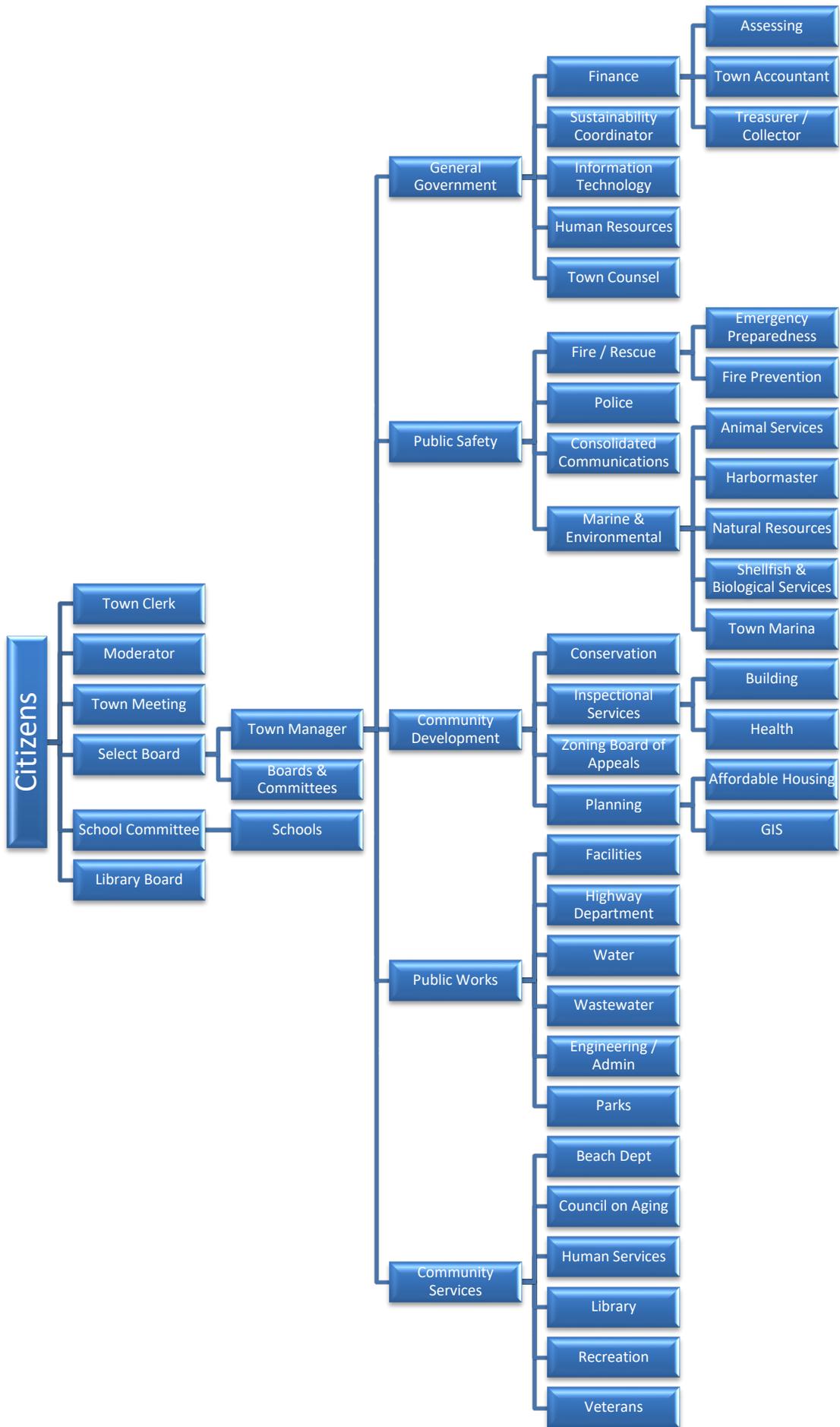
Capital planning plays a critical role in economic development, transportation, communication, delivery of essential services, environmental management and ensuring a high quality of life for town residents. According to the town's fiscal policy; capital projects are assessed based on the following criteria: imminent threats to the health and safety of citizens, employees, 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.

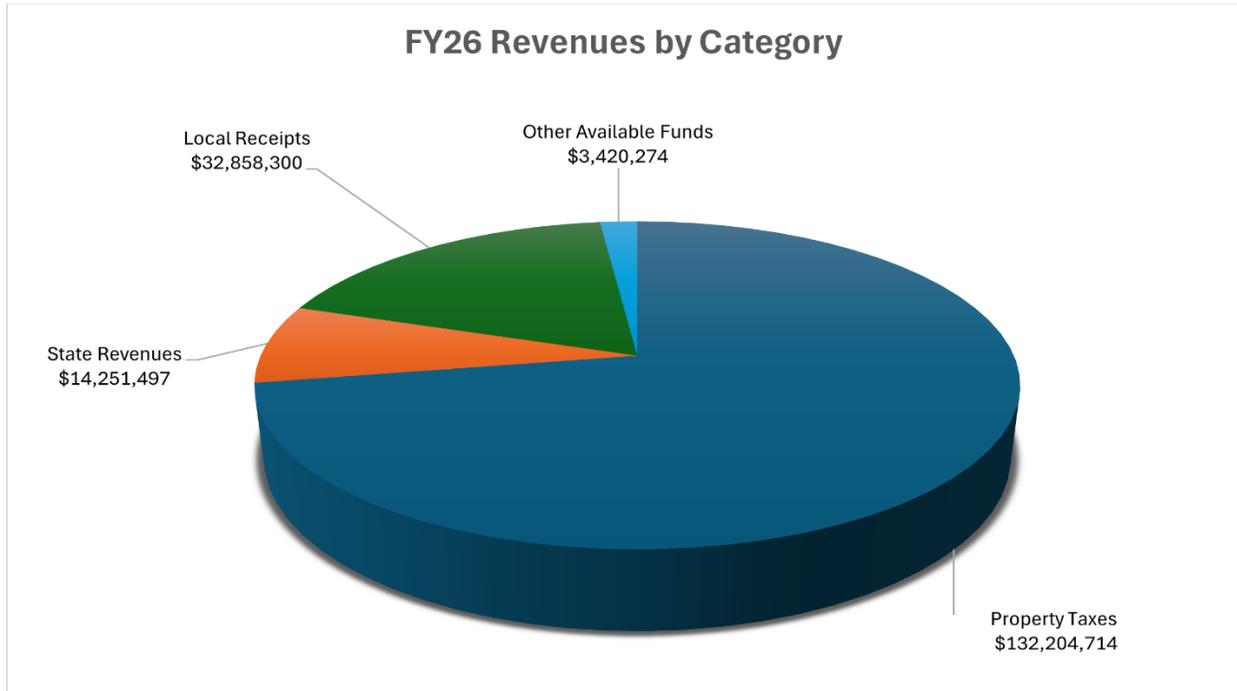
The town maintains a Capital and Debt Stabilization Fund, which was created to address the town's infrastructure needs and to dedicate revenue to address those needs. The fund is also a source for the town's CIP spending, and funds may be used instead of taking on debt to minimize costs. Capital project 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.



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 FY26. The chart below summarizes the projected FY25 revenue by category.



Five Year Budget Revenue Analysis

Revenue Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Budgeted	% of Budget
Property Taxes	\$115,367,484	\$119,130,899	\$124,846,825	\$128,684,047	\$132,204,714	72.3%
State Revenues	10,960,813	12,398,537	12,395,266	\$14,251,497	\$14,251,497	7.8%
Local Receipts	\$30,908,492	\$34,219,098	\$38,455,239	\$27,596,848	\$32,858,300	18.0%
Other Available Funds	\$3,570,887	\$4,776,377	\$11,440,398	\$3,644,605	\$3,420,274	1.9%
Total	\$160,807,676	\$170,524,911	\$187,137,728	\$174,176,997	\$182,734,785	100.0%

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 to estimate local aid for the next fiscal year.

Revenue

- 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 to maximize revenue potential.
- e. Town officials will explore new grant opportunities and scrutinize such opportunities 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 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. The Town is conservative in its forecasting to avoid revenue deficits. 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. 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 FY26, 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 2028.

Revenue

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.

Fiscal Year	Total New Growth Applied to Levy Limit	Residential New Growth Value	Residential New Growth Applied to the Levy Limit	Total New Growth Value	Res New Growth as a % of Total New Growth	Prior Year's Levy Limit	Total New Growth Applied to Limit as a % of PY Levy Limit
2025	1,027,313	135,689,364	852,129	163,584,903	82.95%	116,054,327	0.89%
2024	2,508,043	297,902,572	2,061,486	362,433,912	82.20%	109,832,116	2.28%
2023	1,446,549	134,420,300	1,082,083	179,695,599	74.80%	105,746,100	1.37%
2022	1,664,391	164,888,324	1,401,551	195,810,736	84.21%	101,543,131	1.64%
2021	1,029,012	102,564,392	881,028	119,791,903	85.62%	97,107,511	1.06%
2020	1,093,012	106,316,187	910,067	127,688,297	83.26%	93,670,897	1.17%
2019	783,727	76,160,984	654,984	91,131,058	83.57%	90,621,629	0.86%
2018	953,225	71,395,000	608,999	111,749,810	63.89%	87,481,370	1.09%
2017	932,538	87,817,500	735,032	111,414,420	78.82%	84,437,885	1.10%
2016	1,007,407	70,105,200	574,162	123,004,530	56.99%	81,395,588	1.24%
2015	815,909	75,275,500	613,495	100,111,570	75.19%	78,611,457	1.04%
2014	928,964	99,160,409	797,250	115,542,710	85.82%	75,787,798	1.23%
2013	859,653	96,799,500	753,100	110,495,239	87.61%	73,091,190	1.18%
2012	651,806	74,897,233	539,260	90,528,733	82.73%	70,672,570	0.92%
2011	777,601	89,134,712	601,659	115,200,198	77.37%	68,190,214	1.14%
2010	852,509	117,422,970	713,932	140,215,351	83.74%	65,695,322	1.30%
2009	941,360	125,365,915	708,317	166,612,512	75.24%	63,174,597	1.49%
2008	1,057,278	169,152,899	888,053	201,386,272	83.99%	60,602,262	1.74%
2007	1,287,803	204,193,747	1,108,772	237,164,502	86.10%	57,867,765	2.23%
2006	1,091,767	157,672,589	919,231	187,267,224	84.20%	55,391,218	1.97%
2005	1,118,069	99,958,699	757,687	147,502,645	67.77%	52,949,414	2.11%
2004	1,175,520	113,178,195	900,898	147,678,330	76.64%	50,506,525	2.33%
2003	867,194	75,778,070	624,411	105,242,177	72.00%	48,426,713	1.79%
Average	1,081,333	119,358,707	855,982	150,054,462	78.90%	77,776,417	1.44%

Revenue

FY26 Property Tax Calculation

	<u>FY 2025</u> <u>Budget</u>	<u>FY 2026</u> <u>Request</u>	<u>FY 2026</u> <u>Recommend</u>	<u>FY 2026 to</u> <u>FY 2025</u> <u>Change</u>	<u>%</u> <u>Change</u>
PROPERTY TAX					
Base (Prior Year Levy Limit)	116,054,327	119,987,499	119,987,499	3,933,172	
Amended New Growth	-	-	-	-	
2.5% increase	2,901,358	2,999,687	2,999,687	98,329	
New Growth	900,000	900,000	900,000	-	
New Growth Adjustment	-	-	-	-	
Override	-	-	-	-	
Subtotal	119,855,685	123,887,186	123,887,186	4,031,501	
Debt Exclusions (DE-1)	9,870,090	9,216,157	9,216,157	(653,933)	
CC Commission	587,358	602,042	602,042	14,684	
Maximum Allowable Tax Levy / Taxable Amount	130,313,133	133,705,385	133,705,385	3,392,252	
Excess Levy Capacity	(1,629,081)	(1,500,671)	(1,500,671)	128,410	
Debt Stabilization	-	-	-	-	
TOTAL TAXABLE AMOUNT	128,684,052	132,204,714	132,204,714	3,520,662	2.74%

STATE REVENUES

The Town projects level funding for FY26. Town management periodically monitors state revenues and consults with state officials to discuss any changes in state aid.

	<u>FY 2025</u> <u>Budget</u>	<u>FY 2026</u> <u>Request</u>	<u>FY 2026</u> <u>Recommend</u>	<u>FY 2026 to</u> <u>FY 2025</u> <u>Change</u>	<u>%</u> <u>Change</u>
STATE REVENUE					
Chapter 70	9,084,872	9,621,389	9,621,389	536,517	
Charter Tuition Reimbursements	1,062,624	572,832	572,832	(489,792)	
School Choice	1,034,045	1,052,855	1,052,855	18,810	
Subtotal Education	11,181,541	11,247,076	11,247,076	65,535	
Unrestricted General Government Aid					
Veterans Benefits	1,605,966	1,707,078	1,707,078	101,112	
Exemptions: Vets, Blind, Surv Spouses & Elderly	301,765	274,834	274,834	(26,931)	
State Owned Land	155,929	135,809	135,809	(20,120)	
Public Libraries	659,385	810,608	810,608	151,223	
Subtotal General Government	64,569	76,092	76,092	11,523	
TOTAL STATE REVENUE	2,787,614	3,004,421	3,004,421	216,807	
	13,969,155	14,251,497	14,251,497	282,342	2.0%

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 to support local programs. Local aid funding is

Revenue

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

	<u>FY 2025</u> <u>Budget</u>	<u>FY 2026</u> <u>Request</u>	<u>FY 2026</u> <u>Recommend</u>	<u>FY 2026 to</u> <u>FY 2025</u> <u>Change</u>	<u>%</u> <u>Change</u>
LOCAL ESTIMATED RECEIPTS					
Motor Vehicle Excise	4,300,000	4,800,000	4,800,000	500,000	
Meals Excise	800,000	1,250,000	1,250,000	450,000	
Room Excise	2,750,000	3,800,000	3,800,000	1,050,000	
Other Excise (Boat Excise)	-	-	-	-	
Penalties and Interest	850,000	850,000	850,000	-	
PILOT (Payment in Lieu of Tax)	217,000	240,000	240,000	23,000	
Charges for Services - Water (rate increase approved)	6,000,000	7,800,000	7,800,000	1,800,000	
Charges for Service - Sewer	2,100,000	2,100,000	2,100,000	-	
Charges for Services - Trash Disposal	154,000	213,500	213,500	59,500	
Other Charges for Services	5,400,000	5,400,000	5,400,000	-	
Fees	500,000	500,000	500,000	-	
Community Impact Short Term Rentals	125,000	80,000	80,000	(45,000)	
Rentals	200,000	208,000	208,000	8,000	
Departmental Revenue - Libraries	1,300	450	450	(850)	
Departmental Revenue - Recreation	20,000	100,000	100,000	80,000	
Building Permits	1,800,600	2,000,000	2,000,000	199,400	
Other Licenses and Permits	407,000	407,000	407,000	-	
Special Assessments	899,350	899,350	899,350	-	
Fines and Forfeits	180,000	170,000	170,000	(10,000)	
Investment Income	717,598	1,500,000	1,500,000	782,402	
Medicaid Reimbursement	40,000	40,000	40,000	-	
Misc. Non-Recurring	135,000	500,000	500,000	365,000	
TOTAL ESTIMATED RECEIPTS	27,596,848	32,858,300	32,858,300	5,261,452	19.07%

Revenue

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** – 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 resident's 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, charges 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.

Revenue

OTHER AVAILABLE FUNDS

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.

	<u>FY 2025</u> <u>Budget</u>	<u>FY 2026</u> <u>Request</u>	<u>FY 2026</u> <u>Recommend</u>	<u>FY 2026 to</u> <u>FY 2025</u> <u>Change</u>	<u>%</u> <u>Change</u>
OTHER AVAILABLE FUNDS					
Parking Meter Fund for Police Wages	250,000	100,000	100,000	(150,000)	
Embarkation Fees for Police & Fire Wages	350,000	350,000	350,000	-	
Wetlands Fund for Conservation Wages	100,000	80,000	80,000	(20,000)	
Title V Program for Debt Service	15,000	-	-	(15,000)	
Title V Program for Wastewater Wages		10,000	10,000	10,000	
Energy Receipts - Debt Service	245,037	592,199	592,199	347,162	
Energy Receipts - Sustainability Coordinator Wages	103,002	110,247	110,247	7,245	
Road Betterment for Debt Service	80,500	77,700	77,700	(2,800)	
Road Betterment for DPW Wages	119,500	122,300	122,300	2,800	
Golf Revenues - Debt Service	617,282	617,084	617,084	(198)	
Golf Revenues - Town Admin Wages	10,000	10,000	10,000	-	
Community Preservation Fund	357,819	169,169	169,169	(188,650)	
Bond Premium Funds	237,726	-	-	(237,726)	
Waterways Fund Debt Service	258,109	124,950	124,950	(133,159)	
Waterways Fund MES Wages	255,000	255,000	255,000	-	
Waterways Fund MES Dredging		100,000	100,000	100,000	
Receipts Reserved Sewer for Debt Service	300,000	500,000	500,000	200,000	
Receipts Reserved Sewer for Wastewater Wages	110,122	-	-	(110,122)	
Network Transportation (from Uber, Lyft, etc.) Senior Bus	35,000	20,840	20,840	(14,160)	
Cable Fund - IT Wages	2,000	10,000	10,000	8,000	
Building & Code Enforcement Fund for Building Wages	16,500	2,800	2,800	(13,700)	
Cemetery Perpetual Care Parks Wages	2,000	2,000	2,000	-	
Chapter 785 Funding for Police	1,424	-	-	(1,424)	
Unemployment Compensation Fund for Unemployment Expenses	13,584	985	985	(12,599)	
Workers Compensation Fund for Workers Comp Insurance	100,000	100,000	100,000	-	
Conservation Fund for Conservation Wages	65,000	65,000	65,000	-	
Free Cash	5,500,000			(5,500,000)	
TOTAL OTHER AVAILABLE FUNDS	9,144,605	3,420,274	3,420,274	(5,724,331)	-62.60%

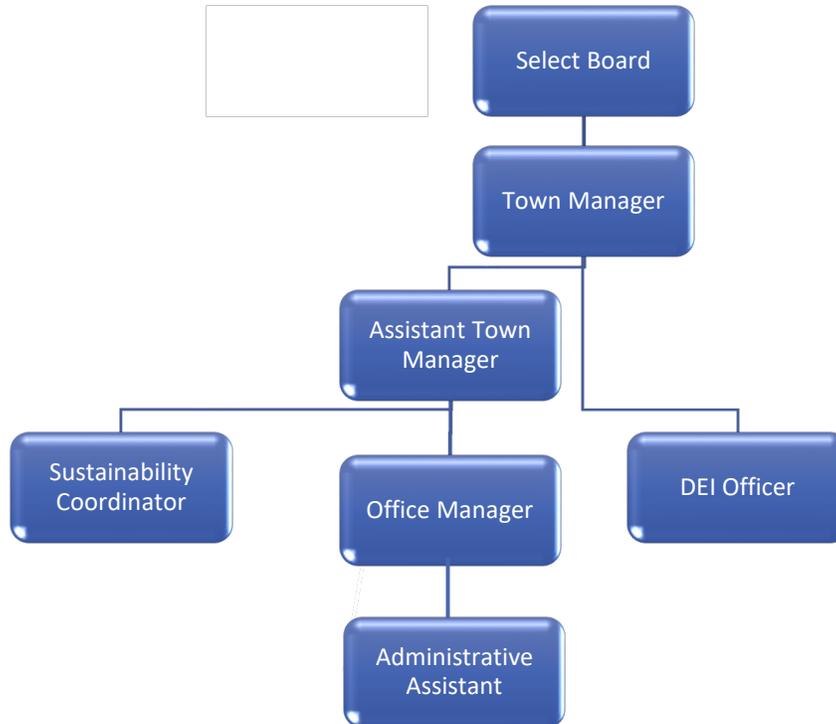
Other Available Funds Category Descriptions

- **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 support 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.

Revenue

- **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 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.

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 approved on October 21, 2024 were:

- I. Housing
- II. Energy and Sustainability
- III. Financial and Economic Stability
- IV. Health and Public Safety

TOWN MANAGER/SELECT BOARD

- V. Management of Coastal/Natural Resources & Infrastructure
- VI. Organizational Effectiveness & Community Engagement
- VII. Water, Water Conservation, Wastewater & Solid Waste Management

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

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
122 SELECT BOARD/TM						
Salaries						
01-122-5110	SALARY & WAGES FULL TIME	664,466	592,176.44	846,793.00	866,683.00	888,773.00
01-122-5130	ADDITIONAL GROSS-OT	0	0.00	3,700.00	3,700.00	3,700.00
Total	Salaries	664,466	592,176.44	850,493.00	870,383.00	892,473.00
Expenses						
01-122-5205	CULTURAL COUNCIL GRANTS	0	0.00	10,000.00	10,000.00	10,000.00
01-122-5280	FIREWORKS	15,000	15,000.00	15,000.00	15,000.00	15,000.00
01-122-5298	GREEN HEAD FLY CONTROL	3,300	3,300.00	3,300.00	3,643.00	3,643.00
01-122-5302	PROF/TECH-APPRAISAL	5,000	0.00	5,000.00	5,000.00	5,000.00
01-122-5319	PROF/TECH-CONT	113,610	75,021.82	78,000.00	78,000.00	78,000.00
01-122-5340	COMM-PRINTING	600	282.27	600.00	600.00	600.00
01-122-5341	COMM-TELEPHONE	1,075	1,388.50	1,500.00	1,500.00	1,500.00
01-122-5342	COMM-POSTAGE	2,000	1,656.74	2,000.00	2,000.00	2,000.00
01-122-5343	COMM-ADVERTISING	2,800	4,149.16	6,000.00	6,000.00	6,000.00
01-122-5345	COMM-TOWN REPORT	4,500	4,500.00	4,700.00	4,700.00	4,700.00
01-122-5349	COMM-ADVT/CHMBR	10,000	10,000.00	10,000.00	10,000.00	10,000.00
01-122-5375	CELEBRATIONS	700	700.00	700.00	700.00	700.00
01-122-5380	REMOVE JUNK VEHICLES	1,000	495.00	750.00	750.00	750.00
01-122-5382	OTR PRCH SV-BBAY ACT COM	620	620.00	620.00	620.00	620.00
01-122-5420	OFFICE SUPPLIES	2,000	3,338.30	2,000.00	2,000.00	2,000.00
01-122-5710	IN-STATE TRAVEL	4,300	2,836.84	4,300.00	4,300.00	4,300.00
01-122-5711	AUTO ALLOWANCE	6,000	5,850.00	5,400.00	5,400.00	5,400.00
01-122-5720	OUT-OF STATE TRAVEL	4,300	0.00	4,300.00	4,300.00	4,300.00
01-122-5730	DUES & MEMBERSHIPS	10,000	13,734.89	15,000.00	15,000.00	15,000.00
01-122-5780	ADMINISTRATIVE EXPENSE	625	2,138.90	1,500.00	2,500.00	2,500.00
Total	Expenses	187,430	145,012.42	170,670.00	172,013.00	172,013.00
Total Departmental Expenses		851,896	737,188.86	1,021,163.00	1,042,396.00	1,064,486.00

TOWN MANAGER/SELECT BOARD

FY26 SALARIES & WAGES										
TOWN MANAGER / SELECT BOARD - 122										
	Group	Grade	Step	Name	Job Title	Rate	k	Weekly	Wks	Total
1				RENSHAW MICHAEL	TOWN MANAGER	101.76	40	4,070.40	52.2	\$212,475
2	24	M-13	6	JOHNSON-STAU B PETER	ASSISTANT TOWN MANAGER	78.35	40	3,134.00	52.2	\$163,595
3	24	M-09	7	VACANT	DEI OFFICER	60.95	40	2,438.00	52.2	\$127,264
4	24	M-08	6	MADSEN STEPHANIE	SUSTAINABILITY COORDINATOR	52.80	40	2,112.00	52.2	\$110,247
5	24	M-05	4	DAVIDSON DIANE S	OFFICE MGR/LIC ADMIN	43.35	37.5	1,625.63	52.2	\$84,858
6	24	M-03	7	DOWNEY PHYLLIS	ADMINISTRATIVE ASSISTANT	36.19	37.5	1,357.13	52.2	\$70,843
8	24	M-08	3	VACANT	COASTAL RESILIENCE COORDINATOR	47.76	37.5	1,791.00	52.2	\$93,491
9				TAYLOR NANCY	SELECT BOARD CHAIR	500.00	1	500.00	12	\$6,000
10				ZYLINSKI II EDWIN P	SELECT BOARD MEMBER	416.66	1	416.66	12	\$5,000
11				BROWN DOUGLAS	SELECT BOARD MEMBER	416.66	1	416.66	12	\$5,000
12				MASCALI ROBERT	SELECT BOARD MEMBER	416.66	1	416.66	12	\$5,000
13				GOLDSTONE HEATHER MH	SELECT BOARD MEMBER	416.66	1	416.66	12	\$5,000
14				VACANT	INTERN			-		\$0
						FTE	7			\$888,773

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

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
131 FINANCE						
Salaries						
01-131-5110	SALARY & WAGES FULL TIME	148,156	147,603.30	184,915.00	180,633.00	186,980.00
Total	Salaries	148,156	147,603.30	184,915.00	180,633.00	186,980.00
Expenses						
01-131-5340	COMM-PRINTING	500	0.00	500.00	500.00	500.00
01-131-5341	COMM-TELEPHONE	612	516.62	612.00	612.00	612.00
01-131-5420	OFFICE SUPPLIES	500	436.99	500.00	1,300.00	1,800.00
01-131-5710	IN-STATE TRAVEL	1,000	0.00	1,000.00	500.00	500.00
01-131-5730	DUES & MEMBERSHIPS	500	1,522.00	500.00	1,000.00	1,500.00
Total	Expenses	3,112	2,475.61	3,112.00	3,912.00	4,912.00
Total Departmental Expenses		151,268	150,078.91	188,027.00	184,545.00	191,892.00

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FY26 SALARIES & WAGES										
FINANCE - 131										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-13	10	SITRIN LAURA	FINANCE DIRECTOR	89.55	40	3,582.00	52.2	186,980
					STIPEND			0.00	52.2	0
					FTE		1			186,980

RESERVE FUND

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
132 RESERVE FUND						
Expenses						
01-132-5785 RESERVE FUND		0	0.00	325,000.00	325,000.00	325,000.00
Total	Expenses	0	0.00	325,000.00	325,000.00	325,000.00
Total Departmental Expenses		0	0.00	325,000.00	325,000.00	325,000.00

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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, but not limited to, processing payroll and vendor accounts payable and submitting warrants for approval. 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. Convert Financial Management Software.
2. Continue to provide financial information to Town Departments, Federal and State agencies, and Taxpayers.
3. Maintain excellent customer service and communication with the public and all departments.
4. Network with associations and colleagues to look for ways to improve productivity and efficiency.
5. Ongoing cross training.

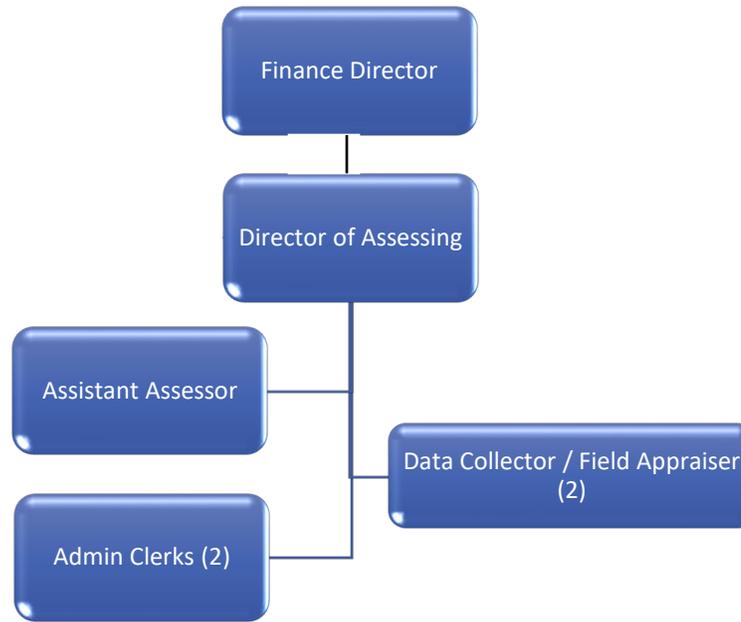
TOWN ACCOUNTANT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
135 TOWN ACCOUNTANT						
Salaries						
01-135-5110	SALARY & WAGES FULL TIME	232,215	226,980.56	240,924.00	273,565.00	255,409.00
Total	Salaries	232,215	226,980.56	240,924.00	273,565.00	255,409.00
Expenses						
01-135-5301	PROF/TECH-ANNUAL AUDIT	65,000	52,500.00	65,000.00	75,000.00	75,000.00
01-135-5341	COMM-TELEPHONE	200	0.00	200.00	200.00	200.00
01-135-5342	COMM-POSTAGE	25	0.00	25.00	25.00	25.00
01-135-5420	OFFICE SUPPLIES	600	443.03	600.00	600.00	600.00
01-135-5710	IN-STATE TRAVEL	1,700	2,102.46	1,700.00	1,700.00	1,700.00
01-135-5730	DUES & MEMBERSHIPS	200	125.00	200.00	200.00	200.00
Total	Expenses	67,725	55,170.49	67,725.00	77,725.00	77,725.00
Total Departmental Expenses		299,940	282,151.05	308,649.00	351,290.00	333,134.00

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FY26 SALARIES & WAGES											
TOWN ACCOUNTANT - 135											
#	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-10	7	ROSE VICTORIA A	TOWN ACCOUNTANT	65.58	40	2,623.20	52.2	\$136,932	
2	11	A-10	7	DOMINGOS BRIAN	ASST TOWN ACCT	39.75	37.5	1,490.63	52.2	\$77,811	
3	11	A-07	7	WEST KELLY	ADMIN CLERK	32.46	24	779.04	52.2	\$40,666	
						<i>FTE</i>	2.6				\$255,409

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 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 holders of the assessment records, which includes property record cards and Assessors' maps.

DEPARTMENT GOALS

1. Cyclical re-inspection so that each parcel is inspected at least once 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 Department of Revenue. Utility accounts must have an appraisal annually.
3. Begin a mandated Department of Revenue second home personal property study.
4. Ongoing staff cross training.
5. Continuing required education for staff. Mandated for Assessor and Assistant Assessor.
6. Upgrading of our software for taxes, and all excise.

ASSESSING

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
141 ASSESSORS						
Salaries						
01-141-5110	SALARY & WAGES FULL TIME	443,641	425,488.19	465,234.00	486,763.00	486,763.00
01-141-5191	OTHR PERS SERV-UNIFRM ALW	100	53.99	100.00	100.00	100.00
Total	Salaries	443,741	425,542.18	465,334.00	486,863.00	486,863.00
Expenses						
01-141-5240	REPR/MAINT-OFFICE EQUIP	100	0.00	100.00	100.00	100.00
01-141-5319	PROF/TECH-CONT SERV	26,000	26,000.00	44,000.00	44,000.00	44,000.00
01-141-5340	COMM-PRINTING	100	0.00	100.00	100.00	100.00
01-141-5341	COMM-TELEPHONE	250	0.00	150.00	150.00	150.00
01-141-5342	COMM-POSTAGE	3,000	1,000.00	2,500.00	2,500.00	2,500.00
01-141-5420	OFFICE SUPPLIES	900	800.53	900.00	2,100.00	2,100.00
01-141-5583	OTH SUPPLIES-UNIFRM	700	1,091.75	700.00	1,150.00	1,150.00
01-141-5710	IN-STATE EDUCATION/MTGS	3,440	2,785.00	3,440.00	3,440.00	3,440.00
01-141-5711	AUTO ALLOWANCE	600	99.22	500.00	300.00	300.00
01-141-5730	DUES & MEMBERSHIPS	600	425.00	600.00	500.00	500.00
01-141-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	35,640.00	40,340.00
Total	Expenses	35,690	32,201.50	52,990.00	89,980.00	94,680.00
Total Departmental Expenses		479,431	457,743.68	518,324.00	576,843.00	581,543.00

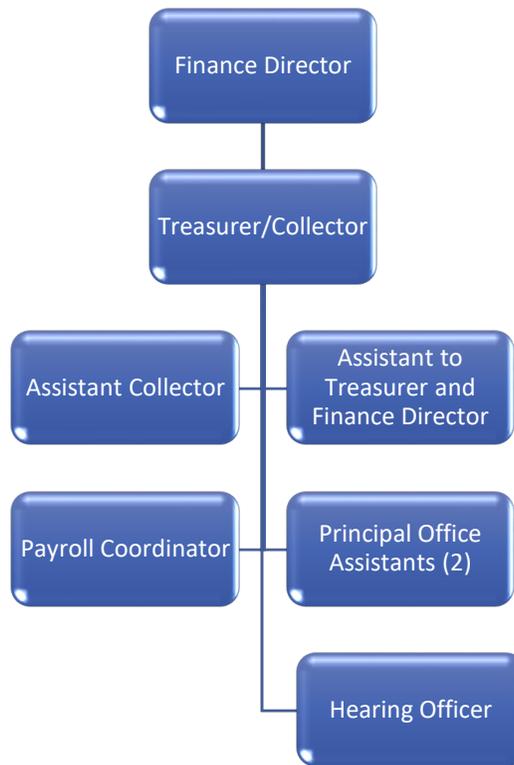
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FY26 SALARIES & WAGES

ASSESSING - 141

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	25	B-10	6	FAVULLI PATRICIA	DIRECTOR OF ASSESSING	62.48	40	2,499.20	52.2	\$130,458
2	11	A-12	7	CABRAL BRUCE	ASSISTANT ASSESSOR	45.50	37.5	1,706.25	52.2	\$89,066
3	11	A-09	7	HOOVER ALAN M	PROPERTY LISTER	37.14	37.5	1,392.75	52.2	\$72,702
4	11	A-09	6	MILLER BRIAN	DATA COLL/FIELD APPR	35.71	37.5	1,339.13	52.2	\$69,903
5	11	A-07	6	VACANT	ADMINISTRATIVE CLERK	31.21	37.5	1,170.38	52.2	\$61,094
6	11	A-07	7	KOWZIC JESSICA	ADMINISTRATIVE CLERK	32.46	37.5	1,217.25	52.2	\$63,540
					FTE		6			\$486,763

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

The Treasurer/Collector's office is responsible for the receipt, investment and disbursement of all Town funds. This office collects Real Estate & Personal Property Taxes; Motor Vehicle & Boat Excise; Parking Tickets; Betterments; and Water/Sewer 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; prepares DE-1 and Statement of Indebtedness.

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, as well as satisfy the legal requirements set forth in Massachusetts General Laws and the Town's bylaws.
2. 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 Attorney Coppola to address non-payment and foreclosure proceedings.
3. Continue to monitor interest rates to maximize the Town's return on investment; consolidate bank accounts.
4. Continue to streamline processing of vendor and payroll warrants.
5. 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.

TREASURER/COLLECTOR

6. Continue to research tax title accounts and auction process.
7. Continue to research performance bond accounts in order to identify owners.
8. 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.
9. 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.
10. 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.
11. Consider the needs of the taxpayers when implementing new billing and payment methods, using wise financial judgment. (Partner w/Invoice Cloud and Vadar)
12. 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.
13. Networking with other town's treasurer's offices and other departments to look at ways of improving efficiencies, sharing ideas, and solving issues.
14. Continue to process parking tickets from patrolmen, schedule hearings and send follow-ups notices, processes parking meter receipts.
15. Assist in Tax Title deed research and legal advertisement yearly.
16. 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.

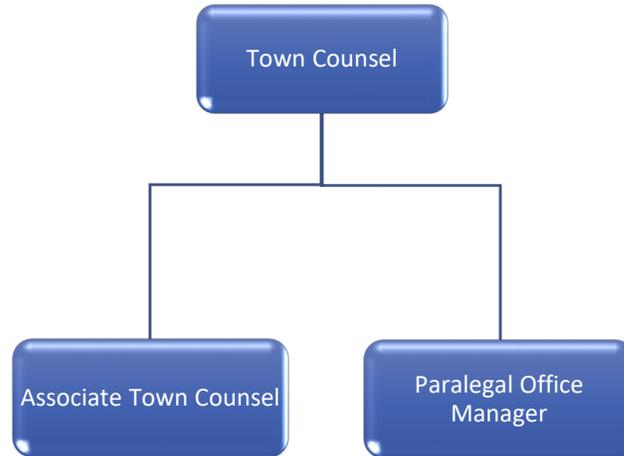
TREASURER/COLLECTOR

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
145 TREASURER/COLLECTOR						
Salaries						
01-145-5110	SALARY & WAGES FULL TIME	476,671	475,499.94	501,223.00	511,031.00	516,084.00
01-145-5130	ADDITIONAL GROSS-OT	5,000	155.91	5,000.00	5,000.00	5,000.00
Total	Salaries	481,671	475,655.85	506,223.00	516,031.00	521,084.00
Expenses						
01-145-5240	REPR/MAINT-OFFICE EQUIP	1,500	2,218.18	1,500.00	1,500.00	1,500.00
01-145-5300	PROF/TECH-LEGAL/TT	18,000	19,941.39	18,000.00	98,000.00	58,000.00
01-145-5301	PROF/TECH-MWPAT NONEXFEES	7,000	3,000.00	7,000.00	7,000.00	7,000.00
01-145-5302	PROF/TECH-MWPAT EXMPTFEES	25,000	5,467.86	25,000.00	25,000.00	25,000.00
01-145-5307	PROF/TECH-BND/BNK FEE	25,000	21,509.74	25,000.00	25,000.00	25,000.00
01-145-5308	PROF/TECH-CR CRDS	17,000	23,862.03	17,000.00	17,000.00	17,000.00
01-145-5319	PROF/TECH-CONT	25,000	26,587.76	25,000.00	25,000.00	25,000.00
01-145-5340	COMM-PRINTING	11,500	20,617.71	11,500.00	11,500.00	11,500.00
01-145-5341	COMM-TELEPHONE	400	0.00	400.00	0.00	0.00
01-145-5342	COMM-POSTAGE	48,000	46,007.78	48,000.00	48,000.00	48,000.00
01-145-5420	OFFICE SUPPLIES	1,600	1,398.31	1,600.00	3,400.00	3,400.00
01-145-5710	IN-STATE TRAVEL	2,800	955.93	2,800.00	2,800.00	2,800.00
01-145-5730	DUES & MEMBERSHIPS	420	260.00	420.00	420.00	420.00
01-145-5780	MUNICIPAL BOND EXPENSE	38,500	16,750.00	38,500.00	38,500.00	38,500.00
01-145-5781	STAFF DEVELOPMENT	500	1,433.64	500.00	900.00	900.00
Total	Expenses	222,220	190,010.33	222,220.00	304,020.00	264,020.00
Total Departmental Expenses		703,891	665,666.18	728,443.00	820,051.00	785,104.00

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FY26 SALARIES & WAGES											
TREASURER/COLLECTOR - 145											
	Group	Grade	Step	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total	
1	24	M-10	9	O'CONNELL PATRICIA	TOWN COLLECTOR	70.12	40	2,804.80	52.2	\$146,411	
2	11	A-10	7	LOPES MARY ELLEN L	ASST COLLECTOR	39.75	37.5	1,490.63	52.2	\$77,811	
3	11	A-10	7	BUSH MELANIE J	ASST TO ASSESS, TREAS, FIN	39.75	37.5	1,490.63	52.2	\$77,811	
4	11	A-09	7	HARVEY SUSAN E	PAYROLL COORDINATOR	37.14	37.5	1,392.75	52.2	\$72,702	
5	11	A-08	7	REBELO MELINDA	PRIN OFC ASST	34.70	37.5	1,301.25	52.2	\$67,925	
6	11	A-08	7	EATON PATRICIA	PRIN OFC ASST	34.70	37.5	1,301.25	52.2	\$67,925	
7				PRATT BARBARA S	HEARING OFFICER	186.19	1	186.19	12	\$5,500	
					FTE		6				\$516,084

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.

TOWN COUNSEL

- 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.

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

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						

151 LEGAL SERVICES

Salaries

01-151-5110	SALARY & WAGES FULL TIME	352,350	339,043.93	371,645.00	379,788.00	393,193.00
01-151-5120	SALARY & WAGES TEMP	3,500	0.00	0.00	0.00	0.00
Total	Salaries	355,850	339,043.93	371,645.00	379,788.00	393,193.00

Expenses

01-151-5270	RENTL/LEASE-BUILDING	24,720	24,000.00	27,000.00	28,800.00	28,800.00
01-151-5300	PROF/TECH SPEC COUNSEL	195,000	194,966.80	150,000.00	150,000.00	200,000.00
01-151-5301	PROF/TECH-RECORD FEES	1,500	0.00	1,500.00	1,500.00	1,500.00
01-151-5340	COMM-PRINTING	500	226.30	200.00	200.00	200.00
01-151-5341	COMM-TELEPHONE	1,800	1,486.21	1,800.00	1,800.00	1,800.00
01-151-5342	COMM-POSTAGE	950	375.85	500.00	500.00	500.00
01-151-5400	CASE EXPENSES	8,500	105.00	8,500.00	8,500.00	8,500.00
01-151-5420	OFFICE SUPPLIES	3,000	1,662.34	3,000.00	3,000.00	3,000.00
01-151-5425	OFFICE SUPPLY-LAW BOOKS	17,700	15,367.86	18,300.00	18,849.00	18,849.00
01-151-5711	AUTO ALLOWANCE	2,000	579.58	2,000.00	2,000.00	2,000.00
01-151-5730	DUES & MEMBERSHIPS	1,600	710.00	2,000.00	2,000.00	2,000.00
01-151-5781	STAFF DEVELOPMENT	950	933.44	950.00	950.00	950.00
Total	Expenses	258,220	240,413.38	215,750.00	218,099.00	268,099.00

Total Departmental Expenses		614,070	579,457.31	587,395.00	597,887.00	661,292.00
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941 JUDGEMENTS - SETTLEMENTS

Expenses

01-941-5760	CLAIMS & JUDGEMENTS*	500	0.00	500.00	500.00	500.00
Total	Expenses	500	0.00	500.00	500.00	500.00
Total Departmental Expenses		500	0.00	500.00	500.00	500.00

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FY26 SALARIES & WAGES

TOWN COUNSEL - 151											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-13	8	O'KEEFE MAURA	TOWN COUNSEL	83.76	40.00	3,350.40	52.20	174,891	
2	24	M-10	7	VACANT	ASSOC TOWN COUNSEL	65.58	40.00	2,623.20	52.20	136,932	
3	24	M-04	5	CAROLLA DIANE	PARALEGAL/ADMIN ASS	38.97	40.00	1,558.80	52.20	81,370	
					FTE		3				393,193

HUMAN RESOURCES



DEPARTMENT VISION

The Town of Falmouth Human Resources Department strives to enhance Town operations by hiring exceptional staff, supporting their professional development, and advancing a healthy, safe, and inclusive culture that inspires our diverse and talented workforce to provide optimal contributions to the Falmouth community.

DEPARTMENT MISSION

The mission of the Town of Falmouth Human Resources Department is to advance the Select Board's Strategic Plan and each Town department's operations through recruiting, developing, and supporting the Town's most valuable resource—*our people*.

It is our mission to:

- Act as a strategic partner to Town Administration to foster a people-centered culture of teamwork, engagement, inclusivity, respect, wellness, and appreciation.
- Recruit diverse and talented staff and support their integration into the Town of Falmouth team through comprehensive onboarding and a welcoming atmosphere.
- Evaluate and promote competitive compensation and benefits and empower our Town employees by providing training and professional development.
- Work with Town Administration to establish, administer, and maintain adherence to sound policies and practices and ensure Town compliance with employment law, labor law, and contractual provisions.
- Provide excellent customer service and resources, streamline operations, and seek opportunities to be proactive and innovative.
- Commit to operating professionally, consistently, respectfully, and with flexibility and compassion.

DEPARTMENT DESCRIPTION

The Human Resources Department handles and facilitates recruitment, labor and employee relations, compensation, benefits, training and development, workers' compensation, and injured-on-duty administration, while ensuring that the Town is in compliance with local, state, and federal employment/labor regulations. Our department strives to enhance our employee appreciation and engagement and efforts to be an inclusive, welcoming, equitable, and diverse employer.

HUMAN RESOURCES

GOALS

1. **Recruitment & Retention**

- a. Increase the efficiency of the HR recruitment process.
- b. Increase the efficiency and the effectiveness of the onboarding process.

2. **Benefits & Compensation**

- a. Continue to implement compensation and classification study recommendations for select groups of positions and unions and update employee job descriptions. Compensation studies compare our compensation package to external comparable communities, and classification studies allow us to fine tune the internal equity among our positions. These reviews are critical for recruiting and retaining highly qualified individuals.
- b. Evaluate our employee benefits package to ensure that we are offering our employees the best available plans.

3. **Performance Management**

- a. Implement probationary status reviews to ensure open communication regarding an employee's performance and ensure that our employees have the resources needed to succeed.
- b. Implement performance evaluations for select employee groups to better manage employee performance and set professional development goals. In addition to improving performance, supervisor and employee communication through evaluations has been shown to increase job satisfaction, motivation, morale, and teamwork. We also hope to enhance employee professional development through this process.

4. **Training and Development**

- a. Provide quality, cost-effective training and development designed to increase organizational productivity and enrichment.

HUMAN RESOURCES

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
152 HUMAN RESOURCES						
Salaries						
01-152-5110	SALARY & WAGES FULL TIME	236,808	270,477.84	338,733.00	356,034.00	368,553.00
01-152-5111	WAGES NEW HIRE BONUSES	50,000	5,000.00	50,000.00	50,000.00	50,000.00
01-152-5135	RECORDING MEETINGS	43,000	37,051.32	43,000.00	43,000.00	43,000.00
Total	Salaries	329,808	312,529.16	431,733.00	449,034.00	461,553.00
Expenses						
01-152-5304	PROF/TECH-TRAINING	6,700	1,554.56	6,700.00	15,000.00	6,700.00
01-152-5317	PROF/TECH-MEDICAL SERV	20,000	25,212.10	10,000.00	25,000.00	20,000.00
01-152-5319	CONSULTING/PROF SERV	30,000	21,006.50	30,000.00	30,000.00	30,000.00
01-152-5340	COMM-PRINTING	900	272.00	900.00	900.00	900.00
01-152-5341	COMM-TELEPHONE	620	1,267.53	620.00	1,300.00	1,300.00
01-152-5342	COMM-POSTAGE	2,100	1,022.71	2,100.00	2,100.00	2,100.00
01-152-5343	COMM-ADVT VCNCY	20,000	22,192.00	20,000.00	40,000.00	40,000.00
01-152-5420	OFFICE SUPPLIES	1,800	861.96	1,800.00	1,800.00	2,300.00
01-152-5585	OTH SUPPLIES-SUB	300	414.88	300.00	300.00	300.00
01-152-5589	EMPLOYEE APPRECIATION & ENGA	0	0.00	0.00	0.00	5,000.00
01-152-5710	IN-STATE TRAVEL	950	204.54	950.00	950.00	950.00
01-152-5730	DUES & MEMBERSHIPS	800	519.00	800.00	800.00	800.00
01-152-5781	STAFF DEVELOPMENT	895	900.00	5,895.00	5,895.00	5,895.00
01-152-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	1,000.00	0.00
Total	Expenses	85,065	75,427.78	80,065.00	125,045.00	116,245.00
Total Departmental Expenses		414,873	387,956.94	511,798.00	574,079.00	577,798.00

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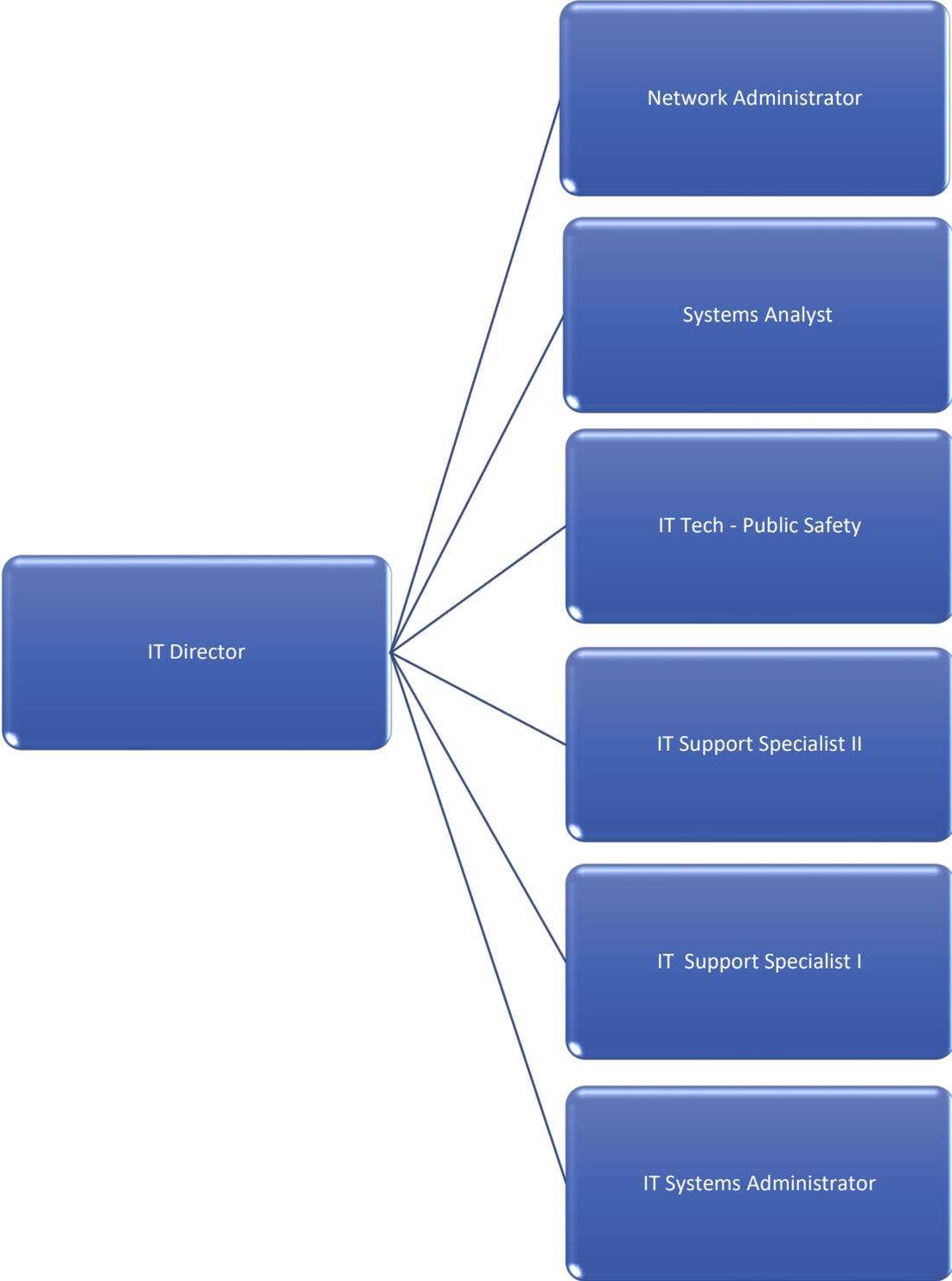
FY26 SALARIES & WAGES											
HUMAN RESOURCES - 152											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-11	3	LUMPING SUSAN	HR DIRECTOR	60.50	40	2,420.00	52.2	126,324	
2	24	M-07	4	BELAIR CATHY-LYNNE	ASSISTANT HR DIRECTOR	47.74	40	1,909.60	52.2	99,682	
3	24	M-04	5	CALLAGHAN KAMENS ROBIN	BENEFITS ADMINISTRATOR	38.97	37.5	1,461.38	52.2	76,285	
4	24	M-03	5	DEC SARAH	HR ASSISTANT	33.85	37.5	1,269.38	52.2	66,262	
						<i>FTE</i>	4				368,553

DISABILITIES COMMISSION

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY SERVICES						
560 DISABILITIES COMMISSION						
Expenses						
01-560-5340	COMM-PRINTING	150	0.00	150.00	150.00	150.00
01-560-5420	OFFICE SUPPLIES	100	33.22	100.00	100.00	100.00
Total	Expenses	250	33.22	250.00	250.00	250.00
Total Departmental Expenses		250	33.22	250.00	250.00	250.00

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INFORMATION TECHNOLOGY



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 staff's and their customers' information systems requirements.
- 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 Effective and Efficient Support of Business Processes and Service Delivery
6. Efficient User Support and Quality Assurance
7. Effective IT Controls and Standards

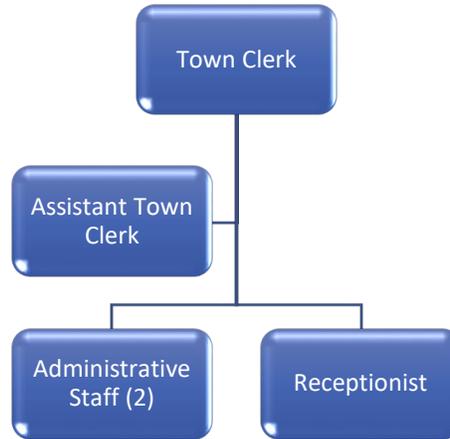
INFORMATION TECHNOLOGY

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
155 INFORMATION TECH						
Salaries						
01-155-5110	SALARY & WAGES FULL TIME	480,000	426,472.32	695,555.00	704,554.00	726,332.00
01-155-5130	ADDITIONAL GROSS-OT	10,000	4,168.72	10,000.00	10,000.00	10,000.00
Total	Salaries	490,000	430,641.04	705,555.00	714,554.00	736,332.00
Expenses						
01-155-5240	REPR/MAINT-OFFICE EQUIP	22,600	27,706.77	22,600.00	22,600.00	22,600.00
01-155-5267	REPR/MAINT-COMP SYS	575,556	524,771.32	64,000.00	964,220.00	766,823.00
01-155-5313	PROF/TECH-CONT SERV	213,000	212,495.00	7,000.00	7,000.00	7,000.00
01-155-5341	COMM-TELEPHONE	32,500	16,811.86	32,500.00	32,500.00	20,000.00
01-155-5347	COMM-INTERNET	25,000	19,453.96	25,000.00	50,000.00	50,000.00
01-155-5420	OFFICE SUPPLIES	5,000	3,119.53	5,000.00	5,000.00	5,000.00
01-155-5582	OTH SUPPLIES-COMP	45,786	41,488.33	45,786.00	45,000.00	45,000.00
01-155-5710	IN-STATE TRAVEL	1,000	413.63	1,000.00	1,000.00	1,000.00
01-155-5781	STAFF DEVELOPMENT	5,000	299.00	5,000.00	7,500.00	7,500.00
01-155-5875	COMP EQUIP & SOFTWARE	15,000	12,169.30	576,000.00	115,346.00	115,346.00
Total	Expenses	940,442	858,728.70	783,886.00	1,250,166.00	1,040,269.00
Total Departmental Expenses		1,430,442	1,289,369.74	1,489,441.00	1,964,720.00	1,776,601.00

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FY26 SALARIES & WAGES											
INFORMATION TECHNOLOGY - 155											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-11	7	LEWIS DAWN	DIRECTOR OF IT	69.16	40	2,766.40	52.2	144,406	
2	24	M-08	7	MROWKA MARK	NETWORK ADMINISTRATOR	54.60	40	2,184.00	52.2	114,005	
3	24	M-07	7	ROPER JOSEPH	SYSTEMS ANALYST	52.78	40	2,111.20	52.2	110,205	
4	24	M-06	6	MOBERG STEPHEN	SYSTEMS ADMINISTRATOR	48.64	40	1,945.60	52.2	101,560	
5	24	M-05	3	RODGERS COLBY S	IT SUPPORT SPECIALIST II	41.92	40	1,676.80	52.2	87,529	
6	24	M-03	9	ADAMS NOAH	IT SUPPORT SPECIALIST I	38.69	40	1,547.60	52.2	80,785	
7	11	A-12	5	FLAHERTY THOMAS	IT COMP TECH PUBLIC SAFETY	42.07	40	1,682.80	52.2	87,842	
						<i>FTE</i>	<i>7</i>				726,332

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 questions and directing them to the appropriate department. Conducts research and produces attest copies, issues various licenses and permits, participates in community meetings providing information as requested

Conducts 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.

Registers 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 household 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 database.

DEPARTMENT GOALS

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

TOWN CLERK

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
161 TOWN CLERK						
Salaries						
01-161-5110	SALARY & WAGES FULL TIME	348,280	347,283.34	365,069.00	370,874.00	370,874.00
01-161-5120	SALARY & WAGES-REGISTRARS	1,250	0.00	1,250.00	1,250.00	1,250.00
01-161-5127	SALARY & WAGES - CENSUS	2,000	0.00	2,000.00	2,000.00	2,000.00
01-161-5130	ADDITIONAL GROSS-OT	1,000	179.87	1,000.00	1,000.00	1,000.00
Total	Salaries	352,530	347,463.21	369,319.00	375,124.00	375,124.00
Expenses						
01-161-5240	REPR/MAINT-OFFICE EQUIP	500	249.00	500.00	500.00	500.00
01-161-5305	PROF/TECH-ARCHIVING	3,000	2,360.00	3,000.00	3,000.00	3,000.00
01-161-5319	PROF/TECH-CONT SERV	0	0.00	6,000.00	6,000.00	6,000.00
01-161-5340	COMM-PRINTING	7,000	9,423.22	7,000.00	10,000.00	10,000.00
01-161-5342	COMM-POSTAGE	10,000	10,702.97	10,000.00	15,000.00	15,000.00
01-161-5343	COMM-ADS	1,000	0.00	1,000.00	1,000.00	1,000.00
01-161-5347	COMM-CODE UPDATE	10,000	9,738.12	10,000.00	15,000.00	15,000.00
01-161-5349	COMM-ST LST	2,500	1,677.50	2,500.00	2,500.00	2,500.00
01-161-5420	OFFICE SUPPLIES	1,500	1,187.08	1,500.00	3,500.00	3,500.00
01-161-5430	SUPPLIES-LICENSES	500	624.17	500.00	500.00	500.00
01-161-5710	IN-STATE TRAVEL	1,500	1,796.44	1,500.00	2,000.00	2,000.00
01-161-5730	DUES & MEMBERSHIPS	800	475.00	800.00	0.00	600.00
01-161-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	1,200.00	1,200.00
Total	Expenses	38,300	38,233.50	44,300.00	60,200.00	60,800.00
Total Departmental Expenses		390,830	385,696.71	413,619.00	435,324.00	435,924.00

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FY26 SALARIES & WAGES										
TOWN CLERK - 161										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1				PALMER MICHAEL	TOWN CLERK	54.72	40	2,188.80	52.2	114,256
2	11	A-10	7	ROBBINS LAURIE C	ASSISTANT TOWN CLERK	39.75	37.5	1,490.63	52.2	77,811
3	11	A-08	7	GONSALVES SUZANNE	PRINCIPAL OFFICE ASST	34.70	37.5	1,301.25	52.2	67,926
4	11	A-07	7	DRAPER HARRIET	ADMINISTRATIVE CLERK	32.46	37.5	1,217.25	52.2	63,541
5	11	A-05	7	RYMSHA BARBARA	SWTCHBRD/RECPTN	28.34	32	906.88	52.2	47,340
					FTE		4.85			370,874

ELECTIONS

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						
162 ELECTIONS & TOWN MEETINGS						
Total	Salaries	58,000	57,616.05	75,000.00	30,000.00	30,000.00
Expenses						
01-162-5270	RENTL/LEASE-BUILDING	1,500	2,000.00	3,000.00	1,000.00	1,000.00
01-162-5319	PROF/TECH MAINT CONTRACTS	18,000	16,770.32	22,000.00	22,000.00	22,000.00
01-162-5340	COMM-PRINTING	12,000	9,266.10	12,000.00	12,000.00	12,000.00
01-162-5341	COMM-TELEPHONE	0	0.00	0.00	0.00	0.00
01-162-5342	COMM-POSTAGE	10,000	15,000.00	17,000.00	1,000.00	10,000.00
01-162-5343	COMM-ADVERTISING	2,000	396.00	2,000.00	2,000.00	2,000.00
01-162-5586	OTHER SUPPLIES-ELECTION	2,000	366.61	2,000.00	2,000.00	2,000.00
Total	Expenses	45,500	43,799.03	58,000.00	40,000.00	49,000.00
Total Departmental Expenses		103,500	101,415.08	133,000.00	70,000.00	79,000.00

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TOWN MEETING

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
GENERAL GOVERNMENT						

113 TOWN MEETING

Salaries

01-113-5120	SALARY & WAGES TEMP	2,000	1,510.86	2,000.00	2,000.00	2,000.00
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Total	Salaries	2,000	1,510.86	2,000.00	2,000.00	2,000.00
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Expenses

01-113-5311	PROF/TECH-INTERPRETOR	3,000	0.00	1,000.00	1,000.00	1,000.00
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01-113-5316	PROF/TECH-STENOGRAPHER	7,000	3,571.50	7,000.00	7,000.00	7,000.00
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01-113-5319	PROF/TECH MAINT-CONT	0	0.00	900.00	1,000.00	1,000.00
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01-113-5340	COMM-PRINTING	9,000	13,921.06	10,000.00	15,000.00	15,000.00
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01-113-5342	COMM-POSTAGE	2,000	2,000.00	3,000.00	3,000.00	3,000.00
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01-113-5343	COMM-ADVERTISING	15,000	15,709.12	15,000.00	30,000.00	30,000.00
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01-113-5380	OTR PRCH SERV-SOUND SYSTM	4,000	2,950.00	4,000.00	4,000.00	4,000.00
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Total	Expenses	40,000	38,151.68	40,900.00	61,000.00	61,000.00
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Total Departmental Expenses		42,000	39,662.54	42,900.00	63,000.00	63,000.00
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114 TOWN MODERATOR

Salaries

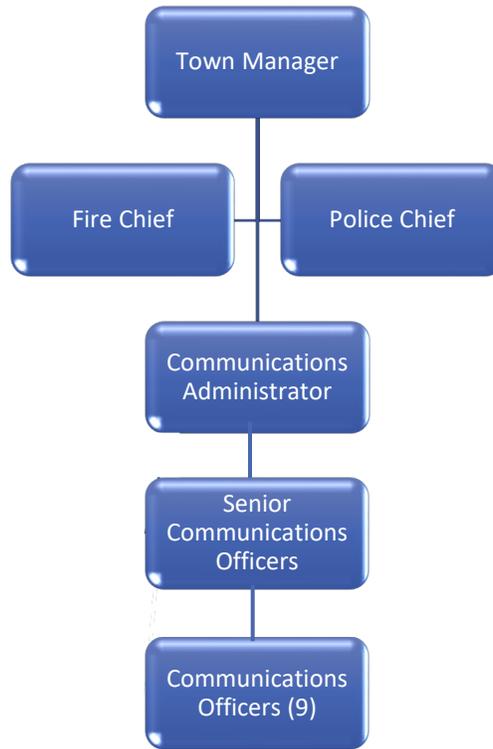
01-114-5120	SALARY & WAGES TEMP	1,500	1,500.00	1,500.00	1,500.00	2,000.00
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Total	Salaries	1,500	1,500.00	1,500.00	1,500.00	2,000.00
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Total Departmental Expenses		1,500	1,500.00	1,500.00	1,500.00	2,000.00
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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 eight (8) Dispatchers we serve a population of 35,000 to 100,000 residents and visitors on a daily basis with at least two (2) dispatchers on duty at all times. In fiscal year 2023 we logged 31,728 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

CONSOLIDATED COMMUNICATIONS

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 the 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 dropped as low as 5 full-time staff members covering all shifts. We are taking steps to aggressively work our way back to full staffing levels. Our numbers directly correlate to the activities of our public safety partners in the Police and Fire Departments as well as incidents that occur throughout our community. Based on our FY20 numbers our staff handled an average of approximately 85 emergency incidents per day. That number does not include the hundreds of non-emergency business line calls and inquiries that 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.

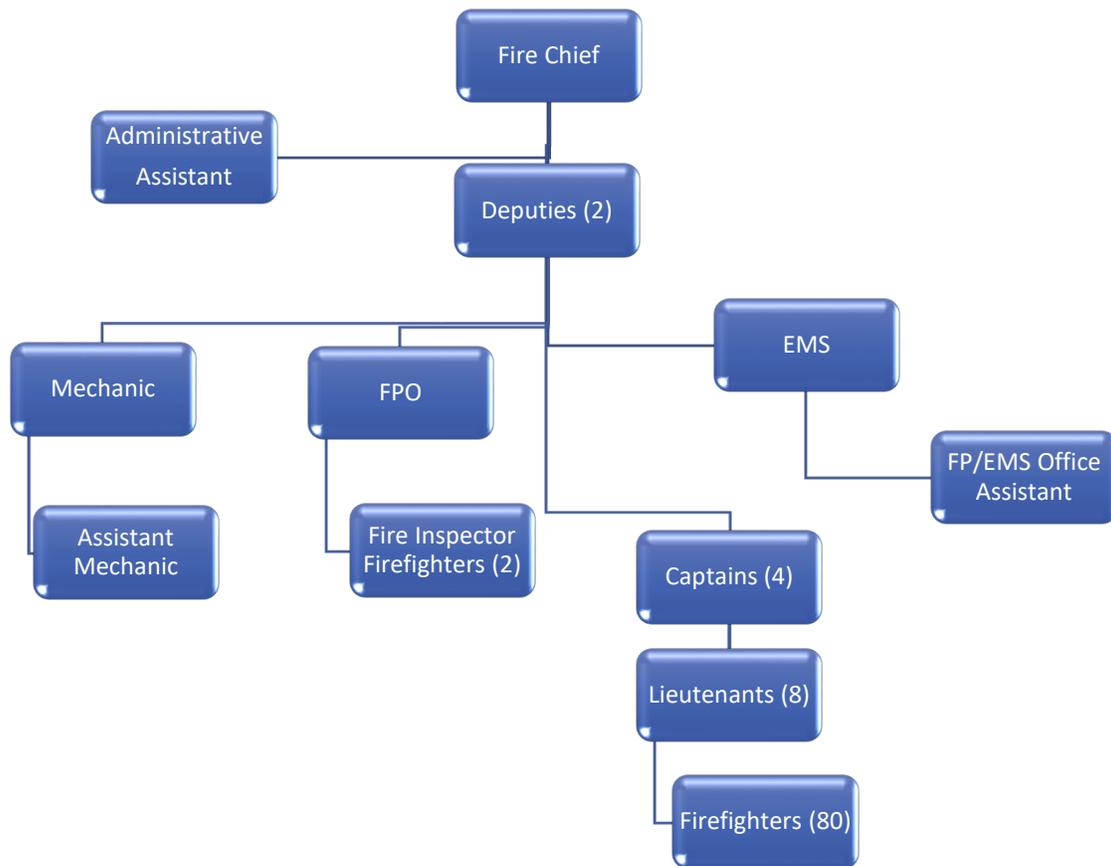
CONSOLIDATED COMMUNICATIONS

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC SAFETY						
230 CONSOLIDATED COMM						
Salaries						
01-230-5110	SALARY & WAGES FULL TIME	647,280	506,128.28	653,147.00	1,066,359.00	788,366.00
01-230-5115	SHIFT DIFFERENTIAL	9,500	0.00	9,500.00	17,226.00	17,226.00
01-230-5120	SALARY & WAGES-TEMP PER DIEM	0	195,295.14	0.00	0.00	175,200.00
01-230-5130	ADDTN'L GROSS-OT	343,500	313,311.91	110,000.00	174,000.00	174,000.00
01-230-5140	HOLIDAY	29,500	14,415.76	29,500.00	32,725.00	32,725.00
Total	Salaries	1,029,780	1,029,151.09	802,147.00	1,290,310.00	1,187,517.00
Expenses						
01-230-5319	PROF/TECH-CONT SERV	72,000	72,093.30	90,000.00	100,000.00	100,000.00
01-230-5340	COMM-PRINTING	500	842.96	500.00	500.00	500.00
01-230-5341	COMM-TELEPHONE	11,300	8,504.89	11,300.00	11,300.00	11,300.00
01-230-5342	COMM-POSTAGE	0	0.00	0.00	0.00	0.00
01-230-5346	REPR/MAINT-COMP	10,000	3,814.35	10,000.00	10,000.00	10,000.00
01-230-5420	OFFICE SUPPLIES	7,500	5,699.36	7,500.00	7,500.00	7,500.00
01-230-5583	OTH SUPPLIES-UNIFORMS	4,250	12,052.30	4,250.00	8,750.00	8,750.00
01-230-5730	DUES & MEMBERSHIPS	1,000	100.00	1,000.00	1,000.00	1,000.00
01-230-5781	STAFF DEVELOPMENT	7,500	9,381.70	7,500.00	16,500.00	16,500.00
Total	Expenses	114,050	112,488.86	132,050.00	155,550.00	155,550.00
Total Departmental Expenses		1,143,830	1,141,639.95	934,197.00	1,445,860.00	1,343,067.00

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FY26 SALARIES & WAGES											
CONSOLIDATED COMMUNICATIONS - 230											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	10	THOMAS JAMES	EMERGENCY COMM DIRECTO	67.38	40	2,695.20	52.2	140,689	
2	45	C-01	5	AKINS STEPHEN	COMMUNICATIONS OFFICER	33.21	40	1,328.40	52.2	69,342	
3	45	C-01	4	ANTONIK EMILY K	COMMUNICATIONS OFFICER	32.09	40	1,283.60	52.2	67,004	
4	45	C-01	3	CARREIRO JENNA	COMMUNICATIONS OFFICER	31.00	40	1,240.00	52.2	64,728	
5	45	C-01	8	DESMARAI STEPHANIE	COMMUNICATIONS OFFICER	36.81	40	1,472.40	52.2	76,859	
6	45	C-01	5	DICKINSON STEPHANEE	COMMUNICATIONS OFFICER	33.21	40	1,328.40	52.2	69,342	
7	45	C-01	8	LARSON JILL	COMMUNICATIONS OFFICER	36.81	40	1,472.40	52.2	76,859	
8	45	C-01	3	MANN MICHAELA	COMMUNICATIONS OFFICER	31.00	40	1,240.00	52.2	64,728	
9	45	C-01	3	MEDEIROS MALLORY	COMMUNICATIONS OFFICER	31.00	40	1,240.00	52.2	64,728	
10	45	C-01	8	ST LAURENT LYDIA E	COMMUNICATIONS OFFICER	36.81	40	1,472.40	52.2	76,859	
11				EVENING SHIFT DIFFERENTIAL	(2 OFFICERS per shift)	0.75	120	90.00	52.2	4,698	
12				NIGHT SHIFT DIFFERENTIAL	(2 OFFICERS per shift)	2.00	120	240.00	52.2	12,528	
					FTE		10				788,366

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 103 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. Calls for service will amount to approximately 9,000 calls this fiscal year.

DEPARTMENT GOALS

Staffing: Fire Suppression/EMS

The Fire Rescue Department respectfully requests that funds are appropriated for an additional eight (8) personnel in the upcoming FY 26 budget to endeavor to keep all 6 stations open.

The Town has been supportive of the Department after recognizing an increase in calls for services over the years and incremental staffing increases were made through the budget process. In 2020 a station location and staffing resource report was produced through a consulting firm to provide a more comprehensive review and recommendations to address town-wide FIRE and EMS services.

FIRE/RESCUE DEPARTMENT

Since 2020 we have been fortunate to increase the Fire Department staffing through two successful overrides that yielded 22 additional personnel. Based on recommendations from the above-mentioned study and more than a decade of requests by past Fire Chief's working to improve staffing to support our personnel and their safety over the years has incrementally bolstered our staffing numbers.

The other enhancement to support our town-wide services was through the approval of the construction of a new fire station located in Hatchville. The many discussions regarding the location and building of this new station also included the need to address the two aging stations in North and West Falmouth. A town appointed Building location committee recommended the current site of the new station but added their recommendation to find suitable land in the Northwest area of town to construct a "combined" station to replace these older and less than suitable stations for us to operate. It was suggested that when the new Hatchville station was completed, then a focus on addressing a new combined station would be considered. In the interim the BOS stated in their FY 23-27 Strategic Plan; *commit to staffing West Falmouth fire station*. This requires the Department to continue to commit and focus resources to move from a 5-station model to a 6-station model which requires an increase in regular daily staffing. The Department can obtain vehicles in a one-time capital request to ensure equipment for all stations, but personnel resources are a yearly budgetary consideration. Although we have improved daily staffing, since 2020, we continue to be impacted by staffing issues related to retirement, resignations, long and short-term injuries and daily approved time off. This will not change based on the dynamics associated with public employee tenures. Even though the staffing has increased, the 6-station model requires 18 personnel at a minimum to staff all stations in a configuration to address the needed personnel for service.

Presentations have been provided to educate the administration and public since the hiring of additional personnel. One factor that has been expressed is we know that on any given day we can have a shift deficit of 0-6 personnel. If each shift of 23 personnel is impacted by not having enough personnel at the start of the shift, we must rely on overtime or mandated shift coverage. Additional personnel will provide more sustainability and efficiency and reduce overtime and mandated shifts coverage along with less personnel re-assignments on any given day.

The BOS Strategic Plan also reads; *the Town will focus on efforts to efficiently use our limited staffing and budgetary resources to sustain a high quality of public safety and improve accessibility in the Town of Falmouth*. The term "limited" highlights that we (public safety) are still in need of adding additional personnel (firefighters) to ensure that we can safely staff stations, apparatus and ambulances with enough personnel to provide services when called upon. It is a known fact in the fire service that the more personnel available at the onset of any emergency, the better the outcome because more tasks are achieved with those first arriving personnel to improve patient care and minimize fire spread.

The Department has achieved many successes in the last few years and been able to meet the expectations and requests placed upon us by diligently working with the Town to obtain qualified personnel to fill vacant positions, work to improve infrastructure needs department-wide, replace apparatus and ambulances and be part of a much-needed fire station to improve services in the Hatchville area. We wish to continue this momentum and build upon the one thing needed to make this all work and that is **personnel** resources.

We also request we implement the promotion of 4 additional Lieutenants per prior discussions with Town Management.

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.

The current West Falmouth fire station was built circa 1930s and the current North Falmouth station was built circa 1950s no longer provide the ability to modernize and refurbish each station to current fire service standards. Living conditions and apparatus storage do not reflect the growth that the department has seen in the last few decades. This includes a review conducted by the McGrath Report in 2020. At that time the Hatchville area was recognized as an area needing a fire station for area growth and fire/EMS response. This project was approved after a building needs committee cited this area for a new station which was funded and is nearing completion. This same committee when recommending construction of a new station in Hatchville recommended consolidation of the West and North stations in an area long 28A between Thomas

FIRE/RESCUE DEPARTMENT

Landers and Quaker Road. However, this consolidated North-West station concept predates that report by more than a decade. Based on the BOS Strategic Plan it is recommended to maintain 6 fire stations. After ongoing review and consideration by the senior fire staff we highly recommend moving forward with consolidation plans, which will allow the department to operate in a new modern building, built to current NFPA fire service standards, and close both existing stations due to the inadequacies for fire department use. Combining both stations into one station will greatly enhance department services by having the ability to better staff a 5-station model, while still providing timely and professional services to our community.

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.

The current engine in West Falmouth is a 1996 circa engine. It is beyond the life expectancy outlined in NFPA 1911 pertaining to fire apparatus which states that after 15 years of age and if the vehicle is well maintained, it should be placed in reserve status, but after 20 years it should be replaced. Obviously, this engine should be replaced. The issue we face is the size restriction of what can fit in that circa 1930 station. This required us to purchase two (2) used engines in the last several years to be placed in service as a first line engine. The 2006 fire engine purchased in 2022 is a spare for this engine/station which we were asked to obtain so there was no disruption in service if the 1996 engine was placed out of service. This used 2006 engine was obtained after a search by fire department administration that spanned several months. A used engine that met the specifications to fit in the station was eventually found. This engine is one of two spares. Both engines are needed in our apparatus coverage planning since the 2006 can fit in all stations (including West Falmouth) and the other covers all stations with exception of West Falmouth and will be used as a first response engine in Hatchville until we are in receipt of the engine we ordered in 2021, which we expect in the spring of 2025.

In speaking to the Mechanics, they note that the 1996 engine has a strong power plant and pump, however, the body is beginning to show signs of stress (corrosion) and although it recently passed inspections, they believe we could get one more year of service and then we should permanently take it out of service, which I agree is the best approach.

Our plans with fire apparatus assignments include the on-order engine to be placed in service due to needing to maintain a 6th station. With the arrival of that new engine (spring 2025) we will have 6 Engines in service and two (2) spares (2006 and 2009 engines). If successful at the November 2024 TM for a new engine, that will take 41-43 months for delivery, we will then plan to replace one of the less viable (frame corrosion) 2009's as a spare and trade in the other. Thereafter, if we place the used 2006 engine in service, after removing the 1996 next year, then in keeping with the directives and specific plans for maintaining 6 stations we will need to look for a suitable used engine. Purchasing a new engine to specifications for this one station would be costly and will not allow us to continue with our current engine replacement plan for our department wide operations, especially if we are looking towards a combined North/West Station, which would greatly enhance our operations and infrastructure (safety/accommodations for our personnel). We do also want to note that industry standards of manufacturing larger fire engines have also become a concern for future fire engine replacement at the North Falmouth Station. The current 2009 engine fits within the confines of the bay door by a small margin on either side of the door frame. That opening has already been widened by trimming the center support column trim to as narrow as possible. This station was built in the 1950's.

FIRE/RESCUE DEPARTMENT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC SAFETY						
220 FIRE						
Salaries						
01-220-5110	SALARY & WAGES FULL TIME	7,595,227	7,031,821.14	9,133,678.00	9,007,296.00	8,887,906.00
01-220-5130	ADDITIONAL GROSS-OT	899,000	1,358,974.93	1,000,000.00	1,000,000.00	1,000,000.00
01-220-5140	DIFF-HOLIDAY	350,000	437,197.81	350,000.00	440,000.00	440,000.00
01-220-5143	DIFF-EDCTL INCTV	72,770	72,770.00	66,000.00	107,000.00	107,000.00
01-220-5190	EMS TRAINING	120,000	143,294.02	120,000.00	120,000.00	120,000.00
01-220-5191	OTH PERS SERV-UNFRM	39,450	39,900.00	39,500.00	45,800.00	45,800.00
01-220-5192	TRAINING - FIRE	40,000	38,351.92	40,000.00	40,000.00	40,000.00
01-220-5193	HAZARD WASTE TRAIN	15,000	231.24	15,000.00	15,000.00	15,000.00
Total	Salaries	9,131,447	9,122,541.06	10,764,178.00	10,775,096.00	10,655,706.00
Expenses						
01-220-5211	ENERGY-FUEL OIL	0	0.00	0.00	0.00	0.00
01-220-5212	ENERGY-ELECTRICITY	78,000	59,301.68	80,000.00	80,000.00	80,000.00
01-220-5213	ENERGY-NATURAL GAS	40,000	33,882.73	35,000.00	40,250.00	40,250.00
01-220-5240	REPR/MAINT-OFFICE EQUIP	1,800	450.00	1,500.00	1,500.00	1,500.00
01-220-5242	REPR/MAINT-VEHICLE	72,000	85,033.62	90,000.00	90,000.00	90,000.00
01-220-5251	REPR/MAINT-ALARM/RADIO	22,000	4,973.86	6,000.00	6,000.00	6,000.00
01-220-5271	RENTL/LEASE-EQUIPMENT	4,450	0.00	2,000.00	2,000.00	2,000.00
01-220-5280	EMERGENCY MANAGEMENT	6,500	1,450.79	4,000.00	4,000.00	4,000.00
01-220-5309	PROF/TECH APPARATUS	8,500	8,994.08	8,500.00	8,500.00	8,500.00
01-220-5319	PROF/TECH-CONT SERV	179,500	159,269.76	175,000.00	217,974.00	217,974.00
01-220-5340	COMM-PRINTING	2,000	297.00	1,000.00	1,000.00	1,000.00
01-220-5341	COMM-TELEPHONE	22,000	19,492.49	22,000.00	22,000.00	22,000.00
01-220-5342	COMM-POSTAGE	2,000	60.46	2,000.00	2,000.00	2,000.00
01-220-5345	COMM-FIRE ALARM	10,000	8,979.29	28,000.00	28,000.00	28,000.00
01-220-5346	REPR/MAINT-COMP	7,500	119.18	7,500.00	7,500.00	7,500.00
01-220-5389	OTR PRCH SERV-PRAMDC	27,540	26,465.52	27,540.00	27,540.00	27,540.00
01-220-5420	OFFICE SUPPLIES	6,500	2,894.90	4,300.00	4,300.00	4,300.00
01-220-5429	OFFICE SUPPLIES-AMB	1,000	11,270.06	1,000.00	1,000.00	1,000.00
01-220-5430	REPR/MAINT-SCUBA EQUIPMNT	4,000	0.00	2,000.00	2,000.00	2,000.00
01-220-5431	REPR/MAINT-AMB MED EQUIP	51,000	50,151.61	53,000.00	53,000.00	53,000.00
01-220-5432	REPR/MAINT-FIRE EQUIP	6,800	7,145.29	6,800.00	6,800.00	6,800.00
01-220-5434	OTH SUPPLIES-MECHANICS	3,000	0.00	3,000.00	3,000.00	3,000.00
01-220-5481	GASOLINE	1,000	511.79	1,000.00	1,000.00	1,000.00

FIRE/RESCUE DEPARTMENT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC SAFETY						
Expenses						
01-220-5500	MEDICL/SURGICAL SUPPLY	62,300	59,810.51	62,300.00	62,300.00	62,300.00
01-220-5583	OTH SUPPLIES-CLOTHING	60,600	48,302.08	58,000.00	68,000.00	68,000.00
01-220-5588	OTHER SUPPLIES-FIRE	7,500	3,941.66	7,500.00	7,500.00	7,500.00
01-220-5711	AUTO ALLOWANCE	5,000	2,762.64	5,000.00	5,000.00	5,000.00
01-220-5720	OUT-OF STATE TRAVEL	2,000	0.00	2,000.00	2,000.00	2,000.00
01-220-5730	DUES & MEMBERSHIPS	3,500	3,940.30	3,500.00	3,500.00	3,500.00
01-220-5781	STAFF DEVELOPMENT	70,000	88,653.49	90,000.00	90,000.00	90,000.00
01-220-5784	FIRE PREVENTION	6,500	2,230.92	11,000.00	11,000.00	11,000.00
01-220-5865	FIRE EQUIPMENT & GEAR	25,000	13,461.57	25,000.00	25,000.00	25,000.00
01-220-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	28,323.00	0.00
Total	Expenses	799,490	703,847.28	825,440.00	911,987.00	883,664.00
Total Departmental Expenses		9,930,937	9,826,388.34	11,589,618.00	11,687,083.00	11,539,370.00

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FIRE/RESCUE DEPARTMENT

FY26 SALARIES & WAGES

FIRE/RESCUE DEPARTMENT - 220											
#	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
ADMINISTRATION/STAFF											
1	24	M-11	7	SMITH TIMOTHY R	FIRE CHIEF	72.82	40	2,912.80	52.2	\$ 152,049	
				EMD ALLOWANCE				192.31	52	\$ 10,001	
				PM STIPEND				86.54	52	\$ 4,501	
				CA STIPEND				67.31	52	\$ 3,501	
				EDU STIPEND				536.50	1	\$ 537	\$ 170,589
2	12	FA-04	6	THRASHER SCOTT J	DEPUTY/MEDIC	57.79	42	2,427.18	52.2	\$ 126,699	
3	12	FA-04	6	ABSTEN CHAD E	DEPUTY/MEDIC	57.79	42	2,427.18	52.2	\$ 126,699	
4	15	FD-01	6	O'MALLEY CRAIG B	FPO/EMS SUPERVISOR	56.25	40	2,250.00	52.2	\$ 117,450	
7	15	FD-01	3	COWAN CHRISTOPHER	FPO/EMS SUPERVISOR	51.38	40	2,055.20	52.2	\$ 107,282	
5	14	FC-02	6	DEMELLO BOYD W	FIRE INSPECTOR	44.75	40	1,790.00	52.2	\$ 93,438	
6	14	FC-02	6	RIVERA ALLEN	FIRE INSPECTOR	44.75	40	1,790.00	52.2	\$ 93,438	
8	15	FC-01	3	CROWELL MATTHEW	MASTER MECHANIC	46.13	40	1,845.20	52.2	\$ 96,320	
				WEEKLY ALLOWANCE		13.20	1	13.20	52.2	\$ 690	\$ 97,010
9	15	FD-03	2	MASSI CHRISTOPHER	MASTER MECHANIC/MEDIC	38.75	40	1,550.00	52.2	80,910	
				WEEKLY ALLOWANCE		13.20	1	13.20	52.2	\$ 690	\$ 81,600
10	24	M-04	8	STROHM KIMBERLEE A	ADMIN ASST	41.66	37.5	1,562.25	52.2	\$ 81,550	
11	11	A-07	7	GEGGATT JOAN	OFFICE ASST	32.46	37.5	1,217.25	52.2	\$ 63,541	
				HEARING OFFICER						\$ 3,438	
LINE PERSONNEL											
1	12	FA-03	6	BERGERON JR ROBERT T	CAPTAIN/MEDIC	52.06	42	2,186.52	52.2	\$ 114,137	
2	12	FA-03	6	GAVIN RYAN P	CAPTAIN/MEDIC	52.06	42	2,186.52	52.2	\$ 114,137	
3	12	FA-03	6	ELLIS SEAN K	CAPTAIN/MEDIC	52.06	42	2,186.52	52.2	\$ 114,137	
4	12	FA-03	6	STARBARD SCOTT T	CAPTAIN/MEDIC	52.06	42	2,186.52	52.2	\$ 114,137	
5	12	FA-02	6	BAILEY TIMOTHY L	LIEUTENANT/MEDIC	46.90	42	1,969.80	52.2	\$ 102,824	
6	12	FA-02	5	BARTOS ANN M	LIEUTENANT/MEDIC	45.76	42	1,921.92	52.2	\$ 100,325	
7	12	FA-02	6	DEYO MARK A	LIEUTENANT/MEDIC	46.90	42	1,969.80	52.2	\$ 102,824	
8	12	FA-02	4	BROWN CHRISTOPHER H	LIEUTENANT/MEDIC	43.67	42	1,834.14	52.2	\$ 95,743	
9	12	FA-02	5	FRIEL PATRICK W	LIEUTENANT/MEDIC	45.76	42	1,921.92	52.2	\$ 100,325	
10	12	FA-02	5	HAMBLIN CHRISTOPHER E	LIEUTENANT/MEDIC	45.76	42	1,921.92	52.2	\$ 100,325	
11	12	FA-02	6	WAGGETT JEFFRY H	LIEUTENANT/MEDIC	46.90	42	1,969.80	52.2	\$ 102,824	
12	12	FA-02	5	WELLINGTON BENJAMIN D	LIEUTENANT/MEDIC	45.76	42	1,921.92	52.2	\$ 100,325	

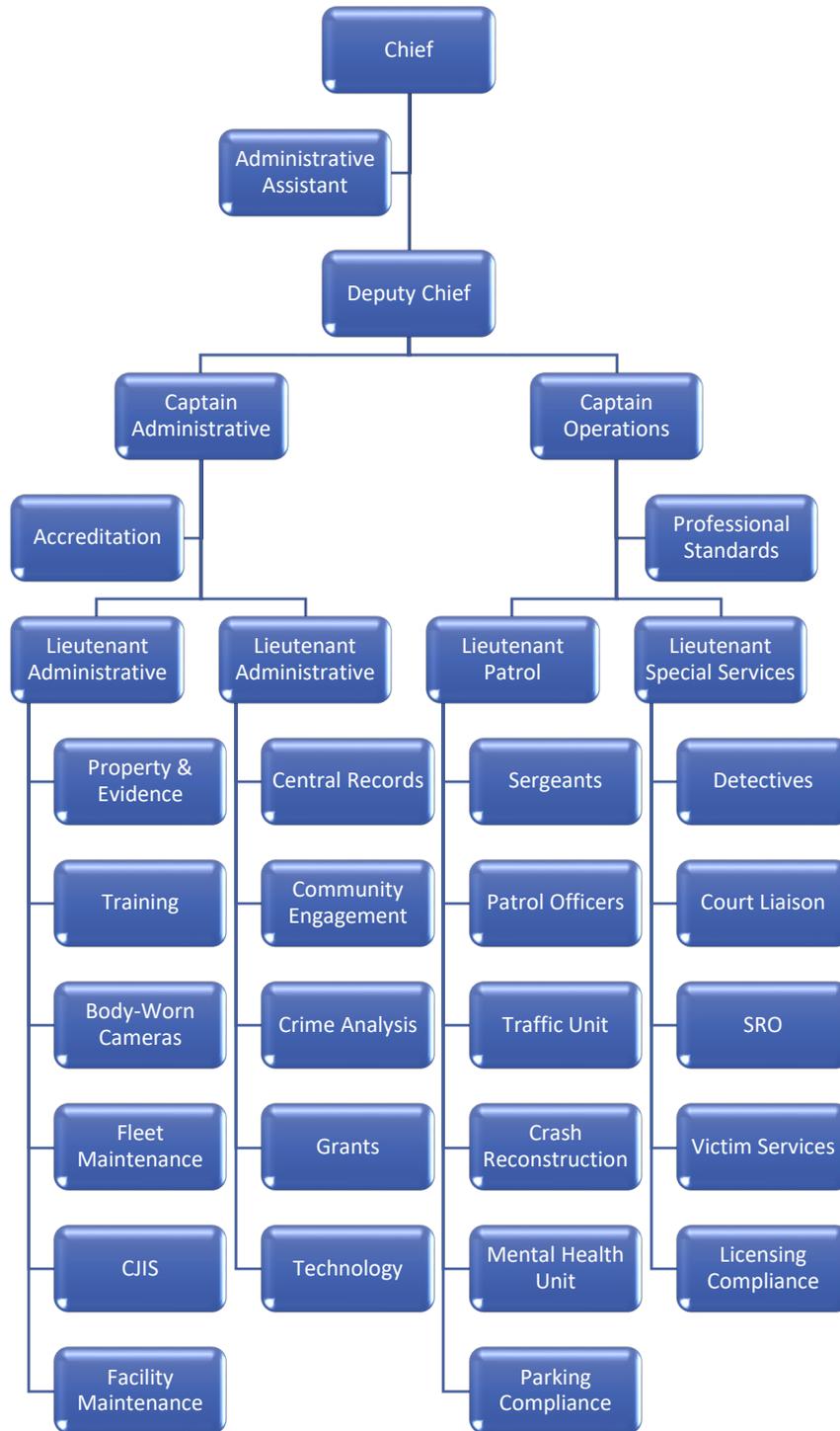
FIRE/RESCUE DEPARTMENT

#	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
13	12	FB-01	2	ABRANTES ERIC P	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
14	13	FB-01	4	BARRY JR MICHAEL J	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
15	13	FB-01	4	BEARY ROBERT R	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
16	12	FA-01	5	BORSELLI JONATHAN M	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
17	12	FA-01	5	BOYAR DAMIAN D	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
18	13	FB-01	2	BRIDGES MICHAEL R	FIREFIGHTER	31.12	42	1,307.04	51.2	\$ 66,921
19	12	FA-01	5	BUSH STEVEN P	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
20	13	FB-01	2	CAPOZZOLI DOUGLAS	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
21	12	FA-01	2	CONEENY BRIAN J	FIREFIGHTER/MEDIC	34.92	42	1,466.64	52.2	\$ 76,559
22	12	FA-01	3	COTTRELL CURTIS	FIREFIGHTER	37.72	42	1,584.24	52.2	\$ 82,698
23	12	FA-01	4	CRAVEN JAMES M	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
24	13	FB-01	4	DEGREGORIO DOMENIC M	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
25	13	FB-01	4	DEIULIIS NICHOLAS D	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
26	12	FA-01	6	DEMATOS STEPHEN F	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
27	12	FA-01	3	DESROCHERS NATHAN D	FIREFIGHTER/MEDIC	37.72	42	1,584.24	52.2	\$ 82,698
28	13	FB-01	3	ESPERIAN NEVIN T	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
29	13	FB-01	2	FISH ALEC J	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
30	12	FA-01	5	FLYNN ROBERT P	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
31	12	FA-01	5	FREEMAN JR TED K	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
32	12	FA-01	5	FREITAS BRENDON M	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
33	12	FA-01	6	FRISBEE JAY A	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
34	12	FB-01	2	GEARIN KYLE R	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
35	12	FA-01	4	GOLDEN JUSTIN S	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
36	12	FB-01	2	GRASSO RICHARD H	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
37	12	FB-01	3	GUNDERMAN SEAN T	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
38	12	FA-01	6	GUTHRIE BRIAN M	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
39	13	FB-01	3	HANAFIN JAKE A	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
40	12	FA-01	3	HERRIN ABIJAH E	FIREFIGHTER/MEDIC	37.72	42	1,584.24	52.2	\$ 82,698
41	12	FA-01	3	KINSELLA CHRISTOPHER R	FIREFIGHTER/MEDIC	37.72	42	1,584.24	52.2	\$ 82,698
42	12	FA-01	6	KOSLOWSKY RANDY M	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
43	12	FB-01	3	LAFFAN PATRICK J	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
44	12	FB-01	2	LANMAN THOMAS G	FIREFIGHTER	31.12	42	1,307.04	54.2	\$ 70,842
45	12	FB-01	3	LAPERLE RYAN D	FIREFIGHTER	33.65	42	1,413.30	54.2	\$ 76,601
46	13	FB-01	3	LIMA JR BARRY J	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
47	12	FA-01	5	LOKERSON, ERYN N	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
48	12	FA-01	6	LOPES JR DANIEL L	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
49	12	FB-01	3	LYSAKOWSKI TYLER E	FIREFIGHTER	33.65	42	1,413.30	54.2	\$ 76,601
50	12	FA-01	5	MARTIN JAMES E	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
51	12	FA-01	5	MARTINO ROBERT A	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
52	12	FA-01	5	MATHIESON ANDREW M	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
53	12	FA-01	5	MCBRIDE LAURA J	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
54	12	FA-01	4	MCENTEE CHRISTOPHER P	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
55	12	FA-01	5	MEAU JR JEFFREY A	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
56	13	FB-01	3	MEEHAN JOSHUA D	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
57	13	FB-01	3	MELANSON STEPHANIE L	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
58	13	FB-01	4	MOSES CHRISTIAN A	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
59	12	FA-01	6	MUELLER MICHAEL A	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
60	13	FB-01	4	NAWOICHIK ADAM M	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616

FIRE/RESCUE DEPARTMENT

#	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
61	12	FB-01	3	O'BRIEN DALLAS D	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
62	13	FB-01	4	O'BRIEN SHANE M	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
63	13	FB-01	3	O'CONNOR MICHAEL G	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
64	12	FA-01	4	OLIVEIRA CARLOS S	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
65	12	FA-01	4	OLSEN JONAH L	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
66	12	FB-01	3	OUELLETTE III WILFRED N	FIREFIGHTER	33.65	42	1,413.30	54.2	\$ 76,601
67	12	FA-01	4	PAYNE SCOTT F	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
68	12	FA-01	6	PECCI BRIAN D	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
69	12	FB-01	3	PINHANCOS MARK P	FIREFIGHTER	33.65	42	1,413.30	54.2	\$ 76,601
70	12	FA-01	6	PLACK LANCE G	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
71	12	FB-01	2	QUIGLEY LUCINDA A	FIREFIGHTER	31.12	42	1,307.04	54.2	\$ 70,842
72	12	FB-01	3	RANDALL JOSHUA D	FIREFIGHTER	33.65	42	1,413.30	54.2	\$ 76,601
73	12	FA-01	3	RAYNOR JONATHAN	FIREFIGHTER/MEDIC	37.72	42	1,584.24	52.2	\$ 82,698
74	13	FB-01	3	REED CASEY P	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
75	12	FA-01	5	SABENS HENRY C	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
76	13	FB-01	3	SARTORI KEVIN P	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
77	12	FB-01	2	SILVA DEVIN M	FIREFIGHTER	31.12	42	1,307.04	54.2	\$ 70,842
78	13	FB-01	3	SMITH STEVEN J	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
79	12	FA-01	4	SUTHERLAND JOSHUA J	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
80	12	FA-01	4	TAYLOR CHRISTOPHER E	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
81	13	FB-01	3	TURCOTTE MATTHEW	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
82	13	FB-01	5	WHITED MATTHEW T	FIREFIGHTER	36.17	42	1,519.14	52.2	\$ 79,300
83	13	FB-01	4	WYMAN MACKENZIE W	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
84	12	FA-01	5	ZIMMERMAN NICHOLAS J	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
85	12	FB-01	2	BOGLE KRAIG	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
86	12	FB-01	2	FARMER CRAIG	FIREFIGHTER	31.12	42	1,307.04	54.2	\$ 70,842
87	12	FB-01	2	HAISET SHAWN	FIREFIGHTER	31.12	42	1,307.04	54.2	\$ 70,842
88	12	FB-01	2	HORN MATTHEW	FIREFIGHTER	31.12	42	1,307.04	54.2	\$ 70,842
89	12	FB-01	2	BARTELS JENNIFER	FIREFIGHTER	31.12	42	1,307.04	54.2	\$ 70,842
90	12	FB-01	2	GARDINA ANTHONY	FIREFIGHTER	31.12	42	1,307.04	54.2	\$ 70,842
91	12	FA-01	2	VACANT	FIREFIGHTER/MEDIC	34.92	42	1,466.64	54.2	\$ 79,492
92	12	FB-01	2	SPILLANE BRENDAN	FIREFIGHTER	31.12	42	1,307.04	54.2	\$ 70,842
				SICK LEAVE BUYBACK EST						\$ 57,000
				VACATION BUYBACK EST						\$ 48,000
						FTE	103			\$ 8,887,906

POLICE DEPARTMENT



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. Become certified and accredited according to the Massachusetts Police Accreditation Commission
3. Meet the standards set forth by the MA Police Accreditation.
4. Build relationships within the community to better understand and combat Opiate Addiction.

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC SAFETY						
210 POLICE						
Salaries						
01-210-5110	SALARY & WAGES FULL TIME	5,890,115	4,816,885.58	6,179,830.00	6,931,825.00	6,935,329.00
01-210-5125	P/T-SUMMER PATROL	60,000	70,369.50	60,000.00	60,000.00	60,000.00
01-210-5128	FLSA WAGE ADJUSTMENT	9,288	1,680.66	9,288.00	9,288.00	5,784.00
01-210-5130	ADDTN'L GROSS-OT	500,000	1,080,142.47	500,000.00	620,000.00	620,000.00
01-210-5132	ADDTN'L GROSS-CRT	72,000	54,927.46	72,000.00	72,000.00	72,000.00
01-210-5133	MAIN STREET PATROL	12,000	0.00	12,000.00	12,000.00	12,000.00
01-210-5134	ADDTN'L GROSS-DRUG INVEST	45,000	21,780.47	45,000.00	45,000.00	45,000.00
01-210-5135	ADDTN'L GROSS-COMM ENGAGE	0	0.00	0.00	50,000.00	50,000.00
01-210-5140	DIFF-HOLIDAY	118,025	122,681.87	118,025.00	166,000.00	166,000.00
01-210-5143	DIFF-EDCTL INCTV	418,906	355,106.83	418,906.00	506,000.00	506,000.00
01-210-5191	OTH PERS SERV-UNFRM	57,800	35,408.67	81,000.00	81,000.00	81,000.00
01-210-5192	OTH PERS SERV-TRAIN	135,000	255,616.87	185,000.00	185,000.00	185,000.00
Total	Salaries	7,318,134	6,814,600.38	7,681,049.00	8,738,113.00	8,738,113.00

POLICE DEPARTMENT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC SAFETY						
Expenses						
01-210-5212	ENERGY-ELECTRICITY	51,365	42,724.77	47,380.00	47,380.00	47,380.00
01-210-5213	ENERGY-NATURAL GAS	15,000	10,900.77	15,000.00	17,250.00	15,000.00
01-210-5240	REPR/MAINT-OFFICE EQUIP	5,000	3,819.41	5,000.00	5,000.00	5,000.00
01-210-5242	REPR/MAINT-VEHICLE	40,000	55,702.74	40,000.00	65,000.00	65,000.00
01-210-5243	REPR/MAINT-EQUIPMENT	2,950	270.00	2,950.00	2,950.00	2,950.00
01-210-5250	REPR/MAINT-PRKG MTRS	66,000	22,388.62	58,000.00	36,400.00	36,400.00
01-210-5251	REPR/MAINT-RADIO (FCC)	5,150	3,480.40	5,150.00	10,000.00	10,000.00
01-210-5267	REPR/MAINT-COMP SYS	45,000	37,376.06	45,000.00	18,000.00	18,000.00
01-210-5303	PHYSICALS	21,500	18,105.00	21,500.00	21,500.00	21,500.00
01-210-5306	PROF/TECH-TOWING	2,000	111.67	2,000.00	2,000.00	2,000.00
01-210-5318	PROF/TECH-CONT SERV	200,300	151,450.99	160,300.00	160,300.00	160,300.00
01-210-5340	COMM-PRINTING	7,000	6,586.57	7,000.00	7,000.00	7,000.00
01-210-5341	COMM-TELEPHONE	34,000	47,716.75	42,000.00	47,500.00	47,500.00
01-210-5342	COMM-POSTAGE	4,843	522.12	4,843.00	4,843.00	4,843.00
01-210-5418	SUPLY COMM POLICING	4,000	3,979.91	4,000.00	6,000.00	6,000.00
01-210-5420	OFFICE SUPPLIES	5,200	5,317.42	5,200.00	6,400.00	6,400.00
01-210-5421	OFFICE SUPPLIES-XEROX	2,000	636.37	2,000.00	2,000.00	2,000.00
01-210-5424	OFFICE-REC TAPES	150	216.73	150.00	150.00	150.00
01-210-5425	OFFICE SUPPLIES-LAW BOOKS	1,253	2,052.32	1,253.00	1,253.00	1,253.00
01-210-5435	SUPPLIES - DETECTIVE DIV	2,500	2,599.12	2,500.00	4,500.00	4,500.00
01-210-5454	CUST/HSKP SUPLY-FIRE EXTG	1,000	0.00	1,000.00	1,000.00	1,000.00
01-210-5483	OTH SUPPLIES-PHOTO	2,000	0.00	2,000.00	0.00	0.00
01-210-5485	VEHICLE SUPPLIES-TIRES	12,000	6,946.16	12,000.00	18,000.00	18,000.00
01-210-5490	PRISONERS FOOD & BLANKETS	3,500	842.25	3,500.00	3,500.00	3,500.00

POLICE DEPARTMENT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC SAFETY						
Expenses						
01-210-5500	MEDICAL-FIRST AID	9,000	8,888.61	9,000.00	12,000.00	12,000.00
01-210-5543	PUB WKS SUPPLY-FLARES	1,325	0.00	1,325.00	1,325.00	1,325.00
01-210-5582	OTH SUPPLIES-COMP	6,000	8,028.58	6,000.00	6,000.00	6,000.00
01-210-5583	OTH SUPPLIES-UNIFORMS	45,000	109,040.43	45,000.00	45,000.00	45,000.00
01-210-5584	OTH SUPPLIES-BIKE PATRL	2,900	6,672.41	2,900.00	2,900.00	2,900.00
01-210-5587	OTH SUPPLIES-RANGE	65,000	63,543.50	65,000.00	75,000.00	75,000.00
01-210-5710	IN-STATE TRAVEL	3,000	3,452.68	6,000.00	10,000.00	10,000.00
01-210-5720	OUT OF STATE TRAVEL	12,000	10,416.53	15,000.00	15,000.00	15,000.00
01-210-5730	DUES & MEMBERSHIPS	6,000	9,645.00	9,000.00	11,500.00	11,500.00
01-210-5780	ADMINISTRATIVE EXPENSE	4,000	4,013.54	4,000.00	4,000.00	4,000.00
01-210-5782	DRUG INVESTIGATION EXP	35,000	17,500.00	35,000.00	35,000.00	35,000.00
01-210-5787	OTH CHARGES- TRAIN	25,000	58,021.45	75,000.00	75,000.00	75,000.00
01-210-5801	POLICE CRUISERS	125,000	125,000.00	125,000.00	125,000.00	125,000.00
01-210-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	211,111.00	211,111.00
Total	Expenses	872,936	847,968.88	887,951.00	1,116,762.00	1,114,512.00
Total Departmental Expenses		8,191,070	7,662,569.26	8,569,000.00	9,854,875.00	9,852,625.00

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POLICE DEPARTMENT

FY26 SALARIES & WAGES

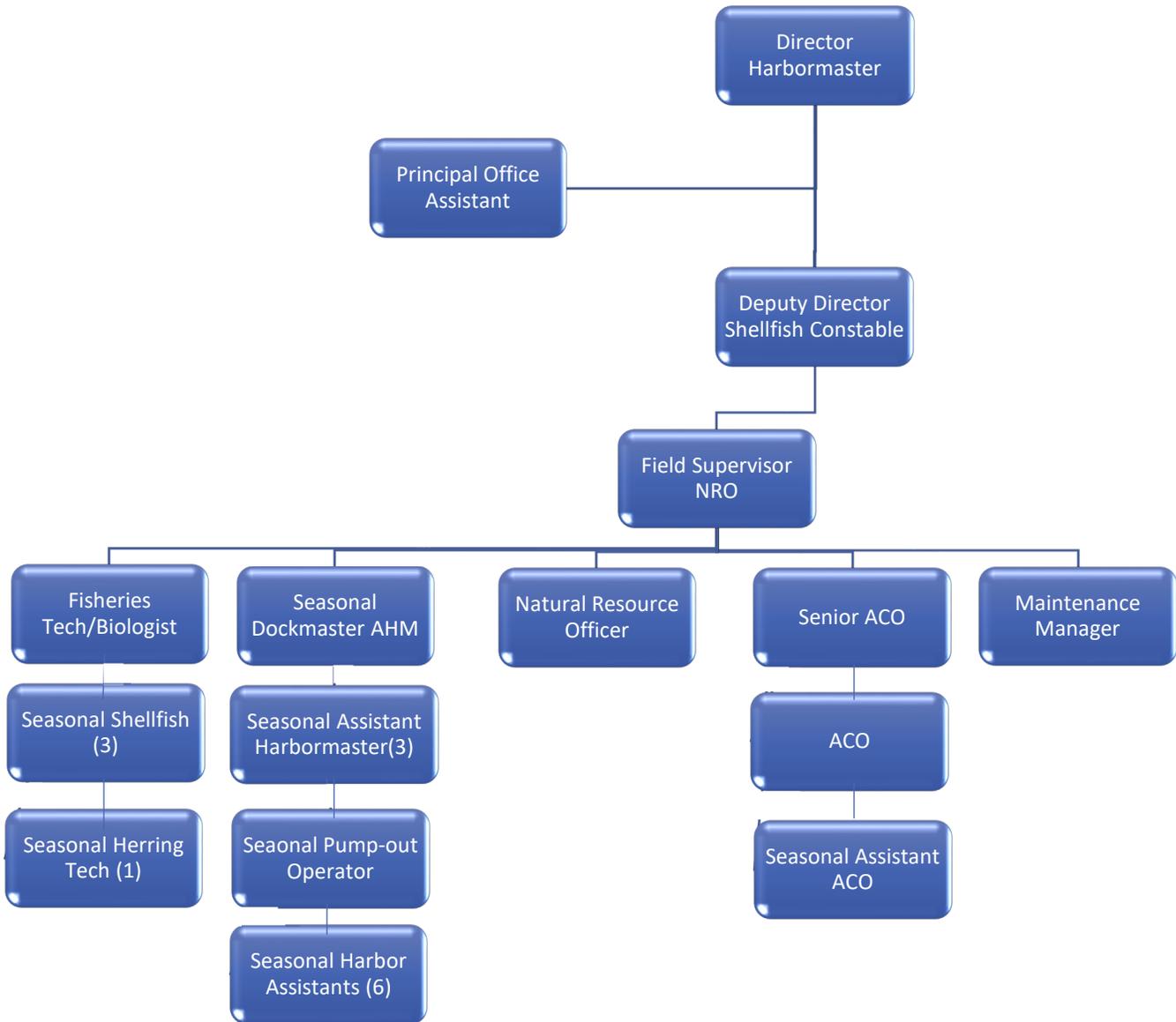
POLICE DEPARTMENT - 210

#	GROUP	GRADE	STEP	NAME	JOB TITLE	RATE	HRS/WK	WEEKLY	WKS	TOTAL	
ADMINISTRATION/STAFF											
1				LOURIE JEFFREY	POLICE CHIEF	100.08	40	4,003.20	52.2	208,968	
1	24	M-11	8	LOEWEN BRIAN	DEPUTY POLICE CHIEF	71.51	40	2,860.40	52.2	149,313	
1	24	M-10	9	REID BRIAN	CAPTAIN	70.12	40	2,804.80	52.2	146,411	
				STIPEND - 20 YEAR				-		14,000	160,411
2	24	M-10	8	DECOSTA DOUGLAS	CAPTAIN	67.81	40	2,712.40	52.2	141,588	
				STIPEND - 20 YEAR				-		14,000	155,588
1	24	M-07	8	DAUGHERTY STEPHANIE	CLINICAL SOCIAL WORKER	54.57	40	2,182.80	52.2	113,943	
2	24	M-07	3	MARSHALL MOLLY	CLINICAL SOCIAL WORKER	46.17	40	1,846.80	52.2	96,403	
3	24	M-04	2	NICKERSON KRISTIN	ADMINISTRATIVE ASSISTANT	35.25	37.5	1,321.88	52.2	69,002	
4	11	A-07	6	ROGERS VICTORIA	ADMIN CLERK	31.21	37.5	1,170.38	52.2	61,094	
5	11	A-07	7	UTTARO JANET	ADMIN CLERK	32.46	37.5	1,217.25	52.2	63,541	
6	11	A-04	7	BELLI MICHAEL R	PARKING CONTROL ATTENDANT	26.48	40	1,059.20	52.2	55,291	
7	11	A-04	7	THOMPSON LLOYD	PRKG METER MECHANIC/TECH	26.48	20	529.60	52.2	27,646	
LIEUTENANTS											
1		LT	2	HERGT RYAN	LIEUTENANT	55.10	40	2,204.00	52.2	115,049	
2		LT	5	KINSELLA BRIAN	LIEUTENANT	63.97	40	2,558.80	52.2	133,570	
3		LT	5	SIMONEAU MICHAEL	LIEUTENANT	63.97	40	2,558.80	52.2	133,570	
4		LT	1	VACANT	LIEUTENANT	54.02	40	2,160.80	52.2	112,794	
SERGEANTS											
1		SGT	5	CUMMINGS JAMES	SERGEANT / FIELD TRAINING	49.60	40	1,984.00	52.2	103,565	
				SPECIALIZATION		50.00		50.00	52.2	2,610	106,175
2		SGT	5	DONAHUE JAMIE	SERGEANT / SX OFFENDER	49.60	40	1,984.00	52.2	103,565	
				SPECIALIZATION		50.00		50.00	52.2	2,610	106,175
3		SGT	4	FERRER ELVIRA	SERGEANT / DETAIL SERGEANT	45.93	40	1,837.20	52.2	95,902	
				SPECIALIZATION		50.00		50.00	52.2	2,610	98,512
4		SGT	4	BARTOLOMEI CHRISTOPHER	SERGEANT / BREATH TEST	45.93	40	1,837.20	52.2	95,902	
				SPECIALIZATION		50.00		50.00	52.2	2,610	98,512
5		SGT	3	MASSI DAVID M	SERGEANT / FIREARMS INSTR	44.59	40	1,783.60	52.2	93,104	
				SPECIALIZATION		50.00		50.00	52.2	2,610	95,714
6		SGT	4	ESPINOZA SAMANTHA	SERGEANT	45.93	40	1,837.20	52.2	95,902	
				SPECIALIZATION		50.00		50.00	52.2	2,610	98,512
7		SGT	2	CARDOSO NEWTON	SERGEANT / FIREARMS INSTR	43.29	40	1,731.60	52.2	90,390	
				SPECIALIZATION		50.00			52.2	2,610	93,000
8		SGT	3	OLIVER JOSHUA RUSSELL	SERGEANT	44.59	40	1,783.60	52.2	93,104	
				SPECIALIZATION		50.00		50.00	52.2	2,610	95,714
DETECTIVES											
1		P/FED	6	ANDRADE MEGHAN	DETECTIVE	44.86	37.5	1,682.25	52.2	87,814	
2		P/FED	6	BRANDT TIMOTHY J	DETECTIVE	44.86	37.5	1,682.25	52.2	87,814	
3		P/FED	6	CARPENTER RONALD	DETECTIVE	44.86	37.5	1,682.25	52.2	87,814	
4		P/FED	4	FLAHERTY SEAN	DETECTIVE / DEA	40.84	37.5	1,531.50	52.2	79,945	
5		P/FED	6	LOEWEN ANDREW T	DETECTIVE	44.86	37.5	1,682.25	52.2	87,814	
6		P/FED	6	MAGUIRE THOMAS	DETECTIVE	44.86	37.5	1,682.25	52.2	87,814	
7		P/FED	6	PORTER JAMES F	DETECTIVE / COURT	44.86	37.5	1,682.25	52.2	87,814	
8		P/FED	5	RUTA KURT	DETECTIVE	43.34	37.5	1,625.25	52.2	84,839	
9		P/FED	6	SENIOR STEPHEN P	DETECTIVE / SRO	44.86	37.5	1,682.25	52.2	87,814	

POLICE DEPARTMENT

#	GROUP	GRADE	STEP	NAME	JOB TITLE	RATE	HRS/WK	WEEKLY	WKS	TOTAL		
PATROLMEN												
1		P/FED	2	BASEY. KALEB	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
2		P/FED	5	BOWERS CONNOR	PATROLMEN	43.34	37.5	1,625.25	52.2	84,839		
3		P/FED	2	CANNISTRARO SEAN P	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
4		P/FED	6	CASTLEBERRY JOHN	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
5		P/FED	4	CHAPMAN COOPER	PATROLMEN	40.84	37.5	1,531.50	52.2	79,945		
6		P/FED	2	CREEL JEFFREY D	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
7		P/FED	6	DEPONTE JOHN L	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
8		P/FED	6	DEVITO ANTHONY R	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
9		P/FED	2	DIMITRES KURTIS A	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
10		P/FED	5	DIPALMO ANTHONY R	PATROLMEN	43.34	37.5	1,625.25	52.2	84,839		
11		P/FED	6	FOLEY ERIC M	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
12		P/FED	4	FOLEY JOSEPH	PATROLMEN	40.84	37.5	1,531.50	52.2	79,945		
13		P/FED	4	FOLEY PATRICK J	PATROLMEN	40.84	37.5	1,531.50	52.2	79,945		
14		P/FED	4	FRANKLIN ALEXANDER	PATROLMEN	40.84	37.5	1,531.50	52.5	80,404		
15		P/FED	2	FRYE JR KEVIN M	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
16		P/FED	3	FUSARO ANTHONY	PATROLMEN	39.85	37.5	1,494.38	52.2	78,007		
17		P/FED	2	GARCIA CODY A	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
18		P/FED	5	GARRISON ERIC	PATROLMEN	43.34	37.5	1,625.25	52.2	84,839		
19		P/FED	6	GILBOY, MICHAEL	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
20		P/FED	2	GUERTIN JOSEPH L	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
21		P/FED	6	HESLIN RICHARD E	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
22		P/FED	2	HOWELL COLBY B	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
23		P/FED	1	JARDINE, KEVIN	PATROLMEN	35.84	37.5	1,344.00	52.2	70,157		
24		P/FED	5	JONES CRAIG	PATROLMEN	43.34	37.5	1,625.25	52.2	84,839		
25		P/FED	3	KIRLEW ROHAN	PATROLMEN	39.85	37.5	1,494.38	52.2	78,007		
26		P/FED	6	KOTFILA MICHAEL T	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
27		P/FED	1	KOWALSKA, MAGDALENA	PATROLMEN	35.84	37.5	1,344.00	52.2	70,157		
28		P/FED	5	LAWLER DEVIN T	PATROLMEN	43.34	37.5	1,625.25	52.2	84,839		
29		P/FED	2	LEVINS EMILY E	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
30		P/FED	6	LIVINGSTON CHRISTOPHER	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
31		P/FED	4	LOWE SEAN	PATROLMEN	40.84	37.5	1,531.50	52.2	79,945		
32		P/FED	6	MASSI JULIA E	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
33		P/FED	6	MAURER EDWARD	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
34		P/FED	2	MCGRAW DAVID	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
35		P/FED	2	MEUNIER JAKE L	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
36		P/FED	5	MOY KYLE W	PATROLMEN	43.34	37.5	1,625.25	52.2	84,839		
37		P/FED	6	NARBONNE TYLER	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
38		P/FED	6	ROGERS JAMES B	PATROLMEN	44.86	37.5	1,682.25	52.2	87,814		
39		P/FED	2	ROSE SPENCER C	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
40		P/FED	3	ROY ANDREW	PATROLMEN	39.85	37.5	1,494.38	52.2	78,007		
41		P/FED	5	SILVIA SHAWN	PATROLMEN	43.34	37.5	1,625.25	52.2	84,839		
42		P/FED	2	VIOLA DOMINIC J	PATROLMEN	38.06	37.5	1,427.25	52.2	74,503		
				<i>SGT PROMOTIONAL INCREASE</i>							10,000	
				<i>SPECIAL CATEGORY NIGHT DIFFERENTIAL 18 PERSONNEL</i>					35.00	1	52.2	32,886
				<i>SPECIAL CATEGORY NIGHT DIFFERENTIAL 18 PERSONNEL</i>					55.00	1	52.2	51,678
				<i>SPECIALTIES PATROL</i>					175,836.18	1	1.0	175,836
				<i>MAX SICK LEAVE TO SELL</i>					20,000.00	1	1.0	20,000
				<i>FITNESS & WELLNESS PROGRAM</i>					26,250.00	1	1.0	26,250
						FTE	73			6,935,329		

MARINE & ENVIRONMENTAL SERVICES



DEPARTMENT MISSION

To provide for the protection, preservation, enhancement and healthy ecological function of the town's natural resources; to provide services intended to protect the safety of people and property who utilize 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.

Goals

- Finalize shellfish expansion plans to assist town with the nitrogen reduction requirements for our rivers and embayment's.
- Reconstruction of Great Harbor Boat Ramp
- Reconstruction of the Simpson's Landing bulkhead.
- Finalize permitting and engineering for the Great Harbor Commercial Dock and make the required improvements as soon as possible.
- Secure grant funding for architectural and engineering services needed for the Marina Building Expansion project.

MARINE & ENVIRONMENTAL SERVICES

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
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PUBLIC SAFETY

295 MARINE & ENVIRON

Salaries

01-295-5110	SALARY & WAGES-FULL TIME	651,375	635,924.42	688,496.00	727,891.00	727,891.00
01-295-5120	SALARY & WAGES TEMP	185,476	145,825.87	200,639.00	211,104.00	211,104.00
01-295-5130	ADDITIONAL GROSS-OT	15,000	17,427.63	15,000.00	15,000.00	15,000.00
01-295-5132	ADDITIONAL GROSS-CRT	500	0.00	500.00	500.00	500.00
01-295-5133	ADDITIONAL GROSS-STANDBY	3,850	4,197.88	7,215.00	7,503.00	7,503.00
01-295-5143	DIFF-EDCTL INCTV	9,000	8,965.84	9,000.00	15,000.00	15,000.00
01-295-5191	OTH PERS SERV-UNFRM	7,500	7,606.47	7,500.00	7,500.00	7,500.00
Total	Salaries	872,701	819,948.11	928,350.00	984,498.00	984,498.00

Expenses

01-295-5212	ENERGY-ELECTRICITY	48,000	44,159.37	61,355.00	61,355.00	51,355.00
01-295-5213	ENERGY-NATURAL GAS	20,000	14,459.75	20,000.00	20,000.00	17,000.00
01-295-5240	REPR/MAINT-OFFICE EQUIP	400	266.54	400.00	400.00	400.00
01-295-5243	REPR/MAINT-EQUIPMENT	42,000	39,851.99	42,000.00	42,000.00	42,000.00
01-295-5263	REPR/MAINT-SIGNAGE	1,000	1,150.35	1,000.00	1,000.00	1,000.00
01-295-5312	PROF/TECH EMERG MED SERV	500	483.80	500.00	500.00	500.00
01-295-5315	MOORING REMOVAL	4,000	800.00	4,000.00	4,000.00	4,000.00
01-295-5317	PROF/TECH - PRPGTN	62,500	62,431.54	62,500.00	62,500.00	62,500.00
01-295-5318	PROF/TECH-CONT SERV	5,000	4,915.50	135,500.00	175,000.00	175,000.00
01-295-5319	FLOAT MAINTENANCE	25,000	29,956.50	25,000.00	50,000.00	50,000.00
01-295-5340	COMM-PRINTING	1,500	1,500.00	1,500.00	1,500.00	1,500.00
01-295-5341	COMM-TELEPHONE	6,500	4,911.27	6,500.00	6,500.00	6,500.00
01-295-5342	COMM-POSTAGE	2,500	1,950.87	2,500.00	2,500.00	2,500.00
01-295-5343	COMM-ADVERTISING	550	433.73	550.00	550.00	550.00
01-295-5380	OTR PRCH SERV-MSPCA	500	67.94	500.00	500.00	0.00
01-295-5393	OPS-ANML DIS PREVNT	4,000	309.84	4,000.00	4,000.00	3,500.00
01-295-5419	CUST/HSKPNG SPLY-PND	500	1,236.97	500.00	500.00	1,500.00

MARINE & ENVIRONMENTAL SERVICES

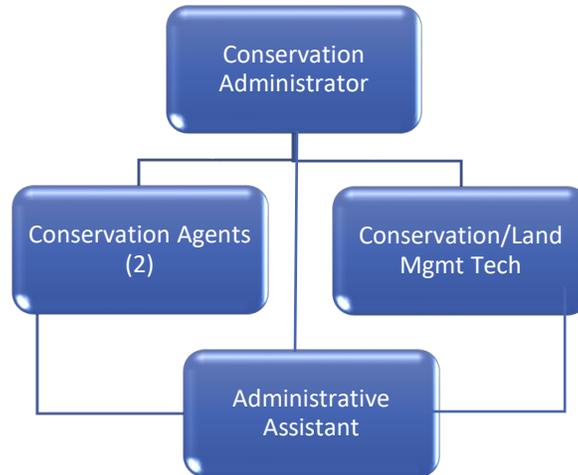
Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC SAFETY						
01-295-5420	OFFICE SUPPLIES	4,000	2,002.90	4,000.00	4,000.00	4,000.00
01-295-5430	SITE IMPROVEMENT	20,000	10,033.26	20,000.00	20,000.00	20,000.00
01-295-5481	GASOLINE	6,000	4,618.11	6,000.00	6,000.00	6,000.00
01-295-5584	OTH SUPPLY-CHNS/LGTS/BUOYS	5,000	3,763.46	5,000.00	5,000.00	5,000.00
01-295-5587	OTH SUPPLIES-DNR	1,700	1,697.51	1,700.00	1,700.00	1,900.00
01-295-5710	IN-STATE TRAVEL	500	0.00	500.00	500.00	500.00
01-295-5730	DUES & MEMBERSHIPS	450	200.00	450.00	450.00	450.00
01-295-5781	STAFF DEVELOPMENT	6,000	5,815.32	6,000.00	6,000.00	6,000.00
01-295-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	39,000.00	39,000.00
Total	Expenses	268,100	237,016.52	411,955.00	515,455.00	502,655.00
Total Departmental Expenses		1,140,801	1,056,964.63	1,340,305.00	1,499,953.00	1,487,153.00

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FY26 SALARIES & WAGES										
MARINE AND ENVIRONMENTAL SERVICES - 295										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	25	B-10	9	FRASER GREGG P	DIRECTOR	69.07	40	2,762.80	52.2	144,219
2	25	B-08	9	MARTINSEN III ROY CHARLES	DEPUTY DIRECTOR	57.51	40	2,300.40	52.2	120,081
3	11	A-10	4	POQUETTE CATHERINE	FIELD SUPERVISOR	35.34	40	1,413.60	52.2	73,790
4	11	A-09	5	ANGLIN CHRISTOPHER	NATURAL RESOURCE OFFICER	34.34	40	1,373.60	52.2	71,702
5	11	A-09	7	LOVELY CHRISTINA	FISHERIES TECH/BIOLGST	37.14	37.5	1,392.75	52.2	72,702
6	11	A-08	7	CUSHMAN PAULA	PRINCIPAL OFFICE ASST	34.70	37.5	1,301.25	52.2	67,926
7	11	A-07	4	ERESSY CHLOE	ANIMAL CONTROL OFFICER	28.86	40	1,154.40	52.2	60,260
8	11	A-08	4	MASSON MOLLY	SR ANIMAL CONTROL OFFICER	30.86	40	1,234.40	52.2	64,436
9	11	A-06	4	CUSHMAN PAUL	MES MAINT WORKER	26.96	37.5	1,011.00	52.2	52,775
						<i>FTE</i>	9			727,891

FY26 SALARIES & WAGES										
MARINE AND ENVIRONMENTAL SERVICES TEMP - 295										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	29	S-08	5	GRIFFIN	AHM DOCKMASTER	30.54	40	1,221.60	16	19,546
2	29	S-07	5	WATSON	AHM/CONSTABLE	28.54	40	1,141.60	16	18,266
3	29	S-07	5	GIBBS	AHM/CONSTABLE	28.54	20	570.80	16	9,133
4	29	S-07	4	POLLARD	AHM/CONSTABLE	27.18	20	543.60	14	7,611
5	29	S-06	3	JONES	ASST ANIMAL CONTROL	24.20	20	484.00	14	6,776
6	29	S-06	3	TEED	ASST ANIMAL CONTROL	23.72	20	474.40	14	6,643
7	29	S-05	2	BUCHANON	PUMP OUT BOAT OPERATOR*	21.54	40	861.60	16	13,786
8	29	S-04	4	THRASHER	HARBOR ASSISTANT	22.20	40	888.00	14	12,432
9	29	S-04	3	BUSHY	HARBOR ASSISTANT	21.13	40	845.20	14	11,833
10	29	S-04	3	LARUFFA	HARBOR ASSISTANT	21.13	40	845.20	14	11,833
11	29	S-04	2	BARRESI	HARBOR ASSISTANT	20.12	40	804.80	12	9,658
12	29	S-04	2	KINSELLA	HARBOR ASSISTANT	20.12	40	804.80	12	9,658
13	29	S-04	2	MORTON	HARBOR ASSISTANT	20.12	40	804.80	12	9,658
14	29	S-07	4	SIMONS	SHELLFISH TECHNICIAN	27.18	36	978.48	26	25,441
15	29	S-07	3	CARRAFEILLO	SHELLFISH TECHNICIAN	25.89	36	932.04	19	17,709
16	29	S-07	3	WESTFALL	SHELLFISH TECHNICIAN	25.89	36	932.04	19	17,709
17	29	S-07	2	LANG	HERRING TECHNICIAN	24.17	16	386.72	19	7,348
						<i>FTE</i>	4.8			211,104
									TOTAL	SALARIES 938,995

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.

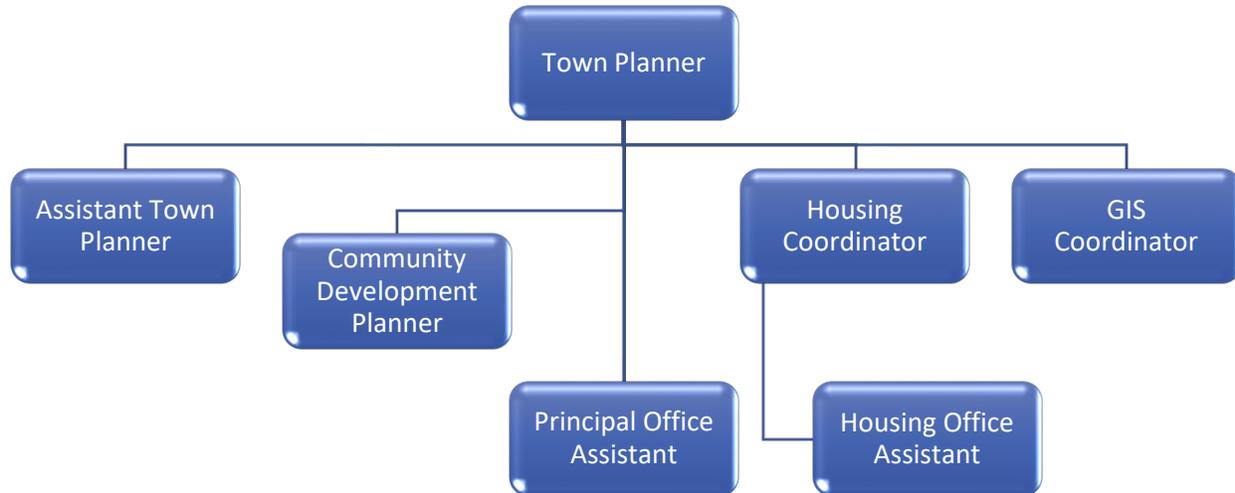
CONSERVATION DEPARTMENT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY DEVELOPMENT						
171 CONSERVATION						
Salaries						
01-171-5110	SALARY & WAGES FULL TIME	331,970	308,102.17	391,136.00	414,657.00	405,418.00
01-171-5120	SALARY & WAGES TEMP	0	0.00	0.00	0.00	13,289.00
01-171-5130	ADDITIONAL GROSS-OT	17,000	35,871.72	7,000.00	7,000.00	7,000.00
Total	Salaries	348,970	343,973.89	398,136.00	421,657.00	425,707.00
Expenses						
01-171-5307	PROF/TECH-RECORD FEES	400	260.00	400.00	400.00	400.00
01-171-5319	PROF/TECH-CONT SERV	7,800	6,700.00	7,800.00	7,000.00	7,000.00
01-171-5340	COMM-PRINTING	1,800	0.00	1,800.00	1,800.00	1,800.00
01-171-5341	COMM-TELEPHONE	2,500	2,023.33	2,500.00	2,500.00	2,500.00
01-171-5342	COMM-POSTAGE	3,500	2,000.00	3,500.00	3,500.00	3,500.00
01-171-5343	COMM-ADVERTISING	150	0.00	150.00	150.00	150.00
01-171-5420	OFFICE SUPPLIES	1,500	1,422.29	1,500.00	2,500.00	2,500.00
01-171-5583	OTH SUPPLIES-UNIFRM	1,200	1,200.00	1,200.00	1,200.00	1,200.00
01-171-5584	OTH SUPPLIES-FLD EQUIP	1,000	1,604.74	1,000.00	25,000.00	10,000.00
01-171-5710	IN-STATE TRAVEL	2,500	1,347.51	2,500.00	2,500.00	2,500.00
01-171-5730	DUES & MEMBERSHIPS	1,250	868.00	1,250.00	1,250.00	1,250.00
01-171-5781	STAFF DEVELOPMENT	2,500	870.00	2,500.00	2,500.00	2,500.00
Total	Expenses	26,100	18,295.87	26,100.00	50,300.00	35,300.00
Total Departmental Expenses		375,070	362,269.76	424,236.00	471,957.00	461,007.00

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FY26 SALARIES & WAGES											
CONSERVATION DEPARTMENT - 171											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	5	LINCOLN JENNIFER	ADMINISTRATOR	57.01	40	2,280.40	52.2	119,037	
2	11	A-09	7	KASPRZYK MARK	CONSERVATION/MES TECH	37.14	40	1,485.60	52.2	77,549	
3	11	A-09	6	BERGERON ALISSA	CONSERVATION AGENT	35.71	40	1,428.40	52.2	74,563	
4	11	A-09	4	QUEENEY FALLON	CONSERVATION AGENT	33.02	40	1,320.80	52.2	68,946	
5	11	A-08	6	BROWN LAURIE	PRINCIPAL OFFICE ASST	33.37	37.5	1,251.38	52.2	65,323	
					<i>FTE</i>		5				405,418

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 integrates land use regulations, long-range planning philosophies, economic development principles, a shared geographic information system resource, and public input to ensure sustainable growth that reflects the character of the community. The department upholds the goals in the town's Local Comprehensive Plan, administers local development controls in a fair and equitable manner, and disseminates information about development and land use patterns and issues to all members of the community.

DEPARTMENT DESCRIPTION

The Planning Department assists the Planning Board and the Historical Commission in the administration of their regulatory duties and the management of their special initiatives. Working collaboratively with both Boards, the Planning Department ensures that all new and ongoing development projects are performed in conformance with Massachusetts General Law Chapters 40A, 40C, and 41 and when necessary, develops revisions to the Zoning Bylaw, Subdivision Rules and Regulations, and Historical Commission Design Guidelines. Specifically, the department helps the Planning Board with review of applications for Site Plan Review and Special Permits under the Zoning Bylaw, 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.

Additionally, the department assists in the creation and preservation of affordable and attainable housing, administers the Falmouth Affordable Housing Fund (FAHF), manages the town's Subsidized Housing Inventory (SHI), and serves as the town's liaison to the local Affordable Housing Committee and other housing groups outside the organization.

Lastly, by maintaining a comprehensive data and planning document repository, zoning bylaw and maps library, and robust geographic information system, the Planning Department provides support for other town departments on a variety of short and long-term land use projects or decisions, public safety and public works initiatives, future economic and housing growth, and key environmental protection and open space expansion ventures.

PLANNING DEPARTMENT

DEPARTMENT GOALS

1. Planning Board Program

Providing 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 housing production, economic sustainability, and environmental quality.
- 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

Providing 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. Housing Program

Supporting the creation of affordable and attainable housing in the community throughout the fiscal year by:

- Carefully reviewing applications for funding from the Falmouth Affordable Housing Fund, negotiating changes with applicants, conducting research and adequately preparing for and attending all Working Group meetings, drafting recommendations and agreements, and providing accurate answers to inquiries from a variety of stakeholders.
- Ensuring that awardees provide the required reporting materials on an annual basis.
- Incorporating recommendations of the Town of Falmouth's Housing Production Plan and Local Comprehensive Plan.
- Working with interested developers through the Local Initiative Program.
- Maintaining/updating the town's Subsidized Housing Inventory (SHI).
- Pursuing local, state, and federal grant funding opportunities for local initiatives.

4. Reference Center & Support Program

Serving as a resource for the many town departments, the public, and key stakeholders or decision makers while professionally representing the Town of Falmouth in interactions with Barnstable County, the Commonwealth, the federal government, and professional organizations by:

PLANNING DEPARTMENT

- 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 the town departments and the public with an accurate and comprehensive online interactive GIS platform
- 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.

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY DEVELOPMENT						
175 PLANNING BOARD						
Salaries						
01-175-5110	SALARY & WAGES FULL TIME	385,110	385,109.36	404,793.00	466,301.00	550,059.00
01-175-5120	SALARY & WAGES TEMP	0	0.00	0.00	0.00	30,000.00
Total	Salaries	385,110	385,109.36	404,793.00	466,301.00	580,059.00
Expenses						
01-175-5319	PROF/TECH CONT SERV	2,000	130.00	1,000.00	1,000.00	1,000.00
01-175-5341	COMM-TELEPHONE	700	546.62	700.00	700.00	700.00
01-175-5342	COMM-POSTAGE	1,000	285.00	1,000.00	500.00	500.00
01-175-5343	COMM-ADVERTISING	3,000	4,125.04	5,000.00	5,000.00	5,000.00
01-175-5420	OFFICE SUPPLIES	1,000	3,421.71	1,500.00	2,000.00	4,000.00
01-175-5710	IN-STATE TRAVEL	500	151.69	250.00	250.00	250.00
01-175-5730	DUES & MEMBERSHIPS	800	628.00	800.00	800.00	800.00
01-175-5735	LICENSES & UPGRADES	0	0.00	0.00	0.00	15,000.00
01-175-5781	STAFF DEVELOPMENT	2,000	293.33	750.00	750.00	750.00
Total	Expenses	11,000	9,581.39	11,000.00	11,000.00	28,000.00
Total Departmental Expenses		396,110	394,690.75	415,793.00	477,301.00	608,059.00

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FY26 SALARIES & WAGES										
PLANNING DEPARTMENT - 175										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-09	4	CORNOCK JEDEDIAH	TOWN PLANNER	55.14	40	2,205.60	52.2	115,132
2	24	M-06	3	TONDERA MELINDA	ASST TOWN PLANNER	43.99	40	1,759.60	52.2	91,851
3	24	M-06	6	SHOEMAKER MICHAELA	COMM DEV PLANNER	48.64	24	1,167.36	52.2	60,936
4	11	A-08	6	PARKER JULIE	PRINCIPAL OFFICE ASST	33.37	37.5	1,251.38	52.2	65,322
5	24	M-08	5	FISH KIMBERLY	HOUSING COORDINATOR	51.06	40	2,042.40	52.2	106,613
6	24	M-07	7	WAID STACEY	GIS COORDINATOR	52.78	40	2,111.20	52.2	110,205
						FTE	5.64			550,059

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 and Chapter 240 of the Town of Falmouth General Code.

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. Continuing to 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	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY DEVELOPMENT						

176 ZONING BOARD OF APPEALS

Salaries

01-176-5110	SALARY & WAGES FULL TIME	163,899	163,291.70	168,755.00	180,197.00	180,197.00
01-176-5120	SALARY & WAGES TEMP	0	0.00	0.00	40,000.00	25,000.00
01-176-5130	ADDITIONAL GROSS-OT	0	0.00	0.00	41,940.00	15,000.00
Total	Salaries	163,899	163,291.70	168,755.00	262,137.00	220,197.00

Expenses

01-176-5319	PROF/TECH CONT SERV	30,600	7,154.09	600.00	40,000.00	600.00
01-176-5340	COMM-PRINTING	750	597.00	750.00	750.00	750.00
01-176-5341	COMM-TELEPHONE	600	497.88	600.00	600.00	600.00
01-176-5342	COMM-POSTAGE	4,200	2,500.00	4,200.00	4,200.00	4,200.00
01-176-5420	OFFICE SUPPLIES	1,100	502.21	1,100.00	3,486.00	3,486.00
01-176-5711	AUTO ALLOWANCE	350	0.00	350.00	350.00	350.00
01-176-5730	DUES & MEMBERSHIPS	300	75.00	300.00	300.00	300.00
01-176-5781	STAFF DEVELOPMENT	1,200	0.00	1,200.00	1,200.00	1,200.00
Total	Expenses	39,100	11,326.18	9,100.00	50,886.00	11,486.00

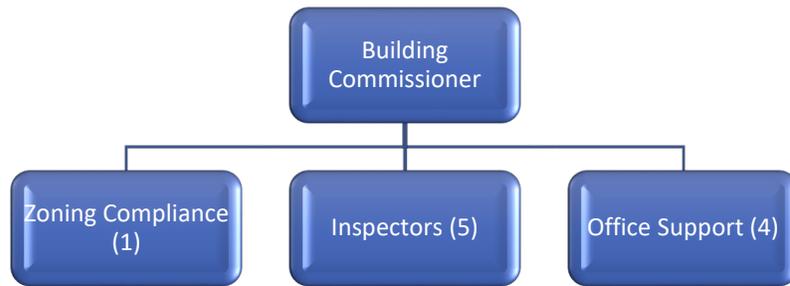
Total Departmental Expenses		202,999	174,617.88	177,855.00	313,023.00	231,683.00
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FY26 SALARIES & WAGES

ZONING APPEALS - 176											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	25	B-07	8	STOCKMAN NOREEN	ZBA ADMINISTRATOR	53.77	40	2,150.80	52.2	112,272	
2	11	A-08	7	DEMELLO ASHLEY	SR OFFICE ASSISTANT	34.70	37.5	1,301.25	52.2	67,925	
						<i>FTE</i>	2				180,197

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 efficient, timely inspections for projects under construction. With a team of talented, dedicated inspectors and attentive, customer service orientated staff, our goal is to consistently collaborate with our residents and builders, making Falmouth flourish. We collectively, in cooperation with other Town departments, provide education and inspections to the public and business community, to ensure all buildings conform to the requirements of the Massachusetts State Building Codes, Massachusetts Architectural Access Board regulations, and the Town of Falmouth Zoning By-Laws.

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, one full-time Assistant Zoning Compliance Agent 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, one part time Sealer weights and measures inspector and one part-time scanning clerk.

DEPARTMENT GOALS

1. Integrate and disseminate all information effectively to the public, consistently.
2. To have all scanned records uploaded to PermitEyes for public access.

BUILDING DEPARTMENT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY DEVELOPMENT						
241 BUILDING						
Salaries						
01-241-5110	SALARY & WAGES FULL TIME	740,845	731,010.11	789,012.00	922,791.00	812,692.00
01-241-5120	SALARY & WAGES TEMP/VAC	60,000	63,779.50	60,000.00	100,000.00	97,584.00
01-241-5130	ADDITIONAL GROSS-OT	5,000	539.30	5,000.00	5,000.00	5,000.00
Total	Salaries	805,845	795,328.91	854,012.00	1,027,791.00	915,276.00
Expenses						
01-241-5240	REPR/MAINT-OFFICE EQUIP	1,500	0.00	1,500.00	2,400.00	2,400.00
01-241-5305	PROF/TECH-ARCHIVING	33,750	8,995.00	33,750.00	33,750.00	33,750.00
01-241-5319	PROFSNL/TECHNCL-OTH	61,000	0.00	50,000.00	40,000.00	40,000.00
01-241-5340	COMM-PRINTING	2,500	111.00	2,500.00	3,400.00	3,400.00
01-241-5341	COMM-TELEPHONE	6,500	5,189.53	6,500.00	8,900.00	8,900.00
01-241-5342	COMM-POSTAGE	1,500	1,000.00	2,200.00	2,200.00	2,200.00
01-241-5420	OFFICE SUPPLIES	6,000	15,108.83	8,300.00	9,600.00	9,600.00
01-241-5422	OFFICE SUPPLIES W & M	100	0.00	400.00	1,000.00	1,000.00
01-241-5583	OTH SUPPLIES-UNIFORMS	2,400	2,150.63	4,500.00	4,900.00	4,900.00
01-241-5584	OTH SUPPLIES W & M	450	259.88	1,000.00	1,000.00	1,000.00
01-241-5711	AUTO ALLOWANCE	1,800	406.78	1,800.00	2,900.00	2,900.00
01-241-5712	AUTO ALLOWANCE W & M	1,500	1,369.59	1,500.00	1,500.00	1,500.00
01-241-5730	DUES & MEMBERSHIPS	900	1,168.00	3,000.00	4,900.00	4,900.00
01-241-5780	ADMIN EXPENSES	1,700	698.45	3,950.00	4,450.00	4,450.00
01-241-5781	STAFF DEVELOPMENT	10,000	5,201.74	10,000.00	10,000.00	10,000.00
01-241-5783	STAFF DEVELOPMENT W/M	300	185.00	1,000.00	1,000.00	1,000.00
Total	Expenses	131,900	41,844.43	131,900.00	131,900.00	131,900.00
Total Departmental Expenses		937,745	837,173.34	985,912.00	1,159,691.00	1,047,176.00

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FY26 SALARIES & WAGES												
BUILDING DEPARTMENT - 241												
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total		
1	24	M-10	6	STREET GARY	BUILDING COMMISSIONER	63.42	40	2,536.80	52.2	132,421		
2	11	A-11	7	ROBBINS RUSSELL	PLUMB & GAS INSPECTOR	42.52	40	1,700.80	52.2	88,782		
3	11	A-11	7	PIMENTAL JOHN	ELEC INSPECTOR	42.52	40	1,700.80	52.2	88,782		
4	11	A-11	6	KILLELEA PETER	LOCAL INSPECTOR	40.88	40	1,635.20	52.2	85,358		
5	11	A-11	5	QUINN TERRANCE	LOCAL INSPECTOR	39.31	40	1,572.40	52.2	82,080		
6	11	A-11	5	VACANT	LOCAL INSPECTOR	39.31	19	746.89	52.2	38,988		
7	11	A-09	7	MACKAY ELEANOR	ASST ZONING COMPL AGENT	37.14	40	1,485.60	52.2	77,549		
8	11	A-09	7	MARSHALL PAMELA	ADMINISTRATIVE ASSISTANT	37.14	37.5	1,392.75	52.2	72,702		
9	11	A-07	7	DOCKETT CHRISTOPHER	OFFICE ASSISTANT	32.46	19.5	632.97	52.2	33,042		
10	11	A-07	4	GERRY PAULA	ADMINISTRATIVE CLERK	28.86	37.5	1,082.25	52.2	56,494		
11	11	A-07	4	ZINNA JODIE	ADMINISTRATIVE CLERK	28.86	37.5	1,082.25	52.2	56,494		
						FTE	9.775					812,692

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/ Health Department 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

The Health Department, as the agents for the Board of Health, is responsible for many different public health disciplines.

PUBLIC HEALTH RESPONSIBILITIES:

- Communicable disease surveillance working with the Visiting Nurses Association, Barnstable County Health and the Environment and Mass Department of Public Health.
- Annual flu and COVID-19 vaccination clinic
- Maintain a sharps return program (kiosk) for the public to return used needles.
- Enforce state and local tobacco regulations
- Household hazardous waste collection
- Surveillance of vector-borne diseases, such as those from mosquitos, ticks
- Rabies control

FOOD SAFETY:

The Health Department regulates safe food service to the public through:

- Frequent inspections of food service establishments 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.
- Timely re-inspections for violations
- Investigations of any/all food borne illness cases or complaints
- Education of managers and food handlers.

SEPTIC SYSTEMS/TITLE 5:

- The Health Department is responsible for onsite wastewater (septic) system installations which include 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 relevant building permit applications along with ZBA and Planning referrals for Title 5 compliance.
- Process thousands of annual requests for septic system records.
- Timely responses to daily resident, contractor and engineer questions regarding septic systems.

HEALTH DEPARTMENT

- Review Title 5 inspections reports 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.

COMMUNITY SANITATION:

The Health Department is also responsible for:

- Inspecting and licensing all 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 body art establishments and practitioners
- License tanning salons

BOARD OF HEALTH

The Health Department serves the Board of Health on all aspects of public health. Bi-weekly Board of Health meetings involve such matters as policy development and decision making, enforcement of existing regulations and septic system variances, local upgrade approvals and alternative septic technology approvals.

DEPARTMENT GOALS

- Work with the Board of Health, other town departments and the Water Quality Management Committee on the development of Watershed Permits as required in the new Title 5 regulations regarding Nitrogen Sensitive Areas.
- Increasing compliance with the registration requirements for rental properties. Establish systems that will enable Health to better locate, register and enforce rental registration as well as any future bylaws or regulations that may be forthcoming.

HEALTH DEPARTMENT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY DEVELOPMENT						

510 BOARD OF HEALTH

Salaries

01-510-5110	SALARY & WAGES FULL TIME	388,996	342,435.14	406,061.00	422,051.00	422,051.00
01-510-5120	SALARY & WAGES TEMP	30,000	34,537.25	30,000.00	30,000.00	30,000.00
01-510-5130	ADDITIONAL GROSS-OT	5,000	0.00	5,000.00	5,000.00	5,000.00
Total	Salaries	423,996	376,972.39	441,061.00	457,051.00	457,051.00

Expenses

01-510-5319	PROF/TECH-CONT SERV	25,000	12,475.27	23,000.00	23,000.00	23,000.00
01-510-5340	COMM-PRINTING	1,000	21.38	1,000.00	1,000.00	1,000.00
01-510-5341	COMM-TELEPHONE	2,500	1,686.86	2,500.00	2,500.00	2,500.00
01-510-5342	COMM-POSTAGE	1,250	1,090.00	1,250.00	1,250.00	1,250.00
01-510-5343	COMM-ADVERTISING	750	633.40	750.00	750.00	750.00
01-510-5377	HAZARDOUS WASTE COLLECTN	60,000	60,000.00	3,000.00	3,000.00	3,000.00
01-510-5420	OFFICE SUPPLIES	2,000	4,766.57	3,000.00	3,600.00	3,600.00
01-510-5500	MEDICAL/SURGICAL SUPPLIES	3,000	0.00	3,000.00	3,000.00	3,000.00
01-510-5512	EDUC SUPPLY-TCHING MTRLS	200	0.00	200.00	200.00	200.00
01-510-5583	OTH SUPPLIES-UNIFORMS	900	583.25	900.00	1,000.00	1,000.00
01-510-5584	OTH SUPPLIES-DEPART	2,000	4,146.64	2,000.00	2,000.00	2,000.00
01-510-5710	IN-STATE TRAVEL	150	250.00	650.00	650.00	650.00
01-510-5730	DUES & MEMBERSHIPS	2,500	465.00	3,000.00	3,000.00	3,000.00
Total	Expenses	101,250	86,118.37	44,250.00	44,950.00	44,950.00
Total Departmental Expenses		525,246	463,090.76	485,311.00	502,001.00	502,001.00

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522 CLINICS AND NURSES

Expenses

01-522-5303	PROF/TECH-CONTRACT SERV	45,980	31,242.50	45,980.00	45,980.00	45,980.00
Total	Expenses	45,980	31,242.50	45,980.00	45,980.00	45,980.00
Total Departmental Expenses		45,980	31,242.50	45,980.00	45,980.00	45,980.00

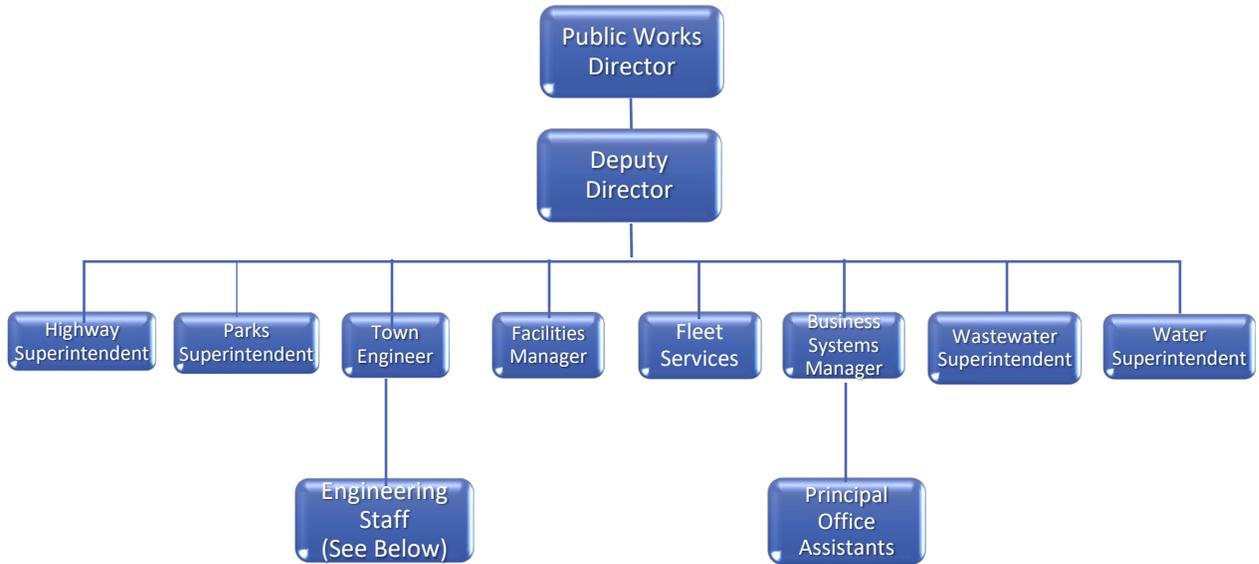
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FY26 SALARIES & WAGES

HEALTH DEPARTMENT - 510

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	25	B-09	8	MCGANN SCOTT	HEALTH AGENT	62.11	40	2,484.40	52.2	129,686
2	11	A-11	7	LANGLER MALLORY	ASSISTANT HEALTH AGENT	42.52	40	1,700.80	52.2	88,782
3	11	A-08	7	KINCHLA LINDA	PRINCIPAL OFFICE ASSIST	34.70	37.5	1,301.25	52.2	67,926
4	11	A-07	6	PIERIAS KATHLEEN	ADMINISTRATIVE CLERK	31.21	37.5	1,170.38	52.2	61,094
5	11	A-09	6	CARDOSO MORGAN	HEALTH INSPECTOR	35.71	40	1,428.40	52.2	74,563
					FTE		5			422,051

DPW-ADMINISTRATION AND ENGINEERING DIVISION

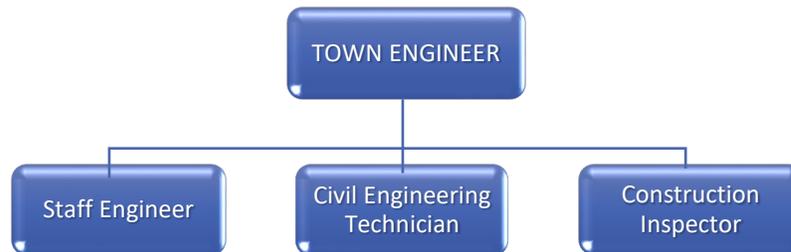


ADMINISTRATION DEPARTMENT MISSION

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.

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC WORKS						
411 DPW ADMIN & ENG						
Salaries						
01-411-5110	SALARY & WAGES FULL TIME	872,770	860,072.48	925,071.00	1,037,347.00	968,904.00
01-411-5191	OTH PERS SERV-UNFRM	16,000	13,729.19	16,000.00	16,000.00	16,000.00
Total	Salaries	888,770	873,801.67	941,071.00	1,053,347.00	984,904.00
Expenses						
01-411-5240	REPR/MAINT-OFFICE EQUIP	23,000	28,443.18	23,000.00	2,000.00	2,000.00
01-411-5246	REPR/MAINT-BRIDGES	0	0.00	0.00	60,000.00	60,000.00
01-411-5319	PROF/TECH CONT SERV	0	0.00	13,000.00	13,000.00	0.00
01-411-5340	COMM-PRINTING	1,200	1,111.00	1,200.00	1,200.00	1,200.00
01-411-5341	COMM-TELEPHONE	4,000	5,141.49	4,000.00	4,000.00	4,000.00
01-411-5342	COMM-POSTAGE	800	0.00	800.00	800.00	800.00
01-411-5343	COMM-ADVERTISING	500	0.00	500.00	500.00	500.00
01-411-5420	OFFICE SUPPLIES	6,500	5,901.92	6,500.00	10,000.00	10,000.00
01-411-5530	INCLEMENT WEATHER SUPPLIES	5,000	527.40	5,000.00	5,000.00	5,000.00
01-411-5583	OTH SUPPLIES-UNFRMS	50,000	41,205.59	50,000.00	50,000.00	50,000.00
01-411-5710	IN-STATE TRAVEL	500	96.94	500.00	500.00	500.00
01-411-5720	OUT OF STATE TRAVEL	1,700	0.00	1,700.00	1,700.00	1,700.00
01-411-5730	DUES & MEMBERSHIPS	3,000	520.59	3,000.00	3,000.00	3,000.00
01-411-5781	STAFF DEVELOPMENT	10,000	7,736.92	10,000.00	10,000.00	10,000.00
01-411-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	41,000.00	41,000.00
Total	Expenses	106,200	90,685.03	119,200.00	202,700.00	189,700.00
Total Departmental Expenses		994,970	964,486.70	1,060,271.00	1,256,047.00	1,174,604.00

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DPW-ADMINISTRATION AND ENGINEERING DIVISION

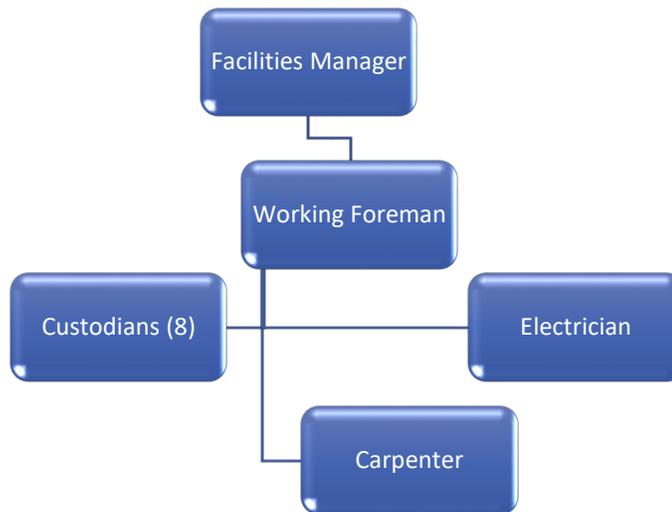
FY26 SALARIES & WAGES										
DPW ADMIN & ENGINEERING DIVISION - 411										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-13	6	MCCONARTY PETER	PUBLIC WORK DIR	78.35	40	3,134.00	52.2	163,595
2	24	M-11	8	CADORETTE STEVEN P	DEPUTY DIRECTOR	71.51	40	2,860.40	52.2	149,313
3	24	M-10	8	MCCLOUGHLIN JAMES	TOWN ENGINEER	67.81	40	2,712.40	52.2	141,588
4	24	M-06	5	MOIR SAMANTHA	BUSINES SYS MGR	47.04	40	1,881.60	52.2	98,220
5	11	A-13	7	SCHLUTER SCOTT C	STAFF ENGINEER	48.67	40	1,946.80	52.2	101,623
6	11	A-10	7	CROFT NICHOLAS	CIV ENG TECH	39.75	40	1,590.00	52.2	82,998
7	11	A-09	2	MACARTHY DYLAN	CONSTRUCTN INSP	30.53	40	1,221.20	52.2	63,747
8	11	A-08	7	MILLER PAMELA	PRN OFFICE ASST	34.70	37.5	1,301.25	52.2	67,926
9	11	A-08	7	FRYE REBECCA	PRN OFFICE ASST	34.70	37.5	1,301.25	52.2	67,926
10	24	M-03	2	RYTHER MARY	SOLID WASTE/RECYCLING ED	30.62	20	612.40	52.2	31,968
						FTE	9.5			968,904

DPW-ADMINISTRATION AND ENGINEERING DIVISION

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC WORKS						
424 STREET LIGHTING						
Expenses						
01-424-5212	ENERGY - ELECTRICITY	105,000	91,740.52	103,000.00	103,000.00	103,000.00
Total	Expenses	105,000	91,740.52	103,000.00	103,000.00	103,000.00
Total Departmental Expenses		105,000	91,740.52	103,000.00	103,000.00	103,000.00

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DPW - FACILITIES MAINTENANCE DIVISION



DEPARTMENT MISSION

To ensure that the Town of Falmouth has a professional, well –trained and knowledgeable staff to maintain all 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

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC WORKS						
192 FACILITIES						
Salaries						
01-192-5110	SALARY & WAGES FULL TIME	852,500	765,236.54	830,737.00	908,101.00	847,214.00
01-192-5120	SALARY & WAGES-TEMP	17,500	15,890.70	17,500.00	17,500.00	17,500.00
01-192-5130	ADDITIONAL GROSS-OT	7,500	49,401.29	7,500.00	7,500.00	7,500.00
Total	Salaries	877,500	830,528.53	855,737.00	933,101.00	872,214.00
Expenses						
01-192-5212	ENERGY-ELECTRICITY	61,000	6,059.10	113,142.00	113,142.00	100,000.00
01-192-5213	ENERGY-NATURAL GAS	18,000	2,027.66	18,000.00	4,600.00	4,600.00
01-192-5241	REPR/MAINT-CONT SERV	134,500	125,931.09	134,500.00	134,500.00	134,500.00
01-192-5243	REPR/MAINT-EQUIPMENT	28,600	52,341.01	28,600.00	50,000.00	50,000.00
01-192-5319	PROF/TECH CONT SERV	0	0.00	0.00	0.00	30,000.00
01-192-5341	COMM-TELEPHONE	6,872	5,679.86	6,872.00	6,872.00	6,872.00
01-192-5345	COMM-ALARM	23,540	13,043.20	13,000.00	19,000.00	15,500.00
01-192-5450	CSTDL/HSKPNG SUPPLIES	35,000	51,203.28	35,000.00	50,000.00	50,000.00
01-192-5453	CUSTODIAL SUPPLY-BCH	4,000	3,997.00	4,000.00	4,000.00	4,000.00
01-192-5534	PUB WKS SUPPLY-ELEC	3,000	2,988.45	3,000.00	3,000.00	3,000.00
01-192-5710	IN-STATE TRAVEL	600	0.00	600.00	600.00	600.00
01-192-5730	DUES & MEMBERSHIPS	500	0.00	500.00	500.00	500.00
01-192-5801	FACILITIES MAINTENANCE	106,000	68,747.66	106,000.00	106,000.00	106,000.00
Total	Expenses	421,612	332,018.31	463,214.00	492,214.00	505,572.00
Total Departmental Expenses		1,299,112	1,162,546.84	1,318,951.00	1,425,315.00	1,377,786.00

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DPW - FACILITIES MAINTENANCE DIVISION

FY26 SALARIES & WAGES											
DPW - FACILITIES MAINTENANCE DIVISION - 192											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	Differentia
1	25	B-09	7	ENDICOTT GREGORY	FACILITIES MANAGER	60.07	40	2,402.80	52.2	125,427	
2	11	A-12	5	BEDER JACOB	ELECTRICIAN	42.07	40	1,682.80	52.2	87,843	
4	11	A-09	4	LEONARD DANIEL	WKG FOREMAN-FAC	33.02	40	1,320.80	52.2	68,946	
5	11	A-09	7	URBAN PETER	CARP/CREW LEAD.	37.14	40	1,485.60	52.2	77,549	
6	11	A-06	7	GOMES THERESA	CUSTODIAN	30.33	40	1,213.20	52.2	63,330	1,670
7	11	A-06	5	MANOS PETER	CUSTODIAN	28.04	40	1,121.60	52.2	58,548	
8	11	A-06	7	GOMEZ WILFER	CUSTODIAN	30.33	40	1,213.20	52.2	63,330	1,044
9	11	A-06	4	DELGRECO DANIEL	CUSTODIAN	26.96	40	1,078.40	52.2	56,293	1,044
10	11	A-06	5	BOURNE CHELSEA	CUSTODIAN	28.04	40	1,121.60	52.2	58,548	1,044
11	11	A-06	4	MARTINS PAUL	CUSTODIAN	26.96	40	1,078.40	52.2	56,293	
12	11	A-06	6	CONN CHRISTOPHER	CUSTODIAN	29.16	40	1,166.40	52.2	60,887	1,044
13	11	A-06	7	OTERO EDWIN	CUSTODIAN	30.33	40	1,213.20	52.2	63,330	1,044
TOTAL						<i>FTE</i>	12				847,214

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 plays 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, 3500 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 waste like demolition, rubbish, metals, recyclables, waste oils, appliances as well as leaves and grass at our compost facility.

Eel Pond Bridge

The drawbridge on Water Street in Woods Hole is also maintained and managed by the Highway Division. This consists of staffing, scheduled maintenance, storm preparations and scheduled openings for marine traffic in and out of Eel Pond.

DPW - HIGHWAY DIVISION

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.

DEPARTMENT GOALS

1. Provide effective and quality customer service to other departments as well as the general public.
2. Continue to work proactively 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.
6. Continue to produce an ongoing assessment of future roads in need of rehabilitation through our road analysis program.

DPW - HIGHWAY DIVISION

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC WORKS						
422 HIGHWAY						
Salaries						
01-422-5110	SALARY & WAGES FULL TIME	1,167,651	1,057,104.05	1,198,469.00	1,312,139.00	1,317,204.00
01-422-5120	SALARY & WAGES BCH MAINT	92,214	91,747.75	116,615.00	116,615.00	140,700.00
01-422-5130	ADDITIONAL GROSS-OT	70,000	74,462.05	70,000.00	80,000.00	80,000.00
01-422-5140	DIFF-HOLIDAY	0	1,548.80	0.00	0.00	0.00
Total	Salaries	1,329,865	1,224,862.65	1,385,084.00	1,508,754.00	1,537,904.00
Expenses						
01-422-5212	ENERGY-ELECTRICITY	54,000	49,065.68	69,922.00	69,922.00	69,922.00
01-422-5213	ENERGY-NATURAL GAS	30,000	25,109.15	30,000.00	30,000.00	30,000.00
01-422-5243	REPR/MAINT-EQUIPMENT	3,000	0.00	3,000.00	3,000.00	3,000.00
01-422-5251	REPR/MAINT-TOWN PROP	110,000	107,527.44	110,000.00	110,000.00	110,000.00
01-422-5271	RENTL/LEASE-EQUIPMENT	4,300	0.00	4,300.00	4,300.00	4,300.00
01-422-5319	PROF/TECH BCH CONT	100,000	87,228.70	100,000.00	100,000.00	100,000.00
01-422-5340	COMM-PRINTING	200	0.00	200.00	200.00	200.00
01-422-5341	COMM-TELEPHONE	20,000	18,410.96	20,000.00	20,000.00	20,000.00
01-422-5342	COMM-POSTAGE	50	0.00	50.00	50.00	50.00
01-422-5343	COMM-ADVERTISING	50	289.32	50.00	50.00	50.00
01-422-5530	PUBLIC WORKS SUPPLY	25,000	18,679.09	25,000.00	25,000.00	25,000.00
01-422-5531	PUB WKS SUPPLY-BEACH	10,000	9,975.06	10,000.00	10,000.00	10,000.00
01-422-5532	PUB WKS SUPPLY-ST MATRL	30,000	30,977.58	30,000.00	40,000.00	40,000.00
01-422-5533	PUB WKS SUPPLY-TOOLS	5,000	5,427.33	5,000.00	5,000.00	5,000.00
01-422-5710	IN-STATE TRAVEL	200	0.00	200.00	200.00	200.00
01-422-5730	DUES & MEMBERSHIPS	250	60.00	250.00	250.00	250.00
01-422-5780	LICENSES & PERMITS	6,000	11,038.97	6,000.00	12,000.00	12,000.00
Total	Expenses	398,050	363,789.28	413,972.00	429,972.00	429,972.00
Total Departmental Expenses		1,727,915	1,588,651.93	1,799,056.00	1,938,726.00	1,967,876.00

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DPW - HIGHWAY DIVISION

FY26 SALARIES & WAGES										
DPW - HIGHWAY DIVISION - 422										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-09	6	GRADY JR JAMES F	SUPERINTENDENT	58.95	40	2,358.00	52.2	123,088
2	26	D-12	6	SOUZA MICHAEL S	ASST SUPT HWY	47.42	40	1,896.80	52.2	99,013
3	26	D-09	6	MARSHALL PETER	FIELD SUPERVISOR	38.72	40	1,548.80	52.2	80,848
4	26	D-09	3	ATKINSON CRAIG	FIELD SUPERVISOR	34.42	40	1,376.80	52.2	71,869
5	26	D-08	6	POTTER DOUGLAS	MEO III	36.19	40	1,447.60	52.2	75,565
6	26	D-08	6	WOODWARD JAMES M	MEO III	36.19	40	1,447.60	52.2	75,565
7	26	D-08	3	CLARK JOSHUA	MEO III	32.17	40	1,286.80	52.2	67,171
8	26	D-07	2	FENTON DANIEL	MEO II	28.91	40	1,156.40	52.2	60,365
9	26	D-07	3	LIIMITAINEN SCOTT	MEO II	30.07	40	1,202.80	52.2	62,787
10	26	D-07	2	BELL MICHAEL	MEO II	28.91	40	1,156.40	52.2	60,365
11	26	D-07	3	NORTON CRAIG	MEO II	30.07	40	1,202.80	52.2	62,787
12	26	D-06	2	EVANS CHRISTIAN	MEO I	27.03	40	1,081.20	52.2	56,439
13	26	D-06	2	REZENDES MATTHEW	MEO I	27.03	40	1,081.20	52.2	56,439
14	26	D-06	2	VACANT	MEO I	27.03	40	1,081.20	52.2	56,439
15	26	D-05	6	BOTELHO MICHAEL A	BRIDGE TENDER	29.54	40	1,181.60	52.2	61,680
16	26	D-04	6	BOWEN CALVIN	HWY LABORER	27.60	40	1,104.00	52.2	57,629
17	26	D-04	7	GREEN CAVON	HWY LABORER	29.26	40	1,170.40	52.2	61,095
18	26	D-04	3	EUSTIS SCOTT	HWY LABORER	24.54	40	981.60	52.2	51,240
19	26	D-04	3	BOVAN ANDRE C	HWY LABORER	24.54	40	981.60	52.2	51,240
24	23	N-03	7	FERREIRA WILLIAM J	BRIDGE TNDR-SNL	24.50	5	122.50	52.2	6,395
25	23	N-03	7	MOUNTFORD THOMAS P	BRIDGE TNDR-SNL	24.50	5	122.50	52.2	6,395
26	23	N-03	7	CANTY DAVID W	BRIDGE TNDR-SNL	24.50	5	122.50	52.2	6,395
27	23	N-03	7	YOUNG PAUL	BRIDGE TNDR-SNL	24.50	5	122.50	52.2	6,395
						FTE	19.38			1,317,204

DPW - HIGHWAY DIVISION

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
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PUBLIC WORKS

423 SNOW & ICE CONTROL

Salaries

01-423-5120	S/W-SNOW & ICE	180,000	70,623.15	180,000.00	180,000.00	180,000.00
Total	Salaries	180,000	70,623.15	180,000.00	180,000.00	180,000.00

Expenses

01-423-5541	PUB WKS-SNOW & ICE	282,500	391,874.82	195,000.00	282,500.00	282,500.00
Total	Expenses	282,500	391,874.82	195,000.00	282,500.00	282,500.00

Total Departmental Expenses		462,500	462,497.97	375,000.00	462,500.00	462,500.00
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425 VEHICLE FUEL

Expenses

01-425-5481	VEHICLE SUPPLY-GASOLINE	200,000	208,976.64	200,000.00	200,000.00	200,000.00
01-425-5482	VEHICLE SUPPLY-DIESEL GAS	300,000	191,025.29	300,000.00	300,000.00	300,000.00
Total	Expenses	500,000	400,001.93	500,000.00	500,000.00	500,000.00

Total Departmental Expenses		500,000	400,001.93	500,000.00	500,000.00	500,000.00
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433 SOLID WASTE COLLECTION

Expenses

01-433-5292	OTR PRP SRV-RUBSH CNTRCT	2,300,000	2,097,775.35	2,438,000.00	2,584,280.00	2,584,280.00
01-433-5377	HAZARDOUS WASTE COLLECTN	0	0.00	0.00	0.00	100,000.00
01-433-5379	OTR PRCH SER-CURB RECYCL	1,650,000	1,498,072.73	1,798,000.00	1,905,880.00	1,905,880.00
01-433-5393	OTR PRCH SRV-TOWN OF BOURNE	850,000	731,358.81	1,000,000.00	1,000,000.00	800,000.00
Total	Expenses	4,800,000	4,327,206.89	5,236,000.00	5,490,160.00	5,390,160.00

Total Departmental Expenses		4,800,000	4,327,206.89	5,236,000.00	5,490,160.00	5,390,160.00
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633 BIKEWAYS

Expenses

01-633-5340	COMM-PRINTING	2,000	0.00	2,000.00	2,000.00	2,000.00
Total	Expenses	2,000	0.00	2,000.00	2,000.00	2,000.00

Total Departmental Expenses		2,000	0.00	2,000.00	2,000.00	2,000.00
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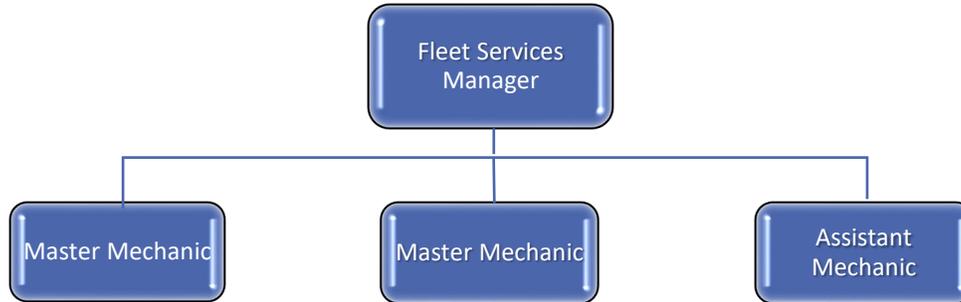
DPW - HIGHWAY DIVISION

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC WORKS						
431 WASTE MANAGEMENT FACILITY						
Salaries						
01-431-5110	SALARY & WAGES FULL TIME	166,936	166,499.19	176,271.00	197,004.00	197,004.00
01-431-5130	ADDITIONAL GROSS-OT	8,000	4,646.35	8,000.00	8,000.00	8,000.00
01-431-5131	ADDITIONAL GROSS-REPLCMNT	1,000	0.00	1,000.00	1,000.00	1,000.00
01-431-5140	DIFF-HOLIDAY	4,300	5,318.80	4,300.00	4,300.00	4,300.00
Total	Salaries	180,236	176,464.34	189,571.00	210,304.00	210,304.00
Expenses						
01-431-5212	ENERGY-ELECTRICITY	1,800	1,654.70	1,800.00	1,800.00	1,800.00
01-431-5213	ENERGY-NATURAL GAS	5,000	4,301.11	5,000.00	5,000.00	5,000.00
01-431-5243	REPR/MAINT-EQUIPMENT	5,500	5,312.58	5,500.00	5,500.00	5,500.00
01-431-5271	OTR PRCH SERV/CONST&DEMO	37,500	39,959.60	37,500.00	45,000.00	45,000.00
01-431-5294	OTR PROP SERV-RECYC SERV	55,100	55,311.80	55,100.00	60,000.00	60,000.00
01-431-5296	WASTE OIL-RECYCLING	5,000	7,832.00	5,000.00	8,000.00	8,000.00
01-431-5297	OTR PURCH SRV-BULB RECYC	1,000	2,085.96	1,000.00	2,000.00	2,000.00
01-431-5319	PRF/TECH WELL MONITORING	55,000	18,283.36	55,000.00	55,000.00	55,000.00
01-431-5330	OTR CONT SERV/SCREEN-GRND	30,000	30,000.00	30,000.00	30,000.00	30,000.00
01-431-5340	COMM-PRINTING	1,500	3,922.86	1,500.00	5,000.00	5,000.00
01-431-5341	COMM-TELEPHONE	400	3,893.50	4,000.00	4,000.00	4,000.00
01-431-5530	PUBLIC WORKS SUPPLIES	500	38.29	500.00	500.00	500.00
Total	Expenses	198,300	172,595.76	201,900.00	221,800.00	221,800.00
Total Departmental Expenses		378,536	349,060.10	391,471.00	432,104.00	432,104.00

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FY26 SALARIES & WAGES											
DPW - WASTE MANAGEMENT FACILITY - 431											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	26	D-07	6	REBELO CARLOS E	MEO II HWY	33.82	40	1,352.80	52.2	70,617	
2	26	D-07	4	REBELO JOSEPH	CREW LEADER HWY	31.27	40	1,250.80	52.2	65,292	
3	26	D-04	7	VACANT	LABORER	29.26	40	1,170.40	52.2	61,095	
						<i>FTE</i>	3				197,004

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 Fleet Manager, 2 Grade 10 Master Mechanics and 1 Assistant Mechanic to service the town's fleet over 300 vehicles, equipment and ancillary equipment for Public Works, Town Hall, Police, 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 commonplace 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 taxpayers of the Town of Falmouth.

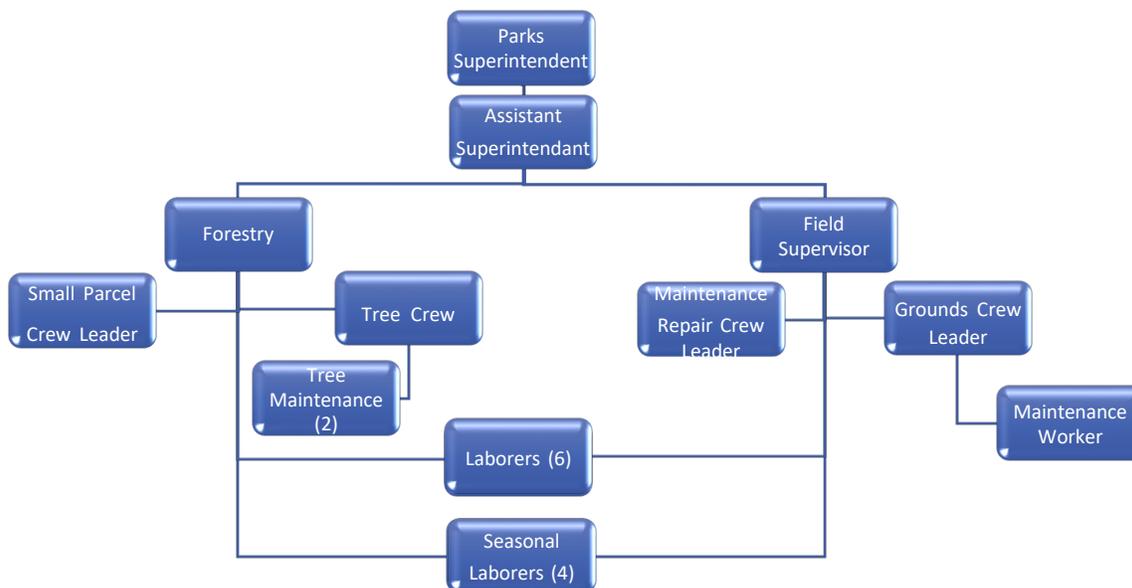
DPW - FLEET SERVICES DIVISION

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC WORKS						
426 FLEET SERVICES						
Salaries						
01-426-5110	SALARY & WAGES FULL TIME	291,798	261,486.50	314,651.00	351,348.00	358,286.00
01-426-5130	ADDITIONAL GROSS-OT	5,000	2,940.10	5,000.00	5,000.00	5,000.00
Total	Salaries	296,798	264,426.60	319,651.00	356,348.00	363,286.00
Expenses						
01-426-5480	VEHICLE SUPPLIES-MAINT	195,000	197,045.68	200,000.00	205,000.00	205,000.00
01-426-5484	GREASE & LUBRICATION	19,000	18,191.56	24,000.00	24,000.00	24,000.00
01-426-5485	VEHICULAR SUPPLY-TIRES	34,000	33,022.62	34,000.00	35,000.00	35,000.00
01-426-5533	PUB WKS SUPPLY-TOOLS	5,000	4,976.66	5,000.00	5,000.00	5,000.00
01-426-5538	PUB WKS SUPPLY-EMPLOYEE TOOLS	3,750	2,353.49	3,750.00	3,750.00	3,750.00
01-426-5783	FUEL DEPOT EXPENSES	10,000	5,253.58	10,000.00	10,000.00	10,000.00
Total	Expenses	266,750	260,843.59	276,750.00	282,750.00	282,750.00
Total Departmental Expenses		563,548	525,270.19	596,401.00	639,098.00	646,036.00

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FY26 SALARIES & WAGES											
DPW - FLEET SERVICES DIVISION - 426											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	4	RIVERA EDWIN	FLEET SERVICES MANAGER	55.14	40	2,205.60	52.2	115,133	
2	26	D-10	6	COTTER TIMOTHY	MECHANIC/WELDER	41.42	40	1,656.80	52.2	86,485	
3	26	D-10	6	MCLEAN WILLIAM	MECHANIC/WELDER	41.42	40	1,656.80	52.2	86,485	
4	26	D-08	3	LEWIS JONATHAN	MEOIII/ASST MECHANIC	32.17	40	1,286.80	52.2	67,171	
				STIPEND		57.70	1	57.70	52.2	3,012	
						FTE	4				358,286

DPW-TREE & PARKS MAINTENANCE DIVISION



DEPARTMENT MISSION

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

- **Town Athletic Fields**
- **Playgrounds**
- **Parks**
- **Cemeteries**
- **School Grounds**
- **Public Facilities**

To provide public safety, and enhancements of all public street trees.

To provide professional public guidance regarding insect/pest control.

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.

The Administrative category includes the personnel management of 17 full time employees and 4 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, professional forester licensing, and operation of heavy equipment, and trucks. The Division administrators oversee the integration of volunteer labor by groups such as the Falmouth Council for Civic Beautification, the Professional Business Women Association of Cape Cod, the Falmouth Garden Club, County Sheriff's and Community Service programs, and cemetery conservators.

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 and related headstone conservator duties, 23 playgrounds, 6 outdoor basketball courts, 6 tennis court sites (with multiple courts each),

DPW-TREE & PARKS MAINTENANCE DIVISION

Goodwill Park and Town Forest, 36 flagpoles, athletic field layout and line painting for all school sports schedules, and 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.

GOALS AND IMPLEMENTATION PLAN

Since 2023, the Department has faced challenges due to the lack of a fully operational Forestry Division, resulting in staffing shortages that have hindered our ability to address tree-related issues effectively. To tackle this, we plan to reclassify the Forestry Crew Leader position from Grade 9 to Grade 10 to attract qualified candidates and hire two Grade 4 laborers to help manage the increasing daily workload. Our commitment to maintaining the Town's aesthetic at a high standard remains strong, as we continue our initiatives in planting native, pollinator-friendly, and wildlife-friendly plants, which have already led to the establishment of two new pollinator gardens and a new park. We are dedicated to pursuing all past goals and projects with the same enthusiasm, reinforcing our commitment to sustainability and enhancing the natural beauty of our community.

1. **ATHLETIC FIELDS:** Administer cultural practices to our Athletic fields (mowing, aerating, topdressing, seeding, and fertility) as well as field marking for school based sporting events.
2. **GROUNDS:** Landscaping is needed on all of our parks, schools, and public buildings this requires fall and spring cleanups, annual planting, pruning, weeding, and mulching. The addition of two laborers will allow these tasks to be completed without taking away staff from the daily mowing requirements.
3. **TREES:** Fill the vacant position within Forestry staff and increase our attention to provide up to date arboricultural services to our street, parks, and historic tree population. Continue our re-planting initiative to maintain our urban forest canopy.
4. **GENERAL DAILY MAINTENANCE:** In recent years, Public Works reconstructed and added playgrounds throughout Town. Additional staff and resources are required to maintain and improve our playgrounds. The increasing demands on our department to include properties, equipment, cemeteries, and recreational infrastructure will be manageable with the addition of staff.
5. **HOLIDAY PREPARATIONS:** The Town prides themselves on our complex holiday display. This requires a large amount of preparation, maintenance, setup, removal and proper storage.

DPW-TREE & PARKS MAINTENANCE DIVISION

6. **ADMINISTRATIVE DUTIES:** Provide responsive phone and email response, manage projects and procurement. Abiding by all Safe work practices under OSHA and ANSI standards, technical guidance to other departments and public presentations.

Goal	Performance Measure	FY24	FY25
1	Athletic Fields	20%	20%
2	Grounds	15%	15%
3	Trees	20%	20%
4	General Daily Maintenance	20%	20%
5	Holiday Preparations	5%	5%
6	Administrative duties	20%	20%

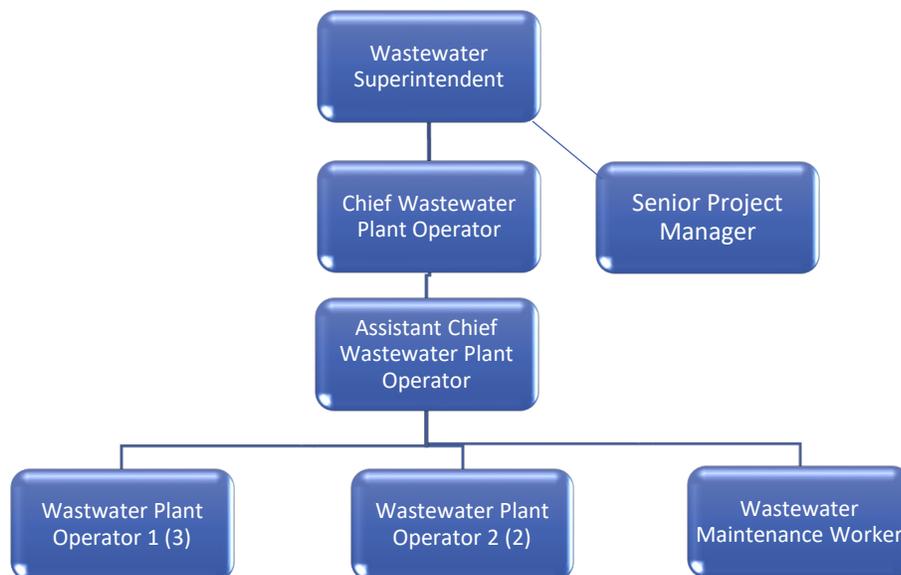
DPW-TREE & PARKS MAINTENANCE DIVISION

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC WORKS						
429 PARKS						
Salaries						
01-429-5110	SALARY & WAGES FULL TIME	1,029,614	894,958.35	1,078,190.00	1,261,723.00	1,157,740.00
01-429-5120	SALARY & WAGES TEMP	60,000	90,870.08	60,000.00	60,000.00	60,000.00
01-429-5130	ADDITIONAL GROSS-OT	30,000	47,685.34	30,000.00	30,000.00	30,000.00
Total	Salaries	1,119,614	1,033,513.77	1,168,190.00	1,351,723.00	1,247,740.00
Expenses						
01-429-5212	ENERGY-ELECTRICITY	1,811	823.60	734.00	844.00	844.00
01-429-5243	REPR/MAINT-EQUIPMENT	10,000	10,707.76	10,000.00	10,000.00	10,000.00
01-429-5257	REPR/MAINT-FLAGS/POLES	3,000	1,171.01	3,000.00	3,000.00	3,000.00
01-429-5258	REPR/MAINT-PARKS	46,500	31,063.22	46,500.00	45,600.00	45,600.00
01-429-5259	REPR/MAINT-SCHL GROUNDS	45,000	31,890.86	45,000.00	45,000.00	45,000.00
01-429-5260	REPR/MAINT-ELM TREES	50,000	49,980.00	50,000.00	50,000.00	50,000.00
01-429-5261	REPR/MAINT-REC GROUNDS	35,000	34,334.09	133,000.00	133,000.00	133,000.00
01-429-5295	OTR PROP SERV-CEMTRY CARE	2,500	1,362.10	2,500.00	2,500.00	2,500.00
01-429-5296	OTR PROP SRV-XMAS DISPLAY	15,000	18,176.76	15,000.00	15,000.00	15,000.00
01-429-5319	PROF/TECH-CONT SERV	18,000	17,404.00	33,000.00	33,000.00	33,000.00
01-429-5340	COMM-PRINTING	200	0.00	200.00	200.00	200.00
01-429-5341	COMM-TELEPHONE	10,000	7,976.47	10,000.00	12,000.00	12,000.00
01-429-5343	COMM-ADVERTISING	400	0.00	400.00	400.00	400.00
01-429-5397	OTR PRCH SRV-DVSVL CMTRY	700	0.00	700.00	700.00	700.00
01-429-5398	OTR PRCH SRV-WDShL CMTRY	1,200	0.00	1,200.00	2,000.00	2,000.00
01-429-5466	GRNDS KPNG SUPPLIES	80,000	74,620.43	80,000.00	80,000.00	80,000.00
01-429-5530	PUBLIC WORKS SUPPLIES	13,000	13,086.50	13,000.00	13,000.00	13,000.00
01-429-5710	IN-STATE TRAVEL	400	1,921.51	400.00	400.00	400.00
01-429-5730	DUES & MEMBERSHIPS	4,000	2,292.60	4,000.00	4,000.00	4,000.00
01-429-5780	ADMINSTRATIVE EXPENSES	1,000	7,423.29	1,000.00	1,000.00	1,000.00
01-429-5781	STAFF DEVELOPMENT	0	6,595.29	0.00	3,000.00	3,000.00
Total	Expenses	337,711	310,829.49	449,634.00	454,644.00	454,644.00
Total Departmental Expenses		1,457,325	1,344,343.26	1,617,824.00	1,806,367.00	1,702,384.00

DPW-TREE & PARKS MAINTENANCE DIVISION

FY26 SALARIES & WAGES										
DPW - TREE & PARKS MAINTENANCE DIVISION - 429										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-09	4	PEARSON JEREMIAH	SUPT PARKS & FORESTRY	55.14	40	2,205.60	52.2	115,133
2	26	D-12	2	POTTER MARTIN	ASST SUPT PARKS	40.54	40	1,621.60	52.2	84,648
3	26	D-10	2	NANGLE BRETT	FIELD SUPERVISOR	35.41	40	1,416.40	52.2	73,937
4	26	D-10	4	VACANT	CREW LEADER FORESTRY	38.30	40	1,532.00	52.2	79,971
5	26	D-09	6	SPERONI SHAWN M	ASST FIELD SUPERVISOR	38.72	40	1,548.80	52.2	80,848
6	26	D-08	2	PRESTON DANIEL	CREW LEADER PARKS	30.93	40	1,237.20	52.2	64,582
7	26	D-08	3	VACANT	PARKS CREW LEADER	32.17	40	1,286.80	52.2	67,171
8	26	D-08	5	TASSINARI MICHAEL	CREW LEADER	34.80	40	1,392.00	52.2	72,663
9	26	D-06	6	REZENDES MICHAEL	TREE MAINT WKR	31.62	40	1,264.80	52.2	66,023
10	26	D-06	2	BURKE JOSEPH	TREE MAINT WKR	27.03	40	1,081.20	52.2	56,439
11	26	D-06	6	GEGGATT GREGORY	GROUNDSKEEPER/MAINT	31.62	40	1,264.80	52.2	66,023
12	26	D-04	4	BROWN CHARLTON	PARKS LABORER	25.52	40	1,020.80	52.2	53,286
13	26	D-04	4	SHANAHAN ROBERT P	PARKS LABORER	25.52	40	1,020.80	52.2	53,286
14	26	D-04	6	MURCHISON LEON	PARKS LABORER	27.60	40	1,104.00	52.2	57,629
15	26	D-04	4	MCBEAN DENNIS	PARKS LABORER	25.52	40	1,020.80	52.2	53,286
16	26	D-04	2	MCCARVER ARTHUR C	PARKS LABORER	23.60	40	944.00	52.2	49,277
17	26	D-04	8	BENNETT CHRISTOPHER	PARKS LABORER	30.43	40	1,217.20	52.2	63,538
						FTE	17			1,157,740

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

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 completion of the construction of the \$33,500,000 Wastewater Treatment Facility Improvements Project, as well as the start-up and testing of all new equipment and systems.
3. Assuming that in FY 24 the DEP issues the Town a final modified groundwater discharge permit and that Town Meeting votes to appropriate construction funds, oversee the bidding and commencement of construction of the first phase of the Great Pond Targeted Watershed Management Plan, including wastewater collection, transmission and discharge system rehabilitation.
4. Oversee year 2 of data collection and evaluations required to permit an ocean outfall; submit the Environmental Notification Form to initiate the Massachusetts Environmental Policy Act review process; begin preparing the Draft Environmental Impact Report; prepare draft NPDES permit application.
5. Develop watershed permit applications for the first round of watersheds (expected to be Little Pond and Great Pond).

DPW - WASTEWATER DIVISION

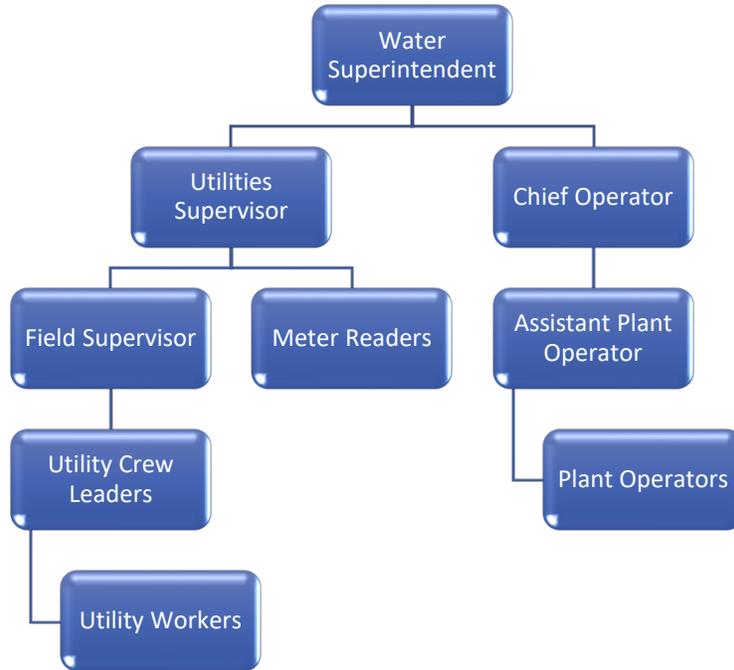
Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC WORKS						
440 WASTEWATER						
Salaries						
01-440-5110	SALARY & WAGES FULL TIME	698,707	701,666.66	838,629.00	911,944.00	903,337.00
01-440-5130	ADDITIONAL GROSS-OT	56,838	44,489.41	56,838.00	64,950.00	64,950.00
01-440-5133	ADDITIONAL GROSS-STANDBY	0	0.00	0.00	0.00	17,000.00
Total	Salaries	755,545	746,156.07	895,467.00	976,894.00	985,287.00
Expenses						
01-440-5211	ENERGY-FUEL OIL	10,640	6,529.12	10,640.00	10,640.00	10,640.00
01-440-5212	ENERGY-ELECTRICITY	365,000	273,914.62	370,000.00	370,000.00	350,000.00
01-440-5240	REPR/MAINT-OFFICE EQUIP	3,350	0.00	3,350.00	3,350.00	3,350.00
01-440-5243	REPR/MAINT-EQUIPMENT	140,000	149,258.71	152,132.00	157,000.00	157,000.00
01-440-5291	OTR PROP SRV-WELL MONITOR	20,000	14,445.20	20,000.00	20,000.00	20,000.00
01-440-5310	OTR PRCH SVC-SLUDG HAUL	260,000	281,828.69	280,000.00	346,000.00	346,000.00
01-440-5311	OTR PRCH SVC-LAB ANALYSIS	65,000	68,443.99	70,000.00	70,000.00	70,000.00
01-440-5318	PROF/TECH-CONT SERV	0	0.00	10,000.00	10,000.00	10,000.00
01-440-5319	GRNDR PMP GNRTR SVC	67,000	49,105.97	30,000.00	65,000.00	65,000.00
01-440-5340	COMM-PRINTING	1,000	341.40	1,000.00	1,000.00	1,000.00
01-440-5341	COMM-TELEPHONE	11,132	9,727.11	14,000.00	14,000.00	14,000.00
01-440-5342	COMM-POSTAGE	500	49.51	500.00	500.00	500.00
01-440-5484	EQUIP SUPPLY-GRSE & LBRCT	500	790.32	500.00	500.00	500.00
01-440-5530	PUBLIC WORKS SUPPLIES	10,000	15,232.08	15,000.00	15,000.00	15,000.00
01-440-5533	PUB WKS SUPPLY-TOOLS	500	1,648.41	500.00	500.00	500.00
01-440-5535	PUB WKS SUPPLY-CHEMICALS	265,000	260,991.33	250,000.00	275,000.00	275,000.00
01-440-5536	PUB WKS SUPPLY-METRS/FTNGS	2,000	3,511.86	4,000.00	4,000.00	4,000.00
01-440-5710	IN-STATE TRAVEL	200	0.00	200.00	200.00	200.00
01-440-5730	DUES & MEMBERSHIPS	420	210.00	420.00	420.00	420.00
01-440-5781	STAFF DEVELOPMENT-LICENSE	8,000	7,959.40	8,000.00	8,000.00	8,000.00
Total	Expenses	1,230,242	1,143,987.72	1,240,242.00	1,371,110.00	1,351,110.00
Total Departmental Expenses		1,985,787	1,890,143.79	2,135,709.00	2,348,004.00	2,336,397.00

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DPW - WASTEWATER DIVISION

FY26 SALARIES & WAGES										
DPW WASTEWATER DIVISION - 440										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Annual
1	24	M-10	8	LOWELL AMY A	WW SUPERINTENDENT	67.81	40	2,712.40	52.2	141,588
2	24	M-08	5	VACANT	SENIOR PROJECT MANAGER	51.06	40	2,042.40	52.2	106,614
3	26	D-15	6	PIRES CHARLES R JR	CHIEF WWTP OPERATOR	58.12	40	2,324.80	52.2	121,355
4	26	D-13	5	KELLER KRUSER	ASST CHF WWTP OPERATOR	48.80	40	1,952.00	52.2	101,895
5	26	D-10	6	DEVONIS STEVEN M	WWTP OPERATOR	41.42	40	1,656.80	52.2	86,485
6	26	D-10	3	MELEMED CORY	WWTP OPERATOR	36.83	40	1,473.20	52.2	76,902
7	26	D-10	6	HENRY PHILIP	WWTP OPERATOR	41.42	40	1,656.80	52.2	86,485
8	26	D-07	3	REMILLARD NATHAN	WWTP OPERATOR 2	30.07	40	1,202.80	52.2	62,787
9	26	D-07	3	HOLBROOK MAXWELL	WWTP OPERATOR 2	30.07	40	1,202.80	52.2	62,787
10	26	D-06	2	DEOLIVEIRA EVAN	WW MAINT WORKER	27.03	40	1,081.20	52.2	56,439
						<i>FTE</i>	<i>10</i>			<i>903,337</i>

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.

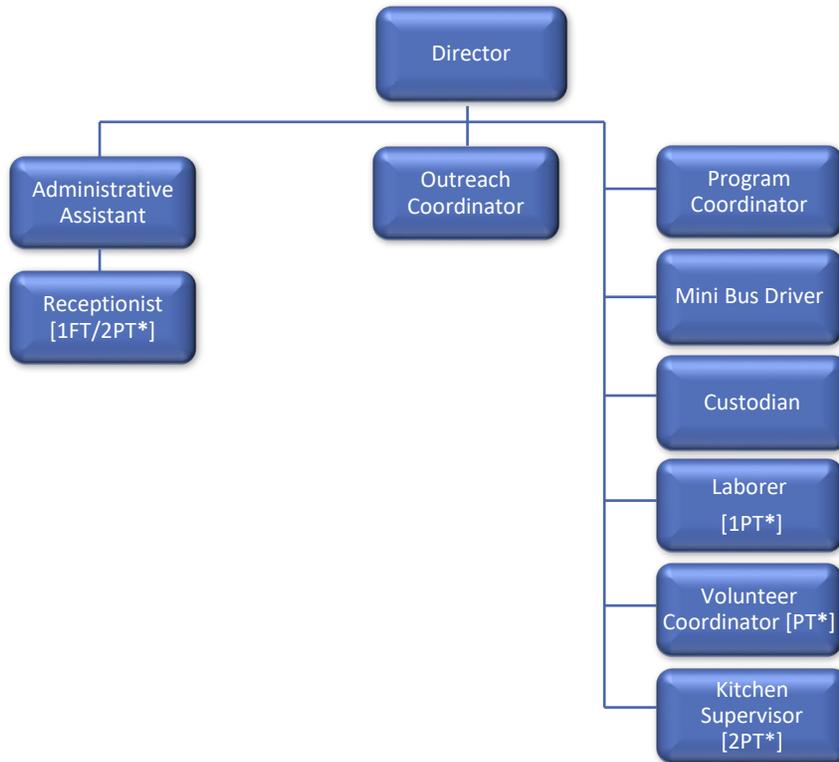
DPW - WATER DIVISION

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
PUBLIC WORKS						
450 WATER						
Salaries						
01-450-5110	SALARY & WAGES FULL TIME	1,434,142	1,322,356.66	1,480,231.00	1,625,073.00	1,629,624.00
01-450-5130	ADDITIONAL GROSS-OT	140,000	178,964.16	170,000.00	175,950.00	175,950.00
01-450-5133	ADDITIONAL GROSS-STANDBY	29,000	29,786.55	31,000.00	32,415.00	32,415.00
01-450-5134	ADD'L GROSS STANDBY-PLANT	50,000	42,472.48	50,000.00	51,750.00	44,526.00
Total	Salaries	1,653,142	1,573,579.85	1,731,231.00	1,885,188.00	1,882,515.00
Expenses						
01-450-5212	ENERGY-ELECTRICITY	580,000	463,070.80	610,582.00	702,169.00	550,000.00
01-450-5213	ENERGY-NATURAL GAS	60,000	57,327.04	60,000.00	69,000.00	69,000.00
01-450-5240	REPR/MAINT-OFFICE EQUIP	4,000	6,252.71	4,000.00	5,000.00	5,000.00
01-450-5243	RPR/MAINT EQUIP	275,000	261,375.82	275,000.00	305,250.00	275,000.00
01-450-5244	REPR MAINT-WATER TANK	10,000	10,333.00	10,000.00	11,100.00	11,100.00
01-450-5245	REPR/MAINT WATER LINES	45,000	57,184.58	0.00	0.00	0.00
01-450-5255	REPR/MAINT-SERVICE CNCTNS	50,000	57,292.14	75,000.00	90,000.00	75,000.00
01-450-5256	REPR/MAINT-HYDRANTS	25,000	18,018.11	25,000.00	27,750.00	25,000.00
01-450-5263	REPR/MAINT-ST/RDS	55,000	39,443.29	55,000.00	59,000.00	59,000.00
01-450-5309	PROF/TECH-ENGINEERS	10,000	20,999.99	20,000.00	22,200.00	22,200.00
01-450-5310	PROF/TECH LAB TESTING	75,000	93,976.12	75,000.00	90,000.00	90,000.00
01-450-5319	PROF/TECH-CONT SERVICE	65,000	74,717.98	85,000.00	94,350.00	85,000.00
01-450-5340	COMM-PRINTING	15,000	34,056.11	35,000.00	56,000.00	40,000.00
01-450-5341	COMM-TELEPHONE	15,000	14,605.82	15,000.00	15,450.00	15,450.00
01-450-5342	COMM-POSTAGE	25,000	26,147.69	50,000.00	80,000.00	42,000.00
01-450-5530	PUBLIC WORKS SUPPLIES	8,000	7,956.52	8,000.00	8,200.00	8,200.00
01-450-5533	PUB WKS SUPPLY-TOOLS	10,000	8,734.09	10,000.00	10,250.00	10,250.00
01-450-5535	PUB WKS SUPPLY-CHEMICALS	150,000	205,971.22	240,000.00	276,000.00	276,000.00
01-450-5536	PUB WKS SUPPLY-METRS/FTNGS	45,000	38,544.39	85,000.00	94,350.00	85,000.00
01-450-5537	PUB WKS SUPPLY-PIPING	25,000	23,358.35	25,000.00	27,750.00	27,750.00
01-450-5710	IN-STATE TRAVEL	300	0.00	300.00	306.00	300.00
01-450-5730	DUES & MEMBERSHIPS	5,000	5,093.00	5,000.00	5,500.00	5,500.00
01-450-5735	PERMITS/REGISTRATIONS	38,000	15,843.65	38,000.00	45,600.00	38,000.00
01-450-5781	STAFF DEVELOPMENT	15,000	33,298.78	25,000.00	27,750.00	27,750.00
01-450-5788	REGIONAL WTR COOPERATIVE	325,000	308,375.75	400,000.00	460,000.00	400,000.00
01-450-5865	METER REPLACEMENT	175,000	107,867.00	175,000.00	175,000.00	175,000.00
01-450-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	25,000.00	38,700.00
Total	Expenses	2,105,300	1,989,843.95	2,405,882.00	2,782,975.00	2,456,200.00
Total Departmental Expenses		3,758,442	3,563,423.80	4,137,113.00	4,668,163.00	4,338,715.00

DPW - WATER DIVISION

FY26 SALARIES & WAGES										
DPW WATER DIVISION - 450										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-10	6	LANEN MATTHEW	WATER SUPERINTENDENT	63.42	40	2,536.80	52.2	132,421
2	26	D-15	3	FITZGERALD BRETT	WTR UTIL SUPERVISOR	51.66	40	2,066.40	52.2	107,867
3	26	D-15	3	REGHITTO MICHAEL	CHIEF WTP OPERATOR	51.66	40	2,066.40	52.2	107,867
4	26	D-13	6	MOITZA MARK R	ASST CHIEF WTP OPERATOR	50.75	40	2,030.00	52.2	105,966
5	26	D-12	2	BUCKLEY SEAN B	ASST WTR UTIL SUPERVISOR	40.54	40	1,621.60	52.2	84,648
6	26	D-10	4	GARDINER BRIAN	SENIOR WATER PLANT OPERATOR	38.30	40	1,532.00	52.2	79,971
7	26	D-10	4	MORIN SEAN	SENIOR WATER PLANT OPERATOR	38.30	40	1,532.00	52.2	79,971
8	26	D-08	3	MOROZOV ALEKSEY	TREATMENT OPERATOR 1	32.17	40	1,286.80	52.2	67,171
9	26	D-08	2	GAUTHIER DOMINIC	TREATMENT OPERATOR 1	30.93	40	1,237.20	52.2	64,582
10	26	D-08	2	WEISEL JEFFREY	DISTRIBUTION CREW LEADER	30.93	40	1,237.20	52.2	64,582
11	26	D-08	3	MCDONALD JAMES M	DISTRIBUTION CREW LEADER	32.17	40	1,286.80	52.2	67,171
12	26	D-08	5	GUILIANO BRIAN	DISTRIBUTION CREW LEADER	34.80	40	1,392.00	52.2	72,663
13	26	D-06	2	KELLIHER GATES	DISTRIBUTION MAINT WKR	27.03	40	1,081.20	52.2	56,439
14	26	D-06	3	CORNIFFE ORAINEY	DISTRIBUTION MAINT WKR	28.11	40	1,124.40	52.2	58,694
15	26	D-06	2	BORGES-LYONS RANNON	DISTRIBUTION MAINT WKR	27.03	40	1,081.20	52.2	56,439
16	26	D-06	3	DIAS TODD	DISTRIBUTION MAINT WKR	28.11	40	1,124.40	52.2	58,694
17	26	D-05	6	DIMONDA GREGORY	UTIL METR READR	29.54	40	1,181.60	52.2	61,680
18	26	D-05	6	REED CHRISTOPHER	UTIL METR READR	29.54	40	1,181.60	52.2	61,680
19	11	D-09	7	SIMMONS CHRISTINE	ADMINISTRATIVE ASSISTANT	41.04	37.5	1,539.00	52.2	80,336
20	11	D-09	7	SWANSTROM KYLE	ENGINEERING TECH	41.04	40	1,641.60	52.2	85,692
21	11	D-08	7	TROPEANO DAYLENE	POA/BILLING COORDINATOR	38.36	37.5	1,438.50	52.2	75,090
						<i>FTE</i>	21			1,629,624

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 identifying and addressing their diverse needs, 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: Evaluate and enhance operational policies and procedures.
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. Evaluate program offerings and expand program of services options.
 - b. Implement Volunteer Program initiatives to address unmet needs.
 - c. Recruit-Train-Retain Volunteers to support the expanding program of services.

SENIOR SERVICES

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY SERVICES						
541 SENIOR SERVICES						
Salaries						
01-541-5110	SALARY & WAGES FULL TIME	417,465	415,864.80	500,854.00	531,979.00	539,204.00
01-541-5120	SALARY & WAGES TEMP/VAC	84,425	0.00	0.00	23,575.00	0.00
Total	Salaries	501,890	415,864.80	500,854.00	555,554.00	539,204.00
Expenses						
01-541-5212	ENERGY-ELECTRICITY	42,000	19,875.55	57,267.00	57,267.00	57,267.00
01-541-5213	ENERGY-NATURAL GAS	5,000	2,480.77	5,000.00	5,750.00	4,000.00
01-541-5243	REPR/MAINT-EQUIPMENT	2,750	3,238.75	2,750.00	2,750.00	3,750.00
01-541-5319	PROF/TECH-CONT SERV	60,000	50,951.00	61,500.00	58,390.00	58,390.00
01-541-5340	COMM-PRINTING	425	902.50	425.00	425.00	425.00
01-541-5341	COMM-TELEPHONE	4,700	4,078.42	4,700.00	4,700.00	4,700.00
01-541-5342	COMM-POSTAGE	4,500	1,500.00	3,000.00	3,000.00	3,000.00
01-541-5420	OFFICE SUPPLIES	3,000	842.76	3,000.00	3,500.00	3,000.00
01-541-5584	OTH SUPPLY-DEPART	3,000	4,946.47	4,500.00	4,950.00	4,950.00
01-541-5710	IN-STATE TRAVEL	1,200	823.15	1,200.00	1,200.00	1,200.00
01-541-5730	DUES & MEMBERSHIPS	3,500	3,256.35	3,500.00	4,000.00	4,000.00
01-541-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	3,110.00	3,110.00
Total	Expenses	130,075	92,895.72	146,842.00	149,042.00	147,792.00
Total Departmental Expenses		631,965	508,760.52	647,696.00	704,596.00	686,996.00

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FY26 SALARIES & WAGES											
SENIOR SERVICES - 541											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	6	BISHOP JILL D	SENIOR SERVICES DIRECTOR	58.95	40	2,358.00	52.2	123,088	
2	24	M-06	2	HADDAD LAUREN E	OUTREACH COORD	42.54	40	1,701.60	52.2	88,824	
3	11	A-09	7	COYNE KATHLEEN A	ADMIN ASST	37.14	37.5	1,392.75	52.2	72,702	
4	11	A-08	7	PALMER MARIE	PROGRAM COORDINATOR	34.70	40	1,388.00	52.2	72,454	
5	11	A-06	7	ARISTIDE MIKELSON	VAN DRIVER	30.33	40	1,213.20	52.2	63,330	
6	11	A-05	7	DOHERTY JOYCE	RECEPTIONIST	28.34	37.5	1,062.75	52.2	55,476	
7	11	A-06	7	ENDICOTT PETER	CUSTODIAN	30.33	40	1,213.20	52.2	63,330	
					FTE		7				539,204

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. Inquiries 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.

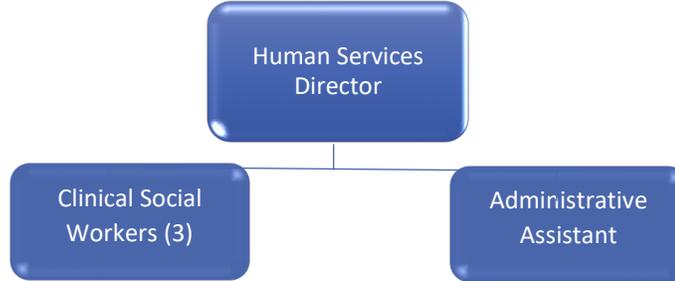
VETERANS' SERVICES

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY SERVICES						
543 VETERANS SERVICES						
Salaries						
01-543-5110	SALARY & WAGES FULL TIME	161,646	161,027.10	164,094.00	164,888.00	164,888.00
01-543-5130	ADDITIONAL GROSS-OT	1,500	1,292.16	1,500.00	1,500.00	1,500.00
Total	Salaries	163,146	162,319.26	165,594.00	166,388.00	166,388.00
Expenses						
01-543-5261	REPR/MAINT-MONUMENTS	2,000	0.00	2,000.00	2,000.00	2,000.00
01-543-5295	OTR PROP SRV-GRAVE MAINT	3,200	565.00	3,200.00	3,200.00	3,200.00
01-543-5340	COMM-PRINTING	350	136.00	350.00	350.00	350.00
01-543-5341	COMM-TELEPHONE	700	497.88	700.00	700.00	700.00
01-543-5342	COMM-POSTAGE	700	0.00	700.00	700.00	700.00
01-543-5420	OFFICE SUPPLIES	1,000	116.67	1,000.00	1,117.00	1,117.00
01-543-5584	OTR SUPPLY-VET'S COUNCIL	3,000	2,683.70	13,000.00	13,000.00	13,000.00
01-543-5710	IN-STATE TRAVEL	500	99.03	500.00	500.00	500.00
01-543-5770	VETS ORDINARY BENEFITS	450,000	350,551.55	400,000.00	400,000.00	400,000.00
01-543-5781	STF DVLPMENT-MA VETS CNFR	500	65.00	500.00	500.00	500.00
01-543-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	500.00	500.00
Total	Expenses	461,950	354,714.83	421,950.00	422,567.00	422,567.00
Total Departmental Expenses		625,096	517,034.09	587,544.00	588,955.00	588,955.00

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FY26 SALARIES & WAGES											
VETERANS' SERVICES - 543											
Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total		
1	25	B-05	5	GOUZIAS JAMES	DIRECTOR OF VETERANS SERV	44.15	40	1,766.00	52.2	92,186	
2	11	A-09	7	CADOGAN JULIE	ADMINISTRATIVE ASSISTANT	37.14	37.5	1,392.75	52.2	72,702	
					<i>FTE</i>		2				164,888

HUMAN SERVICES



DEPARTMENT VISION

Falmouth will be a supportive and inclusive community where all residents have access to the social services necessary to achieve and maintain a high quality of life.

DEPARTMENT MISSION

The Human Services Department strengthens the Falmouth community by offering a range of high-quality social services, advocacy, and connections to care that will support and empower the residents of Falmouth. The Department identifies human service related needs in the community, convenes local partners, and collaborates on solutions.

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, behavioral health counseling, support groups, case management, outreach, and advocacy services to Falmouth residents
- Clinical and general human service consultations for 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 human service 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 have access to comprehensive assessment and therapeutic behavioral health 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 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

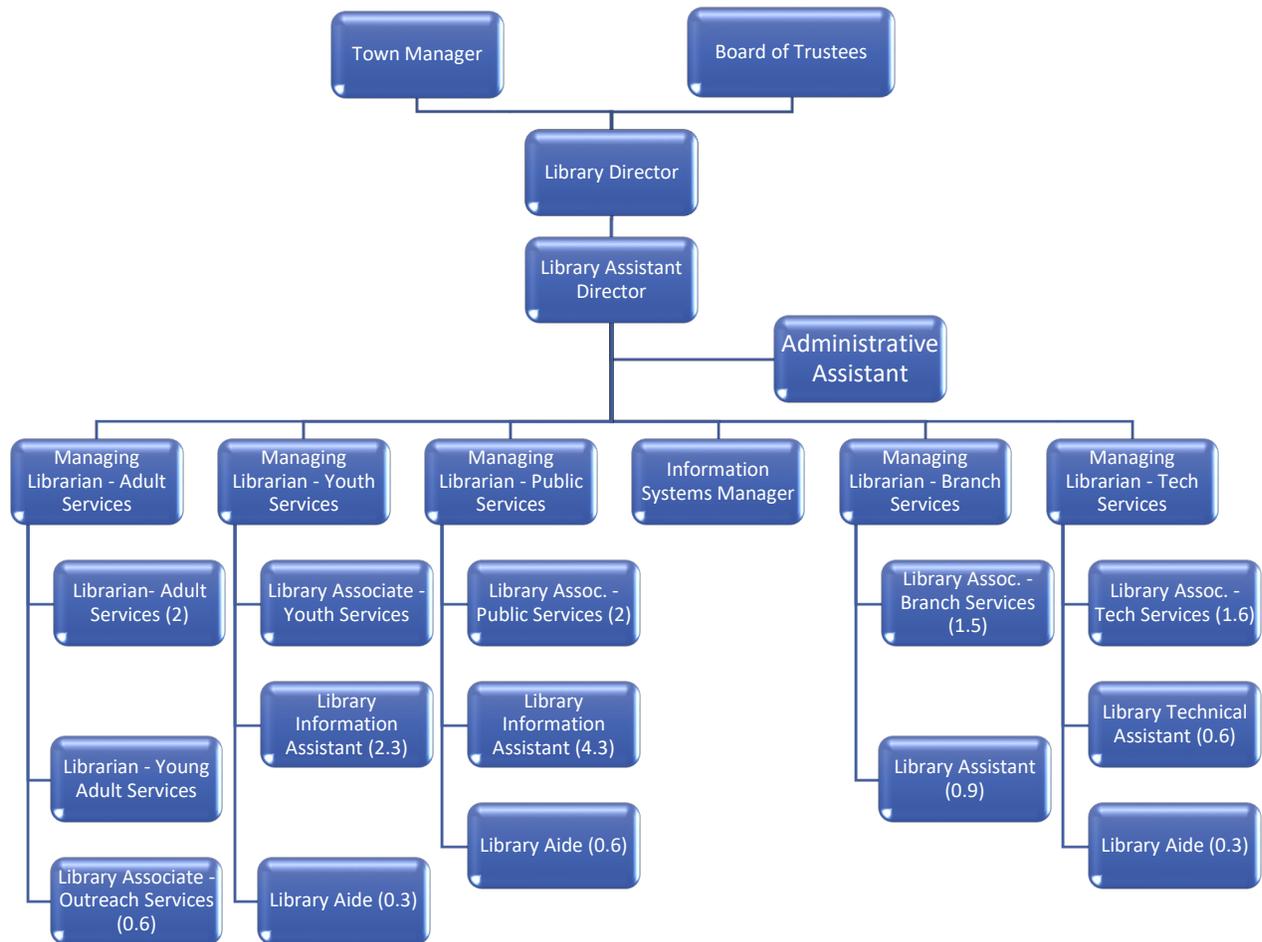
Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY SERVICES						
599 HUMAN SERVICES						
Salaries						
01-599-5110	SALARY & WAGES FULL TIME	433,206	431,546.70	480,812.00	525,912.00	514,238.00
01-599-5120	SALARY & WAGES TEMP	0	0.00	20,000.00	0.00	20,000.00
Total	Salaries	433,206	431,546.70	500,812.00	525,912.00	534,238.00
Expenses						
01-599-5212	ENERGY-ELECTRICITY	0	0.00	12,000.00	10,000.00	10,000.00
01-599-5213	ENERGY-NATURAL GAS	0	0.00	8,000.00	8,000.00	8,000.00
01-599-5240	REPR/MAINT-OFFICE EQUIP	7,213	5,008.72	7,213.00	1,510.00	1,510.00
01-599-5270	RENTL/LEASE-BUILDING	28,620	28,246.31	0.00	0.00	0.00
01-599-5318	PROF/TECH-CONT SERV	0	0.00	52,000.00	19,000.00	19,000.00
01-599-5319	PROF/TECH INTERPRETER	1,000	44.40	1,000.00	1,000.00	1,000.00
01-599-5340	COMM-PRINTING	1,500	1,637.65	1,500.00	1,800.00	1,800.00
01-599-5341	COMM-TELEPHONE	900	1,127.71	1,000.00	1,440.00	1,440.00
01-599-5342	COMM-POSTAGE	300	26.51	200.00	200.00	200.00
01-599-5345	COMM-ALARM	850	1,095.00	850.00	910.00	910.00
01-599-5384	OTR PRCH SRV-SUPPORT SVCS	10,000	9,688.30	10,000.00	10,000.00	10,000.00
01-599-5386	OTR PRCH SRV-MENTAL HLTH	20,000	20,000.00	0.00	0.00	0.00
01-599-5387	OTR PRCH SRV-OUTMIGRTN PREVN	20,000	20,000.00	20,000.00	20,000.00	20,000.00
01-599-5391	OTR PRCH SRV-SUB ABUSE COMM	5,000	4,838.73	5,000.00	5,000.00	5,000.00
01-599-5392	OTR PRCH SRV-SUB ABUSE	20,000	20,000.00	0.00	0.00	0.00
01-599-5399	OTR PRCH SRV-HOMLESSPREVN	75,000	75,000.00	75,000.00	75,000.00	75,000.00
01-599-5420	OFFICE SUPPLIES	1,800	2,186.40	1,800.00	3,560.00	3,560.00
01-599-5585	OTHER SUPPLIES-EVENTS	0	0.00	0.00	1,500.00	1,500.00
01-599-5711	AUTO ALLOWANCE	2,000	231.27	1,000.00	1,000.00	1,000.00
01-599-5730	DUES & MEMBERSHIPS	214	228.96	214.00	465.00	465.00
01-599-5781	STAFF DEVELOPMENT	2,000	2,127.72	2,000.00	2,000.00	2,000.00
01-599-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	4,600.00	4,600.00
Total	Expenses	196,397	191,487.68	198,777.00	166,985.00	166,985.00
Total Departmental Expenses		629,603	623,034.38	699,589.00	692,897.00	701,223.00

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HUMAN SERVICES

FY26 SALARIES & WAGES											
HUMAN SERVICES - 599											
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	8	HAUPTMANN SUZANNE K	DIRECTOR HUMAN SERVICES	63.02	40	2,520.80	52.2	131,586	
2	24	M-07	7	ABBOTT MARK A	CLINICAL SOCIAL WORKER	52.78	37.5	1,979.25	52.2	103,317	
3	24	M-07	7	RODGERS ELIZABETH	CLINICAL SOCIAL WORKER	52.78	37.5	1,979.25	52.2	103,317	
4	24	M-07	7	DELAUTER DIANE	CLINICAL SOCIAL WORKER	52.78	37.5	1,979.25	52.2	103,317	
5	11	A-09	7	CLONDAS SUSAN J	ADMINISTRATIVE ASSISTANT	37.14	37.5	1,392.75	52.2	72,702	
						FTE	5.0				514,238

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 33,104, 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 197,000 physical and digital items. The Falmouth Public Library is a highly valued community resource and is part of the Cape and Islands Library Network.

DEPARTMENT PRIORITIES AND GOALS

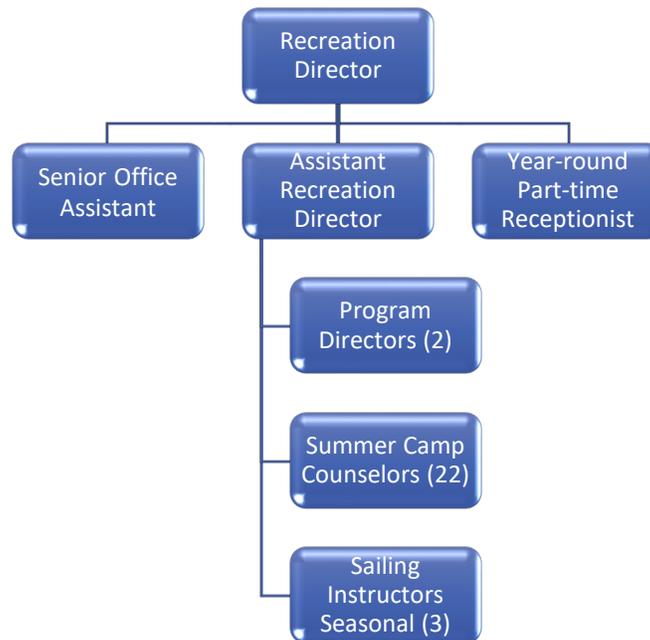
1. Sustain and Build Community Connections
2. Provide locations and opportunities for learning and personal growth as well as a robust offering of public programming.
3. Provide excellent quality service in comfortable and accessible facilities by well-trained staff.
4. Sustain and expand core Library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

PUBLIC LIBRARY

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY SERVICES						
610 LIBRARY						
Salaries						
01-610-5110	SALARY & WAGES FULL TIME	1,769,001	1,615,723.86	1,873,478.00	1,998,762.00	2,010,724.00
Total	Salaries	1,769,001	1,615,723.86	1,873,478.00	1,998,762.00	2,010,724.00
Expenses						
01-610-5211	ENERGY-FUEL OIL	3,500	3,143.85	3,500.00	3,500.00	3,500.00
01-610-5212	ENERGY-ELECTRICITY	70,000	61,946.25	82,335.00	82,335.00	72,335.00
01-610-5213	ENERGY-NATURAL GAS	16,000	15,550.16	16,000.00	18,400.00	18,400.00
01-610-5243	REPR/MAINT-EQUIP	1,500	1,519.00	1,500.00	1,500.00	1,500.00
01-610-5271	RENTL/LEASE-EQUIP	200	0.00	200.00	200.00	200.00
01-610-5318	PROF/TECH-WF	24,650	24,650.00	24,650.00	24,650.00	24,650.00
01-610-5319	PROF/TECH-WH	24,650	24,650.00	24,650.00	24,650.00	24,650.00
01-610-5341	COMM-TELEPHONE	3,100	3,227.21	3,100.00	3,100.00	3,100.00
01-610-5342	COMM-POSTAGE	1,400	309.85	1,400.00	1,400.00	1,400.00
01-610-5346	COMM-COMP LINE	4,600	7,839.60	4,600.00	11,220.00	0.00
01-610-5347	COMM-COP RES SHR	65,728	56,885.19	60,000.00	62,800.00	62,800.00
01-610-5380	OTR PCH SRV-CONT SERV	25,000	24,797.86	25,000.00	25,000.00	25,000.00
01-610-5510	EDUC SUPPLY-MATERIALS	285,158	283,235.53	294,538.00	311,163.00	311,163.00
01-610-5580	OTH SUPPLIES-LIBRARY	16,000	15,588.46	10,500.00	10,500.00	10,500.00
01-610-5582	OTH SUPPLY-COMP	11,000	10,914.95	11,000.00	11,000.00	11,000.00
01-610-5711	AUTO ALLOWANCE	2,000	1,213.99	1,500.00	1,500.00	1,500.00
01-610-5730	DUES & MEMBERSHIPS	300	311.00	300.00	300.00	300.00
01-610-5875	TECHNOLOGY	25,000	24,989.69	25,000.00	25,000.00	25,000.00
Total	Expenses	579,786	560,772.59	589,773.00	618,218.00	596,998.00
Total Departmental Expenses		2,348,787	2,176,496.45	2,463,251.00	2,616,980.00	2,607,722.00

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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 teamwork 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 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 and expanding 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).

RECREATION DEPARTMENT

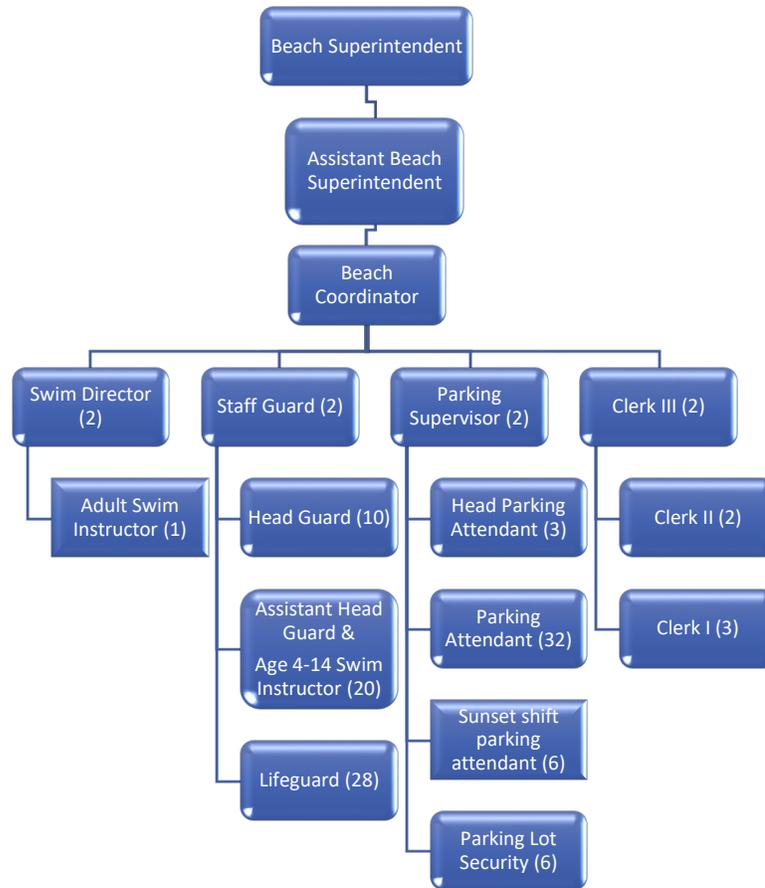
5. To develop a system that will help us count the number of building users by group and age.
6. Build a relationship with the Senior Center that benefits both Community and Town Departments.
7. To expand on a newly created partnership with the Falmouth Public Schools VIP's program.
8. To keep moving 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.

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY SERVICES						
630 RECREATION						
Salaries						
01-630-5110	SALARY & WAGES FULL TIME	360,575	340,092.83	391,742.00	411,902.00	417,097.00
01-630-5120	SALARY & WAGES TEMP	87,735	92,341.01	87,735.00	105,000.00	105,000.00
01-630-5130	ADDITIONAL GROSS-OT	3,500	3,988.62	5,000.00	5,000.00	5,000.00
Total	Salaries	451,810	436,422.46	484,477.00	521,902.00	527,097.00
Expenses						
01-630-5212	ENERGY-ELECTRICITY	29,000	16,876.91	13,557.00	13,557.00	17,000.00
01-630-5213	ENERGY-NATURAL GAS	25,000	18,233.37	25,000.00	21,000.00	21,000.00
01-630-5243	REPR/MAINT-EQUIPMENT	15,000	20,034.97	20,000.00	20,000.00	20,000.00
01-630-5319	PROF/TECH-CONT SERV	35,000	34,153.85	87,000.00	87,000.00	68,480.00
01-630-5340	COMM-PRINTING	3,000	794.97	3,000.00	3,000.00	3,000.00
01-630-5341	COMM-TELEPHONE	2,250	1,496.71	2,250.00	2,250.00	2,250.00
01-630-5342	COMM-POSTAGE	200	0.00	200.00	200.00	200.00
01-630-5354	REC-YTH BSKTBALL	7,950	7,438.94	7,950.00	7,950.00	7,950.00
01-630-5357	REC-YTH SOCCER	12,500	12,469.17	12,500.00	12,500.00	12,500.00
01-630-5359	REC-SOFTBALL GIRLS	1,000	0.00	1,000.00	0.00	0.00
01-630-5363	REC-YTH SUMMER CMP	35,000	31,421.76	35,000.00	43,750.00	43,750.00
01-630-5364	REC-YOUTH SAILING	1,500	949.52	1,500.00	1,500.00	1,500.00
01-630-5365	REC-YTH INDOOR SOC	1,800	1,288.80	1,800.00	1,800.00	1,800.00
01-630-5366	REC-YOUTH BASEBALL	5,100	4,995.38	5,100.00	5,100.00	5,100.00
01-630-5367	REC-ADULT MEN BSKTBL	6,350	432.06	6,350.00	7,850.00	7,850.00
01-630-5372	REC-TOWN BAND	2,391	0.00	2,391.00	2,391.00	2,391.00
01-630-5420	OFFICE SUPPLIES	1,500	510.74	1,500.00	4,000.00	4,000.00
01-630-5585	EVENTS & ENRICHMENT PRGMS	0	0.00	0.00	3,000.00	3,000.00
01-630-5710	IN-STATE TRAVEL	250	336.18	250.00	250.00	250.00
01-630-5730	DUES & MEMBERSHIPS	750	1,395.00	750.00	750.00	750.00
01-630-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	5,000.00	5,000.00
Total	Expenses	185,541	152,828.33	227,098.00	242,848.00	227,771.00
Total Departmental Expenses		637,351	589,250.79	711,575.00	764,750.00	754,868.00

RECREATION DEPARTMENT

FY26 SALARIES & WAGES										
RECREATION DEPARTMENT - 630										
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-09	6	WILLIAMS-TINKHAM JULIE	REC DIRECTOR	58.95	40	2,358.00	52.2	123,088
2	11	A-09	6	ROTTLER KEVIN	ASSISTANT REC DIRECTOR	35.71	40	1,428.40	52.2	74,563
3	11	A-08	5	SOUWEINE ADAM	PROGRAM DIRECTOR	32.09	40	1,283.60	52.2	67,004
4	11	A-08	3	VACANT	PROGRAM DIRECTOR	29.67	40	1,186.80	52.2	61,951
5	11	A-07	6	DEMERS LINDSEY	ADMINISTRATIVE CLERK	31.21	37.5	1,170.38	52.2	61,094
6	23	N-06	6	GONSALVES MARK	FRONT DESK RECEPTIONIST	28.88	19.5	563.16	52.2	29,397
						FTE	5.5			417,097

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 ages 4-14 years old, and conducts a lifeguard training class for young adults 15 years and older. The sites include (alphabetically): Bristol Beach, Chapoquoit Beach, Falmouth Heights Beach, Grew's Pond at Goodwill Park, M.B.L.'s Stoney Beach, Megansett Beach, Menauhant Beach, Old Silver 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

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
COMMUNITY SERVICES						
632 BEACH						
Salaries						
01-632-5120	SALARY & WAGES TEMP	865,517	865,271.15	903,673.00	963,059.00	1,001,927.00
Total	Salaries	865,517	865,271.15	903,673.00	963,059.00	1,001,927.00
Expenses						
01-632-5212	ENERGY-ELECTRICITY	2,700	2,879.73	3,830.00	3,830.00	3,830.00
01-632-5272	RENTL/LEASE-POOL	1,000	1,230.00	1,000.00	1,000.00	1,000.00
01-632-5319	PROF/TECH-CONT SERVICE	30,000	37,030.00	30,000.00	50,000.00	45,000.00
01-632-5340	COMM-PRINTING	11,500	11,738.05	7,000.00	9,500.00	9,500.00
01-632-5341	COMM-TELEPHONE	9,200	25,965.07	14,180.00	14,180.00	14,180.00
01-632-5343	COMM-ADVERTISING	300	0.00	300.00	0.00	0.00
01-632-5345	COMM-SECURTY SYS	900	420.00	420.00	420.00	420.00
01-632-5420	OFFICE SUPPLIES	500	390.90	500.00	750.00	750.00
01-632-5500	MEDICAL/SURGICAL SUPPLIES	2,500	2,105.77	2,500.00	2,500.00	2,500.00
01-632-5583	OTH SUPLIES-UNFM/ACCSRS	29,000	8,804.94	9,000.00	9,000.00	9,000.00
01-632-5584	OTH SUPLIES-SAFETY EQPT	3,500	994.88	3,500.00	3,500.00	3,500.00
01-632-5585	OTH SUPPLIES-DEPT	7,900	506.27	7,900.00	7,900.00	7,900.00
01-632-5589	EMPLOYEE APPRECIATION & ENGA	0	0.00	0.00	0.00	8,500.00
01-632-5711	AUTO ALLOWANCE	5,875	3,011.23	5,875.00	4,875.00	4,875.00
01-632-5781	STAFF DEVELOPMENT	3,500	3,179.80	3,500.00	8,500.00	8,500.00
01-632-5800	BEACH NOURISHMENT	25,000	24,990.00	25,000.00	40,000.00	25,000.00
01-632-5875	COMP EQUIP & SOFTWARE	0	0.00	0.00	1,750.00	1,750.00
Total	Expenses	133,375	123,246.64	114,505.00	157,705.00	146,205.00
Total Departmental Expenses		998,892	988,517.79	1,018,178.00	1,120,764.00	1,148,132.00

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BEACH DEPARTMENT

FY26 SALARIES & WAGES

BEACH DEPARTMENT - 632

	Group	Grade	Step	#	Job Title	Rate	Hour	Weekly	Wks	Total	
1	29	S-11	5	1	SUPERINTENDENT	37.24	50	1,862.00	12	22,344	
2	29	S-11	5	1	SUPERINTENDENT PRE/POST	37.24	15	558.60	40	22,344	
3	29	S-09	5	1	ASST. SUPERINTENDENT	32.67	50	1,633.50	12	19,602	
4	29	S-09	5	1	ASST. SUPER PRE/POST	32.67	7	228.69	30	6,861	
5	29	S-08	5	2	SWIM PROGRAM DIR.	30.54	40	1,221.60	8.5	20,768	
6	29	S-08	5	1	SWIM PROGRAM DIR. PRE/POST	30.54	40	1,221.60	0.5	611	
7	29	S-07	5	1	STAFF GUARD	28.54	50	1,427.00	8.5	12,130	
8	29	S-07	5	1	STAFF GUARD PRE/POST	28.54	15	428.10	5.5	2,355	
9	29	S-07	5	1	P.A. SUPERVISOR	28.54	50	1,427.00	8.5	12,130	
10	29	S-07	5	1	P.A. SUPERVISOR PRE/POST	28.54	15	428.10	5.5	2,355	
11	29	S-07	1	1	P.A. SUPERVISOR	23.48	50	1,174.00	8.5	9,979	
12	29	S-07	3	1	STAFF GUARD	25.89	50	1,294.50	8.5	11,004	
13	29	S-07	5	1	CLERK III (FISCAL)	28.54	37.5	1,070.25	8.5	9,098	
14	29	S-07	5	1	CLERK III (FISCAL) PRE/POST	28.54	10	285.40	5.5	1,570	
15	29	S-07	2	1	CLERK III (FISCAL)	24.65	15	369.75	8.5	3,143	
16	29	S-06	5	2	HEAD GUARD	26.69	45	1,201.05	8.5	20,418	
17	29	S-06	3	6	HEAD GUARD	24.20	45	1,089.00	8.5	55,539	
18	29	S-06	2	2	HEAD GUARD	23.05	45	1,037.25	8.5	17,634	
19	29	S-05	4	9	WATERSAFETY/ASST HEAD GUARD	23.76	42.5	1,009.80	8.5	77,250	
20	29	S-05	3	10	WATERSAFETY/ASST HEAD GUARD	22.62	42.5	961.35	8.5	81,715	
21	29	S-05	2	1	WATERSAFETY/ASST HEAD GUARD	21.54	42.5	915.45	8.5	7,782	
22	29	S-04	4	7	LIFEGUARD	22.20	42.5	943.50	8.5	56,139	
23	29	S-04	3	18	LIFEGUARD	21.13	42.5	898.03	8.5	137,398	
24	29	S-04	2	8	LIFEGUARD	20.12	42.5	855.10	8.5	58,147	
25	29	S-03	5	1	HEAD PARKING ATTENDANT	21.78	45	980.10	8.5	8,331	
26	29	S-04	4	1	CLERK II	22.20	30	666.00	8.5	5,661	
27	29	S-04	4	1	CLERK II PRE/POST	22.20	25	555.00	7.5	4,163	
28	29	S-03	4	2	PARKING LOT SECURITY	20.74	8	165.92	8.5	2,821	
29	29	S-03	5	1	HEAD PARKING ATTENDANT	21.78	45	980.10	8.5	8,331	
30	29	S-03	4	1	HEAD PARKING ATTENDANT	20.74	36	746.64	8.5	6,347	
31	29	S-03	3	2	PARKING LOT SECURITY	19.75	8	158.00	8.5	2,686	
32	29	S-03	2	2	PARKING LOT SECURITY	18.81	12	225.72	8.5	3,838	
33	29	S-04	1	1	CLERK II	19.17	15	287.55	8.5	2,445	
34	29	S-02	5	5	PARKING LOT ATTENDANT	20.93	42.5	889.53	8.5	37,805	
35	29	S-02	4	1	PARKING LOT ATTENDANT	19.93	42.5	847.03	8.5	7,200	
36	29	S-02	3	10	PARKING LOT ATTENDANT	18.98	42.5	806.65	8.5	68,566	
37	29	S-02	2	16	PARKING LOT ATTENDANT	18.08	42.5	768.40	8.5	104,503	
38	29	S-02	2	6	PARKING ATTENDANT (SUNSET)	18.08	20	361.60	8.5	18,442	
39	29	S-03	3	2	CLERK I	19.75	30	592.50	8.5	10,073	
40	29	S-02	3	1	CLERK I PRE/POST	18.98	25	474.50	7.5	3,559	
41	29	S-08	1	1	BEACH COORDINATOR	25.12	25	628.00	30	18,840	
					LIFEGUARD INCENTIVES					20,000	
TOTAL EMPLOYEES:				133		FTE	19.6				
											1,001,927

FALMOUTH SCHOOL DEPARTMENT

Account #	Account Description	FY 2024 Appropriate	FY 2024 Expended	FY 2025 Appropriate	FY 2026 Requested	FY 2026 Approved
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EDUCATION

FALMOUTH SCHOOL DEPARTMENT

Expenses

	SCHOOL DEPARTMENT	56,175,788	54,648,725	58,222,421	61,424,654	61,424,654
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Total	Expenses	56,175,788	54,648,725	58,222,421	61,424,654	61,424,654
	Total Departmental Expenses	56,175,788	54,648,725	58,222,421	61,424,654	61,424,654

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UPPER CAPE REGIONAL TECHNICAL SCHOOL

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
EDUCATION						
390 UPPER CAPE COD VOCATIONAL						
Expenses						
01-390-5320	TUITION-UP CAPE REG VOKE	3,394,210	3,394,210.00	3,875,432.00	4,456,747.00	4,011,072.00
01-390-5500	CAPITAL PRG-CAPE REG VOKE	103,966	103,966.00	98,488.00	110,000.00	110,000.00
Total	Expenses	3,498,176	3,498,176.00	3,973,920.00	4,566,747.00	4,121,072.00
Total Departmental Expenses		3,498,176	3,498,176.00	3,973,920.00	4,566,747.00	4,121,072.00

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RETIREMENT BENEFITS

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
EMPLOYEE BENEFITS & INSURANCE						
911 PENSION/RETIREMENT						
Expenses						
01-911-5171	FRINGE BEN-RETRMNT PY RL	11,070,128	11,070,100.43	11,759,185.00	12,705,133.00	12,705,133.00
01-911-5182	FRINGE BEN-N/CNTRB PENS	9,025	0.00	0.00	0.00	0.00
01-911-5184	FRINGE BEN-RET BRD OE	0	567.20	0.00	0.00	0.00
Total	Expenses	11,079,153	11,070,667.63	11,759,185.00	12,705,133.00	12,705,133.00
Total Departmental Expenses		11,079,153	11,070,667.63	11,759,185.00	12,705,133.00	12,705,133.00

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UNEMPLOYMENT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
EMPLOYEE BENEFITS & INSURANCE						
913 UNEMPLOYMENT						
Expenses						
01-913-5174 FRINGE BEN-UNEMPLOYMENT		175,000	146,237.48	100,000.00	200,000.00	200,000.00
Total	Expenses	175,000	146,237.48	100,000.00	200,000.00	200,000.00
Total Departmental Expenses		175,000	146,237.48	100,000.00	200,000.00	200,000.00

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HEALTH INSURANCE

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
EMPLOYEE BENEFITS & INSURANCE						
914 HEALTH INSURANCE						
Expenses						
01-914-5177	FRINGE BEN-HEALTH INS TWN	6,137,725	6,108,531.65	6,849,895.00	7,618,595.00	7,618,595.00
01-914-5178	FRINGE BEN-HEALTH INS SCH	7,042,212	6,746,302.17	7,944,169.00	8,738,586.00	8,738,586.00
01-914-5179	FRINGE BEN-HEALTH RETIRE	1,847,098	1,759,046.20	1,994,866.00	2,194,353.00	2,194,353.00
Total	Expenses	15,027,035	14,613,880.02	16,788,930.00	18,551,534.00	18,551,534.00
Total Departmental Expenses		15,027,035	14,613,880.02	16,788,930.00	18,551,534.00	18,551,534.00

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LIFE INSURANCE

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
EMPLOYEE BENEFITS & INSURANCE						
915 LIFE INSURANCE						
Expenses						
01-915-5175	FRINGE BEN-LIFE INS TWN	5,000	2,746.05	5,000.00	5,000.00	5,000.00
01-915-5176	FRINGE BEN-LIFE INS SCH	2,000	1,529.76	2,000.00	5,000.00	5,000.00
Total	Expenses	7,000	4,275.81	7,000.00	10,000.00	10,000.00
Total Departmental Expenses		7,000	4,275.81	7,000.00	10,000.00	10,000.00

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MEDICARE

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
EMPLOYEE BENEFITS & INSURANCE						
916 MEDICARE TAX						
Expenses						
01-916-5179	EMPLOYER CONTRIBUTION	1,176,793	1,129,313.88	1,288,290.00	1,400,000.00	1,400,000.00
Total	Expenses	1,176,793	1,129,313.88	1,288,290.00	1,400,000.00	1,400,000.00
Total Departmental Expenses		1,176,793	1,129,313.88	1,288,290.00	1,400,000.00	1,400,000.00

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OTHER EMPLOYEE BENEFITS

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
EMPLOYEE BENEFITS & INSURANCE						
919 OTHER EMPLOYEE BENEFITS						
Salaries						
01-919-5142	FRINGE BEN-LONGEVITY	112,000	87,207.26	112,000.00	125,000.00	125,000.00
01-919-5152	FRINGE BEN-SCK LV BYBACK	24,500	5,837.50	24,500.00	20,000.00	20,000.00
01-919-5153	FRINGE BEN-VACATION BYBACK	0	0.00	0.00	30,000.00	30,000.00
01-919-5155	FRINGE BEN-TUITION REIMBURSE	0	0.00	0.00	10,000.00	10,000.00
01-919-5170	EMP ASSIS PROG TWN/SCHL	16,700	14,742.75	16,700.00	0.00	0.00
01-919-5171	MGL CH41 MEDICAL EXP	6,000	4,346.17	6,000.00	6,000.00	6,000.00
01-919-5172	FRINGE BENEFIT - OTHER	13,000	8,476.16	13,000.00	13,000.00	13,000.00
01-919-5180	FRINGE BEN LTD SCH/TOWN	37,000	21,168.98	37,000.00	30,000.00	30,000.00
Total	Salaries	209,200	141,778.82	209,200.00	234,000.00	234,000.00
Total Departmental Expenses		209,200	141,778.82	209,200.00	234,000.00	234,000.00

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PROPERTY, LIABILITY AND WORKERS' COMPENSATION

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
EMPLOYEE BENEFITS & INSURANCE						
193 TOWN INSURANCE						
Expenses						
01-193-5740	OVERALL TOWN INSURANCE	0	0.00	0.00	0.00	0.00
01-193-5741	GEN LIAB END PREMIUMS	1,462,456	1,122,431.92	1,637,951.00	1,453,753.00	1,453,753.00
01-193-5742	GEN LIABILITY - CLAIMS	10,000	26,244.16	11,200.00	15,000.00	15,000.00
01-193-5744	WRKRS COMP - LOD PREMIUMS	105,126	142,936.00	117,741.00	150,000.00	150,000.00
01-193-5745	WRKRS COMP - CLAIMS/RETRO	311,331	559,299.08	348,691.00	496,830.00	496,830.00
Total	Expenses	1,888,913	1,850,911.16	2,115,583.00	2,115,583.00	2,115,583.00
Total Departmental Expenses		1,888,913	1,850,911.16	2,115,583.00	2,115,583.00	2,115,583.00

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DEBT

Account #	Account Description	2024 Revised	2024 Actual	2025 Revised	FY 2026 Requested	FY 2026 Approved
DEBT SERVICE						

710 DEBT SERVICE - EX PRINCIPAL

Expenses

01-710-5910	PRINCIPAL - BONDS EXCLUDED	7,984,432	7,984,431.95	7,627,441.00	7,167,967.00	7,167,967.00
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Total	Expenses	7,984,432	7,984,431.95	7,627,441.00	7,167,967.00	7,167,967.00
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Total Departmental Expenses		7,984,432	7,984,431.95	7,627,441.00	7,167,967.00	7,167,967.00
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711 DEBT SERVICE - UNEX PRINCIPAL

Expenses

01-711-5910	PRINCIPAL - BONDS	2,245,257	2,245,257.00	2,215,668.00	2,037,187.00	2,037,187.00
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01-711-5911	PRINCIPAL - CPA BONDS	315,000	315,000.00	315,000.00	135,000.00	135,000.00
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Total	Expenses	2,560,257	2,560,257.00	2,530,668.00	2,172,187.00	2,172,187.00
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Total Departmental Expenses		2,560,257	2,560,257.00	2,530,668.00	2,172,187.00	2,172,187.00
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750 DEBT SERVICE - EX INTEREST

Expenses

01-750-5915	INTEREST - BONDS EXCLUDED	2,029,833	2,029,831.39	2,556,724.00	2,248,190.00	2,248,190.00
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Total	Expenses	2,029,833	2,029,831.39	2,556,724.00	2,248,190.00	2,248,190.00
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Total Departmental Expenses		2,029,833	2,029,831.39	2,556,724.00	2,248,190.00	2,248,190.00
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751 DEBT SERVICE - UNEX INTEREST

Expenses

01-751-5915	INTEREST - BONDS	617,068	647,927.13	476,015.00	445,592.00	445,592.00
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01-751-5916	INTEREST - CPA BONDS	55,419	24,559.38	42,819.00	34,169.00	34,169.00
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Total	Expenses	672,487	672,486.51	518,834.00	479,761.00	479,761.00
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Total Departmental Expenses		672,487	672,486.51	518,834.00	479,761.00	479,761.00
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752 DEBT - SHORT TERM INTEREST

Expenses

01-752-5910	PAYDOWNS - SHORT TERM NOTES	0	0.00	0.00	0.00	0.00
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01-752-5920	INTEREST - SHORT TERM NOTES	200,000	175,312.73	200,000.00	200,000.00	200,000.00
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Total	Expenses	200,000	175,312.73	200,000.00	200,000.00	200,000.00
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Total Departmental Expenses		200,000	175,312.73	200,000.00	200,000.00	200,000.00
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Total	DEBT SERVICE	13,447,009	13,422,319.58	13,433,667.00	12,268,105.00	12,268,105.00
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Town of Falmouth
Actual Debt Service

	Total Principal	Total Interest	Total Combined
2026	9,340,154	2,527,949	11,868,103
2027	9,037,532	2,233,559	11,271,091
2028	7,822,827	1,956,455	9,779,282
2029	7,648,944	1,724,057	9,373,001
2030	7,037,043	1,510,422	8,547,465
2031	6,862,787	1,312,979	8,175,766
2032	6,944,400	1,123,246	8,067,646
2033	6,041,998	945,608	6,987,606
2034	6,140,599	784,988	6,925,587
2035	6,035,224	630,787	6,666,011
2036	5,200,895	498,246	5,699,141
2037	4,274,838	380,023	4,654,861
2038	2,958,168	290,640	3,248,808
2039	2,999,147	232,531	3,231,678
2040	2,587,565	177,566	2,765,131
2041	1,834,123	125,228	1,959,351
2042	1,865,682	91,816	1,957,498
2043	1,902,244	56,530	1,958,774
2044	1,943,809	19,121	1,962,930
2045	1,045,375	-	1,045,375
2046	1,046,945	-	1,046,945
2047	522,283	-	522,283
	101,092,582	16,621,751	117,714,333
	101,092,582	16,621,751	117,714,333

Principal is less debt subsidy

Town of Falmouth
Actual Debt Service

	8/25/2004 MWPAT Landfill 98-76 (O)		3/18/2009 MWPAT CW-01-21 (I)		12/11/2014 Pump St, Mains, Permit		12/11/2014 Keene/Old Fellows		12/11/2014 Taxable Series B Bank		12/15/2016 Cur Ref Jan 2007 Water Mains (O)		12/12/2019 Water Mains (O)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	115,562	8,136	272,125		225,000	4,800	55,000	1,100	80,000	33,069	160,000	10,200	140,000	77,281
2027	118,047	5,541	272,125						80,000	30,519	175,000	3,500	140,000	70,281
2028	120,452	2,864	272,125						85,000	27,784			135,000	63,281
2029	122,775		272,125						85,000	24,863			135,000	56,531
2030	124,911								90,000	21,744			135,000	49,781
2031									95,000	18,330			135,000	43,031
2032									100,000	14,675			135,000	37,631
2033									105,000	10,700			135,000	32,231
2034									105,000	6,500			135,000	26,831
2035									110,000	2,200			135,000	22,781
2036													135,000	18,731
2037													135,000	14,681
2038													135,000	10,631
2039													135,000	7,088
2040													135,000	3,547
2041														
2042														
2043														
2044														
2045														
2046														
2047														
	601,746	16,541	1,088,500	-	225,000	4,800	55,000	1,100	935,000	190,384	335,000	13,700	2,035,000	534,338

Town of Falmouth
Actual Debt Service

	3/18/2009 MWPAT CW-01-21 (IE)		3/18/2009 MWPAT CW-02-42-B (OE)		3/8/2012 HS Const. & Planning (IE)		12/11/2014 Taxable Series B AR 7/15/07 HS (IE)		12/11/2014 Taxable Series B AR 7/15/07 Library (IE)		12/11/2014 Taxable Series B Land Aqu Rapoza (IE)		2/11/2016 MCWT CWP-14-23 (OE)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	116,625		17,116	171	220,000	36,100	245,000	11,791	20,000	312	25,000	2,047	368,271	
2027	116,625				170,000	30,600	245,000	3,981			25,000	1,250	368,823	
2028	116,625				170,000	25,500					25,000	421	369,377	
2029	116,625				170,000	20,400							369,932	
2030					170,000	15,300							370,487	
2031					170,000	10,200							371,043	
2032					170,000	5,100							371,600	
2033													372,158	
2034													372,717	
2035													373,276	
2036													373,836	
2037													374,398	
2038													374,960	
2039													375,522	
2040													376,086	
2041													376,651	
2042													377,216	
2043													377,782	
2044													378,349	
2045													378,917	
2046													379,486	
2047														
	466,500	-	17,116	171	1,240,000	143,200	490,000	15,772	20,000	312	75,000	3,718	7,850,887	-

Town of Falmouth
Actual Debt Service

	2/11/2016 MCWT CWP-14-22 (OE)		12/15/2016 WW MGMT Plan 1 (IE)		12/15/2016 WW MGMT Plan 2 (IE)		12/15/2016 Lawrence School (IE)		12/15/2016 Cur Ref 2007 High School Const (IE)		4/11/2019 MCWT CWP-14-23-A (IE)		12/12/2019 CUR REF 15 09 Lib,DPW,Sewer NSB (IE)		12/12/2019 CUR REF 7 15 09 Wastewater Treat (IE)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	141,646		90,000	35,241	145,000	58,877	110,000	43,120	290,000	17,200	506,086		248,500	24,835	19,000	1,605
2027	141,859		90,000	31,641	145,000	53,077	110,000	38,720	285,000	5,700	506,846		248,200	12,410	13,100	655
2028	142,072		90,000	28,041	145,000	47,277	110,000	34,320			507,606					
2029	142,285		90,000	24,891	145,000	42,202	105,000	30,545			508,369					
2030	142,499		90,000	22,191	145,000	37,852	105,000	27,395			509,132					
2031	142,713		85,000	19,459	145,000	33,321	105,000	24,114			509,897					
2032	142,927		85,000	16,644	145,000	28,518	105,000	20,636			510,661					
2033	143,142		85,000	13,722	145,000	23,534	105,000	17,026			511,428					
2034	143,356		85,000	10,694	145,000	18,368	105,000	13,286			512,196					
2035	143,572		85,000	7,611	145,000	13,112	105,000	9,479			512,965					
2036	143,787		85,000	4,531	145,000	7,855	105,000	5,673			513,734					
2037	144,003		82,500	1,495	144,200	2,614	104,000	1,885			514,506					
2038	144,219										515,278					
2039	144,436										516,052					
2040	144,653										516,826					
2041	144,870										517,602					
2042	145,087										518,379					
2043	145,305										519,157					
2044	145,523										519,937					
2045	145,741										520,717					
2046	145,960										521,499					
2047											522,283					
	3,019,655	-	1,042,500	216,161	1,739,200	366,607	1,274,000	266,199	575,000	22,900	11,311,156	-	496,700	37,245	32,100	2,260

Town of Falmouth
Actual Debt Service

	12/12/2019 CUR REF 10 1 10 Library Renov (IE)		12/12/2019 CUR REF 10 1 10 Library Renov (IE)		12/12/2019 CUR REF 10 1 10 HS Constr 1 (IE)		12/12/2019 CUR REF 10 1 10 HS Constr 2 (IE)		12/12/2019 Senior Center (IE)		12/12/2019 Turf 2 (IE)		12/12/2019 Wastewater Mgmt 1 (IE)		7/22/2021 Cur Ref 7/14/11 High School (IE)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	55,000	5,260	18,000	2,490	270,000	27,000	225,000	33,970	475,000	270,156	95,000	37,250	180,000	102,375	850,000	251,050
2027	50,200	2,510	16,800	1,590	270,000	13,500	224,400	22,720	475,000	246,406	95,000	32,500	180,000	93,375	850,000	208,550
2028			15,000				230,000	11,500	475,000	222,656	95,000	27,750	180,000	84,375	855,000	165,925
2029									475,000	198,906	95,000	23,000	180,000	75,375	855,000	123,175
2030									475,000	175,156	95,000	18,250	180,000	66,375	855,000	84,700
2031									475,000	151,406	90,000	13,500	180,000	57,375	850,000	50,600
2032									475,000	132,406	90,000	9,900	180,000	50,175	840,000	16,800
2033									475,000	113,406	90,000	6,300	180,000	42,975		
2034									475,000	94,406	90,000	2,700	180,000	35,775		
2035									475,000	80,156			180,000	30,375		
2036									475,000	65,906			180,000	24,975		
2037									475,000	51,656			180,000	19,575		
2038									475,000	37,409			180,000	14,175		
2039									475,000	24,938			180,000	9,450		
2040									475,000	12,469			180,000	4,725		
2041																
2042																
2043																
2044																
2045																
2046																
2047																
	105,200	7,770	49,800	4,080	540,000	40,500	679,400	68,190	7,125,000	1,877,438	835,000	171,150	2,700,000	711,450	5,955,000	900,800

Town of Falmouth
Actual Debt Service

	10/12/2023 Wastewater mgmt (IE)		10/12/2023 Teaticket Elem Sch (OE)		10/12/2023 Fire Station (IE)		12/11/2014 Road/Sidewalk (I)		12/11/2014 Energy Mgmt Svc (I)		12/11/2014 Taxable Series B Golf Course Town Portion		12/11/2014 QEGB Taxable Energy	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	5,000	4,313	70,000	99,756	310,000	427,281	70,000	7,700	50,000	12,831	435,000	182,084	80,000	28,150
2027	5,000	4,063	75,000	96,131	330,000	411,281	70,000	5,250	50,000	11,081	445,000	168,056	80,000	25,050
2028	5,000	3,813	80,000	92,256	345,000	394,406	70,000	3,150	50,000	9,581	460,000	153,063	80,000	21,950
2029	5,000	3,563	85,000	88,131	365,000	376,656	70,000	1,050	50,000	8,081	475,000	136,988	80,000	18,700
2030	5,000	3,313	90,000	83,756	380,000	358,031			50,000	6,581	500,000	119,612	80,000	15,300
2031	5,000	3,063	95,000	79,131	400,000	338,531			50,000	5,081	520,000	100,800	80,000	11,900
2032	5,000	2,813	100,000	74,256	420,000	318,031			45,000	3,628	540,000	80,925	80,000	8,500
2033	5,000	2,563	105,000	69,131	445,000	296,406			45,000	2,194	565,000	59,500	80,000	5,100
2034	5,000	2,313	110,000	63,756	465,000	273,656			45,000	733	590,000	36,400	80,000	1,700
2035	5,000	2,063	115,000	58,131	490,000	249,781					615,000	12,300		
2036	5,000	1,813	120,000	52,256	515,000	224,656								
2037	5,000	1,563	125,000	46,131	540,000	198,281								
2038	5,000	1,338	130,000	40,406	565,000	173,481								
2039	5,000	1,138	135,000	35,106	590,000	150,381								
2040	5,000	938	145,000	29,506	610,000	126,381								
2041	5,000	734	150,000	23,513	640,000	100,981								
2042	5,000	528	155,000	17,222	665,000	74,066								
2043	5,000	319	160,000	10,625	695,000	45,586								
2044	5,000	99	170,000	3,616	725,000	15,406								
2045														
2046														
2047														
	95,000	40,350	2,215,000	1,062,816	9,495,000	4,553,279	280,000	17,150	435,000	59,791	5,145,000	1,049,728	720,000	136,350

Town of Falmouth
Actual Debt Service

	12/15/2016 Energy Mgmt Cont (I)		12/15/2016 Cur Ref 2007 Long Pond St Rep (I)		12/12/2019 Cur Ref 7 15 09 Sewer NSD		12/12/2019 Cur Ref 7 15 09 Addl DPW Facility (I)		12/12/2019 Cur Ref 10 1 10 Altern Energy Impr (I)		7/22/2021 Cur Ref 7 14 11 Altern Energy Impr (I)		7/22/2021 Cur Ref 7 14 11 Public Wharf (I)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	100,000	39,218	10,000	200	30,000	2,915	4,500	425	175,000	35,750	60,000	11,250	100,000	24,950
2027	100,000	35,218			28,300	1,415	4,000	200	180,000	27,000	60,000	8,250	105,000	19,825
2028	100,000	31,218							180,000	18,000	65,000	5,125	115,000	14,325
2029	100,000	27,718							180,000	9,000	70,000	1,750	125,000	8,325
2030	95,000	24,793											130,000	2,600
2031	95,000	21,825												
2032	95,000	18,678												
2033	95,000	15,412												
2034	95,000	12,028												
2035	95,000	8,584												
2036	95,000	5,140												
2037	94,300	1,711												
2038														
2039														
2040														
2041														
2042														
2043														
2044														
2045														
2046														
2047														
	1,159,300	241,543	10,000	200	58,300	4,330	8,500	625	715,000	89,750	255,000	26,375	575,000	70,025

Town of Falmouth
Actual Debt Service

	11/16/2005		12/11/2014		12/11/2014		2/11/2016		4/13/2017		9/12/2018	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	MWPAT Title V 97-1117		Water Treat Improve (OE)		Water Plant Design (OE)		MCWT DWP-14-14 (OE)		MCWT DWP-15-02 (OE)		MCWT DWP-16-01 (OE)	
2026	10,000		125,000	37,500	65,000	19,500	791,591	194,364	736,052	199,376	335,080	104,950
2027			125,000	33,125	65,000	17,225	808,795	178,532	752,049	184,655	342,363	98,176
2028			125,000	29,375	65,000	15,275	826,373	162,356	768,394	169,614	349,803	91,254
2029			125,000	26,625	65,000	13,325	844,333	145,829	785,094	154,246	357,406	84,182
2030			125,000	21,875	65,000	11,375	862,684	128,942	802,157	138,544	365,173	76,956
2031			125,000	18,125	65,000	9,425	881,433	111,688	819,591	122,501	373,110	69,573
2032			125,000	14,297	65,000	7,434	900,589	94,060	837,404	106,109	381,219	62,030
2033			125,000	10,313	65,000	5,363	920,163	76,048	855,603	89,361	389,504	54,323
2034			125,000	6,250	65,000	3,250	940,161	57,645	874,199	72,249	397,970	46,448
2035			125,000	1,109	65,000	1,097	960,594	38,841	893,198	54,765	406,619	38,402
2036							981,471	19,628	912,611	36,901	415,456	30,181
2037									932,445	18,649	424,486	21,782
2038											433,711	13,200
2039											443,137	4,430
2040												
2041												
2042												
2043												
2044												
2045												
2046												
2047												
	10,000	-	1,250,000	198,594	650,000	103,269	9,718,187	1,207,933	9,968,797	1,346,970	5,415,037	795,887

Fund-wide Financial Analysis of the Governmental Funds

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 is designated as a Metropolitan Statistical Area, operating funds have been generating a surplus for the last several years.

Revenues in the General Fund exceeded forecasts by \$12.5 million. This was observed in all revenue categories. The Town has chosen to forecast in a conservative manner since the pandemic, however revenues have 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 \$3.5 million. These savings were observed in many categories with benefits, public safety, public works and general government being the largest beneficiaries.

This favorable operating budget result of \$16.5 million was offset by appropriations from surplus, mostly for capital which led to the General Fund increasing over the prior year by about \$7.3 million.

The Town’s Unassigned Fund Balance reported in the General Fund was about \$42 million (25.9% of General Fund expenditures). Total Fund Balance in the General Fund was approximately \$58.9 million (36.3% of General Fund expenditures).

Receipts Reserved for Appropriation increased by nearly \$1.6 million, as revenues exceeded net other financing uses. This was also a function of the strength in the economy. Fund balance of nearly \$10.8 million is classified as restricted in this fund.

Community Preservation Fund operations reduced fund balance by over \$0.5 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 \$8.7 million, and the decrease is due to the timing of certain projects.

Capital Projects Fund decreased by over \$4.4 million. Expenditures exceeded other financing sources and revenues. The restricted fund balance is almost \$1.3 million at year-end.

Sewer Capital Projects Fund increased by nearly \$1.3 million as other financing sources exceeded expenditures and are reserved for future projects. The restricted fund balance is almost \$2.0 million at year-end.

Nonmajor Governmental Funds increased by over \$0.9 million. The majority of this increase was due to timing of revenues and expenditures, since these funds are for the most part designed to accommodate money in, equals money out. The majority of the fund balance, over \$17.2 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 \$60.7 million, which is consistent with the prior year.

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 almost \$186.1 million.

The Pension Fund is used to pay pension benefits to retirees. The net position at the end of the year was about \$181.6 million or about \$18.7 million less than the prior year. This was primarily due to adverse market conditions during the year ended December 31, 2022.

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 slightly 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 \$0.7 million to about \$2.5 million due to increased contributions and positive investment returns. 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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Fund:										
Nonspendable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted.....	984,742	1,125,122	1,208,751	1,115,435	872,359	900,235	729,687	686,020	605,551	609,150
Committed.....	5,040,876	7,768,355	9,077,570	8,045,314	10,936,681	12,152,907	12,336,381	9,725,266	14,980,412	15,328,103
Assigned.....	2,288,500	1,074,035	761,367	1,459,796	1,129,906	1,307,788	1,222,125	1,988,071	1,313,850	970,491
Unassigned.....	16,497,937	20,397,223	25,304,234	30,774,762	32,789,666	30,216,724	29,527,652	34,723,707	34,726,408	41,995,064
Total general fund.....	\$ 24,812,055	\$ 30,364,735	\$ 36,351,922	\$ 41,395,307	\$ 45,728,612	\$ 44,577,654	\$ 43,815,845	\$ 47,123,064	\$ 51,626,221	\$ 58,902,808
All Other Governmental Funds:										
Nonspendable.....	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Restricted.....	19,744,510	20,671,283	20,892,447	30,710,789	30,392,226	25,701,966	31,343,343	33,042,061	41,744,096	43,750,518
Unassigned.....	(1,168,247)	(1,580,820)	(6,423,618)	-	-	(6,985,440)	-	-	(573,205)	(3,814,098)
Total all other governmental funds.....	\$ 18,601,263	\$ 19,115,463	\$ 14,493,829	\$ 30,735,789	\$ 30,417,226	\$ 18,741,526	\$ 31,368,343	\$ 33,067,061	\$ 41,195,891	\$ 39,961,420

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Real estate and personal property taxes, net of tax refunds.....	\$ 90,338,338	\$ 93,207,932	\$ 96,483,363	\$ 99,341,261	\$ 102,678,006	\$ 105,641,420	\$ 109,060,137	\$ 114,726,105	\$ 118,747,880	\$ 122,655,717
Intergovernmental.....	30,501,985	22,552,993	28,309,281	29,494,958	29,340,010	28,939,936	34,963,020	36,630,213	33,277,813	34,145,676
Motor vehicle and boat excise.....	6,226,730	6,537,926	7,111,477	7,182,338	7,567,368	7,578,503	7,748,576	8,763,557	10,100,905	11,132,711
Licenses and permits.....	1,584,592	1,533,147	1,586,794	1,599,548	1,902,911	1,838,477	2,116,063	2,371,118	2,713,198	2,731,387
Departmental and other.....	5,027,671	5,370,356	4,476,309	4,103,869	4,307,193	5,887,826	4,287,485	4,655,874	6,042,850	7,031,042
User charges.....	4,432,147	4,454,984	4,368,924	4,981,417	5,468,989	5,692,621	6,277,380	6,418,657	6,700,306	7,714,499
Special assessments.....	614,815	676,290	595,922	574,957	2,673,785	1,267,535	1,231,949	1,370,735	1,322,457	1,152,582
Penalties and interest on taxes.....	630,497	869,751	938,734	731,749	621,244	636,734	765,150	870,021	766,274	931,413
Fines and forfeitures.....	200,551	182,135	149,664	173,772	216,884	194,492	181,661	161,480	233,560	189,636
Investment income.....	690,638	303,354	837,876	523,711	71,512	1,808,183	1,227,157	1,565,795	76,304	2,785,240
Contributions.....	170,668	188,013	124,845	130,466	93,293	154,442	455,883	146,132	459,257	57,542
Total Revenue.....	<u>140,418,632</u>	<u>135,876,881</u>	<u>144,983,189</u>	<u>148,838,046</u>	<u>154,941,195</u>	<u>159,640,169</u>	<u>168,314,461</u>	<u>177,679,687</u>	<u>180,440,804</u>	<u>190,527,445</u>
Expenditures:										
General government.....	6,440,941	7,157,171	7,903,574	8,568,812	8,413,665	10,067,363	7,680,786	10,446,266	10,407,349	10,448,138
Public safety.....	14,008,485	13,819,385	14,328,228	13,275,575	15,032,777	15,808,560	16,510,163	18,908,407	18,925,557	23,321,029
Education.....	50,369,634	50,703,445	52,834,990	52,907,941	53,841,918	55,450,860	55,407,467	58,366,609	62,034,156	66,603,429
Public works.....	9,477,696	11,735,478	10,112,969	9,755,016	10,171,488	9,810,067	10,317,173	9,925,912	10,131,575	11,354,647
Health and human services.....	1,594,344	2,018,716	2,018,065	1,888,921	1,570,920	1,662,623	3,548,256	2,924,539	2,803,150	5,266,195
Culture and recreation.....	2,172,736	2,884,538	2,673,272	2,581,246	3,130,854	2,987,595	2,990,124	2,726,286	2,845,744	4,209,603
Pension and fringe benefits.....	30,123,813	22,724,129	25,802,885	29,928,369	31,480,427	32,375,846	36,189,561	38,204,679	31,745,401	34,867,362
Community development.....	400,016	506,772	1,500,974	1,739,406	303,282	551,127	1,546,127	426,216	519,799	452,045
State and county charges.....	2,665,805	2,769,084	2,668,658	2,852,594	3,094,656	3,632,780	4,088,464	4,306,215	4,821,128	5,020,324
Capital outlay and other.....	4,811,266	6,720,713	29,025,155	22,711,719	9,800,626	16,107,831	17,581,706	12,839,901	10,403,778	10,231,009
Debt service:										
Principal.....	8,801,551	8,324,354	8,710,279	8,906,961	10,184,535	15,568,683	9,606,092	9,511,377	9,448,680	8,905,549
Interest.....	4,255,972	3,975,218	3,737,405	3,684,898	3,544,488	2,888,621	2,796,775	3,065,100	2,473,211	2,227,098
Total Expenditures.....	<u>135,122,259</u>	<u>133,339,003</u>	<u>161,316,454</u>	<u>158,801,458</u>	<u>150,569,636</u>	<u>166,911,956</u>	<u>168,262,694</u>	<u>171,651,507</u>	<u>166,559,528</u>	<u>182,906,428</u>
Excess of revenues over (under) expenditures.....	<u>5,296,373</u>	<u>2,537,878</u>	<u>(16,333,265)</u>	<u>(9,963,412)</u>	<u>4,371,559</u>	<u>(7,271,787)</u>	<u>51,767</u>	<u>6,028,180</u>	<u>13,881,276</u>	<u>7,621,017</u>
Other Financing Sources (Uses):										
Issuances from bonds and notes.....	-	3,975,000	15,425,539	29,684,482	-	-	14,410,000	-	-	-
Issuances from refunding bonds.....	-	21,441,445	-	3,025,000	-	-	8,770,410	-	10,340,000	-
Premiums from debt issuances.....	-	1,263,542	-	594,773	-	-	3,463,041	-	2,114,101	63,132
Payments to refunded bond escrow agent.....	-	(22,181,914)	-	(3,276,155)	-	-	(11,909,133)	-	(12,330,359)	-
Transfers in.....	8,632,799	6,062,887	9,815,137	7,620,345	3,955,743	5,002,042	6,192,853	7,161,591	10,337,351	8,237,349
Transfers out.....	(6,048,005)	(7,031,958)	(7,541,858)	(6,399,688)	(4,312,560)	(10,556,913)	(9,113,930)	(8,294,311)	(11,710,382)	(9,879,382)
Total other financing sources (uses).....	<u>2,584,794</u>	<u>3,529,002</u>	<u>17,698,818</u>	<u>31,248,757</u>	<u>(356,817)</u>	<u>(5,554,871)</u>	<u>11,813,241</u>	<u>(1,132,720)</u>	<u>(1,249,289)</u>	<u>(1,578,901)</u>
Net change in fund balance.....	<u>\$ 7,881,167</u>	<u>\$ 6,066,880</u>	<u>\$ 1,365,553</u>	<u>\$ 21,285,345</u>	<u>\$ 4,014,742</u>	<u>\$ (12,826,658)</u>	<u>\$ 11,865,008</u>	<u>\$ 4,895,460</u>	<u>\$ 12,631,987</u>	<u>\$ 6,042,116</u>
Debt service as a percentage of noncapital expenditures.....	10.02%	9.71%	9.41%	9.25%	9.75%	12.24%	8.23%	7.92%	7.63%	6.45%

The following table reflects the Town's fund balance 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	-	1,464,441	-	-	-	-	1,464,441
Title V program	-	190,068	-	-	-	-	190,068
Golf course	-	1,729,380	-	-	-	-	1,729,380
Waterways	-	1,727,062	-	-	-	-	1,727,062
Energy revolving	-	2,402,039	-	-	-	-	2,402,039
Parking meter receipts	-	442,597	-	-	-	-	442,597
Debt service	252,187	-	-	-	-	-	252,187
Town federal and state grants	-	-	-	-	-	465,782	465,782
School federal and state grants	-	-	-	-	-	1,097,722	1,097,722
Transfer station revolving fund	-	-	-	-	-	360,470	360,470
Other town revolving funds	-	-	-	-	-	530,292	530,292
School revolving funds	-	-	-	-	-	3,283,838	3,283,838
Town gift funds	-	-	-	-	-	505,866	505,866
School gift funds	-	-	-	-	-	23,817	23,817
Capital outlay - special assessments	-	2,273,954	-	692,133	-	-	2,966,087
Capital outlay - schools	-	-	-	19,510	-	-	19,510
Capital outlay - police station	-	-	-	1,730,771	-	-	1,730,771
Capital outlay - senior center	-	-	-	10,481	-	-	10,481
Capital outlay - energy management	-	-	-	135,489	-	-	135,489
Capital outlay - coastal erosion	-	-	-	1,483,066	-	-	1,483,066
Capital outlay - sewer	-	-	-	-	1,964,687	-	1,964,687
Capital outlay - other purposes	-	-	-	1,027,875	-	-	1,027,875
Community preservation	-	-	8,717,499	-	-	-	8,717,499
Employee benefits	356,963	-	-	-	-	-	356,963
Affordable housing trust	-	-	-	-	-	10,413,573	10,413,573
Conservation trust	-	-	-	-	-	332,808	332,808
Other trust funds	-	-	-	-	-	184,379	184,379
Other purposes	-	540,919	-	-	-	-	540,919
Committed:							
Cable access	80,752	-	-	-	-	-	80,752
Opioid mitigation	293,288	-	-	-	-	-	293,288
Property revaluations	200,000	-	-	-	-	-	200,000
Building improvements	404,168	-	-	-	-	-	404,168
Recycling	247,473	-	-	-	-	-	247,473
Facilities maintenance	496,734	-	-	-	-	-	496,734
Information technology	174,149	-	-	-	-	-	174,149
Conservation projects	106,939	-	-	-	-	-	106,939
Wage settlements	715,036	-	-	-	-	-	715,036
Other general government articles	351,075	-	-	-	-	-	351,075
Police equipment	421,153	-	-	-	-	-	421,153
Fire equipment	2,268,332	-	-	-	-	-	2,268,332
Dispatch equipment	541,766	-	-	-	-	-	541,766
Marine services	1,273,916	-	-	-	-	-	1,273,916
Education	3,008,793	-	-	-	-	-	3,008,793
Public works infrastructure	2,978,087	-	-	-	-	-	2,978,087
Public works equipment	661,989	-	-	-	-	-	661,989
Other public works	394,564	-	-	-	-	-	394,564
Recreation	571,616	-	-	-	-	-	571,616
Other purposes	138,273	-	-	-	-	-	138,273
Assigned:							
Police department	146,171	-	-	-	-	-	146,171
Fire department	84,808	-	-	-	-	-	84,808
Education	132,232	-	-	-	-	-	132,232
Solid waste	395,046	-	-	-	-	-	395,046
Other purposes	212,234	-	-	-	-	-	212,234
Unassigned	41,995,064	-	-	(3,814,098)	-	-	38,180,966
Total Fund Balances	\$ 58,902,808	\$ 10,770,460	\$ 8,717,499	\$ 1,285,227	\$ 1,964,687	\$ 17,223,547	\$ 98,864,228

E. Excess of Expenditures Over Appropriations and Deficits

During fiscal year 2023, the Town incurred deficits totaling \$3,814,098 in the Capital Projects major fund. These deficits will be funded through future available revenues, debt proceeds and grant funds in future years.

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF NET POSITION
JUNE 30, 2023

	Primary Government			(December 31, 2022)
	Governmental Activities	Business-Type Activities	Total	Component Unit
Assets				
Cash and cash equivalents	\$ 87,437,824	\$ 1,584,969	\$ 89,022,793	\$ 342,630
Investments	30,570,637	674,602	31,245,239	-
Receivables, net of allowance for uncollectibles:				
Real estate and personal property taxes	1,469,004	-	1,469,004	-
Tax liens and deferrals	2,193,263	-	2,193,263	-
Excise	1,132,603	-	1,132,603	-
User fees	-	1,390,756	1,390,756	-
Special assessments	16,888,748	56,338	16,945,086	-
Departmental and other	904,306	-	904,306	39,211
Lease receivable	2,765,361	-	2,765,361	4,002,885
Intergovernmental	2,931,182	41,642	2,972,824	-
Prepaid items	-	-	-	3,839
Property held for sale	-	-	-	85,763
Right to use assets, not being amortized	-	-	-	2,586,405
Capital assets, not being depreciated	93,869,042	1,486,126	95,355,168	-
Capital assets, net of accumulated depreciation	219,015,576	96,378,840	315,394,416	-
Total Assets	459,177,546	101,613,273	560,790,819	7,060,733
Deferred Outflows of Resources				
Related to net other postemployment benefits liability	10,065,771	183,461	10,249,232	-
Related to net pension liability	17,185,336	765,695	17,951,031	-
Deferred charge on refunding	670,244	-	670,244	-
Total Deferred Outflows of Resources	27,921,351	949,156	28,870,507	-
Liabilities				
Warrants and accounts payable	6,123,856	115,473	6,239,329	5,192
Accrued payroll	6,249,694	51,843	6,301,537	3,436
Retainage payable	228,024	-	228,024	-
Other liabilities	874,537	-	874,537	-
Unearned revenue	2,121,833	-	2,121,833	-
Interest expense	691,160	-	691,160	-
Bond anticipation notes payable	4,911,485	-	4,911,485	-
Long-term liabilities:				
Due within one year	9,638,832	2,601,219	12,240,051	81,122
Due in more than one year	275,404,508	38,262,301	313,666,809	1,741,750
Total Liabilities	306,243,929	41,030,836	347,274,765	1,831,500
Deferred Inflows of Resources				
Related to leases	2,765,361	-	2,765,361	4,002,885
Related to net other postemployment benefits liability	40,534,245	738,787	41,273,032	-
Related to net pension liability	2,092,325	93,224	2,185,549	-
Total Deferred Inflows of Resources	45,391,931	832,011	46,223,942	4,002,885
Net Position				
Net investment in capital assets	231,987,490	63,200,556	295,188,046	763,533
Restricted:				
Nonexpendable permanent funds	25,000	-	25,000	-
Expendable permanent funds	10,930,760	-	10,930,760	-
Community preservation	8,799,939	-	8,799,939	-
Federal and State grants	2,553,350	-	2,553,350	-
Debt service	19,453,422	-	19,453,422	-
Gift funds	529,683	-	529,683	-
Property held for sale	-	-	-	85,763
Unrestricted	(138,816,607)	(2,500,974)	(141,317,581)	377,052
Total Net Position	\$ 135,463,037	\$ 60,699,582	\$ 196,162,619	\$ 1,226,348

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			(December 31, 2022) Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government:								
<i>Governmental Activities:</i>								
General government	\$ 14,489,112	\$ 3,170,650	\$ 236,454	\$ -	\$ (11,082,008)		\$ (11,082,008)	\$ -
Public safety	33,856,604	7,735,614	67,965	-	(26,053,025)		(26,053,025)	-
Education	89,463,081	732,786	24,787,659	736,094	(63,206,542)		(63,206,542)	-
Public works	18,297,310	2,704,172	140,877	2,609,644	(12,842,617)		(12,842,617)	-
Health and human services	6,512,747	554,602	737,884	-	(5,220,261)		(5,220,261)	-
Culture and recreation	7,163,241	2,300,961	710,820	110,000	(4,041,460)		(4,041,460)	-
Interest expense	1,312,500	-	82,852	-	(1,229,648)		(1,229,648)	-
Community development	452,045	-	-	1,383,784	931,739		931,739	-
Total Governmental Activities	171,546,640	17,198,785	26,764,511	4,839,522	(122,743,822)		(122,743,822)	-
<i>Business-Type Activities:</i>								
Water	9,085,491	6,879,289	-	97,351		\$ (2,108,851)	(2,108,851)	-
Total Business-type Activities	9,085,491	6,879,289	-	97,351		(2,108,851)	(2,108,851)	-
Total Primary Government	\$ 180,632,131	\$ 24,078,074	\$ 26,764,511	\$ 4,936,873	(122,743,822)	(2,108,851)	(124,852,673)	-
Component Unit:								
Falmouth EDIC	\$ 279,016	\$ 353,408	\$ 2,572	\$ -				\$ 76,964
Total Component Unit	\$ 279,016	\$ 353,408	\$ 2,572	\$ -				76,964
General Revenues:								
Real and personal property taxes					122,271,044	-	122,271,044	-
Motor vehicle and other excise					11,262,237	-	11,262,237	-
Grants and contributions not restricted to specific programs					2,265,351	-	2,265,351	-
Penalties and interest on taxes					931,413	-	931,413	-
Unrestricted investment income (loss)					2,785,240	32,359	2,817,599	684
Transfers (net)					(1,642,033)	1,642,033	-	-
Total General Revenues and Transfers					137,873,252	1,674,392	139,547,644	684
Change in Net Position					15,129,430	(434,459)	14,694,971	77,648
Net Position:								
Beginning of year, as restated (see Nove IV)					120,333,607	61,134,041	181,467,648	1,148,700
End of year					\$ 135,463,037	\$ 60,699,582	\$ 196,162,619	\$ 1,226,348

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023

	General	Receipts Reserved for Appropriation	Community Preservation	Capital Projects	Sewer Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
Assets:							
Cash and cash equivalents	\$ 46,960,097	\$ 10,404,937	\$ 8,779,180	\$ 9,032,840	\$ 2,092,986	\$ 10,167,784	\$ 87,437,824
Investments	20,827,589	-	-	-	-	9,743,048	30,570,637
Receivables, net of allowance for uncollectibles:							
Real estate and personal property taxes	1,432,729	-	36,275	-	-	-	1,469,004
Tax liens and deferrals	2,147,098	-	46,165	-	-	-	2,193,263
Excise	1,132,603	-	-	-	-	-	1,132,603
Special assessments	61,848	16,388,220	-	438,680	-	-	16,888,748
Leases	2,374,163	391,198	-	-	-	-	2,765,361
Other	556,428	298,116	-	-	-	49,762	904,306
Intergovernmental	2,331,518	75,538	-	68,584	-	455,542	2,931,182
Total Assets	77,824,073	27,558,009	8,861,620	9,540,104	2,092,986	20,416,136	146,292,928
Deferred Outflows of Resources	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 77,824,073	\$ 27,558,009	\$ 8,861,620	\$ 9,540,104	\$ 2,092,986	\$ 20,416,136	\$ 146,292,928
Liabilities:							
Warrants and accounts payable	\$ 2,250,521	\$ -	\$ 59,984	\$ 2,776,688	\$ 28,299	\$ 1,008,364	\$ 6,123,856
Accrued payroll and withholdings	6,185,605	-	1,697	-	-	62,392	6,249,694
Retainage payable	-	-	-	228,024	-	-	228,024
Unearned revenue	-	-	-	-	-	2,121,833	2,121,833
Other liabilities	866,406	8,131	-	-	-	-	874,537
Bond anticipation notes payable	-	-	-	4,811,485	100,000	-	4,911,485
Total Liabilities	9,302,532	8,131	61,681	7,816,197	128,299	3,192,589	20,509,429
Deferred Inflows of Resources:							
Unavailable revenues - property taxes	3,181,204	-	82,440	-	-	-	3,263,644
Unavailable revenues - excise taxes	1,132,603	-	-	-	-	-	1,132,603
Unavailable revenues - special assessments	61,848	16,388,220	-	438,680	-	-	16,888,748
Unavailable revenues - leases	2,374,163	391,198	-	-	-	-	2,765,361
Unavailable revenues - other	556,428	-	-	-	-	-	556,428
Unavailable revenues - intergovernmental	2,312,487	-	-	-	-	-	2,312,487
Total Deferred Inflows of Resources	9,618,733	16,779,418	82,440	438,680	-	-	26,919,271
Fund Balances:							
Nonspendable	-	-	-	-	-	25,000	25,000
Restricted	609,150	10,770,460	8,717,499	5,099,325	1,964,687	17,198,547	44,359,668
Committed	15,328,103	-	-	-	-	-	15,328,103
Assigned	970,491	-	-	-	-	-	970,491
Unassigned	41,995,064	-	-	(3,814,098)	-	-	38,180,966
Total Fund Balances	58,902,808	10,770,460	8,717,499	1,285,227	1,964,687	17,223,547	98,864,228
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 77,824,073	\$ 27,558,009	\$ 8,861,620	\$ 9,540,104	\$ 2,092,986	\$ 20,416,136	\$ 146,292,928

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, 2023**

Total Governmental Fund Balances		\$ 98,864,228
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		312,884,618
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds		26,919,271
In the Statement of Activities, interest is accrued on outstanding long-term debt whereas in the governmental funds, interest is not reported until due.		(691,160)
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	670,244	
Deferred outflows related to net other postemployment benefits liability	10,065,771	
Deferred outflows related to net pension liability	17,185,336	
Deferred inflows related to leases	(2,765,361)	
Deferred inflows related to net other postemployment benefits liability	(40,534,245)	
Deferred inflows related to net pension liability	<u>(2,092,325)</u>	
Net effect of reporting deferred outflows and inflows of resources		(17,470,580)
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	(77,361,419)	
Unamortized premiums on bonds	(3,980,925)	
Landfill monitoring	(240,000)	
Compensated absences	(1,668,666)	
Net pension liability	(75,464,004)	
Net other postemployment benefits liability	<u>(126,328,326)</u>	
Net effect of reporting long-term liabilities		<u>(285,043,340)</u>
Net Position of Governmental Activities		<u>\$ 135,463,037</u>

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, 2023

	General	Receipts Reserved for Appropriation	Community Preservation	Capital Projects	Sewer Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Real and personal property taxes	\$ 119,140,535	\$ -	\$ 3,515,182	\$ -	\$ -	\$ -	\$ 122,655,717
Intergovernmental	21,725,579	462,526	1,383,784	954,098	-	9,619,689	34,145,676
Motor vehicle and other excises	11,132,711	-	-	-	-	-	11,132,711
Licenses and permits	2,731,387	-	-	-	-	-	2,731,387
Departmental and other	2,586,440	2,453,607	-	-	-	1,990,995	7,031,042
User charges	7,714,499	-	-	-	-	-	7,714,499
Special assessments	920,007	129,118	-	103,457	-	-	1,152,582
Penalties and interest on taxes	914,887	-	16,526	-	-	-	931,413
Fines and forfeitures	189,636	-	-	-	-	-	189,636
Investment income (loss)	2,074,794	17,410	190,064	-	-	502,972	2,785,240
Contributions and donations	-	-	-	-	-	57,542	57,542
Total Revenues	169,130,475	3,062,661	5,105,556	1,057,555	-	12,171,198	190,527,445
Expenditures:							
Current:							
General government	10,799,556	-	-	9,557	-	307,872	11,116,985
Public safety	20,974,724	-	-	1,978,288	-	1,005,402	23,958,414
Education	59,099,632	-	-	2,143,472	-	8,003,163	69,246,267
Public works	14,364,729	-	7,142	364,727	5,166	2,768,804	17,510,568
Health and human services	2,208,410	-	-	67,435	-	2,990,350	5,266,195
Culture and recreation	3,719,349	-	217,372	-	-	398,900	4,335,621
Pension and fringe benefits	34,867,362	-	-	-	-	-	34,867,362
Community development	-	-	452,045	-	-	-	452,045
State and county tax assessments	5,020,324	-	-	-	-	-	5,020,324
Debt service:							
Principal	8,905,549	-	-	-	-	-	8,905,549
Interest	2,227,098	-	-	-	-	-	2,227,098
Total Expenditures	162,186,733	-	676,559	4,563,479	5,166	15,474,491	182,906,428
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,943,742	3,062,661	4,428,997	(3,505,924)	(5,166)	(3,303,293)	7,621,017
Other Financing Sources (Uses)							
Transfers in	2,510,513	66,246	-	-	1,290,590	4,370,000	8,237,349
Transfers out	(2,177,668)	(1,566,610)	(4,973,538)	(943,958)	-	(217,608)	(9,879,382)
Premiums on bonds and notes	-	-	-	-	-	63,132	63,132
Total Other Financing Sources (Uses)	332,845	(1,500,364)	(4,973,538)	(943,958)	1,290,590	4,215,524	(1,578,901)
Net Change in Fund Balances	7,276,587	1,562,297	(544,541)	(4,449,882)	1,285,424	912,231	6,042,116
Fund Balances, Beginning	51,626,221	9,208,163	9,262,040	5,735,109	679,263	16,311,316	92,822,112
Fund Balances, Ending	\$ 58,902,808	\$ 10,770,460	\$ 8,717,499	\$ 1,285,227	\$ 1,964,687	\$ 17,223,547	\$ 98,864,228

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, 2023**

Net Change in Fund Balances - Total Governmental Fund Balances **\$ 6,042,116**

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	\$ 10,231,009	
Depreciation expense	(11,248,284)	
Net effect of reporting capital assets		(1,017,275)

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	882,047	
Repayments of debt	8,905,549	
Net effect of reporting long-term debt		9,725,973

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.

(2,209,342)

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.

94,174

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	108,067	
Other postemployment benefits	5,126,151	
Pension benefits	(2,770,434)	
Landfill liability	30,000	

Net effect of reporting long-term liabilities		2,493,784
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Change in Net Position of Governmental Activities **\$ 15,129,430**

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

**PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Business-type Activities - Enterprise Funds
	Water Enterprise
Assets:	
Current Assets:	
Cash and cash equivalents	\$ 1,584,969
Investments	674,602
Receivables (net)	
User fees	1,390,756
Special assessments	714
Intergovernmental	5,598
Total Current Assets	3,656,639
Noncurrent Assets:	
Receivables (net):	
Special assessments	55,624
Intergovernmental	36,044
Capital assets, not being depreciated	1,486,126
Capital assets, net of accumulated depreciation	96,378,840
Total Noncurrent Assets	97,956,634
Total Assets	101,613,273
Deferred Outflows of Resources:	
Related to net other postemployment benefits liability	183,461
Related to net pension liability	765,695
Total Deferred Outflows of Resources	949,156
Liabilities:	
Current Liabilities:	
Warrants and accounts payable	115,473
Accrued payroll and withholdings	51,843
Compensated absences	16,204
Bonds and notes payable	2,585,015
Total Current Liabilities	2,768,535
Noncurrent Liabilities:	
Compensated absences	48,612
Bonds and notes payable	32,548,887
Net pension liability	3,362,310
Net other postemployment benefits liability	2,302,492
Total Noncurrent Liabilities	38,262,301
Total Liabilities	41,030,836
Deferred Inflows of Resources:	
Related to net other postemployment benefits liability	738,787
Related to net pension liability	93,224
Total Deferred Inflows of Resources	832,011
Net Position:	
Net investment in capital assets	63,200,556
Unrestricted	(2,500,974)
Total Net Position	\$ 60,699,582

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, 2023**

	Business-type Enterprise Funds
	Water Enterprise
Operating Revenues:	
Charges for services	\$ 6,879,289
Total Operating Revenues	6,879,289
Operating Expenses:	
Operating costs	4,941,038
Depreciation	3,333,525
Total Operating Expenses	8,274,563
Total Operating Income	(1,395,274)
Nonoperating Revenues (Expenses):	
Interest expense	(810,928)
Interest income (loss)	32,359
Total Nonoperating Revenues (Expenses)	(778,569)
Income Before Capital Contributions and Transfers	(2,173,843)
Capital contributions	97,351
Transfers in	1,701,422
Transfers out	(59,389)
Change in Net Position	(434,459)
Net Position at Beginning of Year	61,134,041
Net Position at End of Year	\$ 60,699,582

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF CASH FLOWS -
 PROPRIETARY FUNDS
 YEAR ENDED JUNE 30, 2023

	Business-type Activities - Enterprise Funds Water Enterprise
Cash Flows from Operating Activities:	
Receipts from users	\$ 6,608,798
Payments to vendors	(3,238,479)
Payments to employees	(1,657,104)
Net Cash Provided by Operating Activities	1,713,215
Cash Flows from Noncapital Financing Activities:	
Transfers in	1,701,422
Transfers out	(59,389)
Net Cash Provided by Noncapital Financing Activities	1,642,033
Cash Flows from Capital and Related Financing Activities:	
Proceeds from capital grants	97,351
Proceeds from capital assessments	14,461
Acquisition and construction of capital assets	(91,864)
Principal payments on bonds and notes	(2,486,366)
Interest expense	(896,793)
Net Cash Used for Capital and Related Financing Activities	(3,363,211)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Investment of operating cash, net	(32,359)
Investment income (loss)	32,359
Net Cash Provided by Investing Activities	-
Net Change in Cash and Cash Equivalents	(7,963)
Cash and Cash Equivalents:	
Beginning of Year	1,592,932
End of Year	\$ 1,584,969
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:	
Operating income	\$ (1,395,274)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:	
Depreciation	3,333,525
Changes in assets, deferred outflows, liabilities and deferred inflows:	
User fees receivable	(270,491)
Deferred outflows of resources	(612,051)
Warrants and accounts payable	(25,644)
Accrued payroll and withholdings	45,941
Compensated absences	(4,850)
Net pension liability	1,586,500
Net other postemployment benefits liability	(108,296)
Deferred inflows of resources	(836,145)
Net Cash Provided by Operating Activities	\$ 1,713,215
Noncash capital and related financing activities:	
Amortization of bond premium	\$ 85,864
Governmental debt subsidies	5,487
Change in fair value of investments	13,132

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

**STATEMENT OF NET POSITION
FIDUCIARY FUNDS**

JUNE 30, 2023

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
Assets:		
Cash and Cash Equivalents	\$ 4,340,527	\$ -
Investments (at fair value):		
Equity securities	17,810,454	2,043,228
Domestic equity mutual funds	33,964,454	-
International equity mutual funds	49,871,589	-
Fixed income mutual funds	16,754,946	-
Private equity funds	14,394,226	-
Real estate funds	11,952,558	-
PRIT	35,077,370	-
Total Investments	179,825,597	2,043,228
Receivables:		
Other receivables	5,080	-
Total Receivables	5,080	-
Total Assets	184,171,204	2,043,228
Liabilities:		
Warrants and accounts payable	82,218	-
Total Liabilities	82,218	-
Net Position:		
Restricted for pensions	181,601,806	-
Restricted for other postemployment benefits	2,487,180	-
Held in trust for private purposes	-	2,043,228
Total Net Position	\$ 184,088,986	\$ 2,043,228

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2023

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
Additions		
Contributions:		
Employer	\$ 15,129,900	\$ -
Employee	3,807,645	-
Other	1,011,690	-
Total Contributions	<u>19,949,235</u>	<u>-</u>
Other income	5,251	-
Investment income:		
Interest and dividends	2,619,435	-
Net appreciation in fair value of investments	(19,252,381)	94,281
Less - investment management fees	(1,181,773)	-
Net investment earnings	<u>(17,814,719)</u>	<u>94,281</u>
Total Additions (net)	<u>2,139,767</u>	<u>94,281</u>
Deductions		
Benefit payments to pensioners and beneficiaries	18,424,621	-
Member refunds	340,635	-
Transfers and reimbursements to other systems	988,731	-
Payroll expenses of the System	215,719	-
Other administrative expenses	176,493	-
Scholarships	-	23,200
Total Deductions	<u>20,146,199</u>	<u>23,200</u>
CHANGE IN NET POSITION	(18,006,432)	71,081
NET POSITION AT BEGINNING OF YEAR	<u>202,095,418</u>	<u>1,972,147</u>
NET POSITION AT END OF YEAR	<u>\$ 184,088,986</u>	<u>\$ 2,043,228</u>

See accompanying notes to basic financial statements.

**Town of Falmouth
Select Board
Fiscal Policy**

Update Approved April 1, 2024

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 the Town's AAA 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 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.
 - i. Town Manager's proposed budget shall allocate to affordable housing the greater of:
 - i. 1/6th of estimated rooms excise tax revenue consistent with the explanation provided to Town Meeting for article 15 of the November Town Meeting of 2021; or
 - ii. \$850,000

IV. Operating budget policy

- a. On or before the first day of November of each year, the Select Board, 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 Select Board'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 Select Board 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 Select Board 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 Select Board 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:

- o *Imminent threat to the health and safety of citizens/property*
- o *Preservation of operations*
- o *Legal requirement of Federal or State agencies*
- o *Improvement of infrastructure*
- o *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 minimum balance of \$3 million and a maximum balance of 10% of the total estimated cost of projects listed in the 10-year capital plan 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 five member Select Board, elected for three-year overlapping 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

<u>Title</u>	<u>Name</u>	<u>Selection/Term</u>	<u>Term Expires</u>
Select Board, Chair	Nancy R. Taylor	Elected/3 Yrs.	2026
Select Board, Vice Chair	Edwin (Scott) P. Zylinski II	Elected/3 Yrs.	2025
Select Board	Douglas C. Brown	Elected/3 Yrs.	2025
Select Board	Robert P. Mascali	Elected/3 Yrs.	2026
Select Board	Heather M.H. Goldstone	Elected/3 Yrs.	2027
Town Manager	Michael Renshaw	Appointed	Indefinite
Assistant Town Manager	Peter Johnson-Staub	Appointed	Indefinite
Finance Director	Laura Sitrin	Appointed	Indefinite
Town Clerk	Michael C. Palmer	Elected/3 Yrs.	2025
Town Counsel	Maura O'Keefe	Appointed	Indefinite
Treasurer/Collector	Patricia O'Connell	Appointed/3 Yrs.	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.

The Town's distribution system includes 2,948 hydrants and there are three elevated storage tanks and one

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

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				
	2019	2020	2021	2022	2023
Elementary (K-4)	1,227	1,135	1,175	1,124	1,111
Middle/Jr. High (5-8)	1,109	1,021	986	969	944
High School (9-12)	907	824	829	794	731
Totals	3,243	2,980	2,990	2,887	2,786

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.

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

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

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 the 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.

Industry	Calendar Year Average				
	2018	2019	2020	2021	2022
Natural Resources and Mining	30	37	41	48	42
Construction	782	857	837	920	1,005
Manufacturing	595	505	493	538	561
Trade, Transportation and Utilities	2,099	2,173	1,969	2,160	2,214
Information	233	207	173	175	176
Financial Activities	314	301	289	300	318
Professional and Business Services	2,314	2,375	2,273	2,340	2,424
Education and Health Services	3,916	3,846	3,413	3,292	3,256
Leisure and Hospitality	2,588	2,648	1,984	2,233	2,517
Other Services	404	396	334	363	378
Public Administration	1,407	1,430	1,263	1,278	1,272
Total Employment	14,682	14,775	13,069	13,647	14,163
Number of Establishments	1,177	1,179	1,172	1,184	1,203
Average Weekly Wages	\$ 1,035	\$ 1,061	\$ 1,161	\$ 1,203	\$ 1,264
Total Wages	\$ 785,993,371	\$ 815,032,005	\$ 788,662,099	\$ 853,558,980	\$ 930,630,817

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.

<u>Approximate Name</u>	<u>Product/Function</u>	<u>No. of Employees</u>
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	499-250
JML Care Center Rehabilitation	Rehabilitation	499-250
Visiting Nurse Association of Cape Cod	Home Health Services	499-250
Lawrence-Lynch Corp.	Paving Contractor	249-100
Royal Falmouth Nursing & Rehabilitation Center	Nursing Home	249-100
Sea Crest Beach Hotel	Convention Hotel	249-100
Seikagaku America Inc.	Medical Supply	249-100
Shaw's Supermarket	Grocery Store	249-100
Super Stop & Shop	Grocery Store	249-100
Teledyne Benthos, Inc.	Marine Equipment Manufacturer	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 July 2023, the Town had a total labor force of 16,325 of which 15,883 were employed and 442, or 2.7%, were unemployed, as compared with 2.9% for the Commonwealth (unadjusted). 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 2018 through 2022.

UNEMPLOYMENT RATES

<u>Year</u>	<u>Town of Falmouth</u>			<u>Massachusetts</u>		<u>United States</u>	
	<u>Labor Force</u>	<u>Unemployment Rate</u>		<u>Unemployment Rate</u>		<u>Unemployment Rate</u>	
2022	15,237	4.6	%	3.8	%	3.6	%
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	

SOURCE: Mass. Division of Employment and Training, Federal Reserve Bank of Boston and U.S. Bureau of Labor Statistics. Data based upon place of residence, not place of employment. Monthly data are unadjusted.

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

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.

BUILDING PERMITS

Calendar Year	New Construction				Additions/Alterations		Totals	
	Residential		Non-Residential		No	Value	No	Value
	No.	Value	No	Value				
2023	92	\$ 77,041,765	8	\$ 70,971,671	3,325	\$ 139,134,601	3,425	\$ 287,148,037
2022	142	73,396,100	12	16,744,587	3,383	140,957,660	3,537	231,098,347
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

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.

COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

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.

	<u>Falmouth</u>	<u>Massachusetts</u>	<u>U.S.</u>
Median Age:			
2020	56.1	39.9	38.8
2010	50.8	39.1	37.2
2000	45.0	36.5	35.3
1990	38.6	33.6	32.9
Median Family Income:			
2020	\$97,978	\$106,526	\$80,069
2010	77,488	81,165	62,928
2000	47,500	61,664	50,046
1990	40,655	44,367	35,225
Per Capita Income:			
2020	\$51,205	\$45,555	\$35,384
2010	38,334	33,966	27,334
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 2020 Federal census, the Town has a population density of 738 persons per square mile.

POPULATION TRENDS

<u>2020</u>	<u>2010</u>	<u>2000</u>	<u>1990</u>	<u>1980</u>
32,517	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>