



TOWN OF FALMOUTH  
FISCAL YEAR 2027 BUDGET

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**TOWN OF FALMOUTH**  
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## **FY2027 BUDGET MESSAGE**

Submitted to Falmouth Select Board  
December 15, 2025

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 2027 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 FY27 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 FY27 budget represents a balanced plan to maintain existing service levels and core municipal operations. Due to revenue constraints, the opportunities to invest in new initiatives or services enhancements are very limited. This and prior budgets are guided by the Select Board's 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 \$950,000 in targeted funding for affordable housing, along with funding for a part-time laborer position for evening extended hours and meetings at the Senior Center.

The budget includes funding in FY27 to prepare for the implementation of a new Residential Tax Exemption program, currently estimated to begin in FY28. A new full-time Administrative Clerk position has been budgeted for the Assessing Department (projected to be hired for the last 4 months of FY27), and funds needed for required systems programming to facilitate the exemption program.

The Falmouth School Department budget has increased by 5.8% primarily to fund increased special education costs and school safety measures. I have stressed the need for the school administration to continue to focus on school consolidations due to declining enrollments to promote efficiency and reduce overhead 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. In accordance with the recommendations of an operational and staffing evaluation conducted in April 2025, funding for two additional dispatchers has been added to this budget for the Emergency Communications Center (formerly Consolidated Communications) along with funding for the annual subscription cost

of the new and more effective recording platform software.

Funding of \$120,000 has been added to the Department of Public Works for the adoption of OpenGov Software to allow for electronic permitting, including water and wastewater permitting; an asset management and work order program; and water and wastewater billing. These are critical needs in the department and will allow staff to move away from time-consuming manual processes, particularly in the areas of permitting and work orders. This software will also make the permitting process more convenient for properties connecting to the sewer system in the Great Pond area.

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 in the preparation of the Town Manager's FY27 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 FY25 was \$21,631,845. Town Meeting voted in November 2025 to use \$17,570,610 of free cash for capital improvements and to fund the out-of-district tuition special education stabilization fund. Revenue estimates applied to the current fiscal year adopted budget - FY26 – are conservative, which should result in strong free cash levels again at the close of the current fiscal year.

This was a difficult budget to balance. Departments requested \$2.68M in new staff (24 positions requested) or increased services that are not included in the Town Manager's Proposed Budget. Some of the items were included in the department's budget submission and some were requested by memo. Ultimately, we reduced the budget by \$2.1M and did not approve the requests by memo. We also are using \$1.2M in excess levy capacity meaning that we can increase taxes and still not exceed Proposition 2 1/2 . The tax impact of the use of excess tax capacity is to increase the average single-family tax bill by approximately \$48 annually. We also increased local receipts to about 84% of prior year actual receipts, which, while still conservative, is above the 79-80% we prefer to budget.

We face significant challenges maintaining service levels in FY27 and beyond, primarily due to inflationary pressures on operating expenses and employee benefits such as health insurance; increased utility costs, increased pension contributions each year; and from a continuing impact of overdue wage rate adjustments, which were required to attract and retain qualified staff. 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 21<sup>st</sup> century municipal government. The FY27 operating budget is 5.8% greater than FY26. This percentage increase is the exact same as last year, though greater than what had been typical in the preceding years.

The actions we took to balance the FY27 budget can impact future capital investment and operating needs. Possible impacts can include less free cash available for future capital spending or emergency needs; continued pressure on operations and staff due to increased responsibilities without increased staffing; and less flexibility in future budgets. Future budgets likely will require operating overrides, reductions in services and/or new fees for services.

## **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 October 15, 2025, this budget is balanced with relatively 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 FY27.

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 \$41.2 million in FY25 except for a slight one-year decline in 2020. The estimated local receipts applied to

the FY27 budget are \$1,717,773 (5.2%) higher than what was estimated for FY26, and is 84% of the actual revenues collections in FY25. As mentioned earlier, this is about 4% higher than we prefer. Most of the increase comes from revenue from motor vehicle excise tax and increased water charges due to a three-year rate increase approved three years ago. This allows for additional utilization of local receipts for FY27 to balance the budget in a sustainable way.

The total amount of estimated local receipts applied to the FY27 budget is \$34.6 Million. 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 FY27 estimates for local aid as of the date this budget was prepared. We have level-funded our estimated State Aid revenues at \$15,081,267 – the amount approved by the Commonwealth for FY26. The budget also includes \$3,311,714 in Other Available Funds that are used to offset allowable expenditures included in the budget.

## **BUDGET OVERVIEW – EXPENSES**

Total recommended appropriations increase by \$8,904,680 (4.9%) in the Recommended Budget for FY2027. Operating expenses are projected to increase by \$9,926,125 (5.8%). The other non-operating appropriations include a transfer of \$500,000 into the OPEB Trust; \$650,000 for wage adjustments yet to be negotiated or allocated; a transfer of \$950,000 into the Falmouth Affordable Housing Fund; and recap appropriations (state charges, county assessments and an overlay) of \$5,824,887.

Much of the Town budget is difficult to reduce without impacting service levels. This year inflationary pressures are driving some cost increases well above the 2.5% that can be accommodated with property tax levy growth. The retirement assessment, which is regulated by state law, is increasing by \$1,051,598 (8.0%), while health insurance is projected to increase by \$465,891 (8% from prior year actuals). The cost of employee benefits and insurance in total have increased by \$1,592,489, while wages and associated contractual obligations have increased by \$2,258,709. Most of the increase in wages result from contract settlements and step increases. There are some bargaining units that have not completed negotiations FY 2026, with the largest of these being the fire union. Funds are

recommended for potential settlements of these contracts, as well as a 2% cost-of-living adjustment for non-union and seasonal employees that was approved after preparation of the FY27 budget.

#### Staffing and Associated Costs:

- Emergency Communications received funding for two new dispatchers at a cost of \$142,234.
- Assessment received funding of \$18,276 for a new full-time Administrative Clerk to be hired in the Spring of 2027 (four months of salary budgeted in FY27) to provide staffing support for the proposed new residential tax exemption program in FY28.
- The Senior Center received funding of \$27,494 for a part-time laborer position to cover extended Senior Center hours and evening meetings.

#### 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 \$476,927. Most of that increase is caused by negotiated salary increases, step increases, increasing costs in information technology support and maintenance contracts, and increases in the Assessor Budget due to contracts and costs to implement the new residential tax exemption program.
- Public Safety departments have a total expense increase of \$1,403,086 primarily due to negotiated contract obligations and increases in software support and maintenance contracts.
- The DPW budget in total has an operating expense increase of \$1,135,255 due to electricity cost increases, negotiated salary increases, new software, and increases in snow and ice removal and solid waste collections. The beach nourishment line of \$25,000 was moved in FY27 from the Beach budget to the DPW Admin budget.

## **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 FY27 budget. 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. The School Department has significantly exceeded the special education budget lines in the last couple of years leading to withdrawals from the out-of-district special education stabilization fund. Additional funding was added to the FY27 proposed budget to account for increased costs. Funds were also added to harden and expand school safety measures. The School Department requested an increase of 5.8% (equating to \$3,562,646) 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. Long-term debt increased in FY27 due to the recent issuance of bonds and the ~~soon to be~~ pending conversion of Massachusetts Clean Water Trust (MCWT) short-term borrowing into long-term notes for the wastewater treatment plant improvements. Budgeted principal and interest is \$13,358,092, which is below the amount of \$14,000,000 set in 2023 as the debt drop off ceiling.

## **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. However, as stated previously future budgets likely will require operating overrides, reductions in services and/or new fees for services.

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. The initial budget presentation to the Select Board was on December 1, 2025, and will be followed up on December 15<sup>th</sup> with a further discussion. The Board has until January 16<sup>th</sup> 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 7.

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 Melissa Motta, 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

	FY 2026 Budget	FY 2027 Request	FY 2027 Recommend	FY 2027 to FY 2026 Change	% Change
<b>PROPERTY TAX</b>					
Base (Prior Year Levy Limit)	119,987,499	124,618,386	124,618,386	4,630,887	
Amended New Growth	-	-	-	-	
2.5% increase	2,999,558	3,115,460	3,115,460	115,902	
New Growth	1,631,329	900,000	900,000	(731,329)	
New Growth Adjustment	-	-	-	-	
Override	-	-	-	-	
Subtotal	124,618,386	128,633,846	128,633,846	4,015,460	
Debt Exclusions (DE-1)	9,416,157	10,423,172	10,423,172	1,007,015	
CC Commission	602,042	616,604	616,604	14,562	
Maximum Allowable Tax Levy / Taxable Amount	134,636,585	139,673,622	139,673,622	5,037,037	
Excess Levy Capacity	(1,500,671)	(844,480)	(434,528)	1,066,143	
Debt Stabilization	-	-	-	-	
<b>TOTAL TAXABLE AMOUNT</b>	<b>133,135,914</b>	<b>138,829,142</b>	<b>139,239,094</b>	<b>6,103,180</b>	4.58%
<b>STATE REVENUE</b>					
Chapter 70	9,621,389	10,042,889	10,042,889	421,500	
Charter Tuition Reimbursements	572,832	595,535	595,535	22,703	
School Choice	1,052,855	1,216,050	1,216,050	163,195	
Subtotal Education	11,247,076	11,854,474	11,854,474	607,398	
Unrestricted General Government Aid	1,707,078	1,725,856	1,725,856	18,778	
Veterans Benefits	274,834	353,992	353,992	79,158	
Exemptions: Vets, Blind, Surv Spouses & Elderly	135,809	201,545	201,545	65,736	
State Owned Land	810,608	871,335	871,335	60,727	
Public Libraries	76,092	74,065	74,065	(2,027)	
Subtotal General Government	3,004,421	3,226,793	3,226,793	222,372	
<b>TOTAL STATE REVENUE</b>	<b>14,251,497</b>	<b>15,081,267</b>	<b>15,081,267</b>	<b>829,770</b>	5.8%
<b>LOCAL ESTIMATED RECEIPTS</b>					
Motor Vehicle Excise	4,800,000	5,508,188	5,508,188	708,188	
Meals Excise	1,250,000	1,250,000	1,250,000	-	
Room Excise	3,800,000	3,800,000	3,800,000	-	
Other Excise (Boat Excise)	-	-	-	-	
Penalties and Interest	850,000	650,000	650,000	(200,000)	
PILOT (Payment in Lieu of Tax)	240,000	200,000	200,000	(40,000)	
Charges for Services - Water (rate increase approved)	7,800,000	8,604,000	8,604,000	804,000	
Charges for Service - Sewer	2,100,000	2,100,000	2,100,000	-	
Charges for Services - Trash Disposal	213,500	213,500	213,500	-	
Other Charges for Services	5,400,000	5,600,000	5,600,000	200,000	
Fees	500,000	500,000	500,000	-	
Community Impact Short Term Rentals	80,000	80,000	80,000	-	
Rentals	208,000	250,000	250,000	42,000	
Departmental Revenue - Libraries	450	-	-	(450)	
Departmental Revenue - Recreation	100,000	125,000	125,000	25,000	
Building Permits	2,000,000	2,000,000	2,000,000	-	
Other Licenses and Permits	407,000	407,000	407,000	-	
Special Assessments	899,350	800,000	800,000	(99,350)	
Fines and Forfeits	170,000	170,000	170,000	-	
Investment Income	1,500,000	1,745,385	1,745,385	245,385	
Medicaid Reimbursement	40,000	100,000	100,000	-	
Misc. Non-Recurring	500,000	500,000	500,000	-	
<b>TOTAL ESTIMATED RECEIPTS</b>	<b>32,858,300</b>	<b>34,603,073</b>	<b>34,603,073</b>	<b>1,744,773</b>	5.3%

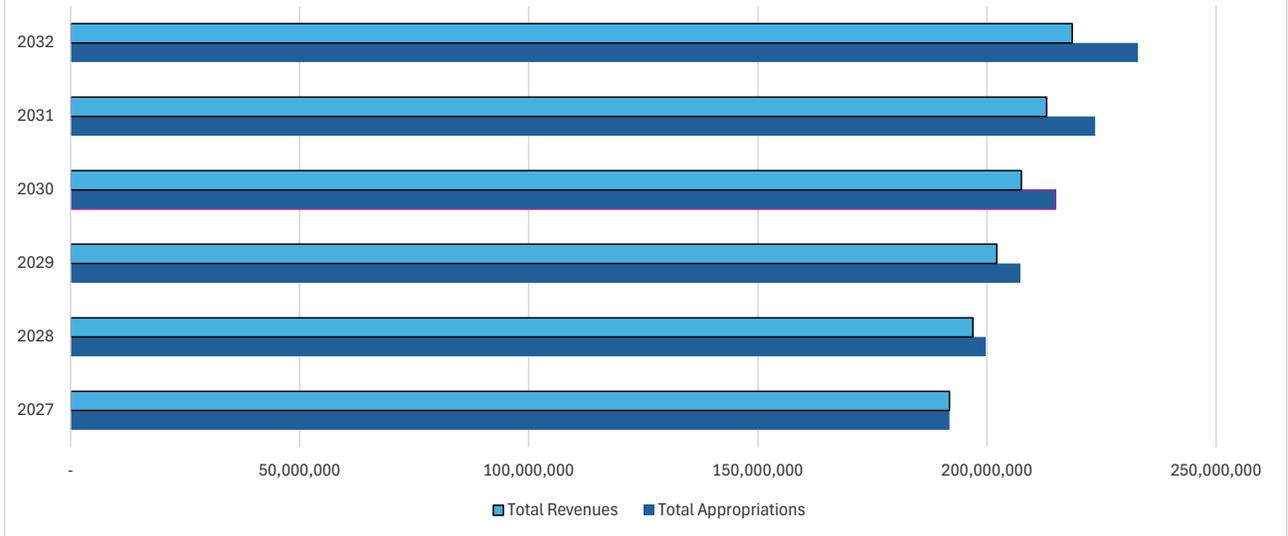
	<u>FY 2026</u> <u>Budget</u>	<u>FY 2027</u> <u>Request</u>	<u>FY 2027</u> <u>Recommend</u>	<u>FY 2027 to</u> <u>FY 2026</u> <u>Change</u>	<u>% Change</u>
<b>OTHER AVAILABLE FUNDS</b>					
Parking Meter Fund for Police Wages	100,000	100,000	100,000	-	
Embarkation Fees for Police & Fire Wages	350,000	435,000	435,000	85,000	
Wetlands Fund for Conservation Wages	80,000	80,000	80,000	-	
Title V Program for Wastewater Wages	10,000	-	-	(10,000)	
Energy Receipts - Debt Service	592,199	581,599	581,599	(10,600)	
Energy Receipts - Sustainability Coordinator Wages	110,247	114,005	114,005	3,758	
Road Betterment for Debt Service	77,700	77,700	77,700	-	
Road Betterment for DPW Wages	122,300	122,300	122,300	-	
Golf Revenues - Debt Service	617,084	613,056	613,056	(4,028)	
Golf Revenues - Town Admin Wages	10,000	10,000	10,000	-	
Community Preservation Fund - Debt Service	169,169	110,519	110,519	(58,650)	
Waterways Fund Debt Service	124,950	124,825	124,825	(125)	
Waterways Fund MES Wages	255,000	200,000	200,000	(55,000)	
Waterways Fund MES Dredging	100,000	100,000	100,000	-	
Receipts Reserved Sewer for Debt Service	500,000	500,000	500,000	-	
Network Transportation (from Uber, Lyft, etc.) Senior Bus	20,840	10,000	10,000	(10,840)	
Cable Fund - IT Wages	10,000	-	-	(10,000)	
Building & Code Enforcement Fund for Building Wages	2,800	250	250	(2,550)	
Cemetery Perpetual Care Parks Wages	2,000	2,000	2,000	-	
Unemployment Compensation Fund for Unemployment Expenses	985	-	-	(985)	
Workers Compensation Fund for Workers Comp Insurance	100,000	100,000	100,000	-	
Overlay Reserve		95,460	95,460	95,460	
Conservation Fund for Conservation Wages	65,000	20,000	20,000	(45,000)	
Free Cash	-	-	-	-	
<b>TOTAL OTHER AVAILABLE FUNDS</b>	<b>3,420,274</b>	<b>3,396,714</b>	<b>3,396,714</b>	<b>(23,560)</b>	<b>-0.7%</b>
<b>TOTAL REVENUES</b>	<b>183,665,985</b>	<b>191,910,196</b>	<b>192,320,148</b>	<b>8,654,163</b>	<b>4.7%</b>
<b>BUDGET</b>					
General Government	6,877,524	7,406,951	7,354,451	476,927	6.9%
Public Safety	24,397,215	26,388,508	25,758,301	1,361,086	5.6%
Public Works and Facilities	20,433,562	22,479,580	21,568,817	1,135,255	5.6%
Community Development	2,895,906	3,114,136	3,093,136	197,230	6.8%
Community Services	6,487,896	6,806,596	6,706,596	218,700	3.4%
Education	65,545,726	69,522,772	69,277,089	3,731,363	5.7%
Employee Benefits	33,100,667	34,688,156	34,688,156	1,587,489	4.8%
Ins & Reserve	2,115,583	2,190,623	2,190,623	75,040	3.5%
Debt Service	12,268,105	13,358,092	13,358,092	1,089,987	8.9%
<b>TOTAL OPERATING BUDGET</b>	<b>174,122,184</b>	<b>185,955,414</b>	<b>183,995,261</b>	<b>9,873,077</b>	<b>5.7%</b>
<b>TOWN MEETING ARTICLES to INCLUDE</b>					
Additional Budget Appropriations					
Capital and Debt Stabilization	1,165,562	-	400,000	(765,562)	
OPEB Trust	500,000	500,000	500,000	-	
Negotiated Wage Adjustments	500,000	650,000	650,000	150,000	
Falmouth Affordable Housing Fund	950,000	950,000	950,000	-	
<b>TOTAL TOWN MEETING ARTICLES</b>	<b>3,115,562</b>	<b>2,100,000</b>	<b>2,500,000</b>	<b>(615,562)</b>	<b>-19.8%</b>
<b>TAX RECAP APPROPRIATIONS</b>					
Assessments	4,499,211	4,433,166	4,433,166	(66,045)	
Overlay	200,000	200,000	200,000	-	
State Aid Offsets	1,131,559	1,191,721	1,191,721	60,162	
<b>TOTAL RECAP APPROPRIATIONS</b>	<b>5,830,770</b>	<b>5,824,887</b>	<b>5,824,887</b>	<b>(5,883)</b>	<b>-0.1%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>183,068,516</b>	<b>193,880,301</b>	<b>192,320,148</b>	<b>9,251,632</b>	<b>5.1%</b>
<b>REVENUES MINUS EXPENDITURES</b>	<b>597,469</b>	<b>(1,970,105)</b>	<b>-</b>		

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**FY 2027 BUDGET**

DEPT #	DEPT NAME	FY 2026 Budget	FY 2027 Request	FY 2027 Recommend	FY 2026 vs FY 2027	(Review)
113	TOWN MEETING	65,000	66,000	66,000	1,000	1.54%
122	TOWN MANAGER/SELECT BOARD	1,064,486	1,045,607	1,015,607	(48,879)	-4.59%
131	FINANCE	191,892	193,492	193,492	1,600	0.83%
132	RESERVE FUND	325,000	325,000	325,000	-	0.00%
135	TOWN ACCOUNTANT	333,134	375,685	375,685	42,551	12.77%
141	ASSESSING	581,543	737,117	737,117	155,574	26.75%
145	TREASURER/COLLECTOR	785,104	832,062	829,562	44,458	5.66%
151	TOWN COUNSEL	661,792	682,679	682,679	20,887	3.16%
152	HUMAN RESOURCES	578,048	550,566	550,566	(27,482)	-4.75%
155	INFORMATION TECHNOLOGY	1,776,601	1,957,340	1,937,340	160,739	9.05%
161	TOWN CLERK	435,924	476,403	476,403	40,479	9.29%
162	ELECTIONS	79,000	165,000	165,000	86,000	108.86%
171	CONSERVATION DEPARTMENT	461,007	504,494	504,494	43,487	9.43%
175	PLANNING DEPARTMENT	608,059	636,113	642,113	34,054	5.60%
176	ZONING APPEALS	231,683	248,290	221,290	(10,393)	-4.49%
241	BUILDING DEPARTMENT	1,047,176	1,139,309	1,139,309	92,133	8.80%
510	HEALTH DEPARTMENT	547,981	585,930	585,930	37,949	6.93%
210	POLICE DEPARTMENT	9,852,625	10,569,184	10,577,184	724,559	7.35%
220	FIRE/RESCUE DEPARTMENT	11,539,370	12,284,217	11,799,785	260,415	2.26%
230	EMERGENCY COMM. CENTER	1,518,067	1,928,962	1,775,187	257,120	16.94%
295	MARINE & ENVIRONMNTL SERVICES	1,487,153	1,606,145	1,606,145	118,992	8.00%
192	DPW-FACILITIES MAINT DIVISION	1,377,786	1,867,540	1,523,268	145,482	10.56%
411	DPW-ADMIN/ENGINEERING DIV	1,174,604	1,480,676	1,470,676	296,072	25.21%
422	DPW-HIGHWAY DIV	1,967,876	2,086,560	2,066,560	98,684	5.01%
423	DPW-SNOW & ICE	462,500	580,000	505,000	42,500	9.19%
424	DPW-STREETLIGHTING	103,000	120,000	120,000	17,000	16.50%
425	DPW-VEHICLE FUEL	500,000	500,000	450,000	(50,000)	-10.00%
633	BIKEWAYS COMMITTEE	2,000	1,000	1,000	(1,000)	-50.00%
426	DPW-FLEET SERVICES	646,036	744,761	672,245	26,209	4.06%
429	DPW-TREE & PARKS MAINT DIV	1,702,384	1,893,268	1,788,862	86,478	5.08%
431	DPW-WASTE MGT FACILITY	432,104	453,266	453,266	21,162	4.90%
433	DPW-SOLID WASTE COLLECTION	5,390,160	5,707,570	5,473,001	82,841	1.54%
440	DPW-WASTEWATER DIVISION	2,336,397	2,432,623	2,432,623	96,226	4.12%
450	DPW-WATER DIVISION	4,338,715	4,612,316	4,612,316	273,601	6.31%
300	SCHOOL DEPARTMENT	61,424,654	65,232,983	64,987,300	3,562,646	5.80%
390	UPPER CAPE REGIONAL TECH	4,121,072	4,289,789	4,289,789	168,717	4.09%
541	SENIOR SERVICES	686,996	754,763	754,763	67,767	9.86%
543	VETERANS' SERVICES	588,955	605,994	605,994	17,039	2.89%
599	HUMAN SERVICES	701,223	726,201	726,201	24,978	3.56%
610	PUBLIC LIBRARY	2,607,722	2,650,834	2,650,834	43,112	1.65%
630	RECREATION DEPARTMENT	754,868	818,678	818,678	63,810	8.45%
632	BEACH DEPARTMENT	1,148,132	1,250,126	1,150,126	1,994	0.17%
753	LT EXCLUDED DEBT	9,416,157	10,423,172	10,423,172	1,007,015	10.69%
754	LT UNEXCLUDED DEBT	2,651,948	2,734,920	2,734,920	82,972	3.13%
755	ST PRINCIPAL & INTEREST	200,000	200,000	200,000	-	0.00%
911	RETIREMENT	12,705,133	13,756,731	13,756,731	1,051,598	8.28%
913	UNEMPLOYMENT	200,000	175,000	175,000	(25,000)	-12.50%
914	HEALTH INSURANCE	18,551,534	19,017,425	19,017,425	465,891	2.51%
916	MEDICARE TAX	1,400,000	1,500,000	1,500,000	100,000	7.14%
193	PROP, LIAB, WRKR COMP INSURANCE	2,115,583	2,190,623	2,190,623	75,040	3.55%
919	OTHER EMPLOYEE BENEFITS	244,000	244,000	239,000	(5,000)	-2.05%
	<b>TOTALS</b>	<b>174,122,184</b>	<b>185,960,414</b>	<b>183,995,261</b>	<b>9,873,077</b>	<b>5.67%</b>

### 5-Year Budget Projection



	2027	2028	2029	2030	2031	2032
Salaries and Wages	44,444,287	45,999,837	47,609,831	49,276,175	51,000,842	52,785,871
Employee Benefits	34,693,156	37,337,966	40,229,499	43,349,394	46,715,828	50,348,426
Operating Expenses	32,865,360	30,429,967	31,780,811	33,098,398	34,516,694	35,945,970
Falmouth Public School	64,987,300	67,261,856	69,616,020	72,052,581	74,574,421	77,184,526
Transfer to Housing	950,000	950,000	950,000	950,000	950,000	950,000
Transfer to OPEB Trust	500,000	500,000	500,000	500,000	500,000	500,000
Existing Debt	13,358,093	13,613,922	13,093,444	12,242,596	11,851,967	11,730,766
Proposed Debt	-	3,634,638	3,521,444	3,495,130	3,476,199	3,463,120
<b>Tax Revenue</b>	<b>138,829,142</b>	<b>142,949,874</b>	<b>147,173,717</b>	<b>151,503,251</b>	<b>155,941,122</b>	<b>160,490,041</b>
<b>Other Revenues</b>	<b>52,969,054</b>	<b>53,962,201</b>	<b>54,975,211</b>	<b>56,008,480</b>	<b>57,062,416</b>	<b>58,137,430</b>
<b>Surplus (Deficit)</b>		<b>(2,816,111)</b>	<b>(5,152,122)</b>	<b>(7,452,543)</b>	<b>(10,582,413)</b>	<b>(14,281,209)</b>
<b>Total Appropriations</b>	<b>191,798,196</b>	<b>199,728,186</b>	<b>207,301,049</b>	<b>214,964,275</b>	<b>223,585,951</b>	<b>232,908,680</b>
<b>Total Revenues</b>	<b>191,798,196</b>	<b>196,912,075</b>	<b>202,148,928</b>	<b>207,511,732</b>	<b>213,003,538</b>	<b>218,627,471</b>



**TOWN OF FALMOUTH  
SELECT BOARD  
Fiscal Year 2027  
Operating Budget Policy  
October 15, 2025**

**INTRODUCTION**

The Town of Falmouth Select Board hereby establishes the following Fiscal Year 2027 (FY2027) 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 FY2027 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 FY2027 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, and the FY2026 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 budget that allows the Town to maintain or improve 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 FY2026 levy and an estimated new growth component of

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

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 1/6<sup>th</sup> of estimated rooms excise tax, or \$850,000, plus an estimated \$100,000 of community impact fee charged under the provisions of Article 16 of the November 2021 Town Meeting, for a total of \$950,000 to affordable housing. The Town will fund appropriations to the Other Post Employment Benefits (OPEB) Trust fund in the amount of \$500,000 from recurring revenues.

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 FY2027 may be warranted.

### **State Revenues**

The State recently adopted the FY2026 budget which increased the amounts received by the Falmouth School Department in FY2026. At this early stage, the FY2027 budget will assume level funding from actual FY2026 State allocations 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 FY2027 operations. There is no consideration of a general override for FY2027.

## **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 FY2027 budget are:

1. Health insurance premiums for active and retired employees increased by 8% in FY2026. Early local and national reports indicate that health insurance costs are continuing to rise, in many cases by double digit percentages. This will likely impact the premium increases for the Town.
2. Municipal retirement systems in the Commonwealth of Massachusetts are required to eliminate unfunded actuarial liabilities in their systems by no later than June 30, 2040. The Falmouth Retirement System is currently requiring 8% increases each year through FY2034 to comply with the law. The scheduled increase in FY2027 is \$1,016,410 for a total contribution of \$13,721,543.
3. Elevated national and local inflation rates continue to impact salaries and operating costs for Town, Falmouth Public Schools and the Upper Cape Regional Technical School operations. Operating costs are also currently impacted by tariffs and continuing supply chain interruptions.
4. Potential reductions in interest rates may impact revenues received on cash and investments.
5. National policies may impact funding sources for transportation, housing, social programs and educational programs, which may affect Falmouth.

### **Strategic Priorities**

To further guide the Town Manager in the development of the FY2027 Budget, the Select Board will hold periodic strategic planning workshops to identify specific policy priorities for the FY2027 budget. The most recent of these planning workshops was held on September 27, 2025. The implications of the appropriation policy are that for FY2027, any considerations for new positions and other new initiatives will require the identification of a new revenue source.

## **Reserves**

This section addresses three separate reserves: General Stabilization Fund, Capital Improvement and Debt Stabilization Fund, and the OPEB Trust Fund. The General Stabilization Fund balance is \$8,829,932, which exceeds the overall policy goal of 5% of the previous year's operating budget not including exempt debt. The current balance in the Capital Improvement and Debt Stabilization Fund is \$19,411,850. The General Stabilization Fund and the Capital Improvement and Debt Stabilization Fund balances are included in unassigned fund balance that, in accordance with the Town's Fiscal Policy, exceeds the minimum requirement of 15% of budgeted operating expenditures.

The balance in the OPEB Trust Fund is \$7,506,720. The liability on June 30, 2024, was \$142,206,105. Once the Town has achieved full funding of the pension liability, it will be a priority to increase annual contributions to the OPEB Trust Fund.

After assessing basic service needs, the Town will continue to review revenue growth along with long-range capital needs, and make recommendations as necessary to responsibly increase reserves.

# Budget Schedule

September 1

- The Town Manager requests and receives from all financial officers the estimated revenues for the next fiscal year

September 15

- The Town Manager will submit to the Select Board a five year Capital Improvements Plan (CIP), which shall include supporting data, cost estimates, methods of financing, recommended time schedules, etc.
- The Select Board acts on the Town Manager's submitted CIP, sending it to the Finance Committee which will offer recommendations to the Town Meeting

October 1

- The School Committee shall submit a budget request "in sufficient time" and "in sufficient detail" to enable the Town Manager to assess the probable impact of the School Department's budget on the local town budget
- The Select Board, with advisement of the Town Manager, issue a policy statement relating to the budget for the next fiscal year, establishing the outer limits of possible budget growth for the town

October 15

- The Finance Committee shall publish in one or more newspapers of general circulation in the Town the general summary of the CIP and state 1) the time and places where copies of the CIP are available for inspection, and 2) the date, time and place of a public hearing on the CIP to be held by the Finance Committee

November 15

- All department heads and multimember bodies submit budget requests to the Finance Director

January 1

- The Town Manager submits a comprehensive budget for all town functions for the ensuing fiscal year and an accompanying budget message to the Select Board

January 15

- The Select Board adopts the budget with or without recommendations

January 16

- The Select Board submits the budget to the Finance Committee - including the School Committee's budget

30 Days Prior to Town Meeting

- A public hearing shall be held by the Finance Committee on the CIP

April 6

- 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 each department. 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 ten-year capital improvement plan (CIP), which includes a clear summary of its contents, a list of capital improvements proposed for the next five (10) 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.

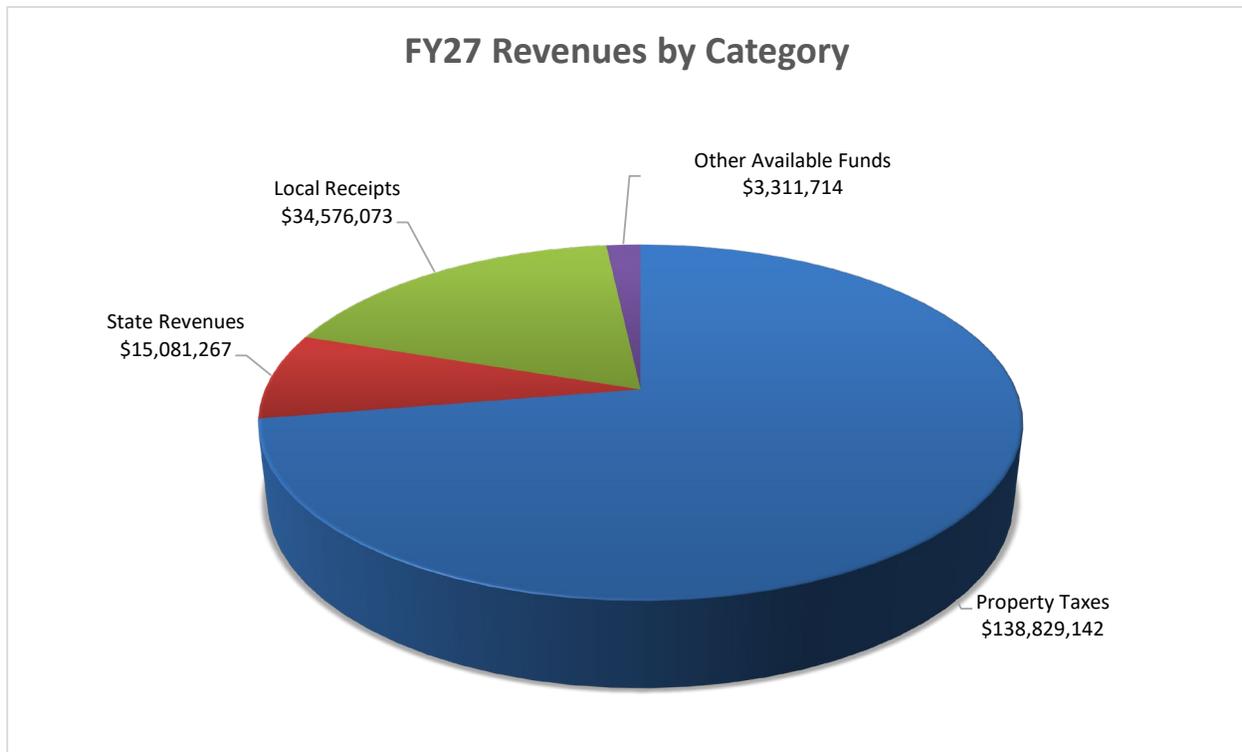
The town maintains a Capital and Debt Stabilization Fund, which was created to address the town's infrastructure needs and to dedicate revenue to address those needs. The fund is also a source for the town's CIP spending, and funds may be used instead of taking on debt to minimize costs. Capital project 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 FY27. The chart below summarizes the projected FY27 revenue by category.



### Five Year Budget Revenue Analysis

Revenue Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimated	FY27 Budgeted	% of Budget
Property Taxes	\$119,130,899	\$124,846,825	\$128,459,897	\$132,604,714	\$138,829,142	72.4%
State Revenues	\$12,398,537	\$12,395,266	\$13,148,583	\$15,081,267	\$15,081,267	7.9%
Local Receipts	\$34,219,098	\$38,455,239	\$41,188,014	\$32,858,300	\$34,576,073	18.0%
Other Available Funds	\$4,776,377	\$11,440,398	\$9,828,220	\$3,420,274	\$3,311,714	1.7%
<b>Total</b>	<b>\$170,524,911</b>	<b>\$187,137,728</b>	<b>\$192,624,714</b>	<b>\$183,964,522</b>	<b>\$191,798,196</b>	<b>100.0%</b>

### REVENUE POLICY- ADOPTED BY THE SELECT BOARD ON AUGUST 11, 2025

- 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).

# Revenue

- 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.
- 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 to the extent allowed by law.
- 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. The Town Manager's proposed budget shall allocate to affordable housing the greater of: 1/6<sup>th</sup> of the estimated rooms excise tax revenue consistent with the explanation provide to Town Meeting for Article 15 of the November 2021 Town Meeting; or \$850,000.

## 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 FY27, property taxes comprise 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
2026	1,216,789	164,888,324	967,894	207,289,466	79.54%	119,987,499	1.01%
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%
<b>Average</b>	<b>1,086,977</b>	<b>121,255,774</b>	<b>860,645</b>	<b>152,439,254</b>	<b>78.93%</b>	<b>79,535,212</b>	<b>1.42%</b>

# Revenue

## FY27 Property Tax Calculation

	<u>FY 2026</u> <u>Budget</u>	<u>FY 2027 Request</u>	<u>FY 2027</u> <u>Recommend</u>	<u>FY 2027 to</u> <u>FY 2026</u> <u>Change</u>	<u>% Change</u>
<b>PROPERTY TAX</b>					
Base (Prior Year Levy Limit)	119,987,499	124,087,186	124,087,186	4,099,687	
Amended New Growth	-	-	-	-	
2.5% increase	2,999,687	3,102,180	3,102,180	102,493	
New Growth	1,100,000	900,000	900,000	(200,000)	
New Growth Adjustment	-	-	-	-	
Override	-	-	-	-	
Subtotal	124,087,186	128,089,366	128,089,366	4,002,180	
Debt Exclusions (DE-1)	9,416,157	10,423,172	10,423,172	1,007,015	
CC Commission	602,042	616,604	616,604	14,562	
Maximum Allowable Tax Levy / Taxable Amount	134,105,385	139,129,142	139,129,142	5,023,757	
Excess Levy Capacity	(1,500,671)	(1,500,671)	(300,000)	1,200,671	
Debt Stabilization	-	-	-	-	
<b>TOTAL TAXABLE AMOUNT</b>	<b>132,604,714</b>	<b>137,628,471</b>	<b>138,829,142</b>	<b>6,224,428</b>	4.69%

## STATE REVENUES

The Town projects level funding for FY27. Town management periodically monitors state revenues and consults with state officials to discuss any changes in state aid.

	<u>FY 2026</u> <u>Budget</u>	<u>FY 2027 Request</u>	<u>FY 2027</u> <u>Recommend</u>	<u>FY 2027 to</u> <u>FY 2026</u> <u>Change</u>	<u>% Change</u>
<b>STATE REVENUE</b>					
Chapter 70	9,621,389	10,042,889	10,042,889	421,500	
Charter Tuition Reimbursements	572,832	595,535	595,535	22,703	
School Choice	1,052,855	1,216,050	1,216,050	163,195	
Subtotal Education	11,247,076	11,854,474	11,854,474	607,398	
Unrestricted General Government Aid	1,707,078	1,725,856	1,725,856	18,778	
Veterans Benefits	274,834	353,992	353,992	79,158	
Exemptions: Vets, Blind, Surv Spouses & Elderly	135,809	201,545	201,545	65,736	
State Owned Land	810,608	871,335	871,335	60,727	
Public Libraries	76,092	74,065	74,065	(2,027)	
Subtotal General Government	3,004,421	3,226,793	3,226,793	222,372	
<b>TOTAL STATE REVENUE</b>	<b>14,251,497</b>	<b>15,081,267</b>	<b>15,081,267</b>	<b>829,770</b>	5.8%

### 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 discretionary, which allows municipalities to fund vital programs like police, fire protection, schools, roads, and public works.

# Revenue

- **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 2026</u> <u>Budget</u>	<u>FY 2027 Request</u>	<u>FY 2027</u> <u>Recommend</u>	<u>FY 2027 to</u> <u>FY 2026</u> <u>Change</u>	<u>% Change</u>
<b>LOCAL ESTIMATED RECEIPTS</b>					
Motor Vehicle Excise	4,800,000	5,535,188	5,535,188	735,188	
Meals Excise	1,250,000	1,250,000	1,250,000	-	
Room Excise	3,800,000	3,800,000	3,800,000	-	
Other Excise (Boat Excise)	-	-	-	-	
Penalties and Interest	850,000	650,000	650,000	(200,000)	
PILOT (Payment in Lieu of Tax)	240,000	200,000	200,000	(40,000)	
Charges for Services - Water (rate increase approved)	7,800,000	8,550,000	8,550,000	750,000	
Charges for Service - Sewer	2,100,000	2,100,000	2,100,000	-	
Charges for Services - Trash Disposal	213,500	213,500	213,500	-	
Other Charges for Services	5,400,000	5,600,000	5,600,000	200,000	
Fees	500,000	500,000	500,000	-	
Community Impact Short Term Rentals	80,000	80,000	80,000	-	
Rentals	208,000	250,000	250,000	42,000	
Departmental Revenue - Libraries	450	-	-	(450)	
Departmental Revenue - Recreation	100,000	125,000	125,000	25,000	
Building Permits	2,000,000	2,000,000	2,000,000	-	
Other Licenses and Permits	407,000	407,000	407,000	-	
Special Assessments	899,350	800,000	800,000	(99,350)	
Fines and Forfeits	170,000	170,000	170,000	-	
Investment Income	1,500,000	1,745,385	1,745,385	245,385	
Medicaid Reimbursement	40,000	100,000	100,000		
Misc. Non-Recurring	500,000	500,000	500,000	-	
<b>TOTAL ESTIMATED RECEIPTS</b>	<b>32,858,300</b>	<b>34,576,073</b>	<b>34,576,073</b>	<b>1,717,773</b>	5.2%

# 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 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 activities regulated 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 2026</u> <u>Budget</u>	<u>FY 2027</u> <u>Request</u>	<u>FY 2027</u> <u>Recommend</u>	<u>FY 2027 to</u> <u>FY 2026</u> <u>Change</u>	<u>% Change</u>
<b>OTHER AVAILABLE FUNDS</b>					
Parking Meter Fund for Police Wages	100,000	100,000	100,000	-	
Embarkation Fees for Police & Fire Wages	350,000	350,000	350,000	-	
Wetlands Fund for Conservation Wages	80,000	80,000	80,000	-	
Title V Program for Wastewater Wages	10,000	-	-	(10,000)	
Energy Receipts - Debt Service	592,199	581,599	581,599	(10,600)	
Energy Receipts - Sustainability Coordinator Wages	110,247	114,005	114,005	3,758	
Road Betterment for Debt Service	77,700	77,700	77,700	-	
Road Betterment for DPW Wages	122,300	122,300	122,300	-	
Golf Revenues - Debt Service	617,084	613,056	613,056	(4,028)	
Golf Revenues - Town Admin Wages	10,000	10,000	10,000	-	
Community Preservation Fund - Debt Service	169,169	110,519	110,519	(58,650)	
Waterways Fund Debt Service	124,950	124,825	124,825	(125)	
Waterways Fund MES Wages	255,000	200,000	200,000	(55,000)	
Waterways Fund MES Dredging	100,000	100,000	100,000	-	
Receipts Reserved Sewer for Debt Service	500,000	500,000	500,000	-	
Network Transportation (from Uber, Lyft, etc.) Senior Bus	20,840	10,000	10,000	(10,840)	
Cable Fund - IT Wages	10,000	-	-	(10,000)	
Building & Code Enforcement Fund for Building Wages	2,800	250	250	(2,550)	
Cemetery Perpetual Care Parks Wages	2,000	2,000	2,000	-	
Unemployment Compensation Fund for Unemployment Exper	985	-	-	(985)	
Workers Compensation Fund for Workers Comp Insurance	100,000	100,000	100,000	-	
Overlay Reserve	-	95,460	95,460	95,460	
Conservation Fund for Conservation Wages	65,000	20,000	20,000	(45,000)	
Free Cash	-	-	-	-	
<b>TOTAL OTHER AVAILABLE FUNDS</b>	<b>3,420,274</b>	<b>3,311,714</b>	<b>3,311,714</b>	<b>(108,560)</b>	<b>-3.2%</b>

### Other Available Funds Category Descriptions

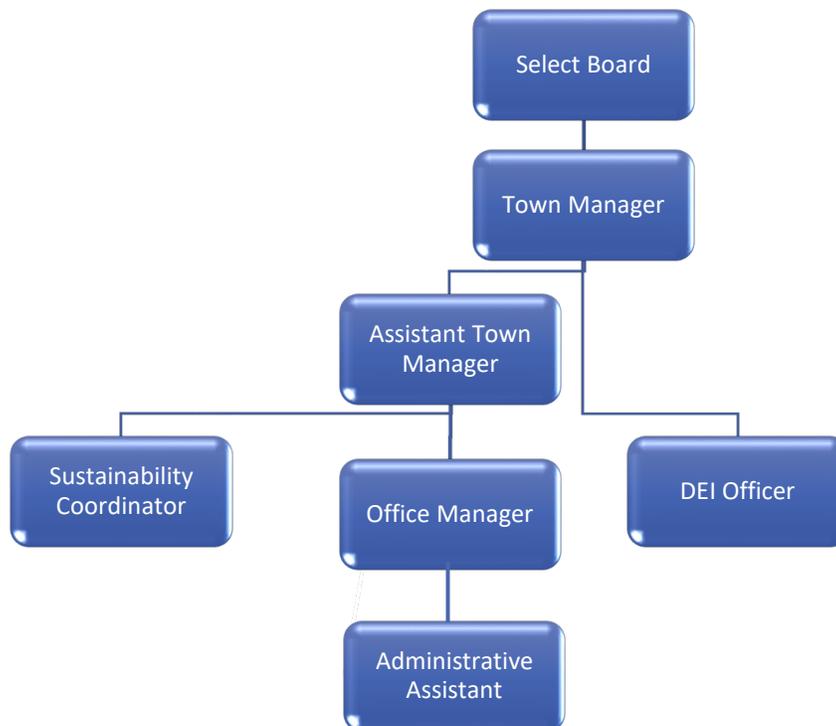
- **Parking Meter Fund** – Receipts from the use of parking meters are deposited into this fund and are used to support the parking meter operation at the Police Department.
- **Embarkation Fees** – Embarkation fees are imposed on fares collected from passengers utilizing ferry service per trip. This 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 energy projects and the salary of the Sustainability Coordinator.
- **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). The Town leases Falmouth Country Club to an entity which manages the Falmouth Country Club in exchange for payments to the Town.

## Revenue

- **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.
- **Waterways Fund** – These are mooring fees that are used to offset the debt service for the marina and related water infrastructure projects.
- **Overlay Reserve** – These funds are used to pay contractual fees for real and personal property valuations.

# TOWN MANAGER/SELECT BOARD

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## 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>GENERAL GOVERNMENT</b>						
<b>122 SELECT BOARD/TM</b>						
<b>Salaries</b>						
01-122-5110	SALARY & WAGES	806,793	670,790	888,773	834,894	834,894
01-122-5130	ADDITIONAL GROSS-OT	3,700	285	3,700	3,700	3,700
<b>Total</b>	<b>Salaries</b>	<b>810,493</b>	<b>671,075</b>	<b>892,473</b>	<b>838,594</b>	<b>838,594</b>
<b>Expenses</b>						
01-122-5205	CULTURAL COUNCIL GRANTS	10,000	10,000	10,000	15,000	15,000
01-122-5280	FIREWORKS	15,000	15,000	15,000	20,000	20,000
01-122-5298	GREEN HEAD FLY CONTROL	3,300	3,300	3,643	3,643	3,643
01-122-5302	PROF/TECH-APPRAISAL	5,000	0	5,000	0	0
01-122-5319	PROF/TECH-CONT	118,000	38,102	78,000	78,000	78,000
01-122-5340	COMM-PRINTING	600	272	600	600	600
01-122-5341	COMM-TELEPHONE	1,500	1,424	1,500	1,500	1,500
01-122-5342	COMM-POSTAGE	2,000	1,436	2,000	2,000	2,000
01-122-5343	COMM-ADVERTISING	6,000	7,586	6,000	6,000	6,000
01-122-5345	COMM-TOWN REPORT	4,700	4,700	4,700	4,700	4,700
01-122-5349	COMM-ADVT/CHMBR	10,000	10,000	10,000	10,000	10,000
01-122-5375	CELEBRATIONS	700	0	700	700	700
01-122-5380	REMOVE JUNK VEHICLES	750	275	750	750	750
01-122-5382	OTR PRCH SV-BBAY ACT COM	620	620	620	620	620
01-122-5420	OFFICE SUPPLIES	2,000	1,553	2,000	2,000	2,000
01-122-5710	IN-STATE TRAVEL	4,300	3,182	4,300	4,300	4,300
01-122-5711	AUTO ALLOWANCE	5,400	4,640	5,400	5,400	5,400
01-122-5720	OUT-OF STATE TRAVEL	4,300	2,039	4,300	4,300	4,300
01-122-5730	DUES & MEMBERSHIPS	15,000	13,584	15,000	15,000	15,000
01-122-5780	ADMINISTRATIVE EXPENSE	1,500	1,580	2,500	2,500	2,500
01-122-5798	UNPAID BILLS	0	0	0	0	0
01-122-5875	COMP EQUIP & SOFTWARE	0	12,877	0	30,000	0
<b>Total</b>	<b>Expenses</b>	<b>210,670</b>	<b>132,170</b>	<b>172,013</b>	<b>207,013</b>	<b>177,013</b>
<b>Total Departmental Expenses</b>		<b>1,021,163</b>	<b>803,245</b>	<b>1,064,486</b>	<b>1,045,607</b>	<b>1,015,607</b>

# TOWN MANAGER/SELECT BOARD

## FY27 PERSONAL SERVICES

### TOWN MANAGER / SELECT BOARD - 122

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1				RENSHAW MICHAEL	TOWN MANAGER	113.74	40	4,549.60	52.2	237,490	
2	24	M-13	7	JOHNSON-STAU B PETER	ASSISTANT TOWN MANAGER	81.01	40	3,240.40	52.2	169,149	
3	24	M-09	7	VACANT	DEI OFFICER	60.95	40	2,438.00	52.2	127,264	
4	24	M-08	7	MADSEN STEPHANIE	SUSTAINABILITY SPECIALIST	54.60	40	2,184.00	52.2	114,005	
5	24	M-05	5	DAVIDSON DIANE S	OFFICE MGR/LIC ADMIN	44.82	37.5	1,680.75	52.2	87,736	
6	24	M-03	8	DOWNEY PHYLLIS	ADMINISTRATIVE ASSISTANT	37.42	37.5	1,403.25	52.2	73,250	
9				MASCALI ROBERT	SELECT BOARD CHAIR	500.00	1	500.00	12	6,000	
10				BROWN DOUGLAS	SELECT BOARD MEMBER	416.66	1	416.66	12	5,000	
11				GOLDSTONE HEATHER M	SELECT BOARD MEMBER	416.66	1	416.66	12	5,000	
12				REED COLIN	SELECT BOARD MEMBER	416.66	1	416.66	12	5,000	
13				RICHARDSON JACK	SELECT BOARD MEMBER	416.66	1	416.66	12	5,000	
						FTE	6				834,894

# 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**GENERAL GOVERNMENT**

**131 FINANCE**

**Salaries**

01-131-5110	SALARY & WAGES	180,915	167,992	186,980	186,980	186,980
<b>Total</b>	<b>Salaries</b>	<b>180,915</b>	<b>167,992</b>	<b>186,980</b>	<b>186,980</b>	<b>186,980</b>

**Expenses**

01-131-5340	COMM-PRINTING	500	0	500	2,100	2,100
01-131-5341	COMM-TELEPHONE	612	456	612	612	612
01-131-5420	OFFICE SUPPLIES	500	468	1,800	1,800	1,800
01-131-5710	IN-STATE TRAVEL	1,000	837	500	500	500
01-131-5730	DUES & MEMBERSHIPS	500	404	1,500	1,500	1,500
01-131-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>3,112</b>	<b>2,165</b>	<b>4,912</b>	<b>6,512</b>	<b>6,512</b>
<b>Total Departmental Expenses</b>		<b>184,027</b>	<b>170,157</b>	<b>191,892</b>	<b>193,492</b>	<b>193,492</b>

**FY27 PERSONAL SERVICES**

**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
						<i>FTE</i>	1			<i>186,980</i>

# RESERVE FUND

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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GENERAL GOVERNMENT

132 RESERVE FUND

Expenses

01-132-5785	RESERVE FUND	175,000	0	325,000	325,000	325,000
<b>Total</b>	<b>Expenses</b>	<b>175,000</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
<b>Total Departmental Expenses</b>		<b>175,000</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>

# TOWN ACCOUNTANT

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## 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**GENERAL GOVERNMENT**

**135 TOWN ACCOUNTANT**

**Salaries**

01-135-5110	SALARY & WAGES	244,924	244,868	255,409	286,660	286,660
<b>Total</b>	<b>Salaries</b>	<b>244,924</b>	<b>244,868</b>	<b>255,409</b>	<b>286,660</b>	<b>286,660</b>

**Expenses**

01-135-5301	PROF/TECH-ANNUAL AUDIT	65,000	55,000	75,000	85,000	85,000
01-135-5341	COMM-TELEPHONE	200	0	200	200	200
01-135-5342	COMM-POSTAGE	25	0	25	25	25
01-135-5420	OFFICE SUPPLIES	600	497	600	600	600
01-135-5710	IN-STATE TRAVEL	1,700	2,004	1,700	3,000	3,000
01-135-5730	DUES & MEMBERSHIPS	200	185	200	200	200
01-135-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>67,725</b>	<b>57,687</b>	<b>77,725</b>	<b>89,025</b>	<b>89,025</b>
<b>Total Departmental Expenses</b>		<b>312,649</b>	<b>302,554</b>	<b>333,134</b>	<b>375,685</b>	<b>375,685</b>

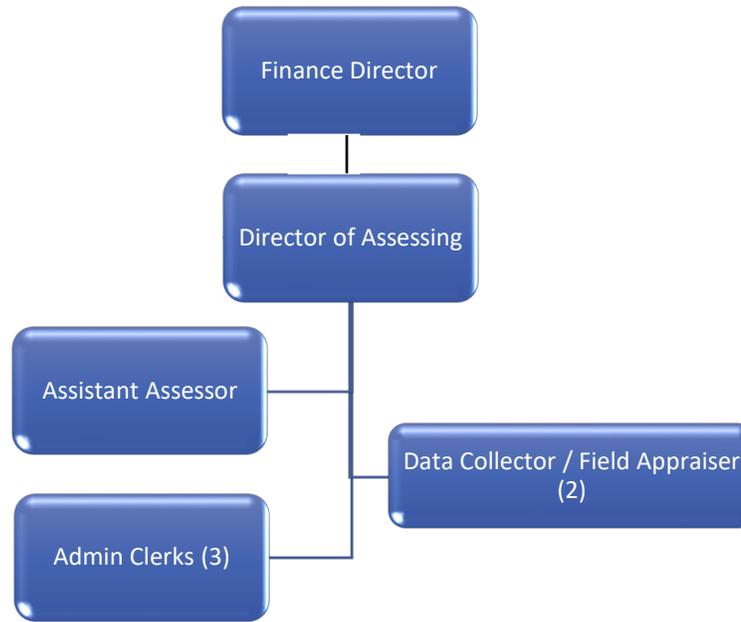
**FY27 PERSONAL SERVICES**

**TOWN ACCOUNTANT - 135**

#	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-10	8	ROSE VICTORIA A	TOWN ACCOUNTANT	67.81	40	2,712.40	52.2	\$141,588
2	11	A-10	7	DOMINGOS BRIAN	ASST TOWN ACCT	43.65	37.5	1,636.88	52.2	\$85,446
3	11	A-07	3	JENNIFER HINDS	ADMIN CLERK	30.46	37.5	1,142.25	52.2	\$59,626
						<i>FTE</i>	3			\$286,660

# ASSESSING

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## 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**GENERAL GOVERNMENT**

**141 ASSESSORS**

**Salaries**

01-141-5110	SALARY & WAGES	465,234	437,207	486,763	546,567	546,567
01-141-5191	OTHR PERS SERV-UNIFRM ALW	100	0	100	1,200	1,200
<b>Total</b>	<b>Salaries</b>	<b>465,334</b>	<b>437,207</b>	<b>486,863</b>	<b>547,767</b>	<b>547,767</b>

**Expenses**

01-141-5240	REPR/MAINT-OFFICE EQUIP	100	0	100	100	100
01-141-5319	PROF/TECH-CONT SERV	44,000	25,900	44,000	95,460	95,460
01-141-5340	COMM-PRINTING	100	160	100	4,100	4,100
01-141-5341	COMM-TELEPHONE	150	0	150	150	150
01-141-5342	COMM-POSTAGE	2,500	2,500	2,500	22,500	22,500
01-141-5420	OFFICE SUPPLIES	900	760	2,100	1,500	1,500
01-141-5583	OTH SUPPLIES-UNIFRM	700	777	1,150	0	0
01-141-5710	IN-STATE EDUCATION/MTGS	3,440	2,305	3,440	3,440	3,440
01-141-5711	AUTO ALLOWANCE	500	193	300	500	500
01-141-5730	DUES & MEMBERSHIPS	600	275	500	600	600
01-141-5875	COMP EQUIP & SOFTWARE	0	0	40,340	61,000	61,000
<b>Total</b>	<b>Expenses</b>	<b>52,990</b>	<b>32,870</b>	<b>94,680</b>	<b>189,350</b>	<b>189,350</b>
<b>Total Departmental Expenses</b>		<b>518,324</b>	<b>470,077</b>	<b>581,543</b>	<b>737,117</b>	<b>737,117</b>

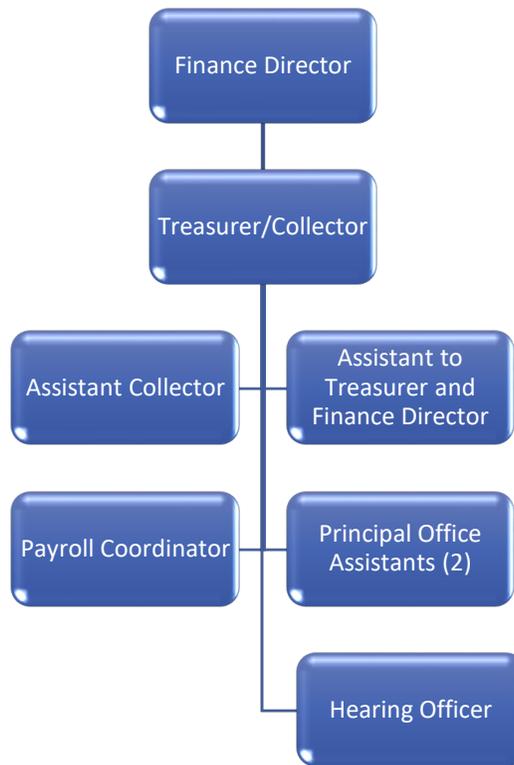
**FY27 PERSONAL SERVICES**

**ASSESSING - 141**

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	25	B-10	8	MOTTA MELISSA	DIRECTOR OF ASSESSING	69.16	40	2,766.40	52.2	\$144,406
2	11	A-12	7	VACANT	ASSISTANT ASSESSOR	49.96	37.5	1,873.50	52.2	\$97,797
3	11	A-09	7	HOOVER ALAN M	PROPERTY LISTER	40.81	37.5	1,530.38	52.2	\$79,886
4	11	A-09	6	VACANT	DATA COLL/FIELD APPR	39.24	37.5	1,471.50	52.2	\$76,812
5	11	A-07	3	GLEASON JENNIFER	ADMINISTRATIVE CLERK	30.46	37.5	1,142.25	52.2	\$59,625
6	11	A-07	7	KOWZIC JESSICA	ADMINISTRATIVE CLERK	35.64	37.5	1,336.50	52.2	\$69,765
7	11	A-07	3	VACANT	ADMINISTRATIVE CLERK	30.46	37.5	1,142.25	16	\$18,276
						<i>FTE</i>	<i>7</i>			<i>\$546,567</i>

# TREASURER/COLLECTOR

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## 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 satisfying 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

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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). (2025 added Parking kiosks to replace old meter heads)
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 re-issues. 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## GENERAL GOVERNMENT

### 145 TREASURER/COLLECTOR

#### Salaries

01-145-5110	SALARY & WAGES	501,223	504,456	516,084	553,862	553,862
01-145-5130	ADDITIONAL GROSS-OT	5,000	646	5,000	5,000	5,000
<b>Total</b>	<b>Salaries</b>	<b>506,223</b>	<b>505,101</b>	<b>521,084</b>	<b>558,862</b>	<b>558,862</b>

#### Expenses

01-145-5240	REPR/MAINT-OFFICE EQUIP	1,500	1,725	1,500	2,000	2,000
01-145-5300	PROF/TECH-LEGAL/TT	18,000	18,858	58,000	58,000	58,000
01-145-5301	PROF/TECH-MWPAT NONEXFEES	7,000	0	7,000	5,000	5,000
01-145-5302	PROF/TECH-MWPAT EXMPTFEES	25,000	4,051	25,000	10,000	10,000
01-145-5307	PROF/TECH-BND/BNK FEE	25,000	14,364	25,000	20,000	20,000
01-145-5308	PROF/TECH-CR CRDS	17,000	28,598	17,000	30,000	30,000
01-145-5319	PROF/TECH-CONT	25,000	31,618	25,000	35,000	35,000
01-145-5340	COMM-PRINTING	11,500	3,900	11,500	11,500	11,500
01-145-5341	COMM-TELEPHONE	400	0	0	0	0
01-145-5342	COMM-POSTAGE	48,000	80,760	48,000	70,000	70,000
01-145-5420	OFFICE SUPPLIES	1,600	965	3,400	3,400	3,400
01-145-5710	IN-STATE TRAVEL	2,800	150	2,800	2,800	2,800
01-145-5730	DUES & MEMBERSHIPS	420	460	420	500	500
01-145-5780	MUNICIPAL BOND EXPENSE	38,500	100	38,500	20,000	20,000
01-145-5781	STAFF DEVELOPMENT	500	4,255	900	5,000	2,500
01-145-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>222,220</b>	<b>189,803</b>	<b>264,020</b>	<b>273,200</b>	<b>270,700</b>
<b>Total Departmental Expenses</b>		<b>728,443</b>	<b>694,905</b>	<b>785,104</b>	<b>832,062</b>	<b>829,562</b>

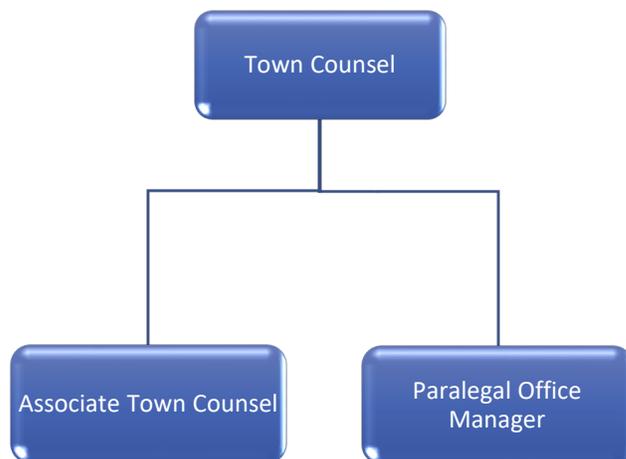
### FY27 PERSONAL SERVICES

#### TREASURER/COLLECTOR - 145

	Group	Grade	Step	Name	Job Title	Rate	HRS/WK	Weekly	Wks	Total
1	24	M-10	10	O'CONNELL PATRICIA	TOWN COLLECTOR	72.50	40	2,900.00	52.2	\$151,380
2	11	A-10	7	LOPES MARY ELLEN L	ASST COLLECTOR	43.65	37.5	1,636.88	52.2	\$85,445
3	11	A-10	7	BUSH MELANIE J	ASST TO TREAS & FIN DIR	43.65	37.5	1,636.88	52.2	\$85,445
4	11	A-09	6	WEST KELLY	PAYROLL COORDINATOR	39.24	37.5	1,471.50	52.2	\$76,812
5	11	A-08	7	REBELO MELINDA	PRIN OFC ASST	38.13	37.5	1,429.88	52.2	\$74,640
6	11	A-08	7	EATON PATRICIA	PRIN OFC ASST	38.13	37.5	1,429.88	52.2	\$74,640
7				VACANT	HEARING OFFICER	186.19	1	186.19	12	\$5,500
						FTE	6			\$553,862

# TOWN COUNSEL

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## 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

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- 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**GENERAL GOVERNMENT**

**151 LEGAL SERVICES**

**Salaries**

01-151-5110	SALARY & WAGES	239,645	238,514	393,193	411,379	411,379
01-151-5120	SALARY & WAGES TEMP	0	0	0	0	0
<b>Total</b>	<b>Salaries</b>	<b>239,645</b>	<b>238,514</b>	<b>393,193</b>	<b>411,379</b>	<b>411,379</b>

**Expenses**

01-151-5270	RENTL/LEASE-BUILDING	27,000	27,000	28,800	28,800	28,800
01-151-5300	PROF/TECH SPEC COUNSEL	352,000	284,610	200,000	200,000	200,000
01-151-5301	PROF/TECH-RECORD FEES	1,500	105	1,500	1,500	1,500
01-151-5340	COMM-PRINTING	200	75	200	200	200
01-151-5341	COMM-TELEPHONE	1,800	978	1,800	1,800	1,800
01-151-5342	COMM-POSTAGE	500	563	500	500	500
01-151-5400	CASE EXPENSES	8,500	20,678	8,500	8,500	8,500
01-151-5420	OFFICE SUPPLIES	3,000	1,263	3,000	3,000	3,000
01-151-5425	OFFICE SUPPLY-LAW BOOKS	18,300	17,173	18,849	20,000	20,000
01-151-5711	AUTO ALLOWANCE	2,000	161	2,000	2,000	2,000
01-151-5730	DUES & MEMBERSHIPS	2,000	1,836	2,000	2,500	2,500
01-151-5760	CLAIMS & JUDGEMENTS	0	0	500	500	500
01-151-5781	STAFF DEVELOPMENT	950	932	950	2,000	2,000
01-151-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>417,750</b>	<b>355,373</b>	<b>268,599</b>	<b>271,300</b>	<b>271,300</b>
<b>Total Departmental Expenses</b>		<b>657,395</b>	<b>593,886</b>	<b>661,792</b>	<b>682,679</b>	<b>682,679</b>

**FY27 PERSONAL SERVICES**

**TOWN COUNSEL - 151**

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-13	9	O'KEEFE MAURA	TOWN COUNSEL	86.61	40.00	3,464.40	52.20	180,842
2	24	M-10	9	HAMMARLUND ERIK	ASSOC TOWN COUNSEL	70.12	40.00	2,804.80	52.20	146,411
3	24	M-04	6	CAROLLA DIANE	PARALEGAL/ADMIN ASS'	40.29	40.00	1,611.60	52.20	84,126
						<b>FTE</b>	<b>3</b>			<b>411,379</b>

# HUMAN RESOURCES

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## 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

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## 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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GENERAL GOVERNMENT

152 HUMAN RESOURCES

Salaries

01-152-5110	SALARY & WAGES	338,733	350,383	368,553	381,071	381,071
01-152-5111	WAGES NEW HIRE BONUSES	40,000	20,000	50,000	10,000	10,000
01-152-5135	RECORDING MEETINGS	43,000	39,219	43,000	43,000	43,000
<b>Total</b>	<b>Salaries</b>	<b>421,733</b>	<b>409,602</b>	<b>461,553</b>	<b>434,071</b>	<b>434,071</b>

Expenses

01-152-5304	PROF/TECH-TRAINING	6,700	3,673	6,700	6,700	6,700
01-152-5317	PROF/TECH-MEDICAL SERV	10,000	16,952	20,000	20,000	20,000
01-152-5319	CONSULTING/PROF SERV	30,000	20,000	30,000	30,000	30,000
01-152-5340	COMM-PRINTING	900	1,131	900	900	900
01-152-5341	COMM-TELEPHONE	620	922	1,300	1,300	1,300
01-152-5342	COMM-POSTAGE	2,100	1,074	2,100	2,100	2,100
01-152-5343	COMM-ADVT VCNCY	30,000	35,885	40,000	40,000	40,000
01-152-5420	OFFICE SUPPLIES	1,800	1,889	2,300	2,300	2,300
01-152-5585	OTH SUPPLIES-SUB	300	489	300	300	300
01-152-5589	EMPLOYEE APPRECIATION & ENG	0	0	5,000	5,000	5,000
01-152-5710	IN-STATE TRAVEL	950	82	950	950	950
01-152-5730	DUES & MEMBERSHIPS	800	264	800	800	800
01-152-5781	STAFF DEVELOPMENT	5,895	2,290	5,895	5,895	5,895
01-152-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>90,065</b>	<b>84,650</b>	<b>116,245</b>	<b>116,245</b>	<b>116,245</b>

<b>Total Departmental Expenses</b>		<b>511,798</b>	<b>494,252</b>	<b>577,798</b>	<b>550,316</b>	<b>550,316</b>
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FY27 PERSONAL SERVICES

HUMAN RESOURCES - 152

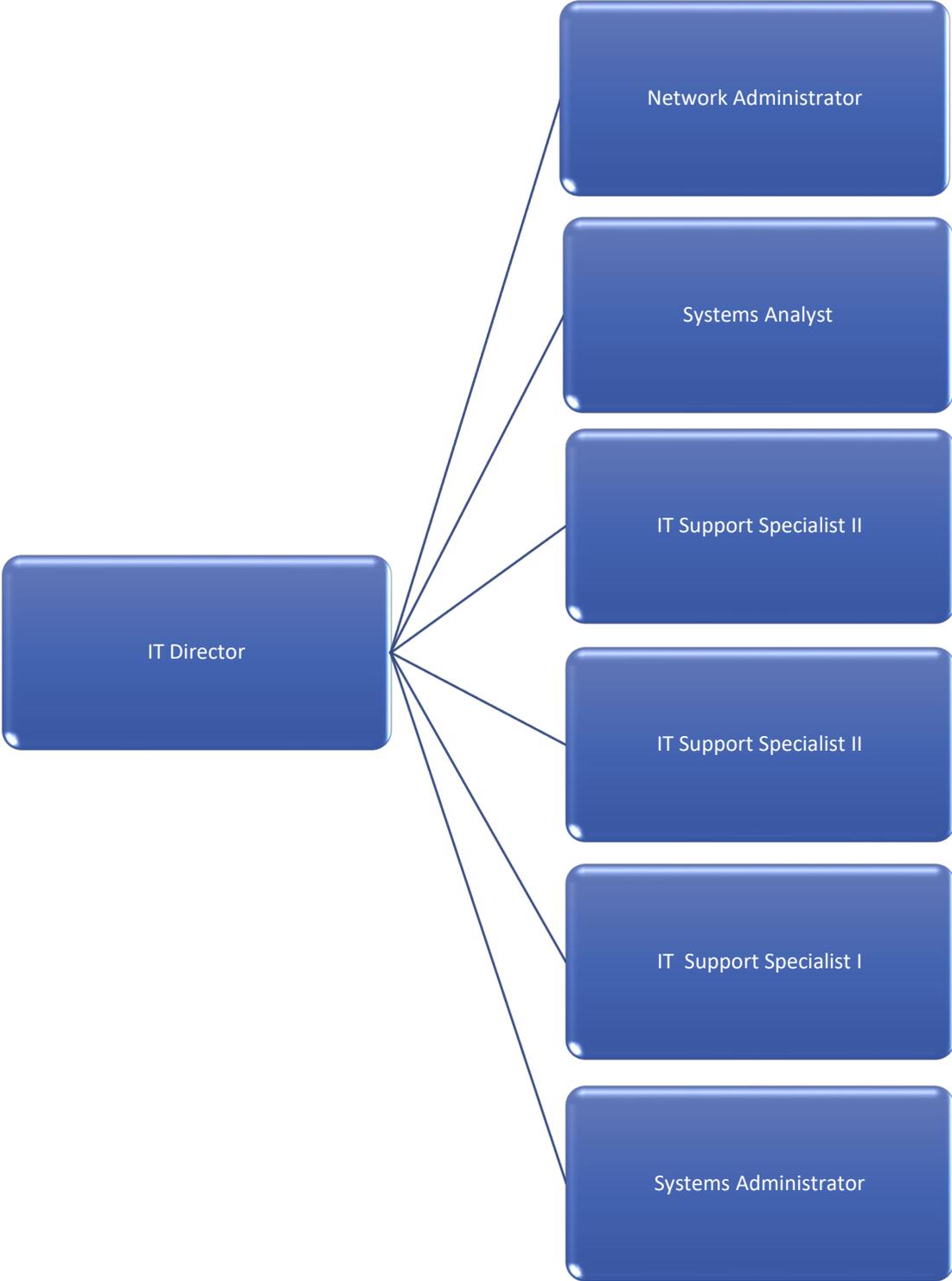
	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-11	4	LUMPING SUSAN	HR DIRECTOR	62.56	40	2,502.40	52.2	130,626
2	24	M-07	5	BELAIR CATHY-LYNNE	ASSISTANT HR DIRECTOR	49.36	40	1,974.40	52.2	103,064
3	24	M-04	6	CALLAGHAN KAMENS ROBIN	BENEFITS ADMINISTRATOR	40.29	37.5	1,510.88	52.2	78,868
4	24	M-03	6	DEC SARAH	HR ASSISTANT	35.00	37.5	1,312.50	52.2	68,513
						<i>FTE</i>	4			381,071

# DISABILITIES COMMISSION

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>GENERAL GOVERNMENT</b>						
<b>560 DISABILITIES COMMISSION</b>						
<b>Expenses</b>						
01-560-5340	COMM-PRINTING	100	0	100	100	100
01-560-5420	OFFICE SUPPLIES	150	0	150	150	150
<b>Total</b>	<b>Expenses</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Total Departmental Expenses</b>		<b>250</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>250</b>

# INFORMATION TECHNOLOGY

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# INFORMATION TECHNOLOGY

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## 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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GENERAL GOVERNMENT

155 INFORMATION TECHNOLOGY

Salaries

01-155-5110	SALARY & WAGES	695,555	676,471	726,332	756,963	756,963
01-155-5130	ADDITIONAL GROSS-OT	10,000	9,448	10,000	5,000	5,000
01-155-5133	ADDITIONAL GROSS-STANDBY	0	0	0	13,000	13,000
<b>Total</b>	<b>Salaries</b>	<b>705,555</b>	<b>685,919</b>	<b>736,332</b>	<b>774,963</b>	<b>774,963</b>

Expenses

01-155-5240	REPR/MAINT-OFFICE EQUIP	22,600	52,811	22,600	53,000	33,000
01-155-5267	REPR/MAINT-COMP SYS	64,000	110,142	766,823	810,101	810,101
01-155-5313	PROF/TECH-CONT SERV	7,000	7,000	7,000	7,000	7,000
01-155-5341	COMM-TELEPHONE	32,500	16,627	20,000	32,500	32,500
01-155-5347	COMM-INTERNET	25,000	31,458	50,000	34,176	34,176
01-155-5420	OFFICE SUPPLIES	5,000	5,529	5,000	6,000	6,000
01-155-5582	OTH SUPPLIES-COMP	45,786	13,375	45,000	45,000	45,000
01-155-5710	IN-STATE TRAVEL	1,000	902	1,000	1,000	1,000
01-155-5781	STAFF DEVELOPMENT	5,000	2,839	7,500	10,000	10,000
01-155-5875	COMP EQUIP & SOFTWARE	576,000	473,654	115,346	183,600	183,600
<b>Total</b>	<b>Expenses</b>	<b>783,886</b>	<b>714,338</b>	<b>1,040,269</b>	<b>1,182,377</b>	<b>1,162,377</b>
<b>Total Departmental Expenses</b>		<b>1,489,441</b>	<b>1,400,257</b>	<b>1,776,601</b>	<b>1,957,340</b>	<b>1,937,340</b>

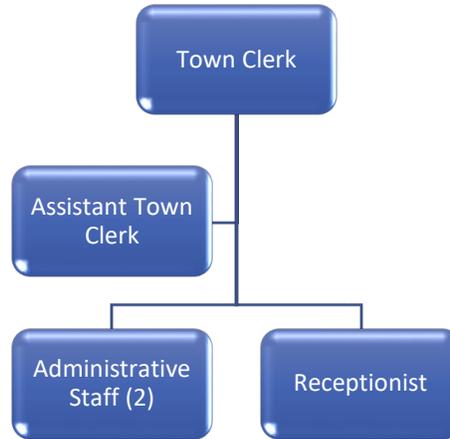
FY27 PERSONAL SERVICES

INFORMATION TECHNOLOGY - 155

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-11	8	LEWIS DAWN	DIRECTOR OF IT	71.51	40	2,860.40	52.2	149,313
2	24	M-08	8	MROWKA MARK	NETWORK ADMINISTRATOR	56.46	40	2,258.40	52.2	117,888
3	24	M-07	8	ROPER JOSEPH	SYSTEMS ANALYST	54.57	40	2,182.80	52.2	113,942
4	24	M-06	7	MOBERG STEPHEN	SYSTEMS ADMINISTRATOR	50.29	40	2,011.60	52.2	105,006
5	24	M-05	4	RODGERS COLBY S	IT SUPPORT SPECIALIST II	43.35	40	1,734.00	52.2	90,515
6	24	M-05	6	VACANT	IT SUPPORT SPECIALIST II	46.34	40	1,853.60	52.2	96,758
7	24	M-03	10	VACANT	IT SUPPORT SPECIALIST I	40.01	40	1,600.40	52.2	83,541
						FTE	7			756,963

# TOWN CLERK

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## 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## GENERAL GOVERNMENT

### 161 TOWN CLERK

#### Salaries

01-161-5110	SALARY & WAGES	365,069	350,656	370,874	394,453	394,453
01-161-5120	SALARY & WAGES - REGISTRARS	1,250	1,450	1,250	1,250	1,250
01-161-5127	SALARY & WAGES - CENSUS	2,000	3,481	2,000	3,000	3,000
01-161-5130	ADDITIONAL GROSS-OT	1,000	797	1,000	1,000	1,000
<b>Total</b>	<b>Salaries</b>	<b>369,319</b>	<b>356,384</b>	<b>375,124</b>	<b>399,703</b>	<b>399,703</b>

#### Expenses

01-161-5240	REPR/MAINT-OFFICE EQUIP	500	0	500	500	500
01-161-5305	PROF/TECH-ARCHIVING	3,000	1,085	3,000	3,000	3,000
01-161-5319	PROF/TECH-CONT SERV	6,000	5,195	6,000	6,000	6,000
01-161-5340	COMM-PRINTING	7,000	4,435	10,000	10,000	10,000
01-161-5341	COMM-TELEPHONE	0	0	0	0	0
01-161-5342	COMM-POSTAGE	10,000	17,017	15,000	30,000	30,000
01-161-5343	COMM-ADS	1,000	911	1,000	1,000	1,000
01-161-5347	COMM-CODE UPDATE	10,000	5,099	15,000	15,000	15,000
01-161-5349	COMM-ST LST	2,500	1,700	2,500	2,500	2,500
01-161-5420	OFFICE SUPPLIES	1,500	1,560	3,500	4,000	4,000
01-161-5430	SUPPLIES-LICENSES	500	630	500	700	700
01-161-5710	IN-STATE TRAVEL	1,500	1,131	2,000	2,000	2,000
01-161-5730	DUES & MEMBERSHIPS	800	225	600	800	800
01-161-5875	COMP EQUIP & SOFTWARE	0	0	1,200	1,200	1,200
<b>Total</b>	<b>Expenses</b>	<b>44,300</b>	<b>38,988</b>	<b>60,800</b>	<b>76,700</b>	<b>76,700</b>
<b>Total Departmental Expenses</b>		<b>413,619</b>	<b>395,372</b>	<b>435,924</b>	<b>476,403</b>	<b>476,403</b>

### FY27 PERSONAL SERVICES

#### TOWN CLERK - 161

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1				PALMER MICHAEL	TOWN CLERK	58.80	40	2,352.00	52.2	122,775
2	11	A-10	7	ROBBINS LAURIE C	ASSISTANT TOWN CLERK	43.65	37.5	1,636.88	52.2	85,445
3	11	A-08	7	GONSALVES SUZANNE	PRINCIPAL OFFICE ASST	38.13	37.5	1,429.88	52.2	74,640
4	11	A-07	3	GROVES CHERYL	ADMINISTRATIVE CLERK	30.46	37.5	1,142.25	52.2	59,626
5	11	A-05	7	RYMSHA BARBARA	SWTCHBRD/RECPTN	31.11	32	995.52	52.2	51,967
						<i>FTE</i>	4.85			394,453

# ELECTIONS

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>GENERAL GOVERNMENT</b>						
<b>162 ELECTIONS &amp; TOWN MEETINGS</b>						
<b>Salaries</b>						
01-162-5120	SALARY & WAGES TEMP	95,000	94,478	30,000	100,000	100,000
<b>Total</b>	<b>Salaries</b>	<b>95,000</b>	<b>94,478</b>	<b>30,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Expenses</b>						
01-162-5270	RENTL/LEASE-BUILDING	3,000	3,000	1,000	3,000	3,000
01-162-5319	PROF/TECH MAINT CONTRACTS	22,000	21,934	22,000	25,000	25,000
01-162-5340	COMM-PRINTING	12,000	9,274	12,000	12,000	12,000
01-162-5341	COMM-TELEPHONE	0	0	0	0	0
01-162-5342	COMM-POSTAGE	17,000	17,000	10,000	20,000	20,000
01-162-5343	COMM-ADVERTISING	2,000	1,603	2,000	2,000	2,000
01-162-5586	OTHER SUPPLIES-ELECTION	2,000	1,848	2,000	2,000	2,000
01-162-5875	COMP EQUIP & SOFTWARE	0	0	0	1,000	1,000
<b>Total</b>	<b>Expenses</b>	<b>58,000</b>	<b>54,659</b>	<b>49,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Total Departmental Expenses</b>		<b>153,000</b>	<b>149,138</b>	<b>79,000</b>	<b>165,000</b>	<b>165,000</b>

# TOWN MEETING

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**GENERAL GOVERNMENT**

**113 TOWN MEETING**

**Salaries**

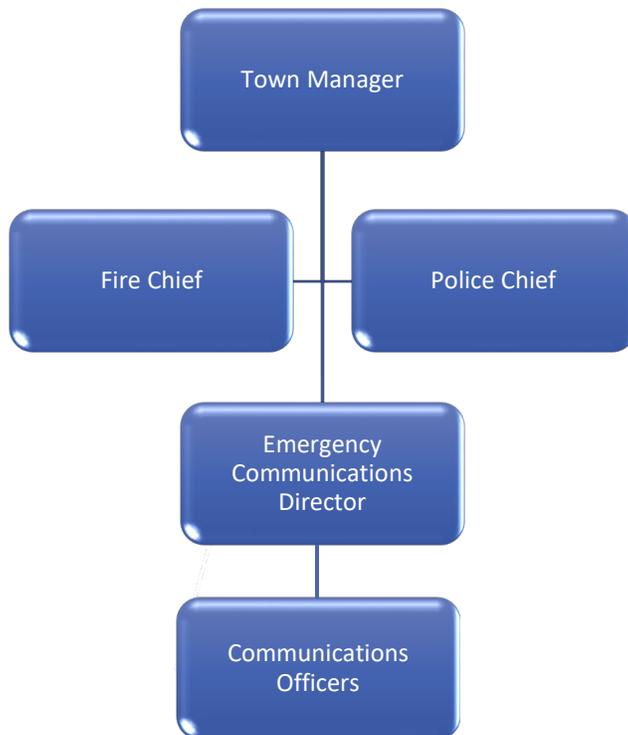
01-113-5120	SALARY & WAGES TEMP	2,000	674	4,000	4,000	4,000
<b>Total</b>	<b>Salaries</b>	<b>2,000</b>	<b>674</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>

**Expenses**

01-113-5311	PROF/TECH-INTERPRETOR	1,000	0	1,000	1,000	1,000
01-113-5316	PROF/TECH-STENOGRAPHER	7,000	4,144	7,000	7,000	7,000
01-113-5319	PROF/TECH MAINT-CONT	900	0	1,000	1,000	1,000
01-113-5340	COMM-PRINTING	10,000	11,675	15,000	15,000	15,000
01-113-5342	COMM-POSTAGE	3,000	0	3,000	3,000	3,000
01-113-5343	COMM-ADVERTISING	15,000	22,132	30,000	30,000	30,000
01-113-5380	OTR PRCH SERV-SOUND SYSTM	4,000	2,950	4,000	4,000	4,000
01-113-5875	COMP EQUIP & SOFTWARE	0	0	0	1,000	1,000
<b>Total</b>	<b>Expenses</b>	<b>40,900</b>	<b>40,900</b>	<b>61,000</b>	<b>62,000</b>	<b>62,000</b>
<b>Total Departmental Expenses</b>		<b>42,900</b>	<b>41,574</b>	<b>65,000</b>	<b>66,000</b>	<b>66,000</b>

# EMERGENCY COMMUNICATIONS

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## 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 Falmouth police officers, animal control officers, and firefighters respond to emergency events quickly, safely and efficiently. We work to ensure that every single caller feels like they are important.

## DEPARTMENT DESCRIPTION

Falmouth Emergency Communications Center is responsible for providing emergency communications and all related secondary functions for public safety agencies within the Town of Falmouth. Consisting of an Emergency Communications Director and thirteen (13) Communications Officers, FECC serves a population of 35,000 to 100,000 residents and visitors with at least two (2) dispatchers on duty. Between Q2 2023 and Q1 2024, FECC logged 48,198 calls-for-service for the Police, Fire-Rescue, and Marine-Environmental departments. During the same time, FECC answered 19,328 emergency phone calls and 67,551 non-emergency phone calls.

## DEPARTMENT GOALS

### 1. Moving beyond crisis-level staffing

In March 2024, Falmouth Emergency Communications Center was staffed by the Director and one (1) full-time Communications Officer. Eleven months later in February 2025, full staffing to the authorized ten (10) positions was achieved. However, a well-documented nationwide staffing shortage in public-safety communications indicates ECCs should plan for 25%-30% annual turnover, and the Department continues to experience departures in line with those averages. Two additional Dispatcher positions were approved in the current year (FY26).

# EMERGENCY COMMUNICATIONS

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The major point of emphasis in the attached budget submission is the requested authorization of an additional two (2) full-time communications officers. In June 2025, the Department received a study from the Matrix Consulting Group that “evaluated the ECC in five key areas: workload and performance, staff ancillary duties, staffing and shift scheduling, training and quality assurance, and governance and structure” through “interviews with staff and stakeholders, review of data and documentation, and comparison with industry best practices.” The pressing need to authorize these additional positions was a major finding and resulting recommendation of the study. Matrix recommended 16.3 authorized positions for optimal staffing and 13.3 to achieve minimal acceptable standards.

FECC strives to manage total quality through continual improvement of internal practices based on measurable components (key performance indicators), working to deploy processes and mechanisms to both quantify and qualify performance while being mindful that FECC’s products and services are both tangible (e.g., ring-to-answer time) and experiential (e.g., public perception of call handling procedures). However, those goals are not achievable while the Department lacks adequate staffing to ensure continuity of operations. The authorization of additional positions will ensure that the Department can account for expected departures while continuing to advance our mission-critical, life-safety-driven goals.

## **2. Improving Technology**

2025 brought major technological upgrades to the ECC and our partner agencies in Falmouth public safety. On June 3, we cut over to the Mark43 platform for Computer-Aided-Dispatch, Records-Management-Services, and Mobile-Data-Terminals. Two weeks later, we integrated and deployed the PURVIS fire station alerting system, replacing 1913 Gamewell telegraph equipment. The Town’s two-million-dollar radio infrastructure overhaul – from conventional circuits to Project 25-ready digital microwave – is nearing completion. The Zetron radio consoles have been refreshed to new PCs and servers. In conjunction with Falmouth Fire Rescue, the ECC has deployed a new UHF lowband radio for backup operations and EOC-to-ECC communications. Additionally, we upgraded our RapidSOS call-handling platform to run directly from authoritative geographic information system data provided by the Town, which will significantly improve communication officers’ ability to locate emergency callers effectively and efficiently. This year’s budget secures funding to upgrade to the Eventide recording platform for exporting metrics and performing quality assurance/quality improvement, both of which were high priority findings of the outside consultant’s report.

## **3. Professionalization of Services**

In many important ways, the ECC continues to recover from a near-total staffing collapse in 2023-2024. In evaluating the root causes of the collapse, it became clear that there existed a disconnect between the knowledge, skills, and abilities required of our Communications Officers and the Town’s ability to compete for dispatcher talent. To that end, the Department is committed to keeping apprised of market trends in nearby ECCs and staying competitive, and we are especially mindful of our obligation to offer continuing dispatch education, professional development, and career progression opportunities to attract and retain highly qualified staff and keep them working here in Falmouth Emergency Communications.

# EMERGENCY COMMUNICATIONS

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**PUBLIC SAFETY**

**230 EMERGENCY COMMUNICATIONS**

**Salaries**

01-230-5110	SALARY & WAGES	653,147	683,051	963,366	1,150,091	1,150,091
01-230-5115	SHIFT DIFFERENTIAL	9,500	0	17,226	19,416	19,416
01-230-5120	SALARY & WAGES-TEMP PER DIEM	275,000	154,740	175,200	225,000	175,000
01-230-5130	ADDTN'L GROSS-OT	141,000	265,007	174,000	276,275	175,000
01-230-5140	HOLIDAY	29,500	5,308	32,725	49,630	49,630
<b>Total</b>	<b>Salaries</b>	<b>1,108,147</b>	<b>1,108,106</b>	<b>1,362,517</b>	<b>1,720,412</b>	<b>1,569,137</b>

**Expenses**

01-230-5319	PROF/TECH-CONT SERV	90,000	80,260	100,000	140,000	140,000
01-230-5340	COMM-PRINTING	500	0	500	0	0
01-230-5341	COMM-TELEPHONE	11,300	5,304	11,300	11,300	11,300
01-230-5342	COMM-POSTAGE	0	0	0	0	0
01-230-5346	REPR/MAINT-COMP	10,000	10,385	10,000	10,000	10,000
01-230-5420	OFFICE SUPPLIES	7,500	8,292	7,500	7,500	7,500
01-230-5583	OTH SUPPLIES-UNIFORMS	4,250	8,234	8,750	15,000	15,000
01-230-5730	DUES & MEMBERSHIPS	1,000	2,209	1,000	2,250	2,250
01-230-5781	STAFF DEVELOPMENT	7,500	5,097	16,500	22,500	20,000
01-230-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>132,050</b>	<b>119,781</b>	<b>155,550</b>	<b>208,550</b>	<b>206,050</b>

<b>Total Departmental Expenses</b>		<b>1,240,197</b>	<b>1,227,887</b>	<b>1,518,067</b>	<b>1,928,962</b>	<b>1,775,187</b>
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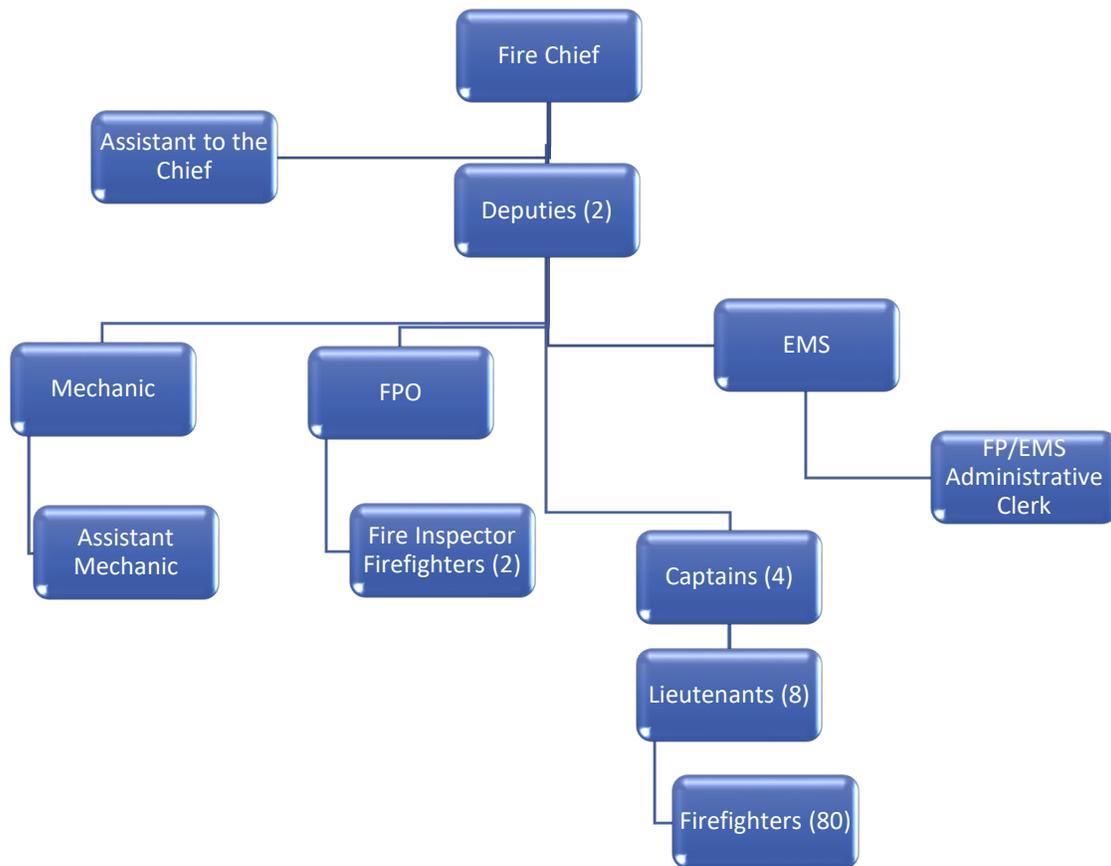
**FY27 PERSONAL SERVICES**

**EMERGENCY COMMUNICATIONS CENTER - 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	6	AKINS STEPHEN	COMMUNICATIONS OFFICER	36.48	40	1,459.20	52.2	76,170
3	45	C-01	5	ANTONIK EMILY K	COMMUNICATIONS OFFICER	35.25	40	1,410.00	52.2	73,602
4	45	C-01	8	MEDEIROS ALLYSSA	COMMUNICATIONS OFFICER	39.08	40	1,563.20	52.2	81,599
5	45	C-01	8	BARRY STEPHANIE	COMMUNICATIONS OFFICER	39.08	40	1,563.20	52.2	81,599
6	45	C-01	6	DICKINSON STEPHANEE	COMMUNICATIONS OFFICER	36.48	40	1,459.20	52.2	76,170
7	45	C-01	8	LARSON JILL	COMMUNICATIONS OFFICER	39.08	40	1,563.20	52.2	81,599
8	45	C-01	5	WEINER GRIFFIN	COMMUNICATIONS OFFICER	35.25	40	1,410.00	52.2	73,602
9	45	C-01	4	MEDEIROS MALLORY	COMMUNICATIONS OFFICER	34.06	40	1,362.40	52.2	71,117
10	45	C-01	8	ST LAURENT LYDIA E	COMMUNICATIONS OFFICER	39.08	40	1,563.20	52.2	81,599
11	45	C-01	4	VACANT	COMMUNICATIONS OFFICER	34.06	40	1,362.40	52.2	71,117
12	45	C-02	4	VACANT	SENIOR COMM OFFICER	35.76	40	1,430.40	52.2	74,667
13	45	C-02	4	VACANT	SENIOR COMM OFFICER	35.76	40	1,430.40	52.2	74,667
14	45	C-02	4	VACANT	SENIOR COMM OFFICER	35.76	40	1,430.40	52.2	74,667
				EVENING SHIFT DIFFERENTIAL	(2 OFFICERS per shift)	0.75	120	90.00	52.2	4,698
				NIGHT SHIFT DIFFERENTIAL	(2 OFFICERS per shift)	2.00	120	240.00	52.2	12,528
					FTE		14			1,150,091

# FIRE/RESCUE DEPARTMENT

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## 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 27 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

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Since 2020 we have been fortunate to increase the Fire Department staffing through two successful overrides that yielded 22 additional personnel. 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 have successfully bolstered our staffing numbers incrementally.

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 ageing 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 recommended that once the new Hatchville station was completed, the need for a new combined station would be addressed. In the interim the BOS stated in their FY 23-27 Strategic Plan; *commit to staffing West Falmouth fire station*. Due to the annual call volume for Fire/EMS responses and the need to staff six (6) stations, we request **eight (8)** personnel to provide an additional two (2) personnel per shift to achieve a start-of-shift level of 25 personnel.

This is not a new request. Despite the last two overrides it was discussed that further new positions would be needed, especially with the BOS directive to operate 6 stations rather than the more manageable and study-recommended 5 station model. We are continually challenged by decreased personnel levels with those who are unable to work (due to injuries (IOD), Military Leave, recruit training, FMLA, approved time off, etc.) and managing start of shift staffing is difficult and often unattainable, causing the strains and stresses of holdovers which affect the safety and morale of our personnel. Having additional personnel will help to reduce the need to mandate personnel or hire through additional overtime and will improve firefighter safety by way of attaining NFPA standards that recommend the minimum staffing levels we are working to achieve with these additional positions.

Presentations have been provided to educate the administration and public regarding this need to hire 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 shift 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, as a public safety department are still in need of adding additional personnel to ensure that we can safely staff stations, apparatus and ambulances. 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 add a much-needed fire station to improve services in the Hatchville area. We need to continue this momentum to accomplish the one thing needed to make all this 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 of our fire stations throughout Town. This past inspection notes several areas of improvements and repairs needed, 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.

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. The long-standing recommendation to consolidate the inadequate West and North stations in an area along 28A between Thomas Landers and Quaker Road will allow the department to operate in a new modern building, built to current NFPA fire service

# FIRE/RESCUE DEPARTMENT

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standards. 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 skilled Mechanic Division. They provide essential work and regular service to our vehicles 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. The Department has been very diligent in maintaining its existing apparatus and in planning for replacements through requests through the Department's Capital Improvement Plan. 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. The Mechanics note that the 1996 engine has a strong power plant and pump, however, the body shows signs of stress (corrosion) and should be permanently taken out of service. The issue we face is the size restriction of what can fit in that circa 1930 station. A used 2006 fire engine was purchased in 2022 and serves as a spare for this station so there is 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.

If successful at the November 2025 Town Meeting with our Capital request, we will look for a suitable used engine to replace the 1996 engine for West Falmouth station. We do also want to note that industry standards of manufacturing larger fire engines, to fit the more advanced engines and house equipment. have also become a concern for future fire engine replacement at the 1950's North Falmouth Station. The current 2009 engine just 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 to its maximum by pairing down the center support column trim to as narrow as possible. Our newer 2016 and 2022 engines, as well as the engine we currently have on order, do not fit in this station.

The positive state of our existing apparatus is due to the support, through town meetings' approval, of our Capital Improvement requests, and our skilled Mechanics Division. Our goal is to continue to be able to follow the NFPA standards for fire apparatus. NFPA standards for fire apparatus are necessary to ensure firefighter and public safety by providing minimum requirements for the design, construction, performance, and maintenance of vehicles. NFPA standards specify the required equipment and the design criteria for compartments and access points to ensure the apparatus can be operated efficiently and safely under stress. These standards ensure that fire apparatus are reliable, durable, and capable of safely and effectively supporting fire suppression and other emergency operations. Standards like NFPA 1901 and NFPA 1500 set criteria for everything from vehicle chassis strength and equipment mounting to operational readiness. Standards mandate features like crash-resistant chassis and securely latched equipment in the cab to prevent injury during a crash. They ensure apparatus can perform their critical functions, such as providing sufficient water supply and space for personnel. NFPA 1911 provides guidelines for the inspection, testing, and maintenance of in-service apparatus to ensure they are always ready for response. These standards establish clear, consistent criteria that manufacturers and fire departments must meet, leading to a higher and more uniform level of quality and performance across different vehicles. By establishing minimum requirements for safety and performance, the standards help reduce risks associated with fire and other emergencies for both the public and our firefighters.

# FIRE/RESCUE DEPARTMENT

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC SAFETY</b>						
<b>220 FIRE</b>						
<b>Salaries</b>						
01-220-5110	SALARY & WAGES	9,077,232	8,326,022	8,887,906	9,482,467	8,978,035
01-220-5130	ADDITIONAL GROSS-OT	1,000,000	834,090	1,000,000	1,000,000	1,000,000
01-220-5140	DIFF-HOLIDAY	350,000	499,308	440,000	500,000	500,000
01-220-5143	DIFF-EDCTL INCTV	90,745	90,745	107,000	107,000	107,000
01-220-5190	EMS TRAINING	120,000	148,050	120,000	148,000	148,000
01-220-5191	OTH PERS SERV-UNFRM	39,500	43,950	45,800	45,800	45,800
01-220-5192	TRAINING - FIRE	40,000	37,260	40,000	40,000	40,000
01-220-5193	HAZARD WASTE TRAIN	15,000	4,792	15,000	15,000	15,000
<b>Total</b>	<b>Salaries</b>	<b>10,732,477</b>	<b>9,984,217</b>	<b>10,655,706</b>	<b>11,338,267</b>	<b>10,833,835</b>
<b>Expenses</b>						
01-220-5211	ENERGY-FUEL OIL	0	0	0	0	0
01-220-5212	ENERGY-ELECTRICITY	80,000	97,828	80,000	90,000	110,000
01-220-5213	ENERGY-NATURAL GAS	35,000	46,660	40,250	46,660	46,660
01-220-5240	REPR/MAINT-OFFICE EQUIP	1,500	0	1,500	1,500	1,500
01-220-5242	REPR/MAINT-VEHICLE	90,000	109,010	90,000	110,000	110,000
01-220-5251	REPR/MAINT-ALARM/RADIO	6,000	1,532	6,000	6,000	6,000
01-220-5271	RENTL/LEASE-EQUIPMENT	2,000	0	2,000	2,000	2,000
01-220-5280	EMERGENCY MANAGEMENT	4,000	999	4,000	4,000	4,000
01-220-5309	PROF/TECH APPARATUS	8,500	9,720	8,500	10,000	10,000
01-220-5319	PROF/TECH-CONT SERV	225,000	177,741	217,974	237,000	237,000
01-220-5340	COMM-PRINTING	1,000	169	1,000	1,000	1,000
01-220-5341	COMM-TELEPHONE	22,000	20,135	22,000	22,000	22,000
01-220-5342	COMM-POSTAGE	2,000	887	2,000	2,000	2,000
01-220-5345	COMM-FIRE ALARM	28,000	34,392	28,000	33,350	33,350
01-220-5346	REPR/MAINT-COMP	7,500	3,335	7,500	7,500	7,500
01-220-5389	OTR PRCH SERV-PRAMDC	27,540	25,866	27,540	27,540	27,540
01-220-5420	OFFICE SUPPLIES	4,300	3,821	4,300	4,300	4,300
01-220-5429	OFFICE SUPPLIES-AMB	1,000	645	1,000	1,000	1,000
01-220-5430	REPR/MAINT-SCUBA EQUIPMNT	2,000	0	2,000	2,000	2,000
01-220-5431	REPR/MAINT-AMB MED EQUIP	53,000	47,822	53,000	53,000	53,000
01-220-5432	REPR/MAINT-FIRE EQUIP	6,800	10,541	6,800	6,800	6,800
01-220-5434	OTH SUPPLIES-MECHANICS	3,000	738	3,000	3,000	3,000
01-220-5481	GASOLINE	1,000	494	1,000	1,000	1,000
01-220-5500	MEDICL/SURGICAL SUPPLY	62,300	51,218	62,300	62,300	62,300
01-220-5583	OTH SUPPLIES-CLOTHING	58,000	65,147	68,000	68,000	68,000
01-220-5588	OTHER SUPPLIES-FIRE	7,500	10,623	7,500	7,500	7,500
01-220-5711	AUTO ALLOWANCE	5,000	10,388	5,000	5,000	5,000
01-220-5720	OUT-OF STATE TRAVEL	2,000	270	2,000	2,000	2,000
01-220-5730	DUES & MEMBERSHIPS	3,500	1,848	3,500	3,500	3,500
01-220-5781	STAFF DEVELOPMENT	90,000	68,147	90,000	90,000	90,000
01-220-5784	FIRE PREVENTION	11,000	5,614	11,000	11,000	11,000
01-220-5865	FIRE EQUIPMENT & GEAR	25,000	24,926	25,000	25,000	25,000
01-220-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>875,440</b>	<b>830,514</b>	<b>883,664</b>	<b>945,950</b>	<b>965,950</b>
<b>Total Departmental Expenses</b>		<b>11,607,917</b>	<b>10,814,731</b>	<b>11,539,370</b>	<b>12,284,217</b>	<b>11,799,785</b>

# FIRE/RESCUE DEPARTMENT

## FY27 PERSONAL SERVICES

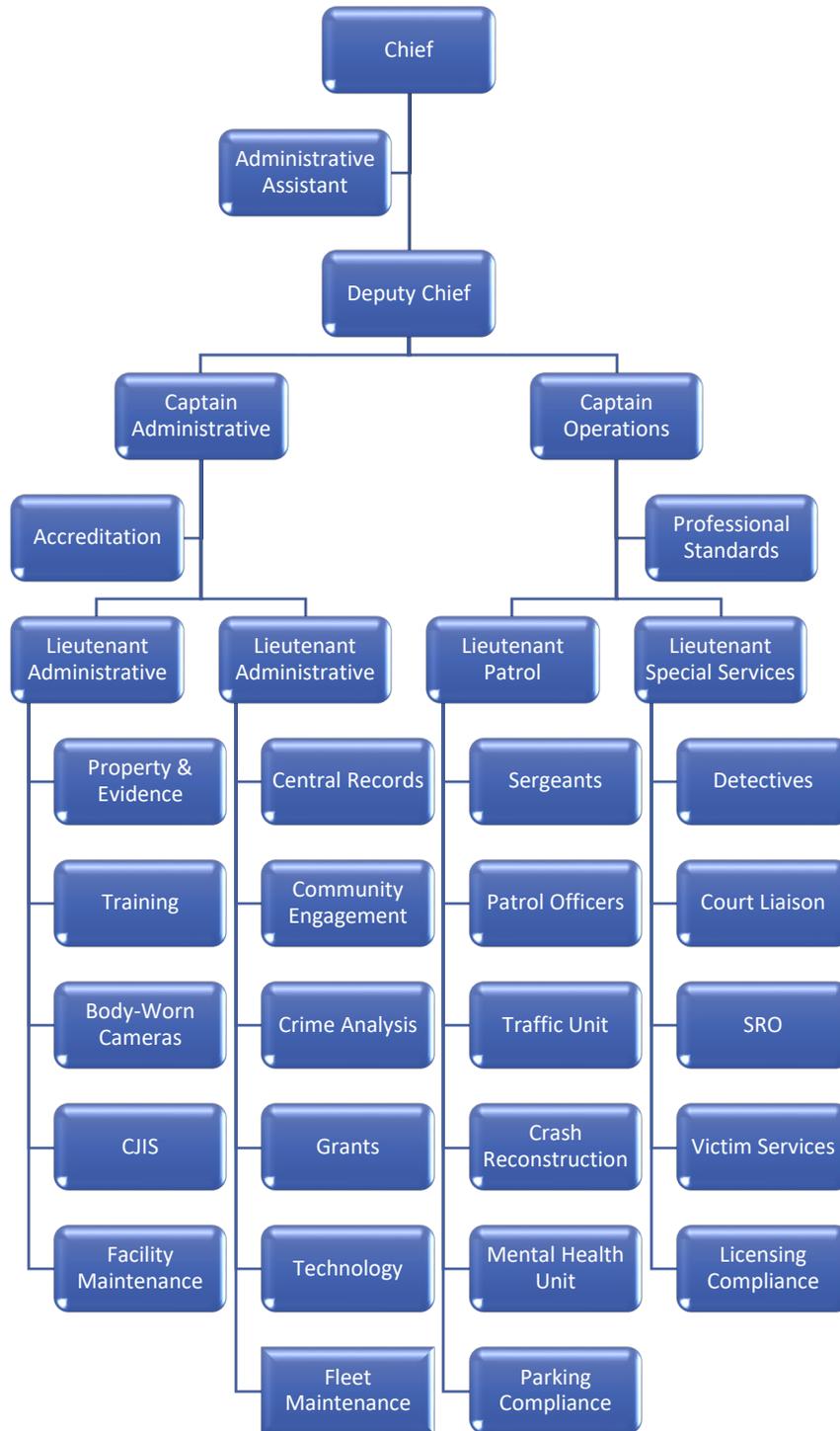
FIRE/RESCUE DEPARTMENT - 220										
#	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
<b>ADMINISTRATION/STAFF</b>										
1	24	M-11	7	SMITH TIMOTHY R	FIRE CHIEF	96.18	40	3,847.20	52.2	\$ 200,824
2	12	FA-04	6	THRASHER SCOTT J	DEPUTY/MEDIC	57.79	42	2,427.18	52.2	\$ 126,699
3	12	FA-04	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
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
7	15	FD-01	6	COWAN CHRISTOPHER	FPO/EMS SUPERVISOR	56.24	40	2,249.60	52.2	\$ 117,430
				WEEKLY ALLOWANCE		13.20	1	13.20	52.2	\$ 690
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
9	15	FD-03	2	MASSI CHRISTOPHER	MASTER MECHANIC/MEDIC	36.99	40	1,479.60	52.2	\$ 77,236
				WEEKLY ALLOWANCE		13.20	1	13.20	52.2	\$ 690
10	24	M-04	9	STROHM KIMBERLEE A	ADMIN ASST	43.08	37.5	1,615.50	52.2	\$ 84,330
11	11	A-07	7	GEGGATT JOAN	OFFICE ASST	33.58	37.5	1,259.25	52.2	\$ 65,733
12				HEARING OFFICER						\$ 3,438
<b>LINE PERSONNEL</b>										
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	5	BORSELLI JONATHAN M	LIEUTENANT/MEDIC	45.76	42	1,921.92	52.2	\$ 100,325
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
13	13	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	2	BARTELS JENNIFER	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
16	13	FB-01	4	BEARY ROBERT R	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
17	13	FB-01	2	BOGLE KRAIG	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
18	12	FA-01	2	BROWN/VACANT	FIREFIGHTER/MEDIC	34.92	42	1,466.64	52.2	\$ 76,559
19	12	FA-01	5	BOYAR DAMIAN D	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
20	13	FB-01	3	BRIDGES MICHAEL R	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
21	12	FA-01	6	BUSH STEVEN P	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
22	13	FB-01	3	CAPOZZOLI DOUGLAS	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
23	12	FA-01	3	CONEENY BRIAN J	FIREFIGHTER/MEDIC	37.72	42	1,584.24	52.2	\$ 82,698
24	12	FA-01	3	COTTRELL CURTIS	FIREFIGHTER/MEDIC	37.72	42	1,584.24	52.2	\$ 82,698
25	12	FA-01	4	CRAVEN/VACANT	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
26	13	FB-01	4	DEGREGORIO DOMENIC M	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
27	13	FB-01	4	DEIULIIS NICHOLAS D	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
28	12	FA-01	6	DEMATOS STEPHEN F	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
29	12	FA-01	4	DESROCHERS NATHAN D	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
30	13	FB-01	2	ESPERIAN/VACANT	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
31	13	FB-01	3	FARMER CRAIG	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
32	13	FB-01	3	FISH ALEC J	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
33	12	FA-01	5	FLYNN ROBERT P	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
34	12	FA-01	5	FREEMAN JR TED K	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
35	12	FA-01	5	FREITAS BRENDON M	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
36	12	FA-01	6	FRISBEE JAY A	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963

# FIRE/RESCUE DEPARTMENT

FY27 PERSONAL SERVICES										
FIRE/RESCUE DEPARTMENT - 220										
#	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
37	13	FB-01	3	GARDINA ANTHONY	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
38	13	FB-01	3	GEARIN KYLE R	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
39	12	FA-01	4	GOLDEN JUSTIN S	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
40	13	FB-01	2	GRASSO/VACANT	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
41	13	FB-01	3	GUNDERMAN SEAN T	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
42	12	FA-01	2	GUTHRIE/VACANT	FIREFIGHTER/MEDIC	34.92	42	1,466.64	52.2	\$ 76,559
43	13	FA-01	3	HAISET SHAWN	FIREFIGHTER/MEDIC	37.72	42	1,584.24	52.2	\$ 82,698
44	13	FA-01	4	HANAFIN JAKE A	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
45	12	FA-01	4	HERRIN ABIJAH E	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
46	13	FB-01	3	HORN MATTHEW	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
47	12	FA-01	4	KINSELLA CHRISTOPHER R	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
48	12	FA-01	6	KOSLOWSKY RANDY M	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
49	13	FB-01	3	LAFFAN PATRICK J	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
50	13	FB-01	3	LANMAN THOMAS G	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
51	13	FB-01	3	LAPERLE RYAN D	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
52	13	FB-01	3	LIMA JR BARRY J	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
53	12	FA-01	5	LOKERSON, ERYN N	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
54	12	FA-01	6	LOPES JR DANIEL L	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
55	13	FB-01	3	LYSAKOWSKI/VACANT	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
56	12	FA-01	5	MARTIN JAMES E	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
57	12	FA-01	5	MARTINO ROBERT A	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
58	12	FA-01	5	MATHIESON ANDREW M	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
59	12	FA-01	5	MCBRIDE LAURA J	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
60	12	FA-01	4	MCENTEE CHRISTOPHER P	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
61	12	FA-01	5	MEAU JR JEFFREY A	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
62	13	FA-01	3	MEEHAN JOSHUA D	FIREFIGHTER/MEDIC	37.72	42	1,584.24	52.2	\$ 82,698
63	13	FB-01	3	MELANSON STEPHANIE L	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
64	13	FB-01	2	MILLER ROBERT C	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
65	13	FB-01	4	MOSES CHRISTIAN A	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
66	12	FA-01	6	MUELLER MICHAEL A	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
67	13	FB-01	4	NAWOICHIK ADAM M	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
68	13	FB-01	4	O'BRIEN DALLAS D	FIREFIGHTER/MEDIC	34.49	42	1,448.58	52.2	\$ 75,616
69	13	FB-01	4	O'BRIEN SHANE M	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
70	13	FA-01	4	O'CONNOR MICHAEL G	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
71	12	FA-01	4	OLIVEIRA CARLOS S	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
72	12	FA-01	4	OLSEN JONAH L	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
73	13	FB-01	3	OUELLETTE III WILFRED N	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
74	12	FA-01	4	PAYNE SCOTT F	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
75	12	FA-01	6	PECCI BRIAN D	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
76	13	FB-01	3	PINHANCOS MARK P	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
77	12	FA-01	6	PLACK LANCE G	FIREFIGHTER/MEDIC	41.49	42	1,742.58	52.2	\$ 90,963
78	13	FB-01	3	QUIGLEY LUCINDA A	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
79	13	FB-01	3	RANDALL JOSHUA D	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
80	12	FA-01	3	RAYNOR JONATHAN	FIREFIGHTER/MEDIC	37.72	42	1,584.24	52.2	\$ 82,698
81	13	FB-01	3	REED CASEY P	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
82	12	FA-01	5	SABENS HENRY C	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
83	13	FB-01	3	SARTORI KEVIN P	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
84	13	FB-01	2	SILVA/VACANT	FIREFIGHTER	31.12	42	1,307.04	52.2	\$ 68,228
85	13	FB-01	4	SMITH STEVEN J	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
86	13	FB-01	3	SPILLANE BRENDAN	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
87	12	FA-01	4	SUTHERLAND JOSHUA J	FIREFIGHTER/MEDIC	38.65	42	1,623.30	52.2	\$ 84,737
88	12	FA-01	5	TAYLOR CHRISTOPHER E	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
89	13	FB-01	3	TURCOTTE MATTHEW	FIREFIGHTER	33.65	42	1,413.30	52.2	\$ 73,775
90	13	FB-01	5	WHITED MATTHEW T	FIREFIGHTER	36.17	42	1,519.14	52.2	\$ 79,300
91	13	FB-01	4	WYMAN MACKENZIE W	FIREFIGHTER	34.49	42	1,448.58	52.2	\$ 75,616
92	12	FA-01	5	ZIMMERMAN NICHOLAS J	FIREFIGHTER/MEDIC	40.49	42	1,700.58	52.2	\$ 88,771
				SICK LEAVE BUYBACK EST						\$ 48,000
				VACATION BUYBACK EST						\$ 57,000
						FTE	103			\$ 8,978,035

# POLICE DEPARTMENT

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# POLICE DEPARTMENT

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## DEPARTMENT MISSION

The mission of the Falmouth Police Department is to protect life and property, prevent crime, and foster trust through partnerships with our community. We are committed to serving with honor, integrity, and professionalism, while upholding the highest ethical standards in all that we do.

## DEPARTMENT DESCRIPTION

The Falmouth Police Department is committed to providing exceptional, professional law enforcement services to all who live in or visit our community. We uphold the principles of justice, fairness, and respect for individual rights and human dignity in everything we do. Guided by our core values and departmental standards, we work tirelessly to enhance the safety and quality of life for every member of our community. Through open communication, mutual respect, and a willingness to embrace innovation, we continually strengthen the bond of trust between our department and the people we serve.

## 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 all social issues facing the residents of Falmouth.

# POLICE DEPARTMENT

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC SAFETY</b>						
<b>210 POLICE</b>						
<b>Salaries</b>						
01-210-5110	SALARY & WAGES	6,481,380	6,252,955	6,935,329	7,333,572	7,333,572
01-210-5125	P/T-SUMMER PATROL	60,000	69,895	60,000	60,000	60,000
01-210-5128	FLSA WAGE ADJUSTMENT	9,288	0	5,784	5,784	5,784
01-210-5130	ADDTN'L GROSS-OT	500,000	785,857	620,000	620,000	620,000
01-210-5132	ADDTN'L GROSS-CRT	72,000	48,149	72,000	62,000	62,000
01-210-5133	MAIN STREET PATROL	12,000	0	12,000	12,000	12,000
01-210-5134	ADDTN'L GROSS-DRUG INVEST	45,000	34,924	45,000	45,000	45,000
01-210-5135	ADDTN'L GROSS-COMM ENGAGE	0	0	50,000	75,000	50,000
01-210-5137	WOODS HOLE DETAILS	0	0	0	0	85,000
01-210-5140	DIFF-HOLIDAY	118,025	162,407	166,000	173,000	173,000
01-210-5143	DIFF-EDCTL INCTV	418,906	386,340	506,000	668,000	568,000
01-210-5191	OTH PERS SERV-UNFRM	81,000	33,891	81,000	81,000	81,000
01-210-5192	OTH PERS SERV-TRAIN	185,000	208,179	185,000	195,000	195,000
<b>Total</b>	<b>Salaries</b>	<b>7,982,599</b>	<b>7,982,597</b>	<b>8,738,113</b>	<b>9,330,356</b>	<b>9,290,356</b>
<b>Expenses</b>						
01-210-5138	SCHOOL SAFETY	0	0	0	0	0
01-210-5212	ENERGY-ELECTRICITY	47,380	64,965	47,380	65,000	65,000
01-210-5213	ENERGY-NATURAL GAS	15,000	12,763	15,000	15,000	15,000
01-210-5240	REPR/MAINT-OFFICE EQUIP	5,000	4,606	5,000	0	0
01-210-5242	REPR/MAINT-VEHICLE	40,000	36,758	65,000	65,000	65,000
01-210-5243	REPR/MAINT-EQUIPMENT	2,950	946	2,950	53,950	53,950
01-210-5250	REPR/MAINT-PRKG MTRS	58,000	33,564	36,400	36,400	36,400
01-210-5251	REPR/MAINT-RADIO (FCC)	5,150	9,615	10,000	0	0
01-210-5267	REPR/MAINT-COMP SYS	45,000	96,944	18,000	0	0
01-210-5303	PHYSICALS	21,500	4,120	21,500	21,500	21,500
01-210-5306	PROF/TECH-TOWING	2,000	4,007	2,000	2,000	2,000
01-210-5318	PROF/TECH-CONT SERV	160,300	82,962	160,300	160,300	208,300
01-210-5340	COMM-PRINTING	7,000	10,598	7,000	7,000	7,000
01-210-5341	COMM-TELEPHONE	42,000	49,060	47,500	47,500	47,500
01-210-5342	COMM-POSTAGE	4,843	1,010	4,843	4,843	4,843
01-210-5418	SUPLY COMM POLICING	4,000	3,997	6,000	6,000	6,000
01-210-5420	OFFICE SUPPLIES	5,200	5,900	6,400	6,400	6,400
01-210-5421	OFFICE SUPPLIES-XEROX	2,000	1,365	2,000	2,000	2,000
01-210-5424	OFFICE-REC TAPES	150	144	150	150	150
01-210-5425	OFFICE SUPPLIES-LAW BOOKS	1,253	0	1,253	1,253	1,253

# POLICE DEPARTMENT

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC SAFETY</b>						
01-210-5435	SUPPLIES - DETECTIVE DIV	2,500	1,304	4,500	4,500	4,500
01-210-5454	CUST/HSKP SUPPLY-FIRE EXTG	1,000	0	1,000	1,000	1,000
01-210-5483	OTH SUPPLIES-PHOTO	2,000	0	0	0	0
01-210-5485	VEHICLE SUPPLIES-TIRES	12,000	11,930	18,000	25,000	25,000
01-210-5490	PRISONERS FOOD & BLANKETS	3,500	990	3,500	3,500	3,500
01-210-5500	MEDICAL-FIRST AID	9,000	9,339	12,000	12,000	12,000
01-210-5543	PUB WKS SUPPLY-FLARES	1,325	0	1,325	1,325	1,325
01-210-5582	OTH SUPPLIES-COMP	6,000	5,739	6,000	6,000	6,000
01-210-5583	OTH SUPPLIES-UNIFORMS	45,000	58,827	45,000	45,000	45,000
01-210-5584	OTH SUPPLIES-BIKE PATRL	2,900	585	2,900	2,900	2,900
01-210-5587	OTH SUPPLIES-RANGE	65,000	61,044	75,000	75,000	75,000
01-210-5710	IN-STATE TRAVEL	6,000	6,630	10,000	10,000	10,000
01-210-5720	OUT OF STATE TRAVEL	15,000	0	15,000	15,000	15,000
01-210-5730	DUES & MEMBERSHIPS	9,000	11,353	11,500	11,500	11,500
01-210-5780	ADMINISTRATIVE EXPENSE	4,000	5,089	4,000	4,000	4,000
01-210-5782	DRUG INVESTIGATION EXP	35,000	34,045	35,000	35,000	35,000
01-210-5787	OTH CHARGES- TRAIN	75,000	47,935	75,000	75,000	75,000
01-210-5801	POLICE CRUISERS	125,000	125,000	125,000	140,000	140,000
01-210-5875	COMP EQUIP & SOFTWARE	0	0	211,111	277,807	277,807
<b>Total</b>	<b>Expenses</b>	<b>887,951</b>	<b>803,135</b>	<b>1,114,512</b>	<b>1,238,828</b>	<b>1,286,828</b>
<b>Total Departmental Expenses</b>		<b>8,870,550</b>	<b>8,785,732</b>	<b>9,852,625</b>	<b>10,569,184</b>	<b>10,577,184</b>

# POLICE DEPARTMENT

## FY27 PERSONAL SERVICES

### POLICE DEPARTMENT - 210

#	GROUP	GRADE	STEP	NAME	JOB TITLE	RATE	HRS/WK	WEEKLY	WKS	TOTAL	
<b>ADMINISTRATION/STAFF</b>											
1				LOURIE JEFFREY	POLICE CHIEF	107.09	40	4,283.60	52.2	223,604	
1	24	M-12	9	LOEWEN BRIAN	DEPUTY POLICE CHIEF	80.60	40	3,224.00	52.2	168,293	
1	24	M-10	10	REID BRIAN	CAPTAIN	72.50	40	2,900.00	52.2	151,380	
				STIPEND - 20 YEAR				-		14,000	165,380
2	24	M-10	9	DECOSTA DOUGLAS	CAPTAIN	70.12	40	2,804.80	52.2	146,411	
				STIPEND - 20 YEAR				-		14,000	160,411
1	24	M-07	9	DAUGHERTY STEPHANIE	CLINICAL SOCIAL WORKER	56.43	40	2,257.20	52.2	117,826	
2	24	M-07	4	MARSHALL MOLLY	CLINICAL SOCIAL WORKER	47.74	40	1,909.60	52.2	99,682	
3	24	M-04	3	NICKERSON KRISTIN	ADMINISTRATIVE ASSISTANT	36.45	40	1,458.00	52.2	76,108	
4	11	A-07	6	ROGERS VICTORIA	ADMIN CLERK	34.27	37.5	1,285.13	52.2	67,084	
5	11	A-07	7	UTTARO JANET	ADMIN CLERK	35.64	37.5	1,336.50	52.2	69,766	
6	11	A-04	7	BELLI MICHAEL R	PARKING CONTROL ATTENDANT	29.06	40	1,162.40	52.2	60,678	
7	11	A-04	7	THOMPSON LLOYD	PRKG METER MECHANIC/TECH	29.06	20	581.20	52.2	30,339	
<b>LIEUTENANTS</b>											
1		LT	4	CUMMINGS JAMES	LIEUTENANT	60.21	40	2,408.40	52.2	125,719	
2		LT	3	HERGT RYAN	LIEUTENANT	58.48	40	2,339.20	52.2	122,107	
3		LT	5	KINSELLA BRIAN	LIEUTENANT	66.23	40	2,649.20	52.2	138,289	
4		LT	5	SIMONEAU MICHAEL	LIEUTENANT	66.23	40	2,649.20	52.2	138,289	
<b>SERGEANTS</b>											
1		SGT	4	BARTOLOMEI CHRISTOPHER	SERGEANT / BREATH TEST	47.52	40	1,900.80	52.2	99,222	
				SPECIALIZATION		50.00		50.00	52.2	2,610	101,832
2		SGT	3	CARDOSO NEWTON	SERGEANT / FIREARMS INSTR	46.14	40	1,845.60	52.2	96,341	
				SPECIALIZATION		50.00			52.2	2,610	98,951
3		SGT	3	DEPONTE JOHN L	SERGEANT / FIELD TRAINING	46.14	40	1,845.60	52.2	96,341	
				SPECIALIZATION		50.00		50.00	52.2	2,610	98,951
4		SGT	5	DONAHUE JAMIE	SERGEANT / SX OFFENDER	51.32	40	2,052.80	52.2	107,157	
				SPECIALIZATION		50.00		50.00	52.2	2,610	109,767
5		SGT	4	ESPINOZA SAMANTHA	SERGEANT	47.52	40	1,900.80	52.2	99,222	
				SPECIALIZATION		50.00		50.00	52.2	2,610	101,832
6		SGT	5	FERRER ELVIRA	SERGEANT / DETAIL SERGEANT	51.32	40	2,052.80	52.2	107,157	
				SPECIALIZATION		50.00		50.00	52.2	2,610	109,767
7		SGT	4	MASSI DAVID M	SERGEANT / FIREARMS INSTR	47.52	40	1,900.80	52.2	99,222	
				SPECIALIZATION		50.00		50.00	52.2	2,610	101,832
8		SGT	4	OLIVER JOSHUA RUSSELL	SERGEANT	47.52	40	1,900.80	52.2	99,222	
				SPECIALIZATION		50.00		50.00	52.2	2,610	101,832
<b>DETECTIVES</b>											
1		P/FED	6	ANDRADE MEGHAN	DETECTIVE	46.44	37.5	1,741.50	52.2	90,907	
2		P/FED	6	BRANDT TIMOTHY J	DETECTIVE	46.44	37.5	1,741.50	52.2	90,907	
3		P/FED	6	CARPENTER RONALD	DETECTIVE	46.44	37.5	1,741.50	52.2	90,907	
4		P/FED	5	FLAHERTY SEAN	DETECTIVE / DEA	44.87	37.5	1,682.63	52.2	87,834	
5		P/FED	4	LEVINS EMILY E	DETECTIVE / SRO	42.28	37.5	1,585.50	52.2	82,764	
6		P/FED	6	LOEWEN ANDREW T	DETECTIVE	46.44	37.5	1,741.50	52.2	90,907	
7		P/FED	6	MAGUIRE THOMAS	DETECTIVE	46.44	37.5	1,741.50	52.2	90,907	
8		P/FED	6	PORTER JAMES F	DETECTIVE / COURT	46.44	37.5	1,741.50	52.2	90,907	
9		P/FED	5	RUTA KURT	DETECTIVE	44.87	37.5	1,682.63	52.2	87,834	
10		P/FED	6	SENIOR STEPHEN P	DETECTIVE / SRO	46.44	37.5	1,741.50	52.2	90,907	

# POLICE DEPARTMENT

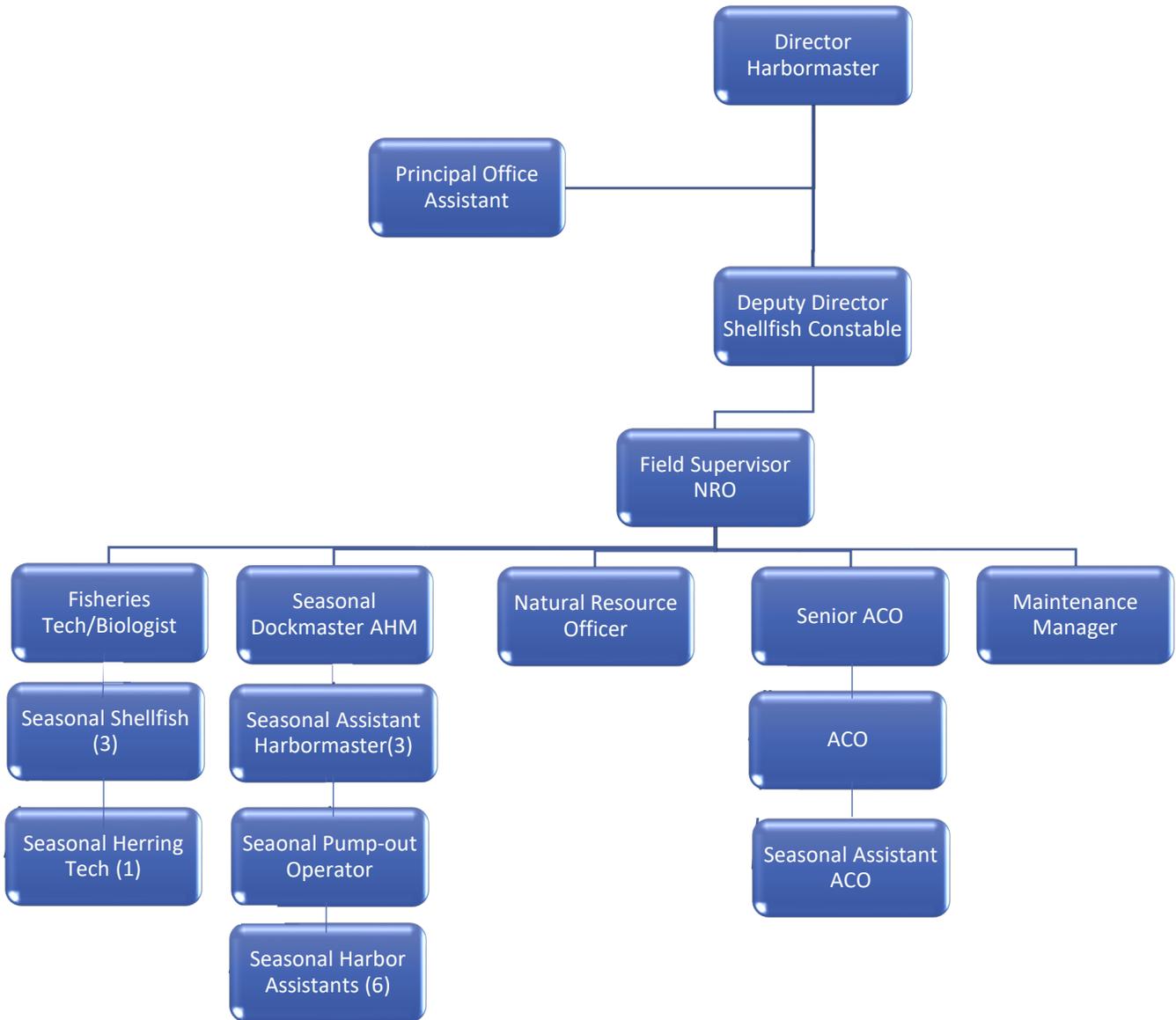
## FY27 PERSONAL SERVICES

### POLICE DEPARTMENT - 210

#	GROUP	GRADE	STEP	NAME	JOB TITLE	RATE	HRS/WK	WEEKLY	WKS	TOTAL
<b>PATROLMEN</b>										
1		P/FED	3	BASEY KALEB	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
2		P/FED	5	BOWERS CONNOR	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
3		P/FED	3	CANNISTRARO SEAN P	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
4		P/FED	6	CASTLEBERRY JOHN	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
5		P/FED	5	CHAPMAN COOPER	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
6		P/FED	3	CREEL JEFFREY D	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
7		P/FED	6	DEVITO ANTHONY R	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
8		P/FED	3	DIMITRES KURTIS A	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
9		P/FED	5	DIPALMO ANTHONY R	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
10		P/FED	6	FOLEY ERIC M	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
11		P/FED	5	FOLEY JOSEPH	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
12		P/FED	5	FRANKLIN ALEXANDER	PATROLMEN	44.87	37.5	1,682.63	52.5	88,338
13		P/FED	3	FRYE JR KEVIN M	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
14		P/FED	4	FUSARO ANTHONY	PATROLMEN	42.28	37.5	1,585.50	52.2	82,764
15		P/FED	3	GARCIA CODY A	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
16		P/FED	5	GARRISON ERIC	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
17		P/FED	6	GILBOY, MICHAEL	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
18		P/FED	3	GUERTIN JOSEPH L	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
19		P/FED	6	HESLIN RICHARD E	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
20		P/FED	3	HOWELL COLBY B	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
21		P/FED	2	JARDINE, KEVIN	PATROLMEN	39.40	37.5	1,477.50	52.2	77,126
22		P/FED	5	JONES CRAIG	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
23		P/FED	5	KIRLEW ROHAN	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
24		P/FED	6	KOTFILA MICHAEL T	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
25		P/FED	2	KOWALSKA, MAGDALENA	PATROLMEN	39.40	37.5	1,477.50	52.2	77,126
26		P/FED	5	LAWLER DEVIN T	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
27		P/FED	6	LIVINGSTON CHRISTOPHER	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
28		P/FED	5	LOWE SEAN	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
29		P/FED	6	MASSI JULIA E	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
30		P/FED	6	MAURER EDWARD	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
31		P/FED	3	MCGRAW DAVID	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
32		P/FED	3	MEUNIER JAKE L	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
33		P/FED	5	MOY KYLE W	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
34		P/FED	6	NARBONNE TYLER	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
35		P/FED	6	ROGERS JAMES B	PATROLMEN	46.44	37.5	1,741.50	52.2	90,907
36		P/FED	3	ROSE SPENCER C	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
37		P/FED	5	SILVIA SHAWN	PATROLMEN	44.87	37.5	1,682.63	52.2	87,834
38		P/FED	3	VIOLA DOMINIC J	PATROLMEN	41.26	37.5	1,547.25	52.2	80,767
39		P/FED	1	BURNS, ABIGALE	PATROLMEN	37.11	37.5	1,391.63	52.2	72,643
40		P/FED	1	CROFT JULIA	PATROLMEN	37.11	37.5	1,391.63	52.2	72,643
41		P/FED	1	FREIRE, CARLOS	PATROLMEN	37.11	37.5	1,391.63	52.2	72,643
				<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/SERGEANTS</i>		241,000.00	1		1.0	241,000
				<i>MAX SICK LEAVE TO SELL</i>		20,000.00	1		1.0	20,000
				<i>FITNESS &amp; WELLNESS PROGRAM</i>		26,250.00	1		1.0	26,250
					<b>FTE</b>		<b>74</b>			<b>7,333,572</b>

# MARINE & ENVIRONMENTAL SERVICES

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## 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC SAFETY</b>						
<b>295 MARINE &amp; ENVIRONMENTAL</b>						
<b>Salaries</b>						
01-295-5110	SALARY & WAGES	688,496	672,177	727,891	792,100	792,100
01-295-5120	SALARY & WAGES TEMP	200,639	168,111	211,104	215,509	215,509
01-295-5130	ADDITIONAL GROSS-OT	15,000	14,979	15,000	15,000	15,000
01-295-5132	ADDITIONAL GROSS-CRT	500	327	500	500	500
01-295-5133	ADDITIONAL GROSS-STANDBY	7,215	5,417	7,503	8,236	8,236
01-295-5143	DIFF-EDCTL INCTV	9,000	15,000	15,000	15,000	15,000
01-295-5191	OTH PERS SERV-UNFRM	7,500	7,162	7,500	7,500	7,500
<b>Total</b>	<b>Salaries</b>	<b>928,350</b>	<b>883,174</b>	<b>984,498</b>	<b>1,053,845</b>	<b>1,053,845</b>
<b>Expenses</b>						
01-295-5212	ENERGY-ELECTRICITY	61,355	54,734	51,355	56,000	56,000
01-295-5213	ENERGY-NATURAL GAS	20,000	11,568	17,000	17,000	17,000
01-295-5240	REPR/MAINT-OFFICE EQUIP	400	100	400	400	400
01-295-5243	REPR/MAINT-EQUIPMENT	42,000	40,193	42,000	42,000	42,000
01-295-5263	REPR/MAINT-SIGNAGE	1,000	996	1,000	1,000	1,000
01-295-5312	PROF/TECH EMERG MED SERV	500	282	500	500	500
01-295-5315	MOORING REMOVAL	4,000	4,200	4,000	4,000	4,000
01-295-5317	PROF/TECH - PRPGTN	62,500	59,866	62,500	62,500	62,500
01-295-5318	PROF/TECH-CONT SERV	135,500	30,901	175,000	220,000	220,000
01-295-5319	FLOAT MAINTENANCE	25,000	28,739	50,000	50,000	50,000
01-295-5340	COMM-PRINTING	1,500	1,068	1,500	1,500	1,500
01-295-5341	COMM-TELEPHONE	6,500	5,416	6,500	6,500	6,500
01-295-5342	COMM-POSTAGE	2,500	154	2,500	2,500	2,500
01-295-5343	COMM-ADVERTISING	550	645	550	550	550
01-295-5380	OTR PRCH SERV-MSPCA	500	0	0	0	0
01-295-5393	OPS-ANML DIS PREVNT	4,000	3,559	3,500	3,500	3,500
01-295-5419	CUST/HSKPNG SPLY-PND	500	530	1,500	1,500	1,500
01-295-5420	OFFICE SUPPLIES	4,000	2,976	4,000	4,000	4,000
01-295-5430	SITE IMPROVEMENT	20,000	19,951	20,000	20,000	20,000
01-295-5481	GASOLINE	6,000	4,031	6,000	6,000	6,000
01-295-5490	FOOD SUPPLIES-DOG FOOD	0	0	0	0	0
01-295-5584	OTH SUPPLY-CHNS/LGTS/BUOYS	5,000	4,592	5,000	5,000	5,000
01-295-5587	OTH SUPPLIES-DNR	1,700	1,650	1,900	1,900	1,900
01-295-5710	IN-STATE TRAVEL	500	0	500	500	500
01-295-5730	DUES & MEMBERSHIPS	450	455	450	450	450
01-295-5781	STAFF DEVELOPMENT	6,000	5,002	6,000	6,000	6,000
01-295-5875	COMP EQUIP & SOFTWARE	0	0	39,000	39,000	39,000
<b>Total</b>	<b>Expenses</b>	<b>411,955</b>	<b>281,607</b>	<b>502,655</b>	<b>552,300</b>	<b>552,300</b>
<b>Total Departmental Expenses</b>		<b>1,340,305</b>	<b>1,164,781</b>	<b>1,487,153</b>	<b>1,606,145</b>	<b>1,606,145</b>

# MARINE & ENVIRONMENTAL SERVICES

## FY27 PERSONAL SERVICES

### MARINE AND ENVIRONMENTAL SERVICES - 295

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	25	B-10	10	FRASER GREGG P	DIRECTOR	73.94	40	2,957.60	52.2	154,387	
2	25	B-08	10	MARTINSEN III ROY CHARLES	DEPUTY DIRECTOR	61.55	40	2,462.00	52.2	128,517	
3	11	A-10	4	POQUETTE CATHERINE	FIELD SUPERVISOR	38.81	40	1,552.40	52.2	81,036	
4	11	A-09	5	ANGLIN CHRISTOPHER	NATURAL RESOURCE OFFICER	37.73	40	1,509.20	52.2	78,781	
5	11	A-09	7	LOVELY CHRISTINA	FISHERIES TECH/BIOLOGST	40.81	37.5	1,530.38	52.2	79,886	
6	11	A-08	7	CUSHMAN PAULA	PRINCIPAL OFFICE ASST	38.13	37.5	1,429.88	52.2	74,640	
7	11	A-07	4	ERESSY CHLOE	ANIMAL CONTROL OFFICER	31.68	40	1,267.20	52.2	66,148	
8	11	A-08	4	MASSON MOLLY	SR ANIMAL CONTROL OFFICER	33.89	40	1,355.60	52.2	70,763	
9	11	A-06	4	CUSHMAN PAUL	MES MAINT WORKER	29.60	37.5	1,110.00	52.2	57,942	
						FTE	9				792,100

### 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	2	BOUDROW	AHM/CONSTABLE	24.65	20	493.00	16	7,888	
4	29	S-07	1	VACANT	AHM/CONSTABLE	23.48	20	469.60	14	6,575	
5	29	S-06	4	JONES	ASST ANIMAL CONTROL	25.42	20	508.40	14	7,118	
6	29	S-06	1	VACANT	ASST ANIMAL CONTROL	21.95	20	474.40	14	6,643	
7	29	S-05	3	BUCHANON	PUMP OUT BOAT OPERATOR*	22.62	40	904.80	16	14,477	
8	29	S-04	3	MORTON	HARBOR ASSISTANT	21.13	40	845.20	14	11,833	
9	29	S-04	3	LARUFFA	HARBOR ASSISTANT	21.13	40	845.20	14	11,833	
10	29	S-04	3	KINSELLA	HARBOR ASSISTANT	21.13	40	845.20	14	11,833	
11	29	S-04	3	SKEHILL	HARBOR ASSISTANT	21.13	40	845.20	12	10,143	
12	29	S-04	2	CHASE	HARBOR ASSISTANT	20.12	40	804.80	12	9,658	
13	29	S-04	2	REILLY	HARBOR ASSISTANT	20.12	40	804.80	12	9,658	
14	29	S-07	5	SIMONS	SHELLFISH TECHNICIAN	28.54	36	1,027.44	26	26,714	
15	29	S-07	4	CARRAFEILLO	SHELLFISH TECHNICIAN	27.18	36	978.48	19	18,592	
16	29	S-07	2	BARESSI	SHELLFISH TECHNICIAN	24.65	36	887.40	19	16,861	
17	29	S-07	3	LANG	HERRING TECHNICIAN	25.89	16	414.24	19	7,871	
						FTE	4.8				215,509
									TOTAL	SALARIES	1,007,609

# COMMUNITY DEVELOPMENT DEPARTMENT

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## DEPARTMENT MISSION

The mission of the Community Development Department is to foster a vibrant, inclusive, and sustainable community by guiding responsible growth, preserving the town's unique character, and enhancing quality of life for all residents.

## DEPARTMENT DESCRIPTION

The Community Development Department includes five (5) divisions – the Building Division, Conservation Division, Health Division, Planning Division, and the Zoning Board of Appeals Division. The Department is managed by the Community Development Director, who reports directly to the Town Manager.

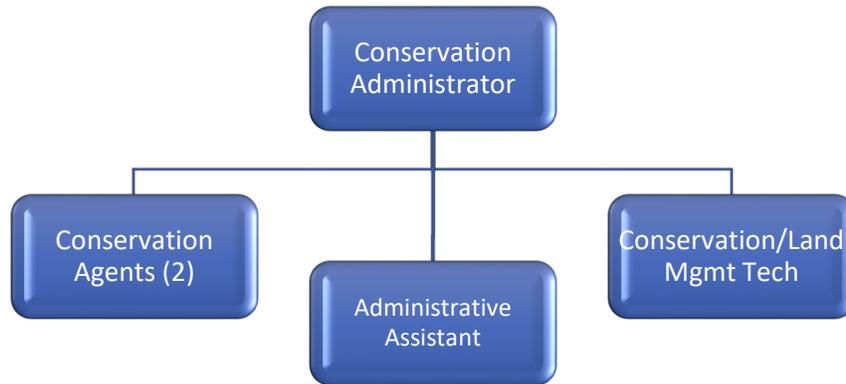
The Community Development Department aims to make Falmouth a thriving, inclusive, and resilient town where all residents have the opportunity to live, work, and grow in a healthy, connected, and sustainable environment

## DEPARTMENT GOALS

1. Promote Economic Growth: Encourage business development, create employment opportunities, and foster entrepreneurship.
2. Expand the Housing Stock: Create more housing diversity, develop affordable and workforce housing options, and ensure fair housing options are available.
3. Support Social Well-Being and Equity: Include all populations in the planning process to ensure fair access to resources and opportunities.
4. Encourage Community Involvement: Foster citizen participation and collaboration with community organizations, make information and processes accessible to the public, and including online 24/7 access where possible.
5. Increase Environmental Sustainability: Protect natural areas and parks while ensuring public access, support measures to mitigate the effects of climate change and coastal erosion, and promote energy efficiency and renewable energy.

# CONSERVATION DEPARTMENT

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## CONSERVATION DIVISION 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.

## CONSERVATION DIVISION 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.

The Conservation Division is led by the Conservation Administrator and includes two Conservation Agents, a Conservation/Land Management Technician, and an Administrative Assistant.

## CONSERVATION DIVISION GOALS

1. To review all applications and issue the required permits, compliances, and determinations within the regulatory time frame.
2. 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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COMMUNITY DEVELOPMENT

171 CONSERVATION

Salaries

01-171-5110	SALARY & WAGES	394,136	388,075	405,418	434,471	434,471
01-171-5120	SALARY & WAGES TEMP	0	0	13,289	15,923	15,923
01-171-5130	ADDITIONAL GROSS-OT	7,000	12,938	7,000	7,000	7,000
<b>Total</b>	<b>Salaries</b>	<b>401,136</b>	<b>401,013</b>	<b>425,707</b>	<b>457,394</b>	<b>457,394</b>

Expenses

01-171-5290	PETERSON FARM MGMT	0	0	0	0	0
01-171-5307	PROF/TECH-RECORD FEES	400	105	400	400	400
01-171-5319	PROF/TECH-CONT SERV	7,800	7,800	7,000	8,800	8,800
01-171-5340	COMM-PRINTING	1,800	83	1,800	1,800	1,800
01-171-5341	COMM-TELEPHONE	2,500	1,881	2,500	2,500	2,500
01-171-5342	COMM-POSTAGE	3,500	1,500	3,500	3,500	3,500
01-171-5343	COMM-ADVERTISING	150	1,838	150	150	150
01-171-5420	OFFICE SUPPLIES	1,500	2,359	2,500	2,500	2,500
01-171-5583	OTH SUPPLIES-UNIFRM	1,200	1,166	1,200	1,200	1,200
01-171-5584	OTH SUPPLIES-FLD EQUIP	1,000	1,808	10,000	20,000	20,000
01-171-5710	IN-STATE TRAVEL	2,500	1,932	2,500	2,500	2,500
01-171-5730	DUES & MEMBERSHIPS	1,250	884	1,250	1,250	1,250
01-171-5781	STAFF DEVELOPMENT	2,500	673	2,500	2,500	2,500
01-171-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>26,100</b>	<b>22,029</b>	<b>35,300</b>	<b>47,100</b>	<b>47,100</b>
<b>Total Departmental Expenses</b>		<b>427,236</b>	<b>423,042</b>	<b>461,007</b>	<b>504,494</b>	<b>504,494</b>

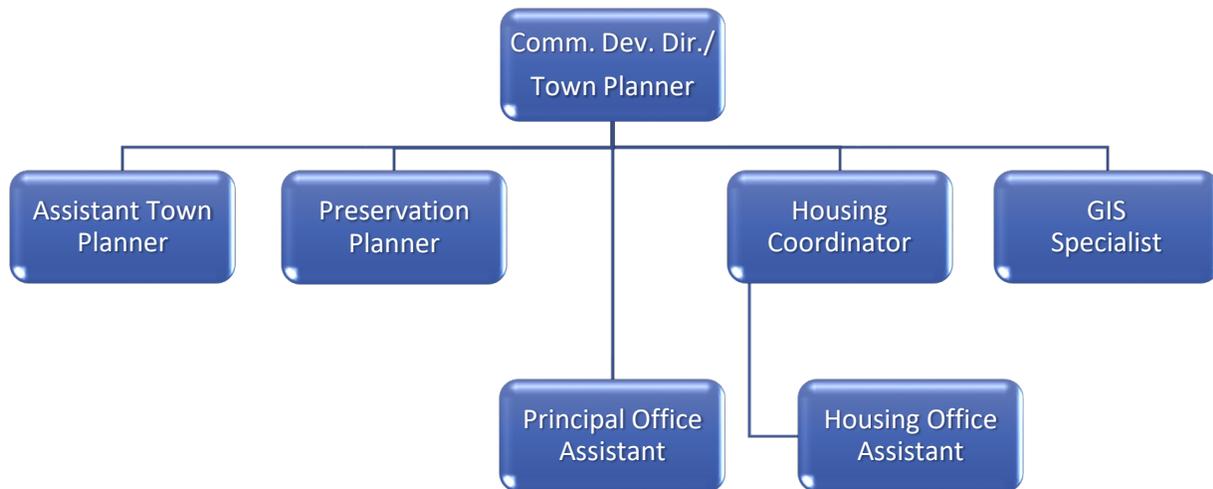
FY27 PERSONAL SERVICES

CONSERVATION DEPARTMENT - 171

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	6	LINCOLN JENNIFER	ADMINISTRATOR	58.95	40	2,358.00	52.2	123,088	
2	11	A-09	6	VACANT	CONSERV LAND MANAGER	39.24	40	1,569.60	52.2	81,934	
3	11	A-09	6	BERGERON ALISSA	CONSERVATION AGENT	39.24	40	1,569.60	52.2	81,934	
4	11	A-09	4	QUEENEY FALLON	CONSERVATION AGENT	36.28	40	1,451.20	52.2	75,753	
5	11	A-08	6	BROWN LAURIE	PRINCIPAL OFFICE ASST	36.66	37.5	1,374.75	52.2	71,762	
						<i>FTE</i>	5				434,471

# PLANNING DEPARTMENT

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## **PLANNING DIVISION MISSION**

The Planning Division’s mission is to integrate land use regulations, long-range planning, economic development principles, and public input to ensure sustainable growth that reflects the character of the community. Working with other town departments, the Planning Division seeks to make Falmouth a well-planned, inclusive, and resilient community that honors its coastal heritage while embracing a sustainable, accessible, and vibrant future.

## **PLANNING DIVISION DESCRIPTION**

The Planning Division is led by the Community Development Director / Town Planner and includes an Assistant Town Planner, Preservation Planner, Housing Coordinator, GIS Specialist, Principal Office Assistant, and a part-time Housing Office Assistant.

The Planning Division assists the Planning Board and the Historical Commission with the administration of their regulatory duties and the management of their special initiatives. Working collaboratively with both Boards, the Planning Division 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. Additionally, the Planning Division coordinates, facilitates, and promotes activities and projects that address the Town’s need for adequate and affordable housing for low and moderate income, senior, and disabled populations. This includes administering the Falmouth Affordable Housing Fund (FAHF), collaborating and coordinating with all applicable municipal departments, and working with nonprofit and for profit housing entities in developing all possible pathways to expanding affordable housing.

## **PLANNING DIVISION GOALS**

1. Provide the Planning Board and Historical Commission with the highest possible level of support in their regulatory, legislative, and long-term planning efforts.
2. Support the creation of affordable and attainable housing throughout the community.
3. Serve as a resource for other town departments, the public, and key stakeholders or decision makers.
4. Provide the public with ample opportunities to be involved in key municipal planning decisions.

# PLANNING DEPARTMENT

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## COMMUNITY DEVELOPMENT

### 175 PLANNING BOARD

#### Salaries

01-175-5110	SALARY & WAGES	406,018	406,010	550,059	578,113	578,113
01-175-5120	SALARY & WAGES TEMP	0	0	30,000	30,000	30,000
<b>Total</b>	<b>Salaries</b>	<b>406,018</b>	<b>406,010</b>	<b>580,059</b>	<b>608,113</b>	<b>608,113</b>

#### Expenses

01-175-5319	PROF/TECH CONT SERV	1,000	0	1,000	1,000	1,000
01-175-5341	COMM-TELEPHONE	700	456	700	700	700
01-175-5342	COMM-POSTAGE	1,000	300	500	500	500
01-175-5343	COMM-ADVERTISING	5,000	6,230	5,000	5,000	5,000
01-175-5420	OFFICE SUPPLIES	1,500	1,742	4,000	2,000	2,000
01-175-5710	IN-STATE TRAVEL	250	137	250	250	250
01-175-5730	DUES & MEMBERSHIPS	800	175	800	800	800
01-175-5735	LICENSES & UPGRADES	0	0	15,000	17,000	23,000
01-175-5781	STAFF DEVELOPMENT	750	1,168	750	750	750
01-175-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>11,000</b>	<b>10,209</b>	<b>28,000</b>	<b>28,000</b>	<b>34,000</b>
<b>Total Departmental Expenses</b>		<b>417,018</b>	<b>416,219</b>	<b>608,059</b>	<b>636,113</b>	<b>642,113</b>

### FY27 PERSONAL SERVICES

#### PLANNING DEPARTMENT - 175

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-11	6	CORNOCK JEDEDIAH	COMM DEV DIRECTOR	66.89	40	2,675.60	52.2	139,666
2	24			CORNOCK JEDEDIAH	TOWN PLANNER					
3	24	M-06	4	TONDERA MELINDA	ASST TOWN PLANNER	45.49	40	1,819.60	52.2	94,983
4	24	M-06	3	DEAN ANNIE	PRESERVATION PLANNER	43.99	19	835.81	52.2	43,629
5	11	A-08	6	PARKER JULIE	PRINCIPAL OFFICE ASST	36.66	37.5	1,374.75	52.2	71,762
6	24	M-08	6	FISH KIMBERLY	HOUSING COORDINATOR	52.80	40	2,112.00	52.2	110,246
7	24	M-07	9	WAID STACEY	GIS SPECIALIST	56.43	40	2,257.20	52.2	117,826
						<i>FTE</i>	<i>5.51</i>			<i>578,113</i>

# ZONING APPEALS

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## **ZONING BOARD OF APPEALS DIVISION MISSION**

The mission of the Zoning Board of Appeals Division 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).

## **ZONING BOARD OF APPEALS DIVISION 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, and considers 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 legal 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.

## **ZONING BOARD OF APPEALS DIVISION 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 to provide educational opportunities for Board Members/Workshops.
3. Continue participation with land use groups and Zoning By-Law updates.
4. Scan in older Decisions to create an electronic database for accessibility to information and records.
5. Continue to update Board policies and practices.
6. Continue to maintain a level-funded budget.

# ZONING APPEALS

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## COMMUNITY DEVELOPMENT

### 176 ZONING BOARD OF APPEALS

#### Salaries

01-176-5110	SALARY & WAGES	173,755	173,724	180,197	194,804	194,804
01-176-5120	SALARY & WAGES TEMP	0	0	25,000	27,000	0
01-176-5130	ADDITIONAL GROSS-OT	0	0	15,000	15,000	15,000
<b>Total</b>	<b>Salaries</b>	<b>173,755</b>	<b>173,724</b>	<b>220,197</b>	<b>236,804</b>	<b>209,804</b>

#### Expenses

01-176-5319	PROF/TECH CONT SERV	600	0	600	600	600
01-176-5340	COMM-PRINTING	750	597	750	750	750
01-176-5341	COMM-TELEPHONE	600	456	600	600	600
01-176-5342	COMM-POSTAGE	4,200	3,000	4,200	4,200	4,200
01-176-5420	OFFICE SUPPLIES	1,100	547	3,486	3,486	3,486
01-176-5711	AUTO ALLOWANCE	350	0	350	350	350
01-176-5730	DUES & MEMBERSHIPS	300	80	300	300	300
01-176-5781	STAFF DEVELOPMENT	1,200	274	1,200	1,200	1,200
01-176-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>9,100</b>	<b>4,954</b>	<b>11,486</b>	<b>11,486</b>	<b>11,486</b>
<b>Total Departmental Expenses</b>		<b>182,855</b>	<b>178,678</b>	<b>231,683</b>	<b>248,290</b>	<b>221,290</b>

### FY27 PERSONAL SERVICES

#### ZONING APPEALS - 176

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	25	B-07	9	STOCKMAN NOREEN	ZBA ADMINISTRATOR	57.55	40	2,302.00	52.2	120,164
2	11	A-08	7	DEMELLO ASHLEY	SR OFFICE ASSISTANT	38.13	37.5	1,429.88	52.2	74,639
						<i>FTE</i>	2			194,804

# BUILDING DEPARTMENT

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## **BUILDING DIVISION MISSION**

The mission of the Building Division is to ensure the safety, sustainability, and quality of our built environment through fair, efficient, and transparent administration of building codes and regulations. With a team of talented, dedicated inspectors and attentive, customer service orientated staff, the Building Division is committed to serving the public by supporting responsible development, protecting property values, and fostering a safe and vibrant community. In cooperation with other Town departments, the Building Division provides 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.

## **BUILDING DIVISION DESCRIPTION**

The Building Division is responsible for enforcing the Town's building codes and zoning regulations, issuing building permits, responding to structural emergencies and conducting inspections of new and existing buildings. The Building Division is overseen by the Building Commissioner who is responsible for ensuring the department adheres to the Massachusetts State building codes, Massachusetts Architectural Access Board regulations and the Town of Falmouth's Zoning By-Laws.

In addition to the Building Commissioner, the Building Division includes one full-time Deputy Building Commissioner, two full-time Building Inspectors, 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 of Weights and Measures Inspector, and one part-time scanning clerk.

## **BUILDING DIVISION GOALS**

1. Endeavor to consistently educate and update all pertinent information for public safety.
2. To have completed all scanned records uploaded to PermitEyes for public access.

# BUILDING DEPARTMENT

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## COMMUNITY DEVELOPMENT

### 241 BUILDING

#### Salaries

01-241-5110	SALARY & WAGES	789,012	721,628	812,692	904,825	904,825
01-241-5120	SALARY & WAGES TEMP/VAC	60,000	88,278	97,584	130,584	130,584
01-241-5130	ADDITIONAL GROSS-OT	5,000	1,878	5,000	5,000	5,000
<b>Total</b>	<b>Salaries</b>	<b>854,012</b>	<b>811,784</b>	<b>915,276</b>	<b>1,040,409</b>	<b>1,040,409</b>

#### Expenses

01-241-5240	REPR/MAINT-OFFICE EQUIP	1,500	0	2,400	2,400	2,400
01-241-5305	PROF/TECH-ARCHIVING	33,750	11,665	33,750	33,750	33,750
01-241-5319	PROFSNL/TECHNCL-OTH	50,000	1,453	40,000	0	0
01-241-5340	COMM-PRINTING	2,500	704	3,400	3,400	3,400
01-241-5341	COMM-TELEPHONE	6,500	5,247	8,900	8,900	8,900
01-241-5342	COMM-POSTAGE	2,200	1,514	2,200	2,200	2,200
01-241-5420	OFFICE SUPPLIES	8,300	6,279	9,600	11,600	11,600
01-241-5422	OFFICE SUPPLIES W & M	400	0	1,000	1,000	1,000
01-241-5583	OTH SUPPLIES-UNIFORMS	4,500	2,023	4,900	4,900	4,900
01-241-5584	OTH SUPPLIES W & M	1,000	705	1,000	1,000	1,000
01-241-5711	AUTO ALLOWANCE	1,800	1,517	2,900	2,900	2,900
01-241-5712	AUTO ALLOWANCE W & M	1,500	946	1,500	1,500	1,500
01-241-5730	DUES & MEMBERSHIPS	3,000	887	4,900	4,900	4,900
01-241-5780	ADMIN EXPENSES	3,950	417	4,450	9,450	9,450
01-241-5781	STAFF DEVELOPMENT	10,000	7,394	10,000	10,000	10,000
01-241-5783	STAFF DEVELOPMENT W/M	1,000	250	1,000	1,000	1,000
01-241-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>131,900</b>	<b>41,001</b>	<b>131,900</b>	<b>98,900</b>	<b>98,900</b>
<b>Total Departmental Expenses</b>		<b>985,912</b>	<b>852,785</b>	<b>1,047,176</b>	<b>1,139,309</b>	<b>1,139,309</b>

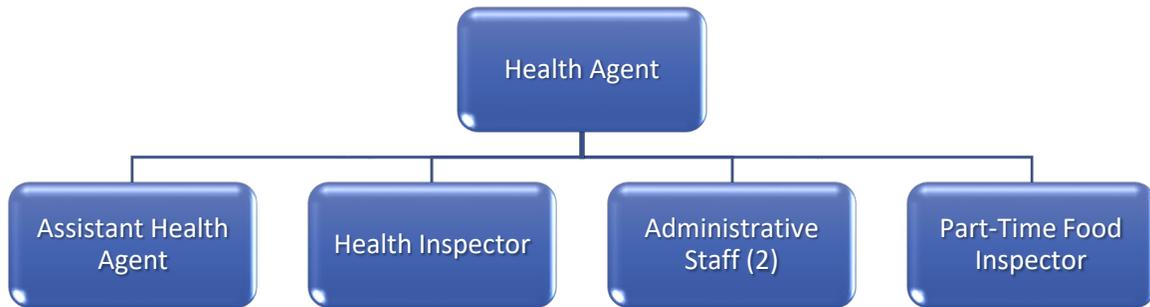
### FY27 PERSONAL SERVICES

#### BUILDING DEPARTMENT - 241

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-10	7	STREET GARY	BUILDING COMMISSIONER	65.58	40	2,623.20	52.2	136,932
2	11	A-13	7	VACANT	DEPUTY BUILDING COMMISSIONER	53.48	40	2,139.20	52.2	111,667
3	11	A-12	6	ROBBINS RUSSELL	PLUMB & GAS INSPECTOR	48.04	40	1,921.60	52.2	100,308
4	11	A-12	6	PIMENTAL JOHN	ELEC INSPECTOR	48.04	40	1,921.60	52.2	100,308
5	11	A-12	5	KILLELEA PETER	LOCAL INSPECTOR	46.19	40	1,847.60	52.2	96,445
6	11	A-12	3	HOLMES SCOTT	LOCAL INSPECTOR	42.70	40	1,708.00	52.2	89,158
7	11	A-12	4	MARSHALL PAMELA	LOCAL INSPECTOR	44.41	19	843.79	52.2	44,046
8	11	A-09	0	VACANT (UNFUNDED)	ASST ZONING COMPL AGENT	0.00	0	0.00	0	0
9	11	A-09	2	TREVITHICK CRYSTAL	ADMINISTRATIVE ASSISTANT	33.54	37.5	1,257.75	52.2	65,655
10	11	A-07	7	DOCKETT CHRISTOPHER	OFFICE ASSISTANT	35.64	19.5	694.98	52.2	36,278
11	11	A-07	4	GERRY PAULA	ADMINISTRATIVE CLERK	31.68	37.5	1,188.00	52.2	62,014
12	11	A-07	4	ZINNA JODIE	ADMINISTRATIVE CLERK	31.68	37.5	1,188.00	52.2	62,014
						<i>FTE</i>	9.78			904,825

# HEALTH DEPARTMENT

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## **HEALTH DIVISION MISSION**

The mission of the Falmouth Health Division 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 Division 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.

## **HEALTH DIVISION DESCRIPTION**

The Health Division, 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 Division 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 Division 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 Division 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.

# HEALTH DEPARTMENT

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## COMMUNITY DEVELOPMENT

### 510 BOARD OF HEALTH

#### Salaries

01-510-5110	SALARY & WAGES	406,061	355,349	422,051	460,000	460,000
01-510-5120	SALARY & WAGES TEMP	30,000	50,504	30,000	30,000	30,000
01-510-5130	ADDITIONAL GROSS-OT	5,000	5,321	5,000	5,000	5,000
<b>Total</b>	<b>Salaries</b>	<b>441,061</b>	<b>411,174</b>	<b>457,051</b>	<b>495,000</b>	<b>495,000</b>

#### Expenses

01-510-5319	PROF/TECH-CONT SERV	23,000	10,690	23,000	23,000	23,000
01-510-5340	COMM-PRINTING	1,000	261	1,000	1,000	1,000
01-510-5341	COMM-TELEPHONE	2,500	3,006	2,500	2,500	2,500
01-510-5342	COMM-POSTAGE	1,250	1,400	1,250	1,250	1,250
01-510-5343	COMM-ADVERTISING	750	608	750	750	750
01-510-5377	HAZARDOUS WASTE COLLECTN	3,000	3,066	3,000	3,000	3,000
01-510-5420	OFFICE SUPPLIES	3,000	1,752	3,600	3,600	3,600
01-510-5500	MEDICAL/SURGICAL SUPPLIES	3,000	0	3,000	3,000	3,000
01-510-5512	EDUC SUPPLY-TCHING MTRLS	200	0	200	200	200
01-510-5583	OTH SUPPLIES-UNIFORMS	900	412	1,000	1,000	1,000
01-510-5584	OTH SUPPLIES-DEPART	2,000	473	2,000	2,000	2,000
01-510-5710	IN-STATE TRAVEL	650	466	650	650	650
01-510-5730	DUES & MEMBERSHIPS	3,000	1,642	3,000	3,000	3,000
01-510-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>44,250</b>	<b>23,775</b>	<b>44,950</b>	<b>44,950</b>	<b>44,950</b>

<b>Total Departmental Expenses</b>		<b>485,311</b>	<b>434,949</b>	<b>502,001</b>	<b>539,950</b>	<b>539,950</b>
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### 522 CLINICS AND NURSES

#### Expenses

01-522-5303	PROF/TECH-CONTRACT SERV	45,980	40,702	45,980	45,980	45,980
<b>Total</b>	<b>Expenses</b>	<b>45,980</b>	<b>40,702</b>	<b>45,980</b>	<b>45,980</b>	<b>45,980</b>
<b>Total Departmental Expenses</b>		<b>45,980</b>	<b>40,702</b>	<b>45,980</b>	<b>45,980</b>	<b>45,980</b>

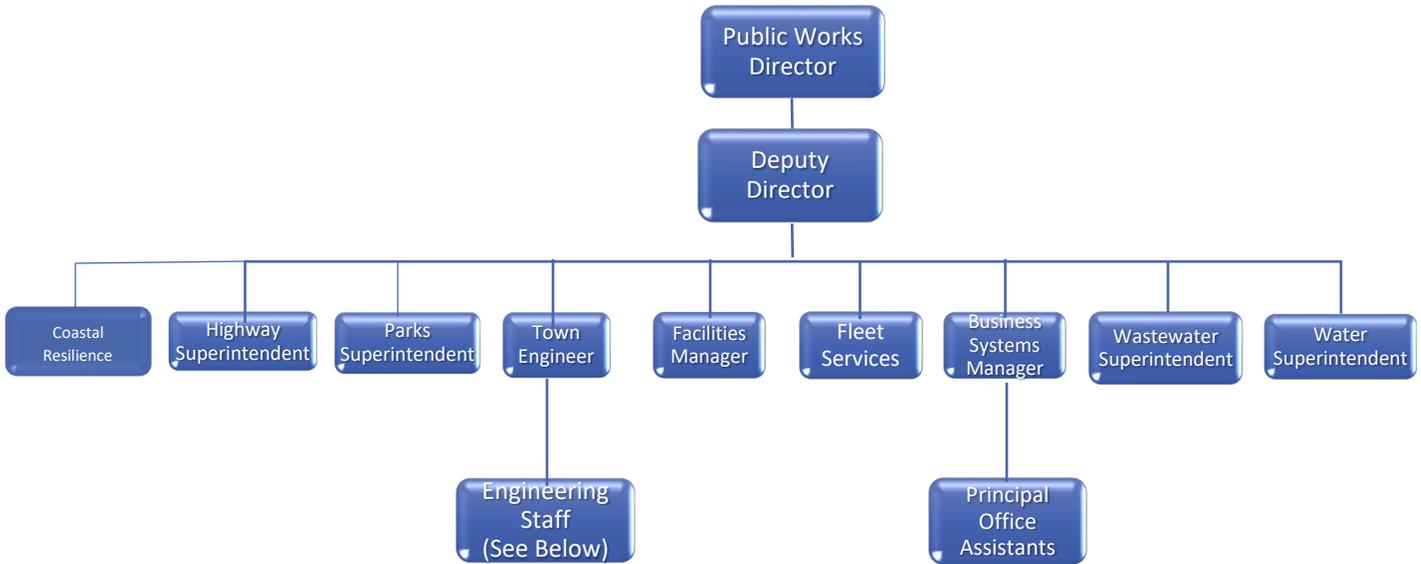
### FY27 PERSONAL SERVICES

#### HEALTH DEPARTMENT - 510

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	25	B-09	9	MCGANN SCOTT	HEALTH AGENT	66.47	40	2,658.80	52.2	138,790
2	11	A-11	7	VACANT	ASSISTANT HEALTH AGENT	46.72	40	1,868.80	52.2	97,552
3	11	A-08	7	KINCHLA LINDA	PRINCIPAL OFFICE ASSIST	38.13	37.5	1,429.88	52.2	74,640
4	11	A-07	6	KNIGHTS KATHLEEN	ADMINISTRATIVE CLERK	34.27	37.5	1,285.13	52.2	67,084
5	11	A-09	6	CARDOSO MORGAN	HEALTH INSPECTOR	39.24	40	1,569.60	52.2	81,934
						<i>FTE</i>	5			460,000

# DPW-ADMINISTRATION AND ENGINEERING DIVISION

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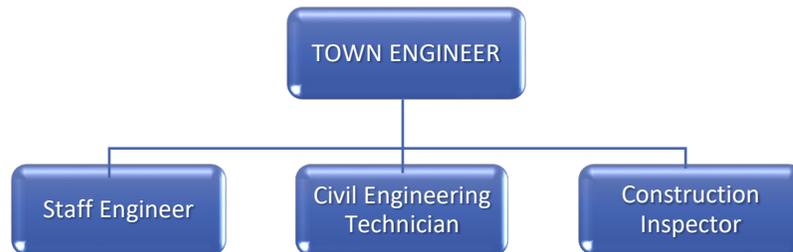


## ADMINISTRATION DEPARTMENT MISSION

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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC WORKS</b>						
<b>411 DPW ADMIN &amp; ENG</b>						
<b>Salaries</b>						
01-411-5110	SALARY & WAGES	925,071	904,875	968,904	1,119,976	1,119,976
01-411-5191	OTH PERS SERV-UNFRM	16,000	14,175	16,000	16,000	16,000
<b>Total</b>	<b>Salaries</b>	<b>941,071</b>	<b>919,050</b>	<b>984,904</b>	<b>1,135,976</b>	<b>1,135,976</b>
<b>Expenses</b>						
01-411-5240	REPR/MAINT-OFFICE EQUIP	23,000	27,255	2,000	2,000	2,000
01-411-5246	REPR/MAINT-BRIDGES	0	0	60,000	60,000	60,000
01-411-5319	PROF/TECH CONT SERV	163,000	148,759	0	0	0
01-411-5340	COMM-PRINTING	1,200	414	1,200	1,200	1,200
01-411-5341	COMM-TELEPHONE	4,000	8,328	4,000	4,000	4,000
01-411-5342	COMM-POSTAGE	800	0	800	800	800
01-411-5343	COMM-ADVERTISING	500	0	500	500	500
01-411-5420	OFFICE SUPPLIES	6,500	6,533	10,000	10,000	10,000
01-411-5530	INCLEMENT WEATHER SUPPLIES	5,000	1,092	5,000	5,000	5,000
01-411-5583	OTH SUPPLIES-UNFRMS	50,000	44,412	50,000	60,000	50,000
01-411-5710	IN-STATE TRAVEL	500	0	500	500	500
01-411-5720	OUT OF STATE TRAVEL	1,700	0	1,700	1,700	1,700
01-411-5730	DUES & MEMBERSHIPS	3,000	335	3,000	3,000	3,000
01-411-5781	STAFF DEVELOPMENT	10,000	6,550	10,000	10,000	10,000
01-411-5800	BEACH NOURISHMENT	0	0	0	25,000	25,000
01-411-5875	COMP EQUIP & SOFTWARE	0	0	41,000	161,000	161,000
<b>Total</b>	<b>Expenses</b>	<b>269,200</b>	<b>243,678</b>	<b>189,700</b>	<b>344,700</b>	<b>334,700</b>
<b>Total Departmental Expenses</b>		<b>1,210,271</b>	<b>1,162,727</b>	<b>1,174,604</b>	<b>1,480,676</b>	<b>1,470,676</b>

# DPW-ADMINISTRATION AND ENGINEERING DIVISION

## FY27 PERSONAL SERVICES

### DPW ADMIN & ENGINEERING DIVISION - 411

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-13	7	MCCONARTY PETER	PUBLIC WORK DIR	81.01	40	3,240.40	52.2	169,149	
2	24	M-11	7	KEMPTON JR JAMES	DEPUTY DIRECTOR	69.16	40	2,766.40	52.2	144,407	
3	24	M-10	9	MCCLOUGHLIN JAMES	TOWN ENGINEER	70.12	40	2,804.80	52.2	146,411	
4	24	M-08	5	WRIGLEY JOSHUA	COASTAL RESILIENCE SPEC	51.06	40	2,042.40	52.2	106,614	
5	24	M-06	5	PATTERSON DEBRA	CONTRACT & SYS SUPP SPEC	47.04	40	1,881.60	52.2	98,220	
6	11	A-13	7	SCHLUTER SCOTT C	STAFF ENGINEER	53.48	40	2,139.20	52.2	111,667	
7	11	A-10	7	CROFT NICHOLAS	CIVIL ENG TECH	43.65	40	1,746.00	52.2	91,142	
8	11	A-09	2	MACARTHY DYLAN	CONSTRUCTION INSP	33.54	40	1,341.60	52.2	70,032	
9	11	A-08	7	MILLER PAMELA	PRN OFFICE ASST	38.13	37.5	1,429.88	52.2	74,640	
10	11	A-08	7	FRYE REBECCA	PRN OFFICE ASST	38.13	37.5	1,429.88	52.2	74,640	
11	24	M-03	3	RYTHER MARY	SOLID WASTE COORD	31.66	20	633.20	52.2	33,054	
						FTE	10.5				1,119,976

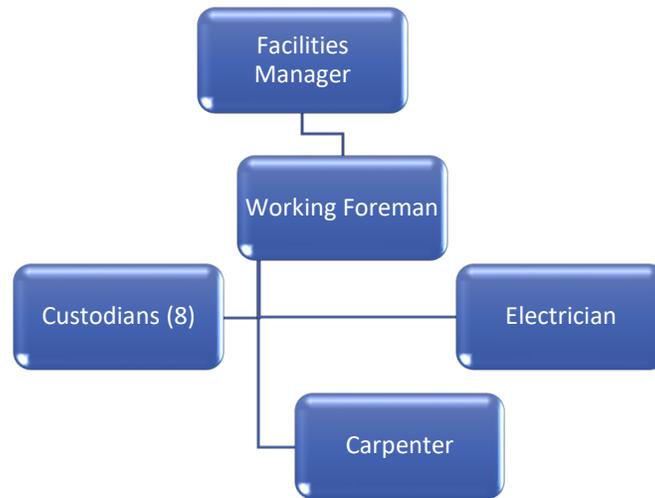
# DPW-ADMINISTRATION AND ENGINEERING DIVISION

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Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC WORKS</b>						
<b>424 STREET LIGHTING</b>						
<b>Expenses</b>						
01-424-5212	ENERGY - ELECTRICITY	118,000	106,178	103,000	120,000	120,000
<b>Total</b>	<b>Expenses</b>	<b>118,000</b>	<b>106,178</b>	<b>103,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Total Departmental Expenses</b>		<b>118,000</b>	<b>106,178</b>	<b>103,000</b>	<b>120,000</b>	<b>120,000</b>

# DPW - FACILITIES MAINTENANCE DIVISION

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## 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 developed by the Facilities Manager.

## DEPARTMENT DESCRIPTION

The Facilities Maintenance Department is responsible for the operation, maintenance, and repair of 28 Town owned Municipal Facilities totaling approximately 340,000 sqft. The department consist of (8) Custodians, (1) Working Foreman, (1) Carpenter, (1) Electrician and one (1) Facilities Manager. Duty assignments are distributed through work orders from the Facilities Manager and Working Foremen to assigned 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 costs for each building and create a plan to efficiently and effectively accomplish operational needs.

# DPW - FACILITIES MAINTENANCE DIVISION

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**PUBLIC WORKS**

**192 FACILITIES**

**Salaries**

01-192-5110	SALARY & WAGES	830,737	724,008	847,214	1,222,840	923,568
01-192-5120	SALARY & WAGES-TEMP	17,500	15,479	17,500	17,500	17,500
01-192-5130	ADDITIONAL GROSS-OT	7,500	60,839	7,500	60,000	15,000
<b>Total</b>	<b>Salaries</b>	<b>855,737</b>	<b>800,326</b>	<b>872,214</b>	<b>1,300,340</b>	<b>956,068</b>

**Expenses**

01-192-5211	ENERGY-FUEL OIL	0	0	0	0	0
01-192-5212	ENERGY-ELECTRICITY	113,142	83,609	100,000	100,000	100,000
01-192-5213	ENERGY-NATURAL GAS	18,000	1,866	4,600	4,600	4,600
01-192-5241	REPR/MAINT-CONT SERV	134,500	132,087	134,500	134,500	134,500
01-192-5243	REPR/MAINT-EQUIPMENT	28,600	53,201	50,000	50,000	50,000
01-192-5319	PROF/TECH CONT SERV	0	0	30,000	91,000	91,000
01-192-5341	COMM-TELEPHONE	6,872	5,511	6,872	7,500	7,500
01-192-5345	COMM-ALARM	13,000	17,166	15,500	15,500	15,500
01-192-5450	CSTD/HSKPNG SUPPLIES	35,000	48,808	50,000	50,000	50,000
01-192-5453	CUSTODIAL SUPPLY-BCH	4,000	4,000	4,000	4,000	4,000
01-192-5534	PUB WKS SUPPLY-ELEC	3,000	1,858	3,000	3,000	3,000
01-192-5710	IN-STATE TRAVEL	600	0	600	600	600
01-192-5730	DUES & MEMBERSHIPS	500	0	500	500	500
01-192-5801	FACILITIES MAINTENANCE	106,000	83,675	106,000	106,000	106,000
01-192-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0

<b>Total</b>	<b>Expenses</b>	<b>463,214</b>	<b>431,780</b>	<b>505,572</b>	<b>567,200</b>	<b>567,200</b>
<b>Total Departmental Expenses</b>		<b>1,318,951</b>	<b>1,232,106</b>	<b>1,377,786</b>	<b>1,867,540</b>	<b>1,523,268</b>

**FY27 PERSONAL SERVICES**

**DPW - FACILITIES MAINTENANCE DIVISION - 192**

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	Differentia
1	25	B-09	8	ENDICOTT GREGORY	FACILITIES MANAGER	64.28	40	2,571.20	52.2	134,217	
2	11	A-12	5	BEDER JACOB	ELECTRICIAN	46.19	40	1,847.60	52.2	96,445	
4	11	A-09	4	LEONARD DANIEL	WORKING FOREMAN	36.28	40	1,451.20	52.2	75,753	
5	11	A-09	7	URBAN PETER	CARP/CREW LEADER	40.81	40	1,632.40	52.2	85,212	
6	11	A-06	7	GOMES THERESA	CUSTODIAN	33.29	40	1,331.60	52.2	69,510	1,670
7	11	A-06	4	DONNELLY DAVID	CUSTODIAN	29.60	40	1,184.00	52.2	61,805	
8	11	A-06	7	GOMEZ WILFER	CUSTODIAN	33.29	40	1,331.60	52.2	69,510	1,044
9	11	A-06	4	DELGRECO DANIEL	CUSTODIAN	29.60	40	1,184.00	52.2	61,805	1,044
10	11	A-06	5	BOURNE CHELSEA	CUSTODIAN	30.78	40	1,231.20	52.2	64,269	1,044
11	11	A-06	4	MARTINS PAUL	CUSTODIAN	29.60	40	1,184.00	52.2	61,805	
12	11	A-06	6	CONN CHRISTOPHER	CUSTODIAN	32.01	40	1,280.40	52.2	66,837	1,044
13	11	A-06	7	OTERO EDWIN	CUSTODIAN	33.29	40	1,331.60	52.2	69,510	1,044
<b>TOTAL</b>						<b>FTE</b>	<b>12</b>				<b>923,568</b>

# DPW - HIGHWAY DIVISION

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## 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

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## **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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC WORKS</b>						
<b>422 HIGHWAY</b>						
<b>Salaries</b>						
01-422-5110	SALARY & WAGES	1,198,469	1,206,356	1,317,204	1,393,810	1,393,810
01-422-5120	SALARY & WAGES TEMP	116,615	78,686	140,700	140,700	140,700
01-422-5130	ADDITIONAL GROSS-OT	70,000	64,857	80,000	80,000	80,000
01-422-5140	DIFF-HOLIDAY	0	1,368	0	2,000	2,000
<b>Total</b>	<b>Salaries</b>	<b>1,385,084</b>	<b>1,351,267</b>	<b>1,537,904</b>	<b>1,616,510</b>	<b>1,616,510</b>
<b>Expenses</b>						
01-422-5212	ENERGY-ELECTRICITY	69,922	74,290	69,922	75,000	75,000
01-422-5213	ENERGY-NATURAL GAS	30,000	28,101	30,000	30,000	30,000
01-422-5243	REPR/MAINT-EQUIPMENT	3,000	3,692	3,000	3,000	3,000
01-422-5251	REPR/MAINT-TOWN PROP	110,000	96,204	110,000	120,000	120,000
01-422-5271	RENTL/LEASE-EQUIPMENT	4,300	5,080	4,300	4,300	4,300
01-422-5319	PROF/TECH BCH CONT	100,000	76,838	100,000	100,000	90,000
01-422-5340	COMM-PRINTING	200	291	200	300	300
01-422-5341	COMM-TELEPHONE	20,000	17,336	20,000	20,000	20,000
01-422-5342	COMM-POSTAGE	50	0	50	0	0
01-422-5343	COMM-ADVERTISING	50	0	50	0	0
01-422-5530	PUBLIC WORKS SUPPLY	25,000	16,736	25,000	25,000	25,000
01-422-5531	PUB WKS SUPPLY-BEACH	10,000	9,739	10,000	30,000	20,000
01-422-5532	PUB WKS SUPPLY-ST MATRL	30,000	35,595	40,000	40,000	40,000
01-422-5533	PUB WKS SUPPLY-TOOLS	5,000	3,305	5,000	10,000	10,000
01-422-5710	IN-STATE TRAVEL	200	0	200	200	200
01-422-5730	DUES & MEMBERSHIPS	250	0	250	250	250
01-422-5780	LICENSES & PERMITS	6,000	7,098	12,000	12,000	12,000
01-422-5783	FUEL DEPOT EXPENSES	0	0	0	0	0
01-422-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>413,972</b>	<b>374,306</b>	<b>429,972</b>	<b>470,050</b>	<b>450,050</b>
<b>Total Departmental Expenses</b>		<b>1,799,056</b>	<b>1,725,573</b>	<b>1,967,876</b>	<b>2,086,560</b>	<b>2,066,560</b>

# DPW - HIGHWAY DIVISION

## FY27 PERSONAL SERVICES

### DPW - HIGHWAY DIVISION - 422

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	7	GRADY JR JAMES F	SUPERINTENDENT	60.95	40	2,438.00	52.2	127,264	
2	26	D-12	7	SOUZA MICHAEL S	ASST SUPT HWY	51.27	40	2,050.80	52.2	107,052	
3	26	D-09	7	MARSHALL PETER	FIELD SUPERVISOR	41.87	40	1,674.80	52.2	87,425	
4	26	D-09	4	ATKINSON CRAIG	FIELD SUPERVISOR	36.52	40	1,460.80	52.2	76,254	
5	26	D-08	7	POTTER DOUGLAS	MEO III	39.10	40	1,564.00	52.2	81,641	
6	26	D-08	7	WOODWARD JAMES M	MEO III	39.10	40	1,564.00	52.2	81,641	
7	26	D-08	4	CLARK JOSHUA	MEO III	34.11	40	1,364.40	52.2	71,222	
8	26	D-07	3	FENTON DANIEL	MEO II	30.67	40	1,226.80	52.2	64,039	
9	26	D-07	4	LIIMITAINEN SCOTT	MEO II	31.90	40	1,276.00	52.2	66,608	
10	26	D-07	3	BELL MICHAEL	MEO II	30.67	40	1,226.80	52.2	64,039	
11	26	D-07	4	NORTON CRAIG	MEO II	31.90	40	1,276.00	52.2	66,608	
12	26	D-06	3	EVANS CHRISTIAN	MEO I	28.67	40	1,146.80	52.2	59,863	
13	26	D-06	3	REZENDES MATTHEW	MEO I	28.67	40	1,146.80	52.2	59,863	
14	26	D-06	5	FLORES LARRY	MEO I	31.01	40	1,240.40	52.2	64,749	
15	26	D-05	7	BOTELHO MICHAEL A	BRIDGE TENDER	31.94	40	1,277.60	52.2	66,691	
16	26	D-04	7	BOWEN CALVIN	HWY LABORER	29.84	40	1,193.60	52.2	62,306	
17	26	D-04	3	BRAMWELL BRADY	HWY LABORER	25.03	40	1,001.20	52.2	52,263	
18	26	D-04	4	EUSTIS SCOTT	HWY LABORER	26.03	40	1,041.20	52.2	54,351	
19	26	D-04	4	BOVAN ANDRE C	HWY LABORER	26.03	40	1,041.20	52.2	54,351	
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	VACANT	BRIDGE TNDR-SNL	24.50	5	122.50	52.2	6,395	
						FTE	19.5				1,393,810

# DPW - HIGHWAY DIVISION

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## PUBLIC WORKS

### 423 SNOW & ICE CONTROL

#### Salaries

01-423-5120	S/W-SNOW & ICE	180,000	108,420	180,000	180,000	130,000
<b>Total</b>	<b>Salaries</b>	<b>180,000</b>	<b>108,420</b>	<b>180,000</b>	<b>180,000</b>	<b>130,000</b>

#### Expenses

01-423-5541	PUB WKS-SNOW & ICE	300,000	371,399	282,500	400,000	375,000
<b>Total</b>	<b>Expenses</b>	<b>300,000</b>	<b>371,399</b>	<b>282,500</b>	<b>400,000</b>	<b>375,000</b>
<b>Total Departmental Expenses</b>		<b>480,000</b>	<b>479,819</b>	<b>462,500</b>	<b>580,000</b>	<b>505,000</b>

### 425 VEHICLE FUEL

#### Expenses

01-425-5481	VEHICLE SUPPLY-GASOLINE	200,000	238,434	200,000	300,000	250,000
01-425-5482	VEHICLE SUPPLY-DIESEL GAS	300,000	182,878	300,000	200,000	200,000
<b>Total</b>	<b>Expenses</b>	<b>500,000</b>	<b>421,312</b>	<b>500,000</b>	<b>500,000</b>	<b>450,000</b>
<b>Total Departmental Expenses</b>		<b>500,000</b>	<b>421,312</b>	<b>500,000</b>	<b>500,000</b>	<b>450,000</b>

### 433 SOLID WASTE COLLECTION

#### Expenses

01-433-5292	OTR PRP SRV-RUBSH CNTRCT	2,438,000	2,398,329	2,584,280	2,739,337	2,655,000
01-433-5377	HAZARDOUS WASTE COLLECTN	0	0	100,000	100,000	100,000
01-433-5379	OTR PRCH SER-CURB RECYCL	1,798,000	1,583,558	1,905,880	2,020,233	1,993,000
01-433-5393	OTR PRCH SRV-TOWN OF BOURNE	920,000	667,054	800,000	848,000	725,000
<b>Total</b>	<b>Expenses</b>	<b>5,156,000</b>	<b>4,648,942</b>	<b>5,390,160</b>	<b>5,707,570</b>	<b>5,473,000</b>
<b>Total Departmental Expenses</b>		<b>5,156,000</b>	<b>4,648,942</b>	<b>5,390,160</b>	<b>5,707,570</b>	<b>5,473,000</b>

### 633 BIKEWAYS

#### Expenses

01-633-5340	COMM-PRINTING	2,000	805	2,000	1,000	1,000
<b>Total</b>	<b>Expenses</b>	<b>2,000</b>	<b>805</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Departmental Expenses</b>		<b>2,000</b>	<b>805</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>

# DPW - HIGHWAY DIVISION

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**PUBLIC WORKS**

**431 WASTE MANAGEMENT FACILITY**

**Salaries**

01-431-5110	SALARY & WAGES	176,271	173,870	197,004	207,966	207,966
01-431-5130	ADDITIONAL GROSS-OT	8,000	9,753	8,000	8,000	8,000
01-431-5131	ADDITIONAL GROSS-REPLCMNT	1,000	0	1,000	0	0
01-431-5140	DIFF-HOLIDAY	4,300	4,666	4,300	4,300	4,300

<b>Total</b>	<b>Salaries</b>	<b>189,571</b>	<b>188,288</b>	<b>210,304</b>	<b>220,266</b>	<b>220,266</b>
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**Expenses**

01-431-5212	ENERGY-ELECTRICITY	1,800	1,879	1,800	2,000	2,000
01-431-5213	ENERGY-NATURAL GAS	5,000	4,286	5,000	5,000	5,000
01-431-5243	REPR/MAINT-EQUIPMENT	5,500	5,183	5,500	5,500	5,500
01-431-5271	OTR PRCH SERV/CONST&DEMO	37,500	43,737	45,000	45,000	45,000
01-431-5294	OTR PROP SERV-RECYC SERV	135,100	100,239	60,000	70,000	70,000
01-431-5296	WASTE OIL-RECYCLING	5,000	6,959	8,000	8,000	8,000
01-431-5297	OTR PURCH SRV-BULB RECYC	1,000	2,175	2,000	2,500	2,500
01-431-5319	PRF/TECH WELL MONITORING	55,000	32,197	55,000	55,000	55,000
01-431-5330	OTR CONT SERV/SCREEN-GRND	30,000	30,000	30,000	30,000	30,000
01-431-5340	COMM-PRINTING	1,500	9,021	5,000	5,000	5,000
01-431-5341	COMM-TELEPHONE	4,000	3,793	4,000	4,000	4,000
01-431-5377	HOUSEHOLD HAZARDOUS WASTE	0	0	0	0	0
01-431-5530	PUBLIC WORKS SUPPLIES	500	614	500	1,000	1,000
01-431-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0

<b>Total</b>	<b>Expenses</b>	<b>281,900</b>	<b>240,082</b>	<b>221,800</b>	<b>233,000</b>	<b>233,000</b>
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<b>Total Departmental Expenses</b>		<b>471,471</b>	<b>428,370</b>	<b>432,104</b>	<b>453,266</b>	<b>453,266</b>
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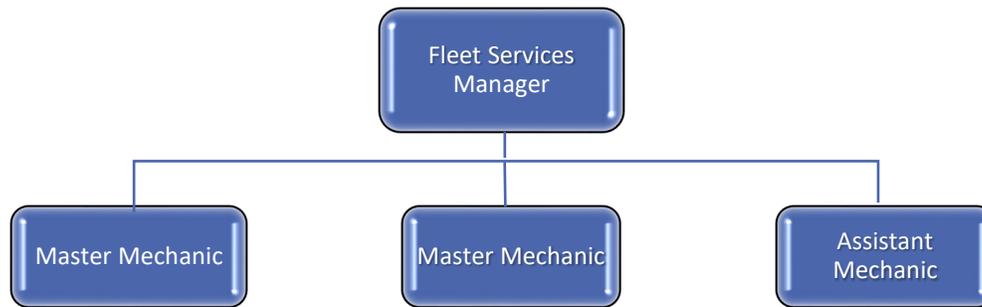
**FY27 PERSONAL SERVICES**

**DPW - WASTE MANAGEMENT FACILITY - 431**

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	26	D-07	7	REBELO CARLOS E	MEO II HWY	36.58	40	1,463.20	52.2	76,380
2	26	D-07	5	REBELO JOSEPH	CREW LEADER HWY	33.18	40	1,327.20	52.2	69,280
3	26	D-04	7	GREEN CAVON	LABORER	29.84	40	1,193.60	52.2	62,306
						<i>FTE</i>	<i>3</i>			<i>207,966</i>

# DPW - FLEET SERVICES DIVISION

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## 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 staff consists of the Fleet Manager, 2 Grade 10 Master Mechanics and 1 Assistant Mechanic to service the town's fleet with 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 provide the most cost-effective 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**PUBLIC WORKS**

**426 FLEET SERVICES**

**Salaries**

01-426-5110	SALARY & WAGES	314,651	282,716	358,286	450,011	377,495
01-426-5130	ADDITIONAL GROSS-OT	5,000	4,319	5,000	5,000	5,000
<b>Total</b>	<b>Salaries</b>	<b>319,651</b>	<b>287,035</b>	<b>363,286</b>	<b>455,011</b>	<b>382,495</b>

**Expenses**

01-426-5480	VEHICLE SUPPLIES-MAINT	200,000	199,505	205,000	210,000	210,000
01-426-5484	GREASE & LUBRICATION	24,000	24,232	24,000	24,000	24,000
01-426-5485	VEHICULAR SUPPLY-TIRES	34,000	34,371	35,000	37,000	37,000
01-426-5533	PUB WKS SUPPLY-TOOLS	5,000	4,979	5,000	5,000	5,000
01-426-5538	PUB WKS SUPPLY-EMPLOYEE TOOL	3,750	2,457	3,750	3,750	3,750
01-426-5783	FUEL DEPOT EXPENSES	10,000	9,647	10,000	10,000	10,000
01-426-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>276,750</b>	<b>275,192</b>	<b>282,750</b>	<b>289,750</b>	<b>289,750</b>
<b>Total Departmental Expenses</b>		<b>596,401</b>	<b>562,227</b>	<b>646,036</b>	<b>744,761</b>	<b>672,245</b>

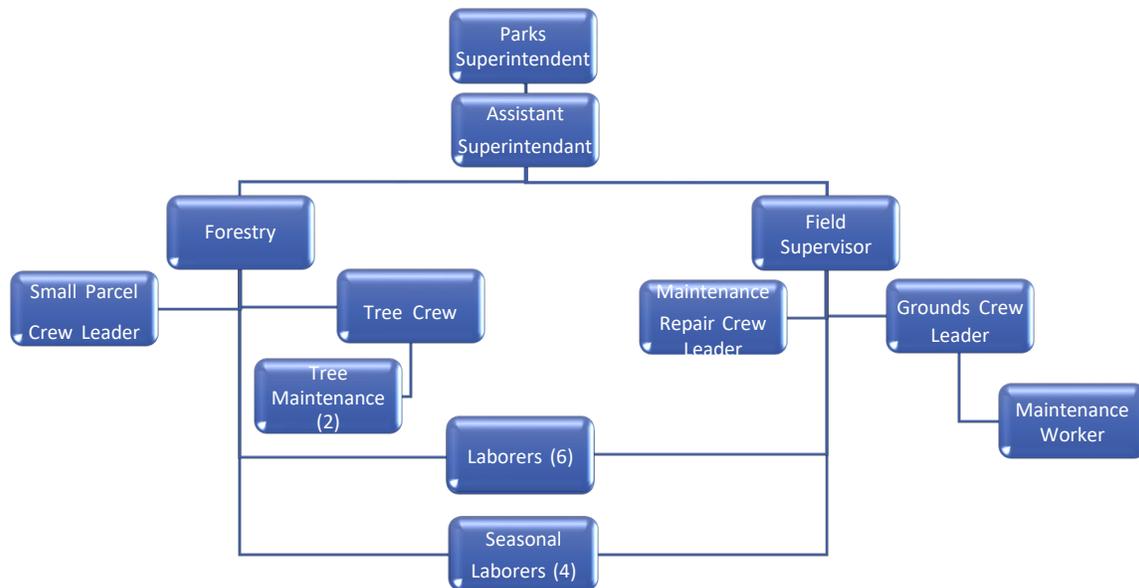
**FY27 PERSONAL SERVICES**

**DPW - FLEET SERVICES DIVISION - 426**

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-09	5	RIVERA EDWIN	FLEET SERVICES MANAGER	57.01	40	2,280.40	52.2	119,037
2	26	D-10	7	COTTER TIMOTHY	MSTR MECHANIC/WELDER	44.77	40	1,790.80	52.2	93,480
3	26	D-10	7	MCLEAN WILLIAM	MSTR MECHANIC/WELDER	44.77	40	1,790.80	52.2	93,480
4	26	D-08	3	VACANT	ASST MECHANIC/MEOIII	32.80	40	1,312.00	52.2	68,486
				STIPEND		57.70	1	57.70	52.2	3,012
5	26	D-10	1	VACANT (UNFUNDED)	MSTR MECHANIC/WELDER	34.73	0	1,389.20	0	0
					FTE		5			377,495

# DPW-TREE & PARKS MAINTENANCE DIVISION

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## 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 applicators license, certified arborist, and operation of heavy equipment, and trucks. The Division administrators oversee all volunteer based programs and promotes tree planting initiatives with civic groups and school programs.

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, 22 playgrounds, 6 outdoor basketball courts, 6 tennis court sites ( with multiple courts each ), Goodwill Park and Town Forest, 36 flagpoles, athletic field layout and line painting for all school sports schedules, 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

# DPW-TREE & PARKS MAINTENANCE DIVISION

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( 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 current forest pest outbreaks.

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

The Parks and Forestry Department is committed to researching and developing plans, programs and policies for preserving and achieving a healthier trees, grounds and athletic fields that supports the community. 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 economic and environmental sustainability and enhancing the natural beauty of Falmouth.

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. **GROUND:** Landscaping is needed on all of our parks, schools, cemeteries 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.
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.

## DPW-TREE & PARKS MAINTENANCE DIVISION

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<b>Goal</b>	<b>Performance Measure</b>	<b>FY25</b>	<b>FY26</b>
<b>1</b>	Athletic Fields	20%	20%
<b>2</b>	Grounds	15%	15%
<b>3</b>	Trees	20%	20%
<b>4</b>	General Daily Maintenance	20%	20%
<b>5</b>	Holiday Preparations	5%	5%
<b>6</b>	Administrative duties	20%	20%

# DPW-TREE & PARKS MAINTENANCE DIVISION

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC WORKS</b>						
<b>429 PARKS</b>						
<b>Salaries</b>						
01-429-5110	SALARY & WAGES	1,078,190	961,970	1,157,740	1,326,624	1,222,218
01-429-5120	SALARY & WAGES TEMP	60,000	51,420	60,000	60,000	60,000
01-429-5130	ADDITIONAL GROSS-OT	30,000	45,166	30,000	45,000	45,000
<b>Total</b>	<b>Salaries</b>	<b>1,168,190</b>	<b>1,058,557</b>	<b>1,247,740</b>	<b>1,431,624</b>	<b>1,327,218</b>
<b>Expenses</b>						
01-429-5212	ENERGY-ELECTRICITY	734	699	844	844	844
01-429-5243	REPR/MAINT-EQUIPMENT	10,000	9,398	10,000	10,000	10,000
01-429-5257	REPR/MAINT-FLAGS/POLES	3,000	2,833	3,000	3,000	3,000
01-429-5258	REPR/MAINT-PARKS	46,500	46,324	45,600	45,600	45,600
01-429-5259	REPR/MAINT-SCHL GROUNDS	45,000	41,976	45,000	45,000	45,000
01-429-5260	REPR/MAINT-ELM TREES	50,000	49,800	50,000	55,000	55,000
01-429-5261	REPR/MAINT-REC GROUNDS	133,000	127,523	133,000	133,000	133,000
01-429-5295	OTR PROP SERV-CEMTRY CARE	2,500	0	2,500	2,500	2,500
01-429-5296	OTR PROP SRV-XMAS DISPLAY	15,000	16,812	15,000	15,000	15,000
01-429-5319	PROF/TECH-CONT SERV	33,000	29,894	33,000	33,000	33,000
01-429-5340	COMM-PRINTING	200	0	200	200	200
01-429-5341	COMM-TELEPHONE	10,000	9,007	12,000	12,000	12,000
01-429-5343	COMM-ADVERTISING	400	0	400	400	400
01-429-5397	OTR PRCH SRV-DVSVL CMTRY	700	0	700	700	700
01-429-5398	OTR PRCH SRV-WDSHL CMTRY	1,200	0	2,000	2,000	2,000
01-429-5466	GRNDS KPNG SUPPLIES	80,000	74,344	80,000	80,000	80,000
01-429-5530	PUBLIC WORKS SUPPLIES	13,000	8,014	13,000	13,000	13,000
01-429-5539	AGRICULTURE COMMISSION	0	0	0	2,000	2,000
01-429-5710	IN-STATE TRAVEL	400	452	400	400	400
01-429-5730	DUES & MEMBERSHIPS	4,000	2,333	4,000	4,000	4,000
01-429-5780	ADMINSTRATIVE EXPENSES	1,000	3,922	1,000	1,000	1,000
01-429-5781	STAFF DEVELOPMENT	0	8,079	3,000	3,000	3,000
01-429-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>449,634</b>	<b>431,409</b>	<b>454,644</b>	<b>461,644</b>	<b>461,644</b>
<b>Total Departmental Expenses</b>		<b>1,617,824</b>	<b>1,489,965</b>	<b>1,702,384</b>	<b>1,893,268</b>	<b>1,788,862</b>

# DPW-TREE & PARKS MAINTENANCE DIVISION

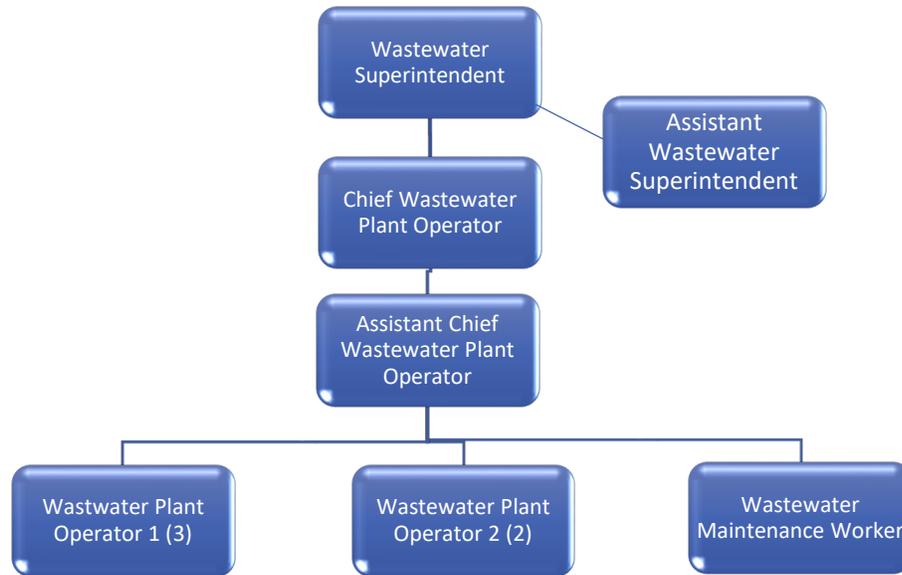
## FY27 PERSONAL SERVICES

### DPW - TREE & PARKS MAINTENANCE DIVISION - 429

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	5	PEARSON JEREMIAH	SUPT PARKS & FORESTRY	57.01	40	2,280.40	52.2	119,037	
2	26	D-12	3	POTTER MARTIN	ASST SUPT PARKS	43.00	40	1,720.00	52.2	89,784	
3	26	D-10	3	NANGLE BRETT	FIELD SUPERVISOR	37.56	40	1,502.40	52.2	78,426	
4	26	D-10	4	LOVETT JOHN	FOREST/TREE CARE SUP	39.06	40	1,562.40	52.2	81,558	
5	26	D-09	7	SPERONI SHAWN M	ASST FIELD SUPERVISOR	41.87	40	1,674.80	52.2	87,425	
6	26	D-08	3	PRESTON DANIEL	CREW LEADER PARKS	32.80	40	1,312.00	52.2	68,487	
7	26	D-08	3	SHANAHAN ROBERT P	PARKS CREW LEADER	32.80	40	1,312.00	52.2	68,487	
8	26	D-08	6	TASSINARI MICHAEL	CREW LEADER	36.89	40	1,475.60	52.2	77,027	
9	26	D-06	7	REZENDES MICHAEL	TREE MAINT WKR	34.19	40	1,367.60	52.2	71,389	
10	26	D-06	3	BURKE JOSEPH	TREE MAINT WKR	28.67	40	1,146.80	52.2	59,863	
11	26	D-06	7	GEGGATT GREGORY	GROUNDSPR/MAINT WK	34.19	40	1,367.60	52.2	71,389	
12	26	D-04	5	BROWN CHARLTON	PARKS LABORER	27.07	40	1,082.80	52.2	56,523	
13	26	D-04	4	VACANT	PARKS LABORER	26.03	40	1,041.20	52.2	54,351	
14	26	D-04	7	MURCHISON LEON	PARKS LABORER	29.84	40	1,193.60	52.2	62,306	
15	26	D-04	5	MCBEAN DENNIS	PARKS LABORER	27.07	40	1,082.80	52.2	56,523	
16	26	D-04	3	MCCARVER ARTHUR C	PARKS LABORER	25.03	40	1,001.20	52.2	52,263	
17	26	D-04	9	BENNETT CHRISTOPHER	PARKS LABORER	32.27	40	1,290.80	52.2	67,380	
						FTE	17				1,222,218

# DPW - WASTEWATER DIVISION

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## 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. Implement the first year of the Great Pond Phase 1 sewer project, including construction of the Brick Kiln Lift Station and collection system and force mains. Project to be completed and sewer connections will begin in FY 28.
3. Develop the Draft and Final Environmental Impact Report for the Town's outfall project and the related public review process, as well as the 30% conceptual design of the outfall discharge pipe and diffuser system, and the initial phase of outfall permitting.
4. Prepare a Watershed Plan for all 14 of the state-designated Nitrogen Sensitive Areas in town, i.e. for all ponds with nitrogen Total Maximum Daily Loads (TMDLs).

# DPW - WASTEWATER DIVISION

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC WORKS</b>						
<b>440 WASTEWATER</b>						
<b>Salaries</b>						
01-440-5110	SALARY & WAGES	838,629	776,530	903,337	961,277	961,277
01-440-5130	ADDITIONAL GROSS-OT	56,838	53,076	64,950	69,483	69,483
01-440-5133	ADDITIONAL GROSS-STANDBY	0	0	17,000	17,503	17,503
<b>Total</b>	<b>Salaries</b>	<b>895,467</b>	<b>829,607</b>	<b>985,287</b>	<b>1,048,263</b>	<b>1,048,263</b>
<b>Expenses</b>						
01-440-5211	ENERGY-FUEL OIL	10,640	13,882	10,640	10,906	10,906
01-440-5212	ENERGY-ELECTRICITY	355,000	266,261	350,000	358,750	358,750
01-440-5240	REPR/MAINT-OFFICE EQUIP	3,350	1,845	3,350	3,434	3,434
01-440-5243	REPR/MAINT-EQUIPMENT	152,132	152,238	157,000	160,925	160,925
01-440-5291	OTR PROP SRV-WELL MONITOR	20,000	19,503	20,000	20,500	20,500
01-440-5310	OTR PRCH SVC-SLUDG HAUL	280,000	286,100	346,000	354,650	354,650
01-440-5311	OTR PRCH SVC-LAB ANALYSIS	70,000	32,211	70,000	71,750	71,750
01-440-5318	PROF/TECH-CONT SERV	10,000	10,147	10,000	10,000	10,000
01-440-5319	GRNDR PMP GNRTR SVC	30,000	39,264	65,000	66,625	66,625
01-440-5340	COMM-PRINTING	1,000	177	1,000	1,000	1,000
01-440-5341	COMM-TELEPHONE	14,000	12,986	14,000	14,350	14,350
01-440-5342	COMM-POSTAGE	500	669	500	500	500
01-440-5484	EQUIP SUPPLY-GRSE & LBRCT	500	2,313	500	500	500
01-440-5530	PUBLIC WORKS SUPPLIES	15,000	14,939	15,000	15,375	15,375
01-440-5533	PUB WKS SUPPLY-TOOLS	500	2,297	500	500	500
01-440-5535	PUB WKS SUPPLY-CHEMICALS	250,000	214,512	275,000	281,875	281,875
01-440-5536	PUB WKS SUPPLY-METRS/FTNGS	4,000	2,573	4,000	4,100	4,100
01-440-5710	IN-STATE TRAVEL	200	0	200	200	200
01-440-5730	DUES & MEMBERSHIPS	420	50	420	420	420
01-440-5781	STAFF DEVELOPMENT-LICENSE	8,000	3,508	8,000	8,000	8,000
01-440-5875	COMP EQUIP & SOFTWARE	0	0	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>1,225,242</b>	<b>1,075,475</b>	<b>1,351,110</b>	<b>1,384,360</b>	<b>1,384,360</b>
<b>Total Departmental Expenses</b>		<b>2,120,709</b>	<b>1,905,082</b>	<b>2,336,397</b>	<b>2,432,623</b>	<b>2,432,623</b>

# DPW - WASTEWATER DIVISION

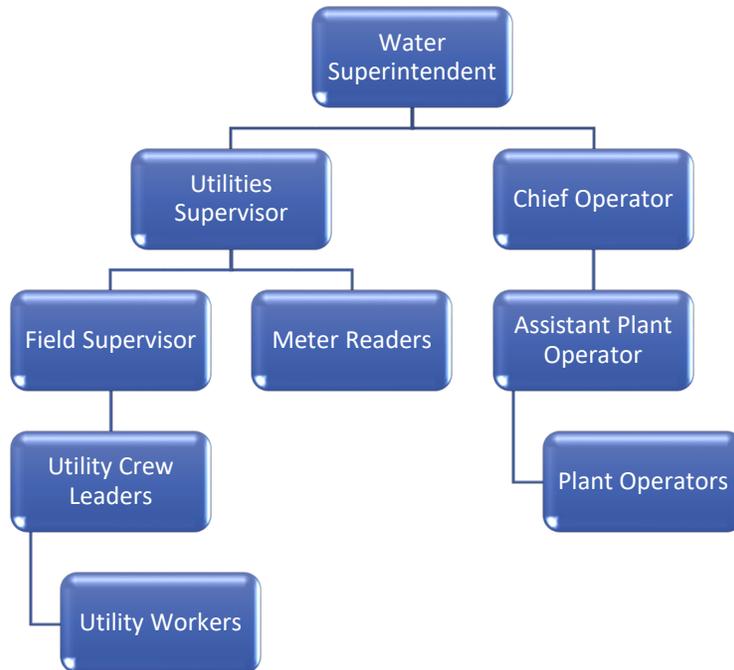
## FY27 PERSONAL SERVICES

### DPW WASTEWATER DIVISION - 440

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Annual	
1	24	M-10	9	LOWELL AMY A	WW SUPERINTENDENT	70.12	40	2,804.80	52.2	146,411	
2	24	M-08	7	SEARIAC CHRISTOPHER	ASST WW SUPERINTENDENT	54.60	40	2,184.00	52.2	114,005	
3	26	D-15	7	PIRES JR CHARLES R	CHIEF WWTP OPERATOR	62.84	40	2,513.60	52.2	131,210	
4	26	D-13	6	KELLER KRUSER	ASST CHF WWTP OPERATOR	51.75	40	2,070.00	52.2	108,054	
5	26	D-10	7	DEVONIS STEVEN M	WWTP OPERATOR	44.77	40	1,790.80	52.2	93,480	
6	26	D-10	4	MELEMED CORY	WWTP OPERATOR	39.06	40	1,562.40	52.2	81,558	
7	26	D-10	7	HENRY PHILIP	WWTP OPERATOR	44.77	40	1,790.80	52.2	93,480	
8	26	D-07	4	REMILLARD NATHAN	WWTP OPERATOR 2	31.90	40	1,276.00	52.2	66,608	
9	26	D-07	4	HOLBROOK MAXWELL	WWTP OPERATOR 2	31.90	40	1,276.00	52.2	66,608	
10	26	D-06	3	DEOLIVEIRA EVAN	WW UTIL MAINT WORKER	28.67	40	1,146.80	52.2	59,863	
						<i>FTE</i>	<i>10</i>				<i>961,277</i>

# DPW - WATER DIVISION

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## 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 EPA 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 (20 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>PUBLIC WORKS</b>						
<b>450 WATER</b>						
<b>Salaries</b>						
01-450-5110	SALARY & WAGES	1,510,731	1,498,923	1,629,624	1,704,374	1,704,374
01-450-5130	ADDITIONAL GROSS-OT	170,000	187,358	175,950	184,026	184,026
01-450-5133	ADDITIONAL GROSS-STANDBY	31,000	30,920	32,415	33,903	33,903
01-450-5134	ADD'L GROSS STANDBY-PLANT	50,000	44,338	44,526	45,570	45,570
<b>Total</b>	<b>Salaries</b>	<b>1,761,731</b>	<b>1,761,539</b>	<b>1,882,515</b>	<b>1,967,873</b>	<b>1,967,873</b>
<b>Expenses</b>						
01-450-5212	ENERGY-ELECTRICITY	610,582	624,936	550,000	700,000	700,000
01-450-5213	ENERGY-NATURAL GAS	60,000	82,924	69,000	69,000	69,000
01-450-5240	REPR/MAINT-OFFICE EQUIP	4,000	1,179	5,000	5,000	5,000
01-450-5243	RPR/MAINT EQUIP	275,000	276,739	275,000	275,000	275,000
01-450-5244	REPR MAINT-WATER TANK	10,000	7,919	11,100	11,100	11,100
01-450-5245	REPR/MAINT WATER LINES	0	14,346	0	0	0
01-450-5255	REPR/MAINT-SERVICE CNCTNS	75,000	52,380	75,000	75,000	75,000
01-450-5256	REPR/MAINT-HYDRANTS	25,000	24,658	25,000	25,000	25,000
01-450-5263	REPR/MAINT-ST/RDS	55,000	61,429	59,000	59,000	59,000
01-450-5309	PROF/TECH-ENGINEERS	20,000	15,360	22,200	22,200	22,200
01-450-5310	PROF/TECH LAB TESTING	75,000	74,532	90,000	90,000	90,000
01-450-5319	PROF/TECH-CONT SERVICE	85,000	47,728	85,000	85,000	85,000
01-450-5340	COMM-PRINTING	35,000	39,528	40,000	40,000	40,000
01-450-5341	COMM-TELEPHONE	15,000	13,171	15,450	15,450	15,450
01-450-5342	COMM-POSTAGE	50,000	25,568	42,000	42,000	42,000
01-450-5530	PUBLIC WORKS SUPPLIES	8,000	9,864	8,200	8,200	8,200
01-450-5533	PUB WKS SUPPLY-TOOLS	10,000	11,591	10,250	10,250	10,250
01-450-5535	PUB WKS SUPPLY-CHEMICALS	240,000	171,885	276,000	276,000	276,000
01-450-5536	PUB WKS SUPPLY-METRS/FTNGS	85,000	32,123	85,000	85,000	85,000
01-450-5537	PUB WKS SUPPLY-PIPING	25,000	25,000	27,750	29,693	29,693
01-450-5710	IN-STATE TRAVEL	300	112	300	300	300
01-450-5730	DUES & MEMBERSHIPS	5,000	2,140	5,500	5,500	5,500
01-450-5735	PERMITS/REGISTRATIONS	38,000	15,847	38,000	38,000	38,000
01-450-5781	STAFF DEVELOPMENT	25,000	29,129	27,750	27,750	27,750
01-450-5788	REGIONAL WTR COOPERATIVE	400,000	299,859	400,000	425,000	425,000
01-450-5865	METER REPLACEMENT	175,000	160,290	175,000	175,000	175,000
01-450-5875	COMP EQUIP & SOFTWARE	0	0	38,700	50,000	50,000
<b>Total</b>	<b>Expenses</b>	<b>2,405,882</b>	<b>2,120,237</b>	<b>2,456,200</b>	<b>2,644,443</b>	<b>2,644,443</b>
<b>Total Departmental Expenses</b>		<b>4,167,613</b>	<b>3,881,776</b>	<b>4,338,715</b>	<b>4,612,316</b>	<b>4,612,316</b>

# DPW - WATER DIVISION

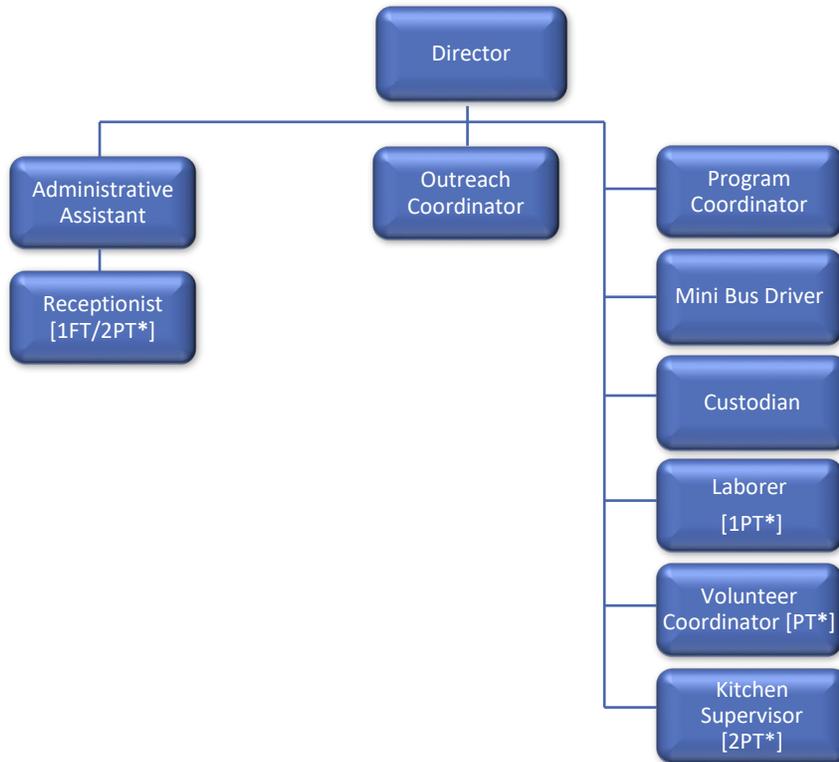
## FY27 PERSONAL SERVICES

### DPW WATER DIVISION - 450

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-10	7	LANEN MATTHEW	WATER SUPERINTENDENT	65.58	40	2,623.20	52.2	136,932
2	26	D-15	4	FITZGERALD BRETT	WTR UTIL SUPERVISOR	54.81	40	2,192.40	52.2	114,444
3	26	D-15	4	REGHITTO MICHAEL	CHIEF WTP OPERATOR	54.81	40	2,192.40	52.2	114,444
4	26	D-13	7	MOITOZA MARK R	ASST CHIEF WTP OPERATOR	54.86	40	2,194.40	52.2	114,548
5	26	D-12	3	BUCKLEY SEAN B	ASST WTR UTIL SUPERVISOR	43.00	40	1,720.00	52.2	89,784
6	26	D-10	5	GARDINER BRIAN	SENIOR WATER PLANT OPERATOR	40.62	40	1,624.80	52.2	84,815
7	26	D-10	5	MORIN SEAN	SENIOR WATER PLANT OPERATOR	40.62	40	1,624.80	52.2	84,815
8	26	D-08	4	MOROZOV ALEKSEY	TREATMENT OPERATOR 1	34.11	40	1,364.40	52.2	71,222
9	26	D-08	3	GAUTHIER DOMINIC	TREATMENT OPERATOR 1	32.80	40	1,312.00	52.2	68,487
10	26	D-08	3	WEISEL JEFFREY	DISTRIBUTION CREW LEADER	32.80	40	1,312.00	52.2	68,487
11	26	D-08	4	MCDONALD JAMES M	DISTRIBUTION CREW LEADER	34.11	40	1,364.40	52.2	71,222
12	26	D-08	6	GUILIANO BRIAN	DISTRIBUTION CREW LEADER	36.89	40	1,475.60	52.2	77,027
13	26	D-06	3	KELLIHER GATES	DISTRIBUTION MAINT WKR	28.67	40	1,146.80	52.2	59,863
14	26	D-06	4	CORNIFFE ORAINEY	DISTRIBUTION MAINT WKR	29.82	40	1,192.80	52.2	62,265
15	26	D-06	3	BORGES-LYONS RANNON	DISTRIBUTION MAINT WKR	28.67	40	1,146.80	52.2	59,863
16	26	D-06	4	DIAS TODD	DISTRIBUTION MAINT WKR	29.82	40	1,192.80	52.2	62,265
17	26	D-05	7	DIMONDA GREGORY	UTIL METR READR	31.94	40	1,277.60	52.2	66,691
18	26	D-05	7	REED CHRISTOPHER	UTIL METR READR	31.94	40	1,277.60	52.2	66,691
19	11	A-09	6	SIMMONS CHRISTINE	ADMINISTRATIVE ASSISTANT	39.24	37.5	1,471.50	52.2	76,813
20	11	A-09	6	SWANSTROM KYLE	ENGINEERING TECH	39.24	40	1,569.60	52.2	81,934
21	11	A-08	6	TROPEANO DAYLENE	POA/BILLING COORDINATOR	36.66	37.5	1,374.75	52.2	71,762
						FTE	21			1,704,374

# SENIOR SERVICES

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\*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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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COMMUNITY SERVICES

541 SENIOR SERVICES

Salaries

01-541-5110	SALARY & WAGES	515,924	515,914	539,204	606,031	606,031
01-541-5120	SALARY & WAGES TEMP/VAC	0	0	0	0	0
<b>Total</b>	<b>Salaries</b>	<b>515,924</b>	<b>515,914</b>	<b>539,204</b>	<b>606,031</b>	<b>606,031</b>

Expenses

01-541-5212	ENERGY-ELECTRICITY	57,267	50,550	57,267	57,267	57,267
01-541-5213	ENERGY-NATURAL GAS	5,000	3,636	4,000	4,000	4,000
01-541-5243	REPR/MAINT-EQUIPMENT	2,750	4,383	3,750	3,750	3,750
01-541-5319	PROF/TECH-CONT SERV	61,500	51,948	58,390	58,390	58,390
01-541-5340	COMM-PRINTING	425	605	425	425	425
01-541-5341	COMM-TELEPHONE	4,700	4,563	4,700	4,700	4,700
01-541-5342	COMM-POSTAGE	3,000	1,790	3,000	3,000	3,000
01-541-5420	OFFICE SUPPLIES	3,000	1,255	3,000	3,000	3,000
01-541-5584	OTH SUPPLY-DEPART	4,500	4,322	4,950	5,500	5,500
01-541-5710	IN-STATE TRAVEL	1,200	861	1,200	1,200	1,200
01-541-5730	DUES & MEMBERSHIPS	3,500	3,854	4,000	4,000	4,000
01-541-5875	COMP EQUIP & SOFTWARE	0	0	3,110	3,500	3,500
<b>Total</b>	<b>Expenses</b>	<b>146,842</b>	<b>127,767</b>	<b>147,792</b>	<b>148,732</b>	<b>148,732</b>
<b>Total Departmental Expenses</b>		<b>662,766</b>	<b>643,681</b>	<b>686,996</b>	<b>754,763</b>	<b>754,763</b>

FY27 PERSONAL SERVICES

SENIOR SERVICES - 541

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	7	BISHOP JILL D	SENIOR SERVICES DIRECTOR	60.95	40	2,438.00	52.2	127,264	
2	24	M-06	3	HADDAD LAUREN E	OUTREACH COORD	43.99	40	1,759.60	52.2	91,852	
3	11	A-09	7	COYNE KATHLEEN A	ADMIN ASSISTANT	40.81	37.5	1,530.38	52.2	79,886	
4	11	A-08	7	PALMER MARIE	PROGRAM COORDINATOR	38.13	40	1,525.20	52.2	79,616	
5	11	A-06	7	ARISTIDE MIKELSON	VAN DRIVER	33.29	40	1,331.60	52.2	69,510	
6	11	A-05	7	DOHERTY JOYCE	RECEPTIONIST	31.11	37.5	1,166.63	52.2	60,899	
7	11	A-06	7	ENDICOTT PETER	CUSTODIAN	33.29	40	1,331.60	52.2	69,510	
8	23	N-05	6	VACANT	LABORER	27.01	19.5	526.70	52.2	27,494	
						<i>FTE</i>	7.5				606,031

# VETERANS' SERVICES

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## 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## COMMUNITY SERVICES

### 543 VETERANS SERVICES

#### Salaries

01-543-5110	SALARY & WAGES	172,539	172,545	164,888	181,927	181,927
01-543-5130	ADDITIONAL GROSS-OT	1,500	1,490	1,500	1,500	1,500
<b>Total</b>	<b>Salaries</b>	<b>174,039</b>	<b>174,035</b>	<b>166,388</b>	<b>183,427</b>	<b>183,427</b>

#### Expenses

01-543-5261	REPR/MAINT-MONUMENTS	2,000	175	2,000	2,000	2,000
01-543-5295	OTR PROP SRV-GRAVE MAINT	3,200	1,837	3,200	3,200	3,200
01-543-5319	PROF/TECH-CONT SERV	0	0	0	0	0
01-543-5340	COMM-PRINTING	350	588	350	350	350
01-543-5341	COMM-TELEPHONE	700	890	700	700	700
01-543-5342	COMM-POSTAGE	700	500	700	700	700
01-543-5420	OFFICE SUPPLIES	1,000	1,044	1,117	1,117	1,117
01-543-5584	OTR SUPPLY-VET'S COUNCIL	13,000	7,172	13,000	13,000	13,000
01-543-5710	IN-STATE TRAVEL	500	0	500	500	500
01-543-5770	VETS ORDINARY BENEFITS	400,000	357,465	400,000	400,000	400,000
01-543-5781	STF DVLPMENT-MA VETS CNFR	500	425	500	500	500
01-543-5875	COMP EQUIP & SOFTWARE	0	0	500	500	500
<b>Total</b>	<b>Expenses</b>	<b>421,950</b>	<b>370,095</b>	<b>422,567</b>	<b>422,567</b>	<b>422,567</b>
<b>Total Departmental Expenses</b>		<b>595,989</b>	<b>544,130</b>	<b>588,955</b>	<b>605,994</b>	<b>605,994</b>

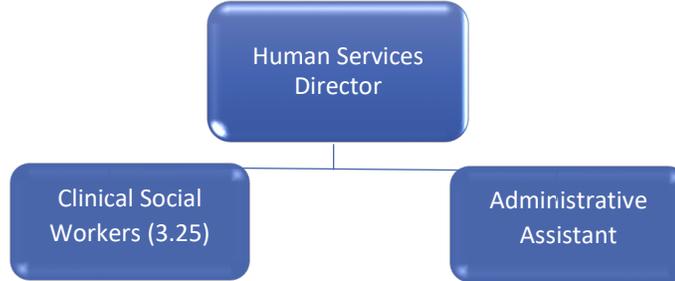
### FY27 PERSONAL SERVICES

#### VETERANS' SERVICES - 543

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	25	B-05	7	GOUZIAS JAMES	DIRECTOR OF VETERANS SERV	48.87	40	1,954.80	52.2	102,041	
2	11	A-09	7	CADOGAN JULIE	ADMINISTRATIVE ASSISTANT	40.81	37.5	1,530.38	52.2	79,886	
						<i>FTE</i>	2				181,927

# HUMAN SERVICES

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## 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, referrals, 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## COMMUNITY SERVICES

### 599 HUMAN SERVICES

#### Salaries

01-599-5110	SALARY & WAGES	480,812	483,357	514,238	571,291	571,291
01-599-5120	SALARY & WAGES TEMP	20,000	7,493	20,000	0	0
<b>Total</b>	<b>Salaries</b>	<b>500,812</b>	<b>490,850</b>	<b>534,238</b>	<b>571,291</b>	<b>571,291</b>

#### Expenses

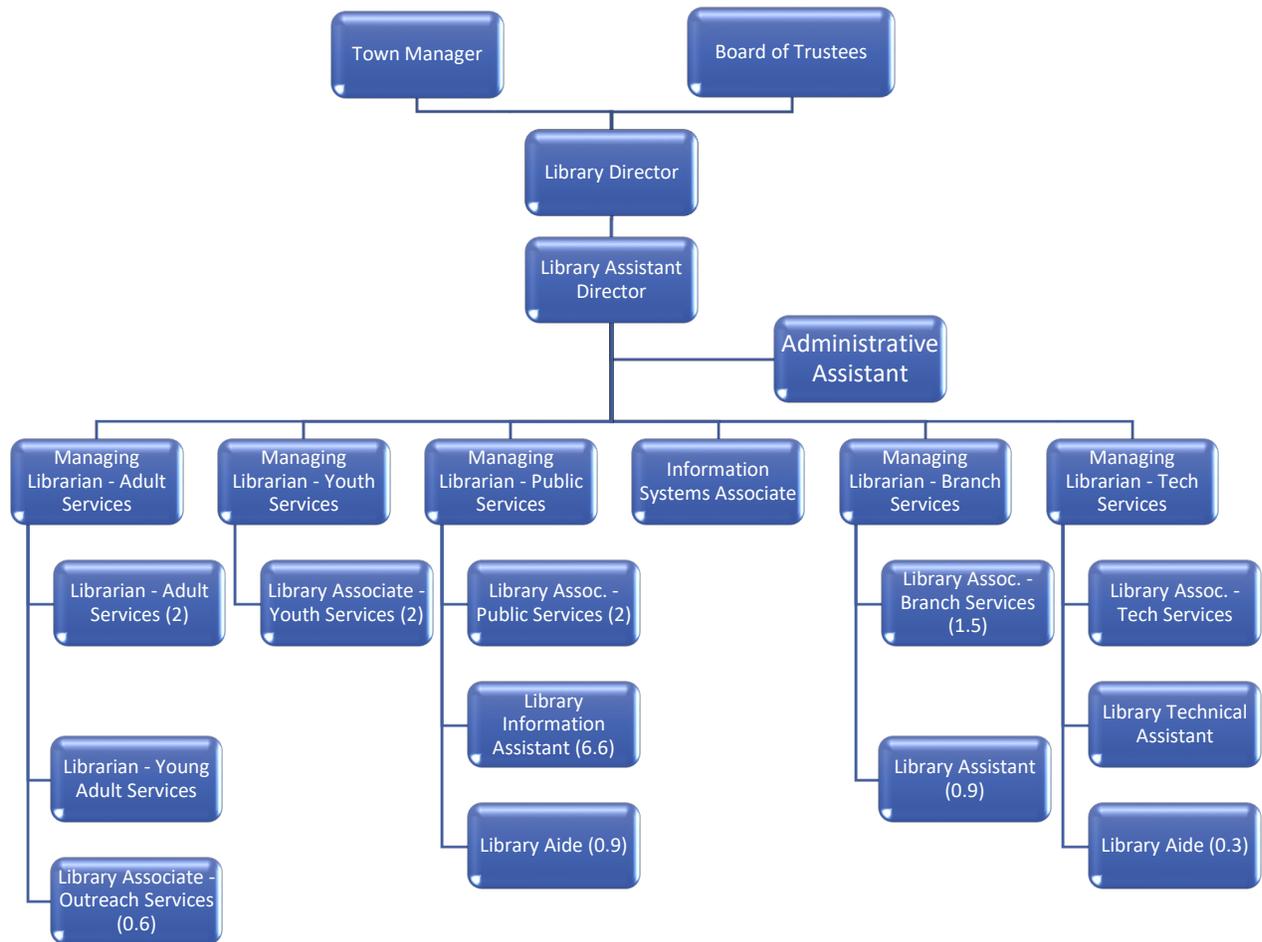
01-599-5212	ENERGY-ELECTRICITY	12,000	8,319	10,000	10,000	10,000
01-599-5213	ENERGY-NATURAL GAS	8,000	339	8,000	1,000	1,000
01-599-5240	REPR/MAINT-OFFICE EQUIP	7,213	1,317	1,510	0	0
01-599-5270	RENTL/LEASE-BUILDING	0	0	0	0	0
01-599-5303	PROF/TECH-CLINIC & NURSES	0	0	0	0	0
01-599-5318	PROF/TECH-CONT SERV	52,000	11,905	19,000	16,000	16,000
01-599-5319	PROF/TECH INTERPRETER	1,000	144	1,000	1,000	1,000
01-599-5340	COMM-PRINTING	1,500	2,015	1,800	1,800	1,800
01-599-5341	COMM-TELEPHONE	1,000	1,230	1,440	2,000	2,000
01-599-5342	COMM-POSTAGE	200	43	200	200	200
01-599-5345	COMM-ALARM	850	420	910	910	910
01-599-5384	OTR PRCH SRV-SUPPORT SVCS	10,000	9,998	10,000	10,000	10,000
01-599-5386	OTR PRCH SRV-MENTAL HLTH	0	0	0	0	0
01-599-5387	OTR PRCH SRV-OUTMIGRTN PREV	20,000	20,000	20,000	20,000	20,000
01-599-5391	OTR PRCH SRV-SUB ABUSE COMM	5,000	4,961	5,000	5,000	5,000
01-599-5392	OTR PRCH SRV-SUB ABUSE	0	0	0	0	0
01-599-5399	OTR PRCH SRV-HOMLESSPREVN	75,000	75,000	75,000	75,000	75,000
01-599-5420	OFFICE SUPPLIES	1,800	2,051	3,560	3,000	3,000
01-599-5585	OTHER SUPPLIES-EVENTS	0	0	1,500	1,500	1,500
01-599-5711	AUTO ALLOWANCE	1,000	702	1,000	1,000	1,000
01-599-5730	DUES & MEMBERSHIPS	214	439	465	500	500
01-599-5781	STAFF DEVELOPMENT	2,000	1,754	2,000	2,000	2,000
01-599-5875	COMP EQUIP & SOFTWARE	0	0	4,600	4,000	4,000
<b>Total</b>	<b>Expenses</b>	<b>198,777</b>	<b>140,638</b>	<b>166,985</b>	<b>154,910</b>	<b>154,910</b>
<b>Total Departmental Expenses</b>		<b>699,589</b>	<b>631,488</b>	<b>701,223</b>	<b>726,201</b>	<b>726,201</b>

### FY27 PERSONAL SERVICES

#### HUMAN SERVICES - 599

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total
1	24	M-09	9	HAUPTMANN SUZANNE K	DIRECTOR HUMAN SERVICES	65.16	40	2,606.40	52.2	136,054
2	24	M-07	8	ABBOTT MARK A	CLINICAL SOCIAL WORKER	54.57	37.5	2,046.38	52.2	106,821
3	24	M-07	8	RODGERS ELIZABETH	CLINICAL SOCIAL WORKER	54.57	37.5	2,046.38	52.2	106,821
4	24	M-07	8	DELAUTER DIANE	CLINICAL SOCIAL WORKER	54.57	37.5	2,046.38	52.2	106,821
5	11	A-09	7	CLONDAS SUSAN J	ADMINISTRATIVE ASSISTANT	40.81	37.5	1,530.38	52.2	79,886
6	24	M-07	4	CHIOATTO MILENE	BILINGUAL CLIN SOC WORKER	47.74	14	668.36	52.2	34,888
						<b>FTE</b>	<b>5.2</b>			<b>571,291</b>

# 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>COMMUNITY SERVICES</b>						
<b>610 LIBRARY</b>						
<b>Salaries</b>						
01-610-5110	SALARY & WAGES	1,812,478	1,812,150	2,010,724	2,022,470	2,022,470
<b>Total</b>	<b>Salaries</b>	<b>1,812,478</b>	<b>1,812,150</b>	<b>2,010,724</b>	<b>2,022,470</b>	<b>2,022,470</b>
<b>Expenses</b>						
01-610-5211	ENERGY-FUEL OIL	3,500	3,868	3,500	3,500	3,500
01-610-5212	ENERGY-ELECTRICITY	143,335	119,688	72,335	72,335	72,335
01-610-5213	ENERGY-NATURAL GAS	16,000	22,301	18,400	18,400	18,400
01-610-5243	REPR/MAINT-EQUIP	1,500	0	1,500	1,500	1,500
01-610-5271	RENTL/LEASE-EQUIP	200	0	200	200	200
01-610-5318	PROF/TECH-WF	24,650	24,650	24,650	24,650	24,650
01-610-5319	PROF/TECH-WH	24,650	24,650	24,650	24,650	24,650
01-610-5341	COMM-TELEPHONE	3,100	3,200	3,100	3,100	3,100
01-610-5342	COMM-POSTAGE	1,400	0	1,400	1,400	1,400
01-610-5346	COMM-COMP LINE	4,600	4,655	0	0	0
01-610-5347	COMM-COP RES SHR	60,000	61,319	62,800	65,852	65,852
01-610-5380	OTR PCH SRV-CONT SERV	25,000	25,759	25,000	25,000	25,000
01-610-5510	EDUC SUPPLY-MATERIALS	294,538	294,517	311,163	339,477	339,477
01-610-5580	OTH SUPPLIES-LIBRARY	10,500	10,201	10,500	10,500	10,500
01-610-5582	OTH SUPPLY-COMP	11,000	8,082	11,000	11,000	11,000
01-610-5711	AUTO ALLOWANCE	1,500	1,181	1,500	1,500	1,500
01-610-5730	DUES & MEMBERSHIPS	300	360	300	300	300
01-610-5875	COMP EQUIP & SOFTWARE	25,000	7,875	25,000	25,000	25,000
<b>Total</b>	<b>Expenses</b>	<b>650,773</b>	<b>612,306</b>	<b>596,998</b>	<b>628,364</b>	<b>628,364</b>
<b>Total Departmental Expenses</b>		<b>2,463,251</b>	<b>2,424,456</b>	<b>2,607,722</b>	<b>2,650,834</b>	<b>2,650,834</b>

# PUBLIC LIBRARY

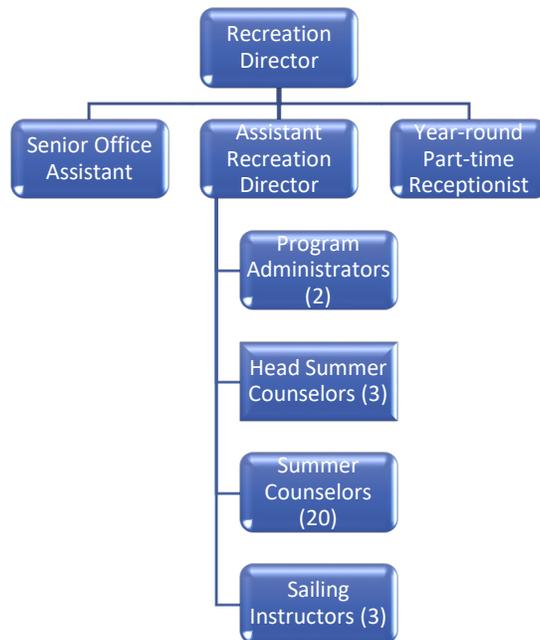
## FY27 PERSONAL SERVICES

### PUBLIC LIBRARY - 610

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-10	5	STOKES BRIAN	LIBRARY DIRECTOR	61.33	40	2,453.20	52.2	128,058	
2	24	M-08	4	BORDEN MARGARET L	ASST LIBRARY DIRECTOR	49.38	40	1,975.20	52.2	103,106	
3	22	N-06	5	ANDRADE ERICA	LIBRARY ASST	27.77	10.5	291.59	52.2	15,221	
5	23	N-06	5	DAYTON HOLLY	LIBRARY ASST	27.77	15.5	430.44	52.2	22,469	
7	23	N-06	6	HARPER JEANNE	LIBRARY ASST	28.88	19.5	563.16	52.2	29,397	
8	23	N-03	6	HARVEY MAURA	LIBRARY AIDE	23.56	10	235.60	52.2	12,299	
9	23	N-03	7	LITTLE JOSIE	LIBRARY AIDE	24.50	10	245.00	52.2	12,789	
10	23	N-03	5	PETTENGILL DEBORAH	LIBRARY AIDE	22.65	19	430.35	52.2	22,465	
11	22	L-07	7	AIKEN CAROLINE M	LIBRARY INFORMATION ASST	31.53	37.5	1,182.38	52.2	61,721	
12	22	L-12	4	BEVILACQUA SARA	MANAGING LIBR - PUBLIC SERV	39.31	37.5	1,474.13	52.2	76,950	
13	22	L-12	5	BOCK AMANDA	MANAGING LIBR - YOUTH SERV	40.88	37.5	1,533.00	52.2	80,023	
14	22	L-12	5	MANNING LINDSAY	MANAGING LIBR - BRANCH SERV	40.88	37.5	1,533.00	52.2	80,023	
15	22	L-08	7	CAREY RYAN MATTHEW	LIBRARY ASSOC - BRANCH SERV	33.72	32.5	1,095.90	52.2	57,206	
16	22	L-08	3	VACANT	INFO SYSTEMS ASSOC	28.82	37.5	1,080.75	52.2	56,416	
17	22	L-08	3	VACANT	LIBRARY ASSOC - YOUTH SERV	28.82	37.5	1,080.75	52.2	56,416	
18	22	L-09	4	FAIDELL MARY	ADMIN ASSISTANT	32.08	37.5	1,203.00	52.2	62,797	
19	22	L-12	7	DEWALL KIMBERLEE	MANAGING LIBR - TECH SERV	44.22	37.5	1,658.25	52.2	86,561	
21	22	L-07	7	GARDNER JANET	LIBRARY TECH ASST	31.53	37.5	1,182.38	52.2	61,721	
22	22	L-08	3	GOULD MEGAN	LIBRARY ASSOC - YOUTH SERV	28.82	37.5	1,080.75	52.2	56,416	
23	22	L-11	7	HENKEN SUSAN	LIBRARIAN - ADULT SERV	41.33	37.5	1,549.88	52.2	80,904	
24	22	L-07	6	HOWLAND LISA	LIBRARY INFORMATION ASST	30.32	25	758.00	52.2	39,568	
25	22	L-08	7	HUNT KIM	LIBRARY ASSOC - PUBLIC SERV	33.72	37.5	1,264.50	52.2	66,007	
26	22	L-11	6	JOHNSON CLINTON	LIBRARIAN - YOUNG ADULT SERV	39.74	37.5	1,490.25	52.2	77,792	
27	22	L-08	4	LEE ANNA	LIBRARY ASSOC - TECH SERV	29.97	37.5	1,123.88	52.2	58,667	
28	22	L-07	4	VACANT	LIBRARY INFORMATION ASST	28.03	29	812.87	52.2	42,432	
29	22	L-08	7	MAURER JOSEPH	LIBRARY ASSOC - PUBLIC SERV	33.72	37.5	1,264.50	52.2	66,007	
30	22	L-08	7	MURPHY MARTHA	LIBRARY ASSOC - BRANCH SERV	33.72	22	741.84	52.2	38,725	
31	22	L-12	5	NELSON KRISTIN	MANAGING LIBR - ADULT SERV	40.88	37.5	1,533.00	52.2	80,023	
32	22	L-11	5	OCONNOR JESSICA	LIBRARIAN - ADULT SERV	38.21	37.5	1,432.88	52.2	74,797	
33	22	L-07	7	ROSE GAIL	LIBRARY INFORMATION ASST	31.53	37.5	1,182.38	52.2	61,721	
34	22	L-07	7	WALBERT REBEKAH	LIBRARY INFORMATION ASST	31.53	37.5	1,182.38	52.2	61,721	
35	22	L-07	7	WALSH STEPHEN	LIBRARY INFORMATION ASST	31.53	37.5	1,182.38	52.2	61,721	
36	22	L-08	7	WOOL LAURA	LIBRARY ASSOC - OUTREACH	33.72	24	809.28	52.2	42,245	
				MORNING HOURS						34,000	
				SEASONAL/SUB HELP						8,833	
				SHIFT DIFFERENTIAL	\$2.00/HR @ 56 HRS/WK				52.2	5,846	
				SUNDAY HOURS - MAIN						24,407	
				SATURDAY HOURS - EAST		FTE	26.18			15,000	2,022,470

# RECREATION DIVISION

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## VISION and MISSION

### Vision

To be a trusted and inclusive community resource that enriches life in Falmouth by inspiring active, healthy, and connected living for all generations.

### Mission

The mission of Falmouth Recreation is to strengthen our community through play, wellness, and connection.

We are committed to providing safe, welcoming, and accessible opportunities that promote sportsmanship, respect, responsibility, teamwork, and self-esteem.

We achieve this by:

- Offering diverse and affordable programs for all ages and abilities.
- Striving to maintain and enhance facilities and open spaces that support active and healthy lifestyles, in collaboration with other Town departments and divisions.
- Partnering with local organizations, schools, and Town departments to maximize opportunities and resources.
- Providing exceptional service while adapting to the evolving needs of our residents.

## DESCRIPTION

Falmouth Recreation enriches community life by providing inclusive and accessible opportunities for play, wellness, and connection. Through innovative programs, welcoming spaces, and partnerships with local organizations, schools, and Town departments, we promote active, healthy, and connected living for all residents.

# RECREATION DIVISION

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## GOALS

1. Enhance Quality of Life: Provide inclusive, engaging, and affordable recreational programs and special events that promote health, wellness, and community connection.
2. Deliver Excellent Service: Continue improving service, communication, and accessibility to ensure a positive experience for all participants.
3. Expand Opportunities: Develop new and diverse programs that meet the evolving interests and needs of residents of all ages and abilities.
4. Invest in Facilities: Upgrade and maintain the Gus Carty Community Center and outdoor recreation spaces to ensure safe, functional, and welcoming environments.
5. Measure and Evaluate Impact: Implement systems to track participation and facility usage to better understand and respond to community needs.
6. Strengthen Partnerships: Build and maintain strong collaborations with the Senior Center, Falmouth Public Schools, and community organizations to expand recreation opportunities.
7. Advance Capital Improvements: Pursue grant funding and capital projects to improve athletic fields, rehabilitate tennis courts and the skate park, and develop future facilities such as a pickleball complex and turf field.

# RECREATION DIVISION

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## COMMUNITY SERVICES

### 630 RECREATION

#### Salaries

01-630-5110	SALARY & WAGES	391,742	391,942	417,097	460,078	460,078
01-630-5120	SALARY & WAGES TEMP	87,735	84,360	105,000	130,000	130,000
01-630-5130	ADDITIONAL GROSS-OT	5,000	6,749	5,000	5,000	5,000
<b>Total</b>	<b>Salaries</b>	<b>484,477</b>	<b>483,051</b>	<b>527,097</b>	<b>595,078</b>	<b>595,078</b>

#### Expenses

01-630-5212	ENERGY-ELECTRICITY	13,557	16,379	17,000	17,000	17,000
01-630-5213	ENERGY-NATURAL GAS	25,000	21,207	21,000	21,000	21,000
01-630-5243	REPR/MAINT-EQUIPMENT	20,000	11,368	20,000	20,000	20,000
01-630-5319	PROF/TECH-CONT SERV	77,000	32,162	68,480	52,000	52,000
01-630-5340	COMM-PRINTING	3,000	3,506	3,000	3,000	3,000
01-630-5341	COMM-TELEPHONE	2,250	1,915	2,250	2,250	2,250
01-630-5342	COMM-POSTAGE	200	0	200	200	200
01-630-5354	REC-YTH BSKTBALL	7,950	9,103	7,950	10,000	10,000
01-630-5357	REC-YTH SOCCER	12,500	12,500	12,500	12,500	12,500
01-630-5359	REC-SOFTBALL GIRLS	1,000	810	0	0	0
01-630-5363	REC-YTH SUMMER CMP	35,000	34,157	43,750	55,750	55,750
01-630-5364	REC-YOUTH SAILING	1,500	1,482	1,500	1,500	1,500
01-630-5365	REC-YTH INDOOR SOC	1,800	1,789	1,800	1,800	1,800
01-630-5366	REC-YOUTH BASEBALL	5,100	4,249	5,100	5,100	5,100
01-630-5367	REC-ADULT SPORTS PRGMS	6,350	6,207	7,850	5,000	5,000
01-630-5372	REC-TOWN BAND	2,391	2,391	2,391	3,500	3,500
01-630-5420	OFFICE SUPPLIES	1,500	2,941	4,000	4,000	4,000
01-630-5585	EVENTS & ENRICHMENT PRGMS	0	0	3,000	3,000	3,000
01-630-5710	IN-STATE TRAVEL	250	0	250	250	250
01-630-5730	DUES & MEMBERSHIPS	750	315	750	750	750
01-630-5875	COMP EQUIP & SOFTWARE	0	0	5,000	5,000	5,000
<b>Total</b>	<b>Expenses</b>	<b>217,098</b>	<b>162,480</b>	<b>227,771</b>	<b>223,600</b>	<b>223,600</b>
<b>Total Departmental Expenses</b>		<b>701,575</b>	<b>645,531</b>	<b>754,868</b>	<b>818,678</b>	<b>818,678</b>

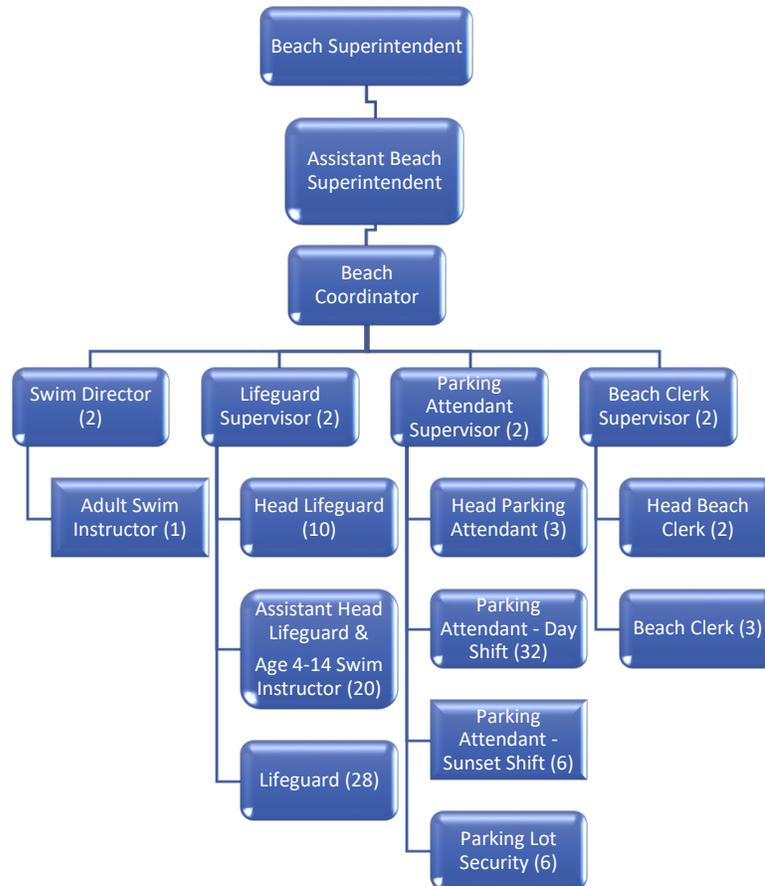
### FY27 PERSONAL SERVICES

#### RECREATION DEPARTMENT - 630

	Group	Grade	Step	Name	Job Title	Rate	Hrs/Wk	Weekly	Wks	Total	
1	24	M-09	7	WILLIAMS-TINKHAM JULIE	REC DIRECTOR	60.95	40	2,438.00	52.2	127,264	
2	11	A-09	6	ROTLER KEVIN	ASSISTANT REC DIRECTOR	39.24	40	1,569.60	52.2	81,934	
3	11	A-08	7	PIRES RAMON	PROGRAM ADMIN SPORTS	38.13	40	1,525.20	52.2	79,616	
4	11	A-08	5	WHEELER SARAH	PROGRAM ADMIN ENRICH/S	35.25	40	1,410.00	52.2	73,602	
5	11	A-07	6	DEMERS LINDSEY	ADMINISTRATIVE CLERK	34.27	37.5	1,285.13	52.2	67,084	
6	23	N-06	7	GONSALVES MARK	FRONT DESK RECEPTIONIST	30.04	19.5	585.78	52.2	30,578	
					<b>FTE</b>		<b>5.5</b>				<b>460,078</b>

# BEACH DEPARTMENT

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## 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	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>COMMUNITY SERVICES</b>						
<b>632 BEACH</b>						
<b>Salaries</b>						
01-632-5120	SALARY & WAGES TEMP	903,673	900,480	1,001,927	1,128,401	1,028,401
<b>Total</b>	<b>Salaries</b>	<b>903,673</b>	<b>900,480</b>	<b>1,001,927</b>	<b>1,128,401</b>	<b>1,028,401</b>
<b>Expenses</b>						
01-632-5212	ENERGY-ELECTRICITY	3,830	3,008	3,830	3,830	3,830
01-632-5272	RENTL/LEASE-POOL	1,000	1,380	1,000	1,000	1,000
01-632-5319	PROF/TECH-CONT SERVICE	40,000	37,838	45,000	45,000	45,000
01-632-5340	COMM-PRINTING	7,000	10,702	9,500	10,750	10,750
01-632-5341	COMM-TELEPHONE	14,180	17,693	14,180	17,700	17,700
01-632-5343	COMM-ADVERTISING	300	0	0	0	0
01-632-5345	COMM-SECURTY SYS	420	210	420	420	420
01-632-5420	OFFICE SUPPLIES	500	517	750	750	750
01-632-5500	MEDICAL/SURGICAL SUPPLIES	2,500	3,680	2,500	2,500	2,500
01-632-5583	OTH SUPLIES-UNFM/ACCSRS	9,000	9,076	9,000	9,000	9,000
01-632-5584	OTH SUPLIES-SAFETY EQPT	3,500	755	3,500	3,500	3,500
01-632-5585	OTH SUPPLIES-DEPT	7,900	2,949	7,900	7,900	7,900
01-632-5589	EMPLOYEE APPRECIATION & ENG/	0	0	8,500	8,500	8,500
01-632-5711	AUTO ALLOWANCE	5,875	3,432	4,875	4,875	4,875
01-632-5781	STAFF DEVELOPMENT	3,500	4,180	8,500	4,250	4,250
01-632-5800	BEACH NOURISHMENT	25,000	24,990	25,000	0	0
01-632-5875	COMP EQUIP & SOFTWARE	0	0	1,750	1,750	1,750
<b>Total</b>	<b>Expenses</b>	<b>124,505</b>	<b>120,409</b>	<b>146,205</b>	<b>121,725</b>	<b>121,725</b>
<b>Total Departmental Expenses</b>		<b>1,028,178</b>	<b>1,020,889</b>	<b>1,148,132</b>	<b>1,250,126</b>	<b>1,150,126</b>



# FALMOUTH SCHOOL DEPARTMENT

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Account #	Account Description	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**EDUCATION**

**FALMOUTH SCHOOL DEPARTMENT**

**Expenses**

SCHOOL DEPARTMENT		58,222,421	61,424,654	65,232,983	64,987,300
<b>Total</b>	<b>Expenses</b>	<b>58,222,421</b>	<b>61,424,654</b>	<b>65,232,983</b>	<b>64,987,300</b>
<b>Total Departmental Expenses</b>		<b>58,222,421</b>	<b>61,424,654</b>	<b>65,232,983</b>	<b>64,987,300</b>

# UPPER CAPE REGIONAL TECHNICAL SCHOOL

Account #	Account Description	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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EDUCATION

390 UPPER CAPE COD VOCATIONAL

Expenses

01-390-5320	TUITION-UP CAPE REG VOKE	3,875,432	4,011,072	4,179,789	4,179,789
01-390-5500	CAPITAL PRG-CAPE REG VOKE	98,488	110,000	110,000	110,000

<b>Total</b>	<b>Expenses</b>	<b>3,973,920</b>	<b>4,121,072</b>	<b>4,289,789</b>	<b>4,289,789</b>
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<b>Total Departmental Expenses</b>		<b>3,973,920</b>	<b>4,121,072</b>	<b>4,289,789</b>	<b>4,289,789</b>
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# RETIREMENT BENEFITS

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>EMPLOYEE BENEFITS &amp; INSURANCE</b>						
<b>911 PENSION/RETIREMENT</b>						
<b>Expenses</b>						
01-911-5171	FRINGE BEN-RETRMNT PY RL	11,759,185	11,759,185	12,705,133	13,756,731	13,756,731
01-911-5182	FRINGE BEN-N/CNTRB PENS	0	0	0	0	0
01-911-5184	FRINGE BEN-RET BRD OE	0	2,624	0	0	0
<b>Total</b>	<b>Expenses</b>	<b>11,759,185</b>	<b>11,761,809</b>	<b>12,705,133</b>	<b>13,756,731</b>	<b>13,756,731</b>
<b>Total Departmental Expenses</b>		<b>11,759,185</b>	<b>11,761,809</b>	<b>12,705,133</b>	<b>13,756,731</b>	<b>13,756,731</b>

# UNEMPLOYMENT

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**EMPLOYEE BENEFITS & INSURANCE**

**913 UNEMPLOYMENT**

Expenses

01-913-5174	FRINGE BEN-UNEMPLOYMENT	118,000	102,624	200,000	175,000	175,000
<b>Total</b>	<b>Expenses</b>	<b>118,000</b>	<b>102,624</b>	<b>200,000</b>	<b>175,000</b>	<b>175,000</b>
<b>Total Departmental Expenses</b>		<b>118,000</b>	<b>102,624</b>	<b>200,000</b>	<b>175,000</b>	<b>175,000</b>

# HEALTH INSURANCE

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**EMPLOYEE BENEFITS & INSURANCE**

**914 HEALTH INSURANCE**

Expenses

01-914-5177	FRINGE BEN-HEALTH INS TWN	6,849,895	6,998,920	7,618,595	8,163,540	8,163,540
01-914-5178	FRINGE BEN-HEALTH INS SCH	7,821,169	7,626,315	8,738,586	8,697,660	8,697,660
01-914-5179	FRINGE BEN-HEALTH RETIRE	1,994,866	1,929,068	2,194,353	2,156,225	2,156,225
<b>Total</b>	<b>Expenses</b>	<b>16,665,930</b>	<b>16,554,303</b>	<b>18,551,534</b>	<b>19,017,425</b>	<b>19,017,425</b>
<b>Total Departmental Expenses</b>		<b>16,665,930</b>	<b>16,554,303</b>	<b>18,551,534</b>	<b>19,017,425</b>	<b>19,017,425</b>

# MEDICARE

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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**EMPLOYEE BENEFITS & INSURANCE**

**916 MEDICARE TAX**

Expenses

01-916-5179	EMPLOYER CONTRIBUTION	1,288,290	1,223,136	1,400,000	1,500,000	1,500,000
<b>Total</b>	<b>Expenses</b>	<b>1,288,290</b>	<b>1,223,136</b>	<b>1,400,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Total Departmental Expenses</b>		<b>1,288,290</b>	<b>1,223,136</b>	<b>1,400,000</b>	<b>1,500,000</b>	<b>1,500,000</b>

# OTHER EMPLOYEE BENEFITS

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>EMPLOYEE BENEFITS &amp; INSURANCE</b>						
<b>919 OTHER EMPLOYEE BENEFITS</b>						
<b>Expenses</b>						
01-919-5142	FRINGE BEN-LONGEVITY	112,000	93,419	125,000	125,000	120,000
01-919-5152	FRINGE BEN-SCK LV BYBACK	24,500	1,000	20,000	20,000	20,000
01-919-5153	FRINGE BEN-VACATION BYBACK	0	0	30,000	30,000	30,000
01-919-5155	FRINGE BEN-TUITION REIMBURSEN	0	0	10,000	10,000	10,000
01-919-5170	EMP ASSIS PROG TWN/SCHL	16,700	208	0	0	0
01-919-5171	MGL CH41 MEDICAL EXP	8,700	7,370	6,000	6,000	6,000
01-919-5172	FRINGE BENEFIT - OTHER	10,300	9,596	13,000	13,000	13,000
01-919-5180	FRINGE BEN LTD SCH/TOWN	37,000	20,208	30,000	30,000	30,000
01-915-5175	FRINGE BEN-LIFE INS TWN	5,000	2,522	5,000	5,000	5,000
01-915-5176	FRINGE BEN-LIFE INS SCH	2,000	1,683	5,000	5,000	5,000
<b>Total</b>	<b>Expenses</b>	<b>216,200</b>	<b>136,007</b>	<b>244,000</b>	<b>244,000</b>	<b>239,000</b>
<b>Total Departmental Expenses</b>		<b>216,200</b>	<b>136,007</b>	<b>244,000</b>	<b>244,000</b>	<b>239,000</b>

# PROPERTY, LIABILITY AND WORKERS' COMPENSATION

Account #	Account Description	2025 Revised	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
<b>EMPLOYEE BENEFITS &amp; INSURANCE</b>						
<b>193 TOWN INSURANCE</b>						
<b>Expenses</b>						
01-193-5740	OVERALL TOWN INSURANCE	0	0	0	0	0
01-193-5741	GEN LIAB END PREMIUMS	1,637,951	1,183,487	1,453,753	1,431,000	1,431,000
01-193-5742	GEN LIABILITY - CLAIMS	11,200	44,867	15,000	45,000	45,000
01-193-5744	WRKRS COMP - LOD PREMIUMS	117,741	125,377	150,000	150,000	150,000
01-193-5745	WRKRS COMP - CLAIMS/RETRO	348,691	515,065	496,830	564,623	564,623
<b>Total</b>	<b>Expenses</b>	<b>2,115,583</b>	<b>1,868,796</b>	<b>2,115,583</b>	<b>2,190,623</b>	<b>2,190,623</b>
<b>Total Departmental Expenses</b>		<b>2,115,583</b>	<b>1,868,796</b>	<b>2,115,583</b>	<b>2,190,623</b>	<b>2,190,623</b>

# DEBT

Account #	Account Description	2025 Actual	2026 Revised	FY 2027 Requested	FY 2027 Approved
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## 710 DEBT SERVICE - EXCLUDED PRINCIPAL

01-710-5910	PRINCIPAL - BONDS EXCLUDED	7,601,483	7,167,967	8,291,060	8,291,060
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<b>Total</b>	<b>Expenses</b>	<b>7,601,483</b>	<b>7,167,967</b>	<b>8,291,060</b>	<b>8,291,060</b>
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## 750 DEBT SERVICE - EXCLUDED INTEREST

01-750-5915	INTEREST - BONDS EXCLUDED	2,546,301	2,248,190	2,132,112	2,132,112
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<b>Total</b>	<b>Expenses</b>	<b>2,546,301</b>	<b>2,248,190</b>	<b>2,132,112</b>	<b>2,132,112</b>
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## 711 DEBT SERVICE - UNEXCLUDED PRINCIPAL

01-711-5910	PRINCIPAL-BONDS NOT EXCLUDED	2,204,620	2,037,187	2,012,472	2,012,472
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01-711-5911	PRINCIPAL-CPA BONDS	315,000	135,000	80,000	80,000
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<b>Total</b>	<b>Expenses</b>	<b>2,519,620</b>	<b>2,172,187</b>	<b>2,092,472</b>	<b>2,092,472</b>
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## 751 DEBT SERVICE - UNEXCLUDED INTEREST

01-751-5915	INTEREST - BONDS NOT EXCLUDED	523,093	445,592	611,929	611,929
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01-751-5916	INTEREST - CPA BONDS	42,819	34,169	30,519	30,519
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<b>Total</b>	<b>Expenses</b>	<b>565,912</b>	<b>479,760</b>	<b>642,448</b>	<b>642,448</b>
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## 752 DEBT SERVICE - SHORT TERM NOTES

01-752-5910	PAYDOWNS - SHORT TERM NOTES	0	0	0	0
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01-752-5920	INTEREST - SHORT TERM NOTES	158,449	200,000	200,000	200,000
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<b>Total</b>	<b>Expenses</b>	<b>158,449</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
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<b>Total</b>	<b>Debt Service</b>	<b>13,391,765</b>	<b>12,268,105</b>	<b>13,358,092</b>	<b>13,358,092</b>
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Town of Falmouth  
Debt Service

	<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Combined</b>
2027	9,472,532	2,774,560	12,247,092
2028	8,252,827	2,292,555	10,545,382
2029	8,073,944	2,038,782	10,112,726
2030	7,462,043	1,803,897	9,265,940
2031	7,287,787	1,585,204	8,872,991
2032	7,369,400	1,374,221	8,743,621
2033	6,466,998	1,175,333	7,642,331
2034	6,565,599	993,463	7,559,062
2035	6,460,224	818,012	7,278,236
2036	5,625,895	666,346	6,292,241
2037	4,699,838	531,123	5,230,961
2038	3,383,168	426,865	3,810,033
2039	3,419,147	355,556	3,774,703
2040	3,002,565	285,466	3,288,031
2041	2,249,123	216,528	2,465,651
2042	2,280,682	166,516	2,447,198
2043	2,317,244	114,630	2,431,874
2044	2,358,809	60,621	2,419,430
2045	1,460,375	24,900	1,485,275
2046	1,461,945	8,300	1,470,245
2047	522,283	-	522,283
	<b>100,192,428</b>	<b>17,712,878</b>	<b>117,905,306</b>

Principal is less debt subsidy

Schedule does not include Estimate Debt Service for Wastewater Treatment Plant Improvements Principal and Fees Starting in January 2027; First Payment is Budgeted at \$911,000

Town of Falmouth  
Debt Service

	8/25/2004 MWPAT Landfill 98-76 (O)		3/18/2009 MWPAT CW-01-21 (I) New Silver Beach		12/11/2014 Taxable Series B Golf Course Land 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
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										
	486,184	8,405	816,375	-	855,000	157,315	175,000	3,500	1,895,000	457,057

Town of Falmouth  
Debt Service

	3/18/2009		3/8/2012		12/11/2014		12/11/2014		2/11/2016	
	MWPAT CW-01-21 (IE) New Silver Beach		HS Const. & Planning (IE)		Taxable Series B AR 7/15/07 HS (IE)		Taxable Series B Land Aqu Rapoza (IE)		MCWT CWP-14-23 (OE) Little Pond Sewer	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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										
	349,875	-	1,020,000	107,100	245,000	3,981	50,000	1,671	7,482,616	-

Town of Falmouth  
Debt Service

	2/11/2016		12/15/2016		12/15/2016		12/15/2016		12/15/2016		4/11/2019		12/12/2019		12/12/2019	
	MCWT CWP-14-22 (OE)		WW MGMT Plan 1 (IE)		WW MGMT Plan 2 (IE)		Lawrence School (IE)		Cur Ref 2007		MCWT CWP-14-23-A (IE)		CUR REF 15 09		CUR REF 7 15 09	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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					
	2,878,009	-	952,500	180,920	1,594,200	307,730	1,164,000	223,079	285,000	5,700	10,805,070	-	248,200	12,410	13,100	655

Town of Falmouth  
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
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																
	50,200	2,510	31,800	1,590	270,000	13,500	454,400	34,220	6,650,000	1,607,282	740,000	133,900	2,520,000	609,075	5,105,000	649,750

Town of Falmouth  
Debt Service

	10/12/2023		10/12/2023		10/12/2023		10/1/2025		10/1/2025		12/11/2014		12/11/2014		12/11/2014	
	Wastewater mgmt (IE)		Teaticket Elem Sch (OE)		Fire Station (IE)		Wastewater Plan (IE)		NF Elem Sch Roof (IE)		Road/Sidewalk (I)		Energy Mgmt Svc (I)		Taxable Series B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	5,000	4,063	75,000	96,131	330,000	411,281	13,000	10,623	237,000	299,115	70,000	5,250	50,000	11,081	445,000	168,056
2028	5,000	3,813	80,000	92,256	345,000	394,406	10,000	6,413	235,000	186,013	70,000	3,150	50,000	9,581	460,000	153,063
2029	5,000	3,563	85,000	88,131	365,000	376,656	10,000	5,913	235,000	174,263	70,000	1,050	50,000	8,081	475,000	136,988
2030	5,000	3,313	90,000	83,756	380,000	358,031	10,000	5,413	235,000	162,513			50,000	6,581	500,000	119,612
2031	5,000	3,063	95,000	79,131	400,000	338,531	10,000	4,913	235,000	150,763			50,000	5,081	520,000	100,800
2032	5,000	2,813	100,000	74,256	420,000	318,031	10,000	4,413	235,000	139,013			45,000	3,628	540,000	80,925
2033	5,000	2,563	105,000	69,131	445,000	296,406	10,000	3,913	235,000	127,263			45,000	2,194	565,000	59,500
2034	5,000	2,313	110,000	63,756	465,000	273,656	10,000	3,413	235,000	115,513			45,000	733	590,000	36,400
2035	5,000	2,063	115,000	58,131	490,000	249,781	10,000	2,913	235,000	103,763					615,000	12,300
2036	5,000	1,813	120,000	52,256	515,000	224,656	10,000	2,463	235,000	93,188						
2037	5,000	1,563	125,000	46,131	540,000	198,281	10,000	2,063	235,000	83,788						
2038	5,000	1,338	130,000	40,406	565,000	173,481	10,000	1,713	235,000	75,563						
2039	5,000	1,138	135,000	35,106	590,000	150,381	5,000	1,481	235,000	68,219						
2040	5,000	938	145,000	29,506	610,000	126,381	5,000	1,300	230,000	59,800						
2041	5,000	734	150,000	23,513	640,000	100,981	5,000	1,100	230,000	50,600						
2042	5,000	528	155,000	17,222	665,000	74,066	5,000	900	230,000	41,400						
2043	5,000	319	160,000	10,625	695,000	45,586	5,000	700	230,000	32,200						
2044	5,000	99	170,000	3,616	725,000	15,406	5,000	500	230,000	23,000						
2045							5,000	300	230,000	13,800						
2046							5,000	100	230,000	4,600						
2047																
	90,000	36,037	2,145,000	963,060	9,185,000	4,125,998	163,000	60,542	4,667,000	2,004,372	210,000	9,450	385,000	46,960	4,710,000	867,644

Town of Falmouth  
Debt Service

	12/11/2014 QECB Taxable Energy		12/15/2016 Energy Mgmt Cont (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)		10/1/2025 Great Pond Des/Eng Phase 1 (INE)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	80,000	25,050	100,000	35,218	28,300	1,415	4,000	200	180,000	27,000	60,000	8,250	105,000	19,825	185,000	231,262
2028	80,000	21,950	100,000	31,218					180,000	18,000	65,000	5,125	115,000	14,325	185,000	143,675
2029	80,000	18,700	100,000	27,718					180,000	9,000	70,000	1,750	125,000	8,325	180,000	134,550
2030	80,000	15,300	95,000	24,793									130,000	2,600	180,000	125,550
2031	80,000	11,900	95,000	21,825											180,000	116,550
2032	80,000	8,500	95,000	18,678											180,000	107,550
2033	80,000	5,100	95,000	15,412											180,000	98,550
2034	80,000	1,700	95,000	12,028											180,000	89,550
2035			95,000	8,584											180,000	80,550
2036			95,000	5,140											180,000	72,450
2037			94,300	1,711											180,000	65,250
2038															180,000	58,950
2039															180,000	53,325
2040															180,000	46,800
2041															180,000	39,600
2042															180,000	32,400
2043															180,000	25,200
2044															180,000	18,000
2045															180,000	10,800
2046															180,000	3,600
2047																
	640,000	108,200	1,059,300	202,325	28,300	1,415	4,000	200	540,000	54,000	195,000	15,125	475,000	45,075	3,610,000	1,554,162

Town of Falmouth  
Debt Service

	12/11/2014		12/11/2014		2/11/2016		4/13/2017		9/12/2018	
	Water Treat Improve (OE)		Water Plant Design (OE)		Water PI Improve DWP-14-		MCWT DWP-15-02 (OE)		MCWT DWP-16-01 (OE)	
	Principal	Interest	Principal	Interest	Principal	Interest	Long Pond Plant		Long Pond Plant	
							Principal	Interest	Principal	Interest
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										
	1,125,000	161,094	585,000	83,769	8,926,596	1,013,569	9,232,745	1,147,594	5,079,957	690,937

## **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 nearly \$15.9 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. Investment income far outpaced projections due to increased interest yields and excise, user charges, licenses, and permits all outpaced their forecasts primarily due to continued strength in tourism. Since zero based budgeting is Massachusetts General Law, any favorable variances directly lead to increases in fund balances.

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 \$3.6 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 \$19.4 million was offset by appropriations from surplus, mostly for capital which led to the General Fund increasing over the prior year by about \$10.9 million.

The Town's Unassigned Fund Balance reported in the General Fund was about \$47.9 million (27.9% of General Fund expenditures). Total Fund Balance in the General Fund was approximately \$69.8 million (40.6% of General Fund expenditures).

*Receipts Reserved for Appropriation* was consistent with the prior year with a slight increase as revenues generated were transferred to the General Fund. Fund balance of nearly \$11 million is classified as restricted in this fund.

*Community Preservation Fund* operations increased fund balance by over \$1.6 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 \$10.3 million, and the increase is due to the timing of certain projects versus when the revenue was received.

*Capital Projects Fund* increased by over \$3.9 million. This was primarily related to the issuance of a bond whose expenditures will be incurred over multiple years. So essentially due to timing. The restricted fund balance is over \$5.2 million at year-end.

*Sewer Capital Projects Fund* decreased by over \$3.4 million. This was due to expenditures incurred against a bond anticipation note which is not considered an “other financing source” until it is permanently financed in the future. This resulted in a deficit of nearly \$1.8 million which is reflected as unassigned.

*Nonmajor Governmental Funds* decreased by over \$0.6 million. The majority of this decrease 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, nearly \$16.7 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 \$62.2 million, which is slight increase over the prior year due to rate increases.

***Fiduciary Funds*** – The Town’s fiduciary funds are comprised of the Town’s Private Purpose Trust Funds, its Other Postemployment Benefits Trust and its Pension Trust Fund. Total Net Position of these funds is over \$205.7 million.

The Pension Fund is used to pay pension benefits to retirees. The net position at the end of the year was about \$200.6 million or about \$19 million greater than the prior year. This was primarily due to robust market conditions during the year ended December 31, 2023.

The Private Purpose Trust Funds make up about \$1.8 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 decreased slightly due to scholarships distributed exceeding earnings from investments.

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 \$2.7 million to about \$5.2 million due to increased contributions and positive investment returns. The Town anticipates the continued 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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund:										
Nonspendable.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted.....	1,125,122	1,208,751	1,115,435	872,359	900,235	729,687	686,020	605,551	609,150	616,818
Committed.....	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	20,090,694
Assigned.....	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	1,199,447
Unassigned.....	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	47,858,721
Total general fund.....	<u>\$ 30,364,735</u>	<u>\$ 36,351,922</u>	<u>\$ 41,395,307</u>	<u>\$ 45,728,612</u>	<u>\$ 44,577,654</u>	<u>\$ 43,815,845</u>	<u>\$ 47,123,064</u>	<u>\$ 51,626,221</u>	<u>\$ 58,902,808</u>	<u>\$ 69,765,680</u>
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.....	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	43,110,112
Unassigned.....	(1,580,820)	(6,423,618)	-	-	(6,985,440)	-	-	(573,205)	(3,814,098)	(1,779,231)
Total all other governmental funds.....	<u>\$ 19,115,463</u>	<u>\$ 14,493,829</u>	<u>\$ 30,735,789</u>	<u>\$ 30,417,226</u>	<u>\$ 18,741,526</u>	<u>\$ 31,368,343</u>	<u>\$ 33,067,061</u>	<u>\$ 41,195,891</u>	<u>\$ 39,961,420</u>	<u>\$ 41,355,881</u>

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Revenues:</b>										
Real estate and personal property taxes, net of tax refunds.....	\$ 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	\$ 129,139,182
Intergovernmental.....	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	32,559,814
Motor vehicle and boat excise.....	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	13,071,289
Licenses and permits.....	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	3,186,919
Departmental and other.....	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	7,103,057
User charges.....	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	7,696,455
Special assessments.....	676,290	595,922	574,957	2,673,785	1,267,535	1,231,949	1,370,735	1,322,457	1,152,582	1,122,610
Penalties and interest on taxes.....	869,751	938,734	731,749	621,244	636,734	765,150	870,021	766,274	931,413	1,176,641
Fines and forfeitures.....	182,135	149,664	173,772	216,884	194,492	181,661	161,480	233,560	189,636	174,499
Investment income.....	303,354	837,876	523,711	71,512	1,808,183	1,227,157	1,565,795	76,304	2,785,240	5,294,613
Contributions.....	188,013	124,845	130,466	93,293	154,442	455,883	146,132	459,257	57,542	199,417
Total Revenue.....	<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>	<u>200,724,496</u>
<b>Expenditures:</b>										
General government.....	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	9,425,551
Public safety.....	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	22,434,725
Education.....	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	66,658,972
Public works.....	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	16,396,121
Health and human services.....	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	5,036,619
Culture and recreation.....	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	4,475,369
Pension and fringe benefits.....	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	38,892,196
Community development.....	506,772	1,500,974	1,739,406	303,282	551,127	1,546,127	426,216	519,799	452,045	456,564
State and county charges.....	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	4,975,598
Capital outlay and other.....	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	20,055,513
Debt service:										
Principal.....	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	8,422,529
Interest.....	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	2,094,494
Total Expenditures.....	<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>	<u>199,324,251</u>
Excess of revenues over (under) expenditures.....	<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>	<u>1,400,245</u>
<b>Other Financing Sources (Uses):</b>										
Issuances from bonds and notes.....	3,975,000	15,425,539	29,684,482	-	-	14,410,000	-	-	-	12,065,000
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	582,888
Payments to refunded bond escrow agent.....	(22,181,914)	-	(3,276,155)	-	-	(11,909,133)	-	(12,330,359)	-	-
Transfers in.....	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	5,862,148
Transfers out.....	(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)	(7,652,948)
Total other financing sources (uses).....	<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>	<u>10,857,088</u>
Net change in fund balance.....	<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>	<u>\$ 12,257,333</u>
Debt service as a percentage of noncapital expenditures.....	9.71%	9.41%	9.25%	9.75%	12.24%	8.23%	7.92%	7.63%	6.45%	5.87%

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	-	1,301,076	-	-	-	-	1,301,076
Title V program	-	30,460	-	-	-	-	30,460
Golf course	-	1,923,403	-	-	-	-	1,923,403
Waterways	-	1,761,484	-	-	-	-	1,761,484
Energy revolving	-	2,849,756	-	-	-	-	2,849,756
Parking meter receipts	-	321,351	-	-	-	-	321,351
Debt service	237,379	-	-	-	-	-	237,379
Town federal and state grants	-	-	-	-	-	622,861	622,861
School federal and state grants	-	-	-	-	-	419,604	419,604
Transfer station revolving fund	-	-	-	-	-	364,135	364,135
Other town revolving funds	-	-	-	-	-	959,357	959,357
School revolving funds	-	-	-	-	-	2,723,694	2,723,694
Town gift funds	-	-	-	-	-	504,836	504,836
School gift funds	-	-	-	-	-	24,237	24,237
Capital outlay - special assessments	-	2,273,542	-	662,082	-	-	2,935,624
Capital outlay - schools	-	-	-	144,528	-	-	144,528
Capital outlay - police station	-	-	-	232,637	-	-	232,637
Capital outlay - senior center	-	-	-	10,481	-	-	10,481
Capital outlay - coastal erosion	-	-	-	1,483,066	-	-	1,483,066
Capital outlay - other purposes	-	-	-	2,697,948	-	-	2,697,948
Community preservation	-	-	10,278,898	-	-	-	10,278,898
Employee benefits	379,439	-	-	-	-	-	379,439
Affordable housing trust	-	-	-	-	-	10,514,731	10,514,731
Conservation trust	-	-	-	-	-	327,175	327,175
Other trust funds	-	-	-	-	-	180,205	180,205
Other purposes	-	498,565	-	-	-	-	498,565
Committed:							
Cable access	280,144	-	-	-	-	-	280,144
Opioid mitigation	289,826	-	-	-	-	-	289,826
Recycling toter bins	500,000	-	-	-	-	-	500,000
Opioid mitigation	1,137,000	-	-	-	-	-	1,137,000
Town owned building study	150,000	-	-	-	-	-	150,000
Financial management conversion	154,100	-	-	-	-	-	154,100
Facilities maintenance	1,030,321	-	-	-	-	-	1,030,321
Information technology	240,182	-	-	-	-	-	240,182
Conservation projects	102,302	-	-	-	-	-	102,302
Other general government articles	1,105,616	-	-	-	-	-	1,105,616
Police equipment	1,160,755	-	-	-	-	-	1,160,755
Fire equipment	2,618,819	-	-	-	-	-	2,618,819
Dispatch equipment	2,388,289	-	-	-	-	-	2,388,289
Marine services	814,002	-	-	-	-	-	814,002
Education	2,662,923	-	-	-	-	-	2,662,923
Public works infrastructure	3,146,544	-	-	-	-	-	3,146,544
Public works equipment	242,000	-	-	-	-	-	242,000
Other public works	1,300,826	-	-	-	-	-	1,300,826
Recreation	637,772	-	-	-	-	-	637,772
Other purposes	129,273	-	-	-	-	-	129,273
Assigned:							
Education	448,248	-	-	-	-	-	448,248
Solid waste	422,573	-	-	-	-	-	422,573
Other purposes	328,626	-	-	-	-	-	328,626
Unassigned	47,858,721	-	-	-	(1,779,231)	-	46,079,490
Total Fund Balances	\$ 69,765,680	\$ 10,959,637	\$ 10,278,898	\$ 5,230,742	\$ (1,779,231)	\$ 16,665,835	\$ 111,121,561

### E. Excess of Expenditures Over Appropriations and Deficits

During fiscal year 2024, the Town incurred deficits totaling \$1,779,231 in the Sewer 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, 2024

	Primary Government			(December 31, 2023)
	Governmental Activities	Business-Type Activities	Total	Component Unit
<b>Assets</b>				
Cash and cash equivalents	\$ 92,904,389	\$ 1,934,270	\$ 94,838,659	\$ 296,521
Investments	37,341,986	70,788	37,412,774	-
Receivables, net of allowance for uncollectibles:				
Real estate and personal property taxes	1,172,387	-	1,172,387	-
Tax liens and deferrals	1,738,548	-	1,738,548	-
Excise	1,245,782	-	1,245,782	-
User fees	-	1,442,244	1,442,244	-
Special assessments	15,823,587	40,607	15,864,194	-
Departmental and other	906,184	-	906,184	41,183
Lease receivable	2,291,548	-	2,291,548	3,781,952
Intergovernmental	3,631,326	36,044	3,667,370	66,176
Prepaid items	-	-	-	4,520
Other assets	116,099	-	116,099	-
Property held for sale	-	-	-	85,763
Right to use assets, not being amortized	-	-	-	2,586,405
Capital assets, not being depreciated	107,573,569	2,720,114	110,293,683	-
Capital assets, net of accumulated depreciation	214,104,363	94,053,288	308,157,651	-
<b>Total Assets</b>	<b>478,849,768</b>	<b>100,297,355</b>	<b>579,147,123</b>	<b>6,862,520</b>
<b>Deferred Outflows of Resources</b>				
Related to net other postemployment benefits liability	7,669,125	139,779	7,808,904	-
Related to net pension liability	10,478,682	466,879	10,945,561	-
Deferred charge on refunding	608,622	-	608,622	-
<b>Total Deferred Outflows of Resources</b>	<b>18,756,429</b>	<b>606,658</b>	<b>19,363,087</b>	<b>-</b>
<b>Liabilities</b>				
Warrants and accounts payable	6,777,414	171,726	6,949,140	8,868
Accrued payroll	8,196,217	59,831	8,256,048	4,253
Retainage payable	546,155	-	546,155	-
Other liabilities	853,560	-	853,560	-
Unearned revenue	179,435	-	179,435	-
Interest expense	962,479	-	962,479	-
Bond anticipation notes payable	4,859,288	-	4,859,288	-
Long-term liabilities:				
Due within one year	9,549,204	2,632,560	12,181,764	83,943
Due in more than one year	277,897,639	35,392,083	313,289,722	1,657,807
<b>Total Liabilities</b>	<b>309,821,391</b>	<b>38,256,200</b>	<b>348,077,591</b>	<b>1,754,871</b>
<b>Deferred Inflows of Resources</b>				
Related to leases	2,291,548	-	2,291,548	3,781,952
Related to net other postemployment benefits liability	22,269,382	405,887	22,675,269	-
Related to net pension liability	1,026,988	45,758	1,072,746	-
<b>Total Deferred Inflows of Resources</b>	<b>25,587,918</b>	<b>451,645</b>	<b>26,039,563</b>	<b>3,781,952</b>
<b>Net Position</b>				
Net investment in capital assets	237,064,667	62,790,555	299,855,222	844,655
Restricted:				
Nonexpendable permanent funds	25,000	-	25,000	-
Expendable permanent funds	11,022,111	-	11,022,111	-
Community preservation	10,349,406	-	10,349,406	-
Federal and State grants	1,547,398	-	1,547,398	-
Debt service	17,991,293	-	17,991,293	-
Gift funds	529,073	-	529,073	-
Property held for sale	-	-	-	85,763
Unrestricted	(116,332,060)	(594,387)	(116,926,447)	395,279
<b>Total Net Position</b>	<b>\$ 162,196,888</b>	<b>\$ 62,196,168</b>	<b>\$ 224,393,056</b>	<b>\$ 1,325,697</b>

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			(December 31, 2023) Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
<b>Primary Government:</b>								
<i>Governmental Activities:</i>								
General government	\$ 12,683,652	\$ 2,339,537	\$ 11,396	\$ 135,000	\$ (10,197,719)		\$ (10,197,719)	\$ -
Public safety	30,004,005	8,791,593	106,284	-	(21,106,128)		(21,106,128)	-
Education	90,439,512	859,345	25,173,571	45,769	(64,360,827)		(64,360,827)	-
Public works	22,443,715	2,951,955	563,392	1,563,861	(17,364,507)		(17,364,507)	-
Health and human services	6,126,792	937,990	752,706	-	(4,436,096)		(4,436,096)	-
Culture and recreation	6,712,040	2,555,269	712,570	-	(3,444,201)		(3,444,201)	-
Interest expense	1,526,313	-	39,948	-	(1,486,365)		(1,486,365)	-
Community development	456,564	-	-	881,889	425,325		425,325	-
Total Governmental Activities	170,392,593	18,435,689	27,359,867	2,626,519	(121,970,518)		(121,970,518)	-
<i>Business-Type Activities:</i>								
Water	8,664,101	7,649,211	-	723,483		\$ (291,407)	(291,407)	-
Total Business-type Activities	8,664,101	7,649,211	-	723,483		(291,407)	(291,407)	-
Total Primary Government	\$ 179,056,694	\$ 26,084,900	\$ 27,359,867	\$ 3,350,002	(121,970,518)		(122,261,925)	-
<b>Component Unit:</b>								
Falmouth EDIC	\$ 366,818	\$ 352,737	\$ 111,240	\$ -				\$ 97,159
Total Component Unit	\$ 366,818	\$ 352,737	\$ 111,240	\$ -				97,159
<b>General Revenues:</b>								
Real and personal property taxes					128,391,313		128,391,313	-
Motor vehicle and other excise					13,184,468		13,184,468	-
Grants and contributions not restricted to specific programs					2,448,134		2,448,134	-
Penalties and interest on taxes					1,176,641		1,176,641	-
Unrestricted investment income (loss)					5,294,613	(2,807)	5,291,806	2,190
<b>Transfers (net)</b>					(1,790,800)	1,790,800	-	-
Total General Revenues and Transfers					148,704,369	1,787,993	150,492,362	2,190
Change in Net Position					26,733,851	1,496,586	28,230,437	99,349
<b>Net Position:</b>								
Beginning of year					135,463,037	60,699,582	196,162,619	1,226,348
End of year					\$ 162,196,888	\$ 62,196,168	\$ 224,393,056	\$ 1,325,697

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2024

	General	Receipts Reserved for Appropriation	Community Preservation	Capital Projects	Sewer Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets:</b>							
Cash and cash equivalents	\$52,058,985	\$ 10,843,538	\$10,512,571	\$ 8,081,059	\$ 5,069,404	\$ 6,338,832	\$ 92,904,389
Investments	26,749,891	-	-	-	-	10,592,095	37,341,986
Receivables, net of allowance for uncollectibles:							
Real estate and personal property taxes	1,142,037	-	30,350	-	-	-	1,172,387
Tax liens and deferrals	1,698,390	-	40,158	-	-	-	1,738,548
Excise	1,245,782	-	-	-	-	-	1,245,782
Special assessments	56,156	15,386,926	-	380,505	-	-	15,823,587
Leases	2,291,548	-	-	-	-	-	2,291,548
Other	831,187	-	-	-	-	74,997	906,184
Intergovernmental	3,062,041	-	-	141,580	-	427,705	3,631,326
Other assets	-	116,099	-	-	-	-	116,099
<b>Total Assets</b>	<b>89,136,017</b>	<b>26,346,563</b>	<b>10,583,079</b>	<b>8,603,144</b>	<b>5,069,404</b>	<b>17,433,629</b>	<b>157,171,836</b>
<b>Deferred Outflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$89,136,017</b>	<b>\$ 26,346,563</b>	<b>\$10,583,079</b>	<b>\$ 8,603,144</b>	<b>\$ 5,069,404</b>	<b>\$ 17,433,629</b>	<b>\$ 157,171,836</b>
<b>Liabilities:</b>							
Warrants and accounts payable	\$ 1,598,278	\$ -	\$ 231,952	\$ 2,593,488	\$ 1,841,601	\$ 512,095	\$ 6,777,414
Accrued payroll and withholdings	8,118,232	-	1,721	-	-	76,264	8,196,217
Retainage payable	-	-	-	398,409	147,746	-	546,155
Unearned revenue	-	-	-	-	-	179,435	179,435
Other liabilities	853,560	-	-	-	-	-	853,560
Bond anticipation notes payable	-	-	-	-	4,859,288	-	4,859,288
<b>Total Liabilities</b>	<b>10,570,070</b>	<b>-</b>	<b>233,673</b>	<b>2,991,897</b>	<b>6,848,635</b>	<b>767,794</b>	<b>21,412,069</b>
<b>Deferred Inflows of Resources:</b>							
Unavailable revenues - property taxes	2,445,267	-	70,508	-	-	-	2,515,775
Unavailable revenues - excise taxes	1,245,782	-	-	-	-	-	1,245,782
Unavailable revenues - special assessments	56,156	15,386,926	-	380,505	-	-	15,823,587
Unavailable revenues - leases	2,291,548	-	-	-	-	-	2,291,548
Unavailable revenues - other	831,187	-	-	-	-	-	831,187
Unavailable revenues - intergovernmental	1,930,327	-	-	-	-	-	1,930,327
<b>Total Deferred Inflows of Resources</b>	<b>8,800,267</b>	<b>15,386,926</b>	<b>70,508</b>	<b>380,505</b>	<b>-</b>	<b>-</b>	<b>24,638,206</b>
<b>Fund Balances:</b>							
Nonspendable	-	-	-	-	-	25,000	25,000
Restricted	616,818	10,959,637	10,278,898	5,230,742	-	16,640,835	43,726,930
Committed	20,090,694	-	-	-	-	-	20,090,694
Assigned	1,199,447	-	-	-	-	-	1,199,447
Unassigned	47,858,721	-	-	-	(1,779,231)	-	46,079,490
<b>Total Fund Balances</b>	<b>69,765,680</b>	<b>10,959,637</b>	<b>10,278,898</b>	<b>5,230,742</b>	<b>(1,779,231)</b>	<b>16,665,835</b>	<b>111,121,561</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$89,136,017</b>	<b>\$ 26,346,563</b>	<b>\$10,583,079</b>	<b>\$ 8,603,144</b>	<b>\$ 5,069,404</b>	<b>\$ 17,433,629</b>	<b>\$ 157,171,836</b>

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, 2024**

<b>Total Governmental Fund Balances</b>		<b>\$ 111,121,561</b>
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		321,677,932
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds		24,638,206
In the Statement of Activities, interest is accrued on outstanding long-term debt whereas in the governmental funds, interest is not reported until due.		(962,479)
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	608,622	
Deferred outflows related to net other postemployment benefits liability	7,669,125	
Deferred outflows related to net pension liability	10,478,682	
Deferred inflows related to leases	(2,291,548)	
Deferred inflows related to net other postemployment benefits liability	(22,269,382)	
Deferred inflows related to net pension liability	<u>(1,026,988)</u>	
Net effect of reporting deferred outflows and inflows of resources		(6,831,489)
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	(81,003,890)	
Unamortized premiums on bonds	(3,662,691)	
Landfill monitoring	(210,000)	
Compensated absences	(1,877,928)	
Net pension liability	(66,094,840)	
Net other postemployment benefits liability	<u>(134,597,494)</u>	
Net effect of reporting long-term liabilities		<u>(287,446,843)</u>
<b>Net Position of Governmental Activities</b>		<b><u>\$ 162,196,888</u></b>

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, 2024

	General	Receipts Reserved for Appropriation	Community Preservation	Capital Projects	Sewer Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>							
Real and personal property taxes	\$ 125,453,487	\$ -	\$ 3,685,695	\$ -	\$ -	\$ -	\$ 129,139,182
Intergovernmental	23,580,916	375,200	781,889	215,824	-	7,605,985	32,559,814
Motor vehicle and other excises	13,071,289	-	-	-	-	-	13,071,289
Licenses and permits	3,186,919	-	-	-	-	-	3,186,919
Departmental and other	2,149,061	2,312,208	-	-	-	2,641,788	7,103,057
User charges	7,696,455	-	-	-	-	-	7,696,455
Special assessments	904,426	138,779	-	79,405	-	-	1,122,610
Penalties and interest on taxes	1,160,254	-	16,387	-	-	-	1,176,641
Fines and forfeitures	174,499	-	-	-	-	-	174,499
Investment income (loss)	4,239,542	8,802	309,646	-	-	736,623	5,294,613
Contributions and donations	-	-	100,000	-	-	99,417	199,417
<b>Total Revenues</b>	<u>181,616,848</u>	<u>2,834,989</u>	<u>4,893,617</u>	<u>295,229</u>	<u>-</u>	<u>11,083,813</u>	<u>200,724,496</u>
<b>Expenditures:</b>							
Current:							
General government	9,825,578	-	16,480	135,489	-	333,654	10,311,201
Public safety	23,211,684	-	-	7,209,725	-	1,024,403	31,445,812
Education	61,932,705	-	-	212,864	-	7,022,575	69,168,144
Public works	16,347,785	-	3,945	329,858	3,846,359	1,840,984	22,368,931
Health and human services	2,158,263	-	-	-	-	2,878,356	5,036,619
Culture and recreation	4,064,517	-	1,709,693	-	-	377,953	6,152,163
Pension and fringe benefits	38,892,196	-	-	-	-	-	38,892,196
Community development	-	-	456,564	-	-	-	456,564
State and county tax assessments	4,975,598	-	-	-	-	-	4,975,598
Debt service:							
Principal	8,422,529	-	-	-	-	-	8,422,529
Interest	2,094,494	-	-	-	-	-	2,094,494
<b>Total Expenditures</b>	<u>171,925,349</u>	<u>-</u>	<u>2,186,682</u>	<u>7,887,936</u>	<u>3,846,359</u>	<u>13,477,925</u>	<u>199,324,251</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>9,691,499</u>	<u>2,834,989</u>	<u>2,706,935</u>	<u>(7,592,707)</u>	<u>(3,846,359)</u>	<u>(2,394,112)</u>	<u>1,400,245</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in	4,024,602	137,429	-	-	-	1,700,117	5,862,148
Transfers out	(2,853,229)	(2,783,241)	(1,145,536)	(870,942)	-	-	(7,652,948)
Premiums on bonds and notes	-	-	-	442,164	4,441	136,283	582,888
Issuance of bonds and notes	-	-	-	11,967,000	98,000	-	12,065,000
<b>Total Other Financing Sources (Uses)</b>	<u>1,171,373</u>	<u>(2,645,812)</u>	<u>(1,145,536)</u>	<u>11,538,222</u>	<u>102,441</u>	<u>1,836,400</u>	<u>10,857,088</u>
<b>Net Change in Fund Balances</b>	<u>10,862,872</u>	<u>189,177</u>	<u>1,561,399</u>	<u>3,945,515</u>	<u>(3,743,918)</u>	<u>(557,712)</u>	<u>12,257,333</u>
<b>Fund Balances, Beginning</b>	<u>58,902,808</u>	<u>10,770,460</u>	<u>8,717,499</u>	<u>1,285,227</u>	<u>1,964,687</u>	<u>17,223,547</u>	<u>98,864,228</u>
<b>Fund Balances, Ending</b>	<u>\$ 69,765,680</u>	<u>\$ 10,959,637</u>	<u>\$ 10,278,898</u>	<u>\$ 5,230,742</u>	<u>\$ (1,779,231)</u>	<u>\$ 16,665,835</u>	<u>\$ 111,121,561</u>

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, 2024**

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**Net Change in Fund Balances - Total Governmental Fund Balances** **\$ 12,257,333**

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	\$ 20,055,513	
Depreciation expense	(11,262,199)	
Net effect of reporting capital assets		8,793,314

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:

Premiums from bonds and notes	(582,888)	
Amortization of deferred charge on refunding	(61,622)	
Amortization of premiums on bonds and notes payable	901,122	
Issuance of bonds and notes	(12,065,000)	
Repayments of debt	8,422,529	
Net effect of reporting long-term debt		(3,385,859)

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.

(1,807,252)

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.

(271,319)

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	(209,262)	
Other postemployment benefits	7,599,049	
Pension benefits	3,727,847	
Landfill liability	30,000	

Net effect of reporting long-term liabilities 11,147,634

**Change in Net Position of Governmental Activities** **\$ 26,733,851**

See accompanying notes to basic financial statements.

**TOWN OF FALMOUTH, MASSACHUSETTS**

**PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2024**

	Business-type Activities - Enterprise Funds
	Water Enterprise
<b>Assets:</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,934,270
Investments	70,788
Receivables (net)	
User fees	1,442,244
Special assessments	465
Intergovernmental	5,711
Total Current Assets	3,453,478
Noncurrent Assets:	
Receivables (net):	
Special assessments	40,142
Intergovernmental	30,333
Capital assets, not being depreciated	2,720,114
Capital assets, net of accumulated depreciation	94,053,288
Total Noncurrent Assets	96,843,877
<b>Total Assets</b>	<b>100,297,355</b>
<b>Deferred Outflows of Resources:</b>	
Related to net other postemployment benefits liability	139,779
Related to net pension liability	466,879
<b>Total Deferred Outflows of Resources</b>	<b>606,658</b>
<b>Liabilities:</b>	
Current Liabilities:	
Warrants and accounts payable	171,726
Accrued payroll and withholdings	59,831
Compensated absences	19,421
Bonds and notes payable	2,613,139
Total Current Liabilities	2,864,117
Noncurrent Liabilities:	
Compensated absences	58,262
Bonds and notes payable	29,935,748
Net pension liability	2,944,865
Net other postemployment benefits liability	2,453,208
Total Noncurrent Liabilities	35,392,083
<b>Total Liabilities</b>	<b>38,256,200</b>
<b>Deferred Inflows of Resources:</b>	
Related to net other postemployment benefits liability	405,887
Related to net pension liability	45,758
<b>Total Deferred Inflows of Resources</b>	<b>451,645</b>
<b>Net Position:</b>	
Net investment in capital assets	62,790,555
Unrestricted	(594,387)
<b>Total Net Position</b>	<b>\$ 62,196,168</b>

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, 2024**

	Business-type Enterprise Funds
	Water Enterprise
<b>Operating Revenues:</b>	
Charges for services	\$ 7,649,211
<b>Total Operating Revenues</b>	7,649,211
<b>Operating Expenses:</b>	
Operating costs	4,571,108
Depreciation	3,339,407
<b>Total Operating Expenses</b>	7,910,515
<b>Total Operating Income</b>	(261,304)
<b>Nonoperating Revenues (Expenses):</b>	
Interest expense	(753,586)
Interest income (loss)	(2,807)
<b>Total Nonoperating Revenues (Expenses)</b>	(756,393)
<b>Income Before Capital Contributions and Transfers</b>	(1,017,697)
Capital contributions	723,483
Transfers in	1,790,800
<b>Change in Net Position</b>	1,496,586
<b>Net Position at Beginning of Year</b>	60,699,582
<b>Net Position at End of Year</b>	\$ 62,196,168

See accompanying notes to basic financial statements.

TOWN OF FALMOUTH, MASSACHUSETTS

STATEMENT OF CASH FLOWS -  
 PROPRIETARY FUNDS  
 YEAR ENDED JUNE 30, 2024

	Business-type Activities - Enterprise Funds <u>Water Enterprise</u>
<b>Cash Flows from Operating Activities:</b>	
Receipts from users	\$ 7,597,723
Payments to vendors	(2,970,450)
Payments to employees	(1,828,147)
<b>Net Cash Provided by Operating Activities</b>	<u>2,799,126</u>
<b>Cash Flows from Noncapital Financing Activities:</b>	
Transfers in	1,790,800
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>1,790,800</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Proceeds from capital grants	723,483
Proceeds from capital assessments	15,731
Acquisition and construction of capital assets	(2,247,843)
Principal payments on bonds and notes	(2,504,321)
Interest expense	(828,682)
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>(4,841,632)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Investment of operating cash, net	603,814
Investment income (loss)	(2,807)
<b>Net Cash Provided by Investing Activities</b>	<u>601,007</u>
<b>Net Change in Cash and Cash Equivalents</b>	349,301
<b>Cash and Cash Equivalents:</b>	
<b>Beginning of Year</b>	<u>1,584,969</u>
<b>End of Year</b>	<u><u>\$ 1,934,270</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash          Provided by (Used in) Operating Activities:</b>	
Operating income	\$ (261,304)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:	
Depreciation	3,339,407
Changes in assets, deferred outflows, liabilities and deferred inflows:	
User fees receivable	(51,488)
Deferred outflows of resources	342,498
Warrants and accounts payable	56,253
Accrued payroll and withholdings	7,988
Compensated absences	12,867
Net pension liability	(417,445)
Net other postemployment benefits liability	150,716
Deferred inflows of resources	(380,366)
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 2,799,126</u>
Noncash capital and related financing activities:	
Amortization of bond premium	\$ 75,096
Governmental debt subsidies	5,598
Change in fair value of investments	(29,525)

See accompanying notes to basic financial statements.

**TOWN OF FALMOUTH, MASSACHUSETTS**

**STATEMENT OF NET POSITION  
FIDUCIARY FUNDS**

**JUNE 30, 2024**

	<u>Pension and Other Employee Benefit Trust Funds</u>	<u>Private Purpose Trust Funds</u>
<b>Assets:</b>		
Cash and Cash Equivalents	\$ 1,075,826	\$ -
Investments (at fair value):		
Equity securities	22,234,476	1,975,716
Domestic equity mutual funds	61,545,712	-
International equity mutual funds	18,792,433	-
Fixed income mutual funds	37,381,650	-
Private equity funds	15,555,352	-
Real estate funds	10,741,137	-
PRIT	38,476,240	-
<b>Total Investments</b>	<u>204,727,000</u>	<u>1,975,716</u>
Receivables:		
Other receivables	30,251	-
<b>Total Receivables</b>	<u>30,251</u>	<u>-</u>
<b>Total Assets</b>	<u>205,833,077</u>	<u>1,975,716</u>
<b>Liabilities:</b>		
Warrants and accounts payable	125,892	-
<b>Total Liabilities</b>	<u>125,892</u>	<u>-</u>
<b>Net Position:</b>		
Restricted for pensions	200,551,782	-
Restricted for other postemployment benefits	5,155,403	-
Held in trust for private purposes	-	1,975,716
<b>Total Net Position</b>	<u>\$ 205,707,185</u>	<u>\$ 1,975,716</u>

See accompanying notes to basic financial statements.

**TOWN OF FALMOUTH, MASSACHUSETTS**

**STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2024**

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
<b>Additions</b>		
Contributions:		
Employer	\$ 18,290,945	\$ -
Employee	3,914,736	-
Other	1,196,415	-
Total Contributions	23,402,096	-
 Other income	 43,187	 -
Investment income:		
Interest and dividends	2,703,078	-
Net appreciation in fair value of investments	18,579,740	122,281
Less - investment management fees	(1,199,816)	-
Net investment earnings	20,083,002	122,281
 <b>Total Additions (net)</b>	 43,528,285	 122,281
<b>Deductions</b>		
Benefit payments to pensioners and beneficiaries	19,924,372	-
Member refunds	448,978	-
Transfers and reimbursements to other systems	1,119,164	-
Payroll expenses of the System	229,733	-
Other administrative expenses	187,839	-
Scholarships	-	189,793
 <b>Total Deductions</b>	 21,910,086	 189,793
 <b>CHANGE IN NET POSITION</b>	 21,618,199	 (67,512)
 <b>NET POSITION AT BEGINNING OF YEAR</b>	 184,088,986	 2,043,228
 <b>NET POSITION AT END OF YEAR</b>	 \$ 205,707,185	 \$ 1,975,716

See accompanying notes to basic financial statements.

**Town of Falmouth  
Select Board  
Fiscal Policy**

**Approved August 11, 2025**

**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 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.

**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 an Annual Comprehensive Financial Report

**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 to maximize revenue potential to the extent allowed by law.
- 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. The Town Manager's proposed budget shall allocate to affordable housing the greater of:

- 1/6<sup>th</sup> of estimated rooms excise tax revenue consistent with the explanation provided to Town Meeting for Article 15 of the November 2021 Town Meeting; or
- \$850,000

### **Operating Budget Policy**

- 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).
  - The operating budget shall be submitted using conservative revenue projections to sufficiently cover projected appropriations.
  - The Town will not budget one-time revenues to fund on-going operations.
- All department heads and multi-member bodies shall submit their budget requests to the Finance Director prior to the first day of December each year taking into consideration the Select Board's budget policy and approved Strategic Plan and the 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).
- On or prior to the first day of January each year, the Town Manager shall submit to the Select Board a comprehensive balanced budget for all town functions for the ensuing fiscal year and an accompanying budget message (Charter sec. 8-3e).
- The budget message shall explain the budget both in fiscal terms and in terms of what specific projects and changes are contemplated in the year ahead.
  - Outline the proposed financial policies of the Town for the ensuing fiscal year.
  - Describe the important features of the budget.
  - Identify how the proposed budget addresses the Select Board's Strategic Plan and associated goals and objectives.
  - Indicate any major changes from the current year in financial policies and revenues and expenditures along with the reasons for such changes.
  - Summarize the Town's debt position.
  - Include other material as the Town Manager may deem appropriate (Charter sec. 8-3f).
- The budget shall indicate proposed expenditures for current operations during the ensuing fiscal year, detailed by departments, offices, multi-member bodies and specific purposes.
- The Select Board shall within 15 days of January 1<sup>st</sup> adopt the budget with or without recommendations and submit it to the Finance Committee on or before the 16<sup>th</sup> day of January each year. The Select Board shall also transmit the budget request of the School Committee to the Finance Committee (Charter sec. 8-4a).

### **Appropriation/Expenditure Policy**

- Appropriations are approved by 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 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 or if the project has been completed.

### **Reserve Fund Balance Policy**

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

- a. The Town shall provide a reserve fund appropriation within each annual budget to be managed by the Finance Committee and in an amount no less than \$325,000.
- b. At a minimum, the Town shall maintain a range of 5-15% of operating budgeted expenditures in the other unassigned fund balance and general stabilization fund.
- c. At a minimum, the Town shall maintain a range of 15-25% of operating budgeted expenditures categorized as total unassigned fund balance, which includes but is not limited to:
  - General Stabilization Fund
  - Capital Improvement and Debt Stabilization Fund
  - Water Stabilization Fund
  - Special Education Stabilization Fund
  - Other unassigned fund balance
- d. The Town will not rely on reserves to fund operating deficits or operations. The use of such reserves will be limited to assisting the Town with short-term or unanticipated financial stress, except that stabilization funds other than the General Stabilization Fund may be used for the purpose established by vote at Town Meeting.

### **Capital Improvement and Debt Stabilization Fund Policy**

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

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

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

- a. The Town Manager shall prepare a five-year capital improvement plan (A five-year plan is required by Charter but the Town actually prepares a ten-year plan), which shall include a clear summary of its contents; a list of improvements proposed to be undertaken during the next five (5) fiscal years (at a minimum), 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 to maintain the fiscal stability of the Town, it is the policy of the Town that all proposed capital improvements recommended for funding should be included in the Capital Improvement Plan. Any requests for capital funding that are not included in the Capital Improvement Plan, including emergency situations, should be submitted to the Town Manager for approval prior to including in a warrant article for the Select Board, Finance Committee and Town Meeting.
- b. The Capital Improvement Plan shall be updated annually by August 1<sup>st</sup> in time to be submitted to the Select Board and Finance Committee in preparation for the November Town Meeting. Capital requests must be submitted to the Finance Director and include any supporting backup information and all information as set forth and directed by the Town Manager.
- c. Funding for the capital plan will be in accordance with the recommendations from the Town Manager as follows:
  - \$25,000-\$1,000,000 - available funds
  - Greater than \$1,000,000 – borrowing, capital exclusion or available funds
- d. The Finance Committee (the Committee) shall publish, in one (1) or more newspapers of general circulation in the Town, a general summary of the capital improvements plan and a notice stating:
  - The time and places where copies of the capital improvement plan are available for inspection; and
  - The date, time and place, not less than 7 days following such publication, when the Committee will conduct a public hearing on said plan. The public hearing should be conducted at least 30 days prior to the Town Meeting which the capital budget is acted upon (Charter sec. 8-7a,b).
- e. The Capital Improvement and Debt Stabilization Fund was created to address the Town's aging infrastructure needs and to dedicate a revenue source to help address those needs.
- f. At a minimum, the Town will dedicate 75% of the meals tax revenue to the Capital Improvement and Debt Stabilization Fund. The Town will maintain a minimum balance of \$3,000,000 and a maximum balance of 10% of the total estimated cost of projects listed in the 10-year Capital Improvement Plan in the fund.
- g. This Fund can be used to pay for capital projects, reduce future borrowings to minimize the Town's borrowing and interest costs, and supplement debt service in a year when the debt drop-off is not sufficient to cover authorized borrowings. Stabilization funds can only be used when authorized by a 2/3 vote of Town Meeting members.

## Debt Policy

Debt is an effective way to finance capital improvements because it spreads the cost of significant long-term assets over their useful life. 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 quality of life for residents, visitors and businesses.

- a. As a rule, the Town issues general obligation bonds at a not-to-exceed amount approved by Town Meeting and/or voters through competitive sale at fixed rates of interest. The Town borrows from state revolving funds through the Massachusetts Clean Water Trust at state or federal subsidized rates of interest for applicable water and sewer projects. Short-term bond anticipation notes (BANs) sold through competitive sale are utilized to pay for all or a portion of projects until such time as market conditions and the size of the long-term bond provides favorable conditions in which to issue the long-term debt associated with the projects. BANs may not exceed the aggregate amount of bonds authorized and maturity dates do not exceed limits set by state law.
- b. The Town will not authorize or issue debt that exceeds the state legal limit of 5% of its equalized valuation (M.G.L. Chapter 44, Section 10).
- c. The Town will not issue debt with maturity dates that exceed the useful life of the asset as set forth in state law.
- d. Long-term debt and debt exclusions will be issued for purposes authorized by M.G.L. Chapter 44 sections 7 and 8.
- e. Excluded debt will be issued in a manner that stabilizes the tax levy over a number of years to the greatest extent feasible while carrying out capital improvements approved by Town Meeting and on the election ballot. The Finance Director will maintain a financing plan that calculates the current and future debt capacity.
- f. The Town intends to put before voters all significant debt for exclusion (exemption from Proposition 2 ½), which, if approved by voters, gives the Town management flexibility to issue debt as excluded or non-excluded to minimize the tax impact of new borrowings and take advantage of debt drop-off in both the excluded and non-excluded categories.
- g. General fund debt service, not including debt funded from dedicated revenue sources (which includes debt excluded from Proposition 2 1/2 and Community Preservation Act debt), shall not exceed 5% of total general fund operating expenses.
- h. The Town will pursue funding opportunities to acquire capital assets by means other than conventional borrowing. This can include grants, donations, and zero-interest or low interest subsidized loans from state and federal agencies.
- i. The Town will contract with and regularly communicate with independent professional service providers, including a financial advisor and bond counsel to ensure that the Town complies with all requirements of the debt issuance process and legal restrictions on bonds.
- j. The Town will maintain good communication with bond rating agencies, the Town's financial advisor and bond counsel regarding outstanding debt and current and future borrowings, and work closely with them, as applicable, on the following items:
  - prepare reasonable debt projections;
  - proper legal language on debt issues put before Town Meeting and the voters;
  - Preparation of Official Statements and Bond Rating Presentations;

- compliance with post-issuance continuing disclosure requirements;
  - compliance with any other legal requirements; and
  - obtain the best possible interest rates when issuing new debt including criteria for determining the method of sale, the use of comparative bond pricing services or market indices as a benchmark in negotiated transactions and evaluation of final bond pricing results;
  - Tax law compliance monitoring, including arbitrage rebate monitoring and filing, and monitoring the use of tax-exempt bond financed facilities for private use; and
  - monitoring outstanding debt for refunding opportunities
- k. The Town does not allow the use of derivatives.

# 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 32,517 (2020 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	Robert Mascali	Elected/3 Yrs.	2026
Select Board, Vice Chair	Heather M. H. Goldstone	Elected/3 Yrs.	2027
Select Board	Douglas C. Brown	Elected/3 Yrs.	2028
Select Board	Colin W. Reed	Elected/3 Yrs.	2028
Select Board	Jack Richardson	Elected/3 Yrs.	2026
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.	2027
Town Accountant	Victoria Rose	Appointed/3 Yrs.	2025

### Municipal Services

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

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

# COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

The Town's distribution system includes 2,948 hydrants and there are three elevated storage tanks and one ground level storage tank with a total storage volume of 8.0 million gallons.

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

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

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

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

## Education

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

### PUBLIC SCHOOL ENROLLMENTS (as of October 1)

	Actual				
	2020	2021	2022	2023	2024
Elementary (K-4)	1,135	1,175	1,124	1,111	1,092
Middle/Jr. High (5-8)	1,021	986	969	944	946
High School (9-12)	824	829	794	731	717
Totals	2,980	2,990	2,887	2,786	2,755

## Industry and Commerce

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

# COMMUNITY PROFILE FOR FALMOUTH, MASSACHUSETTS

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

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

## Economic Development

The Town’s Economic Development and Industrial Corporation (“EDIC”) continues its efforts to diversify the local economy through development of Falmouth Technology Park and Raymond Business and Technology Park. Development of Falmouth Technology Park, which consists of 22 lots on 106 acres, has been ongoing since 1979 when the Town of Falmouth set aside 114 acres for 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				
	2020	2021	2022	2023	2024
Natural Resources and Mining	41	48	42	40	42
Construction	837	920	1,005	1,015	975
Manufacturing	493	538	561	553	565
Trade, Transportation and Utilities	1,969	2,160	2,214	2,236	2,233
Information	173	175	176	193	197
Financial Activities	289	300	318	300	316
Professional and Business Services	2,273	2,340	2,424	2,492	2,562
Education and Health Services	3,413	3,292	3,256	3,304	3,331
Leisure and Hospitality	1,984	2,233	2,517	2,553	2,527
Other Services	334	363	378	397	429
Public Administration	1,263	1,278	1,272	1,271	1,354
<b>Total Employment</b>	<b>13,069</b>	<b>13,647</b>	<b>14,163</b>	<b>14,354</b>	<b>14,531</b>
Number of Establishments	1,172	1,184	1,203	1,214	1,205
Average Weekly Wages	\$ 1,161	\$ 1,203	\$ 1,264	\$ 1,297	\$ 1,353
<b>Total Wages</b>	<b>\$ 788,662,099</b>	<b>\$ 853,558,980</b>	<b>\$ 930,630,817</b>	<b>\$ 967,973,391</b>	<b>\$ 1,022,145,346</b>

Source: Massachusetts Executive Office of Labor and Workforce Development. 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 June 2025, the Town had a total labor force of 17,283 of which 16,431 were employed and 852, or 4.9%, were unemployed, as compared with 4.8% 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 2020 through 2024.

## 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>		
2024	15,766	4.6	%	4.0	%	4.0	%
2023	15,280	3.8		3.4		3.6	
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	

SOURCE: Massachusetts Executive Office of Labor and Workforce Development, 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				
2024	73	\$ 324,418,374	3	\$ 7,400,000	3,221	\$ 163,666,251	3,297	\$ 495,484,625
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

## 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>
<b>Median Age:</b>			
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
<b>Median Family Income:</b>			
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
<b>Per Capita Income:</b>			
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>*