

Town of Orleans
FY26
Operating & Capital Budget



Wednesday, April 9, 2025

**FY26 BUDGET
PROJECTED REVENUES AND EXPENSES**

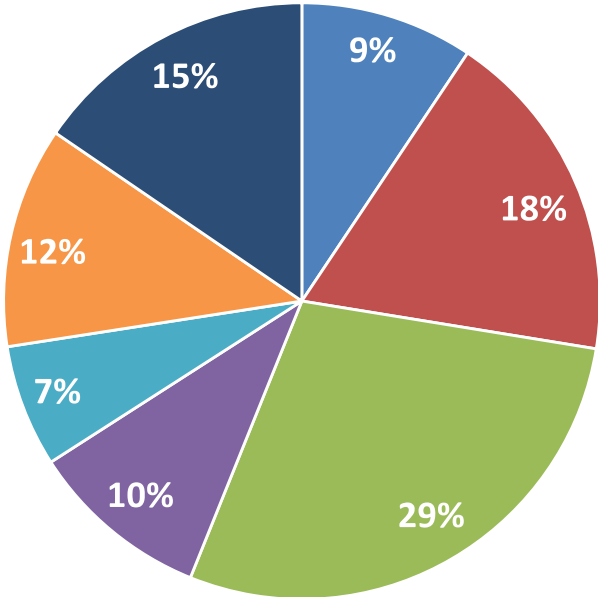
REVENUES	FY25	FY26	\$	%	EXPENSES	FY25	FY26	\$	%
Property Tax					Provision for Abatement/Exemptions	200,000	200,000		
FY'25 Levy Limit	32,696,662	34,168,882			Operating Expenses:				
2.5% Increase	817,417	854,222			Town of Orleans Operating Expenses	28,938,747	31,896,057		
Est. New Growth	250,000	330,000			Exempt Debt: GF Outside Prop. 2.5	6,953,285	5,709,313		
Excess Levy	(65,077)	-			Non-Exempt Debt: GF Inside Prop. 2.5	1,062,584	718,586		
Stabilization Fund Override	620,302	635,810			Orleans Elementary	6,047,243	6,388,458		
Override - Contracts, Retirements & Benefits	-	989,627			Nauset Regional	6,444,516	6,846,458		
County Assess. Outside 2.5: CCC	180,027	180,030			NRSD Debt Exempt	1,674,249	1,677,843		
Exempt Debt: GF Outside Prop. 2.5 Town	6,953,285	5,709,313			Cape Cod Tech	301,712	276,057		
Exempt Debt: GF Outside Prop. 2.5 School	1,919,440	1,783,954			CCTH Debt Exempt	129,898	106,111		
CPA Tax	1,152,570	1,256,736				51,552,234	53,618,883	2,066,649	4.01%
	44,524,626	45,908,574	1,383,949	3.1%					Raise & Appropriate
Other Revenue					Special Articles				
State Aid: Discretionary	280,594	322,325			Select Board	16,100	16,100		
State Ch. 70 Aid: School	458,904	480,884			OPEB Funding	450,000	450,000		
CPA State Match	313,000	170,702			Vehicles and Equipment Stabilization	461,250	451,000		
Estimated Local Receipts	3,114,240	4,141,090			Building and Facilities Maintenance Stabilization	400,000	-		
Water Receipts	2,869,020	2,999,531			Habitat Conservation Plan	43,023	-		
Water Surplus	310,000	95,000			Pavement (2.5% incr) override	413,543	423,880		
Ambulance Fees	600,000	950,000			Drainage (2.5% incr) override	206,759	211,930		
Funds Reserves/Other Available	374,045	370,160			Housing Initiatives	500,000	-		
Overlay Release	150,000	200,000				2,490,675	1,552,910	(937,765)	-37.65%
Short Term Rental Tax	1,600,000	1,600,000							Raise & Appropriate
Free Cash Use	420,000	150,000			Other Town Meeting Budget Articles				
	10,489,803	11,479,692	989,889	9.4%	CPA Articles (includes debt payments)	1,465,570	1,427,438		
Enterprise Fund Revenues					Water CIP Articles	310,000	95,000		
Beach Fees	2,069,000	2,263,780				1,775,570	1,522,438	(253,132)	-14.26%
Beach Retained Earnings	42,662	532,674			Enterprise Funds Expenses				
Transfer Station Fees	803,926	787,400			Beaches Enterprise Fund Exp	1,629,024	2,200,380		
Transfer Station Retained Earnings	113,000	445,320			Transfer Station Enterprise Fund Exp	987,735	1,108,900		
Sewer Betterments	331,000	331,000			Sewer Enterprise Fund Exp	2,081,530	3,866,269		
Sewer Retained Earnings	720,000	499,740			Moorings	12,871	0		
Sewer Fees	1,024,522	1,000,000			Rock Harbor	204,495	-		
Waste Water Stabilization Fund	-	821,600				4,915,655	7,175,549	2,259,894	45.97%
Mooring Fees	187,335	-							Enterprise Funds
Rock Harbor Fees	110,610	-							
Rock Harbor Retained Earnings	115,000	-							
	5,517,055	6,681,514	1,164,459	21.1%					
Total Estimated Revenues	60,531,484	64,069,780	3,538,296	5.85%	Total Estimated Expenses	60,934,134	64,069,780	3,135,646	5.15%
					ESTIMATED FY26 BUDGET BALANCE			(0)	

Town of Orleans
FY26



Operating Budget
Expenditures and Revenues

FY26 TOWN BUDGET - Expenditure By Type Chart



- Total General Government
- Total Public Safety
- Total Schools
- Total Public Works
- Total Community Services
- Total Debt Service
- Total Insurance & Assessments

FY26 TOWN OF ORLEANS PROPOSED BUDGET

		FY26 Budget	Personnel	Operating	Capital	FY25 Budget	% CHANGE	\$ Change
Dept # GENERAL GOVERNMENT								
122 A	Select Board/Town Manager	1,506,135	772,115	734,020		932,531	62%	573,604
122 B	Reserve for Negotiations	150,000	150,000	-		460,000	-67%	(310,000)
122 C	Legal	220,000	-	220,000		220,000	0%	-
124	Media & Communications	283,980	178,390	105,590		239,634	19%	44,346
131	Finance Committee	3,600	3,000	600		3,600	0%	-
131A	Finance Committee Reserve	150,000	-	150,000		488,614	-69%	(338,614)
135	Finance/Accounting	385,455	290,275	95,180		340,767	13%	44,688
141	Assessing	257,930	193,680	64,250		242,369	6%	15,561
145	Treasurer/Collector	385,729	329,709	56,020	-	330,560	17%	55,169
152	Human Resources	238,299	214,049	24,250		230,249	3%	8,050
155	MIS	519,017	232,807	286,210		456,043	14%	62,974
161	Town Clerk	292,675	223,975	68,700		285,250	3%	7,425
171	Conservation	200,628	178,068	22,560	-	186,469	8%	14,159
175	Planning & Community Development	413,845	370,465	43,380		509,390	-19%	(95,545)
176	Zoning Board of Appeals	7,050	-	7,050		4,485	57%	2,565
195	Town Reports	13,000	-	13,000		12,976	0%	24
Total General Government		5,027,343	3,136,533	1,890,810	-	4,942,936	2%	84,407
Dept # Public Safety								
210	Police Department	3,616,722	3,198,092	418,630		3,252,171	11%	364,551
213	Fuel	160,000	-	160,000		158,933	1%	1,067
220	Fire Department	5,408,895	4,794,715	614,180	-	4,463,606	21%	945,289
241	Building Department	539,655	526,835	12,820		500,954	8%	38,701
291	Emerg. Mgt.	29,200	13,990	15,210		29,164	0%	36
Total Public Safety		9,754,472	8,533,632	1,220,840	-	8,404,828	16%	1,349,644
Dept # Public Works								
420	Public Works	3,301,571	2,436,229	662,142	203,200	2,788,545	18%	513,026
421	Snow & Ice	172,020	47,030	124,990		172,000	0%	20
545	Water	1,794,272	897,462	801,810	95,000	1,800,680	0%	(6,407)
Total Public Works		5,267,863	3,380,721	1,588,942	298,200	4,761,225	11%	506,639
Dept # Community Services								
510	Health Dept.	521,030	461,980	59,050	-	435,921	20%	85,109
541	Council on Aging	1,008,727	883,197	125,530		947,338	6%	61,389
543	Veterans Services	52,600	37,100	15,500		47,478	11%	5,122
590	Human & Community Service Contracts	565,000	-	565,000	-	493,160	15%	71,840
610	Library	877,586	669,026	208,560	-	814,959	8%	62,627
615	Historic Commission	3,280	1,630	1,650		3,203	2%	77
630	Recreation	492,975	433,735	59,240	-	466,144	6%	26,831
690	Old King's Highway	3,560	2,090	1,470	-	3,472	3%	88
699	Community Celebrations	27,500	-	27,500		8,450	225%	19,050
Total Community Services		3,552,258	2,488,758	1,063,500	-	3,220,125	10%	332,133
Dept # Debt Service								

		FY26 Budget	Personnel	Operating	Capital	FY25 Budget	% CHANGE	\$ Change
751	Debt Service	6,427,899	-	6,427,899		8,015,869	-20%	(1,587,970)
	Total Debt Service	6,427,899	-	6,427,899	-	8,015,869	-20%	(1,587,970)
Dept #	Insurance and Assessments							
820 A	State and County Assessments	\$ 728,430	-	728,430	-	695,939	5%	32,491
820 B	Retirement	\$ 2,948,580	-	2,948,580	-	2,571,220	15%	377,360
912	Liability Insurance	\$ 670,530	-	670,530	-	630,836	6%	39,694
913	Unemployment	\$ 18,170	-	18,170	-	17,723	3%	447
914	Employee Benefits	\$ 3,928,410	-	3,928,410	-	3,693,916	6%	234,494
	Total Insurance and Assessments	8,294,120	-	8,294,120	-	7,609,633	9%	684,487
	Total Town Operating Budget	38,323,956	17,539,645	20,486,111	298,200	36,954,616	3.7%	1,369,340
Dept #	Orleans Elementary School							
	Orleans Elementary School Operating	4,854,861	4,017,114	837,747		4,585,343	6%	269,518
	OES Retirement and Benefits	1,506,597	1,530,197			1,431,900	5%	74,697
	OES Capital	27,000			27,000	30,000	-10%	(3,000)
	OES Debt Service	-				-		
	Total Orleans Elementary School	6,388,458	5,547,311	837,747	27,000	6,047,243	6%	341,215
310	Nauset Regional School District							
	Minimum Local Contribution	3,208,620				3,135,298	2%	73,322
	Operational Additional	3,121,993				2,941,634	6%	180,359
	Transportation	380,023				367,584	3%	12,439
	NRSD Capital	135,822				Now in Assessment		
	NRSD Debt Service	1,677,843				1,674,249	0%	3,594
	Total Nauset Regional School District	8,524,301	-	-	-	8,118,765	5%	405,536
330	Cape Cod Tech							
	Cape Cod Tech	276,057		382,168		301,712	-8.50%	(25,655)
	CCT Debt Service	106,111				129,898	-18%	(23,787)
	Total Cape Cod Technical School	382,168	-	382,168	-	431,610	-11%	(49,442)
	Total Education Budgets	15,294,927	5,547,311	1,219,915	27,000	14,597,618	4.78%	697,309
	Total Combined Budget	53,618,892				51,552,234	4.01%	2,066,658

FY26 Town of Orleans Operating Budget

GENERAL GOVERNMENT							
122	SELECTBOARD/TOWN MANAGER		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01122001	SELECTBOARD/TOWN MANAGER SALARIES						
01122001	511300	NON-UNION STAFF ADMIN	174,141	385,665	406,937	21,272	6%
01122001	511600	NON-UNION LONGEVITY	2,406	2,500	-	(2,500)	-100%
01122001	511800	NON-UNION CLERICAL OVERTIME	2,643	11,746	-	(11,746)	-100%
01122001	512000	NON-UNION ASST TWN MANAGER	116,064	126,369	139,506	13,137	10%
01122001	512100	NON-UNION TWN MANAGER	204,000	212,900	225,672	12,772	6%
01122001		HR SALARIES	150,000	-	-	-	
		SALARIES	649,253	739,180	772,115	32,935	4%
122	519600	RECLASSIFICATIONS/RESERVE FOR NEGOTIATIONS	-	460,000	150,000	(310,000)	-67%
TOTAL		SELECTBOARD/TOWN MANAGER SALARIES	649,253	1,199,180	922,115	(277,065)	-23%
01122002	SELECTBOARD/TOWN MANAGER EXPENSES		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01122002	530511	PROFESSIONAL/ENGINEERING/CONSULT SERVICES	40,883	50,000	50,000	-	0%
01122002	530600	HEALTH SERVICE	1,885	2,400	2,400	-	0%
01122002	530700	TRAINING/EDUCATION	1,987	2,000	2,000	-	0%
01122002	531700	WEIGHTS AND MEASURES	16,201	16,521	17,020	499	3%
01122002	532001	SB PROGRAMS/INITIATIVES	-	-	500,000	500,000	#DIV/0!
01122002	534200	POSTAGE	803	765	800	35	5%
01122002	534300	PRINTING	-	250	300	50	20%
01122002	534400	ADVERTISING	3,563	11,930	10,000	(1,930)	-16%
01122002	538003	SENIOR TAX WORK-OFF PROGRAM	15,000	15,000	15,000	-	0%
01122002	538300	TOWN ADMIN. EXP.	5,227	15,573	31,000	15,427	99%
01122002	538500	SELECTBOARD EXP.	-	205	-	(205)	-100%
01122002	538600	DRUG TEST	655	707	800	93	13%
01122002	542100	OFFICE SUPPLIES	1,000	1,300	4,000	2,700	208%
01122002	542700	COMMITTEE EXP.	12,500	1,000	-	(1,000)	-100%
01122002	558100	BOOKS & PERIODICALS	200	200	200	-	0%
01122002	573100	DUES/MEETINGS/MEMBERSHIPS	19,665	30,000	35,000	5,000	17%
01122002	579800	EMPLOYEE AWARDS	1,000	1,000	1,000	-	0%
	579801	BOARDS & COMMITTEES	12,500	44,500	64,500	20,000	45%
TOTAL		SELECTBOARD/TOWN MANAGER EXP.	133,069	193,351	734,020	540,669	280%
01122006	531200	TOWN LEGAL EXPENSES	164,777	220,000	220,000	-	0%
TOTAL		SELECTBOARD/TOWN MANAGER	947,099	1,612,531	1,876,135	263,604	16%
123	TELEPHONE/COMMUNICATIONS EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01123002	534100	TELECOMMUNICATIONS	24,952	28,300	40,200	11,900	42%
TOTAL		TELEPHONE/COMMUNICATIONS EXP.	24,952	28,300	40,200	11,900	42%

TOTAL		TELEPHONE/COMMUNICATIONS	24,952	28,300	40,200	11,900	42%	
124	MEDIA OPERATIONS SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
01124001	511400	NON-UNION OTHER	-	-	20,000	20,000	#DIV/0!	
01124001	516300	C&T CLERICAL/TECHNICAL	140,172	148,520	158,390	9,870	7%	
TOTAL		MEDIA OPERATIONS SAL.	140,172	148,520	178,390	29,870	21%	
01124002	MEDIA OPERATIONS EXP.							
01124002	527300	MAINT CONTRACTS	3,270	3,270	3,300	30	1%	
01124002	531100	PROFESSIONAL SERVICES	9,282	16,380	30,190	13,810	84%	
01124002	538200	COMPUTER SERVICES	3,799	6,750	6,000	(750)	-11%	
01124002	542100	OFFICE SUPPLIES	907	400	500	100	25%	
01124002	543100	REP/SERV EQUIPMENT	400	400	400	-	0%	
01124002	TBD	REPLACEMENT EQUIPMENT	23,600	35,614	25,000	(10,614)	-30%	
TOTAL		MEDIA OPERATIONS EXP.	41,258	62,814	65,390	2,576	4%	
TOTAL		MEDIA OPERATIONS & TELECOMMUNICATIONS	206,382	239,634	283,980	44,346	18.51%	
131	FINANCE COMMITTEE							
01131001	FINANCE COMMITTEE SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
01131001	511300	NON-UNION CLERICAL	2,906	3,000	3,000	-	0%	
TOTAL		FINANCE COMMITTEE SAL.	2,906	3,000	3,000	-	0%	
01131002	FINANCE COMMITTEE EXP.						% CHG	
01131002	542100	OFFICE SUPPLIES	28	100	100	72	257%	
01131002	573100	DUES/MEETINGS	500	500	500	-	0%	
TOTAL		FINANCE COMMITTEE EXP.	528	600	600	72	14%	
01131040	FINANCE COMMITTEE RESERVE FUND							
01131040	578700	RESERVE FUND	80,000	488,614	150,000	(338,614)	-423%	
TOTAL		FINANCE COMMITTEE RESERVE FUND	80,000	488,614	150,000	(338,614)	-423%	
TOTAL		FINANCE COMMITTEE	83,434	492,214	153,600	(338,614)	-69%	
135	FINANCE/TOWN ACCOUNTANT							
01135001	FINANCE SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
01135001	511200	MANAGERS UNION	77,378	72,453	74,800	2,347	3%	
01135001	511300	NON UNION CLERICAL	-	-	-	-		
01135001	511500	NON-UNION MANAGER	297,756	189,783	215,475	25,692	14%	
01135001	511700	MANAGERS UNION OVERTIME	4,500	8,000	-	(8,000)	-100%	
01135001	511900	MANAGERS UNION LONGEVITY	1,542	-	-	-	0%	
TOTAL		FINANCE SAL.	381,176	270,236	290,275	20,039	7%	
01135002	FINANCE EXP.							

01135002	527300	MAINT CONTRACTS	20,729	21,351	21,400	49	0%
01135002	534100	TELECOMMUNICATIONS	650	650	700	50	8%
01135002	534200	POSTAGE	30	30	80	50	167%
01135002	538300	FINANCE DIR. EXP.	4,800	-	-	-	#DIV/0!
01135002	542100	OFFICE SUPPLIES	1,000	2,000	2,000	-	0%
01135002	571100	TRAVEL REIMBURSEMENT	4,000	-	2,000	2,000	#DIV/0!
01135002	573100	DUES/MEETINGS	2,450	10,000	10,000	-	0%
01135007	531100	OTHER PROF SERVICES	30,500	30,500	50,000	19,500	64%
01135007	531104	OES AUDIT	-	-	3,000	3,000	#DIV/0!
01135007	531105	OPEB VALUATION	6,000	6,000	6,000	-	0%
TOTAL	FINANCE EXPENSES		70,159	70,531	95,180	24,649	35%
TOTAL	FINANCE DEPARTMENT		451,335	340,767	385,455	44,688	13%
01141001	ASSESSING SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01141001	511100	MANAGERS UNION MANAGER	100,709	106,324	113,340	7,016	7%
01141001	516300	C&T CLERICAL/TECHNICAL	71,303	73,665	78,090	4,425	6%
01141001	516900	C&T LONGEVITY	1,950	2,100	2,250	150	7%
TOTAL	ASSESSING SAL.		173,962	182,089	193,680	11,591	6%
01141002	ASSESSING EXP.						
01141002	527300	MAINT CONTRACTS	15,200	16,200	20,000	3,800	23%
01141002	531100	OTHER PROF SERVICES	38,500	38,500	38,500	-	0%
01141002	534200	POSTAGE	4,000	3,600	4,100	500	14%
01141002	542100	OFFICE SUPPLIES	300	300	200	(100)	-33%
01141002	571100	TRAVEL REIMB	100	100	-	(100)	-100%
01141002	573100	DUES/MEETINGS	790	1,580	1,450	(130)	-8%
TOTAL	ASSESSING EXP.		58,890	60,280	64,250	3,970	7%
TOTAL	ASSESSING		232,852	242,369	257,930	15,561	6%
145	TREASURER/COLLECTOR						
01145001	TREASURER/COLLECTOR SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01145001	511100	MANAGERS UNION	108,494	111,719	121,880	10,161	8%
01145001	511200	MANAGERS UNION	68,391	72,204	110,579	38,375	35%
01145001	511300	NON-UNION CLERICAL	31,464	32,384	34,510	2,126	6%
01145001	516300	C&T CLERICAL/TECHNICAL	55,786	59,133	62,740	3,607	6%
TOTAL	TREASURER/COLLECTOR SAL.		264,135	275,440	329,709	54,269	16%
01145002	TREASURER/COLLECTOR EXP.						
01145002	527200	POSTAGE METER	2,140	2,140	2,140	-	0%
01145002	531000	BANK SERVICES	19,270	19,270	19,270	-	0%
01145002	531100	OTHER PROF SERVICES	1,475	1,800	1,600	(200)	-11%
01145002	534200	POSTAGE	18,000	18,600	19,700	1,100	6%
01145002	542100	OFFICE SUPPLIES	1,050	1,050	1,050	-	0%
01145002	542400	COMPUTER SUPPLIES	7,800	8,150	8,150	-	0%

01145002	543200	MAINT SUPPLIES	750	750	750	-	0%
01145002	573100	DUES/MEETINGS	1,850	1,850	1,850	-	0%
TOTAL	TREASURER/COLLECTOR EXP.		52,335	53,610	54,510	900	2%
01145025	TREASURER/COLLECTOR TAX TAKING						
01145025	530400	ASSESS/COLL RELATED SERVICES	1,470	1,510	1,510	-	0%
TOTAL	TREASURER/COLLECTOR TAX TAKING		1,470	1,510	1,510	-	0%
TOTAL	TREASURER/COLLECTOR		317,940	330,560	385,729	55,169	17%
152	HUMAN RESOURCES						
1152001	HUMAN RESOURCES SALARIES		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
1152001	511100	NON UNION MANAGER	-	130,000	137,800	7,800	6%
1152001	511200	NON UNION ASST	-	76,249	76,249	-	0%
1152001	511900	MANAGERS UNION LONGEVITY	-	-	-	-	-
TOTAL	HUMAN RESOURCES SALARIES		-	206,249	214,049	7,800	4%
1152002	HUMAN RESOURCES EXPENSES						
1152002	530700	TRAINING/EDUCATION		10,000	10,250	250	3%
1152002	534400	ADVERTISING		4,000	4,000	-	0%
1152002	542100	OFFICE SUPPLIES		5,000	5,000	-	0%
1152002	571100	TRAVEL REIMBURSEMENT		2,000	2,000	-	0%
1152002	573100	DUES/MEETINGS		3,000	3,000	-	0%
TOTAL	HUMAN RESOURCES EXPENSES		-	24,000	24,250	250	1%
TOTAL	HUMAN RESOURCES		-	230,249	238,299	8,050	3%
155	MANAGEMENT INFORMATION SYSTEMS						
01155001	MANAGEMENT INFORMATION SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01155001	511100	MANAGERS UNION MANAGER	107,494	111,364	120,973	9,609	9%
01155001	511200	MANAGERS UNION ASST	97,104	102,517	109,284	6,767	7%
01155001	511900	MANAGERS UNION LONGEVITY	2,250	2,400	2,550	150	6%
TOTAL	MANAGEMENT INFORMATION SAL.		206,848	216,281	232,807	16,526	8%
01155002	MANAGEMENT INFORMATION EXP.						
01155002	530700	TRAINING/EDUCATION	5,000	5,000	5,000	-	0%
01155002	534100	TELECOMMUNICATIONS	2,550	2,550	3,000	450	18%
01155002	538200	COMPUTER SERVICES	172,262	207,826	250,970	43,144	21%
01155002	542200	COPY MACHINE	17,886	17,886	20,740	2,854	16%
01155002	542400	COMPUTER SUPPLIES	6,000	6,000	6,000	-	0%
01155002	571100	TRAVEL REIMBURSEMENT	500	500	500	-	0%
TOTAL	MANAGEMENT INFORMATION EXP.		204,198	239,762	286,210	46,448	19%
TOTAL	MANAGEMENT INFORMATION SYSTEMS		411,046	456,043	519,017	62,974	14%
161	TOWN CLERK						
01161001	TOWN CLERK SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG

01161001	511100	MANAGERS UNION MANAGER	90,571	95,597	101,775	6,178	6%
01161001	511400	NON-UNION OTHER	10,904	15,148	9,000	(6,148)	-41%
01161001	511900	MANAGERS UNION LONGEVITY	3,150	3,300	3,450	150	5%
01161001	516200	C&T ASSTS	64,564	61,972	65,720	3,748	6%
01161001	516300	C&T UNION	35,818	41,528	44,030	2,502	6%
TOTAL	TOWN CLERK SAL.		205,007	217,545	223,975	6,430	3%
01161002	TOWN CLERK EXP.						
01161002	520124	ELECTRONIC VOTING	20,000	20,000	20,000	-	0%
01161002	527300	MAINTENANCE CONTRACTS	2,700	3,000	4,500	1,500	50%
01161002	530000	PROFESSIONAL SERVICES	8,460	14,980	13,000	(1,980)	-13%
01161002	530800	RECORD RETENTION	750	750	750	-	0%
01161002	531400	DOG LICENSES	250	275	300	25	9%
01161002	534200	POSTAGE	8,500	9,800	8,700	(1,100)	-11%
01161002	534300	PRINTING	8,500	6,500	10,000	3,500	54%
01161002	542100	OFFICE SUPPLIES	1,700	1,700	1,700	-	0%
01161002	543100	REP/SERV EQUIPMENT	150	3,300	1,000	(2,300)	-70%
01161002	549100	MEALS	525	600	450	(150)	-25%
01161002	573100	DUES/MEETINGS	6,025	6,800	8,300	1,500	22%
TOTAL	TOWN CLERK EXP.		57,560	67,705	68,700	995	1%
TOTAL	TOWN CLERK		262,567	285,250	292,675	7,425	3%
171	CONSERVATION						
01171001	CONSERVATION SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01171001	511100	MANAGERS UNION MANAGER	99,531	103,114	111,930	8,816	9%
01171001	511900	MANAGERS UNION LONGEVITY	1,800	1,950	2,100	150	8%
01171001	516300	C&T CLERICAL/TECHNICAL	52,458	55,385	59,038	3,653	7%
01171001	516800	C&T UNION OVERTIME	4,514	4,740	5,000	260	5%
TOTAL	CONSERVATION SAL.		158,303	165,189	178,068	12,879	8%
01171002	CONSERVATION EXP.						
01171002	524100	REP/MAINT PUB PROP	15,200	15,500	16,000	500	3%
01171002	527100	UNIFORMS	275	275	280	5	2%
01171002	527600	RENTAL FEES	1,850	2,075	2,300	225	11%
01171002	534100	TELECOMMUNICATIONS	480	480	480	-	0%
01171002	534200	POSTAGE	1,300	1,300	1,300	-	0%
01171002	534300	PRINTING	200	200	750	550	275%
01171002	534400	ADVERTISING	500	500	500	-	0%
01171002	542100	OFFICE SUPPLIES	750	750	750	-	0%
01171002	573100	DUES/MEETINGS	200	200	200	-	0%
TOTAL	CONSERVATION EXP.		20,755	21,280	22,560	1,280	6%
TOTAL	CONSERVATION		179,058	186,469	200,628	14,159	8%

175		PLANNING AND COMMUNITY DEVELOPMENT						
01175001	PLANNING SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
01175001	511100	MANAGERS UNION MANAGER	132,398	139,780	150,343	10,563	8%	
01175001	511200	MANAGERS UNION ASST	80,734	170,470	144,082	(26,388)	-15%	
01175001	511400	NON-UNION OTHER	38,355	39,661	-	(39,661)	-100%	
01175001	511900	MANAGERS UNION LONGEVITY	2,550	2,700	2,850	150	6%	
01175001	516300	C&T CLERICAL/TECHNICAL	62,359	144,604	70,190	(74,414)	-51%	
01175001	516900	C&T LONGEVITY	2,700	2,850	3,000	150	5%	
TOTAL	PLANNING SAL.		319,096	500,065	370,465	(129,600)	-26%	
01175002	PLANNING EXP.							
01175002	530000	PROF/TECH SERVICES	-	-	32,000	32,000	#DIV/0!	
01175002	534100	TELECOMMUNICATIONS	700	850	1,300	450	53%	
01175002	534200	POSTAGE	450	450	450	-	0%	
01175002	534300	PRINTING	400	750	750	-	0%	
01175002	534400	ADVERTISING	975	975	980	5	1%	
01175002	542100	OFFICE SUPPLIES	450	600	600	-	0%	
01175002	542400	COMPUTER SUPPLIES	700	700	700	-	0%	
01175002	571100	TRAVEL REIMB	450	900	2,500	1,600	356%	
01175002	573100	DUES/MEETINGS	610	4,100	4,100	-	0%	
TOTAL	PLANNING EXP.		4,735	9,325	43,380	34,055	365%	
TOTAL	PLANNING		323,831	509,390	413,845	(95,545)	-19%	
176	ZONING BOARD OF APPEALS							
01176002	ZONING BOARD OF APPEALS EXP.							
01176002	534200	POSTAGE	3,485	3,485	4,500	1,015	29%	
01176002	534400	ADVERTISING	650	650	2,200	1,550	238%	
01176002	542100	OFFICE SUPPLIES	350	350	350	-	0%	
TOTAL	ZONING BOARD OF APPEALS EXP.		4,485	4,485	7,050	2,565	57%	
TOTAL	ZONING BOARD OF APPEALS		4,485	4,485	7,050	2,565	57%	
195	TOWN REPORTS/TOWN MEETING							
01195002	TOWN REPORTS/TOWN MEETING EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
01195002	538100	TWN REPORTS	2,476	2,500	2,500	-	0%	
01195002	539700	TWN MEETINGS	10,476	10,476	10,500	24	0%	
TOTAL	TOWN REPORTS/TOWN MEETING EXP.		12,952	12,976	13,000	24	0%	
TOTAL	TOWN REPORTS/TOWN MEETING		12,952	12,976	13,000	24	0%	
	GENERAL GOVERNMENT		3,432,980	4,942,936	5,027,343	84,407	2%	
PUBLIC SAFETY								
210	POLICE/POLICE BUILDING							
01210001	POLICE/POLICE BLDG. SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	

01210001	511310	NON-UNION HOLIDAY	15,229	15,626	16,710	1,084	7%
01210001	511400	NON-UNION OTHER	25,567	27,510	28,480	970	4%
01210001	511800	NON UNION OVERTIME	2,733	2,815	2,990	175	6%
01210001	512300	POLICE CHIEF	177,251	182,596	194,470	11,874	7%
01210001	512410	DEPUTY CHIEF	152,700	157,281	167,600	10,319	7%
01210001	512500	LIEUTENANT	129,430	133,313	142,000	8,687	7%
01210001	512900	RESERVE OFFICER	17,527	15,918	16,880	962	6%
01210001	513400	POLICE OTHER	1,200,666	1,602,313	1,868,082	265,769	17%
01210001	513600	POLICE HOLIDAY BUYBACK	27,339	26,000	27,560	1,560	6%
01210001	513700	POLICE CAREER INCENTIVE	9,494	10,137	10,750	613	6%
01210001	513800	POLICE OVERTIME	375,718	221,540	270,980	49,440	22%
01210001	513900	POLICE LONGEVITY	6,750	6,725	7,700	975	14%
01210001	514000	POLICE SHIFT DIFF/SPEC DTY	21,214	27,650	27,650	-	0%
01210001	516300	C&T CLERICAL/TECHNICAL	87,110	118,870	127,300	8,430	7%
01210001	516500	C&T DISPATCHERS	225,381	226,065	243,700	17,635	8%
01210001	516800	C&T OVERTIME	57,304	29,489	31,260	1,771	6%
01210001	518000	SEASONAL PARKING ENFORCEMENT	2,790	17,000	13,980	(3,020)	-18%
TOTAL	POLICE/COMMUNICATIONS SAL.		2,534,203	2,820,848	3,198,092	377,244	13%
01210002	POLICE/POLICE BLDG. EXPENSE						
01210002	521100	ELECTRICITY	47,718	87,649	76,720	(10,929)	-12%
01210002	521200	HEAT FUEL	17,961	11,219	10,500	(719)	-6%
01210002	524100	REP/MAINT PUB PROP	16,586	21,241	21,240	(1)	0%
01210002	527100	UNIFORMS	37,801	45,900	51,800	5,900	13%
01210002	527300	MAINTENANCE CONTRACTS	57,038	65,309	79,190	13,881	21%
01210002	529200	RUBBISH	2,596	2,166	2,600	434	20%
01210002	530006	COMMUNITY POLICING	9,346	12,375	13,420	1,045	8%
01210002	530600	HEALTH SERVICE	7,369	5,775	7,540	1,765	31%
01210002	530700	TRAINING/EDUCATION	31,653	45,700	44,800	(900)	-2%
01210002	530900	INVESTIGATIONS	275	250	250	-	0%
01210002	531100	OTHER PROFESSIONAL SERVICES	-	-	-	-	#DIV/0!
01210002	531800	BREATHALYZER	100	100	100	-	0%
01210002	531900	USE OF FORCE RELATED	12,074	26,867	14,730	(12,137)	-45%
01210002	534100	TELECOMMUNICATIONS	10,906	13,286	11,160	(2,126)	-16%
01210002	534200	POSTAGE	177	700	700	-	0%
01210002	538200	COMPUTER SERVICES	1,707	2,950	1,990	(960)	-33%
01210002	539300	ANIMAL CONTROL OFFICER	7,539	8,000	8,000	-	0%
01210002	542100	OFFICE SUPPLIES	1,941	3,650	3,650	-	0%
01210002	542400	COMPUTER SUPPLIES	890	2,325	2,330	5	0%
01210002	543100	REP/SERV EQUIPMENT	1,073	2,250	2,250	-	0%
01210002	543200	MAINT SUPPLIES	3,262	3,000	3,000	-	0%
01210002	546200	SHORT LIFE EQUIP	7,141	700	700	-	0%
01210002	547300	SEASONAL PARKING PROGRAM	32,962	45,500	37,500	(8,000)	-18%
01210002	548100	REP/SERV VEHICLES	20,959	13,100	13,100	-	0%

01210002	549100	MEALS	1,015	500	500	-	0%
01210002	558100	BOOKS	1,565	1,910	1,910	-	0%
01210002	573100	DUES/MEETINGS	8,012	8,901	8,950	49	1%
TOTAL	POLICE/POLICE BUILDING EXP.		339,666	431,323	418,630	(12,693)	-3%
TOTAL	POLICE/POLICE BLDG.		2,873,869	3,252,171	3,616,722	364,551	11%
213	FUEL						
01213002	FUEL EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01213002	524100	REP/MAINT PUB PROP	3,238	3,000	3,000	-	0%
01213002	541100	GAS	92,913	104,213	105,000	787	1%
01213002	541400	DIESEL	43,681	51,720	52,000	280	1%
TOTAL	FUEL EXP.		139,832	158,933	160,000	1,067	1%
TOTAL	FUEL		139,832	158,933	160,000	1,067	1%
220	FIRE/RESCUE/FIRE BLDG.						
01220001	FIRE/RESCUE/FIRE BLDG. SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01220001	511800	NON UNION OVERTIME	15,642	20,427	40,990	20,563	101%
01220001	512200	FIRE CHIEF	184,809	183,340	194,340	11,000	6%
01220001	512400	DEPUTY CHIEF	166,466	171,480	343,769	172,289	100%
01220001	512800	ON CALL	2,032	5,000	5,000	-	0%
01220001	514300	EMS COORDINATOR	85,568	93,281	98,880	5,599	6%
01220001	514400	FIRE UNION OTHER	1,658,534	2,242,256	2,718,457	476,201	21%
01220001	514500	FIRE UNION PARAMEDIC	149,600	228,800	184,800	(44,000)	-19%
01220001	514600	FIRE EMT	31,905	22,200	49,950	27,750	125%
01220001	514700	FIRE CAREER INCENTIVE	33,400	58,900	56,650	(2,250)	-4%
01220001	514800	FIRE OVERTIME	836,134	884,434	987,000	102,566	12%
01220001	514900	FIRE LONGEVITY	24,200	25,775	27,300	1,525	6%
01220001	515000	FIRE TRAINING OFFICER	1,500	1,500	1,500	-	0%
01220001	516300	C&T CLERICAL/TECHNICAL	61,443	65,104	84,280	19,176	29%
01220001	516800	C&T OVERTIME	1,019	1,000	1,000	-	0%
1220001	516900	C&T LONGEVITY			800		
TOTAL	FIRE/RESCUE/FIRE BLDG. SAL.		3,252,253	4,003,497	4,794,715	791,218	20%
01220002	FIRE/RESCUE/FIRE BLDG. EXP.						
01220002	521100	ELECTRICITY	5,109	24,376	24,380	4	0%
01220002	521200	HEAT FUEL	10,481	8,521	8,520	(1)	0%
01220002	524100	REP/MAINT PUB PROP	13,365	10,380	60,380	50,000	482%
01220002	527100	UNIFORMS	28,821	33,450	33,450	-	0%
01220002	527300	MAINTENANCE CONTRACTS	37,700	45,178	53,190	8,012	18%
01220002	529200	RUBBISH	2,323	2,459	2,500	41	2%
01220002	530000	PROFESSIONAL SERVICES	31,120	31,000	61,000	30,000	97%
01220002	530009	911 DISPATCH	50,329	55,976	61,580	5,604	10%
01220002	530011	PROMOTIONAL TESTING	13,906	20,000	20,000	-	0%
01220002	530600	HEALTH SERVICE	13,009	9,400	9,400	-	0%

01220002	530700	TRAINING/EDUCATION	45,789	37,015	76,620	39,605	107%
01220002	531100	OTHER PROF SERVICES	7,207	8,450	8,450	-	0%
01220002	534100	TELECOMMUNICATIONS	12,247	11,520	11,520	-	0%
01220002	534200	POSTAGE	17	467	470	3	1%
01220002	542100	OFFICE SUPPLIES	2,035	3,100	3,100	-	0%
01220002	542200	COPY MACHINE	790	1,969	1,970	1	0%
01220002	543100	REP/SERV EQUIPMENT	12,534	13,235	13,240	5	0%
01220002	543200	MAINT SUPPLIES	5,486	5,041	5,830	789	16%
01220002	543300	FIRST AID SUPPLIES	80,049	67,465	77,470	10,005	15%
01220002	548100	REP/SERV VEHICLES	64,427	56,160	66,160	10,000	18%
01220002	573100	DUES/MEETINGS	2,802	4,947	4,950	3	0%
01220002	573300	ACCREDITATION	8,123	10,000	10,000	-	0%
TOTAL	FIRE/RESCUE/FIRE BLDG EXP.		447,670	460,109	614,180	154,071	33%
TOTAL	FIRE/RESCUE/FIRE		3,699,922	4,463,606	5,408,895	945,289	21%
241	BUILDING						
01241001	BUILDING SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01241001	511100	MANAGERS UNION MANAGER	112,864	124,021	131,435	7,414	6%
01241001	511300	NON UNION CLERICAL	23,156	126,050	130,000	3,950	3%
01241001	511900	MANAGERS UNION LONGEVITY	1,500	-	-	-	#DIV/0!
01241001	516200	C&T ASSTS	60,348	107,354	114,500	7,146	7%
01241001	516300	C&T CLERICAL/TECHNICAL	63,741	128,914	145,100	16,186	13%
01241001	516800	C&T OVERTIME	4,438	2,000	2,000	-	0%
01241001	516900	C&T LONGEVITY	-	3,000	3,300	300	10%
TOTAL	BUILDING SAL.		266,047	491,339	526,335	34,996	7%
01241002	BUILDING EXP.						
01241002	527100	UNIFORMS	-	1,000	1,000	-	0%
01241002	530100	PLBG INSPECTOR	52,090	-	-	-	#DIV/0!
01241002	530200	WIRE INSPECTOR	71,500	-	-	-	#DIV/0!
01241002	530700	TRAINING/EDUCATION	-	1,000	1,000	-	0%
01241002	534100	TELECOMMUNICATIONS	2,175	2,400	3,600	1,200	50%
01241002	534200	POSTAGE	184	500	500	-	0%
01241002	534300	PRINTING	339	600	600	-	0%
01241002	534400	ADVERTISING	15	50	50	-	0%
01241002	542100	OFFICE SUPPLIES/SAFETY SUPPLIES	2,093	2,000	4,500	2,500	125%
01241002	573100	DUES/MEETINGS	100	1,500	1,500	-	0%
TOTAL	BUILDING EXP.		128,496	9,050	12,750	3,700	41%
TOTAL	BUILDING		394,543	500,389	539,085	38,696	8%
242	BUILDING CODE BOARD OF APPEALS						
01242001	BUILDING CODE BOARD OF APPEALS SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01242001	511300	NON-UNION CLERICAL	-	500	500	-	0%
TOTAL	BUILDING CODE BOARD OF APPEALS SAL.		-	500	500	-	0%

01242002	BUILDING CODE BOARD OF APPEALS EXP.							
01242002	534400	ADVERTISING	-	30	30	-	0%	
01242002	542100	OFFICE SUPPLIES	-	35	40	5	14%	
TOTAL	BUILDING CODE BOARD OF APPEALS EXP.		-	65	70	5	8%	
TOTAL	BUILDING CODE BOARD OF APPEALS		-	565	570	5	1%	
291	EMERGENCY MANAGEMENT							
01291001	EMERGENCY MANAGEMENT SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
01291001	511400	NON-UNION OTHER	13,060	13,197	13,990	793	6.01%	
01291001	514200	FALL EMS AT NAUSET BEACH						
TOTAL	EMERGENCY MANAGEMENT SAL.		13,060	13,197	13,990	793	6.01%	
01291002	EMERGENCY MANAGEMENT EXPENSE							
01291002	527100	UNIFORMS	200	1,368	1,400	32	2%	
01291002	527300	MAINTENANCE CONTRACTS	5,237	6,350	6,640	290	5%	
01291002	530700	TRAINING/EDUCATION	546	5,799	4,600	(1,199)	-21%	
01291002	549000	FOOD/FOOD SERVICE	356	1,300	1,420	120	9%	
01291002	559700	EQUIPMENT < \$5000	543	1,150	1,150	-	0%	
TOTAL	EMERGENCY MANAGEMENT EXPENSE		6,882	15,967	15,210	(757)	-5%	
TOTAL	EMERGENCY MANAGEMENT		19,942	29,164	29,200	36	0%	
	PUBLIC SAFETY		7,128,109	8,404,828	9,754,472	1,349,644	16%	
EDUCATION								
300	ORLEANS ELEMENTARY SCHOOL							
01300001	ORLEANS ELEMENTARY SCHOOL SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
01300001	519100	UNEMPLOYMENT	-	19,740	20,330	590	3%	
01300001	519300	S.S./MEDICARE	45,047	59,439	47,560	(11,879)	-20%	
01300001	519400	GROUP HEALTH INSURANCE	914,052	1,132,309	1,182,309	50,000	4.4%	
01300001	519500	RETIREMENT	205,455	220,412	256,398	35,986	16%	
TOTAL	ORLEANS ELEMENTARY SCHOOL BENEFITS		1,164,554	1,431,900	1,506,597	74,697	5%	
01300002	ORLEANS ELEMENTARY SCHOOL EXP.							
01300002	569100	SCHOOL OPERATIONS	4,371,096	4,585,343	4,854,861	269,518	6%	
TOTAL	ORLEANS ELEMENTARY SCHOOL EXP.		4,371,096	4,585,343	4,854,861	269,518	6%	
01300003	ORLEANS ELEMENTARY SCHOOL CAP. OUTLAY							
01300003	582000	BLDGS	2,739	30,000	27,000	(3,000)	-10%	
TOTAL	ORLEANS ELEMENTARY SCHOOL CAP. OUTLAY		2,739	30,000	27,000	(3,000)	-10%	
TOTAL	ORLEANS ELEMENTARY SCHOOL		5,538,389	6,047,243	6,388,458	341,215	6%	

310		NAUSET REGIONAL ASSESSMENT						
01310002	NAUSET REGIONAL ASSESSMENT EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
		MINIMUM LOCAL CONTRIBUTION		3,135,298	3,208,620	73,322	2.34%	
		OPERATIONAL ADDITIONAL		2,941,634	3,121,993	180,359	6.13%	
		TRANSPORTATION		367,584	380,023	12,439	3.38%	
01310002	569100	TOTAL SCHOOL OPERATIONS	5,794,899.00	6,444,516.00	6,710,636	266,120	4.13%	
01310002	569200	TOTAL SCHOOL DEBT	958,147.00	1,674,249	1,677,843	3,594	0.21%	
01310003	NAUSET REGIONAL CAPITAL OUTLAY							
01310003	584000	SITE IMPROVEMENTS	123,425	In Assessment	135,822	-	0.00%	
TOTAL	NAUSET REGIONAL CAPITAL OUTLAY		123,425	-	135,822.00	135,822	#DIV/0!	
TOTAL	NAUSET REGIONAL ASSESSMENT		6,876,471	8,118,765	8,524,301	405,536	5.00%	
330	CAPE COD TECHNICAL ASSESSMENT							
01330002	CAPE COD TECHNICAL ASSESSMENT EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
01330002	569100	SCHOOL OPERATIONS	280,487	301,712	276,057	(25,655)	-9%	
01330002	569200	SCHOOL DEBT	124,547	129,898	106,111	(23,787)	-18%	
TOTAL	CAPE COD TECHNICAL ASSESSMENT EXP.		405,034	431,610	382,168	(49,442)	-11%	
TOTAL	CAPE COD TECHNICAL ASSESSMENT		405,034	431,610	382,168	(49,442)	-11%	
	EDUCATION		12,819,894	14,597,618	15,294,927	697,309	4.78%	
PUBLIC WORKS AND FACILITIES								
420	DEPARTMENT OF PUBLIC WORKS							
01420001	DPW SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG	
01420001	511000	DIR DPW/NAT RESOURCES	149,532	179,481	190,251	10,770	6%	
01420001	511100	MANAGERS UNION MANAGER	321,665	353,117	231,205	(121,912)	-35%	
01420001	511200	MANAGERS UNION ASST	164,042	174,027	184,470	10,443	6%	
01420001	511400	NON-UNION OTHER	257,954	283,525	492,633	209,108	74%	
01420001	511500	NON-UNION MANAGER	105,415	114,037	120,878	6,841	6%	
01420001	511600	NON-UNION LONGEVITY	2,350	1,525	1,650	125	8%	
01420001	511700	MANAGERS UNION OVERTIME	25,577	29,399	31,163	1,764	6%	
01420001	511800	NON-UNION OVERTIME	-	-	-	-	#DIV/0!	
01420001	511900	MANAGERS UNION LONGEVITY	7,200	7,550	7,900	350	5%	
01420001	513800	POLICE DETAILS	-	-	-	-	#DIV/0!	
01420001	516300	C&T CLERICAL/TECHNICAL	134,016	137,672	145,933	8,261	6%	
01420001	516800	C&T CLERICAL/TECHNICAL OT	500	-	-	-	#DIV/0!	
01420001	516900	C&T UNION LONGEVITY	825	-	900	900	#DIV/0!	
01420001	517400	STLWRKS LABOR OTHER	883,417	916,852	1,007,879	91,027	10%	
01420001	517800	STLWRKS LABOR OVERTIME	15,121	7,186	17,317	10,131	141%	

01420001	517900	STLWRKS LABOR LONGEVITY	4,425	4,375	4,050	(325)	-7%
TOTAL	DPW SAL.		2,072,039	2,208,746	2,436,229	227,483	10%
01420002	DPW EXP.						
01420002	513800	POLICE DETAILS	8,000	8,000	8,000	-	0%
01420002	521100	ELECTRICITY	69,266	119,684	123,197	3,513	3%
01420002	521120	DEPOT SQ EV STATION	3,000	2,000	2,000	-	0%
01420002	521200	HEAT FUEL	20,273	24,204	25,000	796	3%
01420002	521300	STREET LIGHTS	13,500	22,950	23,450	500	2%
01420002	524100	REP/MAINT PUB PROP	90,333	106,157	125,825	19,668	19%
01420002	527100	UNIFORMS	14,813	14,813	15,240	427	3%
01420002	527300	MAINT. CONTRACTS	74,219	68,494	67,765	(729)	-1%
01420002	527400	EQUIP HIRE	49,150	53,388	53,400	12	0%
01420002	527600	RENTAL	6,500	6,000	17,200	11,200	187%
01420002	528000	ELM EQUIPMENT	4,000	6,000	6,000	-	0%
01420002	528100	INSECT PEST EQUIPMENT	1,500	-	-	-	#DIV/0!
01420002	529200	RUBBISH RECYCLING/HAULING	2,208	2,640	9,240	6,600	250%
01420002	530700	TRAINING/CONT ED	3,930	3,930	4,150	220	6%
01420002	531100	OTHER PROF. SERVICES	1,300	1,300	1,500	200	15%
01420002	534100	TELECOMMUNICATIONS	14,060	14,223	14,220	(3)	0%
01420002	534200	POSTAGE	250	250	1,185	935	374%
01420002	534300	PRINTING	800	1,200	2,485	1,285	107%
01420002	538600	DRUG TEST	510	510	520	10	2%
01420002	542100	OFFICE SUPPLIES	4,050	4,050	4,050	-	0%
01420002	543100	REP/SERV EQUIPMENT	24,035	18,200	19,000	800	4%
01420002	543200	MAINT SUPPLIES	-	25,045	26,320	1,275	5%
01420002	546100	SHORT LIFE TOOLS	2,435	6,311	7,700	1,389	22%
01420002	546200	SHORT LIFE EQUIPMENT	2,000	2,500	3,250	750	30%
01420002	546400	PUBLIC TREES	2,000	2,000	2,000	-	0%
01420002	548100	REP/SERV VEHICLES	24,600	24,600	24,600	-	0%
01420002	553100	EQUIP LICENSES	-	2,115	2,160	45	2%
01420002	559300	RADIOS	-	-	-	-	#DIV/0!
01420002	559400	SIGNS	10,000	12,000	15,000	3,000	25%
01420002	559700	EQUIPMENT < \$5000	-	-	-	-	#DIV/0!
01420002	559700	LONG LIFE EQUIPMENT < \$5000	9,000	6,550	7,000	450	7%
01420002	571100	TRAVEL REIMB	-	-	-	-	#DIV/0!
01420002	573100	DUES/MEETINGS	2,185	2,685	2,685	-	0%
TOTAL	DPW EXP.		460,567	561,799	614,142	52,343	9%
01420003	DPW CAP. OUTLAY		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01420003	584000	SITE IMPROVEMENTS			203,200	203,200	#DIV/0!
01420003	587000	REPLACE EQUIPMENT	-	-		-	#DIV/0!
TOTAL	DPW CAP. OUTLAY				203,200	203,200	#DIV/0!

01420005	DPW ENGINEERING/CONSULTING			FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01420005	530500	ENGINEERING		-	-	30,000	30,000	#DIV/0!
TOTAL	DPW ENGINEERING/CONSULTING			-		30,000		
01420014	DPW SHELLFISH PROJECT							
01420014	585700	DPW SHELLFISH PROJECT		18,000	18,000	18,000	-	0%
TOTAL	DPW SHELLFISH PROJECT			18,000	18,000	18,000	-	0%
TOTAL	DPW			2,550,606	2,788,545	3,301,571	513,026	18%
423	SNOW REMOVAL							
01423001	SNOW REMOVAL SAL.			FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01423001	511400	NON UNION OTHERS		-				
01423001	517800	STLWRKS LABOR OVERTIME		47,024	47,024	47,030	6	0.0%
TOTAL	SNOW REMOVAL SAL.			47,024	47,024	47,030	6	0.0%
01423002	SNOW REMOVAL EXP.							
01423002	527400	EQUIP HIRE		25,610	25,610	25,610	-	0.0%
01423002	543100	REP/SERV EQUIPMENT		1,707	1,707	1,710	3	0.2%
01423002	543200	MAINT SUPPLIES		95,953	95,953	95,960	7	0.0%
01423002	548100	REP/SERV VEHICLES		1,706	1,706	1,710	4	0.2%
TOTAL	SNOW REMOVAL EXP.			124,976	124,976	124,990	14	0.0%
TOTAL	SNOW REMOVAL			172,000	172,000	172,020	20	0.0%
450	WATER- SPECIAL REVENUE FUND (SRF)							
25450001	WATER SAL.			FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
25450001	511100	MANAGERS UNION MANAGER		120,780	127,507	135,928	8,421	6.6%
25450001	511200	MANAGERS UNION ASST.		89,911	94,923	101,484	6,561	6.9%
25450001	511400	NON UNION OTHERS		15,685	6,400	6,810	410	6.4%
25450001	511700	MANAGERS UNION OVERTIME		2,204	-	-	-	#DIV/0!
25450001	511900	MANAGERS UNION LONGEVITY		7,200	7,500	7,800	300	4.0%
25450001	516300	C&T CLERICAL/TECHNICAL		62,359	65,832	70,400	4,568	6.9%
25450001	516900	C&T LONGEVITY		1,200	1,300	1,400	100	7.7%
25450001	517400	STLWRKS LABOR OTHER		388,504	486,906	516,120	29,214	6.0%
25450001	517800	STLWRKS LABOR OVERTIME		41,676	32,520	52,520	20,000	61.5%
25450001	517900	STLWRKS LABOR LONGEVITY		3,300	4,750	5,000	250	5.3%
TOTAL	WATER SAL.			732,819	827,639	897,462	69,824	8.4%
25450002	WATER EXP.							
25450002	521100	ELECTRICITY		143,437	287,257	291,750	4,493	1.56%
25450002	521200	HEAT FUEL		4,736	8,447	6,700	(1,747)	-20.68%
25450002	524300	REPAIR/MAINT STATIONS		33,797	36,455	31,710	(4,745)	-13.02%
25450002	524400	PREVENTION MAINT		20,728	16,634	24,020	7,386	44.40%

25450002	527100	UNIFORMS	8,120	9,582	10,990	1,408	14.69%
25450002	527300	MAINTENANCE CONTRACTS	62,382	75,781	70,490	(5,291)	-6.98%
25450002	530500	ENGINEERING	-	10,000	10,000	-	0.00%
25450002	530700	TRAINING/EDUCATION	5,200	5,750	5,750	-	0.00%
25450002	531100	OTHER PROF & TECH SERVICES	17,594	25,406	23,500	(1,906)	-7.50%
25450002	534100	TELECOMMUNICATIONS	68,268	66,076	70,870	4,794	7.26%
25450002	534200	POSTAGE	8,226	10,353	9,300	(1,053)	-10.17%
25450002	534300	PRINTING	9,772	14,394	15,210	816	5.67%
25450002	534400	ADVERTISING	-	1,000	1,000	-	0.00%
25450002	538600	DRUG TEST	150	630	630	-	0.00%
25450002	539000	SAMPLE/TEST	19,792	28,639	27,770	(869)	-3.03%
25450002	541100	GASOLINE	16,672	11,671	14,000	2,329	19.96%
25450002	541400	DIESEL FUEL	1,376	2,020	900	(1,120)	-55.45%
25450002	542100	OFFICE SUPPLIES	1,194	1,000	1,000	-	0.00%
25450002	543100	REP/SERV EQUIPMENT	3,388	11,897	4,460	(7,437)	-62.51%
25450002	543200	MAINT SUPPLIES	2,777	2,280	2,280	-	0.00%
25450002	546100	SHORT LIFE TOOLS	1,222	1,629	1,320	(309)	-18.97%
25450002	548100	REP/SERV VEHICLES	2,887	8,017	7,120	(897)	-11.19%
25450002	553200	CHEMICALS	134,350	138,170	144,570	6,400	4.63%
25450002	553400	STATION SUPPLIES	14,787	14,405	15,740	1,335	9.27%
25450002	573100	DUES/MEETINGS	7,957	7,079	7,500	421	5.95%
TOTAL	WATER EXP.		588,814	794,572	798,580	4,008	0.50%
25450003	WATER CAP. OUTLAY						
25450003	581106	TECHNOLOGY EQUIPMENT	-	20,000	20,000	-	0.00%
25450003	582000	BUILDINGS	7,000	20,000	20,000	-	0.00%
25450003	584000	SITE IMPROVEMENTS	21,681	55,000	30,000	(25,000)	-45.45%
25450003	584203	ASSET MANAGEMENT PLAN PROJECTS	-	60,000	-	(60,000)	-100.00%
25450003	587800	WATER MAIN IMPROVEMENTS	9,358	20,000	25,000	5,000	25.00%
TOTAL	WATER CAP. OUTLAY		38,039	175,000	95,000	(80,000)	-45.71%
25450008	WATER OTHER ASSESSMENTS		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
25450008	565000	OTHER ASSESS	3,345	3,469	3,230	(239)	-6.89%
TOTAL	WATER OTHER ASSESSMENTS		3,345	3,469	3,230	(239)	-6.89%
TOTAL	WATER		1,363,017	1,800,680	1,794,272	(6,407)	-0.36%
	PUBLIC WORKS AND FACILITIES		4,085,623	4,761,225	5,267,863	506,639	11%
COMMUNITY SERVICES							
510	HEALTH						
01510001	HEALTH SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01510001	511100	MANAGERS UNION MANAGER	97,384	102,808	89,120	(13,688)	-13.3%
01510001	511300	NON UNION CLERICAL	6,765	12,003	12,420	417	3.5%

	511500	NON UN DEPT MGR	-	-	108,760	108,760	#DIV/0!
01510001	511900	MANAGERS UNION LONGEVITY	-	-	650	650	#DIV/0!
01510001	516200	C&T ASSTS	64,397	67,990	72,070	4,080	6.0%
01510001	516300	C&T CLERICAL/TECHNICAL	97,926	186,823	170,010	(16,813)	-9.0%
01510001	516800	C&T UNION OVERTIME	1,298	7,066	7,000	(66)	-0.9%
01510001	516900	C&T LONGEVITY	1,600	1,600	1,950	350	21.9%
TOTAL	HEALTH SAL.		269,370	378,291	461,980	83,689	22.1%
01510002	HEALTH EXP.						
01510002	527100	UNIFORMS	934	1,000	1,000	-	0.0%
01510002	530600	HEALTH SERVICE	42,158	39,163	40,000	837	2.1%
01510002	534100	TELECOMMUNICATIONS	912	1,087	1,200	113	10.3%
01510002	534200	POSTAGE	1,518	2,400	2,400	-	0.0%
01510002	534300	PRINTING	541	780	780	-	0.0%
01510002	539600	NURSE SERV	5,618	7,500	7,500	-	0.0%
01510002	542100	OFFICE SUPPLIES	1,863	2,100	2,500	400	19.0%
01510002	546100	SHORT LIFE TOOLS	501	450	420	(30)	-6.7%
01510002	558100	BOOKS	90	100	100	-	0.0%
01510002	571100	TRAVEL REIMB	364	500	600	100	20.0%
01510002	573100	DUES/MEETINGS	1,715	2,550	2,550	-	0.0%
TOTAL	HEALTH EXP.		56,214	57,630	59,050	1,420	2.5%
TOTAL	HEALTH		325,584	435,921	521,030	85,109	19.5%
541	COUNCIL ON AGING						
01541001	COUNCIL ON AGING SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01541001	511100	MANAGERS UNION MANAGER	99,819	105,384	114,359	8,975	8.5%
01541001	511300	NON-UNION CLERICAL	862	-	-	-	#DIV/0!
01541001	511400	NON-UNION OTHER	131,492	163,669	173,489	9,820	6.0%
01541001	511900	MANAGERS UNION LONGEVITY	1,987	2,072	2,160	88	4.2%
01541001	516300	C&T CLERICAL/TECHNICAL	484,575	554,829	588,119	33,290	6.0%
01541001	516900	C&T LONGEVITY	2,782	4,701	5,070	369	7.8%
TOTAL	COUNCIL ON AGING SAL.		721,517	830,655	883,197	52,542	6.3%
01541002	COUNCIL ON AGING EXP.						
01541002	521100	ELECTRICITY	2,505	7,276	7,500	224	3.1%
01541002	521200	HEATING FUEL	6,140	6,145	6,000	(145)	-2.4%
01541002	524100	REP/MAINT PUB PROP	21,949	25,229	30,600	5,371	21.3%
01541002	527300	MAINTENANCE CONTRACTS	5,178	5,620	7,500	1,880	33.5%
01541002	530000	PROFESSIONAL SERVICES	6,119	4,197	4,810	613	14.6%
01541002	530700	TRAINING/CONT ED	-	2,200	1,800	(400)	-18.2%
01541002	534100	TELECOMMUNICATIONS	5,604	6,330	6,330	-	0.0%
01541002	534200	POSTAGE	1,288	1,040	1,250	210	20.2%
01541002	534300	PRINTING	7,886	6,100	6,000	(100)	-1.6%
01541002	538200	COMPUTER SERVICES	2,247	2,570	2,600	30	1.2%

01541002	541300	SOCIAL DAY PROGRAM SUPPLIES	22,042	26,871	28,940	2,069	7.7%
01541002	542100	OFFICE SUPPLIES	3,470	5,000	5,000	-	0.0%
01541002	543100	REP/SERV EQUIPMENT	2,249	6,050	4,400	(1,650)	-27.3%
01541002	543200	MAINTENANCE SUPPLIES	689	1,000	1,400	400	40.0%
01541002	545100	CUSTODIAL SUPPLIES	4,822	4,795	4,800	5	0.1%
01541002	548100	REP/SERVICE VEHICLES	3,247	1,800	2,000	200	11.1%
01541002	571100	TRAVEL REIMB	2,372	3,200	3,200	-	0.0%
01541002	573100	DUES/MEETINGS	1,136	1,260	1,400	140	11.1%
TOTAL	COUNCIL ON AGING EXP.		98,944	116,683	125,530	8,847	7.6%
TOTAL	COUNCIL ON AGING		820,461	947,338	1,008,727	61,389	6.5%
543	VETERANS BENEFITS						
01543002	VETERANS BENEFITS ASSESS.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01543002	569700	VET ASSESS	31,198	31,978	37,100	5,122	16.0%
TOTAL	VETERANS BENEFITS ASSESS.		31,198	31,978	37,100	5,122	16.0%
01543012	VETERANS BENEFITS EXP.						
01543012	577100	VET BENEFITS	17,051	15,500	15,500	-	0.0%
TOTAL	VETERANS BENEFITS EXP.		17,051	15,500	15,500	-	0.0%
TOTAL	VETERANS BENEFITS		48,249	47,478	52,600	5,122	10.8%
590	HUMAN AND COMMUNITY SERVICE CONTRACTS						
NEW	HUMAN AND COMMUNITY SERVICE CONTRACTS		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
		EARLY EDUCATION AND CARE		300,000	300,000	-	0%
		SERVICE CONTRACTS	-	193,160	265,000	71,840	37%
TOTAL	HUMAN AND COMMUNITY SERVICE CONTRACTS		-	493,160	565,000	71,840	15%
610	SNOW LIBRARY						
01610001	SNOW LIBRARY SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01610001	511100	MANAGERS UNION MANAGER	108,453	114,499	123,156	8,657	7.6%
01610001	511200	MANAGERS UNION ASST	74,970	79,150	85,380	6,230	7.9%
01610001	511400	NON-UNION OTHER	173,566	186,602	186,380	(222)	-0.1%
01610001	511900	MANAGERS UNION LONGEVITY	2,400	2,550	2,700	150	5.9%
01610001	516300	C&T CLERICAL/TECHNICAL	214,287	233,790	269,810	36,020	15.4%
01610001	516900	C&T LONGEVITY	1,978	2,130	1,600	(530)	-24.9%
TOTAL	SNOW LIBRARY SAL.		575,654	618,721	669,026	50,305	8.1%
01610002	SNOW LIBRARY EXP.						
01610002	521100	ELECTRICITY	5,210	13,172	13,570	398	3.0%
01610002	521200	HEAT FUEL	6,231	6,148	6,340	192	3.1%
01610002	524100	REP/MAINT PUB PROP	11,721	10,662	13,010	2,348	22.0%
01610002	527300	MAINTENANCE CONTRACTS	7,525	13,871	11,530	(2,341)	-16.9%
01610002	534100	TELECOMMUNICATIONS	498	576	580	4	0.7%
01610002	534200	POSTAGE	113	152	160	8	5.3%

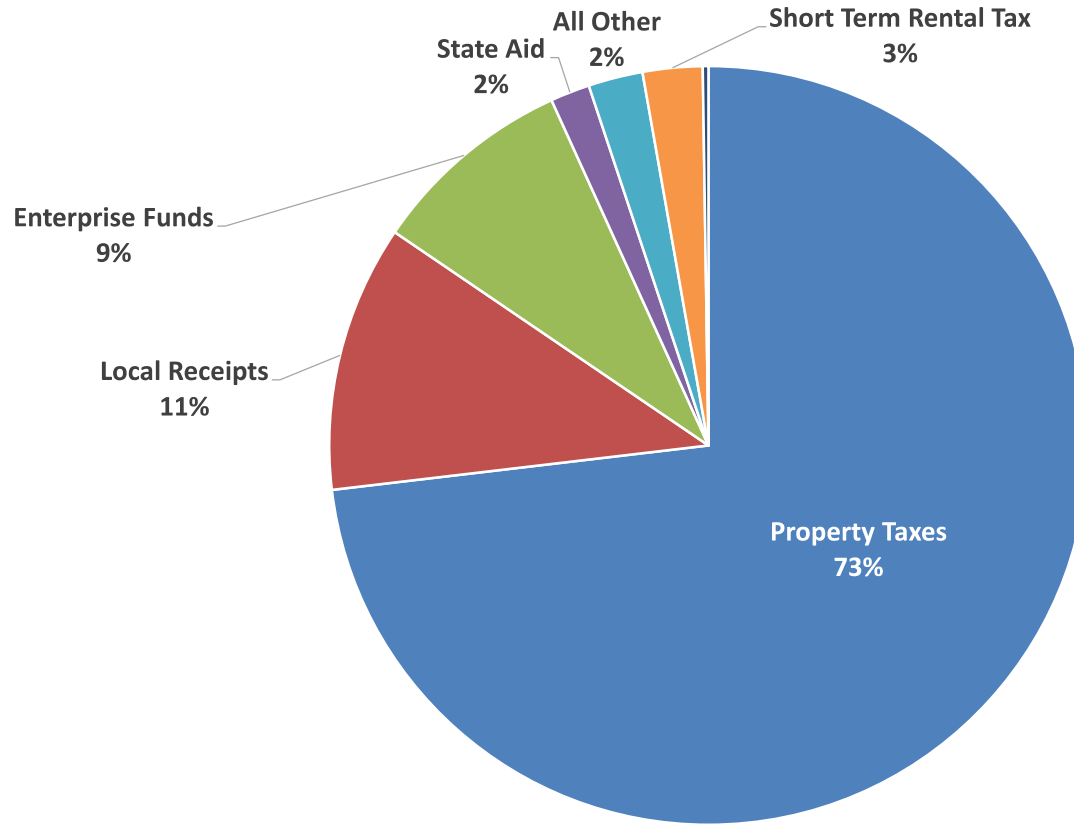
01610002	538200	COMPUTER SERVICES	26,550	28,690	37,900	9,210	32.1%
01610002	542100	OFFICE SUPPLIES	5,272	9,273	6,340	(2,933)	-31.6%
01610002	543100	REP/SERV EQUIPMENT	200	680	680	-	0.0%
01610002	543200	MAINT SUPPLIES	5,752	5,555	5,690	135	2.4%
01610002	558100	BOOKS	98,709	105,999	111,300	5,301	5.0%
01610002	571100	TRAVEL REIMB	364	650	650	-	0.0%
01610002	573100	DUES/MEETINGS	200	810	810	-	0.0%
TOTAL	SNOW LIBRARY EXP.		168,345	196,238	208,560	12,322	6.3%
TOTAL	SNOW LIBRARY		743,999	814,959	877,586	62,627	7.7%
615	HISTORIC COMMISSION						
01615001	HISTORIC COMMISSION SAL		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01615001	511300	NON-UNION CLERICAL	1,003	1,583	1,630	47	3.0%
TOTAL	HISTORIC COMMISSION SAL.		1,003	1,583	1,630	580	57.8%
01615002	HISTORIC COMMISSION EXP.						
01615002	534200	POSTAGE	12	323	340	17	5.3%
01615002	534400	ADVERTISING	111	533	540	7	1.3%
01615002	542100	OFFICE SUPPLIES	-	764	770	6	0.8%
TOTAL	HISTORIC COMMISSION EXP.		123	1,620	1,650	30	1.9%
TOTAL	HISTORIC COMMISSION		1,126	3,203	3,280	77	2.4%
630	RECREATION, CULTURE, & COMMUNITY EVENTS						
01630001	RECREATION SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01630001	511100	FULL TIME EMPLOYEES	125,062	254,075	277,735	23,660	9.3%
01630001	511400	NON-UNION OTHER	102,068	142,871	131,000	(11,871)	-8.3%
01630001	511900	MANAGERS UNION LONGEVITY	-	-	-	-	#DIV/0!
01630001	516300	DETAILS/TEMP STAFFING/OVERTIME	24,960	25,574	25,000	(574)	-2.2%
TOTAL	RECREATION SAL.		252,090	422,520	433,735	11,215	2.7%
01630002	RECREATION EXP.						
01630002	527100	UNIFORMS	7,260	3,200	6,000	2,800	87.5%
01630002	527300	MAINTENANCE CONTRACTS	3,295	4,000	4,000	-	0.0%
01630002	530700	TRAINING/CONT EDUCATION	-	-	750	750	#DIV/0!
01630002	531100	OTHER PROFESSIONAL/TECH	2,585	5,000	5,000	-	0.0%
01630002	534100	TELECOMMUNICATIONS	1,466	1,583	1,590	7	0.4%
01630002	534200	POSTAGE	-	300	-	(300)	-100.0%
01630002	539800	SKATEBOARD PARK	3,950	4,200	4,200	-	0.0%
01630002	542110	PROGRAM SUPPLIES	12,858	12,858	25,000	12,142	94.4%
01630002	542100	OFFICE SUPPLIES	4,991	5,100	5,100	-	0.0%
01630002	546200	SHORT LIFE EQUIP	1,490	5,400	5,400	-	0.0%
01630002	571100	TRAVEL REIMB	472	783	1,000	217	27.7%
01630002	573100	DUES/MEETINGS	135	1,200	1,200	-	0.0%
TOTAL	RECREATION EXP.		38,502	43,624	59,240	15,616	35.8%

TOTAL	RECREATION, CULTURE, & COMMUNITY EVENTS		290,592	466,144	492,975	26,831	5.8%
690	OLD KINGS HIGHWAY REG DISTRIC						
01690001	OLD KINGS HIGHWAY REG DISTRIC SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
01690001	511300	NON-UNION CLERICAL	1,344	2,028	2,090	62	3.1%
TOTAL	OLD KINGS HIGHWAY REG DISTRIC SAL.		1,344	2,028	2,090	62	3.1%
01690002	OLD KINGS HIGHWAY REG DISTRIC EXP.						
01690002	534200	POSTAGE	1,164	630	640	10	1.6%
01690002	534400	ADVERTISING	274	343	350	7	2.0%
01690002	542100	OFFICE SUPPLIES	14	67	70	3	4.5%
01690002	573100	DUES ATTENDING MEETINGS	34	404	410	6	1.5%
TOTAL	OLD KINGS HIGHWAY REG DISTRIC EXP.		1,486	1,444	1,470	26	1.8%
TOTAL	OLD KINGS HIGHWAY REG DISTRIC		2,830	3,472	3,560	88	2.5%
692	MEMORIAL & VETERANS DAY						
1692002	MEMORIAL & VETERANS DAY EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
1692002	546300	OTHER GROUND	421	1,916	2,500	584	30.5%
TOTAL	MEMORIAL & VETERANS DAY EXP.		421	1,916	2,500	584	30.5%
TOTAL	MEMORIAL & VETERANS DAY		421	1,916	2,500	584	30.5%
699	SPECIAL EVENTS & INFORMATION						
1699002	SPECIAL EVENTS & INFORMATION EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
1699002	558700	COMMUNITY EVENTS	450	8,450	25,000	16,550	195.9%
TOTAL	COMMUNITY EVENTS		450	8,450	25,000	16,550	195.9%
TOTAL	COMMUNITY EVENTS		450	8,450	27,500	19,050	225.4%
	TOTAL COMMUNITY SERVICES		2,233,290	3,220,125	3,552,258	332,133	10.3%
DEBT SERVICE							
710	PRINCIPAL - NOTES & BONDS						
1710002	PRINCIPAL - NOTES & BONDS EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
	Long Term Debt Principal						
1710002	599700	Gen Fund -Non Excluded	5,000	215,000	-	(215,000)	-100%
1710002	599701	Gen Fund - Excluded (no Wastewater)	3,590,000	3,070,000	2,370,150	(699,850)	-23%
1710002	599702	Gen Fund - Excluded (Wastewater only)	508,581	1,657,614	1,584,212	(73,402)	-4%
1710002	599703	Water Fund	520,000	450,000	476,100	26,100	6%
	Total Long Term Debt Principal		4,623,581	5,392,614	4,430,462	(962,152)	-18%
	Short Term Debt Principal						
1710002	595000	Gen Fund - Excluded (Wastewater only)	371,000	386,000	-	(386,000)	-100%

		Total Short Term Debt Principal	371,000	386,000	-	(386,000)	-100%
TOTAL		PRINCIPAL - NOTES & BONDS EXP.	4,994,581	5,778,614	4,430,462	(1,348,152)	-23%
751		INTEREST - NOTES & BONDS					
1751002		INTEREST - NOTES & BONDS EXP.					
		Long Term Debt Interest					
1751002	599700	Gen Fund -Non Excluded	450	67,225	-	(67,225)	-100%
1751002	599701	Gen Fund - Excluded (no Wastewater)	1,237,155	1,065,655	927,568	(138,087)	-13%
1751002	599702	Gen Fund - Excluded (Wastewater only)	-	-	326,848	326,848	#DIV/0!
1751002	599703	Water Fund	207,270	183,896	232,514	48,618	26%
		Total Long Term Debt Interest	1,444,875	1,316,776	1,486,930	170,154	13%
		Short Term Debt Interest					
1751002	599800	Gen Fund -Non Excluded	-	67,623	-	(67,623)	-100%
1751002	599801	Gen Fund - Excluded (no Wastewater)	12,275	181,710	500,535	318,825	175%
1751002	599802	Gen Fund - Excluded (Wastewater only)	576,361	592,306	-	(592,306)	-100%
1751002	599803	Water Fund	79,060	78,840	9,972	(68,868)	-87%
		Total Short Term Debt Interest	667,696	920,479	510,507	(409,972)	-45%
TOTAL		INTEREST - NOTES & BONDS EXP.	2,112,571	2,237,255	1,997,437	(239,818)	-11%
		Total General Fund - Non Excluded	5,450	349,848	-	(349,848)	-100%
		Total Gen Fund - Excluded (no Wastewater)	4,839,430	4,317,365	3,798,253	(519,112)	-12%
		Total Gen Fund - Excluded (Wastewater only)	1,455,942	2,635,920	1,911,060	(724,860)	-27%
		Total Water Fund	806,330	712,736	718,586	5,850	1%
		TOTAL TOWN DEBT SERVICE	7,107,152	8,015,869	6,427,899	(1,587,970)	-20%
ASSESSMENTS & INSURANCE							
820		STATE ASSESSMENTS					
1820002		STATE ASSESSMENTS EXP.	FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
1820002	563500	NON-RENEWAL EXCISE	3,400	3,485	3,580	95	2.7%
1820002	563900	MOSQUITO	128,460	131,672	135,000	3,329	2.5%
1820002	564000	AIR POLLUTION	5,188	5,318	5,450	132	2.5%
1820002	564700	SCHOOL CHOICE ASSESSMENT	15,000	15,375	15,800	425	2.8%
1820002	564800	REGIONAL TRANS	96,472	98,884	101,360	2,476	2.5%
TOTAL		STATE ASSESSMENTS EXP.	248,520	254,733	261,190	6,457	2.5%
TOTAL		STATE ASSESSMENTS	248,520	254,733	261,190	6,457	2.5%
830		COUNTY ASSESSMENTS					
1830001		COUNTY ASSESSMENTS SAL.	FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
1830001	519500	RETIREMENT	2,408,968	2,571,220	2,948,580	377,360	15%
TOTAL		COUNTY ASSESSMENTS SAL.	2,408,968	2,571,220	2,948,580	377,360	15%

1830002	COUNTY ASSESSMENTS EXP.						
1830002	539400	GREEN HEAD FLY	2,500	2,563	2,830	268	10%
1830002	562100	CTY ASSESS	168,119	179,195	191,740	12,545	7%
1830002	562600	CC COMMISSION	180,247	192,155	203,690	11,535	6%
TOTAL	COUNTY ASSESSMENTS EXP.		350,866	373,913	398,260	24,348	7%
TOTAL	COUNTY ASSESSMENTS		2,759,834	2,945,132	3,346,840	401,708	14%
840	OTHER ASSESSMENTS						
1840002	OTHER ASSESSMENT EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
1840002	565000	OTHER ASSESSMENTS - PBA	54,738	56,106	57,510	1,404	2.50%
1840002	569800	OKH ASSESS	10,914	11,187	11,470	283	2.53%
TOTAL	OTHER ASSESSMENTS EXP.		65,652	67,293	68,980	1,687	2.51%
TOTAL	OTHER ASSESSMENTS		65,652	67,293	68,980	1,687	2.51%
912	PROPERTY AND LIABILITY INSURANCE						
1912002	INSURANCE AND BONDS EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
1912002	574200	BONDS	2,046	2,000	2,050	50	2.5%
1912002	574300	WRKS COMPENSATION	114,935	113,421	120,230	6,809	6.0%
1912002	574400	MIIA POOL	326,769	349,558	374,030	24,472	7.0%
1912002	574700	POL. & FIRE HEALTH/ACCIDENT	138,248	146,757	158,500	11,743	8.0%
1912002	575000	CONTINGENT SELF INSURANCE	3,645	10,000	5,000	(5,000)	-50.0%
1912002	575100	RECREATION ACCIDENT	2,375	3,000	3,000	-	0.0%
1912002	575300	MARINA	7,276	6,100	7,720	1,620	26.6%
1912002	575601	FIN DIRECTOR DISABILITY	2,700	-	-	-	#DIV/0!
TOTAL	INSURANCE AND BONDS EXP.		597,994	630,836	670,530	39,694	6.3%
TOTAL	INSURANCE AND BONDS		597,994	630,836	670,530	39,694	6.3%
913	UNEMPLOYMENT COMPENSATION						
1913003	UNEMPLOYMENT COMPENSATION EXP.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
1913003	519100	UNEMPLOYMENT	7,771	17,723	18,170	447	2.5%
TOTAL	UNEMPLOYMENT COMPENSATION EXP.		7,771	17,723	18,170	447	2.5%
TOTAL	UNEMPLOYMENT COMPENSATION		7,771	17,723	18,170	447	2.5%
914	EMPLOYEE HEALTH & MEDICARE						
1914001	EMPLOYEE HEALTH & MEDICARE SAL.		FY24 ACTUAL	FY25 REVISED	FY26 PROPOSED	\$ CHANGE	% CHG
1914001	519300	S.S/MEDICARE	191,343	202,824	208,910	6,086	3.0%
1914001	519400	EMPLOYEE BENEFITS	2,590,419	3,491,092	3,719,500	228,408	6.5%
TOTAL	EMPLOYEE HEALTH & MEDICARE SAL.		2,781,762	3,693,916	3,928,410	234,494	6.3%
TOTAL	EMPLOYEE HEALTH & MEDICARE		2,781,762	3,693,916	3,928,410	234,494	6.3%
	ASSESSMENTS & INSURANCE		6,461,533	7,609,633	8,294,120	684,487	9.0%
GRAND TOTAL			43,268,581	51,552,234	53,618,892	2,066,658	4.0%

FY26 TOWN BUDGET - Revenue By Source



LEVY LIMIT

MASSACHUSETTS DEPARTMENT OF REVENUE
 DIVISION OF LOCAL SERVICES
 BUREAU OF ACCOUNTS

Orleans
 TOWN

**Levy Limit
 Fiscal Year 2025**

FY25 Levy Limit
 \$ **34,168,882**

Calculated 2.5% Increase
 \$ **854,222**

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2024 LEVY LIMIT

A. FY 2023 Levy Limit	29,950,690	
A1. Amended FY 2023 Growth	0	
B. ADD (IA + IA1)*2.5%	748,767	
C. ADD FY 2024 New Growth	307,394	
C1. ADD FY 2024 New Growth Adjustment	0	
D. ADD FY 2024 Override	1,689,811	
E. FY 2024 Subtotal	32,696,662	
F. FY 2024 Levy Ceiling	156,465,121	I. 32,696,662
		FY 2024 Levy Limit

II. TO CALCULATE THE FY 2025 LEVY LIMIT

A. FY 2024 Levy Limit from I	32,696,662	
A1. Amended FY 2024 Growth	0	
B. ADD (IIA + IIA1)*2.5%	817,417	
C. ADD FY 2025 New Growth	387,403	
C1. ADD FY 2025 New Growth Adjustment	0	
D. ADD FY 2025 Override	267,400	
E. ADD FY 2025 Subtotal	34,168,882	
F. FY 2025 Levy Ceiling	168,296,754	II. 34,168,882
		FY 2025 Levy Limit

III. TO CALCULATE THE FY 2025 MAXIMUM ALLOWABLE LEVY

A. FY 2025 Levy Limit from II.	34,168,882	
B. FY 2025 Debt Exclusion(s)	7,071,799	
C. FY 2025 Capital Expenditure Exclusion(s)	0	
D. FY 2025 Stabilization Fund Override	620,302	
E. FY 2025 Other Adjustment : EPA TAX	184,920	
F. FY 2025 Water/Sewer	0	
G. FY 2025 Maximum Allowable Levy	42,045,903	

Signatures

Board of Assessors

Julia A Lee, Assessor , Orleans , bhinote@town.orleans.ma.us 508-240-3700 | 12/5/2024 10:17 AM
 Nicholas Bono, Board of Assessor Member , Orleans 508-240-3700 | 12/5/2024 10:28 AM

ESTIMATED LOCAL RECEIPTS FOR FY26

<i>Local Receipt Estimate for FY26</i>	Increase %	FY26 ESTIMATE	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL	FY22 ACTUAL	FY21 ACTUAL	3 Year Average	5 Year Average
MOTOR VEHICLE EXCISE	16.4%	1,531,400	1,316,177	1,531,401	1,417,353	1,488,994	1,331,717	1,479,249	1,400,228
MEALS TAX	1.2%	430,000	425,000	430,864	410,714	352,160	262,639	397,913	337,861
BOAT TAX	109.8%	20,000	9,532	19,496	9,532	9,222	13,475	12,750	11,074
PENALTIES AND INTEREST ON TAXES AND EXCISES	0.7%	180,000	178,682	162,557	178,682	137,271	239,162	159,503	175,417
PAYMENTS IN LIEU OF TAXES	0.4%	4,640	4,623	4,639	4,623	4,631	4,642	4,631	7,511
OTHER CHARGES FOR SERVICE	0.0%	300,000	300,000	298,609	298,609	248,431	1,987,817	281,883	813,913
OTHER DEPARTMENTAL REVENUE	2.6%	80,000	77,980	77,980	77,980	80,299	107,263	78,753	93,226
BUILDING PERMITS	32.0%	280,000	212,095	287,666	230,978	243,626	576,684	254,090	307,065
OTHER LICENSES AND PERMITS	2.9%	360,000	350,016	286,235	393,284	391,958	-	357,159	272,525
FINES AND FORFEITS	-0.5%	25,000	25,136	25,137	25,137	19,613	24,739	23,296	20,890
INVESTMENT INCOME	183.3%	425,000	150,000	766,040	384,096	15,816	29,608	388,651	119,880
MEDICAID REIMBURSEMENT	25.0%	25,000	20,000	-	25,088	64,124	23,923	29,737	22,627
MISCELLANEOUS	44.4%	65,000	45,000	48,039	139,555	28,391	69,146	71,995	59,030
MOORINGS CHARGES	1.4%	190,050	187,335	189,620					
ROCK HARBOR CHARGES	-9.6%	100,000	110,610	94,241					
CANNABIS TAX:	#DIV/0!	125,000	-						
TOTAL GENERAL FUND LOCAL RECEIPTS	33.0%	4,141,090	3,114,240	3,938,664	3,595,631	3,084,536	4,670,815	3,539,610	3,641,244
WATER RATES AND CHARGES	4.6%	3,000,000	2,869,020	2,945,068	2,910,413	2,883,613	3,305,147	2,913,031	3,011,060
GRAND TOTAL LOCAL RECEIPTS	19.4%	7,141,090	5,983,260	6,883,732	6,506,044	5,968,149	7,975,962		

ESTIMATED NEW GROWTH

Estimated New Growth comes from the Assessor

For FY26 the Assessor has estimated the following: **\$ 330,000**

Historical New Growth Estimates

FY25	\$	387,403
FY24	\$	307,394
FY23	\$	421,697
FY22	\$	326,166
FY21	\$	244,181
FY20	\$	230,861
FY19	\$	262,616

FY26 BUDGET

County Assessments

FY26	ESTIMATED	180,000	0.00%
FY25	BUDGET	180,027	-0.12%
FY24	ACTUAL	180,247	-1.91%
FY23	ACTUAL	183,763	2.49%
FY22	ACTUAL	179,295	0.23%
FY21	ACTUAL	178,877	2.50%
FY20	ACTUAL	174,514	-3.92%
Five Year Average Increase			-0.12%

STATE AID DISCRETIONARY

Unrestricted General Government Aid	\$ 216,158
Veterans Benefits	\$ 28,005
Exemptions; VBS and Elderly	\$ 42,466
State Owned Land	\$ 35,696
Charter Tuition Reimbursement	<u>\$ -</u>
Total	\$ 322,325

CHAPTER 70

Chapter 70	<u>\$ 480,884</u>
Total	\$ 480,884

Free Cash Certification
Free Cash Calculation - Fiscal Year 2025

Begin:	
Unreserved Undesignated Fund Balance	6,339,194.00
Subtract:	
Personal Property Tax Receivable	6,294.00
Real Estate Tax Receivable	417,154.00
Other Receivables in Deferred Revenue	
	0.00
Total	0.00
Other Receivables, Overdrawn Accounts, Deficits	
BULLET PROOF VESTS (S/G)	6,083.00
2023 EMPG GRANT (FIRE)	1.00
TITLE III OLDER AMERICANS	300.00
Total	6,384.00
Free Cash Voted from Town Meeting Not Recorded	0.00
Add:	
Circuit Breaker, Other Closed Accounts, Adjustments:	
	0.00
Total	0.00
Deferred Revenue (Credit Balance+, Debit Balance-)	-334,531.00
Free Cash Calculation for 2024	5,574,831.00
Reviewed By:	Matthew Andre
Certified On:	10/9/2024

FREE CASH

FREE CASH CERTIFICATION FOR 2024	5,574,831
Bills of a Prior Year	16,983
Pickleball Development	100,000
Recreational Facilities and Infrastructure	850,000
Authorize and Fund Land Purchase	2,500,000
Climate, Sustainability, and Environmental Action	
Funding	100,000
OES Stabilization Fund- Special Education	86,000
Fund Conservation Fund	85,000
Replacement of Cardiac Monitors/ Defibrillators	265,000
Succession Planning, Retention, Recruitment	150,000
Fund NW School House Restoration Project	11,000
Fund Affordable Housing Trust	500,000
Less Oct 2024 Town Meeting Articles	4,663,983
FREE CASH AVAILABLE FOR MAY 2025 ATM	910,848
Fincom Reserve	150,000
CIP B&F Projects	350,000
Main Street Reconstruction	100,000
Water Quality Testing	122,000
Bill of a Prior Year	29,760
May 2025 Town Meeting Articles	751,760
FY25 FREE CASH REMAINING AVAILABLE	159,088

SHORT TERM RENTAL & HOTEL TAX

	FY26 ESTIMATE	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL	FY22 ACTUAL	FY21 ACTUAL	3 Year Average	5 Year Average
Short Term Rental and Hotel Tax Total	1,600,000	1,600,000	1,726,000	1,709,262	1,614,758	1,119,203	1,683,340	1,359,272
	0%	-7%	1%	6%	44%	78%		
Period	Short Term Rent: Hotel/Traditional		Total					
Mar 2025 - May 2025				TBD				
Dec 2024 - Feb 2025				115,841				
Sept 2024 - Nov 2024		499,452	158,712	658,164				
June 2024 - Aug 2024		652,112	146,508	798,620	1,572,625	FY25 YTD		
Mar 2024 - May 2024		111,796	19,448	131,244				
Dec 2023 - Feb 2024		75,296	19,614	94,910				
Sept 2023 - Nov 2023		528,835	138,672	667,507				
June 2023 - Aug 2023		691,756	141,103	832,859	1,726,520	FY24		
Mar 2023 - May 2023		54,665	23,869	78,534				
Dec 2022 - Feb 2023		82,419	35,986	118,405				
Sept 2022 - Nov 2022		475,342	153,997	629,339				
June 2022 - Aug 2022		684,217	198,767	882,984	1,709,262	FY23		
Mar 2022 - May 2022		95,082	32,275	127,357				
Dec 2021 - Feb 2022		83,351	37,223	120,575				
Sept 2021 - Nov 2021		552,463	141,388	693,801				
June 2021 - Aug 2021		516,517	156,508	673,025	1,614,758	FY22		
Mar 2021 - May 2021		95,675	15,244	110,919				
Dec 2020 - Feb 2021		51,921	9,909	61,830				
Sept 2020 - Nov 2020		122,282	45,061	167,343				
May 2020 - Aug 2020		684,213	94,898	779,111	1,119,203	FY21		
July 2019 - Apr 2020		n/a	n/a	627,136	627,136	FY20		
Totals Since Inception:		5,557,942	1,410,470	7,595,499				

Town of Orleans
FY26
Enterprise Fund Budgets



Beaches
Sewer
Transfer Station

Wednesday, April 9, 2025

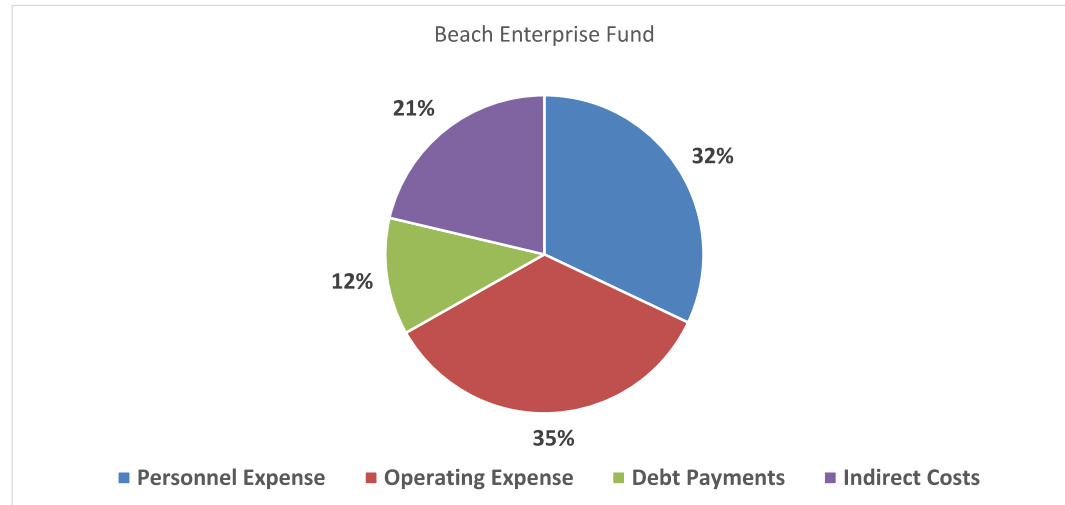
BEACH ENTERPRISE FUND FY26 Summary

Operating Budget

Personnel Expense	896,160
Operating Expense	971,520
Debt Payments	332,700
Indirect Costs	596,074
	2,796,454

Revenues

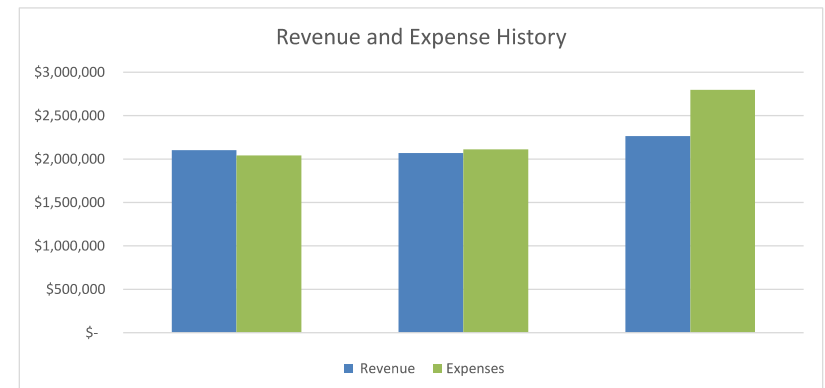
Operating Revenues	2,263,780
Transfer from Retained Earnings	532,674
	2,796,454



Revenue and Expense History - Beaches Enterprise Fund

REVENUE & EXPENSES

	Revenue	Expenses	
FY24	\$ 2,100,906	\$ 2,042,798	Actual
FY25	\$ 2,069,000	\$ 2,111,662	Budget
FY26	\$ 2,263,780	\$ 2,796,454	Budget



BEACHES ENTERPRISE FUND							
FY26 Operating Expenses							
		2023	2024	2025	2026	DOLLAR	PCT
		Adopted	Adopted	Adopted	Requested	CHANGE	CHANGE
60652001 BEACHES SALARY							
60652001	511013 FUND NEW BONUS PROG D PLAN	19,960	20,000	20,000	21,200	1,200	6.00%
60652001	511200 ORL MANAGERS UNION ASSISTANTS	71,505	65,096	68,725	73,200	4,142	6.00%
60652001	511400 NON UNION OTHER	617,766	638,557	661,575	701,270	39,695	6.00%
60652001	511700 ORL MANAGERS UNION OVERTIME	7,654	7,420	7,804	7,870	450	6.06%
60652001	511800 NON-UNION OVERTIME	6,000	0	0	0	0	#DIV/0!
60652001	513800 POLICE UNION OVERTIME	11,000	15,000	15,000	15,000	900	6.00%
60652001	514200 FALL EMTS	4,000	5,000	5,000	5,300	300	6.00%
60652001	516800 C&T UNION OVERTIME	500	0	0	0	0	#DIV/0!
60652001	517200 BEACH DIRECTOR	61,658	63,508	67,049	71,420	4,046	6.01%
TOTAL	BEACHES SALARY	800,043	814,581	845,153	896,160	50,733	6.00%
60652002 BEACHES EXPENSES							
60652002	521100 ELECTRICTY	9,032	8,176	8,994	10,300	1,306	14.52%
60652002	524100 REP/MAINT PUBLIC PROPERTY	103,669	92,100	92,650	100,370	7,720	8.33%
60652002	527100 UNIFORMS	14,105	14,021	13,086	13,090	4	0.03%
60652002	527300 MAINTENANCE CONTRACTS	38,704	42,240	37,940	47,640	9,700	25.57%
60652002	527400 EQUIPMENT HIRE	1,680	1,600	2,000	2,000	0	0.00%
60652002	527501 CREDIT CARD FEES	49,500	49,500	30,000	66,000	36,000	120.00%
60652002	527700 BANDS/CONCERTS	4,500	4,500	4,500	5,000	500	11.11%
60652002	529200 RECYCLING/HAULING	15,000	15,000	18,000	21,600	3,600	20.00%
60652002	530700 TRAINING/CONTINUING ED	5,300	5,300	3,600	3,600	0	0.00%
60652002	531100 OTHER PROFESSIONAL/TECH SVCS	2,300	500	900	900	0	0.00%
60652002	534100 TELECOMMUNICATIONS	10,200	10,600	9,000	9,000	0	0.00%
60652002	534200 POSTAGE	3,000	3,000	1,500	1,500	0	0.00%
60652002	534300 PRINTING	13,200	13,200	11,000	11,000	0	0.00%
60652002	541100 GASOLINE	8,773	14,250	13,500	11,500	(2,000)	-14.81%
60652002	541400 DIESEL FUEL	434	760	720	650	(70)	-9.72%
60652002	542100 OFFICE SUPPLIES	3,000	3,000	3,000	3,000	0	0.00%
60652002	543100 REP/SERVICE EQUIPMENT	2,500	2,500	1,800	1,800	0	0.00%
60652002	543200 MAINTENANCE SUPPLIES	5,998	4,702	5,000	5,000	0	0.00%
60652002	546100 SHORT LIFE TOOLS	2,200	2,380	2,000	9,800	7,800	390.00%
60652002	548100 REP/SERVICE VEHICLES	3,500	3,500	2,800	2,800	0	0.00%
60652002	559400 STREET/TRAFFIC SIGNS	700	700	600	600	0	0.00%
60652002	559700 OTHER EQUIP (UNDER \$5,000)	5,000	5,000	6,000	6,000	0	0.00%
	NEW HABITAT CONSERVATION PLAN	0	0	0	43,020	43,020	#DIV/0!
60652002	573100 DUES/ATTENDING MEETINGS	800	600	600	600	0	0.00%
60652002	574400 MIIA POOL INSURANCE	3,021	3,324	3,324	3,500	176	5.29%
60652002	578104 CHATHAM OSV FEE (25%)	75,000	138,606	141,070	139,000	(2,070)	-1.47%
		381,116	439,059	413,584	519,270		
60652002	578900 BUDGETED SURPLUS	557,238	316,853	174,137	187,250	13,113	7.53%
60652002	595100 OTHER USES - INDIRECT COSTS	631,346	445,305	482,638	596,074	113,436	23.50%
TOTAL	BEACHES EXPENSES	1,569,700	1,201,217	1,070,359	1,302,594	232,235	21.70%
60652003	587000 REPLACEMENT EQUIPMENT	91,500	27,000	196,150	265,000	68,850	35.10%
TOTAL	BEACHES CAPITAL OUTLAY	91,500	27,000	196,150	265,000	68,850	35.10%
TOTAL	BEACHES ENTERPRISE FUND BUDGET	2,461,243	2,042,798	2,111,662	2,463,754	351,818	16.66%

BEACHES ENTERPRISE FUND

Revenues Report

<u>STICKER TYPE</u>	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget
BEACH PARKING				
Daily Parking Fee - Nauset	723,000	631,210	701,250	682,500
Daily Parking Fee - Skaket	232,500	265,390	270,000	282,750
Resident/Tax Payer (Season)	170,250	179,940	170,250	175,000
Non-Resident (Season)	61,200		66,000	109,200
Non-Resident (Weekly)	102,125		102,125	115,500
Replacement Sticker Beach/OSV	2,825	177,660	250	1,250
PARKING PASSES	1,291,900	1,254,200	1,309,875	1,366,200
OSV (Does not include HCP)				
Resident/Tax Payer Walk-in	126,000		126,000	126,000
Resident/Tax Payer Mail-in/Online	108,000		108,000	120,000
Resident/Tax Payer Off-Season	2,340		2,070	1,080
Non-Resident	411,070		412,550	470,000
Non-Resident (Off Season)	7,000		7,000	9,800
Non-Resident Self-Contained	28,800		31,500	55,200
NR Self-Contained (Off Season)	840		840	600
Pochet	210		210	280
Camp Owner/Licensee	1,080		1,080	1,200
Camp Owner Non-Resident	2,100	760,790	2,100	2,400
OSV	687,440	760,790	691,350	786,560
OTHER				
Habitat Conservation Plan				43,020
Mailing Fee (Online Sales)	5,290	3,176	6,000	3,000
Interest Earnings		11,440	-	-
Nauset/Skakket Concessions	58,168	71,300	61,775	65,000
OTHER	63,458	85,916	67,775	111,020
ANNUAL REVENUE	2,042,798	2,100,906	2,069,000	2,263,780

BEACHES ENTERPRISE FUND				
Indirect Costs				
	FY24	FY25	FY26	
<u>Benefits</u>				
Department Salaries	\$ 136,024	\$ 183,578	\$ 152,477	
Allocated Salaries (2)	\$ 208,084	\$ 221,943	\$ 231,886	
Subtotal	\$ 344,108	\$ 405,521	\$ 384,363	
Benefits (Salaries @ 37.2%)				\$ 142,980
Seasonal Salaries	\$ 678,557	\$ 661,575	\$ 701,270	
Benefits (Salaries @ 1.5%)				\$ 10,519
	\$ 1,022,665	\$ 1,067,096	\$ 1,085,633	
<u>Other Allocated Expenses</u>				
		Applied IDC % 6.35%		
Administration (1)			95,121.52	
Administration			-	
Finance			24,692.91	
Assessor			16,349.89	
Collector/Treasurer			22,372.19	
MIS			32,824.96	
Town Clerk			18,500.94	
Town Report			826.10	
Health Dept			-	
Subtotal	\$ -	\$ -	\$ 210,689	
Subtotal Admin Cost (1)				\$ 210,689
<u>DPW Allocated Salaries (2)</u>				
Dept 192 salaries	\$ -			
Dept 198 Salaries	\$ -			
Dept 294 Salaries	\$ 2,608	\$ 2,751	2,896.35	
Dept 295 Salaries	\$ 60,390	\$ 62,992	58,266.15	
Dept 421 Salaries	\$ 62,410	\$ 66,211	69,965.36	
Dept 653 Facilities Salaries	\$ 73,328	\$ 80,239	89,157.76	
Dept 654 Parks Salaries	\$ 9,347	\$ 9,750	11,600.79	
Subtotal	\$ 208,084	\$ 221,943	\$ 231,886	\$ 231,886
<u>Insurance</u>				
MIIA Pool				\$ -
Grand Total				\$ 596,074

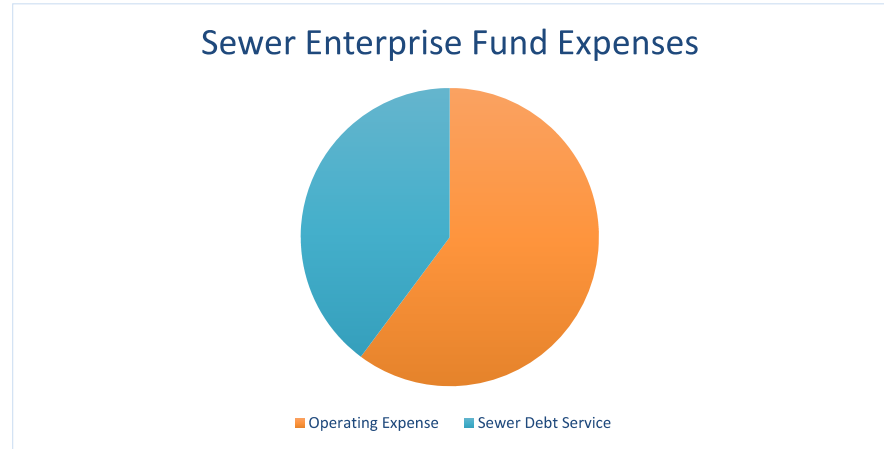
SEWER ENTERPRISE FUND FY26 Summary

Operating Budget

Operating Expense	2,784,770
Sewer Debt Service	1,467,569
	4,252,340

Revenues

Operating Revenues	1,331,000
Transfer from Wastewater Stabilization Fund	2,421,600
Transfer from Retained Earnings	499,740
	4,252,340

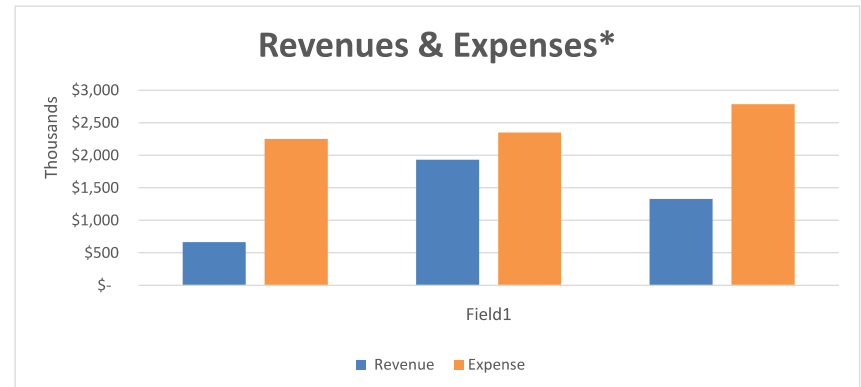


Revenue and Expense History - Sewer Enterprise Fund

REVENUES & EXPENSE*

	Revenue	Expense
FY24	\$ 664,807	\$ 2,250,852
FY25	\$ 1,928,738	\$ 2,349,096
FY26	\$ 1,331,000	\$ 2,784,770

*without debt service



SEWER ENTERPRISE FUND

Operating Expenses

		2024	2025	2026	DOLLAR	PCT
		<u>Approved</u>	<u>Approved</u>	<u>Requested</u>	<u>CHANGE</u>	<u>CHANGE</u>
440 SEWER ENTERPRISE FUND						
<hr/>						
66440002 SEWER EXPENSES						
<hr/>						
66440002	513800 POLICE DETAILS	10,000	10,000	10,000	0	0.00%
66440002	521100 ELECTRICTY	295,396	295,396	315,000	19,604	6.64%
66440002	521200 HEATING FUEL	14,063	32,344	45,000	12,656	39.13%
66440002	524300 REPAIR/MAINT STATION	50,000	50,000	50,000	0	0.00%
66440002	527300 MAINTENANCE CONTRACTS	1,244,084	1,307,887	1,368,950	61,063	4.67%
66440002	530000 PROFESSIONAL/TECH SVCS	50,000	50,000	50,000	0	0.00%
66440002	531100 OTHER PROF/TECH SERVICES	125,000	100,000	104,800	4,800	4.80%
66440002	534100 TELECOMMUNICATIONS	10,000	10,000	7,000	-3,000	-30.00%
66440002	534200 POSTAGE	10,000	5,000	5,000	0	0.00%
66440002	534300 PRINTING	12,000	12,000	12,000	0	0.00%
66440002	534400 ADVERTISING	1,000	1,000	1,000	0	0.00%
66440002	538400 VECTOR CONTROL		2,800	3,500	700	25.00%
	539000 SAMPLE/TESTING			2,160	2,160	#DIV/0!
66440002	541400 DIESEL FUEL	10,000	10,000	10,000	0	0.00%
66440002	542100 OFFICE SUPPLIES	-	600	600	0	0.00%
66440002	546100 SHORT LIFE TOOLS	10,000	17,500	17,500	0	0.00%
66440002	553200 CHEMICALS	64,000	88,000	88,000	0	0.00%
66440002	574400 MIIA POOL INSURANCE	59,003	59,003	59,000	-3	-0.01%
	BUDGETED SURPLUS			226,190	226,190	#DIV/0!
66440002	595100 OTHER USES - INDIRECT COSTS	286,306	267,566	386,070	118,504	44.29%
TOTAL	SEWER EXPENSE	2,250,852	2,319,096	2,761,770	442,674	19.09%
<hr/>						
66440003 SEWER CAPITAL OUTLAY						
<hr/>						
66440003	587000 REPLACEMENT EQUIPMENT	-	30,000	23,000	-7,000	-23.33%
TOTAL	SEWER CAPITAL OUTLAY		0	30,000	-7,000	-23.33%
TOTAL	SEWER ENTERPRISE FUND	2,250,852	2,349,096	2,784,770	435,674	18.55%

SEWER ENTERPRISE FUND
Revenue Report

	FY24 Adopted	FY24 Actual	FY25 Estimate	FY26 Budget
Base Charges & Flow	182,325	75,753	269,311	250,000
Septage Revenue	602,250	501,151	667,350	650,000
	239,947	-	-	-
Fees		63,595	387,884	100,000
Interest Earnings		8,521	6,072	
Misc		15,787	-	
Betterments		-	598,121	331,000
ANNUAL OPERATING REVENUE	1,024,522	664,807	1,928,738	1,331,000
RETAINED EARNINGS AVAIL USE		135,000	720,000	499,740
TRANSFER FROM WW STAB FUND FY25		1,370,533	380,823	821,600
TRANSFER FROM WW STAB FUND FY26				1,600,000
TOTAL REVENUE		2,170,340	3,029,561	4,252,340

SEWER ENTERPRISE FUND ARTICLE
Proposed Operating Budget FY26

<u>Estimated Revenues:</u>	
User Fees	\$1,000,000
Betterments	\$331,000
Other Revenues	\$0
Investment Income	\$0
Subtotal	\$1,331,000
Retained Earnings	\$499,740
Total Revenues:	\$1,830,740
<u>Operating Expenses:</u>	
Direct Expenses	
Salaries	\$ -
Expenses	\$ 2,149,510
Capital Outlay	\$ 23,000
Debt Service 20 % for Betterments	\$ 477,765
Debt Service	\$ 989,804
Budgeted Surplus	\$ 226,190
Subtotal	\$ 3,866,269
Indirect Expenses	
General Fund Allocated Expenses	\$353,250
Fringe Benefits	\$32,820
Subtotal	\$386,070
Total Expenses	\$4,252,340
Surplus/(Deficit)	(2,421,600)
<u>Transfer from Waste Water Stabilization Fund</u>	2,421,600

SEWER ENTERPRISE FUND DEBT SERVICE

ORLEANS SEWER DEBT SERVICE ESTIMATES - FY26

<u>Bonded Debt:</u>	<u>FY26 Debt Service</u>	<u>NOTES</u>
CW-19-33 (downtown construction, 1st half)	\$506,663.00	paid VIA 80% taxes / 20% betterments
CW-19-33A (downtown construction, 2nd half)	\$1,013,327.00	paid VIA 80% taxes / 20% betterments
Water Quality Mgmt Plan, 10/24/16 Article 2	\$223,884.44	paid VIA 80% taxes / 20% betterments
Water Quality Mgmt Plan, 5/18/17 Article 13	\$222,435.56	paid VIA 80% taxes / 20% betterments
Water Resource Mgmt Plan, 10/16/17 Article 1	\$139,784.00	paid VIA 80% taxes / 20% betterments
Wastewater Comp Mgmt Plan, 5/7/18 Article 14	\$242,226.67	paid VIA 80% taxes / 20% betterments
DownTown Sewer Incidental Costs, 6/20/20 Article 42	\$31,128.89	paid VIA 80% taxes / 20% betterments
CW-19-33B (downtown construction, final \$275k piece)	\$9,375.00	estimate for FY26; exact figure will be known early Feb, 2025 80% tax/20% betterment
CW-22-28 (Meetinghouse Pond construction, 1st half)	\$0.00	estimate for FY26; uncertain if this will / will not occur in FY26 100% tax/WW stabilization
BOND TOTAL:	\$ 2,388,824.56	
<u>Bond Anticipation Note (BAN) debt:</u>		
Groundwater Remediation - PH II MHP planning, 6/20/20 Art 13	\$62,200.95	
Water Resources Mgmt Plan - PH II MHP planning, 5/22/21 Art 1	\$26,258.86	
Water Resource Mgmt Plan - PH III Lakes & Ponds, 5/8/23 Art 16	\$97,237.14	
Water Resource Mgmt Plan - PH III Lakes & Ponds, 5/13/24 Art 1	\$38,293.33	
BAN TOTAL:	\$223,990.28	
BOND and BAN FY26 Sewer Debt Service estimated total:	\$2,612,814.84	

SEWER ENTERPRISE FUND		
Indirect Costs		
FY26		
Benefits		
Department Salaries		
Allocated Salaries (2)	\$ 88,218	
	Subtotal	\$ 88,218
Benefits (Salaries @ 37.2%)		\$ 32,820
Seasonal Salaries	\$ -	
Benefits (Salaries @ 1.5%)		\$ -
Other Allocated Expenses		
	Applied IDC %	6.84%
Administration	102,338.22	
	-	
Finance	26,566.32	
Assessor	17,590.32	
Collector/Treasurer	24,069.53	
MIS	35,315.33	
Town Clerk	19,904.57	
Town Report	888.78	
Health Dept	38,356.32	
	Subtotal	\$ 265,029
Subtotal Admin Cost (1)		\$ 265,029
DPW Allocated Salaries (2)		
Dept 510 Health (Sewer)	\$ 40,466	
Dept 198 Salaries	\$ -	
Dept 294 Salaries	\$ -	
Dept 295 Salaries	\$ 8,746	
Dept 421 Salaries	\$ 39,007	
Dept 653 Facilities Salaries	\$ -	
Dept 654 Parks Salaries		
	Subtotal	\$ 88,218.03
		\$ 88,218
Insurance		
MIIA Pool		\$ -
Grand Total		\$ 386,067

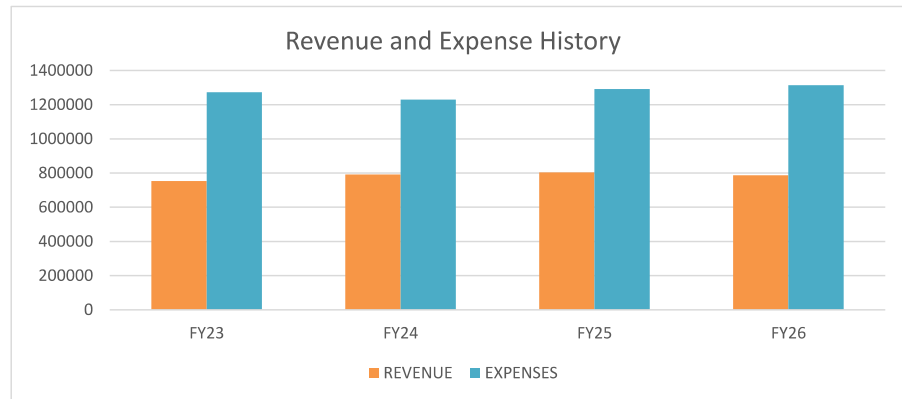
TRANSFER STATION ENTERPRISE FUND FY26 Summary

Operating Budget

Operating Expense	1,374,435
	1,374,435

Revenues

Operating Revenues	787,400
General Fund Transfer	141,715
Transfer from Retained Earnings	445,320
	1,374,435



Revenue and Expense History - Transfer Station Enterprise Fund

REVENUE & EXPENSE			
		Revenue	Expense
FY23	\$	753,866	\$ 1,272,800
FY24	\$	791,431	\$ 1,230,219
FY25	\$	803,926	\$ 1,291,731
FY26	\$	787,400	\$ 1,313,285

TRANSFER STATION ENTERPRISE FUND							
Operating Expenses							
		2023	2024	2025	2026	DOLLAR	PCT
		Approved	Approved	Approved	Requested	CHANGE	CHANGE
63431001	TRANSFER STATION SALARY						
63431001	511400 NON-UNION OTHERS	18,825	18,461	19,743	21,260	1,517	7.68%
63431001	517400 STEEL UNION OTHERS	201,138	211,662	224,232	232,080	7,848	3.50%
63431001	517800 STEEL UNION OVERTIME	20,100	20,100	20,100	20,500	400	1.99%
63431001	517900 STEEL UNION LONGEVITY	1,050	1,200	0	0	-	
TOTAL	TRANSFER STATION SALARY	241,113	251,423	264,075	273,840	9,765	3.70%
63431002	TRANSFER STATION EXPENSES						
63431002	521100 ELECTRICITY	7,541	6,027	6,558	6,600	42	0.64%
63431002	524100 REP/MAINT PUBLIC PROPERTY	2,500	2,500	5,000	6,000	1,000	20.00%
63431002	527100 UNIFORMS	3,962	4,212	5,100	5,200	100	1.96%
63431002	527400 EQUIPMENT HIRE	17,000	20,000	20,000	20,000	-	0.00%
63431002	527501 CREDIT CARD FEES	6,000	6,000	2,000	5,000	3,000	150.00%
63431002	527600 RENTAL FEES	200	-	-	0	-	#DIV/0!
63431002	527800 TONNAGE FEES	199,460	204,440	189,962	230,660	40,698	21.42%
63431002	529200 RECYCLING/HAULING	203,611	185,854	248,323	268,850	20,527	8.27%
63431002	530000 PROFESSIONAL/TECH SVCS	31,412	25,000	21,000	22,000	1,000	4.76%
63431002	530700 TRAINING/CONT EDUCATION	500	500	500	500	-	0.00%
63431002	534100 TELECOMMUNICATIONS	1,344	1,344	1,344	1,350	6	0.45%
63431002	534300 PRINTING	1,850	1,850	1,850	1,850	-	0.00%
63431002	538400 VECTOR CONTOL	1,680	1,764	1,824	1,900	76	4.17%
63431002	538600 DRUG TESTING	80	80	80	100	20	25.00%
63431002	541100 GASOLINE	-	-	-	1,500	1,500	#DIV/0!
63431002	541200 FUEL/GREASE	1,875	750	1,500	9,600	8,100	540.00%
63431002	541400 DIESEL FUEL	3,673	9,975	9,600	4,300	(5,300)	-55.21%
63431002	542100 OFFICE SUPPLIES	4,300	4,300	4,300	25,000	20,700	481.40%
63431002	543100 REP/SERVICE EQUIPMENT	22,100	24,000	24,000	2,600	(21,400)	-89.17%
63431002	543200 MAINTENANCE SUPPLIES	2,090	2,090	2,090	2,000	(90)	-4.31%
63431002	548100 REP/SERVICE VEHICLES	1,850	1,850	1,850	550	(1,300)	-70.27%
63431002	553100 EQUIP OPERATOR LICENSES	525	525	525	250	(275)	-52.38%
63431002	559400 STREET/TRAFFIC SIGNS	250	250	250	0	(250)	-100.00%
63431002	571100 TRAVEL REIMBURSEMENT	100	100	100	100	-	0.00%
63431002	573100 DUES/ATTENDING MEETINGS	100	100	100	100	-	0.00%
63431002	574300 WORKERS COMP INSURANCE	6,214	6,836	6,836	6,800	(36)	-0.53%
63431002	574400 MIIA POOL INSURANCE	6,464	7,110	7,110	7,100	(10)	-0.14%
63431002	578900 BUDGETED SURPLUS	111,222	43,927	14,858	-	(14,858)	-100.00%
63431002	595100 OTHER USES - INDIRECT COSTS	275,784	288,412	303,996	265,535	(38,461)	-12.65%
TOTAL	TRANSFER STATION EXPENSE	913,687	849,796	880,656	895,445	14,789	1.68%
63431003	TRANSFER STATION CAPITAL OUTLAY						
63431003	587000 REPLACEMENT EQUIPMENT	90,000	98,000	113,000	110,000	(3,000)	-2.65%
TOTAL	TRANSFER STATION CAPITAL OUTLAY	90,000	98,000	113,000	110,000	(3,000)	-2.65%
63431010	TRANSFER STATION HAZARDOUS WASTE						
63431010	531500 HAZARDOUS WASTE	28,000	31,000	34,000	34,000	-	0.00%
TOTAL	TRANSFER STATION HAZARDOUS WASTE	28,000	31,000	34,000	34,000	-	0.00%
TOTAL	TRANSFER STATION ENTERPRISE FUND	1,272,800	1,230,219	1,291,731	1,313,285	21,554	1.67%

TRANSFER STATION ENTERPRISE FUND Revenue Report

<u>STICKER TYPE</u>	FY23 Actual	FY24 Actual	FY25 Approved	FY26 Requested
T1 RES.	620,234	651,530	615,125	582,750
T2 RES.			54,670	49,000
TC1 COMM	17,215	17,475	17,205	17,575
TC2 COMM. SUBSEQUENT			1,050	1,050
TCR COMM. REPLACE		-	30	50
TR RES. REPLACE		-	1,480	1,500
TR1 REC.	11,936	15,221	5,000	5,000
TR2 REC.		-	175	200
REC. REPLACEMENT		-	100	90
TS (seasonal)		-	185	185
Other Sales	104,481	107,204	108,906	130,000
Interest Earnings		3,771		
ANNUAL REVENUE	753,866	791,431	803,926	787,400

TRANSFER STATION ENTERPRISE FUND ARTICLE

Operating Budget FY26

Estimated Revenues:

User Fees	\$657,400
Other Revenues	\$130,000
Investment Income	\$0
Subtotal	\$787,400
Retained Earnings	\$445,320
Total Revenues:	\$1,232,720

Operating Expenses:

Direct Expenses	
Salaries	\$273,840
Expenses	\$629,910
Capital Outlay	\$110,000
Hazardous Waste	\$34,000
Debt Service	\$61,150
Budgeted Surplus	\$0
Subtotal	\$1,108,900
 Indirect Expenses	
General Fund Allocated Expenses	\$230,875
Fringe Benefits	\$34,660
Subtotal	\$265,535
Total Expenses	\$1,374,435
 Surplus/(Deficit)	 (\$141,715)
Budgeted Tax Levy Subsidy	\$141,715

Town of Orleans
FY26
Capital Improvement Plan and Budget



Wednesday, April 9, 2025

FY26 Capital Budget

Priority	Vehicle and Equipment Stabilization	Project Name	May ATM	Fall STM	Funding Source
1	HHS	Replace 2011 Ford Focus Health Vehicle	35,000	-	V&E Stabilization
2	GEN GOV	IT Computer Equipment and Services	33,000	-	V&E Stabilization
1	FIRE RESCUE	Vehicle Replacement	110,000	-	V&E Stabilization
1	FIRE RESCUE	UTV Polaris 605	33,000	-	V&E Stabilization
1	POLICE	Cruiser Replacement	142,000	-	V&E Stabilization
2	DPW PKS	Replace Mowers	38,000	-	V&E Stabilization
2	DPW PKS	Vehicle Replacement	60,000	-	V&E Stabilization
2	DPW HWY	Backhoe 541	-	190,000	Free Cash/Stabilization
2	DPW HWY	Dump Truck 521	-	135,000	Free Cash/Stabilization
2	DPW HWY	Sweeper 543	-	300,000	Free Cash/Stabilization
Priority	Building and Facilities Stabilization	Project Name	May ATM	Fall STM	Fund Source
1	All	Town Building & Facilities Improvements	153,100		DPW Capital Outlay
2	COA	COA Parking Lot Repairs	60,000		Free Cash/Stabilization
2	COA	Replace Kitchen Equipment	20,000		Free Cash/Stabilization
2	COA	Replace Kitchen and Mtg Rm HVAC	100,000		Free Cash/Stabilization
2	COA	Replace Septic Pump	30,000		Free Cash/Stabilization
2	DPW FAC	Town Hall Air Handlers & Phone System	140,000		Free Cash/Stabilization
1	DPW FAC	Municipal Irrigation Infrastructure Repairs	25,000		DPW Capital Outlay
2	DPW FAC	Pilgrim Lake Infrastructure Improvements	25,000		DPW Capital Outlay
Priority	General	Project Name	May ATM	Fall STM	Fund Source
3	DPW	Main Street Reconstruction	100,000		Free Cash/Stabilization
3	DPW	Old Colony Road Reconstruction		350,000	Free Cash/Stabilization
2	DPW NR	Goose Hummock Bulkhead Repair	1,600,000		Debt Exclusion
1	FIRE RESCUE	Fire-Rescue Station Design and Construction	4,500,000	40,500,000	Debt Exclusion
3	GEN GOV	44 Main Street		500,000	Free Cash/Stabilization
3	GEN GOV	Solar Photovoltaic Development	5,000,000		Debt Exclusion
Priority	Sewer	Project Name	May ATM	Fall STM	Fund Source
3	DPW SEWER	CWRMP Implementation- Phase 2 Connections	600,000		Debt Exclusion
3	DPW SEWER	CWRMP Implementation- Phase 3 Construction	40,500,000		Debt Exclusion
3	DPW SEWER	CWRMP Implementation- Monitoring and Support		150,000	Free Cash/Stabilization
Priority	Water	Project Name	May ATM	Fall STM	Fund Source
1	DPW WATER	Replace 2006 Air Compressor and 2008 Trailer	40,000		Water Fund
2	DPW WATER	WTP Pre-Filter Replacement	150,000		Water Fund
2	DPW WATER	WTP Compressed Air System	250,000		Water Fund
Priority	Pavememnt Management Stabilization	Project Name	May ATM	Fall STM	Fund Source
2	DPW	Pavement Management Program	423,881		Pavement Stabilization
Priority	Water Quality Drainage Improvements Stabilization	Project Name	May ATM	Fall STM	Fund Source
2	DPW	Water Quality Drainage Improvements	211,928		WQ Stabilization
Priority	Beaches Enterprise Fund	Project Name	May ATM	Fall STM	Fund Source
2	DPW NR	Skaket Beach-Gavigan Cottages	100,000		Beach Enterprise
1	DPW NR	Nauset Beach Life Guard Housing	100,000		Beach Enterprise
2	DPW NR	Nauset Beach Administration Building	65,000		Beach Enterprise
Priority	Transfer Station Enterprise Fund	Project Name	May ATM	Fall STM	Fund Source
2	DPW TRSF	(2) 40yd Roll Off Containers	110,000		Transfer Station Enterprise
Priority	Ambulance Reserve Fund	Project Name	May ATM	Fall STM	Fund Source
1	FIRE RESCUE	Replace Ambulance 173	500,000		Ambulance Reserve

FIVE YEAR CIP - VEHICLE & EQUIPMENT STABILIZATION FUND

LISTING OF CAPITAL IMPROVEMENTS PROJECTS- VEHICLE AND EQUIPMENT STABILIZATION										PROJECT TOTALS
DEPT	PRIORITY	PROJECT TITLE	FY26	FY27	FY28	FY29	FY30	FY31	26-31	
HHS	1	Replace 2011 Ford Focus Health Vehicle	\$35,000	-	-	-	-	-	\$35,000	
REC	3	Recreation Vehicle Purchase		\$50,000					\$50,000	
GG	2	Replace 2014 F-150							\$0	
GG	2	IT Computer Equipment and Services	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$198,000	
COMM SVS	2	Ballot Tabulators						\$24,000	\$35,000	
FIRE RESCUE	1	Replace CPR Chest Compression Machines		\$120,000	-	-	-	-	\$120,000	
FIRE RESCUE	1	Forestry 169 Replacements		\$200,000	-	-	-	-	\$200,000	
FIRE RESCUE	1	Vehicle Replacement	\$110,000	\$110,000	-	-	\$140,000	-	\$360,000	
FIRE RESCUE	1	UTV Polaris 605	\$33,000						\$33,000	
FIRE RESCUE	1	Replace Fire Boat 602					\$225,000		\$225,000	
POLICE	1	Cruiser Replacement	\$142,000	\$144,000	\$150,000	\$156,000	\$162,000	\$168,000	\$922,000	
POLICE	1	Records Management System					\$125,000		\$125,000	
POLICE	1	Balistic Shields		\$6,400	\$6,500	\$6,600			\$19,500	
POLICE	1	Portable Radios		\$12,500	\$13,000				\$25,500	
POLICE	1	Mobile Data Terminals		\$14,500	\$14,700	\$14,900	\$15,100	\$15,300	\$74,500	
POLICE	3	Body Worn Cameras						\$200,000	\$200,000	
DPW PKS	2	Replace Mowers	\$38,000	\$20,000		\$40,000			\$98,000	
DPW PKS	2	Vehicle Replacement	\$60,000	\$75,000	\$130,000		\$135,000		\$400,000	
DPW PKS	2	Replace Sand Pro 5040						\$30,000	\$30,000	
DPW HWY	2	Vehicle Replacement		\$60,000	\$65,000	\$65,000			\$190,000	
DPW HWY	2	Replace Dump Truck w/ Sander 511		\$200,000					\$200,000	
DPW HWY	2	Backhoe 541	\$190,000						\$190,000	
DPW HWY	2	Dump Truck 521	\$135,000						\$135,000	
DPW HWY	2	Sweeper 543	\$300,000						\$300,000	
DPW NR	2	Vehicle Replacement		\$75,000					\$75,000	
DPW NR	2	Replace 2017 Yamaha Outboard Engine				\$26,000			\$26,000	
DPW NR	1	Replace 2015 Yamaha Outboard Engine			\$21,000				\$21,000	
DPW NR	1	Replace 2001 Privateer Patrol Boat/ 2017 Trailer			\$118,000				\$118,000	
Totals			\$1,076,000	\$1,120,400	\$551,200	\$341,500	\$835,100	\$470,300		

FIVE YEAR CIP - BUILDINGS & FACILITES

DEPT	PROJECT TITLE	FY26	FY27	FY28	FY29	FY30	FY31	26-31
POLICE	Police Station Improvements	\$ 46,240	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 296,240
Fire	Fire Station Improvements	\$ 60,380	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 360,380
OES	OES Improvements	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,000
Gen Gov	Town Office Building/ Annex Improvements	\$ 23,500	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 138,500
Library	Library Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 150,000
COA	COA Improvements	\$ 30,060	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 180,060
DPW	Parks Improvements	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000
DPW	Highway Garage Improvements	\$ 19,925	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 119,925
DPW	Water Treatment Facility	\$ 74,020	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ 444,020
DPW FAC	Public Landing Improvements	\$ 53,100	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 303,100
DPW PARKS	Street Scape Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000
		\$ 452,225	\$ 452,000	\$ 452,000	\$ 452,000	\$ 452,000	\$ 452,000	\$ 2,712,225
LISTING OF CAPITAL IMPROVEMENTS PROJECTS								
DPW NR	Replace Rock Harbor Floating Docks	\$ -	\$285,000					\$285,000
COA	COA Parking Lot Repairs	\$ 60,000						\$60,000
COA	Replace Kitchen Equipment	\$ 20,000						\$20,000
COA	Replace Kitchen and Mtg Rm HVAC	\$ 100,000						\$100,000
COA	Roof Replacement	\$ -	\$350,000					\$350,000
COA	Replace Septic Pump	\$ 30,000						\$30,000
DPW FAC	Toxic Gas Detection System	\$ -		\$30,000			\$30,000	\$60,000
DPW FAC	Crystal Lake Infrastructure Improvements	\$ -			\$120,000			\$120,000
DPW FAC	Town Hall- School Road Entrance Renovations	\$ -	\$50,000					\$50,000
DPW FAC	Town Hall Air Handlers & Phone System	\$ 140,000						\$140,000
DPW FAC	Municipal Irrigation Infrastructure Repairs	\$ 25,000						\$25,000
DPW FAC	Pilgrim Lake Infrastructure Improvements	\$ 25,000	\$300,000					\$325,000
DPW FAC	Town Hall Roofing	\$ -		\$200,000	\$200,000			\$400,000
	Totals	\$400,000	\$985,000	\$230,000	\$320,000	\$0	\$30,000	\$1,965,000

FIVE YEAR CIP - GENERAL

FIVE YEAR CIP - GENERAL									
LISTING OF CAPITAL IMPROVEMENTS PROJECTS									TOTALS
DEPT	PRIORITY	PROJECT TITLE	FY26	FY27	FY28	FY29	FY30	FY31	26-31
DPW	3	Main Street Reconstruction	\$100,000	\$500,000				\$10,000,000	\$10,600,000
DPW	3	Old Colony Road Reconstruction	\$350,000			\$3,000,000			\$3,350,000
DPW NR	2	Goose Hummock Bulkhead Repair	\$1,900,000						\$1,900,000
FIRE RESCUE	1	Campus Plan Phase 1- Fire-Rescue Station Design and Construction	\$45,000,000						\$45,000,000
LIBRARY	3	Snow Library Facility Design and Construction		\$41,700,000					\$41,700,000
GEN GOV	2	44 Main Street Renovation	\$500,000						\$500,000
GEN GOV	3	Solar Photovoltaic Development	\$5,000,000						\$5,000,000
GEN GOV	2	Campus Plan Phase 2- Design & Construction		\$4,500,000			\$45,000,000		\$49,500,000
GEN GOV	2	Depot Square Redesign		\$5,000,000					\$5,000,000
GEN GOV	3	Land Aquisitions		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
		Totals	\$52,850,000	\$52,700,000	\$1,000,000	\$4,000,000	\$46,000,000	\$11,000,000	\$167,550,000

FIVE YEAR CIP - SEWER DEBT EXCLUSIONS

LISTING OF CAPITAL IMPROVEMENTS PROJECTS									
DEPT	PRIORITY	PROJECT TITLE	FY26	FY27	FY28	FY29	FY30	FY31	TOTALS 26-31
DPW SEWER	3	CWRMP Implementation- Phase 2 Connections	\$600,000						\$600,000
DPW SEWER	3	CWRMP Implementation- Phase 3 Construction	\$40,500,000						\$40,500,000
DPW SEWER	3	Sewer Implementation- Bay Ridge Design and Const.			\$1,600,000		\$10,500,000		\$12,100,000
DPW SEWER	3	CWRMP Implementation- Monitoring and Support	\$180,000						\$180,000
DPW SEWER	3	CWRMP Implementation- Phase 4		\$5,740,000	\$5,560,000	\$43,560,000			\$54,860,000
DPW SEWER	3	CWRMP Implementation- Phase 5					\$13,880,000	\$14,800,000	\$28,680,000
Totals			\$41,280,000	\$5,740,000	\$7,160,000	\$43,560,000	\$24,380,000	\$14,800,000	\$136,920,000

FIVE YEAR CIP - PAVEMENT MANAGEMENT STABILIZATION

LISTING OF CAPITAL IMPROVEMENTS PROJECTS									
DEPT	PRIORITY	PROJECT TITLE	FY26	FY27	FY28	FY29	FY30	FY31	26-31
DPW	2	Pavement Management Program	\$423,881	\$434,478	\$445,340	\$456,474	\$467,886	\$479,583	\$2,707,642
Totals			\$423,881	\$434,478	\$445,340	\$456,474	\$467,886	\$479,583	\$2,707,642

FIVE YEAR CIP - WATER QUALITY DRAINAGE IMPROVEMENTS STABILIZATION

FIVE YEAR CIP - WATER QUALITY DRAINAGE IMPROVEMENTS STABILIZATION									
LISTING OF CAPITAL IMPROVEMENTS PROJECTS									TOTALS
DEPT	PRIORITY	PROJECT TITLE	FY26	FY27	FY28	FY29	FY30	FY31	26-31
DPW	2	Water Quality Drainage Improvements	\$211,928	\$217,226	\$222,656	\$228,223	\$233,929	\$239,777	\$1,353,739
Totals			\$211,928	\$217,226	\$222,656	\$228,223	\$233,929	\$239,777	\$1,353,739

FIVE YEAR CIP - BEACH ENTERPRISE FUND

FIVE YEAR CIP - BEACH ENTERPRISE FUND									
LISTING OF CAPITAL IMPROVEMENTS PROJECTS									TOTALS
DEPT	PRIORITY	PROJECT TITLE	FY26	FY27	FY28	FY29	FY30	FY31	26-31
DPW NR	2	2017 Kubota 4WD		\$27,000					\$27,000
DPW NR	2	Vehicle Replacement			\$70,000		\$70,000		\$140,000
DPW NR	2	2019 Kubota 4WD			\$27,000				\$27,000
DPW NR	2	2021 Polaris 4WD				\$29,000			\$29,000
DPW NR	3	Electronic Parking Systems		\$50,000	\$50,000				
DPW NR	2	Replace Skaket Beach Septic Tank		\$40,000					\$40,000
DPW NR	2	Skaket Beach-Gavigan Cottages	\$100,000	\$250,000	\$2,500,000				\$2,850,000
DPW NR	1	Nauset Beach Hubler Motel	\$100,000						\$100,000
DPW NR	2	Nauset Beach Administration Building	\$65,000			\$300,000		\$3,000,000	\$3,365,000
Totals			\$265,000	\$367,000	\$2,647,000	\$329,000	\$70,000	\$3,000,000	\$6,578,000

Five Year Capital Improvements Plan for Transfer Station Enterprise Fund

LISTING OF CAPITAL IMPROVEMENTS PROJECTS- Transfer Station Enterprise Fund									PROJECT TOTALS
DEPT	PRIORITY	PROJECT TITLE	FY26	FY27	FY28	FY29	FY30	FY31	26-31
DWP TRSF	2	(2) 40yd Roll Off Containers	\$110,000						\$110,000
DPW TRSF	2	Replace Roll Off Truck		\$220,000					\$220,000
DPW TRSF	2	Vehicle Replacement			\$65,000		\$65,000		\$130,000
DPW TRSF	2	Replace 2006 Skid Steer Loader 553				\$60,000			\$60,000
DPW TRSF	2	Replace Carlton Chipper				\$100,000			\$100,000
DPW TRSF	2	Replace Dump Truck 512					\$225,000		\$225,000
DPW TRSF	2	Replace Mower 545						\$175,000	\$175,000
Totals			\$110,000	\$220,000	\$65,000	\$160,000	\$290,000	\$175,000	\$1,020,000

FIVE YEAR CIP - AMBULANCE RESERVE FUND

FIVE YEAR CIP - AMBULANCE RESERVE FUND								
LISTING OF CAPITAL IMPROVEMENTS PROJECTS								TOTALS
DEPT	PROJECT TITLE	FY26	FY27	FY28	FY29	FY30	FY31	26-31
FIRE RESCUE	Replace Ambulance 173	\$500,000		-	-	-	-	\$500,000
FIRE RESCUE	Replace Ambulance 174		\$500,000					
FIRE RESCUE	Replace Ambulance 172				\$500,000			
FIRE RESCUE	NEW Ambulance			-	-	\$0	\$500,000	\$500,000
Totals		\$500,000	\$500,000	\$0	\$500,000	\$0	\$500,000	\$1,000,000

Town of Orleans
Proposed FY'26
Support Documents



Wednesday, April 9, 2025

Historic Expenses Report															
Dept. #	Dept. Name	Expense Type	ACTUAL FY17	ACTUAL FY18	ACTUAL FY19	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	Adopted FY23	Budget FY24	Budget FY25	Recommended FY26	\$	%
122A	Selectmen/Town Mgr.	Personnel	372,147	378,087	370,793	386,406	395,089	423,776	490,526	490,526	649,253	739,180	772,115	32,935	4.46%
122B	Reserve for Negotiations	Personnel	-	-	-	-	-	-	-	-	-	460,000	150,000	(310,000)	-67.39%
122A	Selectmen/Town Mgr.	Operating	37,246	31,654	60,466	22,493	44,119	135,082	69,165	69,165	133,069	193,351	734,020	540,669	279.63%
122C	Legal	Operating	154,098	125,853	141,035	162,943	161,213	178,078	202,753	202,753	164,777	220,000	220,000	-	0.00%
124	Media and Communications	Personnel	74,635	77,213	77,429	80,410	98,955	129,680	126,638	126,638	140,172	148,520	178,390	29,870	20.11%
124	Media and Communications	Operating	37,007	64,125	58,539	60,639	53,254	38,499	47,457	47,457	66,210	91,114	105,590	14,476	15.89%
131	Finance Committee	Personnel	786	1,556	1,003	1,620	2,549	2,545	3,103	3,103	2,906	3,000	3,000	-	0.00%
131	Finance Committee	Operating	-	453	243	215	203	180	514	514	528	600	600	-	0.00%
131A	Finance Committee Reserve	Operating	117,875	42,814	102	11,609	59,791	68,557	80,000	80,000	80,000	488,614	150,000	(338,614)	-69.30%
135	Accounting	Personnel	246,363	220,396	225,712	240,055	245,401	294,497	343,965	343,965	381,176	270,236	290,275	20,039	7.42%
135	Accounting	Operating	26,395	38,236	44,160	36,585	38,942	38,889	77,529	77,529	70,159	70,531	95,180	24,649	34.95%
141	Assessing	Personnel	154,934	138,456	136,353	148,410	153,263	159,396	166,638	166,638	173,962	182,089	193,680	11,591	6.37%
141	Assessing	Operating	75,078	73,533	56,072	74,889	53,768	54,336	57,430	57,430	58,890	60,280	64,250	3,970	6.59%
145	Treasurer/Collector	Personnel	239,637	214,093	215,714	216,037	226,446	236,574	252,744	252,744	264,135	275,440	329,709	54,269	19.70%
145	Treasurer/Collector	Operating	32,441	35,292	38,819	37,292	52,459	39,718	51,035	51,035	53,805	55,120	56,020	900	1.63%
152	Human Resources	Personnel	88,649	90,496	125,447	176,314	182,041	190,392	198,439	198,439	-	206,249	214,049	7,800	3.78%
152	Human Resources	Operating	14,015	21,774	29,462	22,386	28,378	20,056	27,974	27,974	-	24,000	24,250	250	1.04%
155	MIS	Personnel	88,649	90,496	125,447	176,314	182,041	190,392	198,439	198,439	206,848	216,281	232,807	16,526	7.64%
155	MIS	Operating	153,992	126,717	160,116	171,681	172,930	161,096	169,322	169,322	204,198	239,762	286,210	46,448	19.37%
161	Town Clerk	Personnel	136,885	136,045	143,665	146,474	155,271	160,812	187,159	187,159	205,007	217,545	223,975	6,430	2.96%
161	Town Clerk	Operating	17,446	18,224	22,575	16,324	20,802	59,571	86,828	86,828	57,560	67,705	68,700	995	1.47%
171	Conservation	Personnel	113,381	117,309	120,817	121,387	129,108	138,028	150,037	150,037	158,303	165,189	178,068	12,879	7.80%
171	Conservation	Operating	4,160	3,739	3,829	3,139	4,306	19,271	20,255	20,255	20,755	21,280	22,560	1,280	6.02%
175	Planning	Personnel	150,288	153,304	156,675	164,317	180,243	200,692	293,137	293,137	319,096	500,065	370,465	(129,600)	-25.92%
175	Planning	Operating	12,236	13,603	8,170	1,871	6,112	1,918	4,635	4,635	4,735	9,325	43,380	34,055	365.20%
176	ZBA	Personnel	3,419	5,875	2,551	1,493	2,671	2,909	5,494	5,494	-	-	-	-	#DIV/0!
176	ZBA	Operating	2,339	3,220	3,190	1,638	3,862	2,663	4,380	4,380	4,485	4,485	7,050	2,565	57.19%
195	Town Reports	Operating	9,969	11,231	8,084	9,002	6,534	9,510	11,060	11,060	12,952	12,976	13,000	24	0.18%
210	Police	Personnel	2,218,039	2,246,147	2,259,601	2,381,499	2,425,434	2,328,957	2,612,902	2,612,902	2,534,203	2,820,848	3,198,092	377,244	13.37%
210	Police	Operating	211,893	206,421	237,296	215,078	283,310	263,168	349,732	349,732	339,666	431,323	418,630	(12,693)	-2.94%
213	Fuel	Operating	97,645	116,691	124,482	114,905	113,675	111,585	153,121	153,121	139,832	158,933	160,000	1,067	0.67%
220	Fire	Personnel	2,263,928	2,371,392	2,442,770	2,560,727	2,730,377	2,904,115	3,019,666	3,019,666	3,252,253	4,003,497	4,794,715	791,218	19.76%
220	Fire	Operating	340,852	326,160	351,999	330,765	366,864	391,507	401,824	401,824	447,670	460,109	614,180	154,071	33.49%
241	Building	Personnel	164,599	186,870	156,040	204,986	214,554	212,878	268,757	268,757	266,047	491,839	526,835	34,996	7.12%
241	Building	Operating	71,963	71,013	77,394	85,935	104,041	109,052	95,035	95,035	128,496	9,115	12,820	3,705	40.65%
291	Emergency Management	Personnel	21,572	48,976	51,467	60,963	57,531	6,000	6,000	6,000	13,060	13,197	13,990	793	6.01%
291	Emergency Management	Operating	46,325	15,825	13,684	13,913	13,319	6,410	12,752	12,752	6,882	15,967	15,210	(757)	-4.74%
300	OES	Operating	4,703,825	4,830,846	4,998,451	5,232,331	5,396,591	5,271,324	5,442,907	5,442,907	5,538,389	6,047,243	6,388,458	341,215	5.64%
310	Nauset	Operating	4,346,853	4,379,797	4,637,030	4,626,965	4,768,792	4,625,685	5,553,068	5,553,068	5,918,324	6,444,516	6,846,458	401,942	6.24%
310	Nauset	Debt	51,746	49,341	49,665	51,112	49,824	69,589	61,879	61,879	958,147	1,674,249	1,677,843	3,594	0.21%
320	Cape Tech	Operating	249,250	290,179	226,114	189,374	237,581	255,127	223,191	223,191	280,487	301,712	276,057	(25,655)	-8.50%
320	Cape Tech	Debt	-	-	-	122,427	121,962	129,908	102,442	102,442	124,547	129,898	106,111	(23,787)	-18.31%
420	DPW	Personnel	1,632,149	1,544,572	1,505,208	1,546,556	1,412,415	1,604,369	1,986,885	1,986,885	2,072,039	2,208,746	2,436,229	227,483	10.30%
420	DPW	Operating	370,902	398,735	419,069	424,926	478,774	363,600	469,611	469,611	478,567	579,799	865,342	285,543	49.25%
423	Snow and Ice	Personnel	44,227	24,041	25,556	9,202	24,399	27,902	47,024	47,024	47,024	47,024	47,030	6	0.01%
423	Snow and Ice	Operating	106,761	83,845	85,726	26,067	122,277	102,880	124,976	124,976	124,976	124,976	124,990	14	0.01%
545	Water	Personnel	581,103	608,180	633,140	678,466	689,496	647,952	747,994	747,994	732,819	827,639	897,462	69,824	8.44%
424	Water	Operating	485,750	386,915	497,728	382,026	477,133	522,225	594,159	594,159	630,198	973,041	896,810	(76,231)	-7.83%
510	Health	Personnel	236,665	232,194	246,587	259,857	267,582	279,659	273,450	273,450	269,370	378,291	461,980	83,689	22.12%
510	Health	Operating	34,310	50,598	48,614	36,402	35,325	51,313	56,430	56,430	56,214	57,630	59,050	1,420	2.46%
541	COA	Personnel	541,506	563,937	585,853	635,064	549,625	636,456	715,566	715,566	721,517	830,655	883,197	52,542	6.33%
541	COA	Operating	94,356	89,481	73,159	65,891	67,331	86,517	90,884	90,884	98,944	116,683	125,530	8,847	7.58%
543	Veterans Services	Personnel	27,545	27,473	27,862	30,029	31,980	31,279	31,803	31,803	31,198	31,978	37,100	5,122	16.02%
543	Veterans Services	Operating	30,795	45,000	42,699	15,425	13,209	14,594	25,000	25,000	17,051	15,500	15,500	-	0.00%
590	Human & Community Services	Operating	-	-	-	-	-	-	-	-	-	493,160	565,000	71,840	14.57%
610	Library	Personnel	414,149	453,130	441,346	479,299	481,732	496,535	549,163	549,163	575,654	618,721	669,026	50,305	8.13%

610	Library	Operating	172,564	152,350	160,111	159,236	169,410	155,984	173,171	168,345	196,238	208,560	12,322	6.28%
615	Historic Commission	Personnel	-	-	235	624	657	978	1,499	1,003	1,583	1,630	47	2.97%
615	Historic Commission	Operating	-	-	89	156	160	203	1,550	123	1,620	1,650	30	1.85%
630	Recreation	Personnel	-	114,083	111,333	128,667	104,658	129,562	161,531	252,090	422,520	433,735	11,215	2.65%
630	Recreation	Operating	-	10,349	14,439	12,384	22,023	13,551	19,371	38,502	43,624	59,240	15,616	35.80%
690	OKH	Personnel	1,394	1,999	698	254	759	1,012	1,998	1,344	2,028	2,090	62	3.06%
690	OKH	Operating	679	1,088	893	836	908	1,276	1,117	1,486	1,444	1,470	26	1.80%
699	Community Celebrations	Operating	1,114	1,287	2,053	1,222	1,523	1,869	1,645	871	10,366	27,500	17,134	165.29%
751	Debt Service	Operating	3,059,071	4,360,103	6,942,241	7,274,814	7,040,694	5,937,682	6,729,528	7,107,152	8,015,869	6,427,899	(1,587,970)	-19.81%
820	State Assessments	Operating	580,632	595,388	638,171	648,638	667,076	663,701	681,276	665,038	695,939	728,430	32,491	4.67%
820	Retirement	Operating	1,670,572	1,812,055	1,928,674	1,884,813	2,039,251	2,188,723	2,307,560	2,408,968	2,571,220	2,948,580	377,360	14.68%
912	Liability Insurance	Operating	380,523	372,035	367,063	372,481	410,275	492,095	548,355	597,994	630,836	670,530	39,694	6.29%
913	Unemployment	Operating	9,221	1,230	9,540	27,000	1,149	-	15,663	7,771	17,723	18,170	447	2.52%
914	Employee Benefits	Operating	2,410,881	2,430,815	2,462,760	2,383,054	2,484,823	2,379,706	2,974,329	2,781,762	3,693,916	3,928,410	234,494	6.35%
	Grand Totals		\$ 30,039,430	\$ 31,734,330	\$ 35,233,311	\$ 36,166,315	\$ 37,138,248	\$ 36,474,044	\$ 40,961,470	\$ 43,269,002	\$ 51,554,150	\$ 53,618,883	2,064,733	4.00%
	YTD % Change		0.00%	5.64%	11.03%	2.65%	2.69%	-1.79%	12.30%	5.63%	19.15%	4.00%		