

Town of Orleans
Proposed FY25
Operating Budget



Thursday, March 21, 2024

FY25 Town of Orleans Proposed Budget Directory

Budget Data	Budget by Town Department	
Overall Town of Orleans Budget	Assessing	MIS
General Government Budget Summary	Building	Nauset Regional School District
Interfund Transfers	Cape Cod Tech	OES
General Government Department Operational Budgets	Community Celebrations	Old King's Highway
Historic Data	Conservation	Plan. & Devel.
	Council on Aging	Police Dept.
	Debt Service	Public Works
	Emerg. Mgt.	Recreation
	Employee Benefits	Reserve for Negotiations
	Finance Comm.	Retirement
	Finance Committee Reserve	Select Board/Town Manager
	Finance/Accounting	Snow & Ice
	Fire Dept.	State and County Assessments
	Fuel	Town Clerk
	Health Dept.	Town Reports
	Historic Commission	Treasurer/Collector
	Legal	Unemployment
	Liability Insurance	Veterans Services
	Library	Water
	Media & Communications	Zoning Board of Appeals

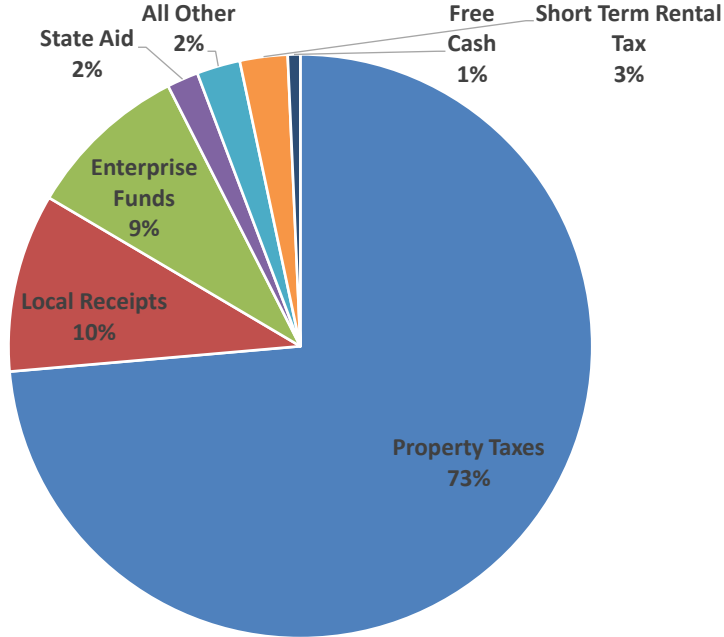


FY25 BUDGET

PROJECTED GENERAL FUND REVENUES AND EXPENSES - FY25

REVENUES		EXPENSES	
Property Tax		Provision for Abatement/Exemptions	
FY'24 Levy Limit	32,696,662		200,000
2.5% Increase	817,417	Operating Expenses:	
Est. New Growth	250,000	Town of Orleans	28,341,167
Excess Levy Reserve	-	Exempt Debt: GF Outside Prop. 2.5	6,953,285
Stabilization Fund Override	620,302	Non-Exempt Debt: GF Inside Prop. 2.5	1,062,584
Overrides	-	Orleans Elementary	6,052,392
County Assess. Outside 2.5: CCC	180,027	Nauset Regional	6,571,582
Exempt Debt: GF Outside Prop. 2.5 Town	6,953,285	NRSD Debt Exempt	1,789,542
Exempt Debt: GF Outside Prop. 2.5 School	1,919,450	Cape Cod Tech	301,712
CPA Tax	1,152,570	CCTH Debt Exempt	129,908
	44,589,713		51,202,171
Other Revenue		Special Articles	
State Aid: Discretionary	280,594	Selectmen	16,100
State Ch. 70 Aid: School	458,904	OPEB Funding	450,000
CPA State Match	313,000	Affordable Housing Trust	281,875
Estimated Local Receipts	3,114,240	Additional Affordable Housing Trust	230,625
Water Receipts	2,869,020	Fund Vehicle and Equipment Fund	461,250
Water Connection Fees & Surplus	310,000	Fund Building and Facilities Maintenance Fund	400,000
Ambulance Fees	600,000	Habitat Conservation Plan	43,023
Funds Reserves/Other Available	374,045	Pavement (2.5% incr) override	413,543
Overlay Release	150,000	Drainage (2.5% incr) override	206,759
Short Term Rental Tax (Wastewater Stabilization Fund)	1,600,000		2,503,175
Free Cash Use	420,000		Raise & Appropriate
	10,489,803	Enterprise Funds Expenses	
Enterprise Fund Revenues		Beaches Enterprise Fund Exp	1,629,024
Beach Fees	2,069,000	Transfer Station Enterprise Fund Exp	987,735
Beach Retained Earnings	42,662	Moorings Enterprise Fund Exp	12,871
Transfer Station Fees	803,926	Rock Harbor Enterprise Fund Exp	204,495
Transfer Station Retained Earnings	113,000	Sewer Enterprise Fund Exp	2,081,530
Mooring Fees	187,335		4,915,655
Moorings Retained Earnings	-		Enterprise Funds
Rock Harbor Fees	110,610	Other Town Meeting Articles	
Rock Harbor Retained Earnings	115,000	CPA Articles (includes debt transfer)	1,465,570
Sewer Fees	1,024,522	Water CIP Articles	310,000
Sewer Betterments	331,000		CPA
Sewer Retained Earnings	720,000		Water Surplus
	5,517,055		
Total Estimated Revenues	60,596,571	Total Estimated Expenses	60,596,571
ESTIMATED FY'25 BUDGET BALANCE			0

FY25 TOWN BUDGET - Revenue By Source



■ Property Taxes ■ Local Receipts ■ Enterprise Funds ■ State Aid ■ All Other ■ Short Term Rental Tax ■ Free Cash

FY24 LEVY LIMIT

MASSACHUSETTS DEPARTMENT OF REVENUE
 DIVISION OF LOCAL SERVICES
 BUREAU OF ACCOUNTS

Orleans
 TOWN

Levy Limit Fiscal Year 2024

FY24 Levy Limit
\$ 32,696,662

FOR BUDGET PLANNING PURPOSES

I. TO CALCULATE THE FY 2023 LEVY LIMIT

A. FY 2022 Levy Limit	28,108,257	
A1. Amended FY 2022 Growth	-100	
B. ADD (A + A1)*2.5%	702,704	
C. ADD FY 2023 New Growth	421,897	
C1. ADD FY 2023 New Growth Adjustment	0	
D. ADD FY 2023 Override	718,132	
E. FY 2023 Subtotal	<u>29,950,690</u>	
F. FY 2023 Levy Ceiling	144,307,824	I. <u>29,950,690</u>
		FY 2023 Levy Limit

Calculated 2.5% Increase
\$ 817,417

II. TO CALCULATE THE FY 2024 LEVY LIMIT

A. FY 2023 Levy Limit from I	29,950,690	
A1. Amended FY 2023 Growth	0	
B. ADD (A + A1)*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. ADD FY 2024 Subtotal	<u>32,696,662</u>	
F. FY 2024 Levy Ceiling	156,465,121	II. <u>32,696,662</u>
		FY 2024 Levy Limit

III. TO CALCULATE THE FY 2024 MAXIMUM ALLOWABLE LEVY

A. FY 2024 Levy Limit from II.	32,696,662
B. FY 2024 Debt Exclusion(s)	6,727,806
C. FY 2024 Capital Expenditure Exclusion(s)	0
D. FY 2024 Stabilization Fund Override	605,172
E. FY 2024 Other Adjustment : EPA TAX	180,247
F. FY 2024 Water/Sewer	0
G. FY 2024 Maximum Allowable Levy	<u>40,209,887</u>

Signatures
Board of Assessors Julia A Lee, Assessor , Orleans , bhino@town.orleans.ma.us 508-240-3700 11/14/2023 3:13 PM Anthony Cincotta, Assessor , Orleans 508-240-3700 11/14/2023 3:14 PM Maryann Tagliarini, Assessor , Orleans , bhino@town.orleans.ma.us 508-240-3700 11/14/2023 3:13 PM

Estimated New Growth

Estimated New Growth comes from the Assessor

For FY25 the Assessor has estimated the following: **\$250,000**

Historical New Growth Estimates

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

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FY25 BUDGET

County Assessments

FY25	ESTIMATED	\$ 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%

ESTIMATED LOCAL RECEIPTS FOR FY25

<i>Local Receipt Estimate for FY25</i>	Increase %	FY25 ESTIMATE	FY24 BUDGET	FY23 ACTUAL	FY22 ACTUAL	FY21 ACTUAL	FY20 ACTUAL	FY19 ACTUAL	3 Year Average	5 Year Average
MOTOR VEHICLE EXCISE	5.3%	1,316,177	1,250,000	1,417,353	1,488,994	1,331,717	1,231,673	1,197,578	1,385,449	1,333,463
MEALS TAX	3.5%	425,000	410,714	410,714	352,160	262,639	331,077	332,713	391,196	337,861
BOAT TAX	0.0%	9,532	9,532	9,532	9,222	13,475	9,551	13,591	9,429	11,074
PENALTIES AND INTEREST ON TAXES AND EXCISES	0.0%	178,682	178,682	178,682	137,271	239,162	160,985	160,985	164,878	175,417
PAYMENTS IN LIEU OF TAXES	0.0%	4,623	4,623	4,623	4,631	4,642	19,032	4,625	4,626	7,511
OTHER CHARGES FOR SERVICE	0.5%	300,000	298,609	298,609	248,431	1,987,817	-	1,534,706	281,883	813,913
OTHER DEPARTMENTAL REVENUE	0.0%	77,980	77,980	77,980	80,299	107,263	133,530	67,058	78,753	93,226
BUILDING PERMITS	26.2%	212,095	168,107	230,978	243,626	576,684	-	484,035	214,237	307,065
OTHER LICENSES AND PERMITS	22.3%	350,016	286,235	393,284	391,958	-	577,381	-	357,159	272,525
FINES AND FORFEITS	0.0%	25,136	25,137	25,137	19,613	24,739	11,875	23,086	23,296	20,890
INVESTMENT INCOME	29.5%	150,000	115,816	384,096	15,816	29,608	-	50,000	171,909	119,880
MEDICAID REIMBURSEMENT		20,000	-	25,088	64,124	23,923	-	-	29,737	22,627
MISCELLANEOUS	50.0%	45,000	30,000	139,555	28,391	69,146	58,057	-	65,982	59,030
TOTAL GENERAL FUND LOCAL RECEIPTS	9.1%	3,114,240	2,855,435	3,595,631	3,084,536	4,670,815	2,533,160	3,868,377	3,178,534	3,574,480
WATER RATES AND CHARGES	3.3%	2,869,020	2,777,519	2,910,413	2,883,613	3,305,147		2,558,374	2,857,182	2,887,013
GRAND TOTAL LOCAL RECEIPTS	6.2%	5,983,260	5,632,954	6,506,044	5,968,149	7,975,962	2,533,160	6,426,751		

Short Term Rental and Hotel Tax

	FY25 ESTIMATE	FY24 BUDGET	FY23 ACTUAL	FY22 ACTUAL	FY21 ACTUAL	FY20 ACTUAL	3 Year Average	5 Year Average
Short Term Rental and Hotel Tax Total	1,600,000	1,500,000	1,709,262	1,614,758	1,119,203	627,136	1,608,007	1,314,072
Period	Short Term Rentals	Hotel/Traditional	Total					
Mar 2024 - May 2024			TBD					
Dec 2023 - Feb 2024			TBD					
Sept 2023 - Nov 2023	528,835	138,672	667,507					
June 2023 - Aug 2023	691,756	141,103	832,859	1,500,366	FY24YTD			
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	\$153,997.00	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:	4,718,738	1,070,903	6,570,725					

Overlay Release

FY25 Budget Number - Overlay Release

\$ 150,000.00

Overlay – The amount raised by the assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements and state allowed exemptions.

Excess overlay is determined, certified and transferred by vote of the assessors to a Fund *Balance Reserved for Overlay Released by the Assessors for Expenditures (overlay surplus)*. *Overlay surplus may then be appropriated by the legislative body for any lawful purpose until the end of the fiscal year, i.e., June 30.*

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State Aid Discretionary

Unrestricted General Government Aid	\$ 211,505
Veterans Benefits	\$ 9,608
Exemptions; VBS and Elderly	\$ 26,759
State Owned Land	\$ 32,722
Charter Tuition Reimbursement	<u>\$ -</u>
Total	\$ 280,594

Chapter 70

Chapter 70	<u>\$ 458,904</u>
Total	\$ 458,904

Return to FY25 Budget

Free Cash Certification
Free Cash Calculation - Fiscal Year 2024

Begin:	
Unreserved Undesignated Fund Balance	5,705,479.00
Subtract:	
Personal Property Tax Receivable	6,096.00
Real Estate Tax Receivable	367,967.00
Other Receivables in Deferred Revenue	
	0.00
Total	8.00
Other Receivables, Overdrawn Accounts, Deficits	
BULLET PROOF VSSTs (S&G)	3,483.00
Cash Variance	80.00
Total	3,563.00
Free Cash Voted from Town Meeting Not Recorded	0.00
Add:	
Circuit Breaker, Other Closed Accounts, Adjustments	
	0.00
Total	8.00
Deferred Revenue (Credit Balance), Debt Balance	-336,451.00
Free Cash Calculation for 2023	4,942,402.00
Reviewed By: Jared Corbin	
Certified On: 11/18/2023	

FREE CASH FOR FY25 BUDGET

FY23 FREE CASH CERTIFICATION	\$ 4,942,402	FY24
LESS Free Cash Policy 3-5% of FY24GF Unallocated	\$ 1,373,850	3% \$ 45,794,989.00
	\$ 3,568,552	
Fire Equipment	\$ 231,000	
Economic and Environmental Initiatives	\$ 200,000	
Energy Manager	\$ 25,000	
Succession Planning and Reorganization	\$ 150,000	
Special Education Stabilization Fund	\$ 52,000	
Opioids	\$ 41,346	
Pilgrim Lake Alum Treatment	\$ 50,000	
Less Oct 2023 Town Meeting Articles	\$ 749,346	
FREE CASH AVAILABLE FOR MAY 2024 ATM	\$ 2,819,207	
Transfer Required for Stabilization Balance Target	\$ 461,070	
Fincom Reserve	420,000	
CIP Campus Plan Engineered Design	150,000	
CIP Depot Square Design	100,000	
CIP Vehicles and Equipment Additional Needed	461,250	
May 2024 Town Meeting Articles	\$ 1,592,320	
FY25 FREE CASH REMAINING AVAILABLE	\$ 1,099,454	

Enterprise and Other Funding Sources

Enterprise Funds Receipt Estimates	FY25 ESTIMATE	FY24 BUDGET	FY23 ACTUAL	FY22 ACTUAL	FY21 ACTUAL	FY20 ACTUAL	FY19 ACTUAL	3 Year Average	5 Year Average
BEACHES EF	2,069,000	2,042,798						2,042,798	2,042,798
MOORINGS EF	187,355	187,335						187,335	187,335
ROCK HARBOR EF	110,610	109,170						109,170	109,170
SEWER EF	1,024,522	775,319							
TRANSFER STATION EF	797,952	769,102	753,866		-				
TOTAL ENTERPRISE FUNDS	4,189,439	3,883,724	753,866	-	-	-	-	2,339,303	2,339,303
Other Funding Sources									
	FY25 ESTIMATE	FY24 BUDGET	FY23 ACTUAL	FY22 ACTUAL	FY21 ACTUAL	FY20 ACTUAL	FY19 ACTUAL	3 Year Average	5 Year Average
Ambulance Receipts	x	1,010,000							
Water Ways Improvement	10,000	10,000							
Water Ways Improvement (for article)	x	100,000							
Cable Fees	140,000	140,000							
WPAT	5,000	5,000							
Wetlands Protection	15,000	10,000							
Water Surplus	x	100,000							
Water Service Connections	x	30,000							
Premium on Debt Excl	3,649	5,044							
BAN Premium to reduce Debt Exclusions	168,510	131,634							
BAN Premium to reduce WATER DEBT	17,164	17,680							
BAN Premium to reduce CPA DEBT	14,722	6,244							
Grants for Water Asset Plan	-	-							
Health Funding	-	-							
Total	374,045	1,565,602							
	374,045	1,578,948							

Town of Orleans Proposed FY25



Operating Budget

FY25 Town of Orleans Operating Budget

GENERAL GOVERNMENT							
122	SELECTBOARD/TOWN MANAGER		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01122001	SELECTBOARD/TOWN MANAGER SALARIES						
01122001	511300	NON-UNION CLERICAL	155,708	169,911	201,067	31,156	18.34%
01122001	511600	NON-UNION LONGEVITY	2,207	2,406	2,500	94	3.91%
01122001	511800	NON-UNION CLERICAL OVERTIME	7,692	11,460	11,746	286	2.50%
01122001	512000	NON-UNION ASST TWN MANAGER	108,698	114,757	118,200	3,443	3.00%
01122001	512100	NON-UNION TWN MANAGER	210,915	191,493	200,850	9,357	4.89%
01122001	516300	C&T CLERICAL/TECHNICAL	N/A	24,700	-	(24,700)	-100.00%
01122001	530017	HR SALARIES		150,000	154,500	4,500	3.00%
		SALARIES	485,220	664,727	688,863	24,136	3.63%
122	519600	RECLASSIFICATIONS/RESERVE FOR NEGOTIATIONS		50,000	410,000	360,000	720.00%
TOTAL		SELECTBOARD/TOWN MANAGER SALARIES	485,220	714,727	1,098,863	384,136	53.75%
01122002	SELECTBOARD/TOWN MANAGER EXP.						
01122002	530511	PROFESSIONAL/ENGINEERING/CONSULT SERVICES	30,000	30,000	50,000	20,000	66.67%
01122002	530600	HEALTH SERVICE	2,000	2,400	2,400	-	0.00%
01122002	530700	TRAINING/EDUCATION	1,330	2,000	2,000	-	0.00%
01122002	531700	WEIGHTS AND MEASURES	14,610	16,521	16,521	0	0.00%
01122002	532001	PRESCHOOL PROGRAM	495,000	495,000	-	(495,000)	-100.00%
01122002	534200	POSTAGE	765	765	765	-	0.00%
01122002	534300	PRINTING	250	250	250	-	0.00%
01122002	534400	ADVERTISING	9,430	11,930	11,930	-	0.00%
01122002	538003	SENIOR TAX WORK-OFF PROGRAM	15,000	15,000	15,000	-	0.00%
01122002	538300	TOWN ADMIN. EXP.	5,227	5,227	15,573	10,346	197.93%
01122002	538500	SELECTBOARD EXP.	205	205	205	-	0.00%
01122002	538600	DRUG TEST	625	707	707	-	0.00%
01122002	542100	OFFICE SUPPLIES	1,500	1,300	1,300	-	0.00%
01122002	542700	COMMITTEE EXP.	1,000	1,000	1,000	-	0.00%
01122002	558100	BOOKS & PERIODICALS	200	200	200	-	0.00%
01122002	573100	DUES/MEETINGS/MEMBERSHIPS	6,400	5,731	30,000	24,269	423.47%
01122002	579800	EMPLOYEE AWARDS	1,000	1,000	1,000	-	0.00%
01122002		BOARDS & COMMITTEES/ COMMITTEE APPRECIATION	N/A	12,500	44,500	32,000	256.00%
TOTAL		SELECTBOARD/TOWN MANAGER EXP.	584,542	601,736	193,351	(408,385)	-67.87%
01122006	531200	TOWN LEGAL EXPENSES	190,000	219,750	220,000	250	0.11%
TOTAL		SELECTBOARD/TOWN MANAGER	1,259,762	1,536,213	1,512,214	(23,999)	-14.01%
123	TELEPHONE/COMMUNICATIONS EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01123002	534100	TELECOMMUNICATIONS	26,800	27,700	28,300	600	2.17%
TOTAL		TELEPHONE/COMMUNICATIONS EXP.	26,800	27,700	28,300	600	2.17%
TOTAL		TELEPHONE/COMMUNICATIONS	26,800	27,700	28,300	600	2.17%
124	MEDIA OPERATIONS SAL.						
01124001	511400	NON-UNION OTHER	-	-	-	-	-
01124001	516300	C&T CLERICAL/TECHNICAL	134,468	140,172	148,520	8,348	5.96%
01124001	516900	C&T LONGEVITY	1,200	-	-	-	0.00%
TOTAL		MEDIA OPERATIONS SAL.	135,668	140,172	148,520	8,348	5.96%
01124002	MEDIA OPERATIONS EXP.						
01124002	527300	MAINT CONTRACTS	3,395	3,270	3,270	-	0.00%
01124002	531100	PROFESSIONAL SERVICES	9,499	10,630	16,380	5,750	54.09%
01124002	538200	COMPUTER SERVICES	6,220	6,600	6,750	150	2.27%
01124002	542100	OFFICE SUPPLIES	400	400	400	-	0.00%
01124002	543100	REP/SERV EQUIPMENT	300	400	400	-	0.00%

01124002	TBD	REPLACEMENT EQUIPMENT	18,700	17,500	28,700	11,200	64.00%
TOTAL		MEDIA OPERATIONS EXP.	38,514	38,800	55,900	17,100	44.07%
TOTAL	MEDIA OPERATIONS		174,182	178,972	204,420	25,448	14.22%
131	FINANCE COMMITTEE						
01131001	FINANCE COMMITTEE SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01131001	511300	NON-UNION CLERICAL	2,997	2,968	3,000	32	1.08%
TOTAL	FINANCE COMMITTEE SAL.		2,997	2,968	3,000	32	1.08%
01131002	FINANCE COMMITTEE EXP.						% CHG
01131002	542100	OFFICE SUPPLIES	100	100	100	-	0.00%
01131002	573100	DUES/MEETINGS	500	500	500	-	0.00%
TOTAL	FINANCE COMMITTEE EXP.		600	600	600	-	0.00%
01131040	FINANCE COMMITTEE RESERVE FUND						
01131040	578700	RESERVE FUND	80,000	80,000	500,000	420,000	525.00%
TOTAL	FINANCE COMMITTEE RESERVE FUND		80,000	80,000	500,000	420,000	525.00%
TOTAL	FINANCE COMMITTEE		83,597	83,568	503,600	420,032	502.62%
135	FINANCE/TOWN ACCOUNTANT						
01135001	FINANCE SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01135001	511200	MANAGERS UNION	75,125	77,378	72,453	(4,925)	-6.37%
01135001	511300	NON UNION CLERICAL	-	-	76,249	76,249	0.00%
01135001	511500	NON-UNION MANAGER	254,650	297,756	224,474	(73,282)	-24.61%
01135001	511700	MANAGERS UNION OVERTIME	2,500	4,500	8,000	3,500	77.78%
01135001	511900	MANAGERS UNION LONGEVITY	1,407	1,542	-	(1,542)	-100.00%
01135001	516300	C&T CLERICAL/TECHNICAL	8,283	-	-	-	0.00%
01135001	516800	C&T CLERICAL OVERTIME	2,000	-	-	-	0.00%
TOTAL	FINANCE SAL.		343,965	381,176	381,176	(0)	0.00%
01135002	FINANCE EXP.						
01135002	527300	MAINT CONTRACTS	26,029	20,729	21,351	622	3.00%
01135002	534100	TELECOMMUNICATIONS	650	650	650	-	0.00%
01135002	534200	POSTAGE	30	30	30	-	0.00%
01135002	538300	FINANCE DIR. EXP.	4,800	4,800	-	(4,800)	-100.00%
01135002	542100	OFFICE SUPPLIES	1,000	1,000	2,000	1,000	100.00%
01135002	571100	TRAVEL REIMBURSEMENT	4,000	4,000	-	(4,000)	-100.00%
01135002	573100	DUES/MEETINGS	2,020	2,450	10,000	7,550	308.16%
01135007	531100	OTHER PROF SERVICES	30,500	30,500	30,500	-	0.00%
01135007	531104	OES AUDIT	2,500	-	-	-	
01135007	531105	OPEB VALUATION	6,000	6,000	6,000	-	0.00%
TOTAL	FINANCE EXPENSES		77,529	70,159	70,531	372	0.53%
TOTAL	FINANCE DEPARTMENT		421,494	451,335	451,707	372	0.53%
01141001	ASSESSING SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01141001	511100	MANAGERS UNION MANAGER	95,391	100,709	106,324	5,615	5.58%
01141001	516300	C&T CLERICAL/TECHNICAL	69,447	71,303	73,665	2,362	3.31%
01141001	516900	C&T LONGEVITY	1,800	1,950	2,100	150	7.69%
TOTAL	ASSESSING SAL.		166,638	173,962	182,089	8,127	4.67%
01141002	ASSESSING EXP.						
01141002	527300	MAINT CONTRACTS	14,400	15,200	16,200	1,000	6.58%
01141002	531100	OTHER PROF SERVICES	38,600	38,500	38,500	-	0.00%
01141002	534200	POSTAGE	3,400	4,000	3,600	(400)	-10.00%
01141002	542100	OFFICE SUPPLIES	300	300	300	-	0.00%
01141002	571100	TRAVEL REIMB	100	100	100	-	0.00%
01141002	573100	DUES/MEETINGS	630	790	1,580	790	100.00%
TOTAL	ASSESSING EXP.		57,430	58,890	60,280	1,390	2.36%

TOTAL	ASSESSING		224,068	232,852	242,369	9,517	4.09%
145	TREASURER/COLLECTOR						
01145001	TREASURER/COLLECTOR SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01145001	511100	MANAGERS UNION MANAGER	104,363	108,494	111,719	3,225	2.97%
01145001	511200	MANAGERS UNION ASST	64,780	68,391	72,204	3,813	5.58%
01145001	511300	NON-UNION CLERICAL	30,544	31,464	32,384	920	2.92%
01145001	516300	C&T CLERICAL/TECHNICAL	53,057	55,786	59,133	3,347	6.00%
01145001	516900	C&T LONGEVITY	-	-	-	-	-
TOTAL	TREASURER/COLLECTOR SAL.		252,744	264,135	275,440	11,305	4.28%
01145002	TREASURER/COLLECTOR EXP.						
01145002	527200	POSTAGE METER	2,520	2,140	2,140	-	0.00%
01145002	531000	BANK SERVICES	17,770	19,270	19,270	-	0.00%
01145002	531100	OTHER PROF SERVICES	1,255	1,475	1,800	325	22.03%
01145002	534200	POSTAGE	17,280	18,000	18,600	600	3.33%
01145002	542100	OFFICE SUPPLIES	1,050	1,050	1,050	-	0.00%
01145002	542400	COMPUTER SUPPLIES	7,125	7,800	8,150	350	4.49%
01145002	543200	MAINT SUPPLIES	750	750	750	-	0.00%
01145002	573100	DUES/MEETINGS	1,850	1,850	1,850	-	0.00%
TOTAL	TREASURER/COLLECTOR EXP.		49,600	52,335	53,610	1,275	2.44%
01145025	TREASURER/COLLECTOR TAX TAKING						
01145025	530400	ASSESS/COLL RELATED SERVICES	1,435	1,470	1,510	40	2.72%
TOTAL	TREASURER/COLLECTOR TAX TAKING		1,435	1,470	1,510	40	2.72%
TOTAL	TREASURER/COLLECTOR		303,779	317,940	330,560	12,620	3.97%
155	MANAGEMENT INFORMATION SYSTEMS						
01155001	MANAGEMENT INFORMATION SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01155001	511100	MANAGERS UNION MANAGER	104,363	107,494	111,364	3,870	3.60%
01155001	511200	MANAGERS UNION ASST	91,976	97,104	102,517	5,413	5.57%
01155001	511900	MANAGERS UNION LONGEVITY	2,100	2,250	2,400	150	6.67%
TOTAL	MANAGEMENT INFORMATION SAL.		198,439	206,848	216,281	9,433	4.56%
01155002	MANAGEMENT INFORMATION EXP.						
01155002	530700	TRAINING/EDUCATION	7,500	5,000	5,000	-	0.00%
01155002	534100	TELECOMMUNICATIONS	2,550	2,550	2,550	-	0.00%
01155002	538200	COMPUTER SERVICES	135,348	172,262	207,826	35,564	20.65%
01155002	542200	COPY MACHINE	17,424	17,886	17,886	-	0.00%
01155002	542400	COMPUTER SUPPLIES	6,000	6,000	6,000	-	0.00%
01155002	571100	TRAVEL REIMBURSEMENT	500	500	500	-	0.00%
TOTAL	MANAGEMENT INFORMATION EXP.		169,322	204,198	239,762	35,564	17.42%
TOTAL	MANAGEMENT INFORMATION SYSTEMS		367,761	411,046	456,043	44,997	10.95%
161	TOWN CLERK						
01161001	TOWN CLERK SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01161001	511100	MANAGERS UNION MANAGER	85,800	90,571	95,597	5,026	5.55%
01161001	511400	NON-UNION OTHER	9,460	10,904	15,148	4,244	38.92%
01161001	511900	MANAGERS UNION LONGEVITY	3,000	3,150	3,300	150	4.76%
01161001	516200	C&T ASSTS	62,933	64,564	61,972	(2,592)	-4.01%
01161001	516300	C&T UNION	25,966	35,818	41,528	5,710	15.94%
01161001	516800	C&T OVERTIME	-	-	-	-	-
01161001	516900	C&T LONGEVITY	-	-	-	-	-
TOTAL	TOWN CLERK SAL.		187,159	205,007	217,545	12,538	6.12%
01161002	TOWN CLERK EXP.						
01161002	520124	ELECTRONIC VOTING	50,000	20,000	20,000	-	0.00%
01161002	527300	MAINTENANCE CONTRACTS	2,700	2,700	3,000	300	11.11%
01161002	530000	PROFESSIONAL SERVICES	9,358	8,460	14,980	6,520	77.07%
01161002	530800	RECORD RETENTION	750	750	750	-	0.00%

01161002	531400	DOG LICENSES	250	250	275	25	10.00%
01161002	534200	POSTAGE	9,000	8,500	9,800	1,300	15.29%
01161002	534300	PRINTING	7,500	8,500	6,500	(2,000)	-23.53%
01161002	542100	OFFICE SUPPLIES	1,700	1,700	1,700	-	0.00%
01161002	543100	REP/SERV EQUIPMENT	150	150	3,300	3,150	2100.00%
01161002	549100	MEALS	600	525	600	75	14.29%
01161002	573100	DUES/MEETINGS	4,820	6,025	6,800	775	12.86%
TOTAL	TOWN CLERK EXP.		86,828	57,560	67,705	10,145	17.63%
TOTAL	TOWN CLERK		273,987	262,567	285,250	22,683	8.64%
171	CONSERVATION						
01171001	CONSERVATION SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01171001	511100	MANAGERS UNION MANAGER	94,276	99,531	103,114	3,583	3.60%
01171001	511900	MANAGERS UNION LONGEVITY	1,600	1,800	1,950	150	8.33%
01171001	516300	C&T CLERICAL/TECHNICAL	49,862	52,458	55,385	2,927	5.58%
01171001	516800	C&T UNION OVERTIME	4,299	4,514	4,740	226	5.01%
TOTAL	CONSERVATION SAL.		150,037	158,303	165,189	6,886	4.35%
01171002	CONSERVATION EXP.						
01171002	524100	REP/MAINT PUB PROP	15,200	15,200	15,500	300	1.97%
01171002	527100	UNIFORMS	275	275	275	-	0.00%
01171002	527600	RENTAL FEES	800	1,850	2,075	225	12.16%
01171002	534100	TELECOMMUNICATIONS	480	480	480	-	0.00%
01171002	534200	POSTAGE	1,850	1,300	1,300	-	0.00%
01171002	534300	PRINTING	200	200	200	-	0.00%
01171002	534400	ADVERTISING	500	500	500	-	0.00%
01171002	542100	OFFICE SUPPLIES	750	750	750	-	0.00%
01171002	573100	DUES/MEETINGS	200	200	200	-	0.00%
TOTAL	CONSERVATION EXP.		20,255	20,755	21,280	525	2.53%
TOTAL	CONSERVATION		170,292	179,058	186,469	7,411	4.14%
175	PLANNING AND COMMUNITY DEVELOPMENT						
01175001	PLANNING SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01175001	511100	MANAGERS UNION MANAGER	117,262	132,398	139,780	7,382	5.58%
01175001	511200	MANAGERS UNION ASST	72,785	80,734	170,470	89,736	111.15%
01175001	511400	NON-UNION OTHER	37,379	38,355	39,661	1,306	3.41%
01175001	511900	MANAGERS UNION LONGEVITY	2,400	2,550	2,700	150	5.88%
01175001	516300	C&T CLERICAL/TECHNICAL	60,761	62,359	144,604	82,245	131.89%
01175001	516900	C&T LONGEVITY	2,550	2,700	2,850	150	5.56%
TOTAL	PLANNING SAL.		293,137	319,096	500,065	180,969	56.71%
01175002	PLANNING EXP.						
01175002	534100	TELECOMMUNICATIONS	600	700	850	150	21.43%
01175002	534200	POSTAGE	450	450	450	-	0.00%
01175002	534300	PRINTING	400	400	750	350	87.50%
01175002	534400	ADVERTISING	975	975	975	-	0.00%
01175002	542100	OFFICE SUPPLIES	450	450	600	150	33.33%
01175002	542400	COMPUTER SUPPLIES	700	700	700	-	0.00%
01175002	571100	TRAVEL REIMB	450	450	900	450	100.00%
01175002	573100	DUES/MEETINGS	610	610	4,100	3,490	572.13%
TOTAL	PLANNING EXP.		4,635	4,735	9,325	4,590	96.94%
TOTAL	PLANNING		297,772	323,831	509,390	185,559	57.30%
176	ZONING BOARD OF APPEALS						
01176001	ZONING BOARD OF APPEALS SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01176001	511300	NON-UNION CLERICAL	5,494	-	-	-	-
TOTAL	ZONING BOARD OF APPEALS SAL.		5,494	-	-	-	-
01176002	ZONING BOARD OF APPEALS EXP.						
01176002	534200	POSTAGE	3,400	3,485	3,485	-	0.00%
01176002	534400	ADVERTISING	540	650	650	-	0.00%
01176002	542100	OFFICE SUPPLIES	440	350	350	-	0.00%

TOTAL	ZONING BOARD OF APPEALS EXP.		4,380	4,485	4,485	-	0.00%
TOTAL	ZONING BOARD OF APPEALS		9,874	4,485	4,485	-	0.00%
195	TOWN REPORTS/TOWN MEETING						
01195002	TOWN REPORTS/TOWN MEETING EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01195002	538100	TWN REPORTS	2,200	2,476	2,500	24	0.97%
01195002	539700	TWN MEETINGS	8,860	10,476	10,476	-	0.00%
TOTAL	TOWN REPORTS/TOWN MEETING EXP.		11,060	12,952	12,976	24	0.19%
TOTAL	TOWN REPORTS/TOWN MEETING		11,060	12,952	12,976	24	0.19%
	GENERAL GOVERNMENT		3,624,428	4,022,519	4,727,782	705,263	17.53%
PUBLIC SAFETY							
210	POLICE/POLICE BUILDING						
01210001	POLICE/POLICE BLDG. SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01210001	511300	NON-UNION CLERICAL	-	-	-	-	-
01210001	511310	NON-UNION HOLIDAY	14,788	15,229	15,626	397	2.61%
01210001	511400	NON-UNION OTHER	24,822	25,567	27,510	1,943	7.60%
01210001	511800	NON UNION OVERTIME	2,733	2,733	2,815	82	3.00%
01210001	512300	POLICE CHIEF	171,724	177,251	182,596	5,345	3.02%
01210001	512410	DEPUTY CHIEF	147,989	152,700	157,281	4,581	3.00%
01210001	512500	LIEUTENANT	124,529	129,430	133,313	3,883	3.00%
01210001	512900	RESERVE OFFICER	15,003	15,455	15,918	463	3.00%
01210001	513400	POLICE OTHER	1,467,699	1,539,915	1,602,313	62,398	4.05%
01210001	513600	POLICE HOLIDAY BUYBACK	27,882	29,262	26,000	(3,262)	-11.15%
01210001	513700	POLICE CAREER INCENTIVE	9,216	9,494	10,137	643	6.77%
01210001	513800	POLICE OVERTIME	217,400	240,054	221,540	(18,514)	-7.71%
01210001	513900	POLICE LONGEVITY	5,725	6,750	6,725	(25)	-0.37%
01210001	514000	POLICE SHIFT DIFF/SPEC DTY	27,650	27,650	27,650	-	0.00%
01210001	516300	C&T CLERICAL/TECHNICAL	100,209	99,955	118,870	18,915	18.92%
01210001	516500	C&T DISPATCHERS	209,381	220,070	226,065	5,995	2.72%
01210001	516800	C&T OVERTIME	28,627	28,630	29,489	859	3.00%
01210001	518000	SEASONAL PARKING ENFORCEMENT	17,000	17,000	17,000	-	0.00%
TOTAL	POLICE/COMMUNICATIONS SAL.		2,612,902	2,737,145	2,820,848	83,703	3.06%
01210002	POLICE/POLICE BLDG. EXPENSE						
01210002	521100	ELECTRICITY	57,386	57,386	76,719	19,333	33.69%
01210002	521200	HEAT FUEL	6,670	6,670	10,494	3,824	57.33%
01210002	524100	REP/MAINT PUB PROP	20,773	21,246	21,241	(5)	-0.02%
01210002	527100	UNIFORMS	41,670	39,557	45,900	6,343	16.04%
01210002	527300	MAINTENANCE CONTRACTS	56,002	60,788	65,309	4,521	7.44%
01210002	529200	RUBBISH	1,464	2,166	2,166	-	0.00%
01210002	530006	COMMUNITY POLICING	11,683	11,683	12,375	692	5.92%
01210002	530600	HEALTH SERVICE	4,550	6,275	5,775	(500)	-7.97%
01210002	530700	TRAINING/EDUCATION	38,300	38,300	45,700	7,400	19.32%
01210002	530900	INVESTIGATIONS	275	275	250	(25)	-9.09%
01210002	531100	OTHER PROFESSIONAL SERVICES	-	35,000	-	(35,000)	-100.00%
01210002	531800	BREATHALYZER	100	100	100	-	0.00%
01210002	531900	USE OF FORCE RELATED	9,093	11,186	14,725	3,539	31.64%
01210002	534100	TELECOMMUNICATIONS	12,452	12,489	12,944	455	3.64%
01210002	534200	POSTAGE	600	700	700	-	0.00%
01210002	538200	COMPUTER SERVICES	1,985	1,985	1,985	-	0.00%
01210002	539300	ANIMAL CONTROL OFFICER	8,000	8,000	8,000	-	0.00%
01210002	542100	OFFICE SUPPLIES	3,650	3,650	3,650	-	0.00%
01210002	542400	COMPUTER SUPPLIES	2,325	2,325	2,325	-	0.00%
01210002	543100	REP/SERV EQUIPMENT	1,095	1,095	2,250	1,155	105.48%
01210002	543200	MAINT SUPPLIES	3,000	3,000	3,000	-	0.00%
01210002	546200	SHORT LIFE EQUIP	700	700	700	-	0.00%
01210002	547300	SEASONAL PARKING PROGRAM	45,500	45,500	45,500	-	0.00%
01210002	548100	REP/SERV VEHICLES	13,000	13,000	13,100	100	0.77%
01210002	549100	MEALS	500	500	500	-	0.00%

01210002	558100	BOOKS	1,565	1,565	1,910	345	22.04%
01210002	573100	DUES/MEETINGS	7,394	7,394	8,901	1,507	20.38%
TOTAL	POLICE/POLICE BUILDING EXP.		349,732	392,535	406,219	13,684	3.49%
TOTAL	POLICE/POLICE BLDG.		2,962,634	3,129,680	3,227,067	97,387	3.11%
213	FUEL						
01213002	FUEL EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01213002	524100	REP/MAINT PUB PROP	3,000	3,000	3,000	-	0.00%
01213002	541100	GAS	106,100	127,781	104,213	(23,568)	-18.44%
01213002	541400	DIESEL	44,021	69,255	51,720	(17,535)	-25.32%
TOTAL	FUEL EXP.		153,121	200,036	158,933	(41,103)	-20.55%
TOTAL	FUEL		153,121	200,036	158,933	(41,103)	-20.55%
220	FIRE/RESCUE/FIRE BLDG.						
01220001	FIRE/RESCUE/FIRE BLDG. SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01220001	511800	NON UNION OVERTIME	19,254	19,832	20,427	595	3.00%
01220001	512200	FIRE CHIEF	169,147	178,000	183,340	5,340	3.00%
01220001	512400	DEPUTY CHIEF	147,324	166,686	171,480	4,794	2.88%
01220001	512800	ON CALL	5,000	5,000	5,000	-	0.00%
01220001	514300	EMS COORDINATOR	83,076	85,568	93,281	7,713	9.01%
01220001	514400	FIRE UNION OTHER	1,566,666	2,228,635	2,242,256	13,621	0.61%
01220001	514500	FIRE UNION PARAMEDIC	155,800	228,800	228,800	-	0.00%
01220001	514600	FIRE EMT	16,200	22,200	22,200	-	0.00%
01220001	514700	FIRE CAREER INCENTIVE	42,000	64,750	58,900	(5,850)	-9.03%
01220001	514800	FIRE OVERTIME	723,776	858,674	884,434	25,760	3.00%
01220001	514900	FIRE LONGEVITY	30,500	28,400	25,775	(2,625)	-9.24%
01220001	515000	FIRE TRAINING OFFICER	1,500	1,500	1,500	-	0.00%
01220001	516300	C&T CLERICAL/TECHNICAL	58,423	62,358	65,104	2,746	4.40%
01220001	516800	C&T OVERTIME	1,000	1,000	1,000	-	0.00%
TOTAL	FIRE/RESCUE/FIRE BLDG. SAL.		3,019,666	3,951,403	4,003,497	52,094	1.32%
01220002	FIRE/RESCUE/FIRE BLDG. EXP.						
01220002	521100	ELECTRICITY	13,944	15,612	21,416	5,804	37.18%
01220002	521200	HEAT FUEL	6,753	8,991	8,521	(470)	-5.23%
01220002	524100	REP/MAINT PUB PROP	11,156	10,380	10,380	-	0.00%
01220002	527100	UNIFORMS	20,150	36,654	33,450	(3,204)	-8.74%
01220002	527300	MAINTENANCE CONTRACTS	39,479	45,196	45,178	(18)	-0.04%
01220002	529200	RUBBISH	1,500	2,845	2,459	(386)	-13.56%
01220002	530000	PROFESSIONAL SERVICES	31,000	31,000	31,000	-	0.00%
01220002	530009	911 DISPATCH	50,022	50,329	55,976	5,647	11.22%
01220002	530011	PROMOTIONAL TESTING	-	20,000	20,000	-	0.00%
01220002	530600	HEALTH SERVICE	9,624	21,400	9,400	(12,000)	-56.07%
01220002	530700	TRAINING/EDUCATION	37,015	113,015	37,015	(76,000)	-67.25%
01220002	531100	OTHER PROF SERVICES	8,450	8,450	8,450	-	0.00%
01220002	534100	TELECOMMUNICATIONS	12,350	11,520	11,520	-	0.00%
01220002	534200	POSTAGE	467	467	467	-	0.00%
01220002	542100	OFFICE SUPPLIES	2,800	2,800	2,800	-	0.00%
01220002	542200	COPY MACHINE	1,819	1,969	1,969	-	0.00%
01220002	542400	COMPUTER SUPPLIES	-	-	-	-	-
01220002	543100	REP/SERV EQUIPMENT	13,260	13,235	13,235	-	0.00%
01220002	543200	MAINT SUPPLIES	5,071	5,041	5,041	-	0.00%
01220002	543300	FIRST AID SUPPLIES	66,445	66,445	66,445	-	0.00%
01220002	548100	REP/SERV VEHICLES	56,050	56,050	56,050	-	0.00%
01220002	573100	DUES/MEETINGS	4,470	4,947	4,947	-	0.00%
01220002	573300	ACCREDITATION	10,000	10,000	10,000	-	0.00%
TOTAL	FIRE/RESCUE/FIRE BLDG. EXP.		401,824	536,346	455,719	(80,627)	-15.03%
TOTAL	FIRE/RESCUE/FIRE		3,421,490	4,487,749	4,459,216	(28,533)	-0.64%
241	BUILDING						
01241001	BUILDING SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG

01241001	511100	MANAGERS UNION MANAGER	97,776	103,227	124,021	20,794	20.14%
01241001	511300	NON UNION CLERICAL	22,369	24,426	96,050	71,624	293.23%
01241001	511900	MANAGERS UNION LONGEVITY	1,400	1,500	-	(1,500)	-100.00%
01241001	516200	C&T ASSTS	70,992	76,524	107,354	30,830	40.29%
01241001	516300	C&T CLERICAL/TECHNICAL	60,761	62,359	128,914	66,555	106.73%
01241001	516800	C&T OVERTIME	13,809	13,809	2,000	(11,809)	-85.52%
01241001	516900	C&T LONGEVITY	1,200	1,300	3,000	1,700	130.77%
TOTAL BUILDING SAL.			268,307	283,145	461,339	178,194	62.93%
01241002 BUILDING EXP.							
01241002	527100	UNIFORMS	300	300	1,000	700	233.33%
01241002	530100	PLBG INSPECTOR	52,000	57,200	-	(57,200)	-100.00%
01241002	530200	WIRE INSPECTOR	37,000	38,850	-	(38,850)	-100.00%
01241002	530700	TRAINING/EDUCATION	1,000	1,000	1,000	-	0.00%
01241002	534100	TELECOMMUNICATIONS	1,920	1,920	2,400	480	25.00%
01241002	534200	POSTAGE	250	250	500	250	100.00%
01241002	534300	PRINTING	300	300	600	300	100.00%
01241002	534400	ADVERTISING	50	50	50	-	0.00%
01241002	542100	OFFICE SUPPLIES/SAFETY SUPPLIES	1,650	1,650	2,000	350	21.21%
01241002	573100	DUES/MEETINGS	500	500	1,500	1,000	200.00%
TOTAL BUILDING EXP.			94,970	102,020	9,050	(92,970)	-91.13%
TOTAL BUILDING			363,277	385,165	470,389	85,224	22.13%
242 BUILDING CODE BOARD OF APPEALS							
01242001 BUILDING CODE BOARD OF APPEALS SAL.			FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01242001	511300	NON-UNION CLERICAL	450	463	500	37	7.99%
TOTAL BUILDING CODE BOARD OF APPEALS SAL.			450	463	500	37	7.99%
01242002 BUILDING CODE BOARD OF APPEALS EXP.							
01242002	534400	ADVERTISING	30	30	30	-	0.00%
01242002	542100	OFFICE SUPPLIES	35	35	35	-	0.00%
TOTAL BUILDING CODE BOARD OF APPEALS EXP.			65	65	65	-	0.00%
TOTAL BUILDING CODE BOARD OF APPEALS			515	528	565	37	7.01%
291 EMERGENCY MANAGEMENT							
01291001 EMERGENCY MANAGEMENT SAL.			FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01291001	511400	NON-UNION OTHER	6,000	13,060	13,197	137	1.05%
01291001	514200	FALL EMS AT NAUSET BEACH	-	-	-	-	0.00%
TOTAL EMERGENCY MANAGEMENT SAL.			6,000	13,060	13,197	137	1.05%
01291002 EMERGENCY MANAGEMENT EXPENSE							
01291002	527100	UNIFORMS	-	-	-	-	-
01291002	527300	MAINTENANCE CONTRACTS	5,800	6,300	6,350	50	0.79%
01291002	530700	TRAINING/EDUCATION	4,202	4,502	4,600	98	2.18%
01291002	549000	FOOD/FOOD SERVICE	1,550	1,275	1,300	25	1.96%
01291002	559700	EQUIPMENT < \$5000	1,200	1,000	1,150	150	15.00%
TOTAL EMERGENCY MANAGEMENT EXPENSE			12,752	13,077	13,400	323	2.47%
TOTAL EMERGENCY MANAGEMENT			18,752	26,137	26,597	460	1.76%
PUBLIC SAFETY			6,919,789	8,229,295	8,342,767	113,472	1.38%
EDUCATION							
300 ORLEANS ELEMENTARY SCHOOL							
01300001 ORLEANS ELEMENTARY SCHOOL SAL.			FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01300001	519100	UNEMPLOYMENT	15,375	19,259	19,740	481	2.50%
01300001	519300	S.S./MEDICARE	57,989	57,989	59,439	1,450	2.50%
01300001	519400	GROUP HEALTH INSURANCE	1,008,092	1,048,434	1,132,309	83,875	8.00%
01300001	519500	RETIREMENT	196,657	205,455	220,412	14,957	7.28%

TOTAL	ORLEANS ELEMENTARY SCHOOL BENEFITS		1,278,114	1,331,137	1,431,900	100,763	7.57%
01300002	ORLEANS ELEMENTARY SCHOOL EXP.						
01300002	569100	SCHOOL OPERATIONS	4,333,928	4,456,801	4,590,492	133,691	3.00%
TOTAL	ORLEANS ELEMENTARY SCHOOL EXP.		4,333,928	4,456,801	4,590,492	133,691	3.00%
01300003	ORLEANS ELEMENTARY SCHOOL CAP. OUTLAY						
01300003	582000	BLDGS	30,000	30,000	30,000	-	0.00%
TOTAL	ORLEANS ELEMENTARY SCHOOL CAP. OUTLAY		30,000	30,000	30,000	-	0.00%
TOTAL	ORLEANS ELEMENTARY SCHOOL		5,642,042	5,817,938	6,052,392	234,454	4.03%
310	NAUSET REGIONAL ASSESSMENT						
01310002	NAUSET REGIONAL ASSESSMENT EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01310002	569100	SCHOOL OPERATIONS	5,432,276	5,831,600	6,444,516	612,916	10.51%
01310002	569200	SCHOOL DEBT	61,879	958,147	1,789,542	831,395	86.77%
01310002	569205	SCHOOL OPEB	incl in oper bud	incl in oper bud		-	0.00%
TOTAL	NAUSET REGIONAL ASSESSMENT EXP.		5,494,155	6,789,747	8,234,058	1,444,311	21.27%
01310003	NAUSET REGIONAL CAPITAL OUTLAY						
01310003	584000	SITE IMPROVEMENTS	120,792	123,425	127,066	3,641	2.95%
TOTAL	NAUSET REGIONAL CAPITAL OUTLAY		120,792	123,425	127,066	3,641	2.95%
TOTAL	NAUSET REGIONAL ASSESSMENT		5,614,947	6,913,172	8,361,124	1,447,952	20.94%
330	CAPE COD TECHNICAL ASSESSMENT						
01330002	CAPE COD TECHNICAL ASSESSMENT EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01330002	569100	SCHOOL OPERATIONS	223,191	280,487	301,712	21,225	7.57%
01330002	569200	SCHOOL DEBT	102,442	124,547	129,908	5,361	4.30%
TOTAL	CAPE COD TECHNICAL ASSESSMENT EXP.		325,633	405,034	431,620	26,586	6.56%
TOTAL	CAPE COD TECHNICAL ASSESSMENT		325,633	405,034	431,620	26,586	6.56%
	EDUCATION		11,582,622	13,136,144	14,845,136	1,708,992	13.01%
PUBLIC WORKS AND FACILITIES							
420	DEPARTMENT OF PUBLIC WORKS						
01420001	DPW SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01420001	511000	DIR DPW/NAT RESOURCES	145,177	149,532	178,190	28,658	19.17%
01420001	511100	MANAGERS UNION MANAGER	304,358	321,665	354,147	32,482	10.10%
01420001	511200	MANAGERS UNION ASST	159,264	164,042	173,064	9,022	5.50%
01420001	511400	NON-UNION OTHER	245,951	257,954	261,283	3,329	1.29%
01420001	511500	NON-UNION MANAGER	102,344	105,415	109,210	3,795	3.60%
01420001	511600	NON-UNION LONGEVITY	2,000	2,350	2,350	-	0.00%
01420001	511700	MANAGERS UNION OVERTIME	24,079	25,577	29,399	3,822	14.94%
01420001	511900	MANAGERS UNION LONGEVITY	7,600	7,200	7,550	350	4.86%
01420001	516300	C&T CLERICAL/TECHNICAL	124,696	134,016	142,027	8,011	5.98%
01420001	516800	C&T CLERICAL/TECHNICAL OT	500	500	-	(500)	-100.00%
01420001	516900	C&T UNION LONGEVITY	750	825	900	75	9.09%
01420001	517400	STLWRKS LABOR OTHER	845,309	883,417	928,587	45,170	5.11%
01420001	517800	STLWRKS LABOR OVERTIME	20,057	15,121	7,186	(7,935)	-52.48%
01420001	517900	STLWRKS LABOR LONGEVITY	4,800	4,425	4,375	(50)	-1.13%
TOTAL	DPW SAL.		1,986,885	2,072,039	2,198,268	126,229	6.09%
01420002	DPW EXP.						
01420002	513800	POLICE DETAILS	8,000	8,000	8,000	-	0.00%
01420002	521100	ELECTRICITY	79,531	69,266	117,752	48,486	70.00%
01420002	521120	DEPOT SQ EV STATION	3,000	3,000	2,000	(1,000)	-33.33%
01420002	521200	HEAT FUEL	21,204	20,273	24,204	3,931	19.39%
01420002	521300	STREET LIGHTS	12,250	13,500	22,950	9,450	70.00%
01420002	524100	REP/MAINT PUB PROP	90,667	90,333	106,157	15,824	17.52%
01420002	527100	UNIFORMS	15,104	14,813	14,813	-	0.00%
01420002	527300	MAINT. CONTRACTS	38,944	74,219	68,494	(5,725)	-7.71%

01420002	527400	EQUIP HIRE	50,000	49,150	53,388	4,238	8.62%
01420002	527600	RENTAL	9,400	6,500	3,500	(3,000)	-46.15%
01420002	528000	ELM EQUIPMENT	3,500	4,000	6,000	2,000	50.00%
01420002	528100	INSECT PEST EQUIPMENT	1,500	1,500	-	-	0.00%
01420002	529200	RUBBISH RECYCLING/HAULING	1,872	2,208	2,604	396	17.93%
01420002	530700	TRAINING/CONT ED	3,550	3,930	3,930	-	0.00%
01420002	531100	OTHER PROF. SERVICES	1,300	1,300	1,300	-	0.00%
01420002	534100	TELECOMMUNICATIONS	13,977	14,060	14,223	163	1.16%
01420002	534200	POSTAGE	250	250	250	-	0.00%
01420002	534300	PRINTING	800	800	1,200	400	50.00%
01420002	538600	DRUG TEST	510	510	510	-	0.00%
01420002	538600	SKATEBOARD PARK	2,825	2,650	4,050	1,400	52.83%
01420002	542100	OFFICE SUPPLIES	15,000	18,200	18,200	-	0.00%
01420002	543100	REP/SERV EQUIPMENT	24,435	24,035	25,045	1,010	4.20%
01420002	543200	MAINT SUPPLIES	4,650	4,700	6,311	1,611	34.28%
01420002	546100	SHORT LIFE TOOLS	2,900	2,435	2,500	65	2.67%
01420002	546200	SHORT LIFE EQUIPMENT	2,000	2,000	2,000	-	0.00%
01420002	546400	PUBLIC TREES	22,892	23,667	24,600	933	3.94%
01420002	548100	REP/SERV VEHICLES	1,875	2,115	2,115	-	0.00%
01420002	553100	EQUIP LICENSES	500	-	-	-	
01420002	559300	RADIOS	10,000	10,000	12,000	2,000	20.00%
01420002	559400	SIGNS	5,900	9,000	6,550	(2,450)	-27.22%
01420002	559700	LONG LIFE EQUIPMENT < \$5000	200	-	-	-	
01420002	571100	TRAVEL REIMB	3,075	2,185	2,685	500	22.88%
01420002	573100	DUES/MEETINGS	-	-	-	-	
TOTAL	DPW EXP.		451,611	478,599	557,331	80,232	16.76%
01420014	DPW SHELLFISH PROJECT						
01420014	585700	DPW SHELLFISH PROJECT	18,000	18,000	18,000	-	0.00%
TOTAL	DPW SHELLFISH PROJECT		18,000	18,000	18,000	-	0.00%
TOTAL	DPW		2,456,496	2,568,638	2,773,599	204,961	7.98%
RECONCILIATION OF COMBINED DPW BUDGETS							
192	TOWN OFFICE BUILDING		123,357	124,571	148,781	24,210	19.43%
294	TREE WARDEN		110,417	117,671	123,731	6,060	5.15%
295	SHELLFISH/HARBORMASTER		382,289	389,568	404,578	15,010	3.85%
421	HIGHWAY		885,458	929,421	989,512	60,091	6.47%
424	STREET LIGHTS		12,250	13,500	22,950	9,450	70.00%
649	WINDMILL		4,645	5,652	5,793	141	2.50%
653	DPW FACILITIES		570,844	620,422	696,663	76,241	12.29%
654	PARKS		367,236	367,975	381,390	13,415	3.65%
	TEST TO TOTAL DPW		2,456,496	2,568,780	2,773,600	204,820	7.97%
423	SNOW REMOVAL						
01423001	SNOW REMOVAL SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01423001	511400	NON UNION OTHERS	-	-	-	-	
01423001	517800	STLWRKS LABOR OVERTIME	47,024	47,024	47,024	-	0.00%
TOTAL	SNOW REMOVAL SAL.		47,024	47,024	47,024	-	0.00%
01423002	SNOW REMOVAL EXP.						
01423002	527400	EQUIP HIRE	25,610	25,610	25,610	-	0.00%
01423002	543100	REP/SERV EQUIPMENT	1,707	1,707	1,707	-	0.00%
01423002	543200	MAINT SUPPLIES	95,953	95,953	95,953	-	0.00%
01423002	548100	REP/SERV VEHICLES	1,706	1,706	1,706	-	0.00%
TOTAL	SNOW REMOVAL EXP.		124,976	124,976	124,976	-	0.00%
TOTAL	SNOW REMOVAL		172,000	172,000	172,000	-	0.00%
450	WATER- SPECIAL REVENUE FUND (SRF)						
25450001	WATER SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
25450001	511100	MANAGERS UNION MANAGER	117,262	120,780	127,507	6,727	5.57%
25450001	511200	MANAGERS UNION ASST.	85,163	89,911	94,923	5,012	5.57%
25450001	511400	NON UNION OTHERS	-	6,202	6,400	198	3.20%

25450001	511700	MANAGERS UNION OVERTIME	-	-	-	-	0.00%
25450001	511200	NON UNION OVERTIME	-	-	-	-	0.00%
25450001	511900	MANAGERS UNION LONGEVITY	6,900	7,200	7,500	300	4.17%
25450001	516300	C&T CLERICAL/TECHNICAL	60,761	62,359	65,832	3,473	5.57%
25450001	516900	C&T LONGEVITY	1,050	1,200	1,300	100	8.33%
25450001	517400	STLWRKS LABOR OTHER	439,708	461,216	486,906	25,690	5.57%
25450001	517800	STLWRKS LABOR OVERTIME	29,800	29,140	32,520	3,380	11.60%
25450001	517900	STLWRKS LABOR LONGEVITY	7,350	7,650	4,750	(2,900)	-37.91%
TOTAL	WATER SAL.		747,994	785,658	827,639	41,981	5.34%
25450002	WATER EXP.						
25450002	521100	ELECTRICITY	140,749	192,790	287,257	94,467	49.00%
25450002	521200	HEAT FUEL	11,150	9,320	8,443	(877)	-9.41%
25450002	524300	REPAIR/MAINT STATIONS	28,404	29,204	31,710	2,506	8.58%
25450002	524400	PREVENTION MAINT	15,340	15,500	16,634	1,134	7.32%
25450002	527100	UNIFORMS	7,264	8,140	9,582	1,442	17.71%
25450002	527300	MAINTENANCE CONTRACTS	50,345	62,300	70,359	8,059	12.94%
25450002	530500	ENGINEERING	10,000	10,000	10,000	-	0.00%
25450002	530700	TRAINING/EDUCATION	4,812	5,200	5,750	550	10.58%
25450002	531100	OTHER PROF & TECH SERVICES	32,900	23,000	23,500	500	2.17%
25450002	534100	TELECOMMUNICATIONS	66,151	66,628	66,076	(552)	-0.83%
25450002	534200	POSTAGE	9,287	10,104	10,353	249	2.46%
25450002	534300	PRINTING	10,240	11,185	14,394	3,209	28.69%
25450002	534400	ADVERTISING	1,000	1,000	1,000	-	0.00%
25450002	538600	DRUG TEST	495	555	630	75	13.51%
25450002	539000	SAMPLE/TEST	27,907	31,363	26,139	(5,224)	-16.66%
25450002	541100	GASOLINE	9,600	9,600	11,671	2,071	21.57%
25450002	541400	DIESEL FUEL	2,400	2,400	2,020	(380)	-15.83%
25450002	542100	OFFICE SUPPLIES	1,000	1,000	1,000	-	0.00%
25450002	543100	REP/SERV EQUIPMENT	3,943	3,833	4,833	1,000	26.09%
25450002	543200	MAINT SUPPLIES	2,500	2,280	2,280	-	0.00%
25450002	546100	SHORT LIFE TOOLS	1,314	1,314	1,629	315	23.97%
25450002	548100	REP/SERV VEHICLES	6,241	6,892	8,017	1,125	16.32%
25450002	553200	CHEMICALS	77,432	91,432	138,170	46,738	51.12%
25450002	553400	STATION SUPPLIES	13,655	14,170	14,405	235	1.66%
25450002	573100	DUES/MEETINGS	7,325	8,030	7,079	(951)	-11.84%
TOTAL	WATER EXP.		541,454	617,241	772,931	155,690	25.22%
25450003	WATER CAP. OUTLAY						
25450003	581106	TECHNOLOGY EQUIPMENT	-	-	-	-	
25450003	582000	BUILDINGS	10,000	7,000	10,000	3,000	42.86%
25450003	584000	SITE IMPROVEMENTS	25,000	25,000	30,000	5,000	20.00%
25450003	584203	ASSET MANAGEMENT PLAN PROJECTS	-	-	-	-	
25450003	587800	WATER MAIN IMPROVEMENTS	14,000	10,000	10,000	-	0.00%
TOTAL	WATER CAP. OUTLAY		49,000	42,000	50,000	8,000	19.05%
25450008	WATER OTHER ASSESSMENTS			FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
25450008	565000	OTHER ASSESS	3,705	3,705	3,468	(237)	-6.40%
TOTAL	WATER OTHER ASSESSMENTS		3,705	3,705	3,468	(237)	-6.40%
TOTAL	WATER		1,342,153	1,448,604	1,654,038	205,434	14.18%
	PUBLIC WORKS AND FACILITIES		3,970,649	4,189,242	4,599,637	410,396	9.80%
HEALTH & HUMAN SERVICES							
510	HEALTH						
01510001	HEALTH SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01510001	511100	MANAGERS UNION MANAGER	92,242	97,384	102,808	5,424	5.57%
01510001	511300	NON UNION CLERICAL	11,037	11,369	12,003	634	5.58%
01510001	516200	C&T ASSTS	61,221	64,397	67,990	3,593	5.58%
01510001	516300	C&T CLERICAL/TECHNICAL	101,039	104,729	186,822	82,093	78.39%

01510001	516800	C&T UNION OVERTIME	6,411	6,693	7,066	373	5.58%
01510001	516900	C&T LONGEVITY	1,500	1,600	1,600	-	0.00%
TOTAL	HEALTH SAL.		273,450	286,172	378,290	92,118	32.19%
01510002	HEALTH EXP.						
01510002	527100	UNIFORMS	1,000	1,000	1,000	-	0.00%
01510002	530600	HEALTH SERVICE	38,163	38,163	39,163	1,000	2.62%
01510002	534100	TELECOMMUNICATIONS	2,112	1,000	1,000	-	0.00%
01510002	534200	POSTAGE	2,380	2,400	2,400	-	0.00%
01510002	534300	PRINTING	780	780	780	-	0.00%
01510002	539600	NURSE SERV	7,500	7,500	7,500	-	0.00%
01510002	542100	OFFICE SUPPLIES	1,000	2,100	2,100	-	0.00%
01510002	546100	SHORT LIFE TOOLS	420	420	450	30	7.14%
01510002	558100	BOOKS	100	100	100	-	0.00%
01510002	571100	TRAVEL REIMB	434	435	500	65	14.94%
01510002	573100	DUES/MEETINGS	2,541	2,541	2,550	9	0.35%
TOTAL	HEALTH EXP.		56,430	56,439	57,543	1,104	1.96%
TOTAL	HEALTH		329,880	342,611	435,833	93,222	27.21%
541	COUNCIL ON AGING						
01541001	COUNCIL ON AGING SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01541001	511100	MANAGERS UNION MANAGER	94,548	99,819	105,384	5,565	5.58%
01541001	511300	NON-UNION CLERICAL	33,527	-	-	-	
01541001	511400	NON-UNION OTHER	151,153	151,899	163,669	11,770	7.75%
01541001	511900	MANAGERS UNION LONGEVITY	-	-	2,072	2,072	
01541001	516300	C&T CLERICAL/TECHNICAL	433,836	504,569	554,829	50,260	9.96%
01541001	516900	C&T LONGEVITY	2,502	2,782	4,701	1,919	68.98%
TOTAL	COUNCIL ON AGING SAL.		715,566	759,069	830,655	71,586	9.43%
01541002	COUNCIL ON AGING EXP.						
01541002	521100	ELECTRICITY	3,715	4,080	6,936	2,856	70.00%
01541002	521200	HEATING FUEL	4,918	5,293	6,145	852	16.10%
01541002	524100	REP/MAINT PUB PROP	16,688	19,618	25,229	5,611	28.60%
01541002	527300	MAINTENANCE CONTRACTS	5,214	6,703	5,620	(1,083)	-16.16%
01541002	530000	PROFESSIONAL SERVICES	4,186	4,002	4,197	195	4.87%
01541002	530700	TRAINING/CONT ED	550	1,328	2,200	872	65.66%
01541002	534100	TELECOMMUNICATIONS	6,083	6,425	6,330	(95)	-1.48%
01541002	534200	POSTAGE	1,200	1,020	1,040	20	1.96%
01541002	534300	PRINTING	5,712	6,000	6,100	100	1.67%
01541002	538200	COMPUTER SERVICES	2,256	2,455	2,570	115	4.68%
01541002	541300	SOCIAL DAY PROGRAM SUPPLIES	19,708	23,140	26,871	3,731	16.12%
01541002	542100	OFFICE SUPPLIES	5,200	4,800	5,000	200	4.17%
01541002	543100	REP/SERV EQUIPMENT	3,424	3,356	6,050	2,694	80.27%
01541002	543200	MAINTENANCE SUPPLIES	950	950	1,000	50	5.26%
01541002	545100	CUSTODIAL SUPPLIES	4,555	4,555	4,795	240	5.27%
01541002	548100	REP/SERVICE VEHICLES	1,600	1,600	1,800	200	12.50%
01541002	571100	TRAVEL REIMB	3,500	3,000	3,200	200	6.67%
01541002	573100	DUES/MEETINGS	1,425	1,274	1,260	(14)	-1.10%
TOTAL	COUNCIL ON AGING EXP.		90,884	99,599	116,343	16,744	16.81%
TOTAL	COUNCIL ON AGING		806,450	858,668	946,998	88,330	10.29%
543	VETERANS BENEFITS						
01543002	VETERANS BENEFITS ASSESS.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01543002	569700	VET ASSESS	31,803	31,198	31,978	780	2.50%
TOTAL	VETERANS BENEFITS ASSESS.		31,803	31,198	31,978	780	2.50%
01543012	VETERANS BENEFITS EXP.						
01543012	577100	VET BENEFITS	25,000	15,000	15,000	-	0.00%
TOTAL	VETERANS BENEFITS EXP.		25,000	15,000	15,000	-	0.00%
TOTAL	VETERANS BENEFITS		56,803	46,198	46,978	780	1.69%

590 HUMAN AND COMMUNITY SERVICE CONTRACTS							
NEW	HUMAN AND COMMUNITY SERVICE CONTRACTS		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
		PRE K PROGRAM			300,000	300,000	#DIV/0!
		SERVICE CONTRACTS	-	-	125,160	125,160	#DIV/0!
TOTAL	HUMAN AND COMMUNITY SERVICE CONTRACTS		-	-	425,160	425,160	#DIV/0!
	HEALTH & HUMAN SERVICES		1,193,133	1,247,477	1,854,969	607,492	48.70%
CULTURE AND RECREATION							
610 SNOW LIBRARY							
01610001	SNOW LIBRARY SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01610001	511100	MANAGERS UNION MANAGER	102,726	108,453	114,499	6,046	5.57%
01610001	511200	MANAGERS UNION ASST	71,011	74,970	79,150	4,180	5.58%
01610001	511400	NON-UNION OTHER	165,026	173,566	186,602	13,036	7.51%
01610001	511900	MANAGERS UNION LONGEVITY	2,250	2,400	2,550	150	6.25%
01610001	516300	C&T CLERICAL/TECHNICAL	206,325	214,287	233,790	19,503	9.10%
01610001	516900	C&T LONGEVITY	1,825	1,978	2,130	152	7.68%
01610001	517800	STEEL UNION OVERTIME	-	-	-	-	
TOTAL	SNOW LIBRARY SAL.		549,163	575,654	618,721	43,067	7.48%
01610002	SNOW LIBRARY EXP.						
01610002	521100	ELECTRICITY	7,726	7,401	12,466	5,065	68.43%
01610002	521200	HEAT FUEL	5,543	5,841	6,148	307	5.26%
01610002	524100	REP/MAINT PUB PROP	14,616	14,905	10,662	(4,243)	-28.47%
01610002	527300	MAINTENANCE CONTRACTS	12,907	11,921	13,871	1,950	16.36%
01610002	534100	TELECOMMUNICATIONS	540	504	576	72	14.29%
01610002	534200	POSTAGE	192	156	152	(4)	-2.56%
01610002	538200	COMPUTER SERVICES	28,849	28,855	28,690	(165)	-0.57%
01610002	542100	OFFICE SUPPLIES	6,630	6,230	6,214	(16)	-0.26%
01610002	543100	REP/SERV EQUIPMENT	660	500	680	180	36.00%
01610002	543200	MAINT SUPPLIES	5,255	5,982	5,555	(427)	-7.14%
01610002	558100	BOOKS	88,053	90,000	105,999	15,999	17.78%
01610002	571100	TRAVEL REIMB	650	650	650	-	0.00%
01610002	573100	DUES/MEETINGS	1,550	780	810	30	3.85%
TOTAL	SNOW LIBRARY EXP.		173,171	173,725	192,473	18,748	10.79%
TOTAL	SNOW LIBRARY		722,334	749,379	811,194	61,815	8.25%
615 HISTORIC COMMISSION							
01615001	HISTORIC COMMISSION SAL		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01615001	511300	NON-UNION CLERICAL	1,499	1,544	1,583	39	2.53%
TOTAL	HISTORIC COMMISSION SAL.		1,499	1,544	1,583	39	2.53%
01615002	HISTORIC COMMISSION EXP.						
01615002	534200	POSTAGE	310	315	323	8	2.54%
01615002	534400	ADVERTISING	510	520	533	13	2.50%
01615002	542100	OFFICE SUPPLIES	730	745	764	19	2.55%
TOTAL	HISTORIC COMMISSION EXP.		1,550	1,580	1,620	40	2.53%
TOTAL	HISTORIC COMMISSION		3,049	3,124	3,203	79	2.53%
630 RECREATION							
01630001	RECREATION SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01630001	511100	MANAGERS UNION MANAGER	71,132	174,346	179,075	4,729	2.71%
01630001	511400	NON-UNION OTHER	90,399	115,185	142,871	27,686	24.04%
01630001	511900	MANAGERS UNION LONGEVITY	-	-	-	-	
01630001	516300	C&T CLERICAL/TECHNICAL	-	24,960	25,574	614	2.46%
TOTAL	RECREATION SAL.		161,531	314,491	347,520	33,029	10.50%

01630002	RECREATION EXP.						
01630002	527100	UNIFORMS	2,805	2,805	3,200	395	14.08%
01630002	527300	MAINTENANCE CONTRACTS	3,200	13,200	4,000	(9,200)	-69.70%
01630002	531100	OTHER PROFESSIONAL/TECH	3,600	3,400	5,000	1,600	47.06%
01630002	534100	TELECOMMUNICATIONS	1,583	1,707	1,583	(124)	-7.26%
01630002	534200	POSTAGE	300	300	300	-	0.00%
01630002	539800	SKATEBOARD PARK	4,200	4,200	4,200	-	0.00%
01630002	542110	PROGRAM SUPPLIES	-	25,000	-	(25,000)	-100.00%
01630002	542100	OFFICE SUPPLIES	300	6,500	5,100	(1,400)	-21.54%
01630002	546200	SHORT LIFE EQUIP	2,400	2,400	5,400	3,000	125.00%
01630002	571100	TRAVEL REIMB	783	783	783	-	0.00%
01630002	573100	DUES/MEETINGS	200	200	1,200	1,000	500.00%
	TOTAL	RECREATION EXP.	19,371	60,495	30,766	(29,729)	-49.14%
	TOTAL	RECREATION	180,902	374,986	378,286	3,300	0.88%
	690	OLD KINGS HIGHWAY REG DISTRIC					
01690001	OLD KINGS HIGHWAY REG DISTRIC SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
01690001	511300	NON-UNION CLERICAL	1,998	1,979	2,028	49	2.50%
	TOTAL	OLD KINGS HIGHWAY REG DISTRIC SAL.	1,998	1,979	2,028	49	2.50%
	01690002	OLD KINGS HIGHWAY REG DISTRIC EXP.					
01690002	534200	POSTAGE	630	615	630	15	2.50%
01690002	534400	ADVERTISING	135	335	343	8	2.50%
01690002	542100	OFFICE SUPPLIES	82	65	67	2	2.50%
01690002	573100	DUES ATTENDING MEETINGS	270	393	403	10	2.50%
	TOTAL	OLD KINGS HIGHWAY REG DISTRIC EXP.	1,117	1,408	1,443	35	2.50%
	TOTAL	OLD KINGS HIGHWAY REG DISTRIC	3,115	3,387	3,472	85	2.50%
	692	MEMORIAL & VETERANS DAY					
1692002	MEMORIAL & VETERANS DAY EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
1692002	546300	OTHER GROUND	1,645	1,869	1,916	47	2.50%
	TOTAL	MEMORIAL & VETERANS DAY EXP.	1,645	1,869	1,916	47	2.50%
	TOTAL	MEMORIAL & VETERANS DAY	1,645	1,869	1,916	47	2.50%
	699	SPECIAL EVENTS & INFORMATION					
1699002	SPECIAL EVENTS & INFORMATION EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
1699002	558700	COMMUNITY EVENTS	-	450	8,450	8,000	1777.78%
	TOTAL	SPECIAL EVENTS & INFORMATION EXP.	-	450	8,450	8,000	1777.78%
	TOTAL	SPECIAL EVENTS & INFORMATION	-	450	8,450	8,000	1777.78%
		CULTURE AND RECREATION	911,045	1,133,195	1,206,521	73,325	6.47%
DEBT SERVICE							
	710	PRINCIPAL - NOTES & BONDS					
1710002	PRINCIPAL - NOTES & BONDS EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
		Long Term Debt Principal					
1710002	599700	Gen Fund -Non Excluded	5,000	5,000	215,000	210,000	4200.00%
1710002	599701	Gen Fund - Excluded (no Wastewater)	3,554,710	3,590,000	3,070,000	(520,000)	-14.48%
1710002	599702	Gen Fund - Excluded (Wastewater only)	-	508,581	1,657,614	1,149,033	225.93%
1710002	599703	Water Fund	830,754	520,000	450,000	(70,000)	-13.46%
		Total Long Term Debt Principal	4,390,464	4,623,581	5,392,614	769,033	16.63%
		Short Term Debt Principal					
		Gen Fund -Non Excluded	-	-	-	-	0.00%
1710002	595000	Gen Fund - Excluded (no Wastewater)	-	-	-	-	0.00%
1710002	595000	Gen Fund - Excluded (Wastewater only)	305,000	371,000	386,000	15,000	4.04%
		Water Fund	-	-	-	-	0.00%
		Total Short Term Debt Principal	305,000	371,000	386,000	15,000	4.04%

TOTAL	PRINCIPAL - NOTES & BONDS EXP.		4,695,464	4,994,581	5,778,614	784,033	15.70%
751	INTEREST - NOTES & BONDS						
1751002	INTEREST - NOTES & BONDS EXP.						
		Long Term Debt Interest					
1751002	599700	Gen Fund -Non Excluded	650	450	67,225	66,775	14838.89%
1751002	599701	Gen Fund - Excluded (no Wastewater)	1,459,753	1,237,155	1,065,655	(171,500)	-13.86%
1751002	599702	Gen Fund - Excluded (Wastewater only)	139,241	-	-	-	
1751002	599703	Water Fund	247,251	207,270	183,896	(23,374)	-11.28%
		Total Long Term Debt Interest	1,846,895	1,444,875	1,316,776	(128,099)	-8.87%
		Short Term Debt Interest					
1751002	599800	Gen Fund -Non Excluded	-	-	67,623	67,623	
1751002	599801	Gen Fund - Excluded (no Wastewater)	2,742	12,275	181,710	169,435	1380.33%
1751002	599802	Gen Fund - Excluded (Wastewater only)	184,427	576,361	592,306	15,945	2.77%
1751002	599803	Water Fund	-	79,060	78,840	(220)	-0.28%
		Total Short Term Debt Interest	187,169	667,696	920,479	252,783	37.86%
TOTAL	INTEREST - NOTES & BONDS EXP.		2,034,064	2,112,571	2,237,255	124,684	5.90%
		Total General Fund - Non Excluded	5,650	5,450	349,848	344,398	6319.23%
		Total Gen Fund - Excluded (no Wastewater)	5,017,205	4,839,430	4,317,365	(522,065)	-10.79%
		Total Gen Fund - Excluded (Wastewater only)	628,668	1,455,942	2,635,920	1,179,978	81.05%
		Total Water Fund	1,078,005	806,330	712,736	(93,594)	-11.61%
		TOTAL TOWN DEBT SERVICE	6,729,528	7,107,152	8,015,869	908,717	12.79%
ASSESSMENTS & INSURANCE							
820	STATE ASSESSMENTS						
1820002	STATE ASSESSMENTS EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
1820002	563500	NON-RENEWAL EXCISE	3,060	3,400	3,485	85	2.50%
1820002	563900	MOSQUITO	134,183	128,460	131,672	3,212	2.50%
1820002	564000	AIR POLLUTION	5,171	5,188	5,318	130	2.50%
1820002	564700	SCHOOL CHOICE ASSESSMENT	27,292	15,000	15,375	375	2.50%
1820002	564800	REGIONAL TRANS	94,119	96,472	98,884	2,412	2.50%
		TOTAL STATE ASSESSMENTS EXP.	263,825	248,520	254,733	6,213	2.50%
		TOTAL STATE ASSESSMENTS	263,825	248,520	254,733	6,213	2.50%
830	COUNTY ASSESSMENTS						
1830001	COUNTY ASSESSMENTS SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
1830001	519500	RETIREMENT	2,307,560	2,408,729	2,584,079	175,350	7.28%
		TOTAL COUNTY ASSESSMENTS SAL.	2,307,560	2,408,729	2,584,079	175,350	7.28%
1830002	COUNTY ASSESSMENTS EXP.						
1830002	539400	GREEN HEAD FLY	2,500	2,500	2,563	63	2.50%
1830002	562100	CTY ASSESS	171,398	174,826	179,197	4,371	2.50%
1830002	562600	CC COMMISION	183,792	187,468	192,155	4,687	2.50%
		TOTAL COUNTY ASSESSMENTS EXP.	357,690	364,794	373,914	9,120	2.50%
		TOTAL COUNTY ASSESSMENTS	2,665,250	2,773,523	2,957,993	184,470	6.65%
840	OTHER ASSESSMENTS						
1840002	OTHER ASSESSMENT EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
1840002	565000	OTHER ASSESSMENTS - PBA	49,061	54,738	56,106	1,368	2.50%
1840002	569800	OKH ASSESS	10,700	10,914	11,187	273	2.50%
		TOTAL OTHER ASSESSMENTS EXP.	59,761	65,652	67,293	1,641	2.50%
		TOTAL OTHER ASSESSMENTS	59,761	65,652	67,293	1,641	2.50%
912	PROPERTY AND LIABILITY INSURANCE						
1912002	INSURANCE AND BONDS EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
1912002	574200	BONDS	1,538	1,738	2,000	262	15.07%

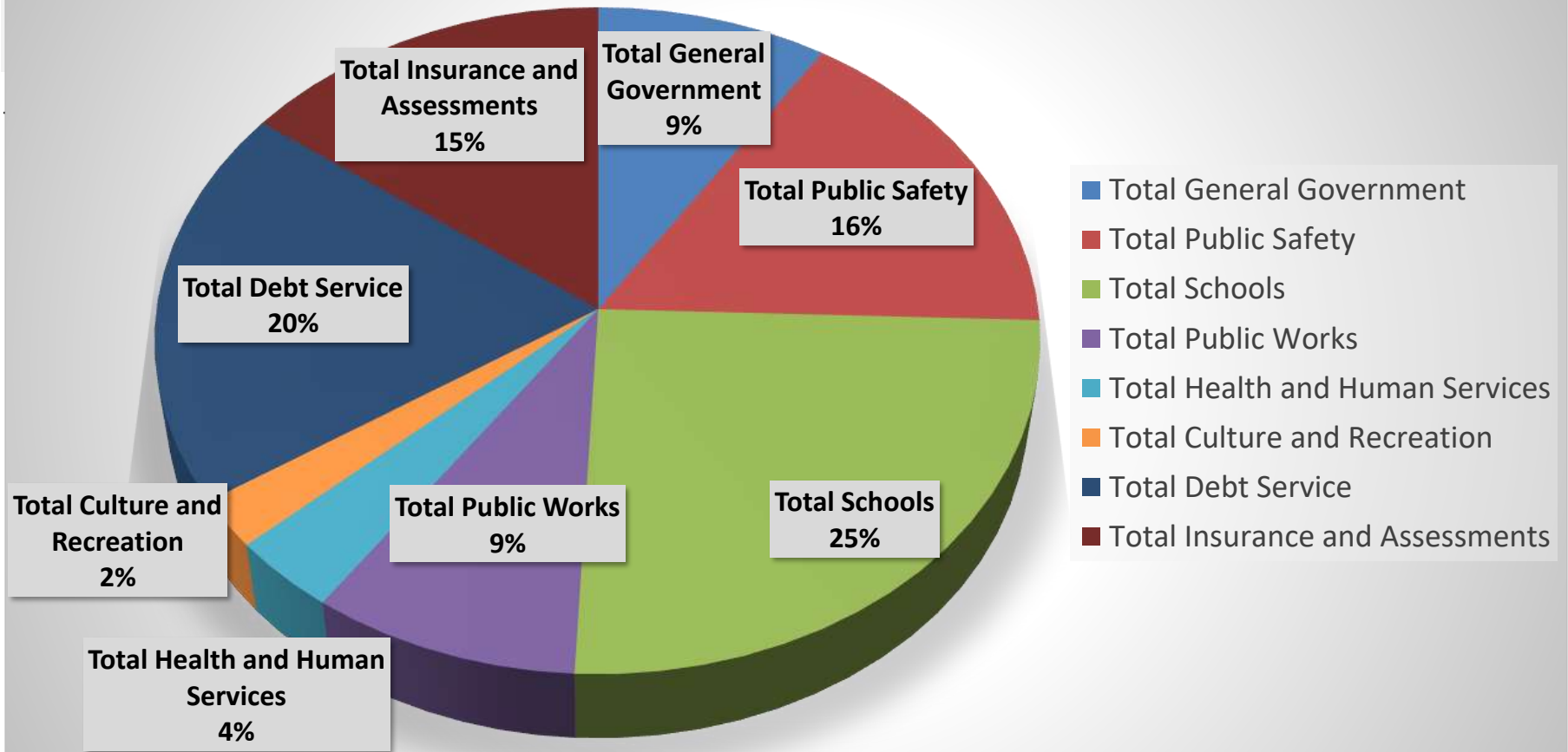
1912002	574300	WRKS COMPENSATION	115,335	110,655	113,421	2,766	2.50%
1912002	574400	MIIIA POOL	271,502	303,963	349,557	45,594	15.00%
1912002	574700	POL. & FIRE HEALTH/ACCIDENT	136,360	139,769	146,757	6,988	5.00%
1912002	575000	CONTINGENT SELF INSURANCE	10,000	10,000	10,000	-	0.00%
1912002	575100	RECREATION ACCIDENT	2,620	2,620	3,000	380	14.50%
1912002	575300	MARINA	5,600	6,100	6,100	-	0.00%
1912002	575600	T/A DISABILITY	2,700	-	-	-	
1912002	575601	FIN DIRECTOR DISABILITY	2,700	2,700	-	(2,700)	-100.00%
TOTAL INSURANCE AND BONDS EXP.			548,355	577,545	630,836	53,291	9.23%
TOTAL INSURANCE AND BONDS			548,355	577,545	630,836	53,291	9.23%
913 UNEMPLOYMENT COMPENSATION							
1913003	UNEMPLOYMENT COMPENSATION EXP.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
1913003	519100	UNEMPLOYMENT	15,663	16,055	16,456	401	2.50%
TOTAL UNEMPLOYMENT COMPENSATION EXP.			15,663	16,055	16,456	401	2.50%
TOTAL UNEMPLOYMENT COMPENSATION			15,663	16,055	16,456	401	2.50%
914 EMPLOYEE HEALTH & MEDICARE							
1914001	EMPLOYEE HEALTH & MEDICARE SAL.		FY23 ACTUAL	FY24 ADOPTED	FY25 PROPOSED	\$ CHANGE	% CHG
1914001	519300	S.S./MEDICARE	214,422	185,128	196,236	11,108	6.00%
1914001	519400	EMPLOYEE BENEFITS	2,759,907	2,879,285	3,485,943	606,658	21.07%
TOTAL EMPLOYEE HEALTH & MEDICARE SAL.			2,974,329	3,064,413	3,682,179	617,765	20.16%
TOTAL EMPLOYEE HEALTH & MEDICARE			2,974,329	3,064,413	3,682,179	617,765	20.16%
ASSESSMENTS & INSURANCE			6,527,183	6,745,709	7,609,491	863,782	12.80%
GRAND TOTAL			41,458,376	45,810,732	51,202,171	5,391,439	11.77%

FY25 PROPOSED GENERAL FUND OPERATING BUDGET

		FY25 Totals	Personnel Expenses	Operating Expense	FY24 Adopted Budget	% CHANGE from FY24	\$ Change from FY24
Dept #	General Government						
122 A	Select Board/Town Manager	\$ 882,214	\$ 688,863	\$ 193,351	\$ 1,266,463	-30.34%	\$ (384,249)
122 B	Reserve for Negotiations	\$ 410,000	\$ 410,000	\$ -	\$ 50,000	720%	\$ 360,000
122 C	Legal	\$ 220,000	\$ -	\$ 220,000	\$ 219,750	0%	\$ 250
124	Media & Communications	\$ 232,720	\$ 148,520	\$ 84,200	\$ 206,672	13%	\$ 26,048
131	Finance Comm.	\$ 3,600	\$ 3,000	\$ 600	\$ 3,568	1%	\$ 32
131A	Finance Committee Reserve	\$ 500,000	\$ -	\$ 500,000	\$ 80,000	525%	\$ 420,000
135	Finance/Accounting	\$ 451,707	\$ 381,176	\$ 70,531	\$ 451,335	0%	\$ 372
141	Assessing	\$ 242,369	\$ 182,089	\$ 60,280	\$ 232,852	4%	\$ 9,517
145	Treasurer/Collector	\$ 330,560	\$ 275,440	\$ 55,120	\$ 317,940	4%	\$ 12,620
151	MIS	\$ 456,043	\$ 216,281	\$ 239,762	\$ 411,046	11%	\$ 44,997
161	Town Clerk	\$ 285,250	\$ 217,545	\$ 67,705	\$ 262,567	8.64%	\$ 22,683
171	Conservation	\$ 186,469	\$ 165,189	\$ 21,280	\$ 179,058	4.14%	\$ 7,411
175	Plan. & Devel.	\$ 509,390	\$ 500,065	\$ 9,325	\$ 323,831	57.30%	\$ 185,559
176	Zoning Board of Appeals	\$ 4,485	\$ -	\$ 4,485	\$ 4,485	0.00%	\$ -
195	Town Reports	\$ 12,976	\$ -	\$ 12,976	\$ 12,952	0.19%	\$ 24
Total General Government		\$ 4,727,782	\$ 3,188,167	\$ 1,539,615	\$ 4,022,519	17.53%	\$ 705,263
Dept #	Public Safety						
210	Police Dept.	\$ 3,227,067	\$ 2,820,848	\$ 406,219	\$ 3,129,680	3.11%	\$ 97,387
213	Fuel	\$ 158,933	\$ -	\$ 158,933	\$ 200,036	-20.55%	\$ (41,103)
220	Fire Dept.	\$ 4,459,216	\$ 4,003,497	\$ 455,719	\$ 4,487,749	-0.64%	\$ (28,533)
241	Building	\$ 470,954	\$ 461,839	\$ 9,115	\$ 385,693	22.11%	\$ 85,261
291	Emerg. Mgt.	\$ 26,597	\$ 13,197	\$ 13,400	\$ 26,137	1.76%	\$ 460
Total Public Safety		\$ 8,342,767	\$ 7,299,381	\$ 1,043,386	\$ 8,229,295	1.38%	\$ 113,472
Dept #	School Operations						
300	OES	\$ 6,052,392	\$ -	\$ 6,052,392	\$ 5,817,938	4.03%	\$ 234,454
310	Nauset Regional School District	\$ 6,571,582	\$ -	\$ 6,571,582	\$ 5,955,025	10.35%	\$ 616,557
330	Cape Cod Tech	\$ 301,712	\$ -	\$ 301,712	\$ 280,487	7.57%	\$ 21,225
Total Schools		\$ 12,925,686	\$ -	\$ 12,925,686	\$ 12,053,450	7.24%	\$ 872,236
Dept #	Public Works						
420	Public Works	\$ 2,773,599	\$ 2,198,268	\$ 575,331	\$ 2,568,638	7.98%	\$ 204,961
421	Snow & Ice	\$ 172,000	\$ 47,024	\$ 124,976	\$ 172,000	0.00%	\$ -
545	Water	\$ 1,654,038	\$ 827,639	\$ 826,399	\$ 1,448,604	14.18%	\$ 205,434
Total Public Works		\$ 4,599,637	\$ 3,072,931	\$ 1,526,706	\$ 4,189,242	9.80%	\$ 410,396

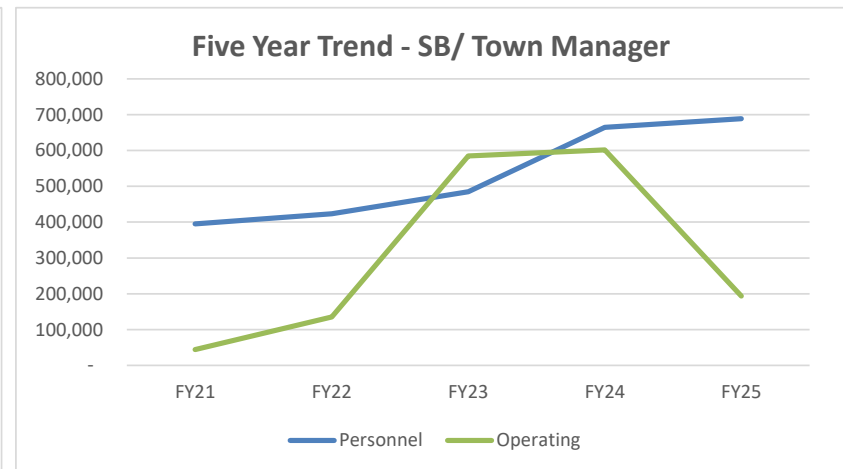
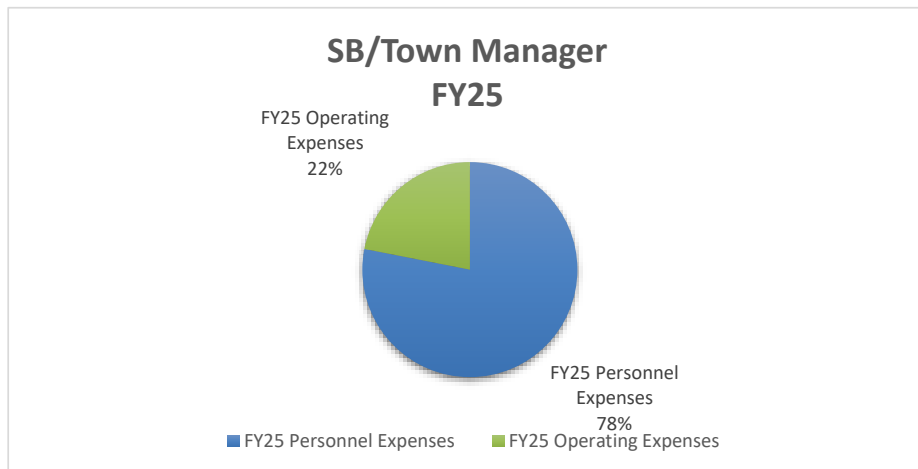
		FY25 Totals	Personnel Expenses	Operating Expense	FY24 Adopted Budget	% CHANGE from FY24	\$ Change from FY24
Dept #	Health and Human Services						
510	Health Dept.	\$ 435,833	\$ 378,290	\$ 57,543	\$ 342,611	27.21%	\$ 93,222
541	Council on Aging	\$ 946,998	\$ 830,655	\$ 116,343	\$ 858,668	10.29%	\$ 88,330
543	Veterans Services	\$ 46,978	\$ 31,978	\$ 15,000	\$ 46,198	1.69%	\$ 780
590	Human & Community Service Contracts	\$ 425,160	\$ -	\$ 425,160	\$ -	#DIV/0!	\$ 425,160
	Total Health and Human Services	\$ 1,854,969	\$ 1,240,923	\$ 614,046	\$ 1,247,477	48.70%	\$ 607,492
Dept #	Culture and Recreation						
610	Library	\$ 811,194	\$ 618,721	\$ 192,473	\$ 749,379	8.25%	\$ 61,815
615	Historic Commission	\$ 3,203	\$ 1,583	\$ 1,620	\$ 3,124	2.53%	\$ 79
630	Recreation	\$ 378,286	\$ 347,520	\$ 30,766	\$ 374,986	0.88%	\$ 3,300
690	Old King's Highway	\$ 3,472	\$ 2,028	\$ 1,443	\$ 3,387	2.50%	\$ 85
699	Community Celebrations	\$ 10,366	\$ -	\$ 10,366	\$ 2,319	346.99%	\$ 8,047
	Total Culture and Recreation	\$ 1,206,521	\$ 969,852	\$ 236,668	\$ 1,133,195	6.47%	\$ 73,325
Dept #	Debt Service						
751	Debt Service (Includes School Debt)	\$ 9,935,319	\$ -	\$ 9,935,319	\$ 8,189,846	21.31%	\$ 1,745,473
	Total Debt Service	\$ 9,935,319	\$ -	\$ 9,935,319	\$ 8,189,846	21.31%	\$ 1,745,473
Dept #	Insurance and Assessments						
820 A	State and County Assessments	\$ 695,940	\$ -	\$ 695,940	\$ 678,966	2.50%	\$ 16,974
820 B	Retirement	\$ 2,584,079	\$ -	\$ 2,584,079	\$ 2,408,729	7.28%	\$ 175,350
912	Liability Insurance	\$ 630,836	\$ -	\$ 630,836	\$ 577,545	9.23%	\$ 53,291
913	Unemployment	\$ 16,456	\$ -	\$ 16,456	\$ 16,055	2.50%	\$ 401
914	Employee Benefits	\$ 3,682,179	\$ -	\$ 3,682,179	\$ 3,064,413	20.16%	\$ 617,765
	Total Insurance and Assessments	\$ 7,609,491	\$ -	\$ 7,609,491	\$ 6,745,709	12.80%	\$ 863,782
	Total Operating Budget	\$ 51,202,171	\$ 15,771,255	\$ 35,430,916	\$ 45,810,732	11.77%	\$ 5,391,439

FY25 TOWN BUDGET - Expenditure By Type Chart



Town of Orleans Fiscal Year 2025 Budget Select Board / Town Manager - 122A

FY25 Total Budget	\$	882,214
FY25 Personnel Expenses	\$	688,863
FY25 Operating Expenses	\$	193,351



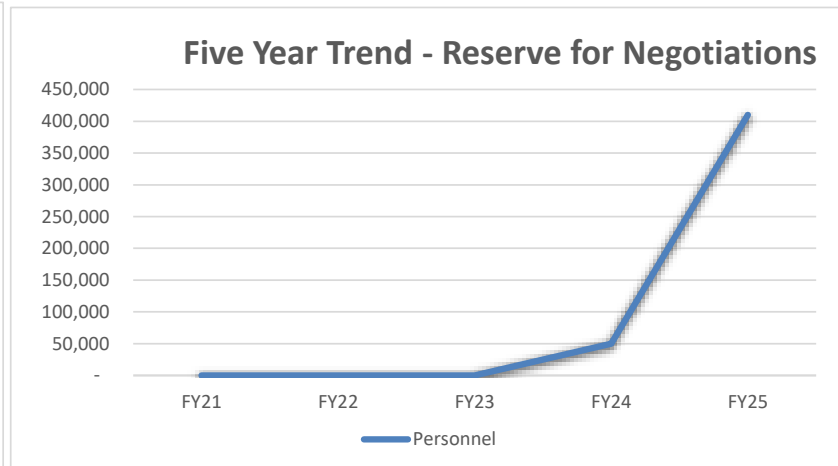
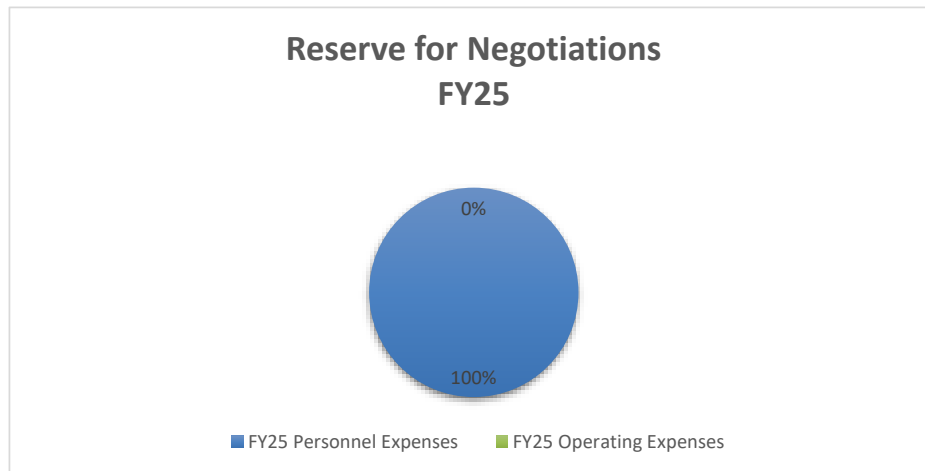
General Department Information

Board Chair	Michael Herman
Town Manager	Kimberly Newman
% of General Government Budget	1.72%

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Town of Orleans Fiscal Year 2025 Budget Reserve for Negotiations 122B

FY25 Total Budget	\$	410,000
FY25 Personnel Expenses	\$	410,000
FY25 Operating Expenses	\$	-



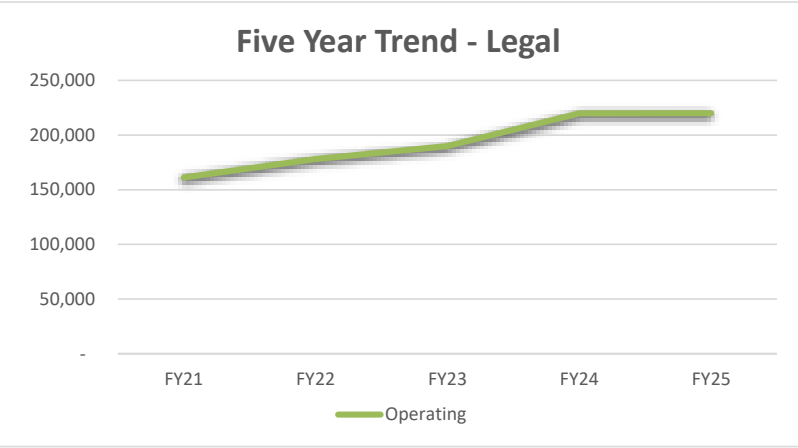
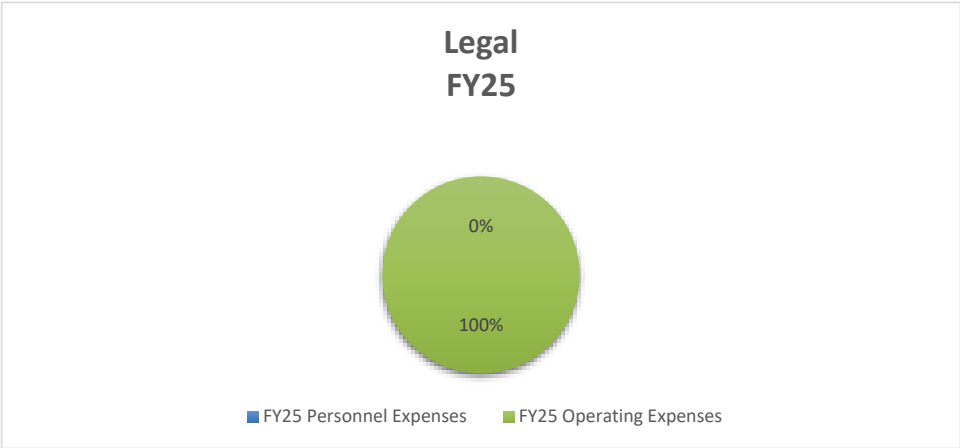
General Department Information

Town Manager	Kimberly Newman
% of General Government Budget	0.80%

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Town of Orleans Fiscal Year 2025 Budget Legal - 122C

FY25 Total Budget	\$	220,000
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	220,000



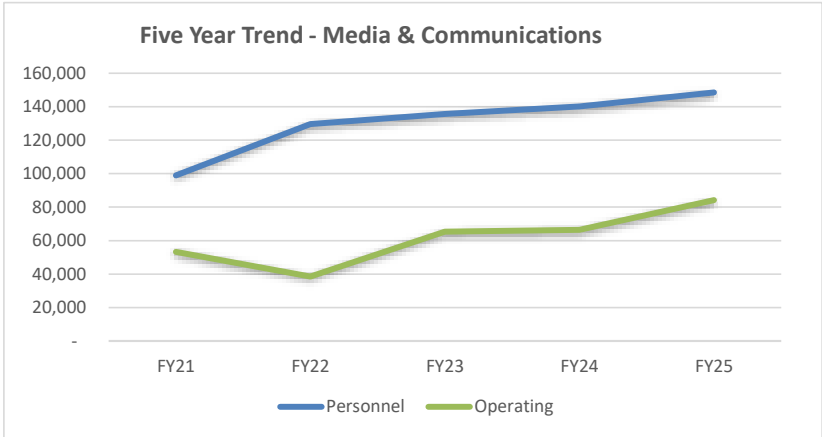
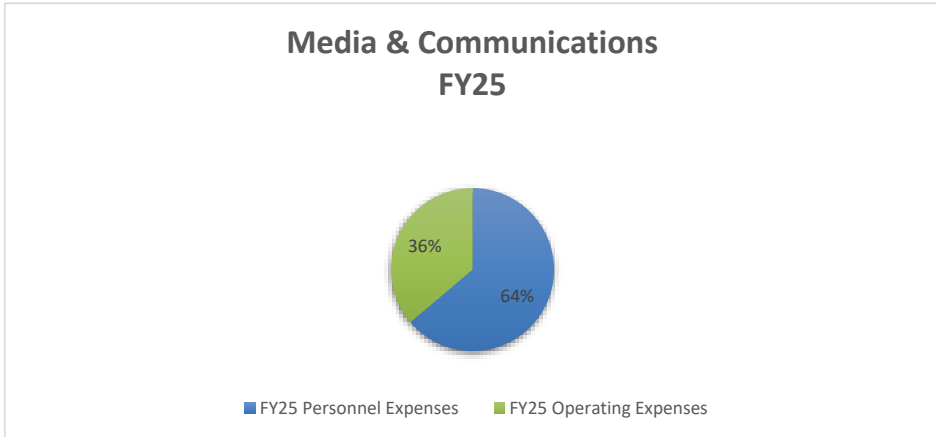
General Department Information

Town Manager	Kimberly Newman
% of General Government Budget	0.43%

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Town of Orleans Fiscal Year 2025 Budget Media & Communications - 124

FY25 Total Budget	\$	232,720
FY25 Personnel Expenses	\$	148,520
FY25 Operating Expenses	\$	84,200



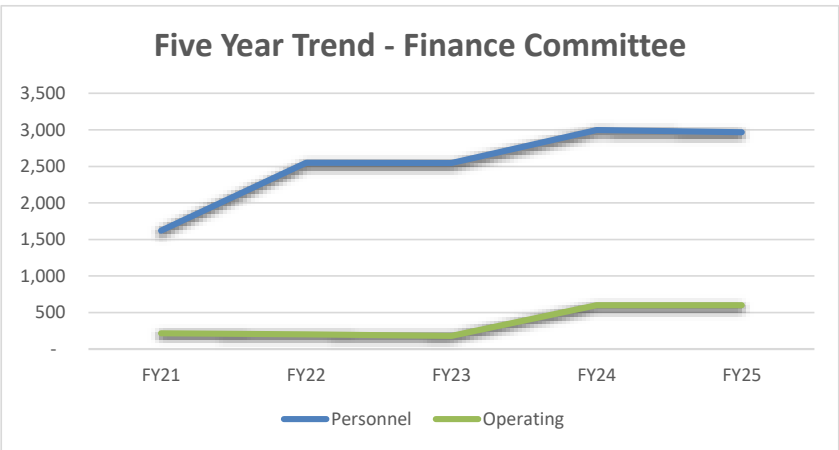
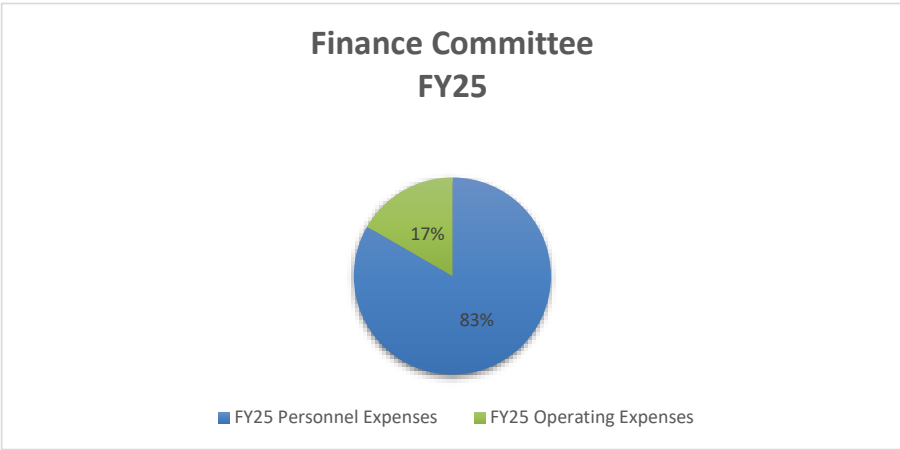
General Department Information

MIS Coordinator	Peter Van Dyke
% of General Government Budget	0.45%

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Town of Orleans Fiscal Year 2025 Budget Finance Committee - 131

FY25 Total Budget	\$	3,600
FY25 Personnel Expenses	\$	3,000
FY25 Operating Expenses	\$	600



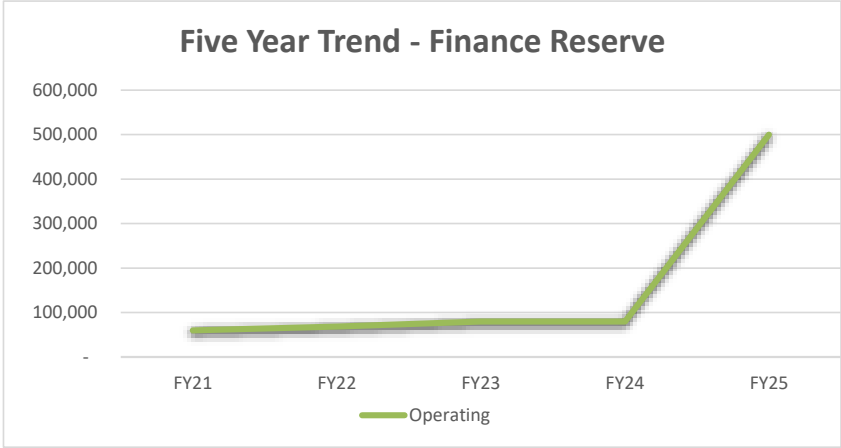
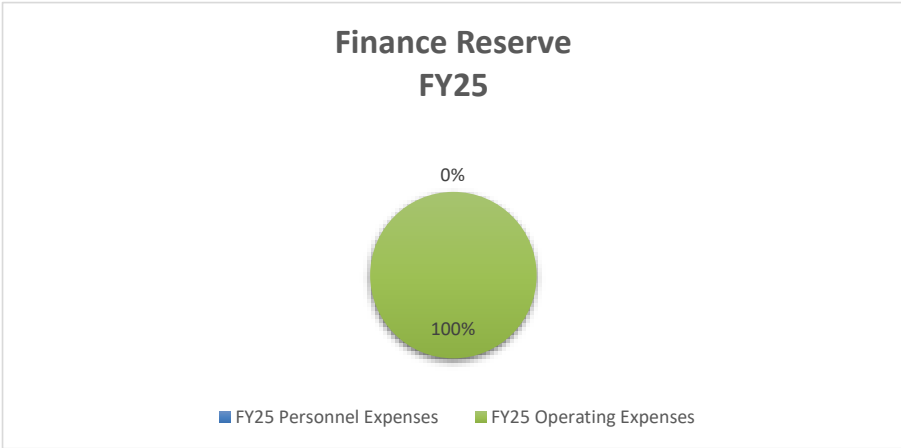
General Department Information

Committee Chair	Nick Athanassiou
% of General Operating Budget	0.01%

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Town of Orleans Fiscal Year 2025 Budget Finance Committee Reserve - 131A

FY25 Total Budget	\$	500,000
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	500,000



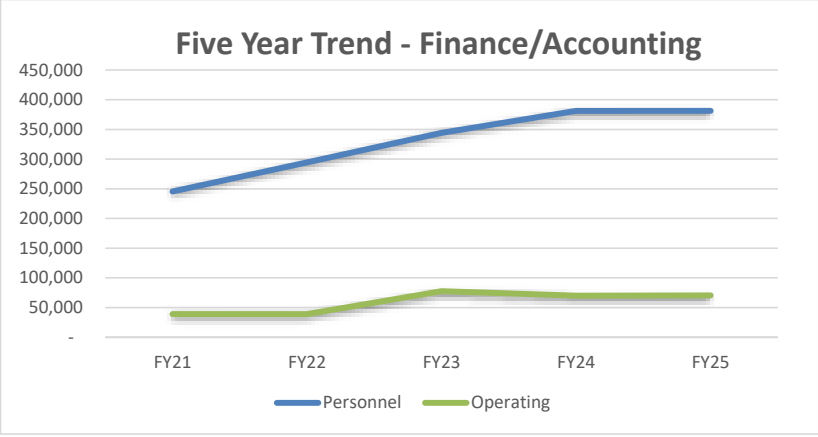
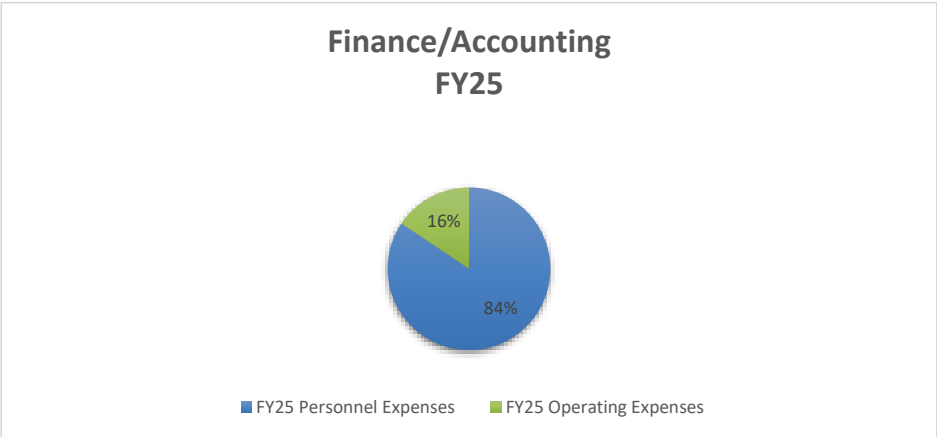
General Department Information

Committee Chair	Nick Athanassiou
% of General Government Budget	0.01%

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Town of Orleans Fiscal Year 2025 Budget Finance/Accounting - 135

FY25 Total Budget	\$	451,707
FY25 Personnel Expenses	\$	381,176
FY25 Operating Expenses	\$	70,531



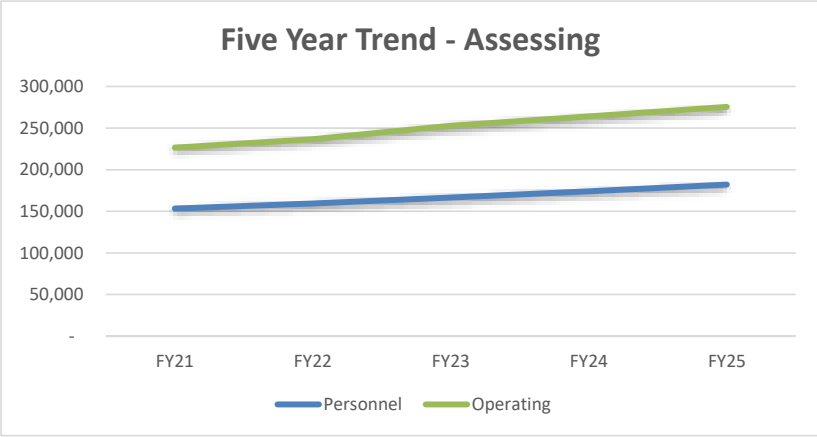
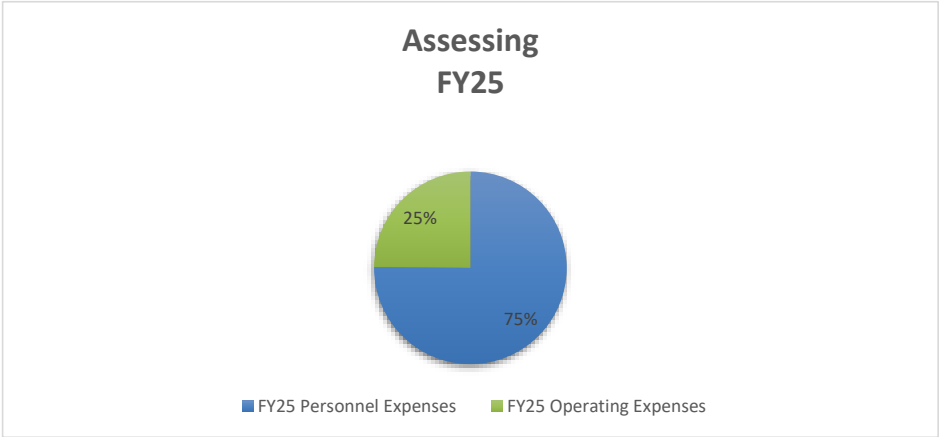
General Department Information

Town Accountant	Jen Mince
% of General Government Budget	0.88%

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Town of Orleans Fiscal Year 2025 Budget Assessing - 141

FY25 Total Budget	\$	242,369
FY25 Personnel Expenses	\$	182,089
FY25 Operating Expenses	\$	60,280



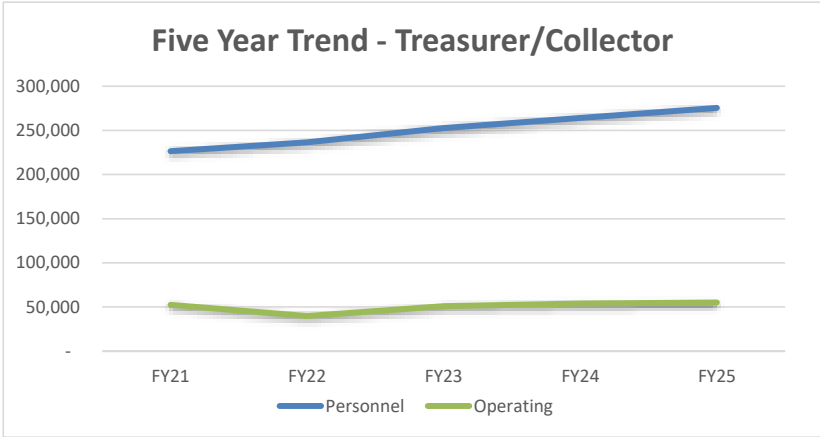
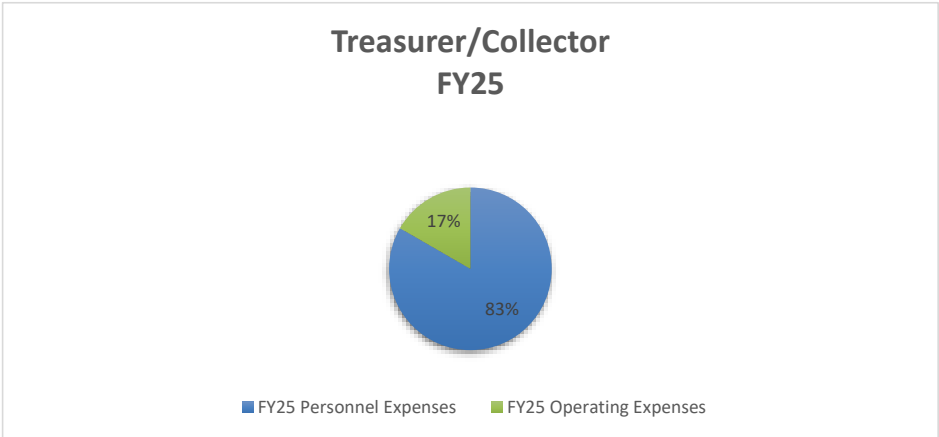
General Department Information

Assessor Brad Hinote
 % of General Government Budget 0.47%

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Town of Orleans Fiscal Year 2025 Budget Treasurer/Collector - 145

FY25 Total Budget	\$	330,560
FY25 Personnel Expenses	\$	275,440
FY25 Operating Expenses	\$	55,120



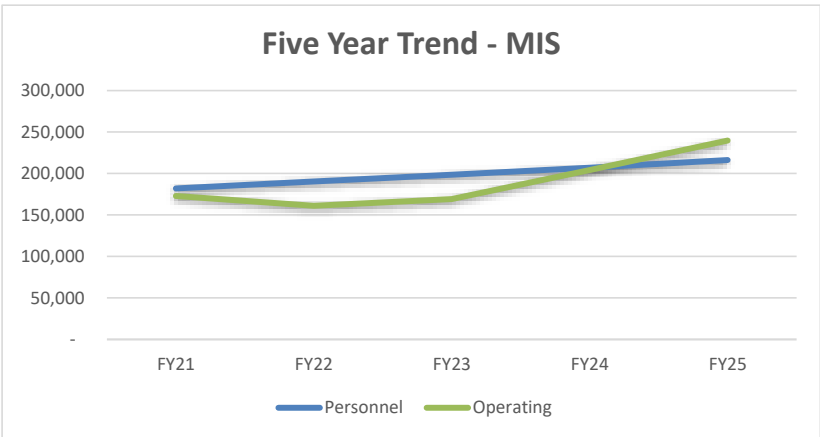
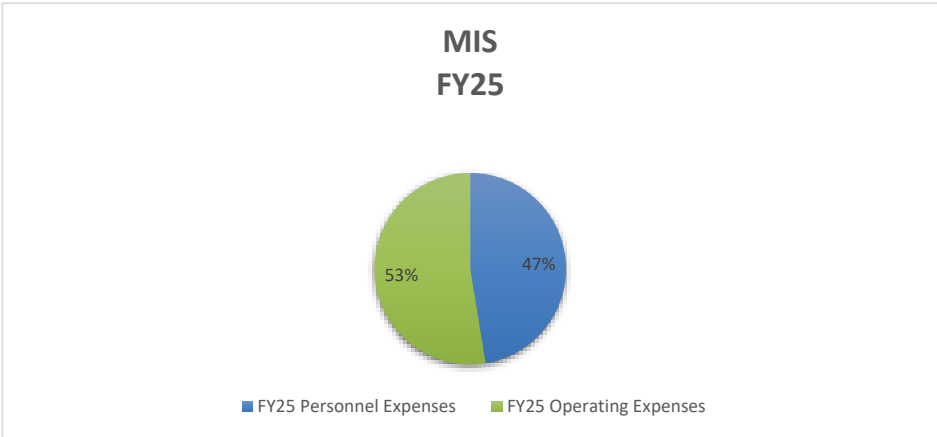
General Department Information

Treasurer/Collector	Scott Walker
% of General Government Budget	0.65%

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Town of Orleans Fiscal Year 2025 Budget Management Information Systems - 155

FY25 Total Budget	\$	456,043
FY25 Personnel Expenses	\$	216,281
FY25 Operating Expenses	\$	239,762



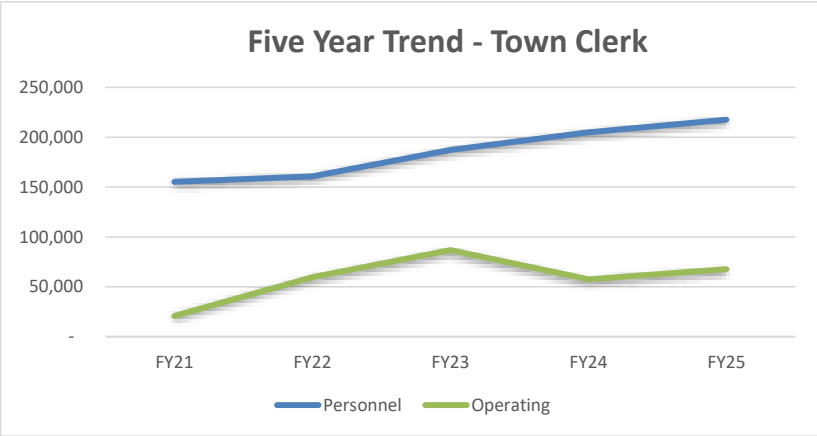
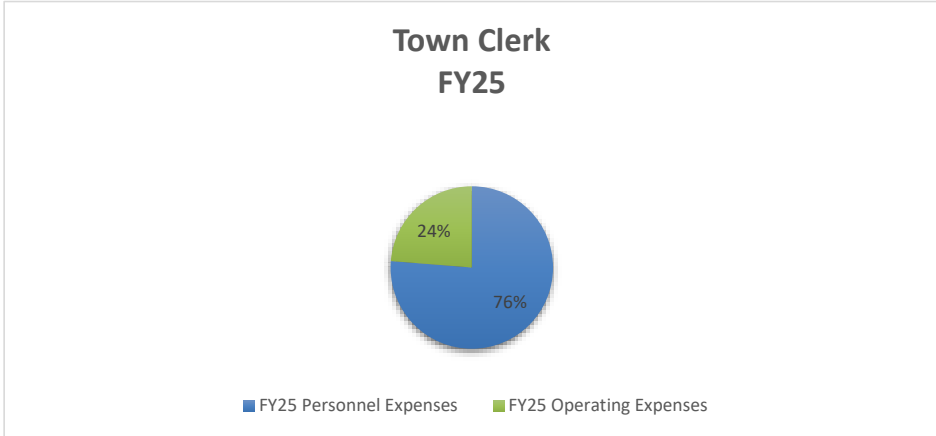
General Department Information

MIS Coordinator	Peter Van Dyke
% of General Government Budget	0.89%

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Town of Orleans Fiscal Year 2025 Budget Town Clerk - 161

FY25 Total Budget	\$	285,250
FY25 Personnel Expenses	\$	217,545
FY25 Operating Expenses	\$	67,705



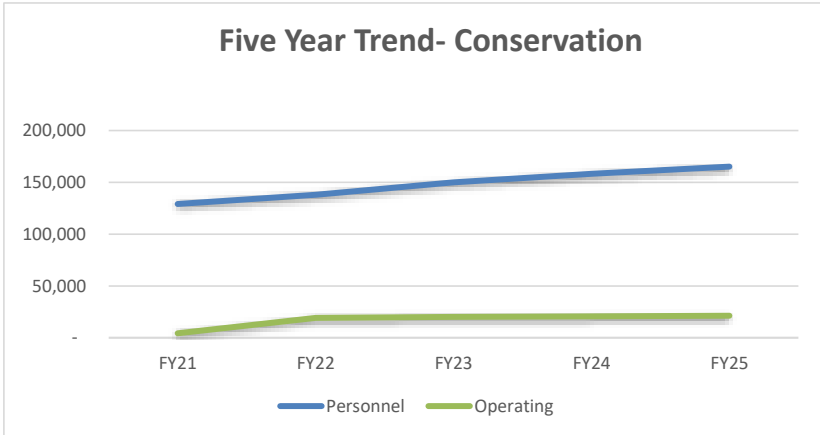
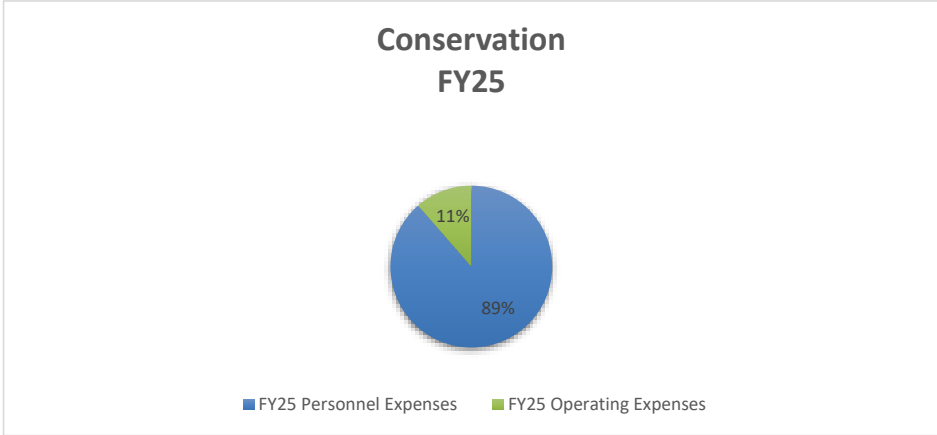
General Department Information

Town Clerk	Kelly Darling
% of General Government Budget	0.56%

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Town of Orleans Fiscal Year 2025 Budget Conservation- 171

FY25 Total Budget	\$	186,469
FY25 Personnel Expenses	\$	165,189
FY25 Operating Expenses	\$	21,280



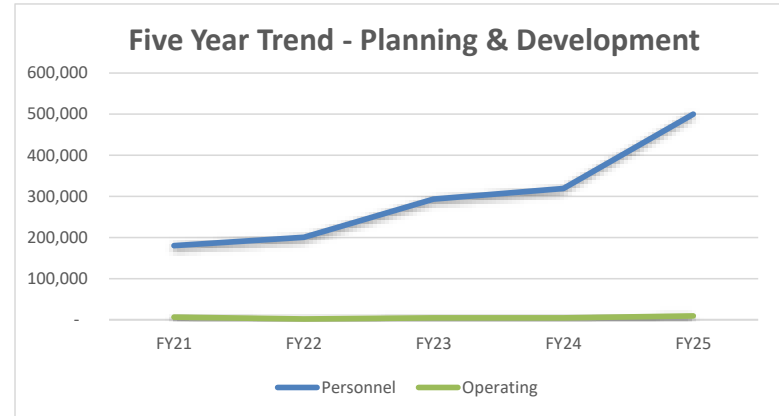
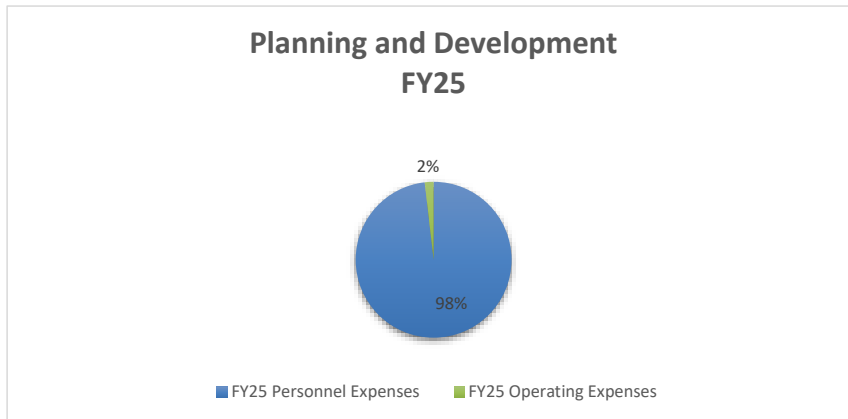
General Department Information

Conservation Agent	John Janell
% of General Government Budget	0.36%

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Town of Orleans Fiscal Year 2025 Budget Planning and Development - 175

FY25 Total Budget	\$	509,390
FY25 Personnel Expenses	\$	500,065
FY25 Operating Expenses	\$	9,325



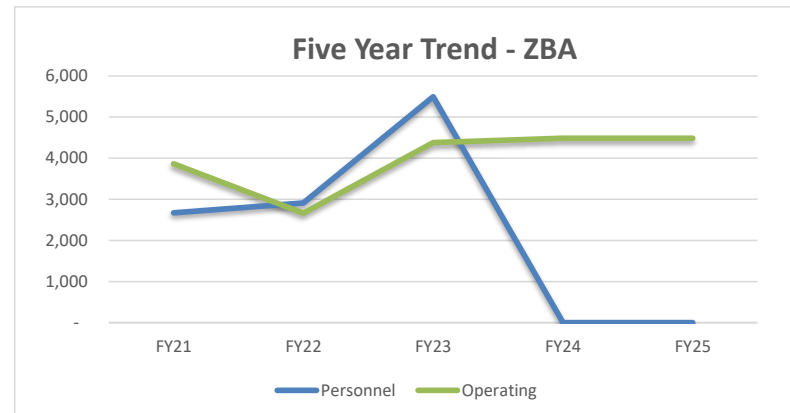
General Department Information

Planning & Community Development Director **George Meservey**
 % of General Government Budget **0.99%**

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Town of Orleans Fiscal Year 2025 Budget Zoning Board of Appeals - 176

FY25 Total Budget	\$	4,485
FY25 Operating Expenses	\$	4,485



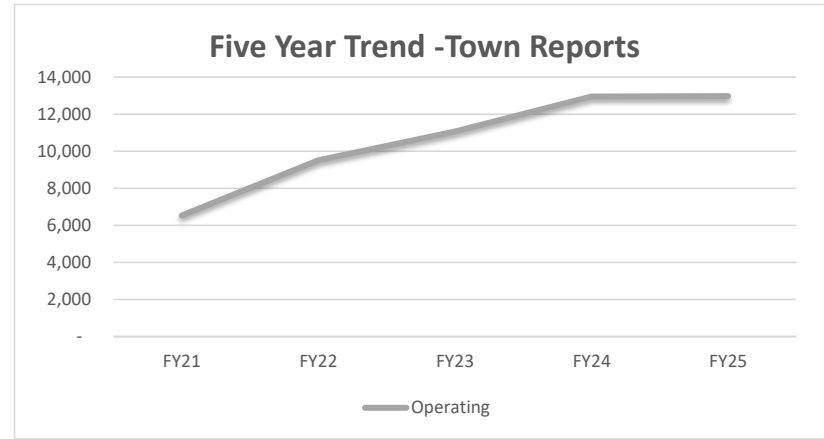
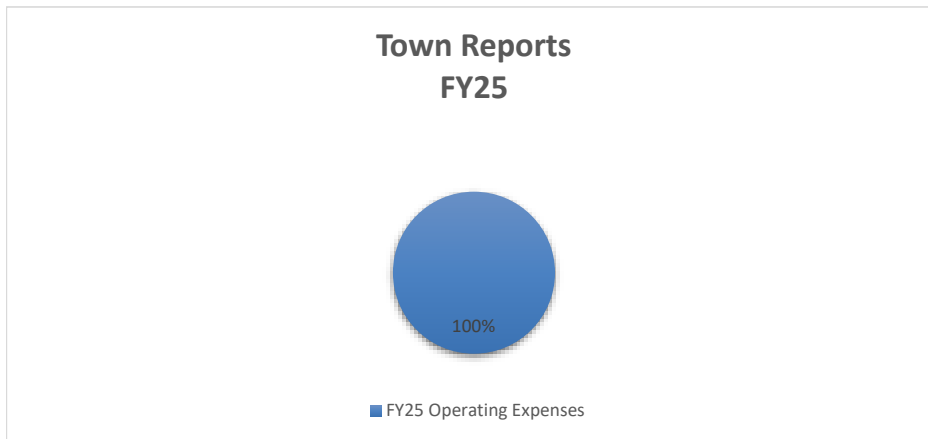
General Department Information

Planning & Community Development Director **George Meservey**
 % of General Government Budget **0.01%**

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Town of Orleans Fiscal Year 2025 Budget Town Reports - 195

FY25 Total Budget	\$	12,976
FY25 Operating Expenses	\$	12,976



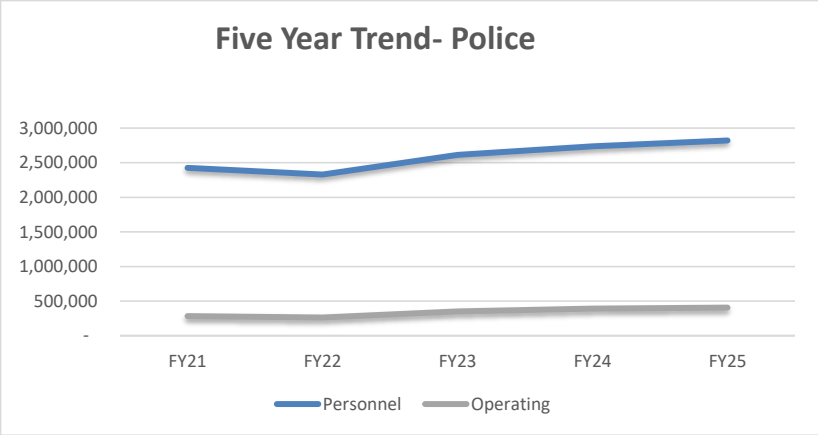
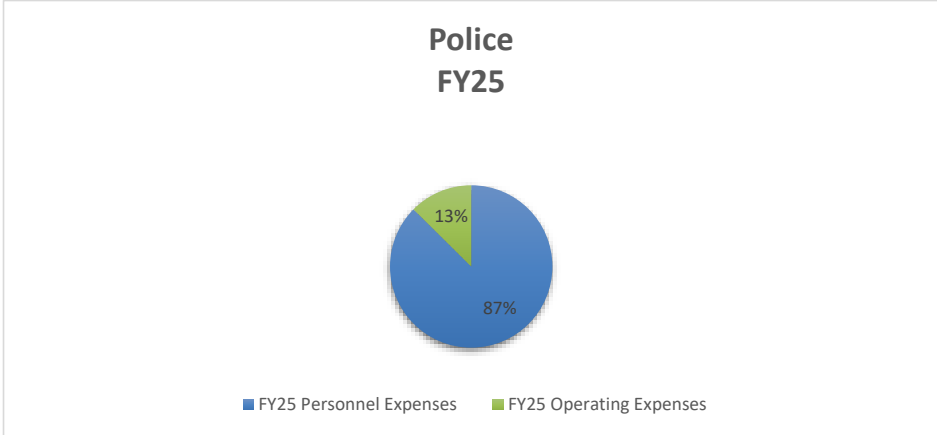
General Department Information

Town Manager	Kimberly Newman
% of General Government Budget	0.03%

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Town of Orleans Fiscal Year 2025 Budget Police - 210

FY25 Total Budget	\$	3,227,067
FY25 Personnel Expenses	\$	2,820,848
FY25 Operating Expenses	\$	406,219



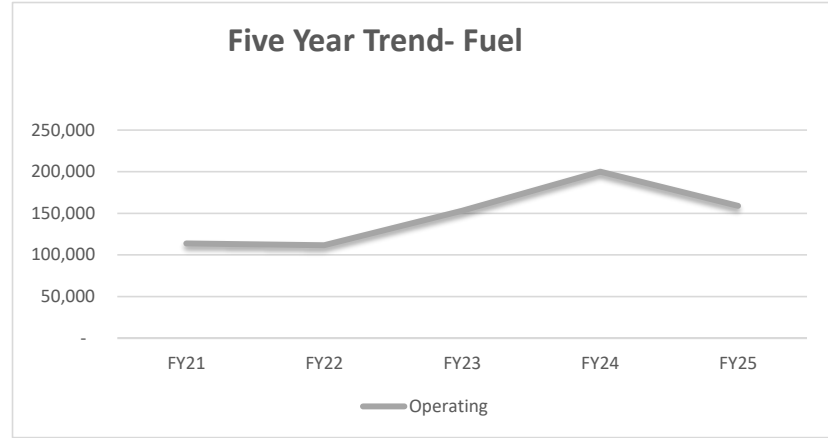
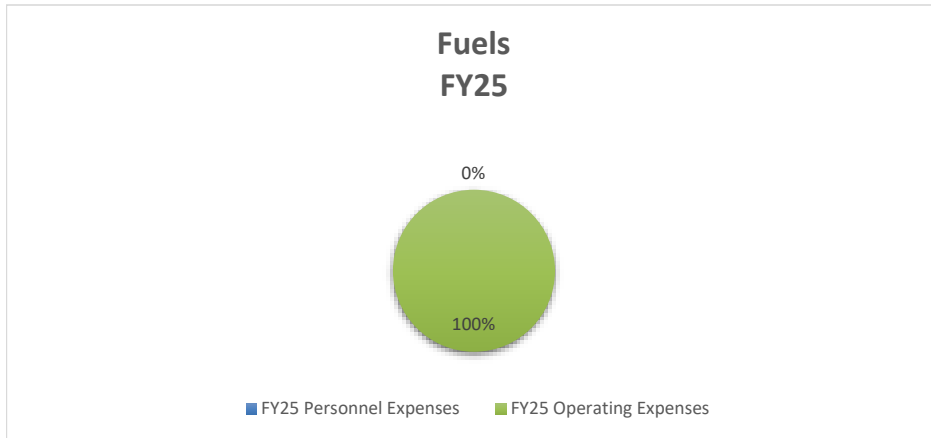
General Department Information

Police Chief	Scott Macdonald
% of General Government Budget	6.30%

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Town of Orleans Fiscal Year 2025 Budget Fuel - 213

FY25 Total Budget	\$	158,933
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	158,933



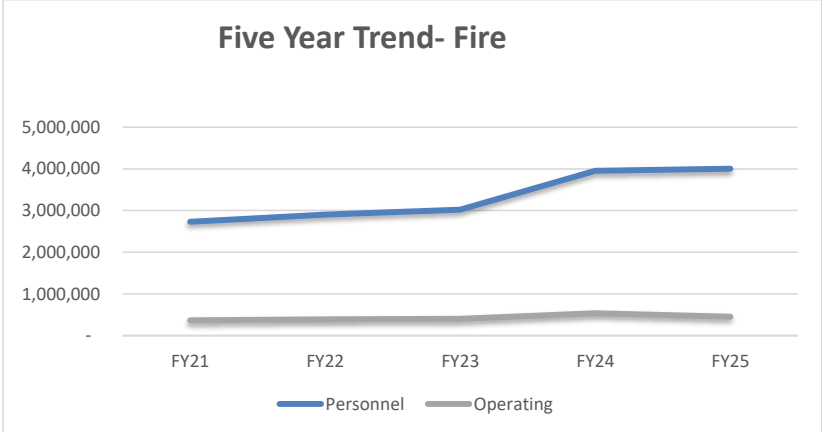
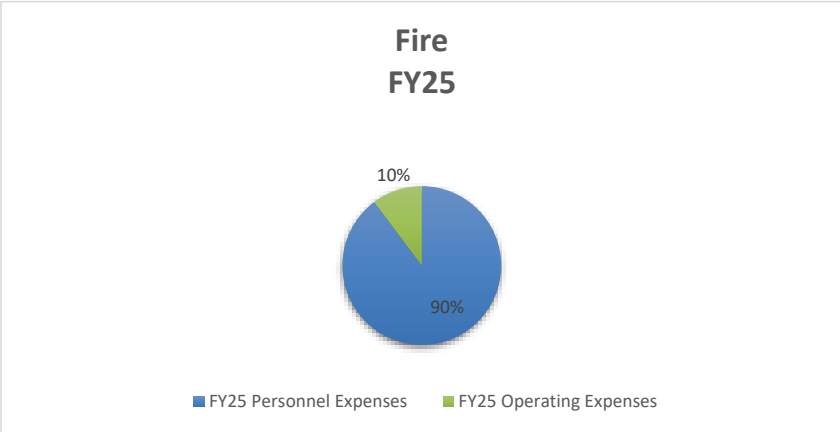
General Department Information

% of General Government Budget	0.31%
% of Total Overall Budget	0.26%

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Town of Orleans Fiscal Year 2025 Budget Fire - 220

FY25 Total Budget	\$	4,459,216
FY25 Personnel Expenses	\$	4,003,497
FY25 Operating Expenses	\$	455,719



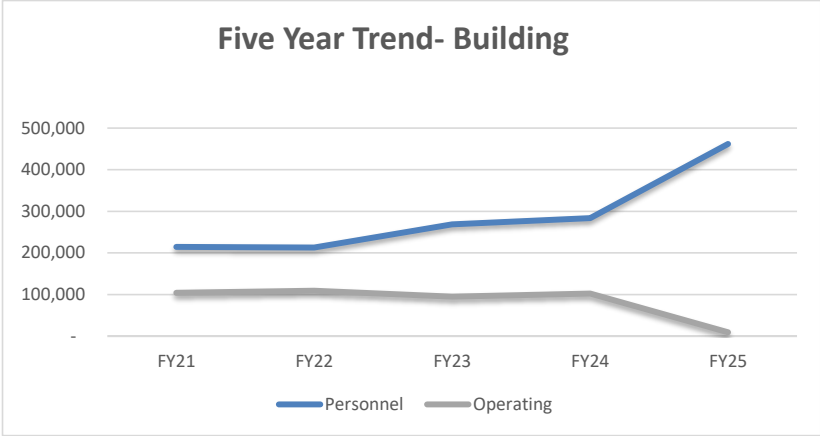
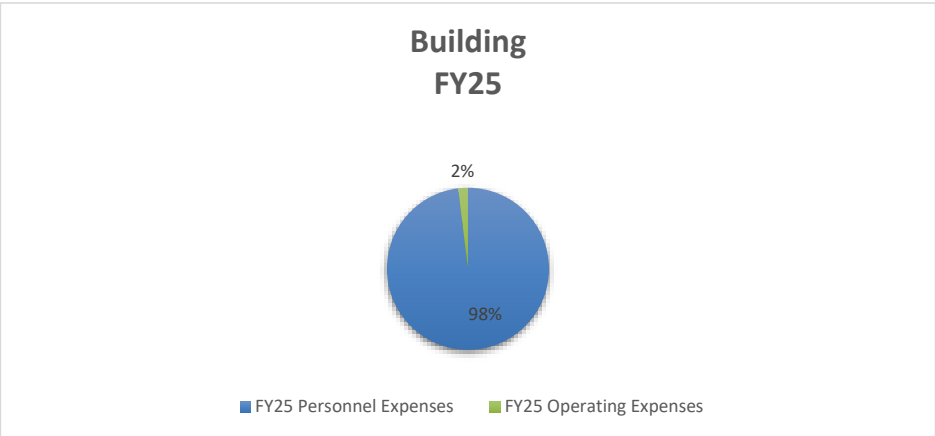
General Department Information

Fire Chief Geoff Deering
 % of General Government Budget 8.71%

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Town of Orleans Fiscal Year 2025 Budget BUILDING- 241

FY25 Total Budget	\$	470,954
FY25 Personnel Expenses	\$	461,839
FY25 Operating Expenses	\$	9,115



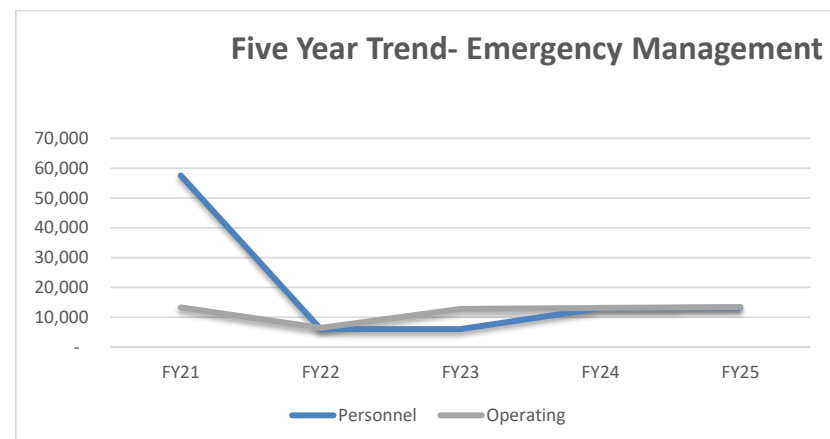
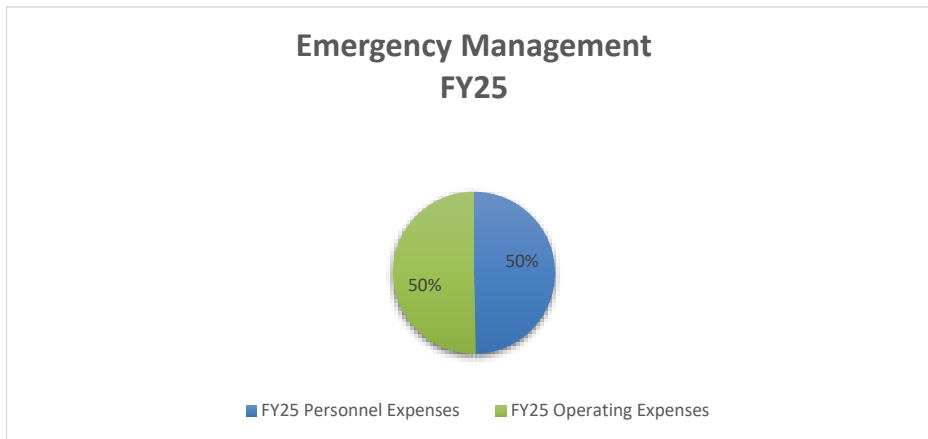
General Department Information

Building Commissioner	Davis Walters
% of General Government Budget	0.92%

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Town of Orleans Fiscal Year 2025 Budget Emergency Management - 291

FY25 Total Budget	\$	26,597
FY25 Personnel Expenses	\$	13,197
FY25 Operating Expenses	\$	13,400



General Department Information

Emergency Management Director	\$	-
% of General Government Budget		0.05%

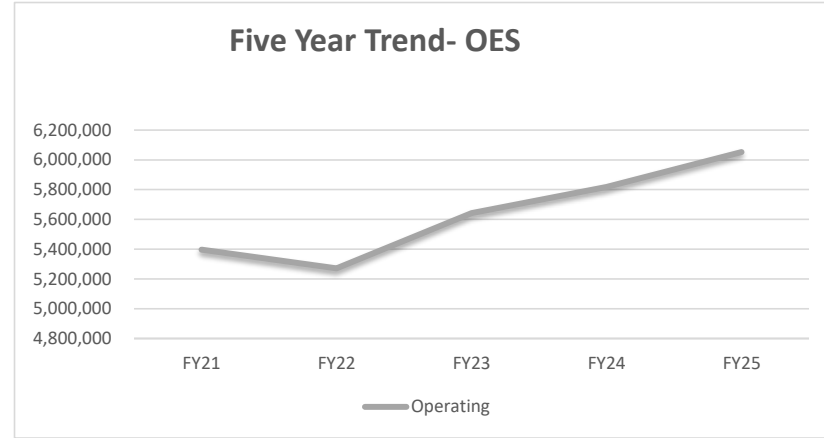
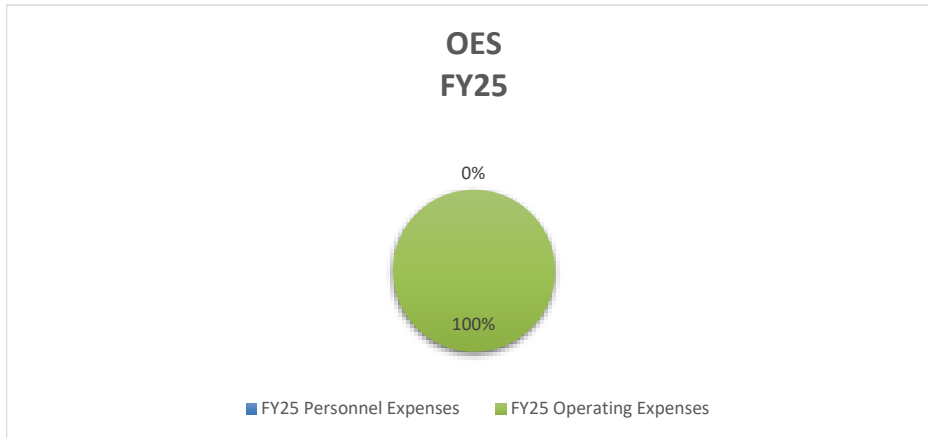
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Town of Orleans Fiscal Year 2025 Budget Orleans Elementary School - 300

FY25 Total Budget	\$	6,052,392
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	6,052,392



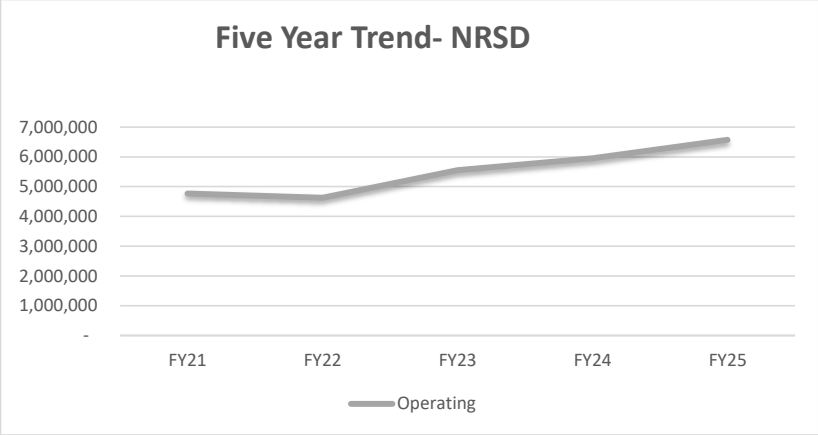
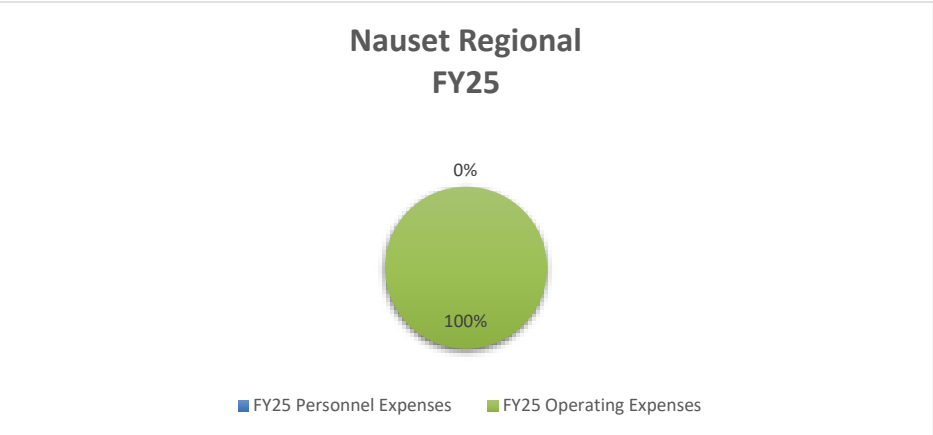
General Department Information

School Superintendent	Brooke Clenchy
% of General Government Budget	11.82%

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Town of Orleans Fiscal Year 2025 Budget Nauset Regional School District- 310

FY25 Total Budget	\$	6,571,582	
FY25 Personnel Expenses	\$	-	
FY25 Operating Expenses	\$	6,571,582	Does not include debt, does include capital



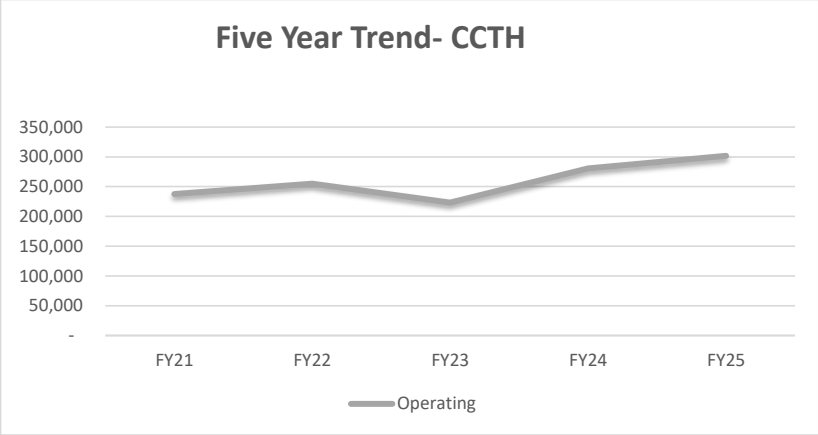
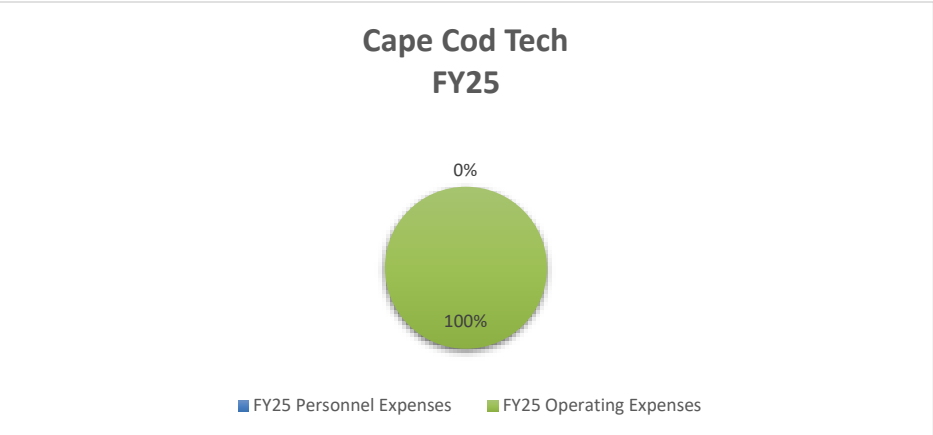
General Department Information

School Superintendent	Brooke Clenchy
% of General Government Budget	12.83%

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Town of Orleans Fiscal Year 2025 Budget Cape Cod Technical High School

FY25 Total Budget	\$	301,712	
FY25 Personnel Expenses	\$	-	
FY25 Operating Expenses	\$	301,712	Does not include debt



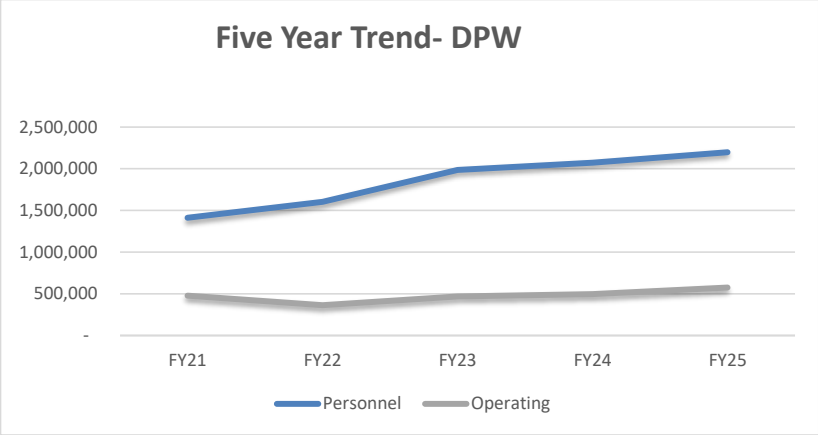
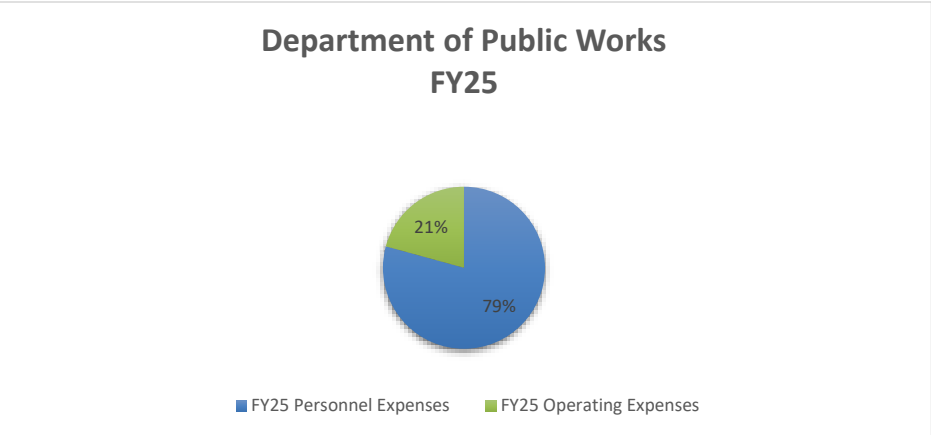
General Department Information

School Superintendant	William Terranova
% of General Government Budget	0.59%

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Town of Orleans Fiscal Year 2025 Budget Department of Public Works - 420

FY25 Total Budget	\$	2,773,599
FY25 Personnel Expenses	\$	2,198,268
FY25 Operating Expenses	\$	575,331



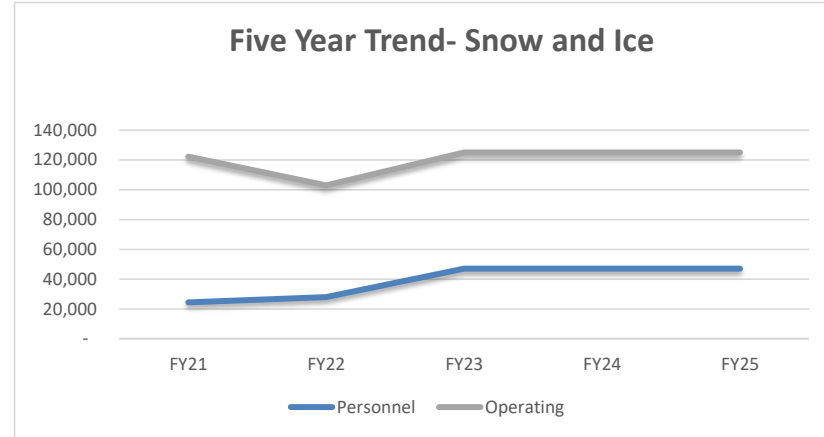
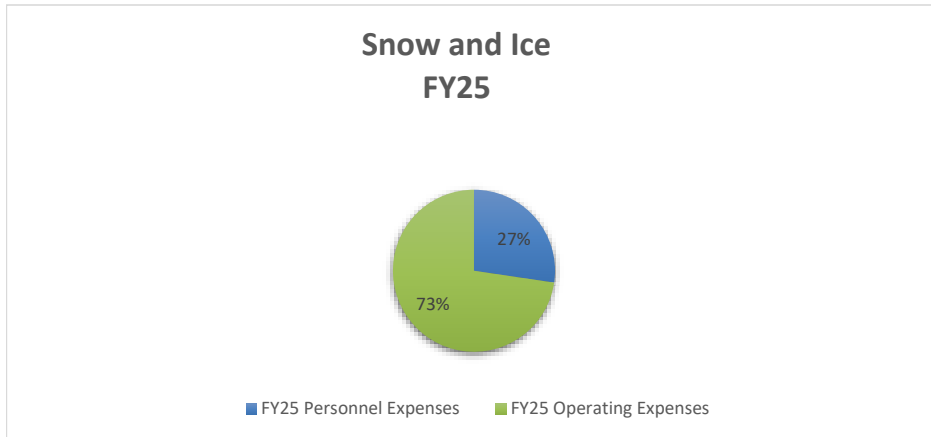
General Department Information

DPW Director	Rich Waldo
% of General Government Budget	5.42%

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Town of Orleans Fiscal Year 2025 Budget Snow and Ice - 423

FY25 Total Budget	\$	172,000
FY25 Personnel Expenses	\$	47,024
FY25 Operating Expenses	\$	124,976



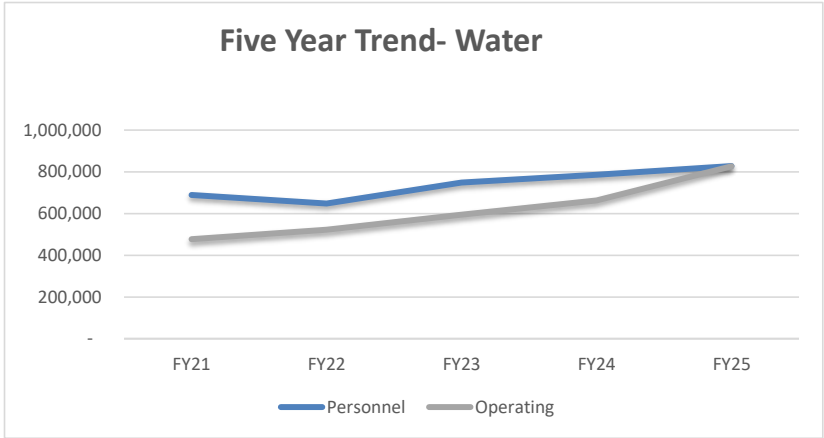
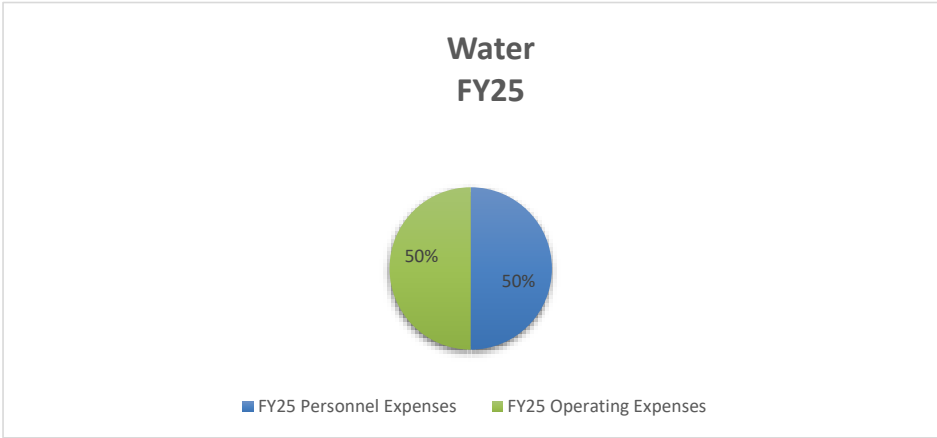
General Department Information

DPW Director	Rich Waldo
% of General Government Budget	0.34%

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Town of Orleans Fiscal Year 2025 Budget Water - 545 Special Revenue Account

FY25 Total Budget	\$	1,654,038
FY25 Personnel Expenses	\$	827,639
FY25 Operating Expenses	\$	826,399



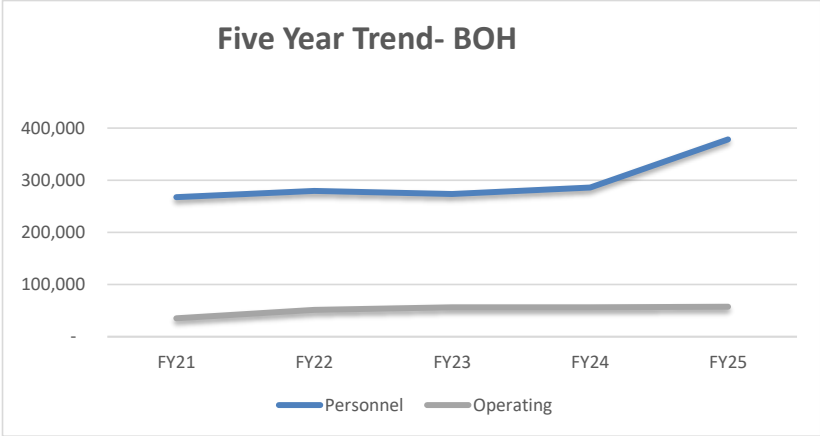
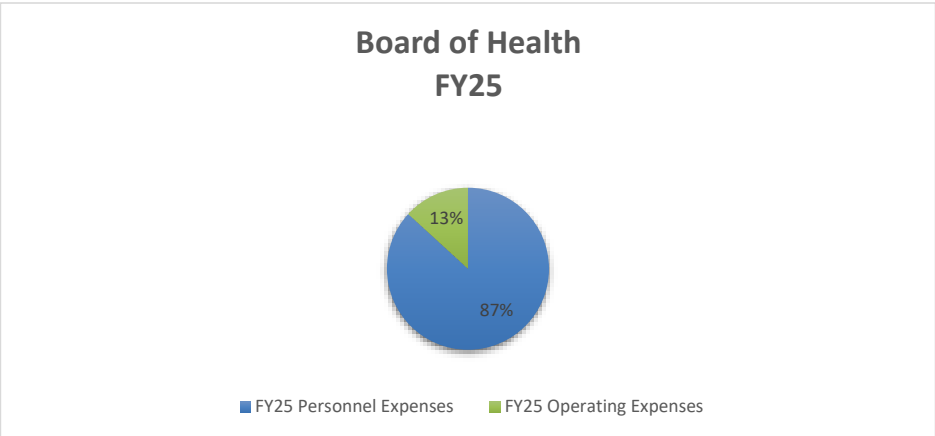
General Department Information

DPW Director	Rich Waldo
% of General Government Budget	3.23%

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Town of Orleans Fiscal Year 2025 Budget Board of Health - 510

FY25 Total Budget	\$	435,833
FY25 Personnel Expenses	\$	378,290
FY25 Operating Expenses	\$	57,543



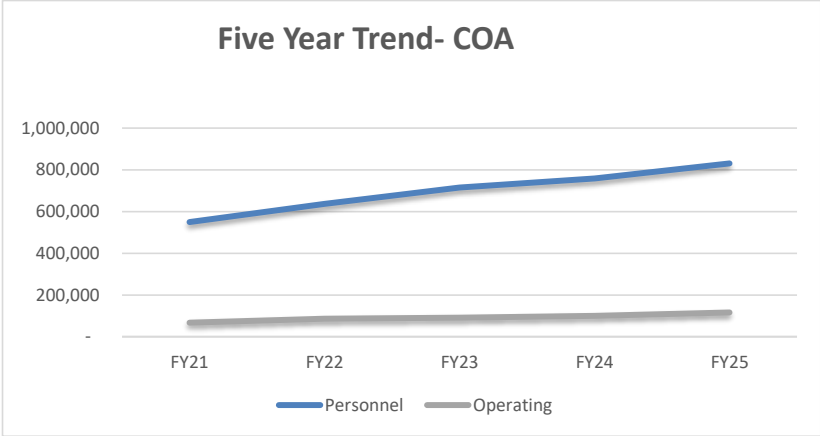
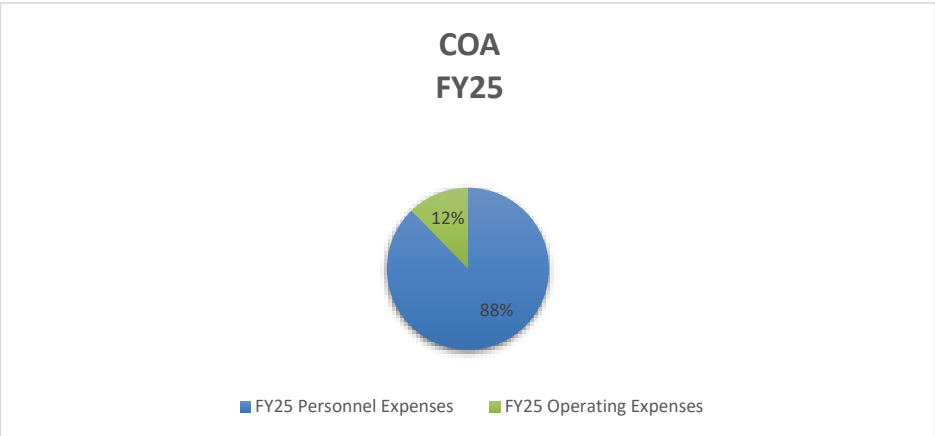
General Department Information

Health Agent	Alexandra Fitch
% of General Government Budget	0.85%

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Town of Orleans Fiscal Year 2025 Budget Council on Aging - 541

FY25 Total Budget	\$	946,998
FY25 Personnel Expenses	\$	830,655
FY25 Operating Expenses	\$	116,343



General Department Information

Council on Aging Director	Judi Wilson
% of General Government Budget	1.85%

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Town of Orleans
Fiscal Year 2025 Budget
Human and Community Service Contracts- 590

FY25 Total Budget	\$	425,160
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	425,160

FY25 Contracts					
AIDS Support Group of Cape Cod	\$	5,500	Homeless Prevention Council	\$	16,060
Alzheimer's Family Support Center of CC	\$	12,000	Housing Assistance Corporation	\$	3,000
Big Brothers/ Big Sisters	\$	1,000	Independence House	\$	10,600
CapeAbilities	\$	6,000	Lower Cape Outreach	\$	10,000
Cape Cod Children's Place	\$	5,000	Mass Appeal	\$	1,400
Consumer Assistance Council	\$	1,000	Nauset Together We Can	\$	12,000
Chamber of Commerce	\$	65,000	Orleans After School Activities Program	\$	30,000
Duffy Health Center	\$	1,000	Orleans Pre K Program	\$	300,000
Elder Services of Cape Cod	\$	3,500	Outer Cape Health Services	\$	20,000
Family Food Pantry	\$	6,000	Sight Loss Services	\$	1,600
Food for Kids	\$	4,000	South Coast Legal Services	\$	3,000
			Sustainable CAPE	\$	7,500
				\$	525,160

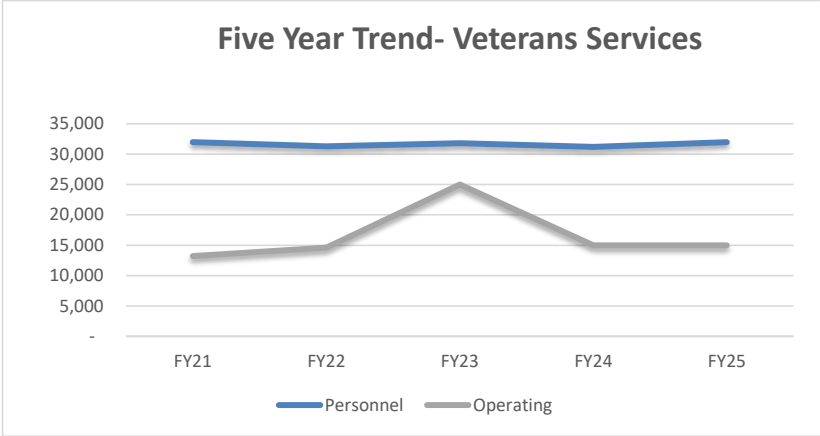
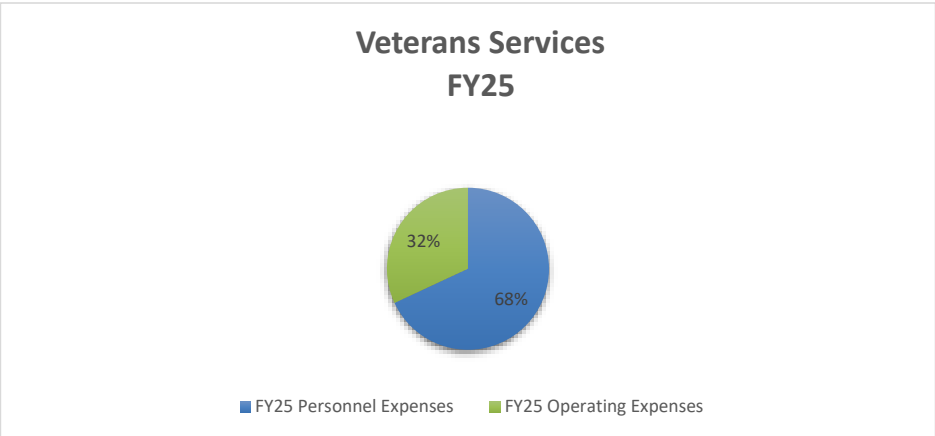
General Department Information

Town Manager	Kim Newman
% of General Government Budget	0.09%

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Town of Orleans Fiscal Year 2025 Budget Veterans Services - 543

FY25 Total Budget	\$	46,978
FY25 Personnel Expenses	\$	31,978
FY25 Operating Expenses	\$	15,000



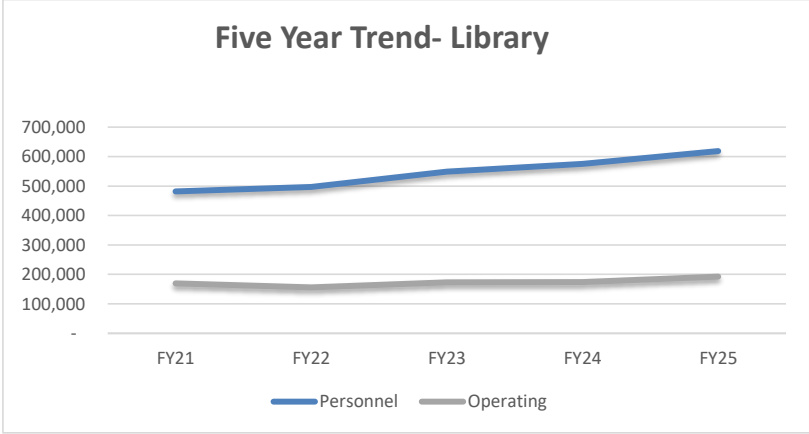
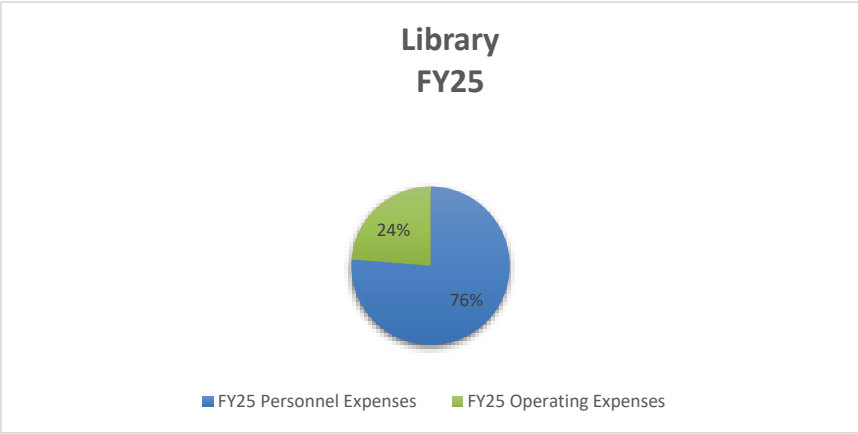
General Department Information

Town Accountant	Jen Mince
% of General Government Budget	0.09%

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Town of Orleans Fiscal Year 2025 Budget Library - 610

FY25 Total Budget	\$	811,194
Interfund Transfers	\$	-
FY25 Personnel Expenses	\$	618,721
FY25 Operating Expenses	\$	192,473



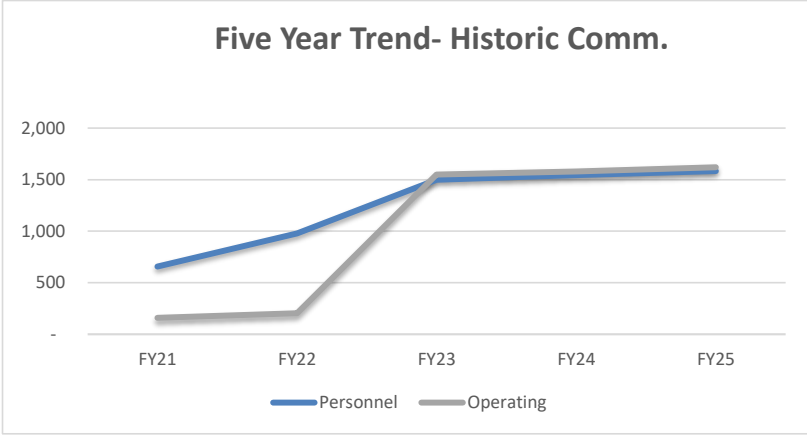
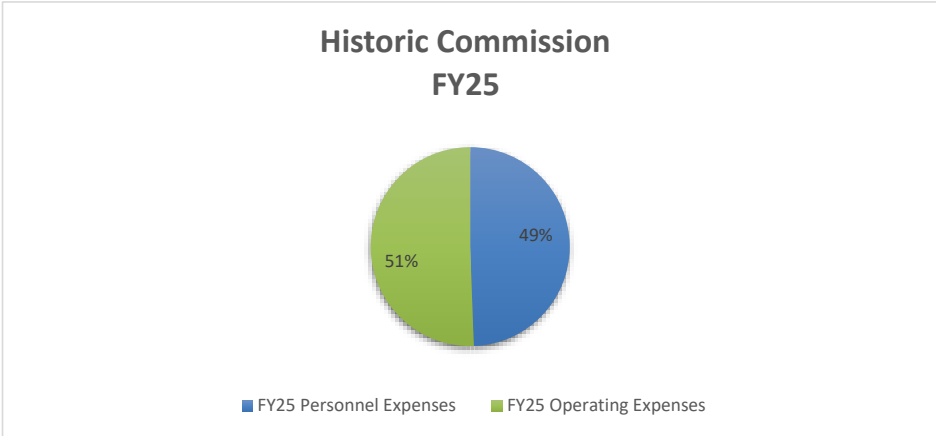
General Department Information

Library Director Tavi Prugo
 % of General Government Budget 1.58%

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Town of Orleans Fiscal Year 2025 Budget Historic Commission

FY25 Total Budget	\$	3,203
FY25 Personnel Expenses	\$	1,583
FY25 Operating Expenses	\$	1,620



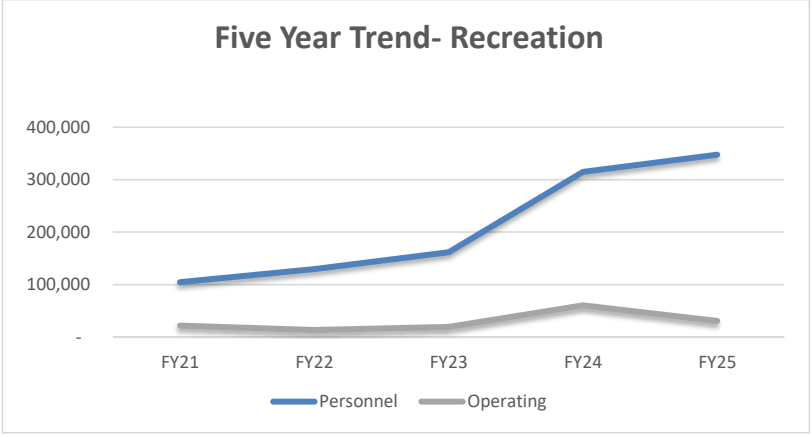
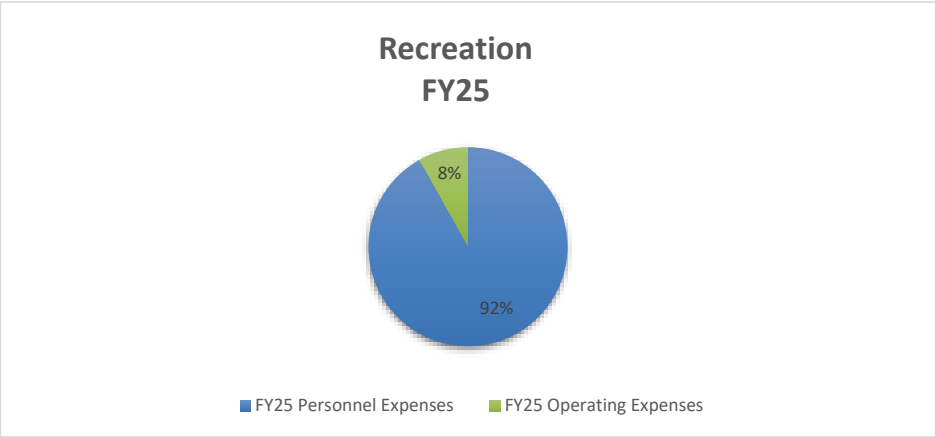
General Department Information

% of General Government Budget 0.02%

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Town of Orleans Fiscal Year 2025 Budget Recreation - 630

FY25 Total Budget	\$	378,286
Interfund Transfers	\$	-
FY25 Personnel Expenses	\$	347,520
FY25 Operating Expenses	\$	30,766



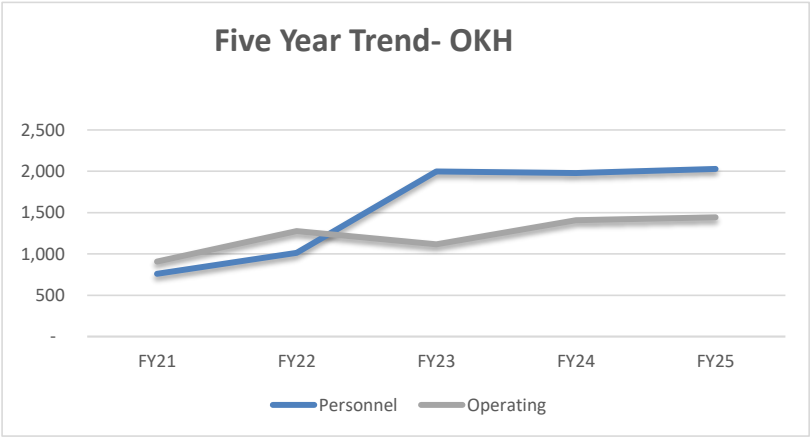
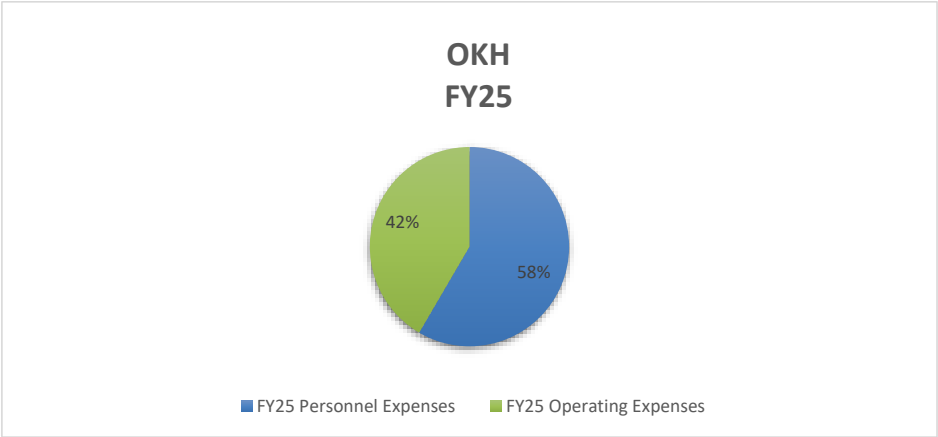
General Department Information

Recreation Director Tom DeSiervo
 % of General Government Budget 0.74%

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Town of Orleans Fiscal Year 2025 Budget Old King's Highway

FY25 Total Budget	\$	3,472
FY25 Personnel Expenses	\$	2,028
FY25 Operating Expenses	\$	1,443



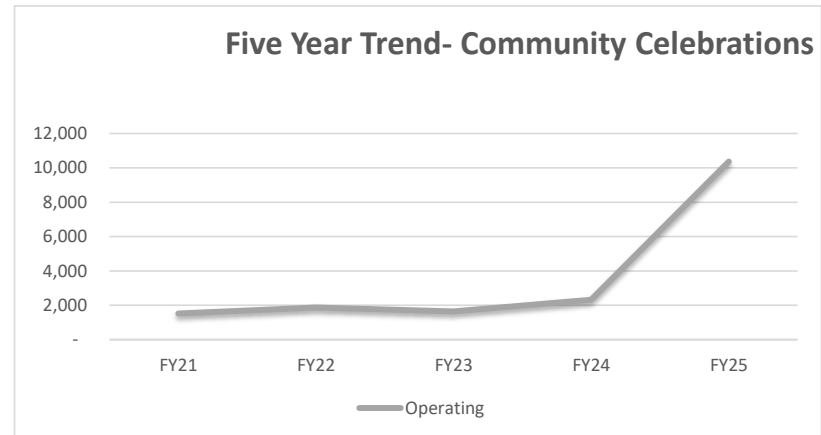
General Department Information

% of General Government Budget 0.01%

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Town of Orleans Fiscal Year 2025 Budget Community Celebrations - 699

FY25 Total Budget	\$	10,366
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	10,366



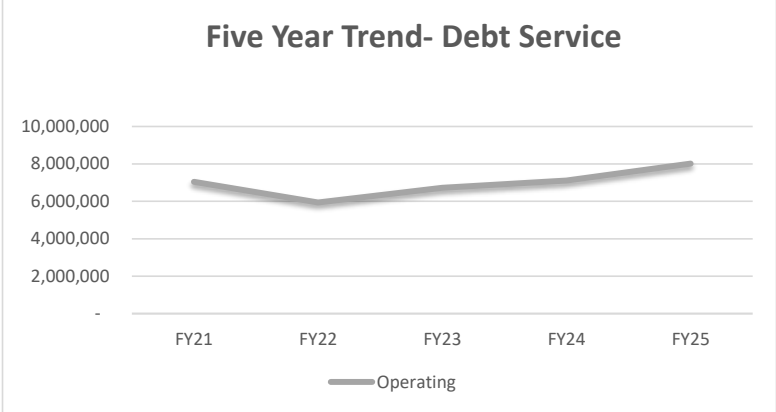
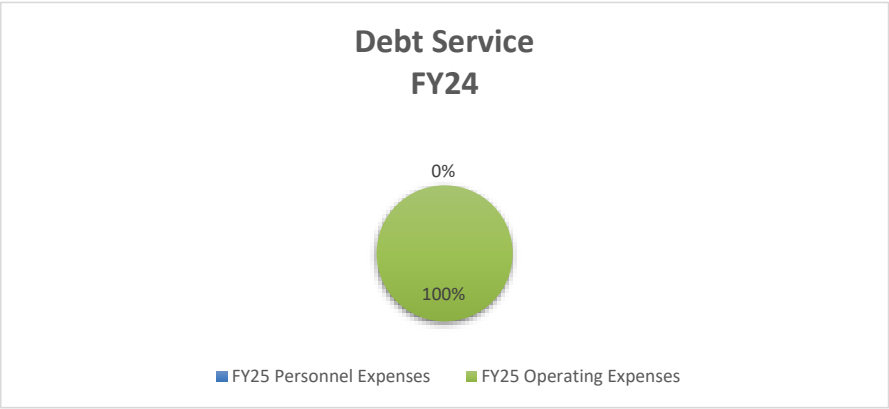
General Department Information

Recreation Director	Tom DeSiervo
% of General Government Budget	0.02%

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Town of Orleans Fiscal Year 2025 Budget Total Debt Service- Includes Schools

FY25 Total Budget	\$	9,935,319
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	9,935,319



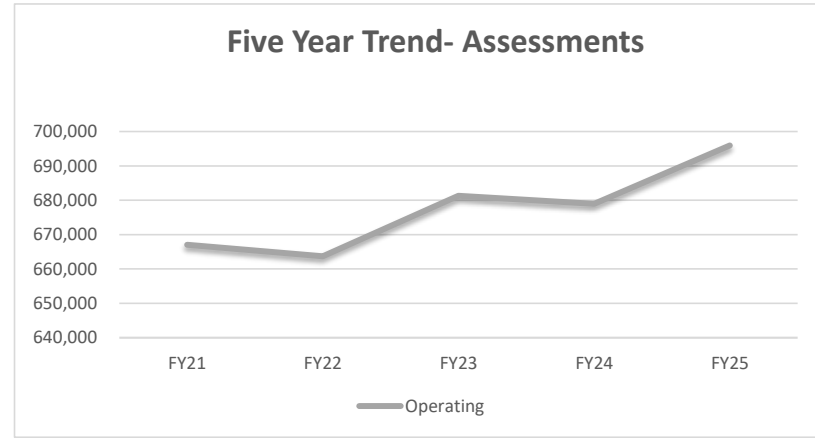
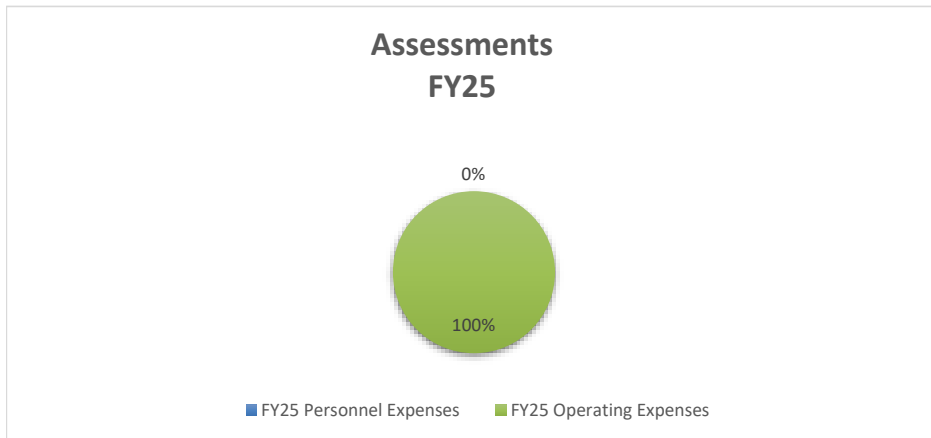
General Department Information

Treasurer/Collector	Scott Walker
% of General Government Budget	19.40%

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Town of Orleans Fiscal Year 2025 Budget State and County Assessments - 820 & 830

FY25 Total Budget	\$	695,940
Interfund Transfers	\$	-
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	695,940



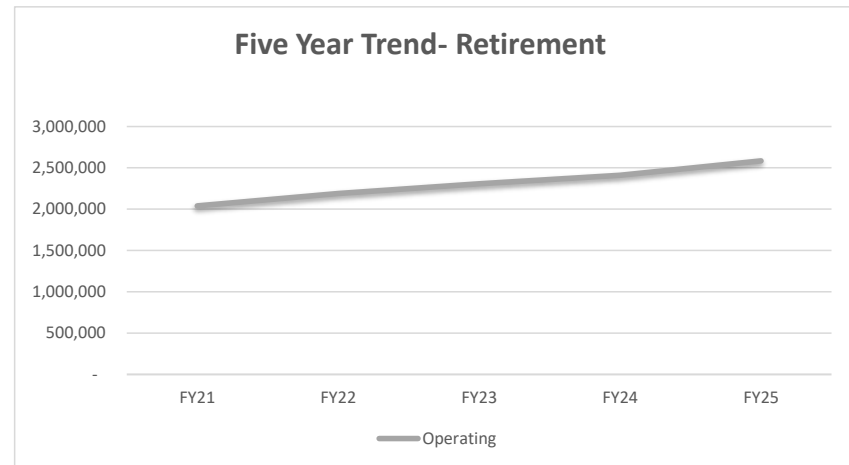
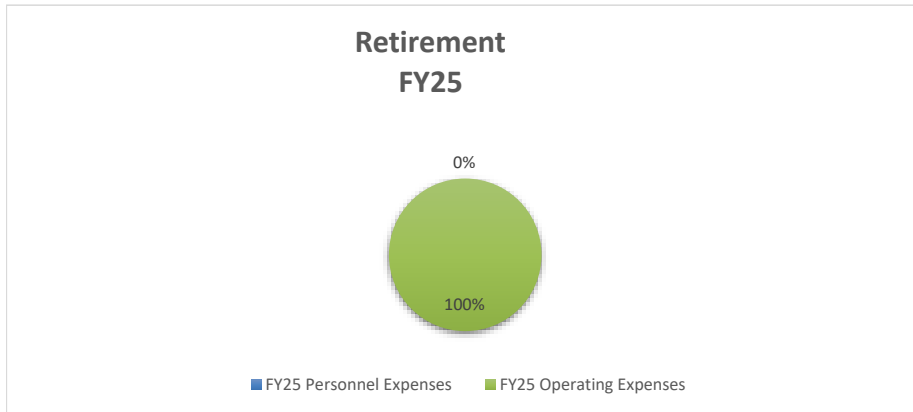
General Department Information

% of General Government Budget 1.36%

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Town of Orleans Fiscal Year 2025 Budget Retirement

FY25 Total Budget	\$	2,584,079
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	2,584,079



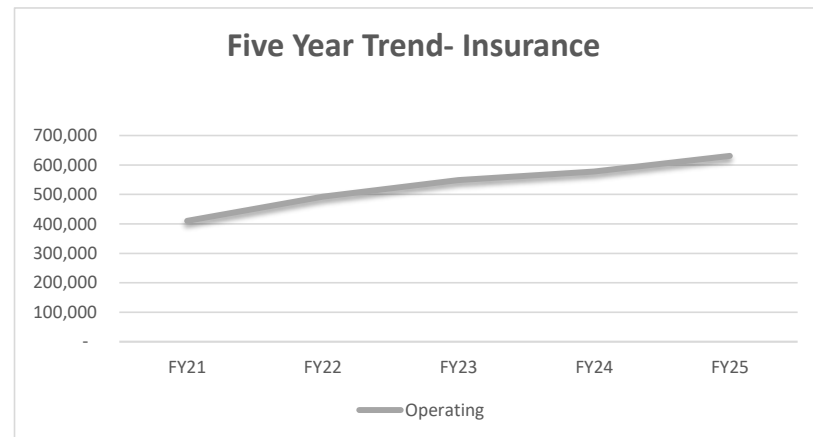
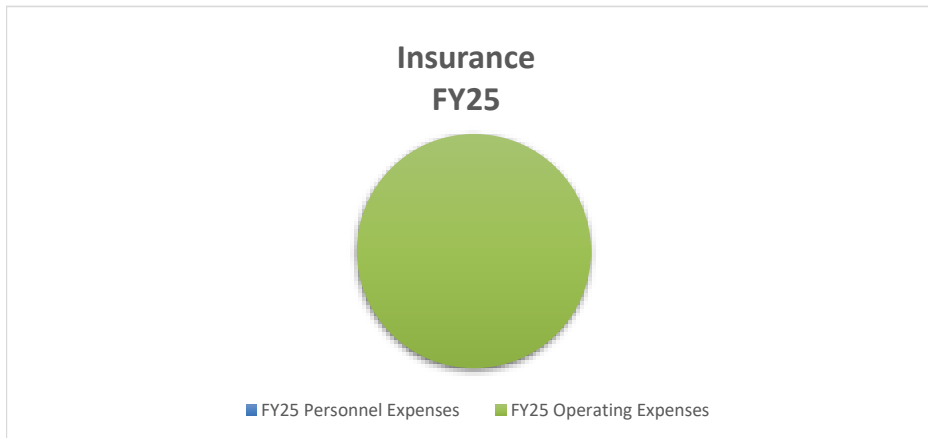
General Department Information

% of General Government Budget 5.05%

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Town of Orleans Fiscal Year 2025 Budget Property and Liability Insurance

FY25 Total Budget	\$	630,836
Interfund Transfers	\$	-
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	630,836



General Department Information

% of General Government Budget 1.23%

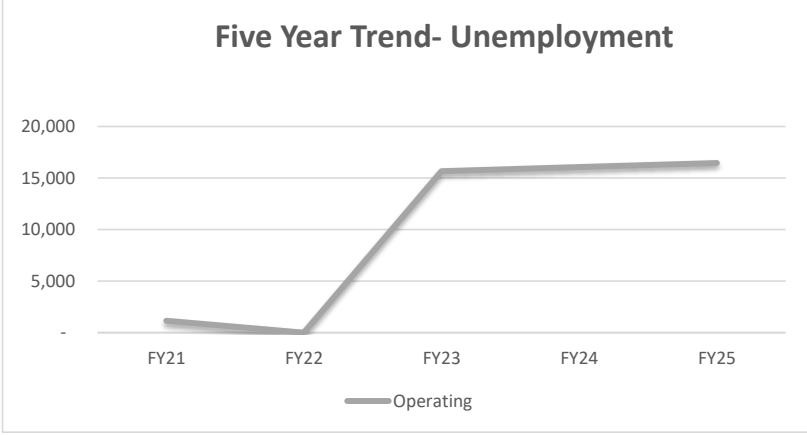
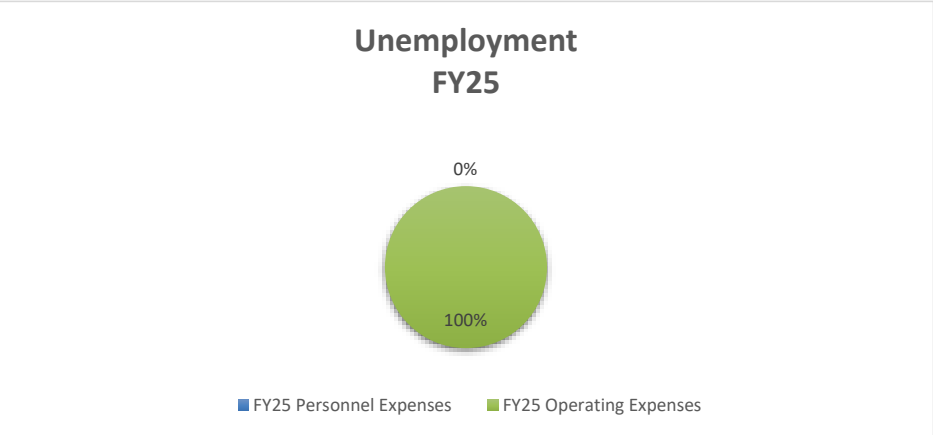
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Town of Orleans Fiscal Year 2025 Budget Unemployment -913

FY25 Total Budget	\$	16,456
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	16,456



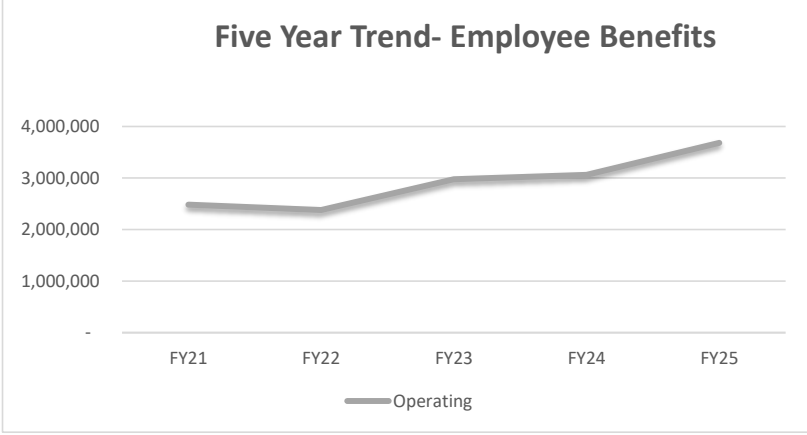
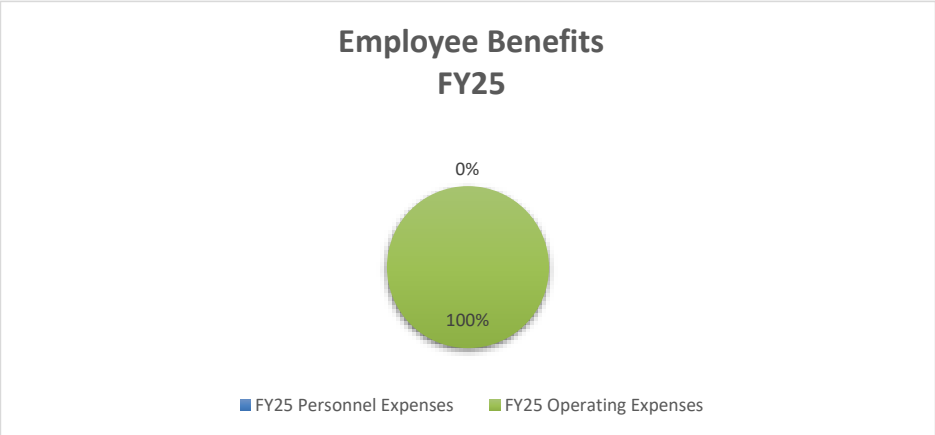
General Department Information

% of General Government Budget 0.03%

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Town of Orleans Fiscal Year 2025 Budget Employee Benefits 914

FY25 Total Budget	\$	3,682,179
FY25 Personnel Expenses	\$	-
FY25 Operating Expenses	\$	3,682,179



General Department Information

% of General Government Budget 7.19%

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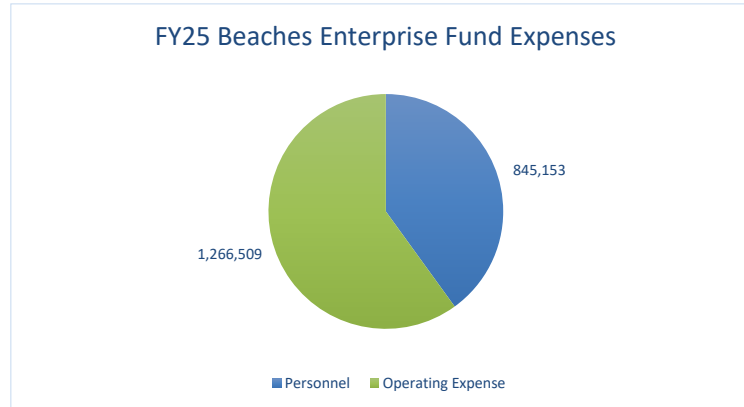
Town of Orleans
Proposed FY'25



Enterprise Fund Budgets

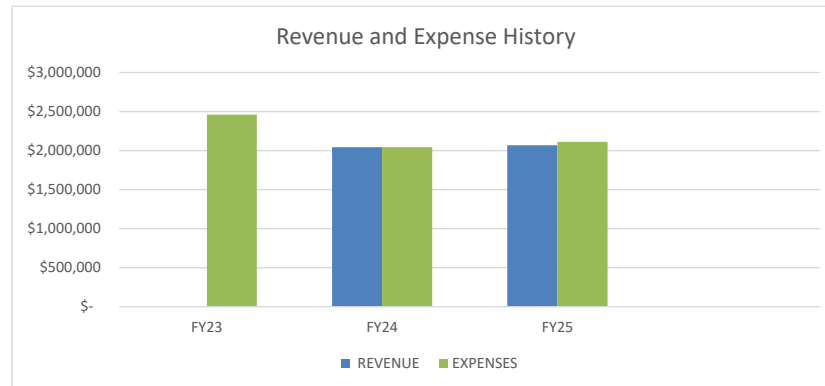
Beaches Enterprise Fund FY25 Summary

Operating Budget	
Personnel	845,153
Operating Expense	1,266,509
	2,111,662
Revenues	2,069,000
General Fund Transfer	(0)
Transfer from Retained Earnings	42,662
	2,111,662



Revenue and Expense History - Beaches Enterprise Fund

Revenue and Expenses			
		REVENUE	EXPENSES
FY23	\$	-	\$ 2,461,243
FY24	\$	2,042,798	\$ 2,042,798
FY25	\$	2,069,000	\$ 2,111,662

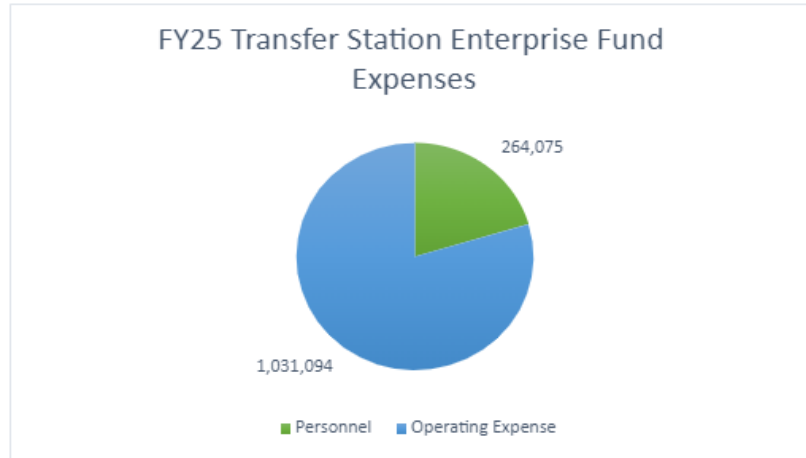


Beach Enterprise Fund Debt Summary

Beaches Enterprise Fund Debt In Operating Budget		
Total Debt Outstanding	\$	-
FY25 Payments	\$	333,550.00
Total Debt after FY24 Payments	\$	-
Debt Authorized but Unissued		N/A
Final Date of Debt Payment		N/A

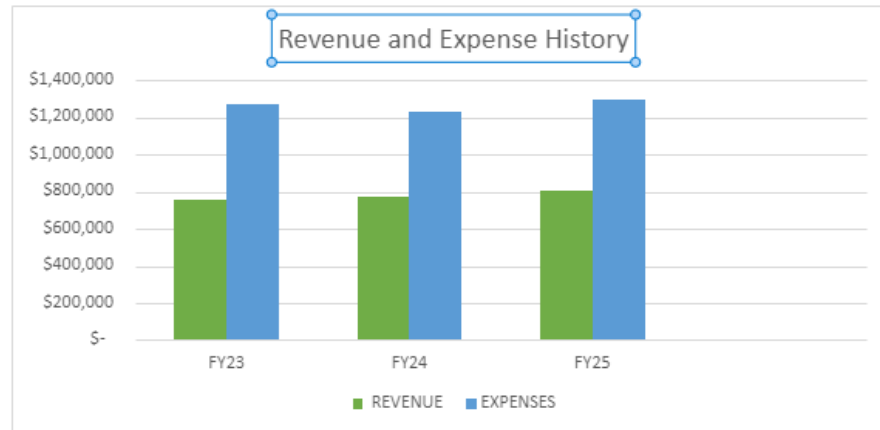
Transfer Station Enterprise Fund FY25 Summary

Operating Budget	
Personnel	264,075
Operating Expense	1,031,094
	1,295,169
Revenues	803,926
General Fund Transfer	378,243
Transfer from Retained Earnings	113,000
	1,295,169



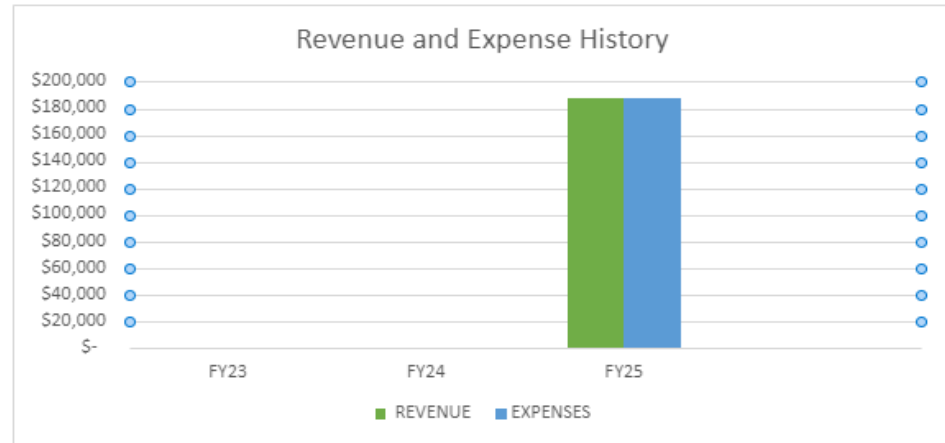
Revenue and Expense History - Transfer Station Enterprise Fund

Revenue and Expenses		
	REVENUE	EXPENSES
FY23	\$753,866	\$1,272,800
FY24	\$769,102	\$1,230,219
FY25	\$803,926	\$1,295,169



Moorings Enterprise Fund FY25 Summary

Operating Budget	
Personnel	-
Operating Expense	187,335
	187,335
Revenues	187,335
General Fund Transfer	0
Transfer from Retained Earnings	-
	187,335

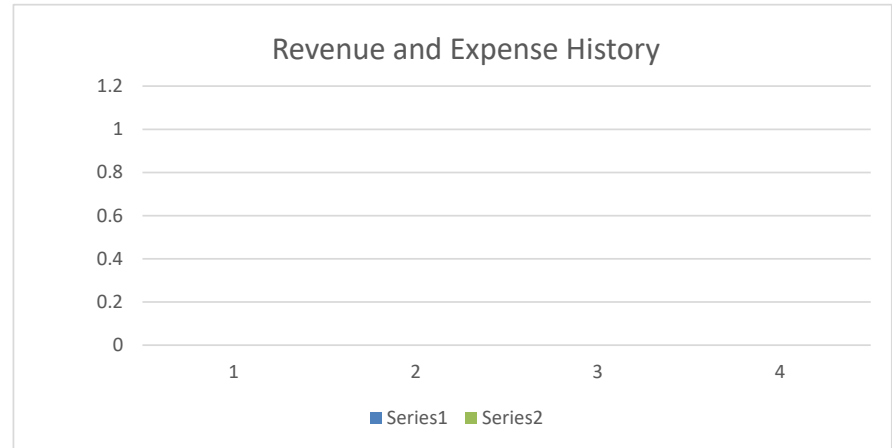


Revenue and Expense History - Moorings Enterprise Fund

Revenue and Expenses		
	REVENUE	EXPENSES
FY23	\$-	\$-
FY24	\$-	\$-
FY25	\$187,335	\$187,335

Rock Harbor Enterprise Fund FY25 Summary

Operating Budget	-
Personnel	-
Operating Expense	301,281
	301,281
Revenues	110,610
General Fund Transfer	75,671
Transfer from Retained Earnings	115,000
	301,281



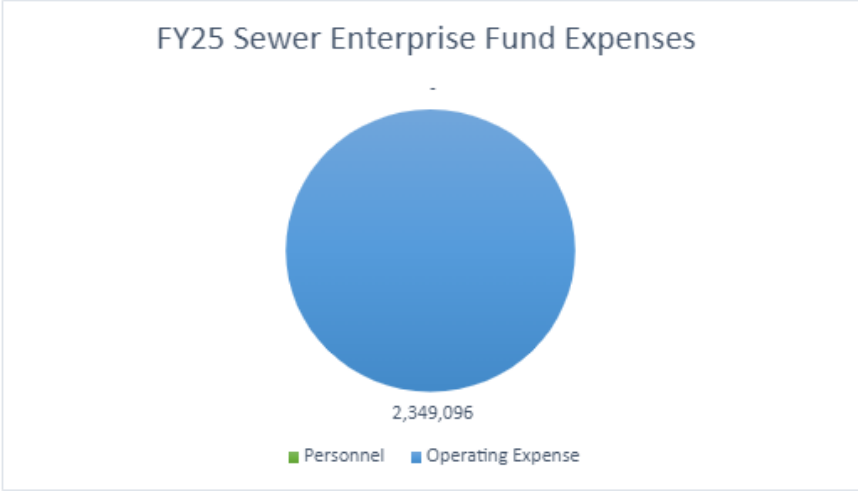
Revenue and Expense History- Rock Harbor Enterprise Fund

Revenue and Expenses			
		REVENUE	EXPENSES
FY23	\$	127,467	\$ -
FY24	\$	109,170	\$ 180,389
FY25	\$	110,610	\$ 301,281

Sewer Enterprise Fund

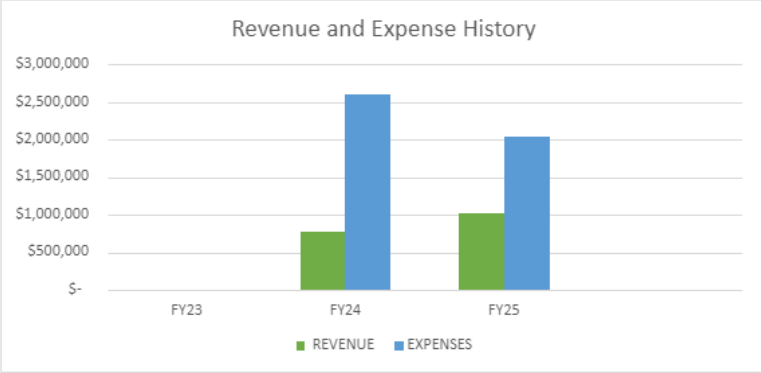
FY25 Summary

Operating Budget	
Personnel	-
Operating Expense	2,349,096
	2,349,096
Revenues	1,024,522
General Fund Transfer	298,574
Transfer from Retained Earnings	720,000
	2,043,096



Revenue and Expense History - Sewer Enterprise Fund

Revenue and Expenses		
	REVENUE	EXPENSES
FY23	\$-	\$-
FY24	\$775,319	\$2,600,852
FY25	\$1,024,522	\$2,043,096



Historic Expenses Report															
Dept. #	Dept. Name	Expense Type	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Adopted	Budget	Rec	\$	%	
			FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25				
122A	Selectmen/Town Mgr.	Personnel	372,147	378,087	370,793	386,406	395,089	423,776	485,220	664,727	688,863	24,136	3.63%		
122B	Reserve for Negotiations	Personnel	-	-	-	-	-	-	-	50,000	410,000	360,000	720.00%		
122A	Selectmen/Town Mgr.	Operating	37,246	31,654	60,466	22,493	44,119	135,082	584,542	601,736	193,351	(408,385)	-67.87%		
122C	Legal	Operating	154,098	125,853	141,035	162,943	161,213	178,078	190,000	219,750	220,000	250	0.11%		
124	Media and Communications	Personnel	74,635	77,213	77,429	80,410	98,955	129,680	135,668	140,172	148,520	8,348	5.96%		
124	Media and Communications	Operating	37,007	64,125	58,539	60,639	53,254	38,499	65,314	66,500	84,200	17,700	26.62%		
131	Finance Committee	Personnel	786	1,556	1,003	1,620	2,549	2,545	2,997	2,968	3,000	32	1.08%		
131	Finance Committee	Operating	-	453	243	215	203	180	600	600	600	-	0.00%		
131A	Finance Committee Reserve	Operating	117,875	42,814	102	11,609	59,791	68,557	80,000	80,000	500,000	420,000	525.00%		
135	Accounting	Personnel	246,363	220,396	225,712	240,055	245,401	294,497	343,965	381,176	381,176	(0)	0.00%		
135	Accounting	Operating	26,395	38,236	44,160	36,585	38,942	38,889	77,529	70,159	70,531	372	0.53%		
141	Assessing	Personnel	154,934	138,456	136,353	148,410	153,263	159,396	166,638	173,962	182,089	8,127	4.67%		
141	Assessing	Operating	75,078	73,533	56,072	74,889	53,768	54,336	57,430	58,890	60,280	1,390	2.36%		
145	Treasurer/Collector	Personnel	239,637	214,093	215,714	216,037	226,446	236,574	252,744	264,135	275,440	11,305	4.28%		
145	Treasurer/Collector	Operating	32,441	35,292	38,819	37,292	52,459	39,718	51,035	55,120	55,120	1,315	2.44%		
155	MIS	Personnel	88,649	90,496	125,447	176,314	182,041	190,392	198,439	206,848	216,281	9,433	4.56%		
155	MIS	Operating	153,992	126,717	160,116	171,681	172,930	161,096	169,322	204,198	239,762	35,564	17.42%		
161	Town Clerk	Personnel	136,885	136,045	143,665	146,474	155,271	160,812	187,159	205,007	217,545	12,538	6.12%		
161	Town Clerk	Operating	17,446	18,224	22,575	16,324	20,802	59,571	86,828	57,560	67,705	10,145	17.63%		
171	Conservation	Personnel	113,381	117,309	120,817	121,387	129,108	138,028	150,037	158,303	165,189	6,886	4.35%		
171	Conservation	Operating	4,160	3,739	3,829	3,139	4,306	19,271	20,255	20,755	21,280	525	2.53%		
175	Planning	Personnel	150,288	153,304	156,675	164,317	180,243	200,692	293,137	319,096	500,065	180,969	56.71%		
175	Planning	Operating	12,236	13,603	8,170	1,871	6,112	1,918	4,635	4,735	9,325	4,590	96.94%		
176	ZBA	Personnel	3,419	5,875	2,551	1,493	2,671	2,909	5,494	-	-	-	#DIV/0!		
176	ZBA	Operating	2,339	3,220	3,190	1,638	3,862	2,663	4,380	4,485	4,485	-	0.00%		
195	Town Reports	Operating	9,969	11,231	8,084	9,002	6,534	9,510	11,060	12,952	12,976	24	0.19%		
210	Police	Personnel	2,218,039	2,246,147	2,259,601	2,381,499	2,425,434	2,328,957	2,612,902	2,737,145	2,820,848	83,703	3.06%		
210	Police	Operating	211,893	206,421	237,296	215,078	283,310	263,168	349,732	392,535	406,219	13,684	3.49%		
213	Fuel	Operating	97,645	116,691	124,482	114,905	113,675	111,585	153,121	200,036	158,933	(41,103)	-20.55%		
220	Fire	Personnel	2,263,928	2,371,392	2,442,770	2,560,727	2,730,377	2,904,115	3,019,666	3,951,403	4,003,497	52,094	1.32%		
220	Fire	Operating	340,852	326,160	351,999	330,765	366,864	391,507	401,824	536,346	455,719	(80,627)	-15.03%		
241	Building	Personnel	164,599	186,870	156,040	204,986	214,554	212,878	268,757	283,608	461,839	178,231	62.84%		
241	Building	Operating	71,963	71,013	77,394	85,935	104,041	109,052	95,035	102,085	9,115	(92,970)	-91.07%		
291	Emergency Management	Personnel	21,572	48,976	51,467	60,963	57,531	6,000	6,000	13,060	13,197	137	1.05%		
291	Emergency Management	Operating	46,325	15,825	13,684	13,913	13,319	6,410	12,752	13,077	13,400	323	2.47%		
300	OES	Operating	4,703,825	4,830,846	4,998,451	5,232,331	5,396,591	5,271,324	5,642,042	5,817,938	6,052,392	234,454	4.03%		
310	Nauset	Operating	4,346,853	4,379,797	4,637,030	4,626,965	4,768,792	4,625,685	5,553,068	5,955,025	6,571,582	616,557	10.35%		
310	Nauset	Debt	51,746	49,341	49,665	51,112	49,824	69,589	61,879	958,147	1,789,542	831,395	86.77%		
320	Cape Tech	Operating	249,250	290,179	226,114	189,374	237,581	255,127	223,191	280,487	301,712	21,225	7.57%		
320	Cape Tech	Debt	-	-	-	122,427	121,962	129,908	102,442	124,547	129,908	5,361	4.30%		
420	DPW	Personnel	1,632,149	1,544,572	1,505,208	1,546,556	1,412,415	1,604,369	1,986,885	2,072,039	2,198,268	126,229	6.09%		
420	DPW	Operating	370,902	398,735	419,069	424,926	478,774	363,600	469,611	496,599	575,331	78,732	15.85%		
423	Snow and Ice	Personnel	44,227	24,041	25,556	9,202	24,399	27,902	47,024	47,024	47,024	-	0.00%		
423	Snow and Ice	Operating	106,761	83,845	85,726	26,067	122,277	102,880	124,976	124,976	124,976	-	0.00%		
545	Water	Personnel	581,103	608,180	633,140	678,466	689,496	647,952	747,994	785,658	827,639	41,981	5.34%		
424	Water	Operating	485,750	386,915	497,728	382,026	477,133	522,225	594,159	662,946	826,399	163,453	24.66%		
510	Health	Personnel	236,665	232,194	246,587	259,857	267,582	279,659	273,450	286,172	378,290	92,118	32.19%		
510	Health	Operating	34,310	50,598	48,614	36,402	35,325	51,313	56,430	56,439	57,543	1,104	1.96%		
541	COA	Personnel	541,506	563,937	585,853	635,064	549,625	636,456	715,566	759,069	830,655	71,586	9.43%		
541	COA	Operating	94,356	89,481	73,159	65,891	67,331	86,517	90,884	99,599	116,343	16,744	16.81%		
543	Veterans Services	Personnel	27,545	27,473	27,862	30,029	31,980	31,279	31,803	31,198	31,978	780	2.50%		
543	Veterans Services	Operating	30,795	45,000	42,699	15,425	13,209	14,594	25,000	15,000	15,000	-	0.00%		
590	Human & Community Services	Operating	-	-	-	-	-	-	-	-	425,160	425,160	#DIV/0!		
610	Library	Personnel	414,149	453,130	441,346	479,299	481,732	496,535	549,163	575,654	618,721	43,067	7.48%		
610	Library	Operating	172,564	152,350	160,111	159,236	169,410	155,984	173,171	173,725	192,473	18,748	10.79%		
615	Historic Commission	Personnel	-	-	235	624	657	978	1,499	1,544	1,583	39	2.53%		

615	Historic Commission	Operating	-	-	89	156	160	203	1,550	1,580	1,620	40	2.53%
630	Recreation	Personnel	-	114,083	111,333	128,667	104,658	129,562	161,531	314,491	347,520	33,029	10.50%
630	Recreation	Operating	-	10,349	14,439	12,384	22,023	13,551	19,371	60,495	30,766	(29,729)	-49.14%
690	OKH	Personnel	1,394	1,999	698	254	759	1,012	1,998	1,979	2,028	49	2.50%
690	OKH	Operating	679	1,088	893	836	908	1,276	1,117	1,408	1,443	35	2.50%
699	Community Celebrations	Operating	1,114	1,287	2,053	1,222	1,523	1,869	1,645	2,319	10,366	8,047	346.99%
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	908,717	12.79%
820	State Assessments	Operating	580,632	595,388	638,171	648,638	667,076	663,701	681,276	678,966	695,940	16,974	2.50%
820	Retirement	Operating	1,670,572	1,812,055	1,928,674	1,884,813	2,039,251	2,188,723	2,307,560	2,408,729	2,584,079	175,350	7.28%
912	Liability Insurance	Operating	380,523	372,035	367,063	372,481	410,275	492,095	548,355	577,545	630,836	53,291	9.23%
913	Unemployment	Operating	9,221	1,230	9,540	27,000	1,149	-	15,663	16,055	16,456	401	2.50%
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	3,064,413	3,682,179	617,765	20.16%
	Grand Totals		\$ 29,936,765	\$ 31,622,060	\$ 35,078,403	\$ 35,967,615	\$ 36,927,829	\$ 36,263,596	\$ 41,458,376	\$ 45,810,732	\$ 51,202,171	5,391,439	11.77%
	YTD % Change		0.00%	5.63%	10.93%	2.53%	2.67%	-1.80%	14.33%	10.50%	11.77%		

Overrides / Exclusions

FY25 Budget Number - Overrides

\$ -

Overrides – Proposition 2.5 allows a community to assess taxes in excess of the automatic annual 2.5% increase and any increase due to new growth by passing an override. A community can take this action as long as it is below its levy ceiling (2.5% of full and fair cash value of community). When an override is passed, the levy limit for the year is calculated by including the amount of the override. Unlike exclusions, the override results in a permanent increase in the levy limit of a community, which becomes part of the levy limit base and increases along with the base at the rate of 2.5% each year.

[Update Chart](#)

**Cape Cod Towns
Override History Since 2006**

Town	Last Override	# of Overrides since 2006
Barnstable	2005	0
Bourne	2009	1
Brewster	2020	4
Chatham	1996	0
Dennis	2014	5
Eastham	2023	6
Falmouth	2021	1
Harwich	2013	3
Mashpee	1990	0
Orleans	2023	14
Provincetown	2022	6
Sandwich	2006	0
Truro	2023	3
Wellfleet	2023	27
Yarmouth	2022	10
Total		80
Average		5

[Return to FY25 Budget](#)