

Article 13: Town/School Budget (FY25)

By: Kim Newman, Town Manager

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Budget Highlights

New Format- pg 23 summary

Full expense budget, pg 65

Budget Overview, pg 2

New detailed budget book on Town's website 80pages

Find it under the Town Meeting Central tab

REVENUES

Property Tax		
FY'24 Levy Limit	32,696,662	
2.5% Increase	817,417	
Est. New Growth	250,000	
Excess Levy Reserve	-	
Stabilization Fund Override	620,302	
Overrides	-	
County Assess. Outside 2.5: CCC	180,027	
Exempt Debt: GF Outside Prop. 2.5 Town	6,953,285	
Exempt Debt: GF Outside Prop. 2.5 School	1,919,440	
CPA Tax	1,152,570	
		44,589,703
Other Revenue		
State Aid: Discretionary	280,594	
State Ch. 70 Aid: School	458,904	
CPA State Match	313,000	
Estimated Local Receipts	3,114,240	
Water Receipts	2,869,020	
Water Connection Fees & Surplus	310,000	
Ambulance Fees	600,000	
Funds Reserves/Other Available	374,045	
Overlay Release	150,000	
Short Term Rental Tax (Wastewater Stabilization Fund)	1,600,000	
Free Cash Use	420,000	
		10,489,803
Enterprise Fund Revenues		
Beach Fees	2,069,000	
Beach Retained Earnings	42,662	
Transfer Station Fees	803,926	
Transfer Station Retained Earnings	113,000	
Mooring Fees	187,335	
Moorings Retained Earnings	-	
Rock Harbor Fees	110,610	
Rock Harbor Retained Earnings	115,000	
Sewer Fees	1,024,522	
Sewer Betterments	331,000	
Sewer Retained Earnings	720,000	
		5,517,055

EXPENSES

Provision for Abatement/Exemptions	200,000	
Operating Expenses:		
Town of Orleans	28,346,316	
Exempt Debt: GF Outside Prop. 2.5	6,953,285	
Non-Exempt Debt: GF Inside Prop. 2.5	1,062,584	
Orleans Elementary	6,047,243	
Nauset Regional	6,571,582	
NRSD Debt Exempt	1,789,542	
Cape Cod Tech	301,712	
CCTH Debt Exempt	129,898	
		51,202,161
		Raise & Appropriate
Special Articles		
Selectmen	16,100	
OPEB Funding	450,000	
Affordable Housing Trust	281,875	
Additional Affordable Housing Trust	230,625	
Fund Vehicle and Equipment Fund	461,250	
Fund Building and Facilities Maintenance Fund	400,000	
Habitat Conservation Plan	43,023	
Pavement (2.5% incr) override	413,543	
Drainage (2.5% incr) override	206,759	
		2,503,175
		Raise & Appropriate
Enterprise Funds Expenses		
Beaches Enterprise Fund Exp	1,629,024	
Transfer Station Enterprise Fund Exp	987,735	
Moorings Enterprise Fund Exp	12,871	
Rock Harbor Enterprise Fund Exp	204,495	
Sewer Enterprise Fund Exp	2,081,530	
		4,915,655
		Enterprise Funds
Other Town Meeting Articles		
CPA Articles (includes debt transfer)	1,465,570	CPA
Water CIP Articles	310,000	Water Surplus

What's in the \$5.3m Budget increase? ?



Property Insurance	\$53,291	
Health Insurance	\$622,914	
Retirement	\$175,350	
Debt Service	\$1,745,463	
Special Articles	\$425,160	
Reserve for Negotiations	\$360,000	
Fincom Reserve	\$420,000	
School Budgets	\$867,087	
Water Chemicals & Electric	\$141,205	
New positions	\$452,372	0.9%
	\$5.26m	

New Positions & Reclassifications

- **New Positions**
- Assistant Town Planner- Housing & Community Development
- Program Coordinator - Health
- Program Coordinator- Permitting
- **Reclassifications- with New Titles**
- Health & Human Services Director
- Deputy DPW Director
- Assistant COA Director
- Economic Development Coordinator
- Communications Manager/ PIO
- Grants & Procurement Director



Article 14: FY25 Capital Budget & CIP



CIP Highlights

Pg 25- FY25-FY30 list of proposed items/projects

Pg 108- project details

Catch up year for needs- **complete list**

CIP is a **PLAN**, not an exact budget



Article 32: Campus Study





Article Overview

Competing Capital Needs \$200m+

Limited Borrowing Capacity \$114m

Fire Station in beyond critical condition

Cannot afford to delay= Escalating cost of materials and interest rates



Borrowing Capacity	\$ 114,000,000.00
Current Estimates	
Rock Harbor	\$ 9,000,000.00
Fire Station	\$ 45,000,000.00
Elementary School	\$ 55,000,000.00
Recreational Fields Study	\$ 38,000,000.00
Snow Library	\$ 43,000,000.00
Community Center	TBD
Nauset Middle School Repairs	TBD
	\$ 190,000,000.00
	Shortfall \$ (76,000,000.00)



Campus Study

Creates multiple scenarios for future Town Meeting to consider

Consolidation of projects- Fire, OES, Community Center = Cost Savings

Savings from one bid/one borrow/one build

Savings from possible Multi-purpose building –OES/Community Center

Can be phased- be built to consider future operational needs of the community

Study would be expedited for a May 2025 ATM project approval

Next possible borrow beyond current limit of \$100m is

2031

Estim
Estim
Estim
FY24

Fiscal Year	Existing Exempt Debt Service			Proposed				ADD'L PROPOSED \$100M				PROPOSED \$35M LIBRARY		Fiscal Year				
	A			B	C	D	E	F (B-E)		G	H	I (G+H)	J (A+F+I)		K	L (A+F+I+K)		
	Existing Exempt Debt Service	Projected Short Term Interest (BAN) and Principal Paydowns	Estimated Tax Rate Impact per \$1,000	Estimated Share of Cape Cod Tech - est. share 2.01%	Estimated Share of NRSD Existing Debt Service - est. share 19.083%	Projected \$14,785M Bonds (\$870,000 GF Exempt) dated 2025	Estimated Local Share of Nauset RSD 25yrs Bonds (Provided by Town on 3/21/23)	Total Projected Debt Service	Estimated Tax Rate Impact per \$1,000	Proposed \$50M Fire Station May 2025 30yr LD @ 4.50%	Proposed \$50M Multipurpose Bldg May 2027 30yrs LD @ 5.0%	Total Proposed \$100M	Estimated Tax Rate Impact per \$1,000	Estimated Tax Rate for Existing + Projected + Proposed \$100M Impact per \$1,000	Proposed \$35M Library May 2030 30yr LD @ 5.0%	Estimated Tax Rate Impact per \$1,000	Estimated Tax Rate for Existing + Projected + Proposed \$100M Impact per \$1,000	
2024	4,827,155	1,437	0.77	124,547	48,590		909,556	1,082,693	0.17					0.94		0.94	2024	
2025	4,135,655	2,864	0.66	115,230	43,664		1,751,680	1,910,574	0.31					0.97		0.97	2025	
2026	3,670,430	2,160	0.59	111,727	42,996	54,150	1,750,653	1,959,526	0.31	3,070,000		3,070,000	\$ 0.49	1.39	0	\$ -	1.39	2026
2027	3,060,655	2,160	0.49	108,225	42,328	58,475	1,751,721	1,960,750	0.31	3,068,100		3,068,100	\$ 0.49	1.29	0	\$ -	1.29	2027
2028	2,696,455	1,800	0.43	104,723	41,661	57,575	1,751,443	1,955,402	0.31	3,069,625	3,255,000	6,324,625	\$ 1.01	1.75	0	\$ -	1.75	2028
2029	2,506,805		0.40	101,220	40,993	56,675	1,750,868	1,949,756	0.31	3,069,350	3,252,250	6,321,600	\$ 1.01	1.72	0	\$ -	1.72	2029
2030	2,445,430		0.39	97,718	40,241	55,775	1,750,997	1,944,731	0.31	3,067,275	3,252,750	6,320,025	\$ 1.01	1.71	0	\$ -	1.71	2030
2031	2,398,505		0.38	94,215	39,406	54,875	1,750,679	1,939,175	0.31	3,068,400	3,251,250	6,319,650	\$ 1.01	1.70	2,275,000	\$ 0.36	2.07	2031
2032	2,238,955		0.36	91,063	38,405	53,975	1,750,915	1,934,358	0.31	3,067,500	3,252,750	6,320,250	\$ 1.01	1.68	2,278,750	\$ 0.36	2.04	2032
2033	2,208,805		0.35	88,261	37,403	53,075	1,751,606	1,930,345	0.31	3,069,575	3,252,000	6,321,575	\$ 1.01	1.67	2,276,000	\$ 0.36	2.04	2033
2034	2,142,055		0.34	85,459	36,401	52,175	1,751,601	1,925,635	0.31	3,069,400	3,254,000	6,323,400	\$ 1.01	1.66	2,277,000	\$ 0.36	2.02	2034
2035	2,094,880		0.33	82,657	35,399	56,275	1,750,850	1,925,181	0.31	3,071,975	3,253,500	6,325,475	\$ 1.01	1.65	2,276,500	\$ 0.36	2.02	2035
2036	1,995,130		0.32	79,855	34,397	55,150	1,751,404	1,920,806	0.31	3,072,075	3,250,500	6,322,575	\$ 1.01	1.64	2,274,500	\$ 0.36	2.00	2036
2037	1,955,718		0.31	77,053		54,025	1,751,013	1,882,091	0.30	3,069,700	3,255,000	6,324,700	\$ 1.01	1.62	2,276,000	\$ 0.36	1.99	2037
2038	1,630,065		0.26	74,251		52,900	1,750,676	1,877,827	0.30	3,069,850	3,251,500	6,321,350	\$ 1.01	1.57	2,275,750	\$ 0.36	1.93	2038
2039	541,063		0.09	71,449		51,775	1,751,346	1,874,570	0.30	3,072,300	3,255,250	6,327,550	\$ 1.01	1.40	2,278,750	\$ 0.36	1.76	2039
2040	533,800		0.09			55,650	1,750,771	1,806,421	0.29	3,071,825	3,250,750	6,322,575	\$ 1.01	1.38	2,274,750	\$ 0.36	1.75	2040
2041	526,325		0.08			54,300	1,751,002	1,805,302	0.29	3,068,425	3,253,250	6,321,675	\$ 1.01	1.38	2,279,000	\$ 0.36	1.75	2041
2042	433,750		0.07			52,950	1,750,839	1,803,789	0.29	3,072,100	3,252,250	6,324,350	\$ 1.01	1.37	2,276,000	\$ 0.36	1.73	2042
2043						51,600	1,751,233	1,802,833	0.29	3,067,400	3,252,750	6,320,150	\$ 1.01	1.30	2,276,000	\$ 0.36	1.66	2043
2044						50,250	1,750,984	1,801,234	0.29	3,069,550	3,254,500	6,324,050	\$ 1.01	1.30	2,278,750	\$ 0.36	1.66	2044
2045						53,900	1,751,041	1,804,941	0.29	3,068,100	3,252,250	6,320,350	\$ 1.01	1.30	2,279,000	\$ 0.36	1.66	2045
2046						52,325	1,751,257	1,803,582	0.29	3,068,050	3,251,000	6,319,050	\$ 1.01	1.30	2,276,750	\$ 0.36	1.66	2046
2047						50,750	1,751,480	1,802,230	0.29	3,069,175	3,250,500	6,319,675	\$ 1.01	1.30	2,277,000	\$ 0.36	1.66	2047
2048						49,175	1,751,561	1,800,736	0.29	3,071,250	3,250,500	6,321,750	\$ 1.01	1.30	2,274,500	\$ 0.36	1.66	2048
2049						52,600	1,756,838	1,809,438	0.29	3,069,050	3,250,750	6,319,800	\$ 1.01	1.30	2,279,250	\$ 0.36	1.66	2049
2050						55,800		55,800	0.01	3,067,575	3,251,000	6,318,575	\$ 1.01	1.02	2,275,750	\$ 0.36	1.38	2050
2051						53,775		53,775	0.01	3,071,600	3,251,000	6,322,600	\$ 1.01	1.02	2,279,250	\$ 0.36	1.38	2051
2052						56,750		56,750	0.01	3,070,675	3,250,500	6,321,175	\$ 1.01	1.02	2,274,250	\$ 0.36	1.38	2052
2053						54,500		54,500	0.01	3,069,800	3,254,250	6,324,050	\$ 1.01	1.02	2,276,000	\$ 0.36	1.38	2053
2054						52,250		52,250	0.01	3,068,750	3,251,750	6,320,500	\$ 1.01	1.02	2,279,000	\$ 0.36	1.38	2054
2055										3,072,300	3,253,000	6,325,300	\$ 1.01	1.01	2,278,000	\$ 0.36	1.37	2055
2056											3,252,500	3,252,500	\$ 0.52	0.52	2,278,000	\$ 0.36	0.88	2056
2057											3,255,000	3,255,000	\$ 0.52	0.52	2,278,750	\$ 0.36	0.88	2057
2058															2,275,000	\$ 0.36	0.36	2058
2059															2,276,750	\$ 0.36	0.36	
2060															2,278,500	\$ 0.36	0.36	
	42,041,635	10,421		1,507,653	521,884	1,563,450	44,694,013	48,287,000		92,090,750	97,573,250	189,664,000		68,308,500				

Special Article 2: Regionalization & Efficiency Grant





R&E Study

Brewster, Orleans, Eastham & Wellfleet submitted a joint grant application to pay for the study

Place holder article if funding from free cash was needed

Brewster \$100,000- article, Eastham transfer \$25,000

Multiple funding options the Fincom will consider and recommend

Scope of the study has not been changed at all

Study discussed at length to Select Board 11/29 & 12/13, OES 12/18, Nauset 1/11

Grant application was shared with all of the groups before submittal 2/9