

Department & Name	FY25 Allocated (current)	FY26 Emergency Fin Com
122 - Selectmen	3,580.00	3,080.00
127 - Town Admin Salary	105,000.00	105,000.00
128 - Town Admin Wages	60,415.68	60,415.68
129 - Town Admin Expenses	1,325.00	1,325.00
131 - Finance Committee	200.00	200.00
132 - Reserve Fund	42,500.00	36,000.00
133 - Town Accountant Salary	81,946.80	81,946.80
134 - Town Accountant Wages	13,362.94	13,362.94
135 - Town Accountant Expenses	2,285.00	2,285.00
136 - Audit	36,000.00	36,000.00
140 - Assessors Salary	56,650.00	56,650.00
142 - Assessors Expenses	85,495.00	85,495.00
143 - Treasurer Salary	75,498.17	75,498.17
144 - Treasurer/HR Wages	-	16,000.00
145 - Treasurer Expenses	43,955.00	24,260.00
146 - Collector Salary	58,710.00	58,710.00
147 - Collector Wages	22,304.00	22,304.00
148 - Collector Expenses	23,360.00	23,360.00
149 - Collector Tax Title Costs	7,000.00	7,000.00
151 - Legal	68,522.50	68,522.50
155 - Vadar	15,992.55	15,782.55
159 - General Office Expenses	112,063.65	104,050.00
160 - Town Clerk Salary	68,112.00	61,552.00
161 - Town Clerk Wages	28,198.53	28,198.53
162 - Town Clerk Expenses	11,465.00	10,015.00
163 - Registrars/Elections	28,650.00	20,550.00
171 - Conservation Commission	309.00	309.00
175 - Planning Board	-	-
176 - Zoning Board of Appeals	97.00	97.00
181 - CD Technician	10,333.81	10,333.81
182 - CD Expenses	2,890.58	2,890.58
192 - Town Hall Maintenance	57,750.00	53,905.00
195 - Town Reports	1,500.00	1,200.00
196 - Cheney Maintenance	27,200.00	10,500.00
197 - Armory Maintenance	7,300.00	7,300.00
<b>General Government</b>	<b>1,159,972.21</b>	<b>1,104,098.56</b>
210 - Police Chief Salary	119,611.00	119,611.00
211 - Police Wages	1,235,464.00	1,271,923.93
212 - Police Expenses	120,275.00	119,225.00
220 - Fire Chief Salary	119,458.95	119,458.95

221 - Fire Wages	1,369,622.05	1,541,658.57
222 - Fire Expenses	256,817.73	256,817.73
234 - Emergency Management	3,000.00	3,000.00
240 - Bldg Inspector Salary	74,000.00	74,000.00
241 - Bldg Dept Wages	43,949.00	43,949.00
242 - Bldg Dept Expenses	7,550.00	6,340.00
245 - Electric Inspector Salary	33,976.00	33,976.00
246 - Alternate Elec. Inspector Wages	649.00	649.00
260 - Municipal Hearing Officer Salary	2,500.00	2,500.00
292 - Dog Officer Revolving	42,376.00	42,376.00
295 - Tree Dept Expenses	10,000.00	8,500.00
<b>Protection of Persons and Property</b>	<b>3,439,248.73</b>	<b>3,643,985.18</b>

301 - Orange Elementary Schools	8,653,902.00	8,695,172.00
391 - Mahar Regional School Assessment	5,246,895.00	5,920,506.00
394 - Franklin County Tech School Assessment	626,316.57	586,031.96
<b>Orange Education</b>	<b>14,527,113.57</b>	<b>15,201,709.96</b>

411 - Public Works Superintendent Salary	87,550.00	87,550.00
421 - Highway Wages	605,620.00	605,620.00
422 - Highway Expenses	376,452.06	243,535.00
423 - Snow & Ice	155,267.00	155,267.00
424 - Street Lights	15,000.00	15,000.00
430 - FR City Solid Waste Assessment	28,337.00	28,337.00
433 - Sanitation Wages	88,450.00	88,450.00
434 - Sanitation Expenses	162,413.00	162,413.00
482 - Airport Manager Salary	92,157.00	92,157.00
483 - Airport Wages	46,800.00	46,800.00
484 - Airport Expenses	54,283.00	54,283.00
<b>Public Works and Facilities</b>	<b>1,712,329.06</b>	<b>1,579,412.00</b>

510 - Board of Health Salary	70,854.00	70,854.00
511 - Board of Health Wages	9,072.00	9,072.00
539 - COA Salary	45,000.00	45,000.00
541 - COA Expenses	-	-
543 - Veterans Services	24,774.00	25,268.45
544 - Veterans Benefits	75,000.00	75,000.00
610 - Library Director Salary	67,000.00	67,000.00
611 - Library Wages	181,952.89	181,952.89
612 - Library Expenses	124,500.00	124,500.00
693 - Agriculture	300.00	300.00
<b>Human Services</b>	<b>598,452.89</b>	<b>598,947.34</b>

710 - Long Term Debt Principal	773,124.40	1,109,406.49
751 - Long Term Debt Interest	1,141,971.67	1,079,417.82

752 - Short Term Debt Interest	5,000.00	3,000.00
753 - Mahar Debt	144,261.00	141,179.00
<b>Debt Service</b>	<b>2,064,357.07</b>	<b>2,333,003.31</b>

830 - County Assessments	39,505.00	39,461.00
911 - Retirement Assessments	1,233,312.00	1,346,251.00
912 - Workers Compensation	85,000.00	85,000.00
913 - Unemployment Insurance	35,000.00	30,000.00
914 - Group Health & Life Insurance	2,082,778.00	2,330,098.07
915 - Dental Insurance	111,000.00	-
916 - Town Share Medicare	165,000.00	165,000.00
940 - AOTV	120,000.00	120,000.00
944 - Police & Fire Insurance	43,405.00	43,007.00
945 - General Liability Insurance	296,467.88	336,404.00
<b>Miscellaneous (Fixed) Expenses</b>	<b>4,211,467.88</b>	<b>4,495,221.07</b>

<b>Grand Total</b>	<b>27,712,941.41</b>	<b>28,956,377.42</b>
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Revenue Used	27,077,585.02	28,188,232.45
Free Cash Used	635,356.39	768,144.97
Free Cash as % of budget	2.29%	2.65%

0.00

## NEW COLUMN

2023 Expended	2024 Expended	2025 voted ATM/STM budget	Col S: Level service request FY26
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note - highlighted cells adjusted outside debt for Fisher Hill

	to get to this:	Override of this:
full assessment	5,920,506	1,477,506
4% incr to assessment	5,456,771	1,013,769
level fund assessment	5,246,895	803,889
in budget	4,443,006	0

Account Name	FY23 Expended	FY24 Expended	FY25 voted (ATM+STM)	FY25 Allocated	level service request FY26	Level Serv. % Incr	Voted to Recommend to ATM	incr % FY25 voted	Change from level service	kjr comment	comments
122 - Selectmen Total	2,915	2,698	3,580	3,580	3,580	0.0%	3,080	-14.0%	-500		"level service is under 2% if level f
127 - Town Admin Sala	103,594	91,512	105,000	105,000	110,000	4.8%	110,000	4.8%	0	contract	contract, 3rd year
128 - Town Admin Wag	46,199	49,099	60,416	60,416	62,228	3.0%	62,228	3.0%	0		
129 - Town Admin Exps	11,939	475	1,325	1,325	1,325	0.0%	1,325	0.0%	0		"level service is under 2% if level f
131 - Finance Commit	184	190	200	200	204	2.0%	204	2.0%	0		
132 - Reserve Fund Tot	-	-	42,500	42,500	43,350	2.0%	42,500	0.0%	-850		note - allocated reduced as used, i
133 - Town Accountant	76,500	79,560	81,947	81,947	84,405	3.0%	84,405	3.0%	0		
134 - Town Accountant	14,993	19,021	13,363	13,363	13,764	3.0%	13,764	3.0%	0		submitted one budget labeled leve
135 - Town Accountant	3,995	2,002	2,285	2,285	4,925	115.5%	4,925	115.5%	0	due to GASB	submitted one budget labeled leve
136 - Audit Total	25,000	25,000	36,000	36,000	36,000	0.0%	36,000	0.0%	0		
140 - Assessors Salary	-	14,011	56,650	56,650	58,350	3.0%	58,350	3.0%	0		
141 - Assessors Wages	42,000	13,343	-	-	-	-	-	-	-		
142 - Assessors Expen	76,793	87,429	85,495	85,495	95,140	11.3%	94,540	10.6%	-600	due to needed SW	
143 - Treasurer Salary	21,066	66,768	75,498	75,498	78,763	4.3%	78,763	4.3%	0	due to certificatio	above 3% due to certification comj
144 - Tre-Part-Time Wa	39,529	40,254	-	-	16,000	N/A	16,000	N/A	0		PT assistant treasurer request, 10-
144 - Treasurer/HR Wa	39,529	40,254	-	-	16,000	N/A	16,000	N/A	0	add PT assistant	
145 - Treasurer Expen	57,960	32,881	43,955	43,955	44,185	0.5%	40,260	-8.4%	-3,925	reduce foreclosure	
146 - Collector Salary T	49,166	55,756	58,710	58,710	60,471	3.0%	60,471	3.0%	0		request 63,000
147 - Collector Wages T	20,068	20,108	22,304	22,304	22,973	3.0%	22,973	3.0%	0		"level service"
148 - Collector Expense	24,247	20,710	23,360	23,360	24,000	2.7%	24,000	2.7%	0		
149 - Collector Tax Title	-	9,600	7,000	7,000	7,000	0.0%	7,000	0.0%	0		
151 - Legal Total	87,308	111,884	70,000	68,523	71,400	2.0%	71,400	2.0%	0		note col O vs P due to payment of
155 - Vadar Total	16,220	15,783	15,993	15,993	15,783	-1.3%	15,783	-1.3%	0		contract year 3 of 3
159 - General Office Ex	66,877	68,981	112,851	112,064	112,851	0.0%	113,010	0.1%	159		"level funded" compared to voted (
160 - Town Clerk Salary	54,672	66,174	68,112	68,112	61,552	-9.6%	61,552	-9.6%	0		down due to retirement of current t
161 - Town Clerk Wage	16,886	19,762	28,199	28,199	31,694	12.4%	24,868	-11.8%	-6,826	asst PT 19 hours	
162 - Town Clerk Exper	5,050	6,731	11,465	11,465	12,815	11.8%	10,015	-12.6%	-2,800	expended lower	only 1 budget provided: KJR level
163 - Registrars/Electio	19,466	20,260	28,650	28,650	20,550	-24.8%	20,550	-28.3%	-1,000	will need FY27 incr	fewer elections FY26
171 - Conservation Con	146	314	309	309	809	161.8%	809	161.8%	0	added 500 labor	
175 - Planning Board Tr	415	210	-	-	1,000	N/A	1,000	N/A	0	other purchased ser	additional to revolving fund
176 - Zoning Board of A	-	-	97	97	97	0.0%	97	0.0%	0		
180 - Community Devel	47,499	85,965	-	-	-	-	-	-	-		
181 - CD Technician To	35,512	70,227	10,334	72,334	74,500	620.9%	29,500	185.5%	-45,000	12 hours PT - incr l	Allocated includes transfer from Cl
182 - CD Expenses Tot	22,916	4,322	2,891	5,450	5,600	93.7%	5,600	93.7%	0	oall in budget	Allocated includes transfer from Cl
192 - Town Hall Mainte	87,679	62,441	57,750	57,750	58,905	2.0%	58,905	2.0%	0		"level service 2%"
195 - Town Reports Tot	1,049	1,148	1,500	1,500	1,500	0.0%	1,200	-20.0%	-300		
196 - Cheney Maintena	-	-	27,200	27,200	40,976	50.6%	40,976	50.6%	0	rent owed again	increase due to adding rent
197 - Armory Maintenan	45,350	45,063	7,300	7,300	7,300	0.0%	7,300	0.0%	0		
	1,123,192	1,209,681	1,162,237	1,224,532	1,284,995	10.6%	1,223,353	5.3%	-61,642	above 3% target	voted does not include transfer from CD account (does include STM increase for exec asst)
210 - Police Chief Salar	105,080	114,222	119,611	119,611	125,000	4.5%	125,000	4.5%	0	contract	contract
211 - Police Wages Tot	1,182,207	1,297,248	1,235,464	1,235,464	1,382,829	11.9%	1,382,829	11.9%	0	includes Admin	Police submitted WITH (col R) and
212 - Police Expenses	109,402	103,963	120,275	120,275	120,275	0.0%	119,225	-0.9%	-1,050		
220 - Fire Chief Salary	110,100	119,424	119,459	119,459	123,043	3.0%	123,043	3.0%	0		Chief total includes the \$3,000 bel
221 - Fire Wages Total	971,674	1,268,447	1,369,622	1,369,622	1,448,146	5.7%	1,541,659	12.6%	93,513	12th FF to full staff	Chief only provided one budget pri
222 - Fire Expenses Tot	271,079	271,472	257,919	256,818	257,919	0.0%	256,919	-0.4%	-1,000		Chief only provided one budget pri
234 - Emergency Mana	3,000	3,000	3,000	3,000	3,000	0.0%	3,000	0.0%	0		
240 - Bldg Inspector Sa	83,273	83,060	74,000	74,000	84,000	13.5%	84,000	13.5%	0		less than 3% due to flat travel allow
241 - Bldg Dept Wages	42,996	47,817	43,949	43,949	45,300	3.1%	45,300	3.1%	0		
242 - Bldg Dept Expen	7,245	19,488	7,550	7,550	6,340	-16.0%	6,340	-16.0%	0		
245 - Electric Inspector	33,680	32,265	33,976	33,976	37,403	10.1%	37,403	10.1%	0		
246 - Alternate Elec. Ins	550	600	649	649	649	0.0%	649	0.0%	0		
248 - Animal Inspector	600	2,000	-	-	-	-	-	-	-		part of BoH function
249 - Animal Inspector I	-	-	-	-	-	-	-	-	-		part of BoH function
260 - Municipal Hearing	2,500	2,500	2,500	2,500	2,500	0.0%	2,500	0.0%	0		"set by MGL"
292 - Dog Officer Revol	30,000	37,559	42,376	42,376	43,224	2.0%	43,224	2.0%	0		"FY26 assessment not yet known;
295 - Tree Dept Expen	24,822	-	10,000	10,000	10,000	0.0%	10,000	0.0%	0		
	2,978,208	3,403,065	3,440,350	3,439,249	3,689,627	7.2%	3,781,090	9.9%	91,463	incr contract + FF	(958.14)
301 - Orange Elementa	4,471,136	4,760,746	8,653,902	8,653,902	9,017,414	4.2%	8,767,664	1.3%	-249,750	voted reduction	OES reduced budget - THANK YO
302 - SPED Total	3,023,102	3,134,410	-	-	-	-	-	-	-		SPED in budget above as 3,865.6;
391 - Mahar Regional S	4,786,543	5,340,668	5,246,895	5,246,895	5,920,506	12.8%	4,443,000	-15.3%	-1,477,500	over ride to fund m	03-10-2025 updated RCM FY26 bi
394 - Local County T	621,337	667,503	626,317	626,317	586,032	-6.4%	586,032	-6.4%	0		Final submission
	12,902,118	13,903,328	14,527,114	14,527,114	15,523,952	6.9%	13,796,702	-5.0%	-1,727,250		
411 - Public Works Sup	83,136	77,010	87,550	87,550	90,177	3.0%	90,177	3.0%	0		
421 - Highway Wages T	519,515	671,769	605,620	605,620	617,300	1.9%	631,300	4.2%	14,000	added 1 seasonal v	PW only provided one budget prog
422 - Highway Expense	305,954	257,892	376,563	376,452	389,385	3.4%	360,535	-4.3%	-28,850	align closer to actu	PW only provided one budget prog
423 - Snow & Ice Total	307,088	170,285	155,267	155,267	155,267	0.0%	155,267	0.0%	0		PW only provided one budget prog
424 - Street Lights Tot	20,279	13,427	15,000	15,000	15,000	0.0%	15,000	0.0%	0		"level funding should maintain leve
430 - FR City Solid Was	25,697	18,959	28,337	28,337	29,826	5.3%	29,826	5.3%	0		
432 - Sanitation Manag	57,123	68,335	-	-	0	-	0	-	0		
433 - Sanitation Wages	61,978	91,837	82,950	88,450	95,250	14.8%	95,250	14.8%	0	change- new forem	
434 - Sanitation Expen	142,722	146,789	162,413	162,413	176,400	8.6%	176,400	8.6%	0	clipping fees	
482 - Airport Manager S	79,225	89,309	92,157	92,157	94,886	3.0%	94,886	3.0%	0		
483 - Airport Wages Tot	39,030	48,940	46,800	46,800	50,408	7.7%	50,408	7.7%	0		STM added to original ATM vote
484 - Airport Expenses	53,006	51,266	54,283	54,283	56,550	4.2%	56,345	3.8%	-205		
	1,694,753	1,705,819	1,706,940	1,712,329	1,770,448	3.7%	1,755,393	2.8%	-15,055	below 3% target	
510 - Board of Health S	67,085	59,492	70,854	70,854	73,950	4.4%	73,950	4.4%	0	contractual increas	higher than 3% due to certification
511 - Board of Health V	4,928	3,631	9,072	9,072	11,073	22.1%	10,073	11.0%	-1,000		32 hours a week, shared with build
539 - COA Salary Total	43,414	56,147	45,000	45,000	59,566	32.4%	59,566	32.4%	0	oall in budget	general fund + formula total salary
541 - COA Expenses Tr	1,423	1,720	-	-	8,000	N/A	2,000	N/A	-6,000	no bus in budget	only 1 budget provided.
543 - Veterans Services	23,829	24,192	24,774	24,774	25,268	2.0%	25,268	2.0%	0		likely need additional one-time \$9C
544 - Veterans Benefits	65,384	47,609	75,000	75,000	90,000	33.3%	90,000	20.0%	-10,000	smaller increase	"level service entry recommended
610 - Library Director S	64,000	63,050	67,000	67,000	70,752	5.6%	69,010	3.0%	-1,742		"in line with clerical union increase
611 - Library Wages To	165,396	186,307	183,500	181,953	193,580	5.5%	193,580	5.5%	0		lower than voted, reduced for prior
612 - Library Expenses	115,239	112,123	124,500	124,500	117,793	-5.4%	119,297	-4.2%	1,504	total meets MAR	lower = MAR (KJR swapped color
693 - Agriculture Total	-	-	300	300	300	0.0%	300	0.0%	0		
	550,698	554,270	600,000	598,453	660,283	10.0%	643,045	7.2%	-17,238	well over target 3%	
710 - Long Term Debt F	502,623	503,605	773,124	773,124	1,109,406	43.5%	1,109,406	43.5%	0	FY25 OES debt wr	
751 - Long Term Debt I	824,778	1,027,296	858,165	858,165	1,079,418	25.8%	1,079,418	25.8%	0	FY25 OES debt wr	
752 - Short Term Debt I	2,711	320	5,000	5,000	3,000	-40.0%	3,000	-40.0%	0		treasurer confirmed lower \$3000 s
753 - Mahar Debt Total	152,591	149,293	144,261	144,261	141,179	-2.1%	141,179	-2.1%	0		2-14-2025 RCM FY26 budget booi
	1,482,704	1,680,514	1,780,551	1,780,551	2,333,003	31.0%	2,333,003	31.0%	0	increase 8.7% w/fix	
830 - County Assesme	35,396	35,228	39,505	39,505	39,461	-0.1%	39,461	-0.1%	0		(went down a bit)
911 - Retirement Asses	1,083,835	1,152,968	1,233,312	1,233,312	1,346,251	9.2%	1,346,251	9.2%	0		school 359,250; town 981,046
912 - Workers Compens	85,583	77,397	85,000	85,000	95,000	11.8%	95,000	11.8%	0		
913 - Unemployment In	3,400	9,980	35,000	35,000	30,000	-14.3%	30,000	-14.3%	0		
914 - Group Health & Li	1,822,515	1,921,154	2,082,778	2,082,778	2,499,908	20.0%	2,499,908	20.0%	0		Hampshire trust increases 18-20%
915 - Dental Insurance	99,017	97,743	111,000	111,000	111,000	0.0%	111,000	0.0%	0		
916 - Town Share Medi	144,009	166,716	165,000	165,000	169,650	2.8%	169,650	2.8%	0		
940 - AOTV Total	114,030	106,719	120,000	120,000	120,000	0.0%	120,000	0.0%	0		"remains stable and decreasing"
944 - Police & Fire Insu	44,261	43,337	43,405	43,405	43,007	-0.9%	43,007	-0.9%	0		final quote
945 - General Liability I	193,505	261,877	296,468	296,468	318,081	7.3%	348,000	17.4%	29,919	mult policies: 1 still	"Quotes not released until

revenue estimate	1.66%	27,909,171	28,034,945	revenue w/ FF	updated excluded debt in revenue
additional rev to raise or exp to reduce	% Rev > FY 25 voted	-2,125,495	-299,918		
	does NOT include CD from CD fund	300,000	300,000		free cash
		28,209,171	28,334,945	revenue w/ free cas	rev + free cash
			82		

to get to this:	Override of this	
5,920,506	1,477,500	full assessment
5,456,771	1,013,765	4% incr to assessment
5,246,895	803,889	level fund assessment
4,443,006	0	in budget

710 - Ambulance Princi	55,000	58,506	55,000
751 - Ambulance Intere	2,805	1,989	935

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**Scenario: Reduce Orange assessment increase to 4%**

	New Salem	Orange	Petersham	Wendell	total	
foundation enrollment	27	433	48	40	548	
%	4.9270%	79.0146%	8.7591%	7.2993%		
FY 25 assessment (non exempt)	\$ 482,045.00	\$ 5,246,895.00	\$ 958,653.00	\$ 594,417.00	\$ 7,282,010.00	
Orange reduction for 4% increase		463,735				
\$ reduction for each town	\$ 28,916.50	\$ 463,735.00	\$ 51,407.11	\$ 42,839.26	\$ 586,897.88	
original assessment (non exempt)	\$ 549,511.00	\$ 5,920,506.00	\$ 876,182.00	\$ 640,849.00	\$ 7,987,048.00	5,246,895
% change from FY25	14.00%	12.84%	-8.60%	7.81%	9.68%	
<b>reduced assessment (non exempt)</b>	<b>\$ 520,594.50</b>	<b>\$ 5,456,771.00</b>	<b>\$ 824,774.89</b>	<b>\$ 598,009.74</b>	<b>\$ 7,400,150.12</b>	
<b>% change from FY25</b>	<b>8.00%</b>	<b>4.00%</b>	<b>-13.97%</b>	<b>0.60%</b>	<b>1.62%</b>	
					\$ 586,897.88 change to Mahar budget	

FY 25 budget	\$15,796,324	
Voted Mahar increase 4% budget	\$16,428,177	4.00%compared to FY25
reduce to	\$15,841,279	0.28%compared to FY25

Mahar details	
required chapter 70 formula portion	\$2,044,873
required transportation	\$666,220
required choice out total=976,898 page 4 subtotal	\$771,892
extra for other smaller required <b>non-NSS</b> areas less obvious to KJF	\$200,000

	full assessment %	Orange increa:	level to FY25	no override
Orange estimated required assessment	\$3,682,985	\$3,682,985	\$3,682,985	\$3,682,985
actual assessment	\$5,920,506	\$5,456,771	\$5,246,895	\$4,443,006
over required / under required	\$2,237,521	\$1,773,786	\$1,563,910	\$760,021

**Scenario: Reduce Orange assessment increase to 0% (level fund to FY25)**

	New Salem	Orange	Petersham	Wendell	total	
foundation enrollment	27	433	48	40	548	
%	4.9270%	79.0146%	8.7591%	7.2993%		
FY 25 assessment (non exempt)	\$ 482,045.00	\$ 5,246,895.00	\$ 958,653.00	\$ 594,417.00	\$ 7,282,010.00	
Orange reduction for level funded assessment		673,611				
\$ reduction for each town	\$ 42,003.46	\$ 673,611.00	\$ 74,672.81	\$ 62,227.34	\$ 852,514.61	
original assessment (non exempt)	\$ 549,511.00	\$ 5,920,506.00	\$ 876,182.00	\$ 640,849.00	\$ 7,987,048.00	
% change from FY25	14.00%	12.84%	-8.60%	7.81%	9.68%	
<b>reduced assessment (non exempt)</b>	<b>\$ 507,507.54</b>	<b>\$ 5,246,895.00</b>	<b>\$ 801,509.19</b>	<b>\$ 578,621.66</b>	<b>\$ 7,134,533.39</b>	
<b>% change from FY25</b>	<b>5.28%</b>	<b>0.00%</b>	<b>-16.39%</b>	<b>-2.66%</b>	<b>-2.03%</b>	
					\$ 852,514.61 change to Mahar budget	

FY 25 budget	\$15,796,324	
Voted Mahar level funded assessment	\$16,428,177	4.00%compared to FY25
reduce to	\$15,575,662	-1.40%compared to FY25

**Scenario: Reduce Orange assessment to what we can afford with no override**

	New Salem	Orange	Petersham	Wendell	total	
foundation enrollment	27	433	48	40	548	
%	4.9270%	79.0146%	8.7591%	7.2993%		
FY 25 assessment (non exempt)	\$ 482,045.00	\$ 5,246,895.00	\$ 958,653.00	\$ 594,417.00	\$ 7,282,010.00	
Orange reduction for what we can afford/no override		1,477,500				
\$ reduction for each town	\$ 92,130.48	\$ 1,477,500.00	\$ 163,787.53	\$ 136,489.61	\$ 1,869,907.62	
original assessment (non exempt)	\$ 549,511.00	\$ 5,920,506.00	\$ 876,182.00	\$ 640,849.00	\$ 7,987,048.00	
% change from FY25	14.00%	12.84%	-8.60%	7.81%	9.68%	
<b>reduced assessment (non exempt)</b>	<b>\$ 457,380.52</b>	<b>\$ 4,443,006.00</b>	<b>\$ 712,394.47</b>	<b>\$ 504,359.39</b>	<b>\$ 6,117,140.38</b>	
<b>% change from FY25</b>	<b>-5.12%</b>	<b>-15.32%</b>	<b>-25.69%</b>	<b>-15.15%</b>	<b>-16.00%</b>	
					\$ 1,869,907.62 change to Mahar budget	

FY 25 budget	\$15,796,324	
Voted Mahar what we can afford, no override	\$16,428,177	4.00%compared to FY25
reduce to	\$14,558,269	-7.84%compared to FY25



Stabilization:	\$455,322.89
Capital Stabilization:	\$131,144.73
CD Stabilization:	\$883.68
OPEB Trust:	\$25,206.94
OPIOID Stabilization:	\$0.00
Water Enterprise Stabilization:	\$123,680.68

note - free cash update received Jan 30, 2025 (enterprise funds affected only)

**NOTIFICATION OF FREE CASH APPROVAL - Town of Orange**

Based upon the un-audited balance sheet submitted, I hereby certify that the amount of available funds or "free cash" as of July 1, 2024 for the Town of Orange is:

General Fund	\$978,675.00		
Enterprise Fund: water	\$227,267.00		
Enterprise Fund: wastewater/sewer	\$486,867.00	article 17 use	\$80,000
		article 18 use	\$40,000

Free Cash, general fund	\$978,675.00
Nov STM article 10 - exec asst	\$10,833.54
Nov STM article 14 - airport way	\$8,400.00

remaining free cash                      \$959,441.46

fraud	(\$338,000.00)
snow & ice	(\$150,000.00)

remaining free cash                      \$471,441.46

KJR note: beginning with 2/23 warrant, we are deficit spending snow & ice. Our town practice is to cover this deficit from current free cash.

likely uses:	
budget	(\$300,000.00)
retirement befits payout veteran	(\$9,000.00)

remaining free cash                      \$162,441.46

## TOWN ADMIN

## TOWN ADMINISTRATOR'S BUDGET PROPOSAL FORMAT

		0 increase Mahan/OES										requested increase Mahan/lower requested increase Mahan/lower request 4% increase Mahan/lower request OES 4% increase Mahan/lower request OES										
		2023 Expended 2024 Expended 2025 voted ATMMSTM budget 2nd U. 2% request FY25 over voted										Elat other than debt/Elat other than debt/Elat other than debt/Elat other than debt/Elat other than debt/Elat other than debt/Elat other than debt/Elat other than debt/Elat other than debt/Elat other than debt										
GENERAL GOVERNMENT		\$ 1,193,191.81	\$ 1,209,681.92	\$ 1,162,237.21	\$ 1,191,969.69	2.56%	\$ 1,162,237.21	0.00%	\$ 1,162,237.21	0.00%	\$ 1,162,237.21	-11.30%	\$ 1,162,237.21	0.00%	\$ 1,108,876.68	-4.59%						
Includes Town Hall and Finance		1,123,192	1,209,681	1,162,237	1,191,969	2.56%	1,162,237	0.00%	1,162,237	0.00%	1,030,873	-11.30%	1,162,237	0.00%	1,108,877	-4.59%						
PROTECTION OF PERSONS AND PROPER		\$ 2,978,208.32	\$ 3,403,065.12	\$ 3,440,350.00	\$ 3,439,626.54	5.79%	\$ 3,440,350.00	0.00%	\$ 3,440,350.00	0.00%	\$ 3,051,496.71	-11.30%	\$ 3,440,350.00	0.00%	\$ 3,282,396.97	-4.59%						
Fire		1,355,854	1,662,343	1,750,000	1,832,107	4.69%	1,750,000	0.00%	1,750,000	0.00%	1,552,202	-11.30%	1,750,000	0.00%	1,669,654	-4.59%						
Police		1,396,689	1,515,434	1,475,350	1,578,104	6.96%	1,475,350	0.00%	1,475,350	0.00%	1,308,595	-11.30%	1,475,350	0.00%	1,407,614	-4.59%						
Building Misc		225,666	225,288	215,000	229,416	6.70%	215,000	0.00%	215,000	0.00%	190,699	-11.30%	215,000	0.00%	205,129	-4.59%						
ORANGE EDUCATION		\$ 12,902,118.43	\$ 13,903,327.55	\$ 14,527,113.57	\$ 15,274,201.56	5.14%	\$ 14,486,926.96	-0.28%	\$ 14,999,201.90	3.25%	\$ 14,999,201.90	3.25%	\$ 14,535,466.76	0.06%	\$ 14,535,466.76	0.06%						
OES		7,494,238	7,895,157	8,653,902	8,767,664	1.31%	8,653,902	0.00%	8,492,664	-1.86%	8,492,664	-1.86%	8,492,664	-1.86%	8,492,664	-1.86%						
MAHAR		4,786,543	5,340,668	5,246,895	5,920,506	12.84%	5,246,895	0.00%	5,920,506	12.84%	5,920,506	12.84%	5,456,771	4.00%	5,456,771	4.00%						
FCT		621,337	667,503	626,317	586,032	-4.43%	586,032	-4.43%	586,032	-4.43%	586,032	-4.43%	586,032	-4.43%	586,032	-4.43%						
PUBLIC WORKS AND FACILITIES		\$ 1,654,762.54	\$ 1,705,618.61	\$ 1,706,940.00	\$ 1,768,779.21	3.62%	\$ 1,706,940.00	0.00%	\$ 1,706,940.00	0.00%	\$ 1,514,009.26	-11.30%	\$ 1,706,940.00	0.00%	\$ 1,628,571.41	-4.59%						
Highways/Parks/Cemetery/street lights		1,235,972	1,190,383	1,240,000	1,267,129	2.19%	1,240,000	0.00%	1,240,000	0.00%	1,099,846	-11.30%	1,240,000	0.00%	1,183,069	-4.59%						
Sanitation/Ft City solid waste assessment		267,520	325,920	273,700	301,476	10.15%	273,700	0.00%	273,700	0.00%	242,764	-11.30%	273,700	0.00%	261,134	-4.59%						
Airport		171,261	189,515	193,240	200,175	3.59%	193,240	0.00%	193,240	0.00%	171,399	-11.30%	193,240	0.00%	184,368	-4.59%						
HUMAN SERVICES/CULTURE/RECREATION		\$ 550,658.32	\$ 554,720.18	\$ 600,000.00	\$ 616,336.55	2.72%	\$ 600,000.00	0.00%	\$ 600,000.00	0.00%	\$ 537,183.66	-11.30%	\$ 600,000.00	0.00%	\$ 575,452.86	-4.59%						
Board of Health		72,012	63,123	79,926	84,032	5.14%	79,926	0.00%	79,926	0.00%	70,892	-11.30%	79,926	0.00%	76,258	-4.59%						
Library		344,636	361,479	375,000	381,887	1.89%	375,000	0.00%	375,000	0.00%	332,615	-11.30%	375,000	0.00%	357,783	-4.59%						
COA / Vets / IAG com		154,837	129,668	145,074	150,418	3.68%	145,074	0.00%	145,074	0.00%	128,677	-11.30%	145,074	0.00%	138,413	-4.59%						
TOTAL DEBT SERVICE		\$ 1,540,508.63	\$ 1,680,514.37	\$ 1,717,142.17	\$ 2,333,003.31	8.66%	\$ 2,333,003.31	8.66%	\$ 2,333,003.31	8.66%	\$ 2,333,003.31	8.66%	\$ 2,333,003.31	8.66%	\$ 2,333,003.31	8.66%						
MISCELLANEOUS (FIXED) EXPENSES		\$ 3,636,550.36	\$ 3,873,118.42	\$ 4,211,462.88	\$ 4,723,277.26	12.15%	\$ 4,723,277.26	12.15%	\$ 4,723,277.26	12.15%	\$ 4,723,277.26	12.15%	\$ 4,723,277.26	12.15%	\$ 4,723,277.26	12.15%						
Total Budget		\$ 24,415,028.43	\$ 26,329,795.27	\$ 27,295,272.76	\$ 29,585,274.88	6.44%	\$ 28,452,636.77	2.37%	\$ 28,965,009.77	4.21%	\$ 28,184,045.00	1.40%	\$ 28,501,274.57	2.54%	\$ 28,184,045.00	1.40%						
		note - highlighted cells adjusted outside debt for Fisher Hill																				
current rev proj. after adj				\$ 27,884,045.00		\$ 27,884,045.00		\$ 27,884,045.00		\$ 27,884,045.00		\$ 27,884,045.00		\$ 27,884,045.00		\$ 27,884,045.00						
free cash				\$ 300,000.00		\$ 300,000.00		\$ 300,000.00		\$ 300,000.00		\$ 300,000.00		\$ 300,000.00		\$ 300,000.00						
over revenue+free cash				\$ (1,401,229.88)		\$ (268,591.77)		\$ (780,964.77)		\$ -		\$ (317,229.57)		\$ -		\$ -						
sum excl educ.debt.Fixed		\$ 6,346,850.99	\$ 6,872,834.93	\$ 6,909,527.21	\$ 7,216,711.62	\$ 6,909,527.21	\$ 6,909,527.21	\$ 6,909,527.21	\$ 6,909,527.21	\$ 6,128,562.44	\$ 6,128,562.44	\$ 6,909,527.21	\$ 6,909,527.21	\$ 6,909,527.21	\$ 6,909,527.21	\$ 6,909,527.21						
% cut to balance						3.9%		11.3%		0.0%		4.6%		0.0%		0.0%						