

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
General Government	1,159,972.21	1,104,098.56
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

Protection of Persons and Property **3,439,248.73** **3,643,985.18**

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

Orange Education **14,527,113.57** **15,201,709.96**

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

Public Works and Facilities **1,712,329.06** **1,579,412.00**

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

Human Services **598,452.89** **598,947.34**

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
Debt Service	2,064,357.07	2,333,003.31

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
Miscellaneous (Fixed) Expenses	4,211,467.88	4,495,221.07

Grand Total	27,712,941.41	28,956,377.42
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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

TOWN ADMIN/TOWN ADMINISTRATOR'S BUDGET PROPOSAL FORMAT

	2023 Expend	2024 Expend	2025 voted ATM/STM budget	Col S: Level service request FY26	over votec	[note - formulas]	Col S: Voted to recommend to ATM	over votec
GENERAL GOVERNMENT	<u>\$ 1,123,191.81</u>	<u>\$ 1,209,681.02</u>	<u>\$ 1,162,237.21</u>	<u>\$ 1,284,994.92</u>	10.56%	<u>\$ 1,223,352.77</u>	5.26%	
Includes Town Hall and Finance	1,123,192	1,209,681	1,162,237	1,284,995	10.56%	1,223,353	5.26%	
PROTECTION OF PERSONS AND PROPERTY	<u>\$ 2,978,208.32</u>	<u>\$ 3,403,065.12</u>	<u>\$ 3,440,350.00</u>	<u>\$ 3,689,626.54</u>	7.25%	<u>\$ 3,781,089.54</u>	9.90%	
Fire	1,355,854	1,662,343	1,750,000	1,832,107	4.69%	1,924,620	9.98%	
Police	1,396,689	1,515,434	1,475,350	1,628,104	10.35%	1,627,054	10.28%	
Building /Misc	225,666	225,288	215,000	229,416	6.70%	229,416	6.70%	
ORANGE EDUCATION	<u>\$ 12,902,118.43</u>	<u>\$ 13,903,327.55</u>	<u>\$ 14,527,113.57</u>	<u>\$ 15,274,201.96</u>	5.14%	<u>\$ 13,796,701.96</u>	-5.03%	
OES	7,494,238	7,895,157	8,653,902	8,767,664	1.31%	8,767,664	1.31%	
MAHAR	4,786,543	5,340,668	5,246,895	5,920,506	12.84%	4,443,006	-15.32%	
FCT	621,337	667,503	626,317	586,032	-6.43%	586,032	-6.43%	
PUBLIC WORKS AND FACILITIES	<u>\$ 1,694,752.54</u>	<u>\$ 1,705,818.61</u>	<u>\$ 1,706,940.00</u>	<u>\$ 1,770,448.21</u>	3.72%	<u>\$ 1,755,393.21</u>	2.84%	
Highway/Parks/Cemetery/street lights	1,235,972	1,190,383	1,240,000	1,267,129	2.19%	1,252,279	0.99%	
Sanitation/Fr City solid waste assessment	287,520	325,920	273,700	301,476	10.15%	301,476	10.15%	
Airport	171,261	189,515	193,240	201,844	4.45%	201,639	4.35%	
HUMAN SERVICES/CULTURE/RECREATION	<u>\$ 550,698.32</u>	<u>\$ 554,270.18</u>	<u>\$ 600,000.00</u>	<u>\$ 660,291.30</u>	10.05%	<u>\$ 643,044.80</u>	7.17%	
Board of Health	72,013	63,123	79,926	85,032	6.39%	84,023	5.13%	
Library	344,636	361,479	375,000	382,125	1.90%	381,887	1.84%	
COA / Vets /AG com	154,837	129,668	145,074	193,135	33.13%	177,135	22.10% likely need additional one-time \$9000, retiring employee buyout	
TOTAL DEBT SERVICE	<u>\$ 1,540,508.63</u>	<u>\$ 1,680,514.37</u>	<u>\$ 2,147,164.13</u>	<u>\$ 2,333,003.31</u>	8.66%	<u>\$ 2,333,003.31</u>	8.66%	
MISCELLANEOUS (FIXED) EXPENSES	<u>\$ 3,625,550.38</u>	<u>\$ 3,873,118.42</u>	<u>\$ 4,211,467.88</u>	<u>\$ 4,784,277.29</u>	13.60%	<u>\$ 4,802,277.29</u>	14.03%	
Total Budget	<u>\$ 24,415,028.43</u>	<u>\$ 26,329,795.27</u>	<u>\$ 27,795,272.79</u>	<u>\$ 29,796,843.53</u>	7.20%	<u>\$ 28,334,862.88</u>	1.94%	
[adjusted OES debt to match proper calc on recap]								
current rev proj. after adj			(no 12th firefighter)			(Includes 12th firefighter)		
free cash			\$ 27,909,170.81			\$ 28,034,945.00		
			\$ 300,000.00			\$ 300,000.00		
over revenue+free cash				\$ (1,587,672.72)		\$ 82.12		
sum excl educ,debt,Fixed	\$ 6,346,850.99	\$ 6,872,834.93	\$ 6,909,527.21	\$ 7,405,360.97		\$ 7,402,880.32		
% cut to balance								

note - highlighted cells adjusted outside debt for Fisher Hill

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

Line nt & Name	AccountName	FY23 Expended	FY24 Expended	FY25 voted (ATM -STM)	FY25 Allocated	level service request FY26	Level Srv. %	Voted to Recommend ATM	inc % to 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 fi
127 - Town Admin Sala	103,594	91,512	105,000	105,000	110,000	110,000	4.8%	110,000	4.8%	0	0contract	contract, 3rd year
128 - Town Admin Wag	46,199	49,099	60,416	60,416	62,228	62,228	3.0%	62,228	3.0%	0		*level service is under 2% if level fi
129 - Town Admin Expc	11,939	475	1,325	1,325	1,325	1,325	0.0%	1,325	0.0%	0		*level service is under 2% if level fi
131 - Finance Committee	184	190	200	200	204	204	2.0%	204	2.0%	0		note - allocated reduced as used, i
132 - Reserve Fund Tot	-	-	42,500	42,500	43,350	43,350	2.0%	42,500	0.0%	-850		submitted one budget labeled leve
133 - Town Accountant	76,500	79,560	81,947	81,947	84,405	84,405	3.0%	84,405	3.0%	0		submitted one budget labeled leve
134 - Town Accountant	14,993	19,021	13,363	13,363	13,764	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	4,925	115.5%	4,925	115.5%	0		due to GASB
136 - Audit Total	25,000	25,000	36,000	36,000	36,000	36,000	0.0%	36,000	0.0%	0		
140 - Assessors Salary	-	14,011	56,650	56,650	58,350	58,350	3.0%	58,350	3.0%	0		
141 - Assessors Wages	42,000	13,343	-	-	-	-	-	-	-	-		
142 - Assessors Expc	76,793	87,429	85,495	85,495	95,140	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	78,763	4.3%	78,763	4.3%	0		due to certificatio
144 - Tre-Part-Time Wa	39,529	40,254	-	-	16,000	16,000	0	16,000	0	0		PT assistant
144 - Treasurer/HR Wa	39,529	40,254	-	-	16,000	16,000	N/A	16,000	N/A	0		0add PT assistant
145 - Treasurer Expc	57,960	32,881	43,955	43,955	44,185	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	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	22,973	3.0%	22,973	3.0%	0		*level service*
148 - Collector Expc	24,247	20,710	23,360	23,360	24,000	24,000	2.7%	24,000	2.7%	0		
149 - Collector Tax Title	-	9,600	7,000	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	71,400	2.0%	71,400	2.0%	0		
155 - Vadar Total	16,220	15,783	15,993	15,993	15,783	15,783	-1.3%	15,783	-1.3%	0		
159 - General Office Ex	66,877	68,981	112,851	112,064	112,851	112,851	0.0%	113,010	0.1%	159		
160 - Town Clerk Salary	54,672	66,174	68,112	68,112	61,552	61,552	-9.6%	61,552	-9.6%	0		
161 - Town Clerk Wage	16,886	19,762	28,199	28,199	31,694	31,694	12.4%	24,868	-11.8%	-6,826		asst PT 19 hours
162 - Town Clerk Expc	5,050	6,731	11,465	11,465	12,815	12,815	11.8%	10,015	-12.6%	-2,800		expended lower
163 - Registrars/Electio	19,466	20,260	28,650	28,650	21,550	21,550	-24.8%	20,550	-28.3%	-1,000		will need FY27 incr
171 - Conservation Con	146	314	309	309	809	809	0	809	161.8%	0		added 500 labor
175 - Planning Board T	415	210	-	-	1,000	1,000	N/A	1,000	N/A	0		other purchased se
176 - Zoning Board of A	-	-	97	97	97	97	0	97	0.0%	0		additional to revolving fund
180 - Community Devel	47,499	85,965	-	-	-	-	-	-	-	-		
181 - CD Technician To	35,512	70,227	10,334	72,334	74,500	74,500	20.9%	29,500	185.5%	-45,000		12 hours PT - incr I
182 - CD Expenses Tot	22,916	4,322	2,891	5,450	5,600	5,600	93.7%	5,600	93.7%	0		Allocated includes transfer from CI
192 - Town Hall Mainten	87,679	62,441	57,750	57,750	58,905	58,905	2.0%	58,905	2.0%	0		Allocated includes transfer from CI
195 - Town Reports Tot	1,049	1,148	1,500	1,500	1,500	1,500	0.0%	1,200	-20.0%	-300		*level service 2%"
196 - Cheney Maintenanc	-	-	27,200	27,200	40,976	40,976	50.6%	40,976	50.6%	0		rent owed again
197 - Armory Maintenanc	45,350	45,063	7,300	7,300	7,300	7,300	0.0%	7,300	0.0%	0		increase due to adding rent
	1,123,192	1,209,681	1,162,237	1,224,532	1,284,995	1,284,995	10.6%	1,223,353	5.3%	-61,642		above 3% target
210 - Police Chief Salar	105,080	114,222	119,611	119,611	125,000	125,000	4.5%	125,000	4.5%	0		voted does not include transfer from CD account (does include STM increase for exec ass)
211 - Police Wages Tot	1,182,207	1,297,248	1,235,464	1,235,464	1,382,829	1,382,829	11.9%	1,382,829	11.9%	0		contract
212 - Police Expenses	109,402	103,963	120,275	120,275	120,275	120,275	0.0%	119,225	-0.9%	-1,050		Includes Admin
220 - Fire Chief Salary	110,100	119,424	119,459	119,459	123,043	123,043	3.0%	123,043	3.0%	0		Police submitted WITH (col R) and
221 - Fire Wages Total	971,674	1,268,447	1,369,622	1,369,622	1,448,146	1,448,146	5.7%	1,541,659	12.6%	93,513		Chief total includes the \$3,000 be
222 - Fire Expenses Tot	271,079	271,472	257,919	256,818	257,919	257,919	0.0%	256,919	-0.4%	-1,000		Chief only provided one budget pr
234 - Emergency Mana	3,000	3,000	3,000	3,000	3,000	3,000	0.0%	3,000	0.0%	0		Chief only provided one budget pr
240 - Bldg Inspector Sa	83,273	83,060	74,000	74,000	84,000	84,000	13.5%	84,000	13.5%	0		less than 3% due to flat travel allo
241 - Bldg Dept Wages	42,996	47,817	43,949	43,949	45,300	45,300	3.1%	45,300	3.1%	0		"set by MGL"
242 - Bldg Dept Expc	7,245	19,488	7,550	7,550	6,340	6,340	-16.0%	6,340	-16.0%	0		"FY26 assessment not yet known:
245 - Electric Inspector	33,680	32,265	33,976	33,976	37,403	37,403	10.1%	37,403	10.1%	0		
246 - Alternate Elec. Inc	550	600	649	649	649	649	0.0%	649	0.0%	0		
248 - Animal Inspector	600	2,000	-	-	-	-	-	-	-	-		part of BoH function
249 - Animal Inspector	-	-	-	-	-	-	-	-	-	-		part of BoH function
260 - Municipal Hearing	2,500	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	43,224	2.0%	43,224	2.0%	0		Final submission
295 - Tree Dept Expens	24,822	-	10,000	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	3,689,627	7.2%	3,781,090	9.9%	91,463		incr contract + FF (958.14)
301 - Orange Elementa	4,471,136	4,476,746	8,653,902	8,653,902	9,017,414	9,017,414	4.2%	8,767,664	1.3%	-249,750		voted reduction
302 - SPED Total	3,023,102	3,134,410	-	-	-	-	-	-	-	-		OES reduced budget - THANK YO
391 - Mahan Regional	4,786,543	5,340,668	5,246,895	5,246,895	5,920,506	5,920,506	12.8%	4,443,006	-15.3%	-1,477,500		SPED in budget above as, 3,865.6
394 - Franklin County T	621,337	667,503	626,317	626,317	586,032	586,032	-6.4%	586,032	-6.4%	0		03-10-2025 updated RCM FY26 bi
	12,902,118	13,903,328	14,527,114	14,527,114	15,523,952	15,523,952	6.9%	13,796,702	-5.0%	-1,27,250		Final submission
411 - Public Works Sup	83,136	77,010	87,550	87,550	90,177	90,177	3.0%	90,177	3.0%	0		
421 - Highway Wages 1	519,515	671,769	605,620	605,620	617,300	617,300	1.9%	631,300	4.2%	14,000		PW only provided one budget prop
422 - Highway Expense	305,954	257,892	376,563	376,452	389,385	389,385	3.4%	360,535	-4.3%	-28,850		align closer to actu
423 - Snow & Ice Total	307,088	170,285	155,267	155,267	155,267	155,267	0.0%	155,267	0.0%	0		PW only provided one budget prop
424 - Street Lights Tota	20,279	13,427	15,000	15,000	15,000	15,000	0.0%	15,000	0.0%	0		PW only funding should maintain leve
430 - FR City Solid Was	25,697	18,959	28,337	28,337	29,826	29,826	5.3%	29,826	5.3%	0		
432 - Sanitation Manag	57,123	68,335	-	-	0	0	0	0	0	0		
433 - Sanitation Wages	61,978	91,837	82,950	88,450	95,250	95,250	14.8%	95,250	14.8%	0		change- new forem
434 - Sanitation Expc	142,722	146,789	162,413	162,413	176,400	176,400	8.6%	176,400	8.6%	0		0 lippling fees
482 - Airport Manager S	79,225	89,309	92,157	92,157	94,886	94,886	3.0%	94,886	3.0%	0		STM added to original ATM vote
483 - Airport Wages Tol	39,030	49,840	46,800	46,800	50,408	50,408	7.7%	50,408	7.7%	0		
484 - Airport Expenses	53,006	51,266	54,283	54,283	56,550	56,550	4.2%	56,545	3.8%	-205		
	1,694,753	1,705,819	1,706,940	1,712,329	1,770,448	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	73,950	4.4%	73,950	4.4%	0		higher than 3% due to certification
511 - Board of Health W	4,928	3,631	9,072	9,072	11,073	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	59,562	59,562	32.4%	59,562	32.4%	0		general fund + formula total salary
541 - COA Expenses T	1,423	1,720	-	-	8,000	8,000	N/A	8,000	N/A	0		Only 1 budget provided.
543 - Veterans Services	23,829	24,192	24,774	24,774	25,268	25,268	2.0%	25,268	2.0%	0		Likely need additional one-time \$90
544 - Veterans Benefits	65,384	47,609	75,000	75,000	100,000	100,000	33.3%	90,000.00	20.0%	-10,000		smaller increase
610 - Library Director S	64,000	63,050	67,000	67,000	70,752	70,752	5.6%	69,010	3.0%	-1,742		level service entry recommended
611 - Library Wages To	165,396	186,307	183,500	181,953	193,580	193,580	5.5%	193,580	5.5%	0		in line with clerical union increase
612 - Library Expenses	115,239	112,123	124,500	124,500	117,793	117,793	-5.4%	119,297	-4.2%	-1,504		lower than voted, reduced for prior
693 - Agriculture Total	-	-	300	300	300	300	0	300	0	0		tower = MAR (KJR swapped color)
	550,698	550,270	600,000	598,45								

revenue estimate
additional rev to raise or exp to reduce

1.66%	27,909,171	28,034,945	revenue w/ FF	updated excluded debt in revenue
% 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	0		

to get to this:	Override of this
5,920,506	1,477,500
5,456,771	1,013,765
5,246,895	803,889
4,443,006	0
	full assessment
	4% incr to assessment
	level fund assessment
	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	
% change from FY25	14.00%	12.84%	-8.60%	7.81%	9.68%	
reduced assessment (non exempt)	\$ 520,594.50	\$ 5,456,771.00	\$ 824,774.89	\$ 598,009.74	\$ 7,400,150.12	
% change from FY25	8.00%	4.00%	-13.97%	0.60%	1.62%	
						\$ 586,897.88 change to Mahar budget

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

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 non-NSS areas less obvious to KJF	\$200,000

	full assessment	% Orange increase	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%	
reduced assessment (non exempt)	\$ 507,507.54	\$ 5,246,895.00	\$ 801,509.19	\$ 578,621.66	\$ 7,134,533.39	
% change from FY25	5.28%	0.00%	-16.39%	-2.66%	-2.03%	
						\$ 852,514.61 change to Mahar budget

FY 25 budget	\$15,796,324
Voted Mahar level funded assessment	\$16,428,177
reduce to	\$15,575,662

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%	
reduced assessment (non exempt)	\$ 457,380.52	\$ 4,443,006.00	\$ 712,394.47	\$ 504,359.39	\$ 6,117,140.38	
% change from FY25	-5.12%	-15.32%	-25.69%	-15.15%	-16.00%	
						\$ 1,869,907.62 change to Mahar budget

FY 25 budget
Voted Mahar what we can afford, no override
reduce to

\$15,796,324	
\$16,428,177	4.00% compared to FY25
\$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/se	\$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 wa	\$8,400.00

remaining free cash	\$959,441.46
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fraud	(\$338,000.00)
snow & ice	(\$150,000.00)

remaining free cash	\$471,441.46
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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
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TOWN ADMINISTRATOR'S BUDGET PROPOSAL FORMAT