

MUNICIPAL OFFICES



Town of Northfield, Vermont
www.northfield-vt.gov

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51 SOUTH MAIN STREET
NORTHFIELD, VERMONT 05663

**TOWN OF NORTHFIELD, VERMONT
SELECT BOARD SPECIAL MEETING
Thursday, January 23, 2025
COMMUNITY ROOM - 6:00 P.M.**

This ZOOM meeting can be attended either in person
or from your computer, tablet, or smartphone.

<https://us06web.zoom.us/j/89532070448?pwd=Digc6bTsraCZ2CzD8bXZBJvFsE6US7.1>

You can also dial in using your phone: 1-929-436-2866
Meeting ID: 895 3207 0448
Passcode: 905330

AGENDA

I. ROLL CALL

II. PUBLIC PARTICIPATION (SCHEDULED): None.

III. DISCUSSION

- a. Proposed FY 2025/2026 Town Budget
 - 1. Town Budget Recap

IV. PUBLIC PARTICIPATION (UNSCHEDULED)

V. EXECUTIVE SESSION (IF NEEDED)

- a. Legal/Personnel/Contracts [1 VSA 313 (a)(1)]

VI. ADJOURNMENT

TOWN BUDGET



**FISCAL YEAR
2025/2026**

2ND DRAFT (01/22/2025)

**FY 25-26 TOWN BUDGET
DRAFT CHANGES
As of 01/22/25**

TAX LEVY INCREASE FIRST PRESENTED TO BOARD 11/27/24

\$312,460

<u>PAGE</u>				<u>AS OF 11/27/24</u>	<u>AS OF 01/22/25 DRAFT</u>	<u>EFFECT ON TAXES</u>
REVENUE:						
3	4300	REVENUE	TOWN CLERK FEES	35,000	30,000	5,000
3	4392	REVENUE	POOL-SWIM LESSONS	2,900	500	2,400
3	4470	REVENUE	ACCOUNTING FEE	134,490	134,630	(140)
4	4710	REVENUE	INTEREST	30,000	40,000	(10,000)
4	4731	REVENUE	RENT-MUNICIPAL BUILDING	13,350	13,410	(60)
4	4732	REVENUE	RENT-TOWN GARAGE	10,440	10,320	120
6	4710	REVENUE	CIP-INTEREST	35,000	40,000	(5,000)
OPERATING BUDGET:						
MULTIPLE			VLCT PACIF INSURANCE-WORKERS COMP	128,000	140,780	12,780
MULTIPLE			VLCT PACIF INSURANCE-POL/CRIME/PROPERTY/AUTO/LIAB	91,030	89,430	(1,600)
12	6223	FIRE	RECERTIFICATIONS	8,000	10,000	2,000
13	VARIOUS	POLICE	INCREASE TO 5 FULL-TIME OFFICERS	88,990	121,440	32,450
13	VARIOUS	POLICE	CHANGING HEALTH/DENTAL FOR 2 EE'S	273,080	262,530	(10,550)
15	VARIOUS	AMBULANCE	PERSONNEL & BENEFITS	415,870	417,480	1,610
16	7160	AMBULANCE	RENT	10,440	10,320	(120)
17	6046	HIGHWAY	CATCH BASIN CLEANING	0	500	500
19	6030	CEMETERY	TREE REMOVAL	1,500	5,500	4,000
29	VARIOUS	POOL	SPECIAL EVENTS-Personnel & Benefits	0	1,120	1,120
31	619	SUPPORT SERVICES	COUNTY TAX	29,750	27,500	(2,250)
CAPITAL IMPROVEMENT:						
45		LIBRARY/H SOCIETY	LIBRARY ROOF	0	5,000	5,000
50		HIGHWAY	FOOTBRIDGE-WATER ST	0	(5,000)	(5,000)
50		HIGHWAY	FOOTBRIDGE-VINE ST	0	6,000	6,000
CAPITAL EQUIPMENT:						
55		POLICE	19 FORD EXPLORER	15,100	(39,900)	(55,000)
55		POLICE	20 FORD EXPLORER	12,650	15,300	2,650
55		POLICE	22 FORD EXPLORER	10,950	13,800	2,850
55		POLICE	22 FORD-0 MILES-BOUGHT 12/24	0	10,800	10,800
55		POLICE	SPEED WARNING SIGNS (2)	0	7,080	7,080

<u>PAGE</u>			<u>AS OF 11/27/24</u>	<u>AS OF 01/22/25 DRAFT</u>	<u>EFFECT ON TAXES</u>		
56	AMBULANCE	RADIOS IN VEHICLES (2)	6,700	4,000	(2,700)		
62	POOL	DIVING BOARDS	1,000	2,000	1,000		
63	HIGHWAY	3/4 TON-18 CHEVY	0	9,650	9,650		
ARPA RELATED CHANGES:							
REVENUE:							
5	TRANSFER INTEREST FROM ARPA FUND FOR GRANT MATCHING RESERVE		0	134,000	(134,000)		
5	SURPLUS TG DUE TO ARPA WORKFORCE RETENTION TRANSFER-PREVIOUSLY UNDESIGNATED OR REASSIGNED:						
5		-ECO DEV OPERATING BUDGET	0	42,160	(42,160)		
5		-COMMUNITY ROOM UPDATE	0	4,000	(4,000)		
5	SURPLUS TG DUE TO ARPA WORKFORCE RETENTION TRANSFER-EXISTING PROJECTS:						
5		-RIVER WALK TRAIL	0	49,788	(49,788)	} (392,800)	
5		-VOREC SIGNAGE	0	25,000	(25,000)		
5		-HISTORICAL SOCIETY BASEMENT	0	728	(728)		
5		-LIBRARY KITCHEN UPDATE	0	6,382	(6,382)		
5		-SIDEWALKS	0	158,954	(158,954)		
5		-WALL ST PEDESTRIAN SAFETY-LOCAL MATCH	0	136,000	(136,000)		
5		-GENERATOR-FIRE	0	2,352	(2,352)		
5		-GENERATOR-POLICE	0	5,152	(5,152)		
5		-GENERATOR-MUNICIPAL BLDG	0	5,540	(5,540)		
5		-GENERATOR-TOWN GARAGE	0	2,904	(2,904)		
EXPENDITURE:							
CAPITAL IMPROVEMENT:							
38	ADMIN	GRANT MATCHING RESERVE	0	134,000	134,000		
38	ADMIN	-RIVER WALK TRAIL	0	49,788	49,788	} 392,800	
38	ADMIN	-VOREC SIGNAGE	0	25,000	25,000		
45	LIBRARY/H SOCIETY	-HISTORICAL SOCIETY BASEMENT	10,000	10,728	728		
45	LIBRARY/H SOCIETY	-LIBRARY KITCHEN UPDATE	0	6,382	6,382		
50	HIGHWAY	-SIDEWALKS	0	158,954	158,954		
50	HIGHWAY	-WALL ST PEDESTRIAN SAFETY-LOCAL MATCH	0	136,000	136,000		
CAPITAL EQUIPMENT:							
54	FIRE	-GENERATOR-FIRE	0	2,352	2,352		
55	POLICE	-GENERATOR-POLICE	0	5,152	5,152		
59	MUN BLDG	-GENERATOR-MUNICIPAL BLDG	0	5,540	5,540		
63	HIGHWAY	-GENERATOR-TOWN GARAGE	0	2,904	2,904		

NET CHANGES TO TAX LEVY (31,570)

DRAFT TAX INCREASE \$280,890

2024 GRANDLIST = 3,316,956

ESTIMATED TAX RATE INCREASE \$0.0847

ESTIMATED % INCREASE 7.0%

<u>PROPERTY VALUE</u>	<u>ESTIMATED TAX INCREASE</u>
100,000	\$84.70
150,000	\$127.05
200,000	\$169.40
250,000	\$211.75
300,000	\$254.10

**FY 25-26 TOWN BUDGET
DRAFT USE OF UNDESIGNATED SURPLUS
As of 01/22/25**

			<u>TG</u>	<u>TH</u>	<u>CIP TG</u>	<u>CIP TH</u>
06/30/24	UNDESIGNATED SURPLUS		330,653	60,306	42,948	20,066
CIP						
45	LIBRARY/HIST SOC	BUILDING IMPROVE			20,000	
45	LIBRARY/HIST SOC	HISTORICAL SOCIETY BASEMENT			10,000	
47	GROUNDS/PARKS	WALKWAY @ DOG RIVER PARK			2,810	
49	POOL	BUILDING/FACILITY IMPROVE	10,000			
50	HIGHWAY	MAIN ST BRIDGE	60,000			
50	HIGHWAY	COX BROOK COVERED BR #3			9,700	
50	HIGHWAY	TH 93 BR 67-2nd Past Lovers Ln	59,910			
50	HIGHWAY	TH 54 BR 56-1st Past Lovers Ln	50,000			
50	HIGHWAY	UNION BROOK SLOPE REPAIR	57,290			
CEP						
63	HIGHWAY	LEAF COLLECTION SYSTEM				20,000
TOTAL SURPLUS USED			237,200	0	42,510	20,000
BALANCE UNDESIGNATED SURPLUS			93,453	60,306	438	66

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

	21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
TOWN GENERAL REVENUE										
Property Taxes by Selectboard	\$3,409,600		\$3,066,057		\$3,710,140		\$4,039,990	\$4,352,450	\$4,320,880	7.0%
Petitions/Amendments	\$56,550		\$58,500		\$59,700		\$55,700			\$280,890
TOTAL PROPERTY TAXES	\$3,466,150	\$3,466,791.29	\$3,124,557	\$3,469,236.79	\$3,769,840	\$3,770,615.73	\$4,095,690	\$4,352,450	\$4,320,880	
<i>Grand List at Time of Selling Tax Rate</i>	3,232,727		3,265,126		3,299,436		3,316,956			
SUBTOTAL NON TAX REVENUE	\$1,241,930	\$1,467,702.53	\$1,395,550	\$1,570,047.14	\$1,426,140	\$1,455,335.57	\$1,428,540	\$1,469,560	\$1,472,240	3.1%
SUBTOTAL OTHER SOURCES	\$192,970	\$1,051,914.41	\$1,321,333	\$1,903,152.10	\$361,370	\$1,216,833.74	\$681,600	\$339,710	\$917,670	34.6%
										\$236,070
TOTAL TOWN GENERAL REVENUE	\$4,901,050	\$5,986,408.23	\$5,841,440	\$6,942,436.03	\$5,557,350	\$6,442,785.04	\$6,205,830	\$6,161,720	\$6,710,790	

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

	21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	25-26	% / \$
	Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	As of 01/22/25	over 24-25
SUMMARY OF OPERATIONS & MAINTENANCE											
MANAGER - 130	\$136,940	\$137,892.57	\$141,970	\$147,477.63	\$157,120	\$153,517.89	\$157,420	\$166,360	\$164,070	\$164,070	\$6,650
TOWN CLERK/TREASURER - 140	\$166,700	\$172,814.01	\$179,300	\$177,235.83	\$196,150	\$200,065.71	\$210,110	\$223,770	\$223,950	\$223,950	\$13,840
BOARD OF CIVIL AUTHOR. - 160	\$8,020	\$2,734.35	\$8,820	\$5,570.75	\$6,690	\$3,462.01	\$7,610	\$7,610	\$7,610	\$7,610	\$0
ACCOUNTING - 230	\$260,280	\$255,209.92	\$269,760	\$262,838.68	\$289,210	\$285,064.83	\$306,700	\$328,030	\$328,350	\$328,350	\$21,650
LISTERS - 260	\$41,750	\$25,347.33	\$38,970	\$25,495.56	\$32,100	\$26,741.76	\$32,590	\$32,690	\$32,730	\$32,730	\$140
FIRE DEPARTMENT - 320	\$88,560	\$82,868.47	\$93,940	\$90,578.56	\$96,630	\$88,373.23	\$106,560	\$113,610	\$116,100	\$116,100	\$9,540
POLICE DEPARTMENT - 330	\$865,080	\$802,076.98	\$1,016,310	\$956,653.12	\$1,132,620	\$874,379.05	\$1,140,480	\$1,135,020	\$1,163,380	\$1,163,380	\$22,900
AMBULANCE - 340	\$379,350	\$502,795.93	\$397,110	\$448,516.03	\$454,560	\$505,231.28	\$590,830	\$621,640	\$625,810	\$625,810	\$34,980
TOWN HIGHWAY - 420	\$1,056,800	\$1,032,796.99	\$1,076,190	\$971,578.39	\$1,099,890	\$1,133,391.07	\$1,136,450	\$1,207,740	\$1,211,150	\$1,211,150	\$74,700
CEMETERY - 430	\$61,880	\$60,224.81	\$61,450	\$60,061.62	\$63,620	\$64,844.38	\$64,470	\$66,600	\$70,580	\$70,580	\$6,110
TOWN GARAGE - 440	\$27,720	\$33,407.31	\$27,930	\$23,644.54	\$30,640	\$27,256.68	\$27,560	\$27,630	\$27,270	\$27,270	(\$290)
LIBRARY/H.S. BUILDING - 445	\$44,060	\$45,215.58	\$44,480	\$39,085.25	\$50,190	\$48,304.54	\$47,960	\$46,800	\$47,800	\$47,800	(\$160)
MUNICIPAL BUILDING - 447	\$32,510	\$36,052.99	\$33,650	\$33,810.20	\$36,140	\$33,672.44	\$39,400	\$37,200	\$37,400	\$37,400	(\$2,000)
HUMAN SERVICES BUDGETED - 510	\$133,500	\$133,500.00	\$133,500	\$133,500.00	\$136,500	\$136,500.00	\$133,500	\$137,000	\$137,000	\$137,000	\$3,500
GROUNDS/PARKS/FACILITIES - 520	\$46,880	\$46,383.59	\$50,570	\$52,413.57	\$67,040	\$66,566.50	\$68,330	\$75,800	\$75,980	\$75,980	\$7,650
RECREATION COMMITTEE - 530	\$650	\$4.20	\$600	\$14.91	\$600	\$2.52	\$600	\$600	\$600	\$600	\$0
CONSERVATION - 540	\$1,050	\$20.36	\$1,450	\$114.00	\$1,450	\$421.59	\$1,550	\$1,550	\$1,550	\$1,550	\$0
POOL - 550	\$89,700	\$97,488.22	\$92,550	\$93,734.85	\$99,430	\$102,408.12	\$105,560	\$111,570	\$113,660	\$113,660	\$8,100
ENERGY - 560	\$250	\$0	\$250	\$75.00	\$250	\$10.00	\$250	\$250	\$250	\$250	\$0
SUPPORT SERVICES - 610	\$135,540	\$159,352.68	\$147,340	\$139,777.49	\$146,470	\$153,423.90	\$150,590	\$157,850	\$153,870	\$153,870	\$3,280
PLANNING/ZONING - 620	\$34,740	\$35,183.95	\$35,550	\$36,224.46	\$37,220	\$39,499.45	\$38,740	\$40,040	\$40,080	\$40,080	\$1,340
ECONOMIC DEVELOPMENT - 645	\$34,890	\$17,200	\$74,500	\$86,274.81	\$88,660	\$95,276.28	\$93,180	\$98,570	\$98,680	\$98,680	\$5,500
TOTAL OPERATIONS & MAINTENANCE	\$3,646,850	\$3,678,570.30	\$3,926,190	\$3,784,675.25	\$4,223,180	\$4,038,413.23	\$4,460,440	\$4,637,930	\$4,677,870	\$4,677,870	\$4,9%
DEBT/OTHER	\$231,330	\$207,305.88	\$266,440	\$266,481.78	\$281,330	\$280,330.72	\$272,300	\$269,950	\$269,950	\$269,950	(\$2,350)
CAPITAL & TRANSFERS	\$986,320	\$975,825.61	\$1,590,310	\$1,592,682.87	\$993,140	\$993,140.00	\$1,417,390	\$1,253,840	\$1,762,970	\$1,762,970	\$345,580
TOTAL BUDGETED EXPENDITURES	\$4,844,500	\$4,861,701.79	\$5,782,940	\$5,643,839.90	\$5,497,650	\$5,311,883.95	\$6,150,130	\$6,161,720	\$6,710,790	\$6,710,790	\$9.1%
PETITIONS & SPECIAL ARTICLES	\$66,550	\$56,560.00	\$58,500	\$58,500.00	\$59,700	\$59,700.00	\$55,700	\$0	\$0	\$0	\$560,660
TOTAL INCLUDING SPECIAL ARTICLES	\$4,901,050	\$4,918,251.79	\$5,841,440	\$5,702,339.90	\$5,557,350	\$5,371,583.95	\$6,205,830	\$6,161,720	\$6,710,790	\$6,710,790	

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

TOWN GENERAL REVENUE	21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
4200 Liquor Licenses	1,900	1,552.50	1,800	1,595.00	1,600	1,787.50	1,600	1,630	1,630	
4210 Dog Licenses	2,700	3,199.00	2,700	2,766.00	2,700	3,035.00	2,700	2,800	2,800	
4220 Driveway Permits	240	600.00	240	360.00	360	480.00	360	360	360	
4230 Building/Zoning Permits	7,000	7,419.10	7,000	6,450.80	8,000	7,700.70	7,500	7,500	7,500	
4300 Town Clerk Fees	40,000	36,438.57	42,000	28,602.00	38,000	25,440.44	35,000	35,000	30,000	
4301 Passport Fees	1,000	3,710.00	1,500	6,580.00	1,800	11,435.00	3,000	3,000	3,000	
4302 Vault Time	700	578.50	700	955.50	700	773.50	700	700	700	
4303 DMV Renewal Fees	2,000	3,259.25	2,000	3,027.75	2,500	2,634.50	2,500	2,700	2,700	
4305 Green Mtn Passports	200	419.00	250	351.00	300	301.00	300	300	300	
4306 Certified Copies	20	56.00	20	32.00	20	62.00	20	30	30	
4307&8 F&W Fees/Waterfowl Fees	3,000	5,424.00	3,500	3,894.50	4,000	5,230.00	4,000	4,300	4,300	
4309 Marriage Licenses	100	38.50	100	50.50	100	16.50	100	50	50	
4330 Insurance Fees	150	340.00	150	330.00	150	450.00	150	300	300	
4332 Fingerprinting	750	1,413.00	1,000	2,015.00	1,200	1,740.00	1,500	1,600	1,600	
4333 EV Charger Fees	0	310.00	400	810.00	400	1,125.00	400	500	500	
4340+3 Special Detail-Police & Grant 04592	5,000	0.00	5,000	0.00	0	456.25	0	500	500	
4342 Special Detail-Ambulance	8,000	8,706.00	8,000	6,573.75	8,000	5,996.25	7,000	7,000	7,000	
4350 Ambulance Fees	540,000	613,611.38	622,100	790,138.00	630,000	739,443.40	747,670	907,000	907,000	
4351 Ambulance-Berlin & Roxbury	29,280	28,890.00	30,820	30,816.00	30,820	30,816.00	33,700	36,590	36,590	
4358 Ambulance Fees-Insur Not Allowed/Seq	(170,000)	(205,125.55)	(230,770)	(305,585.77)	(223,000)	(259,161.50)	(280,000)	(416,000)	(416,000)	
4359 Ambulance Fees-Allow Bad Debt/Abate	(27,000)	(29,005.24)	(29,090)	(31,993.86)	(30,000)	(22,000.00)	(34,000)	(41,000)	(41,000)	
4363 Ambulance-Covid 19-Testing Site	0	172,410.00	0	0.00	0	0.00	0	0	0	
4370 Mechanic Fees	17,350	6,986.56	13,350	7,165.82	13,350	4,123.87	11,600	11,600	11,600	
4380 Norwich University	213,970	213,970.00	318,970	233,970.00	318,970	235,000.00	233,970	235,000	235,000	
4390 Pool - Daily Entrance Fees	4,000	3,556.00	4,000	4,666.00	4,000	6,876.00	4,500	5,000	5,000	
4391 Pool - Passes	8,500	8,195.00	8,000	7,513.50	8,000	14,256.50	7,500	8,500	8,500	
4392 Pool - Swim Lessons	3,300	3,980.00	3,000	3,380.00	3,000	2,942.00	1,000	2,900	500	
4395-6 Park/Pool-Rental Fee & Donations	200	750.00	200	3,650.00	200	1,560.00	750	1,000	1,000	
4440 Gen Gov't Administration	17,160	17,160.00	17,160	17,160.00	17,160	17,160.00	17,160	17,160	17,160	
4470 Accounting Fee	106,720	106,720.00	110,600	110,600.00	118,580	118,580.00	125,750	134,490	134,630	
4500 Delinquent Tax Penalty	16,000	18,028.66	16,000	16,741.27	17,000	22,182.89	17,000	18,000	18,000	
4510 Delinquent Tax Interest	19,000	22,554.52	19,000	19,856.75	20,000	19,484.28	20,000	20,000	20,000	
4515 Tax Sale Fees	0	16,859.41	10,000	12,963.99	10,000	10,745.33	10,000	10,000	10,000	
4520 Dog Fines	0	0.00	0	0.00	0	0.00	0	0	0	
4530 Court/Local Fines	500	78.00	500	648.50	250	930.00	400	600	600	
4540 Speeding Fines	4,700	0.00	4,500	2,840.83	4,500	6,570.46	4,000	4,000	4,000	
4560 Parking Fines	400	185.00	350	0.00	350	1,315.00	250	250	250	
4610 Railroad Tax	4,000	4,011.80	4,000	4,011.80	4,000	4,011.80	4,000	4,010	4,010	

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

TOWN GENERAL REVENUE	21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
4620 ST Aid Class I	25,420	26,343.95	25,750	27,027.94	26,000	27,780.25	27,000	27,500	27,500	
4630 ST Aid Class II	19,750	20,554.83	20,000	21,112.84	20,000	21,745.89	21,000	21,500	21,500	
4640 ST Aid Class III	102,700	106,943.89	105,000	109,671.03	106,000	112,913.41	109,000	110,000	110,000	
4641 ST Aid Supplemental	0	16,928.84	0	0.00	0	0.00	0	0	0	
4650 Grant - State/Federal	0	0.00	0	0.00	0	3,028.01	0	0	0	
4700 Property Tax Interest	6,000	6,035.80	6,000	6,207.59	6,000	5,433.57	6,000	5,500	5,500	
4710 Interest on Investments	11,000	12,372.78	10,000	40,148.31	11,000	70,740.24	30,000	30,000	40,000	
4720 Cemetery Misc Fees	4,000	6,250.00	4,000	5,050.00	4,500	6,000.00	5,000	5,500	5,500	
4721 Cemetery Lot Sales	4,000	6,480.00	3,000	1,440.00	3,000	8,640.00	2,000	3,000	3,000	
4731 Rent-Municipal Bldg	12,010	12,010.00	11,570	11,570.00	11,560	11,560.00	13,410	13,350	13,410	
4732 Rent-Town Garage	9,810	9,810.00	9,880	9,880.00	10,770	10,770.00	11,070	10,440	10,320	
475/4294 Miscellaneous/NSF Fee	0	191.96	0	150.00	0	25.19	0	0	0	
4760 Refunds	0	23.94	0	4.19	0	0.00	0	0	0	
4770 Insurance Claims	0	26,439.91	0	10,282.20	0	0.00	0	0	0	
4800 Donations	0	312.50	0	0.00	0	0.00	0	0	0	
4861 Equipment Rental	0	0.00	0	4,000.00	4,000	4,000.00	4,000	4,000	4,000	
4881 Sale of Land/Buildings	0	0.00	0	10,950.00	0	0.00	0	0	0	
4970 Current Use-State of VT	130,000	148,066.00	145,000	150,790.00	145,000	151,298.00	148,000	148,000	148,000	
4971 Land Use Withdrawal Fee	0	2,386.00	0	6,000.00	0	0.00	0	0	0	
4980 PILOT Receipts	51,000	51,000.00	51,000	51,000.00	51,000	51,000.00	52,530	53,950	53,950	
4991 Taxes-Recovery/(Deferred)	0	(73,408.89)	0	99,861.54	0	(65,483.66)	0	0	0	
4992 Taxes-Act 168 Admin	10,000	10,892.02	10,000	10,604.44	10,000	10,721.75	10,000	10,000	10,000	
4993 Taxes-\$15 Late Fee	400	375.00	300	540.00	300	345.00	350	350	350	
4999 Tax Abatements/Errors & Omissions	(5,000)	413.04	(5,000)	820.43	(5,000)	1,408.25	(5,000)	(3,000)	(3,000)	
SUBTOTAL NON TAX REVENUE	\$1,241,930	\$1,467,702.53	\$1,395,550	\$1,570,047.14	\$1,426,140	\$1,455,335.57	\$1,428,540	\$1,469,560	\$1,472,240	3.1% \$43,700

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

TOWN GENERAL	21-22	22-23	23-24	24-25	25-26	25-26	% / \$
OTHER SOURCES	Approp	Approp	Approp	Approp	As of 11/27/24	As of 01/22/25	over 24-25
	Actual	Actual	Actual	Actual			
4025 ARPA-Economic Development Budget				62,120			
4025 ARPA-Swimming Lessons				2,000			
4025 ARPA-Police Dispatching							
4025 ARPA-Community Room Kitchen							
4025 ARPA-Historical Society Basement							
4025 ARPA-Stormwater-Slate & Central				10,000			
4025 ARPA-Guardrails							
4025 ARPA-Footbridge							
4025 ARPA-Sidewalks				55,000			
4025 ARPA-Digitize Land Records				100,000			
4025 ARPA-Common Update							
4025 ARPA-Riverwalk Trail				14,881.49			
Transfer Interest from ARPA for Grant Matching Reserve				5,000.00			
4020 Transfer from Cemetery Fund	2,200					134,000	
4110 Transfer from CIP	11,630						
4062 Transfer from Stormwater Reserve		2,200		6,000	5,000		
4063 Transfer from Reserve-Insurance							
4050 Surplus TG	141,140	526,450	54,960	223,600			
Pool Facilities					10,000		
Main ST Bridge					60,000		
TH 93 BR 67					59,910		
TH 54 BR 56					50,000		
Union Brook Slope Repair					57,290		
Surplus TG due to ARPA Workforce Retention							
-Economic Development Budget							
-Community Room Update						42,160	
Surplus TG due to ARPA Workforce Retention						4,000	
-River Walk Trail							
-VOREC Signage						49,788	
-Historical Society Basement						25,000	
-Library Kitchen Update						728	
-Sidewalks						6,382	
-Wall St Pedestrian Safety-Local Match						158,954	
-Generator-Fire						136,000	
-Generator-Police						2,352	
-Generator-Municipal Bldg						5,152	
-Generator-Town Garage						5,540	
4050 Surplus TH		99,000	55,710	116,860			
4051 Surplus Health Account		30,000	20,000	20,000			

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

TOWN GENERAL OTHER SOURCES	21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
4050 CIP Interest Surplus			40,000	40,000.00	8,400	8,400.00	18,020	20,000	20,000	
TG-Library Building Improvements								10,000	10,000	
TG-Historical Society Basement								2,810	2,810	
TG-Walkway @ Dog River Park								9,700	9,700	
TG-Cox Brook Bridge #3								20,000	20,000	
TH-Leaf Collection System										
CIP Borrowing-Highway-Loader			128,000	128,000.00						
CIP Borrowing-Fire Tanker		181,976.00								
4320 CIP Records Restoration Fees		12,967.00		10,428.00		9,215.00				
4380 CIP Norwich University	20,000	20,000.00	20,000	0.00	20,000	0.00				
4670 CIP State Appraisal	18,000	18,857.50	18,000	18,886.00	18,000	18,990.50	18,000	0	0	
4710 CIP Interest Income		10,320.69	10,000	25,040.12	10,000	71,619.59	50,000	35,000	40,000	
4750 CIP Misc Income		334.00		692.00						
4770 CIP Insurance Claims										
4798 CIP Garden Donations				20.00		11,013.52				
4800 CIP Donations-Dog River Pk Swing						105.00				
4805 CIP Donation-Fingerprint Machine				18,500.00		2,619.00				
4880 CIP Sale of Equipment/Materials		1,288.15		764.10		1,414.73				
4600 CIP Grant-AARP-Improving the Community										
4609 CIP Grant-VLCT-PowerLoad		18,000.00								
4573 CIP Grant-Cabot 3 Acre-ARPA		10,000.00	10,000	0.00						
4649 CIP Grant-State Share Main St Bridge		376,243.79	343,183	350.00	343,183.08	11,692.10				
46494 CIP Grant-ST Water Main-Main St Brdg				10,000.00	365,471.70	7,000.00				
46501 CIP Grant-FEMA Hazard Mitigation				7,662.13						
4654 CIP Grant-Stony Brook Bridge		200,000.00								
4655&46600 CIP Grant-Sidewalks		3,165.83				27,443.19				
4665 CIP Grant-VOREC				36,001.43		36,434.29				
4674&4572 CIP Grant & Stormwater RF1-217		41,884.83		463,529.30		268,655.34				
4677 CIP Grant-ST-GIAP-Little Nfid Road				25,600.00						
4694 CIP Grant-Better Places Grant		8,308.46		2,260.00						
SUBTOTAL OTHER SOURCES	\$192,970	\$1,051,914.41	\$1,321,333	\$1,903,152.10	\$361,370	\$1,216,833.74	\$681,600	\$339,710	\$917,670	34.6%
										\$236,070

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

	21-22	21-22	22-23	23-24	23-24	23-24	24-25	25-26	25-26	25-26	% / \$
	Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25	
MANAGER - 130											
EXPENDITURES											
500 Personnel Services											
502 Manager's Salary	50,590	50,592.31	54,130	56,162.88	57,330	57,055.94	59,050	62,000	62,000		
505 Clerical	28,530	28,087.22	30,050	31,181.24	31,820	31,683.33	32,790	33,780	33,780		
514 Xfr Labor to Grants (FEMA/AARP)	0	(243.50)	0	0.00	0	0.00	0	0	0		
515 Health/Dental/Life/Disability Insur	17,010	20,607.44	16,660	20,314.09	26,560	25,639.82	29,310	31,760	31,760		
516 Workers Comp	300	308.00	400	388.50	420	532.50	670	700	840		
517 FICA Expense	6,050	5,794.26	6,440	6,360.05	6,820	6,413.78	7,030	7,330	7,330		
5175 Child Care Contrib Tax							360	370	370		
518 Retirement-VMERS	4,380	4,348.24	4,800	4,904.82	5,090	5,561.92	5,840	6,170	6,170		
536 Accrued Payroll	0	715.16	0	(3,176.24)	0	75.23	0	0	0		
Subtotal	\$106,860	\$110,209.13	\$112,480	\$116,135.34	\$128,040	\$126,962.52	\$135,050	\$142,110	\$142,250		5.3%
											\$7,200
600 Contract Services											
621 Computer Programming/Repair	500	290.00	0	0.00	300	0.00	300	300	300		
622 Maintenance Contract							0	300	300		
Subtotal	\$500	\$290.00	\$0	\$0.00	\$300	\$510.82	\$300	\$600	\$600		100.0%
											\$300
700 Administrative											
701 Telephone	1,500	1,082.40	1,500	1,078.95	1,200	1,116.85	1,200	1,200	1,200		
702 Postage	950	1,580.75	950	1,645.13	1,100	1,976.43	1,500	1,700	1,700		
705 Office Supplies	600	999.86	600	878.70	700	1,268.58	700	1,000	1,000		
706 Office Equipment	200	194.91	150	511.20	150	245.24	200	300	300		
707 Dues, Migs, Subscriptions	500	752.19	700	2,142.25	570	1,199.41	800	1,200	1,200		
712 Public Officials/Crime/Employ Insur	23,630	21,674.00	23,640	21,467.50	23,210	18,763.00	15,820	16,400	13,970		
714 Mileage	100	5.95	100	6.66	100	6.81	50	50	50		
717 Advertising/Legal Notice	1,750	1,003.38	1,500	3,511.90	1,400	1,368.23	1,700	1,700	1,700		
7231 Health Officer Expenses	250	0.00	250	0.00	250	0.00	0	0	0		
735 Lease-Footpath	100	100.00	100	100.00	100	100.00	100	100	100		
Subtotal	\$29,580	\$27,393.44	\$29,490	\$31,342.29	\$28,780	\$26,044.55	\$22,070	\$23,650	\$21,220		-3.9%
											(\$650)
800 Materials/Supply											
	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0		\$0
Total Expenditures	\$136,940	\$137,892.57	\$141,970	\$147,477.63	\$157,120	\$153,517.89	\$157,420	\$168,360	\$164,070		4.2%
											\$6,650

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

TOWN CLERK/TREASURER - 140 EXPENDITURES		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25
500 Personnel Services											
501 Elected-Town Clerk	57,570	57,574.40	61,610	63,914.42	65,250	65,852.82	68,500	71,930	71,930	71,930	
502 Elected-Treasurer	4,500	4,500.00	4,500	4,500.00	5,000	5,000.00	5,000	5,500	5,500	5,500	
502 Appointed-Assistant Town Clerk	39,330	39,331.60	42,080	43,659.00	44,560	43,954.25	46,780	49,120	49,120	49,120	
515 Health/Dental/Life/Disability Insur	39,200	46,417.26	44,290	43,797.02	53,930	56,617.58	59,740	64,960	64,960	64,960	
516 Workers' Compensation	360	376.00	490	498.50	520	668.00	840	890	1,070	1,070	
517 FICA Expense	7,760	7,223.63	8,280	7,886.98	8,780	7,981.28	9,200	9,680	9,680	9,680	
5175 Child Care Contrib Tax											
518 Retirement-VMERS	4,970	4,966.51	5,310	5,513.13	5,630	6,588.59	6,920	7,260	7,260	7,260	
536 Accrued Payroll	0	644.70	0	(3,815.44)	0	103.08	0	0	0	0	
Subtotal	\$153,690	\$161,034.10	\$166,560	\$165,953.61	\$183,670	\$186,765.60	\$197,430	\$209,820	\$210,000	\$210,000	6.4%
600 Contract Services											
622 Maintenance Contract	\$5,510	\$5,600.26	\$5,540	\$5,693.13	\$5,580	\$6,770.21	\$5,780	\$6,950	\$6,950	\$6,950	20.2%
700 Administrative											
701 Telephone	850	817.67	850	818.38	850	823.10	850	850	850	850	
702 Postage	2,200	2,115.29	2,300	2,148.69	2,300	2,368.61	2,300	2,300	2,300	2,300	
705 Office Supplies	2,500	1,881.79	2,100	1,581.48	1,750	1,855.07	1,750	1,750	1,750	1,750	
706 Office Equipment/Maintenance	350	249.50	350	0.00	350	363.99	350	350	350	350	
707 Dues, Mtgs, Subscriptions	300	64.89	300	35.00	300	95.92	300	200	200	200	
717 Advertising/Legal Notices	200	120.12	200	43.68	200	54.60	200	100	100	100	
725 School/Training	0	0.00	0	25.00	0	0.00	0	200	200	200	
733 Cash Under/over	0	4.00	0	(0.01)	0	2.01	0	0	0	0	
740 Bank Charges	300	417.67	300	275.00	350	495.00	350	450	450	450	
Subtotal	\$6,700	\$5,670.93	\$6,400	\$4,927.22	\$6,100	\$6,058.30	\$6,100	\$6,200	\$6,200	\$6,200	1.6%
800 Materials/Supply											
830 Department Supplies	\$800	\$508.72	\$800	\$661.87	\$800	\$471.60	\$800	\$800	\$800	\$800	0.0%
Total Expenditures	\$166,700	\$172,814.01	\$179,300	\$177,235.83	\$196,150	\$200,065.71	\$210,110	\$223,770	\$223,950	\$223,950	6.6%
											\$13,840

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

BOARD OF CIVIL AUTHOR. - 160		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	% / \$
EXPENDITURES		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25
500	Personnel Services										
501	Elected	2,200	558.49	2,200	1,594.86	1,800	902.25	2,000	2,000	2,000	
517	FICA Expense	170	42.72	170	121.98	140	68.99	150	150	150	
5175	Child Care Contrib Tax							10	10	10	
	Subtotal	\$2,370	\$601.21	\$2,370	\$1,716.84	\$1,940	\$971.24	\$2,160	\$2,160	\$2,160	0.0%
											\$0
600	Contract Services										
601	Professional Services	600	0.00	600	0.00	600	0.00	600	600	600	
6211	Voting Machine	2,500	666.25	2,500	608.10	1,800	945.50	2,000	2,000	2,000	
	Subtotal	\$3,100	\$666.25	\$3,100	\$608.10	\$2,400	\$945.50	\$2,600	\$2,600	\$2,600	0.0%
											\$0
700	Administrative										
702	Postage	1,200	771.82	2,000	1,049.43	1,000	508.21	1,500	1,500	1,500	
703	Printing-Ballots	1,200	639.50	1,200	2,080.40	1,200	981.50	1,200	1,200	1,200	
707	Dues, Mtgs, Subscriptions	50	55.57	50	115.98	50	55.56	50	50	50	
714	Mileage	100	0.00	100	0.00	100	0.00	100	100	100	
	Subtotal	\$2,550	\$1,466.89	\$3,350	\$3,245.81	\$2,350	\$1,545.27	\$2,850	\$2,850	\$2,850	0.0%
											\$0
800	Materials/Supply										
		\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	---
											\$0
	Total Expenditures	\$8,020	\$2,734.35	\$8,820	\$5,570.75	\$6,690	\$3,462.01	\$7,610	\$7,610	\$7,610	0.0%
											\$0
Notes:											
	Elections/Appeals/Abatements										
	Town Meeting in March										

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

ACCOUNTING - 230 EXPENDITURES		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
500 Personnel Services											
503 Supervisor	77,830	77,833.61	83,280	86,400.00	88,190	89,024.00	92,580	97,220	97,220	97,220	
505 Clerical	90,160	88,978.07	95,760	99,183.23	102,550	102,910.12	106,670	113,170	113,170	113,170	
508 Overtime	1,680	151.79	1,380	428.75	1,480	1,391.07	1,530	2,500	2,500	2,500	
5141-7 Xtr Labor to FEMA Flood & Buyout	0	(256.50)	0	0.00	0	0.00	0	0	0	0	
515 Health/Dental/Life/Disability Insur	45,760	44,532.41	41,560	38,325.73	46,920	41,438.01	51,780	57,090	57,090	57,090	
516 Workers' Compensation	640	647.00	850	829.00	910	1,117.50	1,470	1,560	1,560	1,880	
517 FICA Expense	12,980	12,207.31	13,800	13,625.76	14,710	14,133.27	15,360	16,290	16,290	16,290	
5175 Child Care Contrib Tax							790	830	830	830	
518 Retirement-VMERS	9,730	9,559.44	10,830	10,902.73	11,540	12,381.92	13,130	14,220	14,220	14,220	
536 Accrued Payroll	0	1,452.78	0	(6,554.41)	0	121.45	0	0	0	0	
Subtotal	\$238,780	\$235,105.91	\$247,460	\$243,140.79	\$266,300	\$262,517.34	\$283,310	\$302,880	\$303,200	\$303,200	7.0%
											\$19,890
600 Contract Services											
601 Professional Services	0	0.00	0	75.00	0	0.00	0	0	0	0	
622 Maintenance Contract	13,650	13,115.40	14,330	13,802.46	15,040	15,461.00	15,470	16,670	16,670	16,670	
Subtotal	\$13,650	\$13,115.40	\$14,330	\$13,877.46	\$15,040	\$15,461.00	\$15,470	\$16,670	\$16,670	\$16,670	7.8%
											\$1,200
700 Administrative											
701 Telephone	1,220	1,217.07	1,220	1,218.52	1,220	1,223.37	1,220	1,230	1,230	1,230	
702 Postage	1,080	1,076.60	1,250	1,200.08	1,250	1,252.28	1,300	1,350	1,350	1,350	
705 Office Supplies	4,000	3,563.87	3,800	2,933.58	3,700	3,885.72	3,700	4,000	4,000	4,000	
706 Office Equipment/Maintenance	350	499.00	350	0.00	350	172.74	350	350	350	350	
707 Dues, Mtgs, Subscriptions	450	409.00	450	248.25	450	235.00	450	350	350	350	
725 Training	750	223.07	900	220.00	900	317.38	900	1,200	1,200	1,200	
Subtotal	\$7,850	\$6,988.61	\$7,970	\$5,820.43	\$7,870	\$7,086.49	\$7,920	\$8,480	\$8,480	\$8,480	7.1%
											\$560
800 Materials/Supply											
	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	\$0	----
											\$0
Total Expenditures	\$260,280	\$255,209.92	\$269,760	\$262,838.68	\$289,210	\$285,064.83	\$306,700	\$328,030	\$328,350	\$328,350	7.1%
											\$21,650

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

LISTERS - 260 EXPENDITURES		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
500	Personnel Services										
501	Elected	18,000	9,344.00	16,500	9,216.00	13,000	10,048.00	13,000	13,000	13,000	
507	Part-time	17,500	11,027.50	16,000	12,419.05	13,000	10,966.29	13,000	13,000	13,000	
516	Workers' Compensation	130	50.50	150	83.50	120	112.00	190	190	230	
517	FICA Expense	2,720	1,558.44	2,490	1,655.08	1,990	1,607.62	1,990	1,990	1,990	
5175	Child Care Contrib Tax								110	110	
536	Accrued Payroll	0	237.53	0	(1,249.46)	0	121.31	0	0	0	
	Subtotal	\$38,350	\$22,217.97	\$35,140	\$22,124.17	\$28,110	\$22,855.22	\$28,290	\$28,290	\$28,330	0.1%
											\$40
600	Contract Services										
622	Maintenance Contract	\$1,600	\$1,573.64	\$1,600	\$1,716.53	\$1,740	\$2,401.75	\$1,900	\$2,200	\$2,200	15.8%
											\$300
700	Administrative										
701	Telephone	400	827.14	830	827.98	850	829.30	850	850	850	
702	Postage	400	396.55	400	359.39	450	314.54	550	450	450	
705	Office Supplies	550	332.03	550	467.49	500	340.95	600	500	500	
706	Office Equipment/Maintenance	200	0.00	200	0.00	200	0.00	200	200	200	
714	Mileage	250	0.00	250	0.00	250	0.00	200	200	200	
	Subtotal	\$1,800	\$1,555.72	\$2,230	\$1,654.86	\$2,250	\$1,484.79	\$2,400	\$2,200	\$2,200	-8.3%
											(\$200)
800	Materials/Supply										
		\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
	Total Expenditures	\$41,750	\$25,347.33	\$38,970	\$25,495.56	\$32,100	\$26,741.76	\$32,590	\$32,690	\$32,730	0.4%
											\$140

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

FIRE DEPARTMENT - 320 EXPENDITURES		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25
500	Personnel Services										
507	Part-time	24,000	24,789.60	27,000	27,783.60	27,000	25,736.63	31,000	29,000	29,000	
515	Health/Dental/Life/Disability Ins	0	31.52	0	0.00	0	0.00	0	0	0	
516	Workers' Compensation	2,820	2,622.50	2,840	2,932.50	2,720	2,325.00	2,400	2,400	2,360	
517	FICA Expense	1,840	1,895.57	2,070	2,125.20	2,070	1,967.33	2,370	2,220	2,220	
5175	Child Care Contrib Tax								130	130	
518	Retirement-VMERS	600	572.53	600	638.40	600	605.84	600	600	600	
536	Accrued Payroll	0	361.95	0	(621.81)	0	359.40	0	0	0	
	Subtotal	\$29,260	\$30,273.67	\$32,510	\$32,857.89	\$32,390	\$30,994.20	\$36,510	\$34,350	\$34,310	-6.0%
600	Contract Services										
6223	Recertifications	2,800	3,065.00	4,000	3,425.00	4,000	4,494.25	5,000	8,000	10,000	
654	Dispatching	17,560	17,748.24	18,000	18,450.27	20,590	20,335.64	21,100	21,970	21,970	
655	Mutual Aid	300	250.00	300	400.00	300	400.00	500	500	500	
	Subtotal	\$20,660	\$21,063.24	\$22,300	\$22,275.27	\$24,890	\$25,229.89	\$26,600	\$30,470	\$32,470	22.1%
700	Administrative										
701	Telephone	780	702.69	850	703.43	850	733.93	800	740	740	
708	Vehicle Insurance	3,500	3,938.00	4,380	3,946.50	4,230	3,646.50	3,350	3,500	3,700	
710	Bldg/Prop Insurance	2,730	2,519.50	2,770	2,567.50	2,830	2,482.00	2,330	2,500	2,800	
711	Boiler/Machinery Insurance	230	208.00	220	179.50	170	138.00	110	120	130	
715	Radio Repair/Maintenance	1,000	0.00	1,000	1,187.50	1,000	256.93	1,500	1,500	1,500	
725	School/Training	1,000	671.00	1,000	0.00	1,000	130.00	1,000	1,000	1,000	
737	Professional Liability Insurance	730	671.00	740	707.00	800	701.00	660	710	730	
	Subtotal	\$9,970	\$8,039.19	\$10,960	\$9,291.43	\$10,880	\$8,088.36	\$9,750	\$10,070	\$10,600	8.7%
800	Materials/Supply										
801	Electricity	500	479.09	500	193.65	500	314.03	300	320	320	
8013	Electric-Solar Fees	1,000	703.98	1,000	802.37	1,000	752.86	1,000	900	900	
802	Heating Fuel	3,500	5,298.17	3,500	3,523.50	5,000	2,929.35	4,000	4,000	4,000	
803	Water	400	350.07	400	373.20	400	346.62	400	400	400	
805	Sewer	370	340.09	370	407.88	370	340.50	500	400	400	
807	Gasoline/Diesel	1,800	1,789.50	1,500	2,437.50	1,900	1,865.13	2,500	2,500	2,500	
810	Chemicals	1,600	791.00	1,600	870.00	1,000	0.00	1,000	1,000	1,000	
816	Vehicle Maintenance	8,000	4,628.70	7,000	7,553.05	6,000	6,357.85	7,500	7,500	7,500	
817	Mechanic Fee	500	0.00	500	0.00	500	0.00	500	500	500	
825	Equipment Maintenance	0	0.00	1,000	743.96	1,000	1,904.70	1,000	2,200	2,200	
830	Department Supplies	1,500	1,324.21	1,500	672.41	1,500	1,311.13	1,500	1,500	1,500	
835	Personal Protective Equipment	6,000	5,184.55	6,500	5,545.80	6,500	6,600.00	10,000	14,000	14,000	
838	Building Maintenance/Supplies	3,000	2,603.01	2,300	3,030.65	2,300	1,338.61	3,000	3,000	3,000	
8621	Safety/Compliance/Shots	500	0.00	500	0.00	500	0.00	500	500	500	
	Subtotal	\$28,670	\$23,492.37	\$28,170	\$26,153.97	\$28,470	\$24,060.78	\$33,700	\$38,720	\$38,720	14.9%
	Total Expenditures	\$88,560	\$82,868.47	\$93,940	\$90,578.56	\$96,630	\$88,373.23	\$106,560	\$113,610	\$116,100	9.0%
											\$9,540

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

POLICE DEPARTMENT - 330 EXPENDITURES		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25
500	Personnel Services										
502	Appointed	150	0.00	150	0.00	150	0.00	150	150	150	
503	Supervisor	80,560	80,558.40	86,200	91,203.90	91,270	70,523.00	94,930	101,090	101,090	
504	Technical	293,980	299,509.51	402,390	400,021.39	475,020	276,508.87	428,310	415,480	439,470	
5043	Technical-Holiday Pay @ Straight Time	9,250	8,139.42	11,590	11,017.92	13,510	9,917.68	11,590	14,200	14,200	
505	Clerical	50,210	61,443.20	63,270	67,327.27	68,350	68,411.20	72,200	74,710	74,710	
506	Special Detail	3,780	0.00	3,780	0.00	3,850	0.00	1,500	1,500	1,500	
507	Part-time	35,000	6,002.92	20,000	0.00	6,000	348.00	3,000	3,000	3,000	
508	Overtime	50,000	45,927.98	40,000	71,304.28	40,000	51,152.23	45,000	50,000	50,000	
5081	Overtime Due to Holiday	13,880	11,950.29	17,380	13,884.69	20,270	10,284.87	17,390	21,300	21,300	
5082	Delayed Reporting OT	5,000	2,610.62	10,000	0.00	10,000	0.00	5,000	5,000	5,000	
5131	Longevity Pay	910	610.00	910	910.00	1,220	920.00	1,230	4,040	4,040	
5133	Relocation Expense						6,000.00	0	0	0	
515	Health/Dental/Life/Disability Insur	104,690	71,615.38	81,370	76,607.87	88,090	104,432.43	163,640	159,780	150,530	
516	Workers' Compensation	35,370	30,476.50	51,160	40,254.50	57,230	42,451.50	47,310	47,480	53,830	
517	FICA Expense	42,480	39,518.43	51,280	49,841.59	56,940	36,334.18	52,040	53,310	55,480	
5175	Child Care Contrib Tax							2,500	2,560	2,690	
518	Retirement-VMERS	51,520	51,300.01	67,690	67,945.46	77,200	51,019.39	73,580	76,020	78,790	
536	Accrued Payroll	0	8,904.43	0	(22,312.83)	0	(2,464.74)	0	0	0	
	Subtotal	\$776,780	\$718,567.09	\$907,170	\$868,006.04	\$1,009,100	\$725,838.61	\$1,019,370	\$1,029,620	\$1,055,780	3.6%
											\$36,410
600	Contract Services										
601	Professional Services	700	682.50	1,000	0.00	1,000	1,881.30	2,500	2,500	2,500	
6017	Police Services	0	0.00	0	0.00	0	3,650.41	0	3,000	3,000	
6013	Prisoner Lock Ups	1,500	300.00	1,500	200.00	0	0.00	500	500	500	
609	Janitorial Services	2,400	2,400.00	2,400	2,400.00	2,400	6,805.00	9,750	9,750	9,750	
614	Dog Kennel/Animal Control	500	0.00	500	0.00	500	0.00	250	0	0	
622	Maintenance Contract	500	290.56	500	368.27	500	3,097.53	3,500	3,500	3,500	
6391	State Records Mgmt	5,000	6,396.54	7,100	7,575.93	7,100	7,005.66	8,000	8,000	8,000	
654	Dispatching	0	0.00	20,000	0.00	25,000	0.00	15,000	0	0	
	Subtotal	\$10,600	\$10,089.60	\$33,000	\$10,544.20	\$36,500	\$22,439.90	\$39,500	\$27,250	\$27,250	-31.0%
											(\$12,250)

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

POLICE DEPARTMENT - 330 EXPENDITURES Cont.		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
701	Administrative										
701	Telephone	7,700	9,490.80	8,000	11,776.18	9,500	11,009.59	12,000	12,500	12,500	
702	Postage	250	78.16	250	197.78	250	98.81	300	300	300	
705	Office Supplies	1,800	1,861.34	1,800	1,335.84	2,000	1,155.66	2,000	2,000	2,000	
706	Office Equipment/Maintenance	500	648.95	500	233.80	1,000	73.14	1,000	1,000	1,000	
707	Dues, Mtgs, Subscriptions	400	388.81	500	175.00	500	852.91	750	1,000	1,000	
708	Vehicle Insurance	2,800	2,624.50	2,930	2,634.00	2,820	2,438.50	2,250	2,500	2,480	
710	Bldg/Prop Insurance	2,960	2,735.50	3,010	2,784.00	3,060	2,687.00	2,530	2,600	2,160	
711	Boiler/Machinery Insurance	250	226.00	240	195.00	190	149.00	120	150	100	
714	Mileage	150	0.00	150	0.00	150	108.73	150	150	150	
715	Radio Repair/Maintenance	1,000	1,565.16	1,000	693.63	1,500	241.96	1,000	1,000	1,000	
725	School/Training	3,500	1,581.52	3,500	3,526.71	3,500	2,877.67	4,000	4,000	4,000	
736	Police Liability Insurance	18,520	15,670.00	15,510	15,370.00	17,900	16,134.00	15,660	16,000	18,710	
750	Arbitration/Legal Settlement	0	0.00	0	0.00	0	57,908.35	0	0	0	
	Subtotal	\$39,830	\$36,870.74	\$37,390	\$38,921.94	\$42,370	\$95,735.32	\$41,760	\$43,200	\$45,400	8.7%
											\$3,640
800	Materials/Supply										
801	Electricity	1,000	1,156.96	400	904.60	300	1,105.99	1,000	1,000	1,000	
8013	Electric-Solar Fees	3,000	1,961.63	3,000	2,231.47	3,000	2,093.63	2,500	2,500	2,500	
802	Heating Fuel	2,500	3,297.68	2,500	2,615.29	4,000	2,074.01	3,000	2,500	2,500	
803	Water	400	354.24	400	344.01	400	418.44	400	450	450	
805	Sewer	450	347.60	450	349.64	450	462.72	450	500	500	
807	Gasoline	9,500	10,679.53	9,500	7,640.88	12,000	4,129.21	10,000	7,000	7,000	
816	Vehicle Maintenance	6,000	3,286.37	6,000	4,135.08	6,000	3,527.40	5,000	5,000	5,000	
817	Mechanic Fee	1,500	782.32	1,500	360.61	1,500	313.41	1,000	1,000	1,000	
830	Department Supplies	3,000	4,048.90	4,000	3,184.05	5,500	3,473.99	4,500	4,000	4,000	
835	Uniforms	7,520	6,263.27	7,500	8,204.07	7,500	7,966.58	8,000	7,000	7,000	
838	Building Maintenance/Supplies	3,000	4,391.05	3,500	9,211.24	4,000	4,799.84	4,000	4,000	4,000	
	Subtotal	\$37,870	\$36,569.55	\$38,750	\$39,180.94	\$44,650	\$30,365.22	\$39,850	\$34,950	\$34,950	-12.3%
											(\$4,900)
	Total Expenditures	\$865,080	\$802,076.98	\$1,016,310	\$956,653.12	\$1,132,620	\$874,379.05	\$1,140,480	\$1,135,020	\$1,163,380	2.0%
											\$22,900

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

AMBULANCE - 340 EXPENDITURES		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25
500	Personnel Services										
503	Supervisor	61,820	61,817.60	66,140	73,165.90	70,050	72,009.60	74,880	78,620	78,620	
505	Clerical	1,910	1,907.62	2,030	2,124.11	2,180	2,198.18	2,270	2,390	2,390	
506	Special Detail	2,500	2,505.00	2,500	2,467.50	2,660	2,295.00	2,660	2,660	2,660	
5064	Covid Testing Special Detail	0	108,065.00	0	4,720.00	0	0.00	0	0	0	
507	Part-time	61,200	65,913.75	70,840	78,061.75	85,010	85,508.25	141,140	141,030	142,100	
	Transfer Crew 12pm to 5pm M-F										
5072	Run Pay	28,500	30,588.75	27,720	39,740.50	33,820	42,305.75	31,690	21,840	21,840	
5073	Training Pay	7,960	3,082.50	6,000	7,184.25	5,310	5,100.00	6,000	38,740	39,020	
5083	Overtime-Half Rate	1,500	452.82	2,000	197.71	1,590	276.49	1,600	6,000	6,000	
509	Stand By/Weekend	5,200	5,200.00	5,200	5,400.00	5,200	5,150.00	6,500	6,500	6,500	
	On Call 6pm to 6am 7 Days/Wk										
511	Non Emergency Transfers	6,900	3,637.50	6,300	11,416.00	6,380	10,479.50	6,000	7,560	7,560	
515	Health/Dental/Life/Disability Insur	6,020	6,049.64	6,040	5,917.64	23,940	7,531.82	7,730	9,120	9,120	
516	Workers' Compensation	15,240	31,339.50	18,120	24,588.50	20,400	23,700.50	33,310	35,170	38,160	
517	FICA Expense	13,950	21,970.60	14,810	17,469.24	16,230	17,591.00	24,830	26,280	26,380	
5175	Child Care Contrib Tax							1,410	1,490	1,490	
518	Retirement-VMERS	3,980	3,982.91	4,600	4,841.73	4,880	5,010.93	5,400	5,870	5,870	
520	Unemployment Comp.	400	0.00	400	0.00	400	0.00	400	400	400	
536	Accrued Payroll	0	2,022.33	0	(11,467.49)	0	1,567.69	0	0	0	
	Subtotal	\$217,080	\$348,535.52	\$232,700	\$265,827.34	\$278,050	\$280,724.71	\$392,830	\$415,870	\$420,330	7.0%
											\$27,500
600	Contract Services										
608	Permit/License Fees	0	0.00	0	0.00	0	688.00	0	0	0	
622	Maintenance Contract	3,500	4,810.27	4,000	5,122.18	4,700	11,196.07	5,200	7,600	7,600	
654	Dispatching	35,800	35,548.44	37,000	36,971.33	41,260	41,307.80	42,860	44,830	44,830	
656	Paramedic Intercept	9,000	2,250.00	3,000	2,950.00	3,000	2,900.00	3,000	3,000	3,000	
6651	Ambulance Billing Services	27,000	28,363.14	30,000	34,792.50	30,000	37,378.29	35,000	39,000	39,000	
	Subtotal	\$75,300	\$70,971.85	\$74,000	\$79,836.01	\$78,960	\$93,470.16	\$86,060	\$94,430	\$94,430	9.7%
											\$8,370

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

AMBULANCE - 340 EXPENDITURES Cont.		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
700 Administrative											
701 Telephone	3,500	3,178.52	3,500	3,278.28	3,500	3,500	3,423.31	3,500	3,500	3,500	
702 Postage	50	16.81	80	90.87	80	80	34.20	100	100	100	
705 Office Supplies	800	737.81	800	1,041.34	800	800	839.89	1,000	1,000	1,000	
706 Office Equipment/Maintenance	250	159.97	250	0.00	250	250	0.00	250	250	250	
707 Dues, Migs, Subscriptions	750	767.40	750	742.40	750	750	562.40	750	750	750	
708 Vehicle Insurance	2,910	2,741.50	3,080	3,301.00	3,660	3,660	3,180.50	2,950	3,000	3,290	
714 Mileage	400	135.96	400	185.23	400	400	243.02	400	400	400	
715 Radio Repair/Maintenance	1,000	238.00	1,000	350.00	1,000	1,000	76.95	1,000	1,000	1,000	
716 Rent	9,810	9,810.00	9,910	9,880.00	10,770	10,770	10,770.00	11,070	10,440	10,320	
717 Advertising/Legal Notices	150	0.00	150	0.00	150	150	0.00	150	100	100	
725 School/Training	4,500	1,974.00	5,000	1,249.02	4,000	4,000	1,196.01	4,000	6,000	6,000	
7284 Medicaid Tax	12,000	12,036.92	12,000	11,651.61	12,000	12,000	13,823.43	12,000	14,000	14,000	
729 Collection Expense	1,500	1,123.55	1,500	2,281.21	1,500	1,500	1,391.68	1,500	1,500	1,500	
7293 Credit Card Fees	0	354.17	350	554.32	400	400	397.11	500	500	500	
737 Ambulance Liability Insurance	4,400	3,852.50	3,990	4,785.50	6,340	6,340	5,385.00	4,870	5,300	4,840	
Subtotal	\$42,020	\$37,127.11	\$42,760	\$39,390.78	\$45,600	\$41,323.50	\$44,040	\$47,840	\$47,550	\$47,550	8.0%
											\$3,510
800 Materials/Supply											
801 Electricity	0	0.00	0	128.72	0	0	305.75	200	300	300	
807 Gasoline/Diesel	8,000	9,293.73	8,500	15,307.93	9,500	9,500	8,235.59	18,000	12,000	12,000	
815 Medical Supplies	21,000	24,982.70	23,000	30,945.45	25,000	25,000	24,425.61	30,000	30,000	30,000	
8151 Paramedic Setup	0	0.00	0	0.00	0	0	0.00	0	0	0	
816 Vehicle Maintenance	5,000	5,212.99	5,000	9,605.40	5,500	5,500	48,806.24	8,000	9,000	9,000	
817 Mechanic Fee	2,250	1,004.57	2,250	1,741.29	2,250	2,250	0.00	2,000	2,000	2,000	
825 Equipment Maintenance	2,000	229.95	2,000	(252.19)	2,000	2,000	3,039.58	2,000	2,000	2,000	
830 Department Supplies	3,500	3,624.73	3,500	2,722.82	3,500	3,500	2,740.23	3,500	3,500	3,500	
835 Uniforms	2,000	1,812.78	2,000	1,453.48	2,500	2,500	1,037.64	2,500	2,000	2,000	
846 Equipment Purchase	1,000	0.00	1,200	1,809.00	1,500	1,500	1,122.27	1,500	2,500	2,500	
8621 Safety & Compliance	200	0.00	200	0.00	200	200	0.00	200	200	200	
Subtotal	\$44,950	\$46,161.45	\$47,650	\$63,461.90	\$51,950	\$67,900	\$89,712.91	\$63,500	\$621,640	\$63,500	-6.5%
											(\$4,400)
Total Expenditures	\$379,350	\$502,795.93	\$397,110	\$448,516.03	\$454,560	\$505,231.28	\$590,830	\$621,640	\$625,810	\$625,810	5.9%
											\$34,980

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

TOWN HIGHWAY - 420 EXPENDITURES		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25	
500	Personnel Services											
504	Technical	355,630	350,866.87	378,240	361,599.51	405,320	359,862.09	419,920	427,870	427,870	427,870	
507	Part-Time	8,000	7,106.00	8,000	11,469.00	7,000	7,405.05	12,000	10,000	10,000	10,000	
508	Overtime	53,470	38,884.98	50,000	35,236.91	42,000	57,245.86	42,000	45,000	45,000	45,000	
5141-4	Xfr Labor/Benefits to CIP/Grant	0	0.00	0	(4,925.07)	0	0.00	0	0	0	0	
5147	Xfr Labor to FEMA Flood	0	0.00	0	0.00	0	0.00	0	0	0	0	
515	Health/Dental/Life/Disability Insur	77,120	57,490.39	65,810	61,822.34	86,180	71,713.92	87,660	122,400	122,400	122,400	
516	Workers' Compensation	26,400	26,681.00	32,630	30,897.50	34,240	29,202.50	34,010	34,600	38,780	38,780	
517	FICA Expense	32,640	30,662.85	34,100	31,781.41	35,490	32,788.07	37,350	37,400	37,400	37,400	
5175	Child Care Contrib Tax							1,980	1,920	1,920	1,920	
518	Retirement-VMERS	24,210	22,823.98	26,810	23,719.30	27,950	26,954.18	30,900	33,420	33,420	33,420	
520	Unemployment	0	0.00	0	0.00	0	0.00	0	0	0	0	
536	Accrued Payroll	0	3,021.09	0	(15,512.27)	0	(1,434.86)	0	0	0	0	
	Subtotal	\$577,470	\$537,537.16	\$595,590	\$536,088.63	\$638,180	\$583,736.81	\$665,820	\$712,610	\$716,790	\$716,790	7.7%
												\$50,970
600	Contract Services											
601	Professional Service	500	0.00	500	0.00	500	187.50	0	0	0	0	
603	Tree Removal	6,000	0.00	5,000	2,000.00	5,000	6,827.00	4,000	5,000	5,000	5,000	
6044	Contracted Sweeping	8,000	9,010.00	8,000	6,500.00	8,000	8,895.00	9,000	9,500	9,500	9,500	
6045	Contracted Line Marking	8,000	11,375.00	8,000	12,415.00	8,000	0.00	11,000	15,000	15,000	15,000	
6046	Catch Basins-Cleaning	4,000	0.00	4,000	0.00	4,000	7,200.00	4,000	0	500	500	
	Crack Sealing							7,000	8,000	8,000	8,000	
608	Permit Fees	3,500	2,912.60	3,500	2,300.00	3,500	2,242.00	3,000	3,000	3,000	3,000	
622	Maintenance Contracts	900	808.50	900	864.97	900	909.22	900	900	900	900	
	Subtotal	\$30,900	\$24,106.10	\$29,900	\$24,079.97	\$29,900	\$26,260.72	\$38,900	\$41,400	\$41,900	\$41,900	7.7%
												\$3,000

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

TOWN HIGHWAY - 420 EXPENDITURES Cont.		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25	
700	Administrative											
701	Telephone	1,670	1,589.99	1,700	1,590.43	1,700	1,590.82	1,700	1,650	1,650	1,650	
705	Office Supplies	100	91.15	100	70.11	100	46.24	100	100	100	100	
7071	CDL Licenses	200	180.00	200	90.00	200	90.00	200	200	2,750	2,750	
708	Vehicle Insurance	10,430	9,979.00	11,640	10,608.50	11,180	9,642.50	8,870	9,800	9,800	9,890	
709	Gen Liability Insurance	4,370	4,248.00	4,920	4,826.50	5,580	4,766.00	4,340	4,800	4,800	3,930	
710	Bldg/Prop Insurance	2,500	2,308.50	2,540	2,354.50	2,590	2,412.50	2,420	2,500	2,500	2,130	
711	Boiler/Machinery Insurance	210	191.50	200	165.50	160	126.50	100	130	130	10	
715	Radio Repair/Maintenance	1,000	702.00	1,000	634.25	1,000	740.50	1,000	1,000	1,000	1,000	
725	School/Training	500	90.00	800	75.00	800	1,415.00	500	1,000	1,000	1,000	
	Subtotal	\$20,990	\$19,380.14	\$23,100	\$20,414.79	\$23,310	\$20,830.06	\$19,230	\$23,730	\$22,460	\$22,460	16.8%
												\$3,230
800	Materials/Supply											
801	Electricity	950	973.36	1,100	843.59	1,000	973.44	1,000	1,000	1,000	1,000	
806	Gravel/Stone	40,000	42,661.88	50,000	19,827.42	40,000	73,179.88	40,000	40,000	40,000	40,000	
8061	Mud Season/Stone	35,000	74,083.91	30,000	26,253.26	35,000	56,721.50	35,000	45,000	45,000	45,000	
807	Gasoline/Diesel	55,000	64,034.31	48,000	63,360.22	55,000	71,677.43	60,000	65,000	65,000	65,000	
808	Sand	70,000	60,000.00	65,000	61,332.50	65,000	55,935.00	63,000	63,000	63,000	63,000	
809	Salt	65,000	50,801.21	65,000	56,324.40	60,000	47,640.01	58,000	55,000	55,000	55,000	
810	Chemicals/Chloride	8,000	5,623.44	8,000	4,025.43	7,000	1,484.45	6,000	10,000	10,000	10,000	
811	Road Culverts/Maintenance	7,000	11,300.88	10,000	(1,436.40)	8,000	16,383.90	7,000	8,000	8,000	8,000	
813	Hot Mix/Cold Patch	5,000	4,828.01	5,000	4,232.70	5,000	3,690.49	5,000	5,000	5,000	5,000	
816/825	Vehicle & Equipment Maintenance	65,000	77,966.92	70,000	99,350.22	65,000	112,548.69	70,000	75,000	75,000	75,000	
817	Mechanic Fee	12,000	4,756.57	8,000	4,934.69	8,000	3,639.01	7,000	7,000	7,000	7,000	
8252	Tires/Chains	26,000	18,812.99	26,000	24,010.66	22,000	18,958.88	23,000	20,000	20,000	20,000	
8254	Xfr Equip Cost to CIP	0	0.00	0	(6,834.96)	0	0.00	0	0	0	0	
830	Department Supplies	16,000	13,714.24	16,000	15,251.27	15,000	22,131.80	15,000	15,000	15,000	15,000	
835	Uniforms	5,500	6,903.70	5,500	7,029.50	7,000	5,562.01	7,000	6,500	6,500	6,500	
842	Equipment Rental	10,000	6,009.05	13,000	1,748.40	6,000	2,034.80	6,000	5,000	5,000	5,000	
8422	Pit Lot Rent	3,000	3,000.00	3,000	6,000.00	6,000	6,000.00	6,000	6,000	6,000	6,000	
845	Small Tools/Equipment	2,500	2,419.66	2,500	2,461.71	2,500	3,959.22	2,500	2,500	2,500	2,500	
8459	Damages	0	3,389.46	0	0.00	0	0.00	0	0	0	0	
8621	Safety & Compliance	1,500	494.00	1,500	2,280.39	1,000	42.97	1,000	1,000	1,000	1,000	
	Subtotal	\$427,450	\$451,773.59	\$427,600	\$390,995.00	\$408,500	\$502,563.48	\$412,500	\$430,000	\$430,000	\$430,000	4.2%
												\$17,500
	Total Expenditures	\$1,056,800	\$1,032,796.99	\$1,076,190	\$971,578.39	\$1,099,890	\$1,133,391.07	\$1,136,450	\$1,207,740	\$1,211,150	\$1,211,150	6.6%
												\$74,700

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

CEMETERY - 430 EXPENDITURES		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
500	Personnel Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	
600	Contract Services										
603	Tree Removal	4,000	80.00	3,000	200.00	3,000	1,730.00	1,500	1,500	5,500	
6341	Cemetery Care Contract	52,170	52,167.00	53,740	53,732.00	54,810	54,807.00	56,180	57,300	57,300	
6344	Sexton	5,000	7,342.00	4,000	5,466.00	5,000	7,630.00	6,000	7,000	7,000	
	Subtotal	\$61,170	\$59,589.00	\$60,740	\$59,398.00	\$62,810	\$64,167.00	\$63,680	\$65,800	\$69,800	9.6%
700	Administrative										
710	Bldg/Prop Insurance	150	139.00	150	141.50	150	136.00	130	130	110	
711	Boller/Machinery Insurance	10	11.50	10	10.00	10	7.00	10	10	10	
	Subtotal	\$160	\$150.50	\$160	\$151.50	\$160	\$143.00	\$140	\$140	\$120	-14.3% (\$20)
800	Materials/Supply										
801	Electricity	250	244.08	250	243.88	250	243.70	250	250	250	
803	Water	300	229.24	300	268.24	300	290.68	300	310	310	
830	Department Supplies	0	11.99	0	0.00	100	0.00	100	100	100	
	Subtotal	\$550	\$485.31	\$550	\$512.12	\$650	\$534.38	\$650	\$660	\$660	1.5% \$10
	Total Expenditures	\$61,880	\$60,224.81	\$61,450	\$60,061.62	\$63,620	\$64,844.38	\$64,470	\$66,600	\$70,580	9.5% \$6,110

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

TOWN GARAGE - 440 EXPENDITURES		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
500	Personnel Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	----- \$0
600	Contract Services	\$1,640	\$1,996.76	\$1,900	\$2,095.40	\$2,000	\$2,216.85	\$2,100	\$2,300	\$2,300	9.5% \$200
	606 Trash Disposal										
700	Administrative										
	701 Telephone	810	795.56	810	803.77	800	813.79	850	850	850	
	710 Bldg/Prop Insurance	3,580	3,302.50	3,630	3,367.50	3,710	3,257.00	3,060	3,200	2,890	
	711 Boiler/Machinery Insurance	300	272.50	290	236.00	230	180.50	150	180	130	
	Subtotal	\$4,690	\$4,370.56	\$4,730	\$4,406.27	\$4,740	\$4,251.29	\$4,060	\$4,230	\$3,870	-4.7% (\$190)
800	Materials/Supply										
	801 Electricity	1,500	2,742.15	1,600	2,047.39	1,600	2,583.67	2,200	2,400	2,400	
	8013 Electric-Solar Fees	4,500	3,593.67	4,800	4,091.37	4,800	3,838.12	4,200	4,100	4,100	
	802 Heating Fuel	7,500	9,954.37	7,000	6,550.71	9,500	5,885.34	7,000	6,500	6,500	
	803 Water	1,420	1,208.91	1,400	1,024.74	1,400	995.67	1,400	1,350	1,350	
	805 Sewer	1,470	1,387.53	1,500	1,348.68	1,600	1,189.95	1,600	1,750	1,750	
	838 Building Maintenance/Supplies	5,000	8,153.36	5,000	2,079.98	5,000	6,295.79	5,000	5,000	5,000	
	Subtotal	\$21,390	\$27,039.99	\$21,300	\$17,142.87	\$23,900	\$20,788.54	\$21,400	\$21,100	\$21,100	-1.4% (\$300)
	Total Expenditures	\$27,720	\$33,407.31	\$27,930	\$23,644.54	\$30,640	\$27,256.68	\$27,560	\$27,630	\$27,270	-1.1% (\$290)

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

LIBRARY/H.S. BUILDING - 445 EXPENDITURES		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
500	Personnel Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	----- \$0
600	Contract Services										
609	Janitorial Service	5,250	5,100.00	5,250	5,100.00	5,250	8,506.00	9,750	10,400	10,400	
6221	Elevator Maintenance	3,000	1,480.04	3,000	1,707.40	1,900	2,093.04	1,900	2,100	2,100	
6222	Security Systems	460	446.00	800	452.00	750	452.00	750	550	550	
	Subtotal	\$8,710	\$7,026.04	\$9,050	\$7,259.40	\$7,900	\$11,051.04	\$12,400	\$13,050	\$13,050	5.2% \$650
700	Administrative										
701	Telephone	1,550	1,566.61	1,600	1,540.16	1,600	1,545.12	1,600	1,600	1,600	
710	Bldg/Prop Insurance	3,560	3,290.00	3,620	3,361.00	3,710	3,255.00	3,060	3,300	4,300	
711	Boiler/Machinery Insurance	310	277.00	300	239.50	230	183.50	150	200	200	
	Subtotal	\$5,420	\$5,133.61	\$5,520	\$5,140.66	\$5,540	\$4,983.62	\$4,810	\$5,100	\$6,100	26.8% \$1,290
800	Materials/Supply										
801	Electricity	2,000	3,148.62	3,000	1,416.22	3,000	1,845.30	2,000	2,000	2,000	
8013	Electric-Solar Fees	6,000	3,872.79	6,000	4,414.34	6,000	4,141.05	5,000	4,750	4,750	
802	Heating Fuel	15,000	18,334.33	16,000	17,273.77	22,000	13,620.34	19,000	16,000	16,000	
803	Water	410	312.54	440	314.82	400	351.75	400	420	420	
805	Sewer	420	272.50	470	291.40	350	349.23	350	480	480	
838	Building Maintenance/Supplies	6,100	7,115.15	4,000	2,974.64	5,000	11,962.21	4,000	5,000	5,000	
	Subtotal	\$29,930	\$33,055.93	\$29,910	\$26,685.19	\$36,750	\$32,269.68	\$30,750	\$28,650	\$28,650	-6.8% (\$2,100)
	Total Expenditures	\$44,060	\$45,215.58	\$44,480	\$39,085.25	\$50,190	\$48,304.54	\$47,960	\$46,800	\$47,800	-0.3% (\$160)

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

MUNICIPAL BUILDING - 447 EXPENDITURES		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25	
500	Personnel Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	\$0	
600	Contract Services											
6060	Trash Disposal	1,640	1,831.97	1,800	2,055.39	1,800	2,143.92	2,100	2,400	2,400	2,400	
6090	Janitorial	7,420	7,200.00	7,420	7,200.00	7,420	10,214.00	11,700	10,400	10,400	10,400	
	Subtotal	\$9,060	\$9,031.97	\$9,220	\$9,255.39	\$9,220	\$12,357.92	\$13,800	\$12,800	\$12,800	\$12,800	-7.2% (\$1,000)
700	Administrative											
7100	Bldg/Prop Insurance	3,090	2,842.50	3,110	2,862.00	3,130	2,739.00	2,570	2,750	2,960	2,960	
7110	Boiler/Machinery Insurance	270	237.00	250	202.00	190	153.00	130	150	140	140	
	Subtotal	\$3,360	\$3,079.50	\$3,360	\$3,064.00	\$3,320	\$2,892.00	\$2,700	\$2,900	\$3,100	\$3,100	14.8% \$400
800	Material & Supply											
8010	Electricity	1,500	2,281.55	1,400	866.85	1,500	1,281.44	1,500	1,500	1,500	1,500	
8013	Electric-Solar Fees	3,500	2,794.13	3,700	3,180.96	3,700	2,984.16	3,500	3,500	3,500	3,500	
8020	Heating Oil	8,000	9,509.34	8,300	9,142.84	10,500	7,263.98	10,000	9,000	9,000	9,000	
8030	Water	760	769.77	800	715.95	900	645.24	900	700	700	700	
8050	Sewer	830	894.51	870	861.64	1,000	673.56	1,000	800	800	800	
8380	Building Maintenance/Supplies	5,500	7,692.22	6,000	6,722.57	6,000	5,574.14	6,000	6,000	6,000	6,000	
	Subtotal	\$20,090	\$23,941.52	\$21,070	\$21,490.81	\$23,600	\$18,422.52	\$22,900	\$21,500	\$21,500	\$21,500	-6.1% (\$1,400)
	Total Expenditures	\$32,510	\$36,052.99	\$33,650	\$33,810.20	\$36,140	\$33,672.44	\$39,400	\$37,200	\$37,400	\$37,400	-5.1% (\$2,000)

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

HUMAN SERVICES BUDGETED - 510 OUTSIDE AGENCIES		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25
500	Personnel Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	----- \$0
600	Contract Services										
615	Senior Citizens	25,000	25,000.00	25,000	25,000.00	25,000	25,000.00	25,000	25,000	25,000	
625	Brown Public Library	108,500	108,500.00	108,500	108,500.00	111,500	111,500.00	108,500	112,000	112,000	
	Subtotal	\$133,500	\$133,500.00	\$133,500	\$133,500.00	\$136,500	\$136,500.00	\$133,500	\$137,000	\$137,000	2.6% \$3,500
700	Administrative	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	----- \$0
800	Materials/Supply	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	----- \$0
	Total Expenditures	\$133,500	\$133,500.00	\$133,500	\$133,500.00	\$136,500	\$136,500.00	\$133,500	\$137,000	\$137,000	2.6% \$3,500

BROWN PUBLIC LIBRARY BUDGET

	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Proposed	Proposed
Ordinary Income										
Book Replacements	\$0.00	\$65.26	\$0.00	\$133.00	\$0.00	\$134.00	\$0.00	\$105.16	\$0.00	\$0.00
Book Sales	\$1,400.00	\$664.75	\$1,200.00	\$1,400.00	\$1,200.00	\$872.00	\$1,200.00	\$1,266.79	\$1,000.00	\$1,000.00
Contributions										
Individuals	\$1,600.00	\$10,460.90	\$1,600.00	\$1,900.00	\$1,600.00	\$1,606.00	\$1,600.00	\$1,079.64	\$1,600.00	\$1,600.00
Groups	\$200.00	\$977.84	\$200.00	\$0.00	\$200.00	\$695.00	\$200.00	\$411.25	\$200.00	\$200.00
Corporate	\$200.00	\$1,731.86	\$100.00	\$125.00	\$100.00	\$282.00	\$100.00	\$0.00	\$100.00	\$100.00
Foundation Grants	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$2,333.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00
State Grants	\$1,100.00	\$433.97	\$600.00	\$11,500.00	\$3,750.00	\$2,962.00	\$3,750.00	\$3,636.46	\$1,000.00	\$1,000.00
Fax/Copy/Printer Fees	\$1,000.00	\$238.85	\$400.00	\$876.00	\$900.00	\$1,092.00	\$900.00	\$1,179.60	\$900.00	\$1,000.00
Fines										
Fund Raising										
Annual Appeal	\$6,000.00	\$10,541.13	\$5,000.00	\$8,400.00	\$5,000.00	\$9,376.00	\$5,000.00	\$10,023.96	\$7,500.00	\$8,000.00
Labor Day Book Sale	\$1,700.00	\$0.00	\$1,000.00	\$1,903.00	\$1,700.00	\$1,897.00	\$1,700.00	\$2,392.77	\$1,700.00	\$1,800.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38.00	\$0.00	\$0.00
Investment Income										
CDs	\$300.00	\$87.19	\$100.00	\$53.00	\$100.00	\$210.00	\$100.00	\$456.48	\$250.00	\$200.00
Endowment	\$17,000.00	\$14,004.31	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$6,000.00	\$22,000.00	\$29,155.00
Non-Resident Fees	\$250.00	\$100.00	\$200.00	\$225.00	\$250.00	\$325.00	\$500.00	\$550.00	\$250.00	\$300.00
Other Income										
Postage Reimb	\$0.00	\$58.69	\$0.00	\$42.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grants	\$200.00	\$920.00	\$520.00	\$225.00	\$900.00	\$1,538.00	\$900.00	\$500.00	\$500.00	\$500.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$326.85	\$0.00	\$0.00
Town of Northfield	\$108,500.00	\$106,500.00	\$108,500.00	\$108,500.00	\$108,500.00	\$108,700.00	\$108,500.00	\$111,500.00	\$108,500.00	\$112,000.00
Total Income	\$142,650.00	\$149,384.75	\$142,620.00	\$159,042.00	\$148,400.00	\$152,109.00	\$148,400.00	\$142,666.96	\$148,800.00	\$160,055.00

BROWN PUBLIC LIBRARY BUDGET

Expenses

	2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Proposed	Proposed
Library Me Adult Materials	\$9,000.00	\$5,465.60	\$9,000.00	\$7,673.00	\$8,000.00	\$8,809.00	\$8,000.00	\$8,316.73	\$9,000.00	\$9,000.00
Youth Materials	\$3,600.00	\$3,908.78	\$3,600.00	\$3,842.00	\$4,000.00	\$5,300.00	\$4,000.00	\$4,506.91	\$5,000.00	\$5,000.00
Library Prc RIF	\$3,200.00	\$2,055.28	\$3,200.00	\$2,368.00	\$3,200.00	\$2,333.00	\$3,200.00	\$3,217.84	\$3,200.00	\$3,200.00
Summer Program	\$1,000.00	\$957.37	\$500.00	\$969.00	\$750.00	\$903.00	\$750.00	\$1,154.60	\$750.00	\$750.00
Other Programs	\$750.00	\$256.00	\$500.00	\$232.00	\$500.00	\$1,251.00	\$500.00	\$1,227.29	\$600.00	\$750.00
Operation: Postage, Mail Service	\$2,000.00	\$1,382.95	\$1,600.00	\$1,389.00	\$1,600.00	\$1,920.00	\$1,600.00	\$1,714.53	\$1,800.00	\$1,900.00
Supplies	\$2,000.00	\$1,887.00	\$1,600.00	\$2,175.00	\$2,000.00	\$2,264.00	\$2,000.00	\$3,902.18	\$2,500.00	\$3,000.00
Maintenance	\$200.00	\$9,959.97	\$200.00	\$9,315.00	\$200.00	\$1,195.00	\$200.00	\$346.61	\$700.00	\$350.00
Bank Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.00	\$0.00	\$0.00	\$0.00	\$0.00
Payroll Service	\$1,000.00	\$600.00	\$1,000.00	\$640.00	\$1,000.00	\$922.00	\$1,000.00	\$712.50	\$1,000.00	\$700.00
Computers & Tech	\$2,500.00	\$11,400.00	\$1,500.00	\$10,610.00	\$2,000.00	\$1,362.00	\$2,000.00	\$368.24	\$2,000.00	\$1,500.00
Copier	\$500.00	\$150.25	\$500.00	\$326.00	\$500.00	\$421.00	\$500.00	\$407.50	\$500.00	\$500.00
Day Passes	\$55.00	\$0.00	\$55.00	\$200.00	\$55.00	\$200.00	\$55.00	\$50.00	\$55.00	\$55.00
Dues	\$2,000.00	\$2,169.44	\$2,100.00	\$2,129.00	\$2,200.00	\$2,489.00	\$2,200.00	\$2,617.63	\$2,600.00	\$2,700.00
Commercial Ins	\$1,900.00	\$2,100.00	\$2,250.00	\$2,206.00	\$2,200.00	\$2,443.00	\$2,200.00	\$2,151.00	\$2,600.00	\$3,500.00
Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$1,231.00	\$7,000.00	\$91.84	\$2,000.00	\$300.00
Contract Services	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41.00	\$0.00	\$0.00
Personnel Expenses										
Salary - Director	\$44,000.00	\$42,401.14	\$44,000.00	\$43,808.00	\$44,000.00	\$48,514.00	\$44,000.00	\$52,006.99	\$49,000.00	\$60,000.00
Wages- PT Employees	\$48,000.00	\$46,414.26	\$52,000.00	\$43,394.00	\$52,000.00	\$38,117.00	\$52,000.00	\$46,135.83	\$51,000.00	\$49,000.00
FICA/Medicare	\$8,500.00	\$7,964.53	\$8,500.00	\$5,160.00	\$8,000.00	\$5,121.00	\$8,000.00	\$7,600.88	\$5,700.00	\$8,100.00
Benefits	\$9,500.00	\$8,718.21	\$8,500.00	\$9,019.00	\$10,000.00	\$8,485.00	\$10,000.00	\$7,671.43	\$10,000.00	\$8,500.00
Workers Comp Ins	\$700.00	\$538.00	\$700.00	\$496.00	\$650.00	\$478.00	\$650.00	\$503.00	\$550.00	\$550.00
Miscellaneous	\$0.00	\$45.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428.94	\$0.00	\$0.00
Meetings & Registration	\$600.00	\$250.00	\$600.00	\$900.00	\$350.00	\$1,395.00	\$350.00	\$505.00	\$350.00	\$350.00
Travel Reimb.	\$600.00	\$400.00	\$600.00	\$900.00	\$350.00	\$900.00	\$350.00	\$11.00	\$350.00	\$350.00
Total Expenses	\$142,405.00	\$148,424.61	\$142,505.00	\$146,551.00	\$150,555.00	\$135,511.00	\$150,555.00	\$145,689.47	\$151,255.00	\$160,055.00

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

GROUNDS/PARKS/FACILITIES - 520		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	25-26	% / \$
EXPENDITURES		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25	
500	Personnel Services											
504	Maintenance	22,920	22,826.01	24,380	23,517.49	26,560	26,567.20	27,620	29,360	29,360		
508	Overtime	580	0.00	500	144.32	500	764.30	500	500	500		
515	Health/Dental/Life/Disability Insur	5,000	3,730.04	4,900	7,819.43	15,280	16,118.85	16,980	18,510	18,510		
516	Workers' Compensation	1,540	1,631.00	1,920	1,756.50	2,090	1,878.00	2,070	2,200	2,460		
517	FICA Expense	1,800	1,692.00	1,900	1,792.74	2,070	2,088.32	2,150	2,280	2,280		
5175	Child Care Contrib Tax							100	110	110		
518	Retirement-VMERS	1,470	1,426.63	1,660	1,538.01	1,830	1,844.85	1,970	2,160	2,160		
520	Unemployment Comp	0	0.00	0	0.00	0	0.00	0	0	0		
536	Accrued Payroll	0	254.89	0	(950.50)	0	(26.68)	0	0	0		
	Subtotal	\$33,310	\$31,560.57	\$35,280	\$35,617.99	\$48,330	\$49,234.84	\$51,390	\$55,120	\$55,380		7.8%
												\$3,990
600	Contract Services											
601	Prof Services-Mowing	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0		----
												\$0
700	Administrative											
708	Vehicle Insurance	360	336.00	370	336.50	360	324.00	310	320	310		
710	Bldg/Prop Insurance	410	384.00	420	392.00	430	382.50	360	380	330		
711	Boiler/Machinery Insurance	50	42.50	50	37.00	40	29.00	20	30	10		
	Subtotal	\$820	\$762.50	\$840	\$765.50	\$830	\$735.50	\$690	\$730	\$650		-5.8%
												(\$40)
800	Materials/Supply											
801	Electricity	850	1,392.04	900	916.64	1,400	748.85	1,000	1,000	1,000		
803	Water	3,000	3,775.83	4,150	3,266.30	4,400	4,368.66	4,000	4,500	4,500		
805	Sewer	900	1,992.36	1,900	1,695.09	2,330	154.98	2,000	2,000	2,000		
807	Gasoline/Diesel	1,150	1,932.82	1,150	1,633.39	2,500	1,327.47	2,000	2,000	2,000		
816	Vehicle Maintenance	500	0.00	500	37.51	500	288.63	500	500	500		
817	Mechanic Fee	200	29.54	200	65.23	200	0.00	200	200	200		
830	Department Supplies	0	0.00	0	0.00	0	0.00	0	0	0		
835	Uniforms	650	169.50	650	526.53	650	530.74	650	650	650		
842	Equipment Rental	0	0.00	0	0.00	0	0.00	0	1,600	1,600		
857	Facility Maintenance/Supplies	3,500	3,542.04	3,500	5,410.07	3,500	6,207.39	3,500	5,000	5,000		
8574	Park Cleanup	1,000	0.00	500	0.00	500	0.00	0	0	0		
8575	Garden Supplies	1,000	1,226.39	1,000	2,479.32	1,900	2,969.44	2,400	2,500	2,500		
	Subtotal	\$12,750	\$14,060.52	\$14,450	\$16,030.08	\$17,880	\$16,596.16	\$16,250	\$19,950	\$19,950		22.8%
												\$3,700
	Total Expenditures	\$46,880	\$46,393.59	\$50,570	\$52,413.57	\$67,040	\$66,566.50	\$68,330	\$75,800	\$75,980		11.2%
												\$7,650

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

RECREATION COMMITTEE - 530 EXPENDITURES		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
500	Personnel Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	---
600	Contract Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	---
700	Administrative										
702	Postage	100	4.20	50	5.75	50	2.52	50	50	50	
717	Advertising/Legal Notices	50	0.00	50	0.00	50	0.00	50	50	50	
	Subtotal	\$150	\$4.20	\$100	\$5.75	\$100	\$2.52	\$100	\$100	\$100	0.0%
800	Materials/Supply										
830	Department Supplies	\$500	\$0.00	\$500	\$9.16	\$500	\$0.00	\$500	\$500	\$500	0.0%
	Total Expenditures	\$650	\$4.20	\$600	\$14.91	\$600	\$2.52	\$600	\$600	\$600	0.0%

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

CONSERVATION - 540		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	% / \$
EXPENDITURES		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25
500	Personnel Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	---
600	Contract Services										
601	Professional Services	0	0.00	0	0.00	0	0.00	0	0	0	
6031	Tree Inoculation/Planting	400	0.00	1,000	0.00	1,000	0.00	1,000	1,000	1,000	
	Subtotal	\$400	\$0.00	\$1,000	\$0.00	\$1,000	\$0.00	\$1,000	\$1,000	\$1,000	0.0%
700	Administrative										
702	Postage	50	0.00	50	0.00	50	0.00	50	50	50	
707	Dues, Mtgs, Subscriptions	50	0.00	50	0.00	50	10.00	50	50	50	
717	Advertising/Legal Notices	50	0.00	50	0.00	50	0.00	50	50	50	
	Subtotal	\$150	\$0.00	\$150	\$0.00	\$150	\$10.00	\$150	\$150	\$150	0.0%
800	Materials/Supply										
830	Department Supplies	100	0.00	100	0.00	100	0.00	200	200	200	
857	Facility Supplies/Maintenance	400	20.36	200	114.00	200	411.59	200	200	200	
	Subtotal	\$500	\$20.36	\$300	\$114.00	\$300	\$411.59	\$400	\$400	\$400	0.0%
	Total Expenditures	\$1,050	\$20.36	\$1,450	\$114.00	\$1,450	\$421.59	\$1,550	\$1,550	\$1,550	0.0%
											\$0

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

POOL - 550 EXPENDITURES		21-22	22-23	23-24	24-25	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25
								over 24-25
500 Personnel Services								
503 Pool Director	8,380	7,993.80	8,970	9,250	8,922.00	9,570	9,900	9,900
504 Maintenance by Water Dept	2,000	1,756.78	3,500	3,500	852.48	2,500	2,500	2,500
507 Part-time Guards	29,000	27,081.20	30,000	31,000	30,086.88	32,000	32,500	32,500
Special Events	0	0.00	0	0	0.00	0	0	1,000
515 Health/Dental/Life/Disability Insur	0	537.44	0	0	0.00	0	0	0
516 Workers' Compensation	1,860	730.00	2,080	2,130	1,741.50	2,070	2,100	2,590
517 FICA Expense	3,010	2,809.05	3,250	3,350	3,046.92	3,370	3,440	3,510
5175 Child Care Contrib Tax						190	200	200
518 Retirement-VMERS	130	103.25	230	240	53.87	180	180	180
520 Unemployment Comp	0	29.95	0	0	192.63	0	0	0
536 Accrued Payroll	0	2,356.73	0	0	420.35	0	0	0
Subtotal	\$44,380	\$43,398.20	\$48,030	\$49,470	\$45,316.63	\$49,880	\$50,820	\$52,380
								5.0%
								\$2,500
600 Contract Services	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0	\$0
700 Administrative								
701 Telephone	200	219.49	210	210	207.57	200	210	210
710 Bldg/Prop Insurance	650	626.50	720	740	647.50	610	610	1,080
711 Boiler/Machinery Insurance	140	128.00	140	110	86.50	70	70	130
714 Mileage	500	0.00	0	0	0.00	0	0	0
717 Advertising/Legal Notices	230	57.33	150	100	43.68	100	60	60
Subtotal	\$1,720	\$1,031.32	\$1,220	\$1,160	\$985.25	\$980	\$950	\$1,480
								51.0%
								\$500
800 Materials/Supply								
801 Electricity	4,000	4,271.75	4,000	4,100	2,879.24	3,500	3,100	3,100
8013 Electric-Solar Fees	1,700	2,515.95	1,700	1,700	3,470.66	3,500	3,500	3,500
803 Water	14,300	15,743.49	13,500	15,000	18,547.52	16,500	19,500	19,500
805 Sewer	17,600	21,815.46	16,500	20,000	23,630.27	21,500	24,500	24,500
810 Chemicals	3,000	4,488.55	3,600	4,000	5,208.95	4,500	5,000	5,000
8321 Special Events/Theme Nights	0	0.00	0	0	0.00	1,200	1,200	1,200
857 Facility Maintenance/Supplies	3,000	4,223.50	4,000	4,000	2,369.60	4,000	3,000	3,000
Subtotal	\$43,600	\$53,058.70	\$43,300	\$48,800	\$56,106.24	\$54,700	\$59,800	\$59,800
								9.3%
								\$5,100
Total Expenditures	\$89,700	\$87,488.22	\$92,550	\$99,430	\$102,408.12	\$105,560	\$111,570	\$113,660
								7.7%
								\$8,100

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

ENERGY - 560 EXPENDITURES		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
500	Personnel Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	----- \$0
600	Contract Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	----- \$0
700	Administrative										
702	Postage	20	0.00	20	0.00	20	0.00	20	20	20	
707	Dues, Mtgs. Subscriptions	100	0.00	100	0.00	100	10.00	100	100	100	
717	Advertising/Legal Notices	30	0.00	30	0.00	30	0.00	30	30	30	
	Subtotal	\$150	\$0.00	\$150	\$0.00	\$150	\$10.00	\$150	\$150	\$150	0.0% \$0
800	Materials/Supply										
830	Department Supplies	\$100	\$0.00	\$100	\$75.00	\$100	\$0.00	\$100	\$100	\$100	0.0% \$0
	Total Expenditures	\$250	\$0.00	\$250	\$75.00	\$250	\$10.00	\$250	\$250	\$250	0.0% \$0

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

SUPPORT SERVICES - 610 EXPENDITURES		21-22 Approp	21-22 Actual	22-23 Approp	22-23 Actual	23-24 Approp	23-24 Actual	24-25 Approp	25-26 As of 11/27/24	25-26 As of 01/22/25	% / \$ over 24-25
500 Personnel Services											
535 Vaca/Sick Liability	\$0	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	---
600 Contract Services											
602 Legal Services	18,000	54,478.33	26,908.20	30,000	26,908.20	25,000	29,237.96	24,000	25,000	25,000	25,000
6061 Green Up Day	1,000	754.24	1,265.50	1,000	1,265.50	1,000	1,070.04	1,200	1,200	1,200	1,200
607 Annual Reports	2,500	1,506.53	2,213.10	2,100	2,213.10	1,900	1,868.82	2,200	2,200	2,200	2,200
610 Professional Audit	13,000	13,000.00	14,000.00	13,500	14,000.00	14,000	17,375.00	21,000	22,000	22,000	22,000
619 County Tax	27,110	27,110.00	27,739.00	27,930	27,739.00	29,610	28,238.00	28,330	29,750	27,500	27,500
622 Maintenance Contracts	10,950	10,994.32	14,127.30	14,390	14,127.30	18,060	22,543.68	21,350	24,840	24,840	24,840
631 CVEDC	2,500	2,500.00	2,500.00	2,500	2,500.00	2,500	2,500.00	2,500	2,500	2,500	2,500
637 VT Leagues Cities/Towns	8,820	8,819.00	8,586.00	8,590	8,586.00	8,910	8,907.00	9,180	9,380	9,380	9,380
638 Health Admin/Fees	1,400	1,292.96	1,321.53	1,400	1,321.53	1,400	1,390.03	1,400	1,430	1,430	1,430
6402 Mountain Alliance-Recycling Depot	10,500	0.00	0.00	5,000	0.00	4,000	0.00	2,000	2,000	2,000	2,000
* 6471 Green Mountain Transit	3,350	3,351.00	3,351.00	3,350	3,351.00	3,350	3,351.00	3,350	3,350	3,350	3,350
Subtotal	\$99,130	\$123,806.38	\$102,011.63	\$109,760	\$102,011.63	\$109,730	\$116,481.53	\$116,510	\$123,650	\$121,400	4.2%
700 Administrative											
709 Gen Liability Insurance	8,940	8,660.00	10,353.00	10,000	10,353.00	12,460	13,148.00	9,690	9,690	7,960	7,960
722 Office Equipment/Support Fees	3,410	3,387.47	3,973.39	3,410	3,973.39	moved to 622	moved to 622	moved to 622	moved to 622	moved to 622	moved to 622
735 Lease-Radio Site	3,560	3,552.46	3,659.03	3,670	3,659.03	3,780	3,768.80	3,890	4,010	4,010	4,010
Subtotal	\$15,910	\$15,599.93	\$17,985.42	\$17,080	\$17,985.42	\$16,240	\$16,916.80	\$13,580	\$13,700	\$11,970	-11.9% (\$1,610)
800 Materials/Supply											
804 Street Lights-Electric Bill	\$20,500	\$19,946.37	\$19,780.44	\$20,500	\$19,780.44	\$20,500	\$20,025.57	\$20,500	\$20,500	\$20,500	0.0%
Total Expenditures	\$135,540	\$159,352.68	\$139,777.49	\$147,340	\$139,777.49	\$146,470	\$153,423.90	\$150,590	\$157,850	\$153,870	2.2% \$3,280

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

PLANNING/ZONING - 620		21-22	21-22	22-23	22-23	23-24	23-24	23-24	24-25	25-26	25-26	% / \$
EXPENDITURES		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25	
500	Personnel Services											
502	Zoning Administrator	22,070	21,814.16	23,170	24,652.82	24,100	25,651.32	25,430	25,790	25,790	25,790	
516	Workers' Compensation	90	72.00	110	104.50	110	149.00	190	190	230	230	
517	FICA Expense	1,680	1,668.82	1,770	1,885.92	1,840	1,962.32	1,940	1,970	1,970	1,970	
5175	Child Care Contrib Tax							110	120	120	120	
536	Accrued Payroll	0	241.85	0	(913.02)	0	99.81	0	0	0	0	
	Subtotal	\$23,840	\$23,796.83	\$25,050	\$25,730.22	\$26,050	\$27,862.45	\$27,670	\$28,070	\$28,110	\$28,110	1.6% \$440
600	Contract Services											
633	Gen VT Reg Planning Commission	\$8,350	\$8,348.16	\$7,870	\$7,870.94	\$7,870	\$7,870.94	\$7,870	\$8,170	\$8,170	\$8,170	3.8% \$300
700	Administrative											
701	Telephone	400	399.59	430	400.01	400	400.67	400	400	400	400	
702	Postage	850	1,238.33	900	676.84	1,200	1,332.81	1,000	1,300	1,300	1,300	
705	Office Supplies	250	166.38	250	161.47	250	177.21	250	200	200	200	
706	Office Equipment/ Maintenance	0	0.00	0	0.00	0	146.39	0	100	100	100	
707	Dues, Mtgs, Subscriptions	200	0.00	200	0.00	200	30.00	200	50	50	50	
714	Mileage	50	0.00	50	0.00	50	0.00	50	50	50	50	
717	Advertising/Legal Notices	800	1,234.66	800	1,384.98	1,200	1,678.98	1,300	1,700	1,700	1,700	
	Subtotal	\$2,550	\$3,038.96	\$2,630	\$2,623.30	\$3,300	\$3,766.06	\$3,200	\$3,800	\$3,800	\$3,800	18.8% \$600
800	Materials/Supply											
		\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	\$0	
	Total Expenditures	\$34,740	\$35,183.95	\$35,550	\$36,224.46	\$37,220	\$39,499.45	\$38,740	\$40,040	\$40,080	\$40,080	3.5% \$1,340

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

ECONOMIC DEVELOPMENT - 645 EXPENDITURES		21-22	22-23	23-24	24-25	25-26	25-26	% / \$
		Approp	Approp	Approp	Approp	As of 11/27/24	As of 01/22/25	over 24-25
		Actual	Actual	Actual	Actual			
500 Personnel Services								
5051 Economic Devel Director	29,570	6,319.98	46,330	68,952.00	69,881.56	71,290	71,290	
508 Overtime	0	0.00	0	765.00	324.36	0	0	
515 Health/Dental/Life/Disability Insur	0	0.00	18,420	7,785.01	13,247.30	14,100	14,100	
516 Workers' Compensation	110	112.00	220	221.00	401.50	520	630	
517 FICA Expense	2,260	483.54	3,550	5,204.57	5,318.08	5,450	5,450	
5175 Child Care Contrib Tax	0	74.38	3,130	4,531.64	4,738.92	270	280	
518 Retirement-VMERS	0	3,787.62	0	(2,655.39)	88.09	4,750	5,170	
536 Accrued Payroll						0	0	
Subtotal	\$31,940	\$10,777.52	\$71,650	\$84,803.83	\$93,999.81	\$96,810	\$96,920	6.4%
								\$5,800
600 Contract Services								
622 Maintenance Contract	\$400	\$0.00	\$400	\$0.00	\$0.00	\$0	\$0	---
								\$0
700 Administrative								
701 Telephone	900	427.55	900	427.97	428.63	430	430	
702 Postage	150	0.00	150	163.87	0.00	150	150	
705 Office Supplies	300	218.63	300	161.47	194.19	300	250	
706 Office Equipment/ Maintenance	100	150.00	100	0.00	0.00	100	100	
707 Dues, Mtgs, Subscriptions	500	377.56	400	673.99	653.65	1,000	750	
714 Mileage	100	0.00	100	0.00	0.00	30	30	
717 Advertising/Legal Notices	500	5,248.80	500	43.68	0.00	50	50	
Subtotal	\$2,550	\$6,422.54	\$2,450	\$1,470.98	\$1,276.47	\$2,060	\$1,760	---
								(\$300)
800 Materials/Supply	\$0	\$0.00	\$0	\$0.00	\$0.00	\$0	\$0	---
								\$0
Total Expenditures	\$34,890	\$17,200.06	\$74,500	\$86,274.81	\$95,276.28	\$93,180	\$98,680	5.9%
								\$5,500

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

	21-22	21-22	22-23	22-23	23-24	23-24	23-24	24-25	25-26	25-26	% / \$
	Approp	Actual	Approp	Actual	Approp	Actual	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25
DEBT RETIREMENT/CAPITAL											
DEBT/OTHER											
9040/1 Debt Ret - Fire Pumper	31,970	30,625.64	30,160	30,154.37	29,690	29,701.33	29,701.33	29,220	28,740	28,740	
9046 Debt Ret - Fire Tanker	24,210	20,516.72	20,670	20,664.27	20,400	20,405.54	20,405.54	20,120	19,850	19,850	
9055 Debt Ret - Police Station Bond	44,270	44,272.63	42,880	42,876.70	41,390	41,389.22	41,389.22	39,690	38,300	38,300	
9061 Debt Ret - Police Tasers 0%	3,570	3,570.00	3,570	3,570.00	3,570	3,570.00	3,570.00	0	0	0	
9108 Debt Ret-RSMS FY 10-11 Borrowing	0	0.00	0	0.00	0	0.00	0.00	0	0	0	
9133 Debt Ret-RSMS FY 11-12 Borrowing	10,240	10,235.00	0	0.00	0	0.00	0.00	0	0	0	
9134 Debt Ret-Depot Sq Area Road Recon	22,560	22,558.18	22,110	22,114.74	21,670	21,656.67	21,656.67	21,220	20,770	20,770	
9135 Debt Ret-RSMS FY 13-14 Borrowing	15,420	15,419.13	0	0.00	0	0.00	0.00	0	0	0	
9138 Debt Ret-Cox Brook Rd Paving	33,300	31,471.85	30,940	30,995.10	30,470	30,509.20	30,509.20	30,000	29,530	29,530	
9129 Debt Ret-Union Brook Rd Project	45,790	28,636.73	116,110	116,106.60	115,580	115,579.60	115,579.60	115,000	114,340	114,340	
9139 Debt Ret-Excavator/Loader Lease	0	0.00	0	0.00	0	0.00	0.00	0	0	0	
9104 Debt Ret-Loader	0	0.00	0	0.00	18,560	17,519.16	17,519.16	17,050	18,420	18,420	
Total Debt/Other	\$231,330	\$207,305.88	\$266,440	\$266,481.78	\$281,330	\$280,330.72	\$280,330.72	\$272,300	\$269,950	\$269,950	-0.9% (\$2,350)
CAPITAL & TRANSFERS											
Capital Improvements	525,890	525,890.00	748,610	748,610.00	534,050	534,050.00	534,050.00	793,720	626,510	1,143,362	
Capital Equipment	440,430	440,430.00	841,700	841,700.00	459,090	459,090.00	459,090.00	623,670	627,330	619,608	
Transfer to CIP Haz Mitigation Grant	0	0.00	0	797.87	0	0.00	0.00	0	0	0	
Transfer to Planning Grant	0	600.00	0	1,575.00	0	0.00	0.00	0	0	0	
Purchase MH at Tax Sale	0	8,905.61	0	0.00	0	0.00	0.00	0	0	0	
Total Transfers	\$966,320	\$975,825.61	\$1,590,310	\$1,592,682.87	\$993,140	\$993,140.00	\$993,140.00	\$1,417,390	\$1,253,840	\$1,762,970	24.4% \$345,580

TOWN GENERAL 5 YEAR PROJECTED SCHEDULE OF NOTES & BONDS PAYABLE

	06/30/24 Principal Balance	Final Payment	Approp.		Budget		27 28	28 29	29 30
			24 25	25 26	25 26	26 27			
17 Fire Pumper	83,395.00	FY 26-27	29,220	28,740	28,270	-	-	-	-
21 Fire Tanker	127,382.00	FY 30-31	20,120	19,850	19,570	19,300	19,020	18,750	18,750
Police Station Bond ¹	175,000.00	FY 28-29	39,690	38,300	37,030	35,840	35,000	-	-
Depot Square Area Rd	190,070.77	FY 35-36	21,220	20,770	20,320	19,870	19,430	18,980	18,980
Cox Brook Rd	163,086.00	FY 29-30	30,000	29,530	29,060	28,590	28,120	27,650	27,650
Union Brook Rd Bond	1,530,000.00	FY 41-42	115,000	114,340	113,580	112,720	111,730	110,650	110,650
Stormwater/CSO RF1-217 - 50% ²	65,229.44	FY 36-37	-	-	-	2,830	2,830	2,830	2,830
22 Loader	115,200.00	FY 32-33	17,050	18,420	17,720	17,020	16,310	15,610	15,610
	2,449,363.21		272,300	269,950	265,550	236,170	232,440	194,470	194,470

Proposed Borrowing:

Combined Total	272,300	269,950	265,550	236,170	232,440	194,470
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Fire Aerial Truck	Estimated Borrowing in 27-28	375,000	54,380	52,690	75,400
Fire Pumper	Estimated Borrowing in 28-29	520,000			

¹ The Police Station Bond was refunded in 2015. The total savings will be \$23,123 and will be realized through FY 28-29.

² The Stormwater Separation & CSO Abatement Project - Loan # RF1-217 - is currently allocated 50% Town Highway & 50% Sewer.

FY 25-26 TOWN GENERAL BUDGET WORKSHEETS

NON-BUDGETED PETITIONS & SPECIAL ARTICLES		21-22	21-22	22-23	22-23	23-24	23-24	24-25	25-26	25-26	25-26	% / \$
		Approp	Actual	Approp	Actual	Approp	Actual	Approp	As of 11/27/24	As of 01/22/25	over 24-25	
500	Personnel Services	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	\$0	
600	Petitions & Special Articles											
6160	Circle-Battered Women's Services	1,000	1,000.00	1,000	1,000.00	1,000	1,000.00	1,000				
6180	Home Health & Hospice	13,600	13,600.00	13,600	13,600.00	14,800	14,800.00	14,800				
6270	Peoples Health & Wellness Clinic	1,250	1,250.00	1,250	1,250.00	1,250	1,250.00	1,250				
6271	Good Beginnings of Central VT	1,000	1,000.00	1,000	1,000.00	1,000	1,000.00	1,000				
6274	Central VT Adult Basic Education	1,200	1,200.00	1,200	1,200.00	1,200	1,200.00	1,200				
6276	Mosaic/Sexual Assault Crisis Team	750	750.00	1,200	1,200.00	1,200	1,200.00	1,200				
6279	VT Assoc Blind & Visually Impaired	1,200	1,200.00	1,200	1,200.00	1,200	1,200.00	1,200				
6290	Family Center of Washington County	800	800.00	800	800.00	800	800.00	800				
6291	VT Center for Independent Living	1,000	1,000.00	1,000	1,000.00	1,000	1,000.00	1,000				
6294	OUR House of Central VT	250	250.00	250	250.00	250	250.00	250				
6295	Good Samaritan Haven	2,800	2,800.00	2,800	2,800.00	2,800	2,800.00	2,800				
6296	Friends of the Winooski River	400	400.00	400	400.00	400	400.00	400				
6297	Green Up Vermont	300	300.00	300	300.00	300	300.00	300				
6298	WC Mental Health Services	2,500	2,500.00	2,500	2,500.00	2,500	2,500.00	2,500				
6299	Community Harvest Central VT	400	400.00	400	400.00	400	400.00	400				
6460	Capstone Community Action-CVCAC	1,000	1,000.00	1,000	1,000.00	1,000	1,000.00	1,000				
6472	Commuter Bus	21,000	21,000.00	21,000	21,000.00	21,000	21,000.00	21,000				
6640	Washington County Diversion	2,500	2,500.00	2,500	2,500.00	2,500	2,500.00	2,500				
6660	Central VT Council on Aging	3,000	3,000.00	3,000	3,000.00	3,000	3,000.00	3,000				
6681	WCYSB/Boys & Girls Club	600	600.00	600	600.00	600	600.00	600				
6682	Arts Bus	0	0.00	1,000	1,000.00	1,000	1,000.00	1,000				
6683	Everybody Wins! Vermont	0	0.00	500	500.00	500	500.00	500				
	Subtotal	\$56,550	\$56,550.00	\$58,500	\$58,500.00	\$59,700	\$59,700.00	\$55,700	\$0	\$0	\$0	
700	Administrative	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	\$0	
800	Materials/Supply	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$0	\$0	
	Total Expenditures	\$56,550	\$56,550.00	\$58,500	\$58,500.00	\$59,700	\$59,700.00	\$55,700	\$0	\$0	\$0	-100.0% (\$55,700)

CAPITAL IMPROVEMENT PLAN

	11/27/24		01/22/25		Proposed - Not Approved																		
	24	25	25	26	26	27	27	28	28	29	29	30	30	31	31	32	32	33	33	34	34	35	
TOWN GENERAL:																							
ADMINISTRATIVE	0	0	208,788	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOWN CLERK	0	0	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500
LISTERS	20,500	1,000	1,000	1,000	1,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
FIRE	2,500	5,000	5,000	5,000	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
POLICE	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
AMBULANCE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
CEMETERY	0	1,000	1,000	1,000	1,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
TOWN BUILDING/LAND	21,500	39,000	51,110	51,110	51,110	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
MUNICIPAL BUILDING	3,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
GROUPS/PARKS/FACILITIES	5,900	4,710	4,710	4,710	4,710	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
RECREATION	2,800	4,300	4,300	4,300	4,300	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
POOL	22,500	24,600	24,600	24,600	24,600	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
HIGHWAY	711,020	537,400	833,354	833,354	833,354	503,500	418,500	433,500	433,500	433,500	432,500	432,500	432,500	432,500	432,500	432,500	432,500	432,500	432,500	432,500	432,500	432,500	432,500
TOTAL PROJECTS:	793,720.	626,510	1,143,362	1,143,362	1,143,362	549,400	464,400	479,400	479,400	479,400	478,400	478,400	478,400	478,400	478,400	478,400	478,400	478,500	478,500	478,500	478,500	478,500	478,500

CAPITAL IMPROVEMENT PLAN

TOWN CLERK:	Voted Reserve Date	Balance 01/21/25	Estimated Life	Replacement Cost Year	Approp 24 25	11/27/24		01/22/25		Proposed - Not Approved										
						25	26	25	26	26	27	28	29	30	31	32	33	34	35	
Vault		22,268.87				500		500		500	500	500	500	500	500	500	500	500	500	
Records Restoration	Law	39,210.77																		
Non Borrowing Projects:						0	500	500	500	500	500	500	500	500	500	500	500	500	500	500
Projects Involving Borrowing																				
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Town Clerk Total						0	500	500	500	500	500	500	500	500	500	500	500	500	500	500

CAPITAL IMPROVEMENT PLAN

<u>FIRE DEPARTMENT:</u>	Voted Reserve Date	Balance 01/21/25	Life	Estimated Replacement Cost	Year	11/21/24		01/22/25		Proposed - Not Approved								
						24	25	25	26	26	27	28	29	30	31	32	33	34
Building Improvements		2,516.19				2,500	5,000	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Non Borrowing Projects:		2,516.19				2,500	5,000	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Projects Involving Borrowing																		
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Total						2,500	5,000	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500

CAPITAL IMPROVEMENT PLAN

<u>POLICE DEPARTMENT:</u>	<u>Voted Reserve Date</u>	<u>Balance 01/21/25</u>	<u>Estimated Replacement Life</u>	<u>Estimated Replacement Cost</u>	<u>Approp 24 25</u>	<u>11/27/24</u>		<u>01/22/25</u>		<u>Proposed - Not Approved</u>								
						<u>25</u>	<u>26</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>	<u>29</u>	<u>30</u>	<u>31</u>	<u>32</u>	<u>33</u>	<u>34</u>	<u>35</u>
Building Improvements		11,961.74			2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Non Borrowing Projects:		11,961.74			2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<u>Projects Involving Borrowing</u>																		
Borrowing Projects:					0	0	0	0	0	0	0	0	0	0	0	0	0	0
Police Total					2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500

CAPITAL IMPROVEMENT PLAN

AMBULANCE DEPT:	Voted Reserve Date	Balance 01/21/25	Estimated Replacement Life	Cost Year	11/27/24		01/22/25		Proposed - Not Approved									
					25	26	25	26	26	27	28	29	30	31	32	33	34	35
Building Improvements		1,284.24			1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
New Emergency Facility		4.01																

Non Borrowing Projects: 1,288.25

Projects Involving Borrowing:

Borrowing Projects: 0

Ambulance Total 1,288.25

CAPITAL IMPROVEMENT PLAN

<u>CEMETERY DEPT.:</u>	Voted Reserve Date	Balance 01/21/25	Estimated Replacement Life	Estimated Replacement Cost	Approp 24 25	11/27/24		01/22/25		Proposed - Not Approved								
						25	26	25	26	26	27	28	29	30	31	32	33	34
Stone/Monument Restoration		16,196.40			10,170	1,000	1,000	1,000		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Mt. Hope - Expansion		0.00			(9,170)													
- Paving		1,075.73																
- South Gate		2,537.82		2,500														
- Front Wall		2,381.71		10,000														
- Road		3,432.31																
General Cemetery Restoration		16,154.68			(1,000)					2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Falls Cemetery - Fence		5,897.39		3,000-4,000														
Non Borrowing Projects:		47,676.04				0	1,000	1,000		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Projects Involving Borrowing																		
Borrowing Projects:						0	0	0		0	0	0	0	0	0	0	0	0
Cemetery Total						0	1,000	1,000		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500

CAPITAL IMPROVEMENT PLAN

MUNICIPAL BLDG:	Voted Reserve Date	Balance 01/21/25	Life	Estimated Replacement Cost	Year	11/27/24		01/22/25		Proposed - Not Approved															
						25	26	25	26	26	27	28	29	30	31	32	33	34	35						
Clock on Church-Rebuilt 2008		10,814.76		21,000		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Furnace		18,000.00		25,000		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Building Improvements		2,399.25				2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Phone System	06/05/01	366.48																							
Non Borrowing Projects:						3,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	
Projects Involving Borrowing:																									
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal Building Total						3,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500

CAPITAL IMPROVEMENT PLAN

GROUNDS/PARKS/FACIL.	Voted Reserve Date	Balance 01/21/25	Estimated Replacement Life	Estimated Replacement Cost	Year	Approp 24 25	11/27/24		01/22/25		Proposed - Not Approved					
							25	26	25	26	29 30	30 31	31 32	32 33	33 34	34 35
Equipment/Facility Repair		3,822.25				1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Walkway @ Dog River Park		(2,807.00)		From TGCIP Surplus	→	4,000	2,810	2,810	From TGCIP Surplus							
W/S Hookup @ Memorial Park		1,522.50		3,000												
Water Line to Pool		3.62														
Garden Donations		287.73														
Dugouts-done 09/20 \$7544		3,688.55	10	9,000 for 2	30-31	900	900	900	900	900	900	900	900	900	900	1,000
				School Pays for 2												
Non Borrowing Projects:		6,517.65				5,900	4,710	4,710	1,900	1,900	1,900	1,900	1,900	1,900	1,900	2,000
Projects Involving Borrowing																
Borrowing Projects:						0	0	0	0	0	0	0	0	0	0	0
Grounds/Parks/Facility Total						5,900	4,710	4,710	1,900	1,900	1,900	1,900	1,900	1,900	1,900	2,000

CAPITAL IMPROVEMENT PLAN

POOL	Voted Reserve Date	Balance 01/21/25	Life	Estimated Replacement Cost	Year	Approp		Proposed - Not Approved		Proposed - Not Approved		Proposed - Not Approved					
						24	25	28	29	30	31	32	33	34	35		
						11/27/24	01/22/25	26	27	28	29	30	31	32	33	34	35
Paint/Repair Pool - 06/13		(6,028.07)	10	125,000	33-34	10,000	10,000	10,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Skimmers (30)		(4,600.21)		2,000 ea		4,600	4,600	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Building/Facility Improvements		1,938.80		From TG Surplus	→	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
								From TG Surplus									
Non Borrowing Projects:		(8,689.48)				24,600	24,600	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Projects Involving Borrowing																	
Borrowing Projects:		0				0	0	0	0	0	0	0	0	0	0	0	0
Pool Total						22,500	24,600	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000

CAPITAL IMPROVEMENT PLAN

HIGHWAY DEPARTMENT:	Voted Reserve Date	Balance 01/21/25	Estimated Replacement Life	Year	11/27/24		01/22/25		Proposed - Not Approved									
					25	26	25	26	26	27	28	29	30	31	32	33	34	35
Building Improvements		(452,92)	\$3,000 From THCIIP Surplus	2026	4,000	4,000	6,000	4,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Paving-Town Garage	03/06/01	4,696.19	8,000		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Guardrails		38,482.17					5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Bridges	05/18/00	6,510.29	370,703 Project 170,703 Nfld	2022			5,000	10,000	25,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Stony Brook		6.74																
Main St		274,524.94	8,500,000 Project	2026	60,000	60,000	30,000	60,000	25-26 From TG Surplus	(24-25 From TH Surplus)								
Cox Brook Covered Bridge #3		(9,702.08)	425,000 Nfld	2026	9,700	9,700	6,020	9,700	From TGCIIP Surplus	(24-25 From THCIIP Surplus)								
Pleasant St		5,000.00	230,000 Project	2026					6,000	6,000								
TH 93 Br 67 -2nd past Lovers Ln		(59,909.92)	23,000 Nfld	2026	59,910	59,910	45,000	59,910	From TG Surplus	(24-25 From TH Surplus)								
TH 54 Br 56-1st past Lovers Ln		110,000.00	210,000	26-27	50,000	50,000	110,000	50,000	50,000	25-26 From TG Surplus	(24-25 From TG Surplus)							
Rabbit Hollow Rd		15,000.00	300,000 Engineering	27-28			15,000											
Footbridge-Water St		6,092.55	15,000 Nfld															
Footbridge-Vine St		0.00	60,000 From ARPA				55,000		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Mapping/Surveys		1,495.42																
Ledge Removal		19,650.29			4,000	4,000	2,500	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sign and Post		(95.42)					4,000		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Retaining Walls		105,302.44	300,000 Engineering		10,000	10,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sidewalks		0.00	15,000 Nfld															
Sidewalk-Wall St Study			60,000 From ARPA				100,000		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Crosswalk in Falls		(7,756.81)	From ARPA						From TG Surplus due to ARPA Workforce Retention Transfer									
Wall St Pedestrian Safety-Local Match		(5,108.53)	s/b paid by Grant															
Drainage		21,108.86					5,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Stormwater/CSO So Main		(3,832.25)																
Union Brook Rd Reconstruction		221.59																
Union Brook Slope Repair		(57,284.67)			57,290	57,290			From TG Surplus									
FEMA 07&08 Flood Repairs		4.82																
FEMA July 2023 Flood Repairs		(460,754.41)																
FEMA July 24 Flood Repairs		(3,812.00)																
Paving/RSMS		37,312.93	\$30,000 From TG Surplus		190,000	190,000	230,000	190,000	225,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Gravel Resurface		70,245.99			90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Non Borrowing Projects:		106,946.21			537,400	537,400	711,020	537,400	503,500	418,500	433,500	432,500	432,500	432,500	432,500	432,500	432,500	432,500
Projects Involving Borrowing																		
Borrowing Projects:					0	0	0	0	0	0	0	0	0	0	0	0	0	0
Highway Total:					711,020	537,400	711,020	537,400	503,500	418,500	433,500	432,500	432,500	432,500	432,500	432,500	432,500	432,500

CAPITAL EQUIPMENT PLAN

	11/27/24		01/22/25		Proposed - Not Approved																		
	24	25	25	26	26	27	27	28	28	29	29	30	30	31	31	32	32	33	33	34	34	35	
TOWN GENERAL:																							
ADMINISTRATIVE	10,000		11,250		11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250
LISTERS	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FIRE	145,190		144,540		146,892	143,940	143,940	141,190	141,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190
POLICE	38,180		38,700		12,232	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550	33,550
AMBULANCE	111,850		111,980		109,280	109,280	96,530	93,860	93,860	94,110	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910	94,910
CEMETERY	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOWN BUILDING/LAND	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MUNICIPAL BUILDING	0		0		5,540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUPS/PARKS/FACILITIES	7,100		7,600		7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
RECREATION	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POOL	8,050		9,050		10,050	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550
HIGHWAY	303,300		304,210		316,764	270,090	270,090	245,860	245,860	249,610	249,610	249,610	249,610	249,610	249,610	249,610	249,610	249,610	249,610	249,610	249,610	249,610	249,610
TOTAL PROJECTS:	623,670		627,330		619,608	584,260	571,510	541,860	541,860	522,860	524,810	524,810	524,810	524,810	524,810	524,810	524,810	524,810	524,810	524,810	524,810	524,810	524,810

CAPITAL EQUIPMENT PLAN

	Voted Reserve Date	Purchase Date	Balance 01/21/25	Life	Estimated Replacement Cost	Year	11/27/24		01/22/25		Proposed - Not Approved														
							24	25	25	26	26	27	28	29	30	31	31	32	33	34	35				
Copier	03/01/05	04/12/24	708.99	6	7,500		10,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
Computers/System	03/06/01		11,627.72	5	50,000	Server 28-29	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Video Camera			7.92		3,800																				
Better Place Grant			1,379.86																						
Non Borrowing Projects:			<u>13,724.49</u>				10,000	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250
Projects Involving Borrowing																									
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative Total							10,000	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250

CAPITAL EQUIPMENT PLAN

FIRE DEPARTMENT:	Voted Reserve Date	Purchase Date	Balance 01/21/25	Estimated Replacement Life	Year	11/27/24		01/22/25		Proposed - Not Approved									
						25	26	25	26	26	27	28	29	30	31	32	33	34	35
Equipment/Hose/Port Pumps			7,372.89		7,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
Pagers			2,026.00	22 @ 475 10,450	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
Radios-Portables			7,616.66	23 @ 850 19,550	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
Radios-in Vehicles			3,903.28	5 @ 9,000 45,000 \$8,000 From TG Surplus	12,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	
Computers			(561.13)	16 @ 9,000 144,000	600	600	600	600	600	600	600	600	600	600	600	600	600	600	
Air Pacs	03/07/06		13,990.15	11	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	
00 Compressor & 23 Fill Station		Compressor 2000 Fill Station Used 2023	3,600.00	20	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	
Thermal Imaging Cameras-4	03/06/01	2005 2017 2023 2023	8,003.00	4 @ 3,500 14,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
99 Brush Truck-Used	02/13/01		55,250.00	89,000 New in 27-28 Bed \$10-12,000 \$11,250 From TG Surplus	15,250	15,500	15,500	15,500	15,500	15,250	15,250	15,250	15,250	15,250	15,250	15,250	15,250	15,250	15,250
00 Aerial Truck-Used	03/07/06	10/09/12	214,713.35	650,000 Used Fund 275,000	11,500	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
00 Aerial Truck-from Norwich																			
93 Tanker-Used	03/07/06	08/22/95	0.00																
21 Tanker	03/07/06	07/14/21	42,000.00	25	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	
07 Pumper	03/06/01	01/26/07	233,900.47	920,000 Fund 400,000 \$23,000 From TG Surplus	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	41,500	
17 Pumper	03/06/01	02/01/17	94,260.76	1,127,500 Fund 400,000 \$3,340 From TG Surplus	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	21,840	
Generator			0.00	does not include ARPA non-budgeted \$															
Non Borrowing Projects:			686,075.43		145,190	144,540	146,892	146,892	143,940	143,940	141,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190	
Projects Involving Borrowing:					0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Borrowing Projects:																			
Fire Total					145,190	144,540	146,892	146,892	143,940	143,940	141,190	118,190	118,190	118,190	118,190	118,190	118,190	118,190	

CAPITAL EQUIPMENT PLAN

RECREATION:	Voted Reserve Date	Purchase Date	Balance 01/21/25	Estimated Replacement Life	Replacement Cost	11/27/24		01/22/25		Proposed - Not Approved		34	35
						24	25	25	26	29	30		
Picnic Tables				3.23									

Non Borrowing Projects: 3.23

Projects Involving Borrowing

Borrowing Projects:

Recreation Total

CAPITAL EQUIPMENT PLAN

POOL	Voted Reserve Date	Purchase Date	Balance 01/21/25	Estimated Replacement Life	Replacement Cost	Year	11/27/24		01/22/25		Proposed - Not Approved								
							24	25	25	26	26	27	28	29	30	31	32	33	34
Pool Filter	03/07/00	06/30/03	83,653.21	22	80-100k	25-26	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	
Pool Vacuum	06/30/21	06/30/21	2,264.84	10	5,500	30-31	550	550	550	550	550	550	550	550	550	550	550	550	
Diving Boards (2)	one 07/13/18		(927.39)		2400 ea		1,000	2,000											
Lifeguard Chairs			3,400.00		1,700 ea														
Bases for Diving Boards (2)		10/16/20	0.00																
Non Borrowing Projects:							8,050	9,050	10,050	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	
Projects Involving Borrowing																			
Borrowing Projects:							0	0	0	0	0	0	0	0	0	0	0	0	0
Pool Total							8,050	9,050	10,050	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550

CAPITAL EQUIPMENT PLAN

HIGHWAY DEPARTMENT:	Voted Reserve Date	Purchase Date	Balance 01/21/25	Estimated Replacement Life	Estimated Replacement Cost	Year	Approv 24 25	11/27/24		01/22/25		Proposed - Not Approved						
								25	26	25	26	27	28	29	30	31	32	33
One Ton-18 Dodge Ram w/Wing/13 Body	03/07/00	6/18 & 9/18	102,573.01	8	145,000	26-27	22,500	21,500	21,500	21,500	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
One Ton-18 Dodge Ram w/Wing/14 Body	03/07/00	12/17 & 4/18	104,056.40	8	145,000	26-27	21,000	20,500	20,500	20,500	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
3/4 Ton-18 Chevy	12/29/17	12/29/17	(9,644.73)	8	56,590 Gross 46,590 Net	25-26	5,050	9,650	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
Dump Truck-05 Mack-17 Body	03/07/00	10/04 Chassis 05/17 Body	209,309.00	2/18	277,000	26-27	45,700	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Dump Truck-09 International	12/17/08	12/17/08	0.00															
Dump Truck-14 Western-Tandem	03/07/00	12/13/13	204,036.95	10/7	263,000	25-26	31,000	59,000	59,000	59,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Dump Truck-20 Western-Tandem-14 Body	03/07/00	10/19 Chassis 09/14 Body	133,035.00	9	263,000	28-29	25,500	32,500	32,500	32,500	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Salt Truck-20 Chevy 6500 4x4	03/07/00	06/30/21	69,132.17	8	130,000	28-29	15,250	15,250	15,250	15,250	17,500	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Excavator-12 Volvo	03/07/06	09/28/12	100,139.06	15	180,000	27-28	26,630	26,630	26,630	26,630	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Loader-00 Kawasaki	03/07/06	01/26/01	100.00	15	150,000													
Loader-12 Volvo	03/07/06	09/28/12	85,245.21	15	150,000	27-28	21,600	21,600	21,600	21,600	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Loader-22 Cat	03/07/06	02/17/23	10,000.00	15	150,000	37-38	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Grader-04 John Deere	03/07/00	10/29/04																
Grader-20 John Deere-Used	03/07/00	04/29/22	72,390.97	20	350,000	42-43	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Sidewalk Machine-MV5	11/21/23	11/21/23	0.00	10	160,000	33-34	41,860	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Trailer-Tag Along-20 Ton - Used	07/29/11	07/29/11	11,000.00	10	8,500-11,000	23-24		20,000 From TH Surplus	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Leaf Collection System	08/30/24	08/30/24	(25,171.77)	15	90,000	39-40	9,800	25,170	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Traffic Light	09/30/04	09/30/04	47,055.28		47,500	23-24	7,750		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Radios			(509.00)				600		600	600	600	600	600	600	600	600	600	600
Vehicle Lift-Replace w 4 Post Portables	03/04/08	10/14/22	5,205.01	20	50,000	42-43	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Tire Machine & Balance	06/26/15	06/26/15	4,480.00	20	10,000	34-35	560	560	560	560	560	560	560	560	560	560	560	560
Computers (2)	11/27/24 06/30/19	11/27/24 06/30/19	1,502.76	5	2,500		500	500	500	500	500	500	500	500	500	500	500	500
From Sale of Equip/Vehicles			3,539.96															
Generator			0.00															
Roadside Mower Tractor-06 Chall-Used	03/06/01	06/18/10	0.00															
Hot Mix Patching Machine		04/14/06	0.00															
Chipper (used in 04)	03/07/06	11/24/04	0.00															
Non Borrowing Projects:			1,127,475.28															
Projects Involving Borrowing:																		
Highway Total			303,300				303,300	304,210	316,764	270,090	270,090	245,860	249,610	249,610	249,610	249,610	249,610	249,610
			303,300				303,300	304,210	316,764	270,090	270,090	245,860	249,610	249,610	249,610	249,610	249,610	249,610

Inter-Departmental Charges

Fiscal Year 2025 – 2026

1. Postage Machine/Copiers
2. Monthly Telephone Charges
3. Computer Maintenance
4. Administrative Assistant
5. Municipal Building Rent
6. Mechanic Fees
7. Town Garage Rent
8. Accounting Fees
9. Manager Salary & Benefits
10. Maintenance Employee
11. Superintendent of Utilities
12. Water/Sewer Technicians
13. Customer Service Representatives
14. General Government Admin
15. PILOT
16. Sewer Building Rent
17. Loader Rental

The purpose of this policy is to allocate costs as expended to the best of our ability for the shared expenses between the Town and its Utilities.

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1. POSTAGE MACHINE/COPIERS:

The cost of maintaining the postage machine will be allocated to departments based on actual postage utilized in the prior two years. As invoices are paid, they will be directly charged as follows:

<u>Town – 36%</u>		<u>Utilities – 64%</u>	
Town General Fund	36%	Electric Dept.	31%
		Water Dept.	18%
		Sewer Dept.	15%

The cost of maintaining the copiers will be split between the Town and the Utilities as follows:

<u>Town – 66%</u>		<u>Utilities – 34%</u>	
Town General Fund	66%	Electric Dept.	17%
		Water Dept.	10%
		Sewer Dept.	7%

The Utilities allocation for the copier is based on the utility customer count.

2. MONTHLY TELEPHONE CHARGES:

Telephone services will be allocated to the department utilizing that line.

Lines 6121(Main), 6126(Main), 8426(Fax), 9822 (Manager) and 9823 (Assistant) will be allocated on the same basis as the Managers Wage and Benefits – see Item 9.

The Extended Mileage charge associated with the radio connections between the tower on Turkey Hill, the phone company, and the base stations will be allocated as follows:

<u>Town – 50%</u>		<u>Utilities - 50%</u>	
Ambulance	17%	Electric	25.0%
Fire	17%	Water	14.5%
Highway	16%	Sewer	10.5%

The Utilities allocation is based on the utility customer count.

3. COMPUTER MAINTENANCE:

The computer system at the Municipal Building is a shared system. Antivirus software, SymQuest contract services, Laser contract services, and server issues will be allocated as follows:

<u>Town – 50%</u>		<u>Utilities- 50%</u>	
Town General Fund	50%	Electric Dept. (50%)	25.0%
		Water Dept. (29%)	14.5%
		Sewer Dept. (21%)	10.5%

Individual computer purchases and repairs will be charged to the associated department.

The Utilities allocation is based on the utility customer count.

4. ADMINISTRATIVE ASSISTANT:

Wages and benefits for the Administrative Assistant will be allocated as follows:

<u>Town – 56.5%</u>		<u>Utilities – 43.5%</u>	
Town General Fund	56.5%	Electric Dept. (50%)	22.0%
		Water Dept. (29%)	12.5%
		Sewer Dept. (21%)	9.0%

The Utilities allocation is based on the utility customer count.

5. MUNICIPAL BUILDING RENT:

The rental charge will be based on the Municipal Building budget for O&M and Capital. The allocations are based on the approximate square footage of the offices and result in the following:

<u>Utilities – 32%</u>	
Electric Dept.	15%
Water Dept.	10%
Sewer Dept.	7%

The Utilities allocation is based on the utility customer count.

6. MECHANIC FEES:

Fees for mechanic services will be charged to each department based on actual time spent working for that department. The labor rate will be based on labor & benefits for the mechanic. Stock items and bulk oil will also be charged as utilized. Parts/supplies ordered for a specific piece of equipment will be charged directly to the department when the invoice is paid.

7. TOWN GARAGE RENT:

The rental charge will be based on the Town Garage Building budget for O&M and Capital. The allocation is based on the approximate square footage utilized and results in the following:

Ambulance	33%
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8. ACCOUNTING FEES:

An accounting fee is charged to the funds utilizing this service. The number of transactions created through journal entries, accounts payable, and payroll were counted by fund for FY 15-16. The Finance Director was split 50% Town and 50% Utilities. The Electric Department is then assessed a 20% surcharge due to the requirements for full accrual accounting and the DPS CY Annual report. This results in the following allocations:

<u>Town – 59%</u>		<u>Utilities - 41%</u>	
Town General Fund	59%	Electric Dept. (14% + 20% surcharge)	17%
		Water Dept.	13%
		Sewer Dept.	11%

The 59% for the Town General Fund is the "Net Cost" after the above allocation is recouped through revenues.

9. MANAGER'S SALARY & BENEFITS:

Wages and benefits for the Town Manager will be allocated as follows:

<u>Town – 56.5%</u>		<u>Utilities – 43.5%</u>	
Town General Fund	56.5%	Electric Dept. (50%)	22.0%
		Water Dept. (29%)	12.5%
		Sewer Dept. (21%)	9.0%

The Utilities allocation is based on the utility customer count.

10. MAINTENANCE EMPLOYEE:

The cost of the property maintenance personnel will be split 50% in the Town General Fund Grounds/Parks/Facilities budget and 50% in the Town Highway budget. Overtime will be charged to the Grounds, Highway, or Pool department based on the work performed.

11. SUPERINTENDENT OF UTILITIES:

Wages and benefits for the Utility Superintendent will be allocated as follows:

Electric Dept.	25%
Water Dept.	45%
Sewer Dept.	30%

12. WATER/SEWER TECHNICIANS:

Wage and benefits for the water and sewer technicians will be split as follows:

Electric Dept.	15%
Water Dept.	51%
Sewer Dept.	34%

The Water/Sewer allocation is based on the customer count

13. CUSTOMER SERVICE REPRESENTATIVES:

The personnel cost for the utility office employees will be allocated directly to the electric, water and sewer departments. The electric allocation is based on the percentage of electric meters versus water meters. (Sewer does not have meters.) The remaining allocation is split between water and sewer based on customer count.

Electric Dept.	64%
Water Dept.	22%
Sewer Dept.	14%

14. GENERAL GOVERNMENT ADMINISTRATION:

The Utilities will pay the Town General Fund an administration fee. We based this charge on the same amount the Village General Fund charged the utilities in the FY 13-14 budget for GGA.

Electric Dept.	\$8,580
Water Dept.	\$4,900
Sewer Dept.	<u>\$3,680</u>
Total	\$17,160

15. PILOT:

The Utilities will pay an annual PILOT to the Town General Fund. We based the charge on the PILOT amount the Village General Fund charged the utilities in the FY 13-14 budget plus the amount paid to the Town in taxes in FY 13-14. Starting in FY 24-25, we will adjust the amount annually by the Social Security COLA. This results in the following:

	FY 13-14 PILOT To VG	FY 13-14 Taxes To Town	Combined	FEE	3.2% 24-25	2.5% 25-26
Electric	\$1,860	\$28,483	\$30,343	\$30,210	\$31,180	\$31,960
Water	\$1,860	\$4,092	\$5,952	\$5,900	\$6,090	\$6,240
Sewer	\$14,890	-0-	\$14,890	\$14,890	\$15,370	\$15,750
			Total	\$51,000	\$52,640	\$53,950

16. SEWER BUILDING RENT:

The Water Department will pay the Sewer Department \$3,600 per year for rent.

17. LOADER RENTAL:

The Sewer Department will pay the Town \$4,000 per year for rental of the Loader.