

TO Selectboard
RE FY25 Budget - two scenarios
DATE 2 May 2024

In an effort to support the selectboard's consideration of a revised FY25 budget proposal, I have exported the information from NEMRC into a spreadsheet. This will allow the board to work with line items and understand in real-time the projected impacts of specific decisions.

The spreadsheet I am providing for your evaluation includes, in addition to the greyed-out and struck-through columns detailing the two failed FY25 budget proposals, a green column ("FY25C") which is my careful exploration of the form a 0% budget proposal could take. In this scenario:

- a The FY25 to be raised by taxes (TBRBT) is exactly the FY24 TBRBT
- b The FY25 spending is held to FY24 spending, minus 0.52%
- c $\frac{2}{3}$ of the approximately \$100,000 surplus from the Arnold District paving project is

REQUIRED to balance the budget, and $\frac{1}{3}$ of this surplus can be returned to the General Fund

The data.bls.gov inflation calculator result of 5% in the period from crafting the FY24 budget in December 2022 to March 2024 is disregarded and has to be absorbed by the budget by making cuts.

The most significant actions taken are in the Notes column: remove all paving from the budget (as in FY24), remove all police vehicle replacement from the budget (as in FY24), and reduce the Highway Crew from 4 to 3 by not filling a newly-vacant position.

As has been observed: An extremely tight budget forecast will not accommodate any unforeseen grant opportunities, expenses, projects, or increases in prices of materials, equipment, utilities, or labor. An excessively tight budget runs the risk of incurring a deficit. Deficits are not a transparent way to use taxpayer funds. They require, in effect, after-the-fact use of fund balance.

As has also been observed: The Town's fund balance has been called upon by previous budgets in an intentional way, to lessen the taxation. The Town should endeavor to bolster its fund balance rather than allow it to erode. The fund balance at the moment is trending toward the low-limit of the selectboard's fund balance policy. This momentum ought to be stopped and reversed back toward a healthier cash position. Using fund balance (or Arnold District surplus) this year to "get to zero" means we would be starting the FY26 budget workshop in the same position we started the FY25 workshop: being behind where we were before we spend the first dollar. I do not recommend this to the board as the most sound approach to managing the Town's finances.

A substantially cut budget which maintains FY24 spending levels in FY25 (a "level-funded budget" or "level-spending budget" which is not the same thing as a "level-service budget") could and in my view would better be obtained by proposing an increase of 2½% to the amount to be raised by taxes. Adding 2½% to the FY24 amount to be raised by taxes would generate \$2,805,691 for FY25. Together with the forecast non-property tax revenue of \$524,670, the Town's total FY25 forecast revenue would be \$3,330,361, which balances the budget without using either fund balance or surplus from the Arnold District project, and allows the surplus to be returned in full to fund balance.

Respectfully submitted,



FY25C BUDGET

Account	Budget FY23	Actual FY23	Budget FY24	REJECTED FY25A	FY-24/25	REJECTED FY25B	FY-24/2	FY25C	Change	Notes
	\$0 line items in FY23, FY24, and FY25 are not displayed.									
10-4-09 Tax Revenues										
10-4-09-04118 Abatements	\$ 0.00	\$ (7,631.29)	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00		
10-4-09-04120 Delinquent Taxes	\$ 0.00	\$ (101,200.84)	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00		
10-4-09-04920 Penalty & Interest Rev.	\$ 45,000.00	\$ 38,488.87	\$ 45,000.00	\$ -45,000.00	0.00%	\$ -45,000.00	0.00%	\$ 45,000.00	0.00%	
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TOTAL: 09 TAX REVENUES	\$ 45,000.00	\$ (70,343.26)	\$ 45,000.00	\$ -45,000.00	0.00%	\$ -45,000.00	0.00%	\$ 45,000.00	0.00%	
10-4-10 Town Administration Revenue										
10-4-10-04270 Vendor Permit Revenue	\$ 250.00	\$ 300.00	\$ 250.00	\$ -250.00	0.00%	\$ -250.00	0.00%	\$ 250.00	0.00%	
10-4-10-04320 Misc. Revenue	\$ 0.00	\$ 17,025.90	\$ 1,500.00	\$ -1,500.00	0.00%	\$ -1,500.00	0.00%	\$ 1,500.00	0.00%	
10-4-10-04410 Cannabis Revenue	\$ 0.00	\$ 700.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00		
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TOTAL: 10 ADMINISTRATION	\$ 250.00	\$ 18,025.90	\$ 1,750.00	\$ -1,750.00	0.00%	\$ -1,750.00	0.00%	\$ 1,750.00	0.00%	
10-4-11 Assessor Revenues										
10-4-11-04230 Misc./Revenues Assessor	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%	
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TOTAL: 11 ASSESSOR	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%	
10-4-12 Code Enforcement Revenues										
10-4-12-04230 Misc Zoning	\$ 0.00	\$ 0.00	\$ 200.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%	
10-4-12-04310 Land Use Permit Revenue	\$ 5,000.00	\$ 6,929.00	\$ 6,500.00	\$ -6,500.00	0.00%	\$ -6,500.00	0.00%	\$ 6,500.00	0.00%	
10-4-12-04340 Rental Code Compliance	\$ 9,000.00	\$ 1,525.00	\$ 9,000.00	\$ -9,000.00	0.00%	\$ -9,000.00	0.00%	\$ 9,000.00	0.00%	
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TOTAL: 12 CODE	\$ 14,000.00	\$ 8,454.00	\$ 15,700.00	\$ -15,500.00	-1.27%	\$ -15,500.00	-1.27%	\$ 15,500.00	-1.27%	
10-4-13 Clerk/Treasurer Revenues										
10-4-13-04111 Pilot/CU	\$ 51,211.00	\$ 52,409.08	\$ 52,500.00	\$ -62,400.00	-0.19%	\$ -62,400.00	-0.19%	\$ 52,400.00	-0.19%	
10-4-13-04210 Wastewater Administration	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -30,000.00	0.00%	\$ -30,000.00	0.00%	\$ 30,000.00	0.00%	
10-4-13-04220 Liquor License Revenue	\$ 2,195.00	\$ 1,965.00	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%	
10-4-13-04510 Land Records	\$ 37,960.00	\$ 26,386.00	\$ 38,000.00	\$ -27,000.00	-28.96%	\$ -27,000.00	-28.95%	\$ 27,000.00	-28.95%	
10-4-13-04520 Vault Time	\$ 5,500.00	\$ 4,515.60	\$ 5,500.00	\$ -5,000.00	-9.09%	\$ -5,000.00		\$ 5,000.00	-9.09%	
10-4-13-04530 Misc. Clerk Revenues	\$ 500.00	\$ 370.18	\$ 500.00	\$ -400.00	-20.00%	\$ -400.00	-20.00%	\$ 400.00	-20.00%	
10-4-13-04540 Marriage Licenses	\$ 300.00	\$ 370.00	\$ 300.00	\$ -400.00	33.33%	\$ -400.00	33.33%	\$ 400.00	33.33%	

10-4-13-04550 Hunting/Fishing Licenses	\$ 50.00	\$ 42.00	\$ 35.00	\$ 50.00	42.86%	\$ 50.00	42.86%	\$ 50.00	42.86%
10-4-13-04560 Vital Statistics	\$ 5,800.00	\$ 6,095.00	\$ 5,800.00	\$ 6,100.00	5.17%	\$ 6,100.00	5.17%	\$ 6,100.00	5.17%
10-4-13-04570 Dog License Revenue	\$ 1,500.00	\$ 1,472.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
10-4-13-04580 Records Preservation	\$ 14,040.00	\$ 9,549.00	\$ 14,055.00	\$ 9,820.00	-30.13%	\$ 9,820.00	-30.13%	\$ 9,820.00	-30.13%
10-4-13-04910 Interest Revenue	\$ 1,500.00	\$ 8,570.93	\$ 2,500.00	\$ 8,500.00	240.00%	\$ 8,500.00	240.00%	\$ 8,500.00	240.00%
10-4-13-04920 Penalty & Int. Revenue	\$ 10,000.00	\$ 37,784.05	\$ 39,000.00	\$ 38,000.00	-2.56%	\$ 38,000.00	-2.56%	\$ 38,000.00	-2.56%
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TOTAL: 13 CLERK	\$ 160,556.00	\$ 179,528.84	\$ 191,690.00	\$ 181,170.00	-5.49%	\$ 181,170.00	-5.49%	\$ 181,170.00	-5.49%
10-4-14 Police Dept. Revenues									
10-4-14-04610 State Traffic Ticket Reve	\$ 4,000.00	\$ 5,062.08	\$ 4,000.00	\$ 4,500.00	12.50%	\$ 4,500.00	12.50%	\$ 4,500.00	12.50%
10-4-14-04660 Misc. Police Revenues	\$ 0.00	\$ 6,364.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-04670 Bravo Fees	\$ 0.00	\$ 25.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-04680 Police Grants	\$ 0.00	\$ 0.00	\$ 1,600.00	\$ 0.00	-100.00%	\$ 0.00	-100.00%	\$ 0.00	-100.00%
10-4-14-04690 SRO Officer	\$ 53,500.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-40435 Click-it or Ticket Campai	\$ 0.00	\$ 978.81	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-40440 Police Dog Rev./Donation	\$ 0.00	\$ 100.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-40460 DOCUMENT REIM. REQ. PD	\$ 4,000.00	\$ 6,725.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
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TOTAL: 14 POLICE	\$ 61,500.00	\$ 19,254.89	\$ 10,600.00	\$ 9,500.00	-10.38%	\$ 9,500.00	-10.38%	\$ 9,500.00	-10.38%
10-4-15 Highway Dept Revenues									
10-4-15-04230 Misc./Extraor. Rev.	\$ 500.00	\$ 1,321.00	\$ 500.00	\$ 500.00	0.00%	\$ 500.00	0.00%	\$ 500.00	0.00%
10-4-15-04320 Access Permit Revenue	\$ 250.00	\$ 500.00	\$ 200.00	\$ 200.00	0.00%	\$ 200.00	0.00%	\$ 200.00	0.00%
10-4-15-04330 Excavation Permit Revenue	\$ 50.00	\$ 0.00	\$ 50.00	\$ 50.00	0.00%	\$ 50.00	0.00%	\$ 50.00	0.00%
10-4-15-04350 Reimb- Work WW/BFD	\$ 0.00	\$ 2,736.59	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-15-04410 State Highway Revenue	\$ 158,000.00	\$ 162,339.46	\$ 160,000.00	\$ 180,000.00	12.50%	\$ 180,000.00	12.50%	\$ 180,000.00	12.50%
10-4-15-04460 Grant Revenue	\$ 0.00	\$ 17,500.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-15-04670 Over Weight Permits	\$ 650.00	\$ 770.00	\$ 650.00	\$ 700.00	7.69%	\$ 700.00	7.69%	\$ 700.00	7.69%
10-4-15-06000 Transfer In-other funds	\$ 0.00	\$ 425,296.68	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
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TOTAL: 15 HIGHWAY	\$ 159,450.00	\$ 610,463.73	\$ 161,400.00	\$ 181,450.00	12.42%	\$ 181,450.00	12.42%	\$ 181,450.00	12.42%
10-4-17-04490 Mosquitos-Trustees Reim.	\$ 14,000.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
TOTAL: 17 INTERGOVERNMENTAL	\$ 14,000.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-18 Recreation Revenues									
10-4-18-04320 Misc. Recreation	\$ 0.00	\$ 325.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-18-30000 Swim Lesson Revenue	\$ 3,000.00	\$ 3,382.75	\$ 2,500.00	\$ 3,000.00	20.00%	\$ 3,000.00	20.00%	\$ 3,000.00	20.00%

10-4-18-30030 Field Hockey Camp	\$ 200.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-30070 Little League Revenues	\$ 4,000.00	\$ 10,531.44	\$ 7,000.00	\$ -10,000.00	42.86%	\$ -10,000.00	42.86%	\$ 10,000.00	42.86%
10-4-18-30080 Football Clinic	\$ 200.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-30090 OV SOCCER CLINIC	\$ 200.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-30130 British Soccer Camp	\$ 150.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-40000 Youth Soccer	\$ 3,000.00	\$ 5,329.20	\$ 4,500.00	\$ -5,300.00	17.78%	\$ -5,300.00	17.78%	\$ 5,300.00	17.78%
10-4-18-40010 Middle School Football	\$ 4,000.00	\$ 6,992.00	\$ 7,000.00	\$ -7,000.00	0.00%	\$ -7,000.00	0.00%	\$ 7,000.00	0.00%
10-4-18-40040 After School Activity	\$ 4,000.00	\$ 916.00	\$ 3,000.00	\$ -1,000.00	-66.67%	\$ -1,000.00	-66.67%	\$ 1,000.00	-66.67%
10-4-18-40050 Youth Basketball	\$ 3,500.00	\$ 4,819.00	\$ 3,000.00	\$ -5,000.00	66.67%	\$ -5,000.00	66.67%	\$ 5,000.00	66.67%
10-4-18-40060 Brandon Ski Club	\$ 0.00	\$ 230.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-40070 Youth Wrestling	\$ 1,000.00	\$ 882.00	\$ 700.00	\$ -1,000.00	42.86%	\$ -1,000.00	42.86%	\$ 1,000.00	42.86%
10-4-18-40090 Cheerleading	\$ 1,500.00	\$ 802.00	\$ 1,200.00	\$ -1,000.00	-16.67%	\$ -1,000.00	-16.67%	\$ 1,000.00	-16.67%
10-4-18-40100 Snow Bowl Program	\$ 1,800.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-40110 Cross Country Run	\$ 350.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-40120 Play Group/ Family Activi	\$ 1,500.00	\$ 0.00	\$ 500.00	\$ -500.00	0.00%	\$ -500.00	0.00%	\$ 500.00	0.00%
10-4-18-40150 Martial Arts Programs	\$ 0.00	\$ 3,063.00	\$ 0.00	\$ -3,000.00		\$ -3,000.00		\$ 3,000.00	
10-4-18-40440 Donations/Contributions	\$ 500.00	\$ 0.00	\$ 0.00	\$ -500.00		\$ -500.00		\$ 500.00	
10-4-18-50030 Adult Basketball	\$ 100.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-50040 Fitness - General	\$ 300.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-50060 Corn-Toss League	\$ 500.00	\$ 0.00	\$ 0.00	\$ -500.00		\$ -500.00		\$ 500.00	
10-4-18-50070 Dance Lessons	\$ 2,400.00	\$ 8,160.00	\$ 5,000.00	\$ -8,000.00	60.00%	\$ -8,000.00	60.00%	\$ 8,000.00	60.00%
10-4-18-50090 Adult Activities	\$ 1,000.00	\$ 6,139.00	\$ 0.00	\$ -6,000.00		\$ -6,000.00		\$ 6,000.00	
10-4-18-60010 Bus Trips	\$ 0.00	\$ 8,220.00	\$ 11,000.00	\$ -10,000.00	-9.09%	\$ -10,000.00	-9.09%	\$ 10,000.00	-9.09%
10-4-18-60015 Lego Revenues	\$ 400.00	\$ 78.00	\$ 100.00	\$ -200.00	100.00%	\$ -200.00	100.00%	\$ 200.00	100.00%
10-4-18-60020 Movies	\$ 0.00	\$ 60.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-60040 Winter Carnival	\$ 800.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-60060 Ice Skating	\$ 400.00	\$ 0.00	\$ 500.00	\$ -500.00	0.00%	\$ -500.00	0.00%	\$ 500.00	0.00%
10-4-18-60070 Estabrook Fundraising	\$ 1,500.00	\$ 1,940.00	\$ 1,250.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-4-18-60080 Recreation Donations	\$ 300.00	\$ 1,625.00	\$ 500.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-4-18-60100 Seminary Hill	\$ 500.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-60120 Summer Arts Camps	\$ 0.00	\$ 17,270.00	\$ 15,000.00	\$ -2,000.00	-86.67%	\$ -2,000.00	-86.67%	\$ 2,000.00	-86.67%
10-4-18-60140 Dance Class	\$ 0.00	\$ 1,571.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-60170 EV Festival Revenue	\$ 3,000.00	\$ 2,600.00	\$ 3,000.00	\$ -1,000.00	-66.67%	\$ -1,000.00	-66.67%	\$ 1,000.00	-66.67%
10-4-18-61050 Brandon Carnival	\$ 9,000.00	\$ 3,600.00	\$ 4,000.00	\$ -10,000.00	150.00%	\$ -10,000.00	150.00%	\$ 10,000.00	150.00%
10-4-18-62000 DOG PARK REVENUE	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ -1,000.00		\$ -1,000.00		\$ 1,000.00	
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TOTAL: 18 RECREATION	\$ 51,100.00	\$ 88,535.39	\$ 69,750.00	\$ -76,500.00	9.68%	\$ -76,500.00	9.68%	\$ 76,500.00	9.68%
10-4-22 Bldg. & Grounds									

10-4-22-20100 Solar Lease Payments	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%	
10-4-22-20110 Solar True-up Revenue	\$ 0.00	\$ 13,507.96	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00		
10-4-22-30100 Town Hall Rent	\$ 0.00	\$ 375.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00		
10-4-22-42500 EV Charging Station Rev	\$ 0.00	\$ 948.96	\$ 1,000.00	\$ 1,800.00	80.00%	\$ 1,800.00	80.00%	\$ 1,800.00	80.00%	
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TOTAL: 22 BUILDINGS & GROUNDS	\$ 10,000.00	\$ 24,831.92	\$ 11,000.00	\$ 11,800.00	7.27%	\$ 11,800.00	7.27%	\$ 11,800.00	7.27%	
NON-PROPERTY TAX REVENUE	\$ 517,856.00	\$ 880,751.41	\$ 508,890.00	\$ 524,670.00	3.10%	\$ 524,670.00	3.10%	\$ 524,670.00	3.10%	
TO BE RAISED BY TAXES	\$ 2,712,274.00	\$2,727,362.17	\$ 2,737,260.00	\$ 3,271,550.00	19.52%	\$3,030,250.00	10.70%	\$ 2,737,260.00	0.00%	
TOTAL REVENUE	\$ 3,230,130.00	\$3,608,113.58	\$ 3,246,150.00	\$ 3,796,220.00	16.95%	\$ 3,554,920.00	9.51%	\$ 3,261,930.00	0.49%	
10-5-09 Tax Expenditures										
10-5-09-77000 Tax Sale Expenses	\$ 5,000.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
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TOTAL: 09 TAX EXPENDITURES	\$ 5,000.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
10-5-10 Town Administration 10										
10-5-10-10100 Select Board Various	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	
10-5-10-10110 Town Manager's Salary	\$ 92,750.00	\$ 87,574.15	\$ 99,060.00	\$ 75,000.00	-24.29%	\$ 75,000.00	-24.29%	\$ 78,000.00	-21.26%	
10-5-10-10115 Deputy Town Manager	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,800.00		\$ 6,800.00		\$ 7,280.00	100.00%	
10-5-10-10120 Clerical Staff - 2	\$ 95,600.00	\$ 99,323.78	\$ 108,920.00	\$ 114,280.00	4.92%	\$ 114,280.00	4.92%	\$ 114,280.00	4.92%	
10-5-10-10121 Overtime	\$ 500.00	\$ 900.68	\$ 400.00	\$ 500.00	25.00%	\$ 500.00	25.00%	\$ 0.00	-100.00%	
10-5-10-10150 Wages-Recording Clerk	\$ 4,000.00	\$ 3,225.00	\$ 4,000.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%	
10-5-10-10160 Animal Control Wages	\$ 6,000.00	\$ 6,000.02	\$ 6,000.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	
10-5-10-10211 Fica	\$ 13,350.00	\$ 12,307.30	\$ 14,650.00	\$ 13,950.00	-4.78%	\$ 13,950.00	-4.78%	\$ 13,950.00	-4.78%	
10-5-10-10212 Medicare	\$ 3,125.00	\$ 2,878.45	\$ 3,430.00	\$ 3,265.00	-4.81%	\$ 3,265.00	-4.81%	\$ 3,265.00	-4.81%	
10-5-10-10214 Health Insurance	\$ 38,700.00	\$ 41,418.41	\$ 46,250.00	\$ 53,590.00	15.87%	\$ 53,590.00	15.87%	\$ 53,590.00	15.87%	
10-5-10-10215 Life & Disability Ins.	\$ 2,150.00	\$ 1,682.92	\$ 2,175.00	\$ 2,175.00	0.00%	\$ 2,175.00	0.00%	\$ 2,175.00	0.00%	
10-5-10-10217 Dental Insurance	\$ 4,470.00	\$ 3,840.27	\$ 4,470.00	\$ 4,470.00	0.00%	\$ 4,470.00	0.00%	\$ 4,470.00	0.00%	
10-5-10-10218 HRA Admin	\$ 4,500.00	\$ 4,474.18	\$ 5,800.00	\$ 5,300.00	-8.62%	\$ 5,300.00	-8.62%	\$ 5,300.00	-8.62%	
10-5-10-10220 VMER	\$ 20,730.00	\$ 19,387.77	\$ 22,890.00	\$ 23,810.00	4.02%	\$ 23,810.00	4.02%	\$ 23,810.00	4.02%	
10-5-10-10225 Child Care Contrib. tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 935.00	100.00%	\$ 935.00	10.00%	\$ 935.00	100.00%	New Tax (mandated)
10-5-10-10310 Travel & Expenses	\$ 500.00	\$ 1,674.29	\$ 3,200.00	\$ 500.00	-84.38%	\$ 500.00	-84.38%	\$ 500.00	-84.38%	
10-5-10-10330 Dues & Subscriptions	\$ 6,750.00	\$ 6,944.76	\$ 6,700.00	\$ 7,000.00	4.48%	\$ 7,000.00	4.48%	\$ 6,700.00	0.00%	VLCT, Zoom, Adobe
10-5-10-10340 Professional Development	\$ 100.00	\$ 480.00	\$ 500.00	\$ 600.00	20.00%	\$ 600.00	20.00%	\$ 1,150.00	130.00%	
10-5-10-21110 Legal Services	\$ 20,000.00	\$ 3,037.42	\$ 10,000.00	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%	\$ 7,500.00	-25.00%	

10-5-10-22110 Auditors	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 16,000.00	14.29%	\$ 16,000.00	14.29%	\$ 14,000.00	0.00%	
10-5-10-30110 Office Supplies	\$ 3,000.00	\$ 3,832.64	\$ 3,000.00	\$ 3,500.00	16.67%	\$ 3,500.00	16.67%	\$ 3,000.00	0.00%	
10-5-10-30130 Service Contracts	\$ 12,000.00	\$ 11,339.24	\$ 12,000.00	\$ 17,000.00	41.67%	\$ 17,000.00	41.67%	\$ 17,000.00	41.67%	Payroll, copiers, GovPilot(Grants &
10-5-10-30132 Postage Expenses	\$ 8,250.00	\$ 8,177.25	\$ 8,250.00	\$ 8,400.00	1.82%	\$ 8,400.00	1.82%	\$ 8,250.00	0.00%	
10-5-10-30134 Technical Support	\$ 15,000.00	\$ 17,117.44	\$ 15,000.00	\$ 18,000.00	20.00%	\$ 18,000.00	20.00%	\$ 15,000.00	0.00%	IT/Cyber, NEMRC, website
10-5-10-30150 Emergency Management	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00		\$ 500.00		\$ 500.00		
10-5-10-30210 Office Equipment	\$ 2,000.00	\$ 3,724.13	\$ 1,000.00	\$ 2,000.00	100.00%	\$ 2,000.00	100.00%	\$ 2,000.00	100.00%	
10-5-10-30310 Legal Advertising	\$ 1,000.00	\$ 1,557.69	\$ 400.00	\$ 750.00	87.50%	\$ 750.00	87.50%	\$ 750.00	87.50%	
10-5-10-30511 Town Report	\$ 5,000.00	\$ 4,871.20	\$ 5,000.00	\$ 6,000.00	20.00%	\$ 6,000.00	20.00%	\$ 6,000.00	20.00%	
10-5-10-42100 Telephone Exp. Admin.	\$ 8,000.00	\$ 8,801.18	\$ 7,500.00	\$ 8,600.00	14.67%	\$ 8,600.00	14.67%	\$ 8,600.00	14.67%	
10-5-10-91000 Animal Control Expenses	\$ 1,000.00	\$ 330.92	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	
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TOTAL: 10 ADMINISTRATION	\$ 388,475.00	\$ 374,901.09	\$ 411,595.00	\$ 419,925.00	2.02%	\$ 419,925.00	2.02%	\$ 415,005.00	0.83%	
10-5-11 Assessor										
10-5-11-10140 Wages - Perm/Part Time	\$ 9,000.00	\$ 7,163.67	\$ 9,000.00	\$ 9,000.00	0.00%	\$ 9,000.00	0.00%	\$ 9,000.00	0.00%	
10-5-11-10211 Fica	\$ 560.00	\$ 444.07	\$ 560.00	\$ 560.00	0.00%	\$ 560.00	0.00%	\$ 560.00	0.00%	
10-5-11-10212 Medicare	\$ 135.00	\$ 103.88	\$ 135.00	\$ 135.00	0.00%	\$ 135.00	0.00%	\$ 135.00	0.00%	
10-5-11-10225 Child Care Contrib tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 45.00	100.00%	\$ 45.00	10.000.00%	\$ 45.00	100.00%	New Tax (mandated)
10-5-11-10310 Travel & Expenses	\$ 100.00	\$ 0.00	\$ 100.00	\$ 100.00	0.00%	\$ 100.00	0.00%	\$ 100.00	0.00%	
10-5-11-10330 Dues & Subscriptions	\$ 100.00	\$ 50.00	\$ 50.00	\$ 50.00	0.00%	\$ 50.00	0.00%	\$ 0.00	-100.00%	
10-5-11-10340 Continuing Education	\$ 150.00	\$ 0.00	\$ 100.00	\$ 100.00	0.00%	\$ 100.00	0.00%	\$ 100.00	0.00%	
10-5-11-20110 Mapping	\$ 8,800.00	\$ 10,425.00	\$ 5,800.00	\$ 5,800.00	0.00%	\$ 5,800.00	0.00%	\$ 5,800.00	0.00%	
10-5-11-21110 Legal Fees Assessor	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00		
10-5-11-22140 Property Assessor	\$ 20,000.00	\$ 14,153.63	\$ 20,000.00	\$ 20,000.00	0.00%	\$ 20,000.00	0.00%	\$ 20,000.00	0.00%	
10-5-11-30120 Professional Supplies	\$ 250.00	\$ 0.00	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	
10-5-11-30210 Office Equipment	\$ 300.00	\$ 215.00	\$ 200.00	\$ 200.00	0.00%	\$ 200.00	0.00%	\$ 200.00	0.00%	
10-5-11-60250 Reapp Acct.-Transfer out	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
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TOTAL: 11 ASSESSOR	\$ 44,895.00	\$ 37,555.25	\$ 41,195.00	\$ 41,240.00	0.11%	\$ 41,240.00	0.11%	\$ 41,190.00	-0.01%	
10-5-12 Code Enforcement 12										
10-5-12-10110 Zoning Administration	\$ 20,150.00	\$ 17,113.45	\$ 20,150.00	\$ 36,195.00	79.63%	\$ 36,195.00	79.63%	\$ 36,195.00	79.63%	Increase to 3 days a week
10-5-12-10120 LHO/Rental Code	\$ 6,625.00	\$ 4,715.02	\$ 6,625.00	\$ 0.00	-100.00%	\$ 0.00	-100.00%	\$ 0.00	-100.00%	Fold into position above
10-5-12-10140 DRB Clerk	\$ 2,000.00	\$ 1,050.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	
10-5-12-10150 Planning Comm. Clerk	\$ 3,000.00	\$ 2,950.00	\$ 3,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%	
10-5-12-10211 Fica	\$ 2,080.00	\$ 1,711.09	\$ 2,050.00	\$ 2,540.00	23.90%	\$ 2,540.00	23.90%	\$ 2,540.00	23.90%	
10-5-12-10212 Medicare	\$ 490.00	\$ 400.23	\$ 480.00	\$ 595.00	23.96%	\$ 595.00	23.96%	\$ 595.00	23.96%	
10-5-12-10214 Health Insurance	\$ 1,770.00	\$ 1,770.00	\$ 1,770.00	\$ 0.00	-100.00%	\$ 0.00	-100.00%	\$ 0.00	-100.00%	

10-5-12-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 185.00	100.00%	\$ 185.00	100.00%	\$ 185.00	100.00%	New Tax (mandated)
10-5-12-10310 Travel & Expenses	\$ 200.00	\$ 280.59	\$ 300.00	\$ 300.00	0.00%	\$ 300.00	0.00%	\$ 300.00	0.00%	
10-5-12-10330 Dues & Subscriptions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,000.00	100.00%	\$ 4,000.00	100.00%	\$ 4,000.00	10,000.00%	Land Use & Rental Software
10-5-12-10340 Continuing Education	\$ 150.00	\$ 84.00	\$ 500.00	\$ 500.00	0.00%	\$ 500.00	0.00%	\$ 500.00	0.00%	
10-5-12-21111 Legal Services - zoning	\$ 2,000.00	\$ 0.00	\$ 2,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	\$ 1,500.00	-25.00%	Based on FY24 Actuals
10-5-12-30120 Professional Supplies	\$ 100.00	\$ 33.60	\$ 100.00	\$ 100.00	0.00%	\$ 100.00	0.00%	\$ 100.00	0.00%	
10-5-12-30132 Planning/Zoning Postage	\$ 250.00	\$ 76.52	\$ 150.00	\$ 150.00	0.00%	\$ 150.00	0.00%	\$ 150.00	0.00%	
10-5-12-30310 Legal Advertising	\$ 500.00	\$ 641.60	\$ 500.00	\$ 500.00	0.00%	\$ 500.00	0.00%	\$ 500.00	0.00%	
10-5-12-40100 Energy Cm Public Outreach	\$ 3,200.00	\$ 2,794.37	\$ 4,500.00	\$ 1,500.00	-66.67%	\$ 1,500.00	-66.67%	\$ 1,500.00	-66.67%	
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TOTAL: 12 CODE	\$ 42,515.00	\$ 33,620.47	\$ 43,625.00	\$ 53,065.00	21.64%	\$ 53,065.00	21.64%	\$ 52,565.00	20.49%	
10-5-13 Town Clerk 13										
10-5-13-10100 Board of Civil Authority	\$ 1,500.00	\$ 505.53	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	
10-5-13-10110 Town Clerk Salary	\$ 71,500.00	\$ 71,500.00	\$ 80,000.00	\$ 81,600.00	2.00%	\$ 81,600.00	2.00%	\$ 81,600.00	2.00%	
10-5-13-10150 Asst. Clerk	\$ 45,000.00	\$ 44,881.62	\$ 47,240.00	\$ 50,130.00	6.12%	\$ 50,130.00	6.12%	\$ 50,130.00	6.12%	
10-5-13-10160 Election Workers	\$ 4,500.00	\$ 3,302.50	\$ 1,500.00	\$ 3,500.00	133.33%	\$ 3,500.00	133.33%	\$ 3,500.00	133.33%	
10-5-13-10211 Fica	\$ 7,820.00	\$ 6,327.18	\$ 8,315.00	\$ 8,725.00	4.93%	\$ 8,725.00	4.93%	\$ 8,725.00	4.93%	
10-5-13-10212 Medicare	\$ 1,830.00	\$ 1,479.73	\$ 1,945.00	\$ 2,040.00	4.88%	\$ 2,040.00	4.88%	\$ 2,040.00	4.88%	
10-5-13-10214 Health Insurance	\$ 34,150.00	\$ 30,459.61	\$ 33,600.00	\$ 39,300.00	16.96%	\$ 39,300.00	16.96%	\$ 39,300.00	16.96%	
10-5-13-10215 Life & Disability Ins.	\$ 1,450.00	\$ 1,490.21	\$ 1,500.00	\$ 1,600.00	6.67%	\$ 1,600.00	6.67%	\$ 1,600.00	6.67%	
10-5-13-10217 Dental	\$ 2,700.00	\$ 1,698.50	\$ 1,860.00	\$ 1,900.00	2.15%	\$ 1,900.00	2.15%	\$ 1,900.00	2.15%	
10-5-13-10218 HRA	\$ 4,500.00	\$ 4,460.04	\$ 4,800.00	\$ 4,800.00	0.00%	\$ 4,800.00	0.00%	\$ 4,800.00	0.00%	
10-5-13-10220 VMER	\$ 11,950.00	\$ 11,634.45	\$ 13,100.00	\$ 13,855.00	5.76%	\$ 13,855.00	5.76%	\$ 13,855.00	5.76%	
10-5-13-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 610.00	100.00%	\$ 610.00	100.00%	\$ 610.00	100.00%	New Tax (mandated)
10-5-13-10310 Travel & Expenses	\$ 0.00	\$ 0.00	\$ 150.00	\$ 150.00	0.00%	\$ 150.00	0.00%	\$ 150.00	0.00%	
10-5-13-10330 Dues & Subscriptions	\$ 250.00	\$ 55.00	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	
10-5-13-10340 Professional Development	\$ 750.00	\$ 651.73	\$ 500.00	\$ 750.00	50.00%	\$ 750.00	50.00%	\$ 500.00	0.00%	
10-5-13-20010 Elections	\$ 8,300.00	\$ 7,440.77	\$ 6,500.00	\$ 7,500.00	-15.38%	\$ 5,500.00	-15.38%	\$ 5,500.00	-15.38%	
10-5-13-20250 Dog License Expense	\$ 150.00	\$ 135.70	\$ 150.00	\$ 150.00	0.00%	\$ 150.00	0.00%	\$ 150.00	0.00%	
10-5-13-30110 Office Supplies	\$ 500.00	\$ 632.07	\$ 650.00	\$ 650.00	0.00%	\$ 650.00	0.00%	\$ 650.00	0.00%	
10-5-13-30123 Records Preservation	\$ 14,040.00	\$ 4,140.44	\$ 14,055.00	\$ 9,820.00	-30.13%	\$ 9,820.00	-30.13%	\$ 9,820.00	-30.13%	
10-5-13-30210 Office Equipment	\$ 1,200.00	\$ 2,019.87	\$ 1,000.00	\$ 1,200.00	20.00%	\$ 1,200.00	20.00%	\$ 0.00	-100.00%	
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TOTAL: 13 CLERK	\$ 212,090.00	\$ 192,814.95	\$ 218,615.00	\$ 230,030.00	5.22%	\$ 228,030.00	4.31%	\$ 226,580.00	3.64%	
10-5-14 Police Dept 14										
10-5-14-10110 Chief's Salary	\$ 85,000.00	\$ 88,400.00	\$ 92,820.00	\$ 96,535.00	4.00%	\$ 96,535.00	4.00%	\$ 96,535.00	4.00%	
10-5-14-10120 Officer's Salary (6)	\$ 331,500.00	\$ 265,381.98	\$ 345,640.00	\$ 354,030.00	2.43%	\$ 354,030.00	2.43%	\$ 354,030.00	2.43%	

10-5-14-10121 Overtime	\$ 16,000.00	\$ 73,522.99	\$ 20,000.00	\$ 19,535.00	-2.33%	\$ 19,535.00	-2.33%	\$ 19,535.00	-2.33%	
10-5-14-10122 Holiday Overtime	\$ 9,250.00	\$ 14,271.80	\$ 9,250.00	\$ 16,000.00	72.97%	\$ 16,000.00	72.97%	\$ 16,000.00	72.97%	
10-5-14-10123 On Call Pay	\$ 13,500.00	\$ 28,417.48	\$ 14,600.00	\$ 17,500.00	19.86%	\$ 17,500.00	19.86%	\$ 17,500.00	19.86%	
10-5-14-10125 School Resource Officer	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00		
10-5-14-10140 Clerical Wages (1)	\$ 45,660.00	\$ 48,513.47	\$ 52,105.00	\$ 54,745.00	5.07%	\$ 54,745.00	5.07%	\$ 54,745.00	5.07%	
10-5-14-10155 Specials Wages	\$ 0.00	\$ 7,127.14	\$ 17,000.00	\$ 4,800.00	-71.76%	\$ 4,800.00	-71.76%	\$ 4,800.00	-71.76%	
10-5-14-10211 Fica	\$ 35,320.00	\$ 32,866.23	\$ 35,375.00	\$ 36,275.00	2.54%	\$ 36,275.00	2.54%	\$ 36,275.00	2.54%	
10-5-14-10212 Medicare	\$ 8,265.00	\$ 7,686.43	\$ 8,275.00	\$ 8,485.00	2.54%	\$ 8,485.00	2.54%	\$ 8,485.00	2.54%	
10-5-14-10214 Health Insurance	\$ 82,900.00	\$ 45,257.42	\$ 99,150.00	\$ 87,795.00	-11.45%	\$ 87,795.00	-11.45%	\$ 87,795.00	-11.45%	
10-5-14-10215 Life & Disability Ins.	\$ 5,800.00	\$ 4,539.61	\$ 5,950.00	\$ 6,000.00	0.84%	\$ 6,000.00	0.84%	\$ 6,000.00	0.84%	
10-5-14-10217 Dental	\$ 9,750.00	\$ 3,300.36	\$ 8,240.00	\$ 5,240.00	-36.41%	\$ 5,240.00	-36.41%	\$ 5,240.00	-36.41%	
10-5-14-10218 HRA PD	\$ 8,700.00	\$ 3,559.11	\$ 11,700.00	\$ 9,600.00	-17.95%	\$ 9,600.00	-17.95%	\$ 9,600.00	-17.95%	
10-5-14-10220 VMER	\$ 51,575.00	\$ 44,134.85	\$ 48,210.00	\$ 51,760.00	7.36%	\$ 51,760.00	7.36%	\$ 51,760.00	7.36%	
10-5-14-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,480.00	100.00%	\$ 2,480.00	100.00%	\$ 2,480.00	100.00%	New Tax (mandated)
10-5-14-10310 Travel & Expenses	\$ 500.00	\$ 552.31	\$ 2,750.00	\$ 2,750.00	0.00%	\$ 2,750.00	0.00%	\$ 2,750.00	0.00%	
10-5-14-10320 Clothing Allowance	\$ 4,000.00	\$ 5,332.06	\$ 7,000.00	\$ 7,000.00	0.00%	\$ 7,000.00	0.00%	\$ 7,000.00	0.00%	
10-5-14-10330 Dues & Subscriptions	\$ 2,000.00	\$ 1,869.92	\$ 2,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	
10-5-14-10340 Professional Development	\$ 2,000.00	\$ 2,035.36	\$ 5,800.00	\$ 5,800.00	0.00%	\$ 5,800.00	0.00%	\$ 5,800.00	0.00%	
10-5-14-20232 Radio Maintenance	\$ 1,500.00	\$ 312.47	\$ 1,700.00	\$ 1,700.00	0.00%	\$ 1,700.00	0.00%	\$ 1,700.00	0.00%	
10-5-14-20233 MDT/Aircards	\$ 3,000.00	\$ 2,988.77	\$ 3,000.00	\$ 4,500.00	50.00%	\$ 4,500.00	50.00%	\$ 4,500.00	50.00%	
10-5-14-21110 Legal Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	
10-5-14-30110 Office Supplies	\$ 2,500.00	\$ 1,769.52	\$ 2,500.00	\$ 2,220.00	-11.20%	\$ 2,220.00	-11.20%	\$ 2,220.00	-11.20%	
10-5-14-30120 Professional Supplies	\$ 5,000.00	\$ 12,884.06	\$ 8,200.00	\$ 8,200.00	0.00%	\$ 8,200.00	0.00%	\$ 8,200.00	0.00%	
10-5-14-30130 Service Contracts	\$ 6,000.00	\$ 4,434.56	\$ 6,000.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	
10-5-14-30132 Postage Expenses PD	\$ 200.00	\$ 192.19	\$ 200.00	\$ 200.00	0.00%	\$ 200.00	0.00%	\$ 200.00	0.00%	
10-5-14-30210 Office Equipment	\$ 3,000.00	\$ 2,327.32	\$ 3,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%	
10-5-14-40430 Community Police	\$ 250.00	\$ 1,678.50	\$ 2,000.00	\$ 0.00	-100.00%	\$ 0.00	-100.00%	\$ 0.00	-100.00%	
10-5-14-40440 Police Dog Expenses	\$ 0.00	\$ 1,997.34	\$ 2,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	
10-5-14-41110 New Equipment - Vehicles	\$ 3,000.00	\$ 6,878.94	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
10-5-14-41130 Fuel - Vehicles	\$ 14,000.00	\$ 22,194.22	\$ 25,200.00	\$ 12,500.00	-50.40%	\$ 12,500.00	-50.40%	\$ 18,000.00	-28.57%	
10-5-14-41140 Electric Charger-PD vehic	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,500.00	100.00%	\$ 2,500.00	100.00%	\$ 0.00		No replacement cruiser
10-5-14-41160 PD Maint. Supplies-Vehicl	\$ 250.00	\$ 284.64	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	
10-5-14-41170 Bravo Expense	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00		
10-5-14-41180 PD Vehicle Maintenance	\$ 10,000.00	\$ 16,957.63	\$ 15,000.00	\$ 10,000.00	-33.33%	\$ 10,000.00	-33.33%	\$ 12,000.00	-20.00%	
10-5-14-42100 PD Telephone Service	\$ 5,000.00	\$ 6,689.73	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
10-5-14-97000 Capital Improvements	\$ 0.00	\$ 35,926.15	\$ 0.00	\$ 48,600.00	100.00%	\$ 24,300.00	100.00%	\$ 0.00		No replacement cruiser
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TOTAL: 14 POLICE	\$ 765,420.00	\$ 794,284.56	\$ 864,915.00	\$ 900,000.00	4.06%	\$ 875,700.00	1.25%	\$ 856,400.00	-0.98%	

10-5-15 Highway 15											
10-5-15-10110 Public Works Director	\$ 0.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00			(Town Management Team)
10-5-15-10120 Wages- Full Time-4	\$ 214,950.00	\$ 226,394.12	\$ 244,815.00	\$ -260,200.00	6.28%	\$ -260,200.00	6.28%	\$ 190,000.00	-22.39%		Reduce Crew from 4 to 3
10-5-15-10121 Overtime	\$ 18,000.00	\$ 20,276.83	\$ 18,000.00	\$ -20,000.00	11.11%	\$ -20,000.00	11.11%	\$ 20,000.00	11.11%		
10-5-15-10123 Pager/On-Call	\$ 6,200.00	\$ 5,757.50	\$ 6,200.00	\$ -6,200.00	0.00%	\$ -6,200.00	0.00%	\$ 6,200.00	0.00%		
10-5-15-10150 Wages - Temp Hired Help	\$ 5,000.00	\$ 0.00	\$ 5,000.00	\$ -3,000.00	-40.00%	\$ -3,000.00	-40.00%	\$ 5,000.00	0.00%		
10-5-15-10211 Fica	\$ 15,685.00	\$ 15,540.50	\$ 18,170.00	\$ -19,265.00	6.03%	\$ -19,265.00	6.03%	\$ 14,525.00	-20.06%		Reduce Crew from 4 to 3
10-5-15-10212 Medicare	\$ 3,670.00	\$ 3,612.98	\$ 4,250.00	\$ -4,510.00	6.12%	\$ -4,510.00	6.12%	\$ 3,400.00	-20.00%		Reduce Crew from 4 to 3
10-5-15-10214 Health Insurance	\$ 55,800.00	\$ 38,845.79	\$ 62,450.00	\$ -59,250.00	-5.12%	\$ -59,250.00	-5.12%	\$ 43,765.00	-29.92%		Reduce Crew from 4 to 3
10-5-15-10215 Life & Disability Ins.	\$ 2,775.00	\$ 2,710.52	\$ 2,835.00	\$ -3,050.00	7.58%	\$ -3,050.00	7.58%	\$ 2,285.00	-19.40%		Reduce Crew from 4 to 3
10-5-15-10217 Dental	\$ 4,960.00	\$ 3,971.40	\$ 4,960.00	\$ -6,240.00	25.81%	\$ -6,240.00	25.81%	\$ 3,630.00	-26.81%		Reduce Crew from 4 to 3
10-5-15-10218 HRA HW	\$ 7,000.00	\$ 6,660.03	\$ 9,700.00	\$ -5,800.00	-40.21%	\$ -5,800.00	-40.21%	\$ 4,500.00	-53.61%		Reduce Crew from 4 to 3
10-5-15-10220 VMER	\$ 27,510.00	\$ 29,393.47	\$ 30,940.00	\$ -33,655.00	8.78%	\$ -33,655.00	8.78%	\$ 25,425.00	-17.82%		Reduce Crew from 4 to 3
10-5-15-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ -1,280.00	100.00%	\$ -1,280.00	100.00%	\$ 975.00	100.00%		New Tax (mandated)
10-5-15-10310 Travel & Expenses	\$ 200.00	\$ 1,061.67	\$ 200.00	\$ -200.00	0.00%	\$ -200.00	0.00%	\$ 200.00	0.00%		
10-5-15-10320 Clothing Allowance	\$ 2,500.00	\$ 2,270.38	\$ 2,500.00	\$ -2,500.00	0.00%	\$ -2,500.00	0.00%	\$ 2,500.00	0.00%		
10-5-15-10330 Dues & Subscriptions	\$ 100.00	\$ 350.00	\$ 100.00	\$ -2,350.00	2250.00%	\$ -2,350.00	2,250.00%	\$ 2,350.00	2,250.00%		"Report a Concern"
10-5-15-10340 Continuing Education	\$ 200.00	\$ 60.00	\$ 200.00	\$ -200.00	0.00%	\$ -200.00	0.00%	\$ 200.00	0.00%		
10-5-15-20240 Contractors	\$ 5,000.00	\$ 9,265.00	\$ 4,000.00	\$ -15,000.00	275.00%	\$ -15,000.00	275.00%	\$ 12,000.00	200.00%		VacTr
10-5-15-20241 Equipment Rental	\$ 8,000.00	\$ 10,080.00	\$ 8,000.00	\$ -8,000.00	0.00%	\$ -8,000.00	0.00%	\$ 2,500.00	-68.75%		
10-5-15-20300 State Permits	\$ 2,000.00	\$ 5,654.60	\$ 2,000.00	\$ -5,000.00	150.00%	\$ -5,000.00	150.00%	\$ 5,000.00	150.00%		Stormwater, MRGP
10-5-15-41110 New Equipment-Misc. Tools	\$ 10,000.00	\$ 3,542.84	\$ 10,000.00	\$ -10,000.00	0.00%	\$ -10,000.00	0.00%	\$ 10,000.00	0.00%		Based on FY24 Actuals
10-5-15-41120 Safety Equipment	\$ 1,500.00	\$ 118.68	\$ 1,500.00	\$ -1,500.00	0.00%	\$ -1,500.00	0.00%	\$ 1,500.00	0.00%		
10-5-15-41130 Fuel - Vehicles HW	\$ 30,000.00	\$ 59,709.48	\$ 45,000.00	\$ -45,000.00	0.00%	\$ -45,000.00	0.00%	\$ 45,000.00	0.00%		
10-5-15-41140 Oil - Vehicles	\$ 2,200.00	\$ 0.00	\$ 2,200.00	\$ -2,200.00	0.00%	\$ -2,200.00	0.00%	\$ 2,200.00	0.00%		
10-5-15-41160 HW Maint. Supplies-Vehicl	\$ 20,000.00	\$ 17,982.79	\$ 20,000.00	\$ -20,000.00	0.00%	\$ -20,000.00	0.00%	\$ 20,000.00	0.00%		(GMG, Cat, Viking)
10-5-15-41170 HW Tires - Vehicles	\$ 7,000.00	\$ 10,722.49	\$ 7,000.00	\$ -8,000.00	14.29%	\$ -8,000.00	14.29%	\$ 7,000.00	0.00%		
10-5-15-41180 HW Outside Maint. - Vehic	\$ 25,000.00	\$ 28,507.70	\$ 25,000.00	\$ -25,000.00	0.00%	\$ -25,000.00	0.00%	\$ 25,000.00	0.00%		Cat, Charlebois, Earle's
10-5-15-42100 HW Telephone	\$ 2,100.00	\$ 2,048.15	\$ 2,000.00	\$ -2,100.00	5.00%	\$ -2,100.00	5.00%	\$ 2,000.00	0.00%		
10-5-15-44110 Ditching	\$ 0.00	\$ 2,112.27	\$ 0.00	\$ -1,000.00	100.00%	\$ -1,000.00	100.00%	\$ 1,000.00	100.00%		
10-5-15-44120 Roadside Mower- Maint	\$ 1,500.00	\$ 1,233.73	\$ 1,500.00	\$ -1,500.00	0.00%	\$ -1,500.00	0.00%	\$ 1,000.00	-33.33%		
10-5-15-44130 Tree Removal/Planting	\$ 10,000.00	\$ 13,079.53	\$ 15,000.00	\$ -15,000.00	0.00%	\$ -15,000.00	0.00%	\$ 15,000.00	0.00%		
10-5-15-44140 Guardrails	\$ 6,000.00	\$ 0.00	\$ 10,000.00	\$ -15,000.00	50.00%	\$ -15,000.00	50.00%	\$ 15,000.00	50.00%		
10-5-15-45120 Signs & Posts	\$ 6,000.00	\$ 10,273.62	\$ 7,000.00	\$ -8,000.00	14.29%	\$ -8,000.00	14.29%	\$ 8,000.00	14.29%		
10-5-15-45130 Line Painting	\$ 2,000.00	\$ 3,372.75	\$ 3,000.00	\$ -3,500.00	16.67%	\$ -3,500.00	16.67%	\$ 3,000.00	0.00%		
10-5-15-46110 Paving Roads	\$ 100,000.00	\$ 96,456.64	\$ 0.00	\$ -300,000.00	100.00%	\$ -85,000.00	100.00%	\$ 0.00	0.00%		\$0 in Budget; Pave from 1% Fund
10-5-15-46120 Cold Patching	\$ 2,500.00	\$ 1,296.24	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%		
10-5-15-46130 Culverts	\$ 8,000.00	\$ 10,056.38	\$ 10,000.00	\$ -10,000.00	0.00%	\$ -10,000.00	0.00%	\$ 10,000.00	0.00%		
10-5-15-46140 Gravel	\$ 55,000.00	\$ 57,066.84	\$ 65,000.00	\$ -65,000.00	0.00%	\$ -65,000.00	0.00%	\$ 65,000.00	0.00%		

10-5-15-46150 Chloride	\$ 25,000.00	\$ 37,678.96	\$ 26,000.00	\$ 30,000.00	15.38%	\$ 30,000.00	15.38%	\$ 30,000.00	15.38%	
10-5-15-47110 Road Salt	\$ 85,000.00	\$ 72,102.22	\$ 90,000.00	\$ 90,000.00	0.00%	\$ 90,000.00	0.00%	\$ 90,000.00	0.00%	
10-5-15-47120 Winter Sand	\$ 25,000.00	\$ 30,206.53	\$ 25,000.00	\$ 25,000.00	0.00%	\$ 25,000.00	0.00%	\$ 25,000.00	0.00%	
10-5-15-90100 New Equip. Purchase	\$ 0.00	\$ 309,177.99	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	
10-5-15-90300 Sidewalks	\$ 15,000.00	\$ 875.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	\$175,000 from ARPA
10-5-15-90400 Leased Equipment	\$ 78,000.00	\$ 145,621.64	\$ 33,000.00	\$ 33,000.00	0.00%	\$ 33,000.00	0.00%	\$ 33,000.00	0.00%	
10-5-15-90550 Town Farm Rd-Reconstruct.	\$ 0.00	\$ 157,023.30	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	
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TOTAL: 15 HIGHWAY	\$ 896,350.00	\$ 1,452,170.56	\$ 824,520.00	\$ 1,168,500.00	41.72%	\$ 953,500.00	15.64%	\$ 755,155.00	-8.41%	
10-5-17 Intergovernmental 17										
10-5-17-61110 VLCT Insurance	\$ 90,225.00	\$ 73,413.28	\$ 91,500.00	\$ 93,000.00	1.64%	\$ 93,000.00	1.64%	\$ 93,000.00	1.64%	Non-discretionary assessment
10-5-17-61150 Unemployment Insurance	\$ 5,650.00	\$ 5,664.50	\$ 6,275.00	\$ 7,000.00	11.55%	\$ 7,000.00	11.55%	\$ 7,000.00	11.55%	Non-discretionary assessment
10-5-17-61160 Worker's Comp Insurance	\$ 46,075.00	\$ 62,521.95	\$ 64,550.00	\$ 66,000.00	2.25%	\$ 66,000.00	2.25%	\$ 66,000.00	2.25%	Non-discretionary assessment
10-5-17-65000 Insurance Deductible	\$ 1,000.00	\$ 297.38	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	Non-discretionary assessment
10-5-17-71100 County Tax	\$ 30,000.00	\$ 27,718.46	\$ 30,000.00	\$ 31,000.00	3.33%	\$ 31,000.00	3.33%	\$ 31,000.00	3.33%	Non-discretionary assessment
10-5-17-71200 VLCT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	Paid in Admin Dept
10-5-17-71300 Rut. Regional Commission	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	Non-discretionary assessment
10-5-17-71440 Green-Up Day	\$ 300.00	\$ 819.00	\$ 300.00	\$ 750.00	150.00%	\$ 750.00	150.00%	\$ 750.00	150.00%	Based on FY24 Actuals
10-5-17-71460 Public Transit	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	0.00%	\$ 3,500.00	0.00%	\$ 3,500.00	0.00%	Non-discretionary assessment
10-5-17-71600 REDC/CEDRR	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00%	\$ 500.00	0.00%	\$ 500.00	0.00%	Non-discretionary assessment
10-5-17-71610 Rut Nat Resources Conserv	\$ 250.00	\$ 0.00	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	Non-discretionary assessment
10-5-17-71800 Mosquito Control	\$ 40,500.00	\$ 40,491.00	\$ 41,710.00	\$ 51,235.00	22.84%	\$ 51,235.00	22.84%	\$ 51,235.00	22.84%	Non-discretionary assessment
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TOTAL: 17 INTERGOVERNMENTAL	\$ 219,000.00	\$ 215,925.57	\$ 240,585.00	\$ 255,235.00	6.09%	\$ 255,235.00	6.09%	\$ 255,235.00	6.09%	
10-5-18 Recreation										
10-5-18-10110 Recreation Director	\$ 44,250.00	\$ 44,240.56	\$ 46,455.00	\$ 46,455.00	0.00%	\$ 46,455.00	0.00%	\$ 48,313.20	4.00%	
10-5-18-10130 Asst to Rec Director	\$ 21,635.00	\$ 21,632.00	\$ 21,635.00	\$ 22,500.00	4.00%	\$ 22,500.00	4.00%	\$ 22,500.00	4.00%	
10-5-18-10211 Fica	\$ 4,195.00	\$ 5,054.06	\$ 4,310.00	\$ 4,480.00	3.94%	\$ 4,480.00	3.94%	\$ 4,480.00	3.94%	
10-5-18-10212 Medicare	\$ 985.00	\$ 1,181.93	\$ 1,010.00	\$ 1,050.00	3.96%	\$ 1,050.00	3.96%	\$ 1,050.00	3.96%	
10-5-18-10214 Health Insurance	\$ 14,000.00	\$ 15,387.91	\$ 16,800.00	\$ 19,320.00	15.00%	\$ 19,320.00	15.00%	\$ 19,320.00	15.00%	
10-5-18-10215 Life & Disability Ins.	\$ 550.00	\$ 437.34	\$ 555.00	\$ 575.00	3.60%	\$ 575.00	3.60%	\$ 575.00	3.60%	
10-5-18-10217 Dental	\$ 1,245.00	\$ 1,038.56	\$ 1,245.00	\$ 1,245.00	0.00%	\$ 1,245.00	0.00%	\$ 1,245.00	0.00%	
10-5-18-10218 HRA	\$ 1,750.00	\$ 1,980.00	\$ 2,030.00	\$ 2,030.00	0.00%	\$ 2,030.00	0.00%	\$ 2,030.00	0.00%	
10-5-18-10220 VMER	\$ 5,090.00	\$ 5,564.15	\$ 5,345.00	\$ 5,680.00	6.27%	\$ 5,680.00	6.27%	\$ 5,680.00	6.27%	
10-5-18-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 350.00	100.00%	\$ 350.00	100.00%	\$ 350.00	100.00%	New Tax (mandated)
10-5-18-10310 Travel & Expenses	\$ 250.00	\$ 0.00	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	
10-5-18-10320 Dues & Subscriptions	\$ 600.00	\$ 0.00	\$ 600.00	\$ 600.00	0.00%	\$ 600.00	0.00%	\$ 600.00	0.00%	

10-5-18-10330 Advertising/Recruitment	\$ 7,000.00	\$ 5,826.50	\$ 6,000.00	\$ -6,000.00	0.00%	\$ -6,000.00	0.00%	\$ 6,000.00	0.00%
10-5-18-20100 Fuel	\$ 500.00	\$ 296.54	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-20150 Vehicle Maint.	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-20210 Registration Software	\$ 3,000.00	\$ 3,295.00	\$ 2,995.00	\$ -3,295.00	10.02%	\$ -3,295.00	10.02%	\$ 3,295.00	10.02%
10-5-18-20500 Storage Unit Supply/Maint	\$ 0.00	\$ 600.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-20600 Equipment /Supplies	\$ 2,000.00	\$ 2,111.25	\$ 0.00	\$ -2,000.00	100.00%	\$ -2,000.00	100.00%	\$ 2,000.00	100.00%
10-5-18-29000 Rec Program Exp total	\$ 0.00	\$ 191.15	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-30000 Swim Lesson Expense	\$ 1,500.00	\$ 1,530.67	\$ 2,000.00	\$ -1,600.00	-20.00%	\$ -1,600.00	-20.00%	\$ 1,600.00	-20.00%
10-5-18-30060 Basket Ball Expense	\$ 0.00	\$ 1,045.36	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-30070 Little League Expenses	\$ 4,000.00	\$ 8,283.53	\$ 7,000.00	\$ -8,000.00	14.29%	\$ -8,000.00	14.29%	\$ 8,000.00	14.29%
10-5-18-30080 Football Clinic	\$ 200.00	\$ 0.00	\$ 200.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-30090 OV Soccer Clinic	\$ 200.00	\$ 0.00	\$ 200.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-30110 Office/Equip. Supplies	\$ 200.00	\$ 0.00	\$ 200.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-40000 Youth Soccer	\$ 3,000.00	\$ 6,337.63	\$ 4,500.00	\$ -6,000.00	33.33%	\$ -6,000.00	33.33%	\$ 6,000.00	33.33%
10-5-18-40010 Middle School Football	\$ 3,000.00	\$ 6,768.44	\$ 5,000.00	\$ -6,000.00	20.00%	\$ -6,000.00	20.00%	\$ 6,000.00	20.00%
10-5-18-40020 Flag Football	\$ 0.00	\$ 498.50	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-40040 After School Activity	\$ 2,500.00	\$ 13,314.22	\$ 10,000.00	\$ -1,000.00	-90.00%	\$ -1,000.00	-90.00%	\$ 1,000.00	-90.00%
10-5-18-40050 Youth Basketball	\$ 3,000.00	\$ 2,365.91	\$ 3,500.00	\$ -3,000.00	-14.29%	\$ -3,000.00	-14.29%	\$ 3,000.00	-14.29%
10-5-18-40060 Brandon Ski Club	\$ 0.00	\$ 61.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-40070 Youth Wrestling	\$ 1,000.00	\$ 878.99	\$ 500.00	\$ -900.00	80.00%	\$ -900.00	80.00%	\$ 900.00	80.00%
10-5-18-40090 Cheerleading	\$ 1,500.00	\$ 610.21	\$ 1,000.00	\$ -2,000.00	100.00%	\$ -2,000.00	100.00%	\$ 2,000.00	100.00%
10-5-18-40100 Snow Bowl Program	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-40110 Cross Country Run	\$ 350.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-40120 Play Group/ Family Activi	\$ 1,000.00	\$ 751.34	\$ 1,000.00	\$ -1,000.00	0.00%	\$ -1,000.00	0.00%	\$ 1,000.00	0.00%
10-5-18-42100 Recreation Telephone	\$ 500.00	\$ 1,608.69	\$ 1,700.00	\$ -1,600.00	-5.88%	\$ -1,600.00	-5.88%	\$ 1,600.00	-5.88%
10-5-18-43120 Parks Maintenance	\$ 0.00	\$ 3,304.16	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-43130 Estabrook	\$ 0.00	\$ 2,215.65	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-43140 Town Hall	\$ 0.00	\$ 1,139.83	\$ 0.00	\$ -1,000.00	100.00%	\$ -1,000.00	100.00%	\$ 1,000.00	100.00%
10-5-18-50030 Adult Basketball	\$ 200.00	\$ 750.00	\$ 0.00	\$ -2,000.00	100.00%	\$ -2,000.00	100.00%	\$ 2,000.00	100.00%
10-5-18-50040 Fitness - General	\$ 300.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-50060 Corn-Toss League	\$ 500.00	\$ 0.00	\$ 500.00	\$ -800.00	60.00%	\$ -800.00	60.00%	\$ 800.00	60.00%
10-5-18-50070 Dance Lessons	\$ 2,000.00	\$ 1,029.37	\$ 0.00	\$ -6,000.00	100.00%	\$ -6,000.00	100.00%	\$ 6,000.00	100.00%
10-5-18-50080 Yoga Expense	\$ 0.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-50090 Adult Activities	\$ 1,000.00	\$ 1,841.17	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%
10-5-18-60010 Bus Trips	\$ 0.00	\$ 10,825.00	\$ 11,000.00	\$ -10,000.00	-9.09%	\$ -10,000.00	-9.09%	\$ 10,000.00	-9.09%
10-5-18-60015 Lego Expenses	\$ 400.00	\$ 451.35	\$ 500.00	\$ -500.00	0.00%	\$ -500.00	0.00%	\$ 500.00	0.00%
10-5-18-60020 Movies Expense	\$ 700.00	\$ 748.21	\$ 750.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-60040 Winter Carnival	\$ 500.00	\$ 0.00	\$ 500.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-60060 Ice Skating	\$ 350.00	\$ 27.99	\$ 1,000.00	\$ -1,000.00	0.00%	\$ -1,000.00	0.00%	\$ 1,000.00	0.00%

10-5-18-60070 Estabrook Fundraising	\$ 500.00	\$ 426.74	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%	
10-5-18-60100 Seminary Hill	\$ 1,000.00	\$ 1,724.55	\$ 0.00	\$ -1,000.00	100.00%	\$ -1,000.00	100.00%	\$ 1,000.00	100.00%	
10-5-18-60120 Summer Arts Camps	\$ 0.00	\$ 10,518.82	\$ 10,000.00	\$ -5,000.00	-50.00%	\$ -5,000.00	-50.00%	\$ 5,000.00	-50.00%	
10-5-18-60170 EV Festival Expenses	\$ 2,500.00	\$ 1,576.98	\$ 2,500.00	\$ -1,000.00	-60.00%	\$ -1,000.00	-60.00%	\$ 2,500.00	0.00%	
10-5-18-60900 July 4th Celebration	\$ 0.00	\$ 0.00	\$ 0.00	\$ -500.00	100.00%	\$ -500.00	100.00%	\$ 500.00	100.00%	
10-5-18-61050 Brandon Carnival	\$ 5,000.00	\$ 2,982.40	\$ 3,000.00	\$ -5,000.00	66.67%	\$ -5,000.00	66.67%	\$ 5,000.00	66.67%	
10-5-18-62000 DOG PARK EXPENDITURES	\$ 300.00	\$ 40.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%	
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TOTAL: 18 RECREATION	\$ 146,750.00	\$ 192,493.66	\$ 177,780.00	\$ -182,730.00	2.78%	\$ -182,730.00	2.78%	\$ 186,088.20	4.67%	
10-5-19 Debt Service 19										
10-5-19-48140 RT 7 Town Share -2006	\$ 158,000.00	\$ 157,498.39	\$ 151,500.00	\$ -145,500.00	-3.96%	\$ -145,500.00	-3.96%	\$ 145,500.00	-3.96%	
10-5-19-60100 Interest Exp.- Short Term	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%	
10-5-19-60410 PD Bond Payment	\$ 26,650.00	\$ 24,892.60	\$ 26,000.00	\$ -25,300.00	-2.69%	\$ -25,300.00	-2.69%	\$ 25,300.00	-2.69%	
10-5-19-60500 2016 Segment 6 Bond	\$ 62,600.00	\$ 62,556.50	\$ 61,750.00	\$ -60,550.00	-1.94%	\$ -60,550.00	-1.94%	\$ 60,550.00	-1.94%	
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TOTAL: 19 DEBT SERVICE	\$ 252,250.00	\$ 244,947.49	\$ 239,250.00	\$ -231,350.00	-3.30%	\$ -231,350.00	-3.30%	\$ 231,350.00	-3.30%	
10-5-21 Economic Develop. 21										
10-5-21-10110 Salary	\$ 18,970.00	\$ 18,960.24	\$ 19,910.00	\$ -10,910.00	0.00%	\$ -10,910.00	0.00%	\$ 20,706.40	4.00%	
10-5-21-10211 Fica	\$ 1,215.00	\$ 1,085.53	\$ 1,275.00	\$ -1,275.00	0.00%	\$ -1,275.00	0.00%	\$ 1,326.00	4.00%	
10-5-21-10212 Medicare	\$ 285.00	\$ 253.89	\$ 300.00	\$ -300.00	0.00%	\$ -300.00	0.00%	\$ 312.00	4.00%	
10-5-21-10214 Health Insurance Exp	\$ 6,000.00	\$ 6,000.00	\$ 7,200.00	\$ -8,280.00	15.00%	\$ -8,280.00	15.00%	\$ 8,280.00	15.00%	
10-5-21-10215 Life & Disability Ins.	\$ 250.00	\$ 250.00	\$ 250.00	\$ -250.00	0.00%	\$ -250.00	0.00%	\$ 250.00	0.00%	
10-5-21-10217 Dental	\$ 535.00	\$ 535.00	\$ 535.00	\$ -535.00	0.00%	\$ -535.00	0.00%	\$ 535.00	0.00%	
10-5-21-10218 HRA	\$ 750.00	\$ 750.00	\$ 870.00	\$ -810.00	-6.90%	\$ -810.00	-6.90%	\$ 810.00	-6.90%	
10-5-21-10220 VMER	\$ 2,185.00	\$ 2,185.00	\$ 2,290.00	\$ -2,340.00	2.18%	\$ -2,340.00	2.18%	\$ 2,381.60	4.00%	
10-5-21-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ -90.00	100.00%	\$ -90.00	100.00%	\$ 90.00	100.00%	New Tax (mandated)
10-5-21-10310 Travel & Expenses	\$ 250.00	\$ 242.53	\$ 250.00	\$ -250.00	0.00%	\$ -250.00	0.00%	\$ 250.00	0.00%	
10-5-21-75000 Economic Development	\$ 14,000.00	\$ 14,344.93	\$ 14,000.00	\$ -6,000.00	-57.14%	\$ -6,000.00	-57.14%	\$ 6,000.00	-57.14%	Reallocate to line below
10-5-21-75100 Designated Downtown	\$ 0.00	\$ 0.00	\$ 0.00	\$ -8,000.00	100.00%	\$ -8,000.00	100.00%	\$ 8,000.00	100.00%	Reallocate from line above
10-5-21-75500 Killington Valley	\$ 1,400.00	\$ 1,250.00	\$ 1,400.00	\$ -1,400.00	0.00%	\$ -1,400.00	0.00%	\$ 1,400.00	0.00%	
10-5-21-76000 Hist. Preservation Comm.	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%	
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TOTAL: 21 ECONOMIC DEVELOPMENT	\$ 45,840.00	\$ 45,857.12	\$ 53,280.00	\$ -49,440.00	-7.21%	\$ -49,440.00	-7.21%	\$ 50,341.00	-5.52%	
10-5-22 Bldgs. & Grounds										
10-5-22-10115 F/T B&G	\$ 43,745.00	\$ 39,075.70	\$ 43,680.00	\$ -47,700.00	9.20%	\$ -47,700.00	9.20%	\$ 45,300.00	3.71%	
10-5-22-10120 PD Custodian	\$ 3,000.00	\$ 3,187.32	\$ 3,000.00	\$ -3,000.00	0.00%	\$ -3,000.00	0.00%	\$ 3,000.00	0.00%	

10-5-22-10121 Overtime	\$ 2,500.00	\$ 2,325.85	\$ 3,000.00	\$ -3,000.00	0.00%	\$ -3,000.00	0.00%	\$ 2,750.00	-8.33%	
10-5-22-10130 Admin Custodian	\$ 6,850.00	\$ 7,545.20	\$ 6,200.00	\$ -8,000.00	29.03%	\$ -8,000.00	29.03%	\$ 6,200.00	0.00%	
10-5-22-10150 Pager/on-call	\$ 1,300.00	\$ 1,100.00	\$ 1,300.00	\$ -1,300.00	0.00%	\$ -1,300.00	0.00%	\$ 1,300.00	0.00%	
10-5-22-10211 FICA	\$ 4,485.00	\$ 2,907.29	\$ 3,640.00	\$ -3,325.00	-8.65%	\$ -3,325.00	-8.65%	\$ 3,170.00	-12.91%	
10-5-22-10212 Medicare	\$ 1,050.00	\$ 679.94	\$ 855.00	\$ -780.00	-8.77%	\$ -780.00	-8.77%	\$ 745.00	-12.87%	
10-5-22-10214 Health Insurance	\$ 7,150.00	\$ 7,060.64	\$ 8,400.00	\$ -9,825.00	16.96%	\$ -9,825.00	16.96%	\$ 9,825.00	16.96%	
10-5-22-10215 Life & Disability	\$ 640.00	\$ 543.20	\$ 565.00	\$ -660.00	16.81%	\$ -660.00	16.81%	\$ 565.00	0.00%	
10-5-22-10217 Dental	\$ 490.00	\$ 892.97	\$ 930.00	\$ -930.00	0.00%	\$ -930.00	0.00%	\$ 930.00	0.00%	
10-5-22-10218 HRA	\$ 1,200.00	\$ 1,429.98	\$ 1,600.00	\$ -1,600.00	0.00%	\$ -1,600.00	0.00%	\$ 1,600.00	0.00%	
10-5-22-10220 VMER	\$ 5,585.00	\$ 4,781.45	\$ 5,520.00	\$ -6,110.00	10.69%	\$ -6,110.00	10.69%	\$ 5,830.00	5.62%	
10-5-22-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ -235.00	100.00%	\$ -235.00	100.00%	\$ 235.00	100.00%	New Tax (mandated)
10-5-22-22130 Testing/Monitor Fee	\$ 0.00	\$ 5,810.00	\$ 6,000.00	\$ -13,250.00	120.83%	\$ -13,250.00	120.83%	\$ 13,250.00	120.83%	PFAS tests mandated
10-5-22-42100 Heating - Propane	\$ 9,000.00	\$ 7,438.93	\$ 9,500.00	\$ -9,500.00	0.00%	\$ -9,500.00	0.00%	\$ 9,500.00	0.00%	
10-5-22-42110 Heating Fuel	\$ 10,000.00	\$ 14,210.54	\$ 15,000.00	\$ -15,000.00	0.00%	\$ -15,000.00	0.00%	\$ 15,000.00	0.00%	
10-5-22-42120 Bldgs & Grounds Water Fee	\$ 1,700.00	\$ 1,297.46	\$ 1,500.00	\$ -1,500.00	0.00%	\$ -1,500.00	0.00%	\$ 1,500.00	0.00%	
10-5-22-42130 Bldgs & Grounds Electric	\$ 70,000.00	\$ 83,049.20	\$ 77,000.00	\$ -87,000.00	12.99%	\$ -87,000.00	12.99%	\$ 87,000.00	12.99%	
10-5-22-42500 Electric EV Car Stations	\$ 1,000.00	\$ 838.34	\$ 1,200.00	\$ -1,200.00	0.00%	\$ -1,200.00	0.00%	\$ 1,200.00	0.00%	
10-5-22-43080 Highway Bldg Maint	\$ 10,000.00	\$ 5,620.75	\$ 5,000.00	\$ -5,000.00	0.00%	\$ -5,000.00	0.00%	\$ 5,000.00	0.00%	
10-5-22-43090 PD Bldg Maint.	\$ 2,000.00	\$ 3,884.31	\$ 2,000.00	\$ -3,000.00	50.00%	\$ -3,000.00	50.00%	\$ 3,000.00	50.00%	
10-5-22-43100 Town Office	\$ 5,000.00	\$ 5,784.94	\$ 5,000.00	\$ -6,000.00	20.00%	\$ -6,000.00	20.00%	\$ 6,000.00	20.00%	
10-5-22-43110 Cemeteries	\$ 500.00	\$ 0.00	\$ 500.00	\$ -500.00	0.00%	\$ -500.00	0.00%	\$ 500.00	0.00%	
10-5-22-43120 Municipal Mowing-maint	\$ 2,500.00	\$ 2,109.52	\$ 2,500.00	\$ -2,500.00	0.00%	\$ -2,500.00	0.00%	\$ 2,500.00	0.00%	
10-5-22-43130 Rec Sports Field Maint.	\$ 500.00	\$ 233.94	\$ 5,000.00	\$ -4,000.00	-20.00%	\$ -4,000.00	-20.00%	\$ 4,000.00	-20.00%	
10-5-22-43140 Town Clock Maint.	\$ 1,000.00	\$ 1,426.47	\$ 400.00	\$ -1,000.00	150.00%	\$ -1,000.00	150.00%	\$ 750.00	87.50%	
10-5-22-43150 Town Hall Repair/Maint.	\$ 10,000.00	\$ 4,367.90	\$ 10,000.00	\$ -10,000.00	0.00%	\$ -10,000.00	0.00%	\$ 10,000.00	0.00%	
10-5-22-43160 Parks Maint.	\$ 6,000.00	\$ 4,794.15	\$ 4,000.00	\$ -5,000.00	25.00%	\$ -5,000.00	25.00%	\$ 5,000.00	25.00%	
10-5-22-43170 Trash costs-Supplies	\$ 500.00	\$ 545.30	\$ 500.00	\$ -550.00	10.00%	\$ -550.00	10.00%	\$ 500.00	0.00%	
10-5-22-43180 Maint. Supplies Bldgs.	\$ 1,000.00	\$ 1,258.31	\$ 1,000.00	\$ -1,200.00	20.00%	\$ -1,200.00	20.00%	\$ 1,200.00	20.00%	
10-5-22-43200 Generator Maint	\$ 2,200.00	\$ 3,446.36	\$ 1,000.00	\$ -2,500.00	150.00%	\$ -2,500.00	150.00%	\$ 2,500.00	150.00%	
10-5-22-43210 Estabrook Bldg Maint	\$ 0.00	\$ 2,815.97	\$ 0.00	\$ -1,500.00	100.00%	\$ -1,500.00	100.00%	\$ 1,500.00	100.00%	
10-5-22-44130 Tree Maint.	\$ 0.00	\$ 0.00	\$ 0.00	\$ -3,000.00	100.00%	\$ -3,000.00	100.00%	\$ 2,622.00	100.00%	
10-5-22-90500 Capital Outlay B & G	\$ 0.00	\$ 49,441.50	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%	
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TOTAL: 22 BUILDINGS & GROUNDS	\$ 210,895.00	\$ 269,903.43	\$ 225,790.00	\$ -259,665.00	9.04%	\$ -259,665.00	9.04%	\$ 253,972.00	12.48%	
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TOTAL EXPENDITURES	\$ 3,229,480.00	\$3,854,474.15	\$ 3,346,150.00	\$ 3,796,180.00	13.45%	\$ 3,554,880.00	6.24%	\$ 3,328,881.20	-0.52%	
TOTAL REVENUE	\$ 3,230,130.00	\$ 3,608,113.58	\$ 3,246,150.00	\$ 3,796,220.00	16.95%	\$ 3,554,920.00	9.51%	\$ 3,261,930.00	0.49%	
	\$ 650.00	\$ (246,360.57)	\$ (100,000.00)	\$ 40.00		\$ 40.00		\$ (66,951.20)		

Selectboard present: Doug Bailey, Heather Nelson, Ralph Ethier, Brian Coolidge, Tim Guiles

Others: Seth Hopkins, Bill Moore, Susan Benedict, Dorothea Langevin, Barbara White, Tom White, Steven Jupiter, Mat Clouser, Patricia Welch, Jeff Haylon, Lisa Alderman, Barry Varian, Billy Bullock, Janet Coolidge, Bill Dick, Tracy Wyman, Claire Astone, Diana Williams, Jack Schneider, Ben Wimett, Bill Claessens, Karen Farwell, Karen Rhodes, Brent Buehler, Jim Emerson, Chris Conlin, Ray Marcoux, Patrick Snow, Cecil Reniche-Smith, Vicki Disorda, Scott Scribner, Barbara Scribner, Neil Silins. By Zoom: Sue Gage, Bruce Jenson, Eve Beglarian, Jesse Therrien.

1 The meeting was called to order at 6:45PM by Chair Doug Bailey. The posted agenda was amended to remove item 4 approval of minutes and substitute a new item 4 public comment and participation. The **amended agenda** was moved by Heather Nelson, seconded by Tim Guiles, and **VOTED 5 - 0**.

2 On motion by Heather Nelson, seconded by Ralph Ethier, and **VOTED 5 - 0**, the board and town manager entered **executive session** regarding the appointment or employment or evaluation of a public officer or employee per 1 VSA § 313(3)(a)(3) at 6:48PM.

3 The board returned to public session at 7PM. **No action resulted from the executive session.** Chair Doug Bailey shared some quotes from a recent "60 Minutes" interview with Rep. Hakeem Jeffries regarding the necessity in government of finding common ground, ensuring safety and security, and improving infrastructure. Bailey stated that these are the same kinds of goals we have here at the local level in Brandon.

4 Tracy Wyman stated that while he had proposed adding the \$300,000 in paving to the budget, he had also proposed \$150,000 in cuts that were not acted upon. There was no further public comment at this time.

5 Chair Doug Bailey called upon town manager Seth Hopkins to introduce the budget revision under consideration at this meeting. The town manager's remarks are attached to these minutes.

Board discussion of the budget's second revision ("FY25C") followed, with consideration of the advisability of an paving appropriation article, a step-down use of a smaller amount from the reserve fund, and resulted in a motion by Heather Nelson, seconded by Tim Guiles, to request an **appropriation article for \$85,000 to be raised by taxes for road paving**. Further discussion including the public followed, with more than a dozen questions and answers covering infrastructure, recreation, technology, winter operations, grants, planning, process, and whole-community values. The question on asking for the appropriation article for paving was called and **VOTED 3 in favor** (Guiles, Nelson, Bailey) and **2 opposed** (Ethier, Coolidge).

The **FY25 budget**, with \$3,328,882 in spending (down 0.52% from FY24) and \$2,804,212 in the amount to be raised by taxes (up 2.45% from FY24) was then moved by Tim Guiles, seconded by Ralph Ethier, and **VOTED 5 - 0**.

6 The **warning and ballot**, with meeting at 7PM on Monday, May 20 at the Town Hall and voting 7AM - 7PM on Tuesday, May 21 at the Legion, was moved by Tim Guiles, seconded by Heather Nelson, and **VOTED 5 - 0**.

7 On motion by Brian Coolidge, seconded by Ralph Ethier, and **VOTED 5 - 0**, the board, without the town manager, entered **executive session** regarding the appointment or employment or evaluation of a public officer or employee per 1 VSA § 313(3)(a)(3) at 9:04PM. The board returned to public session at 9:12PM. On motion by Tim Guiles, seconded by Heather Nelson, and **VOTED 5 - 0**, the board voted to **approve a cost of living adjustment** for the town manager as called for in the employment agreement, and to **authorize his participation** in the 2024-2026 cohort of the Vermont certified public manager program if he is accepted.

8 On motion by Brian Coolidge, seconded by Heather Nelson and **VOTED 5 - 0**, the board **adjourned** at 9:12PM.

Respectfully submitted,



Seth M Hopkins, town manager

**TOWN OF BRANDON
WARNING FOR EVENING MEETING
Monday, May 20, 2024**

The legal voters of the Town of Brandon, Vermont are hereby notified and warned to convene at the **Brandon Town Hall, 1 Conant Square, Brandon, VT on Monday, May 20, 2024, at 7:00 P.M.** to transact the following business:

1. To hear a presentation by the Select Board of its revised budget for fiscal year 2024-2025. This budget will be voted by Australian Ballot on **Tuesday, May 21, 2024**, at the Brandon American Legion Post #55, 550 Franklin Street, Brandon, VT, between the hours of 7 am and 7 pm.
2. To transact any other business proper to be done when met.
3. Adjourn.

**TOWN OF BRANDON
AUSTRALIAN BALLOT
FOR TUESDAY, MAY 21, 2024**

The legal voters of the Town of Brandon, Vermont are further notified and warned to meet at the **Brandon American Legion Post #55, 550 Franklin Street, Brandon, VT on Tuesday, May 21, 2024**, between the hours of **7:00 A.M. and 7:00 P.M.** to vote in person by Australian Ballot or to drop off mailed ballots on the following matters:

1. Shall the voters of the Town of Brandon authorize total general fund expenditures of Three Million, Three Hundred Twenty-eight Thousand, Eight Hundred Eighty-two Dollars (\$3,328,882) for the FY24-25 budget year, of which the sum of Five Hundred Twenty-four Thousand Six Hundred Seventy Dollars (\$524,670) is to be raised by non-tax revenues and Two Million, Eight Hundred Four Thousand, Two Hundred Twelve Dollars (\$2,804,212) is to be raised by property taxes?
2. Shall the voters of the Town of Brandon raise and appropriate the additional sum of Eighty-five Thousand Dollars (\$85,000) for road paving projects as identified by the Town Highway Department, to be raised by property taxes?

