



southburlington
VERMONT

FY25 City Budget: Public Hearing

Jessie Baker, City Manager

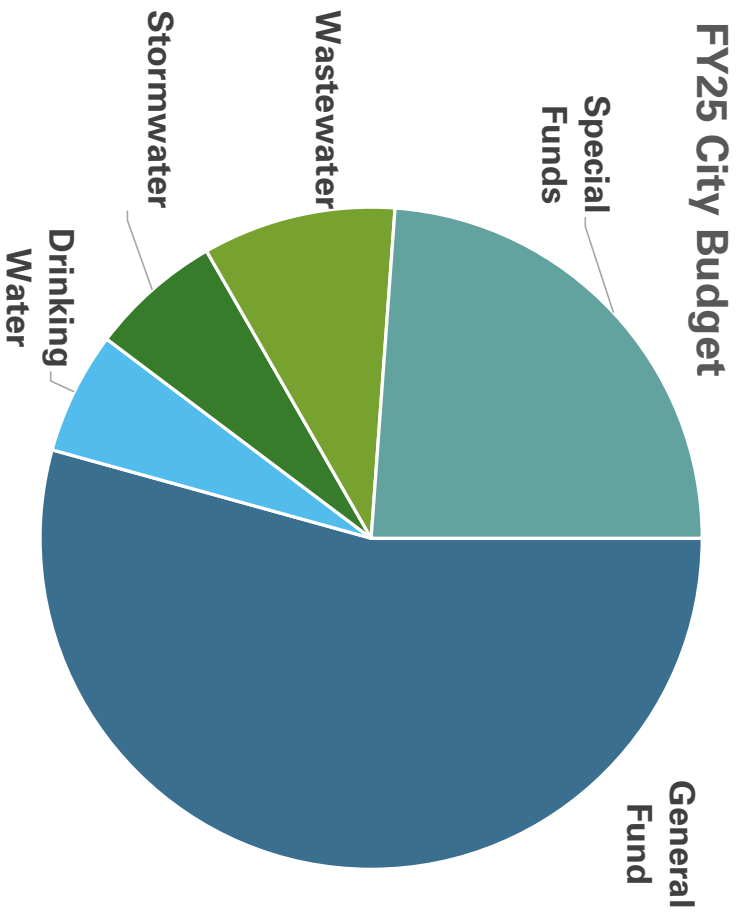
Martha Machar, Finance Director

Steven Locke, Deputy City Manager

January 16, 2024

southburlington
VERMONT

FY25 Proposed City-wide Budget



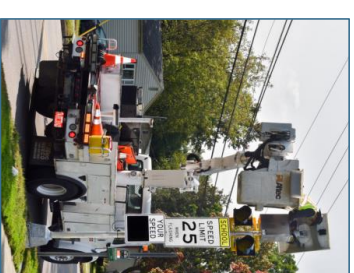
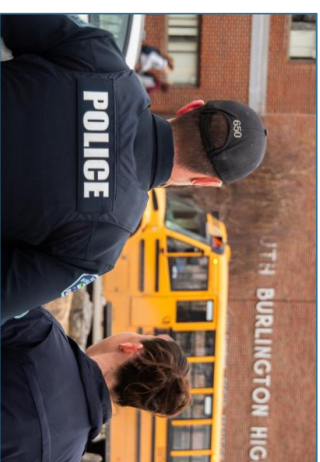
General Fund	\$335,251,108.44
Drinking Water	\$ 3,876,831.35
Stormwater	\$ 4,181,968.61
Wastewater	\$ 6,124,656.24
Special Funds *	\$15,481,500.00
	\$664,916,064.64

*Special Funds include TIF, Energy Fund, Impact Fee Funds, etc.

FY25 Proposed Budget



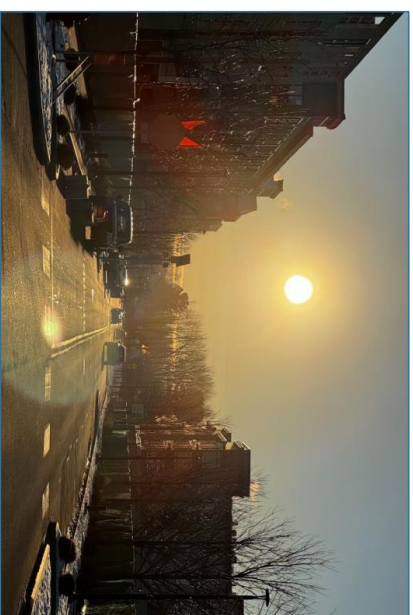
- Continues current level of service delivery
- Makes strategic investments in public safety
 - Reinstates the SBPD Youth Services Sergeant
 - Completes implementation of the second ambulance
 - Adds a Highway position
- Takes first financial steps to implement the adopted Climate Action Plan
- Increases in sidewalk maintenance, downtown vibrancy, and Green Mountain Transit investments
- Includes targeted capital and operational support for School safety improvements
- Increases the funding to the Housing Trust Fund



FY25 Proposed Budget

Assumptions

- 2.0% growth in the total Grand List
- 4.4% growth in the TIF Grand List
- 7.0% increase in the Local Options Tax
- Contractual COLA of 2.80% and related step increases
- New Child Care Contribution payroll tax (.33% or \$48,253)
- Health insurance increase of 16.4%
- Property and equipment insurance increase of 8%



FY25 General Fund Budget



FY25 General Fund Budget	FY24	FY25	% change	Tax rate change
General Fund	\$31,140,318.33	\$35,251,108.44	13.20%	
Non-property tax revenue	\$11,752,019.41	\$14,207,968.22	20.90%	
To be raised by property tax	\$19,388,298.92	\$21,043,140.22	8.54%	
Total Estimated Tax Rate (with pennies)	\$0.4916	\$0.5202	5.82%	\$0.0286
<hr/>				
Impact (with pennies)				Difference
Avg Condo	\$1,457.14	\$1,543.03		\$84.85
Avg House	\$2,150.18	\$2,278.76		\$125.31

FY24 average condo assessment = \$296,619
FY24 average house assessment = \$438,050

Use of ARPA



American Rescue Plan Act (ARPA)

Award Received	\$5,654,533
Interest earned	\$246,191
Total ARPA Revenues	\$5,900,724
Council Approved to date	\$3,782,680

FY25 Budget Allocations

Climate Action Plan Implementation	\$417,000
Parks Master Plan	\$125,000
Hinesburg Rd. Shared Use Path grant match	\$200,000
Total FY25 Budget	\$742,000
Remaining ARPA Funds	\$1,376,044

- Use additional \$742,000 of ARPA funds to support one-time strategic investments
- Climate Action Plan capital projects
 - Parks Master Plan
 - Hinesburg Road Path grant match



Use of Fund Balance

Fund Balance

FY22 Fund Balance	\$2,872,337
FY23 Unaudited Surplus	\$2,391,943
FY24 Council Allocations (8/18, 9/18, 10/2)	\$1,138,376
Unaudited Available FY23 Fund Balance	\$4,125,903
FY25 Budget Allocations	
Market and Hinesburg signal	\$350,000
Sidewalk maintenance	\$10,000
Total FY25 Budget	\$360,000
Unaudited Available Fund Balance	\$3,765,903
8.33% Minimum Balance Required	\$2,593,988
16.66% Target Balance	\$5,187,977
Fund Balance Available for Allocation	\$1,171,915

- Use \$360,000 of Fund Balance to one-time costs
- New signalized intersection at Market Street on Hinesburg Road (total cost of \$650,000)
- Increase in sidewalk maintenance (\$10,000)



Utilities



FY25 Proposed total annual increase to average homeowner = **\$64.29**

Stormwater

- Personnel and related benefits cost

Sewer

- Personnel and related benefits cost
- Increase in chemical costs allow us to lower phosphorus to the Lake
- Building capacity to pay for bond

Water

- Personnel and related benefits cost
- Second water tower for the high service area

Utility	Existing Fiscal Year 2024 Rate	FY24 Annual Fee for the Average Home-Owner*	Proposed Fiscal Year 2025 Rate	% Increase from FY'24 to FY'25	Annual Increase for South Burlington Home-Owner
Stormwater	\$7.44 per month for residential units	\$89.28	\$7.68 per month for residential units	3.2%	\$2.88
Sewer	\$48.20 per 1,000 cubic feet	\$386.56	\$52.42 per 1,000 cubic feet	8.75%	\$33.82
Water	\$36.21 per 1,000 cubic feet	\$290.40	\$39.65 per 1,000 cubic feet	9.5%	\$27.59

* Calculation based on 1 ERU for stormwater and 8,020 cubic feet / year of sewer and water usage.

Next Steps

- January 16 – Public Hearing and actions to send a budget to the voters
- January 22 – Steering Committee
- January 31 – SBBA Annual Event
- February 1 – Budget Books and Annual Reports available
- February 1 – Town Meeting TV Broadcast (recording available)
- March 4 – Annual Town Meeting Presentation
- March 5 – Town Meeting Day!

All FY25 Budget documents are available here:
<https://tinyurl.com/SBFY25Budget>

	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Budget	FY 24-25 \$ Change	FY 24-25 % Change
CITY COUNCIL						
General Operating Budget	\$73,750.00	\$73,727.86	\$63,750.00	\$88,750.00	\$25,000.00	39.22%
HR & BENEFITS ADMINISTRATION						
Wages and Benefits	\$5,178,144.87	\$5,596,963.77	\$272,934.52	\$286,118.49	\$13,183.97	4.83%
General Operating Budget	\$95,200.00	\$117,602.76	\$623,122.00	\$424,937.00	(\$198,185.00)	-31.81%
Total	\$5,273,344.87	\$5,714,566.53	\$896,056.52	\$711,055.49	(\$185,001.03)	-20.65%
GF INSURANCE						
General Operating Budget	\$759,569.50	\$717,151.66	\$682,365.73	\$740,686.18	\$58,320.46	8.55%
CITY MANAGER						
Wages and Benefits	\$400,291.78	\$322,087.15	\$450,469.45	\$511,527.01	\$61,057.56	13.55%
General Operating Budget	\$72,200.00	\$47,210.13	\$72,760.00	\$189,800.00	\$117,040.00	160.86%
Total	\$472,491.78	\$369,297.28	\$523,229.45	\$701,327.01	\$178,097.56	34.04%
LEGAL/ACCOUNTING/ ACTUARY						
Wages and Benefits	\$223,348.87	\$227,571.17	\$304,615.31	\$334,827.55	\$30,212.24	9.92%
General Operating Budget	\$60,612.00	\$36,633.78	\$61,500.00	\$78,950.00	\$17,450.00	28.37%
Total	\$283,960.87	\$264,204.95	\$366,115.31	\$413,777.55	\$47,662.24	13.02%
ADMINISTRATIVE SERVICES						
Wages and Benefits	\$185,975.75	\$126,118.86	\$355,805.18	\$408,601.57	\$52,796.39	14.84%
General Operating Budget	\$844,100.00	\$911,355.66	\$881,310.00	\$945,600.00	\$64,290.00	7.29%
Capital Pojects	\$5,000.00	\$5,000.00	\$5,000.00	\$35,000.00	\$30,000.00	600.00%
Total	\$1,035,075.75	\$1,042,474.52	\$1,242,115.18	\$1,389,201.57	\$147,086.39	11.84%
INFORMATION TECHNOLOGY						
Wages and Benefits	\$248,768.47	\$235,905.40	\$379,094.68	\$444,916.78	\$65,822.10	17.36%
General Operating Budget	\$112,000.00	\$113,798.11	\$128,900.00	\$137,900.00	\$9,000.00	6.98%
Capital Pojects	\$37,000.00	\$53,567.30	\$77,000.00	\$65,000.00	(\$12,000.00)	-15.58%
Total	\$397,768.47	\$403,270.81	\$584,994.68	\$647,816.78	\$62,822.10	10.74%
CITY CLERK						
Wages and Benefits	\$234,901.23	\$270,736.83	\$425,169.43	\$447,893.71	\$22,724.28	5.34%
General Operating Budget	\$51,000.00	\$42,437.08	\$39,000.00	\$56,600.00	\$17,600.00	45.13%
Total	\$285,901.23	\$313,173.91	\$464,169.43	\$504,493.71	\$40,324.28	8.69%
PHYSICAL PLANT						
Wages and Benefits	\$180,484.36	\$179,840.63	\$403,159.04	\$523,036.44	\$119,877.40	29.73%
General Operating Budget	\$253,520.00	\$336,818.97	\$355,885.00	\$363,625.00	\$7,740.00	2.17%
Capital Pojects	\$0.00	\$0.00	\$116,000.00	\$333,000.00	\$217,000.00	
Total	\$434,004.36	\$516,659.60	\$875,044.04	\$1,219,661.44	\$344,617.40	39.38%
FINANCE, ASSESSING & TAX						
Wages and Benefits	\$347,443.52	\$374,918.23	\$630,574.07	\$672,767.99	\$42,193.93	6.69%
General Operating Budget	\$120,600.00	\$84,039.68	\$93,300.00	\$121,050.00	\$27,750.00	29.74%
Total	\$468,043.52	\$458,957.91	\$723,874.07	\$793,817.99	\$69,943.93	9.66%
PLANNING/DEVELOPMENT REVIEW						
Wages and Benefits	\$406,413.28	\$410,738.77	\$800,945.97	\$685,957.56	(\$114,988.41)	-14.36%
General Operating Budget	\$157,300.00	\$63,131.70	\$117,785.00	\$149,034.00	\$31,249.00	26.53%
Total	\$563,713.28	\$473,870.47	\$918,730.97	\$834,991.56	(\$83,739.41)	-9.11%
RECREATION ADMINISTRATION						
Wages and Benefits	\$318,816.73	\$327,284.53	\$490,913.70	\$534,302.90	\$43,389.20	8.84%
General Operating Budget	\$40,700.00	\$16,376.93	\$36,700.00	\$33,050.00	(\$3,650.00)	-9.95%
Total	\$359,516.73	\$343,661.46	\$527,613.70	\$567,352.90	\$39,739.20	7.53%
RECREATION & SENIOR PROGRAMS AND FACILITIES						
General Operating Budget	\$122,461.57	\$91,139.03	\$259,556.25	\$244,600.00	(\$14,956.25)	-5.76%
Capital Pojects	\$100,000.00	\$99,990.50	\$100,000.00	\$454,000.00	\$354,000.00	354.00%
Total	\$222,461.57	\$191,129.53	\$359,556.25	\$698,600.00	\$339,043.75	94.30%
PUBLIC LIBRARY						
Wages and Benefits	\$651,406.78	\$629,811.08	\$932,996.63	\$1,030,095.62	\$97,099.00	10.41%
General Operating Budget	\$215,222.92	\$210,535.57	\$112,032.00	\$133,150.00	\$21,118.00	18.85%
Total	\$866,629.70	\$840,346.65	\$1,045,028.63	\$1,163,245.62	\$118,217.00	11.31%
FIRE & AMBULANCE SERVICES						
Wages & Benefits	\$3,322,863.25	\$3,520,131.12	\$4,947,806.70	\$5,430,825.65	\$483,018.95	9.76%
General Operating Budget	\$550,200.00	\$729,328.51	\$616,590.00	\$717,401.44	\$100,811.44	16.35%
Capital Pojects	\$0.00	\$44,898.23	\$430,000.00	\$607,000.00	\$177,000.00	41.16%
Total	\$3,873,063.25	\$4,294,357.86	\$5,994,396.70	\$6,755,227.09	\$760,830.39	12.69%
POLICE						
Wages and Benefits	\$4,600,993.80	\$4,148,941.69	\$6,263,100.46	\$6,835,092.51	\$571,992.05	9.13%
General Operating Budget	\$954,142.43	\$747,970.41	\$739,130.00	\$764,330.00	\$25,200.00	3.41%
Capital Pojects	\$160,000.00	\$242,401.73	\$253,000.00	\$200,000.00	(\$53,000.00)	-20.95%
Total	\$5,715,136.23	\$5,139,313.83	\$7,255,230.46	\$7,799,422.51	\$544,192.05	7.50%
STREETS AND HIGHWAYS						
Wages and Benefits	\$1,060,488.68	\$1,043,236.56	\$1,966,051.04	\$2,049,546.60	\$83,495.56	4.25%

General Operating Budget	\$741,450.00	\$897,726.26	\$800,535.00	\$903,835.00	\$103,300.00	12.90%
Capital Pojects	\$1,595,000.00	\$1,515,034.72	\$1,809,000.00	\$3,025,000.00	\$1,216,000.00	67.22%
<i>Total</i>	<i>\$3,396,938.68</i>	<i>\$3,455,997.54</i>	<i>\$4,575,586.04</i>	<i>\$5,978,381.60</i>	<i>\$1,402,795.56</i>	<i>30.66%</i>
PARK MAINTENANCE						
Wages and Benefits	\$293,642.54	\$331,194.84	\$618,434.92	\$688,734.19	\$70,299.27	11.37%
General Operating Budget	\$106,000.00	\$118,303.84	\$108,000.00	\$116,000.00	\$8,000.00	7.41%
<i>Total</i>	<i>\$399,642.54</i>	<i>\$449,498.68</i>	<i>\$726,434.92</i>	<i>\$804,734.19</i>	<i>\$78,299.27</i>	<i>10.78%</i>
TOTAL WAGES AND BENEFITS	\$17,653,983.93	\$17,745,480.63	\$19,242,071.09	\$20,884,244.57	\$1,642,173.48	8.53%
TOTAL GENERAL OPERATING	\$5,330,028.42	\$5,355,287.94	\$5,792,220.98	\$6,209,298.63	\$417,077.65	7.20%
TOTAL CAPTIAL PROJECTS	\$1,897,000.00	\$1,960,892.48	\$2,790,000.00	\$4,719,000.00	\$1,929,000.00	69.14%
DEBT SERVICE REPAYMENT						
Principal Payment	\$1,211,203.30	\$1,211,244.59	\$1,211,203.30	\$1,211,203.30	\$0.00	0.00%
Interest Payment	\$279,090.00	\$269,217.96	\$233,813.00	\$199,191.00	(\$34,622.00)	-14.81%
<i>Total</i>	<i>\$1,490,293.30</i>	<i>\$1,480,462.55</i>	<i>\$1,445,016.30</i>	<i>\$1,410,394.30</i>	<i>(\$34,622.00)</i>	<i>-2.40%</i>
OTHER OPERATING SERVICES						
Social Services & Other Operating Entities	\$867,298.11	\$875,941.00	\$937,809.97	\$1,034,970.95	\$97,160.98	10.36%
To Capital Pojects/Reserve Funds	\$808,200.00	\$808,200.00	\$933,200.00	\$993,200.00	\$60,000.00	6.43%
<i>Total</i>	<i>\$1,675,498.11</i>	<i>\$1,684,141.00</i>	<i>\$1,871,009.97</i>	<i>\$2,028,170.95</i>	<i>\$157,160.98</i>	<i>8.40%</i>
Total General Fund	\$28,046,803.76	\$28,226,264.60	\$31,140,318.33	\$35,251,108.44	\$4,110,790.11	13.20%

REVENUES

ACCOUNT DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 \$ Change \$(+/-)	FY 24-25 % Change %(+/-)
Tax, Current Budget	\$17,962,812.57	\$17,772,198.92			\$0.00	0.00%
Delinquent Tax Revenue	\$0.00	\$272,660.14		\$140,000.00	\$140,000.00	0.00%
VT Payment in Lieu of Tax	\$240,000.00	\$216,223.34	\$216,000.00	\$216,000.00	\$0.00	0.00%
Taxes, Reappraisal/ACT 60	\$0.00		\$0.00	\$0.00	\$0.00	0.00%
Penalty, Current & Prior	\$170,000.00	\$173,412.83	\$195,000.00	\$175,000.00	(\$20,000.00)	-10.26%
Interest, Current & Prior	\$90,000.00	\$63,912.22	\$90,000.00	\$70,000.00	(\$20,000.00)	-22.22%
Attorney Fees	\$1,000.00	\$3,595.11	\$500.00	\$1,000.00	\$500.00	100.00%
Fee to Collect State Educ	\$100,000.00	\$113,925.50	\$115,000.00	\$115,000.00	\$0.00	0.00%
Current Use	\$18,000.00	\$16,437.00	\$23,000.00	\$17,000.00	(\$6,000.00)	-26.09%
	\$18,581,812.57	\$18,632,365.06	\$639,500.00	\$734,000.00	\$94,500.00	14.78%
Local Option Tax-Sales	\$3,083,388.90	\$3,675,081.02	\$3,700,000.00	\$3,895,585.88	\$195,585.88	5.29%
Local Option Tax-Rooms/Me	\$950,000.00	\$1,265,259.09	\$1,150,000.00	\$1,303,216.86	\$153,216.86	13.32%
	\$4,033,388.90	\$4,940,340.11	\$4,850,000.00	\$5,198,802.74	\$348,802.74	7.19%
Other Health Services Revenue	\$247,346.40	\$181,845.02	\$267,346.40	\$0.00	(\$267,346.40)	-100.00%
	\$247,346.40	\$181,845.02	\$267,346.40	\$0.00	(\$267,346.40)	-100.00%
ADMINISTRATIVE SERVICES						
ARPA - Salary	\$280,519.44	\$305,800.64	\$194,726.23	\$151,477.73	(\$43,248.51)	-22.21%
ARPA -Projects (CIP)	\$672,000.00	\$87,000.00	\$541,500.00	\$436,000.00	(\$105,500.00)	-19.48%
ARPA -Projects (Climate Projects)				\$417,000.00	\$417,000.00	0.00%
Admin. Services-Stormwater	\$102,103.95	\$102,103.95	\$95,000.00	\$71,114.05	(\$23,885.95)	-25.14%
Administrative Services-Sewer	\$149,344.05	\$149,344.05	\$145,281.42	\$150,273.20	\$4,991.78	3.44%
From Sewer-Audit/ Actuary/Asset	4,246.55	4,246.55	\$3,773.86	4,244.76	\$470.90	12.48%
From SW-Audit & Actuary/Asset	6,180.66	6,180.66	\$4,287.21	3,981.34	(\$305.87)	-7.13%
Marathon cost share-WW			\$22,031.39	\$15,312.75	(\$6,718.63)	-30.50%
Marathon cost share-SW			\$25,178.73	\$13,398.66	(\$11,780.07)	-46.79%
Pension Liability Note - Sewer	\$39,075.00	\$39,075.00	\$39,075.00	\$39,075.00	\$0.00	0.00%
Pension Liability Note - Stormwater	\$26,910.00	\$26,910.00	\$26,910.00	\$26,910.00	\$0.00	0.00%
From Water-Audit	\$2,554.71	\$2,554.71	\$2,272.71	\$2,647.80	\$375.08	16.50%
From SW- Legal costs	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
From SB Water-Insurance Liability	\$0.00	\$6,290.00	\$5,175.00	\$5,175.00	\$0.00	0.00%
Reimbursable Revenues	\$0.00	\$102,050.91		\$0.00	\$0.00	0.00%
Spending Rebates	\$0.00	\$15,563.52	\$2,000.00	\$10,000.00	\$8,000.00	400.00%
Payment Payroll Services-Sewer	\$1,796.41	\$1,796.41	\$1,692.27	1,609.95	(\$82.32)	-4.86%
Payment Payroll ServiceStormw	\$1,347.31	\$1,347.31	\$1,480.74	1,408.70	(\$72.04)	-4.86%
Administrative Svc-CJC	\$3,000.00	\$6,000.00	\$3,000.00	\$3,500.00	\$500.00	16.67%
Interest on Investments	\$70,000.00	\$834,729.16	\$250,000.00	\$800,000.00	\$550,000.00	220.00%
CH Conference Rooms Rental	\$0.00		\$500.00	\$500.00	\$0.00	0.00%
PD 2nd Floor Lease Revenue	\$218,997.24	\$155,294.27	\$205,308.00	\$205,308.00	\$0.00	0.00%
Solar Credits	\$15,000.00	\$17,155.83	\$14,000.00	\$14,000.00	\$0.00	0.00%
Insurance Reimbursement	\$0.00	\$3,939.57	\$0.00	\$0.00	\$0.00	0.00%
Miscellaneous	\$2,000.00	\$7,717.59	\$2,000.00	\$2,000.00	\$0.00	0.00%
Operating Transfers In fund 216	\$40,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	0.00%
Open Space funds (5% park maintenance is use to fund park staff)			\$20,634.00	\$0.00	(\$20,634.00)	-100.00%
Transfers In fund 242-Energy fund			\$66,500.00	\$0.00	(\$66,500.00)	-100.00%
Energy fund				\$75,000.00	\$75,000.00	0.00%
Other Grants (CIP)			\$0.00	\$43,000.00	\$43,000.00	0.00%
CIP-Recreation other funding sources				\$179,000.00		
CIP Reserve-Assigned fund balance			\$170,000.00		(\$170,000.00)	-100.00%
	\$1,640,075.32	\$1,890,100.13	\$1,842,326.56	\$2,671,936.94	\$650,610.38	35.31%
CITY CLERK						
Recording Fees	\$275,000.00	\$147,976.05	\$230,000.00	\$230,000.00	\$0.00	0.00%
Photocopy Fees	\$25,000.00	\$19,545.75	\$22,000.00	\$18,000.00	(\$4,000.00)	-18.18%
Photocopies-Vital Records	\$46,500.00	\$53,499.00	\$60,000.00	\$60,000.00	\$0.00	0.00%
Pet Licenses	\$24,000.00	\$27,142.47	\$26,000.00	\$28,000.00	\$2,000.00	7.69%
Pet Control Fees	\$1,000.00	\$7,778.00	\$1,000.00	\$1,000.00	\$0.00	0.00%

REVENUES

ACCOUNT DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 \$ Change \$(+/-)	FY 24-25 % Change %(+/-)
Beverage/Cabaret License	\$8,000.00	\$7,600.00	\$8,000.00	\$8,000.00	\$0.00	0.00%
Entertainment Permit	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	0.00%
Marriage Licenses	\$1,500.00	\$1,510.00	\$1,300.00	\$1,500.00	\$200.00	15.38%
Green Mountain Passports	\$300.00	\$476.00	\$400.00	\$450.00	\$50.00	12.50%
Motor Vehicle Renewals	\$300.00	\$303.00	\$300.00	\$300.00	\$0.00	0.00%
Election Expenses Reimbur	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
General- Election Reimbur	\$1,500.00	\$6,136.28	\$2,000.00	\$2,000.00	\$0.00	0.00%
Miscellaneous Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<u>\$383,100.00</u>	<u>\$272,041.55</u>	<u>\$351,000.00</u>	<u>\$349,250.00</u>	<u>(\$1,750.00)</u>	<u>-0.50%</u>
PLANNING/DEVELOPMENT REVIEW						
Development Review	\$95,000.00	\$83,307.22	\$140,000.00	\$105,000.00	(\$35,000.00)	-25.00%
Bianchi Ruling	\$15,000.00	\$22,098.00	\$18,000.00	\$20,000.00	\$2,000.00	11.11%
Zoning & Sign Permits	\$270,000.00	\$467,438.19	\$400,000.00	\$430,000.00	\$30,000.00	7.50%
Sewer Inspection Fees	\$2,500.00	\$3,625.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
Peddlers' Permits	\$600.00	\$510.00	\$600.00	\$600.00	\$0.00	0.00%
	<u>\$383,100.00</u>	<u>\$576,978.41</u>	<u>\$561,100.00</u>	<u>\$558,100.00</u>	<u>(\$3,000.00)</u>	<u>-0.53%</u>
SENIOR PROGRAM						
Grants	\$0.00	\$0.00	\$500.00	\$2,500.00	\$2,000.00	400.00%
Rentals	\$5,000.00	\$7,400.00	\$6,000.00	\$7,500.00	\$1,500.00	25.00%
Senior Programs	\$5,000.00	\$708.00	\$5,000.00	\$1,000.00	(\$4,000.00)	-80.00%
Meal costs	\$14,500.00	\$9,145.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
Donations	\$2,000.00	\$75.00	\$150.00	\$150.00	\$0.00	0.00%
	<u>\$26,500.00</u>	<u>\$17,328.00</u>	<u>\$26,650.00</u>	<u>\$26,150.00</u>	<u>(\$500.00)</u>	<u>-1.88%</u>
SPECIAL ACTIVITIES						
Youth Programs	\$50,000.00	\$64,084.48	\$86,000.00	\$70,000.00	(\$16,000.00)	-18.60%
Adult Evening Classes	\$13,000.00	\$2,699.60	\$2,000.00	\$3,000.00	\$1,000.00	50.00%
Special Event Revenue	\$15,000.00	\$24,602.50	\$15,000.00	\$20,000.00	\$5,000.00	33.33%
Afternoon Skiing/Middle Sc	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Drivers Education	\$31,000.00	\$26,650.00	\$0.00	\$0.00	\$0.00	0.00%
SB Night Out	\$20,000.00	\$16,475.00	\$22,000.00	\$30,000.00	\$8,000.00	36.36%
	<u>\$145,000.00</u>	<u>\$134,511.58</u>	<u>\$125,000.00</u>	<u>\$123,000.00</u>	<u>(\$2,000.00)</u>	<u>-1.60%</u>
PUBLIC LIBRARY						
Grants	\$1,000.00	\$996.35	\$600.00	\$1,000.00	\$400.00	66.67%
Library Lost Books	\$2,000.00	\$1,056.70	\$1,000.00	\$1,000.00	\$0.00	0.00%
General Fees	\$600.00	\$100.50	\$200.00	\$0.00	(\$200.00)	-100.00%
Non-Resident Fees	\$2,000.00	\$3,834.98	\$2,250.00	\$4,000.00	\$1,750.00	77.78%
Conference Room Rental	\$2,000.00	\$5,135.00	\$2,000.00	\$6,000.00	\$4,000.00	200.00%
Library Photocopies & Printing	\$2,700.00	\$4,437.13	\$2,000.00	\$0.00	(\$2,000.00)	-100.00%
	<u>\$10,300.00</u>	<u>\$15,560.66</u>	<u>\$8,050.00</u>	<u>\$12,000.00</u>	<u>\$3,950.00</u>	<u>49.07%</u>
FIRE DEPARTMENT						
Electrical Inspection Revenue	\$65,000.00	\$216,584.52	\$65,000.00	\$175,000.00	\$110,000.00	169.23%
Fire Inspection Revenue	\$480,000.00	\$1,185,211.05	\$725,000.00	\$1,000,000.00	\$275,000.00	37.93%
Outside Employment	\$8,000.00	\$0.00	\$8,000.00	\$4,000.00	(\$4,000.00)	-50.00%
Misc. Revenue-Fire Dept.	\$1,000.00	\$522.68	\$1,000.00	\$1,000.00	\$0.00	0.00%
	<u>\$554,000.00</u>	<u>\$1,402,318.25</u>	<u>\$799,000.00</u>	<u>\$1,180,000.00</u>	<u>\$381,000.00</u>	<u>47.68%</u>
AMBULANCE						
Ambulance Service Billing	\$720,000.00	\$977,888.02	\$989,000.00	\$1,222,360.03	\$233,360.03	23.60%
Miscellaneous Income	\$1,000.00	\$250.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
	<u>\$721,000.00</u>	<u>\$978,138.02</u>	<u>\$990,000.00</u>	<u>\$1,223,360.03</u>	<u>\$233,360.03</u>	<u>23.57%</u>
POLICE						
Vermont District Court	\$8,500.00	\$3,649.50	\$8,000.00	\$4,000.00	(\$4,000.00)	-50.00%
Miscellaneous Grants	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sale of Cruisers/Bequest	\$3,000.00	\$27,388.50	\$5,000.00	\$8,000.00	\$3,000.00	60.00%
Police Reports	\$1,000.00	\$907.76	\$500.00	\$750.00	\$250.00	50.00%
I.C.A.C.	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SHARP	\$5,000.00	\$2,351.62	\$5,000.00	\$5,000.00	\$0.00	0.00%

REVENUES

ACCOUNT DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 \$ Change \$(+/-)	FY 24-25 % Change %(+/-)
Drug Task Force Grant	\$110,000.00	\$51,097.85	\$110,000.00	\$110,000.00	\$0.00	0.00%
Parking Tickets	\$5,000.00	\$4,274.21	\$200.00	\$500.00	\$300.00	150.00%
Alarm Registrations	\$17,000.00	\$2,132.40	\$12,000.00	\$9,000.00	(\$3,000.00)	-25.00%
Alarm Fines	\$2,500.00	\$390.00	\$750.00	\$500.00	(\$250.00)	-33.33%
Off Duty Police	\$10,000.00	\$2,148.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
Bullet Proof Vest Grant	\$5,000.00	\$3,156.50	\$4,500.00	\$3,500.00	(\$1,000.00)	-22.22%
Police Impact Fee - defray bond	\$110,000.00	\$181,337.73	\$110,000.00	\$160,000.00	\$50,000.00	45.45%
Solar Credits	\$2,000.00	\$1,262.77	\$1,200.00	\$1,200.00	\$0.00	0.00%
Miscellaneous - Police	\$10,000.00	\$4,663.21	\$10,000.00	\$5,000.00	(\$5,000.00)	-50.00%
	\$299,000.00	\$284,760.05	\$277,150.00	\$317,450.00	\$40,300.00	14.54%
STREETS AND HIGHWAYS						
Road Opening Permits	\$75,000.00	\$90,480.00	\$80,000.00	\$85,000.00	\$5,000.00	6.25%
Overweight truck permits	\$1,800.00	\$1,814.87	\$1,800.00	\$1,800.00	\$0.00	0.00%
Highway State Aid	\$225,000.00	\$450,901.61	\$225,000.00	\$211,000.00	(\$14,000.00)	-6.22%
Other Grants (Paving Grant)	\$480,000.00	\$223,339.21	\$0.00	\$220,000.00	\$220,000.00	0.00%
Administrative Services-Water	\$42,000.00	\$0.00	\$49,003.28	\$52,778.67	\$3,775.39	7.70%
Fuel Pump Surcharge	\$5,000.00	\$4,340.27	\$5,000.00	\$5,000.00	\$0.00	0.00%
HazMat Facility Lease	\$28,000.00	\$30,735.25	\$26,000.00	\$28,000.00	\$2,000.00	7.69%
School Bus Parts Reimburse	\$35,000.00	\$51,572.82	\$35,000.00	\$0.00	(\$35,000.00)	-100.00%
Diesel/Gas reim Non-City	\$110,000.00	\$150,000.00	\$120,000.00	\$150,000.00	\$30,000.00	25.00%
School vehicle repair pay	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	0.00%
Sewer pmt to Highway-Salary & Bene	\$250,000.00	\$250,000.00	\$278,354.89	\$276,491.10	(\$1,863.79)	-0.67%
Sewer Reimbursement-Benefits	\$33,420.19	\$33,420.18	\$33,289.64	\$37,816.87	\$4,527.23	13.60%
Stormwater pmt to Highway-Rent	\$78,215.00	\$78,215.00	\$78,215.00	\$78,215.00	\$0.00	0.00%
SW Reimbursement-Benefits	\$33,420.19	\$33,420.18	\$33,289.64	\$37,816.87	\$4,527.23	13.60%
Asset Management Reim from SW & WW	\$0.00	\$0.00	\$9,944.00	\$0.00	(\$9,944.00)	-100.00%
Hgwy Miscellaneous Revenue	\$20,000.00	\$13,917.05	\$20,000.00	\$20,000.00	\$0.00	0.00%
CIP Projects - funding transfer in				\$590,000.00	\$590,000.00	0.00%
	\$1,436,855.38	\$1,432,156.44	\$1,014,896.45	\$1,813,918.51	\$799,022.06	78.73%
Total General Fund Revenue	\$28,461,478.57	\$30,758,443.28	\$11,752,019.41	\$14,207,968.22	\$2,455,948.81	20.90%

EXPENDITURES

	FY23 Budget	FY23Actual	FY24 Budget	FY25 Budget	FY 24-25 \$ Change	FY 24-25 % Change
General Fund	\$28,461,478.56	\$28,374,334.00	\$31,140,318.33	\$35,251,108.44	\$4,110,790.11	13.20%
General Fund Non-Property Tax Re	\$10,498,666.00		\$11,752,019.41	\$14,207,968.22	\$2,455,948.81	20.90%
Net to be raised by property tax	\$17,962,812.57		\$19,388,298.92	\$21,043,140.22	\$1,654,841.30	8.54%
TIF Grand List (100%)	\$333,317.00		\$433,841.00	\$452,930.00	\$19,089.00	4.40%
General Fund Grand List	\$40,615,363.32		\$41,141,600.25	\$42,077,664.76	\$936,064.51	2.28%
Estimated Tax Rate	\$0.4455		\$0.4727	\$0.5001	\$0.0274	5.81%
			\$0.4713			
Other approved Ballot Items						
Open Space	\$406,153.63		\$414,771.88	\$422,963.21	\$8,191.33	1.97%
Penny for Paths	\$406,153.63		\$414,771.88	\$422,963.21	\$8,191.33	1.97%
Total to be Raised by Property tax	\$18,775,119.83		\$20,217,842.68	\$21,889,066.64	\$1,671,223.96	8.27%
Total Estimated Tax Rate			\$0.4928	\$0.5202	\$0.0286	5.82%
Actual Tax rate	\$0.4660		\$0.4916			

ACCOUNT	FY23	FY23	FY24	FY25	2023 vs 2024	2023 vs 2024
DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 \$ Change	FY 24-25 % Change
GENERAL GOVERNMENT						
CITY COUNCIL						
General Operating Budget						
General Expenses	\$3,500.00	\$1,523.61	\$3,500.00	\$3,500.00	\$0.00	0.00%
Housing Trust	\$50,000.00	\$50,000.00	\$50,000.00	\$75,000.00	\$25,000.00	50.00%
Designated Reserve	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Advertising	\$2,000.00	\$954.25	\$2,000.00	\$2,000.00	\$0.00	0.00%
Councilors	\$7,750.00	\$7,750.00	\$7,750.00	\$7,750.00	\$0.00	0.00%
Liquor Control	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	0.00%
Council approved-Unbudgeted proj	\$0.00	\$13,000.00	\$0.00	\$0.00	\$0.00	0.00%
Total General Operating Budget	\$73,750.00	\$73,727.86	\$63,750.00	\$88,750.00	\$25,000.00	39.22%
HR & BENEFITS ADMINISTRATION						
Wages and Benefits						
Salaries	\$193,256.46	\$179,646.34	\$168,282.00	\$174,139.29	\$5,857.29	3.48%
Payment to Sickbank Fund 298	\$125,000.00	\$125,000.00	\$0.00	\$0.00	\$0.00	0.00%
Fringe Benefits	\$14,400.00	\$9,511.24	\$800.00	\$800.00	\$0.00	0.00%
FICA/Medicare	\$14,784.12	\$13,677.26	\$12,873.57	\$13,321.66	\$448.08	3.48%
Child Care Tax				\$574.66	\$574.66	0.00%
Vision Plan	\$13,007.03	\$12,179.96	\$306.24	\$257.52	-\$48.72	-15.91%
Disability Insurance	\$60,547.40	\$77,383.83	\$1,388.18	\$1,388.18	\$0.00	0.00%
Group Health Plan	\$2,715,116.17	\$2,948,418.42	\$54,994.75	\$58,600.99	\$3,606.24	6.56%
Group Life Insurance	\$45,454.95	\$34,486.00	\$625.24	\$625.24	\$0.00	0.00%
Group Dental Insurance	\$132,561.16	\$126,447.40	\$2,742.72	\$2,261.16	-\$481.56	-17.56%
Pension	\$1,634,501.39	\$1,846,936.91	\$21,666.31	\$24,572.14	\$2,905.83	13.41%
ICMA Match	\$229,516.20	\$223,276.41	\$9,255.51	\$9,577.66	\$322.15	3.48%
Total Wages and Benefits	\$5,178,144.87	\$5,596,963.77	\$272,934.52	\$286,118.49	\$13,183.97	4.83%
General Operating Budget						
EAP Services	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
Wellness/Activities	\$5,000.00	\$1,033.85	\$5,000.00	\$5,000.00	\$0.00	0.00%
Benefits Management	\$9,000.00	\$2,043.85	\$4,000.00	\$4,000.00	\$0.00	0.00%
Advertising & Recruiting	\$6,000.00	\$7,233.50	\$5,000.00	\$10,000.00	\$5,000.00	100.00%
Phone	\$0.00	\$200.00	\$960.00	\$480.00	-\$480.00	-50.00%
Dues and Subscriptions	\$1,000.00	\$156.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Hiring - required testing	\$1,500.00	\$7,884.30	\$5,000.00	\$8,000.00	\$3,000.00	60.00%
Payroll Service	\$36,500.00	\$50,916.07	\$37,230.00	\$50,000.00	\$12,770.00	34.30%
Contractual Services	\$26,200.00	\$46,200.00	\$0.00	\$18,457.00	\$18,457.00	0.00%
Travel and Training	\$4,000.00	\$1,935.19	\$4,000.00	\$4,000.00	\$0.00	0.00%
Employee Health Center-Rent + Services			\$553,932.00	\$317,000.00	-\$236,932.00	-42.77%
Total General Operating Budget	\$95,200.00	\$117,602.76	\$623,122.00	\$424,937.00	-\$198,185.00	-31.81%
Total HR & Benefits Administration	\$5,273,344.87	\$5,714,566.53	\$896,056.52	\$711,055.49	-\$185,001.03	-20.65%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 Change	\$	FY 24-25 % Change
GF INSURANCE							
General Operating Budget							
Workers Comp Insurance	\$385,434.50	\$374,873.38	\$348,023.32	\$377,718.89	\$29,695.57		8.53%
Property Insurance	\$343,035.00	\$312,920.78	\$301,687.41	\$325,822.40	\$24,134.99		8.00%
Bonding Insurance-Public Officials	\$6,100.00	\$6,064.00	\$6,405.00	\$8,000.00	\$1,595.00		24.90%
VLCT Unemployment Insurance	\$17,000.00	\$18,599.00	\$17,850.00	\$20,644.89	\$2,794.89		15.66%
Accident -Deductibles	\$8,000.00	\$4,694.50	\$8,400.00	\$8,500.00	\$100.00		1.19%
<i>Total General Operating Budget</i>	<i>\$759,569.50</i>	<i>\$717,151.66</i>	<i>\$682,365.73</i>	<i>\$740,686.18</i>	<i>\$58,320.46</i>		<i>8.55%</i>
CITY MANAGER							
Wages and Benefits							
Departmental Salaries	\$371,845.59	\$298,324.60	\$301,814.33	\$333,176.90	\$31,362.57		10.39%
FICA/Medicare	\$28,446.19	\$23,762.55	\$23,088.80	\$25,488.03	\$2,399.24		10.39%
Child Care Tax				\$1,099.48	\$1,099.48		0.00%
Fringe Benefits			\$1,100.00	\$900.00	-\$200.00		-18.18%
Vision Plan			\$312.84	\$312.84	\$0.00		0.00%
Disability Insurance			\$2,082.27	\$2,082.27	\$0.00		0.00%
Group Health Plan			\$55,739.08	\$70,187.17	\$14,448.08		25.92%
Group Life Insurance			\$937.86	\$937.86	\$0.00		0.00%
Group Dental Insurance			\$2,758.68	\$2,758.68	\$0.00		0.00%
Pension			\$38,858.60	\$48,104.07	\$9,245.47		23.79%
ICMA Match			\$23,776.99	\$26,479.70	\$2,702.71		11.37%
<i>Total Wages and Benefits</i>	<i>\$400,291.78</i>	<i>\$322,087.15</i>	<i>\$450,469.45</i>	<i>\$511,527.01</i>	<i>\$61,057.56</i>		<i>13.55%</i>
General Operating Budget							
Office Supplies	\$3,500.00	\$2,092.87	\$5,000.00	\$5,000.00	\$0.00		0.00%
Advertising	\$11,000.00	\$14,419.94	\$11,000.00	\$15,000.00	\$4,000.00		36.36%
Telephone	\$4,000.00	\$10,843.75	\$960.00	\$1,000.00	\$40.00		4.17%
Postage	\$500.00	\$328.44	\$600.00	\$600.00	\$0.00		0.00%
Dues and Subscriptions	\$4,200.00	\$3,966.76	\$4,200.00	\$4,200.00	\$0.00		0.00%
Printing	\$2,000.00	\$207.99	\$3,000.00	\$3,000.00	\$0.00		0.00%
Consulting Fees	\$30,000.00	\$12,632.80	\$30,000.00	\$50,000.00	\$20,000.00		66.67%
RMCS Crossing Guard (50% of the cost)				\$30,000.00	\$30,000.00		0.00%
Climate Consulting				\$75,000.00	\$75,000.00		0.00%
Travel & Training	\$5,000.00	\$2,717.58	\$6,000.00	\$6,000.00	\$0.00		0.00%
Online Platform-Training	\$12,000.00	\$0.00	\$12,000.00	\$0.00	-\$12,000.00		-100.00%
<i>Total General Operating Budget</i>	<i>\$72,200.00</i>	<i>\$47,210.13</i>	<i>\$72,760.00</i>	<i>\$189,800.00</i>	<i>\$117,040.00</i>		<i>160.86%</i>
Total City Manager	\$472,491.78	\$369,297.28	\$523,229.45	\$701,327.01	\$178,097.56		34.04%
LEGAL/ACCOUNTING/ ACTUARY							
Wages and Benefits							
Salaries	\$207,476.89	\$213,240.29	\$215,017.75	\$224,336.64	\$9,318.88		4.33%
Fringe Benefits			\$600.00	\$600.00	\$0.00		0.00%
FICA/Medicare	\$15,871.98	\$14,330.88	\$16,448.86	\$17,161.75	\$712.89		4.33%
Child Care Tax				\$740.31	\$740.31		0.00%
Vision Plan			\$153.12	\$208.44	\$55.32		36.13%
Disability Insurance			\$1,388.18	\$1,388.18	\$0.00		0.00%
Group Health Plan			\$31,821.54	\$46,648.84	\$14,827.30		46.60%
Group Life Insurance			\$625.24	\$625.24	\$0.00		0.00%
Group Dental Insurance			\$1,371.36	\$1,868.88	\$497.52		36.28%
Pension			\$27,683.54	\$31,331.52	\$3,647.99		13.18%
ICMA Match			\$9,505.72	\$9,917.75	\$412.03		4.33%
<i>Total Wages and Benefits</i>	<i>\$223,348.87</i>	<i>\$227,571.17</i>	<i>\$304,615.31</i>	<i>\$334,827.55</i>	<i>\$30,212.24</i>		<i>9.92%</i>
General Operating Budget							
Subscriptions	\$7,612.00	\$8,943.60	\$8,000.00	\$9,950.00	\$1,950.00		24.38%
Legal/Labor/Suits	\$50,000.00	\$24,902.39	\$50,000.00	\$65,000.00	\$15,000.00		30.00%
Professional Development	\$3,000.00	\$2,787.79	\$3,500.00	\$4,000.00	\$500.00		14.29%
<i>Total General Operating Budget</i>	<i>\$60,612.00</i>	<i>\$36,633.78</i>	<i>\$61,500.00</i>	<i>\$78,950.00</i>	<i>\$17,450.00</i>		<i>28.37%</i>
Total Legal	\$283,960.87	\$264,204.95	\$366,115.31	\$413,777.55	\$47,662.24		13.02%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 Change	\$	FY 24-25 % Change
ADMINISTRATIVE SERVICES							
Wages and Benefits							
Salaries	\$172,759.63	\$114,965.21	\$229,251.49	\$256,661.66	\$27,410.17		11.96%
Leave Time turn-in			\$2,134.40	\$2,134.40	\$0.00		0.00%
Fringe Benefits			\$1,500.00	\$1,500.00	\$0.00		0.00%
FICA/Medicare	\$13,216.11	\$11,153.65	\$17,537.74	\$19,634.62	\$2,096.88		11.96%
Child Care Tax				\$846.98	\$846.98		0.00%
Vision Plan			\$313.20	\$313.20	\$0.00		0.00%
Disability Insurance			\$2,082.27	\$2,082.27	\$0.00		0.00%
Group Health Plan			\$57,253.85	\$71,488.22	\$14,234.37		24.86%
Group Life Insurance			\$937.86	\$937.86	\$0.00		0.00%
Group Dental Insurance			\$2,669.40	\$2,669.40	\$0.00		0.00%
Pension			\$29,516.13	\$36,216.56	\$6,700.43		22.70%
ICMA Match			\$12,608.83	\$14,116.39	\$1,507.56		11.96%
<i>Total Wages and Benefits</i>	<i>\$185,975.75</i>	<i>\$126,118.86</i>	<i>\$355,805.18</i>	<i>\$408,601.57</i>	<i>\$52,796.39</i>		<i>14.84%</i>
General Operating Budget							
Office Supplies	\$20,000.00	\$4,359.94	\$15,000.00	\$15,000.00	\$0.00		0.00%
Vehicle Expense	\$1,700.00	\$832.62	\$1,800.00	\$1,800.00	\$0.00		0.00%
Office equipment fees	\$11,000.00	\$17,058.46	\$12,000.00	\$18,000.00	\$6,000.00		50.00%
Branding and Outreach	\$25,000.00	\$14,091.20	\$20,000.00	\$20,000.00	\$0.00		0.00%
Digital Media	\$19,000.00	\$14,951.29	\$19,000.00	\$19,000.00	\$0.00		0.00%
Contingency/ Repairs/Grants	\$140,000.00	\$193,824.00	\$140,000.00	\$150,000.00	\$10,000.00		7.14%
Energy Efficiency	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00		0.00%
Archives and Digitalization	\$20,000.00	\$15,211.20	\$20,000.00	\$20,000.00	\$0.00		0.00%
Street Lights	\$148,000.00	\$167,540.07	\$160,000.00	\$170,000.00	\$10,000.00		6.25%
Stormwater User Rent	\$330,200.00	\$342,504.85	\$346,710.00	\$350,000.00	\$3,290.00		0.95%
Parking Lot Lease	\$29,200.00	\$43,800.00	\$43,800.00	\$43,800.00	\$0.00		0.00%
19 Gregory Lease-Tax pmts	\$45,000.00	\$43,427.85	\$45,000.00	\$50,000.00	\$5,000.00		11.11%
Illuminate VT				\$30,000.00	\$30,000.00		0.00%
Council/Board Secretary (wage/FIC	\$15,000.00	\$13,754.18	\$18,000.00	\$18,000.00	\$0.00		0.00%
<i>Total General Operating Budget</i>	<i>\$844,100.00</i>	<i>\$911,355.66</i>	<i>\$881,310.00</i>	<i>\$945,600.00</i>	<i>\$64,290.00</i>		<i>7.29%</i>
Capital Budget							
Public Art	\$5,000.00	\$5,000.00	\$5,000.00	\$35,000.00	\$30,000.00		600.00%
Total Administrative	\$1,035,075.75	\$1,042,474.52	\$1,242,115.18	\$1,389,201.57	\$147,086.39		11.84%
INFORMATION TECHNOLOGY							
Wages and Benefits							
IT Salaries	\$231,090.08	\$218,194.24	\$247,881.01	\$275,173.39	\$27,292.37		11.01%
Leave time Turn-in			\$3,232.00	\$3,232.00	\$0.00		0.00%
IT-Overtime/Part Time	\$0.00		\$0.00	\$4,000.00	\$4,000.00		0.00%
Fringe Benefits			\$1,300.00	\$900.00	-\$400.00		-30.77%
FICA/Medicare	\$17,678.39	\$17,711.16	\$11,611.25	\$21,050.76	\$9,439.51		81.30%
Child Care Tax				\$908.07	\$908.07		0.00%
Vision Plan			\$361.56	\$361.56	\$0.00		0.00%
Disability Insurance			\$2,082.27	\$2,082.27	\$0.00		0.00%
Group Health Plan			\$64,922.56	\$81,892.28	\$16,969.73		26.14%
Group Life Insurance			\$937.86	\$937.86	\$0.00		0.00%
Group Dental Insurance			\$3,240.24	\$3,240.24	\$0.00		0.00%
Pension			\$31,914.68	\$38,495.43	\$6,580.75		20.62%
ICMA Match			\$11,611.25	\$12,642.92	\$1,031.66		8.89%
<i>Total Wages and Benefits</i>	<i>\$248,768.47</i>	<i>\$235,905.40</i>	<i>\$379,094.68</i>	<i>\$444,916.78</i>	<i>\$65,822.10</i>		<i>17.36%</i>
General Operating Budget							
Computer Software	\$93,000.00	\$89,675.21	\$81,000.00	\$90,000.00	\$9,000.00		11.11%
IT Utility Services	\$12,000.00	\$13,782.25	\$30,900.00	\$30,900.00	\$0.00		0.00%
IT Support Service	\$5,000.00	\$8,371.45	\$15,000.00	\$15,000.00	\$0.00		0.00%
Travel & Training	\$2,000.00	\$1,969.20	\$2,000.00	\$2,000.00	\$0.00		0.00%
<i>Total General Operating Budget</i>	<i>\$112,000.00</i>	<i>\$113,798.11</i>	<i>\$128,900.00</i>	<i>\$137,900.00</i>	<i>\$9,000.00</i>		<i>6.98%</i>
Capital Budget							
Computer Hardware/Servers	\$37,000.00	\$53,567.30	\$77,000.00	\$65,000.00	-\$12,000.00		-15.58%
<i>Total Capital budget</i>	<i>\$37,000.00</i>	<i>\$53,567.30</i>	<i>\$77,000.00</i>	<i>\$65,000.00</i>	<i>-\$12,000.00</i>		<i>-15.58%</i>
Total Information Technology	\$397,768.47	\$403,270.81	\$584,994.68	\$647,816.78	\$62,822.10		10.74%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 Change	FY 24-25 % Change
CITY CLERK						
Wages and Benefits						
City Clerk Salaries-Perm.	\$217,908.30	\$250,415.65	\$255,931.91	\$259,657.26	\$3,725.34	1.46%
Leave time turn-in			\$6,469.20	\$3,772.00	-\$2,697.20	-41.69%
Overtime	\$300.00	\$901.65	\$300.00	\$1,000.00	\$700.00	233.33%
Fringe Benefits			\$1,800.00	\$1,800.00	\$0.00	0.00%
FICA/Medicare	\$16,692.93	\$19,419.53	\$19,578.79	\$19,863.78	\$284.99	1.46%
Child Care Tax				\$856.87	\$856.87	0.00%
Vision Plan			\$417.24	\$465.96	\$48.72	11.68%
Disability Insurance			\$2,776.36	\$2,776.36	\$0.00	0.00%
Group Health Plan			\$76,352.45	\$106,985.06	\$30,632.62	40.12%
Group Life Insurance			\$1,250.48	\$1,250.48	\$0.00	0.00%
Group Dental Insurance			\$3,648.48	\$3,648.48	\$0.00	0.00%
Pension			\$48,004.54	\$42,201.15	-\$5,803.39	-12.09%
ICMA Match			\$8,639.98	\$3,616.32	-\$5,023.66	-58.14%
<i>Total Wages and Benefits</i>	<i>\$234,901.23</i>	<i>\$270,736.83</i>	<i>\$425,169.43</i>	<i>\$447,893.71</i>	<i>\$22,724.28</i>	<i>5.34%</i>
General Operating Budget						
General Supplies	\$3,000.00	\$4,686.73	\$6,500.00	\$6,500.00	\$0.00	0.00%
Animal Control Costs	\$5,100.00	\$5,054.32	\$4,500.00	\$5,000.00	\$500.00	11.11%
Election Expenses	\$12,000.00	\$9,206.83	\$7,500.00	\$12,000.00	\$4,500.00	60.00%
Election Reimbursable	\$1,500.00	\$1,425.25	\$2,000.00	\$2,000.00	\$0.00	0.00%
Telephone	\$400.00	\$386.74	\$400.00	\$400.00	\$0.00	0.00%
Postage	\$2,250.00	\$697.41	\$1,500.00	\$2,500.00	\$1,000.00	66.67%
Dues and Subscriptions	\$400.00	\$305.00	\$400.00	\$400.00	\$0.00	0.00%
Printing	\$400.00	\$397.76	\$600.00	\$600.00	\$0.00	0.00%
BCA elections	\$9,700.00	\$7,176.60	\$3,700.00	\$9,700.00	\$6,000.00	162.16%
Election Workers	\$9,000.00	\$7,205.12	\$3,500.00	\$9,000.00	\$5,500.00	157.14%
BCA Appeals/Abatements	\$350.00	\$401.60	\$700.00	\$400.00	-\$300.00	-42.86%
Office Equip Maintenance	\$1,200.00	\$804.73	\$1,800.00	\$1,800.00	\$0.00	0.00%
Travel & Training	\$4,200.00	\$2,613.21	\$4,200.00	\$4,200.00	\$0.00	0.00%
Photocopier Lease Prin	\$1,500.00	\$2,075.78	\$1,700.00	\$2,100.00	\$400.00	23.53%
<i>Total General Operating Budget</i>	<i>\$51,000.00</i>	<i>\$42,437.08</i>	<i>\$39,000.00</i>	<i>\$56,600.00</i>	<i>\$17,600.00</i>	<i>45.13%</i>
Total Clerk	\$285,901.23	\$313,173.91	\$464,169.43	\$504,493.71	\$40,324.28	8.69%
PHYSICAL PLANT						
Wages and Benefits						
Physical Plant Salaries-Perm.	\$167,658.49	\$163,018.47	\$251,968.90	\$316,715.88	\$64,746.98	25.70%
Over Time			\$5,000.00	\$5,000.00	\$0.00	0.00%
Fringe Benefits			\$1,800.00	\$2,300.00	\$500.00	27.78%
FICA/Medicare	\$12,825.87	\$16,822.16	\$19,658.12	\$24,228.76	\$4,570.64	23.25%
Child Care Tax				\$1,045.16	\$1,045.16	0.00%
Vision Plan			\$417.24	\$472.56	\$55.32	13.26%
Disability Insurance			\$2,776.36	\$3,470.45	\$694.09	25.00%
Group Health Plan			\$76,401.98	\$108,865.91	\$32,463.93	42.49%
Group Life Insurance			\$1,250.48	\$1,563.10	\$312.62	25.00%
Group Dental Insurance			\$3,648.48	\$4,146.00	\$497.52	13.64%
Pension			\$32,441.00	\$43,878.79	\$11,437.79	35.26%
ICMA Match			\$7,796.48	\$11,349.82	\$3,553.34	45.58%
<i>Total Wages and Benefits</i>	<i>\$180,484.36</i>	<i>\$179,840.63</i>	<i>\$403,159.04</i>	<i>\$523,036.44</i>	<i>\$119,877.40</i>	<i>29.73%</i>
General Operating Budget						
Cleaning Supplies	\$42,000.00	\$20,641.86	\$45,785.00	\$48,250.00	\$2,465.00	5.38%
Vehicle Repair				\$2,500.00	\$2,500.00	0.00%
Building Maintenance	\$10,250.00	\$27,616.51	\$14,250.00	\$28,450.00	\$14,200.00	99.65%
Building Repair	\$15,900.00	\$22,246.72	\$21,900.00	\$28,000.00	\$6,100.00	27.85%
Bio waste Disposal	\$1,000.00	\$648.34	\$600.00	\$600.00	\$0.00	0.00%
Recycle & Trash Removal	\$17,100.00	\$11,195.14	\$18,900.00	\$20,000.00	\$1,100.00	5.82%
HVAC Maintenance	\$31,020.00	\$60,814.99	\$40,100.00	\$51,350.00	\$11,250.00	28.05%
Generator Preventive Maint.	\$15,000.00	\$6,814.83	\$20,000.00	\$21,300.00	\$1,300.00	6.50%
Electricity-City Hall	\$14,250.00	\$39,672.58	\$70,250.00	\$73,575.00	\$3,325.00	4.73%
Heating/Cooling-City Hall	\$7,000.00	\$11,130.51	\$14,600.00	\$15,500.00	\$900.00	6.16%
Facility Maintenance	\$10,000.00	\$3,612.51	\$12,500.00	\$18,500.00	\$6,000.00	48.00%
Facilities contract	\$90,000.00	\$111,751.24	\$97,000.00	\$55,600.00	-\$41,400.00	-42.68%
<i>Total General Operating Budget</i>	<i>\$253,520.00</i>	<i>\$336,818.97</i>	<i>\$355,885.00</i>	<i>\$363,625.00</i>	<i>\$7,740.00</i>	<i>2.17%</i>

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 Change	\$	FY 24-25 % Change
Capital Budget							
PP CIP projects			\$116,000.00	\$333,000.00	\$217,000.00		187.07%
Total CIP Projects			\$116,000.00	\$333,000.00	\$217,000.00		187.07%
Total Physical Plant	\$434,004.36	\$516,659.60	\$875,044.04	\$1,219,661.44	\$344,617.40		39.38%
FINANCE, ASSESSING & TAX							
Wages and Benefits							
Assessing/Tax Sal.-Perm.	\$322,752.92	\$347,708.81	\$397,948.87	\$417,700.16	\$19,751.28		4.96%
Leave Time Turn-in			\$3,322.80	\$3,322.80	\$0.00		0.00%
Overtime	\$0.00		\$0.00	\$300.00	\$300.00		0.00%
Fringe Benefits			\$2,100.00	\$2,100.00	\$0.00		0.00%
FICA/Medicare	\$24,690.60	\$27,209.42	\$30,443.09	\$32,321.26	\$1,878.17		6.17%
Child Care Tax				\$1,378.41	\$1,378.41		0.00%
Vision Plan			\$619.08	\$619.08	\$0.00		0.00%
Disability Insurance			\$3,470.45	\$3,470.45	\$0.00		0.00%
Group Health Plan			\$89,186.54	\$111,179.02	\$21,992.48		24.66%
Group Life Insurance			\$1,563.10	\$1,563.10	\$0.00		0.00%
Group Dental Insurance			\$5,501.40	\$5,501.40	\$0.00		0.00%
Pension			\$74,531.55	\$70,338.81	-\$4,192.74		-5.63%
ICMA Match			\$21,887.19	\$22,973.51	\$1,086.32		4.96%
<i>Total Wages and Benefits</i>	<i>\$347,443.52</i>	<i>\$374,918.23</i>	<i>\$630,574.07</i>	<i>\$672,767.99</i>	<i>\$42,193.93</i>		<i>6.69%</i>
General Operating Budget							
Office Supplies	\$3,000.00	\$592.07	\$3,200.00	\$3,200.00	\$0.00		0.00%
Advertising	\$500.00	\$258.00	\$500.00	\$500.00	\$0.00		0.00%
Telephone	\$300.00	\$337.63	\$300.00	\$350.00	\$50.00		16.67%
Postage	\$6,000.00	\$5,558.42	\$6,000.00	\$6,200.00	\$200.00		3.33%
Dues and Memberships	\$800.00	\$606.90	\$800.00	\$800.00	\$0.00		0.00%
Printing	\$4,000.00	\$3,460.61	\$4,000.00	\$4,000.00	\$0.00		0.00%
Gen Govt. Audit/Accounting	\$35,000.00	\$26,324.95	\$30,500.00	\$32,000.00	\$1,500.00		4.92%
Appeals and Abatements	\$4,000.00	\$5,082.69	\$5,000.00	\$5,000.00	\$0.00		0.00%
Gen Govt. Actuaries/Pension	\$26,000.00	\$20,725.00	\$26,000.00	\$26,000.00	\$0.00		0.00%
Consulting/Assessing Other	\$30,000.00	\$13,252.86	\$5,000.00	\$30,000.00	\$25,000.00		500.00%
NEMRC/APEX	\$7,000.00	\$7,670.55	\$8,000.00	\$9,000.00	\$1,000.00		12.50%
Travel & Training	\$4,000.00	\$170.00	\$4,000.00	\$4,000.00	\$0.00		0.00%
<i>Total General Operating Budget</i>	<i>\$120,600.00</i>	<i>\$84,039.68</i>	<i>\$93,300.00</i>	<i>\$121,050.00</i>	<i>\$27,750.00</i>		<i>29.74%</i>
Total Finance, Tax and Assessing	\$468,043.52	\$458,957.91	\$723,874.07	\$793,817.99	\$69,943.93		9.66%
PLANNING/DEVELOPMENT REVIEW							
Wages and Benefits							
Planning Salaries-Perm.	\$372,532.08	\$379,191.26	\$548,721.83	\$474,778.97	-\$73,942.86		-13.48%
Leave Time Turn-In			\$2,428.00	\$2,428.00	\$0.00		0.00%
Overtime	\$5,000.00	\$696.64	\$5,000.00	\$5,000.00	\$0.00		0.00%
Fringe Benefits			\$3,300.00	\$2,300.00	-\$1,000.00		-30.30%
FICA/Medicare	\$28,881.20	\$30,850.87	\$42,359.72	\$37,054.99	-\$5,304.73		-12.52%
Child Care Tax				\$1,566.77	\$1,566.77		0.00%
Vision Plan			\$478.80	\$263.76	-\$215.04		-44.91%
Disability Insurance			\$4,858.63	\$3,470.45	-\$1,388.18		-28.57%
Group Health Plan			\$86,531.77	\$69,670.25	-\$16,861.52		-19.49%
Group Life Insurance			\$2,188.34	\$1,563.10	-\$625.24		-28.57%
Group Dental Insurance			\$4,251.24	\$2,863.92	-\$1,387.32		-32.63%
Pension			\$70,647.94	\$61,158.97	-\$9,488.96		-13.43%
ICMA Match			\$30,179.70	\$23,838.37	-\$6,341.33		-21.01%
<i>Total Wages and Benefits</i>	<i>\$406,413.28</i>	<i>\$410,738.77</i>	<i>\$800,945.97</i>	<i>\$685,957.56</i>	<i>-\$114,988.41</i>		<i>-14.36%</i>
General Operating Budget							
Office Supplies	\$2,500.00	\$1,132.71	\$2,500.00	\$2,500.00	\$0.00		0.00%
Public Meeting Advertising	\$3,500.00	\$2,861.40	\$3,500.00	\$5,000.00	\$1,500.00		42.86%
Telephone	\$150.00	\$172.12	\$150.00	\$150.00	\$0.00		0.00%
Postage	\$800.00	\$285.77	\$800.00	\$800.00	\$0.00		0.00%
Dues and Subscriptions	\$1,650.00	\$1,906.43	\$2,000.00	\$2,000.00	\$0.00		0.00%
Document Printing	\$700.00	\$0.00	\$700.00	\$0.00	-\$700.00		-100.00%
Consultants	\$55,000.00	\$45,647.83	\$55,000.00	\$75,000.00	\$20,000.00		36.36%
Cmte Support (Nat Res, Energy, Oti	\$2,500.00	\$573.40	\$2,500.00	\$2,500.00	\$0.00		0.00%
Payment for GIS services	\$0.00		\$12,635.00	\$13,084.00	\$449.00		3.55%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 Change	\$	FY 24-25 % Change
PC/DRB Stipends	\$9,000.00	\$8,706.24	\$9,000.00	\$9,000.00	\$0.00		0.00%
Equipment	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00		0.00%
Special Projects/permitting Softwar	\$75,000.00	\$0.00	\$20,000.00	\$30,000.00	\$10,000.00		50.00%
Travel & Training	\$5,000.00	\$1,845.80	\$7,500.00	\$7,500.00	\$0.00		0.00%
Total General Operating Budget	\$157,300.00	\$63,131.70	\$117,785.00	\$149,034.00	\$31,249.00		26.53%
Total Planning and Zoning	\$563,713.28	\$473,870.47	\$918,730.97	\$834,991.56	-\$83,739.41		-9.11%

CULTURE AND RECREATION

RECREATION ADMINISTRATION

Wages and Benefits

Rec.Admin.Salaries-Perm.	\$291,160.46	\$300,854.33	\$313,990.32	\$323,511.11	\$9,520.79		3.03%
Leave Time Turn-In	\$3,000.00	\$0.00	\$10,739.60	\$7,000.00	-\$3,739.60		-34.82%
Overtime	\$2,000.00	\$3,052.60	\$2,000.00	\$2,500.00	\$500.00		25.00%
Fringe Benefits			\$2,300.00	\$2,300.00	\$0.00		0.00%
FICA/Medicare	\$22,656.28	\$23,377.60	\$24,020.26	\$24,748.60	\$728.34		3.03%
Child Care Tax				\$1,067.59	\$1,067.59		0.00%
Vision Plan			\$374.40	\$374.40	\$0.00		0.00%
Disability Insurance			\$3,470.45	\$3,470.45	\$0.00		0.00%
Group Health Plan			\$68,315.44	\$86,131.61	\$17,816.17		26.08%
Group Life Insurance			\$1,563.10	\$1,563.10	\$0.00		0.00%
Group Dental Insurance			\$2,879.88	\$2,879.88	\$0.00		0.00%
Pension			\$52,546.06	\$45,106.58	-\$7,439.48		-14.16%
ICMA Match			\$8,714.19	\$13,734.34	\$5,020.14		57.61%
Total Wages and Benefits	\$318,816.73	\$327,284.53	\$490,913.70	\$514,387.65	\$23,473.95		4.78%

General Operating Budget

Office Supplies	\$0.00		\$500.00	\$1,000.00	\$500.00		100.00%
Clothing	\$1,200.00	\$1,144.80	\$3,000.00	\$3,000.00	\$0.00		0.00%
Telephone	\$2,750.00	\$3,239.04	\$2,750.00	\$3,500.00	\$750.00		27.27%
Postage	\$150.00	\$3.45	\$50.00	\$50.00	\$0.00		0.00%
Dues and Subscriptions	\$2,100.00	\$3,251.00	\$2,400.00	\$3,500.00	\$1,100.00		45.83%
Scholarships	\$1,000.00	\$49.99	\$1,000.00	\$1,000.00	\$0.00		0.00%
Printing/Advertising/Marketing	\$25,000.00	\$0.00	\$11,000.00	\$5,000.00	-\$6,000.00		-54.55%
Computer Software Contract	\$6,000.00	\$6,023.92	\$11,000.00	\$7,000.00	-\$4,000.00		-36.36%
Travel & Training	\$2,500.00	\$2,664.73	\$5,000.00	\$9,000.00	\$4,000.00		80.00%
Total General Operating Budget	\$40,700.00	\$16,376.93	\$36,700.00	\$33,050.00	-\$3,650.00		-9.95%

Total Recreation Administration

RECREATION PROGRAMS

General Operating Budget

Supplies and Equipment	\$11,000.00	\$8,797.77	\$11,000.00	\$14,000.00	\$3,000.00		27.27%
SB Night Out	\$27,000.00	\$25,234.76	\$30,000.00	\$30,000.00	\$0.00		0.00%
Adult Programs	\$0.00		\$10,000.00	\$5,000.00	-\$5,000.00		-50.00%
Special Events	\$0.00		\$30,000.00	\$35,000.00	\$5,000.00		16.67%
Youth Programs	\$0.00		\$60,000.00	\$70,000.00	\$10,000.00		16.67%
Advertising	\$7,000.00	\$3,814.17	\$0.00	\$0.00	\$0.00		0.00%
School Use	\$5,000.00	\$0.00	\$5,000.00	\$0.00	-\$5,000.00		-100.00%
	\$50,000.00	\$37,846.70	\$146,000.00	\$154,000.00	\$8,000.00		5.48%

RECREATION FACILITIES

General Operating Budget

Seasonal Park Salaries	\$0.00		\$12,500.00	\$18,500.00	\$6,000.00		48.00%
FICA/Medicare	\$0.00		\$956.25	\$1,415.25	\$459.00		48.00%
Total Wages and Benefits			\$13,456.25	\$19,915.25	\$6,459.00		48.00%
General Operating Budget							
Supplies-Park Facilities	\$2,500.00	\$2,944.09	\$8,000.00	\$8,000.00	\$0.00		0.00%
Vehicle Maintenance	\$1,500.00	\$2,973.88	\$6,000.00	\$6,000.00	\$0.00		0.00%
Fuel-Gas - Heat-Park Facilities	\$1,500.00	\$1,594.76	\$1,600.00	\$1,600.00	\$0.00		0.00%
Facilities Maintenance Contracts	\$1,500.00	\$1,347.55	\$0.00	\$0.00	\$0.00		0.00%
Ongoing Facilities Improvements	\$20,000.00	\$2,860.61	\$32,000.00	\$20,000.00	-\$12,000.00		-37.50%
Port-O-Lets	\$7,000.00	\$8,513.64	\$8,000.00	\$9,500.00	\$1,500.00		18.75%
Electric-Park Facilities	\$1,300.00	\$1,818.90	\$6,000.00	\$6,000.00	\$0.00		0.00%
Electric-Dorset Park	\$3,000.00	\$2,623.13	\$0.00	\$0.00	\$0.00		0.00%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 \$ Change	FY 24-25 % Change
Electric-Overlook Park	\$500.00	\$290.04	\$0.00	\$0.00	\$0.00	0.00%
Electric-Tennis Courts	\$350.00	\$320.01	\$0.00	\$0.00	\$0.00	0.00%
					\$0.00	0.00%
<i>Total General Operating Budget</i>	<i>\$39,150.00</i>	<i>\$25,286.61</i>	<i>\$61,600.00</i>	<i>\$51,100.00</i>	<i>-\$10,500.00</i>	<i>-17.05%</i>
Capital Budget						
Capital Items	\$100,000.00	\$99,990.50	\$100,000.00	\$454,000.00	\$354,000.00	354.00%
	\$139,150.00	\$125,277.11	\$175,056.25	\$525,015.25	\$343,500.00	196.22%
SENIOR PROGRAMS						
General Operating Budget						
Program Supplies	\$2,000.00	\$4,453.53	\$9,500.00	\$9,500.00	\$0.00	0.00%
Meal Cost	\$14,500.00	\$9,442.92	\$15,000.00	\$15,000.00	\$0.00	0.00%
Marketing	\$2,000.00	\$749.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
Senior Programs	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
Senior Events	\$3,000.00	\$2,341.11	\$12,000.00	\$12,000.00	\$0.00	0.00%
Custodial	\$6,701.57	\$6,701.57	\$0.00	\$0.00	\$0.00	0.00%
Utilities	\$5,110.00	\$4,317.59	\$0.00	\$0.00	\$0.00	0.00%
	\$33,311.57	\$28,005.72	\$38,500.00	\$39,500.00	\$1,000.00	2.60%
PUBLIC LIBRARY						
Wages and Benefits						
Library Salaries	\$605,115.45	\$584,454.74	\$666,035.33	\$718,268.83	\$52,233.50	7.84%
Fringe Benefits			\$3,000.00	\$4,300.00	\$1,300.00	43.33%
FICA/Medicare	\$46,291.33	\$45,356.34	\$50,951.70	\$55,314.77	\$4,363.06	8.56%
Child Care Tax				\$2,370.29	\$2,370.29	0.00%
Vision Plan			\$540.72	\$583.56	\$42.84	7.92%
Disability Insurance			\$6,246.81	\$6,246.81	\$0.00	0.00%
Group Health Plan			\$113,900.81	\$144,653.15	\$30,752.33	27.00%
Group Life Insurance			\$2,813.58	\$2,813.58	\$0.00	0.00%
Group Dental Insurance			\$4,764.72	\$5,051.76	\$287.04	6.02%
Pension			\$65,112.10	\$72,930.22	\$7,818.12	12.01%
ICMA Match			\$19,630.86	\$17,562.66	-\$2,068.19	-10.54%
<i>Total Wages and Benefits</i>	<i>\$651,406.78</i>	<i>\$629,811.08</i>	<i>\$932,996.63</i>	<i>\$1,030,095.62</i>	<i>\$97,099.00</i>	<i>10.41%</i>
General Operating Budget						
Library Supplies	\$7,250.00	\$7,325.71	\$8,500.00	\$9,000.00	\$500.00	5.88%
Books - Adult	\$20,000.00	\$20,543.57	\$22,000.00	\$23,000.00	\$1,000.00	4.55%
Books - Children	\$10,000.00	\$9,091.09	\$10,800.00	\$11,000.00	\$200.00	1.85%
DVDs/CDs-Adult	\$7,000.00	\$4,908.03	\$7,500.00	\$5,000.00	-\$2,500.00	-33.33%
DVDs/CDs-Children	\$1,500.00	\$115.55	\$1,000.00	\$0.00	-\$1,000.00	-100.00%
Program Supplies-Arts/Craft	\$3,000.00	\$5,105.42	\$3,500.00	\$3,500.00	\$0.00	0.00%
Books - Young Adults	\$4,000.00	\$3,874.15	\$4,500.00	\$4,750.00	\$250.00	5.56%
Lost Book Replacement			\$1,000.00	\$1,000.00	\$0.00	0.00%
Postage	\$2,500.00	\$1,338.25	\$1,700.00	\$1,700.00	\$0.00	0.00%
Inter-Library delivery	\$2,232.00	\$2,297.44	\$2,232.00	\$2,300.00	\$68.00	3.05%
AV support				\$1,500.00	\$1,500.00	0.00%
Dues and Subscriptions	\$1,500.00	\$1,472.33	\$1,800.00	\$1,900.00	\$100.00	5.56%
Online & Print Subscription	\$20,000.00	\$20,326.16	\$23,000.00	\$34,000.00	\$11,000.00	47.83%
Community Programs	\$5,000.00	\$4,001.02	\$6,000.00	\$9,000.00	\$3,000.00	50.00%
Janitorial Services & Supplies	\$65,100.92	\$48,826.00	\$0.00	\$0.00	\$0.00	0.00%
Computer Program Fees	\$6,000.00	\$8,765.92	\$6,500.00	\$8,000.00	\$1,500.00	23.08%
Computer Operations - Software	\$2,000.00	\$359.88	\$2,500.00	\$2,500.00	\$0.00	0.00%
Computer Operations - Hardware	\$3,000.00	\$3,178.52	\$4,000.00	\$4,500.00	\$500.00	12.50%
Travel & Training	\$1,500.00	\$2,232.20	\$1,500.00	\$3,000.00	\$1,500.00	100.00%
Utilities	\$49,640.00	\$59,376.58	\$0.00	\$0.00	\$0.00	0.00%
C/L Photocopier Lease Pri	\$4,000.00	\$7,397.75	\$4,000.00	\$7,500.00	\$3,500.00	87.50%
<i>Total General Operating Budget</i>	<i>\$215,222.92</i>	<i>\$210,535.57</i>	<i>\$112,032.00</i>	<i>\$133,150.00</i>	<i>\$21,118.00</i>	<i>18.85%</i>
Total Public Library	\$866,629.70	\$840,346.65	\$1,045,028.63	\$1,163,245.62	\$118,217.00	11.31%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 Change	FY 24-25 % Change
PUBLIC SAFETY						
FIRE & AMBULANCE SERVICES DEPARTMENT						
Wages & Benefits						
Fire Salaries-Permanent	\$2,395,409.13	\$2,417,373.53	\$2,735,934.13	\$2,988,576.80	\$252,642.67	9.23%
Leave time turn-in			\$5,500.00	\$5,500.00	\$0.00	0.00%
Holiday Pay	\$359,755.77	\$375,785.90	\$397,609.77	\$384,773.57	-\$12,836.20	-3.23%
Fair Labor Standard O/T	\$111,352.98	\$111,352.98	\$114,982.65	\$127,509.36	\$12,526.71	10.89%
F/D Overtime - Fill-In	\$160,000.00	\$264,273.88	\$185,000.00	\$190,500.00	\$5,500.00	2.97%
F/D Overtime - Training	\$16,000.00	\$68,316.31	\$20,000.00	\$45,000.00	\$25,000.00	125.00%
F/D Overtime - Emerg Call	\$12,500.00	\$10,197.02	\$9,000.00	\$10,000.00	\$1,000.00	11.11%
Wellness/Fitness (Fringe Benefit)	\$23,000.00	\$21,150.00	\$24,725.00	\$26,375.00	\$1,650.00	6.67%
Fire-Off Duty Outside Emp	\$8,000.00	\$500.00	\$8,000.00	\$4,000.00	-\$4,000.00	-50.00%
FICA/Medicare	\$236,845.37	\$251,181.50	\$266,120.60	\$286,902.52	\$20,781.92	7.81%
Child Care Tax				\$11,594.93	\$11,594.93	0.00%
Vision Plan			\$3,539.40	\$3,533.16	-\$6.24	-0.18%
Disability Insurance			\$4,713.00	\$4,883.88	\$170.88	3.63%
Group Health Plan			\$599,564.97	\$815,349.16	\$215,784.19	35.99%
Group Life Insurance			\$11,879.56	\$12,817.42	\$937.86	7.89%
Group Dental Insurance			\$33,391.20	\$32,909.64	-\$481.56	-1.44%
Pension			\$527,846.41	\$467,845.59	-\$60,000.82	-11.37%
ICMA Match				\$12,754.62	\$12,754.62	0.00%
<i>Total Wages and Benefits</i>	<i>\$3,322,863.25</i>	<i>\$3,520,131.12</i>	<i>\$4,947,806.70</i>	<i>\$5,430,825.65</i>	<i>\$483,018.95</i>	<i>9.76%</i>
General Operating Budget						
Office Supplies	\$2,100.00	\$2,875.64	\$2,850.00	\$3,000.00	\$150.00	5.26%
Hoses, Nozzles, Misc.	\$1,500.00	\$25,107.28	\$6,000.00	\$6,000.00	\$0.00	0.00%
Medical Supplies-Disposal	\$49,000.00	\$49,892.62	\$50,225.00	\$52,750.00	\$2,525.00	5.03%
Medical Supplies-Oxygen	\$4,400.00	\$3,154.54	\$4,400.00	\$4,400.00	\$0.00	0.00%
Medical Equipment Replace	\$17,500.00	\$15,194.68	\$17,500.00	\$18,500.00	\$1,000.00	5.71%
Vaccinations-HEP	\$1,000.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
REHAB Supplies	\$300.00	\$443.01	\$300.00	\$300.00	\$0.00	0.00%
Station Operating Supply	\$2,200.00	\$2,425.13	\$2,200.00	\$2,500.00	\$300.00	13.64%
Maintenance Tools	\$500.00	\$1,095.55	\$500.00	\$500.00	\$0.00	0.00%
Uniforms	\$30,000.00	\$43,119.42	\$30,000.00	\$30,000.00	\$0.00	0.00%
Uniforms -Electrical Inspector	\$650.00	\$249.49	\$0.00	\$0.00	\$0.00	0.00%
Firefighting Clothing (PPE)	\$48,000.00	\$120,970.82	\$13,500.00	\$40,000.00	\$26,500.00	196.30%
Vehicle Tools	\$500.00	\$1,137.62	\$0.00	\$0.00	\$0.00	0.00%
Gas Chiefs' vehicle & rei	\$2,800.00	\$5,688.96	\$5,250.00	\$5,985.00	\$735.00	14.00%
Diesel Fuel	\$18,000.00	\$47,176.07	\$46,875.00	\$41,000.00	-\$5,875.00	-12.53%
Oil	\$725.00	\$1,640.81	\$725.00	\$1,200.00	\$475.00	65.52%
Films and Books	\$500.00	\$848.11	\$800.00	\$800.00	\$0.00	0.00%
Fire Prevention Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Fire Extinguishers	\$850.00	\$435.00	\$850.00	\$850.00	\$0.00	0.00%
Airpacks Maintenance	\$10,000.00	\$7,614.59	\$10,000.00	\$10,000.00	\$0.00	0.00%
Telephone	\$13,500.00	\$25,558.34	\$22,525.00	\$25,000.00	\$2,475.00	10.99%
Postage-Tool Shipping	\$225.00	\$1,114.79	\$675.00	\$1,000.00	\$325.00	48.15%
Dues and Subscriptions	\$2,800.00	\$4,137.84	\$3,500.00	\$4,000.00	\$500.00	14.29%
Dues and Subscriptions - Electric	\$200.00	\$120.00	\$0.00	\$0.00	\$0.00	0.00%
Stations Maintenance/Repairs	\$25,500.00	\$33,219.08	\$26,500.00	\$30,000.00	\$3,500.00	13.21%
Laundry and Bedding	\$4,000.00	\$1,249.70	\$4,000.00	\$4,000.00	\$0.00	0.00%
Radio Repair	\$5,500.00	\$4,439.25	\$7,500.00	\$7,500.00	\$0.00	0.00%
Vehicle Maintenance	\$35,000.00	\$36,775.43	\$38,000.00	\$38,000.00	\$0.00	0.00%
Vehicle Repair	\$30,000.00	\$39,839.60	\$33,000.00	\$34,000.00	\$1,000.00	3.03%
Equipment R & M	\$25,000.00	\$16,062.99	\$25,000.00	\$25,000.00	\$0.00	0.00%
Tires	\$6,000.00	\$2,432.90	\$6,000.00	\$6,000.00	\$0.00	0.00%
Fire Inspector Car/Equipment	\$850.00		\$850.00	\$850.00	\$0.00	0.00%
Computers Contract ACS	\$12,500.00	\$12,615.15	\$28,825.00	\$50,000.00	\$21,175.00	73.46%
Fire Safety Equipment	\$28,000.00	\$17,649.89	\$34,000.00	\$35,500.00	\$1,500.00	4.41%
Comm Tower Rent	\$1,000.00	\$4,625.01	\$5,100.00	\$5,100.00	\$0.00	0.00%
Equipment Purchase	\$500.00		\$500.00	\$500.00	\$0.00	0.00%
F/D Furniture/Equipment	\$7,000.00	\$16,055.43	\$7,000.00	\$7,000.00	\$0.00	0.00%
EMS Patient Care Equip	\$33,000.00	\$33,629.39	\$33,000.00	\$34,000.00	\$1,000.00	3.03%
Conferences	\$1,500.00	\$1,682.74	\$1,500.00	\$0.00	-\$1,500.00	-100.00%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 \$ Change	FY 24-25 % Change
Training Schools	\$10,000.00	\$11,425.91	\$13,500.00	\$15,000.00	\$1,500.00	11.11%
Covid Vaccine Admin Expen	\$0.00	\$58.24	\$0.00	\$0.00	\$0.00	0.00%
Training Schools-Electrical Inspect	\$400.00	\$84.06	\$400.00	\$400.00	\$0.00	0.00%
Training Equipment	\$1,200.00	\$0.00	\$4,200.00	\$4,200.00	\$0.00	0.00%
New Employee Training	\$10,000.00	\$15,938.13	\$0.00	\$5,000.00	\$5,000.00	0.00%
To Reserve Fund-Training	\$10,000.00	\$10,000.00	\$25,000.00	\$30,000.00	\$5,000.00	20.00%
Recruiting & Testing	\$2,000.00	\$4,429.81	\$2,000.00	\$3,000.00	\$1,000.00	50.00%
Fire Station #1 Heat/Elec	\$15,000.00	\$20,389.43	\$15,000.00	\$22,000.00	\$7,000.00	46.67%
Fire Station #2 Heat/Elec	\$17,000.00	\$12,550.67	\$15,000.00	\$14,000.00	-\$1,000.00	-6.67%
Billing Service	\$35,000.00	\$46,489.57	\$41,040.00	\$55,006.20	\$13,966.20	34.03%
State Payment Medicaid/Medicare	\$25,500.00	\$27,297.59	\$29,000.00	\$41,560.24	\$12,560.24	43.31%
Copier	\$500.00	\$388.23	\$500.00	\$500.00	\$0.00	0.00%
Total General Operating Budget	\$550,200.00	\$729,328.51	\$616,590.00	\$717,401.44	\$100,811.44	16.35%
Capital Budget						
Vehicle-Fire/Ambulance		\$44,898.23	\$400,000.00	\$432,000.00	\$32,000.00	8.00%
Station alerting and ambulance loading				\$155,000.00	\$155,000.00	0.00%
Thermal Imaging Cameras			\$30,000.00	\$20,000.00	-\$10,000.00	-33.33%
Total Capital Budget	\$0.00	\$44,898.23	\$430,000.00	\$607,000.00	\$177,000.00	41.16%
Total Fire and Ambulance Services	\$3,873,063.25	\$4,294,357.86	\$5,994,396.70	\$6,755,227.09	\$760,830.39	12.69%
POLICE						
Wages and Benefits						
Police Salaries-Permanent	\$3,590,393.02	\$3,137,647.10	\$3,690,784.34	\$3,908,158.32	\$217,373.98	5.89%
Rec Path Patrol - Interns	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$0.00	0.00%
CJC Support-Benefits				\$16,407.49	\$16,407.49	0.00%
Leave Time turn-in			\$4,500.00	\$4,500.00	\$0.00	0.00%
Police Salaries-Overtime	\$238,350.00	\$304,190.28	\$314,000.00	\$314,000.00	\$0.00	0.00%
Police Holiday Pay	\$248,708.73	\$245,052.01	\$261,731.84	\$294,959.44	\$33,227.61	12.70%
Mandatory Training - Overtime	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	0.00%
BCI On Call	\$16,000.00	\$16,000.00	\$20,800.00	\$25,600.00	\$4,800.00	23.08%
Shift Differential	\$56,000.00	\$43,954.63	\$60,286.50	\$61,793.66	\$1,507.16	2.50%
Off-Duty Police Salary	\$10,000.00	\$4,020.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
Fitness	\$20,000.00	\$26,975.00	\$25,925.00	\$28,300.00	\$2,375.00	9.16%
FICA/Medicare	\$325,542.06	\$291,102.67	\$338,711.60	\$360,354.12	\$21,642.52	6.39%
Child Care Tax				\$14,131.53	\$14,131.53	0.00%
Vision Plan			\$4,091.88	\$4,000.68	-\$91.20	-2.23%
Disability Insurance			\$12,684.63	\$12,924.98	\$240.35	1.89%
Group Health Plan			\$681,299.30	\$824,758.72	\$143,459.43	21.06%
Group Life Insurance			\$15,318.38	\$15,631.00	\$312.62	2.04%
Group Dental Insurance			\$43,035.36	\$42,177.48	-\$857.88	-1.99%
Pension			\$683,931.63	\$784,028.05	\$100,096.42	14.64%
ICMA Match				\$17,367.02	\$17,367.02	0.00%
Total Wages and Benefits	\$4,600,993.80	\$4,148,941.69	\$6,263,100.46	\$6,835,092.51	\$571,992.05	9.13%
General Operating Budget						
Office Supplies	\$10,500.00	\$10,828.17	\$10,500.00	\$10,500.00	\$0.00	0.00%
Firearms equip/supplies	\$13,000.00	\$11,669.17	\$13,500.00	\$12,000.00	-\$1,500.00	-11.11%
Radio Equipment-Supplies	\$0.00		\$0.00	\$30,000.00	\$30,000.00	0.00%
Investigative Supplies	\$8,500.00	\$5,996.21	\$5,000.00	\$6,000.00	\$1,000.00	20.00%
Youth Services Supplies	\$2,500.00	\$2,181.36	\$2,500.00	\$2,500.00	\$0.00	0.00%
Traffic Safety Grant	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Traffic Unit Supplies	\$2,500.00	\$3,378.51	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
K-9 Supplies	\$4,000.00	-\$850.92	\$6,000.00	\$6,500.00	\$500.00	8.33%
Uniform Supplies	\$38,500.00	\$42,796.59	\$38,500.00	\$38,500.00	\$0.00	0.00%
Tires	\$9,500.00	\$9,577.23	\$9,500.00	\$10,000.00	\$500.00	5.26%
Gas and Oil	\$57,000.00	\$63,354.71	\$73,500.00	\$72,450.00	-\$1,050.00	-1.43%
Community Outreach	\$40,351.00	\$40,351.00	\$48,380.00	\$48,380.00	\$0.00	0.00%
Telephone/Internet/Software	\$37,500.00	\$35,023.04	\$50,000.00	\$40,000.00	-\$10,000.00	-20.00%
Postage	\$2,300.00	\$1,847.28	\$2,300.00	\$2,500.00	\$200.00	8.70%
Dues and Subscriptions	\$2,300.00	\$2,930.00	\$2,300.00	\$3,000.00	\$700.00	30.43%
Towing Services	\$1,000.00	\$3,870.00	\$3,000.00	\$4,000.00	\$1,000.00	33.33%
Crime Prevention Supplies	\$500.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
Uniform Cleaning	\$15,000.00	\$9,741.40	\$13,000.00	\$12,000.00	-\$1,000.00	-7.69%
Office Equip. Contract	\$6,000.00	\$4,510.44	\$6,000.00	\$6,000.00	\$0.00	0.00%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 \$ Change	FY 24-25 % Change
Generator Preventive Maint.	\$0.00		\$750.00	\$0.00	-\$750.00	-100.00%
Radio Equip. Maintenance	\$2,500.00	\$2,735.00	\$2,500.00	\$3,000.00	\$500.00	20.00%
Vehicle Repair	\$58,000.00	\$79,050.58	\$62,000.00	\$70,000.00	\$8,000.00	12.90%
Computer Connections Syst	\$8,800.00	\$9,633.00	\$0.00	\$0.00	\$0.00	0.00%
Records Management System	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Consulting Services	\$28,000.00	\$24,135.94	\$28,000.00	\$26,000.00	-\$2,000.00	-7.14%
Vehicle Equipment	\$5,000.00	\$4,997.37	\$5,000.00	\$5,000.00	\$0.00	0.00%
Computers/software	\$325,000.00	\$140,630.06	\$82,000.00	\$85,000.00	\$3,000.00	3.66%
Office Equipment	\$4,000.00	\$4,197.86	\$6,000.00	\$6,000.00	\$0.00	0.00%
Body worn Cameras	\$90,000.00	\$90,210.03	\$90,000.00	\$90,000.00	\$0.00	0.00%
Animal Control Contracts	\$27,820.00	\$28,686.87	\$29,500.00	\$38,000.00	\$8,500.00	28.81%
Conferences	\$6,000.00	\$7,097.91	\$6,000.00	\$6,000.00	\$0.00	0.00%
In-Service Training	\$30,000.00	\$30,931.13	\$30,000.00	\$30,000.00	\$0.00	0.00%
Recruiting & Testing	\$3,500.00	\$6,501.50	\$7,500.00	\$10,000.00	\$2,500.00	33.33%
Tuition Reimbursement	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
Electric-Police Dept.	\$85,714.29	\$61,588.57	\$86,000.00	\$65,000.00	-\$21,000.00	-24.42%
Heat/Hot Water	\$7,857.14	\$10,370.40	\$7,900.00	\$12,000.00	\$4,100.00	51.90%
Total General Operating Budget	\$954,142.43	\$747,970.41	\$739,130.00	\$764,330.00	\$25,200.00	3.41%
Capital Budget						
Vehicles and Equipment	\$110,000.00	\$159,403.98	\$165,000.00	\$150,000.00	-\$15,000.00	-9.09%
Firearms Replacement			\$38,000.00	\$0.00	-\$38,000.00	-100.00%
Building Stewardship	\$50,000.00	\$82,997.75	\$50,000.00	\$50,000.00	\$0.00	0.00%
Total Capital Budget	\$160,000.00	\$242,401.73	\$253,000.00	\$200,000.00	-\$53,000.00	-20.95%
Total Police	\$5,715,136.23	\$5,139,313.83	\$7,255,230.46	\$7,799,422.51	\$544,192.05	7.50%
PUBLIC SERVICES						
STREETS AND HIGHWAYS						
Wages and Benefits						
Highway Salaries-Perm.	\$908,726.50	\$913,325.28	\$1,117,249.17	\$1,203,684.81	\$86,435.64	7.74%
Leave Time turn-in			\$5,500.00	\$5,500.00	\$0.00	0.00%
Highway Salaries-Overtime	\$40,000.00	\$57,039.60	\$65,000.00	\$65,000.00	\$0.00	0.00%
On-Call Pay	\$36,400.00	\$0.00	\$36,400.00	\$36,400.00	\$0.00	0.00%
Fringe Benefits			\$18,792.40	\$8,260.00	-\$10,532.40	-56.05%
FICA/Medicare	\$75,362.18	\$72,871.68	\$85,469.56	\$99,838.99	\$14,369.43	16.81%
Child Care Tax				\$3,592.66	\$3,592.66	0.00%
Vision Plan			\$1,760.16	\$1,515.84	-\$244.32	-13.88%
Disability Insurance			\$11,518.88	\$11,843.79	\$324.92	2.82%
Group Health Plan			\$308,208.59	\$346,707.29	\$38,498.70	12.49%
Group Life Insurance			\$5,158.23	\$5,314.54	\$156.31	3.03%
Group Dental Insurance			\$16,901.62	\$13,301.02	-\$3,600.60	-21.30%
Pension			\$235,555.05	\$191,771.26	-\$43,783.79	-18.59%
ICMA Match			\$58,537.38	\$56,816.41	-\$1,720.98	-2.94%
Total Wages and Benefits	\$1,060,488.68	\$1,043,236.56	\$1,966,051.04	\$2,049,546.60	\$83,495.56	4.25%
General Operating Budget						
Office Supplies	\$1,750.00	\$2,075.89	\$1,800.00	\$1,800.00	\$0.00	0.00%
Traffic Light Supplies	\$28,000.00	\$32,791.16	\$30,000.00	\$30,000.00	\$0.00	0.00%
Sign Supplies	\$12,000.00	\$9,631.44	\$12,000.00	\$12,000.00	\$0.00	0.00%
City Highways Material	\$35,000.00	\$32,903.85	\$38,000.00	\$38,000.00	\$0.00	0.00%
Road Striping	\$40,000.00	\$34,785.97	\$40,000.00	\$40,000.00	\$0.00	0.00%
Winter Salt	\$120,000.00	\$129,541.80	\$130,000.00	\$130,000.00	\$0.00	0.00%
Winter Sand	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
Winter Liquid Deicer Addi	\$15,000.00	\$15,473.64	\$16,000.00	\$16,000.00	\$0.00	0.00%
Uniforms	\$20,000.00	\$17,518.88	\$20,000.00	\$20,000.00	\$0.00	0.00%
Vehicle Repair Parts	\$80,000.00	\$103,197.81	\$86,000.00	\$100,000.00	\$14,000.00	16.28%
School Bus parts	\$37,500.00	\$51,108.12	\$37,500.00	\$0.00	-\$37,500.00	-100.00%
Gasoline HW	\$35,000.00	\$42,788.75	\$38,000.00	\$41,000.00	\$3,000.00	7.89%
Oil	\$4,000.00	\$7,960.68	\$4,000.00	\$5,000.00	\$1,000.00	25.00%
Diesel Fuel HW	\$27,500.00	\$66,380.97	\$35,000.00	\$59,000.00	\$24,000.00	68.57%
Diesel/Gasoline Non City	\$110,000.00	\$172,588.36	\$120,000.00	\$150,000.00	\$30,000.00	25.00%
Fuel Station Maintenance	\$3,000.00	\$1,270.26	\$3,000.00	\$3,000.00	\$0.00	0.00%
Software/Asset management	\$6,000.00	\$22,884.03	\$28,635.00	\$31,535.00	\$2,900.00	10.13%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 \$ Change	FY 24-25 % Change
Telephone/Internet	\$6,200.00	\$8,528.64	\$6,800.00	\$7,200.00	\$400.00	5.88%
Building Maintenance	\$0.00		\$5,000.00	\$5,000.00	\$0.00	0.00%
Tree Care	\$50,000.00	\$54,211.45	\$10,000.00	\$24,000.00	\$14,000.00	140.00%
Consulting Services	\$20,000.00	-\$18,317.72	\$35,000.00	\$35,000.00	\$0.00	0.00%
Equipment Rental/Purchase	\$1,000.00	\$48.92	\$1,000.00	\$1,000.00	\$0.00	0.00%
Office Equipment Maintenance	\$2,000.00	\$6,925.50	\$2,000.00	\$2,000.00	\$0.00	0.00%
Travel & Training	\$5,000.00	\$5,230.32	\$5,000.00	\$5,500.00	\$500.00	10.00%
Utilities - Garage	\$16,500.00	\$18,040.93	\$17,000.00	\$18,000.00	\$1,000.00	5.88%
Utilities-Garage Heat Gas	\$13,200.00	\$17,730.11	\$15,000.00	\$17,000.00	\$2,000.00	13.33%
Traffic Lights -Electricity	\$21,000.00	\$20,310.97	\$21,500.00	\$21,500.00	\$0.00	0.00%
Curbs and Sidewalks	\$1,500.00	\$417.00	\$2,000.00	\$40,000.00	\$38,000.00	1900.00%
Bike/Ped Maintenance/Paving	\$30,000.00	\$41,698.53	\$40,000.00	\$50,000.00	\$10,000.00	25.00%
Total General Operating Budget	\$741,450.00	\$897,726.26	\$800,535.00	\$903,835.00	\$103,300.00	12.90%
Capital Budget						
Vehicle Replacement	\$225,000.00	\$225,668.97	\$305,000.00	\$455,000.00	\$150,000.00	49.18%
DPW Garage Expansion			\$330,000.00	\$335,000.00	\$5,000.00	1.52%
Highway Paving	\$720,000.00	\$943,359.01	\$800,000.00	\$1,150,000.00	\$350,000.00	43.75%
Dorset street school zone implementation				\$100,000.00	\$100,000.00	0.00%
Market st & Hinesburg Rd traffic signal				\$650,000.00	\$650,000.00	0.00%
All Other CIP Projects				\$110,000.00	\$110,000.00	0.00%
Ash Trees	\$50,000.00		\$50,000.00	\$50,000.00	\$0.00	0.00%
CIP-Transportation Climate				\$175,000.00	\$175,000.00	0.00%
Dorset Street Signal	\$600,000.00	\$346,006.74	\$324,000.00	\$0.00	-\$324,000.00	-100.00%
Total Capital Budget	\$1,595,000.00	\$1,515,034.72	\$1,809,000.00	\$3,025,000.00	\$1,216,000.00	67.22%
Total Street and Highways	\$3,396,938.68	\$3,455,997.54	\$4,575,586.04	\$5,978,381.60	\$1,402,795.56	30.66%
PARK MAINTENANCE						
Wages and Benefits						
Park Maint.Salaries-Perm.	\$262,775.23	\$296,599.50	\$369,506.09	\$392,962.19	\$23,456.10	6.35%
Park Maint.-Overtime	\$10,000.00	\$11,602.32	\$10,000.00	\$10,000.00	\$0.00	0.00%
Fringe Benefits			\$7,260.00	\$3,000.00	-\$4,260.00	-58.68%
FICA/Medicare	\$20,867.31	\$22,993.02	\$33,145.35	\$30,826.61	-\$2,318.74	-7.00%
Child Care Tax				\$1,296.78	\$1,296.78	0.00%
Vision Plan			\$521.64	\$674.76	\$153.12	29.35%
Disability Insurance			\$4,164.54	\$4,164.54	\$0.00	0.00%
Group Health Plan			\$100,834.73	\$155,596.12	\$54,761.39	54.31%
Group Life Insurance			\$1,875.72	\$1,875.72	\$0.00	0.00%
Group Dental Insurance			\$4,538.28	\$5,909.64	\$1,371.36	30.22%
Pension			\$68,258.59	\$65,938.46	-\$2,320.13	-3.40%
ICMA Match			\$18,329.99	\$16,489.37	-\$1,840.62	-10.04%
Total Wages and Benefits	\$293,642.54	\$331,194.84	\$618,434.92	\$688,734.19	\$70,299.27	11.37%
General Operating Budget						
Park Supplies	\$30,000.00	\$33,768.16	\$32,000.00	\$33,000.00	\$1,000.00	3.13%
Maintenance & Landscaping Contra	\$75,000.00	\$80,597.19	\$75,000.00	\$82,000.00	\$7,000.00	9.33%
Cemetery Supplies	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Wheeler House	\$0.00	\$2,938.49	\$0.00	\$0.00	\$0.00	0.00%
Total General Operating Budget	\$106,000.00	\$118,303.84	\$108,000.00	\$116,000.00	\$8,000.00	7.41%
Total Park Maintenance	\$399,642.54	\$449,498.68	\$726,434.92	\$804,734.19	\$78,299.27	10.78%
TOTAL WAGES AND BENEFITS	\$17,653,983.93	\$17,745,480.63	\$19,255,527.34	\$20,884,244.57	\$1,628,717.23	8.46%
TOTAL GENERAL OPERATING	\$5,794,703.22	\$5,502,922.66	\$5,778,764.73	\$6,209,298.63	\$430,533.90	7.45%
TOTAL CAPTIAL PROJECTS	\$1,897,000.00	\$1,960,892.48	\$2,790,000.00	\$4,719,000.00	\$1,929,000.00	69.14%
DEBT SERVICE REPAYMENT						
Principal Payment						
Kennedy Dr Reconstruction	\$22,493.70	\$22,508.00	\$22,493.70	\$22,493.70	\$0.00	0.00%
Lime Kiln Bridge	\$22,494.00	\$22,508.00	\$22,494.00	\$22,494.00	\$0.00	0.00%
Pension Liability Note Principal	\$586,224.00	\$586,223.59	\$586,224.00	\$586,224.00	\$0.00	0.00%
F/D Building Improvements	\$29,991.60	\$30,005.00	\$29,991.60	\$29,991.60	\$0.00	0.00%
Police Headquarters	\$360,000.00	\$360,000.00	\$360,000.00	\$360,000.00	\$0.00	0.00%
Communications Equipment-Comm	\$190,000.00	\$190,000.00	\$190,000.00	\$190,000.00	\$0.00	0.00%
Total Principal payment	\$1,211,203.30	\$1,211,244.59	\$1,211,203.30	\$1,211,203.30	\$0.00	0.00%

EXPENDITURES

DESCRIPTION	FY23 BUDGET	FY23 ACTUAL	FY24 BUDGET	FY25 BUDGET	FY 24-25 Change	\$	FY 24-25 % Change
Interest Payment							
Kennedy Dr Reconstruction	\$2,924.00	\$298.82	\$1,705.00	\$571.00	-\$1,134.00		-66.51%
Lime Kiln Bridge	\$2,824.00	\$298.82	\$1,705.00	\$571.00	-\$1,134.00		-66.51%
Pension Liability Note Interest	\$93,613.00	\$92,330.21	\$83,668.00	\$72,810.00	-\$10,858.00		-12.98%
F/D Building Improvements	\$3,787.00	\$398.34	\$2,287.00	\$766.00	-\$1,521.00		-66.51%
Police Headquarters	\$145,602.00	\$145,602.00	\$129,780.00	\$113,472.00	-\$16,308.00		-12.57%
Sewer Fund Note-Solar	\$12,005.00	\$12,005.00	\$0.00	\$0.00	\$0.00		0.00%
Communications Equipment-Comm	\$18,335.00	\$18,284.77	\$14,668.00	\$11,001.00	-\$3,667.00		-25.00%
<i>Total Interest payment</i>	<i>\$279,090.00</i>	<i>\$269,217.96</i>	<i>\$233,813.00</i>	<i>\$199,191.00</i>	<i>-\$34,622.00</i>		<i>-14.81%</i>
Total debt payment	\$1,490,293.30	\$1,480,462.55	\$1,445,016.30	\$1,410,394.30	-\$34,622.00		-2.40%
SOCIAL SERVICES & OTHER OPERATING ENTITIES							
G.B.I.C.	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00		0.00%
V.L.C.T.	\$25,198.00	\$25,198.00	\$27,088.00	\$28,727.00	\$1,639.00		6.05%
Chamber of Commerce	\$3,600.00	\$545.00	\$3,600.00	\$3,600.00	\$0.00		0.00%
Social Services	\$15,000.00	\$15,000.00	\$15,000.00	\$28,000.00	\$13,000.00		86.67%
CCTV-Clickable Meetings	\$22,050.00	\$21,000.00	\$22,050.00	\$23,152.00	\$1,102.00		5.00%
Front Porch Forum	\$5,200.00	\$5,280.00	\$5,530.00	\$6,000.00	\$470.00		8.50%
County Court	\$147,677.11	\$160,345.00	\$155,060.97	\$168,362.25	\$13,301.28		8.58%
Winooski Valley Park	\$67,916.00	\$67,916.00	\$72,913.00	\$75,553.00	\$2,640.00		3.62%
C.C.T.A.	\$538,462.00	\$538,462.00	\$591,554.00	\$654,562.00	\$63,008.00		10.65%
Regional Planning	\$37,195.00	\$37,195.00	\$40,014.00	\$42,014.70	\$2,000.70		5.00%
	\$867,298.11	\$875,941.00	\$937,809.97	\$1,034,970.95	\$97,160.98		10.36%
TO CAPITAL/RESERVE FUNDS							
Fuel Pump Reserve Fund	\$8,200.00	\$8,200.00	\$8,200.00	\$8,200.00	\$0.00		0.00%
Payment to Sickbank Fund 298	\$0.00	\$0.00	\$125,000.00	\$125,000.00	\$0.00		0.00%
To Capital Improvements	\$800,000.00	\$800,000.00	\$800,000.00	\$860,000.00	\$60,000.00		7.50%
	\$808,200.00	\$808,200.00	\$933,200.00	\$993,200.00	\$60,000.00		6.43%
Total General Fund	\$28,511,478.56	\$28,373,899.32	\$31,140,318.33	\$35,251,108.44	\$4,110,790.11		13.20%

ACCOUNT DESCRIPTION	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2025 BUDGET	FY 24-25 Change \$(+/-)	FY 24-25 % Change %(+/-)
WASTEWATER						
EXPENDITURES						
Wages and Benefits						
Salaries-Permanent	\$672,300.45	\$711,938.32	\$700,693.02	\$731,965.77	\$31,272.75	4.46%
PMT to Highway-wages & Benefits	\$250,000.00	\$250,000.00	\$278,354.89	\$276,491.10	-\$1,863.79	-0.67%
Leave Time Turn-In	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
Salaries-Overtime	\$50,000.00	\$77,466.20	\$75,000.00	\$80,000.00	\$5,000.00	6.67%
PAFO Certification	\$29,065.71	\$11,350.98	\$9,000.00	\$9,000.00	\$0.00	0.00%
Sick bank payouts	\$10,000.00	\$0.00	\$10,000.00	\$0.00	-\$10,000.00	-100.00%
Nontaxable Fringe Ben.	\$4,135.00	\$600.00	\$9,300.69	\$4,150.00	-\$5,150.69	-55.38%
FICA/Medicare	\$58,780.01	\$62,312.65	\$60,794.02	\$62,803.88	\$2,009.87	3.31%
Child Care Tax				\$2,415.49	\$2,415.49	0.00%
Payment to Highway-Benefits	\$33,420.18	\$33,420.18	\$33,289.64	\$37,816.87	\$4,527.23	13.60%
Vision Plan	\$2,829.21	\$701.45	\$779.69	\$828.77	\$49.08	6.29%
Disability Insurance (ST & AD&D)	\$2,175.17	\$6,817.62	\$2,139.12	\$1,632.17	-\$506.94	-23.70%
Long Term Disability	\$4,148.39	\$0.00	\$4,060.42	\$4,060.42	\$0.00	0.00%
Group Health Plan	\$196,366.10	\$133,948.30	\$131,970.16	\$163,680.57	\$31,710.40	24.03%
Group Life Insurance	\$2,829.21	\$941.03	\$2,782.32	\$2,782.32	\$0.00	0.00%
Group Dental Insurance	\$7,893.29	\$7,087.00	\$7,409.53	\$7,801.81	\$392.28	5.29%
Pension	\$85,733.42	\$88,883.13	\$94,710.61	\$104,307.77	\$9,597.16	10.13%
ICMA Match	\$29,065.71	\$23,303.55	\$30,067.64	\$31,420.03	\$1,352.39	4.50%
Pension Note Payment	\$39,075.00	\$39,075.00	\$39,075.00	\$39,075.00	\$0.00	0.00%
<i>Total Wages and Benefits</i>	<i>\$1,484,816.85</i>	<i>\$1,447,845.41</i>	<i>\$1,496,426.74</i>	<i>\$1,567,231.96</i>	<i>\$70,805.22</i>	<i>4.73%</i>
General Operating Budget						
Payment to Sick bank Fund	\$6,677.02	\$6,677.02	\$6,677.02	\$6,677.02	\$0.00	0.00%
Payroll Service	\$1,796.41	\$1,796.41	\$1,692.27	\$1,609.95	-\$82.32	-4.86%
Office Supplies	\$2,000.00	\$2,179.84	\$2,100.00	\$2,100.00	\$0.00	0.00%
Plant Equipment/supplies	\$120,000.00	\$108,807.20	\$125,000.00	\$125,000.00	\$0.00	0.00%
Polymer	\$100,000.00	\$159,556.16	\$120,000.00	\$160,000.00	\$40,000.00	33.33%
Sewer Line Maint/Supplies	\$25,000.00	\$36,060.44	\$27,000.00	\$30,000.00	\$3,000.00	11.11%
Pumping Station Supplies	\$25,000.00	\$196,573.65	\$18,000.00	\$35,000.00	\$17,000.00	94.44%
Laboratory Supplies	\$13,000.00	\$14,298.91	\$14,500.00	\$14,500.00	\$0.00	0.00%
Caustic Soda and Lime	\$120,000.00	\$204,121.27	\$175,000.00	\$195,000.00	\$20,000.00	11.43%
Alum	\$180,000.00	\$276,141.30	\$280,000.00	\$280,000.00	\$0.00	0.00%
Water-Airport-B/B-Pump	\$1,600.00	\$2,575.88	\$1,800.00	\$1,800.00	\$0.00	0.00%
Generator Preventive Maint.	\$10,000.00	\$26,042.13	\$10,000.00	\$10,000.00	\$0.00	0.00%
Clothing Supplies	\$4,250.00	\$4,441.78	\$4,250.00	\$4,550.00	\$300.00	7.06%
Truck Parts	\$12,500.00	\$12,802.58	\$12,500.00	\$12,500.00	\$0.00	0.00%
Gas - Diesel Fuel - Oil	\$12,000.00	\$23,608.56	\$13,000.00	\$13,000.00	\$0.00	0.00%
Natural Gas - Airport Parkway	\$60,000.00	\$81,497.60	\$65,000.00	\$70,000.00	\$5,000.00	7.69%
Natural Gas - Bartlett Bay	\$6,000.00	\$6,832.14	\$6,500.00	\$6,500.00	\$0.00	0.00%
Telephone and Alarms	\$6,500.00	\$11,139.49	\$6,500.00	\$6,500.00	\$0.00	0.00%
software dues	\$20,000.00	\$4,737.50	\$39,607.80	\$40,100.00	\$492.20	1.24%
Discharge Permits	\$15,000.00	\$13,650.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
Workers Comp Insurance	\$22,127.75	\$25,264.78	\$18,729.67	\$19,243.97	\$514.30	2.75%
Property Insurance	\$70,040.34	\$65,938.48	\$61,598.06	\$66,525.90	\$4,927.84	8.00%
Unemployment Insurance	\$902.00	\$0.00	\$933.57	\$933.57	\$0.00	0.00%
Safety Items	\$5,000.00	\$32,487.21	\$5,500.00	\$8,000.00	\$2,500.00	45.45%
Billing Payment to CWD	\$69,342.00	\$69,342.00	\$73,000.00	\$81,135.00	\$8,135.00	11.14%
Soil/Sludge Management	\$135,000.00	\$171,425.97	\$140,000.00	\$150,000.00	\$10,000.00	7.14%
Landfill Fees	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Building Improvements	\$2,500.00	\$1,492.38	\$7,500.00	\$2,000.00	-\$5,500.00	-73.33%
Pumps Replacements	\$50,000.00	\$52,138.16	\$55,000.00	\$60,000.00	\$5,000.00	9.09%
Pump Repairs	\$40,000.00	\$54,189.35	\$43,000.00	\$48,000.00	\$5,000.00	11.63%
Marathon cost share-WW	\$0.00		\$22,031.39	\$15,312.75	-\$6,718.63	-30.50%
HVAC Maintenance	\$35,000.00	\$44,613.11	\$38,000.00	\$40,000.00	\$2,000.00	5.26%
Auditing/Actuary/Pension	\$4,246.55	\$4,246.55	\$3,773.86	\$4,244.76	\$470.90	12.48%
Engineering/Consulting	\$15,000.00	\$15,275.87	\$18,000.00	\$18,000.00	\$0.00	0.00%
Landfill Engineering	\$17,500.00	\$31,358.56	\$17,500.00	\$22,000.00	\$4,500.00	25.71%
Payment to Stormwater for GIS	\$0.00		\$12,635.00	\$0.00	-\$12,635.00	-100.00%
Administrative Services	\$149,344.05	\$149,344.05	\$145,281.42	\$150,273.20	\$4,991.78	3.44%

ACCOUNT	2023	2023	2024	2025	FY 24-25 Change	\$	FY 24-25 Change	%
Burlington Sewer Lines	\$5,000.00	\$1,890.61	\$2,000.00	\$2,000.00	\$0.00		0.00%	
Travel & Training	\$6,000.00	\$4,164.07	\$6,500.00	\$6,500.00	\$0.00		0.00%	
Utilities-Pumping Station	\$105,000.00	\$103,345.82	\$105,000.00	\$105,000.00	\$0.00		0.00%	
Utilities--L/Fill Station	\$0.00		\$900.00	\$900.00	\$0.00		0.00%	
Electric-Airport Parkway	\$200,000.00	\$231,431.04	\$210,000.00	\$220,000.00	\$10,000.00		4.76%	
Electric-Bartlett Bay	\$145,000.00	\$157,821.25	\$150,000.00	\$155,000.00	\$5,000.00		3.33%	
Total General Operating Budget	\$1,819,326.12	\$2,409,309.12	\$2,082,010.06	\$2,205,906.12	\$123,896.07		5.95%	
Capital Budget								
Fleet Replacement	\$220,000.00	\$306,093.84	\$290,000.00	\$170,000.00	-\$120,000.00		-41.38%	
Payment to SW for Hadley Loan	\$73,000.00	\$73,649.00	\$73,648.00	\$0.00	-\$73,648.00		-100.00%	
Airport Pkwy upgrade/txp	\$0.00	\$299,997.00		\$0.00	\$0.00		0.00%	
Bartlett Bay Upgrades	\$400,000.00	\$73,254.75	\$600,000.00	\$600,000.00	\$0.00		0.00%	
Capital Projects - CIP	\$0.00	\$41,726.75	\$350,000.00	\$500,000.00	\$150,000.00		42.86%	
Hadley Sewer Bond Payment	\$111,786.54	\$111,786.54	\$112,000.00	\$111,787.00	-\$213.00		-0.19%	
Airport Parkway Bond Payment	\$965,647.23	\$969,731.16	\$970,000.00	\$969,731.16	-\$268.84		-0.03%	
Total Capital	\$1,770,433.77	\$1,876,239.04	\$2,395,648.00	\$2,351,518.16	-\$44,129.84		-1.84%	
TOTAL EXPENDITURES	\$5,074,576.74	\$5,733,393.57	\$5,974,084.79	\$6,124,656.24	\$150,571.45		2.52%	

REVENUES

Sewer User Fees	\$3,783,418.00	\$3,761,917.41	\$4,113,150.00	\$4,515,768.00	\$402,618.00		9.79%	
Sewer Septage Revenue	\$25,000.00	\$0.00	\$23,000.00	\$21,850.00	-\$1,150.00		-5.00%	
Hookup Fees	\$500,000.00	\$1,147,457.40	\$582,800.00	\$889,499.00	\$306,699.00		52.63%	
Environmental Impact	\$0.00	\$17,490.00	\$0.00	\$0.00	\$0.00		0.00%	
Colchester Airport PKW payment	\$742,310.00	\$742,310.00	\$742,310.00	\$742,310.00	\$0.00		0.00%	
General Fund Note Repayment	\$12,004.68	\$12,005.00	\$0.00	\$0.00	\$0.00		0.00%	
Miscellaneous Revenue	\$10,000.00	\$168,261.27	\$10,000.00	\$10,000.00	\$0.00		0.00%	
Reserve Fund Transfer in			\$502,824.79	\$0.00	-\$502,824.79		-100.00%	
TOTAL REVENUES	\$5,072,732.68	\$5,849,441.08	\$5,974,084.79	\$6,179,427.00	\$205,342.21		3.44%	

STORMWATER

EXPENDITURES

Wages and Benefits								
Salaries-Permanent	\$545,117.10	\$462,009.36	\$458,034.55	\$502,602.10	\$44,567.55		9.73%	
Salaries-Overtime	\$23,000.00	\$11,079.06	\$23,000.00	\$23,000.00	\$0.00		0.00%	
Nontaxable Fringe Benefit	\$7,238.00	\$300.00	\$6,387.00	\$3,450.00	-\$2,937.00		-45.98%	
FICA/Medicare	\$43,460.96	\$38,185.48	\$36,799.14	\$40,667.56	\$3,868.42		10.51%	
Child Care Tax				\$1,658.59	\$1,658.59		0.00%	
Vision Plan	\$582.94	\$461.61	\$631.39	\$582.31	-\$49.08		-7.77%	
Disability Long Short Term	\$4,878.93	\$5,914.97	\$4,574.64	\$5,268.73	\$694.09		15.17%	
Group Health Plan	\$153,953.83	\$304,275.65	\$113,897.30	\$143,295.63	\$29,398.33		25.81%	
Health Insurance FICA	\$2,080.03	\$0.00	\$459.00	\$0.00	-\$459.00		-100.00%	
Group Life Insurance	\$2,360.28	\$815.97	\$1,906.98	\$2,219.60	\$312.62		16.39%	
Group Dental Insurance	\$5,930.59	\$5,323.36	\$5,718.61	\$6,938.47	\$1,219.86		21.33%	
Pension	\$93,238.50	\$93,238.50	\$88,872.21	\$84,845.40	-\$4,026.81		-4.53%	
ICMA Match	\$27,189.96	\$30,404.51	\$23,002.64	\$24,807.78	\$1,805.15		7.85%	
Pension Note Payment	\$26,910.00	\$26,910.00	\$26,910.00	\$26,910.00	\$0.00		0.00%	
Total Wages and Benefits	\$935,941.11	\$978,918.47	\$790,193.46	\$866,246.18	\$76,052.72		9.62%	
General Operating Budget								
Office Supplies	\$1,000.00	\$2,392.39	\$1,500.00	\$1,500.00	\$0.00		0.00%	
Payment to Highway-Rent	\$78,215.00	\$78,215.00	\$78,215.00	\$78,215.00	\$0.00		0.00%	
Payment to Sick bank Fund	\$5,392.16	\$5,392.16	\$5,588.24	\$5,588.24	\$0.00		0.00%	
Payroll Service to GF	\$1,347.31	\$1,347.31	\$1,480.74	\$1,408.70	-\$72.04		-4.86%	
Small Equipment/Tools	\$2,000.00	\$3,025.88	\$3,000.00	\$3,000.00	\$0.00		0.00%	
Uniforms/Supplies	\$6,500.00	\$7,611.61	\$6,500.00	\$6,500.00	\$0.00		0.00%	
Vehicle Parts	\$0.00	\$679.98	\$0.00	\$0.00	\$0.00		0.00%	
Gasoline	\$2,250.00	\$3,645.12	\$2,500.00	\$2,875.00	\$375.00		15.00%	
Oil	\$250.00	\$289.56	\$275.00	\$300.00	\$25.00		9.09%	
Diesel Fuel	\$4,500.00	\$10,131.26	\$7,500.00	\$8,715.00	\$1,215.00		16.20%	

ACCOUNT	2023	2023	2024	2025	FY 24-25 Change	\$	FY 24-25 Change	%
Permit Requirement-Educat	\$7,000.00	\$6,308.95	\$7,000.00	\$7,000.00	\$0.00		0.00%	
Telephone	\$2,000.00	\$2,783.49	\$2,000.00	\$2,000.00	\$0.00		0.00%	
Postage	\$0.00		\$0.00	\$50.00	\$50.00		0.00%	
Membership/Dues/ CDL	\$300.00	\$661.00	\$600.00	\$650.00	\$50.00		8.33%	
Discharge Permits Renewal	\$18,000.00	\$20,884.50	\$24,000.00	\$24,000.00	\$0.00		0.00%	
Workers Comp Insurance	\$19,554.75	\$20,188.20	\$16,551.80	\$17,006.30	\$454.50		2.75%	
Property Insurance	\$16,197.44	\$14,670.73	\$14,245.09	\$15,384.70	\$1,139.61		8.00%	
Unemployment Insurance	\$902.00	\$0.00	\$933.57	\$933.57	\$0.00		0.00%	
GIS-Fees/Software	\$50,000.00	\$75,370.12	\$75,000.00	\$75,000.00	\$0.00		0.00%	
Sediment & Debris Disposal	\$200.00	\$0.00	\$200.00	\$0.00	-\$200.00		-100.00%	
Water Quality Monitoring	\$15,000.00	\$23,770.01	\$15,000.00	\$15,000.00	\$0.00		0.00%	
Building/Grounds Maint	\$200.00	\$149.99	\$200.00	\$0.00	-\$200.00		-100.00%	
Reimbursement to Highway-Benefits	\$33,420.18	\$33,420.18	\$33,490.07	\$37,816.87	\$4,326.79		12.92%	
Marathon cost share-SW	\$0.00		\$25,178.73	\$13,398.66	-\$11,780.07		-46.79%	
Vehicle Maintenance	\$5,000.00	\$21,330.30	\$15,000.00	\$15,000.00	\$0.00		0.00%	
Storm System Maint Materi	\$55,000.00	\$113,396.04	\$100,000.00	\$115,000.00	\$15,000.00		15.00%	
Printing	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00		0.00%	
Legal Services	\$20,000.00	\$343.13	\$20,000.00	\$15,000.00	-\$5,000.00		-25.00%	
To GF-Audit/Actuary	\$6,180.66	\$6,180.66	\$4,287.21	\$3,981.34	-\$305.87		-7.13%	
Engineering-Watershed	\$40,000.00	\$0.00	\$35,000.00	\$30,000.00	-\$5,000.00		-14.29%	
Billing Payment CWD	\$69,342.00	\$69,342.00	\$73,000.00	\$81,135.00	\$8,135.00		11.14%	
Office Furniture/Equipmen	\$1,000.00	\$1,564.19	\$1,000.00	\$1,500.00	\$500.00		50.00%	
Office Equipment Maintena	\$2,500.00	\$2,128.43	\$2,500.00	\$2,500.00	\$0.00		0.00%	
Equipment Rental	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00		0.00%	
Administrative Services	\$102,103.95	\$102,103.95	\$95,000.00	\$71,114.05	-\$23,885.95		-25.14%	
Conference/Training Expen	\$8,000.00	\$6,479.00	\$8,000.00	\$8,000.00	\$0.00		0.00%	
S/W Bldg Utilities	\$3,250.00	\$4,305.72	\$3,500.00	\$4,500.00	\$1,000.00		28.57%	
Stormwater Pumps Electric	\$300.00	\$271.19	\$300.00	\$300.00	\$0.00		0.00%	
Flow Restoration Plan Analysis	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00		0.00%	
<i>Total General Operating Budget</i>	<i>\$582,255.46</i>	<i>\$638,382.05</i>	<i>\$683,895.45</i>	<i>\$669,722.43</i>	<i>-\$14,173.02</i>		<i>-2.07%</i>	
Capital Budget								
Vehicles/Equipment	\$421,000.00	\$94,714.38	\$745,000.00	\$395,000.00	-\$350,000.00		-46.98%	
Stormwater capital projects	\$2,481,000.00	\$1,583,378.51	\$2,005,000.00	\$2,251,000.00	\$246,000.00		12.27%	
<i>Total Capital</i>	<i>\$2,902,000.00</i>	<i>\$1,678,092.89</i>	<i>\$2,750,000.00</i>	<i>\$2,646,000.00</i>	<i>-\$104,000.00</i>		<i>-3.78%</i>	
TOTAL EXPENDITURES	\$4,420,196.58	\$3,295,393.41	\$4,224,088.91	\$4,181,968.61	-\$42,120.30		-1.00%	
REVENUES								
Intergovernmental Revenue/Grants	\$826,506.98	\$926,259.52	\$1,189,000.00	\$903,000.00	-\$286,000.00		-24.05%	
S/W User Fees - Water Bill	\$2,707,767.59	\$2,403,078.85	\$2,779,678.00	\$2,898,039.31	\$118,361.31		4.26%	
Payment for GIS services	\$0.00		\$0.00	\$90,743.32	\$90,743.32		0.00%	
GIS Reim from WW, Water, HW and P&Z	\$0.00		\$50,543.00	\$52,336.00	\$1,793.00		3.55%	
pmt from other towns	\$40,000.00	\$7,929.95	\$40,000.00	\$30,000.00	-\$10,000.00		-25.00%	
Land owner , ARRA, SAD payment	\$100,000.00	\$82,143.62	\$0.00	\$121,000.00	\$121,000.00		0.00%	
Miscellaneous Revenue	\$30,000.00	\$13,000.00	\$30,000.00	\$25,000.00	-\$5,000.00		-16.67%	
Hadley Sewer- from sewer fund	\$73,000.00	\$73,649.00	\$73,000.00	\$0.00	-\$73,000.00		-100.00%	
Reserve Transfer In	\$635,778.00	\$0.00	\$33,726.10	\$72,624.78	\$38,898.68		115.34%	
TOTALREVENUES	\$4,413,052.57	\$3,506,060.94	\$4,195,947.10	\$4,192,743.41	-\$3,203.69		-0.08%	

DRINKING WATER								
EXPENDITURES								
CWD Labor	\$434,995.00	\$306,501.87	\$350,845.00	\$411,400.00	\$60,555.00		17.26%	
Office Salaries	\$223,540.00	\$212,908.91	\$242,940.00	\$264,190.00	\$21,250.00		8.75%	
CWD OT	\$10,000.00	\$13,372.91	\$13,000.00	\$13,000.00	\$0.00		0.00%	
Emergency On-Call	\$2,329.00	\$2,808.33	\$2,800.00	\$2,800.00	\$0.00		0.00%	
Administrative Services	\$16,000.00	\$16,000.00	\$49,003.28	\$52,778.67	\$3,775.39		7.70%	
<i>Total Wages and Benefits</i>	<i>\$686,864.00</i>	<i>\$551,592.02</i>	<i>\$658,588.28</i>	<i>\$744,168.67</i>	<i>\$85,580.39</i>		<i>12.99%</i>	

ACCOUNT	2023	2023	2024	2025	FY 24-25 Change	\$	FY 24-25 Change	%
General Operating Budget								
Miscellaneous	\$1,000.00	\$83.93	\$2,000.00	\$1,500.00				
Auditing Services-Water software		\$2,554.71	\$2,272.71	\$2,648.68				
Water Supply Permit Fees	\$33,175.00	\$36,141.31	\$33,175.00	\$33,950.00				
Insurance	\$5,000.00	\$6,290.00	\$5,175.00	\$5,175.00				
Building Rent	\$20,550.00	\$20,549.64	\$20,975.00	\$21,400.00				
Water Purchase	\$1,654,800.00	\$1,802,728.48	\$1,793,000.00	\$1,950,000.00				
Public Outreach	\$3,000.00	\$3,048.92	\$3,500.00	\$3,500.00				
Professional Services	\$155,275.00	\$162,191.15	\$147,725.00	\$188,280.00				
Equipment Rental	\$106,730.00	\$124,869.55	\$158,920.00	\$185,415.00				
Computer Services	\$7,600.00	\$5,785.13	\$7,000.00	\$20,000.00				
System Improvements	\$75,000.00	\$61,776.37	\$84,000.00	\$85,000.00				
Materials	\$114,550.00	\$121,968.41	\$120,500.00	\$120,500.00				
ROW Permit fees	\$7,500.00		\$0.00	\$0.00				
<i>Total General Operating Budget</i>	<i>\$2,184,180.00</i>	<i>\$2,347,987.60</i>	<i>\$2,390,927.71</i>	<i>\$2,630,452.68</i>	<i>\$239,524.97</i>			<i>10.02%</i>
Capital Budget								
Debt Service	\$103,995.00	\$96,239.92	\$96,969.00	\$97,440.00				
Dorset ST 2nd Tower bond pmt				\$77,770.00				
Capital Projects			\$520,031.00	\$327,000.00				
Xfer to Reserve Fund	\$81,000.00	\$320,239.05	\$60,000.00	\$0.00				
<i>Total Capital</i>	<i>\$184,995.00</i>	<i>\$416,478.97</i>	<i>\$677,000.00</i>	<i>\$502,210.00</i>	<i>-\$174,790.00</i>			<i>-25.82%</i>
TOTAL EXPENDITURES	\$3,056,039.00	\$3,316,058.59	\$3,726,515.99	\$3,876,831.35	\$150,315.36			4.03%
REVENUES								
Water Sales	\$2,620,616.00	\$2,567,060.67	\$2,859,211.00	\$2,993,322.00				
Services	\$62,500.00	\$77,557.44	\$59,700.00	\$61,000.00				
Connection Fees	\$113,000.00	\$91,875.00	\$168,000.00	\$98,500.00				
Allocation fees		\$283,214.05		\$360,000.00				
Investment Interest	\$1,700.00	\$18,719.77	\$6,000.00	\$16,000.00				
Miscellaneous Income	\$157,234.00	\$160,827.60	\$37,882.00	\$25,800.00				
SB WW & SW Dept	\$0.00	\$0.00	\$140,000.00	\$162,270.00				
Grants	\$0.00	\$0.00	\$174,000.00	\$174,000.00				
Transfers In	\$100,989.00	\$100,989.00	\$281,722.99	\$0.00				
TOTAL REVENUES	\$3,056,039.00	\$3,300,243.53	\$3,726,515.99	\$3,890,892.00	\$164,376.01			4.41%

Special Funds

FY 2025 Budget

Special Funds						
Fund #	Department	Fund Description	Fund Purpose	How is Money Spent	Projected Revenue	Projected Expenses
207	Police Department	Police Forfeiture	Equitable sharing funds from drug case seizures	Equipment, training, unplanned police expenses	\$3,500.00	\$0.00
211	Ambulance Department	EMT-P Training Reserve Fund	Reserve for recurrent training/recertification of Emergency Medical Technicians and Paramedics	Payment to certified EMT-P instructors/facilities	\$30,000.00	\$30,000.00
214	City Manager	Housing Trust Fund	Public/Private Partnership for affordable housing initiatives	Specific projects for affordable housing	\$75,000.00	\$0.00
216	City Clerk	Clerk's Computerization & Restoration	Fund clerk's computerization and restoration	Majority of the funds are spent on the program for Land Records. Also for restoration of the records in the vault.	\$75,000.00	\$130,000.00
219	Police	Community Justice Center	Funded by the VT Department of Corrections, the Vermont Center for Crime Victim Services and the Governor's Highway Safety Program	For restorative justice	\$170,000.00	\$170,000.00
220	Planning & Zoning & Recreation and Parks	Recreation Impact Fees	Money collected from developers as per the Impact Fee Ordinance	Purchase of land for recreation purposes, recreation development, recreation path	\$275,000.00	\$477,000.00
221	Planning & Zoning	Highway Impact Fees	Fund for receipt of Highway Impact Fees for new development in accordance with Impact Fee Ordinance	For capital projects identified within the Impact Fee Ordinance	\$220,000.00	\$200,000.00
222	Planning & Zoning	Police Station Impact Fees	Impact fees for Police Station based on Impact Fee Ordinance	Payment of Police Station bond	\$105,000.00	\$105,000.00
226	Recreation and Parks	Community Gardens	Registration fees for the community gardens are held for continued upkeep	Support and improvement of the community garden plots	\$2,500.00	\$500.00
240	Recreation and Parks	Recreation Camp Programs	Camp programs- to include Day Camps, Adventure Camps and Specialty, Sport & Technology Camps	Majority of money is spent on salaries, other spent on supplies, equipment, programming and transportation	\$28,000.00	\$34,000.00
242	Energy Committee	Energy Project Reserve Fund	Solar Credits and Disbursements associated with the Landfill Solar Array.	Disbursements made to Altus-partner in project-as well as possible improvements & efficiencies	\$175,000.00	\$123,000.00
243	Planning & Zoning & Recreation and Parks	South Village REC Impact Fees	Money collected from developers as per the Impact Fee Ordinance	Use for the construction of South Village Soccer Field	\$6,000.00	\$100,000.00
251	Recreation and Parks	Field Use Fees	Charges for use of fields to user groups based on the Facility Use & Fee Policy set by City Council	Money is put back into the maintenance of fields for equipment & supplies, and PT. salary expenses	\$40,000.00	\$30,000.00
280	City Manager	City Center-TIF District	Capture all TIF District revenues/expenses	Capital expenditures and related costs for the TIF District	\$5,105,072.00	\$12,519,000.00
290	Police Department	Highway Safety Grant	Funds from the VT Governor's Highway Safety program for time spent on highway safety initiatives	Purchase of highway safety equipment and supplies	\$5,000.00	\$5,000.00

Special Funds

FY 2025 Budget

Fund #	Department	Fund Description	Fund Purpose	How is Money Spent	Projected Revenue	Projected Expenses
298	City Manager	Sick Bank Reserve Fund	Reserves needed to offset the turn in of accumulated sick time	Disbursements to current and retired employees for approved sick time turn in.	\$125,000.00	\$120,000.00
309	City Manager	Open Space Reserve Fund	Voter approved appropriation for the acquisition and maintenance of open space land	Purchase of land, maintenance of currently held open space and special projects	\$422,936.00	\$135,000.00
312	City Manager	Capital Improvement Reserve Fund	Depository for budgeted reserves designated for City Center and indoor recreation building	Non TIF eligible capital costs including debt payments and anticipation notes for future debt	\$860,000.00	\$960,000.00
604	City Manager	Bike and Ped-Penny for Paths	Annual appropriation of one cent on the tax rate earmarked for bike & ped projects.	Priorities established by committee & staff for bike & ped improvements and maintenance.	\$422,963.00	\$265,000.00
618	Recreation and Parks	Dog Park Donations	Donations on behalf of Friends of the Dog Park	Money is spent on improvements to the park not funded by operations	\$100.00	\$0.00
619	Recreation and Parks	Illuminate Vermont	Host a winter festival in City Center	Funds are spent on expenses related to organizing, promoting, and putting on the event.	\$64,000.00	\$78,000.00
TOTAL					\$8,210,071.00	\$15,481,500.00