

# TOWN OF RANDOLPH, VERMONT

Office of the Town Manager

## FY23 – PROPOSED BUDGET, INCREASES, TAX RATES, AND TAXPAYER IMPACT

The proposed FY23 budgets, in summary, and the changes from FY22 can be seen in the table.

<b>Fund</b>	<b>FY23 Proposed</b>	<b>\$ +/- (from FY22)</b>	<b>% +/- (from FY22)</b>
General*	\$3,443,027	+\$182,863	+5.3%
Highway	\$2,017,592	+\$34,118	+1.7%
Library	\$352,989	+\$12,577	+3.7%
Police District	\$348,750	+\$4,790	+1.4%
Special Appropriations	\$89,920	+\$600	+0.7%
Water	\$589,983	+\$23,338	+4.1%
Wastewater	\$811,946	+\$23,807	+3.0%

\*The Tax Anticipation Note, which shows as a \$1.5 million entry on the revenue and expenditures sides in the FY23 expenditure detail, is not included in this figure. The arbitrage (revenue) and interest charges (expenditure) are, however.

The total projected municipal tax rate impact, for taxpayers inside and outside of the Police District, is shown in the following table. The approximate range of increase is between 3.7 cents and 4.5 cents per \$100 of assessed value.

	<b>Overall Projected FY23 Municipal Rate</b>	<b>\$ +/- from FY22</b>	<b>% +/- from FY22</b>
Inside the Police District	\$1.0892 per \$100	+\$0.0448 per \$100	+4.3%
Outside the Police District	\$0.8619 per \$100	+\$0.0366 per \$100	+4.4%

The projected impact on residential property owners, with values ranging between \$150,000 and \$300,000, can be seen in the tables below.

Inside the Police District			
Home Value	\$150,000	\$200,000	\$300,000
+/- Annual	\$ 67.20	\$ 89.60	\$ 134.40
+/- monthly	\$ 5.60	\$ 7.47	\$ 11.20

Outside the Police District			
Home Value	\$150,000	\$200,000	\$300,000
+/- Annual	\$ 54.90	\$ 73.20	\$ 109.80
+/- monthly	\$ 4.58	\$ 6.10	\$ 9.15

## FY23 EXPENDITURE SUMMARY

Budget Category				
GENERAL FUND	FY22	FY23	\$ +/-	
Administration	\$ 1,023,616	\$ 1,095,677	\$	72,061
Fire*	\$ 207,945	\$ 214,701	\$	6,756
Recreation	\$ 283,711	\$ 368,816	\$	85,105
Buildings and Grounds	\$ 262,395	\$ 271,704	\$	9,309
Planning and Zoning	\$ 37,771	\$ 19,526	\$	(18,245)
Lister	\$ 106,320	\$ 109,970	\$	3,650
Town Clerk/Treasurer	\$ 148,707	\$ 164,995	\$	16,288
Ambulance	\$ 300,000	\$ 310,000	\$	10,000
Chandler	\$ 28,580	\$ 30,100	\$	1,520
Debt Service*	\$ 618,119	\$ 589,538	\$	(28,581)
Reserve Funding	\$ 243,000	\$ 268,000	\$	25,000
<b>TOTAL</b>	<b>\$ 3,260,164</b>	<b>\$ 3,443,027</b>	<b>\$</b>	<b>182,863</b>

### HIGHWAY FUND

Administration	\$ 662,517	\$ 644,223	\$	(18,294)
Operating	\$ 619,800	\$ 653,100	\$	33,300
Maintenance Administration	\$ 100,760	\$ 108,110	\$	7,350
Maintenance Operation	\$ 59,700	\$ 51,200	\$	(8,500)
Debt Service	\$ -	\$ -	\$	-
Transfers Out	\$ 275,697	\$ 240,959	\$	(34,738)
Reserve Funding	\$ 265,000	\$ 320,000	\$	55,000
<b>TOTAL</b>	<b>\$ 1,983,474</b>	<b>\$ 2,017,592</b>	<b>\$</b>	<b>34,118</b>

### LIBRARY FUND

Administration	\$ 252,652	\$ 260,179	\$	7,527
Operation	\$ 87,760	\$ 92,810	\$	5,050
<b>TOTAL</b>	<b>\$ 340,412</b>	<b>\$ 352,989</b>	<b>\$</b>	<b>12,577</b>

### SPECIAL APPROPS.

	\$ 89,320	\$ 89,920	\$	600
<b>TOTAL</b>	<b>\$ 89,320</b>	<b>\$ 89,920</b>	<b>\$</b>	<b>600</b>

### POLICE DISTRICT

	\$ 343,960	\$ 348,750	\$	4,790
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### WATER FUND

Operating	\$ 245,145	\$ 266,983	\$	21,838
Wells and Reservoirs	\$ 194,500	\$ 196,000	\$	1,500
Water Debt Service	\$ 90,000	\$ 90,000	\$	-
Transfers Out	\$ 37,000	\$ 37,000	\$	-
<b>TOTAL</b>	<b>\$ 566,645</b>	<b>\$ 589,983</b>	<b>\$</b>	<b>23,338</b>

### WASTEWATER FUND

Administration	\$ 165,729	\$ 185,218	\$	19,489
Collection, Treatment, Disposal	\$ 505,000	\$ 512,950	\$	7,950
Wastewater Debt Service	\$ 95,410	\$ 91,778	\$	(3,632)
Transfer Out	\$ 22,000	\$ 22,000	\$	-
<b>TOTAL</b>	<b>\$ 788,139</b>	<b>\$ 811,946</b>	<b>\$</b>	<b>23,807</b>

\*Fire includes all three Fire Departments.

\*\*Debt service does not include \$1.5 million Tax Anticipation Note (shown in budget detail). One-year term.

**Town of Randolph**  
**FY 2023 Proposed Budget**

**General Fund**

v.04, as adopted; 01/22/22

	<b><u>Actual</u></b> <b><u>FY 2019</u></b>	<b><u>Actual</u></b> <b><u>FY 2020</u></b>	<b><u>Actual</u></b> <b><u>FY 2021</u></b>	<b><u>Budget</u></b> <b><u>FY 2022</u></b>	<b><u>Budget</u></b> <b><u>FY 2023</u></b>
<b>Tax Revenue</b>					
Property Taxes - Current	1,632,722	1,681,510	1,621,164	1,684,407	1,796,494
Delinquent Taxes - Penalty	31,504	0	7,098	7,000	20,000
Delinquent Taxes - Interest	29,540	19,908	8,608	6,000	20,000
Taxes - Current Use	190,186	204,305	192,964	195,000	190,000
Taxes - PILOT - State of Vermont	491,123	528,717	639,021	610,000	630,000
Vermont Current Use Penalty	2,840	0	5,933	0	0
PILOT - Others	11,970	50,839	24,617	24,000	24,000
<b>Total Tax Revenue</b>	<b>2,389,885</b>	<b>2,485,279</b>	<b>2,499,405</b>	<b>2,526,407</b>	<b>2,680,494</b>
<b>Miscellaneous Revenue</b>					
TAN Proceeds	0	0	2,800,000	0	1,500,000
Solar Rebate	39,556	40,095	37,952	39,000	39,000
Railroad Revenue	2,479	2,479	2,479	2,500	2,480
Sheriff Dept. - Ticket Revenue	4,379	2,823	4,196	3,000	4,000
Miscellaneous	26,079	4,416	14,993	2,000	2,000
Land Leases	1,674	3,533	4,729	4,500	4,500
Deployable Mobile Unit Revenue/Grant	0	0	6,670	3,480	3,480
Transfer Station Administration	4,113	595	690	1,000	1,000
Insurance Reimbursement	0	494	0	0	0
Chandler Heating Oil	1,817	1,361	1,104	1,500	1,500
Chandler Insurance	4,218	3,755	3,570	3,200	3,400
WW 2003 Bond Reimbursement	25,000	25,000	25,000	25,000	25,000
HHW Grant	11,522	6,337	11,566	10,000	12,918
HHW Cost Sharing	2,195	12,634	13,348	8,000	8,000
General Fund Interest	3,833	19,346	58,054	14,000	25,000
<b>Total Miscellaneous Revenue</b>	<b>126,865</b>	<b>122,868</b>	<b>2,984,351</b>	<b>117,180</b>	<b>1,632,278</b>
<b>Fire Department Revenue</b>					
VTC Contract	1,200	1,200	1,200	1,200	1,200
Fire Contracts	61,914	62,670	59,819	64,880	67,896
RCFD Revenue	2,223	7,430	-	0	0
RVFD Revenue	0	0	5,308	0	0
<b>Total Fire Department Revenue</b>	<b>65,337</b>	<b>71,300</b>	<b>66,327</b>	<b>66,080</b>	<b>69,096</b>
<b>Recreation Revenue</b>					
Sponsorships	5,280	8,062	930	2,500	5,000
Program Rev - Camps	51,271	28,082	72,382	35,000	58,000
Program Rev - Pool	(65)	7,786	17,485	16,000	18,000
Program Rev - Rink	3,857	2,278	5,088	5,000	5,000
Program Rev - Community Prog.	22,369	3,351	4,665	0	0
Revenue - Sports Prog	0	9,571	8,690	12,000	15,000
Miscellaneous	3	0	0	0	0
Canteen Revenue	561	1,374	570	500	600
Facility Rental	275	450	1,152	500	500
Donations	0	0	5,225	0	0
<b>Total Recreation Revenue</b>	<b>83,551</b>	<b>60,954</b>	<b>116,187</b>	<b>71,500</b>	<b>102,100</b>

**General Fund (Cont.)**

	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</u>
<b>Buildings &amp; Grounds Revenue</b>					
Cemetery Work for Pay	400	0	0	0	0
Burials	11,525	6,125	5,730	10,500	10,500
Lot Care Fees	5,380	1,590	4,060	3,500	3,500
Sale of Cemetery Lots	1,920	540	1,450	1,200	1,200
Miscellaneous	1,460	0	800	0	0
Trustees of Public Funds	48,622	27,163	5,604	14,000	14,000
<b>Total B &amp; G Revenue</b>	<b>69,307</b>	<b>35,418</b>	<b>17,644</b>	<b>29,200</b>	<b>29,200</b>

#### Planning & Zoning Revenue

Zoning - Permits	4,230	3,220	6,745	3,500	6,000
Zoning - Photocopies	58	21	10	50	50
Zoning - Sign Permits	120	220	115	200	150
Zoning - Miscellaneous	0	2,500	466	0	0
<b>Total Planning &amp; Zoning Rev.</b>	<b>4,408</b>	<b>5,961</b>	<b>7,336</b>	<b>3,750</b>	<b>6,200</b>

#### Listers Revenue

Map Sales	99	74	22	100	100
Act 60 Reimbursement	20,245	20,283	20,321	20,200	20,200
Listers Miscellaneous	83	76	30	150	150
<b>Total Listers Revenue</b>	<b>20,426</b>	<b>20,433</b>	<b>20,373</b>	<b>20,450</b>	<b>20,450</b>

#### Town Clerk Revenue

1st & 2nd Class Licenses	1,945	1,810	2,125	1,900	1,900
Dog Licenses	10,816	9,528	9,212	11,200	9,700
Marriage Licenses	1,000	1,150	1,450	1,200	1,100
Town Clerk Fees	34,812	51,024	60,179	44,000	48,000
Vendor Ordinances	130	30	300	100	50
COVID Postage Grant	0	0	3,048	0	0
<b>Total Town Clerk Revenue</b>	<b>48,703</b>	<b>63,542</b>	<b>76,314</b>	<b>58,400</b>	<b>60,750</b>

#### Transfers In

2016 Series 1 Debt Service (Hwy)	0	0	115,693	114,464	113,144
Capital Lease - 2021 Dump Trucks ( From Hwy)	0	0	70	77,145	77,145
Capital Lease - 2017 Dump Truck (From Hwy)	0	0	32,396	32,395	0
2005 Series 1 Debt Service (From Hwy)	0	0	25,451	24,693	23,670
Sale Proceeds - New Police Station	0	0	256,714	0	0
Transfer In - Admin Charges	63,300	63,300	63,300	63,300	63,300
Transfer In - Admin. Charges	15,200	15,200	15,200	15,200	15,200
Transfer In - CSO Fund	235,265	0	0	0	0
Transfer In - Landfill Closure Fund	0	0	25,000	25,000	35,000
Transfer from Other Funds	0	28,371	63	0	0
Transfer in - Water Fund	0	0	15,000	15,000	15,000
<b>Total Transfers In</b>	<b>313,765</b>	<b>106,871</b>	<b>548,887</b>	<b>367,197</b>	<b>342,459</b>

#### Grand Total General Fund Rev.

<b>3,122,247</b>	<b>2,972,626</b>	<b>6,336,824</b>	<b>3,260,164</b>	<b>4,943,027</b>
<b><u>General Fund (Cont.)</u></b>				

	<u>Actual FY 2019</u>	<u>Actual FY 2020</u>	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Budget FY 2023</u>
<b>Executive Admin Expenses</b>					
Wages - Town Manager	81,397	83,526	95,779	85,000	88,400
Wages - Finance Director	74,467	66,646	71,731	72,842	74,672
Wages - Economic Dev. Director	18,462	54,564	44,503	53,058	54,384

Wages - Accounting Staff	101,248	47,161	48,074	49,338	53,768
Wages - Administrative Assistant	18,488	20,995	10,257	17,659	39,437
Wages - Emergency Mgmt.	0	0	0	1,000	1,000
Insurance Opt-Out	6,469	3,500	3,000	3,000	14,750
Wages - Health Officer	3,700	2,780	3,714	3,700	3,700
Wages - Animal Control	5,980	6,026	6,003	5,980	5,980
Wages - Fire Warden	500	1,458	1,500	1,000	1,000
Social Security	22,725	21,790	21,498	22,382	25,787
Insurance - Unemployment	0	3,104	5,458	5,386	6,622
Insurance - Health	159,158	117,443	135,975	215,594	217,692
Insurance - Dental	8,685	7,683	4,465	11,377	11,377
Insurance - Life	1,346	1,695	1,503	1,971	2,088
Retirement	32,609	39,594	39,525	39,856	62,200
Insurance - Worker's Compensation	26,111	18,887	19,856	17,000	17,500
Employee Relations	0	40	0	600	600
Cafeteria Administration Fees	114	0	76	250	250
Unemployment Management Fee	100	0	0	250	250
Grant Reimbursable	0	(5,871)	(1,640)	0	0
<b>Total Executive Admin Exp.</b>	<b>561,558</b>	<b>491,021</b>	<b>511,277</b>	<b>607,243</b>	<b>681,457</b>

### Executive Operating Expenses

Taxes - Orange County	102,960	113,489	103,765	110,000	110,500
Taxes - Bethel	1,237	1,277	1,307	1,350	1,350
General Insurance	65,507	62,006	58,338	56,800	55,000
Technology	17,379	28,770	26,144	25,000	30,000
Energy Committee	331	42	0	1,000	1,000
Office Supplies	10,060	9,533	8,279	10,000	11,000
Postage	2,191	279	3,205	2,000	2,500
Printing & Advertising	919	1,371	2,834	1,000	1,500
Dues & Subscriptions	1,228	808	1,051	1,800	1,500
Two Rivers Membership	6,928	7,119	7,310	7,500	7,500
VLCT Dues	6,566	6,754	7,033	7,033	7,200
Dues Green Mt.Economic Dev.	2,393	2,361	0	5,000	5,000
Chamber of Commerce Member	100	0	100	200	200
Telecommunications	9,063	8,518	9,262	6,500	8,000
Utilities	7,829	7,872	10,027	8,000	8,500
Heating Oil	3,747	3,237	2,375	3,500	4,000
Audit	14,074	11,540	11,930	10,000	11,000
Legal Services	14,701	7,204	4,047	9,000	9,000
Tax Collection Expense	2,952	4,099	971	4,000	2,500
Economic Development	72	0	0	0	5,000

### General Fund (Cont.)

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Downtown Designation Admin.	20,000	20,000	20,000	20,000	20,000
Community Improvements	891	0	665	5,000	5,000
Miscellaneous	2,730	894	3,159	1,500	1,500
Mileage	310	307	0	500	500
Orange County Sheriff	3,922	14,650	7,038	25,000	25,000
Special Policing	1,214	0	470	1,500	1,500
Animal Control	0	0	0	1,000	1,000
Pound Maintenance Fee	196	0	0	1,200	1,200
Contracted Services - Muni Building	2,304	3,573	0	3,500	3,500
Town Office Vehicle	318	467	186	1,200	1,200
HHW Collection	17,661	32,564	24,362	28,000	12,000

Town Share - Transfer Station Expense	0	3,078	1,340	3,000	3,000
Training/Development	3,096	300	176	3,000	3,000
Solar Expense	29,850	32,776	38,270	35,100	35,100
Equipment Purchase	91	220	0	600	1,000
Emergency Operations Center	0	0	0	250	250
Stagecoach	7,500	0	0	0	0
4th of July Activities	10	0	1,000	1,000	1,000
Grant Reimbursable	0	(720)	0	0	0
<b>Total Executive Operating Exp.</b>	<b>360,330</b>	<b>384,388</b>	<b>354,644</b>	<b>401,033</b>	<b>398,000</b>

<b>Total Executive Expenses</b>	<b>921,888</b>	<b>875,409</b>	<b>865,921</b>	<b>1,008,276</b>	<b>1,079,457</b>
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#### Selectmen Admin Expenses

Wages - Selectboard	3,750	3,750	3,750	3,750	3,750
Wages - Budget Committee	750	0	750	1,250	1,250
Employee Christmas Benefits	1,178	1,300	1,513	1,400	1,800
Social Security	287	287	325	490	520
<b>Total Selectmen Admin Exp.</b>	<b>5,965</b>	<b>5,337</b>	<b>6,338</b>	<b>6,890</b>	<b>7,320</b>

#### Selectmen Operating Expenses

Office Supplies	12	0	0	50	100
Postage	892	1,133	1,033	1,500	1,500
Advertising/Meetings	111	0	40	3,000	3,000
Town Reports	3,152	3,310	3,310	3,700	4,000
Training/Development	45	0	0	200	300
<b>Total Selectmen Operating Exp.</b>	<b>4,212</b>	<b>4,443</b>	<b>4,383</b>	<b>8,450</b>	<b>8,900</b>

<b>Total Selectmen Expenses</b>	<b>10,177</b>	<b>9,780</b>	<b>10,721</b>	<b>15,340</b>	<b>16,220</b>
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#### Fire Admin Expenses

Fire Dispatch	15,500	12,400	12,400	12,400	12,400
Dispatch Maintenance	0	0	660	1,500	1,500
Dry Hydrant Maintenance	0	0	0	2,000	2,000
<b>Total Fire Admin Expenses</b>	<b>15,500</b>	<b>12,400</b>	<b>13,060</b>	<b>15,900</b>	<b>15,900</b>

#### General Fund (Cont.)

	<u>Actual</u> <u>FY 2019</u>	<u>Actual</u> <u>FY 2020</u>	<u>Actual</u> <u>FY 2021</u>	<u>Budget</u> <u>FY 2022</u>	<u>Budget</u> <u>FY 2023</u>
<b>VFD Operating Expenses</b>					
Wages - Firefighters	11,576	11,124	17,913	15,000	15,000
Wages - Training	3,333	3,186	5,554	5,000	6,000
Wages - Meetings	1,792	2,327	2,227	3,000	3,000
Social Security	1,263	947	2,270	1,760	1,836
Postal & Office Supplies	17	336	168	500	500
Dues & Subscriptions	325	510	475	600	600
Telecommunications	4,115	4,425	5,244	4,400	5,300
Electricity	4,115	4,126	4,147	4,200	4,200
Building Fuel	6,570	5,748	6,143	6,000	6,200
Water & Wastewater	620	460	760	750	750
Mileage	0	0	288	0	0
Janitorial Fees - VFD	0	2,308	4,713	2,400	4,700
Repair/Maint - Equipment	2,820	743	2,890	2,500	2,500
Repair/Maint - Vehicles	388	1,435	9,067	4,000	5,000
Vehicle Fuel	980	853	1,031	1,000	1,000
Training Expenses	730	1,444	654	1,000	1,000

Fire Prevention/Education	0	300	316	300	400
Medical Expenses	0	0	0	800	0
Auxiliary Equipment & Supplies	3,831	1,312	5,707	6,500	6,500
Repair/Maint - Radio Equipment	0	2,016	3,031	2,500	2,500
Personal Safety Equipment	3,435	3,979	1,682	5,000	5,000
Air Packs	0	628	0	9,000	9,000
<b>Total VFD Operating Expenses</b>	<b>45,910</b>	<b>48,207</b>	<b>74,280</b>	<b>76,210</b>	<b>80,986</b>

#### ERFD Operating Expenses

Wages - Firefighters	9,143	3,474	1,820	6,500	5,000
Wages - Training	5,165	3,153	1,410	3,000	3,000
Wages - Meetings	2,842	1,698	661	1,200	1,000
Social Security	837	783	627	800	800
Postal & Office Supplies	417	276	98	500	500
Dues & Subscriptions	294	260	260	500	1,200
Telephone Costs	2,069	1,989	2,547	2,000	2,500
Electricity	2,489	2,495	2,281	3,000	2,500
Building Fuel	1,991	1,345	1,325	3,000	3,000
Operating Supplies	0	0	0	300	500
Janitorial Fees - ERFD	0	102	0	0	0
Trash Removal	549	124	50	300	150
Repair/Maint - Equipment	270	2,284	2,311	5,000	6,000
Repair/Maint - Control Comm	1,536	1,461	0	2,000	3,000
Repair/Maint - Vehicles	4,225	755	6,225	7,000	7,000
Vehicle Fuel	1,396	406	616	500	600
Training Expenses	600	100	81	1,500	2,000
Auxiliary Equipment & Supplies	1929.06	3,398	1,658	5,000	5,000
Personal Safety Equipment	8,203	4,598	449	5,000	5,000
Air Packs	0	628	0	9,000	9,000
<b>Total ERFD Operating Exp.</b>	<b>43,956</b>	<b>29,329</b>	<b>22,419</b>	<b>56,100</b>	<b>57,750</b>

#### General Fund (Cont.)

<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>

#### RCFD Operating Expenses

Wages - Firefighters	17,883	11,593	2,730	12,000	12,000
Wages - Training	6,371	4,313	1,831	4,500	4,500
Wages - Meetings	2,914	1,931	623	2,000	2,000
Social Security	1,472	1,173	1,194	1,415	1,415
Postage & Office Supplies	29	46	0	200	200
Dues & Subscriptions	499	340	595	500	600
Telecommunications	1,318	1,132	1,218	1,800	2,000
Electricity	1,985	1,967	1,847	2,000	2,000
Building Fuel	3,380	2,389	1,540	3,500	3,500
Water	100	105	141	120	150
Mileage	0	0	0	200	200
Repair/Maint - Equipment	571	894	1,753	2,000	2,000
Repair/Maint - Aerial Truck	3,973	1,044	862	4,000	4,000
Repair/Maint - Radios	292	0	1,189	2,000	3,000
Repair/Maint - Vehicle	1,706	1,943	2,591	6,000	4,000
Vehicle Fuel	1,045	1,094	866	1,500	1,500
Training Expense	0	0	325	1,000	1,000
Auxiliary Equipment & Supplies	1,158	941	2,057	3,000	4,000
Personal Safety Equipment	755	2,288	0	3,000	3,000
Air Packs	0	628	0	9,000	9,000
<b>Total RCFD Operating Expenses</b>	<b>45,453</b>	<b>33,821</b>	<b>21,362</b>	<b>59,735</b>	<b>60,065</b>

<b>Total Fire Department Expenses</b>	<b>150,819</b>	<b>123,757</b>	<b>131,121</b>	<b>207,945</b>	<b>214,701</b>
<b>Recreation Admin Expenses</b>					
Wages - Rec Director/Assistant	61,348	60,035	71,487	79,071	80,714
Wages - Seasonal Camp	28,403	28,263	36,592	36,585	48,025
Wages- Maintenance Personnel	0	554	0	0	36,254
Wages - Seasonal Pool	3,834	16,029	29,710	41,316	45,294
Wages - Seasonal Rink	4,231	4,482	10,879	12,222	12,524
Wages - Seasonal Recreation	3,734	2,390	834	4,253	4,501
Wages - Overtime	0	0	204	0	0
Social Security	7,531	8,467	10,789	13,269	17,389
Retirement	7,200	8,774	9,390	11,925	24,615
Uniforms	1,880	1,215	2,305	2,000	2,000
Grant Reimbursable	0	0	(4,568)	0	0
<b>Total Recreation Admin Exp.</b>	<b>118,162</b>	<b>130,209</b>	<b>167,622</b>	<b>200,641</b>	<b>271,316</b>
<b>Recreation Operating Expenses</b>					
Technology	2,895	3,077	2,995	3,200	2,000
Office Supplies	29	150	0	300	300
Postage	16	2	0	20	50
Advertising	1,290	874	503	1,500	1,500
Dues, Subscriptions	180	25	283	500	500
Telecommunications	4,546	6,435	7,529	6,300	7,000
Utilities	6,500	8,044	9,577	12,400	12,000
<b><u>General Fund (Cont.)</u></b>					
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2023</u></b>
Recreation Water Usage	1,765	10,118	15,720	15,000	16,000
Operating Supplies	351	521	425	2,500	2,500
Program Supplies - Pool	2,335	2,062	2,534	2,500	3,000
Program Supplies - Camp	5,412	6,103	5,150	5,000	7,000
Program Supplies - Rink	1,868	3,007	2,496	2,500	3,000
Pool Chemicals	152	5,403	4,495	3,500	5,000
Miscellaneous	0	176	40	150	150
Mileage	808	661	393	800	1,000
Trash Disposal	174	3,817	2,717	2,200	2,800
Contracted Services	5,768	6,515	2,263	6,500	6,500
Sanitation Disposal	173	2,974	1,871	4,700	4,700
Training/Development	1,085	314	741	1,500	1,500
Equipment Purchases	1,010	4,974	8,396	3,000	6,000
Community Programs	4,160	2,191	2,937	3,000	3,000
Recreation Programs	12,015	10,360	5,504	6,000	12,000
<b>Total Recreation Operating Exp.</b>	<b>52,532</b>	<b>77,803</b>	<b>76,569</b>	<b>83,070</b>	<b>97,500</b>
<b>Total Recreation Expenses</b>	<b>170,694</b>	<b>208,012</b>	<b>244,191</b>	<b>283,711</b>	<b>368,816</b>
<b>Buildings and Grounds</b>					
Wages - Year Round Staff	80,837	75,467	92,639	104,895	77,584
Wages - Seasonal Staff	32,521	40,101	31,145	34,500	53,768
Wages - Cemetery Commissioner	5,500	5,500	5,500	5,500	5,500
Facility Engineering	1,727	0	0	0	0
Wages - Overtime	11,886	9,950	7,628	8,500	9,000
Social Security	9,833	9,788	9,887	11,735	11,158
Retirement	9,662	14,323	16,800	14,685	28,814



Uniforms	788	0	0	0	0
Boot Allotment	494	1,150	450	800	800
<b>Total B &amp; G Admin Expenses</b>	<b>153,248</b>	<b>156,279</b>	<b>164,049</b>	<b>180,615</b>	<b>186,624</b>

**B & G Operating Expenses**

Vehicle Expense	152	7	825	600	600
Advertising	230	214	0	100	100
Telecommunications	2,099	0	0	700	700
Electricity	301	311	296	300	300
Building Fuel	0	101	0	100	100
Street Lights - Main Street	42,449	0	0	0	0
Operating Supplies	939	851	1,973	700	1,000
Gas & Oil	3,931	3,288	4,233	3,500	4,000
Janitorial Services Town Hall	12,390	10,920	12,540	12,480	12,480
Janitorial Supplies Town Hall	224	1,248	0	1,500	1,500
Trash Disposal	6,208	0	42	0	0
Mowing Contracts	18,933	0	0	0	0
Sanitation Disposal	4,902	1,815	200	6,000	6,000
Repair/Maint Town Hall Building	4,947	12,549	13,345	8,000	8,000
Repair/Maint - Equipment	990	207	657	1,000	1,000

**General Fund (Cont.)**

	<b>Actual FY 2019</b>	<b>Actual FY 2020</b>	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>
<b>B &amp; G Operating Expenses (Cont.)</b>					
Repair/Maint - VFD Bldg	0	476	6,253	1,500	1,500
Repair/Maint - ERFD Bldg	110	20	0	1,500	1,500
Repair/Maint - CFD Bldg	451	0	0	1,500	1,500
Repair/Maint - Landfill Building	0	891	0	500	500
Repair/Maint - Gazebo	0	206	234	500	500
Restoration Cemetary	998	480	5,768	500	3,000
Repair/Maint - Skate Park / Rink	395	1,037	1,328	3,000	3,000
Repair/Maint - Pool Area	5,180	1,820	3,081	7,000	7,000
Repair/Maint - Park Area	573	1,148	1,952	2,500	2,500
Downtown Maintenance	11,186	9,392	344	11,000	11,000
Street Beautification	1,502	1,501	518	2,500	2,500
Lot Care Expenses	5,380	8,020	4,060	5,500	5,500
Maintenance / Planting	23	0	1,680	6,000	6,000
Equipment	2,200	6,666	1,615	3,000	3,000
Safety Equipment	0	163	57	300	300
<b>Total B &amp; G Operating Exp.</b>	<b>126,693</b>	<b>63,331</b>	<b>61,001</b>	<b>81,780</b>	<b>85,080</b>

<b>Total B &amp; G Expenses</b>	<b>279,941</b>	<b>219,610</b>	<b>225,050</b>	<b>262,395</b>	<b>271,704</b>
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**Planning & Zoning Admin Exp.**

Wages - Zoning Administration	25,824	10,147	25,373	27,200	12,000
Wages - Sign Officer	0	0	0	100	100
Social Security	2,063	754	1,816	2,088	926
Retirement	4,689	478	1,781	3,783	2,300
<b>Total Planning &amp; Zoning Admin Exp.</b>	<b>32,576</b>	<b>11,379</b>	<b>28,970</b>	<b>33,171</b>	<b>15,326</b>

**Planning & Zoning Operating Expenses**

Office Supplies	145	0	0	250	100
Postage	230	0	250	150	150
Printing & Advertising	421	107	336	350	550
Dues & Fees	160	114	0	200	150
Legal Expenses	2,692	0	2,362	2,500	2,500

Operating Expenses	0	2,118	0	250	0
Mileage	349	0	0	400	250
Training & Development	429	0	0	500	500
<b>Total Planning &amp; Zoning Ops. Exp.</b>	<b>4,425</b>	<b>2,339</b>	<b>2,948</b>	<b>4,600</b>	<b>4,200</b>

<b>Total Planning &amp; Zoning Exp.</b>	<b>37,001</b>	<b>13,718</b>	<b>31,918</b>	<b>37,771</b>	<b>19,526</b>
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**Lister Admin Expenses**

Wages - Listers	42,141	17,539	27,568	20,000	20,000
Wages - Town Appraiser	0	0	0	60,000	60,000
Social Security	3,293	1,575	2,109	6,120	6,120
Retirement	4,333	1,476	0	8,400	12,000
<b>Total Lister Admin Expenses</b>	<b>49,767</b>	<b>20,590</b>	<b>29,677</b>	<b>94,520</b>	<b>98,120</b>

**General Fund (Cont.)**

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
<b>Lister Operating Expenses</b>					
Technology	5,150	3,841	3,898	6,000	6,500
Office Supplies	278	226	80	300	250
Tax Billing	160	0	0	200	200
Postage	229	165	453	200	200
Dues & Subscriptions	0	0	0	600	600
Legal Expenses	1,350	0	0	3,500	3,500
Mileage	140	0	0	500	100
Training/Development	0	23	75	500	500
<b>Total Lister Operating Expenses</b>	<b>7,307</b>	<b>4,255</b>	<b>4,506</b>	<b>11,800</b>	<b>11,850</b>
<b>Total Lister Expenses</b>	<b>57,074</b>	<b>24,845</b>	<b>34,183</b>	<b>106,320</b>	<b>109,970</b>

**TC/Treasurer Admin Expenses**

Wages - Clerk/Treasurer	58,459	54,917	70,659	52,000	57,284
Wages - Asst. Clerk/Treasurer	37,927	36,337	38,751	45,164	46,821
Wages - Ballot Clerks	0	285	403	1,000	500
Wages - Overtime	4,967	3,299	7,968	5,500	6,000
Board of Civil Authority	591	426	1,258	1,500	1,300
Social Security	7,546	7,534	8,793	7,930	8,561
Retirement	12,065	14,236	14,303	13,813	22,129
<b>Total TC/Treasurer Admin Exp.</b>	<b>121,555</b>	<b>117,034</b>	<b>142,135</b>	<b>126,907</b>	<b>142,595</b>

**TC/Treasurer Operating Expenses**

Election Expenses	6,387	2,840	6,868	6,500	6,800
Dog Licenses - State	4,248	2,595	2,801	3,500	3,300
Marriage Licenses - State	450	1,150	1,150	1,000	1,000
Office Supplies	5,252	3,073	4,439	5,500	5,000
Postage	2,069	2,414	5,005	2,500	3,500
Dues & Subscriptions	152	101	147	300	300
Mileage	330	244	0	700	500
Maintenance Contracts	0	0	0	500	500
Training & Development	494	310	126	1,300	1,500
<b>Total TC/Treasurer Ops Exp.</b>	<b>19,382</b>	<b>12,727</b>	<b>20,536</b>	<b>21,800</b>	<b>22,400</b>

<b>Total TC/Treasurer Expenses</b>	<b>140,937</b>	<b>129,761</b>	<b>162,671</b>	<b>148,707</b>	<b>164,995</b>
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**Ambulance Services**

Ambulance Services	295,000	306,980	286,680	300,000	310,000
<b>Total Ambulance Services</b>	<b>295,000</b>	<b>306,980</b>	<b>286,680</b>	<b>300,000</b>	<b>310,000</b>

**Chandler Operating Expenses**

Insurance	16,082	14,329	13,473	13,580	13,600
Fuel Oil - Chandler	18,175	14,438	11,040	15,000	16,500
<b>Total Chandler Operating Exp.</b>	<b>34,257</b>	<b>28,767</b>	<b>24,513</b>	<b>28,580</b>	<b>30,100</b>

**General Fund (Cont.)**

	<u>Actual</u> <u>FY 2019</u>	<u>Actual</u> <u>FY 2020</u>	<u>Actual</u> <u>FY 2021</u>	<u>Budget</u> <u>FY 2022</u>	<u>Budget</u> <u>FY 2023</u>
<b>General Fund Debt Service</b>					
1995-1 Bond Prin.(Stormwater Separation)	25,000	25,000	30,000	30,000	30,000
RF1-013 CSO Principal (Stormwater Separation)	235,265	0	0	0	0
2005-1 Principal (Town Hall)	58,400	58,400	80,000	80,000	80,000
2005-1 Interest (Town Hall)	17,231	11,228	14,264	11,457	7,667
RF1-091 Bond Principal (Highway)	35,050	35,751	36,466	37,196	37,939
RF1-091 Bond Interest (Highway)	7,789	3,544	0	3,872	3,128
2007 Series 1 Prin. (Main St. Brdg)	25,000	25,000	25,000	25,000	25,000
2007 Series 1 Int. (Main St. Bridge)	10,938	5,956	6,878	5,693	4,538
2009 Series 1 Prin. (Chandler)	40,000	40,000	35,000	35,000	35,000
2009 Series 1 Interest (Chandler)	20,612	13,650	13,750	12,305	10,927
2017 Series 3 Principal (Fire Station)	80,000	80,000	80,000	80,000	80,000
2017 Series 3 Interest (Fire Station)	89,998	63,220	74,276	72,592	70,800
2016 Series 1 Principal (Elm/Prospect)	0	0	66,000	66,000	66,000
2016 Series 1 Interest (Elm/Prospect)	0	0	49,692	48,464	47,144
Principal - Police Station	0	0	253,449	0	0
Interest - Police Station	0	0	3,265	0	0
Principal - Fire Truck Lease	0	0	42,027	0	0
Interest - Fire Truck Lease	0	0	1,212	0	0
Principal - Dump Truck Lease	0	0	30,480	31,423	0
Interest - Dump Truck Lease	0	0	1,986	972	0
Principal - 2021 Dump Truck Lease	0	0	0	70,410	72,037
Interest - 2021 Dump Truck Lease	0	0	0	6,735	5,108
TAN/LOC Principal Repayment	0	0	0	0	1,500,000
Line of Credit/TAN interest	6,195	0	0	1,000	14,250
<b>Total Debt Service</b>	<b>651,478</b>	<b>361,749</b>	<b>843,745</b>	<b>618,119</b>	<b>2,089,538</b>

**Transfers Out**

Transfers to Other Funds	0	4,910	0	0	0
Transfer TOR Grant Match	1,368	3,595	0	0	0
<b>Total Transfers Out</b>	<b>1,368</b>	<b>8,505</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Reserve Funding**

Transfer to Facilities Reserve	75,000	75,000	75,000	75,000	85,000
Xfer to Highway Capital (WW)	25,000	25,000	25,000	25,000	25,000
Transfer To - Fire Equip. Reserve	101,000	100,000	56,760	100,000	110,000
Transfer to - Recreation Reserve	5,000	22,600	20,000	20,000	20,000
Transfer - Restoration Town Records	3,500	3,500	3,500	3,500	5,000
Transfer out - Fire Air Packs	20,000	23,000	0	0	0
Transfer to Cemetery Reserve	4,000	6,000	5,000	7,000	8,000
Reappraisal Reserve Fund	5,000	5,000	5,000	12,500	15,000
Transfer Surplus To HWY Reserves	153,479	349,904	468,419	0	0
<b>Total Reserve Funding</b>	<b>391,979</b>	<b>610,004</b>	<b>658,679</b>	<b>243,000</b>	<b>268,000</b>
Contribution to (Utilization of) Fund Balance	(20,356)	51,724	(24,413)	0	0

Committed to Repay Tax Anticipation Note	0	0	2,841,844	0	0
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<b>Grand Total General Fund Exp.</b>	<b>3,142,613</b>	<b>2,920,897</b>	<b>6,336,824</b>	<b>3,260,164</b>	<b>4,943,027</b>
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**Library Fund**

	<b><u>Actual</u></b> <b><u>FY 2019</u></b>	<b><u>Actual</u></b> <b><u>FY 2020</u></b>	<b><u>Actual</u></b> <b><u>FY 2021</u></b>	<b><u>Budget</u></b> <b><u>FY 2022</u></b>	<b><u>Budget</u></b> <b><u>FY 2023</u></b>
<b>Library Revenue</b>					
Tax Revenue	244,466	252,280	267,675	267,675	286,389
Town of Braintree	9,000	10,000	10,500	10,500	11,000
User Fees	2,718	2,205	1,747	2,600	2,600
Miscellaneous	45	373	775	0	0
Fund Raising	16,688	0	0	0	0
Contributions & Gifts	7,972	11,790	8,032	8,500	8,500
Adopt an Author	1,089	1,134	909	1,200	1,200
Conscience Box	247	210	23	250	250
I.L.L. Postage	351	243	95	0	0
Photocopies	1,641	1,264	1,155	1,800	1,800
Lost & Damaged Books	536	568	299	550	550
Trustees of Public Funds	0	324	3,351	0	3,000
MacNair Funds	0	0	7,700	7,700	7,700
Library Trustees	0	29,984	19,789	32,810	30,000
Investment Revenue	729	31	270	0	0
<b>Total Library Revenue</b>	<b>284,753</b>	<b>310,406</b>	<b>322,320</b>	<b>333,585</b>	<b>352,989</b>
<b>Library Admin Expenses</b>					
Wages - Library	51,239	49,692	52,863	53,812	55,157
Wages - Library Assistants	82,932	88,107	102,844	86,423	101,929
Social Security	9,537	10,036	10,866	10,728	12,017
Insurance - Unemployment	0	416	912	853	1,440
Insurance - Health	52,686	57,547	60,487	76,007	58,948
Insurance - Dental	2,957	2,946	2,775	4,001	3,002
Insurance - Life	522	386	431	576	396
Retirement	14,629	18,027	19,350	19,200	25,955
Insurance - Worker's Compensation	871	1,470	1,146	1,052	1,335
Grant Reimbursable	0	0	(407)	0	0
<b>Total Library Admin Expenses</b>	<b>215,373</b>	<b>228,627</b>	<b>251,267</b>	<b>252,652</b>	<b>260,179</b>
<b>Library Operating Expenses</b>					
Insurance	4,478	4,160	4,105	4,800	4,800
Technology	10,379	3,726	8,806	12,140	12,140
Office Supplies	851	560	327	900	900
Postage	1,987	2,082	2,608	2,560	2,560
Printing & Advertising	0	57	135	200	200
Copier Expense	625	657	819	700	900
Recruitment	0	0	123	50	50
Telecommunications	847	883	1,650	1,980	1,980
Electricity	3,423	3,047	2,161	3,500	3,500
Heating Oil	3,385	2,084	2,214	3,500	3,500
Water & Wastewater	760	620	540	700	700
Professional Services	1,050	2,214	255	2,000	2,000
Operating Supplies	413	380	298	550	550
Processing Supplies	877	1,321	859	1,300	1,300

**Library Fund (Cont.)**

	<b><u>Actual FY 2019</u></b>	<b><u>Actual FY 2020</u></b>	<b><u>Actual FY 2021</u></b>	<b><u>Budget FY 2022</u></b>	<b><u>Budget FY 2023</u></b>
Mileage	598	318	143	650	650
Custodial Services	13,125	12,740	13,030	12,480	12,480
Recycling	0	47	31	50	50
Snow Removal/Mowing	11	20	25	0	0
Repair/Maint - Building	2,430	4,371	5,110	4,500	8,000
Repair/Maint - Equipment	0	0	12	100	100
Staff Development	373	387	118	600	600
Fund Raising	767	1,076	815	1,100	850
Equipment Purchases	1,258	747	360	700	700
Collection Development - Adults	11,479	14,071	13,056	12,500	13,500
Collection Development - Children	7,706	8,299	8,888	9,000	10,000
Collection Development - Babies	386	298	488	500	500
Periodicals	1,893	1,809	1,533	2,000	1,600
Programs - Adults	1,028	1,120	1,604	1,500	1,500
Programs - Children	1,044	1,504	1,665	1,700	1,700
<b>Total Library Operating Expenses</b>	<b>71,173</b>	<b>68,598</b>	<b>71,778</b>	<b>82,260</b>	<b>87,310</b>
Admin Expense	5,500	5,500	5,500	5,500	5,500
Transfer Town Grant Match	143	0	0	0	0
Contribution to (Utilization of) Fund Balance	(6,705)	7,681	(6,225)	0	0
<b>Total Library Expenses</b>	<b>285,484</b>	<b>310,406</b>	<b>322,320</b>	<b>340,412</b>	<b>352,989</b>

**Highway Fund**

	<b><u>Actual FY 2019</u></b>	<b><u>Actual FY 2020</u></b>	<b><u>Actual FY 2021</u></b>	<b><u>Budget FY 2022</u></b>	<b><u>Budget FY 2023</u></b>
<b>Highway Revenue</b>					
Tax Revenue	1,402,819	1,488,761	1,510,815	1,625,874	1,656,692
First Class Roads	27,475	28,195	36,013	28,000	28,000
Second Class Roads	60,128	61,686	78,877	60,000	62,000
Third Class Roads	110,521	110,938	141,905	111,000	111,000
OSU Contract (Mechanic)	34,675	36,356	38,823	37,000	39,800
Highway Miscellaneous	1,335	4,158	7,002	500	500
Garage Rental	12,421	25,000	25,000	25,000	25,000
Base Radio Rental	700	700	700	700	700
Transfer Station Maintenance	9,866	8,752	3,185	8,000	8,000
Sale of Supplies	74,980	49,136	45,155	60,000	60,000
Sand Permits	410	380	120	400	400
Curb Cut/Utility Fees	650	495	695	500	500
Insurance Reimbursement	0	0	620	0	0
FEMA Reimbursement	7,395	0	0	0	0
Bond Interest	8,840	969	0	0	0
Transfer In - General Fund	25,000	25,000	25,000	25,000	25,000
Transfer In -Other Funds	0	12,311	0	0	0
<b>Total Highway Revenue</b>	<b>1,777,215</b>	<b>1,852,837</b>	<b>1,913,910</b>	<b>1,981,974</b>	<b>2,017,592</b>

**Highway Fund (Cont.)**

	<b><u>Actual FY 2019</u></b>	<b><u>Actual FY 2020</u></b>	<b><u>Actual FY 2021</u></b>	<b><u>Budget FY 2022</u></b>	<b><u>Budget FY 2023</u></b>
<b>Highway Admin Expenses</b>					
Wages - Highway Foreman	64,160	53,972	58,230	59,155	71,739
Wages - Equipment Operators	300,564	278,232	294,629	307,425	260,306

Wages - Call	6,555	8,435	1,210	4,500	4,500
Wages - Overtime	41,984	41,653	18,730	40,000	40,000
Engineering	4,273	60	0	0	0
Social Security	29,650	29,942	27,006	31,448	28,806
Insurance - Unemployment	0	1,356	2,633	2,256	2,592
Insurance - Health	91,697	110,566	103,432	120,805	124,500
Insurance - Dental	4,812	4,855	4,686	6,230	6,438
Insurance - Life	1,302	943	935	1,434	1,434
Retirement	40,096	55,123	48,768	55,664	74,208
Uniforms	12,774	207	0	0	0
Boot Allotment	1,250	1,094	859	1,600	1,600
Insurance - Worker's Compensation	47,185	64,659	34,064	32,000	28,100
FEMA Reimbursable	(65,825)	(43,545)	(57)	0	0
<b>Total Highway Admin Expenses</b>	<b>580,477</b>	<b>607,552</b>	<b>595,125</b>	<b>662,517</b>	<b>644,223</b>

### Highway Operating Expenses

General Insurance	36,256	33,386	33,324	32,500	33,600
Technology	0	0	0	1,500	3,500
Vehicle Fuel	196,920	113,549	93,784	140,000	140,000
Office Supplies	212	287	442	250	250
Postage	46	9	14	50	50
Advertising	820	0	78	500	500
Street Lights	0	42,768	43,368	40,000	44,000
Supplies	47,370	8,198	8,036	8,000	9,000
Summer Supplies - Chloride	14,355	21,230	25,359	35,000	35,000
Summer Supplies - Guardrails	1,325	0	0	1,500	1,500
Summer Supplies - Culvert	0	0	0	3,000	5,000
Summer Supplies - Gravel	0	22,676	23,225	30,000	35,000
Winter Supplies - Salt	138,657	102,034	54,910	100,000	107,000
Signs & Accessories	453	1,034	2,239	2,500	2,500
Winter Supplies - Sand	60,247	59,751	60,510	70,000	75,000
Storm Drains	218	240	188	1,500	1,500
Pavement Patching	7,041	6,631	3,755	7,500	8,000
Miscellaneous	492	280	433	1,000	1,000
Railroad Leases	342	359	377	400	400
State Assessment	2,140	1,531	2,415	1,000	1,500
Trash Disposal	6,106	11,076	10,632	9,000	11,000
Contracted Services	679	8,630	4,140	7,000	7,000
Crossdrains & Ditches	722	1,963	59	1,500	1,500
Repair/Maint - Vehicle	77,820	72,060	67,848	75,000	75,000
Property Damage	362	56	3,300	300	300
Chain Stock, Blades, Etc.	14,227	31,442	12,259	20,000	22,000

### Highway Fund (Cont.)

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>Highway Operating Expenses (Cont.)</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
Tree Care/Removal	1,349	1,500	0	2,500	3,000
Training/Development	610	865	0	750	750
Tools/Small Equipment	6,609	5,436	1,868	7,000	7,000
Two-Way Radios	0	0	1,145	300	500
Equipment Rentals	2,225	18,350	4,194	20,000	20,000
Safety Equipment	52	417	8	250	750
FEMA Reimbursable	(96,004)	(38,746)	0	0	0
<b>Total Highway Operating Exp.</b>	<b>521,651</b>	<b>527,012</b>	<b>457,910</b>	<b>619,800</b>	<b>653,100</b>

### Highway Maint. Admin Expenses

Wages - Mechanics	42,395	47,931	49,228	53,102	54,434
Wages - Overtime	456	2,106	2,059	2,000	2,000
Social Security	3,166	3,499	3,557	4,215	4,317
Insurance - Unemployment	0	0	0	282	324
Insurance - Health	21,960	24,287	26,226	28,289	29,610
Insurance - Dental	1,436	1,909	1,361	1,559	1,559
Insurance - Life	174	133	163	179	179
Retirement	6,236	7,675	7,617	7,434	10,887
Uniforms	1,318	70	0	0	500
Boot Allotment	195	0	375	200	200
Insurance - Worker's Compensation	3,795	3,370	4,215	3,500	4,100
<b>Total Hwy Maint. Admin Exp.</b>	<b>81,131</b>	<b>90,980</b>	<b>94,801</b>	<b>100,760</b>	<b>108,110</b>

#### Highway Maint. Operating Expenses

Telecommunications	3,389	2,936	3,368	3,000	3,500
Utilities	8,841	8,040	8,112	8,500	8,500
Heating Oils	16,182	13,324	15,884	16,000	17,000
Water Fees	897	385	828	500	500
Operating Supplies	47	70	57	700	700
Oil & Greases	2,802	2,896	0	4,000	4,000
Garage Maintenance & Repairs	22,561	11,789	12,168	25,000	15,000
Small Tools/Equipment	1,169	779	0	2,000	2,000
<b>Total Hwy Maint. Operating Exp.</b>	<b>55,890</b>	<b>40,219</b>	<b>40,417</b>	<b>59,700</b>	<b>51,200</b>

#### Debt Service

2005 Series 1 Principle (Chelsea)	21,600	21,600	0	0	0
2005 Series 1 Interest (Chelsea)	7,506	4,153	0	0	0
2016 Series 1 Principle	66,000	66,000	0	0	0
2016 Series 1 Interest	58,058	44,675	0	0	0
<b>Total Bond Principal &amp; Interest</b>	<b>153,164</b>	<b>136,428</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Transfers Out

2005 Series 1 Debt Service	0	0	25,451	24,693	23,670
2016 Series 1 Debt Service	0	0	115,693	114,464	113,144
Capital Lease - 2020 Dump Trucks	0	0	70	77,145	77,145
Capital Lease - 2017 Dump Truck	0	0	32,396	32,395	0
Administration Expense	27,000	27,000	27,000	27,000	27,000
Transfer Town Grant Match	5,223	40,985	0	0	0
	<b>32,223</b>	<b>67,985</b>	<b>200,610</b>	<b>275,697</b>	<b>240,959</b>

#### Reserve Funding

Transfer To - Stormwater Reserve	30,000	30,000	30,000	30,000	30,000
Transfer To - Bridge & Culvert Reserve	0	0	0	0	0
Transfer To - Equipment Reserve	120,000	120,000	94,000	50,000	80,000
Transfer to Pavement Reserve	75,000	75,000	75,000	75,000	100,000
Transfer To - Sidewalk Reserve	30,000	30,000	0	30,000	30,000
Transfer To - Gravel Reserve	70,000	80,000	50,000	80,000	80,000
Transfer Surplus To Reserves	26,626	27,115	282,322	0	0
<b>Total Reserve Funding</b>	<b>351,626</b>	<b>362,115</b>	<b>531,322</b>	<b>265,000</b>	<b>320,000</b>
Contribution to (Utilization of) Fund Balance		20,547	(6,775)		
<b>Total Highway Expenses</b>	<b>1,776,162</b>	<b>1,852,838</b>	<b>1,913,410</b>	<b>1,983,474</b>	<b>2,017,592</b>

#### Police Fund

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
<b>Police Revenue</b>					

Taxes - Full Assessment	570,706	311,146	297,749	316,583	328,485
VT Current Use Payment	0	3,511	1,014	1,000	1,000
Pilot - Clara Martin Center	0	1,781	2,108	2,000	2,000
Village Court Fines	3,391	2,186	4,040	2,000	2,500
Special Policing	1,984	0	0	0	0
Miscellaneous	1,482	0	210	0	0
Sale of Surplus Equipment	40,000	0	0	0	0
Police Reports	25	0	0	0	0
DUI Grant Revenue	408	0	0	0	0
Use of Prior Year Surplus	0	0	0	22,377	14,765
<b>Total Police Revenue</b>	<b>617,996</b>	<b>318,624</b>	<b>305,121</b>	<b>343,960</b>	<b>348,750</b>

**Police Admin Expenses**

Wages - Police Officers	8,721	0	0	0	0
Wages - Secretary	10	0	0	0	0
Wages - Overtime	5,704	0	0	0	0
Insurance Opt-Out	1,500	0	0	0	0
Wages - Special Policing	565	0	0	0	0
Wages - DUI Checkpoint	209	0	0	0	0
Social Security	2,546	0	0	0	0
Insurance - Health	2,233	0	0	0	0
Insurance - Dental	257	0	0	0	0
Insurance - Life	73	0	0	0	0

**Police Fund (Cont.)**

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>Police Admin Expenses (Cont.)</b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2023</u></b>
Retirement	2,357	0	0	0	0
Insurance Worker's Compensation	16,291	423	0	0	0
Insurance - Professional Liability	9,924	0	0	0	0
<b>Total Police Admin Expenses</b>	<b>50,389</b>	<b>423</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Police Operating Expenses**

General Insurance Costs	6,643	3,846	2,580	2,700	2,650
Technology	334	0	0	0	0
Vehicle Fuel	3,946	0	0	0	0
Office Supplies	1,657	1,033	1,148	1,000	1,500
Advertising	22	0	0	0	0
Telecommunications	6,780	3,191	2,540	3,200	3,500
Electric	3,381	3,172	2,200	3,200	3,200
Heating Oil	5,383	4,290	1,387	4,500	4,500
Water & Sewer	1,000	1,200	1,540	500	1,500
Legal Expenses	375	0	0	0	0
Operating Expenses	50	0	0	0	0
Janitorial Services	1,799	1,799	3,484	3,900	3,900
Contracted Services	287,186	319,782	304,970	322,560	325,000
Repair/Maint - Building	1,180	1,371	5,442	1,400	2,000
Repair/Maint - Vehicles	4,045	0	0	0	0
Training & Development	331	0	0	0	0
FEMA Reimbursable	0	(16,560)	0	0	0
<b>Total Police Operating Exp.</b>	<b>324,113</b>	<b>323,124</b>	<b>325,291</b>	<b>342,960</b>	<b>347,750</b>

**Other Police Expenses**

Building Loan Interest	7,402	7,159	0	0	0
Cruiser Loan Payments	28,467	0	0	0	0
Administration Expenses	1,000	1,000	1,000	1,000	1,000



Transfer To - Police Equip. Res.	14,002	0	25,640	0	0
Transfer- TOR Grant Share	7,863	4,140	0	0	0
<b>Total Other Police Expenses</b>	<b>58,734</b>	<b>12,299</b>	<b>26,640</b>	<b>1,000</b>	<b>1,000</b>
Contribution to (Utilization of) Fund Balance	0	(17,221)	(46,809)	0	0
<b>Total Police Expenses</b>	<b>433,236</b>	<b>318,625</b>	<b>305,122</b>	<b>343,960</b>	<b>348,750</b>

	<u>Water Fund</u>				
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
<b>Water Revenue</b>					
Water Charges	457,293	459,926	464,806	557,695	580,533
Delinquent Accts. - Penalty	3,594	3,591	5,898	4,500	5,000
Delinquent Accts. - Interest	1,560	(553)	1,644	1,600	1,600
Applications	310	35	50	250	250
Fees	2,891	2,240	3,030	2,500	2,500
Miscellaneous	50	208	935	100	100
Sale of Surplus Equipment	75	0	0	0	0
Bond Refinance Savings	3,515	3,613	1,077	0	0
Insurance Reimbursements	0	1,854	1,603	0	0
RF3-018 Grant Revenue	17,445	0	0	0	0
RF3-056 Grant Revenue	10,549	76,716	0	0	0
RF3-241 Grant Revenue	326,170	0	0	0	0
<b>Total Water Revenue</b>	<b>823,452</b>	<b>547,630</b>	<b>479,043</b>	<b>566,645</b>	<b>589,983</b>

<b>Water Administrative Expenses</b>					
Wages - Water/WW - Supervisor	26,647	26,995	27,820	28,142	30,503
Wages - Water Operators	62,596	63,301	59,497	60,913	62,795
Wages - Water Commissioners	625	625	625	625	625
Wages - Labor	1,789	4,955	690	4,500	4,500
Wages - Engineering	3,041	23	0	0	0
Wages - On Call	6,809	6,028	6,805	7,000	7,000
Wages - Overtime	7,905	6,160	2,252	7,000	7,000
Insurance Opt-Out	1,500	2,000	1,500	1,500	2,250
Social Security	8,157	8,207	7,170	8,391	8,772
Insurance - Unemployment	0	208	553	425	486
Insurance - Health	24,325	22,063	25,687	28,818	35,879
Insurance - Dental	1,430	1,344	1,252	1,455	1,455
Insurance - Life	261	184	197	358	358
Retirement	12,132	17,695	13,437	12,468	21,460
Uniforms	4,125	0	0	0	0
Boot Allotment	348	90	90	400	400
Insurance - Worker's Compensation	9,237	12,156	6,518	6,000	5,500
Capitalized Labor	0	(4,134)	0	0	0
<b>Total Water Admin Expenses</b>	<b>170,927</b>	<b>167,900</b>	<b>154,093</b>	<b>167,995</b>	<b>188,983</b>

**Water Fund (Cont.)**

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
<b>Water Operating Expenses</b>					
Insurance - Property & Casualty	3,618	3,877	3,830	4,000	4,500
Technology	291	0	115	2,500	2,500
Vehicle Fuel	3,026	2,466	1,192	3,000	3,000
Office Supplies	685	749	753	750	750

Postage	1,446	1,272	1,108	2,000	2,000
Advertising & Printing	995	108	465	1,200	1,200
Dues & Subscriptions	185	375	400	400	400
Telecommunications	2,669	2,680	2,668	3,500	3,500
Audit	3,632	2,720	3,254	3,500	3,700
Legal Expenses	3,486	1,272	337	1,000	1,000
Operating Supplies	2,190	1,967	1,711	2,500	2,500
Chemicals	4,502	3,444	4,576	5,000	5,000
Hydrants	1,557	2,079	39	3,500	3,500
Water Meters	9,268	9,008	9,456	10,000	10,000
Pavement Replacement	268	536	0	1,000	1,000
Mileage	0	0	0	200	200
Leases	2,809	2,956	296	1,000	1,000
Permits & Testing	2,604	7,390	4,339	7,000	7,000
Trash Disposal	0	0	248	500	500
Repair/Maint	17,440	13,632	13,098	15,000	15,000
Repair/Maint - Backhoe	0	342	1,473	1,500	1,500
Repair/Maint - Vehicle	73	2,468	3,153	1,500	1,500
Water Thawing Expenses	1,151	0	0	5,000	5,000
Training & Education	548	135	0	1,000	1,000
Safety Equipment	230	420	988	600	750
<b>Total Water Operating Expenses</b>	<b>62,674</b>	<b>59,896</b>	<b>53,499</b>	<b>77,150</b>	<b>78,000</b>
<b>Wells &amp; Reservoirs</b>					
Electric	30,947	34,147	36,688	32,500	34,000
Heating	789	757	983	1,200	1,200
Generator Diesel Fuel	294	0	0	300	300
Repair/Maint	3,540	1,361	1,729	1,500	1,500
Well Cleaning	0	0	0	15,000	15,000
Depreciation Expense	139,811	141,283	141,376	144,000	144,000
<b>Total Wells &amp; Reservoirs</b>	<b>175,381</b>	<b>177,548</b>	<b>180,776</b>	<b>194,500</b>	<b>196,000</b>
<b>Water Debt Service</b>					
2016-1 Bond Principal	20,000	20,000	0	0	0
2016-1 Bond Interest	17,593	16,048	14,996	90,000	90,000
<b>Total Debt Service</b>	<b>37,593</b>	<b>36,048</b>	<b>14,996</b>	<b>90,000</b>	<b>90,000</b>
<b>Transfers Out</b>					
Administrative Charges	22,000	22,000	22,000	22,000	22,000
Transfer -Other Funds	147	0	15,000	15,000	15,000
Surplus Transfer to Reserve	0	0	0	0	0
<b>Total Transfers Out</b>	<b>22,147</b>	<b>22,000</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>
<b>Total Water Expenses</b>	<b>468,722</b>	<b>463,392</b>	<b>440,364</b>	<b>566,645</b>	<b>589,983</b>
Contribution to (Utilization of) Fund Balance	0	0	0	0	0
<b>Total Water Expenses</b>	<b>468,722</b>	<b>463,392</b>	<b>440,364</b>	<b>566,645</b>	<b>589,983</b>

**Wastewater Fund**

	<b>Actual FY 2019</b>	<b>Actual FY 2020</b>	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Budget FY 2023</b>
<b>Wastewater Revenue</b>					
Wastewater Charges	840,341	783,315	773,315	714,889	782,696
Delinquent Accts. - Penalty	9,087	6,428	7,672	6,000	7,500
Delinquent Accts. - Interest	2,679	779	2,332	2,000	2,500
Dewatering / Sludge Removal	88,070	113,662	73,742	60,000	15,000

Leachate Processing	17,400	4,300	2,500	5,000	4,000
Applications	270	205	50	250	250
Miscellaneous	204	186	1,684	0	0
Insurance Reimbursement	0	1,854	1,603	0	0
USDA Grant Revenue	159,433	29,073	0	0	0
Interest	5,893	646	0	0	0
<b>Total Wastewater Revenue</b>	<b>1,123,377</b>	<b>940,448</b>	<b>862,898</b>	<b>788,139</b>	<b>811,946</b>

**Wastewater Admin Expenses**

Wages - Water/WW Supervisor	26,647	26,421	27,574	28,142	30,503
Wages - Plant Operators	58,716	57,784	58,453	60,913	62,795
Wastewater Commissioners	625	625	625	625	625
Wages - Labor	1,664	520	1,304	1,000	1,000
Wages - Engineering	3,085	8	0	0	0
Wages - On Call	6,809	6,028	6,805	7,000	7,000
Wages - Overtime	5,978	5,007	2,384	7,000	7,000
Insurance Opt-Out	1,500	2,000	1,500	1,500	2,250
Social Security	7,707	7,339	7,132	8,123	8,505
Insurance - Unemployment	0	208	553	425	486
Insurance - Health	24,325	22,063	25,687	30,318	35,879
Insurance - Dental	1,430	1,344	1,251	1,455	1,455
Insurance - Life	261	184	197	360	360
Retirement	18,131	9,808	13,437	12,468	21,460
Uniforms	4,125	0	0	0	0
Boot Allotment	347	290	490	400	400
Insurance - Worker's Compensation	9,237	12,156	6,517	6,000	5,500
<b>Total Wastewater Admin Exp.</b>	<b>170,587</b>	<b>151,785</b>	<b>153,909</b>	<b>165,729</b>	<b>185,218</b>

**Wastewater Collection,  
Treatment, & Disposal Expenses**

General Insurance	14,301	13,152	12,747	12,500	12,800
Technology	1,445	894	114	1,750	7,500
Vehicle Fuel	146	94	1,210	800	800
Office Supplies	690	769	754	900	900
Postage	1,446	1,272	1,108	2,000	2,000
Advertising	397	0	78	750	750
Dues & Subscriptions	185	0	0	200	200
Telecommunications	3,087	4,116	4,826	4,500	4,500

**Wastewater Fund (Cont.)**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Wastewater Collection, Treatment, &amp; Disposal Expenses (Cont.)</b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>	<b><u>FY 2022</u></b>	<b><u>FY 2023</u></b>
Electric	61,049	60,655	58,145	65,000	65,000
Water	14,370	24,683	27,975	12,000	15,000
Generator Diesel Fuel	68	177	372	200	400
Heating	8,841	8,508	9,146	15,000	12,500
Audit	3,632	2,720	3,254	3,500	3,700
Legal	38	0	297	500	500
Operating Supplies	2,328	3,274	5,740	3,000	3,500
Chemicals	26,493	21,280	17,913	30,000	25,000
Lab Supplies	0	610	1,031	800	800
Pavement Replacement	0	0	537	0	0
Mileage	15	7	0	200	200
State Assessment	0	1,040	1,400	1,500	1,500
Wastewater Permits	0	1,360	160	1,500	1,500
Lab Testing	6,767	7,226	4,010	7,500	7,500
Trash Disposal	2,194	1,200	1,117	1,250	1,250

Service Contracts	1,220	0	0	10,000	10,000
Repairs & Maintenance	71,225	24,191	92,821	35,000	35,000
Repair/Maint - Vehicle	333	3,037	4,086	1,500	2,000
Repair/Maint - Facility	2,693	2,197	6,824	5,000	5,000
Sludge Removal	63,999	62,526	58,295	40,000	45,000
Training & Development	596	340	850	1,000	1,000
<b>Wastewater Collection, Treatment, &amp; Disposal Expenses</b>					
Equipment Purchase	916	265	0	900	900
Lab Equipment	153	30	700	750	750
Safety Equipment	231	276	1,467	500	500
Loss on Disposal of Cap.	3,322	0	0	0	0
Depreciation Expense	227,070	237,261	237,326	245,000	245,000
<b>Total Wastewater Collection, Treatment, &amp; Disposal Expenses</b>	<b>519,250</b>	<b>483,160</b>	<b>554,303</b>	<b>505,000</b>	<b>512,950</b>
<b>Wastewater Debt Service</b>					
2003 Series 2 Principal	25,000	25,000	0	0	0
RF1-091 Principal	35,050	35,751	0	0	0
RF1-091 Interest	6,017	5,316	0	3,872	3,128
WWTF Bond - Interest	125,027	85,024	82,751	81,258	78,650
2016 Series 1 - Principal	14,000	14,000	0	0	0
2016 Series 1 - Interest	12,315	11,233	10,498	10,280	10,000
<b>Total Wastewater Debt Service</b>	<b>217,409</b>	<b>176,324</b>	<b>93,249</b>	<b>95,410</b>	<b>91,778</b>
<b>Transfers Out</b>					
Administrative Charges	22,000	22,000	22,000	22,000	22,000
Transfer to Reserve	0	195,531	0	0	0
<b>Total Transfers Out</b>	<b>22,000</b>	<b>217,531</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
Contribution to (Utilization of) Fund Balance	0	0	0	0	0
<b>Total Wastewater Expenses</b>	<b>929,246</b>	<b>1,028,800</b>	<b>823,461</b>	<b>788,139</b>	<b>811,946</b>

**Landfill Closure Fund**

	<u>Actual</u> <u>FY 2019</u>	<u>Actual</u> <u>FY 2020</u>	<u>Actual</u> <u>FY 2021</u>	<u>Budget</u> <u>FY 2022</u>	<u>Budget</u> <u>FY 2023</u>
<b>Landfill Closure Revenue</b>					
Change in Post Closure Liability	65,000	65,000	65,000	65,000	65,000
Telephone Reimbursement	737	639	818	500	500
Electric Reimbursement	614	620	763	700	700
Interest - LF Closure	11,554	50,836	48,561	3,000	30,000
Gain (Loss) on Investments	40,234	(62,616)	163,168	7,500	20,000
<b>Total Landfill Closure Revenue</b>	<b>118,139</b>	<b>54,479</b>	<b>278,310</b>	<b>76,700</b>	<b>116,200</b>
<b>Landfill Closure Expenses</b>					
Labor	2,822	1,918	1,140	4,000	4,000
Social Security	208	141	82	306	306
Workers Compensation	-	550	335	200	350
Property & Casualty Insurance	705	728	792	800	800
Utilities	3,784	4,906	5,756	4,500	4,500
Audit	1,362	1,020	812	1,500	1,500
Leachate Expenses	31,382	7,960	4,801	20,000	20,000
Inspection/Testing	18,116	18,983	19,998	25,000	25,000
Sampling Services	0	0	0	1,000	1,000
Maintenance	294	2,529	0	6,000	6,000
Building Costs	0	0	0	1,000	1,000

Depreciation Expense	2,030	2,030	2,030	2,030	2,030
Administrative Charges	1,000	1,000	1,000	1,000	1,000
Transfer to General Fund	0	0	25,000	25,000	35,000
<b>Total Landfill Closure Expenses</b>	<b>61,703</b>	<b>41,765</b>	<b>61,746</b>	<b>92,336</b>	<b>102,486</b>

**Special Appropriations**

	<b><u>Actual</u></b> <b><u>FY 2019</u></b>	<b><u>Actual</u></b> <b><u>FY 2020</u></b>	<b><u>Actual</u></b> <b><u>FY 2021</u></b>	<b><u>Budget</u></b> <b><u>FY 2022</u></b>	<b><u>Budget</u></b> <b><u>FY 2023</u></b>
<b>Revenue - Special Appropriations</b>					
Taxes-Special Appropriations	77,620	85,120	89,320	89,320	89,920
<b>Total Revenue - Special Appropriations</b>	<b>77,620</b>	<b>85,120</b>	<b>89,320</b>	<b>89,320</b>	<b>89,920</b>

**Special Appropriations**

The Arts Bus	4,000	4,000	4,000	4,000	4,000
CV Adult Basic Education	6,000	6,000	6,000	6,000	6,000
Capstone Community Action	1,300	1,300	1,300	1,300	1,300
Central VT Council on Aging	1,200	1,200	1,200	1,200	1,200
Clara Martin Center	8,000	8,000	8,000	8,000	8,000
Friends of the Historic Playhouse Theatre	0	0	5,000	5,000	5,000
Randolph Senior Citizens	15,000	15,000	15,000	15,000	15,000
Home Share Now	800	800	0	0	0
Orange County Restorative Justice	600	600	600	600	1,200
OC Parent Child / Kid's Place	2,500	2,500	2,500	2,500	2,500
Randolph Area Food Shelf	2,500	2,500	2,500	2,500	2,500
Safeline	2,500	2,500	2,500	2,500	2,500
Stagecoach	7,500	15,000	15,000	15,000	15,000
VT Assoc. for the Blind and Visually Impaired	1,000	1,000	1,000	1,000	1,000
VT Center for Independent Living	1,000	1,000	1,000	1,000	1,000
Visiting Nurse & Hospice	16,220	16,220	16,220	16,220	16,220
White River Craft Center	5,000	5,000	5,000	5,000	5,000
WRV Chamber of Commerce	2,500	2,500	0	2,500	2,500
<b>Total Special Appropriations</b>	<b>77,620</b>	<b>85,120</b>	<b>86,820</b>	<b>89,320</b>	<b>89,920</b>

**FY 2023 Estimated Tax Rate based on FY 2022 Grand List Value**

	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2023</b>	<b>Tax Rate</b>	
	<b>Tax Rate</b>	<b>Tax Rate</b>	<b>Amount</b>	<b>%</b>	
				<b>Inc / Decr</b>	
<b>General Fund</b>					
Municipal Operations	0.3791	0.4043	1,796,494	6.65%	0.02520
<b>Sub Total</b>	<b>0.3791</b>	<b>0.4043</b>	<b>1,796,494</b>	<b>6.65%</b>	
Highway Fund	0.3659	0.3729	1,656,692	1.91%	0.00700
Library	0.0602	0.0645	286,389	7.14%	0.00430
<b>Total Budgeted Tax Rate</b>	<b>0.8052</b>	<b>0.8417</b>	<b>3,739,575</b>	<b>4.53%</b>	<b>0.03650</b>
Grand List Value	4,443,064	4,443,064	4,443,064	0.00%	
<b>Special Appropriations</b>					
The Arts Bus	0.000900	0.000900	4,000	0.00000%	
CV Adult Basic Education	0.001350	0.001350	6,000	0.00000%	
Capstone Community Action	0.000293	0.000293	1,300	0.00000%	
Central VT Council on Aging	0.000270	0.000270	1,200	0.00000%	
Clara Martin Center	0.001801	0.001801	8,000	0.00000%	
Randolph Senior Citizens	0.003376	0.003376	15,000	0.00000%	
Orange County Restorative Justice	0.000135	0.000270	1,200	100.00000%	
OC Parent Child Center	0.000563	0.000563	2,500	0.00000%	
Friends of the Historic Playhouse Theatre	0.001125	0.001125	5,000	0.00000%	
Randolph Area Food Shelf	0.000563	0.000563	2,500	0.00000%	
Safeline	0.000563	0.000563	2,500	0.00000%	
Stagecoach	0.003376	0.003376	15,000	0.00000%	
VT Assoc. for the Blind and Visually Impaired	0.000225	0.000225	1,000	0.00000%	
VT Center for Independent Living	0.000225	0.000225	1,000	0.00000%	
Visiting Nurse & Hospice	0.003651	0.003651	16,220	0.00000%	
White River Craft Center	0.001125	0.001125	5,000	0.00000%	
WRV Chamber of Commerce	0.000563	0.000563	2,500	0.00000%	
<b>Total Special Appropriations</b>	<b>0.020104</b>	<b>0.020239</b>	<b>89,920</b>	<b>0.67%</b>	<b>0.000135</b>
<b>Total Tax Rate</b>	<b>0.8253</b>	<b>0.8619</b>	<b>3,829,495</b>	<b>4.43%</b>	<b>0.036600</b>
<b>Police District Tax Rev. &amp; Rate</b>	<b>0.2191</b>	<b>0.2273</b>	<b>328,485</b>	<b>3.74%</b>	
Police District Grand List Amount	1,445,025	1,445,025	1,445,025	0.00%	

**Note: Minor differences exist between the Grand List values used to set the FY 2022 tax rate as shown above and the Grand List values used to illustrate the FY 2023 tax rate. These differences result from changes in current use and other changes in Grand List assessed values and reflect the final Grand List.**

**TOWN OF RANDOLPH - FY23 CAPITAL PROGRAM EXPENDITURE SUMMARY**

v.04, as adopted; 1/22/22

		FY23 Funding							
Item	Department	General Fund Funding	Enterprise Funding[1]	Reserve Funding	Reserve	Grant Funding	Other Funding	Total	
1	Restoration Expense	\$ -	\$ -	\$ 5,000	Restoration	\$ -	\$ -	\$ 5,000	
2	Restoration Reserve Fund Transfer	\$ 5,000	\$ -	\$ -		\$ -	\$ -	\$ 5,000	
3	Townwide Reappraisal	\$ -	\$ -	\$ 220,000	Reappraisal	\$ -	\$ -	\$ 220,000	
4	Reappraisal Reserve Transfer	\$ 15,000	\$ -	\$ -		\$ -	\$ -	\$ 15,000	
5	Cemetery Reserve Fund Transfer	\$ 8,000	\$ -	\$ -		\$ -	\$ -	\$ 8,000	
6	New Pick-Up Truck (4x4)	\$ -	\$ -	\$ 35,000	Cemetery	\$ -	\$ -	\$ 35,000	
7	Town Office Repairs - walls, floors, skylight	\$ -	\$ -	\$ 75,000	Facilities	\$ -	\$ -	\$ 75,000	
8	Facilities Reserve Fund Transfer	\$ 85,000	\$ -	\$ -	Facilities	\$ -	\$ -	\$ 85,000	
9	Energy improvements [2]	\$ -	\$ -	\$ 25,000	Facilities	\$ -	\$ -	\$ 25,000	
10	ERFD Pumper Truck [3]	\$ -	\$ -	\$ 300,000		\$ -	\$ -	\$ 300,000	
11	Fire Equipment Reserve Fund Transfer	\$ 110,000	\$ -	\$ -		\$ -	\$ -	\$ 110,000	
12	Paving - Grind and re-pave E. Bethel Rd (1.1 miles)	\$ -	\$ -	\$ 335,000	Paving	\$ -	\$ -	\$ 335,000	
13	Transfer from Sewer Bond Payment	\$ -	\$ -	\$ -		\$ -	\$ 25,000	\$ 25,000	
14	Paving Reserve Transfer	\$ 100,000	\$ -	\$ -		\$ -	\$ -	\$ 100,000	
15	Clay Wight Road Gravel Improvements	\$ -	\$ -	\$ 22,000	Gravel	\$ -	\$ -	\$ 22,000	
16	Resurface 3.5 miles [4]	\$ -	\$ -	\$ 92,750	Gravel	\$ -	\$ -	\$ 92,750	
17	Gravel Road Reserve Transfer	\$ 80,000	\$ -	\$ -		\$ -	\$ -	\$ 80,000	
18	Dump Truck Replacement (2013 Tandem) [5]	\$ -	\$ -	\$ 184,000	Highway Equipment	\$ -	\$ -	\$ 184,000	
19	Highway Equipment Reserve Transfer	\$ 80,000	\$ -	\$ -		\$ -	\$ -	\$ 80,000	
20	Sidewalk Repair [6]	\$ -	\$ -	\$ 75,000	Sidewalk	\$ -	\$ -	\$ 75,000	
21	Sidewalk Program Reserve Transfer	\$ 30,000	\$ -	\$ -		\$ -	\$ -	\$ 30,000	
22	Level and re-seed soccer field.	\$ -	\$ -	\$ 5,000	Recreation Facilities	\$ -	\$ -	\$ 5,000	
23	Recreation Facilities and Equipment Fund Transfer	\$ 20,000	\$ -	\$ -		\$ -	\$ -	\$ 20,000	
24	Pleasant Street parking lot improvements	\$ -	\$ -	\$ 100,000	Stormwater	\$ -	\$ -	\$ 100,000	
25	Stormwater Reserve Transfer	\$ 30,000	\$ -	\$ -		\$ -	\$ -	\$ 30,000	
26	North Wells and Reservoir Project [7]	\$ -	\$ -	\$ -		\$ 750,000	\$ 1,500,000	\$ 2,250,000	
27	Wastewater Allocation	\$ -	\$ 28,783	\$ -		\$ -	\$ -	\$ 28,783	
28	<b>TOTALS</b>	<b>\$ 563,000</b>	<b>\$ 28,783</b>	<b>\$ 1,473,750</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 1,525,000</b>	<b>\$ 4,340,533</b>	

Department	FY23 Total
Administration	\$ 245,000
Buildings and Grounds	\$ 160,000
Cemetery	\$ 43,000
Energy	\$ 25,000
Fire	\$ 410,000
Highway	\$ 1,023,750
Parks and Recreation	\$ 25,000
Stormwater	\$ 130,000
Technology	\$ -
Water and Wastewater	\$ 2,278,783

NOTES
[1] Enterprise Funding refers to water, wastewater, or other funds, where revenue is from user rates rather than property taxes.
[2] Projects will be developed from the FY22 Energy Audit of the Town Offices, Kimball Public Library, and Wastewater Treatment Facility.
[3] The truck is shown in the plan, but purchase follows completion of the fire services study.
[4] Project(s) to be identified, following spring 2022 inspection.
[5] Cost shown is for the complete truck (chassis and body), minus estimated trade-in value for a 2013 truck.
[6] Project(s) to be identified following spring 2022 inspection.
[7] Funding breakdown is: \$300,000 CDBG + \$450,000 Northern Borders (totalling \$750,000 in grant \$); \$1.5 million loan from the DWSRF. The project will begin spring/early summer 2022 (FY22), and conclude by fall 2022 (FY23).

**Town of Randolph**  
**Schedule of Long-Term Debt**  
**June 30, 2021**

Bond #	Purpose of Bond	Type	Length of Repayment	Fiscal Year of Maturity	Amount Borrowed 6/30/2021	Balance 6/30/2021	Payments	
							FY 2022	FY 2023
2015 Series 1 (refinanced 1995 Series 1 & 2004-2) Payments due Nov & May 1	Stormwater/Sewer Separation	Principal Interest	30 Years	2026	525,000	170,000	30,000 -	30,000 -
2005 Series 1 - Municipal Building (Refinanced 2014-2) Payments due Nov & May 1	Town Hall - 73% Chelsea Mtn Rd - 27%	Principal Interest Principal Interest	20 Years	2026	1,650,000	400,000	58,400 8,364 21,600 3,093	58,400 5,597 21,600 2,070
2007 Series 1 Refinanced 2015-Series 1 Payments due Nov & May 1	Main Street Bridge	Principal Interest	20 Years	2028	500,000	175,000	25,000 5,693	25,000 4,538
2009 Series 1 (Refinanced 2015-Series 5) Payments due Nov & May 1	Chandler Music Hall	Principal Interest	20 Years	2030	750,000	315,000	35,000 12,305	35,000 10,927
RF1-091 - Sewer / Curbing	School Street / Brook Street	Principal Interest Principal Interest	20 Years	2026	1,343,000	193,566  193,566	37,196 3,872 37,196 3,872	37,939 3,128 37,939 3,128
2016 Series 1 - Elm/Prospect Street Project Payments due Nov & May 1	Elm/Prospect/Summer Street & Chelsea Mountain Rd	Principal Interest Principal Interest Principal Interest	30 Years	2047	3,000,000	1,716,000  520,000 364,000	66,000 48,464 20,000 14,686 14,000 10,280	66,000 47,144 20,000 14,286 14,000 10,000
2017 Series 3 Payments due Nov & May 1	Fire Station construction	Principal Interest	30 Years	2048	2,400,000	2,160,000	80,000 72,592	80,000 70,800
Mascoma - Monthly	Police Building (Building Sold and loan paid off in FY2021)	Principal Interest	5 Years	2023	275,000	-	- -	- -
Union Bank	Tax Anticipation Note	Principal Interest	1 Year	2022	2,800,000	2,800,000 -	2,800,000 41,844	- -
Community Bank Lease Payments due July	Fire Truck - Tanker	Principal Interest	5 Years	2021	216,197	-	- -	- -
Payments due July	Dump Truck	Principal Interest	5 Years	2022	161,979	31,423	31,423 972	- -
Santander Leasing Payment due April	2021 Freightliner Dump Trucks	Principal Interest	5 Years	2025	360,372	291,551	70,410 6,735	72,037 5,108
WPL -262-1	Water Well Development - Pearl St Replacement	Principal Interest	5 Years	2029	196,147	- 196,147	- -	- -
RF3 -241 Payment Due June	Water - Route 66 Waterline	Principal Interest	30 Years	2043	1,596,000	549,945	24,997 -	24,997 -
RF3-018 Payment due August	Water System Improvements (Village)	Principal Interest	30 Years	2030	387,264	57,973	6,441 -	6,441 -
RF3-056 Payment due Novemebr	Well-Field Development	Principal Interest	30 Years	2035	774,314	217,720	15,551 -	15,551 -
RF1-140 Payment due March	Wastewater Treatment Facility	Principal Interest	10 Years	2028	379,057	265,339	37,906 -	37,906 -
USDA WWTF Bond Payments due Jan & July	Wastewater Treatment Facility	Principal Interest	30 Years	2046	5,023,000	4,368,216	138,450 81,258	141,058 78,650

14,985,446      3,863,600      979,244

**Payment Responsibility by Fund**

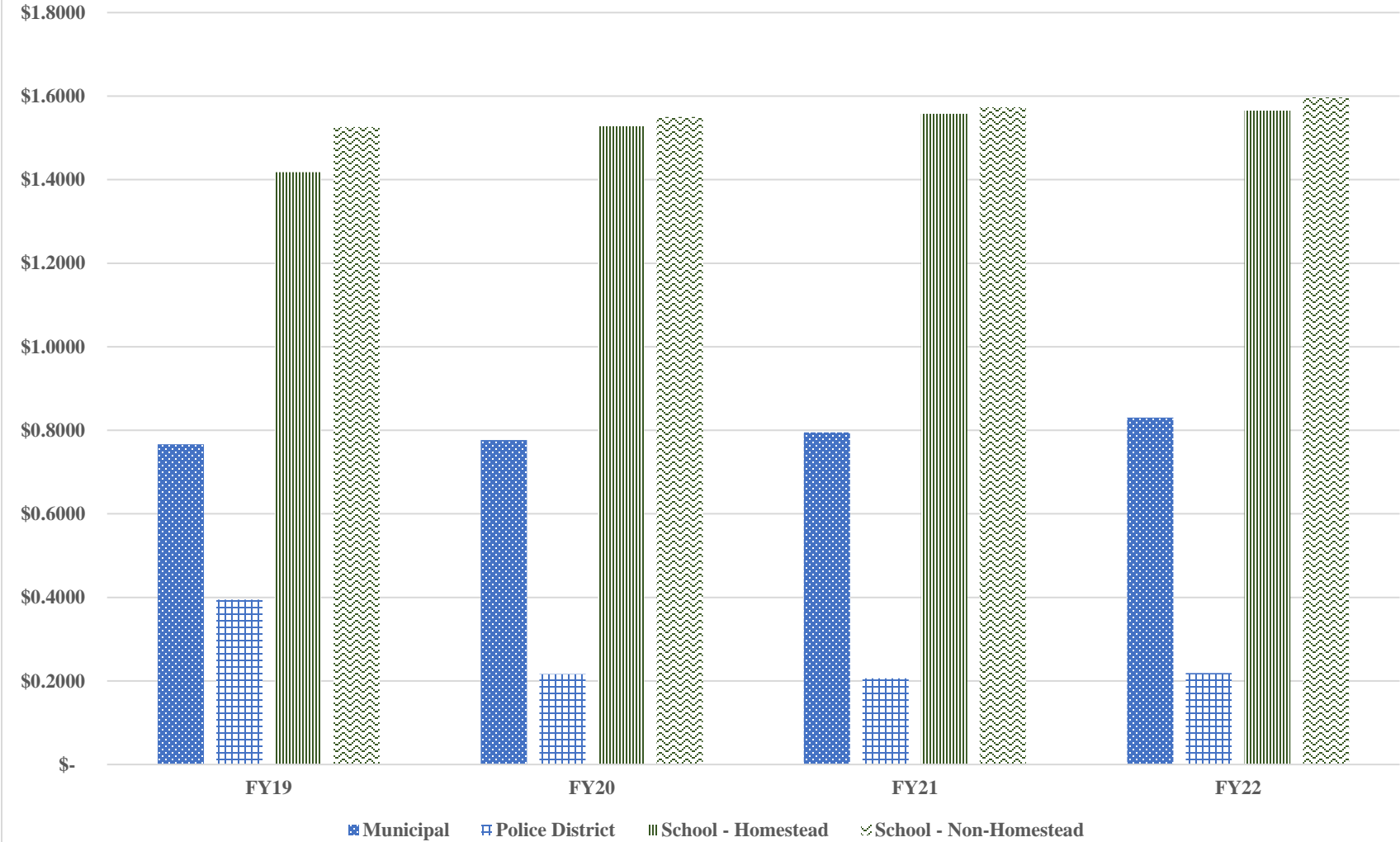
	FY 2022	FY 2023
General Fund	3,210,265	361,328
Highway Fund	248,698	213,959
Police Fund	-	-
Water Fund	81,676	81,276
Sewer Fund	322,961	322,680
	<u>3,863,600</u>	<u>979,244</u>

**Payments By Fund**

General Fund	3,458,963	575,287
Highway Fund	-	-
Water Fund	81,676	81,276
Sewer Fund	322,961	322,680
	<u>3,863,600</u>	<u>979,244</u>

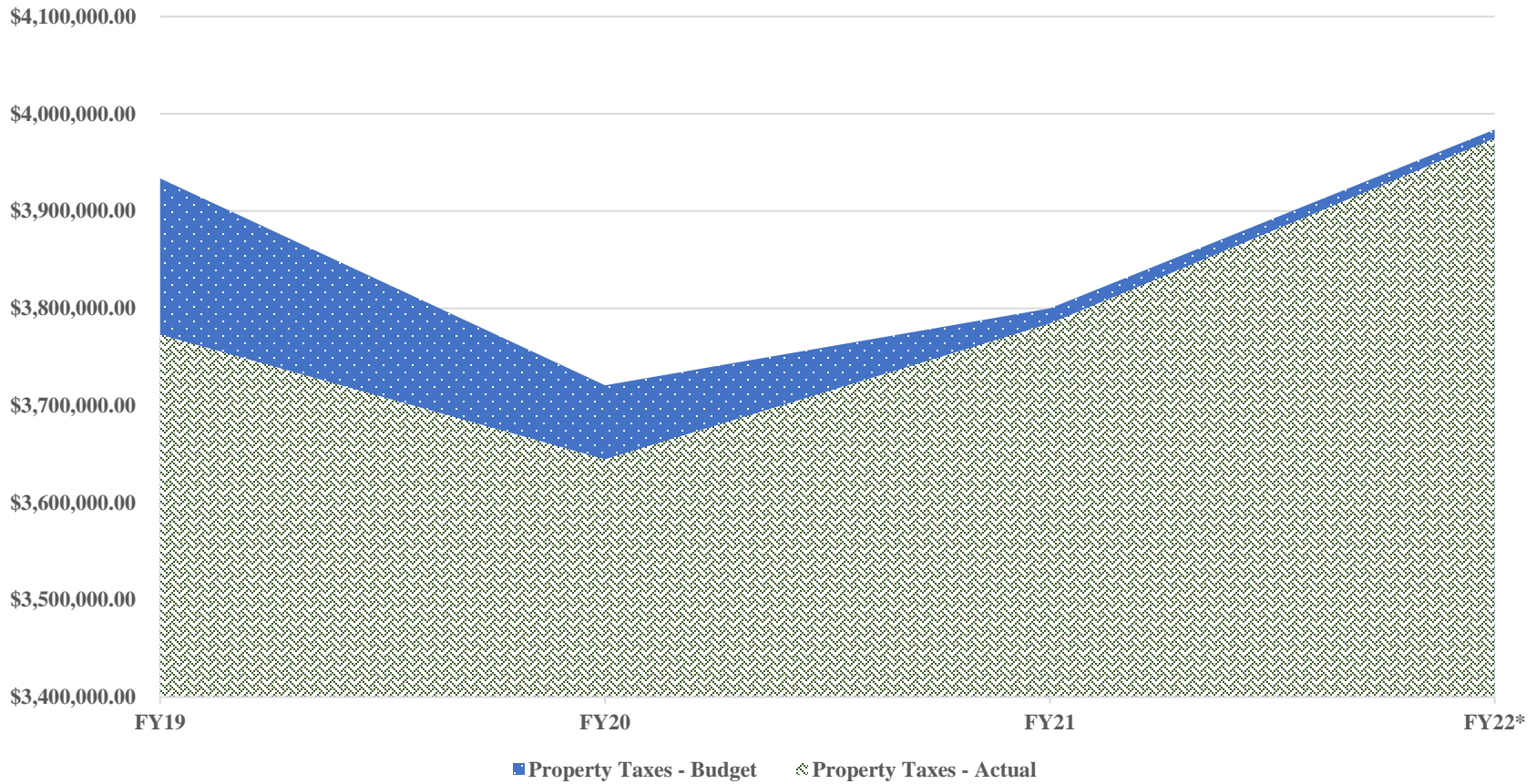


### Tax Rate Review - FY19-FY22



*\*All values are per \$100 of assessed value.  
 \*\*Municipal rate includes local agreement rate.*

### Municipal Property Taxes - Budget to Actual (FY19-FY22)



*\*Note: FY22 represents data to date (01/26/22).*

	FY19	FY20	FY21	FY22*
Actual, as % of Budget	95.9%	98.0%	99.6%	99.8%