

TOWN OF RANDOLPH, VERMONT

Office of the Town Manager

FY25 – PROPOSED BUDGETS

The proposed FY25 budgets, in summary, and the changes from FY24 can be seen in the table.

Fund	FY25	\$ +/- (from FY24)	% +/- (from FY24)
General	\$3,751,928	+\$65,178	+1.78%
Highway	\$2,234,173	+\$111,247	+5.24%
Library	\$391,567	+\$12,129	+3.20%
Police District	\$728,737	+\$204,635	+39.04%
Special Appropriations	\$96,420	+\$4,000	+4.33%
Water	\$650,423	+\$47,023	+7.79%
Wastewater	\$923,340	+\$56,687	+6.53%

Tax Rate Impacts

Generally, this space features information on the estimated property tax impacts of the proposed municipal budgets.

This year, however, estimating those impacts with any sort of accuracy – or even coming up with a set of “best/worst case” scenario numbers – is difficult. The reason is that the first townwide reappraisal in 18 years is still underway. The grand list that will be used to set a tax rate in July has not yet been finished.

Various common data points, such as the Town’s common level of appraisal, indicate that the grand list will grow. How a change in grand list value will impact individual property taxpayers also depends on any number of individual factors, such as the change in someone’s property value. An update on the reappraisal process can be found in the Lister’s report in the Annual Report (scheduled to be available as early as 2/21).

v.06

Budget Category	FY24	FY25	\$ +/-	% +/-
FY25 EXPENDITURE SUMMARY				
GENERAL FUND				
1 Administration	\$ 1,232,239	\$ 1,348,743	\$ 116,504	9.45%
2 Fire*	\$ 220,481	\$ 226,048	\$ 5,567	2.52%
3 Recreation	\$ 370,720	\$ 371,910	\$ 1,190	0.32%
4 Buildings and Grounds	\$ 309,464	\$ 349,718	\$ 40,254	13.01%
5 Planning and Zoning	\$ 38,687	\$ 82,226	\$ 43,539	112.54%
6 Lister	\$ 113,802	\$ 127,828	\$ 14,026	12.32%
7 Town Clerk/Treasurer	\$ 174,053	\$ 170,043	\$ (4,010)	-2.30%
8 Ambulance	\$ 363,072	\$ 392,000	\$ 28,928	7.97%
9 Chandler	\$ 29,900	\$ 36,500	\$ 6,600	22.07%
10 Debt Service	\$ 565,792	\$ 374,912	\$ (190,880)	-33.74%
11 Reserve Funding	\$ 268,000	\$ 272,000	\$ 4,000	1.49%
12 TOTAL	\$ 3,686,210	\$ 3,751,928	\$ 65,718	1.78%
HIGHWAY FUND				
15 Administration	\$ 677,205	\$ 767,137	\$ 89,932	13.28%
16 Operating	\$ 681,325	\$ 691,253	\$ 9,928	1.46%
17 Maintenance Administration	\$ 105,061	\$ 110,142	\$ 5,081	4.84%
18 Maintenance Operation	\$ 54,200	\$ 58,350	\$ 4,150	7.66%
19 Debt Service	\$ 258,135	\$ 255,291	\$ (2,844)	0.00%
20 Transfers Out	\$ 27,000	\$ 27,000	\$ -	0.00%
21 Reserve Funding	\$ 320,000	\$ 325,000	\$ 5,000	1.56%
22 TOTAL	\$ 2,122,926	\$ 2,234,173	\$ 111,247	5.24%
LIBRARY FUND				
25 Administration	\$ 291,860	\$ 302,424	\$ 10,564	3.62%
26 Operation	\$ 87,578	\$ 89,143	\$ 1,565	1.79%
27 TOTAL	\$ 379,438	\$ 391,567	\$ 12,129	3.20%
SPECIAL APPROPS.				
29	\$ 92,420	\$ 96,420	\$ 4,000	4.33%
30 TOTAL	\$ 92,420	\$ 96,420	\$ 4,000	4.33%
POLICE DISTRICT**				
33 Administration	\$ 425,852	\$ 576,921	\$ 151,069	35.47%
34 Operation	\$ 98,250	\$ 126,816	\$ 28,566	29.07%
35 Other	\$ -	\$ 25,000	\$ 25,000	
36 TOTAL	\$ 524,102	\$ 728,737	\$ 204,635	39.04%
WATER FUND				
39 Operating	\$ 278,700	\$ 310,643	\$ 31,943	11.46%
40 Wells and Reservoirs	\$ 197,700	\$ 185,780	\$ (11,920)	-6.03%
41 Water Debt Service	\$ 90,000	\$ 117,000	\$ 27,000	30.00%
42 Transfers Out	\$ 37,000	\$ 37,000	\$ -	0.00%
43 TOTAL	\$ 603,400	\$ 650,423	\$ 47,023	7.79%
WASTEWATER FUND				
46 Administration	\$ 193,650	\$ 217,443	\$ 23,793	12.29%
47 Collection, Treatment, Disposal	\$ 537,425	\$ 570,319	\$ 32,894	6.12%
48 Wastewater Debt Service	\$ 114,578	\$ 114,578	\$ -	0.00%
49 Transfer Out	\$ 22,000	\$ 22,000	\$ -	0.00%
50 TOTAL	\$ 867,653	\$ 924,340	\$ 56,687	6.53%

51 *Fire includes all three Fire Departments.

52 **v.06 is based on the "Existing District" budget model created for the Police Services Committee, and matches the Committee's January 2024 recommendation.

TOWN OF RANDOLPH
FY25 (July 1, 2024 - June 30, 2025) Proposed Budget

As warned for Town Meeting

GENERAL FUND

GENERAL FUND REVENUES

FY24 to FY25

Changes (+/-)

TAX			FY24 Budget	FY25 Budget	\$ +/-	% +/-
1	Property Taxes - Current		1,907,216	2,121,521	214,305	11.24%
2	Delinquent Taxes - Penalty		20,000	27,500	7,500	37.50%
3	Delinquent Taxes - Interest		20,000	25,000	5,000	25.00%
4	Taxes - Current Use		199,000	200,000	1,000	0.50%
5	Taxes - PILOT - State of Vermont		740,000	750,000	10,000	1.35%
6	Vermont Current Use Penalty		0	2,500	2,500	0.00%
7	PILOT - Others		25,000	20,000	(5,000)	-20.00%
8	TOTAL - TAX		2,911,216	3,146,521	235,305	8.08%
9						
MISCELLANEOUS			FY24 Budget	FY25 Budget	\$ +/-	% +/-
11	Solar Rebate		39,000	37,500	(1,500)	-3.85%
12	Railroad Revenue		2,480	2,500	20	0.81%
13	Outside of Police District - Ticket Revenue		4,000	4,000	-	0.00%
14	Miscellaneous		2,000	4,000	2,000	100.00%
15	Cannabis Control Fee [NEW]		0	500	500	
16	Land Leases		4,500	4,750	250	5.56%
17	Deployable Mobile Unit Revenue/Grant		7,000	7,000	-	0.00%
18	Transfer Station Administration		1,000	1,000	-	0.00%
19	Insurance Reimbursement		0	0	-	0.00%
20	Chandler Heating Oil		1,500	2,000	500	33.33%
21	Chandler Insurance		3,400	3,400	-	0.00%
22	WW 2003 Bond Reimbursement		25,000	25,000	-	0.00%
23	HHW Grant		12,918	12,918	-	0.00%
24	HHW Cost Sharing		8,000	8,000	-	0.00%
25	General Fund Interest		25,000	35,000	10,000	40.00%
26	TOTAL - MISCELLANEOUS		135,798	147,568	11,770	8.67%
27						
FIRE DEPARTMENT			FY24 Budget	FY25 Budget	\$ +/-	% +/-
29	VTC Contract		1,200	1,200	-	0.00%
30	Fire Contracts		68,937	69,939	1,002	1.45%
31	ERFD Revenue		0	0	-	0.00%
32	RCFD Revenue		0	0	-	0.00%
33	RVFD Revenue		0	0	-	0.00%
34	TOTAL - FIRE DEPARTMENT		70,137	71,139	1,002	1.43%
35						
RECREATION			FY24 Budget	FY25 Budget	\$ +/-	% +/-
37	Sponsorships		5,000	5,000	-	0.00%
38	Program Rev - Camps		60,000	75,000	15,000	25.00%
39	Program Rev - Pool		18,000	15,000	(3,000)	-16.67%
40	Program Rev - Rink		4,500	4,500	-	0.00%
41	Program Rev - Community Prog.		1,500	1,500	-	0.00%
42	Revenue - Sports Prog		15,000	17,500	2,500	16.67%
43	Miscellaneous		0	0	-	0.00%
44	Canteen Revenue		1,000	1,100	100	10.00%
45	Facility Rental		500	800	300	60.00%
46	Donations		3,000	3,000	-	0.00%
47	TOTAL - RECREATION		108,500	123,400	14,900	13.73%
48						

49	BUILDINGS & GROUNDS	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
50	Cemetery Work for Pay	0	0	-	0.00%	
51	Burials	5,000	750	(4,250)	-85.00%	
52	Lot Care Fees	3,500	5,000	1,500	42.86%	
53	Sale of Cemetery Lots	1,200	1,500	300	25.00%	
54	Miscellaneous	0	0	-	0.00%	
55	Trustees of Public Funds	14,000	14,000	-	0.00%	
56	TOTAL - BUILDINGS & GROUNDS	23,700	21,250	(2,450)	-10.34%	
57						
58	PLANNING, ZONING & GRANTS ADMIN.	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
59	Zoning - Permits	6,000	5,000	(1,000)	-16.67%	
60	Zoning - Photocopies	50	50	-	0.00%	
61	Zoning - Sign Permits	150	50	(100)	-66.67%	
62	Zoning - Miscellaneous	0	0	-	0.00%	
63	Grants Management Revenue [NEW]	0	20,000	20,000		
64	TOTAL - PLANNING & ZONING	6,200	25,100	18,900	304.84%	
65						
66	LISTERS	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
67	Map Sales	100	0	(100)	-100.00%	
68	Act 60 Reimbursement	20,200	20,350	150	0.74%	
69	Listers Miscellaneous	150	150	-	0.00%	
70	TOTAL - LISTERS	20,450	20,500	50	0.24%	
71						
72	TOWN CLERK	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
73	1st & 2nd Class Licenses	1,900	2,100	200	10.53%	
74	Dog Licenses	9,700	9,700	-	0.00%	
75	Marriage Licenses	1,100	1,100	-	0.00%	
76	Town Clerk Fees	55,000	55,000	-	0.00%	
77	Vendor Ordinances	50	50	-	0.00%	
78	TOTAL - TOWN CLERK	67,750	67,950	200	0.30%	
79						
80	TRANSFERS IN	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
81	2016 Series 1 Debt Service (Hwy)	113,144	0	(113,144)	-100.00%	
82	Capital Lease - 2021 Dump Trucks (From Hwy)	77,145	0	(77,145)	-100.00%	
83	Capital Lease - 2017 Dump Truck (From Hwy)	0	0	-	0.00%	
84	2005 Series 1 Debt Service (From Hwy)	23,670	0	(23,670)	-100.00%	
85	Sale Proceeds - New Police Station	0	0	-	0.00%	
86	Transfer In - Admin Charges	63,300	63,300	-	0.00%	
87	Transfer In - Admin. Charges	15,200	15,200	-	0.00%	
88	Transfer In - CSO Fund	0	0	-	0.00%	
89	Transfer In - Landfill Closure Fund	35,000	35,000	-	0.00%	
90	Transfer from Other Funds	0	0	-	0.00%	
91	Transfer in - Water Fund	15,000	15,000	-	0.00%	
92	TOTAL - TRANSFERS IN	342,459	128,500	(213,959)	-62.48%	
93						
94	TOTAL - GENERAL FUND REVENUE	3,686,210	3,751,928	65,718	1.78%	
95						
96	GENERAL FUND EXPENDITURES					
97	EXECUTIVE - ADMINISTRATIVE	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
98	Wages - Town Manager	97,850	110,011	12,161	12.43%	
99	Wages - Finance Director	84,975	87,568	2,593	3.05%	
100	Wages - Economic Dev. Director	67,978	70,013	2,035	2.99%	
101	Wages - Accounting Staff	50,012	53,996	3,984	7.97%	
102	Wages - Administrative Assistant	41,600	58,926	17,326	41.65%	
103	Wages - Emergency Mgmt.	1,000	1,000	-	0.00%	

104	Insurance Opt-Out	12,500	16,000	3,500	28.00%
105	Wages - Health Officer	3,700	3,700	-	0.00%
106	Wages - Animal Control	5,980	5,980	-	0.00%
107	Wages - Fire Warden	1,000	1,000	-	0.00%
108	Social Security	26,195	26,195	-	0.00%
109	Insurance - Unemployment	4,800	4,500	(300)	-6.25%
110	Insurance - Health	236,870	262,373	25,503	10.77%
111	Insurance - Dental	10,708	10,708	-	0.00%
112	Insurance - Life	2,200	1,500	(700)	-31.82%
113	Retirement	73,277	81,430	8,153	11.13%
114	Insurance - Worker's Compensation	16,100	17,500	1,400	8.70%
115	Employee Relations	600	600	-	0.00%
116	Cafeteria Administration Fees	250	250	-	0.00%
117	Unemployment Management Fee	250	250	-	0.00%
118	Grant Reimbursable	0	0	-	0.00%
119	TOTAL - EXECUTIVE ADMINISTRATIVE	737,845	813,500	75,655	10.25%
120					
121	EXECUTIVE OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
122	Taxes - Orange County	105,000	110,000	5,000	4.76%
123	Taxes - Bethel	1,350	1,400	50	3.70%
124	General Insurance	56,695	57,000	305	0.54%
125	Technology	36,750	35,000	(1,750)	-4.76%
126	NEMRC Finance Assistance [NEW]	0	500	500	
127	Energy Committee	500	0	(500)	-100.00%
128	Office Supplies	9,000	8,500	(500)	-5.56%
129	Postage	4,500	4,000	(500)	-11.11%
130	Printing & Advertising	1,850	2,500	650	35.14%
131	Dues & Subscriptions	1,500	1,500	-	0.00%
132	Two Rivers Membership	7,782	7,800	18	0.23%
133	VLCT Dues	7,397	7,623	226	3.06%
134	Dues Green Mt.Economic Dev.	2,500	2,500	-	0.00%
135	Chamber of Commerce Member	200	200	-	0.00%
136	Telecommunications	10,500	9,500	(1,000)	-9.52%
137	Utilities	10,000	10,500	500	5.00%
138	Heating Oil	4,000	4,500	500	12.50%
139	Audit	12,500	25,000	12,500	100.00%
140	Legal Services	9,000	9,000	-	0.00%
141	Tax Collection Expense	2,500	2,500	-	0.00%
142	Economic Development	5,000	5,000	-	0.00%
143	Downtown Designation Admin.	20,000	20,000	-	0.00%
144	Community Improvements	3,000	4,000	1,000	33.33%
145	Miscellaneous	1,500	1,500	-	0.00%
146	Mileage	300	300	-	0.00%
147	General Fund Payment - Police Service (outside Dist.)	100,000	125,000	25,000	25.00%
148	Special Policing	1,500	0	(1,500)	-100.00%
149	Animal Control	1,000	1,250	250	25.00%
150	Pound Maintenance Fee	1,200	1,200	-	0.00%
151	Contracted Services - Muni Building	6,500	6,500	-	0.00%
152	Town Office Vehicle	1,200	750	(450)	-37.50%
153	HHW Collection	12,000	12,000	-	0.00%
154	Town Share - Transfer Station Expense	3,000	3,000	-	0.00%
155	Training/Development	3,000	3,500	500	16.67%
156	Solar Expense	35,100	35,100	-	0.00%
157	Equipment Purchase	1,000	1,000	-	0.00%
158	Emergency Operations Center	250	250	-	0.00%
159	4th of July Activities	1,000	1,000	-	0.00%

160	Grant Reimbursable	0	0	-	0.00%
161	TOTAL - EXECUTIVE OPERATING	480,074	520,873	40,799	8.50%
162					
163	TOTAL - EXECUTIVE	1,217,919	1,334,373	116,454	9.56%
164					
165	SELECTBOARD ADMINISTRATIVE	FY24 Budget	FY25 Budget	\$ +/-	% +/-
166	Wages - Selectboard	3,750	3,750	-	0.00%
167	Wages - Budget Committee	1,250	1,250	-	0.00%
168	Employee Christmas Benefits	1,800	1,800	-	0.00%
169	Social Security	520	520	-	0.00%
170	TOTAL - SELECTBOARD ADMIN.	7,320	7,320	-	0.00%
171					
172	SELECTBOARD OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
173	Office Supplies	100	100	-	0.00%
174	Postage	1,100	1,350	250	22.73%
175	Advertising/Meetings	2,500	2,500	-	0.00%
176	Town Reports	3,000	2,800	(200)	-6.67%
177	Training/Development	300	300	-	0.00%
178	TOTAL - SELECTBOARD OPERATING	7,000	7,050	50	0.71%
179					
180	TOTAL - SELECTBOARD	14,320	14,370	50	0.35%
181					
182	FIRE ADMINISTRATIVE	FY24 Budget	FY25 Budget	\$ +/-	% +/-
183	Fire Dispatch	9,000	9,000	-	0.00%
184	Dispatch Maintenance	1,500	1,500	-	0.00%
185	Dry Hydrant Maintenance	2,000	2,000	-	0.00%
186	TOTAL - FIRE ADMINISTRATIVE	12,500	12,500	-	0.00%
187					
188	VFD OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
189	Wages - Firefighters	18,000	20,000	2,000	11.11%
190	Wages - Training	6,000	6,000	-	0.00%
191	Wages - Meetings	3,000	4,000	1,000	33.33%
192	Social Security	2,066	2,295	229	11.08%
193	Postal & Office Supplies	500	500	-	0.00%
194	Dues & Subscriptions	600	600	-	0.00%
195	Telecommunications	5,300	5,300	-	0.00%
196	Electricity	4,200	4,200	-	0.00%
197	Building Fuel	6,200	6,200	-	0.00%
198	Water & Wastewater	750	750	-	0.00%
199	Mileage	0	0	-	0.00%
200	Janitorial Fees - VFD	4,800	4,800	-	0.00%
201	Repair/Maint - Equipment	2,500	2,500	-	0.00%
202	Repair/Maint - Vehicles	7,000	7,000	-	0.00%
203	Vehicle Fuel	1,000	1,000	-	0.00%
204	Training Expenses	1,000	500	(500)	-50.00%
205	Fire Prevention/Education	400	400	-	0.00%
206	Medical Expenses	0	0	-	0.00%
207	Auxiliary Equipment & Supplies	6,500	6,500	-	0.00%
208	Repair/Maint - Radio Equipment	3,000	3,000	-	0.00%
209	Personal Safety Equipment	5,000	5,000	-	0.00%
210	Air Packs	10,500	10,500	-	0.00%
211	TOTAL - VFD OPERATING	88,316	91,045	2,729	3.09%
212					
213	ERFD OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
214	Wages - Firefighters	5,000	5,150	150	3.00%
215	Wages - Training	3,000	3,000	-	0.00%

216	Wages - Meetings	1,000	1,000	-	0.00%
217	Social Security	800	700	(100)	-12.50%
218	Postal & Office Supplies	500	500	-	0.00%
219	Dues & Subscriptions	500	700	200	40.00%
220	Telephone Costs	2,500	2,500	-	0.00%
221	Electricity	2,500	2,500	-	0.00%
222	Building Fuel	2,000	2,000	-	0.00%
223	Operating Supplies	1,000	1,200	200	20.00%
224	Miscellaneous	0	0	-	0.00%
225	Trash Removal	200	200	-	0.00%
226	Repair/Maint - Equipment	6,000	6,500	500	8.33%
227	Repair/Maint - Control Comm	4,000	4,000	-	0.00%
228	Repair/Maint - Vehicles	5,000	5,500	500	10.00%
229	Vehicle Fuel	600	600	-	0.00%
230	Training Expenses	2,000	2,000	-	0.00%
231	Auxiliary Equipment & Supplies	6,000	6,500	500	8.33%
232	Personal Safety Equipment	6,000	6,000	-	0.00%
233	Air Packs	10,000	10,500	500	5.00%
234	TOTAL - ERFD OPERATING	58,600	61,050	2,450	4.18%
235					
236	RCFD OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
237	Wages - Firefighters	12,000	12,360	360	3.00%
238	Wages - Training	4,500	4,500	-	0.00%
239	Wages - Meetings	2,000	2,000	-	0.00%
240	Social Security	1,415	1,443	28	1.98%
241	Postage & Office Supplies	200	200	-	0.00%
242	Dues & Subscriptions	600	600	-	0.00%
243	Telecommunications	2,000	2,000	-	0.00%
244	Electricity	2,000	2,000	-	0.00%
245	Building Fuel	3,500	3,500	-	0.00%
246	Water	150	150	-	0.00%
247	Mileage	200	200	-	0.00%
248	Repair/Maint - Equipment	2,000	2,000	-	0.00%
249	Repair/Maint - Aerial Truck	4,000	4,000	-	0.00%
250	Repair/Maint - Radios	3,000	3,000	-	0.00%
251	Repair/Maint - Vehicle	4,000	4,000	-	0.00%
252	Vehicle Fuel	1,500	1,500	-	0.00%
253	Training Expense	1,000	1,000	-	0.00%
254	Auxiliary Equipment & Supplies	4,000	4,000	-	0.00%
255	Personal Safety Equipment	10,000	10,000	-	0.00%
256	Air Packs	3,000	3,000	-	0.00%
257	TOTAL - RCFD OPERATING	61,065	61,453	388	0.64%
258					
259	TOTAL - FIRE	220,481	226,048	5,567	2.52%
260					
261	RECREATION ADMINISTRATIVE	FY24 Budget	FY25 Budget	\$ +/-	% +/-
262	Wages - Recreation Director	77,349	65,770	(11,579)	-14.97%
263	Wages - Recreation Coordinator	0	46,509	46,509	
264	Wages - Seasonal Camp	49,613	50,000	387	0.78%
265	Wages- Maintenance Personnel	37,310	0	(37,310)	-100.00%
266	Wages - Seasonal Pool	45,743	47,000	1,257	2.75%
267	Wages - Seasonal Rink	12,900	14,500	1,600	12.40%
268	Wages - Seasonal Recreation	4,636	4,700	64	1.38%
269	Wages - Overtime	2,798	2,325	(473)	-16.90%
270	Social Security	17,622	17,657	35	0.20%
271	Retirement	22,249	22,249	-	0.00%

272	Uniforms	2,000	2,000
273	Grant Reimbursable	0	0
274	TOTAL - RECREATION ADMINISTRATIVE	272,220	272,710
275			
276	RECREATION OPERATING	FY24 Budget	FY25 Budget
277	Technology	3,000	3,000
278	Office Supplies	300	250
279	Postage	50	50
280	Advertising	1,500	1,500
281	Dues, Subscriptions	500	500
282	Telecommunications	7,000	7,500
283	Utilities	12,000	11,000
284	Recreation Water Usage	16,000	16,000
285	Operating Supplies	2,500	2,500
286	Program Supplies - Pool	3,000	3,500
287	Program Supplies - Camp	7,000	7,000
288	Program Supplies - Rink	3,000	2,750
289	Pool Chemicals	5,000	5,000
290	Miscellaneous	150	150
291	Mileage	1,000	1,000
292	Trash Disposal	2,800	4,000
293	Contracted Services	6,500	6,500
294	Sanitation Disposal	4,700	5,250
295	Training/Development	1,500	1,750
296	Equipment Purchases	6,000	6,000
297	Community Programs	3,000	3,000
298	Recreation Programs	12,000	11,000
299	TOTAL - RECREATION OPERATING	98,500	99,200
300			
301	TOTAL - RECREATON	370,720	371,910
302			
303	BUILDINGS & GROUNDS (B&G) ADMIN.	FY24 Budget	FY25 Budget
304	Wages - Year Round Staff	103,301	149,157
305	Wages - Seasonal Staff	34,965	17,139
306	Wages - Cemetery Commissioner	5,500	5,500
307	Facility Engineering	0	0
308	Wages - Overtime	5,916	4,169
309	Social Security	11,030	13,041
310	Retirement	23,372	32,812
311	Uniforms	0	0
312	Boot Allotment	600	600
313	TOTAL - B&G ADMINISTRATIVE	184,684	222,418
314			
315	B&G OPERATING	FY24 Budget	FY25 Budget
316	Vehicle Expense	600	1,500
317	Advertising	100	100
318	Telecommunications	1,200	1,000
319	Electricity	400	400
320	Building Fuel	2,000	2,000
321	Street Lights - Main Street	0	1,000
322	Operating Supplies	1,200	1,500
323	Gas & Oil	4,000	4,500
324	Janitorial Services Town Hall	12,480	12,500
325	Janitorial Supplies Town Hall	1,500	1,250
326	Trash Disposal	0	0
327	Mowing Contracts	36,000	38,000

-	0.00%
-	0.00%
490	0.18%

\$ +/-	% +/-
-	0.00%
(50)	-16.67%
-	0.00%
-	0.00%
-	0.00%
500	7.14%
(1,000)	-8.33%
-	0.00%
-	0.00%
500	16.67%
-	0.00%
(250)	-8.33%
-	0.00%
-	0.00%
-	0.00%
1,200	42.86%
-	0.00%
550	11.70%
250	16.67%
-	0.00%
-	0.00%
(1,000)	-8.33%
700	0.71%

1,190	0.32%
--------------	--------------

\$ +/-	% +/-
45,856	44.39%
(17,826)	-50.98%
-	0.00%
-	0.00%
(1,747)	-29.53%
2,011	18.23%
9,440	40.39%
-	0.00%
-	0.00%
37,734	20.43%

\$ +/-	% +/-
900	150.00%
-	0.00%
(200)	-16.67%
-	0.00%
-	0.00%
1,000	0.00%
300	25.00%
500	12.50%
20	0.16%
(250)	-16.67%
-	0.00%
2,000	5.56%

328	Sanitation Disposal	6,000	4,500	(1,500)	-25.00%
329	Repair/Maint Town Hall Building	8,000	12,000	4,000	50.00%
330	Repair/Maint - Equipment	1,000	1,500	500	50.00%
331	Repair/Maint - VFD Bldg	1,500	1,500	-	0.00%
332	Repair/Maint - ERFD Bldg	1,500	1,500	-	0.00%
333	Repair/Maint - CFD Bldg	1,500	1,500	-	0.00%
334	Repair/Maint - Landfill Building	1,500	1,500	-	0.00%
335	Repair/Maint - Gazebo	500	500	-	0.00%
336	Restoration Cemetery	3,000	3,000	-	0.00%
337	Repair/Maint - Rink	3,000	2,750	(250)	-8.33%
338	Repair/Maint - Pool Area	7,000	7,000	-	0.00%
339	Repair/Maint - Park Area	2,500	1,500	(1,000)	-40.00%
340	Downtown Maintenance	11,000	11,000	-	0.00%
341	Street Beautification	2,500	2,500	-	0.00%
342	Lot Care Expenses	5,500	5,500	-	0.00%
343	Maintenance / Planting	6,000	2,000	(4,000)	-66.67%
344	Equipment	3,000	3,500	500	16.67%
345	Safety Equipment	300	300	-	0.00%
346	TOTAL - B&G OPERATING	124,780	127,300	2,520	2.02%
347					
348	TOTAL - BUILDING AND GROUNDS	309,464	349,718	40,254	13.01%
349					
350	PLANNING, ZONING, GRANTS ADMIN.	FY24 Budget	FY25 Budget	\$ +/-	% +/-
351	Wages - Planning, Zoning & Grant Administration	28,080	61,818	33,738	120.15%
352	Wages - Sign Officer	0	0	-	0.00%
353	Social Security	2,148	4,729	2,581	120.16%
354	Retirement	6,009	13,229	7,220	120.15%
355	TOTAL - P&Z ADMINISTRATIVE	36,237	79,776	43,539	120.15%
356					
357	P&Z OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
358	Office Supplies	100	100	-	0.00%
359	Postage	150	150	-	0.00%
360	Printing & Advertising	550	550	-	0.00%
361	Dues & Fees	150	150	-	0.00%
362	Legal Expenses	750	750	-	0.00%
363	Operating Expenses	0	0	-	0.00%
364	Mileage	250	250	-	0.00%
365	Training & Development	500	500	-	0.00%
366	TOTAL - P&Z OPERATING	2,450	2,450	-	0.00%
367					
368	TOTAL - PLANNING & ZONING	38,687	82,226	43,539	112.54%
369					
370	LISTERS ADMINISTRATIVE	FY24 Budget	FY25 Budget	\$ +/-	% +/-
371	Wages - Listers	20,000	20,000	-	0.00%
372	Wages - Town Appraiser	60,000	66,997	6,997	11.66%
373	Social Security	6,120	7,194	1,074	17.55%
374	Retirement	12,882	14,337	1,455	11.29%
375	TOTAL - LISTERS ADMINISTRATIVE	99,002	108,528	9,526	9.62%
376					
377	LISTERS OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
378	Technology	7,500	7,500	-	0.00%
379	Office Supplies	1,000	1,000	-	0.00%
380	Tax Billing	0	0	-	0.00%
381	Postage	300	300	-	0.00%
382	Dues & Subscriptions	1,200	1,200	-	0.00%
383	Legal Expenses	3,500	5,000	1,500	42.86%

384	Mileage	300	300	-	0.00%
385	Training/Development	1,000	1,000	-	0.00%
386	Professional Services	0	3,000	3,000	0.00%
387	TOTAL - LISTERS OPERATING	14,800	19,300	4,500	30.41%
388					
389	TOTAL - LISTERS	113,802	127,828	14,026	12.32%
390					
391	TOWN CLERK/TREASURER (TC/T) ADMIN.	FY24 Budget	FY25 Budget	\$ +/-	% +/-
392	Wages - Clerk/Treasurer	59,559	61,339	1,780	2.99%
393	Wages - Asst. Clerk/Treasurer	53,560	50,357	(3,203)	-5.98%
394	Wages - Ballot Clerks	500	500	-	0.00%
395	Wages - Overtime	4,056	1,007	(3,049)	-75.17%
396	Board of Civil Authority	1,300	1,300	-	0.00%
397	Social Security	8,961	8,622	(339)	-3.78%
398	Retirement	25,067	24,118	(949)	-3.79%
399	TOTAL - TC/T ADMINISTRATIVE	153,003	147,243	(5,760)	-3.76%
400					
401	TC/T OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
402	Election Expenses	4,000	6,500	2,500	62.50%
403	Dog Licenses - State	3,000	3,000	-	0.00%
404	Marriage Licenses - State	1,000	1,000	-	0.00%
405	Technology	2,500	2,500	-	0.00%
406	Office Supplies	4,750	4,000	(750)	-15.79%
407	Postage	3,800	3,800	-	0.00%
408	Dues & Subscriptions	200	200	-	0.00%
409	Mileage	500	500	-	0.00%
410	Maintenance Contracts	500	100	(400)	-80.00%
411	Training & Development	800	1,200	400	50.00%
412	TOTAL - TC/T OPERATING	21,050	22,800	1,750	8.31%
413					
414	TOTAL - TOWN CLERK/TREASURER	174,053	170,043	(4,010)	-2.30%
415					
416	AMBULANCE SERVICES	FY24 Budget	FY25 Budget	\$ +/-	% +/-
417	Ambulance Services	363,072	392,000	28,928	7.97%
418	TOTAL - AMBULANCE SERVICES	363,072	392,000	28,928	7.97%
419					
420	CHANDLER	FY24 Budget	FY25 Budget	\$ +/-	% +/-
421	Insurance	13,400	20,000	6,600	49.25%
422	Fuel Oil - Chandler	16,500	16,500	-	0.00%
423	TOTAL - CHANDLER	29,900	36,500	6,600	22.07%
424					
425	GENERAL FUND DEBT SERVICE	FY24 Budget	FY25 Budget	\$ +/-	% +/-
426	1995-1 Bond Prin.(Stormwater Separation)	30,000	35,000	5,000	16.67%
427	RF1-013 CSO Principal (Stormwater Separation)	0	0	-	0.00%
428	2005-1 Principal (Town Hall [73%] &Chelsea Mtn [27%])	80,000	80,000	-	0.00%
429	2005-1 Interest (Town Hall [73%] &Chelsea Mtn [27%])	4,100	1,802	(2,298)	-56.05%
430	RF1-091 Bond Principal (Highway)	37,939	39,472	1,533	4.04%
431	RF1-091 Bond Interest (Highway)	3,128	1,595	(1,533)	-49.01%
432	2007 Series 1 Prin. (Main St. Brdg)	25,000	25,000	-	0.00%
433	2007 Series 1 Int. (Main St. Bridge)	3,448	2,324	(1,124)	-32.60%
434	2009 Series 1 Prin. (Chandler)	35,000	35,000	-	0.00%
435	2009 Series 1 Interest (Chandler)	9,400	7,855	(1,545)	-16.44%
436	2017 Series 3 Principal (Fire Station)	80,000	80,000	-	0.00%
437	2017 Series 3 Interest (Fire Station)	68,892	66,864	(2,028)	-2.94%
438	2016 Series 1 Principal (Elm/Prospect)	66,000	0	(66,000)	-100.00%
439	2016 Series 1 Interest (Elm/Prospect)	45,740	0	(45,740)	-100.00%

440	Principal - Police Station	0	0	-	0.00%
441	Interest - Police Station	0	0	-	0.00%
442	Principal - Fire Truck Lease	0	0	-	0.00%
443	Interest - Fire Truck Lease	0	0	-	0.00%
444	Principal - Dump Truck Lease	0	0	-	0.00%
445	Interest - Dump Truck Lease	0	0	-	0.00%
446	Principal - 2021 Dump Truck Lease	73,701	0	(73,701)	-100.00%
447	Interest - 2021 Dump Truck Lease	3,444	0	(3,444)	-100.00%
448	Line of Credit/TAN Interest	0	0	-	0.00%
448	TOTAL - DEBT SERVICE	565,792	374,912	(190,880)	-33.74%
449					
450	TRANSFERS OUT	FY24 Budget	FY25 Budget	\$ +/-	% +/-
451	Transfers to Other Funds	0	0	-	0.00%
452	Transfer TOR Grant Match	0	0	-	0.00%
453	TOTAL - TRANSFER OUT	0	0	-	0.00%
454					
455	RESERVE FUNDING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
456	Transfer to Facilities Reserve	85,000	85,000	-	0.00%
457	Xfer to Highway Capital (WW)	25,000	25,000	-	0.00%
458	Transfer To - Fire Equip. Reserve	110,000	110,000	-	0.00%
459	Transfer to - Recreation Reserve	20,000	20,000	-	0.00%
460	Transfer - Restoration Town Records	5,000	5,000	-	0.00%
461	Transfer out - Fire Air Packs	0	0	-	0.00%
462	Transfer to Cemetery Reserve	8,000	1,000	(7,000)	-87.50%
463	Reappraisal Reserve Fund	15,000	15,000	-	0.00%
464	Transfer Surplus To HWY Reserves	0	0	-	0.00%
465	Transfer to - Buildings and Grounds Reserve [NEW]	0	11,000	11,000	
466	TOTAL - RESERVE FUNDING	268,000	272,000	4,000	1.49%
467					
468					
469		FY24 Budget	FY25 Budget	\$ +/-	% +/-
470	TOTAL - GENERAL FUND	3,686,210	3,751,928	65,718	1.78%

LIBRARY FUND

473					
474	LIBRARY FUND REVENUES			FY24 to FY25	
475				Changes (+/-)	
476		FY24 Budget	FY25 Budget	\$ +/-	% +/-
477	Tax Revenue	309,988	333,717	23,729	7.65%
478	Town of Braintree	12,000	15,000	3,000	25.00%
479	User Fees	2,600	3,000	400	15.38%
480	Miscellaneous	0	0	-	0.00%
481	Fund Raising	0	0	-	0.00%
482	Contributions & Gifts	8,000	8,000	-	0.00%
483	Adopt an Author	800	800	-	0.00%
484	Conscience Box	150	150	-	0.00%
485	I.L.L. Postage	0	0	-	0.00%
486	Photocopies	1,500	1,500	-	0.00%
487	Lost & Damaged Books	400	400	-	0.00%
488	Trustees of Public Funds	3,000	3,000	-	0.00%
489	MacNair Funds	15,000	0	(15,000)	-100.00%
490	Library Trustees	25,000	25,000	-	0.00%
491	Investment Revenue	1,000	1,000	-	
492	TOTAL - LIBRARY REVENUE	379,438	391,567	12,129	3.20%
493					

LIBRARY FUND EXPENDITURES					
LIBRARY ADMINISTRATIVE		FY24 Budget	FY25 Budget	\$ +/-	% +/-
496	Wages - Library	63,764	65,804	2,040	3.20%
497	Wages - Library Assistants	119,827	123,778	3,951	3.30%
498	Social Security	14,045	14,582	537	3.82%
499	Insurance - Unemployment	1,250	1,432	182	14.56%
500	Insurance - Health	52,989	62,559	9,570	18.06%
501	Insurance - Dental	2,375	2,410	35	1.47%
502	Insurance - Life	509	375	(134)	-26.33%
503	Retirement	35,265	29,273	(5,992)	-16.99%
504	Insurance - Worker's Compensation	1,836	2,211	375	20.42%
505	Grant Reimbursable	0	0	-	0.00%
506	TOTAL - LIBRARY ADMINISTRATIVE	291,860	302,424	10,564	3.62%
507					
LIBRARY OPERATING		FY24 Budget	FY25 Budget	\$ +/-	% +/-
509	Insurance	4,318	6,153	1,835	42.50%
510	Technology	6,000	6,000	-	0.00%
511	Office Supplies	750	600	(150)	-20.00%
512	Postage	2,600	3,000	400	15.38%
513	Printing & Advertising	200	200	-	0.00%
514	Copier Expense	900	750	(150)	-16.67%
515	Recruitment	50	50	-	0.00%
516	Telecommunications	2,160	1,980	(180)	-8.33%
517	Electricity	3,700	4,500	800	21.62%
518	Heating Oil	7,200	5,000	(2,200)	-30.56%
519	Water & Wastewater	600	760	160	26.67%
520	Professional Services	2,000	2,000	-	0.00%
521	Operating Supplies	550	550	-	0.00%
522	Processing Supplies	1,300	1,300	-	0.00%
523	Mileage	650	650	-	0.00%
524	Custodial Services	12,000	12,000	-	0.00%
525	Recycling	50	50	-	0.00%
526	Snow Removal/Mowing	0	0	-	0.00%
527	Repair/Maint - Building	5,000	5,000	-	0.00%
528	Repair/Maint - Equipment	100	100	-	0.00%
529	Staff Development	600	1,400	800	133.33%
530	Fund Raising	850	1,100	250	29.41%
531	Equipment Purchases	500	500	-	0.00%
532	Collection Development - Adults	13,500	13,500	-	0.00%
533	Collection Development - Children	10,000	10,000	-	0.00%
534	Collection Development - Babies	500	500	-	0.00%
535	Periodicals	1,600	1,600	-	0.00%
536	Programs - Adults	1,500	1,500	-	0.00%
537	Programs - Children	2,900	2,900	-	0.00%
538	Performances	0	0	-	0.00%
539	Grant Reimbursable	0	0	-	0.00%
540	TOTAL - LIBRARY OPERATING	82,078	83,643	1,565	1.91%
541					
542	Admin Expense	5,500	5,500	-	0.00%
543	Transfer Town Grant Match	0	0	-	0.00%
544	Contribution to (Utilization of) Fund Balance	0	0	-	0.00%
545	TOTAL - LIBRARY	379,438	391,567	12,129	3.20%

547 **HIGHWAY FUND**

HIGHWAY FUND REVENUES		FY24 to FY25
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				Changes (+/-)	
		FY24 Budget	FY25 Budget	\$ +/-	% +/-
550					
551					
552	Tax Revenue	1,762,026	1,846,273	84,247	4.78%
553	First Class Roads	28,000	29,000	1,000	3.57%
554	Second Class Roads	62,000	64,000	2,000	3.23%
555	Third Class Roads	111,000	115,000	4,000	3.60%
556	Highway Supplemental	0	0	-	0.00%
557	OSU Contract (Mechanic)	39,800	39,800	-	0.00%
558	Highway Miscellaneous	500	500	-	0.00%
559	Garage Rental	25,000	25,000	-	0.00%
560	Base Radio Rental	700	700	-	0.00%
561	Transfer Station Maintenance	8,000	8,000	-	0.00%
562	Sale of Supplies	60,000	60,000	-	0.00%
563	Sand Permits	400	400	-	0.00%
564	Curb Cut/Utility Fees	500	500	-	0.00%
565	Insurance Reimbursement	0	0	-	0.00%
566	FEMA Reimbursement	0	0	-	0.00%
567	Grants-In-Aid	0	20,000	20,000	0.00%
568	Transfer In - General Fund	25,000	25,000	-	0.00%
569	Transfer In -Other Funds	0	0	-	0.00%
570	TOTAL - HIGHWAY	2,122,926	2,234,173	111,247	5.24%
571					
572	HIGHWAY FUND EXPENDITURES				
573	HIGHWAY ADMINISTRATIVE	FY24 Budget	FY25 Budget	\$ +/-	% +/-
574	Wages - Highway Foreman	77,250	84,510	7,260	9.40%
575	Wages - Equipment Operators	277,708	325,194	47,486	17.10%
576	Wages - Call	6,000	6,000	0	0.00%
577	Wages - Overtime	34,588	19,204	(15,384)	-44.48%
578	Engineering	0	0	0	0.00%
579	Health Insurance Opt-Out	0	0	0	0.00%
580	Social Security	29,800	37,316	7,516	25.22%
581	Insurance - Unemployment	2,000	2,000	0	0.00%
582	Insurance - Health	128,798	159,804	31,006	24.07%
583	Insurance - Dental	5,353	6,202	849	15.86%
584	Insurance - Life	1,450	1,450	0	0.00%
585	Retirement	82,185	90,257	8,072	9.82%
586	Uniforms	0	0	0	0.00%
587	Boot Allotment	1,600	2,100	500	31.25%
588	Insurance - Worker's Compensation	30,473	33,100	2,627	8.62%
589	FEMA Reimbursable	0	0	0	0.00%
590	TOTAL - HIGHWAY ADMINISTRATIVE	677,205	767,137	89,932	13.28%
591					
592	HIGHWAY OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
593	General Insurance	34,825	35,503	678	1.95%
594	Technology	3,500	3,500	-	0.00%
595	Vehicle Fuel	150,000	160,000	10,000	6.67%
596	Office Supplies	250	250	-	0.00%
597	Postage	50	50	-	0.00%
598	Advertising	500	500	-	0.00%
599	Street Lights	45,000	42,500	(2,500)	-5.56%
600	Supplies	9,000	9,000	-	0.00%
601	Summer Supplies - Chloride	35,000	35,000	-	0.00%
602	Summer Supplies - Guardrails	1,500	1,500	-	0.00%
603	Summer Supplies - Culvert	10,000	10,000	-	0.00%
604	Summer Supplies - Gravel	35,000	35,000	-	0.00%
605	Winter Supplies - Salt	110,000	110,000	-	0.00%

606	Signs & Accessories	5,000	5,000	-	0.00%
607	Winter Supplies - Sand	75,000	75,000	-	0.00%
608	Storm Drains	1,500	2,000	500	33.33%
609	Pavement Patching	12,500	12,500	-	0.00%
610	Miscellaneous	1,000	1,000	-	0.00%
611	Railroad Leases	400	400	-	0.00%
612	State Assessment	1,500	2,500	1,000	66.67%
613	Trash Disposal	11,000	11,000	-	0.00%
614	Contracted Services	7,000	7,000	-	0.00%
615	Crossdrains & Ditches	1,500	1,500	-	0.00%
616	Repair/Maint - Vehicle	75,000	75,000	-	0.00%
617	Property Damage	300	300	-	0.00%
618	Chain Stock, Blades, Etc.	22,000	22,000	-	0.00%
619	Tree Care/Removal	3,000	3,000	-	0.00%
620	Training/Development	750	750	-	0.00%
621	Tools/Small Equipment	7,000	7,000	-	0.00%
622	Two-Way Radios	1,500	1,500	-	0.00%
623	Equipment Rentals	20,000	20,000	-	0.00%
624	Safety Equipment	750	1,000	250	33.33%
625	FEMA Reimbursable	0	0	-	0.00%
626	TOTAL - HIGHWAY OPERATING	681,325	691,253	9,928	1.46%
627					
628	HIGHWAY MAINTENANCE ADMIN.	FY24 Budget	FY25 Budget	\$ +/-	% +/-
629	Wages - Mechanics	55,794	58,885	3,091	5.54%
630	Wages - Overtime	4,185	2,944	(1,241)	-29.65%
631	Social Security	4,588	4,730	142	3.10%
632	Insurance - Unemployment	325	325	-	0.00%
633	Insurance - Health	21,050	23,798	2,748	13.05%
634	Insurance - Dental	850	850	-	0.00%
635	Insurance - Life	179	179	-	0.00%
636	Retirement	12,835	13,231	396	3.09%
637	Uniforms	500	500	-	0.00%
638	Boot Allotment	200	300	100	50.00%
639	Insurance - Worker's Compensation	4,555	4,400	(155)	-3.40%
640	TOTAL - HIGHWAY MAINT. ADMIN.	105,061	110,142	5,081	4.84%
641					
642	HIGHWAY MAINTENANCE OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
643	Telecommunications	3,500	4,000	500	14.29%
644	Utilities	8,500	8,500	-	0.00%
645	Heating Oils	20,000	20,000	-	0.00%
646	Water Fees	500	850	350	70.00%
647	Operating Supplies	700	1,000	300	42.86%
648	Oil & Greases	4,000	4,000	-	0.00%
649	Garage Maintenance & Repairs	15,000	15,000	-	0.00%
650	Small Tools/Equipment	2,000	5,000	3,000	150.00%
651	TOTAL - HIGHWAY MAINT. OPERATING	54,200	58,350	4,150	7.66%
652					
653	DEBT SERVICE	FY24 Budget	FY25 Budget	\$ +/-	% +/-
654	2005 Series 1 Principal (Chelsea)	0	0	-	0.00%
655	2005 Series 1 Interest (Chelsea)	0	0	-	0.00%
656	2016 Series 1 Principal	0	0	-	0.00%
657	2016 Series 1 Interest	0	0	-	0.00%
658	FY23 Loader Purchase (Principal and Interest)	39,898	39,898	-	0.00%
659	FY23 Roller Purchase (Principal and Interest)	4,278	4,278	-	0.00%
661	2005 Series 1 Debt Service	23,670	23,670	-	0.00%
662	2016 Series 1 Debt Service	113,144	110,300	-	0.00%

663	Capital Lease - 2020 Dump Trucks	77,145	77,145	-	0.00%
664	Capital Lease - 2017 Dump Truck	0	0	-	0.00%
660	TOTAL DEBT SERVICE	258,135	255,291	(2,844)	0.00%
661					
662	TRANSFERS OUT	FY24 Budget	FY25 Budget	\$ +/-	% +/-
663	Administration Expense	27,000	27,000	-	0.00%
664	Transfer Town Grant Match	0	0	-	0.00%
665	TOTAL - TRANSFERS OUT	27,000	27,000	-	0.00%
666					
667	RESERVE FUNDING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
668	Transfer To - Stormwater Reserve	30,000	20,000	(10,000)	-33.33%
669	Transfer To - Bridge & Culvert Reserve	0	0	-	0.00%
670	Transfer To - Equipment Reserve	80,000	100,000	20,000	25.00%
671	Transfer to Pavement Reserve	100,000	100,000	-	0.00%
672	Transfer To - Sidewalk Reserve	30,000	25,000	(5,000)	-16.67%
673	Transfer To - Gravel Reserve	80,000	80,000	-	0.00%
674	Transfer Surplus To Reserves	0	0	-	0.00%
675	TOTAL - RESERVE FUNDING	320,000	325,000	5,000	1.56%
676					
677	Contribution to (Utilization of) Fund Balance	0	0	-	0.00%
678					
679	TOTAL - HIGHWAY	2,122,926	2,234,173	111,247	5.24%
680					

POLICE FUND

POLICE FUND REVENUES			FY24 to FY25 Changes (+/-)		
	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
686	Taxes - Full Assessment	324,294	465,237	140,943	43.46%
687	VT Current Use Payment	1,000	1,000	-	0.00%
688	Pilot - Clara Martin Center	2,000	2,000	-	0.00%
689	Ordinance Fines	5,000	5,000	-	0.00%
690	Finger Printing	0	6,500	6,500	
691	Special Detail Reimbursement	0	0	-	0
692	Special Policing	0	5,000	5,000	
693	Miscellaneous	1,000	1,000	-	0.00%
694	Sale of Surplus Equipment	0	0	-	0.00%
695	Police Reports	500	500	-	0.00%
696	DUI Grant Revenue	0	0	-	0.00%
697	Use of Prior Year Surplus	0	0	-	0.00%
698	Public Assembly and Event Staffing	1,500	2,500	1,000	66.67%
699	Contracts for Service	15,000	15,000	-	0.00%
700	General Fund Payment for Service (outside District)	100,000	125,000	25,000	25.00%
701	COPS Grant	72,808	100,000	27,192	37.35%
702	TOTAL - POLICE REVENUE	523,102	728,737	205,635	39.31%

POLICE FUND EXPENDITURES			FY24 to FY25 Changes (+/-)		
POLICE ADMINISTRATIVE	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
706	Wages - Police Officers	196,522	274,164	77,642	39.51%
707	Wages - Admin./Dispatch	55,702	57,366	1,664	2.99%
708	Wages - Overtime	8,335	6,307	(2,028)	-24.33%
709	Insurance Opt-Out	4,500	4,500	-	0.00%
710	Wages - Special Policing	0	0	-	0.00%
711	Wages - DUI Checkpoint	0	0	-	0.00%
712	Social Security	19,933	25,954	6,021	30.21%

713	Insurance - Health	55,887	101,120	45,233	80.94%
714	Insurance - Dental	4,718	5,581	863	18.29%
715	Insurance - Life	0	0	-	0.00%
716	Retirement	50,255	69,929	19,674	39.15%
717	Insurance Worker's Compensation	30,000	32,000	2,000	6.67%
718	Insurance - Professional Liability	0	0	-	0.00%
719	TOTAL - POLICE ADMINISTRATIVE	425,852	576,921	151,069	35.47%
720					
721	POLICE OPERATING	FY24 Budget	FY25 Budget	\$ +/-	% +/-
722	General Insurance Costs	12,500	15,416	2,916	23.33%
723	Technology	12,500	12,500	-	0.00%
724	Vehicle Fuel	15,000	17,500	2,500	0.00%
725	Office Supplies	1,250	1,500	250	20.00%
726	Advertising	500	500	-	0.00%
727	Telecommunications	3,500	4,000	500	14.29%
728	Electric	4,000	4,000	-	0.00%
729	Heating Oil	4,500	4,500	-	0.00%
730	Water & Sewer	1,500	1,500	-	0.00%
731	Legal Expenses	3,500	5,000	1,500	42.86%
732	Operating Expenses	7,500	7,500	-	0.00%
733	Janitorial Services	8,000	3,900	(4,100)	-51.25%
734	Contracted Services	2,000	10,000	8,000	400.00%
735	Repair/Maint - Building	1,000	5,000	4,000	400.00%
736	Comm Equipment and Repairs	-	2,500	2,500	
737	Repair/Maint - Vehicles	3,000	5,000	2,000	66.67%
738	Training & Development	5,000	7,500	2,500	50.00%
739	Equipment Purchase	0	3,000	3,000	
740	Dispatch	10,000	11,000	1,000	10.00%
741	Uniforms	3,000	5,000	2,000	66.67%
742	FEMA Reimbursable	0	0	-	
743	TOTAL - POLICE OPERATING	98,250	126,816	28,566	29.07%
744					
745	OTHER POLICE EXPENSES	FY24 Budget	FY25 Budget	\$ +/-	% +/-
746	Administration Expenses	0	0	-	0.00%
747	Transfer To - Police Equip. Res.	0	25,000	25,000	
748	Transfer- TOR Grant Share	0	0	-	0.00%
749	TOTAL - OTHER POLICE	0	25,000	25,000	
750					
751	Contribution to (Utilization of) Fund Balance	0	0	-	0.00%
752					
753	TOTAL - POLICE	524,102	728,737	204,635	39.04%
754					

WATER FUND

WATER FUND REVENUES			FY24 to FY25 Changes (+/-)		
	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
759					
760	Water Charges	593,950	640,973	47,023	7.92%
761	Delinquent Accts. - Penalty	5,000	5,000	-	0.00%
762	Delinquent Accts. - Interest	1,600	1,600	-	0.00%
763	Applications	250	250	-	0.00%
764	Fees	2,500	2,500	-	0.00%
765	Miscellaneous	100	100	-	0.00%
766	Sale of Surplus Equipment	0	0	-	0.00%
767	Bond Refinance Savings	0	0	-	0.00%

	WELLS AND RESERVOIRS	FY24 Budget	FY25 Budget	\$ +/-	% +/-
824	Electric	35,000	35,000	-	0.00%
826	Heating	1,200	1,200	-	0.00%
827	Generator Diesel Fuel	500	500	-	0.00%
828	Repair/Maint	2,000	2,000	-	0.00%
829	Well Cleaning	15,000	5,000	(10,000)	-66.67%
830	Depreciation Expense	144,000	142,080	(1,920)	-1.33%
831	TOTAL - WELLS AND RESERVOIRS	197,700	185,780	(11,920)	-6.03%
832					
	DEBT SERVICE	FY24 Budget	FY25 Budget	\$ +/-	% +/-
834	2016-1 Bond Principal	0	0	-	0.00%
835	2016-1 Bond Interest	90,000	90,000	-	0.00%
836	North Wells and Reservoir Loan Re-Payment [NEW]	0	27,000		
837	TOTAL - DEBT SERVICE	90,000	117,000	27,000	30.00%
838					
	TRANSFERS OUT	FY24 Budget	FY25 Budget	\$ +/-	% +/-
840	Administrative Charges	22,000	22,000	-	0.00%
841	Transfer -Other Funds	15,000	15,000	-	0.00%
842	Surplus Transfer to Reserve	0	0	-	0.00%
843	TOTAL - TRANSFERS OUT	37,000	37,000	-	0.00%
844					
845	Contribution to (Utilization of) Fund Balance	0	0	-	0
846					
847	TOTAL - WATER	603,400	650,423	47,023	7.79%

848

849 **WASTEWATER FUND**

WASTEWATER FUND REVENUES			FY24 to FY25 Changes (+/-)		
	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
854	Wastewater Charges	838,403	895,090	56,687	6.76%
855	Delinquent Accts. - Penalty	7,500	7,500	-	0.00%
856	Delinquent Accts. - Interest	2,500	2,500	-	0.00%
857	Dewatering / Sludge Removal	15,000	15,000	-	0.00%
858	Leachate Processing	4,000	4,000	-	0.00%
859	Applications	250	250	-	0.00%
860	Miscellaneous	0	0	-	0.00%
861	Insurance Reimbursement	0	0	-	0.00%
862	USDA Grant Revenue	0	0	-	0.00%
863	Interest	0	0	-	0.00%
864	TOTAL - WASTEWATER	867,653	924,340	56,687	6.53%

WASTEWATER FUND EXPENDITURES			\$ +/-	% +/-	
WASTEWATER ADMINISTRATIVE	FY24 Budget	FY25 Budget			
868	Wages - Water/WW Supervisor	38,625	42,255	3,630	9.40%
869	Wages - Plant Operators	66,923	76,357	9,434	14.10%
870	Wastewater Commissioners	625	625	-	0.00%
871	Wages - Labor	1,000	1,000	-	0.00%
872	Wages - Engineering	0	0	-	0.00%
873	Wages - On Call	7,000	7,000	-	0.00%
874	Wages - Overtime	6,692	5,727	(965)	-14.42%
875	Insurance Opt-Out	4,500	2,250	(2,250)	-50.00%
876	Social Security	8,586	9,512	926	10.78%
877	Insurance - Unemployment	495	495	-	0.00%
878	Insurance - Health	25,312	34,567	9,255	36.56%

879	Insurance - Dental	1,176	2,026	850	72.28%
880	Insurance - Life	360	360	-	0.00%
881	Retirement	24,020	26,608	2,588	10.77%
882	Uniforms	0	0	-	0.00%
883	Boot Allotment	600	600	-	0.00%
884	Insurance - Worker's Compensation	7,736	8,061	325	4.20%
885	TOTAL - WASTEWATER ADMINISTRATIVE	193,650	217,443	23,793	12.29%
886					
887	COLLECTION, TREATMENT, & DISPOSAL	FY24 Budget	FY25 Budget	\$ +/-	% +/-
888	General Insurance	12,525	11,919	(606)	-4.84%
889	Technology	8,500	8,500	-	0.00%
890	Vehicle Fuel	800	800	-	0.00%
891	Office Supplies	900	900	-	0.00%
892	Postage	2,000	2,000	-	0.00%
893	Advertising	750	750	-	0.00%
894	Dues & Subscriptions	200	200	-	0.00%
895	Telecommunications	4,500	4,500	-	0.00%
896	Electricity	65,000	65,000	-	0.00%
897	Water	22,000	30,000	8,000	36.36%
898	Generator Diesel Fuel	400	400	-	0.00%
899	Heating	12,500	12,500	-	0.00%
900	Audit	3,700	3,700	-	0.00%
901	Legal	500	500	-	0.00%
902	Operating Supplies	3,500	3,500	-	0.00%
903	Chemicals	25,000	25,000	-	0.00%
904	Lab Supplies	800	800	-	0.00%
905	Pavement Replacement	0	0	-	0.00%
906	Mileage	200	200	-	0.00%
907	State Assessment	1,500	1,500	-	0.00%
908	Wastewater Permits	1,500	1,500	-	0.00%
909	Lab Testing	7,500	7,500	-	0.00%
910	Trash Disposal	2,000	2,000	-	0.00%
911	Service Contracts	10,000	10,000	-	0.00%
912	Repairs & Maintenance	35,000	35,000	-	0.00%
913	Repair/Maint - Vehicle	3,000	3,000	-	0.00%
914	Repair/Maint - Facility	5,000	5,000	-	0.00%
915	Sludge Removal	60,000	85,000	25,000	41.67%
916	Training & Development	1,000	1,500	500	50.00%
917	Equipment Purchase	900	900	-	0.00%
918	Lab Equipment	750	750	-	0.00%
919	Safety Equipment	500	500	-	0.00%
920	Loss on Disposal of Cap.	0	0	-	0.00%
921	Depreciation Expense	245,000	245,000	-	0.00%
922	TOTAL - COLL., TREAT. & DISPOSAL	537,425	570,319	32,894	6.12%
923					
924	DEBT SERVICE	FY24 Budget	FY25 Budget	\$ +/-	% +/-
925	2003 Series 2 Principal	0	0	-	0.00%
926	RF1-091 Principal	0	0	-	0.00%
927	RF1-091 Interest	3,128	3,128	-	0.00%
928	WWTF Bond - Interest	78,650	78,650	-	0.00%
929	2016 Series 1 - Principal	0	0	-	0.00%
930	2016 Series 1 - Interest	10,000	10,000	-	0.00%
931	FY23 Jetter Purchase (Principal and Interest, est.)	22,800	22,800	-	0.00%
932	TOTAL - DEBT SERVICE	114,578	114,578	-	0.00%
933					
934	TRANSFERS OUT	FY24 Budget	FY25 Budget	\$ +/-	% +/-

935	Administrative Charges	22,000	22,000	-	0.00%
936	Transfer to Reserve	0	0	-	0.00%
937	TOTAL - TRANSFERS OUT	22,000	22,000	-	0.00%
938					
939	Contribution to (Utilization of) Fund Balance	0	0	-	0.00%
940					
941	TOTAL -WASTEWATER	867,653	924,340	56,687	6.53%
942					

943 **LANDFILL FUND**

945 LANDFILL FUND REVENUES			945 FY24 to FY25		
			Changes (+/-)		
	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
947					
948	Change in Post Closure Liability	65,000	65,000	-	0.00%
949	Telephone Reimbursement	500	500	-	0.00%
950	Electric Reimbursement	700	700	-	0.00%
951	Interest - LF Closure	30,000	30,000	-	0.00%
952	Gain (Loss) on Investments	20,000	20,000	-	0.00%
953	TOTAL - LANDFILL CLOSURE	116,200	116,200	-	0.00%

955 LANDFILL FUND EXPENDITURES			955 \$ +/-		955 % +/-	
	FY24 Budget	FY25 Budget				
956						
957	Labor	4,000	4,000	-	0.00%	
958	Social Security	306	306	-	0.00%	
959	Workers Compensation	212	364	152	71.70%	
960	Property & Casualty Insurance	881	1,831	950	107.83%	
961	Utilities	4,500	4,500	-	0.00%	
962	Audit	1,500	1,500	-	0.00%	
963	Leachate Expenses	20,000	20,000	-	0.00%	
964	Inspection/Testing	25,000	25,000	-	0.00%	
965	Sampling Services	1,000	1,000	-	0.00%	
966	Maintenance	6,000	6,000	-	0.00%	
967	Building Costs	1,000	1,000	-	0.00%	
968	Depreciation Expense	2,030	2,030	-	0.00%	
969	Administrative Charges	1,000	1,000	-	0.00%	
970	Transfer to General Fund	35,000	35,000	-	0.00%	
971	TOTAL - LANDFILL CLOSURE	102,429	103,531	1,102	1.08%	

973 **SPECIAL APPROPRIATIONS**

975 SPECIAL APPROPRIATIONS REVENUES			975 FY24 to FY25		
			Changes (+/-)		
	FY24 Budget	FY25 Budget	\$ +/-	% +/-	
977					
978	Property Taxes-Special Appropriations	92,420	96,420	4,000	4.33%
979	TOTAL - SPECIAL APPROPRIATIONS	92,420	96,420	4,000	4.33%

981 SPECIAL APPROPRIATIONS EXPENDITURES			981 \$ +/-		981 % +/-	
	FY24 Budget	FY25 Budget				
982	The Arts Bus	4,000	4,000	-	0.00%	
983	CV Adult Basic Education	6,000	6,000	-	0.00%	
984	Capstone Community Action	1,300	1,300	-	0.00%	
985	Central VT Council on Aging	1,200	1,200	-	0.00%	
986	Clara Martin Center	8,000	8,000	-	0.00%	
987	Friends of the Historic Playhouse Theatre	5,000	5,000	-	0.00%	

988	Randolph Senior Citizens	15,000	19,000	4,000	26.67%
989	Home Share Now	0	0	-	0.00%
990	Orange County Restorative Justice	1,200	1,200	-	0.00%
991	OC Parent Child / Kid's Place	2,500	2,500	-	0.00%
992	Randolph Area Food Shelf	5,000	5,000	-	0.00%
993	Safeline	2,500	2,500	-	0.00%
994	Tri-Valley Transit (formerly Stagecoach)	15,000	15,000	-	0.00%
995	VT Assoc. for the Blind and Visually Impaired	1,000	1,000	-	0.00%
996	VT Center for Independent Living	1,000	1,000	-	0.00%
997	Visiting Nurse & Hospice	16,220	16,220	-	0.00%
998	White River Craft Center	5,000	5,000	-	0.00%
999	WRV Chamber of Commerce	2,500	2,500	-	0.00%
1000	TOTAL - SPECIAL APPROPRIATIONS	92,420	96,420	4,000	4.33%

FY25 Proposed Budget - Notable Changes (\$7,500 or greater)

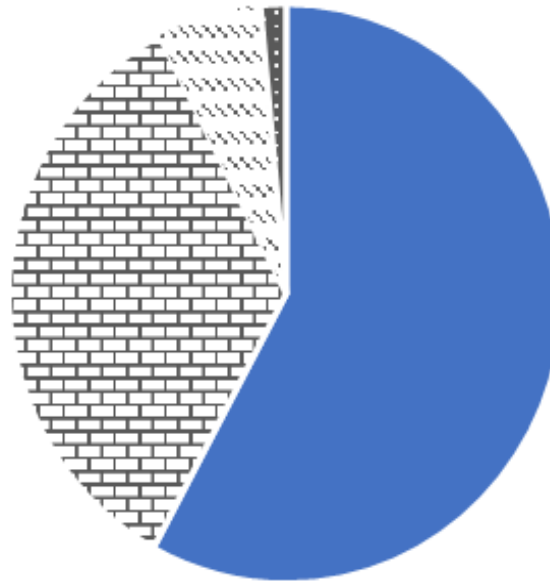
Expenditures Only

v.06; As warned for Town Meeting

	<u>Increase</u>	<u>\$ Amount</u>	<u>Line #</u>	<u>Fund</u>	<u>Detail</u>
1	Wages - Town Manager	\$ 12,161	98	General	Increased based on discussions, market rates.
2	Administrative Assistant Wages	\$ 17,326	102	General	Increased based on position change.
3	Health Insurance	\$ 25,503	110	General	Changes in plan levels, plus cost increases.
4	Annual Audit	\$ 12,500	139	General	To match actual/anticipated independent audit costs.
5	General Fund Payment for Police Services	\$ 25,000	147	General	For discussion; tied to developing PSC recommendations.
6	Recreation Coordinator Wages	\$ 46,509	263	General	The increase is due to reallocation of capacity, hours.
7	Buildings and Grounds - Year-Round Staff	\$ 45,856	304	General	The increase is due to reallocation of capacity, hours.
8	Buildings and Grounds - Retirement	\$ 9,440	310	General	The increase is due to reallocation of capacity, hours.
9	Planning, Zoning, Grants Admin. - Wages	\$ 33,738	351	General	FY24 included six months; FY25 includes the entire FY.
10	Planning, Zoning, Grants Admin. - Retirement	\$ 7,220	354	General	To fund position for the full FY.
11	Ambulance Services	\$ 28,928	417	General	Based on WRVAS communications, per capita rates.
12	Create Buildings and Grounds Reserve.	\$ 11,000	465	General	Creates a Buildings and Grounds capital reserve; re-pays truck purchase.
13	Kimball Library - Health Insurance	\$ 9,570	500	Library	Changes in plan levels, plus cost increases.
14	Highway Wages - Equipment Operators	\$ 47,486	575	Highway	Wages were increased for recruitment, retention.
15	Highway - Health Insurance	\$ 31,006	582	Highway	Changes in plan levels, new hires, plus cost increases.
16	Vehicle Fuel	\$ 10,000	595	Highway	Better matches actuals; new pump system to help.
17	Highway Equipment Reserve - Transfer	\$ 20,000	670	Highway	Need to boost to replace equipment, trucks.
18	Police Officer Wages	\$ 77,642	706	Police	Increased costs, plus two new officers (in part).
19	Police - Health Insurance	\$ 45,223	713	Police	Changes in plan levels, new hires, plus cost increases.
20	Police - Contracted Services	\$ 8,000	734	Police	Social worker/mental health clinician stipend (tied to PSC).
21	Police Equipment Reserve - Transfer	\$ 25,000	747	Police	Starts the reserve; still need to identify funds to replace 2 vehicles.
22	Water Operator - Wages	\$ 9,434	777	Water	Wages were increased for recruitment, retention.
23	Water - Health Insurance	\$ 9,255	786	Water	Changes in plan levels, new hires, plus cost increases.
24	Wastewater Operator - Wages	\$ 9,434	869	Wastewater	Wages were increased for recruitment, retention.
25	Wastewater - Health Insurance	\$ 9,255	878	Wastewater	Changes in plan levels, new hires, plus cost increases.
26	Wastewater - Water Use	\$ 8,000	897	Wastewater	Better reflect actual usage.
27	Wastewater - Sludge Removal	\$ 25,000	915	Wastewater	Better reflect need, actual costs.
	<u>Decrease</u>	<u>\$ Amount</u>	<u>Line #</u>	<u>Fund</u>	<u>Detail</u>
29	Recreation Director Wages	\$ 11,579	262	General	The decrease is tied to reallocation of capacity within the Department.
30	Maintenance Personnel (Recreation)	\$ 37,310	265	General	Position returned to Buildings and Grounds, split with Rec. Coordinator.
31	Buildings and Grounds - Seasonal Wages	\$ 17,826	305	General	Move to full-time capacity; one seasonal employee retained.
32	Debt Service - Elm/Prospect Stormwater	\$ 66,000	438	General	Tied to auditor's recommendations; paid directly from Highway Fund.
33	Debt Service - Elm/Prospect Stormwater	\$ 45,740	439	General	Tied to auditor's recommendations; paid directly from Highway Fund.
34	2021 Dump Truck Lease - Principal	\$ 73,701	446	General	Tied to auditor's recommendations; paid directly from Highway Fund.
35	Cemetery Reserve - Transfer	\$ 7,000	462	General	Decreased to create Buildings and Grounds reserve, pay back truck cost.
36	Highway Wages - Overtime	\$ 15,384	577	Highway	Based on actuals, plus full-staffing.
37	Highway Stormwater Reserve - Transfer	\$ 10,000	668	Highway	To help facilitate increase in Equipment Reserve; reserve is healthy.

EXPENDITURES BY CATEGORY - OUTSIDE THE POLICE DISTRICT

- General
- ± Highway
- ∞ Library
- Police
- Special Appropriations



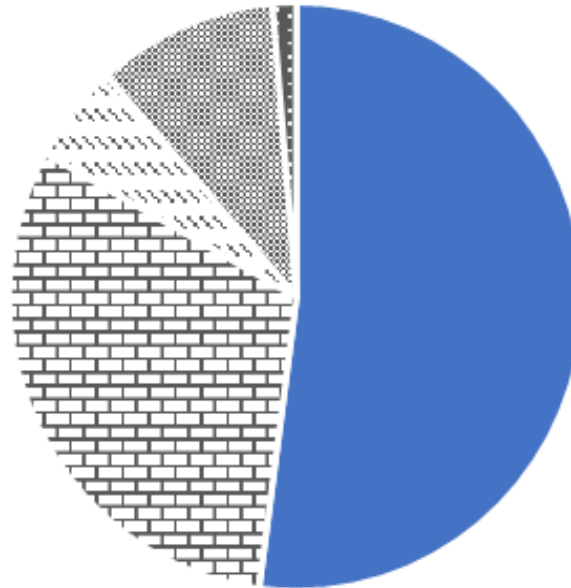
EXPENDITURE CATEGORY AS % OF TOTAL PROPOSED SPENDING

GENERAL	HIGHWAY	LIBRARY	POLICE	SPECIAL APPROPS.
58.0%	34.5%	6.0%	0.0%*	1.5%

* “POLICE” refers to Police District spending; the proposed General Fund budget for FY24 includes \$125,000 as payment for law enforcement services. This is approximately 1.9% of total outside-the-district spending.

EXPENDITURES BY CATEGORY - INSIDE THE POLICE DISTRICT

- General
- ▤ Highway
- ▨ Library
- ▩ Police
- Special Appropriations



EXPENDITURE CATEGORY AS % OF TOTAL PROPOSED SPENDING

<u>GENERAL</u>	<u>HIGHWAY</u>	<u>LIBRARY</u>	<u>POLICE</u>	<u>SPECIAL APPROPS.</u>
52.1%	31.0%	5.4%	10.1%	1.3%