TOWN OF MORRISTOWN SELECTBOARD
MEETING NOTICE & AGENDA
COMMUNITY MEETING ROOM
On Zoom and at 43 Portland St. Morrisville, VT 05661
5:30 PM Monday, December 11, 2023

This meeting will be held both remotely and in person. Available options to watch or join the meeting:

- WATCH: the meeting will be live streamed on the Town GMATV YouTube Channel when possible.
- JOIN ONLINE: Join Zoom Meeting or by phone join via conference call (audio only): 1 (646) 558-8656 | Meeting ID: 810 342 4528
- MUTE YOUR MICROPHONE: When not speaking, please mute your microphone on your computer/phone.
- RAISE YOUR HAND: Click on the hand button feature to request to speak.
- PROVIDE FULL NAME: Please provide your full name whenever prompted.

NOTE: Selectboard members will discuss the agenda items before opening the discussion to the public. Comments from the public on the agenda items will be taken for two minutes per person with each person being allowed to speak a second time after every one in attendance has had a chance to be heard. The Community Comment agenda item provides an opportunity for the community members to speak once, for two minutes each, to share their perspective with the Selectboard. For topics raised that are not on the agenda, the Selectboard may answer a question, but one should not expect a two-way dialogue or any actions to be taken. The Board will listen carefully to inform if the topic may be included in future agendas.

I. CALL SELECTBOARD MEETING TO ORDER

II. AGENDA CHANGES/ADDITIONS

III. NEW BUSINESS

1. Discuss Budget Overview

IV. ADJOURN

State of Vermont MORRISTOWN Chartered in 1781

Fiscal Services
PO Box 748
Morrisville, VT 05661

(802) 888-6374
Fax: (802) 888-6378
tsweet@morristownvt.org

WHAT IS IN THE GENERAL GOVERNMENT BUDGET

- Salaries and Benefits for: Town Administration Dept, Town Clerk/Treasurer's Dept, Finance Dept, Lister's Dept, Planning & Zoning Dept, Recreation Dept (includes summer rec counselors), Community Development Dept, Human Resources Dept, Selectboard, Board of Civil Authority, and Delinquent Tax Collector.

- VLCT Dues, Property, Equipment, Liability, Workers Comp, Unemployment, Errors and Omissions, and death and dismemberment insurance for the fire and EMS departments.

- Green Up Expenses and Fourth of July Events

- Postage for all departments

- Internet, network support contracts, office supplies, cell phone reimbursement, phone land lines, all copiers in the Tegu building, all software programs, and licenses.

- Auditors and all legal costs for all departments

- Printing Town Reports

- Summer camp field trips, travel, safety classes and facility fees.

- Repairs and Maintenance of the Oxbow Park, Tegu building, Library building, camera systems, and the Oxbow Park Pavilion

- Mowing the Oxbow Park, and all Morristown Cemetery Association cemeteries (7)

- Utilities for the Tegu Building (heat, electric, water and sewer)

- County Tax
- Appropriations for MACC, Morrisville Community Band, Morristown Centennial Library, and Pleasant View Cemetery
- Sexton contract and records maintenance for the cemeteries
- Payments for the Tegu Building loan, Bridge Street Bridge loan, and the Paving loan
- Uncompensated Absences Fund – fund for all employees used to pay for retirement pay outs as they are not budgeted

MORRISTOWN

State of Vermont | Chartered in 1781

Fiscal Services
PO Box 748
Morrisville, VT 05661

(802) 888-6374
Fax: (802) 851-7251
tsweet@morristownvt.org

WHAT ARE SOME CHANGES IN THE GENERAL GOVERNMENT EXPENSE BUDGET

- Legislating:
  - Property, workers comp and unemployment insurance increased $25,000 or 7.5%
  - Membership Dues increased $770 or 6.5%%

- Salaries and Benefits:
  - Increased salary for a Town Manager instead of a Town Administrator of $24,440 or 22%
  - Health insurance increased $24,382 or 18.9% based on employee participation
  - Cash in Lieu and Deferred Comp increased $6,077 or 54.8% based on employee participation
  - Town portion of VMERS Retirement Expense increased .25%

- Town Clerk/Treasurer
  - Increased Election expenses including BCA expenses $6,306
  - Increased training expenses $1,050

- Board of Civil Authority
  - Increased $4,306 or 112% due to two elections this year

- Communications/Computers
  - Increased office supplies and copier expenses to reflect more current usage and pricing
  - Software Programs increased $9,205 or 15.6% due to new Kofax accounts payable software implementation. Will decrease in future years.
  - Other Purchased Services for minute taking increased $1,500 or 50% based on more meetings in the future needing this service
  - NEMRC software/maintenance increased $1,400 or 18.7%

- Things that decreased: Network Systems, e-mail licenses, web page, internet and cell phones

- Auditing:
  - Auditors decreased by $3,750 or 15.6% due to no single audit expected

- Delinquent Tax Collecting:
  - Legal fees decreased by $1,800 or 20%

- Consulting Services:
  - Increased $5,000 or 50% based on various projects anticipated

- Recreation:
  - Facility fees increased $1,000 or 66.66%
  - Safety Classes increased $1,000 or 25% base on anticipating more safety class participation
  - Travel & Transportation increased $2,000 or 10%

- Maintain Government Buildings:
  - Mowing Town Cemeteries decreased $2,000 based on new 3 year contract
  - Mowing Town Properties increased $20,000 or as we are contracting to do these services instead of doing them inhouse
  - Repairs & Maintenance Service for Tegu building decreased $2,500 or 10%
  - Library Maintenance increased $7,500 or 100% due to service contracts and repairs needed – previously this expense was combined with the Tegu building
  - Heating Oil and Street Light expenses were decreased by $4,889 or 14.8%

- Miscellaneous:
  - County Tax increased by 9.5%

- Appropriations – Budgeted:
  - Library increased by 9.5%

- Cemetery
  - Sexton and Cemetery Records Maintenance decreased by $1,000 or 6.66%

- Debt Service:
  - Interest Payments increased to align with FY 22/23 actuals
  - Bridge Replacement & Interest increased to reflect 3.59% interest

- Uncompensated Absences:
  - Increased by $12,000 or 30% in anticipation of paying employees that are retiring this year

General Government
Budget Worksheet

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
	INSURANCE & POLICY				
100-30-3000-10.01	**Salaries - Elected**	7,500	7,375.00	7,500	7,500
	The annual compensation for the Selectboard is $1,500 per member. It is paid on a monthly basis.				
100-30-3000-15.00	**Employee Benefits**	574	564.04	574	574
	Includes 7.65% for FICA/MEDI.				
100-30-3000-40.01	**Dues & Subscriptions**	11,500	11,626.00	11,850	12,620
	VLCT dues are in this line item. They increased 3% from last year to $8,520.				
	LCPC Membership Dues are in this line item. FY 2025 is $4,098; FY 2026 - $4,618; FY 2027 - $5,139; FY 2028 - $5,660				
100-30-3000-40.02	**Meetings & Trainings**	200	75.00	200	200
	The Board also has occasion to go to certain seminars to help them do their job.				
100-30-3000-48.01	**Insurance - Premiums**	300,000	293,938.42	330,000	355,000
	This line includes the following insurance: Property, Equipment, Liability, Workers Comp, Unemployment, Errors & Ommissions. The primary carrier is VLCT PACIF. We purchase unemployment insurance through VLCT Unemployment Trust. We also purchase a death/dismemberment policy for the fire department through Underwriters.				
100-30-3000-48.02	**Insurance - Deductibles**	1,000	2,000.00	1,000	1,000
	This is where any deductibles (up to $1,000 per occurrence) are paid. This will help us to track our experiences.				
100-30-3000-61.00	**Miscellaneous**	1,000	885.74	1,200	1,000
	Covers the cost of the Town Picnic, flowers for funerals, and any other "odd" expenses the Board might have.				
	Total	321,774	316,464.20	352,324	377,894
	TOWN MANAGER				
100-30-3009-10.13	**Salaries - Administration**	139,963	149,614.39	174,096	203,585
	Includes Town Manager and Executive Assistant to the Town Manager				
100-30-3009-10.15	**Cash in Lieu of Health Ins.**	0	5,100.84	5,545	5,722
100-30-3009-10.16	**Deferred Compensation**	6,507	6,820.58	7,135	7,855
100-30-3009-10.18	**Mileage Stipend**	1,800	2,400.00	2,400	2,400
100-30-3009-15.00	**FICA/MEDI**	11,343	12,541.17	14,472	16,196
100-30-3009-15.01	**Retirement**	8,352	9,244.25	11,867	17,228
100-30-3009-15.02	**Health Insurance**	6,302	0.00	0	0
100-30-3009-15.03	**Life/Disability Insurance**	730	791.80	870	995
100-30-3009-15.04	**Health Reimb Acct**	2,175	2,175.00	0	0
100-30-3009-15.09	**Miscellaneous Emp Benefits**	500	100.00	XXXX	XXXX
	Budgeted under HR Dept				
100-30-3009-40.01	**Dues & Subscriptions**	85	85.00	1,000	1,000
	VTCMA membership $85; ICMA Dues - $700				
100-30-3009-40.02	**Meetings & Trainings**	500	1,054.66	1,000	1,000
	TM -Two managers conferences, EA-Wellness, Town Fair, Web Class.				
100-30-3009-56.00	**Other Purchased Services**	17,000	15,532.72	10,000	XXXXX
	Moved to Professional Services				
100-30-3009-74.00	**Travel**	500	0.00	100	100
	Mileage reimbursement for meetings/training.				
	Total	195,757	205,460.41	228,485	256,081

General Government
Budget Worksheet

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
ANIMAL CONTROL/SHELTER					
100-30-3010-10.40	Salaries & Wages	0	450.00	0	XXXXX
100-30-3010-15.00	FICA/MEDI	0	34.44	0	XXXXX
	Fica & Medi paid on fee wages above.				
100-30-3010-56.00	Other Purchased Services	3,500	252.00	XXXXX	XXXXX
	Budgeted under the Police for FY 23/24				
100-30-3010-60.04	Prof Svc - Medical	0	1,559.04	0	XXXXX
	Budgeted under the Police for FY 23/24				
Total		3,500	2,295.48	0	0
CONSERVATION COMMISSION					
100-30-3012-56.90	Green Up Expenses	2,000	1,612.52	3,000	2,000
	Disposal fees for Green Up waste & tires.				
Total		2,000.00	1,612.52	3,000.00	2,000
FIRE WARDEN					
100-30-3013-56.90	Other Purchsed Svcs	125	126.95	126	126
	Fee for processing fire permits and pager.				
Total		125	126.95	126	126
FOURTH OF JULY					
100-30-3014-78.02	July 4th Events	10,000	12,000.00	14,050	14,500
	Includes Fireworks & Sound System				
Total		10,000	12,000.00	14,050	14,500
BOARD OF HEALTH					
100-30-3015-56.00	Other Purchased Services	0	0.00	0	0
100-30-3015-60.03	Prof Services - Legal	0	0.00	0	0
Total		0	0.00	0	0
ORDINANCES & PROCEEDINGS					
100-30-3080-30.00	Advertising	7,800	17,035.02	8,500	10,000
	All advertising including ads for employment, notices, bids, hearings, and warnings and all zoning and planning as well as MPD				
Total		7,800	17,035.02	8,500	10,000

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
TOWN CLERK/TREASURER OFFICE					
100-30-3400-10.03	**Salaries - Elected**	**77,584**	**79,575.47**	**84,344**	**88,130**
	Covers Town Clerk/Treasurer				
100-30-3400-10.13	**Salaries & Wages**	**109,637**	**115,219.87**	**121,077**	**130,750**
	Covers Assistant Clerk/Treasurer and the Administrative Clerk				
100-30-3400-10.15	**Cash in Lieu of Health Ins.**	**5,101**	**5,100.84**	**5,545**	**5,722**
100-30-3400-10.53	**Village Wage - Reimbursement**	**8,100**	**7,537.34**	**8,800**	**9,000**
	Salaries of $7,834.75; FICA - $599.36; Retirement - $528.85, workers comp $38.39				
100-30-3400-15.00	**FICA/MEDI**	**14,713**	**15,057.24**	**16,140**	**17,182**
100-30-3400-15.01	**Retirement**	**12,982**	**13,367.48**	**14,240**	**15,722**
100-30-3400-15.02	**Health Insurance**	**30,604**	**30,859.32**	**33,955**	**38,322**
100-30-3400-15.03	**Life/Disability Insurance**	**1,123**	**1,281.72**	**1,285**	**1,341**
100-30-3400-15.04	**Health Reimb Acct**	**9,700**	**9,700.00**	**10,100**	**10,450**
100-30-3400-15.09	**Miscellaneous Emp Benefits**	**500**	**150.00**	**XXXX**	**XXXX**
	Budgeted under HR Dept				
100-30-3400-21.91	**Election Expenses**	**7,000**	**10,860.61**	**8,000**	**10,000**
100-30-3400-40.01	**Dues & Subscriptions**	**420**	**425.00**	**780**	**500**
	Dues/Memberships: County Clerk $10, VMCTA - $105, IMC - $185, GFOA - $70, NE - $50, Certifications - $70				
100-30-3400-40.02	**Meetings & Trainings**	**2,000**	**2,125.53**	**2,650**	**3,700**
	Annual Conference - $1,400, NE Conference - $650, Spring Training - $100, Local Gov't Day - $100, County Clerk - $100, Mileage - $300, VLCT Town Fair - $300., IIMC Region I - $650, VTGFOA - $100				
100-30-3400-61.00	**Miscellaneous**	**XXXX**	**68.16**	**XXXX**	**XXXX**
100-30-3400-62.01	**Printing Tax Bills**	**325**	**443.08**	**450**	**500**
100-30-3400-72.11	**Dog License Expense**	**400**	**220.85**	**400**	**400**
	Dog tags at $250				
	Kofile program $150.				
Total		**280,189**	**291,992.51**	**307,767**	**331,719**

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
BOARD OF CIVIL AUTHORITY					
100-30-3404-10.00	**Salaries & Wages**	**3,500**	**6,071.96**	**3,500**	**7,500**
	BCA members are paid miminum wage per hour for elections and a flat rate of 1 hour of minimum wage per meeting.				
100-30-3404-15.00	**FICA/MEDI**	**268**	**464.55**	**268**	**574**
	Fica & Medi paid on wages above.				
100-30-3404-40.02	**Meetings & Trainings**	**50**	**0.00**	**50**	**50**
Total		**3,818**	**6,536.51**	**3,818**	**8,124**
FINANCE OFFICE					
100-30-3410-10.13	**Salaries & Wages**	**163,253**	**123,182.58**	**143,277**	**151,821**
100-30-3410-10.16	**Deferred Compensation**	**6,507**	**500.52**	**0**	**0**
100-30-3410-15.00	**FICA/MEDI**	**12,987**	**9,099.43**	**10,961**	**11,614**
100-30-3410-15.01	**Retirement**	**11,459**	**7,326.14**	**9,673**	**10,627**
100-30-3410-15.02	**Health Insurance**	**18,041**	**32,066.10**	**40,000**	**45,105**
100-30-3410-15.03	**Life/Disability Insurance**	**1,046**	**859.53**	**870**	**912**
100-30-3410-15.04	**Health Reimb Acct**	**4,850**	**4,850.00**	**10,100**	**10,450**
100-30-3410-15.09	**Miscellaneous Emp Benefits**	**500**	**130.00**	**XXXX**	**XXXX**
	Budgeted under HR Dept				
100-30-3410-40.02	**Meetings & Trainings**	**1,000**	**178.20**	**500**	**1,000**
	Covers the cost of attending various workshops, seminars & meetings for two staff members. Training for computer, ambulance program, etc. is included here.				
Total		**219,643**	**178,192.50**	**215,381**	**231,529**
COMMUNICATIONS/COMPUTERS					
	This contains all costs incurred in computer and related expenses for networked system, postage, office supplies and copier usage in Town				
100-30-3415-20.00	**Office Supplies**	**9,500**	**20,096.59**	**12,500**	**16,000**
	Office Supplies for all Municipal Office Building Staff. Includes checks, 1099's, W-2's and printer toner.				
100-30-3415-34.01	**Postage**	**8,000**	**13,761.05**	**15,000**	**15,000**
	This includes Post Office Box Fee $150, Postage Equipment Rental $266.97 /quarter Total = $950, and the balance for postage costs thru the meter which is shared by the Tegu Municipal Office Building Staff. The USPS has stated their intent for an annual increase every May in the future.				
100-30-3415-34.12	**Phones - Landlines**	**6,600**	**4,624.16**	**5,100**	**5,400**
	Phone system is through GoTo. It is a three year contract starting in Oct 2022 @ approx. $450.00/month				
100-30-3415-34.13	**Phones - Cell Phones**	**1,200**	**1,650.00**	**1,800**	**1,750**
	Cell phone reimbursement for the CDC and Rec Coordinator ($50/ea per month). First Net phone for TM - $45/month				
100-30-3415-34.35	**Internet/Cable**	**1,620**	**2,333.60**	**2,500**	**2,450**
	We upgraded our internet service to include service to our phones. The cost is $274.91/month minus the municipal discount of $69.95. This is a cost of $204./month				
100-30-3415-56.00	**Other Purchased Services**	**0**	**0.00**	**0**	**7,500**
	Cost for minute taking, transcribing				
100-30-3415-56.41	**Copier - Lease**	**12,500**	**14,836.55**	**12,500**	**15,000**
	This includes the copier lease programs for the copiers in the Tegu Municipal Office Building: One in the Listers/Zoning area; two in the Town Clerk's office; one in the Administration area; and one upstairs for Finance and Human Resources.				
	Konica - TC Office is $177.27/month.; Konica - TC Office is $144.55/month; Lister/Zoning $169.38/ month & Admin is $183.31 / month. Finance & HR is estimated at $183.31/month				
100-30-3415-56.70	**Software Programs**	**0**	**0.00**	**0**	**68,400**
	My Rec software - $3700.				
	Tri-Tech EMS billing software - $4,400				
	Lister's Software - Apex License $215; NEMRC Marshall Swift Cost Tables - $1,050; Annual update w/Cartographics for tax maps - $3,900; Cartographics web-based Grand List - $3,000				
	Cemetery software - $1,700				
	Land Records software system - $11,580				
	Civic Plus minutes software - $6,321				

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2022-23	2022-23	2023-24	2024-25
	Finance software - Paychex payroll - $14,000; Kofax accounts payable software - $15,563				
	Interactive software - Zoom - $600; Adobe Licenses (5) $550; Zix Mail (5) (secure e-mail) - $500; Knowledge wave trainings - $15 mo x 5 - $900; Constant Contact Town blast communications - $315; Canva design program - $115				

General Government
Budget Worksheet

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
100-30-3415-56.71	**NEMRC - Service Contract**	**7,456**	**7,045.20**	**7,500**	**8,900**
	NEMRC Support Contract. Programs supported include: General Ledger, Accounts Payable, Accounts Receivable, Cash Receipts, Tax Administration, Zoning, Animal Licensing, and Fixed Assets.				
	FY 24-25 = $880.00 - NEMRC Disaster Recovery Program allowing for off-site backup of NEMRC data.				
	FY 24-25 = $1,355/year - NEMRC Cloud Services Program				
	FY 24-25 = $5,642.00 Annual Support Contract				
	FY 24-25 = $522.00 Annual Fortinet Contract				
	Add $500+ allowance for custom work/on-site visit by NEMRC				
100-30-3415-56.72	**Recreation Software**	**3,500**	**3,604.99**	**3,500**	**XXXX**
	Budgeted under Software Programs				
100-30-3415-56.73	**EMS Software - Billing**	**3,905**	**4,304.54**	**4,200**	**XXXX**
	Budgeted under Software Programs				
100-30-3415-56.74	**Licenses - Email**	**1,536**	**3,363.45**	**4,700**	**3,600**
	E-mail licenses are $8.00/ month, per user. We have 39 users. Additional $8.00/month per user for Microsoft Office				
100-30-3415-56.75	**Web Page**	**2,800**	**6,316.00**	**4,600**	**4,000**
	Contract with CivicPlus for hosting the website for $303.39 annually. Actual Website 4 year contract for $3,500 first year and the remaining 3 years are $3675.00 annually				
100-30-3415-56.76	**Lister's Software License**	**1,215**	**215.00**	**1,215**	**XXXX**
	Budgeted under Software Programs				
100-30-3415-56.77	**Cemetery Software**	**2,000**	**1,575.00**	**1,800**	**XXXX**
	Budgeted under Software Programs				
100-30-3415-56.78	**Land Records System**	**11,580**	**10,615.00**	**11,580**	**XXXX**
	Budgeted under Software Programs				
100-30-3415-56.79	**Map/Scanner Maint & Supplies**	**1,008**	**2,196.23**	**1,008**	**2,000**
	Symquest does maintenance - $83.96/month. Supplies include ink/print heads/paper				
100-30-3415-56.80	**Interactive Software**	**600**	**149.90**	**7,000**	**XXXX**
	Budgeted under Software Programs				
100-30-3415-56.81	**Finance Payroll/Budget Software**	**4,100**	**0.00**	**24,200**	**XXXX**
	Budgeted under Software Programs				
100-30-3415-56.83	**Cloud Hosted Ultimate Program**	**28,452**	**24,112.00**	**21,612**	**24,000**
	In February 2018 we moved to the Cloud Hosted Ultimate program. The cost is $1,801.00./month. Includes employees in Tegu Building and two EMS employees. Extra remote server storage $56/month				
100-30-3415-83.01	**Network Systems/Equipment**	**3,000**	**19,560.73**	**18,000**	**12,000**
	For any replacement of computers, printers, renewed warranties etc. - includes computer installation and any new software/installation. Symquest managed back up @$162/month - $1,950. Computers for Mitzi ($2,300), Elizabeth ($2,300), Tricia ($2,300), and credit card swiper - $200				
100-30-3415-83.02	**New Equipment**	**XXXXX**	**1,475.00**	**XXXXX**	**XXXXX**
	(See Network Systems)				
	Total	**110,572**	**141,834.99**	**160,315**	**186,000**
	AUDITING				
100-30-3420-60.01	**Auditors**	**20,000**	**20,500.00**	**24,000**	**20,250**
	Accepted a 5 year bid for Mudgett, Jennett, Krough-Wisner. Annually the price increases by $250.00. FY 2024 - $20,250; FY 2025 $20,500; FY 2026 - $20,750; FY 2027 - $21,000; FY 2028 - $21,250				
100-30-3420-62.02	**Printing Town Reports**	**1,395**	**2,122.05**	**2,370**	**2,270**
	We prepare camera-ready copy for the printers. In 2022, we contracted with Repro Digital for 2 yrs. Needs to be put out to bid for March 2025 Annual Town Reports.				
	Total	**21,395**	**22,622.05**	**26,370**	**22,520**

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
DELINQUENT TAX COLLECTING					
100-30-3440-10.43	**Salaries - Appointed**	**6,300**	**6,300.00**	**6,300**	**6,300**
	This amount is *in addition* to *salaries & wages budgeted/paid under Collect/Custody of Funds.* Stipend: historically Town				
100-30-3440-15.00	**FICA/MEDI**	**482**	**479.02**	**482**	**482**
	FICA/MEDI: $6,300 @ 7.65% = $473.00				
100-30-3440-15.01	**Retirement**	**394**	**409.50**	**426**	**426**
	Retirement: $6,300 @6.75% = $425.25				
100-30-3440-60.03	**Prof - Svcs - Legal**	**6,500**	**2,711.85**	**9,000**	**7,200**
	23 demand letters @ $75; 6 tax sales @ $900				
100-30-3440-60.04	**Tax Sale Costs**	**0**	**590.70**	**1,000**	**1,000**
Total		**13,676**	**10,491.07**	**17,208**	**15,408**
TAX LISTING					
100-30-3430-10.09	**Salaries - Elected**	**4,000**	**3,015.60**	**4,000**	**4,000**
	Board of Listers Meetings				
100-30-3430-10.13	**Salaries & Wages**	**83,254**	**78,773.23**	**91,258**	**96,423**
100-30-3430-15.00	**FICA/MEDI**	**6,675**	**6,100.84**	**7,285**	**7,682**
100-30-3430-15.01	**Retirement**	**2,866**	**2,408.26**	**3,170**	**3,545**
100-30-3430-15.02	**Health Insurance**	**18,041**	**18,190.32**	**20,000**	**22,553**
100-30-3430-15.03	**Life/Disability Insurance**	**302**	**329.02**	**330**	**350**
100-30-3430-15.04	**Health Reimb Acct**	**4,850**	**4,850.00**	**5,050**	**5,225**
100-30-3430-15.09	**Miscellaneous Emp Benefits**	**80**	**100.00**	**XXXX**	**XXXX**
	Budgeted under HR Dept				
100-30-3430-40.02	**Meetings & Trainings**	**500**	**50.00**	**200**	**200**
	Includes Spring & Fall Training sessions - $80, VALA Membership - $50.				
100-30-3430-56.94	**Mapping Program**	**5,700**	**6,816.35**	**5,700**	**XXXX**
	Budgeted under Software Programs				
100-30-3430-74.00	**Travel & Transportation**	**500**	**176.61**	**500**	**250**
	Mileage reimbursement at IRS rate.				
Total		**126,768**	**120,810.23**	**137,493**	**140,228**
PROFESSIONAL SERVICES					
100-30-3510-60.03	**Legal Services**	**15,000**	**11,612.38**	**20,000**	**15,000**
	This is where the services of the Town Attorney, Sargent's Law Office. Attorney Jim Barlow for municipal law guidance. A variety of services are provided. Kerin Stackpole provides labor law guidance				
100-30-3510-60.04	**Other Consulting Services**	**0**	**0.00**	**0**	**15,000**
	Professional outside help that the Manager might need to complete a project. Hiring professionals to research and do studies for the charter and special options tax.				
Total		**0**	**11,612.38**	**20,000**	**30,000**

General Government
Budget Worksheet

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
PLANNING & ZONING					
100-30-3620-10.13	**Salaries & Wages**	**60,029**	**62,882.74**	**66,290**	**71,599**
	Duties are combined with the normal zoning responsibilities include issuing permits, clerk for Planning Commission & DRB, handle enforcement actions, maintain office/records, as well as Planning Director and health officer.				
100-30-3620-10.53	**Village Wages - Reimbursable**	**8,000**	**6,748.62**	**8,000**	**8,000**
	Village of Morrisville has chosen to compensate the Town Planner/Zoning Admin. For additional services they require.				
100-30-3620-15.00	**FICA/MEDI**	**4,592**	**5,218.19**	**5,071**	**5,477**
100-30-3620-15.01	**Retirement**	**5,102**	**5,720.03**	**5,635**	**6,265**
100-30-3620-15.02	**Health Insurance**	**12,563**	**12,669.00**	**13,956**	**15,770**
100-30-3620-15.03	**Life/Disability Insurance**	**366**	**687.28**	**416**	**446**
100-30-3620-15.04	**Health Reimb Acct**	**4,850**	**4,850.00**	**5,050**	**5,225**
100-30-3620-15.09	**Miscellaneous Emp Benefits**	**40**	**50.00**	**XXXX**	**XXXX**
	Budgeted under HR Dept				
100-30-3620-40.01	**Dues & Subscriptions**	**550**	**175.00**	**550**	**500**
	Includes APA & AICP & VPA dues				
100-30-3620-40.02	**Meetings & Trainings**	**100**	**0.00**	**500**	**500**
	Conferences and workshops, etc.				
100-30-3620-56.00	**Other Purchased Services**	**0**	**0.00**	**5,000**	**XXXX**
	Moved to Communications, Other Purchased Services				
100-30-3620-62.01	**Printing**	**300**	**255.43**	**300**	**300**
100-30-3620-74.00	**Travel**	**100**	**0.00**	**200**	**250**
	Mileage reimbursement at IRS rate to inspect and check permits and violations. Travel to trainings.				
Total		**96,592**	**99,256.29**	**110,968**	**114,332**

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
Community Development Coordinator					
100-30-3640-10.13	Salaries & Wages	52,874	57,305.87	62,254	67,207
100-30-3640-15.00	FICA/MEDI	4,045	4,275.27	4,765	5,141
100-30-3640-15.01	Retirement	3,569	3,696.07	4,205	4,704
100-30-3640-15.02	Health Insurance	12,563	12,669.00	13,955	15,770
100-30-3640-15.03	Life/Disability Insurance	350	397.44	400	426
100-30-3640-15.04	Health Reimb Acct	4,850	4,850.00	5,050	5,225
100-30-3640-15.09	Miscellaneous Emp Benefits	40	50.00	XXXX	XXXX
	Budgeted under HR Dept				
100-30-3640-40.02	Meetings & Trainings	200	0.00	400	500
100-30-3640-56.08	Tourist Information	0	0.00	0	500
	Mapping for LVRT and Green Mountain Byways.				
100-30-3640-74.00	Travel & Transportation	200	28.13	200	300
	Mileage reimbursement to conferences & meetings.				
100-30-3640-77.09	Events	6,750	0.00	5,000	1,000
	Combining: Includes Summer Music, Rocktoberfest, Turkey Trot and any other events				
Total		85,441	83,271.78	96,229	100,773
Human Resources					
100-30-3650-10.13	Salaries & Wages	0	64,989.11	70,869	83,595
100-30-3650-10.15	Cash in Lieu of Health Ins.	0	0.00	0	5,722
100-30-3650-10.16	Deferred Compensation	0	6,320.06	7,135	0
100-30-3650-15.00	FICA/MEDI	0	5,455.11	5,967	6,833
100-30-3650-15.01	Retirement	0	4,435.10	5,267	6,252
100-30-3650-15.02	Health Insurance	0	0.00	0	0
100-30-3650-15.03	Life/Disability Insurance	0	315.27	420	504
100-30-3650-15.04	Health Reimb Acct	0	0.00	0	0
100-30-3650-15.09	Miscellaneous Emp Benefits	0	150.00	1,600	2,000
	Health and Wellness incentives, gift cards and other employee benefit costs				
100-30-3650-40.02	Meetings & Trainings	0	199.00	2,000	1,000
100-30-3650-56.00	Employee Recruitment/Retention	0	60.00	500	500
	Costs for back ground checks and finger printing				
100-30-3650-74.00	Travel & Transportation	0	0.00	100	100
	Mileage reimbursement to conferences & meetings.				
Total		0	81,923.65	93,858	106,506
Recreation					
100-30-3730-78.03	Summer Recreation Program	15,000	15,000.00	XXXX	XXXX
	No appropriation as this is part of the Recreation budget				
100-30-3740-10.13	Salaries & Wages	33,684	36,205.45	53,685	58,895
	Funding for full time year around employee to direct recreational activity				
100-30-3740-10.22	Summer Camp Wages	XXXX	0.00	89,700	98,625
	Funding for summer recreation camp counselors. Estimated 20 staff w/director for each team				
100-30-3740-15.00	FICA/MEDI	2,577	2,769.71	10,969	12,050
100-30-3740-15.01	Retirement	2,274	3,114.13	3,625	4,123
100-30-3740-15.02	Health Insurance	0	0.00	7,045	15,770

General Government
Budget Worksheet

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
100-30-3740-15.03	**Life/Disability Insurance**	350	378.90	360	355
100-30-3740-15.04	**Health Reimb Acct**	0	0.00	2,275	5,225
100-30-3740-15.09	**Miscellaneous Emp Benefits**	40	301.75	200	XXXX
	Budgeted under the Human Resources				
100-30-3740-21.00	**Operating Supplies**	600	1,288.90	4,000	3,800
	Includes supplies for all activities including summer program supplies used to increase recreational public enjoyment.				
100-30-3740-30-00	**Advertising**	500	0.00	500	500
100-30-3740-40.02	**Meetings & Trainings**	0	70.00	1,000	1,500
	VRPA membership = $115, VRPA annual conference $700; guest speaker orientations $300				
100-30-3740-50.00	**Field Trips**	0	0.00	10,000	10,000
	Field trips for summer recreation camp				
100-30-3740-55.00	**Facility Fees**	0	0.00	1,500	2,500
	Fees for Elmore State Park and tent rental				
100-30-3740-56.00	**Safety Classes**	0	315.00	4,000	5,000
	Classes for lifeguards (12) and water safety				
100-30-3740-56.42	**Uniforms/T-Shirts**	0	0.00	4,000	4,000
	Summer camp counselor uniforms and summer camp t-shirts				
100-30-3740-74.00	**Travel & Transportation**	0	303.49	20,000	22,000
100-30-3740-79.00	**Other Project Expenses**	0	0.00	5,000	5,000
	E-bike class/rental; wilderness first aid classe, capital soccer, ice skating class, babysitting class				
100-30-3740-80.00	**Program Development**	2,300	1,304.94	XXXX	XXXX
100-30-3740-82.00	**Improvements**	3,000	223.10	XXXX	XXXX
Total		60,325	61,275.37	217,859	249,343

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
MAINTAIN GOVT BLDGS/GRND					
100-30-3710-21.00	**Operating Supplies**	**3,000**	**4,820.94**	**5,000**	**5,000**
	Includes paper towels, soap, toilet paper, light bulbs, cleaning supplies, etc. Small items to repair building issues. Includes $2,000 for a new sign for the Tegu Building				
100-30-3710-21.96	**Flag Replacements**	**1,000**	**972.00**	**1,000**	**1,000**
	Replace old, worn flags				
100-30-3710-22.00	**Repair & Maint. Supplies**	**1,000**	**2,087.56**	**XXXX**	**XXXX**
	Moved to Operating Supplies				
100-30-3710-22.20	**Oxbow Park - Maintenance/Repair**	**3,500**	**1,799.34**	**3,000**	**3,000**
	Need to stain the pavilliion				
100-30-3710-56.01	**Waste/Recycle**	**1,128**	**1,174.53**	**1,320**	**1,320**
	Casella - $110/month				
100-30-3710-56.02	**Waste/Recycle**	**1,962**	**0.00**	**XXXX**	**XXXX**
100-30-3710-56.05	**Town Clock Maintenance**	**780**	**780.00**	**780**	**780**
	The cost of supplies and parts for the clock and $15/wk for David Lowe to wind the clock, which is in the Senior Center ($780).				
100-30-3710-56.06	**Mowing - Town Properties**	**4,000**	**3,000.00**	**4,000**	**24,000**
	Spaulding Property Services $175.00 per weekly mowing for the Oxbow- estimated 18 wks from July 1 - Oct 31; $20,000 for all other Town Properties and green spaces.				
100-30-3710-56.07	**Mowing - Morristown Cemeteries**	**12,000**	**13,200.00**	**19,000**	**17,000**
	Spaulding Property mowing 7 cemeteries. Each cemetery every other week.				
100-30-3710-56.08	**Security System**	**2,388**	**2,629.17**	**2,425**	**3,000**
	Oxbow - Comcast $251./ month				
100-30-3710-56.94	**Tourist Information**	**1,250**	**500.00**	**500**	**XXXX**
	Budgeted under Community Development				
100-30-3710-68.00	**Repairs & Maint. Services**	**17,421**	**32,410.35**	**25,000**	**22,500**
	Outside cleaning service - annual contract for FY 22/23 - $13,320. for Tegu Building. Includes maintenance performed by outside services - furnace/electrical. Includes cleaning Oxbow Bathrooms estimated at $2,400. June - Sept.				
100-30-3710-68.01	**Repairs & Maint. Services Library**	**0**	**0.00**	**0**	**7,500**
	Library maintenance: HVAC maintenance - $2,777; Elevator - $1,425.; Lighting - $200; Fire - $900.				
100-30-3710-68.80	**EV Charging Station Repairs**	**0**	**0.00**	**0**	**0**
100-30-3710-76.01	**Heating Oil**	**4,054**	**6,198.79**	**8,900**	**7,011**
Heating Fuel:	FY 2021-22: used 2,191.50 gallons @ $2.14 per gallon = $4,681.12				
	FY 2022-23: used 1,503 gallons @ $4.12 per gallon = $6,198.79				
	Budget FY 2023-24: 2,200 gallons @ $4.02= $8,900				
	Estimated for FY 24-25: 1,900 gallons @ $3.69				
100-30-3710-76.12	**Street Lights**	**28,000**	**24,036.65**	**29,000**	**26,000**
	Cost of street lights are charged here. Includes lights on Jersey Heights, downtown, Copley Avenue, Bridge Street Bridge, Oxbow				
100-30-3710-76.13	**Electricity**	**7,538**	**8,666.48**	**7,600**	**9,000**
	Cost for Town Office and Town Clock. Contract with Novus will reduce electrical costs				
100-30-3710-76.14	**Electricity for Oxbow Bathroom**	**500**	**168.91**	**600**	**300**
100-30-3710-76.24	**Water & Sewer**	**1,100**	**1,347.64**	**1,200**	**1,500**
100-30-3710-76.25	**Water & Sewer - Oxbow Bathroom**	**500**	**680.33**	**550**	**700**
100-30-3710-81.00	**Capital Building Improvements**	**62,500**	**59,264.73**	**0**	**0**
	Tegu Building roof repair.				
Total		**153,621**	**163,737.42**	**109,875**	**129,611**

General Government
Budget Worksheet

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
	MISCELLANEOUS				
100-30-3900-21.93	**Health/Wellness Expenses**	1,500	220.00	500	XXXX
	Moved to Human Resources				
100-30-3900-72.00	**County Tax**	75,269	75,269.00	84,798	90,796
	County Tax is assessed by and paid to the Lamoille County Treasurer. We are assessed a tax on the list of polls and ratable estate.				
	FY 22-23 - $ 75,269				
	FY 23-24 - $ 84,798				
	FY 24-25 - $ 90,796				
	Total	76,769	75,489.00	85,298	90,796
	APPROPRIATIONS - BUDGETED				
100-30-3950-78.04	**MACC**	7,000	7,000.00	7,000	7,000
100-30-3950-78.05	**Morrisville Community Band**	1,500	1,500.00	1,500	1,500
100-30-3950-78.06	**M'town Centennial Library**	186,019	186,019.00	261,369	286,448
	FY 22-23: Requested $ 200,901 - level funded with FY 21-22				
	FY 23-24: Requested $ 261,369 -40.5% Increase over previous year.				
	FY 24-25: Requested $286,448 - 9.5% Increase over previous year.				
	Total	194,519	194,519.00	269,869	294,948
	CEMETERY				
100-30-3960-56.90	**Cemetery - Sexton**	15,000	15,250.00	15,000	9,000
	Selectboard authorized payment for someone to act as a sexton for Pleasant View Cemetery and Morristown Town Cemeteries.				
100-30-3960-68.00	**Cemetery Records Maintenance**	12,000	75.00	0	5,000
	Outside contractor services to map cemeteries and enter information into the new software system.				
100-30-3960-78.07	**Pleasant View Cemetery**	20,000	20,000.00	25,000	25,000
	The Town provides bookkeeping services for the Association. These funds are needed to operate the PV Cemetery over the fiscal year as anticipated by the PV Cemetery Association.				
	Total	47,000	35,325.00	40,000	39,000
	DEBT SERVICE				
100-30-3980-91.01	**Interest Payments**	40,000	31,063.56	20,000	30,000
	This is the anticipated cost of borrowing $ in anticipation of taxes.				
100-30-3983-03.00/ 100-30-3983-03.01	**Municipal Building & Interest**	39,164	39,163.36	39,164	39,164
	Borrowed per special Town Meeting Nov 2014 authorization - $600,000 for 20 years to pay for purchase and capital improvements for the Tegu Municipal Building. Interest Rate @ 2.6% - Merchants Bank. Last payment due Dec 1, 2034.				
100-30-3983-04.00/ 100-30-3983-04.01	**Oxbow Bathrooms & Interest**	16,100	15,946.42	0	0
	Approved to construct bathrooms at Town Meeting - March 2018. Not to exceed $75,000. To be financed over a 5 year period. Two (2) annual payments will be made beginning in November 2018.				
100-30-3989-02.00/ 100-30-3989-02.01	**Bridge St Bridge & Interest**	83,366	83,373.10	83,366	83,366
	Voted in November 2008 Election by ballot - $1.5 million for replacement of the Bridge Street Bridge. Bridge was back in service in Nov 2009. Financed $1,133,359.68 in May 2010 - 20 year payback - semi annual payments of $41,658.04 P & I. First payment will be due in Dec 2010. Final payment due in June 2030.				
	Refinanced in Dec 2012 - Reduced to 14 years payback - final payment due in Dec 2027.				
100-30-3989-05.00/ 100-30-3989-05.01	**Bridge Replacement & Interest**	58,000	0.00	58,000	61,200
	In March 2022 the Town voted to borrow an amount not to exceed $510,000 for a period not to exceed ten (10) years for the purpose of financing the cost of replacing Walton Rd bridge and other bridge repairs.				
100-30-3989-06.00/ 100-30-3989-06.01	**Paving & Interest**	104,700	108,920.94	108,950	108,950

General Government
Budget Worksheet

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2022-23	2022-23	2023-24	2024-25
	In March 2022 the Town voted to borrow an amount not to exceed $500,000 for a period not to exceed five (5) years for the purpose of financing the cost of the asphalt paving of various Town Roads.				
Total		**341,330**	**278,467.38**	**309,480**	**322,680**
RESERVES					
100-30-3999-10.10	**Uncompensated Absences/Retire**	**10,000**	**10,000.00**	**40,000**	**52,000**
Total Reserves		**10,000**	**10,000.00**	**40,000**	**52,000**
Grand Total - General Government		**2,382,614**	**2,422,351.71**	**2,868,272**	**3,126,119**
					$ 257,847
					8.99%

REVENUE
Budget Worksheet

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2022-23	2022-23	2023-24	2024-25
	TAX INCOME (2000)				
100-02-2000-00.00	**Real Property Taxes**	**0**	**7,102,837.31**	**0**	**0**
100-02-2000-00.02	**School Tax Admin Fee**	**19,000**	**21,936.37**	**21,800**	**21,800**
100-02-2000-00.01	**Delinquent Property Taxes**	**0**	**0.00**	**0**	**0**
100-02-2000-02.01	**Current Use Reimbursement**	**300,000**	**343,047.50**	**340,000**	**340,000**
	Received from State of VT				
100-02-2000-02.02	**PILOT Reimbursement**	**55,000**	**58,253.13**	**58,000**	**58,000**
	Received from Agency of Natural Resources				
100-02-2000-02.03	**Land Use Change Tax Lien**	**0**	**0.00**	**0**	**0**
100-02-2000-07.00	**Prepayment of Taxes**	**0**	**0.00**	**0**	**0**
100-02-2000-08.00	**Abatements**	**0**	**-8,777.48**	**0**	**0**
100-02-2000-08.04	**Penalty - Abatements**	**0**	**-64.95**	**0**	**0**
100-02-2000-08.05	**Other - Abatements**	**0**	**-51.08**	**0**	**0**
	Total Tax Income	**374,000**	**7,517,180.80**	**419,800**	**419,800**
	LICENSES & PERMITS (2100)				
100-02-2100-02.00	**Liquor Licenses**	**2,775**	**2,590.00**	**2,700**	**2,700**
	15 1st class licenses @ $115 each and 15 2nd class licenses @ $70 each				
100-02-2100-02.01	**Dog Licenses**	**3,000**	**2,282.00**	**3,000**	**3,000**
	Licenses issued plus Spay/Neuter State Program Fees and Rabies State Program Fees. Spay/Neuter and Rabies program fees are disbursed to State of Vermont. 600 @ $5.00				
100-02-2100-02.02	**License - Marriage/Civil Union**	**350**	**380.00**	**300**	**350**
	Estimated 35 licenses issued at $10 each (town income only)				
100-02-2100-02.03	**Cannabis Licenses**	**0**	**600.00**	**200**	**500**
100-02-2100-02.09	**License - Miscellaneous**	**0**	**5.00**	**0**	**0**
100-02-2100-02.10	**Recording Legal Documents**	**66,000**	**49,249.00**	**55,000**	**50,000**
	Estimated 4,500 pages @ $11 each.				
100-02-2100-02.11	**Fees - DMV Processing**	**150**	**409.00**	**350**	**375**
	Fee per transaction the Town retains when processing a VT DMV renewal - approximate 125 @ $3 each.				
100-02-2100-02.15	**Fees - Late Dog License**	**0**	**332.00**	**100**	**300**
100-02-2100-02.15	**Fees - Zoning Permits**	**75,000**	**54,922.60**	**95,000**	**55,000**
	Total Licenses & Permits	**147,275**	**110,769.60**	**156,650**	**112,225**

REVENUE
Budget Worksheet

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
INTERGOVERNMENTAL (2200)					
100-02-2200-05.00	**State Aid to Highways**	218,500	226,545.30	245,000	230,000
	Estimated using FY 23/24 actual				
100-02-2200-06.01	**Village - Zoning Svcs**	8,000	8,000.00	8,000	8,000
100-02-2200-06.02	**Village -Clerk/Treas Reimb**	8,100	7,991.63	8,800	9,000
Total Intergovernmental		234,600	242,536.93	261,800	247,000
CHARGES FOR SERVICES (2300)					
100-02-2300-02.20	**Charge-Use Photocopier/Fax**	4,500	4,431.90	4,000	4,000
	Charges paid for copies of ordinances, zoning regulations, listers cards, etc.				
100-02-2300-02.21	**Charge-Use of Vault**	1,500	1,818.78	1,500	1,500
	A $4.00 per hour charge paid by those who utilize the vault for research. Effective July 1, 2016 goes into General Fund.				
100-02-2300-02.26	**Charge-Facilities Rent**	500	1,200.00	1,000	1,000
	Fees charged for use of Oxbow, etc.				
100-02-2300-02.30	**Sale-Certified Copy VITAL**	10,000	6,000.00	5,000	5,000
	Estimated 800 copies @ $10 each				
100-02-2300-02.40	**Tax Sale Legal Fees**	2,000	1,515.00	2,000	2,000
	Legal fees collected for tax sales				
100-02-2300-02.50	**Tax Sale Costs**	500	898.95	1,000	1,000
	Costs for copies/postage etc collected for tax sales				
100-02-2300-02.60	**EV Charging Station Fees**	0	0.00	0	0
Total Charges for Services		19,000	15,864.63	14,500	14,500
POLICE (2500)					
100-02-2500-01.00	**Court Fines**	5,000	4,430.36	5,000	8,825
	Paid by the State of Vermont for tickets written in the Village and Town. Relief from abuse orders served - $75/per order. Base on FY 22/23 this would be $3,825.				
100-02-2500-01.10	**Fines-Ordinances**	3,000	3,643.00	3,000	3,000
	Local tickets written and collected				
100-02-2500-02.10	**Fees - Fingerprinting**	3,500	5,650.00	3,500	4,500
100-02-2500-02.11	**Fees - Report Copies**	2,000	1,800.00	2,000	2,000
	Income from copies of accident reports, accident investigation reports and videotapes to insurance companies.				
100-02-2500-02.14	**Special Details - Officer**	0	5,644.87	0	0
	Extra services provided (i.e. Pike, & Water & Light) primarily for traffic control. Currently charge $75/hr per officer.				
100-02-2500-03.00	**SIU Reimbursement**	0	20,000.00	0	0
100-02-2500-04.00	**Sale of Assets (cruiser)**	0	0.00	0	0
100-02-2500-09.00	**Miscellaneous**	0	290.41	0	0
100-02-2500-09.15	**COPS Grant Reimbursement**	56,131	51,950.06	39,591	29,278
100-02-2500-09.20	**CDIP Grant Reimbursement**	0	38,558.93	79,960	87,741
Total Police		69,631	131,967.63	133,051	135,344
FIRE (2600)					
100-02-2600-04.00	**Sale of Assets**	0	0.00	0	0
100-02-2600-09.00	**Miscellaneous**	0	85.87	0	0
Total Fire		0	85.87	0	0

REVENUE
Budget Worksheet

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
EMS DEPARTMENT (2700)					
100-02-2700-02.02	**Fees-Billing for Services**	190,400	388,515.00	255,700	290,500
100-02-2700-02.03	**Fees - Allowances**	0	-162,225.93	0	
	Net Billing Fees	190,400	226,289.07	255,700	290,500
	This figure represents collection of billable calls derived from ambulance services. We have used the run sheets to estimate our revenue for 12 months of this budget. Total billing based on 451 billable calls (average for prior 2 years) - ***(See detailed revenue projection sheet attached)***				
100-02-2700-02.07	**Fees-Cover Elmore Calls**	26,000	26,000.00	30,500	35,000
	Subscription Fee will be $35,000 for FY 24/25				
100-02-2700-04.00	**Sale of Assets**	0	0.00	0	0
100-02-2700-05.00	**Donations**	0	0.00	0	0
100-02-2700-06.00	**Training Room Lease Fees**	0	6,000.00	0	0
100-02-2700-07.00	**Paramedic Intercept Fees**	0	2,250.00	3,000	8,000
100-02-2700-09.00	**Miscellaneous**	0	961.16	0	0
	Total Ambulance	216,400	261,500.23	289,200	333,500
HIGHWAY (2400)					
100-02-2400-02.01	**HWY-Overwt Vehicle Permit**	850	915.00	850	900
	Issue over 100 permits @ $5 or $10 each. The roads for permits need to be looked at. Not all roads can take the truck traffic.				
100-02-2400-04.00	**Sale of Assets**	0	0.00	0	25,000
	Sand Screen, Chopper, Roller, Sander Tub, Tailgate Sander				
100-02-2400-09.00	**Miscellaneous**	0	1,338.90	3,000	2,000
	Sale of scrap metal or reimbursement from outside agencies for services.				
	Total Highway	850	2,253.90	3,850	27,900
FINES & FORFEITS (2800)					
100-02-2800-03.00	**Interest - Late Taxes**	15,000	17,761.42	15,000	15,000
	Interest charges of 1% per month for the first three months and thereafer, 1.5% per mon is added to unpaid installments.				
100-02-2800-03.01	**Interest - Delinquent Tax**	4,000	7,195.00	5,000	5,000
	This is interest collected on all delinquent taxes . Taxes are delinquent if not paid on May 15th. Interest charge is 1.5% per month.				
100-02-2800-04.01	**Penalty - Delinquent Tax**	6,000	36,039.05	30,000	30,000
	Penalty assessed to all taxes unpaid on May 15th. This fee is a one-time charge of eight percent (8%).				
100-02-2800-05.01	**Other Rev - Delinquent Tx**	0	477.02	0	0
	This is reimbursement from the delinquent taxpayer for certified mailing costs incurred.				
100-02-2800-08.03	**Abatements - Interest**	0	-255.09	0	0
100-02-2800-08.04	**Abatements - Penalty**	0	0.00	0	0
	Total Fines & Forfeits	25,000	61,217.40	50,000	50,000
RECREATION (2900)					
100-02-2900-01.00	**Summer Rec Program Fees**	0	0.00	88,900	93,600
	Based on resident rate campers for 110 estimated children				
100-02-2900-01.01	**Other Events Registration Fees**	0	465.00	5,000	6,000
	Rergistration for other camps or programs				

REVENUE
Budget Worksheet

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2022-23	2022-23	2023-24	2024-25
100-02-2900-05.00	**Sponsors/Donations**	**0**	**0.00**	**20,000**	**20,000**
	T-shirt sponsors from Summer Camp Program				
100-02-2900-06.01	**Class Income**	**0**	**1,200.00**	**4,000**	**7,680**
	Child care class fees/other community classes				
	Total Recreation	**0**	**1,665.00**	**117,900**	**127,280**

REVENUE
Budget Worksheet

Account Number	Account Description	Budget 2022-23	Actual 2022-23	Budget 2023-24	Proposed Budget 2024-25
INVESTMENT INCOME (2930)					
100-02-2930-03.00	**Interest Inc. - ICS**	**45,000**	**62,477.56**	**43,000**	**45,000**
	This interest was derived from income of the ICS (cash sweep) account from the Tax Anticipation note. Interest accrues daily.				
100-02-2930-03.01	**Interest - Gen'l NOW Acct**	**300**	**403.74**	**200**	**300**
	Interest earned on checking account				
100-02-2930-03.02	**Interest - Payroll Acct.**	**0**	**15.52**	**0**	**0**
100-02-2930-03.05	**Interest - Misc.**	**0**	**34.76**	**0**	**0**
	Any miscellaneous accounts that earn interest not posted elsewhere				
Total Investment Income		**45,300**	**62,931.58**	**43,200**	**45,300**
CONTRIBUTIONS/DONATIONS (2940)					
100-02-2940-05.09	**Donations - Capital**	**0**	**116,279.83**	**0**	**0**
100-02-2940-05.10	**Donations - Other**	**0**	**0.00**	**0**	**0**
Total Contributions/Donations		**0**	**116,279.83**	**0**	**0**
MISCELLANEOUS (2990)					
100-02-2990-09.01	**Misc. - Parking Lot Maintenance**	**4,236**	**4,236.25**	**4,236**	**4,236**
	Union Bank agreement for parking lot = $3,836.25. Bournes agreement for parking lot = $400.00				
100-02-2990-09.02	**Misc. - Other**	**0**	**4,663.88**	**0**	**0**
100-02-2990-09.04	**Sale of Assets**	**0**	**0.00**	**0**	**0**
Total Miscellaneous		**4,236**	**8,900.13**	**4,236**	**4,236**
Department Income Totals		**1,136,292**	**8,533,153.53**	**1,494,187**	**1,517,085**
OTHER FINANCING SOURCES (2999)					
100-02-2999-11-04	**Loan Proceeds**	**0**	**88,198.00**	**0**	**0**
100-02-2999-11-06	**Lease Proceeds**	**0**	**129,809.58**	**0**	**0**
100-02-2999-11.14	**Transfer In - HRA Acct**	**0**	**0.00**	**0**	**0**
100-02-2999-11.14	**Transfer In - Other Funds**	**16,000**	**994,036.97**	**100,000**	**0**
100-02-2999-11.14	**Transfer In - Unassigned Fund Bal**	**0**	**0.00**	**240,000**	**0**
100-02-2999-11.14	**Transfer In - General Unassigned**	**143,500**	**0.00**	**0**	**0**
100-02-2999-11.14	**Transfer In - Highway Unassigned**	**192,600**	**0.00**	**0**	**0**
Total Other Financing Sources		**352,100**	**1,212,044.55**	**340,000**	**500,000**
TOTALS		**1,488,392**	**9,745,198.08**	**1,834,187**	**2,017,085**
					$ 182,898
					10%

12/7/2023

TOWN OF MORRISTOWN

Budget Overview as of 12/11/2023

Article	2022-23 VOTED Budget	2023-24 VOTED Budget	**2024-2025 PROPOSED Budget**	Voted % of Change
General Government	$ 2,234,914	$ 2,868,272	$ 3,126,119	8.99%
Police Department	1,628,828	1,995,425	2,130,330	6.76%
Fire Department	362,333	342,942	385,735	12.40%
EMS Department	802,244	853,348	1,099,015	28.79%
Highway Department	2,786,622	3,139,720	3,019,689	-3.82%
Paving	190,000	-	-	0.0%
Sand & Gravel	100,000	-	-	0.0%
Total OPERATING BASE Budgets	8,104,941	9,199,707	9,760,888	6.10%
LESS: Anticipated Revenues	(1,488,392)	(1,494,187)	(1,517,085)	1.53%
LESS: Unallocated Fund Balance	-	(340,000)	(500,000)	47.06%
Total OPERATING BASE Budgets	**$ 6,616,549**	**$ 7,365,520**	**$ 7,743,803**	5.14%
Special Warning Items				
Fire Dept Capital Equip. Fund (1¢)	$ 66,143	$ 111,570	$ 111,570	0.0%
Highway Dept Capital Equip. Fund (1¢)	$ 66,143	$ 111,570	$ 111,570	0.0%
Noyes House - Restoration (1/2¢)	$ 33,072	$ -	$ -	#DIV/0!
Conservation Commission Fund (1/2¢)	$ 33,072	$ -	$ -	#DIV/0!
Bridge & Highway Infrastructure Fund (1/2¢)	$ -	$ 55,785	$ 55,785	100.0%
Purchase Ambulance	$ -	$ 37,500	$ -	100.0%
Paving - Australian Ballot - $500,000 - 5 years	$ 104,700	$ -	$ -	0.0%
Bridge Replacement - Australian Ballot - $510,000 -1	$ 58,000	$ -	$ -	0.0%
Total Special Warning Items	**$ 361,130**	**$ 316,425**	**$ 278,925**	-11.9%
Sub-Total Town Budget	**$ 6,977,679**	**$ 7,681,945**	**$ 8,022,728**	4.4%
Appropriations				
Service Agencies	$ 101,969	$ 87,969	$ 87,969	0.0%
	$ 101,969	$ 87,969	$ 87,969	0.0%
Veterans Exemption	$ 9,120	$ 9,631	$ 9,631	
Total Appropriations	**$ 111,089**	**$ 97,600**	**$ 97,600**	0.0%
Total Warned	**$ 7,088,768**	**$ 7,779,545**	**$ 8,120,328**	**4.4%**
		$ 690,777	**$ 340,783**	Increase

12/7/2023 @ 12:06 PM

TOWN OF MORRISTOWN UNASSIGNED FUND BALANCE PROPOSAL

DESCRIPTION	AMOUNT
Accumulated Adjusted Unassigned Fund Balance	$ 1,403,963.00
Funds used for budget in FY 23/24	$ (340,000.00)
Funds Proposed to use for FY 24/25 budget	$ (500,000.00)
Funds in Unallocated Reserve/Fund Balance	$ 563,963.00

S:\users\Finance\Accounting\Budget\Budget 2024 2025\Overviews\Proposed Fund Balance Usage.xlsx