State of Vermont Chartered in 1781
MORRISTOWN

TOWN OF MORRISTOWN SELECTBOARD
SPECIAL MEETING NOTICE & AGENDA
COMMUNITY MEETING ROOM
On Zoom and at 43 Portland St. Morrisville, VT 05661
4:00 PM Wednesday, December 4, 2024

Join Zoom Meeting or by phone join via conference call (audio only): 1 (646) 558-8656 | Meeting ID: 810 342 4528 | Passcode 05661
The meeting will be live-streamed on the Town of Morristown's website: https://www.morristownvt.gov/community/page/meetings-agendas-minutes and on Town GMATV YouTube Channel when possible

Meeting Disclaimer

Please be advised that the scheduled meeting will commence at **4:00 PM** and is expected to continue until **9:00 PM**. However, please note the following:

- The meeting may conclude earlier than anticipated.
- If necessary, discussions may be extended and continued at a later date.

* Additional budget information meetings will be scheduled in December.
We appreciate your understanding and flexibility. Thank you for your participation!

I. **CALL SELECTBOARD MEETING TO ORDER**

II. **AGENDA CHANGES/ADDITIONS**

III. **TOWN MANAGER'S PROPOSED BUDGET**

1. Presentation of Manager's proposed budget to Selectboard for consideration

IV. **COMMUNITY COMMENTS**

V. **ADJOURN**

Morristown, VT
Town Manager Proposed Budget – FY 25/26

Brent Raymond, Town Manager

December 4, 2024

Morristown, VT

Town Manager Proposed Budget – FY 25/26

Agenda

- Tough Decisions
- Macroeconomic Pressures
  - Percentage increase and estimated Tax Rate
    - Macro Budget Overview
      - Wage & Benefits Overview
      - Estimated Tax Rate
      - Unassigned Fund Balance
      - Review of Departments, Organizations, Appropriations
    - Cost Management
      - Cost Pressure Points
      - Cost Control Methods
    - Infrastructure & Deferred Maintenance & Capital Investment Concerns

Tough Decisions

Difficult and draconian recommendations

- Balancing competing priorities requires tough decisions to ensure the budget remains fiscally responsible, especially as we strive to align available resources with the community's needs.
- Significant cuts to requested budgets were necessary to minimize cost increases, recognizing the economic pressures many taxpayers are currently facing.
- While these reductions are challenging, they reflect my commitment to maintaining essential services while safeguarding the financial well-being of the community.
- This proposed budget does not address years of deferred maintenance on buildings, roads, and bridges. Over the next several months, I will prioritize working closely with the community and the Selectboard to develop a comprehensive plan to address this longstanding neglect.

Morristown, VT

Town Manager Proposed Budget – FY 25/26

Macroeconomic Pressures

Inflationary Pressures

- **Employee Wages**
  - ✓ EMS & Administration IBEW Union contract negotiations
  - ✓ New Hires (EMS, Police, Highway)
- **Healthcare & Benefits**
  - ✓ Blue Cross & Blue Shield of Vermont increased **22.27%**
  - ✓ Delta Dental increased **5.25%**
- **Borrowing Costs**
- **Infrastructure Maintenance**
- **Materials Costs**
- **Energy Costs**
  - ✓ Heating and fleet fuel costs

Morristown, VT

Town Manager Proposed Budget – FY 25/26

Macroeconomic Pressures

Environmental Pressures

- **Climate Change**
  - ✓ Increasing frequency of extreme weather events impacts infrastructure and public safety
- **Resource Management**
  - ✓ Duhamel Pit
  - ✓ Oxbow Park
  - ✓ Roads & bridges
- **Regulatory Costs** – Adapting to environmental regulations
  - ✓ VT ANR 3 Acre Rule
  - ✓ Duhamel Pit Act 250 Permit and environmental court civil litigation

Macroeconomic Pressures

Infrastructure & Deferred Maintenance Challenges

- **Aging Infrastructure**
  - Roads
  - Bridges
  - Sidewalks
  - Buildings
  - Machinery
    - Small population tax base makes infrastructure projects less cost-effective per capita.

Macroeconomic Pressures

Population & Aging Demographics

- **Depopulation**
  - ✓ Outmigration of youth & skilled workers
- **Increased Service Demand**
  - ✓ First Responders (EMS & Fire)
  - ✓ Service Agencies needing more support, discontinuing services resulting in more demand on Town resources

Macroeconomic Pressures

Housing Market Challenges

- **Affordable Housing shortage**
  - ✓Leads to affordability issues for residents and workers
- **Homelessness Crisis**
  - ✓Impacts all Town departments - Police, EMS, Fire, Highway and Administration and stretches resources
  - ✓Service Agencies over-extended, need more community support and partnerships with Town

Macroeconomic Pressures

Drug Addiction & Mental Health Crisis

- **EMS**
  - ✓ Increased overdoses and mental health crisis calls tax time and resources and lead to increased overtime
- **Law Enforcement**
  - ✓ More Crisis Specialists needed to be embedded with PD
  - ✓ PD is often the 1st responder to addiction and mental health related matters, leading to higher call volumes and resource demands

Morristown, VT

Town Manager Proposed Budget – FY 25/26

Strategic Approaches for Addressing Macroeconomic Pressures

- **Economic Development Initiatives**
  - ✓ Encouraging small business growth, tourism and innovation
- **Grants and Federal Programs**
  - ✓ Actively pursuing funding opportunities
- **Inter-Municipal and Regional Collaboration**
  - ✓ Partnering with LCPC and neighboring municipalities to pool resources and share services
- **Public-Private Partnerships**
  - ✓ Collaborating with private entities for projects or special delivery
- **Community Engagement**
  - ✓ Building trust and collaboration with residents and businesses to co-create sustainable solutions

Morristown, VT
Town Manager Proposed Budget – FY 25/26
Budget Overview

Budget Overview as of 12/03/2024 - #6

Article	2023-24 VOTED Budget	2024-25 VOTED Budget	**2025-2026 PROPOSED Budget**	**Increase/ Decrease**
General Government	$ 2,539,403	$ 2,767,660	$ 2,844,560	$ 76,900
Other Organizations/Appropriations				
Cemeteries	59,000	58,000	61,746	3,746
Morristown Centennial Library	$ 261,369	$ 286,448	$ 206,041	(80,407)
Other Organizations	$ 8,500	$ 8,500	$ 8,500	-
Police Department	1,995,425	2,121,517	2,334,203	212,686
Fire Department	342,942	385,735	426,442	40,707
EMS Department	853,348	1,099,015	1,079,269	(19,746)
Highway Department	3,139,720	3,019,689	3,218,693	199,004
Total OPERATING BASE Budgets	9,199,707	9,746,564	10,179,454	432,890
LESS: Anticipated Revenues	(1,494,187)	(1,517,085)	(1,602,414)	(85,329)
LESS: Unallocated Fund Balance	(340,000)	(500,000)	(500,000)	-
Total OPERATING BASE Budgets	**$ 7,365,520**	**$ 7,729,479**	**$ 8,077,040**	**$ 347,561**

Morristown, VT

Town Manager Proposed Budget – FY 25/26

Budget Overview

4.4% YOY increase

Special Warning Items								
Fire Dept Capital Equip. Fund (1¢)	$	111,570	$	111,570	$	115,457		3,887
Highway Dept Capital Equip. Fund (1¢)	$	111,570	$	111,570	$	115,457		3,887
Noyes House - Restoration (1/2¢)	$	-	$	-	$	-	$	-
Conservation Commission Fund (1/2¢)	$	-	$	-	$	-	$	-
Bridge & Highway Infrastructure Fund (1/2¢)	$	55,785	$	55,785	$	57,729		1,944
Purchase Ambulance	$	37,500	$	-	$	-	$	-
Paving - Australian Ballot - $500,000 - 5 years	$	-	$	-	$	-	$	-
Bridge Replacement - Australian Ballot - $510,000 -1	$	-	$	-	$	-	$	-
Total Special Warning Items	**$**	**316,425**	**$**	**278,925**	**$**	**288,643**	**$**	**9,718**
Sub-Total Town Budget	**$**	**7,681,945**	**$**	**8,008,404**	**$**	**8,365,683**	**$**	**357,279**
Appropriations								
Service Agencies	$	87,969	$	87,969	$	98,969	$	-
North Central VT Recovery Center			$	5,000			$	-
River Arts			$	6,000			$	-
	$	87,969	$	98,969	$	98,969	$	-
Veterans Exemption	$	9,631	$	9,631	$	9,631	$	-
Total Appropriations	**$**	**97,600**	**$**	**108,600**	**$**	**108,600**	**$**	**-**
Total Warned	**$**	**7,779,545**	**$**	**8,117,004**	**$**	**8,474,283**	**$**	**357,279**
			$	**337,459**	**$**	**357,279**		

Morristown, VT
Town Manager Proposed Budget – FY 25/26
Wages & Benefits Overview

Wages/Benefits
Budget Worksheet

Account Description	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26	% Increase/ Decrease
ALL TOWN WAGES & BENEFITS				
Salaries & Wages	3,843,486.02	4,123,510	4,202,322	1.9%
Cash In Lieu of Health	44,821.85	57,220	58,651	2.5%
Deferred Compensation	14,080.10	31,419	9,203	-70.7%
Mileage Stipend	1,408.33	2,400	2,500	4.2%
FICA/MEDI	295,896.19	320,335	326,031	1.8%
Retirement	294,154.47	330,512	349,799	5.8%
Health Insurance	447,349.58	480,048	631,746	31.6%
Life/Disability Insurance	18,871.11	20,736	19,994	-3.6%
Health Reimb Arrangement	183,188.00	141,850	169,565	19.5%
VT Child Care Tax	0.00	0	18,758	100.0%
Total All Town Wages & Benefits	**5,143,255.65**	**5,508,030**	**5,788,570**	**5.1%**

Morristown, VT

Town Manager Proposed Budget – FY 25/26

Estimated Tax Rate

Town of Morristown ESTIMATED 2025-2026 MUNICIPAL Property Tax Rates

* Based on 2024-2025 Grand List Figures

PROPOSED 2025-2026 Municipal Property Tax Rates

Budget overview December 2, 2024

Tax Description	Estimated	Housesite Value					
		$ 200,000.00	$ 300,000.00	$ 400,000.00	$ 500,000.00	$ 600,000.00	$ 700,000.00
Municipal	$ 0.4603	$ 920.60	$ 1,380.90	$ 1,841.20	$ 2,301.50	$ 2,761.80	$ 3,222.10
Highway	$ 0.2728	$ 545.60	$ 818.40	$ 1,091.20	$ 1,364.00	$ 1,636.80	$ 1,909.60
Local Agreement	$ 0.0009	$ 1.80	$ 2.70	$ 3.60	$ 4.50	$ 5.40	$ 6.30
Total	**$ 0.7340**	**$ 1,468.00**	**$ 2,202.00**	**$ 2,936.00**	**$ 3,670.00**	**$ 4,404.00**	**$ 5,138.00**

2024-2025 Municipal Property Tax Rates

Approved March 5, 2024

Tax Description	Estimated	Housesite Value					
		$ 200,000.00	$ 300,000.00	$ 400,000.00	$ 500,000.00	$ 600,000.00	$ 700,000.00
Municipal	$ 0.4488	$ 897.60	$ 1,346.40	$ 1,795.20	$ 2,244.00	$ 2,692.80	$ 3,141.60
Highway	$ 0.2542	$ 508.40	$ 762.60	$ 1,016.80	$ 1,271.00	$ 1,525.20	$ 1,779.40
Local Agreement	$ 0.0009	$ 1.80	$ 2.70	$ 3.60	$ 4.50	$ 5.40	$ 6.30
Total	**$ 0.7039**	**$ 1,407.80**	**$ 2,111.70**	**$ 2,815.60**	**$ 3,519.50**	**$ 4,223.40**	**$ 4,927.30**

Estimated Increase		**$ 60.20**	**$ 90.30**	**$ 120.40**	**$ 150.50**	**$ 180.60**	**$ 210.70**

Morristown, VT
Town Manager Proposed Budget – FY 25/26
Unassigned Fund Balance

Unassigned Fund Balance
June 30, 2023: **$1,325,853**
June 30, 2024: **$1,488,920** * An increase of **$163,067**

The **$163,067** consisted of:
- ✓ **$20,000** Police Income received from Special Investigation Unit
- ✓ **$14,800** more in EMS revenue from calls/intercepts than estimated
- ✓ **$11,000** more in delinquent tax fines collected than estimated
- ✓ **$20,119** more in Grants in Aid was received than expensed
- ✓ **$66,100** FEMA funds received for July 2023 flood
- ✓ **$31,000** underspent by all operations (approximately).

Fund Balance Transfers:
FY 23/24: **$240,000**
FY 24/25: **$500,000**
FY 25/26: **$500,000** * Proposed

"In a best case scenario, local government officials are able to maintain a stable set of public services throughout an entire economic life cycle. However, without the ability to raise revenues, where does that excess capital originate?

The answer is most often by drawing down on an existing fund balance."

Best Practices in Fund Balance - Synopsis Whitepaper
https://synopsis.pfm.com/resources/whitepapers/best-practices-in-fund-balance

Morristown, VT

Town Manager Proposed Budget – FY 25/26

Review of Departments, Organizations, Appropriations

Please reference separate proposed budget material.

This presentation deck and the proposed budget may all be found on the Morristown home page under the link labeled “Budget”.

Morristown, VT
Town Manager Proposed Budget – FY 25/26
Cost Pressure Points

- General Government Tax Anticipation Note (TAN) interest payments increase of approximately $110,000 – a 365% increase
  - ✓ Projecting to offset this interest cost and generate revenue of $173,000 via reinvestment of TAN into cash sweep acct
- Property, Workers Comp & Unemployment insurance premiums increase of $133,000 – a 37% increase
- Health insurance increase of $152,000 – a 32% increase
- Salaries & Wages increase of $79,000 – held to a 2% increase
- VT Child Care Tax – new in 2024 – is an example of a state mandate with good cause, but an additional $19,000 expense
- Duhamel Pit Sand & Gravel extraction cost increased $97,000 – the prior FY was underestimated
- Professional Services increase of $38,000 due to personnel matters, union contracts consultations, special projects, and increased FOIA requests
- Fire Department Part-Time Employee wages - an increase of $38,000 due to more calls and more members

Morristown, VT

Town Manager Proposed Budget – FY 25/26

Cost Control Methods

- Salaries expense decrease of $145,000 (14%) – by not hiring a full-time recreation staff member, and not having a summer camp which reduces summer camp staff wages
- Further savings if do not have a summer camp of $49,300 related to annual costs to run
- EMS $65,000 reduction via purchase of Simplex Vehicular Repeaters, but not needing to purchase radios this FY and deferring purchase of a new monitor/defibrillator until next FY
- Highway replacement of a 2006 Case loader for $240,000 being delayed creating an $88,000 decrease

Morristown, VT

Town Manager Proposed Budget – FY 25/26

Infrastructure & Deferred Maintenance – Capital Investment Concerns

- **Police Department facility**, **Cochran Road Town Garage**, **Fire Department**, **EMS**, **Morristown Centennial Library**, **Noyes House** and **Tegu Building** all require maintenance
    - PD building too small and multiple maintenance issues
    - FD building requires special order of fire trucks at increased expense to Town
    - Town Garage roof leaks, antiquated oil and wood heating systems, no insulation and out of date mechanical air compressor and lines (Safety Issue)
    - Tegu building needs a new roof and **Cybersecurity and Infrastructure Security Agency (CISA)** conducted a SAFE assessment and identified multiple safety and security concerns
- **Sidewalks** in poor condition and out of compliance in many places with our Sidewalk Policy – a minimum of $125,000 should be budgeted for repair of worst sections
- **Roads** – Greenman-Pedersen, Inc. (GPI) survey and assessment of paved roads found **22%** to be in "**very poor"** and **31%** to be in "**poor"** condition and found a minimum annual budget of $500k - $800K was needed

TOWN OF MORRISTOWN

Budget Overview as of 12/03/2024 - #6

Article	2023-24 VOTED Budget	2024-25 VOTED Budget	**2025-2026 PROPOSED Budget**	**Increase/ Decrease**	% Change
General Government	$ 2,539,403	$ 2,767,660	$ 2,844,560	$ 76,900	2.78%
Other Organizations/Appropriations					
Cemeteries	59,000	58,000	61,746	3,746	6.46%
Morristown Centennial Library	$ 261,369	$ 286,448	$ 206,041	(80,407)	-28.07%
Other Organizations	$ 8,500	$ 8,500	$ 8,500	-	0.00%
Police Department	1,995,425	2,121,517	2,334,203	212,686	10.03%
Fire Department	342,942	385,735	426,442	40,707	10.55%
EMS Department	853,348	1,099,015	1,079,269	(19,746)	-1.80%
Highway Department	3,139,720	3,019,689	3,218,693	199,004	6.59%
Paving	-	-			0.0%
Sand & Gravel	-	-			0.0%
Total OPERATING BASE Budgets	9,199,707	9,746,564	10,179,454	432,890	4.44%
LESS: Anticipated Revenues	(1,494,187)	(1,517,085)	(1,602,414)	(85,329)	5.62%
LESS: Unallocated Fund Balance	(340,000)	(500,000)	(500,000)	-	0.00%
Total OPERATING BASE Budgets	**$ 7,365,520**	**$ 7,729,479**	**$ 8,077,040**	**$ 347,561**	4.50%
Special Warning Items					
Fire Dept Capital Equip. Fund (1¢)	$ 111,570	$ 111,570	$ 115,457	3,887	3.5%
Highway Dept Capital Equip. Fund (1¢)	$ 111,570	$ 111,570	$ 115,457	3,887	3.5%
Noyes House - Restoration (1/2¢)	$ -	$ -	$ -	$ -	0.0%
Conservation Commission Fund (1/2¢)	$ -	$ -	$ -	$ -	0.0%
Bridge & Highway Infrastructure Fund (1/2¢)	$ 55,785	$ 55,785	$ 57,729	1,944	3.5%
Purchase Ambulance	$ 37,500	$ -	$ -	$ -	0.0%
Paving - Australian Ballot - $500,000 - 5 years	$ -	$ -	$ -	$ -	0.0%
Bridge Replacement - Australian Ballot - $510,000 -1	$ -	$ -	$ -	$ -	0.0%
Total Special Warning Items	**$ 316,425**	**$ 278,925**	**$ 288,643**	**$ 9,718**	3.5%
Sub-Total Town Budget	**$ 7,681,945**	**$ 8,008,404**	**$ 8,365,683**	**$ 357,279**	4.5%
Appropriations					
Service Agencies	$ 87,969	$ 87,969	$ 98,969	$ -	
North Central VT Recovery Center		$ 5,000		$ -	
River Arts		$ 6,000		$ -	
	$ 87,969	$ 98,969	$ 98,969	$ -	0.0%
Veterans Exemption	$ 9,631	$ 9,631	$ 9,631	$ -	0.0%
Total Appropriations	**$ 97,600**	**$ 108,600**	**$ 108,600**	**$ -**	0.0%
Total Warned	**$ 7,779,545**	**$ 8,117,004**	**$ 8,474,283**	**$ 357,279**	**4.4%**
		$ 337,459	**$ 357,279**		Increase

12/3/2024 @ 3:16 PM

HIGHWAYCAPITAL EQUIPMENT FUND

Original article for March 2008 Town Meeting created a replacement fund for the Highway Department. By annually dedicating tax dollars to equipment replacement needs, we will be able to address the needs in an orderly fashion. The annual appropriation would be put toward building enough cash to reduce the cost of borrowing to pay for equipment replacements each year.

	Budget 2023-24	Actual 2023-24	Proposed Budget 2024-25	Proposed Budget 2025-26	Proposed Budget 2026-27	Proposed Budget 2027-28	Proposed Budget 2028-29	Proposed Budget 2029-30
Cash on Hand: July 1st ****	$ 55,017	$ 55,017	$ 167,017	$ 148,323	$ 209,629	$ 195,935	$ 7,241	$ 118,547
INCOME								
Appropriation - March Continue to dedicate tax dollars to equipment replacement needs.	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306
Investment Income (Net)	$ -	$ 694	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL INCOME	$ 111,306	$ 112,000	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306
EXPENSES								
New Single Axel - Replace #75	$ -		$ -	$ -	$ -	$ 50,000	$ -	$ -
New Tandem - Replace #74	$ -		$ -	$ -	$ -	$ 50,000	$ -	$ -
New Tandem - Replace #59	$ -		$ 75,000		$ -	$ -	$ -	$ -
New Single Axel - Replace #45	$ -		$ 55,000	$ -	$ -	$ -	$ -	$ -
New Tandem - Replace #61	$ -				$ 50,000	$ -	$ -	$ -
New Tractor - Replace #33	$ -		$ -	$ 50,000	$ -	$ -	$ -	$ -
Trade Grader - $200,000	$ -		$ -		$ 75,000	$ -	$ -	$ -
Trade Backhoe - $200,000	$ -		$ -	$ -	$ -	$ 100,000	$ -	$ -
Trade Volvo Excavator - $200,000	$ -		$ -	$ -	$ -	$ -	$ -	$ -
Trade in Case Loader	$ -		$ -		$ -	$ 100,000	$ -	$ -
TOTAL EXPENSES	$ -	$ -	$ 130,000	$ 50,000	$ 125,000	$ 300,000	$ -	$ -
Cash on Hand @ June 30	$ 166,323	$ 167,017	$ 148,323	$ 209,629	$ 195,935	$ 7,241	$ 118,547	$ 229,853

FIRE CAPITAL EQUIPMENT FUND

The original article for March 2008 Town Meeting created a replacement fund for the Fire Department. By annually dedicating tax dollars to equipment replacement needs, we will be able to address the needs in an orderly fashion. As an example, the Fire Department used a

	Budget 2023-24	Actual 2023-24	Proposed Budget 2024-25	Proposed Budget 2025-26	Proposed Budget 2026-27	Proposed Budget 2027-28	Proposed Budget 2028-29	Proposed Budget 2029-30
Cash on Hand: July 1st	$ 67,986	$ 67,986	$ 30,002	$ 141,308	$ 52,614	$ 163,920	$ 275,226	$ 386,532
INCOME								
Appropriation	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306
Interest Income		$ 710						
TOTAL INCOME	$ 111,306	$ 112,016	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306	$ 111,306
EXPENSES								
Replace 2003 Spartan Pumper				$ 200,000	$ -	$ -	$ -	$ -
Estimated cost of up to $750,000. Finance over 10 years								
Down Payment on Pumper		$ 150,000						
TOTAL EXPENSES	$ -	$ 150,000	$ -	$ 200,000	$ -	$ -	$ -	$ -
Cash on Hand @ June 30	$ 179,292	$ 30,002	$ 141,308	$ 52,614	$ 163,920	$ 275,226	$ 386,532	$ 497,838

12/2/2024

TOWN OF MORRISTOWN COMBINED CAPITAL PLAN AND BUDGET

#	Item	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
	GENERAL GOVERNMENT								
	Tegu Building Loan (Ends June 2035)	39,164	39,164	39,164	39,164	39,164	39,164	39,164	39,164
	Bridge Street Bridge Pymt (ends Dec 2027)	83,366	83,366	83,366	83,366				
	Oxbow Bathroom (ends May 2023)								
	Paving Article Loan Payments (ends 5/2027)	108,950	108,950	108,950	108,950				
	Bridge Repair Article Loan Payments (ends 5/2034)		33,341	66,690	66,690	66,690	66,690	66,690	66,690
	Paving Article Loan Payments (ends 5/2022)								
	TOTAL GENERAL GOVERNMENT	**231,480**	**264,821**	**298,170**	**298,170**	**105,854**	**105,854**	**105,854**	**105,854**
ID #	**HIGHWAY DEPARTMENT - Vehicles**	**FY 23/24**	**FY 24/25**	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**
	2023 Tandem (Replace #59)		122,756	47,756	47,756	47,756	47,756		
16061	2016 Freightliner Tandem				101,000	51,500	51,500	51,500	51,500
16084	2022 Int'l Tandem	31,450	31,450	31,450	15,725				
16074	2020 Int'l Tandem	26,115				55,000	55,000	55,000	55,000
	2023 Dump Truck (Replace #45)		95,415	40,415	40,415	40,415	40,415		
16085	2023 Int'l Truck	24,700	24,700	24,700	24,700	12,350			
16075	2020 Int'l Truck, Dump	21,250				55,000	55,000	55,000	55,000
16077	2021 Freightliner	28,309	28,309	14,155					
16082	1992 Int'l Water Tanker-Refurbished 08/09 - was fire truck								
16092	2024 Ford, F250 (Replace #67)		15,220	15,220	15,220	15,220	15,220		
16087	2022 Ford, F250 Super Duty Truck	9,820	9,820	9,820	9,820				
16081	2022 Ford, F350 Dump Body Regular Cab	16,100	16,100	16,100					
16069	2019 Ford, F550 Dump Body				8,000	16,000	16,000	16,000	16,000
16083	2022 Ford, F350 Super Cab	13,950	13,950	13,950					
16068	2018 Hyundai Loader								
16088	2022 Volvo Loader	18,715	18,715	18,715	18,715	9,350			
16035	2006 Case Loader 721D				88,000	38,000	38,000	38,000	38,000

TOWN OF MORRISTOWN COMBINED CAPITAL PLAN AND BUDGET

#	Item	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
ID #	**HIGHWAY DEPARTMENT**								
16086	2022 Bobcat Skid-steer Loader								
16076	2019 Bobcat Tool Cat								
16038	2008 JD Backhoe 410J					30,000	30,000	30,000	30,000
16056	2011 Volvo Excavator						65,000	30,000	30,000
16033	2006 Challenger Tractor			65,410	30,850	30,850	30,850	30,850	15,400
16080	2018 Global Sweeper	34,188	34,188						
	2023 Holder Sidewalk Machine	32,800	32,800	32,800	32,800	32,800			
16050	2012 Volvo Grader		-	-	65,000	30,000	30,000	30,000	30,000
16013	2003 JD Grader 770B		-	-					
16020	2002 Sand Screen		-	-					
16051	2012 Diamond Boom Mower - 50" Rotary		-	-					
16065	2016 Asphalt Recycler w/Emulsion								
16047	2011 Mulcher - Bale Chopper		-	-					
16078	2020 Woods Ditch Bank Mower				16,000				
16066	2017 Snow Pusher		-	-					
16071	2018 Cyclone Blower - attachment for tractor								
16046	2011 Towmaster Trailer		-	-					
	Tilt Deck Trailer								
16048	1987 Bomag Roller								
16070	2015 Wacker Roller		-	-					
	VEHICLES TOTALS	**257,397**	**443,423**	**330,491**	**514,001**	**464,241**	**474,741**	**336,350**	**320,900**
	TOTAL HIGHWAY DEPARTMENT	**257,397**	**443,423**	**330,491**	**514,001**	**464,241**	**474,741**	**336,350**	**320,900**

TOWN OF MORRISTOWN COMBINED CAPITAL PLAN AND BUDGET

#	Item	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
	POLICE DEPARTMENT								
ID #	**VEHICLES [Leases]**								
14021	2021 Dodge Charger	14,000			15,000	15,000	15,000	15,000	
TBD	2025 Chevy Tahoe			22,000	22,000	22,000	22,000		
14025	2021 Toyota Highlander				15,000	15,000	15,000	15,000	
14026	2022 Dodge Durango	15,000	14,931	14,931		17,000	17,000	17,000	17,000
14029	2024 Chevy Silverado		14,423	14,423	14,423	14,423			16,000
14030	2024 Chevy Tahoe		22,504	22,504	22,504	22,504			
14018	2019 LiveScan	5,068							
14020	2020 Chevy Tahoe	13,650							18,000
14027	2019 Toyota Tundra	15,184	15,184						
14028	2023 Chevy Tahoe	22,504	22,504	22,504	22,504		18,000	18,000	18,000
	VEHICLES TOTALS	**85,406**	**89,546**	**96,362**	**111,431**	**105,927**	**87,000**	**65,000**	**69,000**
	TOTAL POLICE DEPARTMENT	**85,406**	**89,546**	**96,362**	**111,431**	**105,927**	**87,000**	**65,000**	**69,000**
	Item	**FY 23/24**	**FY 24/25**	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**
	FIRE DEPARTMENT								
ID #	**VEHICLES**								
15018	2017 Quint Pumper/Ladder (ends 5/2027)	42,000	42,000	42,000	42,000				
15007	2003 Spartan Pumper E-1			64,150	64,150	64,150	64,150	64,150	64,150
	Estimated cost of up to $750,000. Financed over 10 years								
15015	2014 Freightliner Pumper Tanker W-2								
15022	2020 Fire Tanker								
15019	2018 Ford F550 - Rescue (includes airpacks & extraracati	24,000	24,000						
	Replace 99 Rescue Truck with Used Rescue Truck - Estimate $300,000 - Pay $150,000 from Capital Equipment Fund and Finance $150,000 over 7yrs								
15006	1999 Chev - 3/4 Ton Utility Truck Brush Trk								
	Replace with 1 Ton Utility Truck								
	VEHICLES TOTALS	**66,000**	**66,000**	**106,150**	**106,150**	**64,150**	**64,150**	**64,150**	**64,150**
	TOTAL FIRE DEPARTMENT	**66,000**	**66,000**	**106,150**	**106,150**	**64,150**	**64,150**	**64,150**	**64,150**
	Item	**FY 23/24**	**FY 24/25**	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**

TOWN OF MORRISTOWN COMBINED CAPITAL PLAN AND BUDGET

#	Item	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
	EMS DEPARTMENT								
	EQUIPMENT								
17008	2016 Monitor/Defibrillator		40,000						
	Monitor/Defibrillator				45,000				
17012	2020 Lucas 3.1 Chest Compression System					20,000			
17013	2021 Lucas 3.1 Chest Compression System						20,000		
	EQUIPMENT TOTALS	-	40,000	-	45,000	20,000	20,000	-	-
	VEHICLES								
17014	2023 Chevy Ambulance	37,500	75,000	76,700	76,700	76,700	38,400		
17010	2019 Ford Ambulance - Voted TM 2018						75,000	75,000	75,000
	Purchase & Finance 2019 (include Stair Chair & Stretcher)								
	VEHICLES TOTALS	37,500	75,000	76,700	76,700	76,700	113,400	75,000	75,000
	TOTAL EMS DEPARTMENT	**37,500**	**115,000**	**76,700**	**121,700**	**96,700**	**133,400**	**75,000**	**75,000**
		677,783	**978,790**	**907,873**	**1,151,452**	**836,872**	**865,145**	**646,354**	**634,904**
	Fire Dept Equipment - Utility Truck								
	Fire Dept Equipment Fund - Tanker Truck			**350,000**					
	Highway Dept Equipment Fund-2024 Single Axel		**55,000**						
	Highway Dept Equipment Fund Tool Cat								
	Highway Dept Equipment Fund-Sweeper								
	Highway Dept Equipment Fund 2020 Dump Truck								
	Highway Dept Equipment Fund - 2021 Tandem								
	Highway Dept Equipment Fund - 2021 Single Axel								
	Highway Dept Equipment Fund-Volvo Loader								
	Highway Dept Equipment Fund 2023 Single Axel								
	Highway Dept Equipment Fund - 2024 Tandem		**75,000**						
	Highway Dept Equipment Fund - 2025 Tractor			**50,000**					
	Highway Dept Equipment Fund - Loader				**50,000**				
	Highway Dept Equipment Fund - Grader				**50,000**				
	CAPITAL BUDGET FROM TAXES	**677,783**	**848,790**	**507,873**	**1,101,452**	**836,872**	**865,145**	**646,354**	**634,904**

REVENUE
Budget Worksheet

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
TAX INCOME (2000)					
100-02-2000-00.00	Real Property Taxes	0	7,792,325.58	0	0
100-02-2000-00.02	School Tax Admin Fee	21,800	24,818.91	21,800	24,000
100-02-2000-00.01	Delinquent Property Taxes	0	0.00	0	0
100-02-2000-02.01	Current Use Reimbursement	340,000	392,928.00	340,000	390,000
	Received from State of VT				
100-02-2000-02.02	PILOT Reimbursement	58,000	59,012.13	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	-13,334.06	0	0
100-02-2000-08.04	Penalty - Abatements	0	-125.96	0	0
100-02-2000-08.05	Other - Abatements	0	-80.69	0	0
Total Tax Income		419,800	8,255,543.91	419,800	472,000
LICENSES & PERMITS (2100)					
100-02-2100-02.00	Liquor Licenses	2,700	2,405.00	2,700	2,590
	14 1st class licenses @ $115 each and 14 2nd class licenses @ $70 each				
100-02-2100-02.01	Dog Licenses	3,000	2,126.00	3,000	2,000
	500 @ $4 Town income only				
100-02-2100-02.02	License - Marriage/Civil Union	300	690.00	350	600
	40 @ $15 Town income only				
100-02-2100-02.03	Cannabis Licenses	200	600.00	500	500
	5 @ $100				
100-02-2100-02.10	Recording Legal Documents	55,000	52,889.00	50,000	50,000
	4,500 pages @ $11				
100-02-2100-02.11	Fees - DMV Processing	350	339.00	375	300
	100 @ $3				
100-02-2100-02.15	Fees - Late Dog License	100	374.00	300	400
	200 @ $2 Town income only				
100-02-2100-02.15	Fees - Zoning Permits	95,000	47,891.46	55,000	40,000
Total Licenses & Permits		156,650	107,314.46	112,225	96,390
INTERGOVERNMENTAL (2200)					
100-02-2200-05.00	State Aid to Highways	245,000	233,044.09	230,000	240,000
	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	8,800	8,492.57	9,000	9,300
	Offset by income for Village Clerk/Treasurer reimbursement				
Total Intergovernmental		261,800	249,536.66	247,000	257,300
CHARGES FOR SERVICES (2300)					
100-02-2300-02.20	Charge-Use Photocopier/Fax	4,000	3,931.18	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	1,612.26	1,500	1,500
	A $4.00 per hour charge paid by those who utilize the vault for research.				
100-02-2300-02.26	Charge-Facilities Rent	1,000	451.00	1,000	1,000
	Fees charged for use of Oxbow, etc.				

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
100-02-2300-02.30	**Sale-Certified Copy VITAL**	5,000	5,670.00	5,000	5,500
	550 @ $10 each				
100-02-2300-02.40	**Tax Sale Legal Fees**	2,000	1,642.81	2,000	2,000
	Legal fees collected for tax sales				
100-02-2300-02.50	**Tax Sale Costs**	1,000	939.85	1,000	1,000
	Costs for copies/postage etc collected for tax sales. Offset by expense.				
100-02-2300-02.60	**EV Charging Station Fees**	0	0.00	0	0
	Total Charges for Services	14,500	14,247.10	14,500	15,000
	POLICE (2500)				
100-02-2500-01.00	**Court Fines**	5,000	7,947.76	8,825	8,000
	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	3,912.50	3,000	3,800
	Local tickets written and collected				
100-02-2500-02.10	**Fees - Fingerprinting**	3,500	3,535.00	4,500	4,000
100-02-2500-02.11	**Fees - Report Copies**	2,000	1,455.00	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	1,145.00	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	16,957.00	0	0
100-02-2500-09.00	**Miscellaneous**	0	551.04	0	0
100-02-2500-09.15	**COPS Grant Reimbursement**	39,591	39,590.97	29,278	0
100-02-2500-09.20	**CDIP Grant Reimbursement**	79,960	67,737.05	87,741	98,500
	Total Police	133,051	162,831.32	135,344	116,300
	FIRE (2600)				
100-02-2600-04.00	**Sale of Assets**	0	0.00	0	0
100-02-2600-09.00	**Miscellaneous**	0	90.47	0	0
	Total Fire	0	90.47	0	0
	EMS DEPARTMENT (2700)				
100-02-2700-02.02	**Fees-Billing for Services**	255,700	382,719.15	290,500	438,000
	$50,850 of the Fees - Billing for Services is for Non-Transports as legislation was passed to allow us to bill certain types of no transport calls.				
100-02-2700-02.03	**Fees - Allowances**	0	-120,993.67		-83,000
	The allowances are required write offs for Medicaid and Medicare as we can only get the allowed amount.				
	Net Billing Fees	255,700	261,725.48	290,500	355,000
	This figure represents collection of billable calls derived from ambulance services.				
100-02-2700-02.07	**Fees-Cover Elmore Calls**	30,500	30,500.00	35,000	35,000
	Subscription Fee will be $35,000 for FY 24/25				

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
100-02-2700-07.00	**Paramedic Intercept Fees**	3,000	7,750.00	8,000	12,000
	Estimated 48 calls at $250 per call				
100-02-2700-09.00	**Miscellaneous**	0	25.24	0	0
	Total Ambulance	289,200	300,000.72	333,500	402,000
	HIGHWAY (2400)				
	NOTE: State Aid to Highways budgeted under Intergovernmental Funds (100-02-2200-05.00)				
100-02-2400-02.01	**HWY-Overwt Vehicle Permit**	850	880.00	900	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	25,000	0
	Sand Screen, Chopper, Roller, Sander Tub, Tailgate Sander				
100-02-2400-09.00	**Miscellaneous**	3,000	309.50	2,000	1,000
	Sale of scrap metal or reimbursement from outside agencies for services.				
	Total Highway	3,850	1,189.50	27,900	1,900
	FINES & FORFEITS (2800)				
100-02-2800-03.00	**Interest - Late Taxes**	15,000	17,043.18	15,000	17,000
	Interest charges of 1% per month for the first three months and thereafer, 1.5% per month is added to unpaid installments.				
100-02-2800-03.01	**Interest - Delinquent Tax**	5,000	6,043.26	5,000	6,000
	Interest collected on all delinquent taxes not paid on May 15th. Interest charge is 1.5% per month.				
100-02-2800-04.01	**Penalty - Delinquent Tax**	30,000	39,279.16	30,000	35,000
	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	421.64	0	0
	This is reimbursement from the delinquent taxpayer for certified mailing costs incurred.				
100-02-2800-08.03	**Abatements - Interest**	0	-877.29	0	0
100-02-2800-08.04	**Abatements - Penalty**	0	0.00	0	0
	Total Fines & Forfeits	50,000	61,909.95	50,000	58,000
	RECREATION (2900)				
100-02-2900-01.00	**Summer Rec Program Fees**	88,900	101,140.00	93,600	0
	Based on resident rate campers for 110 estimated children				
100-02-2900-01.01	**Other Events Registration Fees**	5,000	-1,055.00	6,000	3,000
	Rergistration for other camps or programs				
100-02-2900-05.00	**Sponsors/Donations**	20,000	13,950.00	20,000	0
	T-shirt sponsors from Summer Camp Program				
100-02-2900-06.01	**Class Income**	4,000	80.00	7,680	3,000
	Child care class fees/other community classes				
	Total Recreation	117,900	114,115.00	127,280	6,000
	INVESTMENT INCOME (2930)				
100-02-2930-03.00	**Interest Inc. - ICS**	43,000	157,167.66	45,000	172,988
	Daily interest accrued on the ICS (cash sweep) account from the Tax Anticipation note. This is offset by the interest charges for Tax Aniticpation Loan				

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2023-24	2023-24	2024-25	2025-26
100-02-2930-03.01	**Interest - Gen'l NOW Acct**	200	427.33	300	300
	Interest earned on checking account				
100-02-2930-03.02	**Interest - Payroll Acct.**	0	17.59	0	0
100-02-2930-03.05	**Interest - Misc.**	0	56.58	0	0
	Any miscellaneous accounts that earn interest not posted elsewhere				
Total Investment Income		43,200	157,669.16	45,300	173,288
CONTRIBUTIONS/DONATIONS (2940)					
100-02-2940-05.09	**Donations - Capital**	0	0.00	0	0
100-02-2940-05.10	**Donations - Other**	0	0.00	0	0
Total Contributions/Donations		0	0.00	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	-6.04	0	0
100-02-2990-09.04	**Sale of Assets**	0	0.00	0	0
Total Miscellaneous		4,236	4,230.21	4,236	4,236
Department Income Totals		1,494,187	9,428,678.46	1,517,085	1,602,414
OTHER FINANCING SOURCES (2999)					
100-02-2999-11-04	**Loan Proceeds**	0	335,000.00	0	0
100-02-2999-11-06	**Lease Proceeds**	0	49,350.00	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**	100,000	80,628.15	0	0
100-02-2999-11.14	**Transfer In - Unassigned Fund Bal**	240,000	0.00	500,000	500,000
Total Other Financing Sources		340,000	464,978.15	500,000	500,000
TOTALS		1,834,187	9,893,656.61	2,017,085	2,102,414
					$ 85,329
					4%

General Government
Budget Worksheet

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
SELECTBOARD & POLICY					
100-30-3000-10.01	**Salaries - Elected**	**7,500**	**7,250.00**	**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**	**554.50**	**574**	**574**
	Includes 7.65% for FICA/MEDI.				
100-30-3000-15.10	**VT Child Care Tax**	**0**	**0.00**	**0**	**33**
100-30-3000-40.01	**Dues & Subscriptions**	**11,850**	**11,845.00**	**12,620**	**13,327**
	VLCT dues are in this line item. They increased 2.2% from last year to $8,708.				
	LCPC Membership Dues are in this line item. FY 2025/2026 - $4,618; FY 2026/2027 - $5,139; FY 2027/2028 - $5,660				
100-30-3000-40.02	**Meetings & Trainings**	**200**	**80.00**	**200**	**200**
	The Board also has occasion to go to certain seminars to help them do their job.				
100-30-3000-61.00	**Miscellaneous**	**1,200**	**2,127.23**	**1,000**	**1,000**
	Covers the cost of the Town Picnic, flowers for funerals, and any other "odd" expenses the Board might have.				
Total		**21,324**	**21,856.73**	**21,894**	**22,634**
INSURANCE					
100-30-3001-48.01	**Insurance - Premiums**	**330,000**	**341,476.04**	**355,000**	**488,000**
	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 and EMS departments through Underwriters. The insurance premiums are:				
	- Property & Casualty Insurance - $130,340				
	- Workers Comp Insurance - $339,059				
	- Workers Comp Additional Fire/EMS Dept Insurance - $13,421				
	- Unemployment Insurance - $4,791				
100-30-3001-48.02	**Insurance - Deductibles**	**1,000**	**1,000.00**	**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.				
Total		**331,000**	**342,476.04**	**356,000**	**489,000**
TOWN MANAGER					
100-30-3009-10.13	**Salaries - Administration**	**174,096**	**158,165.63**	**203,585**	**218,760**
	Includes Town Manager and Executive Assistant to the Town Manager				
100-30-3009-10.15	**Cash in Lieu of Health Ins.**	**5,545**	**5,544.60**	**5,722**	**5,865**
100-30-3009-10.16	**Deferred Compensation**	**7,135**	**0.00**	**7,855**	**0**
100-30-3009-10.18	**Mileage Stipend**	**2,400**	**1,408.33**	**2,400**	**2,500**
100-30-3009-15.00	**FICA/MEDI**	**14,472**	**13,614.18**	**16,196**	**17,375**
100-30-3009-15.01	**Retirement - VMERS**	**11,867**	**8,084.75**	**17,228**	**16,467**
100-30-3009-15.02	**Health Insurance**	**0**	**626.90**	**0**	**9,634**
100-30-3009-15.03	**Life/Disability Insurance**	**870**	**392.88**	**995**	**900**
100-30-3009-15.04	**Health Reimb Acct**	**0**	**0.00**	**0**	**2,585**
100-30-3009-15.09	**Miscellaneous Emp Benefits**	**XXXX**	**132.76**	**XXXX**	**XXXX**
	Moved to HR Dept				
100-30-3009-15.10	**VT Child Care Tax**	**0**	**0.00**	**0**	**1,000**
100-30-3009-40.01	**Dues & Subscriptions**	**1,000**	**78.00**	**1,000**	**1,000**
	VTCMA membership $85; ICMA Dues - $700				
100-30-3009-40.02	**Meetings & Trainings**	**1,000**	**90.00**	**1,000**	**1,000**
	TM -Two managers conferences, EA-Wellness, Town Fair, Web Class.				
100-30-3009-56.00	**Other Purchased Services**	**10,000**	**30,847.02**	**XXXXX**	**XXXXX**
	Moved to Professional Services				
100-30-3009-74.00	**Travel**	**100**	**0.00**	**100**	**1,500**
	Hotel, meal and mileage reimbursement for trainings.				
Total		**228,485**	**218,985.05**	**256,081**	**278,586**
CONSERVATION COMMISSION					
100-30-3012-56.90	**Green Up Expenses**	**3,000**	**1,655.80**	**2,000**	**1,700**
	Disposal fees for Green Up waste & tires.				

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	Total	3,000.00	1,655.80	2,000	1,700
	FIRE WARDEN				
100-30-3013-56.90	**Other Purchsed Svcs**	126	126.04	126	126
	Fee for processing fire permits and pager.				
	Total	126	126.04	126	126
	FOURTH OF JULY				
100-30-3014-78.02	**July 4th Events**	14,050	14,000.00	14,500	0
	Includes Fireworks ($13,000) & Sound System ($500). Will be seeking donations and sponsors for fireworks costs				
	Total	14,050	14,000.00	14,500	0
	BOARD OF HEALTH				
100-30-3015-10.11	**Salaries & Wages**	0	120.00	0	0
100-30-3015-15.00	**FICA/MEDI**	0	9.16	0	0
100-30-3015-15.10	**VT Child Care Tax**	0	0.00	0	0
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	XXXXX
	Total	0	129.16	0	0
	ADVERTISING				
100-30-3080-30.00	**Advertising**	8,500	17,175.17	10,000	15,000
	All advertising including ads for employment, notices, bids, hearings, and warnings and all zoning and planning as well as MPD				
	Total	8,500	17,175.17	10,000	15,000
	TOWN CLERK/TREASURER OFFICE				
100-30-3400-10.03	**Salaries - Elected**	84,344	86,020.76	88,130	93,487
	Covers Town Clerk/Treasurer				
100-30-3400-10.13	**Salaries & Wages**	121,077	125,992.82	130,750	132,372
	Covers Assistant Clerk/Treasurer and the Administrative Clerk				
100-30-3400-10.15	**Cash in Lieu of Health Ins.**	5,545	5,544.60	5,722	5,865
100-30-3400-10.53	**Village Wage - Reimbursement**	8,800	7,992.85	9,000	9,303
	Salaries of $8,062.04; FICA - $616.75; Retirement - $584.50, workers comp $39.50				
100-30-3400-15.00	**FICA/MEDI**	16,140	16,349.34	17,182	17,727
100-30-3400-15.01	**Retirement**	14,240	15,156.43	15,722	16,800
100-30-3400-15.02	**Health Insurance**	33,955	34,145.10	38,322	46,420
100-30-3400-15.03	**Life/Disability Insurance**	1,285	1,340.16	1,341	1,341
100-30-3400-15.04	**Health Reimb Acct**	10,100	12,921.47	10,450	11,220
100-30-3400-15.10	**VT Child Care Tax**	0	0.00	0	1,022
100-30-3400-21.91	**Election Expenses**	8,000	8,046.34	10,000	7,000
100-30-3400-40.01	**Dues & Subscriptions**	780	910.00	500	520
	Dues/Memberships: County Clerk $10, VMCTA - $135, IMC - $185, GFOA - $70, NE - $50, Certifications - $70				
100-30-3400-40.02	**Meetings & Trainings**	2,650	1,777.70	3,700	3,700
	Training for 3 staff members for Clerk, Treasurer and Delinquent Tax Collector duties. VMCTA Conference - $1,400, NE Conference - $650, Spring Training - $100, Local Dov't Day - $100, County Clerk - $100, Mileage - $300, VLCT Town Fair - $300, IIMC Region I - $650, VTGFOA - $100				
100-30-3400-62.01	**Printing Tax Bills**	450	461.25	500	520
	Village reimbursement included				
100-30-3400-72.11	**Dog License Expense**	400	227.85	400	400
	Dog tags at $250				
	Kofile program $150.				
	Total	307,766	316,886.67	331,719	347,697
	BOARD OF CIVIL AUTHORITY				
100-30-3404-10.00	**Salaries & Wages**	3,500	4,249.22	7,500	3,500
	BCA members are paid miminum wage per hour.				
100-30-3404-15.00	**FICA/MEDI**	268	323.53	574	268

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
100-30-3404-15.10	**VT Child Care Tax**	0	0.00	0	16
100-30-3404-40.02	**Meetings & Trainings**	50	0.00	50	50
	Total	3,818	4,572.75	8,124	3,834
	FINANCE OFFICE				
100-30-3410-10.13	**Salaries & Wages**	143,277	143,039.49	151,821	153,267
100-30-3410-10.16	**Deferred Compensation**	0	0.00	0	0
100-30-3410-15.00	**FICA/MEDI**	10,961	10,370.72	11,614	11,725
100-30-3410-15.01	**Retirement**	9,673	9,681.47	10,627	11,112
100-30-3410-15.02	**Health Insurance**	40,000	40,324.89	45,105	46,420
100-30-3410-15.03	**Life/Disability Insurance**	870	913.14	912	920
100-30-3410-15.04	**Health Reimb Acct**	10,100	12,921.47	10,450	11,220
100-30-3410-15.10	**VT Child Care Tax**	0	0.00	0	674
100-30-3410-40.02	**Meetings & Trainings**	500	593.51	1,000	3,000
	Covers the cost of attending various workshops, seminars & meetings for two staff members. Training for computer, ambulance program, and college level accounting courses				
	Total	215,381	217,844.69	231,529	238,338
	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**	12,500	12,505.92	16,000	13,500
	Office Supplies for all Municipal Office Building Staff. Includes checks, 1099's and printer toner.				
100-30-3415-34.01	**Postage**	15,000	13,873.01	15,000	14,000
	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**	5,100	5,028.30	5,400	5,220
	Phone system is through GoTo. It is a three year contract starting in Oct 2022 @ approx. $435.00/month				
100-30-3415-34.13	**Phones - Cell Phones**	1,800	1,548.46	1,750	1,800
	Cell phone reimbursement for CDC and Rec Coordinator ($50/ea per month). First Net phone for TM - $45/month				
100-30-3415-34.35	**Internet/Cable**	2,500	2,231.62	2,450	2,500
	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	7,500	2,628
	Open meeting law compliance for A/V operators, cost for minute taking, and transcribing. Estimate $127/mo for Selectboard meetings - $1,524; 48 hours annually for other meetings @ $23/hr - $1,104				
100-30-3415-56.41	**Copier - Lease**	12,500	13,592.08	15,000	14,000
	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	149.92	68,400	56,255
	My Rec software - $3700.				
	Tri-Tech EMS billing software - $5,000				
	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 - $1,785 - 5% increase from 2024				
	HR Software - Employee Navigator - $2,500				
	Land Records software system - $12,159				
	Civic Plus minutes software - $7,458.78				
	Finance software - Paychex payroll - $12,000; Kofax accounts payable software - $995.00				

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	Interactive software - Zoom - $150; Zix Mail (5) (secure e-mail) - $500; Canva design program - $115; Adobe - 6 licenses @ $287.88 each - 1,727.28				
100-30-3415-56.71	**NEMRC - Service Contract**	**7,500**	**7,606.01**	**8,900**	**8,000**
	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**	**3,680.00**	**XXXX**	**XXXX**
	Moved to Software Programs				
100-30-3415-56.73	**EMS Software - Billing**	**4,200**	**4,519.77**	**XXXX**	**XXXX**
	Moved to Software Programs				
100-30-3415-56.74	**Licenses - Email**	**4,700**	**4,053.42**	**3,600**	**XXXX**
	Moved to Essential Care Managed Services				
100-30-3415-56.75	**Web Page**	**4,600**	**6,495.25**	**4,000**	**7,586**
	Contract with CivicPlus for hosting the website for $586.24 annually. Actual Website 3 year contract for $3,500 annually ; ADA Compliance for AudioEye - $3,500 annually				
100-30-3415-56.76	**Lister's Software License**	**1,215**	**1,238.76**	**XXXX**	**XXXX**
	Moved to Software Programs				
100-30-3415-56.77	**Cemetery Software**	**1,800**	**1,655.00**	**XXXX**	**XXXX**
	Moved to Software Programs				
100-30-3415-56.78	**Land Records System**	**11,580**	**12,545.00**	**XXXX**	**XXXX**
	Moved to Software Programs				
100-30-3415-56.79	**Map/Scanner Maint & Supplies**	**1,008**	**1,638.85**	**2,000**	**1,700**
	Symquest does maintenance - $83.96/month. Supplies include ink/print heads/paper				
100-30-3415-56.80	**Interactive Software**	**7,000**	**9,270.90**	**XXXX**	**XXXX**
	Moved to Software Programs				
100-30-3415-56.81	**Finance Payroll/Budget Software**	**24,200**	**20,861.25**	**XXXX**	**XXXX**
	Moved to Software Programs				
100-30-3415-56.83	**Essential Care Managed Services**	**21,612**	**27,374.37**	**24,000**	**16,266**
	In 2024 we moved to Calkins for our IT support. The cost is $1,355.50/month. Includes approx 25 e-mail licenses. Services for employees in Tegu Building and Selectboard.				
100-30-3415-83.01	**Network Systems/Equipment**	**18,000**	**20,206.49**	**12,000**	**10,040**
	Replacement of 4 computers@ $1,600 ea includes labor, $1,100 to upgrade existing computers, $540 labor to install Windows 11, and 6 Ipads for Stelectboard and TM - $2,000				
Total		**160,315**	**170,074.38**	**186,000**	**153,495**
AUDITING					
100-30-3420-60.01	**Auditors**	**24,000**	**24,720.00**	**20,250**	**20,500**
	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**	**2,370**	**2,501.13**	**2,270**	**2,135**
	Signed 3 year contracts with Reprographics for years 2024,2025 and 2026 @ $2,135 each year				
Total		**26,370**	**27,221.13**	**22,520**	**22,635**
ASSESSOR, ASST. ASSESSOR - TAX LISTING					
100-30-3430-10.09	**Salaries - Elected**	**4,000**	**1,933.75**	**4,000**	**2,000**
	Board of Listers Meetings				
100-30-3430-10.13	**Salaries & Wages**	**91,258**	**90,905.31**	**96,423**	**84,750**

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
100-30-3430-15.00	**FICA/MEDI**	7,285	6,928.68	7,682	6,636
100-30-3430-15.01	**Retirement**	3,170	3,142.65	3,545	4,694
100-30-3430-15.02	**Health Insurance**	20,000	20,161.03	22,553	19,128
100-30-3430-15.03	**Life/Disability Insurance**	330	350.88	350	350
100-30-3430-15.04	**Health Reimb Acct**	5,050	6,460.73	5,225	5,610
100-30-3430-15.10	**VT Child Care Tax**	0	0.00	0	382
100-30-3430-40.02	**Meetings & Trainings**	200	228.00	200	230
	Includes Spring & Fall Training sessions - $80, VALA Membership - $50.				
100-30-3430-56.94	**Mapping Program**	5,700	9,500.00	XXXX	XXXX
	Moved to Software Programs				
100-30-3430-74.00	**Travel & Transportation**	500	222.74	250	250
	Mileage reimbursement at IRS rate.				
	Total	137,493	139,833.77	140,228	124,030
	DELINQUENT TAX COLLECTING				
100-30-3440-10.43	**Salaries - Appointed**	6,300	6,300.00	6,300	6,500
	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	481.95	482	498
100-30-3440-15.01	**Retirement**	426	425.25	426	471
100-30-3440-15.10	**VT Child Care Tax**	0	0.00	0	30
100-30-3440-60.03	**Prof - Svcs - Legal**	9,000	3,401.25	7,200	6,375
	25 demand letters @ $75; 5 tax sales @ $900				
100-30-3440-60.04	**Tax Sale Costs**	1,000	430.60	1,000	1,000
	Costs for copies/postage etc collected for tax sales. Offset by revenue.				
	Total	17,208	11,039.05	15,408	14,874
	PROFESSIONAL SERVICES				
100-30-3510-60.03	**Legal Services**	20,000	29,635.14	15,000	50,000
	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. Monaghan Safar PLLC provides labor law guidance				
100-30-3510-60.04	**Other Consulting Services**	0	0.00	15,000	18,000
	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	20,000	29,635.14	30,000	68,000
	PLANNING & ZONING				
100-30-3620-10.13	**Salaries & Wages**	66,290	70,825.34	71,599	72,675
	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	6,740.50	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**	5,071	5,812.63	5,477	5,560
100-30-3620-15.01	**Retirement**	5,635	6,572.31	6,265	6,450
100-30-3620-15.02	**Health Insurance**	13,956	14,050.51	15,770	19,128
100-30-3620-15.03	**Life/Disability Insurance**	416	446.40	446	446
100-30-3620-15.04	**Health Reimb Acct**	5,050	6,460.73	5,225	5,610
100-30-3620-15.10	**VT Child Care Tax**	0	0.00	0	320
100-30-3620-40.01	**Dues & Subscriptions**	550	669.00	500	700
	Includes APA & AICP & VPA dues				
100-30-3620-40.02	**Meetings & Trainings**	500	20.00	500	350
	Conferences and workshops, etc.				
100-30-3620-56.00	**Other Purchased Services**	5,000	965.10	XXXX	XXXX
	Moved to Communications, Other Purchased Services				
100-30-3620-62.01	**Printing**	300	0.00	300	300
100-30-3620-74.00	**Travel**	200	185.32	250	250
	Mileage reimbursement at IRS rate to inspect and check permits and violations. Travel to trainings.				

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
Total		110,968	112,747.84	114,332	119,789
Economic/Community Development					
100-30-3640-10.13	Salaries & Wages	62,254	63,069.26	67,207	62,400
100-30-3640-10.15	Cash in Lieu of Health Ins.	0	0.00	0	5,865
100-30-3640-15.00	FICA/MEDI	4,765	4,703.62	5,141	4,774
100-30-3640-15.01	Retirement	4,205	4,249.37	4,704	4,524
100-30-3640-15.02	Health Insurance	13,955	14,123.64	15,770	0
100-30-3640-15.03	Life/Disability Insurance	400	426.48	426	350
100-30-3640-15.04	Health Reimb Acct	5,050	6,460.73	5,225	0
100-30-3640-15.09	Miscellaneous Emp Benefits	XXXX	467.48	XXXX	XXXX
	Moved to HR Dept budget				
100-30-3640-15.10	VT Child Care Tax	0	0.00	0	275
100-30-3640-40.02	Meetings & Trainings	400	248.65	500	1,000
	Consultants	0	0.00	0	25,000
100-30-3640-56.08	Tourist Information	0	0.00	500	1,000
	Mapping for LVRT and Green Mountain Byways.				
100-30-3640-74.00	Travel & Transportation	200	61.88	300	0
	Mileage reimbursement to conferences & meetings.				
100-30-3640-77.09	Events/Supplies	5,000	0.00	1,000	3,500
	Combining: Includes Summer Music, Rocktoberfest and any other events				
Total		96,229	93,811.11	100,773	108,688
Human Resources					
100-30-3650-10.13	Salaries & Wages	70,869	64,293.30	83,595	90,000
100-30-3650-10.15	Cash in Lieu of Health Ins.	0	2,772.30	5,722	5,865
100-30-3650-10.16	Deferred Compensation	7,135	1,372.00	0	0
100-30-3650-15.00	FICA/MEDI	5,967	5,389.78	6,833	7,334
100-30-3650-15.01	Retirement	5,267	4,610.17	6,252	6,950
100-30-3650-15.02	Health Insurance	0	0.00	0	0
100-30-3650-15.03	Life/Disability Insurance	420	369.28	504	504
100-30-3650-15.04	Health Reimb Acct	0	0.00	0	0
100-30-3650-15.09	Miscellaneous Emp Benefits	1,600	636.95	2,000	12,000
	Performance Awards, Wellness incentives, gift cards and other employee recognition costs				
100-30-3650-15.10	VT Child Care Tax	0	0.00	0	422
100-30-3650-40.02	Meetings & Trainings	2,000	787.99	1,000	1,500
100-30-3650-56.00	Employee Recruitment/Retention	500	394.50	500	500
	Costs for back ground checks and finger printing				
100-30-3650-74.00	Travel & Transportation	100	0.00	100	100
	Mileage reimbursement to conferences & meetings.				
Total		93,858	80,626.27	106,506	125,175
Recreation					
100-30-3740-10.13	Salaries & Wages	53,685	54,898.18	58,895	0
	Funding for full time year around employee to direct recreational activity				
100-30-3740-10.15	Cash in Lieu of Health Ins.	0	1,848.20	0	0
100-30-3740-10.22	Summer Camp Wages	89,700	89,197.72	98,625	0
	Funding for summer recreation camp counselors. Estimated 20 staff w/director for each team				
100-30-3740-15.00	FICA/MEDI	10,969	11,178.21	12,050	0
100-30-3740-15.01	Retirement	3,625	3,815.47	4,123	0
100-30-3740-15.02	Health Insurance	7,045	9,679.48	15,770	0
100-30-3740-15.03	Life/Disability Insurance	360	349.92	355	0
100-30-3740-15.04	Health Reimb Acct	2,275	2,910.53	5,225	0
100-30-3740-15.09	Miscellaneous Emp Benefits	200	0.00	XXXX	XXXX
	Moved to the HR Dept budget				
100-30-3740-15.10	VT Child Care Tax	0	0.00	0	0

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
100-30-3740-21.00	**Operating Supplies**	4,000	2,680.07	3,800	0
	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	0
100-30-3740-40.02	**Meetings & Trainings**	1,000	1,154.05	1,500	0
	VRPA membership = $115, VRPA annual conference $700; guest speaker orientations $300				
100-30-3740-50.00	**Field Trips**	10,000	11,513.93	10,000	0
	Field trips for summer recreation camp				
100-30-3740-55.00	**Facility Fees**	1,500	1,892.86	2,500	0
	Fees for Elmore State Park and tent rental				
100-30-3740-56.00	**Safety Classes**	4,000	1,400.00	5,000	0
	Classes for lifeguards (12) and water safety				
100-30-3740-56.42	**Uniforms/T-Shirts**	4,000	3,921.50	4,000	0
	Summer camp counselor uniforms and summer camp t-shirts				
100-30-3740-74.00	**Travel & Transportation**	20,000	20,807.02	22,000	0
100-30-3740-79.00	**Other Project Expenses**	5,000	576.50	5,000	0
	E-bike class/rental; wilderness first aid class, capital soccer, ice skating class, babysitting class				
Total		217,859	217,823.64	249,343	0
MAINTAIN GOVT BLDGS/GRND					
100-30-3710-21.00	**Operating Supplies**	5,000	6,555.93	5,000	6,700
	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	298.60	1,000	1,000
	Replace old, worn flags				
100-30-3710-22.20	**Oxbow Park - Maintenance/Repair**	3,000	1,743.83	3,000	2,000
	Need to stain the pavilliion				
100-30-3710-56.01	**Waste/Recycle**	1,320	828.40	1,320	1,700
	Casella - $115/months. Includes $300 annually for secure shred services				
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	6,750.00	19,750	20,150
	Spaulding Property Services $175.00 per weekly mowing for the Oxbow- estimated 18 wks from July 1 - Oct 31; $16,500 for all other Town Properties and green spaces. This is a 3 year contract and will increase to $17,000 FY 24/25 (year 2) and FY 25/26 (year 3) plus Oxbow				
100-30-3710-56.07	**Mowing - Morristown Cemeteries**	19,000	15,783.32	19,000	0
	Moved to its own section				
100-30-3710-56.08	**Security System**	2,425	3,151.07	3,000	3,700
	Oxbow - Comcast $305/ month				
100-30-3710-56.94	**Tourist Information**	500	500.00	XXXX	XXXX
	Budgeted under Community Development				
100-30-3710-68.00	**Repairs & Maint. Services**	25,000	23,828.14	22,500	20,000
	Outside cleaning service - annual contract - $15,000 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	3,765.09	XXXX	XXXX
	Budgeted under the Llibrary Category				
100-30-3710-68.80	**EV Charging Station Repairs**	0	0.00	0	4,000
100-30-3710-76.01	**Heating Oil**	8,900	7,048.45	7,011	6,200
Heating Fuel:	FY 2022-23: used 1,503 gallons @ $4.12 per gallon = $6,198.79				

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	FY 2023-24: used 1,572 gallons @ $4.48 per gallon = $7,048.45				
	Budget FY 2024-25: 1,900 gallons @ $3.69= $7,011				
	Estimated for FY 25-26: 1,800 gallons @ $3.43				
100-30-3710-76.12	**Street Lights**	**29,000**	**27,225.56**	**26,000**	**28,000**
	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**	**7,600**	**9,014.41**	**9,000**	**9,800**
	Cost for Town Office, Oxbow Park and Town Clock. Contract with Novus will reduce electrical costs				
100-30-3710-76.14	**Electricity for Oxbow Bathroom**	**600**	**0.00**	**300**	**XXXX**
	Moved to Electricity				
100-30-3710-76.24	**Water & Sewer**	**1,200**	**2,197.05**	**1,500**	**2,200**
100-30-3710-76.25	**Water & Sewer - Oxbow Bathroom**	**550**	**0.00**	**700**	**XXXX**
	Moved to Water & Sewer				
100-30-3710-81.00	**Capital Building Improvements**	**0**	**0.00**	**0**	**0**
	Total	**109,875**	**109,469.85**	**119,861**	**106,230**
	MISCELLANEOUS				
100-30-3900-21.93	**Health/Wellness Expenses**	**500**	**40.00**	**XXXX**	**XXXX**
	Moved to Human Resources				
100-30-3900-72.00	**County Tax - Lamoille County Court Hou**	**84,798**	**84,798.00**	**87,536**	**97,043**
	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 23-24 - $ 84,798				
	FY 24-25 - $ 87,536				
	FY 25-26 - $ 97,043				
100-30-3900-73.00	**Bad Debt Write Off**	**0**	**2,450.00**	**0**	**0**
	Total	**85,298**	**87,288.00**	**87,536**	**97,043**
	APPROPRIATIONS - BUDGETED				
100-30-3950-78.04	**MACC**	**7,000**	**7,000.00**	**7,000**	**0**
	Moved to its own section				
100-30-3950-78.05	**Morrisville Community Band**	**1,500**	**1,500.00**	**1,500**	**0**
	Moved to its own section				
100-30-3950-78.06	**M'town Centennial Library**	**261,369**	**261,369.00**	**XXXX**	**XXXX**
	FY 22-23: Requested $ 200,901 - level funded with FY 21-22				
	FY 23-24: Requested $ 261,369 -40.5% Increase over previous year.				
	Moved to a Library section budget				
	Total	**269,869**	**269,869.00**	**8,500**	**0**
	CEMETERY				
100-30-3960-56.90	**Cemetery - Sexton**	**15,000**	**7,070.00**	**9,000**	**0**
	Moved to its own section				
100-30-3960-68.00	**Cemetery Records Maintenance**	**0**	**385.00**	**5,000**	**0**
	Moved to its own section				
100-30-3960-78.07	**Pleasant View Cemetery**	**25,000**	**25,000.00**	**25,000**	**0**
	Moved to its own section				
	Total	**40,000**	**32,455.00**	**39,000**	**0**
	MORRISTOWN CENTENNIAL LIBRARY				
100-30-3970-68.01	**Repairs & Maint. Services Library**	**0**	**13,375.64**	**7,500**	**0**
	Moved to its own section				
100-30-3970-78.06	**M'town Centennial Library**	**0**	**0.00**	**286,448**	**0**
	Moved to its own section				
	Total	**0**	**13,375.64**	**293,948**	**0**

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	DEBT SERVICE				
100-30-3980-91.01	**Interest Payments**	**20,000**	**80,650.14**	**30,000**	**139,515**
	This is the anticipated cost of borrowing $ in anticipation of taxes. This is offset by the interest income received for investing loan funds.				
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.				
100-30-3989-02.00/ 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 was made 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**	**61,200**	**66,690**
	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**	**108,950**	**108,920.94**	**108,950**	**108,950**
	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		**309,480**	**312,107.54**	**322,680**	**437,685**
RESERVES					
100-30-3999-10.10	**Uncompensated Absences/Retire**	**40,000**	**40,000.00**	**52,000**	**60,000**
Total Reserves		**40,000**	**40,000.00**	**52,000**	**60,000**
Grand Total - General Government		**2,846,948**	**2,881,228.73**	**3,098,714**	**2,834,560**
					$ (264,154)
					-8.52%

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	ADMINISTRATION				
100-41-4100-20.00	**Office Supplies**	2,000	2,761.82	2,000	2,500
	Paper, pencils, pens, notebooks, binders, file folders, thumb drives & printer supplies.				
100-41-4100-56.00	**Other Purchased Services**	1,000	1,245.00	1,200	1,200
	Transcriptions of interviews, polygraph exams, physical exams, and psychological exams.				
100-41-4100-56.41	**Lease - Copier/Maintenance**	4,700	5,265.14	4,700	5,000
	Contract Konica Minolta @ $195/month. Symquest copier maintenance $100/quarter plus overages.				
100-41-4100-62.00	**Printing - Forms**	500	339.46	400	400
	Special printing of local tickets, motor vehicle accident field forms and trespass notice, letterhead etc.				
100-41-4100-79.00	**Other Expenses**	0	19,445.73	0	0
	Items purchased to assist in buying needed items to operate - This is funded by Revenue item SIU Funds. See Revenue section page 2 - SIU Reimbursement.				
100-41-4100-83.01	**Replacement Equipment**	500	0.00	500	500
	Funds for needed replacement of office equipment				
	Total Administration	8,700	29,057.15	8,800	9,600
	PERSONNEL				
100-41-4110-10.11	**Administration**	113,048	110,637.81	118,144	123,460
	Based on 2080 hours per year - non-union position per employment agreement				
100-41-4110-10.12	**Desk Officer**	80,749	79,823.36	83,413	85,502
	This position is under the Union Contract. Duties to include secretarial, dispatch, filing cases.				
100-41-4110-10.13	**Regular & Leave**	917,047	884,930.86	974,797	1,078,620
	These wages are under a **Union Contract that expires 6/30/25.** This includes 3 Part Time officers ($31,200) and On Call Pay ($67,891)				
100-41-4110-10.14	**Overtime (OT)**	120,578	207,847.41	137,513	152,634
	Overtime - based on actual hours per officer. Added cost for pre-arraignment prisoner transports to the Correctional center.				
100-41-4110-10.15	**Cash In Lieu**	16,634	23,567.55	28,610	35,191
100-41-4110-10.22	**Part-time Clerical**	29,099	26,982.99	30,035	30,784
	20 hrs per week				
100-41-4110-10.25	**Part-time Animal Control Officer**	0	2,750.00	0	5,000
100-41-4110-15.00	**FICA/MEDI**	97,702	100,395.64	104,559	115,224
100-41-4110-15.01	**Retirement**	138,534	143,112.38	151,722	167,528
100-41-4110-15.02	**Health Insurance**	118,669	103,888.35	110,132	123,903
100-41-4110-15.03	**Life/Disability Insurance**	6,550	6,300.64	6,905	6,790
100-41-4110-15.04	**Health Reimb Acct**	37,638	48,152.29	35,525	35,805
100-41-4110-15.09	**Miscellaneous Employee Benefit**	1,000	946.62	800	800
100-41-4110-15.10	**VT Child Care Tax**	0	0.00	0	6,627
100-41-4110-60.07	**Canine Unit**	2,500	3,709.24	2,500	3,800
	Expenses associated with maintenance of 1 canine unit including vet expenses and food that is not donated.				
	Total Personnel	1,679,748	1,743,045.14	1,784,655	1,971,668
	CRIME INVESTIGATION				
100-41-4111-21.00	**Operating Supplies**	5,500	2,713.36	5,500	4,500
	Items used in process of investigations: drawings, game camers, evidence collection supplies and etc... Funds used for investigative operation. Increased due to serious crime cases.				
100-41-4111-56.20	**Animal Control Supplies**	1,000	1,974.72	5,000	5,000
	Fees for Animal Control Contract for captured animals, kenneling contract for holding animals $4,000, and NCAL for transfer to their facility/care. Supplies for animal control.				
100-41-4111-56.40	**Equipment/Contracts**	1,500	717.00	1,500	1,500
	Hiring experts to assist in special investigations - professional services for crime scene drawings and /or model making for trials. Calibration of radar units - 7 radar, 2 laser (TMDE - $600.00)				
100-41-4111-56.41	**Gray Key**	3,500	861.00	3,500	3,500
	Electronic cell phone extraction tool used to download the contents of someone's cell phone. The cost is $17,000 annually, but we are splitting the costs w/LCSD, SPD, and Lamoille SIU Unit.				
	Total Crime Investigation	11,500	6,266.08	15,500	14,500
	POLICE TRAINING				
100-41-4130-40.02	**Meetings & Trainings**	14,000	7,495.96	14,000	14,000

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	Required annual training for full-time officers is a minimum of 30 hours; for part-time officers is a minimum of 30 hours. Need to continue with specialty training - i.e. crime investigation, high-risk entry. "Training has a direct relationship to liability". Includes cost of accommodations & classes. Need to increase as cost of tuition is increasing. Training for future supervisors. Training Supplies for "targets" etc. We need to do more out of state specialized trainings. Organizational dues, subscriptions to Police magazines, law updates, newspaper. Town Fair. Police One on line trainings $1,850)				
100-41-4130-74.00	**Travel & Transportation**	2,000	1,358.13	2,000	1,700
	Mileage reimbursement at the IRS rate for going to trainings				
	Total Police Training	16,000	8,854.09	16,000	15,700
	COMMUNICATIONS/TECHNOLOGY				
100-41-4140-22.00	**Repair & Maint. Supplies**	250	370.55	250	300
	Portable radio batteries, antennas, microphone replacement. Digital battery replacements approx. $100/each.				
100-41-4140-34.00	**Postage**	400	205.85	350	250
	Shipping of evidence, mailing reports & correspondence, PO Box charge ($150). Increased for evidence shipping - lab location has changed to Burlington VT. Likely we will ship more than drive to the Lab.				
100-41-4140-34.12	**Phone - Landline**	3,300	6,296.02	5,640	6,700
	GoTo Network - local services 17 phone lines - estimated @ $560 / month				
100-41-4140-34.34	**Phones - First Net Cell Phones**	8,000	8,750.17	8,000	8,700
	AT&T - First Net Phone Plan includes 13 phones - Approx. $730/month. Used to take pictures of evidence and crime scenes.				
100-41-4140-34.35	**Cable**	700	702.59	745	800
	Comcast provides cable @ $66/month				
100-41-4140-34.36	**Data Circuit**	5,900	5,233.34	5,900	5,300
	Comcast high speed data line needed for Axon Body Camera System & another line for the Valcour system - $436/ month.				
100-41-4140-56.82	**Computer/Phone Repairs**	1,500	5,840.05	1,500	1,000
100-41-4140-56.91	**LCSD - Dispatch**	48,375	49,545.68	51,100	52,633
	One-third of dispatching services provided by Lamoille County Sheriff's Department shared between the Ambulance, Fire and Police Departments. FY 23/24 is $148,637 -9.6% increase . FY 24/25 budgeted 3% increase. Budgeting 3% increase FY 25/26 per information from LCSD.				
100-41-4140-68.41	**Maint Svcs - Radios**	1,500	728.00	250	1,000
	Outside service for mobile, portable, or base radios, includes radio batteries and yearly updates for motorola radios.				
100-41-4140-68.85	**IT Services**	18,400	19,510.15	18,400	24,480
	Livescan finger printing machine maintenance is $3,500 annually. Taser International - Axon body cameras include - 14 Licenses, docking station, and cloud storage. 5 Year plan - $9,500/yr plan expires in 2025, Monitoring and support from Calkins Networks $840 monthly = $10,080 this includes email licenses. PowerDMS scheduling software - $1,400 annually.				
100-41-4140-68.86	**Computers/Printers**	6,000	3,599.97	6,000	5,000
	Replacement of two computers/ipads and printer overages				
100-41-4140-83.01	**Replacement Equipment**	0	5,968.50	6,000	6,500
	Radios - Portables 1 @ $6,500				
	Total Communications	94,325	106,750.87	104,135	112,663
	OPERATE/MAINT. BUILDING				
100-41-4170-21.00	**Operating Supplies**	2,500	2,231.21	2,500	2,500
	Building maintenance items like paint, door replacement. Cleaning supplies, towels, soap, etc.				
100-41-4170-21.92	**Coffee/Food**	500	752.31	500	500
	Used for trainings and inmates				
100-41-4170-56.00	**Other Purchased Services**	1,000	623.00	1,100	750
	Floor mats (Cintas) $84/month.				
100-41-4170-56.01	**Waste/Recycle**	1,560	1,690.53	1,400	1,600
	Casella - includes recycling - $138/month				
100-41-4170-68.04	**Repair/Maint Services - Contracts**	16,000	14,499.29	16,700	15,500
	For FY 23-24 cleaning service = $8,880. Allow for general maintenance of building and grounds, i.e. overhead door, plumbers, electricians, carpet cleaning, window washing, furnace repairs. Allow $1,200./year for HVAC maintenance. Generator annual service - $457./year				
100-41-4170-76.01	**Heating Oil**	7,600	4,733.82	5,535	4,120
Heating Fuel:	FY 2022-23: used 1,324 gallons @ $4.12 = $5,461				
	FY 2023-24: used 1,182.5 gallons @ $4.00 = $4,733.82				
	Budget FY 2024-25: 1,500 gallons x $3.69/gallon - $5,535				
	Estimate for FY 2025-26: 1,200 gallons @ $3.43/gallon				
100-41-4170-76.02	**Propane**	390	144.21	95	160

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2023-24	2023-24	2024-25	2025-26
Propane (generator):	FY 2022-23: used 0 gallons				
	FY 2023-24: used 114 gallons @ $1.27 = $144.21				
	Budget FY 2024-25: 50 gallons x $1.89/gallon - $95.00				
	Estimate for FY 2025-26: 100 gallons @ $1.60/gallon				
100-41-4170-76.13	**Electricity**	**5,800**	**5,235.30**	**5,100**	**5,300**
	Contract with Novus. Will reduce electrical costs				
100-41-4170-76.24	**Water & Sewer**	**1,180**	**1,071.53**	**1,200**	**1,100**
100-41-4170-81.00	**Building Improvements**	**0**	**0.00**	**0**	**6,000**
	Repair trim and paint trim.				
Total Maintain Building		**36,530**	**30,981.20**	**34,130**	**37,530**
MAINT. VEHICLES/EQUIPMENT					
100-41-4180-21.30	**Gasoline**	**20,900**	**29,021.48**	**27,798**	**30,780**
	FY 2022-23: used 8,169 gallons @ $3.23 = $ 26,346.94				
	FY 2023-24: used 9,549.19 gallons @ $3.03 = $ 29,021.48				
	Budget FY 24-25: 8,200 gallons @ $ 3.39 = $27,798				
	Estimated for FY 25-26: 9,500 gallons @ $3.24				
100-41-4180-21.37	**Tires**	**4,000**	**4,532.86**	**4,800**	**5,000**
	Maintain summer & all season tires for cruisers. - depends on need				
100-41-4180-21.46	**Uniforms**	**12,000**	**10,086.09**	**12,000**	**12,000**
	Standard Uniform Clothing issue for 14 officers. Maintain clothing to look appropriate. Includes uniform cleaning - $5,000.				
100-41-4180-21.48	**Tasers/Supplies/Guns**	**3,500**	**1,889.02**	**3,500**	**3,500**
	Currently have 14 tasers. We have an agreement with Axon for 4 new tasers @ $1800/year for 5 years (until 2025). Includes cartridges and batteries. Purchase of hand gun sights and maintenance of guns.				
100-41-4180-21.49	**Ammunition**	**3,500**	**3,142.50**	**3,500**	**3,500**
	Ammunition costs are increasing. For firearms training and to maintain a reasonable stock of duty ammunition. Currently we purchases: 4,000 rounds of 40 caliber, and 1,000 rounds of .223 caliber. Need training ammo to train twice a year to maintain weapon efficiency and equipment. Increase cost for ammunition.				
100-41-4180-22.30	**Maintenance Supplies**	**500**	**978.36**	**500**	**500**
	Light bulbs, soap, wax, grease, wire connectors, fasteners, etc. Tools for minor repairs. Fire extinguisher maintenance, batteries for flashlights, etc.				
100-41-4180-23.30	**Equipment - Vehicles**	**500**	**500.00**	**500**	**500**
	Trunk organizers, rifle cases, jump kits, lights, flashers, consoles, sirens, light bars, etc.				
100-41-4180-23.65	**Equipment - Officers**	**5,500**	**2,856.73**	**5,500**	**6,400**
	Duty gear belts, holsters, pepper spray, rubber gloves, bulletproof vests and carriers. Each officer is equipped per the Chief of Police. Each officer must carry a firearm, security holster, handcuffs (2 prs.), portable radio, pepper spray, small flashlight, knife or multi-tool, rubber gloves, and magazine carrier. All equipment is to be maintained in good working condition and replaced as needed. Outfitting 3 part time employees.				
100-41-4180-68.00	**Repair & Maint. Services**	**13,000**	**14,025.28**	**13,000**	**14,000**
	General repair of all police vehicles. Oil changes, brake replacement, and other services that aren't covered under warranty.				
100-41-4180-82.00 / 100-41-4180-82.01	**2019 Police Vehicle**	**15,000**	**15,183.96**	**15,200**	**0**
100-41-4180-83.00 / 100-41-4180-84.00	**Police Vehicles**	**70,222**	**70,118.50**	**72,000**	**73,858**
$14,931	2022 Dodge Durango (ID # 14026) - Payment #4				
$22,504	2023 Chevy Tahoe (ID # 14028) - Payment #3				
$14,423	2024 Chevy Silverado (ID # 14029) - Payments due quarterly for 4 years. Payments 5 - 9 due this year.				
$22,000	2025 Chevy Tahoe/Ford Explorer				
100-41-4180-85.00 / 100-41-4180-85.01	**2024 Police Vehicle (ID# 14030)**	**0**	**0.00**	**0**	**22,504**
Total Maintain Vehicles/Equipment		**148,622**	**152,334.78**	**158,298**	**172,542**

Police Department
Budget Worksheet

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2023-24	2023-24	2024-25	2025-26
Grand Total - Police Budget		**1,995,424**	**2,077,289.31**	**2,121,518**	**2,334,203**
					$ 212,684.87
					10.03%

Fire Department
Budget Worksheet

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	ADMINISTRATION				
100-45-4500-20.00	**Office Supplies**	**400**	**0.00**	**400**	**200**
	Includes note pads, paper clips, folders, pencils, paper, envelopes and general supplies etc.				
100-45-4500-21.46	**Replace Class A Uniforms**	**4,000**	**3,711.30**	**3,000**	**3,000**
	Replacement and maintenance of Class A Uniforms and station wear. Requested - $,000				
100-45-4500-56.70	**Software Maintenance**	**725**	**759.72**	**750**	**760**
	ESO Solutions - Provides all updates and technical support for incident reporting and department data base software program				
100-45-4500-68.00	**Repair & Maint. Svcs**	**500**	**0.00**	**500**	**500**
	Maintain phones, two computers and one copier and furniture.				
100-45-4500-79.00	**Miscellaneous Employee Appreciation**	**500**	**0.00**	**500**	**500**
	Volunteer Apprecaition				
	Total Administration	**6,125**	**4,471.02**	**5,150**	**4,960**
	PERSONNEL				
100-45-4510-10.30	**Part Time Employees**	**92,400**	**126,084.67**	**92,400**	**130,000**
	Chief - $35/hr; 2 Asst Chiefs - $30/hr; 2 Captains - $25/hr; 3 Lieutenants - $20/hr; Asst Engine Captain - $18/hr; 1 Senior Firefighter - $18/hr; 13 Firefighters - $15/hr; 2 Probational Firefighters - $14.01/hr. Budget based on previous year call volume.				
100-45-4510-15.00	**FICA/MEDI**	**7,069**	**9,645.72**	**7,069**	**9,945**
100-45-4510-15.10	**VT Child CareTax**	**0**	**0.00**	**0**	**572**
	Total Personnel	**99,469**	**135,730.39**	**99,469**	**140,517**
	FIRE FIGHTING				
100-45-4511-21.00	**Operating Supplies**	**2,000**	**3,356.61**	**2,000**	**3,000**
	Includes tools used for by fire fighters				
100-45-4511-21.43	**Foam/Absorber**	**1,500**	**1,584.00**	**2,000**	**2,000**
	Class A foam used.				
100-45-4511-21.92	**Coffee/Food**	**1,000**	**79.64**	**1,000**	**500**
	Food for fire call / trucks				
100-45-4511-21.94	**Personal Protect.Clothing**	**8,000**	**21,883.54**	**23,000**	**23,000**
	Plan to purchase 4 sets of turnout gear @ $5,000 each. Includes $3,000 for helmets, boots and gloves.				
100-45-4511-21.96	**Turn Out Gear Decontamination Maintenance**	**2,400**	**2,771.95**	**1,500**	**2,500**
100-45-4511-81.01	**Dry Hydrants**	**1,000**	**0.00**	**1,500**	**1,000**
	Maintaining existing dry hydrants. We currently have 23 dry hydrants.				
	Total Fire Fighting	**15,900**	**29,675.74**	**31,000**	**32,000**
	FIRE PREVENTION				
100-45-4520-21.00	**Operating Supplies**	**1,000**	**1,678.71**	**1,000**	**1,500**
	Items that are purchased and used in our program for schools for education to prevent fires. Increase in cost of purchased literature and now including more students in program. Videos and teaching aids.				
	Total Prevention	**1,000**	**1,678.71**	**1,000**	**1,500**
	FIRE TRAINING				
100-45-4530-40.01	**Dues & Subscriptions**	**1,800**	**792.00**	**1,500**	**800**
	Annual Dues to Vermont State Fire Fighters Association $600./Lamoille County Dues $200				
100-45-4530-40.02	**Trainings**	**3,000**	**1,522.52**	**2,500**	**2,000**
	Purchase and maintain training aids, videos, and materials used in training, and tuitions. Franklin Lamoille Fire School tuition. Items used in fire fighter trainings such as plywood,etc...				
	Total Training	**4,800**	**2,314.52**	**4,000**	**2,800**

Fire Department
Budget Worksheet

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	COMMUNICATIONS				
100-45-4540-22.00	**Repair/Maint Supplies**	**2,000**	**1,003.00**	**1,500**	**1,500**
	Includes batteries/replacement, cases, etc. Program for new radios				
100-45-4540-22.46	**Tower**	**100**	**100.00**	**100**	**100**
	In FY 07-08 we developed a permanent tower sight on RT 12 and upgraded the system. These capabilities can be utilized by all emergency providers on the proper VHF frequencies. Current lease is for 10 years and ends on December 31, 2026 we to pay $100				
100-45-4540-34.12	**Phones - Land Lines**	**960**	**939.42**	**360**	**360**
	GoTo Network - local services 1 phone line - estimated @ $30/month				
100-45-4540-34.35	**Internet/Cable/Computer**	**2,484**	**2,507.02**	**2,700**	**2,820**
	Includes internet and cable service provided by Comcast @ $206 / month. Calkins Network provides computer monitoring and email licenses @ $29 per month.				
100-45-4540-56.73	**Dispatch Software/ Data Hot Spots**	**1,334**	**1,379.52**	**1,500**	**1,100**
	Annual contract with Active 911. FY 23-24 was for 26 licenses @$13. each. This was split with EMS. 2 Data Hot Spots @ $83 / month				
100-45-4540-56.91	**LCSD - Dispatch**	**48,375**	**49,545.68**	**51,100**	**52,633**
	One-third of dispatching services provided by Lamoille County Sheriff's Department shared between the Ambulance, Fire and Police Departments. For FY 20/21 contract is $135,465.00 - 6.2% decrease. FY 21/22 is $126,725 - 6.5% decrease. FY 22/23 is $135,595.75 7% increase. FY 23/24 is $148,637 -9.6% increase . Budgeting 3% increase FY 25/26 per information from LCSD.				
100-45-4540-68.41	**Rep/Maint. Outside Svcs - Radios**	**2,000**	**0.00**	**2,000**	**1,000**
	Outside providers to repair department radios and pagers. Maintain pagers, portables, mobile units and one base.				
100-45-4540-83.01	**Replacement Equipment**	**5,000**	**3,984.50**	**18,000**	**12,000**
	Upgrade portable radios 2 at $6,000 each. Tower equipment. Upgrade pagers as needed. Requested $18,000				
	Total Communications	**62,253**	**59,459.14**	**77,260**	**71,513**
	PROVIDE MEDICAL SERVICES				
100-45-4560-60.04	**Professional Services - Medical**	**2,000**	**824.60**	**1,500**	**1,000**
	Physicals for new candidates for membership. Approximate $400/person physical & shots. Would like to see members get physicals every 2 years.				
	Total Medical Services	**2,000**	**824.60**	**1,500**	**1,000**
	MAINTAIN FIRE STATION				
100-45-4570-21.00	**Operating & Repair Maint. Supplies**	**2,000**	**491.36**	**1,500**	**750**
	Light bulbs, toilet paper, kitchen paper products. Includes items used by members to perform maintenance.				
100-45-4570-56.01	**Waste/Recycle**	**1,080**	**1,190.23**	**1,080**	**1,200**
	Casella provides waste removal & recycling @ $100/month				
100-45-4570-68.04	**Repair & Maint. Svc - Contractors**	**4,000**	**8,188.99**	**6,000**	**5,000**
	Outside maintenance services required such as sprinkler systems annual inspection, pumping, electrical, floors, generator service				
100-45-4570-76.01	**Heating Oil**	**9,400**	**5,485.02**	**7,380**	**5,145**
Heating Fuel:	FY 2022-23: used 1,523.2 gallons @ $4.12 = $6,282.92				
	FY 2023-24: used 1,471 gallons @ $3.73 = $5,485.02				
	Budget FY 2024-25: 2,000 gallons x $3.69/gallon = $7,380				
	Estimated for FY 25-26: 1,500 gallons @ $3.43 - Based on estimate from US Energy Information Admin				
100-45-4570-76.02	**Propane**	**1,262**	**1,042.26**	**2,079**	**1,120**
Propane (generator & stove):	*FY 2022-23: used 906 gallons @ $ 1.91 = $1733.72*				
	FY 2023-24: used 635 gallons @ $ 1.64 = $1,042.26				
	Budget for FY 2024-25: 1,100 gallons x $1.89/gallon = $2,079				
	Estimated for FY 25-26: 700 gallons @ $1.60/gallon - Based on current prices being offered				
100-45-4570-76.13	**Electricity**	**5,600**	**5,319.60**	**5,200**	**5,400**

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	Contract with Novus.				
100-45-4570-76.24	**Water & Sewer**	**1,000**	**887.74**	**850**	**900**
100-45-4570-81.00	**Capital Building Improvements**	**0**	**0.00**	**0**	**0**
	Total Maintain Station	**24,342**	**22,605.20**	**24,089**	**19,515**
	MAINTAIN TRUCKS/EQUIPMENT				
100-45-4580-21.31	**Fuel**	**3,230**	**3,689.90**	**4,644**	**4,050**
	Fuel for all fire trucks				
	FY 2022-23: used 1189.306 gallons @ $3.67 = $ 4,360.11				
	FY 2023-24: used 968.63 gallons @ $3.80 = $ 3,689.90				
	Budget FY 2024-25: 1,200 gallons @ $3.87/gallon = $4,644				
	Estimated for FY 25-26: 1,100 gallons @ $3.68/gallon - Based on estimate from US Energy Information Admin				
100-45-4580-22.00	**Rep/Maint Supplies**	**2,000**	**12,689.60**	**2,800**	**3,000**
	Items used in vehicle maintenance. (Members are doing as much of the replacement work as time and talent permits).				
100-45-4580-23.30	**Small Tools & Equipment**	**4,000**	**719.78**	**6,000**	**2,000**
	Wrenches, screwdrivers, saw blades and tools used on firefighting calls				
100-45-4580-68.00	**Rep/Maint Services**	**15,000**	**13,278.49**	**40,000**	**15,000**
	Hiring outside services to fix vehicles or equipment. Quint Truck certification is $1,000.				
100-45-4580-68.35	**Hose Testing**	**5,000**	**2,975.30**	**5,500**	**5,500**
	Test hoses, ladders and hard suction				
100-45-4580-83.02	**Capital Equipment**	**12,500**	**14,400.29**	**0**	**5,000**
	Equipment over $5,000. For 2 Res-q- Jacks @$2,500 each. Requested $10,000				
100-45-4580-83.03	**Hose/Fittings**	**5,000**	**775.60**	**4,000**	**2,000**
	Purchase replacement hose and fittings and update single jacket hose to synthetic double jacket as budget allows.				
100-45-4580-83.04	**SCBA**	**10,000**	**7,392.17**	**10,000**	**8,500**
	Batteries used in SCBA gear, any issues & repairs with SCBA. Replacement SCBAs as budget allows.				
100-45-4580-83.05	**Imagers & Meters**	**4,000**	**0.00**	**3,000**	**1,500**
	Maintenance, purchase and repair and replacement of imagers and meters as necessary.				
100-45-4580-83.06/ 100-45-4580-83.07	**2017 Quint Fire Truck & Interest**	**41,937**	**41,936.92**	**41,937**	**41,937**
	Truck #15018 - 2017 Quint fire truck. Replaced 1988 Sutphen Aerial Ladder Truck and 1995 Pumper Truck. Financed for ten (10) years. Down payment of $275,000 funded out of fire capital equipment fund. Approved at March 2016 Town Meeting. Last payment is May 2027				
100-45-4580-91.00/ 100-45-4580-91.01	**Rescue Truck & Interest**	**24,386**	**23,810.24**	**24,386**	**0**
	Replaced #15005 - 1999 Freightliner-Rescue truck with 2018 Rescue truck. Estimated at $300,000. Use $150,000 from the Fire Capital Equipment Fund and finance the balance over 7 years.				
100-45-4580-92.00/ 100-45-4580-92.01	**Tanker Truck & Interest**	**0**	**0.00**	**0**	**64,150**
	Replaced #15007 - 2003 Spartan Pumper truck with 2024 new pumper truck. Estimated at $750,000. Use $350,000 from the Fire Capital Equipment Fund and finance the balance over 10 years. For FY 24/25 Separate Article. First payment anticipated to be November 2025				
	Total Maintain Trucks/Equipment	**127,053**	**121,668.29**	**142,267**	**152,637**
	Grand Total Fire Department	**342,942**	**378,427.61**	**385,735**	**426,442**
					10.6%

EMS Department
Budget Worksheet

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	ADMINISTRATION				
100-48-4800-20.00	**Office Supplies**	1,200	2,560.52	1,700	2,000
	This line item is for purchase of paper, pens, fasteners, printer cartridges, envelopes, stationery, labels, organizers, etc. Also includes patient billing expenses - forms, etc. Includes Medicare billing software monthly fee.				
100-48-4800-21.92	**Coffee/Food**	500	303.96	600	600
	Expenses associated with squad training/meetings				
100-48-4800-30.00	**Advertising/Public & Recruitment/Retention**	1,500	81.46	5,000	XXXXX
	Budgeted in the HR Division				
100-48-4800-40.01	**Dues and Subscriptions**	600	523.99	600	600
	VT Ambulance Assoc - $100/year				
	VT Firefighters Assoc - $300/year				
100-48-4800-56.41	**Lease - Copier**	1,100	1,142.76	1,100	1,200
	Lease with Konica for $100/month				
100-48-4800-56.73	**Software Support -Scheduling**	2,600	3,195.00	3,500	3,500
	Annual subscription with Aladtec Inc. for scheduling, credentialing, uniform and equipment records, ambulance inspection forms. This system electronically stores all records associated with these items.				
100-48-4800-72.00	**Medicaid Tax**	6,700	8,005.77	8,250	7,500
	This is a tax on net service income at 3.3%. Our net service call income for FY 23-24 is $226,263.24 @ 3.3% = $7,466.69				
	Total Administration	14,200	15,813.46	20,750	15,400
	PERSONNEL				
100-48-4810-10	SALARIES & WAGES				
100-48-4810-10.13	**FT - Regular & Leave**	329,559	461,962.82	439,085	484,328
	Includes Chief, Assistant Chief, and 6 full-time AEMT/PARAMEDIC				
100-48-4810-10.15	**Cash in Lieu of Health Ins.**	5,545	0.00	5,722	0
	Effective 7/1/09 the Selectboard instituted the Cash in Lieu of Health Insurance Policy. This amount is added to the employees wages as dictated by law.				
100-48-4810-10.16	**Deferred Comp**	7,134	9,415.30	15,709	9,203
100-48-4810-10.23	**Part Time - with benefits**	155,249	81,976.47	98,398	0
	Includes 1 part time positions @ 24 hours per week per person.				
100-48-4810-10.30	**Part Time - without benefits**	51,480	41,988.00	64,800	6,480
	Budgeted 3 employees that work an average 36/hr per month @ $15/hour				
100-48-4810-10.35	**Part Time - Per Diem** 8 positions with no benefits	0	-	0	95,846
100-48-4810-15.00	**FICA/MEDI**	41,996	44,969.99	47,714	45,583
100-48-4810-15.01	**Retirement**	33,580	37,115.96	39,124	35,781
100-48-4810-15.02	**Health Insurance**	53,495	60,838.23	53,049	103,998
100-48-4810-15.03	**Life/Disability Insurance**	3,240	2,752.12	3,359	3,001
100-48-4810-15.04	**Health Reimb Acct**	15,150	19,382.20	15,675	30,635
100-48-4810-15.09	**Miscellaneous Employee Benefit**	500	431.35	500	0
100-48-4810-15.10	**VT Child Care Tax**	0	-	0	2,622
	Total Personnel	696,928	760,832.44	783,135	817,477
	EMS SERVICES				
100-48-4811-21.00	**Operating Supplies**	22,000	24,185.22	22,500	25,000
	With the introduction of new state-wide protocols, some devices which carry a great expense will be used more often providing a higher level of care; but with it, greater expense. Copley agreed to pay for pharmacy medications.				
100-48-4811-21.41	**Oxygen/Nitrous Oxide**	800	1,022.18	960	1,200
100-48-4811-22.42	**Supplies for Other Departments**	10,000	3,585.69	2,000	3,000
	New AEDs for Police, EMS, Highway, Fire, VEFR training/supplies for PD - originally requested $5,000				
100-48-4811-56.93	**Paramedic Coverage**	0	-	0	0
100-48-4811-68.00	**Rep/Maint Services**	4,000	3,892.00	4,250	6,500
	Hiring outside services to repair/maintain medical equipment; Stryker Stretcher ($3,357.90)/Stair Chairs/Zoll Lucas ($3,438); service contracts. New batteries.				
	Total EMS Services	36,800	32,685.09	29,710	35,700

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	TRAINING				
100-48-4830-40.02	**Meetings & Training**	7,000	4,616.12	7,000	6,700
	EMT Course & Book 1 employee - $1,200				
	AEMT Course $1,750 @ 2 = $3,500				
	Annual CPR Recertification $20 @ 20 = $400				
	Prodigy EMS on line re-certification program -= $1,600				
	Equipment Training				
	Total Training	7,000	4,616.12	7,000	6,700
	COMMUNICATIONS				
100-48-4840-34.12	**Phones - Land Line**	2,000	2,264.57	660	1,050
	GoTo Network - local services 2 phone lines - estimated @ $45 each per month				
100-48-4840-34.13	**Phones - Cell**	1,200	1,504.74	1,080	1,200
	Chief and Assistant Chief have phones through AT&T Firstnet @ $50/mo each				
100-48-4840-34.34	**Data - Hot Spots**	1,050	989.52	1,000	1,000
	First Net 2 Hot Spots - $83 / month				
100-48-4840-34.35	**Internet/Cable**	3,900	3,145.90	2,450	2,100
	Comcast - $175 / month.				
100-48-4840-56.82	**Computers/Software**	0	-	0	3,522
	Includes monitoring and support from Calkins Networks $281 monthly = $3,372 this includes email licenses, new computers, Zoom Subscription - $150/year licenses				
100-48-4840-56.91	**LCSD - Dispatch**	48,375	49,545.64	51,100	52,633
	One-third of dispatching services provided by Lamoille County Sheriff's Department shared between the Ambulance, Fire and Police Departments. For FY 20/21 contract is $135,465.00 - 6.2% decrease. FY 21/22 is $126,725 - 6.5% decrease. FY 22/23 is $135,595.75 - 7% increase. FY 23/24 is $148,637 -9.6% increase . Budgeting 3% increase FY 25/26 per information from LCSD.				
100-48-4840-56.92	**Dispatch Software**	575	315.00	500	315
	Annual contract with Active 911. Split with the Fire Dept. 36 licenses @ $13. each. $300/yr for phone app				
100-48-4840-68.00	**Repair & Maint Services**	500	1,435.30	500	2,600
	Install/maintain new narcotics vault software. Install narcotics knox box for key access for each rig.				
100-48-4840-83.01	**Replacement Equipment**	2,500	11,745.31	32,175	8,000
	Purchasing a Simplex Vehicular Repeater for each ambulance - will give us radio coverage in all areas				
	Total Communications	60,100	70,945.98	89,465	72,420
	PROVIDE MEDICAL SERVICES				
100-48-4860-22.00	**Supplies - Mass Casualty Incident Trailer**	0	0.00	0	0
	Moved Trailer to Police				
100-48-4860-60.05	**Professional Svcs - Debriefing**	0	0.00	0	0
	Critical Incident Stress Debriefing				
	Total Medical Services	0	0.00	0	0
	MAINTAIN BUILDING				
100-48-4870-21.00	**Operating Supplies**	2,000	2,831.95	2,000	2,900
	Trash bags, cleaning supplies, paper towels, toilet paper, light bulbs, etc.				
100-48-4870-56.01	**Waste/Recycle**	2,700	3,128.50	2,500	1,750
	Casella - trash removal @ $145 /month				
100-48-4870-68.04	**Repair & Maint Services**	4,000	10,707.50	18,200	11,000
	Building Maintenance and upkeep - reseal and repair areas of parking lot. External door replacement - current estimate $3,000. Roof inspection/possible repair. Shutter replacement, Front door upgrade w/locking mechanism. Plumbing issue in the bay (lack of water pressure) needed for maintenance of ambulances.				
100-48-4870-76.01	**Heating Oil**	4,050	3,649.57	2,952	3,087
Fuel Oil:	Actual FY 2022-23: 695 gallons @ $4.12 = $2,865.36				
	Actual FY 2023-24: 979 gallons @ $3.72 = $3,649.57				
	Budget FY 2024-25: 800 gallons @ $3.69 = $2,952				
	Estimate for FY 2025-26: 900 gallons @ $3.43/gallon - Based on estimate from US Energy Information Admin				

EMS Department
Budget Worksheet

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
100-48-4870-76.02	**Propane**	2,000	1,357.19	1,890	1,440
Propane:	Actual FY 2022-23: 881 gallons @ $1.93 = $1,699.92				
	Actual FY 2023-24: 854 gallons @ $1.59 = $1,357.19				
	Budget FY 2024-25: 1,000 gallons @ $1.89 = $1,890				
	Estimate for FY 2025-26: 900 gallons @ $ 1.60/gallon - Base on current price per gallon				
100-48-4870-76.13	**Electricity**	3,600	2,839.63	3,000	3,000
	Contract with Novus. Will reduce electrical costs				
100-48-4870-76.24	**Water & Sewer**	1,200	1,016.36	1,200	1,100
100-48-4870-81.00	**Capital Building Improvements**	0	0.00	0	0
	Improvements over $10,000				
Total Maintain Building		19,550	25,530.70	31,742	24,277
	MAINTAIN VEHICLE/EQUIPMENT				
100-48-4880-21.31	**Fuel**	3,770	3,652.75	6,463	4,225
	FY 22-23: used 1,666.88 gallons @ $3.08 = $5,136.01				
	FY 23-24: used 1,149.41 gallons @ $3.18 = $3,652.75				
	Budget FY 24-25: 1,670 gallons @ $3.87 = $6,463				
	Estimated for FY 25-26 1,300 gallons @ $3.24/gallon - Based on estimate from US Energy Information Admin				
100-48-4880-21.46	**Uniforms**	8,000	3,454.62	8,500	8,500
	Standard Uniform Clothing issue for full time employees, part-time employees, and per diems. Uniforms for part time/per diem employees with no beneftis (up to 10) - includes one pair pants, one t-shirt, one polo shirt, boots, jacket, and a hat.				
100-48-4880-22.00	**Rep/Maint Supplies**	2,000	1,133.57	2,250	360
	Vehicle Batteries $90 @ 4 = $360				
100-48-4880-68.00	**Repair & Maint Services**	5,000	10,738.25	5,000	17,510
	Hiring outside services to repair of all ambulances. Tire replalcement $530 @ 10 = $5,300. Inspections 2 @$105 each = $210				
100-48-4880-83.01	**Machinery & Equip - Replacement**	0	-	40,000	0
	Purchase a new Monitor/Defibrillator				
100-48-4880-91.00/ 100-48-4880-91.01	**New Ambulance**	37,500	0.00	75,000	76,700
	2023 Ambulance w/Stryker Power Pro 2 Stretcher, Narcotic vault installed.				
Total Maintain Vehicle/Equipment		56,270	18,979.19	137,213	107,295
Grand Total - EMS Budget		890,848	929,402.98	1,099,015	1,079,269
	% Increase from last year				-1.80%

Highway/Street Department
Budget Worksheet

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	PERSONNEL				
100-50-5100-10.13	**Salaries & Wages**	962,260	859,610.85	1,016,496	1,089,957
100-50-5100-10.15	**Cash In Lieu of Health**	5,545	5,544.60	5,722	0
100-50-5100-10.16	**Deferred Compensation**	7,134	3,292.80	7,855	0
100-50-5100-15.00	**FICA/MEDI**	74,583	65,732.20	77,762	83,382
100-50-5100-15.01	**Retirement**	67,517	58,188.26	70,774	79,022
100-50-5100-15.02	**Health Insurance**	164,274	149,511.45	163,577	263,115
100-50-5100-15.03	**Life/Disability Insurance**	4,850	5,229.21	5,143	5,392
100-50-5100-15.04	**Health Reimb Arrangement**	52,775	67,517.85	48,850	66,880
100-50-5100-15.09	**Miscellaneous Employee Benefit**	8,000	6,117.95	8,000	7,000
	Includes annual testing for Hearing Conservation Program @ $900. Add'l funding for new hires to be tested, CDL physicals and other miscellaneous items. This includes workboot allowance.				
100-50-5100-15.10	**VT Child Care Tax**	0	0.00	0	4,796
	Total Personnel	1,346,938	1,220,745.17	1,404,179	1,599,544
	ADMINISTRATION				
100-50-5100-20.00	**Office Supplies**	4,500	2,661.30	1,000	1,000
100-50-5100-22.46	**Tower**	1,000	1,000.00	1,000	1,000
	Annual contract with Bruce & Gloria Paine for use of the tower for our radio communication equipment.				
100-50-5100-34.12	**Phones - Landline**	900	963.13	660	960
	GoTo Network - local services 2 phone lines - estimated @ $80 / month				
100-50-5100-34.13	**Cell Phone/Pager**	2,200	2,058.88	1,800	1,800
	Cell phones for Highway Superintendent, 2 Foreman @ $50/month each through AT&T First Net. $148. annually for two pagers				
100-50-5100-34.35	**Internet**	2,300	4,372.62	4,000	4,400
	Comcast - Cochran Rd @$142/mos. Comcast - Old Creamery Road @ $172/mo.				
100-50-5100-40.02	**Meetings & Trainings**	4,000	368.14	3,000	6,500
	Leadership trainings, OSHA, MSHA, safety classes and other Professional Development. CDL Certifications				
100-50-5100-56.00	**Other Purchased Svcs**	25,000	14,720.00	15,000	13,500
	Consulting/surveys regarding road and infrastructure projects				
100-50-5100-56.82	**Computers/Software**	0	-	0	1,518
	Includes computer monitoring and support from Calkins Networks $126.50 monthly = $1,518 this includes email licenses, and new computers				
	Total Administration	39,900	26,144.07	26,460	30,678
	TRUCKS & EQUIPMENT				
100-50-5105-21.00	**Operating Supplies**	7,000	10,642.14	10,500	12,500
	Safety equipment such as hard hats and safety vests and other items that do not fall under any other line item. Plow Paint.				
100-50-5105-21.31	**Fuel**	131,800	98,043.65	116,100	90,000
	Gas & Diesel Fuel used in trucks, loaders, graders, sweeper, bobcat & mower.				
	FY 2022-23: used 26,813 gallons @ $3.84 = $102,982.85				
	FY 2023-24: used 24,971 gallons @ $3.93 = $98,043.65				
	Budget FY 2024-25: 30,000 gallons @ $3.87 = $116,100				
	Estimated for FY 25-26: 26,000 gallons @ $3.46/gallon - Based on estimate from US Energy Information Admin				
100-50-5105-21.32	**Oil & Grease**	10,000	14,573.52	10,000	14,000
	Used in all town equipment, Equipment is using different kinds of hydraulic oil. Includes bulk DEF.				
100-50-5105-21.33	**Filters**	7,500	7,271.61	7,500	8,000
	Oil and air filters for equipment				
100-50-5105-21.34	**Grader Blades**	6,500	1,610.62	6,000	6,500

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	A grader needs 3 blades to operate. Each blade is approximately $500. Blades usually last a year				
100-50-5105-21.35	**Plow Blades/Plow Shoes**	25,500	34,113.98	15,000	20,000
	Using carbide blades for plows & wings. Carbide blades last approximately one plowing season. Each truck needs 7 blades, this includes the blades for the wings. Each blade is approximately $500.				
100-50-5105-21.83	**Welding Supplies**	4,000	2,418.10	4,000	3,500
	Cost of renting/leasing tanks through Haun as well as refills for Oxygen/Acetylene.				
100-50-5105-21.84	**Paint & Thinner**	0	235.89	XXXXX	XXXXX
	Moved/budgeted under Operating Supplies				
100-50-5105-22.21	**Steel**	2,500	1,213.41	2,500	2,500
	Purchased as needed to make repairs to equipment for truck bodies and plows				
100-50-5105-22.31	**Repair Parts**	63,500	61,348.66	60,000	65,000
	Parts that are purchased and installed by our own personnel. This includes nuts and bolts and sweeper brooms.				
100-50-5105-22.32	**Nuts & Bolts**	2,500	6,055.01	2,500	XXXXX
	Moved/budgeted under Repair Parts				
100-50-5105-22.33	**Sweeper Brooms**	1,000	1,579.00	1,500	XXXXX
	Moved/budgeted under Repair Parts				
100-50-5105-22.34	**Tires, Chains & Rims**	25,000	8,133.22	25,000	25,000
	For trucks, skid-steer & pickups - purchased at VT State contract pricing. Grader tires 6 @ $2,220 each				
100-50-5105-23.00	**Small Tools**	5,000	3,974.28	2,250	3,000
100-50-5105-23.49	**Small Equipment**	2,000	2,567.25	4,500	3,000
100-50-5105-56.42	**Uniforms**	20,000	19,100.57	20,000	14,000
	New contract with Unifirst				
100-50-5105-68.00	**Rep/Maint Services**	140,000	86,987.98	110,000	100,000
	Vehicle maintenance performed by outside services. These are services that we are unable to do in-house.				
100-50-5105-83.01	**Replacement Equipment**	0	0.00	9,200	6,000
	Snow Pusher box used for parking lots.				
100-50-5105-83.02	**Capital Equipment**	20,500	21,138.00	0	0
	In FY 23/24 we purchased a York Rake, leaf blower and welder				
100-50-5105-83.05	**Radios**	4,000	494.00	4,000	4,500
	Repair or replacement of existing radios and purchase of new radios for truck purchases				
100-50-5105-87.00/ 100-50-5105-87.01	**2022 Tandem Truck & Interest (ID# 16084)**	31,450	31,421.43	31,450	31,450
100-50-5105-87.10/ 100-50-5105-87.11	**2023 Dump Truck & Interest (ID# 16085)**	24,700	24,693.28	24,700	24,700
100-50-5105-87.20/ 100-50-5105-87.21	**2022 Ford F-350 Truck & Interest (#16081)**	16,100	16,076.78	16,100	16,100
100-50-5105-87.30/ 100-50-5105-87.31	**2022 Ford F-350 Truck Super Cab & Int (#16083)**	13,950	13,949.48	13,950	13,950
100-50-5105-87.50/ 100-50-5105-87.51	**2022 Volvo Loader 2022 (ID#16088)**	18,715	18,712.62	18,715	18,715
100-50-5105-93.00/ 100-50-5105-93.01	**2021 Int'l Truck & Interest (ID #16077)**	28,309	28,299.56	28,309	14,155
100-50-5105-94.00/ 100-50-5105-94.01	**2018 Sweeper & Interest (ID #16080)**	34,188	34,187.32	34,188	0
100-50-5105-95.00/ 100-50-5105-95.01	**2020 Int'l Truck & Interest (ID #16075)**	21,250	21,244.87	0	0
100-50-5105-96.00/ 100-50-5105-96.01	**2020 Tandem & Interest (ID #16074)**	26,115	26,106.95	0	0

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
100-50-5105-97.00/ 100-50-5105-97.01	**2022 Ford F-250 Super Duty Truck & Int (#16087)**	**9,820**	**9,818.90**	**9,820**	**9,820**
100-00-1010-01.10/ 100-50-5105-97.10	**2023 Holder Sidewalk Machine (#16089)**	**35,256**	**1,516.94**	**32,800**	**32,800**
	Inter Fund Loan - note for 5 years ending in 2027 @ $32,800 per year				
100-50-5105-98.00/ 100-50-5105-98.01	**2024 Ford F-350 #16092**	**0**	**0.00**	**15,000**	**15,220**
100-50-5105-98.20/ 100-50-5105-98.21	**2024 Dump Truck (Replace #45 - 2011)**	**0**	**0.00**	**40,415**	**40,415**
	Lease $169,503.00 for 5 years. Includes 7 year warranty. $55,000 to come out of equipment reserve				
100-50-5105-98.30/ 100-50-5105-98.31	**2024 Tandem Truck (Replace #59 - 2015)**	**0**	**0.00**	**47,756**	**47,756**
	Lease $200,294.00. for 5 years. Includes 7 year warranty. $75,000 to come out of equipment reserve				
	Replace Challenger Tractor (#33 - 2006)	**0**	**0.00**	**0**	**15,410**
	Replace Tractor - finance for 5 years @ 5.25% - $42,320 annually. Expect to receive 12/2025. We can no longer get hydraulics and components for this tractor due to the age.				
	2025 Tandem Truck (Replace #61 - 2016)	**0**	**0.00**	**0**	**0**
	Finance for 5 years. $50,000 to come out of equipment fund. Estimate delivery of truck is 9/2026 if ordered 4/2025				
	2025 Loader (Replace #35 - 2006)	**0**	**0.00**	**0**	**0**
	Total Trks & Equipment	**738,153**	**607,529.02**	**723,753**	**657,991**
	SUMMER MAINTENANCE				
	This account handles all the work done in the summer on the Class II and III highways that is general maintenance. This includes graveling of roads, chloride, mowing of road sides, tree work, filling of potholes, painting of street lines, fixing guard rails, sign work, culvert replacement where needed, and ditching.				
100-50-5110-21.00	**Operating Supplies**	**7,500**	**1,682.68**	**7,500**	**7,000**
	Mulch, doggie disposal bags, shovels, rakes, support equipment, etc.				
100-50-5110-21.85	**Line Paint**	**18,500**	**6,211.80**	**6,500**	**7,500**
	Used for parking spaces & crosswalks in the Village. Glass beads purchased for line paint.				
100-50-5110-21.87	**Chloride**	**58,000**	**42,099.28**	**56,000**	**52,000**
	We have combined Summer Chloride and Winter Chloride in this expense category.				
100-50-5110-21.88	**Gravel**	**25,000**	**97,869.75**	**XXXXX**	**XXXXX**
	Budgeted under Duhamel Pit				
100-50-5110-22.23	**Guard Rail Repair/Supplies**	**1,500**	**0.00**	**1,000**	**1,000**
100-50-5110-22.25	**Rip Rap**	**45,000**	**2,039.00**	**40,000**	**30,000**
	Using more for ditches and bank stabilization (5-8" minus stone). State storm water regulations require this. (Act 64)				
100-50-5110-22.26	**Hot Mix**	**15,000**	**12,846.88**	**25,000**	**25,000**
	Used to repair holes, install culverts and unexpected digging around town and village. Village Water & Sewer will be doing more work. They will repair at their cost.				
100-50-5110-22.27	**Signs Safety Packages**	**3,000**	**2,254.34**	**3,000**	**3,000**
	These are the signs and safety equipment the department uses when working along a highway.				
100-50-5110-22.28	**Sta-Mat**	**4,000**	**667.59**	**4,000**	**3,250**
100-50-5110-56.23	**Contract - Line Painting**	**25,000**	**15,284.40**	**25,000**	**15,000**
	Contractor services for painting center lines not covered by the State.				
100-50-5110-56.24	**Chipping/Tree Trimming**	**20,000**	**0.00**	**0**	**0**
	Contractor services for tree trimming and chipping.				

Highway/Street Department
Budget Worksheet

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
100-50-5110-66.42	**Equipment Rental/Contractor Svc**	40,000	12,297.75	40,000	40,000
	Rental of various equipment and hiring contractors to perform other duties. Ditching, Roadside Mowing, rental of mini excavator for sidewalk repairs, chipper.				
100-50-5110-82.01	**Culverts/Improvements**	20,000	8,327.80	16,000	10,000
	Includes regular culvert maintenance.				
100-50-5110-85.00	**Capital Infrastructure Improve**	50,000	0.00	0	10,000
	Any capital improvements over $10,000. RT 12 Elmore Street widening road due to safety concerns. Actively seeking grant funding for this project				
100-50-5110-87.00	**Flood - July 11,2023**	0	29,826.70	0	0
100-50-5110-88.00	**Flood - December 19,2023**	0	17,535.00	0	0
100-50-5110-89.00	**Flood - July 11,2024**	0	0.00	0	0
	Total Summer Maint.	332,500	248,942.97	224,000	203,750
	TRAFFIC CONTROL				
100-50-5130-22.27	**Signs - Road**	10,000	5,499.05	7,500	6,000
	Replace radar signs, parking signs, municipal parking lot signs and road signs				
	Total Traffic Control	10,000	5,499.05	7,500	6,000
	WINTER MAINTENANCE				
100-50-5140-21.82	**Stone**	30,000	20,814.52	20,000	21,000
100-50-5140-21.86	**Salt**	243,000	229,245.38	258,000	248,500
	For FY 2022-23 estimating total tonnage: 2,800 @ $78.75per ton (current FY 21-22 price) plus 5% increase				
	For FY 2023-24 estimating total tonnage: 2,700 @ $90.00 per ton				
	For FY 2024-25 estimating total tonnage: 2,700 @ $91.00 per ton (current FY 23-24 price) plus 5% increase = $257,985.00				
	For FY 2025-26 estimating total tonnage: 2,700 @ $90.25 per ton (current FY 23-24 price) plus 2% increase = $248,535				
100-50-5140-21-88	**Sand**	40,000	57,212.16	XXXXX	XXXXX
	Budgeted under Duhamel Pit				
100-50-5140-22.24	**Cold Patch**	5,000	1,840.64	4,500	5,000
100-50-5140-56.00	**Other Purchased Services**	0	0.00	0	0
	Total Winter Maint.	318,000	309,112.70	282,500	274,500
	SIDEWALK CONSTRUCTION				
100-50-5200-21.00	**Operating Supplies**	3,000	1,818.00	2,000	2,500
	Items used to fix or repair sidewalks, blind plates and cement				
100-50-5200-22.22	**Granite Curb**	0	0.00	0	0
100-50-5200-56.00	**Contracted Services**	50,000	0.00	0	0
	Pave Court Street & East High Street Sidewalks				
	Total Sidewalk Construction	53,000	1,818.00	2,000	2,500
	STORM DRAINS				
	This section is for repair and cleaning of catch basins around the village.				
100-50-5220-22.00	**Repair/Maint Supplies**	5,000	485.51	5,000	4,500
	Anything used to repair our storm drains, cement and brick				
100-50-5220-56.04	**Swirl Separator & Disposal Fees**	7,000	7,350.00	8,000	8,000
	Annual Maintenance for Swirl Separator Basin				
100-50-5220-72.25	**Discharge Permits**	5,000	3,352.00	3,000	4,000
	Annual Fee to State of VT for discharge of treated stormwater runoff from Jersey Hts Subdivision into Randolph Brook (#30159010.R) - $1392.00, General Roads - $1,800.00, Duhamel Pit $160.00, Other permits $300.00. Includes 10% inflation				
	Total Storm Drains	17,000	11,187.51	16,000	16,500

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	BRIDGE MAINTENANCE				
100-50-5241-31.00	**Bridge Maintenance**	2,000	0.00	2,000	1,000
	Includes any maintenance done for our bridges by our crew.				
	Total Bridge Maint.	2,000	0.00	2,000	1,000
	OPERATE/MAINTAIN BUILDING				
	These items are to maintain and heat both the Old Creamery Road garage and Cochran Road garage.				
100-50-5310-21.00	**Operating Supplies**	5,000	9,365.90	5,000	5,000
	Items used to maintain the operations of the building such as toilet paper, cleaning supplies, paper towels and building repair items used by our staff to fix building issues that don't require a contractor.				
100-50-5310-56.01	**Waste/Recycle - Building**	10,500	10,075.93	10,500	10,500
	The landfill fees are to dump shop waste and roadside trash that we get from time to time, removal of trash barrels on the street. Garages - $415/mo; Barrels on the street - (8 months @ $677/mo & 4 months @ $135/mo).				
100-50-5310-56.03	**Water**	500	418.08	400	450
	Water for Highway & Street Depts contract through WB Mason				
100-50-5310-56.21	**Duhamel Pit Operations**	20,000	6,700.06	XXXXX	XXXXX
	Budgeted under Duhamel Pit				
100-50-5310-56.24	**Crushing**	30,000	0.00	XXXXX	XXXXX
	Budgeted under Duhamel Pit				
100-50-5310-56.99	**Act 250 Amendment for Pit**	10,000	5,810.00	0	0
100-50-5310-60.00	**Phase 3 Duhamel Pit Operations**	50,000	4,770.50	XXXXX	XXXXX
	Budgeted under Duhamel Pit				
100-50-5310-68.00	**Repair/Maint Services**	20,000	23,288.15	20,000	22,500
	Repair/Replace Garage Doors				
100-50-5310-76.01	**Heating Oil**	19,300	8,958.19	12,915	10,300
	FY 2022-23: used 3,140 gallons @ $4.14 =$13,006				
	FY 2023-24: used 2,402 gallons @ $3.73 =$8,958.19				
	Budget FY 2024-25: 3,500 gallons @ $3.69				
	Estimate for FY 2025-26: 3,000 gallons @ $3.43/gallon - Based on estimate from US Energy Information Admin				
100-50-5310-76.02	**Propane**	14,850	10,517.37	13,230	10,880
	FY 2022-23: used 6,425 gallons @ $1.92 = $12,325.25				
	FY 2023-24: used 6,615 gallons @ $1.59 = $10,517.37				
	Budget FY 2024-25: 7,000 gallons @ $1.89				
	Estimate for FY 2025-26: 6,800 gallons @ $1.60 - Base on current pricing				
100-50-5310-76.13	**Electricity**	8,225	7,757.29	7,500	7,700
	Contract with Novus.				
100-50-5310-76.24	**Water & Sewer**	1,000	1,084.27	1,200	1,100
100-50-5310-80.00	**Village Garage Lease**	96,350	100,648.40	100,550	100,550
	Leasing garage from Vermont Asbestos Group, Inc. Lease for 5 years at $87,200/year through 2025. With a 5 year renewal option at the same rate. Lease increases to $95,920 annually from 2030 to 2040. We have to pay 1/2 of the property tax bill. The other 1/2 is leased by another company. Currently our 1/2 is $9,137.25. If building becomes available to purchase, the Town has the first option to buy.				
100-50-5310-81.00	**Buildings & Improvements**	0	0.00	0	0
	Total Building Maint.	285,725	189,394.14	171,295	168,980
	DUHAMEL PIT				
	Line items moved around from FY 24/25 to FY 25/26 to better reflect actual costs.				

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
100-50-5410-56.00	**Pit Maintenance**	**0**	**0.00**	**25,000**	**2,500**
	Water testing. Port-o-let rent is $125/mo for March - November - The pit closes Dec 1 and re-opens March 1. Includes Japanese Knotweed control				
100-50-5410-56.10	**Crushing**	**0**	**0.00**	**20,000**	**XXXXX**
	Part of Gravel and Sand				
100-50-5410-68.00	**Phase 3 Duhamel Pit Operations**	**0**	**450.00**	**50,000**	**2,500**
	Finish reclaiming, seeding and mulching				
100-50-5410-XX.XX	**Contractor Hauling**	**0**	**0.00**	**0**	**90,000**
	Contractors hauling sand & gravel out of Duhamel Pit				
100-50-5410-70.00	**Gravel**	**0**	**0.00**	**32,500**	**97,350**
	Dale Percy Inc. is contracted to extract gravel. 15,000 yards @ $6.49/yard				
100-50-5410-75.00	**Sand**	**0**	**0.00**	**32,500**	**64,900**
	Dale Percy Inc. is contracted to extract sand. 10,000 yards at $6.49/yard				
		0	**450.00**	**160,000**	**257,250**
GRAND TOTAL - HIGHWAY BUDGET		**3,143,216**	**2,620,822.63**	**3,019,689**	**3,218,693**
					199,004
					6.59%

Other Organizations/Appropriations
Budget Worksheet

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	FOURTH OF JULY				
100-30-3014-78.02	**July 4th Events**	**14,050**	**14,000.00**	**14,500**	**0**
	Includes Fireworks ($13,000) & Sound System ($500). Will be seeking donations and sponsors for fireworks costs				
	Total	**14,050**	**14,000.00**	**14,500**	**0**
	OTHER ORGANIZATIONS				
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**
	Total	**8,500**	**8,500.00**	**8,500**	**8,500**
	CEMETERY				
100-30-3710-56.07	**Mowing - Morristown Cemeteries**	**19,000**	**15,783.32**	**19,000**	**19,500**
	Spaulding Property mowing 7 cemeteries. Each cemetery every other week. Three year contract increases from $19,000 FY 23/24 first year to $19,500 for FY 24/25 and FY 25/26				
100-30-3960-56.90	**Cemetery - Sexton**	**15,000**	**7,070.00**	**9,000**	**12,246**
	Selectboard authorized payment $1,000 monthly for Sexton services for Pleasant View Cemetery and Morristown Town Cemeteries. $246 annually for computer monitoring and email licenses				
100-30-3960-68.00	**Cemetery Records Maintenance**	**0**	**385.00**	**5,000**	**5,000**
	Outside contractor services to map cemeteries and enter information into the new software system. Estimated average of $476.25/month based on previous 4 months				
100-30-3960-78.07	**Pleasant View Cemetery**	**25,000**	**25,000.00**	**25,000**	**25,000**
	The Town provides bookkeeping services for the Association which reduces annual budget costs. These funds are needed to operate the PV Cemetery over the fiscal year as anticipated by the PV Cemetery Association. Requested $50,000. Approved $25,000				
	Total	**59,000**	**48,238.32**	**58,000**	**61,746**
	MORRISTOWN CENTENNIAL LIBRARY				
100-30-3970-68.01	**Repairs & Maint. Services Library**	**0**	**13,375.64**	**7,500**	**10,000**
	Library maintenance: Fire Alarm Monitoring - $375, Elevator - $1,224.12, Fire Alarm Test & Inspection - $543.00, A/C Cleaning-$3,104.21, Boiler Cleaning - $262.95, Annual Elevator Inspection - $225., Sprinkler System - $3,765.09, Air exchange System - $500.				
100-30-3970-78.06	**M'town Centennial Library**	**0**	**0.00**	**286,448**	**206,041**
	FY 23-24: Requested $ 261,369 -40.5% Increase over previous year.				
	FY 24-25: Requested $286,448 - 9.5% Increase over previous year.				
	FY 25-26: Requested $286,041 - approved increase of $206,041				
	Total	**0**	**13,375.64**	**293,948**	**216,041**
Grand Total - Other Organizations/Appropriations		**81,550**	**84,113.96**	**374,948**	**286,287**

PLEASANT VIEW CEMETERY

Budget Worksheet

REVENUES

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	FEES				
225-02-2920-01.00	**Fees - Burial**	**500**	**1150.00**	**1500**	**1000**
	$500/burial with $50 going to PVC; anticipate 10/year				
225-02-2920-03.00	**Fees - Vault**	**500**	**0.00**	**0**	
	Total Fees	1,000	1,150.00	1,500	1,000
	OTHER REVENUE				
225-02-2940-01.00	**Sale of Lots**	**5,000**	**3,150.00**	**3,000**	**6,000**
225-02-2940-01.02	**Sale of Corner Stones**	**500**	**800.00**	**1,000**	**2,725**
	Estimated 7 @ $250 and 3 @ $325				
225-02-2990-00.04	**Transfer from Endowment**	**27,500**	**80,000.00**	**54,500**	**34,075**
225-02-2990-00.05	**Appropriation - Town**	**25,000**	**25,000.00**	**25,000**	**50,000**
225-02-2990-00.06	**Sale of Assets**	**0**	**0.00**	**0**	**0**
225-02-2990-00.08	**Miscellaneous**	**0**	**0.00**	**0**	**1,000**
	Internment orders 50 @ $20				
225-02-2990-00.09	**Donations**	**0**	**0.00**	**0**	
	Total Other Revenue	58,000	108,950.00	83,500	93,800
	Grand Total Revenue	59,000	110,100.00	85,000	94,800

EXPENSES

Account Number	Account Description	Budget 2023-24	Actual 2023-24	Budget 2024-25	Proposed Budget 2025-26
	WAGES				
225-30-3000-10.00	**Gross Wages**	**34,056**	**34,208.34**	**53,900**	**43,380**
	Annual Salary Mike Day $25,380 This wage was effective July 1, 2025.				
	$20/hr x 20 hrs/wk x 28 wks = $11,200.00. This wage was effective July 1, 2025.				
	$17/hr x 20 hrs/wk x 20 wks = $6,800.00. This wage was effective July 1, 2025.				
225-30-3000-15.00	**Payroll Taxes**	**2,605**	**2,616.97**	**4,200**	**3,320**
	Includes 7.65% for FICA/MEDI				
225-30-3000-15.02	**Unemployment Tax**	**2,000**	**2,356.94**	**2,000**	**3,000**

PLEASANT VIEW CEMETERY

Budget Worksheet

225-30-3000-48.00	Workers Comp Insurance	1,750	1,451.26	1,900	2,000
	Total Wages	40,411	40,633.51	62,000	51,700
	EQUIPMENT				
225-30-3400-21.00	Fuel	600	1,385.24	1,500	1,500
225-30-3400-23.00	Small Equipment	1,290	498.97	500	500
225-30-3400-68.00	Equipment Maintenance	1,000	668.16	1,500	1,000
225-30-3400-81.00	Capital Equipment	6,589	7,199.00	7,000	7,000
	Total Equipment	9,479	9,751.37	10,500	10,000
	GROUNDS				
225-30-3500-56.00	Waste/Recycle	1,000	997.69	500	1,000
225-30-3500-59.00	Sale of Lots	0	0.00	0	0
225-30-3500-60.00	Corner Stones	0	29,745.00	0	0
225-30-3500-68.00	Cemetery Upkeep	200	11,310.55	400	10,000
225-30-3500-76.00	Utilities	500	162.95	500	300
225-30-3500-81.00	Building Repairs	0	22,130.63	0	0
225-30-3500-91.00	Hydrant Repair	500	0.00	0	0
225-30-3500-93.00	Tree Removal	5,000	32,460.00	10,000	10,000
	Total Grounds	7,200	96,806.82	11,400	21,300
	ADMINISTRATION				
225-30-3700-20.00	Office Expense	100	128.00	100	100
	Advertising, Checks				
225-30-3700-60.03	Legal Services	0	0.00	0	0
225-30-3700-65.00	Mapping Project	0	10,629.50	0	10,700
225-30-3700-90.00	Miscellaneous Expense	1,810	11,875.00	1,000	1,000
	Accountant fee for filing annual 990 form				
	Total Administration	1,910	22,632.50	1,100	11,800
	Grand Total Expenses	59,000	169,824.20	85,000	94,800

Account Description	Budget 2023-24	Actual 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26
Account Description	Budget 2023-24	Actual 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26

REVENUE

Account Description	Budget 2023-24	Actual 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26
FEES, CREDITS & SALES				
Book Sales	1500	1616.91	2000	1500
Lost Books	250	130.77	250	130
Photocopies	1800	1783.22	1800	1800
Miscellaneous		251.11		
Total Fees & Sales	**3,550**	**3,531**	**4,050**	**3,430**
INVESTMENTS				
Transfer from Investments	84,999	0	65,000	88,815
Total Investments	**84,999**	**0**	**65,000**	**88,815**
GRANTS				
Recurring Grants			800	
Non-Recurring Grants	10,000	14,474	7,000	10,000
Total Grants	**10,000**	**14,474**	**7,800**	**10,000**
DONATIONS & FUNDRAISERS				
Donations Out of town resident donations, donation box, and gifts	2,500	304,292	7,500	7,500
Donations - Friends		2,088		
Trustee's Fundraiser	14,000	18,604	14,000	17,000
Trustee Booksale		940		900
Total Donations & Fundraisers	**16,500**	**325,925**	**21,500**	**25,400**
TOWN APPROPRIATIONS				
Appropriation - Morristown	260,318	261,369	286,448	286,041 *
Appropriation - Elmore		1,000		3,000
Total Town Appropriations	**260,318**	**262,369**	**286,448**	**289,041**
Grand Total Revenue	**375,367**	**606,299**	**384,798**	**416,686**

EXPENSES

* Town manager recommendation to Selectboard is $206,041 - A reduction of $80,000.

Account Description	Budget 2023-24	Actual 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26
Account Description	Revised Proposed Budget 2023-24	Actual 2023-2024	Approved Budget 2024-25	Proposed Budget 2025-2026
ADMINISTRATION				
Supplies	**3,000**	**5,727**	**4,500**	**4,000**
Copier paper, toner cartridges, materials for repair of books & audios, book				
Postage	**3,110**	**3,326**	**3,328**	**3,400**
Interlibrary loan	2,200	2,565	2,200	2,600
PO Box fee	160		178	
Regular postage	750	762	950	800
Accounting & Bookkeeping	**5,150**	**2,238**	**5,550**	**5,150**
Tax preparation	2,500	0	2,500	2,500
Accounting - Professional	2,000	0	2,000	0
Accounting Fees (Quickbooks)	500	2,238	900	2,500
Checks, Bank Fees & Service Charges	150	0	150	150
Board Expenses	**3,350**	**1,162**	**3,500**	**3,500**
Memberships	50	50	50	50
Meetings	150	0	150	150
Legal; Professional services	2500	0	2,500	2,500
Mailings (volunteer aknowledgements, fundraising, stationary, postage)	300	192	300	300
Memorials; gifts	350	920	500	500
Dues & Subscriptions	**1,071**	**432**	**712**	**650**
Vermont Library Association	50	35	35	50
ALA/YALSA	372	0	175	200
Lamoille Chamber of Commerce	50	0	75	0
Secretary of State/Business Fees	45	0	45	0
Amazon Prime	139	147	132	150
Museums/Parks Passes (Shelburne, State Parks, VINS, Birds of VT, Echo)	415	250	250	250
Insurance	**3,400**	**2,841**	**2,500**	**3,000**
Contents and Worker's Comp.				
Total Administration	**19,081**	**15,727**	**20,090**	**19,700**
PAYROLL, BENEFITS & HR				
Gross Wages	253,870	203,639	265,803	293,093

Account Description	Budget 2023-24	Actual 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26
5% wage increase in lieu of benefits (annual average)				
FICA/MEDI	19,421	15,905	20,337	22,422
Retirement	5,331	3,824	5,112	6,031
Health Insurance	0	0	0	0
SUI	762	327	324	330
Child Care Tax				1,290
Dental Insurance	0	0	0	0
Life Insurance	1,062	2,130	1,062	2,130
Vision Insurance	0	0	0	0
Reimbursements (e.g., mileage)	400	0	400	400
Payroll Administration (QB)	1,300	0	1,300	0
Total Payroll, Benefits & HR	**282,146**	**225,825**	**294,338**	**325,696**
MATERIALS				
Adult Books	8,800	8,607	8,800	9,000
Adult Video	1,100	761	1,100	1,000
Adult Audio	1,700	1,486	1,700	0
Children's Books	6,400	8,251	6,400	6,400
Children's Video	700	185	700	500
Children's Audio	800	82	800	0
Ebooks & Audio Books (Libby)				2,500
Periodicals	600	898	600	600
Total Materials	**20,100**	**20,268**	**20,100**	**20,000**
PROGRAMMING				
Programs - Adult	3,300	3,694	3,300	3,000
Programs - Children	2,400	5,939	2,400	3,400
Outreach	1,000	335	1,000	1,000
Total Programming	**6,700**	**9,968**	**6,700**	**7,400**
STAFF TRAINING & MEETINGS				
Meetings Vermont Library Conference and Lamoille County Librarians meetings	350	247	350	350

Account Description	Budget 2023-24	Actual 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26
Continuing Education & Training	500	0	500	500
Total Staff Training & Meetings	**850**	**247**	**850**	**850**
INFORMATION TECHNOLOGY				
Computer Hardware Annual computer and monitor replacement regime	1,600	650	1,600	1,600
Other Hardware (scanner, projector, printer)	500		500	500
Photocopier	1,180	936	1,400	1,000
Computer/Tech Software (Zoom, Faronics Deep Freeze, Microsoft)	1,302	0	250	500
Computer/Tech Systems (KOHA)	1,954	1,562	1,350	1,800
Listen Up Vermont/OverDrive/Libby/GMLC	2,087	2,712	2,267	3,000
Vermont Online Library	377	0	377	0
Repair & Service (Alario)	4,900	738	1,000	1,000
Website & Email	1,500	1,574	1,500	1,600
Total Information Technology	**15,400**	**8,172**	**10,244**	**11,000**
BUILDING & GROUNDS				
Supplies - Janitorial	**1,650**	**1,177**	**1,650**	**1,650**
Trash Removal/Recycling	**0**	**615**	**400**	**650**
Repairs	**0**	**778**	**250**	**0**
Maintenance	**14,940**	**13,482**	**15,676**	**14,940**
HVAC & furnace cleaning and inspection	0	0	0	0
Fire extinguisher maintenance	0	0	0	0
Elevator (contract, inspection)	0	0	0	0
Fire & security inspection (sprinkler, fire, alarm)	0	0	0	0
Carpet cleaning	500	0	500	500
Janitorial services	14,240	13,128	14,976	14,240
Landscaping	200	354	200	200
Electricity	**5,500**	**4,956**	**5,500**	**5,500**
Propane	**4,700**	**3,528**	**4,700**	**4,700**
Water & Sewer	**1,200**	**1,344**	**1,200**	**1,500**
Telephone	**2,800**	**2,664**	**2,800**	**2,800**
Furniture & Fixtures	**300**	**3,619**	**300**	**300**

Account Description	Budget 2023-24	Actual 2023-24	Approved Budget 2024-25	Proposed Budget 2025-26
Total Building	**31,090**	**32,164**	**32,476**	**32,040**
Grand Total Expenses	**375,367**	**312,371**	**384,798**	**416,686**

MORRISTOWN POLICE DEPARTMENT

P.O. Box 665 • 121 Lower Main Street • Morrisville, VT 05661

Jason Luneau
Chief Of Police

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MORRISTOWN POLICE DEPARTMENT
FY 2025-2026 BUDGET DISCUSSION

Quick Facts

As of December 2nd, we have responded to 4,803 calls of service. These calls of service range from traffic stops, death investigations, domestic assaults, motor vehicle crashes, etc.)

As of December 2nd, we have 252 criminal arrests. This is a 9.5 % decrease from the amount of arrests we had during the same time period in 2023.

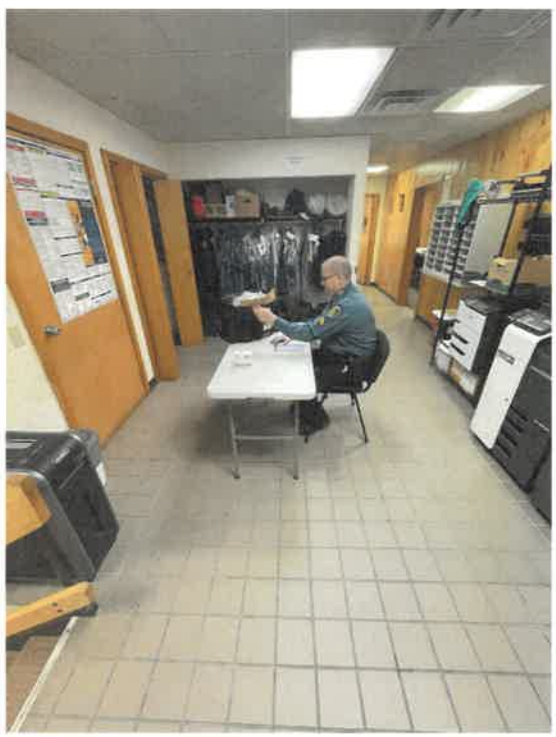
As of December 2nd, we have done 63 transports to various correctional centers for lodging defendants or for detox purposes. These transports require two officers who are both usually called in from home. This is a 12% increase from the amount of transports we had last year during this time period and a 119 % increase from the same time period in 2022.

At the beginning on July, we began a working partnership with Lamoille County Mental Health by having a full time embedded mental health specialist assigned to the PD. Since July 1st, our embedded mental health specialist has had 79 contacts with individuals in our community for various mental health needs. This position has proven to be a critical piece of our team in dealing with the overwhelming mental health services in our community.

Future Needs

Police Department. Our current building was constructed in 1978 to accommodate four police officers. Over the last 45 years, our community has grown significantly and the Police Department has too. We have remodeled two rooms inside the PD in an attempt to maximize the amount of space we have. Unfortunately, we have maxed this out. We no longer have a devoted training/conference room because of added officer desks/work stations. We currently use plastic fold up tables in our hallway to process and analyze evidence. Our IT network doesn't fulfill our technological needs and our heating / cooling system doesn't work efficiently throughout the entire building.

Current Conference Room



Officers need to use fold up tables to process / analyze evidence

Morristown Police Department

FY 25/26 Budget Presentation

Statistics

January 1st – December 2nd

Work Load

	2022	2023	2024
Incidents	4762	4494	4803
Arrests	199	279	252
Transports	29	56	63
Traffic Stops	1013	672	777
School Related Calls	109	147	122
Copley Hospital	71	72	98
Mental Health	338	255	433
Animal Control	79	107	170

Overtime

2022 (Fiscal Year)	3,344 hours	$180,349
2023 (Fiscal Year)	3,146 hours	$180,266

Offenses

	Misdemeanor	Felony	Arrest Warrants	Total
2023	234	58	82	374
2024	214	47	56	317