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
5:30 PM Monday, December 8, 2025

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

I. 5:30PM - CALL SELECTBOARD MEETING TO ORDER

II. 5:31PM - AGENDA CHANGES/ADDITIONS

III. 5:33PM - COMMUNITY COMMENTS

IV. 5:40PM - NEW BUSINESS

1. Town of Elmore Proposal for Continued Morristown EMS Services
2. Presentation of Manager's proposed budget to Selectboard for consideration

V. 8:00PM - ADJOURN

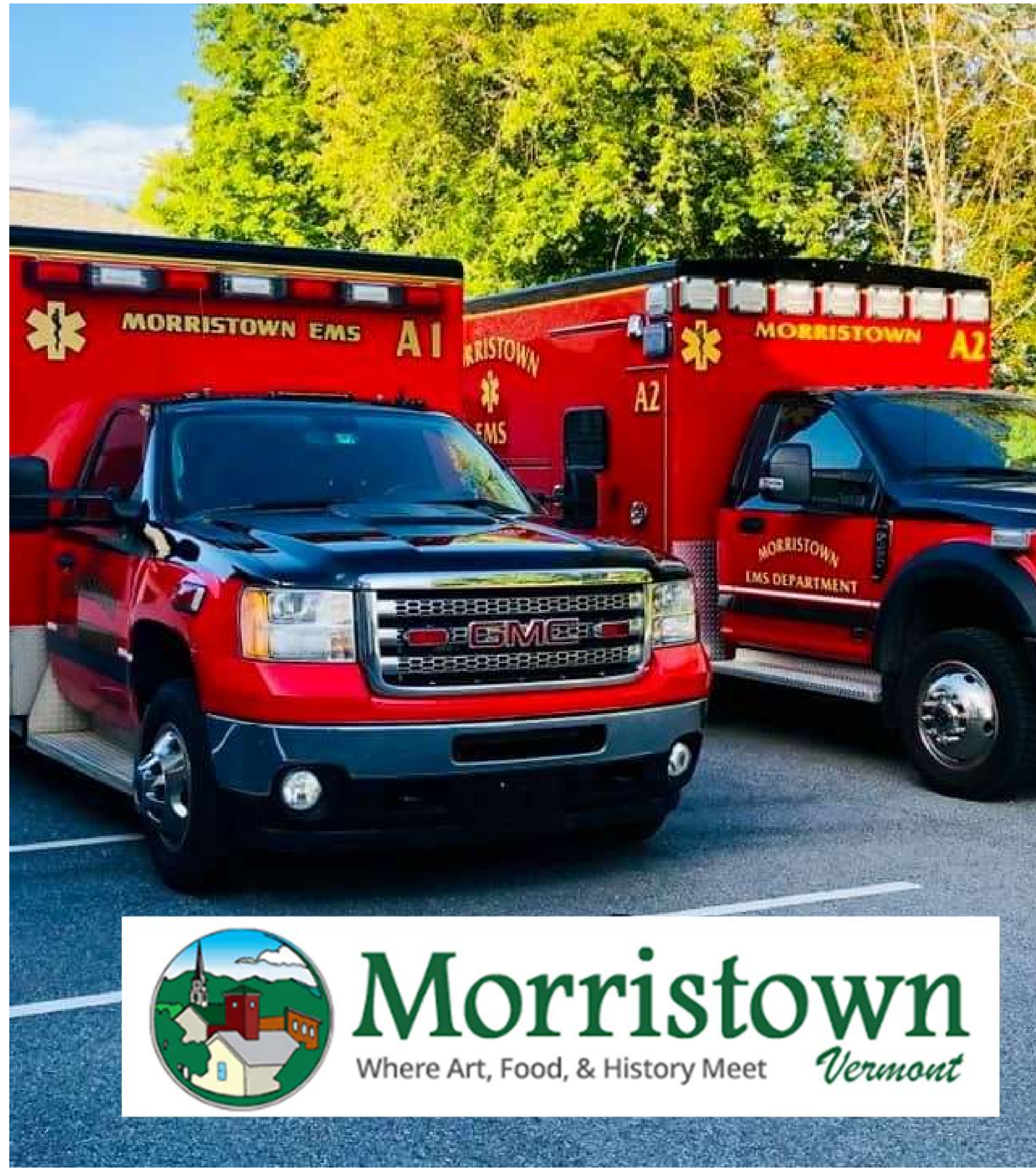
Town of Elmore

EMS Business Proposal to the Morristown Selectboard

December 8, 2025

Elmore EMS Advisory Committee
Prepared for budget discussions

ELMORE
THE BEAUTY SPOT
OF VERMONT



Objective

- Build a successful long-term relationship
- Agree to a pricing methodology that protects both communities
- Offer an Elmore liaison to Morristown EMS

Pricing Methodology

- A two-part pricing methodology:
  - Service component
  - Capital Plan component

- Metrics reflect:
  - Utilization (call volume)
  - Population (census-based)
  - Inflation

- Metrics Used:
  - Service: 3-yr rolling % of Elmore calls x Morristown net EMS budget
  - Capital: Per capita share of Morristown’s annual capital plan

- Independent of insurance billings

Pricing Proposal

Fiscal Years 2026-27 through 2030-31

Fiscal Year	Service component	Capital Plan Component	Total Offer
2026-27	27,228	15,295	42,523
2027-28	26,273	12,153	38,426
2028-29	27,528	16,766	44,294
2029-30	30,627	9,426	40,053
2030-31	32,270	9,426	41,696
Average:	28,785	12,613	41,398

Billings = further cost offset

Pricing Proposal

Calculation Assumptions

- Morristown EMS call volume grows 5% per year (based on FY20–21 to FY24–25 trend)
- Elmore call volume grows 4.5% per year (conservative growth based on demographic trends)
- Morristown EMS operating budget grows 5% annually from FY 2025–26 forward
- Morristown Capital Budget: Sourced directly from published town budgets
- Population: Federal Census (Morristown: 6,094 Elmore: 876. Census update expected May 2026)

EMS Business Proposal

	Proposal	Proposal	Proposal	Proposal	Proposal
Metric	***FY 2026-27***	***FY 2027-28***	***FY 2028-29***	***FY 2029-30***	***FY 2030-31***
Morristown EMS - Estimate of Total Calls	*1000*	*1050*	*1100*	*1200*	*1200*
Morristown EMS - Estimate of calls to Elmore	*25*	*25*	*28*	*30*	*30*
Morristown rolling 3-year average calls	904	957	1,000	1,050	1,117
Elmore rolling 3-year average calls	24	23	25	26	28
Elmore's % of the rolling averages	2.7%	2.4%	2.5%	2.5%	2.5%
Morristown EMS Gross Operating Budget ($)	$ 1,133,232	$ 1,189,894	$ 1,249,389	$ 1,311,858	$ 1,377,451
Morristown EMS Capital Budget	$ 121,700	$ 96,700	$ 133,400	$ 75,000	$ 75,000
Morristown EMS Operating Budget - Net of Capital Budget	$ 1,011,532	$ 1,093,194	$ 1,115,989	$ 1,236,858	$ 1,302,451
Elmore's EMS Service Component based on call %	***$ 27,228***	***$ 26,273***	***$ 27,528***	***$ 30,627***	***$ 32,270***
Morristown EMS Capital Budget	$ 121,700.00	$ 96,700.00	$ 133,400.00	$ 75,000.00	$ 75,001.00
Town Populations Per Census					
Morristown Population	6,094	6,094	6,094	6,094	6,094
Elmore Population	876	876	876	876	876
Total Population of the two towns	6,970	6,970	6,970	6,970	6,970
Elmore Percent Population	13%	13%	13%	13%	13%
Elmore's contribution to Morristown's Capital Plan	***$ 15,295***	***$ 12,153***	***$ 16,766***	***$ 9,426***	***$ 9,426***
Elmore's Total EMS Contribution	***$ 42,523***	***$ 38,427***	***$ 44,294***	***$ 40,053***	***$ 41,696***

Next census update expected May 2026

Assumes annual 5% growth of both Morristown's EMS operating budget and call volume.

EMS Business Proposal – Sensitivity to higher call volume

	Proposal	*Proposal*	*Proposal*	*Proposal*	*Proposal*
Metric	***FY 2026-27***	***FY 2027-28***	***FY 2028-29***	***FY 2029-30***	***FY 2030-31***
Morristown EMS - Total Calls	*1000*	*1050*	*1100*	*1200*	*1200*
Morristown EMS - Calls to Elmore	***30***	***30***	***35***	***35***	***40***
Morristown rolling 3-year average calls	904	957	1,000	1,050	1,117
Elmore rolling 3-year average calls	24	25	28	32	33
Elmore's % of the rolling averages	2.7%	2.6%	2.8%	3.0%	3.0%
Morristown EMS Gross Operating Budget ($)	$ 1,133,232	$ 1,189,894	$ 1,249,389	$ 1,311,858	$ 1,377,451
Morristown EMS Capital Budget	$ 121,700	$ 96,700	$ 133,400	$ 75,000	$ 75,000
Morristown EMS Operating Budget - Net of Capital Budget	$ 1,011,532	$ 1,093,194	$ 1,115,989	$ 1,236,858	$ 1,302,451
Elmore's EMS Service Component based on call %	***$ 27,228***	***$ 28,177***	***$ 31,248***	***$ 37,302***	***$ 38,879***
Morristown EMS Capital Budget	$ 121,700.00	$ 96,700.00	$ 133,400.00	$ 75,000.00	$ 75,001.00
Town Populations Per Census					
Morristown Population	6,094	6,094	6,094	6,094	6,094
Elmore Population	876	876	876	876	876
Total Population of the two towns	6,970	6,970	6,970	6,970	6,970
Elmore Percent Population	13%	13%	13%	13%	13%
Elmore's contribution to Morristown's Capital Plan	***$ 15,295***	***$ 12,153***	***$ 16,766***	***$ 9,426***	***$ 9,426***
Elmore's Total EMS Contribution	***$ 42,523***	***$ 40,330***	***$ 48,014***	***$ 46,728***	***$ 48,305***

Next census update expected May 2026

Assumes annual 5% growth of both Morristown's EMS operating budget and call volume.

Counterfactual Analysis – *This methodology in past years*

Metric	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	*FY 2025-26*
Morristown EMS - Total Calls	748	859	902	841	921	*950*
Morristown EMS - Calls to Elmore	37	52	51	29	20	*24*
Morristown rolling 3-year average calls				836	867	888
Elmore rolling 3-year average calls				47	44	33
Elmore's % of the rolling averages				5.6%	5.1%	3.8%
Morristown EMS Gross Operating Budget ($)	$ 630,066	$ 665,148	$ 802,244	$ 853,348	$ 1,099,019	$ 1,079,269
Morristown EMS Capital Budget	$ 53,380	$ 53,380	$ 53,380	$ 37,500	$ 115,000	$ 76,700
Morristown EMS Operating Budget - Net of Capital Budget	$ 576,686	$ 611,768	$ 748,864	$ 815,848	$ 984,019	$ 1,002,569
Elmore's EMS Service Component based on call %	***$ -***	***$ -***	***$ -***	***$ 45,524***	***$ 49,919***	***$ 37,634***
Morristown EMS Capital Budget	$ 53,380.00	$ 53,380.00	$ 53,380.00	$ 37,500.00	$ 115,000.00	$ 76,700.00
Town Populations Per Census						
Morristown Population	5,434	5,434	5,434	5,434	5,434	6,094
Elmore Population	886	886	886	886	886	876
Total Population of the two towns	6,320	6,320	6,320	6,320	6,320	6,970
Elmore Percent Population	14%	14%	14%	14%	14%	13%
Elmore's contribution to Morristown's Capital Plan	***$ 7,483***	***$ 7,483***	***$ 7,483***	***$ 5,257***	***$ 16,122***	***$ 9,640***
Elmore's Total EMS Contribution				***$ 50,781***	***$ 66,041***	***$ 47,274***
Elmore's Historical EMS Service Payments	$ 26,000	$ 26,000	$ 26,000	$ 30,500	$ 35,000	$ 40,000

FY25-26 Q1 call volume for Elmore is annualized FY25-26 results. Morrisville's call volume estimate represents a 5% increase to FY24-25.
Actual spending supersedes budged expense when available.

Advantage to Morristown

- A partner to support the EMS department
- A definite pricing schedule
- Dynamic pricing
- An offset to *tens of $K* of Morristown’s budget
- An appreciative community

TOWN OF MORRISTOWN

Budget Overview

Article	2024-25 VOTED Budget	2025-2026 VOTED Budget	**2026-2027 PROPOSED Budget**	**Increase/ Decrease**	% Change
General Government - Includes Library Maintenance	$ 2,767,660	$ 2,991,735	$ 2,939,116	$ (52,619)	-1.76%
Other Organizations/Appropriations					
Cemeteries	58,000	61,746	75,300	13,554	21.95%
Morristown Centennial Library - Appropriation	$ 286,448	$ 206,041	$ 211,810	5,769	2.80%
Other Organizations	$ 8,500	$ 8,500	$ 8,500	-	0.00%
Police Department	2,121,517	2,334,203	2,466,650	132,447	5.67%
Fire Department	385,735	426,442	433,835	7,393	1.73%
EMS Department	1,099,015	1,079,269	1,117,639	38,370	3.56%
Highway Department	3,019,689	3,218,693	3,121,702	(96,991)	-3.01%
Total OPERATING BASE Budgets	9,746,564	10,326,629	10,374,552	47,923	0.46%
LESS: Anticipated Revenues	(1,517,085)	(1,761,164)	(1,502,058)	(259,106)	-14.71%
LESS: Unallocated Fund Balance	(500,000)	(500,000)	-	500,000	-100.00%
Total OPERATING BASE Budgets	**$ 7,729,479**	**$ 8,065,465**	**$ 8,872,494**	**$ 807,029**	10.01%
Special Warning Items					
Fire Dept Capital Equip. Fund (1¢)	$ 111,570	$ 115,457	$ 116,750	1,293	1.1%
Highway Dept Capital Equip. Fund (1¢)	$ 111,570	$ 115,457	$ 116,750	1,293	1.1%
Conservation Commission Fund (1/4¢)	$ -	$ 28,864	$ -	$ 28,864	100.0%
Bridge & Highway Infrastructure Fund (2¢)	$ 55,785	$ 230,914	$ 233,500	2,586	1.1%
Total Special Warning Items	**$ 278,925**	**$ 490,692**	**$ 467,000**	**$ (23,692)**	-4.8%
Sub-Total Town Budget	**$ 8,008,404**	**$ 8,556,157**	**$ 9,339,494**	**$ 783,337**	9.2%
Appropriations					
Service Agencies	$ 87,969	$ 83,969	$ 83,969	$ -	
North Central VT Recovery Center	$ 5,000	$ -	$ -	$ -	
River Arts	$ 6,000	$ -	$ -	$ -	
	$ 98,969	$ 83,969	$ 83,969	$ -	0.0%
Veterans Exemption	$ 9,631	$ 9,631	$ 8,510	$ -	0.0%
Total Appropriations	**$ 108,600**	**$ 93,600**	**$ 92,479**	$ -	-1.2%
Total Warned	**$ 8,117,004**	**$ 8,649,757**	**$ 9,431,973**	**$ 782,216**	**9.0%**
			$ 782,216		Increase

12/5/2025 @ 12:29 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.

	Actual 2024-25	Budget 2024-25	Budget 2025-26	Proposed Budget 2026-27	Proposed Budget 2027-28	Proposed Budget 2028-29	Proposed Budget 2029-30
Cash on Hand: July 1st ****	$ 167,017	$ 167,017	$ 152,474	$ 217,931	$ 209,681	$ 176,431	$ 293,181
INCOME							
Appropriation - March Continue to dedicate tax dollars to equipment replacement needs.	$ 115,457	$ 115,457	$ 115,457	$ 116,750	$ 116,750	$ 116,750	$ 116,750
Investment Income (Net)	$ 1,230	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL INCOME	$ 116,687	$ 115,457	$ 115,457	$ 116,750	$ 116,750	$ 116,750	$ 116,750
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	$ 55,000	$ -	$ -	$ -	$ -	$ -
New Tandem - Replace #61		$ -		$ 50,000	$ -	$ -	$ -
New Tractor - Replace #33		$ -	$ 50,000	$ -	$ -	$ -	$ -
Trade Grader - $200,000		$ -		$ -	$ 50,000	$ -	$ -
Trade Backhoe - $200,000		$ -	$ -	$ 75,000	$ -	$ -	$ -
Trade Volvo Excavator - $200,000		$ -	$ -	$ -	$ -	$ -	$ -
2023 John Deere Loader		$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENSES	$ 55,000	$ 130,000	$ 50,000	$ 125,000	$ 150,000	$ -	$ -
Cash on Hand @ June 30	$ 228,704	$ 152,474	$ 217,931	$ 209,681	$ 176,431	$ 293,181	$ 409,931

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

	Actual 2024-25	Budget 2024-25	Budget 2025-26	Proposed Budget 2026-27	Proposed Budget 2027-28	Proposed Budget 2028-29	Proposed Budget 2029-30
Cash on Hand: July 1st	$ 30,002	$ 30,002	$ 145,459	$ 62,209	$ 178,959	$ 295,709	$ 412,459
INCOME							
Appropriation	$ 115,457	$ 115,457	$ 116,750	$ 116,750	$ 116,750	$ 116,750	$ 116,750
Interest Income	$ 531						
TOTAL INCOME	$ 115,988	$ 115,457	$ 116,750	$ 116,750	$ 116,750	$ 116,750	$ 116,750
EXPENSES							
Replace 2003 Spartan Pumper			$ 200,000	$ -	$ -	$ -	$ -
Estimated cost of up to $750,000. Finance over 10 years							
Down Payment on Pumper	$ -						
TOTAL EXPENSES	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ -
Cash on Hand @ June 30	$ 145,990	$ 145,459	$ 62,209	$ 178,959	$ 295,709	$ 412,459	$ 529,209

TOWN OF MORRISTOWN COMBINED CAPITAL PLAN AND BUDGET

#	Item	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
	Bridge Street Bridge Pymt (ends Dec 2027)	83,366	83,366	83,366				
	Paving Article Loan Payments (ends 5/2027)	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
	TOTAL GENERAL GOVERNMENT	**264,821**	**298,170**	**298,170**	**105,854**	**105,854**	**105,854**	**105,854**
ID #	**HIGHWAY DEPARTMENT - Vehicles**	**FY 24/25**	**FY 25/26**	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**
16095	2025 Tandem (Replace #59)		122,756	47,756	47,756	47,756	47,756	
	2026 Freightliner Tandem (Replace #61)			98,700	48,700	48,700	48,700	48,700
16084	2022 Int'l Tandem	31,450	31,450	15,725				
16074	2020 Int'l Tandem				55,000	55,000	55,000	55,000
16093	2024 Int'l CV Dump Truck		77,902	22,902	22,902	22,902	22,902	
16085	2023 Int'l Truck	24,700	24,700	12,350				
16075	2020 Int'l Truck, Dump				55,000	55,000	55,000	55,000
16077	2021 Freightliner	28,309	14,155					
16082	1992 Int'l Water Tanker-Refurbished 08/09 - was fire truck							
16092	2024 Ford, F250	15,220	15,220	15,220	15,220	15,220		
16087	2022 Ford, F250 Super Duty Truck	9,820	9,820	9,820				
16081	2022 Ford, F350 Dump Body Regular Cab	16,100	16,100					
16069	2019 Ford, F550 Dump Body							
16083	2022 Ford, F350 Super Cab	13,950	13,950					
16068	2018 Hyundai Loader							
16088	2022 Volvo Loader	18,715	18,715	18,715	9,350			
16094	2023 John Deere 524 Loader		98,394	28,394	28,394	28,394	28,394	
ID #	**HIGHWAY DEPARTMENT**							
16086	2022 Bobcat Skid-steer Loader							

TOWN OF MORRISTOWN COMBINED CAPITAL PLAN AND BUDGET

#	Item	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
16076	2019 Bobcat Tool Cat							
16038	2008 JD Backhoe 410J-Rubber Tire Excavator			101,280	26,280	26,280	26,280	26,280
16056	2011 Volvo Excavator					65,000	30,000	30,000
16097	2025 John Deere Tractor		62,572	25,144	25,144	24,144	24,144	12,572
16080	2018 Global Sweeper	34,188						
	2023 Holder Sidewalk Machine	32,800	32,800	32,800	32,800			
16050	2012 Volvo Grader	-	-		65,000	30,000	30,000	30,000
16013	2003 JD Grader 770B	-	-					
16051	2012 Diamond Boom Mower - 50" Rotary	-	-					
16065	2016 Asphalt Recycler w/Emulsion							
16047	2011 Mulcher - Bale Chopper	-	-					
16078	2020 Woods Ditch Bank Mower							
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	**225,252**	**538,534**	**428,806**	**431,546**	**418,396**	**368,176**	**257,552**
	TOTAL HIGHWAY DEPARTMENT	**225,252**	**538,534**	**428,806**	**431,546**	**418,396**	**368,176**	**257,552**

TOWN OF MORRISTOWN COMBINED CAPITAL PLAN AND BUDGET

#	Item	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							
14033	2025 Chevy Tahoe		22,000	22,000	22,000	22,000		
14025	2021 Toyota Highlander					15,000	15,000	15,000
14026	2022 Dodge Durango	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
14018	2019 LiveScan							
14020	2020 Chevy Tahoe			22,000	22,000	22,000	22,000	
14027	2019 Toyota Tundra	15,184			15,000	15,000	15,000	15,000
14028	2023 Chevy Tahoe	22,504	22,504	22,504		18,000	18,000	18,000
14032	2024 Chevy Tahoe	10,117	20,233	20,233	10,117			
	VEHICLES TOTALS	**77,159**	**94,091**	**101,160**	**100,540**	**109,000**	**87,000**	**81,000**
	TOTAL POLICE DEPARTMENT	**77,159**	**94,091**	**101,160**	**100,540**	**109,000**	**87,000**	**81,000**
	Item	**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				
15025	2025 Spartan Pumper E-1		62,202	62,202	62,202	62,202	62,202	62,202
15015	2014 Freightliner Pumper Tanker W-2							
15022	2020 Fire Tanker							
15019	2018 Ford F550 - Rescue (includes airpacks & extraracati	24,000						
15006	1999 Chev - 3/4 Ton Utility Truck Brush Trk							
	Replace with 1 Ton Utility Truck							
	VEHICLES TOTALS	**66,000**	**104,202**	**104,202**	**62,202**	**62,202**	**62,202**	**62,202**
	TOTAL FIRE DEPARTMENT	**66,000**	**104,202**	**104,202**	**62,202**	**62,202**	**62,202**	**62,202**
	Item	**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						

TOWN OF MORRISTOWN COMBINED CAPITAL PLAN AND BUDGET

#	Item	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
	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	75,000	76,700	76,700	76,700	38,400		
17010	2019 Ford Ambulance					75,000	75,000	75,000
	Purchase & Finance 2019 (include Stair Chair & Stretcher)							
	VEHICLES TOTALS	75,000	76,700	76,700	76,700	113,400	75,000	75,000
	TOTAL EMS DEPARTMENT	**115,000**	**76,700**	**121,700**	**96,700**	**133,400**	**75,000**	**75,000**
		748,232	**1,111,697**	**1,054,038**	**796,842**	**828,852**	**698,232**	**581,608**
	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 - 2026 Tandem			**50,000**				
	Highway Dept Equipment Fund - 2024 Tandem		**75,000**					
	Highway Dept Equipment Fund - 2025 Tractor		**50,000**					
	Highway Dept Equipment Fund - Loader		**98,400**					
	Highway Dept Equipment Fund - Rubber Tire Exc			**75,000**				
	Highway Dept Equipment Fund - Grader							
	CAPITAL BUDGET FROM TAXES	**693,232**	**538,297**	**1,004,038**	**796,842**	**828,852**	**698,232**	**581,608**

REVENUE
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	TAX INCOME (2000)				
100-02-2000-00.00	**Real Property Taxes**	0	8,114,157.48	0	0
100-02-2000-00.01	**Delinquent Property Taxes**	0	0.00	0	0
100-02-2000-00.02	**School Tax Admin Fee**	21,800	28,088.23	24,000	28,000
100-02-2000-02.01	**Current Use Reimbursement**	340,000	265,075.50	390,000	250,000
	Received from State of VT				
100-02-2000-02.02	**PILOT Reimbursement**	58,000	58,390.13	58,000	58,000
	Received from Agency of Natural Resources				
100-02-2000-08.00	**Abatements**	0	-5,566.57	0	0
100-02-2000-08.04	**Penalty - Abatements**	0	-1.07	0	0
100-02-2000-08.05	**Other - Abatements**	0	0.00	0	0
	Total Tax Income	419,800	8,460,143.70	472,000	336,000
	LICENSES & PERMITS (2100)				
100-02-2100-02.00	**Liquor Licenses**	2,700	2,360.00	2,590	2,520
	14 1st class licenses @ $115 each and 13 2nd class licenses @ $70 each				
100-02-2100-02.01	**Dog Licenses**	3,000	2,390.00	2,000	2,100
	450 @ $4 Town income only. 50 @ $60				
100-02-2100-02.02	**License - Marriage/Civil Union**	350	720.00	600	600
	40 @ $15 Town income only				
100-02-2100-02.03	**Cannabis Licenses**	500	1,000.00	500	500
	5 @ $100				
100-02-2100-02.09	**License - Miscellaneous**	0	80.00	0	0
100-02-2100-02.10	**Recording Legal Documents**	50,000	55,551.00	50,000	50,000
	4,500 pages @ $11				
100-02-2100-02.11	**Fees - DMV Processing**	375	177.00	300	210
	$70 @ $3				
100-02-2100-02.15	**Fees - Late Dog License**	300	428.00	400	400
	200 @ $2 Town income only				
100-02-2100-02.15	**Fees - Zoning Permits**	55,000	36,721.10	40,000	35,000
	Total Licenses & Permits	112,225	99,427.10	96,390	91,330
	INTERGOVERNMENTAL (2200)				
100-02-2200-05.00	**State Aid to Highways**	230,000	240,019.09	240,000	240,000
	Estimated using FY 23/24 actual				
100-02-2200-06.01	**Village - Zoning Svcs**	8,000	8,000.00	8,000	12,000
100-02-2200-06.02	**Village -Clerk/Treas Reimb**	9,000	8,977.56	9,300	9,750
	Offset by income for Village Clerk/Treasurer reimbursement				
	Total Intergovernmental	247,000	256,996.65	257,300	261,750
	CHARGES FOR SERVICES (2300)				
100-02-2300-02.20	**Charge-Use Photocopier/Fax**	4,000	3,331.97	4,000	1,500
	Charges paid for copies of ordinances, zoning regulations, listers cards, etc.				
100-02-2300-02.21	**Charge-Use of Vault**	1,500	1,365.48	1,500	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	150.00	1,000	150
	Fees charged for use of Oxbow, etc.				

REVENUE
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-02-2300-02.30	**Sale-Certified Copy VITAL**	5,000	6,340.00	5,500	6,000
	600 @ $10 each				
100-02-2300-02.40	**Tax Sale Legal Fees**	2,000	0.00	2,000	500
	Legal fees collected for tax sales				
100-02-2300-02.50	**Tax Sale Costs**	1,000	0.00	1,000	500
	Costs for copies/postage etc collected for tax sales. Offset by expense.				
100-02-2300-02.60	**EV Charging Station Fees**	0	41.95	0	0
Total Charges for Services		14,500	11,229.40	15,000	9,150
POLICE (2500)					
100-02-2500-01.00	**Court Fines**	8,825	10,147.86	8,000	8,000
	Paid by the State of Vermont for traffic tickets written in the Village and Town.				
100-02-2500-01.10	**Fines-Ordinances**	3,000	5,525.00	3,800	4,200
	Local tickets written and collected for parking, dog kennel costs reimbursement				
100-02-2500-01.11	**Fees - Service of Court Orders**	0	2,025.00	0	2,000
100-02-2500-02.10	**Fees - Fingerprinting**	4,500	2,870.00	4,000	4,000
100-02-2500-02.11	**Fees - Report Copies**	2,000	3,195.00	2,000	3,000
	Income from copies of accident reports, accident investigation reports and videotapes to insurance companies.				
100-02-2500-02.14	**Special Details - Officer**	0	1,978.79	0	0
	Extra services provided (i.e. Pike, & Water & Light) primarily for traffic control. Currently charge $100/hr per officer.				
100-02-2500-03.00	**SIU Reimbursement**	0	20,000.00	0	20,000
	Special Investigation Unit reimbursement for participating in special cases.				
100-02-2500-04.00	**Sale of Assets (cruiser)**	0	0.00	0	0
100-02-2500-09.00	**Miscellaneous**	0	1,560.58	0	0
100-02-2500-09.15	**COPS Grant Reimbursement**	29,278	0.00	0	0
100-02-2500-09.20	**CDIP Grant Reimbursement**	87,741	67,246.55	98,500	85,000
Total Police		135,344	114,548.78	116,300	126,200
FIRE (2600)					
100-02-2600-04.00	**Sale of Assets**	0	0.00	0	0
100-02-2600-09.00	**Miscellaneous**	0	654.26	0	0
Total Fire		0	654.26	0	0
EMS DEPARTMENT (2700)					
100-02-2700-02.02	**Fees-Billing for Services**	290,500	405,120.00	438,000	597,010
	$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**		-133,358.99	-83,000	-134,924
	The allowances are required write offs for Medicaid and Medicare as we can only get the allowed amount.				
	Net Billing Fees	290,500	271,761.01	355,000	462,086
	This figure represents collection of billable calls derived from ambulance services.				
100-02-2700-02.07	**Fees-Cover Elmore Calls**	35,000	35,000.00	35,000	0
	Subscription Fee will be $35,000 for FY 24/25				
100-02-2700-03.00	**Class Income**	0	0.00	0	5,000
	CPR, EMT, AEMT classes				

REVENUE
Budget Worksheet

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2024-25	2024-25	2025-26	2026-27
100-02-2700-07.00	**Paramedic Intercept Fees**	8,000	8,250.00	12,000	9,000
	Estimated 48 calls at $250 per call				
100-02-2700-09.00	**Miscellaneous**	0	1,342.46	0	0
	Total Ambulance	333,500	316,353.47	402,000	476,086
	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**	900	840.00	900	850
	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.				
100-02-2400-03.00	**Highway Access Fee**	0	0.00	0	4,000
	Issuance of working in the Right of Way Permits				
100-02-2400-04.00	**Sale of Assets**	25,000	21,800.00	0	0
100-02-2400-09.00	**Miscellaneous**	2,000	622.20	1,000	700
	Sale of scrap metal or reimbursement from outside agencies for services.				
	Total Highway	27,900	23,262.20	1,900	5,550
	FINES & FORFEITS (2800)				
100-02-2800-03.00	**Interest - Late Taxes**	15,000	19,088.01	17,000	18,000
	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	6,834.58	6,000	7,000
	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	44,700.10	35,000	40,000
	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	463.30	0	0
	This is reimbursement from the delinquent taxpayer for certified mailing costs incurred.				
100-02-2800-08.03	**Abatements - Interest**	0	-0.08	0	0
100-02-2800-08.04	**Abatements - Penalty**	0	0.00	0	0
	Total Fines & Forfeits	50,000	71,085.91	58,000	65,000
	RECREATION (2900)				
100-02-2900-01.00	**Summer Rec Program Fees**	93,600	40,137.00	152,250	0
	Base on 75 Residential campers for 7 weeks at $290/week				
100-02-2900-01.01	**Other Events Registration Fees**	6,000	0.00	3,000	0
	Rergistration for other camps or programs				
100-02-2900-05.00	**Sponsors/Donations**	20,000	7,516.58	6,500	0
	T-shirt sponsors from Summer Camp Program				
100-02-2900-06.00	**Annual Sponsors/Donations**	0	12,000.00	0	XXXX
	Moved to Community Events Fund 728				
100-02-2900-06.01	**Class Income**	7,680	300.00	3,000	0
	Child care class fees/other community classes				
	Total Recreation	127,280	59,953.58	164,750	0
	INVESTMENT INCOME (2930)				
100-02-2930-03.00	**Interest Inc. - ICS**	45,000	226,417.61	172,988	118,967
	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				

REVENUE
Budget Worksheet

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2024-25	2024-25	2025-26	2026-27
100-02-2930-03.01	**Interest - Gen'l NOW Acct**	300	117.95	300	0
	Interest earned on checking account				
100-02-2930-03.02	**Interest - Payroll Acct.**	0	22.62	0	25
100-02-2930-03.05	**Interest - Misc.**	0	48.97	0	0
	Any miscellaneous accounts that earn interest not posted elsewhere				
Total Investment Income		45,300	226,607.15	173,288	118,992
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	12,000
100-02-2990-09.02	**Misc. - Other**	0	10,209.81	0	0
100-02-2990-09.04	**Sale of Assets**	0	0.00	0	0
Total Miscellaneous		4,236	14,446.06	4,236	12,000
Department Income Totals		1,517,085	9,654,708.26	1,761,164	1,502,058
OTHER FINANCING SOURCES (2999)					
100-02-2999-11-04	**Loan Proceeds**	0	296,094.55	0	0
100-02-2999-11-06	**Lease Proceeds**	0	0.00	0	0
100-02-2999-11.14	**Transfer In - Insurance Proceeds**	0	65,042.66	0	0
	Funds from Insurance for 2024 police vehicle that was totalled				
100-02-2999-11.14	**Transfer In - HRA Acct**	0	0.00	0	0
100-02-2999-11.14	**Transfer In - Unassigned Fund Bal**	500,000	0.00	500,000	0
Total Other Financing Sources		500,000	361,137.21	500,000	0
TOTALS		2,017,085	10,015,845.47	2,261,164	1,502,058
				$ 7,998,760	$ (759,106)
					-34%

General Government
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
SELECTBOARD & POLICY					
100-30-3000-10.01	**Salaries - Elected**	7,500	7,500.00	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	573.62	574	574
	Includes 7.65% for FICA/MEDI.				
100-30-3000-15.10	**VT Child Care Tax**	0	33.00	33	33
100-30-3000-40.01	**Dues & Subscriptions**	12,620	12,617.67	13,327	19,300
	VLCT dues are in this line item. They increased 2.9% from last year to $10,151 (includes service fee)				
	LCPC Membership Dues are in this line item. FY 2025/2026 - $4,618; FY 2026/2027 - $5,139; FY 2027/2028 - $5,660				
	LEDC Annual Dues - $4,000				
100-30-3000-40.02	**Meetings & Trainings**	200	100.00	200	1,000
	The Board also has occasion to go to certain seminars to help them do their job.				
100-30-3000-61.00	**Miscellaneous**	1,000	2,030.27	1,000	2,000
	Covers the cost of memorial donations for funerals, and any other "odd" expenses the Board might have.				
Total		21,894	22,854.56	22,634	30,407
INSURANCE					
100-30-3001-48.01	**Insurance - Premiums**	355,000	395,893.67	488,000	586,019
	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 - $168,056				
	- Workers Comp Insurance - $397,779				
	- Workers Comp Additional Fire/EMS Dept Insurance - $14,352				
	- Unemployment Insurance - $5,832				
100-30-3001-48.02	**Insurance - Deductibles**	1,000	0.00	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		356,000	395,893.67	489,000	587,019
TOWN MANAGER					
100-30-3009-10.13	**Salaries - Administration**	203,585	216,834.70	218,760	228,604
	Includes Town Manager and Executive Assistant to the Town Manager				
100-30-3009-10.15	**Cash in Lieu of Health Ins.**	5,722	5,722.08	5,865	6,029
100-30-3009-10.16	**Deferred Compensation**	7,855	0.00	0	0
100-30-3009-10.18	**Mileage Stipend**	2,400	2,499.96	2,500	2,500
100-30-3009-15.00	**FICA/MEDI**	16,196	17,183.40	17,375	18,141
100-30-3009-15.01	**Retirement - VMERS**	17,228	15,777.44	16,467	17,785
100-30-3009-15.02	**Health Insurance**	0	8,317.02	9,634	8,773
100-30-3009-15.03	**Life/Disability Insurance**	995	975.92	900	1,008
100-30-3009-15.04	**Health Reimb Acct**	0	0.00	2,585	2,585
100-30-3009-15.10	**VT Child Care Tax**	0	913.71	1,000	1,044
100-30-3009-40.01	**Dues & Subscriptions**	1,000	1,864.00	1,000	1,200
	VTCMA membership $100; ICMA Dues - $832				
100-30-3009-40.02	**Meetings & Trainings**	1,000	1,133.34	1,000	1,200
	TM -Two managers conferences, Town Fair, Web Class.				
100-30-3009-74.00	**Travel**	100	0.00	1,500	1,500
	Hotel, meal and mileage reimbursement for trainings.				
Total		256,081	271,221.57	278,586	290,369
CONSERVATION COMMISSION					
100-30-3012-56.90	**Green Up Expenses**	2,000	1,493.52	1,700	1,500
	Disposal fees for Green Up waste & tires.				
Total		2,000	1,493.52	1,700	1,500
FIRE WARDEN					

General Government
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-30-3013-56.90	**Other Purchsed Svcs**	126	126.64	126	126
	Fee for processing fire permits and pager.				
	Total	126	126.64	126	126
	BOARD OF HEALTH				
100-30-3015-10.11	**Salaries & Wages**	0	0.00	0	0
100-30-3015-15.00	**FICA/MEDI**	0	0.00	0	0
100-30-3015-15.10	**VT Child Care Tax**	0	0.00	0	0
100-30-3015-56.00	**Health Officer**	0	160.00	0	0
	Total	0	160.00	0	0
	ADVERTISING				
100-30-3080-30.00	**Advertising**	10,000	21,521.35	15,000	15,000
	All advertising including ads for employment, notices, bids, hearings, and warnings and all zoning and planning as well as MPD				
	Total	10,000	21,521.35	15,000	15,000
	TOWN CLERK/TREASURER OFFICE				
100-30-3400-10.03	**Salaries - Elected**	88,130	90,813.44	93,487	100,625
	Covers Town Clerk/Treasurer				
100-30-3400-10.13	**Salaries & Wages**	130,750	135,839.99	132,372	140,421
	Covers Assistant Clerk/Treasurer and the Administrative Clerk				
100-30-3400-10.15	**Cash in Lieu of Health Ins.**	5,722	5,722.08	5,865	6,029
100-30-3400-10.53	**Village Wage - Reimbursement**	9,000	8,977.56	9,303	9,750
	Salaries of $8,384.52; FICA - $641.42; Retirement - $628.84, workers comp $60.37, Child Care Tax $36.89				
100-30-3400-15.00	**FICA/MEDI**	17,182	17,431.84	17,727	18,901
100-30-3400-15.01	**Retirement**	15,722	16,181.67	16,800	18,531
100-30-3400-15.02	**Health Insurance**	38,322	40,105.66	46,420	42,283
100-30-3400-15.03	**Life/Disability Insurance**	1,341	1,340.14	1,341	1,395
100-30-3400-15.04	**Health Reimb Acct**	10,450	10,450.00	11,220	11,220
100-30-3400-15.10	**VT Child Care Tax**	0	944.32	1,022	1,087
100-30-3400-21.91	**Election Expenses**	10,000	17,352.38	7,000	13,000
100-30-3400-40.01	**Dues & Subscriptions**	500	540.00	520	510
	Dues/Memberships: County Clerk $10, VMCTA - $135, IMC - $200, GFOA - $80, NE - $50, Certifications - $35				
100-30-3400-40.02	**Meetings & Trainings**	3,700	2,360.65	3,700	3,640
	Training for 3 staff members for Clerk, Treasurer and Delinquent Tax Collector duties. VMCTA Conference - $1,400, NE Conference - $650, Spring Training - $120, County Clerk - $100, Mileage - $300, VLCT Town Fair - $300, IIMC Region I - $650, VTGFOA - $120				
100-30-3400-62.01	**Printing Tax Bills**	500	712.54	520	500
	Village reimbursement included				
100-30-3400-72.11	**Dog License Expense**	400	239.30	400	400
	Dog tags at $250				
	Kofile program $150.				
	Total	331,719	349,011.57	347,697	368,292
	BOARD OF CIVIL AUTHORITY				
100-30-3404-10.00	**Salaries & Wages**	7,500	4,263.99	3,500	7,800
	BCA members are paid miminum wage per hour.				
100-30-3404-15.00	**FICA/MEDI**	574	329.93	268	600
100-30-3404-15.10	**VT Child Care Tax**	0	25.61	16	35
100-30-3404-40.02	**Meetings & Trainings**	50	0.00	50	50
	Total	8,124	4,619.53	3,834	8,485
	FINANCE OFFICE				
100-30-3410-10.13	**Salaries & Wages**	151,821	143,470.00	153,267	160,695
100-30-3410-10.16	**Deferred Compensation**	0	0.00	0	0
100-30-3410-15.00	**FICA/MEDI**	11,614	11,945.43	11,725	12,293
100-30-3410-15.01	**Retirement**	10,627	10,532.72	11,112	12,052

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-30-3410-15.02	**Health Insurance**	45,105	41,137.92	46,420	42,283
100-30-3410-15.03	**Life/Disability Insurance**	912	801.17	920	910
100-30-3410-15.04	**Health Reimb Acct**	10,450	10,450.00	11,220	11,220
100-30-3410-15.10	**VT Child Care Tax**	0	579.81	674	707
100-30-3410-40.02	**Meetings & Trainings**	1,000	1,175.10	3,000	2,500
	Covers the cost of attending various workshops, seminars & meetings for two staff members. Training for computer, ambulance program, and college level accounting courses				
Total		231,529	220,092.15	238,338	242,660
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**	16,000	12,671.86	13,500	14,500
	Office Supplies for all Municipal Office Building Staff. Includes checks, 1099's and printer toner. Conference table and chairs for Brent's office.				
100-30-3415-34.01	**Postage**	15,000	14,374.39	14,000	14,500
	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. Postage for ballots - $4,000				
100-30-3415-34.12	**Phones - Landlines**	5,400	5,400.11	5,220	5,400
	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**	1,750	981.17	1,800	1,000
	First Net phone for TM, HR, Zoning - $45/month				
100-30-3415-34.35	**Internet/Cable**	2,450	2,849.56	2,500	2,700
	We are upgrading to a faster, more reliable fiber network. It will be $225/monthly				
100-30-3415-56.00	**Other Purchased Services**	7,500	40,791.20	2,628	20,500
	Open meeting law compliance for A/V operators , cost for minute taking, and transcribing. Estimate $500/month for PC, DRB, Selectboard, BCA, BOA and Conservation Commission meetings. Estimate of $14,500 for HR Benefits Administration.				
100-30-3415-56.41	**Copier - Lease**	15,000	10,814.26	14,000	12,000
	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**	68,400	71,501.37	56,255	66,267
	Civic Recreation software - $5,037.67				
	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 - $4,200; Cartographics web-based Grand List - $3,000				
	Land Records software system - $12,285				
	Civic Plus minutes software - $7,458.78				
	Civic Plus Planning & Zoning software - $4,500				
	Finance software - Payroll - $20,033.40; Kofax accounts payable software - $995.00				
	Interactive software - Zoom - $150; Zix Mail (5) (secure e-mail) - $500; Canva design program - $115; Adobe - 8 licenses @ $287.88 each - 1,727.28				
100-30-3415-56.71	**NEMRC - Service Contract**	8,900	7,901.68	8,000	8,000
	NEMRC Support Contract. Programs supported include: General Ledger, Accounts Payable, Accounts Receivable, Cash Receipts, Tax Administration, Zoning, 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				

General Government
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	FY 24-25 = $522.00 Annual Fortinet Contract				
	Add $500+ allowance for custom work/on-site visit by NEMRC				
100-30-3415-56.74	**Licenses - Email**	3,600	2,735.31	XXXX	XXXX
	Moved to Essential Care Managed Services				
100-30-3415-56.75	**Web Page**	4,000	3,965.58	7,586	7,750
	Contract with CivicPlus for hosting the website for $586.24 annually. Actual Website 3 year contract for $3,500 annually ; ADA Compliance for AudioEye - $3,675 annually				
100-30-3415-56.79	**Map/Scanner Maint & Supplies**	2,000	1,336.88	1,700	1,500
	Symquest does maintenance - $83.96/month. Supplies include ink/print heads/paper				
100-30-3415-56.83	**Essential Care Managed Services**	24,000	30,045.91	16,266	16,320
	In 2024 we moved to Blue Mantis for our IT support. The cost is $1,360/month. Includes approx 25 e-mail licenses. Services for employees in Tegu Building and Selectboard.				
100-30-3415-83.01	**Network Systems/Equipment**	12,000	11,631.09	10,040	5,000
	Replacement of 3 computers@ $1,600 ea includes labor.				
	Total	186,000	217,000.37	153,495	175,437
	AUDITING				
100-30-3420-60.01	**Auditors**	20,250	21,250.00	20,500	20,750
	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**	2,270	1,871.20	2,135	2,135
	Signed 3 year contracts with Reprographics for years 2024,2025 and 2026 @ $2,135 each year				
	Total	22,520	23,121.20	22,635	22,885
	ASSESSOR, ASST. ASSESSOR - TAX LISTING				
100-30-3430-10.09	**Salaries - Elected**	4,000	193.20	2,000	2,000
	Board of Listers Meetings				
100-30-3430-10.13	**Salaries & Wages**	96,423	77,070.91	84,750	60,760
100-30-3430-15.00	**FICA/MEDI**	7,682	5,825.59	6,636	4,801
100-30-3430-15.01	**Retirement**	3,545	2,097.77	4,694	4,407
100-30-3430-15.02	**Health Insurance**	22,553	10,004.49	19,128	8,773
100-30-3430-15.03	**Life/Disability Insurance**	350	308.22	350	393
100-30-3430-15.04	**Health Reimb Acct**	5,225	5,225.00	5,610	2,585
100-30-3430-15.10	**VT Child Care Tax**	0	319.02	382	276
100-30-3430-40.02	**Meetings & Trainings**	200	610.00	230	500
	Includes Spring & Fall Training sessions - $80, VALA Membership - $50. Additional trainings for Elected Listers - VPA 1 = 48 hours per lister				
100-30-3430-74.00	**Travel & Transportation**	250	151.92	250	300
	Mileage reimbursement at IRS rate.				
	Total	140,228	101,806.12	124,030	84,795
	DELINQUENT TAX COLLECTING				
100-30-3440-10.43	**Salaries - Appointed**	6,300	6,300.00	6,500	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	498	498
100-30-3440-15.01	**Retirement**	426	441.00	471	488
100-30-3440-15.10	**VT Child Care Tax**	0	24.47	30	30
100-30-3440-60.03	**Prof - Svcs - Legal**	7,200	600.00	6,375	2,000
	25 demand letters @ $75; 5 tax sales @ $900				
100-30-3440-60.04	**Tax Sale Costs**	1,000	0.00	1,000	500
	Costs for copies/postage etc collected for tax sales. Offset by revenue.				
	Total	15,408	7,847.42	14,874	10,016
	PROFESSIONAL SERVICES				
100-30-3510-60.03	**Legal Services**	15,000	74,335.12	50,000	100,000

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	This is where the services of the Town Attorney, Sargent's Law Office. A variety of services are provided. Monaghan Safar PLLC provides labor law guidance				
100-30-3510-60.04	**Other Consulting Services**	15,000	38,854.11	18,000	25,000
	Professional outside help that the Manager might need to complete a project. Hiring professionals to research and do studies for engineering and other professional services.				
Total		30,000	113,189.23	68,000	125,000
PLANNING & ZONING					
100-30-3620-10.13	**Salaries & Wages**	71,599	59,719.63	72,675	84,004
	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	3,378.76	8,000	0
100-30-3620-15.00	**FICA/MEDI**	5,477	4,709.55	5,560	6,426
100-30-3620-15.01	**Retirement**	6,265	5,174.12	6,450	6,300
100-30-3620-15.02	**Health Insurance**	15,770	8,964.47	19,128	24,883
100-30-3620-15.03	**Life/Disability Insurance**	446	260.40	446	504
100-30-3620-15.04	**Health Reimb Acct**	5,225	5,225.00	5,610	5,610
100-30-3620-15.10	**VT Child Care Tax**	0	258.13	320	370
100-30-3620-40.01	**Dues & Subscriptions**	500	558.00	700	600
	Includes APA & AICP & VPA dues				
100-30-3620-40.02	**Meetings & Trainings**	500	272.27	350	1,500
	NNECAPA Conference - $1,200				
100-30-3620-62.01	**Printing**	300	0.00	300	0
100-30-3620-74.00	**Travel**	250	67.34	250	250
	Mileage reimbursement at IRS rate to inspect and check permits and violations. Travel to trainings.				
Total		114,332	88,587.67	119,789	130,447
Economic/Community Development					
100-30-3640-10.13	**Salaries & Wages**	67,207	42,898.35	62,400	76,442
100-30-3640-10.15	**Cash in Lieu of Health Ins.**	0	1,907.36	5,865	0
100-30-3640-15.00	**FICA/MEDI**	5,141	3,407.89	4,774	5,848
100-30-3640-15.01	**Retirement**	4,704	3,102.22	4,524	5,733
100-30-3640-15.02	**Health Insurance**	15,770	2,485.80	0	8,773
100-30-3640-15.03	**Life/Disability Insurance**	426	320.28	350	480
100-30-3640-15.04	**Health Reimb Acct**	5,225	5,225.00	0	2,585
100-30-3640-15.10	**VT Child Care Tax**	0	186.75	275	336
100-30-3640-40.02	**Meetings & Trainings**	500	0.00	1,000	1,000
100-30-3640-56.00	**Consultants**	0	0.00	25,000	0
100-30-3640-56.08	**Tourist Information**	500	500.00	1,000	500
	Mapping for LVRT and Green Mountain Byways.				
100-30-3640-74.00	**Travel & Transportation**	300	0.00	0	300
	Mileage reimbursement to conferences & meetings.				
100-30-3640-77.09	**Events/Supplies**	1,000	124.00	3,500	3,000
	Combining: Includes Summer Music, Rocktoberfest and any other events				
Total		100,773	60,157.65	108,688	104,997
Human Resources					
100-30-3650-10.13	**Salaries & Wages**	83,595	85,295.13	90,000	94,050
100-30-3650-10.15	**Cash in Lieu of Health Ins.**	5,722	4,768.40	5,865	6,029
100-30-3650-10.16	**Deferred Compensation**	0	1,415.80	0	0
100-30-3650-15.00	**FICA/MEDI**	6,833	7,020.29	7,334	7,656
100-30-3650-15.01	**Retirement**	6,252	6,363.42	6,950	7,506
100-30-3650-15.02	**Health Insurance**	0	0.00	0	0
100-30-3650-15.03	**Life/Disability Insurance**	504	504.00	504	504
100-30-3650-15.04	**Health Reimb Acct**	0	0.00	0	0
100-30-3650-15.09	**Miscellaneous Emp Benefits**	2,000	3,838.17	12,000	12,000

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	Performance Awards, Wellness incentives, gift cards and other employee recognition costs				
100-30-3650-15.10	**VT Child Care Tax**	0	374.03	422	422
100-30-3650-40.02	**Meetings & Trainings**	1,000	99.00	1,500	3,150
	Stategic HR Conference - $2,440; 2027 Recertification - SHRM $165, HRCI - $169; Annual Renewals - SHRM $299, VTHRA - $75.				
100-30-3650-56.00	**Employee Recruitment/Retention**	500	420.00	500	500
	Costs for back ground checks and finger printing				
100-30-3650-74.00	**Travel & Transportation**	100	0.00	100	300
	Mileage reimbursement to conferences & meetings.				
Total		106,506	110,098.24	125,175	132,117
Recreation					
100-30-3740-10.13	**Salaries & Wages**	58,895	12,629.46	0	0
100-30-3740-10.15	**Cash in Lieu of Health Ins.**	0	0.00	0	0
100-30-3740-10.22	**Summer Camp Wages**	98,625	77,176.56	106,000	0
	Funding for summer recreation camp directors (2) from mid May - Mid August (estimated 520 hours each). Lead Counselors (6) from June - August. Estimated 8-10 counselors from June - August.				
100-30-3740-15.00	**FICA/MEDI**	12,050	7,153.78	8,109	0
100-30-3740-15.01	**Retirement**	4,123	1,114.47	0	0
100-30-3740-15.02	**Health Insurance**	15,770	7,457.40	0	0
100-30-3740-15.03	**Life/Disability Insurance**	355	100.38	0	0
100-30-3740-15.04	**Health Reimb Acct**	5,225	5,225.00	0	0
100-30-3740-15.10	**VT Child Care Tax**	0	451.05	466	0
100-30-3740-21.00	**Operating Supplies**	3,800	1,419.29	3,500	0
	Includes supplies for all activities including summer program supplies.				
100-30-3740-30-00	**Advertising**	500	124.00	0	0
100-30-3740-40.02	**Meetings & Trainings**	1,500	802.00	1,000	0
	Counselor trainings				
100-30-3740-50.00	**Field Trips/Guest Speakers**	10,000	13,286.10	8,000	0
100-30-3740-55.00	**Facility Fees**	2,500	1,750.00	2,500	0
	Fees for Elmore State Park				
100-30-3740-56.00	**Safety Classes**	5,000	2,358.97	3,600	0
	Classes for lifeguards (8) and water safety/Child Education classes @ $90 per counselor				
100-30-3740-56.42	**Uniforms/T-Shirts**	4,000	819.00	4,000	0
	Summer camp counselor uniforms and summer camp t-shirts				
100-30-3740-74.00	**Travel & Transportation**	22,000	13,764.40	10,000	0
100-30-3740-79.00	**Other Project Expenses**	5,000	0.00	0	0
Total		249,343	145,631.86	147,175	0
MAINTAIN GOVT BLDGS/GRND					
100-30-3710-21.00	**Operating Supplies**	5,000	9,936.67	6,700	9,000
	Includes paper towels, soap, toilet paper, light bulbs, cleaning supplies, etc. Small items to repair building issues.				
100-30-3710-21.96	**Utility Pole Decorations**	1,000	895.66	1,000	1,000
	Replace old, worn flags , Christmas lights				
100-30-3710-22.20	**Oxbow Park - Maintenance/Repair**	3,000	925.00	2,000	3,000
	Need to stain the pavilliion				
100-30-3710-56.01	**Waste/Recycle**	1,320	1,474.70	1,700	1,500
	Casella - $115/months. Includes $300 annually for secure shred services				
100-30-3710-56.05	**Town Clock Maintenance**	780	795.00	780	1,040
	The cost of supplies and parts for the clock and $20/wk for David Lowe to wind the clock, which is in the Senior Center ($780).				

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-30-3710-56.06	**Mowing - Town Properties**	19,750	20,583.30	20,150	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				
100-30-3710-56.08	**Security System**	3,000	3,638.96	3,700	3,700
	Oxbow - Comcast $305/ month				
100-30-3710-68.00	**Repairs & Maint. Services**	22,500	30,597.14	20,000	25,000
	Outside cleaning service - annual contract FY 25/26 - $10,080, anticipate 3% increase - 10,383 for Tegu Building. Includes maintenance performed by outside services - furnace/electrical. Includes cleaning Oxbow Bathrooms estimated at $4,350. June - Sept.				
100-30-3710-68.80	**EV Charging Station Repairs**	0	0.00	4,000	4,000
100-30-3710-76.01	**Heating Oil**	7,011	5,550.74	6,200	6,213
Heating Fuel:	FY 2023-24: used 1,572 gallons @ $4.48 per gallon = $7,048.45				
	FY 2024-25: 1,839 gallons @ $3.01= $5,550.74				
	Budget for FY 2025-26: 1,800 gallons x $3.43/gallon = $6,200				
	Estimated for FY 26-27: 1,900 gallons @ $3.27 - Based on estimate from US Energy Information Admin				
100-30-3710-76.12	**Street Lights**	26,000	30,912.68	28,000	31,000
	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**	9,000	7,630.21	9,800	8,000
	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**	300	661.25	XXXX	XXXX
	Moved to Electricity				
100-30-3710-76.24	**Water & Sewer**	1,500	1,307.07	2,200	1,500
100-30-3710-76.25	**Water & Sewer - Oxbow Bathroom**	700	581.55	XXXX	XXXX
	Moved to Water & Sewer				
100-30-3710-81.00	**Capital Building Improvements**	0	0.00	0	0
Total		100,861	115,489.93	106,230	115,103
MISCELLANEOUS					
100-30-3900-72.00	**County Tax - Lamoille County Court Hou**	87,536	87,536.00	97,043	109,924
	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 24-25 - $ 87,536				
	FY 25-26 - $ 92,035				
	FY 26-27 - $ 109,924				
100-30-3900-73.00	**Bad Debt Write Off**	0	0.00	0	0
Total		87,536	87,536.00	97,043	109,924
DEBT SERVICE					
100-30-3980-91.01	**Interest Payments**	30,000	138,940.25	139,515	59,368
	This is the anticipated cost of borrowing $ in anticipation of taxes (TAN). This is offset by the interest income received for investing loan funds. Interest rate 3.55%				
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. Interest Rate @ 2.52%				

General Government
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-30-3989-05.00/ 100-30-3989-05.01	**Bridge Replacement & Interest**	**61,200**	**66,682.34**	**66,690**	**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. Interest Rate @5.49%. Last payment is 5/20/2034				
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. Interest Rate @3.59%. Last payment is 5/20/2027				
Total		**322,680**	**437,079.99**	**437,685**	**357,538**
RESERVES					
100-30-3999-10.10	**Uncompensated Absences/Retire**	**52,000**	**52,000.00**	**60,000**	**15,000**
Total Reserves		**52,000**	**52,000.00**	**60,000**	**15,000**
Grand Total - General Government		**2,745,660**	**2,846,540.24**	**2,981,735**	**2,927,116**
				$ 135,194	$ (54,618)
				4.75%	-1.83%

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	ADMINISTRATION				
100-41-4100-20.00	**Office Supplies**	2,000	1,800.43	2,500	2,500
	Paper, pencils, pens, notebooks, binders, file folders, thumb drives & printer supplies.				
100-41-4100-40.02	**Meetings & Trainings**	0	589.00	0	XXXXX
100-41-4100-56.00	**Other Purchased Services**	1,200	1,415.00	1,200	1,200
	Transcriptions of interviews, polygraph exams, physical exams, and psychological exams.				
100-41-4100-56.41	**Lease - Copier/Maintenance**	4,700	5,407.82	5,000	5,400
	Contract Konica Minolta @ $195/month. Symquest copier maintenance $100/quarter plus overages.				
100-41-4100-62.00	**Printing - Forms**	400	344.10	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	18,530.17	0	20,000
	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	89.05	500	500
	Funds for needed replacement of office equipment				
	Total Administration	8,800	28,175.57	9,600	30,000
	PERSONNEL				
100-41-4110-10.11	**Administration**	118,144	121,956.60	123,460	130,868
	Based on 2080 hours per year - non-union position per employment agreement				
100-41-4110-10.12	**Desk Officer**	83,413	80,722.08	85,502	67,662
	This position is under the Union Contract. Duties to include secretarial, dispatch, filing cases.				
100-41-4110-10.13	**Regular & Leave**	974,797	933,072.97	1,078,620	1,112,842
	These wages are under a **Union Contract that expires 6/30/28.**				
100-41-4110-10.14	**Overtime (OT)**	137,513	174,074.87	152,634	159,023
	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**	28,610	35,286.06	35,191	30,147
100-41-4110-10.22	**Part-time Clerical**	30,035	29,034.74	30,784	41,308
	24 hrs per week				
100-41-4110-10.25	**Part-time Animal Control Officer**	0	5,480.00	5,000	6,000
100-41-4110-15.00	**FICA/MEDI**	104,559	104,654.80	115,224	117,952
100-41-4110-15.01	**Retirement**	151,722	152,847.79	167,528	177,814
100-41-4110-15.02	**Health Insurance**	110,132	111,125.33	123,903	161,939
100-41-4110-15.03	**Life/Disability Insurance**	6,905	6,086.02	6,790	7,471
100-41-4110-15.04	**Health Reimb Acct**	35,525	35,525.00	35,805	44,000
100-41-4110-15.09	**Miscellaneous Employee Benefit**	800	425.06	800	800
100-41-4110-15.10	**VT Child Care Tax**	0	5,392.23	6,627	6,784
100-41-4110-60.07	**Canine Unit**	2,500	3,779.19	3,800	3,800
	Expenses associated with maintenance of 1 canine unit including vet expenses and food that is not donated.				
	Total Personnel	1,784,655	1,799,462.74	1,971,668	2,068,410
	CRIME INVESTIGATION				
100-41-4111-21.00	**Operating Supplies**	5,500	3,048.10	4,500	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 & Kennel Costs**	5,000	3,888.73	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	595.00	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	3,740.00	3,500	3,740
	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	15,500	11,271.83	14,500	14,740
	POLICE TRAINING				

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-41-4130-40.02	**Meetings & Trainings**	14,000	11,513.03	14,000	15,000
	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 $1,928				
100-41-4130-74.00	**Travel & Transportation**	2,000	6,203.57	1,700	2,000
	Mileage reimbursement at the IRS rate for going to trainings				
	Total Police Training	16,000	17,716.60	15,700	17,000
	COMMUNICATIONS/TECHNOLOGY				
100-41-4140-22.00	**Repair & Maint. Supplies**	250	0.00	300	300
	Portable radio batteries, antennas, microphone replacement. Digital battery replacements approx. $100/each.				
100-41-4140-34.00	**Postage**	350	221.32	250	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**	5,640	6,443.20	6,700	6,500
	GoTo Network - local services 17 phone lines - estimated @ $560 / month				
100-41-4140-34.34	**Phones - First Net Cell Phones**	8,000	9,240.22	8,700	9,300
	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**	745	839.21	800	850
	Comcast provides cable @ $66/month				
100-41-4140-34.36	**Data Circuit**	5,900	5,527.04	5,300	2,700
	Comcast high speed data line needed for Axon Body Camera System & another line for the Valcour system - $225/ month.				
100-41-4140-56.82	**Computer/Phone Repairs**	1,500	870.00	1,000	1,000
100-41-4140-56.91	**LCSD - Dispatch**	51,100	50,974.00	52,633	55,300
	One-third of dispatching services provided by Lamoille County Sheriff's Department shared between the Ambulance, Fire and Police Departments. Contract for FY 25/26 is $53,400. Budgeted a 3.5% increase for FY 26/27				
100-41-4140-68.41	**Maint Svcs - Radios**	250	852.00	1,000	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	25,512.57	24,480	42,000
	Livescan finger printing machine maintenance is $3,653 annually. Taser International - Axon body cameras include - 16 Licenses, docking station, and cloud storage, 16 tasers. 5 Year plan - $25,000/yr plan expires in 2030, Monitoring and support from Blue Mantis Network - $11,880 this includes email licenses. PowerDMS scheduling software - $1,455 annually.				
100-41-4140-68.86	**Computers/Printers**	6,000	7,325.95	5,000	0
100-41-4140-83.01	**Replacement Equipment**	6,000	644.14	6,500	6,500
	Radios - Portables 1 @ $6,500				
	Total Communications	104,135	108,449.65	112,663	125,700
	OPERATE/MAINT. BUILDING				
100-41-4170-21.00	**Operating Supplies**	2,500	1,603.65	2,500	2,500
	Building maintenance items like paint, door replacement. Cleaning supplies, towels, soap, etc.				
100-41-4170-21.92	**Coffee/Food**	500	985.06	500	1,000
	Used for trainings and inmates				
100-41-4170-56.00	**Other Purchased Services**	1,100	632.90	750	0
100-41-4170-56.01	**Waste/Recycle**	1,400	1,686.15	1,600	1,700
	Casella - includes recycling - $138/month				
100-41-4170-68.04	**Repair/Maint Services - Contracts**	16,700	14,543.58	15,500	15,500
	For FY 25-26 cleaning service = $9,480. Anticipate a 3% increase for cleaning contract- $9,765. 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 - $543./year				
100-41-4170-76.01	**Heating Oil**	5,535	5,127.66	4,120	5,559
Heating Fuel:	FY 2023-24: used 1,182.5 gallons @ $4.00 = $4,733.82				
	FY 2024-25: used 1,657 gallons @ $3.09 = $5,127.66				
	Budget FY 2025-26: 1,200 gallons x $3.43/gallon - $4,120				
	Estimated for FY 26-27: 1,700 gallons @ $3.27 - Based on estimate from US Energy Information Admin				
100-41-4170-76.02	**Propane**	95	322.36	160	81

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
Propane (generator):	FY 2023-24: used 114 gallons @ $1.27 = $144.21				
	FY 2024-25: used 37 gallons @ $1.60 = $59.41				
	Budget FY 2025-26: 100 gallons x $1.60/gallon - $160				
	Estimate for FY 2026-27: 50 gallons @ $1.61/gallon				
100-41-4170-76.13	**Electricity**	5,100	6,827.59	5,300	6,800
	Contract with Novus reduces electrical costs.				
100-41-4170-76.24	**Water & Sewer**	1,200	1,116.40	1,100	1,100
100-41-4170-81.00	**Building Improvements**	0	0.00	6,000	0
Total Maintain Building		34,130	32,845.35	37,530	34,240
MAINT. VEHICLES/EQUIPMENT					
100-41-4180-21.30	**Gasoline**	27,798	27,849.82	30,780	28,800
	FY 2023-24: used 9,549.19 gallons @ $3.03 = $ 29,021.48				
	FY 2024-25: used 10,186.46 gallons @ $2.73 = $ 27,849.82				
	Budget FY 25-26: 9,500 gallons @ $ 3.24 = $30,780				
	Estimated for FY 26-27: 10,000 gallons @ $2.88. Based on estimate from US Energy Information Admin				
100-41-4180-21.37	**Tires**	4,800	5,471.36	5,000	7,000
	Maintain summer & all season tires for cruisers. - depends on need				
100-41-4180-21.46	**Uniforms**	12,000	14,743.59	12,000	12,000
	Standard Uniform Clothing issue for 16 officers. Maintain clothing to look appropriate. Includes uniform cleaning - $5,000.				
100-41-4180-21.48	**Guns/Supplies**	3,500	3,552.64	3,500	1,700
	Purchase of hand gun sights and maintenance of guns.				
100-41-4180-21.49	**Ammunition**	3,500	2,822.00	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	96.01	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	492.19	500	500
	Trunk organizers, rifle cases, jump kits, lights, flashers, consoles, sirens, light bars, etc.				
100-41-4180-23.65	**Equipment - Officers**	5,500	4,875.29	6,400	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	26,890.34	14,000	15,000
	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**	15,200	15,124.66	0	0
100-41-4180-83.00 / 100-41-4180-84.00	**Police Vehicles - Leases**	72,000	51,857.37	51,858	36,927
$22,504	2023 Chevy Tahoe (ID # 14028) - Payment #4 of 4. Interest Rate 6.97%				
$14,423	2024 Chevy Silverado (ID # 14029) - Payments due quarterly for 4 years. Payments 9 - 12 due this year Total payments-=16. Last payment is June 2028. Interest rate 7.702%				
100-41-4180-85.00 / 100-41-4180-85.01	**2024 Police Vehicle (ID# 14030) - totalled - Insurance pmt in Revenue**	0	75,118.75	22,504	0
100-41-4180-86.00 / 100-41-4180-86.01	**2024 Chevy Tahoe (ID# 14032) - replacement for totalled vehicle**	0	10,116.57	0	20,233
	Last loan payment is 11/2027. Interest rate 4.25%				

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-41-4180-87.00 / 100-41-4180-87.01	**2025 - Chevy Tahoe (ID# 14033)**	**0**	**0.00**	**22,000**	**22,000**
	Last loan payment is 5/2029. Interest rate 4.5%				
	2026 - Replace 2020 Chevy Tahoe	**0**	**0.00**	**0**	**22,000**
	2026 - Replace 2019 Toyota Tundra	**0**	**0.00**	**0**	**0**
	Vehicle is rotated annually between Chief, Lieutenant, and Detective Sgt.				
Total Maintain Vehicles/Equipment		**158,298**	**239,010.59**	**172,542**	**176,560**
Grand Total - Police Budget		**2,121,518**	**2,236,932.33**	**2,334,203**	**2,466,650**
					$ 132,446.86
					5.67%

Fire Department
Budget Worksheet

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2024-25	2024-25	2025-26	2026-27
ADMINISTRATION					
100-45-4500-20.00	**Office Supplies**	**400**	**505.82**	**200**	**500**
	Includes note pads, paper clips, folders, pencils, paper, envelopes and general supplies etc.				
100-45-4500-21.46	**Replace Class A Uniforms**	**3,000**	**4,396.55**	**3,000**	**3,000**
	Replacement and maintenance of Class A Uniforms and station wear.				
100-45-4500-56.70	**Software Maintenance**	**750**	**782.51**	**760**	**790**
	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**	**0**
	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		**5,150**	**5,684.88**	**4,960**	**4,790**
PERSONNEL					
100-45-4510-10.30	**Part Time Employees**	**92,400**	**116,592.23**	**130,000**	**129,835**
	Chief - $37.50/hr; 2 Asst Chiefs - $32.50/hr; 2 Captains - $27.50/hr; 3 Lieutenants - $22.50/hr; Asst Engine Captain - $20.50/hr; 1 Senior Firefighter - $17.50/hr; 14 Firefighters - $17.50/hr; 5 Probational Firefighters - $14.42/hr (new minimum wage). Budget based on current year projected call volume of 250 hours.				
100-45-4510-15.00	**FICA/MEDI**	**7,069**	**8,919.92**	**9,945**	**9,933**
100-45-4510-15.10	**VT Child CareTax**	**0**	**549.49**	**572**	**571**
Total Personnel		**99,469**	**126,061.64**	**140,517**	**140,339**
FIRE FIGHTING					
100-45-4511-21.00	**Operating Supplies**	**2,000**	**3,847.97**	**3,000**	**4,000**
	Includes tools used for by fire fighters				
100-45-4511-21.43	**Foam/Absorber**	**2,000**	**2,584.73**	**2,000**	**3,000**
	Class A foam used.				
100-45-4511-21.92	**Coffee/Food**	**1,000**	**0.00**	**500**	**400**
	Food for fire call / trucks				
100-45-4511-21.94	**Personal Protect.Clothing**	**23,000**	**33,339.96**	**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**	**1,500**	**1,945.04**	**2,500**	**2,000**
100-45-4511-81.01	**Dry Hydrants**	**1,500**	**35.96**	**1,000**	**1,000**
	Maintaining existing dry hydrants. We currently have 23 dry hydrants. All dry hydrants tested annually.				
Total Fire Fighting		**31,000**	**41,753.66**	**32,000**	**33,400**
FIRE PREVENTION					
100-45-4520-21.00	**Operating Supplies**	**1,000**	**0.00**	**1,500**	**1,000**
	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**	**0.00**	**1,500**	**1,000**
FIRE TRAINING					
100-45-4530-40.01	**Dues & Subscriptions**	**1,500**	**260.00**	**800**	**515**
	Annual Dues to Vermont State Fire Fighters Association $252./Lamoille County Dues $175. 1st Responder - $85.				
100-45-4530-40.02	**Trainings**	**2,500**	**1,016.11**	**2,000**	**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		**4,000**	**1,276.11**	**2,800**	**2,515**

Fire Department
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	COMMUNICATIONS				
100-45-4540-22.00	**Repair/Maint Supplies**	1,500	639.00	1,500	1,000
	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**	360	350.14	360	350
	GoTo Network - local services 1 phone line - estimated @ $30/month				
100-45-4540-34.35	**Internet/Cable/Computer**	2,700	2,735.56	2,820	2,916
	Includes internet and cable service provided by Comcast @ $225 / month. Calkins Network provides computer monitoring and email licenses @ $18 per month.				
100-45-4540-56.73	**Dispatch Software/ Data Hot Spots**	1,500	1,423.75	1,100	1,500
	Annual contract with Active 911 @$425.25 per year. 2 Data Hot Spots @ $83 / month				
100-45-4540-56.91	**LCSD - Dispatch**	51,100	50,974.00	52,633	55,300
	One-third of dispatching services provided by Lamoille County Sheriff's Department shared between the Ambulance, Fire and Police Departments. Contract for FY 25/26 is $53,400. Budgeted a 3.5% increase for FY 26/27				
100-45-4540-68.41	**Rep/Maint. Outside Svcs - Radios**	2,000	199.00	1,000	500
	Outside providers to repair department radios and pagers. Maintain pagers, portables, mobile units and one base.				
100-45-4540-83.01	**Replacement Equipment**	18,000	0.00	12,000	12,000
	Upgrade portable radios 1 at $6,000 each. Tower equipment. Upgrade 4 pagers (repair parts unavailable). Requested $18,000. We have 22 radios and 35 pagers.				
	Total Communications	77,260	56,421.45	71,513	73,666
	PROVIDE MEDICAL SERVICES				
100-45-4560-60.04	**Professional Services - Medical**	1,500	1,803.72	1,000	1,500
	Physicals for new candidates for membership. Physicals & shots. Would like to see members get physicals every 2 years.				
	Total Medical Services	1,500	1,803.72	1,000	1,500
	MAINTAIN FIRE STATION				
100-45-4570-21.00	**Operating & Repair Maint. Supplies**	1,500	990.69	750	1,000
	Light bulbs, toilet paper, kitchen paper products. Includes items used by members to perform maintenance.				
100-45-4570-56.01	**Waste/Recycle**	1,080	1,187.19	1,200	1,200
	Casella provides waste removal & recycling @ $100/month				
100-45-4570-68.04	**Repair & Maint. Svc - Contractors**	6,000	6,394.75	5,000	6,500
	Outside maintenance services required such as sprinkler systems annual inspection, pumping, electrical, floors, generator service				
100-45-4570-76.01	**Heating Oil**	7,380	5,187.92	5,145	5,559
Heating Fuel:	FY 2023-24: used 1,471 gallons @ $3.73 = $5,485.02				
	FY 2024-25: 1,717 gallons x $3.02/gallon = $5,187.92				
	Budget for FY 2025-26: 1,500 gallons x $3.43/gallon = $5,145				
	Estimated for FY 26-27: 1,700 gallons @ $3.27 - Based on estimate from US Energy Information Admin				
100-45-4570-76.02	**Propane**	2,079	1,510.32	1,120	1,610
Propane (generator & stove):	FY 2023-24: used 635 gallons @ $ 1.64 = $1,042.26				
	FY 2024-25: 938 gallons x @$1.61/gallon = $1,510.32				
	Budget for FY 2025-26: 700 gallons x $1.60/gallon = $1,120				
	Estimated for FY 26-27: 1,000 gallons @ $1.61/gallon - Based on current prices being offered				
100-45-4570-76.13	**Electricity**	5,200	6,848.36	5,400	6,900
	Contract with Novus.				

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-45-4570-76.24	**Water & Sewer**	850	894.66	900	900
100-45-4570-81.00	**Capital Building Improvements**	0	0.00	0	0
	Total Maintain Station	24,089	23,013.89	19,515	23,669
	MAINTAIN TRUCKS/EQUIPMENT				
100-45-4580-21.31	**Fuel**	4,644	3,042.14	4,050	3,817
	Fuel for all fire trucks				
	FY 2023-24: used 968.63 gallons @ $3.80 = $ 3,689.90				
	FY 2024-25: used 1,085.59 gallons @ $2.80 = $ 3,042.14				
	Budget FY 2025-26: 1,100 gallons @ $3.68/gallon = $4,048				
	Estimated for FY 26-27: 1,100 gallons @ $3.47/gallon - Based on estimate from US Energy Information Admin				
100-45-4580-22.00	**Rep/Maint Supplies**	2,800	1,827.01	3,000	2,500
	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**	6,000	1,406.89	2,000	3,000
	Wrenches, screwdrivers, saw blades and tools used on firefighting calls				
100-45-4580-68.00	**Rep/Maint Services**	40,000	21,123.15	15,000	25,000
	Hiring outside services to fix vehicles or equipment. Quint Truck certification is $1,000.				
100-45-4580-68.35	**Hose Testing**	5,500	4,260.80	5,500	4,500
	Test hoses, ladders and hard suction				
100-45-4580-83.02	**Capital Equipment**	0	0.00	5,000	0
	Equipment over $5,000.				
100-45-4580-83.03	**Hose/Fittings**	4,000	2,445.41	2,000	2,500
	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	2,438.17	8,500	4,000
	Batteries used in SCBA gear, any issues & repairs with SCBA. Replacement SCBAs as budget allows. Not buying new packs.				
100-45-4580-83.05	**Imagers & Meters**	3,000	3,338.80	1,500	3,500
	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. Interest rate @3.0%				
100-45-4580-91.00/ 100-45-4580-91.01	**Rescue Truck & Interest**	24,386	23,470.39	0	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. Last payment 5/2025.				
100-45-4580-92.00/ 100-45-4580-92.01	**Tanker Truck & Interest**	0	0.00	64,150	62,202
	Replaced #15007 - 2003 Spartan Pumper truck with 2025 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. Last payment will be 5/20/2035. Interest rate @4.54%				
	Total Maintain Trucks/Equipment	142,267	105,289.68	152,637	152,956
	Grand Total Fire Department	385,735	361,305.03	426,442	433,835
					1.7%

EMS Department
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	ADMINISTRATION				
100-48-4800-20.00	**Office Supplies**	1,700	4,392.67	2,000	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**	600	772.96	600	600
	Expenses associated with squad training/meetings				
100-48-4800-30.00	**Advertising/Public & Recruitment/Retention**	5,000	-	XXXXX	XXXXX
	Budgeted in the HR Division				
100-48-4800-40.01	**Dues and Subscriptions**	600	402.00	600	510
	VT Ambulance Assoc - $150/year				
	VT Firefighters Assoc - $360/year				
100-48-4800-56.41	**Lease - Copier**	1,100	1,181.16	1,200	1,200
	Lease with Konica for $100/month				
100-48-4800-56.73	**Software Support -Scheduling**	3,500	3,546.90	3,500	3,700
	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**	8,250	7,466.69	7,500	10,000
	This is a tax on net service income at 3.3%. Our net service call income for FY 24-25 is $301,510.61 @ 3.3% = $9,949.85				
	Total Administration	20,750	17,762.38	15,400	18,010
	PERSONNEL				
100-48-4810-10	SALARIES & WAGES				
100-48-4810-10.13	**FT - Regular & Leave**	439,085	527,222.12	484,328	527,592
	Includes Chief, and 6 full-time AEMT/PARAMEDIC/EMT				
100-48-4810-10.15	**Cash in Lieu of Health Ins.**	5,722	1,430.52	0	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**	15,709	8,476.80	9,203	8,722
100-48-4810-10.23	**Part Time - with benefits**	98,398	12,852.82	0	XXXXX
100-48-4810-10.30	**Part Time - without benefits**	64,800	15,464.95	6,480	XXXXX
100-48-4810-10.35	**Part Time - Per Diem**	0	92,617.27	95,846	95,846
	Budgeted 3,744 hours @ average of $25.60/hour. Employees are paid $23 - $28/hour				
100-48-4810-15.00	**FICA/MEDI**	47,714	49,739.30	45,583	48,360
100-48-4810-15.01	**Retirement**	39,124	39,025.41	35,781	40,224
100-48-4810-15.02	**Health Insurance**	53,049	67,550.58	103,998	93,426
100-48-4810-15.03	**Life/Disability Insurance**	3,359	2,109.14	3,001	2,868
100-48-4810-15.04	**Health Reimb Acct**	15,675	15,675.00	30,635	28,050
100-48-4810-15.09	**Miscellaneous Employee Benefit**	500	-	0	350
100-48-4810-15.10	**VT Child Care Tax**	0	2,711.39	2,622	2,782
	Total Personnel	783,135	834,875.30	817,477	848,220
	EMS SERVICES				
100-48-4811-21.00	**Operating Supplies**	22,500	22,378.01	25,000	25,000
	Includes all amublance supplies except most medications which Copley has historically provided.				
100-48-4811-21.41	**Oxygen/Nitrous Oxide**	960	737.38	1,200	900
100-48-4811-22.42	**Supplies for Other Departments**	2,000	1,203.25	3,000	1,300
	Replace AEDs, supplies and gloves for Police, EMS, Highway, Fire				
100-48-4811-56.93	**Paramedic Coverage**	0	500.00	0	0
100-48-4811-68.00	**Rep/Maint Services**	4,250	3,670.60	6,500	14,950
	Hiring outside services to repair/maintain medical equipment; Stryker Stretcher ($3,357.90)/Zoll Lucas ($3,438); service contracts. New batteries. Power load for both vehicles - $4,704. Zoll Monitors $3,450				
	Total EMS Services	29,710	28,489.24	35,700	42,150
	TRAINING				
100-48-4830-40.02	**Meetings & Training**	7,000	4,935.50	6,700	6,500

EMS Department
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	EMT Course & Book 1 employee - $1,200				
	AEMT Course $1,750 @ 2 = $3,500				
	Annual CPR Recertification $20 @ 10 = $200				
	Prodigy EMS on line re-certification program -= $1,600				
	Equipment Training				
	Total Training	7,000	4,935.50	6,700	6,500
	COMMUNICATIONS				
100-48-4840-34.12	**Phones - Land Line**	660	1,050.41	1,050	1,050
	GoTo Network - local services 2 phone lines - estimated @ $45 each per month				
100-48-4840-34.13	**Phones - Cell**	1,080	1,178.76	1,200	1,200
	Chief and Assistant Chief have phones through AT&T Firstnet @ $50/mo each				
100-48-4840-34.34	**Data - Hot Spots**	1,000	989.52	1,000	1,000
	First Net 2 Hot Spots - $83 / month				
100-48-4840-34.35	**Internet/Cable**	2,450	2,579.64	2,100	2,700
	Consolidated Fiber - $225 / month.				
100-48-4840-56.82	**Computers/Software**	0	-	3,522	6,825
	Includes monitoring and support from Blue Mantis $556.00 monthly = $6,672 this includes email licenses, no new computers needed for FY 26/27,				
	Zoom Subscription - $150/year licenses				
100-48-4840-56.91	**LCSD - Dispatch**	51,100	50,974.00	52,633	55,300
	One-third of dispatching services provided by Lamoille County Sheriff's Department shared between the Ambulance, Fire and Police Departments.				
	Contract for FY 25/26 is $53,400. Budgeted a 3.5% increase for FY 26/27				
100-48-4840-56.92	**Dispatch Software**	500	330.75	315	380
	Annual contract with Active 911. Split with the Fire Dept. 36 licenses total. $380/yr for phone app				
100-48-4840-68.00	**Repair & Maint Services**	500	3,197.00	2,600	580
	Install/maintain new narcotics vault software.				
100-48-4840-83.01	**Replacement Equipment**	32,175	36,270.11	8,000	0
	Total Communications	89,465	96,570.19	72,420	69,035
	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	2,965.61	2,900	3,000
	Trash bags, cleaning supplies, paper towels, toilet paper, light bulbs, etc.				
100-48-4870-56.01	**Waste/Recycle**	2,500	1,891.89	1,750	1,900
	Casella - trash removal @ $145 /month				
100-48-4870-68.04	**Repair & Maint Services**	18,200	13,037.99	11,000	3,940
	Building Maintenance and upkeep. New electrical bale for bay #3 ($940). Replace broken front step ($3,000 estimate).				
100-48-4870-76.01	**Heating Oil**	2,952	3,160.13	3,087	2,945
Fuel Oil:	Actual FY 2023-24: 979 gallons @ $3.72 = $3,649.57				
	Actual FY 2024-25: 1,025 gallons @ $3.08 = $3,160.13				
	Budget FY 2025-26: 900 gallons @ $3.43 = $2709.00				
	Estimate for FY 2026-27: 900 gallons @ $3.27/gallon - This is the EIA.gov analysis				

EMS Department
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-48-4870-76.02	**Propane**	1,890	1,459.15	1,440	1,610
Propane:	Actual FY 2023-24: 854 gallons @ $1.59 = $1,357.19				
	Actual FY 2024-25: 999 gallons @ $1.46 = $1,459.15				
	Budget FY 2025-26: 900 gallons @ $1.60 = $1440				
	Estimate for FY 2026-27: 1000 gallons @ $ 1.61/gallon - This is the second year of our three year propane contract				
100-48-4870-76.13	**Electricity**	3,000	3,044.18	3,000	3,100
	Contract with Novus will reduce electrical costs.				
100-48-4870-76.24	**Water & Sewer**	1,200	1,030.75	1,100	1,100
100-48-4870-81.00	**Capital Building Improvements**	0	0.00	0	0
	Improvements over $10,000				
Total Maintain Building		31,742	26,589.70	24,277	17,595
	MAINTAIN VEHICLE/EQUIPMENT				
100-48-4880-21.31	**Fuel**	6,463	3,203.07	4,225	4,338
	FY 23-24: used 1,149.41 gallons @ $3.18 = $3,652.75				
	FY 24-25: used 1,201.35 gallons @ $6.67 = $3,203.07				
	Budget FY 25-26: 1,300 gallons @ $3.24 = $4,225				
	Estimated for FY 26-27 1,250 gallons @ $3.47/gallon - Based on estimate from US Energy Information Admin				
100-48-4880-21.46	**Uniforms**	8,500	6,811.67	8,500	6,000
	Standard Uniform Clothing issue for full time employees, and per diems. Uniforms for per diem employees with no benefits (up to 15) - includes one t-shirt, one polo shirt, sweatshirt and a hat - for per diem. Full time includes 3 pants, 3 polos, 1 pair boots, 1 sweatshirt, 1 reflective rain jacket and a hat.				
100-48-4880-22.00	**Rep/Maint Supplies**	2,250	2,265.74	360	678
	Vehicle Batteries $248 for 2 batteries and $250 for labor.				
100-48-4880-68.00	**Repair & Maint Services**	5,000	16,930.01	17,510	10,345
	Hiring outside services to repair of all ambulances. Tire replacement @6 x $530 = $3,180. Inspections 2 x $105 each = $210. Undercoating - $850.00 Diesel Exhaust Fluid -$180. Oil Changes - $925 for both ambulances. $5,000 budgeted for repairs				
100-48-4880-83.01	**Machinery & Equip - Replacement**	40,000	37,834.27	0	18,068
	Purchase a new Monitor/Defibrillator ($43,824, financed for 3 years @0% interest or $14,608 annually); Warranty for new Monitor/Defribrillator for $2,120 annually for five years starting 7/1/26; SpO2 sensor ($1,340); AED replacement				
100-48-4880-91.00/ 100-48-4880-91.01	**New Ambulance**	75,000	76,664.66	76,700	76,700
	2023 Ambulance w/Stryker Power Pro 2 Stretcher, Narcotic vault installed. Last payment is 05/20/2029. Interest rate @5.245%				
Total Maintain Vehicle/Equipment		137,213	143,709.42	107,295	116,129
Grand Total - EMS Budget		1,099,015	1,152,931.73	1,079,269	1,117,639
	% Increase from last year				3.56%

Highway/Street Department
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	PERSONNEL				
100-50-5100-10.13	**Salaries & Wages**	1,016,496	921,344.88	1,089,957	1,088,181
100-50-5100-10.15	**Cash In Lieu of Health**	5,722	10,013.64	0	12,059
100-50-5100-10.16	**Deferred Compensation**	7,855	0.00	0	0
100-50-5100-15.00	**FICA/MEDI**	77,762	70,151.42	83,382	83,246
100-50-5100-15.01	**Retirement**	70,774	65,984.54	79,022	81,614
100-50-5100-15.02	**Health Insurance**	163,577	174,512.03	263,115	188,785
100-50-5100-15.03	**Life/Disability Insurance**	5,143	5,151.78	5,392	5,703
100-50-5100-15.04	**Health Reimb Arrangement**	48,850	48,850.00	66,880	55,660
100-50-5100-15.09	**Miscellaneous Employee Benefit**	8,000	5,816.42	7,000	6,000
	Includes annual testing for Hearing Conservation Program. 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	3,878.12	4,796	4,788
	Total Personnel	1,404,179	1,305,702.83	1,599,544	1,526,036
	ADMINISTRATION				
100-50-5100-20.00	**Office Supplies**	1,000	659.06	1,000	1,000
100-50-5100-22.46	**Tower**	1,000	1,000.00	1,000	1,000
	Annual contract for use of the tower for our radio communication equipment.				
100-50-5100-34.12	**Phones - Landline**	660	700.27	960	720
	GoTo Network - local services 2 phone lines - estimated @ $60 / month for both phones				
100-50-5100-34.13	**Cell Phone**	1,800	1,916.14	1,800	1,800
	Cell phones for Highway Superintendent, 2 Foreman @ $50/month each through AT&T First Net.				
100-50-5100-34.35	**Internet**	4,000	5,719.00	4,400	5,400
	Consolidated Fiber - Cochran Rd & Old Creamery Road @$225/mos for each location.				
100-50-5100-40.02	**Meetings & Trainings**	3,000	1,829.39	6,500	3,000
	Leadership trainings, OSHA, MSHA, safety classes and other Professional Development.				
100-50-5100-56.00	**Other Purchased Svcs**	15,000	18,997.69	13,500	0
	Consulting/surveys regarding road and infrastructure projects				
100-50-5100-56.82	**Essential Care Managed Svc**	0	540.00	1,518	2,225
	Includes computer monitoring and support from Blue Mantis = $2,225 this includes email licenses, and new computers				
	Total Administration	26,460	31,361.55	30,678	15,145
	TRUCKS & EQUIPMENT				
100-50-5105-21.00	**Operating Supplies**	10,500	8,688.65	12,500	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**	116,100	94,871.68	90,000	104,100
	Gas & Diesel Fuel used in trucks, loaders, graders, sweeper, bobcat & mower.				
	FY 2023-24: used 24,971 gallons @ $3.93 = $98,043.65				
	FY 2024-25: used 31,761 gallons @ $2.99 = $94871.68				
	Budget FY 2025-26: 26,000 gallons @ $3.46 = $90,000				
	Estimated for FY 26-27: 30,000 gallons @ $3.47/gallon - Based on estimate from US Energy Information Admin				
100-50-5105-21.32	**Oil & Grease**	10,000	11,964.63	14,000	13,000
	Used in all town equipment, Equipment is using different kinds of hydraulic oil. Includes bulk diesel exhaust fluid and oil for undercoating vehicles.				
100-50-5105-21.33	**Filters**	7,500	5,371.62	8,000	6,000
	Oil and air filters for equipment				
100-50-5105-21.34	**Grader Blades**	6,000	3,446.92	6,500	6,000
	Grader blades and other required parts.				

Highway/Street Department
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-50-5105-21.35	**Plow Blades/Plow Shoes**	**15,000**	**16,057.70**	**20,000**	**17,000**
	Using carbide blades for plows & wings. Carbide blades last approximately one plowing season. Each truck needs 7 blades.				
100-50-5105-21.83	**Welding Supplies**	**4,000**	**1,331.58**	**3,500**	**3,000**
	Cost of renting/leasing tanks through Haun as well as refills for Oxygen/Acetylene.				
100-50-5105-22.21	**Steel**	**2,500**	**8,219.83**	**2,500**	**2,500**
	Purchased as needed to make repairs to equipment for truck bodies and plows				
100-50-5105-22.31	**Repair Parts**	**60,000**	**70,366.10**	**65,000**	**65,000**
	Parts that are purchased and installed by our own personnel. This includes nuts and bolts and sweeper brooms. Cost reduction realized via proactive maintenance and replacement of old equipment.				
100-50-5105-22.32	**Nuts & Bolts**	**2,500**	**2,170.59**	**XXXXX**	**XXXXX**
	Moved/budgeted under Repair Parts				
100-50-5105-22.33	**Sweeper Brooms**	**1,500**	**0.00**	**XXXXX**	**XXXXX**
	Moved/budgeted under Repair Parts				
100-50-5105-22.34	**Tires, Chains & Rims**	**25,000**	**39,341.30**	**25,000**	**25,000**
	For trucks, skid-steer & pickups.				
100-50-5105-23.00	**Small Tools & Equipment**	**6,750**	**11,823.18**	**6,000**	**12,000**
	Chainsaws, pumps etc…				
100-50-5105-23.49	**Small Equipment**	**0**	**0.00**	**0**	**XXXXX**
	Moved/budgeted under Small Tools & Equipment				
100-50-5105-56.42	**Uniforms**	**20,000**	**19,809.13**	**14,000**	**10,155**
	New contract with Cintas through May 2028				
100-50-5105-68.00	**Rep/Maint Services**	**110,000**	**82,008.10**	**100,000**	**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**	**9,200**	**5,800.00**	**6,000**	**10,000**
	Replace 2 plows on Pick up trucks				
100-50-5105-83.05	**Radios**	**4,000**	**821.00**	**4,500**	**2,500**
	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**	**30,913.34**	**31,450**	**15,725**
	Last payment is 11/2026. Interest rate @1.8%				
100-50-5105-87.10/ 100-50-5105-87.11	**2023 Dump Truck & Interest (ID# 16085)**	**24,700**	**24,693.28**	**24,700**	**12,350**
	Last payment is 11/2026. Interest rate @2.49%				
100-50-5105-87.20/ 100-50-5105-87.21	**2022 Ford F-350 Truck & Interest (#16081)**	**16,100**	**16,076.78**	**16,100**	**0**
100-50-5105-87.30/ 100-50-5105-87.31	**2022 Ford F-350 Truck Super Cab & Int (#16083)**	**13,950**	**13,949.28**	**13,950**	**0**
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**
	Last payment is 5/2027. Interest rate @3.59%				
100-50-5105-93.00/ 100-50-5105-93.01	**2021 Int'l Truck & Interest (ID #16077)**	**28,309**	**28,299.56**	**14,155**	**0**
100-50-5105-94.00/ 100-50-5105-94.01	**2018 Sweeper & Interest (ID #16080)**	**34,188**	**34,130.90**	**0**	**0**
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**
	Last payment is 5/2027. Interest rate @3.39%				

Highway/Street Department
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-00-1010-01.10/ 100-50-5105-97.10	**2023 Holder Sidewalk Machine (#16089)**	32,800	32,781.96	32,800	32,800
	Inter Fund Loan - note for 5 years ending in 2027 @ $32,800 per year. Principal coded to notes payable - 100-00-1010-01.10 (not to a highway expense). Last payment 5/2028. Interest rate @1%				
100-50-5105-98.00/ 100-50-5105-98.01	**2024 Ford F-250 #16092**	15,000	15,220.62	15,220	15,220
	Last payment is 5/2029. Interest rate @5.19%				
100-50-5105-98.20/ 100-50-5105-98.21	**2024 CV Dump Truck #16093**	40,415	0.00	40,415	22,902
	Last payment is 5/2030. Interest rate @5.20% Budgeted for single axel dump for FY 24/25 & FY 25/26. Purchased different type of dump truck than anticipated which lowered the amount borrowed.				
100-50-5105-98.30/ 100-50-5105-98.31	**2025 Tandem Truck #16095**	47,756	0.00	47,756	47,756
	Includes 7 year warranty. $75,000 expended out of the equipment replacement fund.				
100-50-5105-98.40/ 100-50-5105-98.41	**2024 John Deere Tractor #16097**	0	0.00	15,410	25,144
	Last payment is 5/2030. Interest rate @4.5%. Principal/Interest lower than anticipated in FY 25/26.				
100-50-5105-98.50/ 100-50-5105-98.51	**2023 Loader #16094**	0	0.00	0	28,394
	Finance for 5 years. $70,000 plus first yrs pmts to come out of equipment fund. Last payment 5/2030. Interest rate @4.56%				
	2025 Tandem Truck (Replace #61 - 2016)	0	0.00	0	48,700
	$213,000 financed for 5 years. $50,000 to come out of equipment fund.				
	2026 Rubber Tire Exc\r(Replace #38 - 2008 JD)	0	0.00	0	26,280
	$115,000 financed for 5 years. $75,000 to come out of equipment fund.				
	Total Trks & Equipment	723,753	606,689.25	657,991	692,561
	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	2,390.37	7,000	5,000
	Mulch, doggie disposal bags, shovels, rakes, support equipment, etc.				
100-50-5110-21.85	**Line Paint**	6,500	0.00	7,500	5,000
	Used for parking spaces & crosswalks in the Village. Glass beads purchased for line paint.				
100-50-5110-21.87	**Chloride**	56,000	72,143.59	52,000	60,000
	We have combined Summer Chloride and Winter Chloride in this expense category. Improves quality of gravel roads				
100-50-5110-22.23	**Guard Rail Repair/Supplies**	1,000	0.00	1,000	1,000
100-50-5110-22.25	**Rip Rap**	40,000	42,692.00	30,000	40,000
	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**	25,000	1,565.19	25,000	25,000
	Used for patch paving, 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	10,372.23	3,000	1,500
	These are the signs and safety equipment the department uses when working along a highway.				
100-50-5110-22.28	**Sta-Mat**	4,000	0.00	3,250	1,500
100-50-5110-56.23	**Contract - Line Painting**	25,000	4,916.80	15,000	10,000
	Contractor services for painting center lines not covered by the State.				
100-50-5110-56.24	**Chipping/Tree Trimming**	0	0.00	0	0
	Contractor services for tree trimming and chipping.				

Highway/Street Department
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
100-50-5110-66.42	**Equipment Rental/Contractor Svc**	40,000	19,299.39	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. This includes emergency rental equipment.				
100-50-5110-82.01	**Culverts/Improvements**	16,000	18,806.20	10,000	15,000
	Includes regular culvert maintenance.				
100-50-5110-85.00	**Capital Infrastructure Improve**	0	0.00	10,000	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				
100-50-5110-89.00	**Flood - July 11,2024**	0	31,458.68	0	0
	Total Summer Maint.	224,000	203,644.45	203,750	214,000
	TRAFFIC CONTROL				
100-50-5130-22.27	**Signs - Road**	7,500	4,876.94	6,000	4,000
	Replace radar signs, parking signs, municipal parking lot signs and road signs				
	Total Traffic Control	7,500	4,876.94	6,000	4,000
	WINTER MAINTENANCE				
100-50-5140-21.82	**Stone**	20,000	4,984.00	21,000	15,000
100-50-5140-21.86	**Salt**	258,000	250,552.38	248,500	256,015
	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				
	For FY 2026-27 estimating total tonnage: 2,700 @ $92.96 per ton (current FY 25-26 price) plus 2% increase= $256,015				
100-50-5140-22.24	**Cold Patch**	4,500	6,428.04	5,000	6,500
	Total Winter Maint.	282,500	261,964.42	274,500	277,515
	SIDEWALK CONSTRUCTION				
100-50-5200-21.00	**Operating Supplies**	2,000	2,253.06	2,500	10,000
	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**	0	0.00	0	0
	Total Sidewalk Construction	2,000	2,253.06	2,500	10,000
	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	0.00	4,500	4,000
	Anything used to repair our storm drains, cement and brick				
100-50-5220-56.04	**Swirl Separator & Disposal Fees**	8,000	11,002.50	8,000	7,000
	Annual Maintenance to hydro vac swirl separator and basins				
100-50-5220-68.00	**Repair/Maint Services**	0	0.00	0	XXXXX
	Moved/budgeted under Swirl Separator & Disposal Fees				
100-50-5220-72.25	**Discharge Permits**	3,000	3,352.00	4,000	3,500
	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.				
	Total Storm Drains	16,000	14,354.50	16,500	14,500
	BRIDGE MAINTENANCE				
100-50-5241-31.00	**Bridge Maintenance**	2,000	0.00	1,000	0

Highway/Street Department
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	Includes any maintenance done for our bridges by our crew.				
	Total Bridge Maint.	2,000	0.00	1,000	0
	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	8,936.15	5,000	7,000
	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	14,353.52	10,500	14,500
	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**	400	211.83	450	250
	Water for Highway & Street Depts contract through WB Mason				
100-50-5310-56.99	**Act 250 Amendment for Pit**	0	19,622.35	0	0
100-50-5310-68.00	**Repair/Maint Services**	20,000	9,938.31	22,500	10,000
	Repair heating systems				
100-50-5310-76.01	**Heating Oil**	12,915	8,567.91	10,300	9,810
	FY 2023-24: used 2,402 gallons @ $3.73 =$8,958.19				
	FY 2024-25: used 2,840 gallons @ $3.01 =$8,567.91				
	Budget FY 2025-26: 3,000 gallons @ $3.43/gallon = $10,300				
	Estimate for FY 2026-27: 3,000 gallons @ $3.27/gallon - Based on estimate from US Energy Information Admin				
100-50-5310-76.02	**Propane**	13,230	12,089.70	10,880	12,075
	FY 2023-24: used 6,615 gallons @ $1.59 = $10,517.37				
	FY 2024-25: used 7,479 gallons @ $1.61 = $12,089.70				
	Budget FY 2025-26: 6,800 gallons @ $1.60				
	Estimate for FY 2026-27: 7,500 gallons @ $1.61 - Base on current pricing				
100-50-5310-76.13	**Electricity**	7,500	8,547.77	7,700	8,600
	Contract with Novus.				
100-50-5310-76.24	**Water & Sewer**	1,200	1,593.19	1,100	1,600
100-50-5310-80.00	**Village Garage Lease**	100,550	101,704.76	100,550	107,110
	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 and insurance. The other 1/2 is leased by another company. Currently our monthly rent, insurance and property tax payment is $8,725.82/month. Increase of $200/mo predicted using past years increases. 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.	171,295	185,565.49	168,980	170,945
	DUHAMEL PIT				
	Line items moved around from FY 24/25 to FY 25/26 to better reflect actual costs.				
100-50-5410-56.00	**Pit Maintenance**	25,000	5,375.44	2,500	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**	20,000	20,000.00	XXXXX	XXXXX
	Part of Gravel and Sand				
100-50-5410-68.00	**Phase 3 Duhamel Pit Operations**	50,000	19,904.83	2,500	2,500

					Proposed
		Budget	Actual	Budget	Budget
Account Number	Account Description	2024-25	2024-25	2025-26	2026-27
	Finish reclaiming, seeding and mulching				
100-50-5410-XX.XX	**Contractor Hauling**	0	0.00	90,000	75,000
	Contractors hauling sand & gravel out of Duhamel Pit @ $5/yard. Reduced by 10,000 from last year due to surplus				
100-50-5410-70.00	**Gravel/Sand**	65,000	135,190.26	162,250	117,000
	Dale Percy Inc. is contracted to extract gravel/sand. 15,000 yards @ $6.79/yard. Includes $15,000 for removal of unusable materials				
100-50-5410-75.00	**Sand**	0	0.00	0	XXXXX
	Amounts recorded in Gravel/Sand. Now using a blend of gravel and sand.				
		160,000	180,470.53	257,250	197,000
GRAND TOTAL - HIGHWAY BUDGET		3,019,689	2,796,883.02	3,218,693	3,121,702
					Difference
					-96,991
					-3.01%

Other Organizations/Appropriations
Budget Worksheet

Account Number	Account Description	Budget 2024-25	Actual 2024-25	Budget 2025-26	Proposed Budget 2026-27
	FOURTH OF JULY				
100-30-3014-78.02	**July 4th Events**	14,500	14,000.00	0	XXXX
	Moved to Community Events Fund				
	Total	14,500	14,000.00	0	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	32,958.32	19,500	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**	9,000	12,125.01	12,246	12,800
	Selectboard authorized payment $12,500 annually 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**	5,000	2,660.00	5,000	6,000
	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. Cemetery software - $1,785 - 5% increase from 2024				
100-30-3960-78.07	**Pleasant View Cemetery - Mowing**	25,000	28,041.66	25,000	37,000
	Spaulding Property mowing contract. Contract includes debris removal. Three year contract increases from $36,500 FY 25/26 first year to $37,000 for FY 26/27 and $37,500 for FY 27/28				
	Total	58,000	75,784.99	61,746	75,300
MORRISTOWN CENTENNIAL LIBRARY					
100-30-3970-68.01	**Repairs & Maint. Services Library**	7,500	3,367.22	10,000	12,000
	Library maintenance: Fire Alarm Monitoring - $375, Elevator - $1,236.36 (increases 1% per year), Elevator testing - $382.61, Fire Alarm Test & Inspection - $543.00, A/C Cleaning-$2,160.85, 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**	286,448	286,448.00	206,041	211,810
	FY 24-25: Requested $286,448 - 9.5% Increase over previous year.				
	FY 25-26: Requested $286,041 - approved increase of $206,041				
	FY 26-27: Requested $240,285 - 16.6% increase over previous year. Budgeted $211,810 which is 2.8% Cost of Living Increase				
	Total	293,948	289,815.22	216,041	223,810
Grand Total - Other Organizations/Appropriations		374,948	388,100.21	286,287	307,610