

TOWN OF CHARLOTTE General Ledger
Comparative Budget Report
General Fund

Account	Budget FY - 2023	Actual FY-2023 Pd:12	Budget FY - 2024	Budget FY - 2025
100-200 Taxes				
100-2000-20.00 Tax Revenues	2,278,651.00	-2,272,717.72	2,466,554.00	0.00
100-2000-20.01 Retained Educ Tax	30,800.00	-29,925.86	30,200.00	31,000.00
Total Taxes	2,309,451.00	-2,302,643.58	2,496,754.00	31,000.00
100-202 Tax Sale Excess				
Total Tax Sale Excess	0.00	0.00	0.00	0.00
100-203 Delinquent Taxes				
100-2030-20.00 Interest-Delinquent Taxes	15,000.00	-7,538.31	12,000.00	8,000.00
100-2030-21.00 Penalty-Delinquent Taxes	15,000.00	-13,641.19	15,000.00	14,000.00
Memo:				
100-2030-22.00 Delinquent Tax Income	0.00	0.00	0.00	0.00
Total Delinquent Taxes	30,000.00	-21,179.50	27,000.00	22,000.00
100-204 Thompson's Point				
100-2040-00.00 Thompson't Point Rents	855,000.00	-853,702.58	825,000.00	976,000.00
Memo: Total land value = \$57,742,200 after 2023 reappraisal				
Rent = land value X total tax rate X 105%				
Estimating the non-residential tax rate will increase from current \$1.3468 to \$1.61, using 20% increase with regards to a decrease in CLA for FY25				
Total rent = \$976,132				
Total Thompson's Point	855,000.00	-853,702.58	825,000.00	976,000.00
100-210 STATE PAYMENTS				
100-2100-00.00 CURRENT USE	71,372.00	-71,234.00	84,374.00	87,628.00
Memo: See attachment for calculation				
100-2100-10.00 PILOT PAYMENT	12,000.00	-12,303.97	12,300.00	12,575.00
Memo: Based on estimates from the State of VT - PILOT payment will remain the same for FY25				
100-2100-20.00 Land Use Change Tax	0.00	-6,045.00	0.00	0.00
Total STATE PAYMENTS	83,372.00	-89,582.97	96,674.00	100,203.00
100-220 Railroad Tax				
100-2200-21.00 Railroad Tax	600.00	-612.38	600.00	600.00
Total Railroad Tax	600.00	-612.38	600.00	600.00
100-226 Barber Cemetery				
Total Barber Cemetery	0.00	0.00	0.00	0.00
100-231 Town Clerk's Revenue				

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100-2310-20.00 Vault/ Clerk Fees	9,000.00	-7,543.51	8,000.00	7,500.00
100-2310-21.00 Recording Fees	70,000.00	-45,169.00	60,000.00	45,000.00
Memo: Recording will remain low unless interest rates decline making refinancing favorable				
100-2310-22.00 Dog Licenses	1,700.00	-1,497.00	1,700.00	1,400.00
Memo: Town retains \$4/lic for spayed/neutered dogs & \$8/lic for intact animals.				
100-2310-24.00 Hunting & Fishing license	25.00	-13.50	25.00	25.00
Memo: Town only retains \$1.50/lic. Much fewer licenses issued because it can be done online				
100-2310-26.00 Marriage Licenses	200.00	-200.00	200.00	375.00
Memo: Town retains \$15/lic. (increased by State from \$10/license previously)				
100-2310-27.00 Green Mountain Passports	130.00	-126.00	130.00	120.00
Memo: \$2 per application - State Park pass				
100-2310-30.00 Town Clerk Misc	0.00	-61.00	0.00	0.00
Total Town Clerk's Revenue	81,055.00	-54,610.01	70,055.00	54,420.00
100-240 Planning & Zoning				
100-2400-01.00 P & Z Zoning Board Adj.	7,000.00	0.00	0.00	0.00
100-2400-02.00 P & Z Building Permits	30,000.00	-25,870.00	30,000.00	25,000.00
100-2400-03.00 P & Z Subdivision Income	15,000.00	0.00	0.00	0.00
Memo: Included with DRB				
100-2400-04.00 P & Z Miscellaneous Inc.	50.00	-31.00	50.00	0.00
100-2400-05.00 Septic Applications	15,000.00	-11,977.50	26,000.00	0.00
100-2400-06.00 CERT OF OCCUPANCY	4,000.00	-4,380.00	4,000.00	3,000.00
100-2400-07.00 CERTIFICATE OF COMPLIANCE	6,000.00	-3,450.00	5,000.00	4,000.00
100-2400-08.00 HIGHWAY ACCESS PERMIT	1,000.00	-1,000.00	1,000.00	800.00
100-2400-09.00 DRB	0.00	-22,525.00	21,000.00	15,000.00
100-2400-10.00 P&Z Grants	0.00	0.00	9,000.00	5,000.00
100-2400-11.00 Technical Review	0.00	0.00	1,000.00	0.00
Total Planning & Zoning	78,050.00	-69,233.50	97,050.00	52,800.00
100-245 Senior Center				
100-2450-00.00 Senior Center Programs	34,000.00	-34,759.50	30,000.00	35,000.00
100-2450-10.00 Bldg Use/Rental	1,000.00	-1,765.00	1,500.00	1,500.00
100-2450-20.00 Senior Center Misc	0.00	0.00	3,500.00	3,500.00
Memo: What is miscellaneous revenue?				
100-2450-31.00 Social Services Grant	0.00	0.00	2,000.00	1,000.00
Memo: What is this?				
Total Senior Center	35,000.00	-36,524.50	37,000.00	41,000.00
100-250 Legal Fee Refunds				
Total Legal Fee Refunds	0.00	0.00	0.00	0.00
100-260 Library				
Total Library	0.00	0.00	0.00	0.00

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100-270 Beach				
100-2700-00.00 Beach Fee Income	30,000.00	-44,566.00	37,000.00	44,000.00
Total Beach	30,000.00	-44,566.00	37,000.00	44,000.00
100-271 Recreation				
100-2710-00.00 RECREATION PROGRAMS	60,000.00	-73,564.67	61,000.00	73,000.00
Total Recreation	60,000.00	-73,564.67	61,000.00	73,000.00
100-280 Highways				
100-2800-00.00 State Aid - Highways	203,248.00	-208,754.86	208,756.00	215,000.00
Memo: Estimating State Highway Aid will remain at current funding				
100-2800-10.00 HIGHWAY GRANTS	0.00	-4,552.22	0.00	0.00
100-2800-60.00 Municipal Roads Grant-In-	0.00	-4,657.63	0.00	0.00
100-2800-70.00 Paving Grant	0.00	-88,000.00	0.00	0.00
Total Highways	203,248.00	-305,964.71	208,756.00	215,000.00
100-281 Court Fines				
100-2810-00.00 Court Fines - Highways	1,500.00	-2,185.50	10,000.00	10,000.00
Memo: Higher revenue expected with Chitt County Sheriff vs State Police				
Total Court Fines	1,500.00	-2,185.50	10,000.00	10,000.00
100-282 BRIDGE GRANTS				
Total BRIDGE GRANTS	0.00	0.00	0.00	0.00
100-283 TRANSFERS IN TO GF				
100-2830-00.00 Reappraisal Funds	15,000.00	-15,000.00	50,000.00	15,000.00
Memo: Reappraisal fund current balance - \$75,397 & will be reduced to \$25,397 after current year transfer of \$50,000 to General Fund to help cover reappraisal costs. Receive approx. \$17,000 each March from State of Vermont, so fund would be back up to \$42,397 at the close of this current year				
Total TRANSFERS IN TO GF	15,000.00	-15,000.00	50,000.00	15,000.00
100-284 AGRICULTURAL LEASE				
100-2840-00.00 AG LEASE	4,852.00	-1,880.76	4,344.00	4,344.00
Memo: Park land - \$3,523 Galbreath - \$371 Thompson's Pt ag lease - \$450				
Total AGRICULTURAL LEASE	4,852.00	-1,880.76	4,344.00	4,344.00
100-285 RENTS				
100-2850-00.00 Town Garage Rent	0.00	0.00	6,000.00	6,000.00
Memo: \$500/mo is current agreement				
Total RENTS	0.00	0.00	6,000.00	6,000.00

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100-293 Investment Interest				
100-2930-00.00 Interest Income	1,600.00	-33,345.46	40,000.00	60,000.00
Memo: Based on switch to TD Bank & increase % rate estimate				
Total Investment Interest	1,600.00	-33,345.46	40,000.00	60,000.00
100-295 Surplus				
Total Surplus	0.00	0.00	0.00	0.00
100-299 Miscellaneous				
100-2990-00.00 Miscellaneous Income	1,000.00	-1,282.21	1,200.00	1,200.00
Memo: Liquor Licenses, car registrations, misc., Cannabis permit fees				
100-2990-00.06 Chargepoint Reimbursement	380.00	-1,269.43	1,000.00	1,200.00
Memo: Credit received back-charging station				
100-2990-04.00 Village Wastewater Fees	0.00	-6,969.20	1,442.00	2,000.00
100-2990-07.00 Transfer In-ARPA	0.00	-566,053.86	0.00	0.00
100-2990-08.00 Insurance Claim Payments	0.00	0.00	0.00	0.00
Total Miscellaneous	1,380.00	-575,574.70	3,642.00	4,400.00
Total Revenues	3,790,108.00	-4,480,170.82	4,070,875.00	1,709,767.00
100-300 Selectmen				
100-3000-10 Selectmen's Salaries				
100-3000-10.00 Selectmen Salaries	-9,000.00	7,510.50	-9,000.00	-9,000.00
Memo: Currently Chair = \$2500, other members = \$1625				
100-3000-10.10 Minute-taker Salary	-3,800.00	4,131.25	-4,000.00	-4,000.00
Memo: Pay rate increasedFY23 from \$20 to \$25/hr				
100-3000-10.12 Town Administrator	-84,776.00	87,627.37	-94,252.00	-80,000.00
Memo: FY24 salary				
Total Selectmen's Salaries	-97,576.00	99,269.12	-107,252.00	-93,000.00
100-3000-20.00 Legal Expense-Selectmen	-35,000.00	32,701.01	-35,000.00	-35,000.00
100-3000-25.00 Human Resources Consultan	-3,000.00	14,175.00	-5,000.00	-2,500.00
Memo: Employee benefits consultant?				
100-3000-30.00 Unanticipated Expense - S	0.00	1,576.07	0.00	0.00
100-3000-34.00 Advertising - Selectmen	-4,000.00	7,853.46	-5,000.00	-5,000.00
100-3000-36.00 Seminars - Selectmen	-250.00	66.00	-250.00	-250.00
100-3000-37.00 Mileage	-140.00	139.94	-150.00	-150.00
100-3000-39.00 Memberships/Dues	-85.00	0.00	-85.00	-85.00
Memo: VT Town & City Management Assoc. dues				
Total Selectmen	-140,051.00	155,780.60	-152,737.00	-135,985.00
100-310 Town Clerk				
100-3100-10 Clerk's Salaries				

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	FY - 2023	FY-2023 Pd:12	FY - 2024	FY - 2025
100-3100-10.00 Clerk Salary	-84,776.00	87,627.37	-94,252.00	-94,252.00
Memo: FY24 salary				
100-3100-10.11 Assistant Clerk Salary	-53,664.00	63,127.55	-64,844.00	-64,844.00
Memo: FY24 salary				
Total Clerk's Salaries	-138,440.00	150,754.92	-159,096.00	-159,096.00
100-3100-32.00 Mileage - Clerk	0.00	58.75	-100.00	-100.00
100-3100-33.00 Telephone - Clerk	-2,300.00	2,505.50	-2,350.00	-2,400.00
100-3100-36.00 Seminars/Training - Clerk	-100.00	28.00	-100.00	-100.00
100-3100-38.00 Supplies	-4,200.00	4,079.99	-5,000.00	-4,800.00
Memo: Increase in cost of recording supplies				
100-3100-39.00 Memberships/Manuals-Clk.	-100.00	55.00	-100.00	-100.00
100-3100-40.00 Service Contracts - Clerk	-8,000.00	7,815.41	-8,000.00	-8,700.00
Memo: NEMRC - annual service & disaster recovery contracts \$6521. Copier contract				
- \$1998/yr for contract/supplies/service. Extra \$ added for programming help				
with Thompson's Point rent & sewer modules (NEMRC), typewriter service,				
microfilm storage				
Total Town Clerk	-153,140.00	165,297.57	-174,746.00	-175,296.00
100-311 Treasurer				
100-3110-38.00 Supplies - Treasurer	-800.00	1,183.13	-900.00	-900.00
100-3110-41.00 Audit Expense	-18,000.00	19,697.00	-21,000.00	-24,000.00
100-3110-42.00 Bank Fees	0.00	1,000.00	0.00	0.00
Total Treasurer	-18,800.00	21,880.13	-21,900.00	-24,900.00
100-315 Elections & Town Meetings				
100-3150-41.00 Elections	-1,000.00	619.40	-200.00	-650.00
100-3150-42.00 Town Meetings	-2,500.00	488.81	-2,500.00	-400.00
Memo: Includes ballot counters, CCS will take care of sound system				
100-3150-44.00 Town Report Expenses	-5,500.00	8,893.35	-9,000.00	-1,600.00
Memo: Budgeted amount includes printing of the town report -250 copies				
Total Elections & Town Meetings	-9,000.00	10,001.56	-11,700.00	-2,650.00
100-320 Planning & Zoning				
100-3200-10 Planning & Zoning Salary				
100-3200-10.10 Zoning Administrator Sal.	-61,360.00	64,778.88	-65,962.00	-67,184.00
Memo: FY24 salary is \$67,184. Budgeted figure for FY24 was an error				
100-3200-10.11 Planner Salary	-56,414.00	60,594.76	-65,962.00	-65,962.00
Memo: FY24 salary, at 32 hrs/wk salary would be \$52765 at the current pay rate.				
100-3200-10.12 P&Z Assistant	-35,217.00	38,751.55	-41,925.00	-41,925.00
Memo: FY24 salary				
100-3200-10.13 Minute Taker Salary P & Z	-3,000.00	6,493.75	-4,000.00	-6,000.00
Total Planning & Zoning Salary	-155,991.00	170,618.94	-177,849.00	-181,071.00
100-3200-20.00 Legal - P & Z	-15,000.00	9,803.13	-13,000.00	-10,000.00

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100-3200-30.00 Miscellaneous - P & Z Memo: No Dept should have a misc line	-100.00	195.26	0.00	0.00
100-3200-32.00 Mileage - P & Z	-300.00	1,159.36	-1,000.00	-1,000.00
100-3200-33.00 Telephone - P & Z	-900.00	805.08	-900.00	-800.00
100-3200-34.00 Advertising - P & Z	-2,500.00	1,232.75	-2,000.00	-2,000.00
100-3200-35.00 Equipment - P & Z Memo: What "equipment"	-600.00	10.59	-300.00	-300.00
100-3200-36.00 Seminars - P & Z	-600.00	110.00	-600.00	-200.00
100-3200-37.00 COMPUTER UPGRADE	-3,000.00	2,587.31	-1,000.00	0.00
100-3200-38.00 Supplies - P & Z	-1,000.00	1,338.36	-1,000.00	-1,500.00
100-3200-39.00 Memberships/Manuals-P & Z	-400.00	523.10	-300.00	-500.00
100-3200-41.00 Engineering - Septic Revi Memo:	-23,000.00	36,116.32	-26,000.00	0.00
100-3200-42.00 Copier - P & Z	-2,800.00	2,226.70	-2,800.00	-2,800.00
100-3200-43.00 PLANNING CONSULTANTS	0.00	4,114.16	-500.00	0.00
100-3200-44.00 Mapping	-500.00	55.44	0.00	0.00
100-3200-47.00 TOWN PLAN/LAND USE Memo: Town Plan does not expire until 2026	0.00	0.00	0.00	-2,500.00
100-3200-48.00 Technical Review Memo: Review by?	0.00	0.00	-1,000.00	-1,000.00
Total Planning & Zoning	-206,691.00	230,896.50	-228,249.00	-203,671.00
100-330 Constable				
100-3300-10.12 Halloween Lights Memo:	-800.00	859.82	-1,000.00	-1,000.00
Total Constable	-800.00	859.82	-1,000.00	-1,000.00
100-340 Assessor				
100-3400-10 Assessor Salaries				
100-3400-10.14 Wages-Assessor Memo: FY24 salary is \$32,663 What is \$31,300 basd on?	-30,388.00	31,975.53	-32,663.00	-31,300.00
Total Assessor Salaries	-30,388.00	31,975.53	-32,663.00	-31,300.00
100-3400-25.00 Contract Appraiser Memo:	-31,200.00	39,500.63	-51,500.00	-46,000.00
100-3400-26.00 Lister card on-line servi Memo: annual fee	-1,000.00	0.00	-1,000.00	-500.00
100-3400-33.00 Telephone - Assessor Memo: Current year expense is approx. \$200/mo. Would recommend staying the same at \$2,450 for FY25	-2,000.00	2,530.90	-2,450.00	-2,450.00
100-3400-34.00 Advertising - Assessor	-300.00	0.00	-300.00	0.00
100-3400-35.00 Equipment-Assessor	-2,000.00	1,937.50	0.00	0.00
100-3400-36.00 Seminars/Dues - Assessor Memo: annual dues for VALA	-400.00	50.00	-400.00	-400.00

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100-3400-37.00 COMPUTER SOFTWARE	-300.00	393.50	-300.00	0.00
100-3400-38.00 Supplies - Assessor	-300.00	366.14	-300.00	0.00
100-3400-40.00 MS Service Contract	-600.00	693.31	-600.00	-795.00
Memo: Changed to \$795 for FY25 per email received from NEMRC				
100-3400-42.00 Mapping Contract-Assessor	-4,200.00	4,200.00	-4,200.00	-4,200.00
Memo:				
100-3400-43.00 Furniture-Assessor	-1,200.00	0.00	0.00	0.00
Memo:				
100-3400-44.00 Reappraisal	-3,000.00	4,681.33	-300.00	0.00
Total Assessor	-76,888.00	86,328.84	-94,013.00	-85,645.00
100-341 Delinquent Tax Collector				
100-3410-10.00 Delinquent Tax Col.Salary	-7,800.00	7,800.00	-7,800.00	-7,800.00
Total Delinquent Tax Collector	-7,800.00	7,800.00	-7,800.00	-7,800.00
100-350 Employee Benefits				
100-3500-40.00 Payroll tax	0.00	0.00	0.00	-3,955.00
Memo: New for FY25 Patroll tax calculated at .44% of gross payroll $\$898749 \times .0044 = \3955				
100-3500-41.00 Social Security	-47,325.00	51,065.69	-57,392.00	-55,723.00
Memo: Total FY25 payroll assumes a 0% increase over FY24= $\$898,749 \times .062 = \$55,723$				
100-3500-42.00 Health Insurance	-175,700.00	243,423.70	-213,000.00	-250,000.00
100-3500-43.00 Retirement	-44,100.00	44,923.37	-50,376.00	-51,876.00
Memo: employer contribution of 7.0%, using estimated payroll of \$741,082 for employees receiving retirement benefit=\$51876				
100-3500-44.00 Unemployment Compensation	-1,335.00	1,182.00	-1,350.00	-1,200.00
Memo: Estimate only				
100-3500-45.00 MEDI Expense	-11,100.00	11,942.77	-13,422.00	-13,032.00
Memo: Estimated payroll of $\$898749 \times .0145 = \13032				
100-3500-47.00 Eyemed Vision Plan	-1,400.00	1,269.26	-1,400.00	-1,300.00
Memo: Based on current rates, participation & employee contributions				
100-3500-48.00 DELTA DENTAL	-11,700.00	11,720.92	-13,356.00	-11,200.00
Total Employee Benefits	-292,660.00	365,527.71	-350,296.00	-388,286.00
100-400 Fire & Rescue				
Total Fire & Rescue	0.00	0.00	0.00	0.00
100-500 Highways				
100-5000-30.00 Miscellaneous - Highway	-1,000.00	990.00	-1,000.00	-1,000.00
100-5000-41.00 Retreatment - Highways	-235,000.00	235,000.00	-235,000.00	-325,325.00
100-5000-44.00 Winter Plow/Sand/Ice Hwy.	-225,000.00	266,900.82	-225,000.00	-225,000.00
100-5000-45.00 Gravel Roads Maint. - Hwy	-200,250.00	172,620.99	-200,250.00	-200,250.00
100-5000-47.00 Ditching - Highway	-50,000.00	23,828.79	-50,000.00	-50,000.00
100-5000-48.00 Brush/Tree Removal - Hwy.	-75,000.00	67,225.00	-75,000.00	-75,000.00

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100-5000-49.00 Culvert Replace/Repair	-40,000.00	28,167.90	-40,000.00	-40,000.00
100-5000-50.00 Mowing Roadside - Highway	-40,000.00	38,217.50	-40,000.00	-40,000.00
100-5000-51.00 Sweeping Int./Shoulders	-5,000.00	7,262.50	-5,000.00	-5,000.00
100-5000-52.00 Cold Patch - Highway	-4,000.00	5,401.44	-4,000.00	-4,000.00
100-5000-53.00 Bridge/Guardrail Repair	-5,000.00	26,785.17	-5,000.00	-5,000.00
100-5000-54.00 Road Signs - Highway	-15,000.00	13,548.08	-15,000.00	-15,000.00
100-5000-57.00 Covered bridges	-5,000.00	3,075.00	-5,000.00	-5,000.00
100-5000-58.00 BIKE PATH MAINTENANCE	-3,000.00	2,850.00	-3,000.00	-3,000.00
Total Highways	-903,250.00	891,873.19	-903,250.00	-993,575.00
100-501 Bridge Reconstruction				
Total Bridge Reconstruction	0.00	0.00	0.00	0.00
100-502 Transfer Highway Reserve				
100-5020-00.00 Transfer Highway Reserve	0.00	114,093.52	0.00	0.00
Total Transfer Highway Reserve	0.00	114,093.52	0.00	0.00
100-503 Stormwater Discharge MRGP				
100-5030-00.00 Municipal Roads General P	-1,590.00	1,765.00	-1,590.00	-1,590.00
Memo: Annual Fee - \$1350				
Administrative Processing Fee - \$240				
Total Stormwater Discharge MRGP	-1,590.00	1,765.00	-1,590.00	-1,590.00
100-510 Town Lands				
100-5100-41.00 LANDFILL MONITOR	-7,976.00	4,143.38	-8,296.00	-8,296.00
100-5100-42.00 Village Mowing	-4,700.00	4,312.15	-4,400.00	-4,195.00
100-5100-43.00 Cemetery Maintenance	-8,000.00	6,429.99	-6,200.00	-6,200.00
Memo: Mowing alone is currently \$5600 (7 mowings at \$800 each). Would recommend leaving it at \$6,200				
100-5100-44.00 PARK SECURITY	-7,300.00	7,328.10	-7,300.00	-7,300.00
100-5100-45.00 Lakefield/Beach	-6,900.00	8,662.86	-8,000.00	-9,680.00
Memo: Town beach & lake field plus extra beach area mowing				
100-5100-46.00 PARK MAINTENANCE	-17,500.00	15,100.88	-15,000.00	-19,000.00
Memo: \$8300-mowing, trail & tree work, signage, plowing				
\$8500- Habitat management-Invasive species removal, management plan areas maintained to specific habitats				
\$2200-supplies, herbicide treatments				
100-5100-47.00 BERRY FARM FIELD	-12,000.00	13,479.97	-16,500.00	-12,320.00
Memo: Mowing-\$10,470				
Fertilizer - \$1,850				
100-5100-48.00 Brushhogging	-5,600.00	6,460.00	-7,000.00	-6,120.00
100-5100-50.00 Trail Maintenance	-2,700.00	3,155.75	-2,800.00	-3,630.00
100-5100-51.00 THOMPSONS PT TRASH	-534.00	1,377.82	-1,150.00	-1,324.00
Memo: 3 Pick-up areas at \$36.77 X 12 months. Might want to increase budget to \$1,500 to account for raise in rates for FY25				

TOWN OF CHARLOTTE General Ledger
Comparative Budget Report
General Fund

Account	Budget FY - 2023	Actual FY-2023 Pd:12	Budget FY - 2024	Budget FY - 2025
100-5100-52.00 Ash Tree Removal	-15,000.00	15,000.00	0.00	0.00
Memo: Ash tree removal, tree removal in general should be expensed from Tree Fund				
100-5100-53.00 Tree Care/Treatment	-780.00	570.00	-780.00	-4,580.00
Memo: Ash tree chemical treatment (\$780) Pruning, mulching, tratments (\$3,800)				
100-5100-54.00 Village WW Sys Maintenanc	-1,500.00	5,204.76	-9,900.00	-8,000.00
Memo: Looks underbudgeted. YTD as of 11/30 is \$5595.				
100-5100-55.00 Museum Maintenance	-1,500.00	1,404.68	-1,376.00	-1,000.00
Memo: Telecom - \$876 current annual expense				
100-5100-56.00 Water Quality Monitoring	-2,700.00	2,700.00	-2,700.00	-2,700.00
Memo: Frogbit removal-Lewis Creek Assoc.				
Total Town Lands	-94,690.00	95,330.34	-91,402.00	-94,345.00
100-520 Town Garage				
100-5200-10.00 Maintenance	0.00	0.00	0.00	-5,000.00
100-5200-33.00 Telecommunications	0.00	0.00	0.00	-2,400.00
100-5200-38.00 Supplies	0.00	0.00	0.00	-2,500.00
100-5200-41.00 Trash Removal	0.00	0.00	0.00	-2,800.00
100-5200-45.00 Utilities	0.00	0.00	0.00	-18,000.00
Memo: Dec 2023 invoice \$1796...				
Total Town Garage	0.00	0.00	0.00	-30,700.00
100-600 Library				
100-6000-10.00 LIBRARY DIRECTOR	-80,877.00	77,066.39	-88,553.00	-86,935.00
Memo: FY24 salary				
100-6000-10.10 Library Assistants	-58,279.00	55,059.79	-76,083.00	-72,326.00
Memo: FY 24 salaries.				
100-6000-10.11 YOUTH LIBRARIAN	-51,404.00	52,978.22	-56,285.00	-55,257.00
Memo: FY24 salary				
100-6000-10.12 TECHNICAL LIBRARIAN	-51,404.00	52,575.83	-56,285.00	-55,257.00
Memo: FY24 salary				
100-6000-20.00 CUSTODIAL SERVICE	-7,800.00	9,240.00	-9,100.00	-9,900.00
Memo: \$825/mo - new Custodian				
100-6000-30.00 POSTAGE/MISCELLANEOUS	-1,000.00	999.34	-1,000.00	-1,000.00
100-6000-33.00 TELECOMMUNICATIONS	-2,100.00	2,383.06	-2,100.00	-2,500.00
Memo: Current cost approx. \$212/mo = \$2544/yr, recommend inc. to \$2600				
100-6000-38.00 Supplies - Library	-2,100.00	1,052.59	-2,100.00	-2,000.00
100-6000-39.00 Professional Development	-1,500.00	610.00	-1,500.00	-1,000.00
100-6000-40.00 ASSOCIATION DUES	-350.00	235.00	-350.00	-250.00
100-6000-41.00 Aquisitions - Library	-10,000.00	6,710.77	-10,000.00	-10,000.00
100-6000-42.00 Programs-Library	-2,000.00	515.20	-2,000.00	-1,500.00
100-6000-43.00 Energy	-5,000.00	5,659.55	-7,000.00	-7,000.00
100-6000-44.00 Maintenance	-4,000.00	4,789.00	-4,500.00	-5,000.00
100-6000-45.00 Computer Support	-2,000.00	1,383.10	-2,500.00	-2,000.00
100-6000-46.00 Computer Equipment	-3,700.00	4,259.20	-5,000.00	-5,000.00
Total Library	-283,514.00	275,517.04	-324,356.00	-316,925.00

TOWN OF CHARLOTTE General Ledger
Comparative Budget Report
General Fund

Account	Budget FY - 2023	Actual FY-2023 Pd:12	Budget FY - 2024	Budget FY - 2025
100-650 Annual Requests				
100-6500-40.00 LEWIS CREEK ASSOCIATION	-600.00	600.00	0.00	-600.00
100-6500-41.00 Visiting Nurses Assoc.	-4,500.00	4,500.00	0.00	-5,000.00
100-6500-42.00 Age Well (fka CVAA)	-2,000.00	2,000.00	0.00	-2,000.00
100-6500-43.00 GBIC	-100.00	100.00	0.00	0.00
100-6500-45.00 Steps to End Domestic Vio	-900.00	900.00	0.00	-1,200.00
100-6500-46.00 Center/Independent Living	-200.00	200.00	0.00	0.00
100-6500-49.00 Vt. Assoc. for the Blind	-250.00	250.00	0.00	-250.00
100-6500-54.00 COTS	0.00	0.00	0.00	-750.00
100-6500-57.00 AMERICAN RED CROSS	-1,000.00	1,000.00	0.00	0.00
100-6500-59.00 VT Rural Fire Protection	-100.00	100.00	0.00	-100.00
100-6500-60.00 Child Care Resources	-250.00	250.00	0.00	0.00
100-6500-64.00 VT Family Network	-200.00	200.00	0.00	-1,000.00
Total Annual Requests	-10,100.00	10,100.00	0.00	-10,900.00
100-700 Recreation				
100-7000-10 Beach Attendant Wages				
100-7000-10.10 Beach Attendant Wages	-2,400.00	3,262.67	-2,600.00	-2,600.00
Memo: Minimum wage increases to \$13.67/hr on Jan 1, 2024, 3.7% from current \$13.18/hr				
100-7000-10.11 Beach Attendant Wages	-2,400.00	1,768.51	-2,500.00	-2,500.00
100-7000-10.12 Beach Attendant Wages	-2,400.00	1,347.48	-2,500.00	-2,500.00
100-7000-10.13 Beach Attendant Wages	-2,400.00	1,494.30	-2,500.00	-2,500.00
100-7000-10.14 Beach Attendant	-2,400.00	2,428.57	-2,500.00	-2,500.00
100-7000-10.15 Beach Attendant	-2,400.00	2,117.96	-2,500.00	-2,500.00
Total Beach Attendant Wages	-14,400.00	12,419.49	-15,100.00	-15,100.00
100-7000-31.00 BEACH MAINTENANCE	-4,200.00	3,791.21	-7,200.00	-7,100.00
Memo: Misc Repairs - \$1000				
Tree removal - \$2000				
Plumber - \$1025				
Damage/Vandalism - \$500				
Brush/beach land work -\$750				
Port-a-Potty - \$1000				
Beach stairs - \$10000				
Bath house path/entrance - \$700				
Motion sensor lights at beach - \$100				
Removed stairs \$10,000				
100-7000-32.00 Mileage	-300.00	349.46	-300.00	-300.00
Memo: Mileage- beach & Whiskey Bay for water testing				
100-7000-33.00 Telephone	-540.00	529.49	-540.00	-540.00
Memo: Business cell phone w/ unlimited usage, Wi-Fi (45/mo X 12 mos)				
100-7000-34.00 Advertising-Recreation	0.00	128.96	0.00	0.00
100-7000-35.00 Recreation software	-3,495.00	3,295.00	-3,495.00	-3,495.00
Memo: Annual fee				
100-7000-38.00 Supplies	-1,700.00	1,804.56	-1,700.00	-1,800.00
Memo: Beach\Rec supplies				

TOWN OF CHARLOTTE General Ledger
Comparative Budget Report
General Fund

Account	Budget FY - 2023	Actual FY-2023 Pd:12	Budget FY - 2024	Budget FY - 2025

Toilet paper - \$115				
Paper towels - \$84				
Cleaners & protective supplies - \$150				
Misc. - \$50				
Repair supplies - \$150				
Office/Rec supplies - \$50				
Beach Passes - \$1250				
Signage - \$200				
 Total \$2049				
100-7000-39.00 Memberships/Dues	-350.00	190.00	-350.00	-200.00
Memo: VPRA annual dues - \$190				
100-7000-40.00 TENNIS COURTS	-2,800.00	0.00	-300.00	-300.00
Memo: Equipment repairs/supplies				
100-7000-41.00 Garbage Removal - Beach	-200.00	314.07	-400.00	-400.00
Memo: May-Sept (approx. \$84mo)				
100-7000-42.00 Skating Rink	-2,010.00	360.25	-1,800.00	-550.00
Memo: Light replacements - \$1300				
Bulbs for metal halide - \$60				
Hut repairs - \$400				
 Reduced to \$550 because?				
100-7000-45.00 Beach Electricity	-300.00	608.95	-300.00	-300.00
100-7000-45.01 skating rink electricity	-550.00	285.42	-550.00	-550.00
100-7000-47.00 DOCKS IN & OUT	-4,000.00	6,648.75	-6,200.00	-6,700.00
Memo: Dock, raft, ramp install - \$4200				
Dock, raft, ramp removal - \$2100				
Repairs/Adjustments - \$1000				
100-7000-48.00 REC PROGRAM DIRECTOR	-47,389.00	50,903.97	-54,586.00	-54,586.00
Memo: FY24 salary				
100-7000-49.00 REC PROGRAM EXPENSE	-45,000.00	60,122.83	-49,000.00	-50,000.00
100-7000-50.00 Site Plan-Beach Improveme	-800.00	190.00	-300.00	-300.00
100-7000-51.00 Beach Water Testing	-750.00	1,210.00	-780.00	-780.00
Memo: Vt State water testing - \$100				
Water testing - drinking water - \$120				
Water testing - swim water (beach) - \$280				
Water testing - swim water (Whiskey Bay)				
\$280				
 Total - \$780				
100-7000-52.00 CCS Facility Usage Fees	0.00	0.00	-7,000.00	-7,000.00
Memo: Estimated cost to use school facility for recreation programs.				
 Total Recreation	-128,784.00	143,152.41	-149,901.00	-150,001.00

100-7500 CONSERVATION				
100-7500-45.00 Charlotte Invasives	-1,500.00	1,170.00	-1,500.00	-1,200.00
100-7500-46.00 Green-Up Day	-100.00	34.78	-100.00	0.00
100-7500-47.00 Wildlife data/equipment	0.00	67.35	0.00	0.00
Memo: What is the purpose?				

TOWN OF CHARLOTTE General Ledger
Comparative Budget Report
General Fund

Account	Budget FY - 2023	Actual FY-2023 Pd:12	Budget FY - 2024	Budget FY - 2025
100-7500-48.00 Memberships/Dues	-50.00	50.00	-50.00	-50.00
Memo:				
100-7500-49.00 Education & Outreach	0.00	0.00	-300.00	0.00
Total CONSERVATION	-1,650.00	1,322.13	-1,950.00	-1,250.00
100-800 Town Hall				
100-8000-10.00 Maintenance - Town Hall	-8,000.00	10,535.61	-10,000.00	-11,000.00
Memo: Includes : Climate Systems (\$800); Patterson Fuels (service - \$1300); Orkin Pest control (\$600); FireProtek (\$100); SunRay Security (\$600); Maple Leaf Carpet Cleaning(\$2000); Generator maintenance (\$300); Electrician/Lincoln Applied/Plumber (\$1400), Secureshred (\$300), P&P Septic (\$3300), Powerwashing(\$350)				
100-8000-20.00 Custodian	-9,075.00	9,251.00	-10,200.00	-7,200.00
Memo: Current rate average at \$585/mo.				
100-8000-31.00 TOWN POSTAGE	-5,500.00	5,881.50	-5,500.00	-5,800.00
100-8000-35.00 Equipment - Town Hall	-5,000.00	1,870.72	0.00	-15,900.00
Memo: computer upgrades				
100-8000-38.00 Town Hall Supplies	-2,200.00	2,995.23	-2,800.00	-2,900.00
100-8000-41.00 Trash Removal - Town Hall	-1,700.00	1,723.75	-1,900.00	-2,200.00
100-8000-45.00 Utilities - Town Hall	-5,500.00	5,716.02	-6,000.00	-6,000.00
Memo: based on current usage				
100-8000-46.00 Fuel Oil - Town Hall	-3,500.00	4,897.23	-5,000.00	-5,000.00
100-8000-51.00 Computer Service	-18,000.00	19,188.91	-20,000.00	-23,000.00
Memo: Tech Group annual support - \$17,622 Zoom/Dropbox - \$480 Website hosting - \$3,444				
Total Town Hall	-58,475.00	62,059.97	-61,400.00	-79,000.00
100-850 SENIOR CENTER				
100-8500-10.00 MAINTENANCE	-10,000.00	9,285.83	-8,000.00	-8,000.00
100-8500-10.10 SNOW PLOWING	-1,800.00	2,700.00	-2,000.00	-2,000.00
100-8500-20.00 CUSTODIAL SERVICE	-9,400.00	8,522.50	-11,000.00	-10,000.00
Memo: Validity-new custodian contracted at \$825/mo = \$9,900				
100-8500-30.00 MISCELLANEOUS	-200.00	0.00	0.00	0.00
100-8500-31.00 POSTAGE	-1,200.00	244.00	-400.00	-400.00
100-8500-33.00 TELECOMMUNICATIONS	-2,400.00	2,786.75	-2,400.00	-3,000.00
100-8500-35.00 Technology	0.00	21.00	-2,000.00	-2,500.00
100-8500-38.00 SUPPLIES	-2,100.00	1,894.56	-1,900.00	-2,000.00
100-8500-41.00 TRASH	-1,900.00	579.77	-1,900.00	-600.00
Memo: Only have compost pick-up, current cost is \$45.09/mo = \$541				
100-8500-45.00 ENERGY	-7,000.00	9,105.96	-9,000.00	-9,000.00
100-8500-48.00 Activities Director	-47,224.00	60,313.60	-67,080.00	-67,080.00
Memo: Current FY24 salary				
100-8500-49.00 Volunteer Coordinator	-11,536.00	8,717.31	-13,844.00	-18,278.00
Memo: Current pay rate for FY24 is \$18.50/hr X 19 hrs/wk = \$18,278/yrnot \$13,844				
100-8500-50.00 PROGRAM EXPENSES	-34,000.00	35,313.24	-28,000.00	-30,000.00
Memo: Compared to actuals for FY23, this line seems underbudgeted				

TOWN OF CHARLOTTE General Ledger
Comparative Budget Report
General Fund

Account	Budget FY - 2023	Actual FY-2023 Pd:12	Budget FY - 2024	Budget FY - 2025
Total SENIOR CENTER	-128,760.00	139,484.52	-147,524.00	-152,858.00
100-900 Miscellaneous				
100-9000-40.00 Transfer Out-ARPA	0.00	566,053.86	0.00	0.00
100-9000-42.00 Insurance	-40,000.00	41,784.00	-48,000.00	-62,306.00
Memo: Breakdown is \$45,658 for PACIF plus additional \$7,517 for Town Garage and \$9,131 for WC.				
100-9000-43.00 FLEA MARKET ELECTRIC	-50.00	152.83	-50.00	-150.00
Memo: Minimal-monthly bills paid by Gaujac/Wigmans				
100-9000-44.00 Street Lights - Electric	-1,800.00	1,861.72	-1,800.00	-1,800.00
100-9000-45.00 Museum Electricity	-400.00	483.89	-550.00	-550.00
100-9000-47.00 Canine Control Officer	-3,000.00	3,000.00	-3,000.00	-3,000.00
100-9000-48.00 Dogs/Miscellaneous	-900.00	838.06	-2,300.00	-900.00
Memo: Includes \$600 for Comfort Hill contract, \$220 for licensing supplies,				
100-9000-49.00 Miscellaneous Expenses	0.00	0.00	0.00	0.00
100-9000-50.00 TRAILS COMMITTEE	-1,500.00	1,977.91	-1,500.00	-1,500.00
Memo: trail maintenance/repairs, year-end donation letter				
100-9000-51.00 Traffic Enforcement	-20,000.00	19,720.58	-30,000.00	-30,000.00
100-9000-52.00 CHARLOTTE LAND TRUST	-5,000.00	5,000.00	0.00	-5,000.00
100-9000-54.00 Energy Committee	-4,720.00	4,712.35	-4,500.00	-4,500.00
Memo: Transportation - \$1,500 Renewable Energy - \$1,000 Weatherization - \$1,500 Education - \$500				
100-9000-57.00 TREE WARDEN	-1,215.00	805.09	-1,550.00	-1,550.00
Memo: Mileage - \$400 10 EAB traps - \$400 Misc expenses - \$200 Tree tubs (10) - \$450 Workshops - \$100				
100-9000-58.00 Traffic Calming	0.00	0.00	-15,000.00	0.00
Total Miscellaneous	-78,585.00	646,390.29	-108,250.00	-111,256.00
100-901 Intergovntl. Taxes & Dues				
100-9010-41.00 VLCT Dues	-6,038.00	6,038.00	-6,259.00	-6,450.00
100-9010-42.00 CCRPC Dues	-10,217.00	10,217.00	-10,191.00	-10,702.00
100-9010-43.00 County Tax	-42,566.00	43,408.00	-41,000.00	-44,000.00
100-9010-44.00 Special Investigations (C	-5,728.00	5,728.00	0.00	0.00
Total Intergovntl. Taxes & Dues	-64,549.00	65,391.00	-57,450.00	-61,152.00
100-910 Debt Service				
100-9100-53.00 Debt Service-Library Bond	-43,580.00	43,579.50	-43,157.00	-42,719.00
Memo:				
100-9100-54.00 2004 Fire Truck	0.00	0.00	-20,355.00	-18,255.00
100-9100-55.00 2017 Fire Truck	0.00	0.00	-46,067.00	-45,275.00

TOWN OF CHARLOTTE General Ledger
Comparative Budget Report
General Fund

Account	Budget FY - 2023	Actual FY-2023 Pd:12	Budget FY - 2024	Budget FY - 2025
100-9100-56.00 2019 Ambulance	0.00	0.00	-30,976.00	-30,575.00
100-9100-57.00 Town Garage	0.00	0.00	-60,000.00	-130,912.00
100-9100-58.00 Solar Panel Bond	0.00	0.00	0.00	-31,194.00
Memo: Estimate received from the bond bank				
Principal - \$25,994				
Interest - \$5,199				
Total Debt Service	-43,580.00	43,579.50	-200,555.00	-298,930.00
100-995 Transfer to Reserve Fund				
100-9952-00.00 Transfer to Recreation Re	-15,000.00	15,000.00	0.00	0.00
100-9956-00.00 Transfer to Conservation	-25,000.00	25,000.00	0.00	-25,000.00
Memo:				
Conservation Fund current balance approx. \$281,204				
100-9957-00.00 Transfer to Fire & Rescue	-110,000.00	110,000.00	0.00	0.00
100-9958-00.00 Transfer-Improve/Repair	-46,225.00	46,225.00	-15,000.00	-66,000.00
Memo: FY24				
SCenter replace roof- \$45,000				
SCenter A/C - \$6,000				
Museum roof - \$40,000				
Emergency repairs - \$20,000				
FY25				
SCenter roof & AC - \$26,000				
*SCenter fuel tank removal/replace - \$10,000				
Museum Roof - \$5,000				
Beach Stairs/Septic - \$30,000				
Emergencies - \$5,000				
*Taken out?				
Total Transfer to Reserve Fund	-196,225.00	196,225.00	-15,000.00	-91,000.00
100-996 Town Appropriation to F&R				
100-9960-00.00 Fire & Rescue Appropriati	-890,526.00	890,526.00	-965,806.00	-1,011,587.00
Memo: FY24 was 8.5% increase = \$965,806				
FY25 is 4.7% increase = \$1,011,587				
Over 13% increase in 2 years time. This is a donation and I recommend we treat it as a donation, choose a lower budget #				
Total Town Appropriation to F&R	-890,526.00	890,526.00	-965,806.00	-1,011,587.00
Total Expenditures	-3,790,108.00	4,621,182.64	-4,070,875.00	-4,430,302.00
Total General Fund	0.00	141,011.82	0.00	-2,720,535.00
Total All Funds	0.00	141,011.82	0.00	-2,720,535.00

01/04/24
12:31 pm

TOWN OF CHARLOTTE General Ledger
Comparative Budget Report
General Fund

Account	Budget FY - 2023	Actual FY-2023 Pd:12	Budget FY - 2024	Budget FY - 2025
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