

General Fund

Account	Budget FY - 2024	Actual FY-2024 Pd:12	Budget FY - 2025	Budget FY - 2026
100-200 Taxes				
100-2000-20.00 Tax Revenues	2,466,554.00	-2,453,188.96	2,529,467.00	0.00
100-2000-20.01 Retained Educ Tax	30,200.00	-31,839.59	31,000.00	35,000.00
Memo: Estimate based on previous years				
Total Taxes	2,496,754.00	-2,485,028.55	2,560,467.00	35,000.00
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	12,000.00	-11,414.86	8,000.00	12,000.00
100-2030-21.00 Penalty-Delinquent Taxes	15,000.00	-20,575.70	14,000.00	15,000.00
Memo:				
Total Delinquent Taxes	27,000.00	-31,990.56	22,000.00	27,000.00
100-204 Thompson's Point				
100-2040-00.00 Thompson't Point Rents	825,000.00	-817,036.67	976,000.00	950,000.00
Memo: Total land value = \$57,742,200 after 2023 reappraisal				
Rent = land value X total tax rate X 105%				
Current NR tax rate is \$1.5147, estimating an increase of that rate to \$1.58				
for FY26 due to the decrease in our CLA for the coming year. 57,742,200 X				
1.58/100 X 1.05 = \$957,943				
100-2040-20.00 TPoint delinq rent %	0.00	3.97	0.00	0.00
Total Thompson's Point	825,000.00	-817,032.70	976,000.00	950,000.00
100-210 STATE PAYMENTS				
100-2100-00.00 CURRENT USE	84,374.00	-84,320.00	87,628.00	87,555.00
Memo: See attachment for calculation				
100-2100-10.00 PILOT PAYMENT	12,300.00	-12,575.97	12,575.00	12,525.00
Memo: Based on estimates from the State of VT - PILOT payment will remain the same				
for FY26				
100-2100-20.00 Land Use Change Tax	0.00	-6,725.00	0.00	0.00
Total STATE PAYMENTS	96,674.00	-103,620.97	100,203.00	100,080.00
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	8,000.00	-5,851.70	7,500.00	6,000.00
100-2310-21.00 Recording Fees	60,000.00	-46,467.00	45,000.00	45,000.00
Memo: Recording will remain low unless interest rates decline making refinancing favorable				
100-2310-22.00 Dog Licenses	1,700.00	-1,216.00	1,400.00	1,200.00
Memo: Town retains \$4/lic for spayed/neutered dogs & \$8/lic for intact animals.				
100-2310-24.00 Hunting & Fishing license	25.00	-9.00	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	-340.00	375.00	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	120.00	130.00
Memo: \$2 per application - State Park pass				
Total Town Clerk's Revenue	70,055.00	-54,009.70	54,420.00	52,730.00
100-240 Planning & Zoning				
100-2400-02.00 P & Z Building Permits	30,000.00	-26,775.00	25,000.00	32,000.00
100-2400-04.00 P & Z Miscellaneous Inc.	50.00	0.00	0.00	0.00
100-2400-05.00 Septic Applications	26,000.00	-7,387.50	0.00	0.00
Memo: State is in charge of septic review/applications				
100-2400-06.00 CERT OF OCCUPANCY	4,000.00	-2,230.00	3,000.00	3,000.00
100-2400-07.00 CERTIFICATE OF COMPLIANCE	5,000.00	-3,300.00	4,000.00	4,000.00
100-2400-08.00 HIGHWAY ACCESS PERMIT	1,000.00	-900.00	800.00	1,000.00
100-2400-09.00 DRB	21,000.00	-13,045.00	15,000.00	22,000.00
100-2400-10.00 P&Z Grants	9,000.00	0.00	5,000.00	0.00
Memo: Town Plan rewrite grant. \$24,000 grant, requires \$4800 match. Expect to use \$12,000 in FY26, remaining funds would have been used in FY25? How are we using funds in FY25 if the grant has not been even applied for. This should not be a revenue source as it is a huge question mark...zero this line out				
100-2400-11.00 Technical Review	1,000.00	0.00	0.00	0.00
Total Planning & Zoning	97,050.00	-53,637.50	52,800.00	62,000.00
100-245 Senior Center				
100-2450-00.00 Senior Center Programs	30,000.00	-45,080.33	35,000.00	47,000.00
100-2450-10.00 Bldg Use/Rental	1,500.00	-1,725.00	1,500.00	2,000.00
100-2450-20.00 Senior Center Misc	3,500.00	-3,500.00	3,500.00	0.00
100-2450-31.00 Social Services Grant	2,000.00	-3,000.00	3,000.00	3,000.00
Total Senior Center	37,000.00	-53,305.33	43,000.00	52,000.00
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	37,000.00	-34,878.00	44,000.00	44,000.00
Total Beach	37,000.00	-34,878.00	44,000.00	44,000.00
100-271 Recreation				
100-2710-00.00 RECREATION PROGRAMS	61,000.00	-70,541.00	73,000.00	65,870.00
Memo: Should be increased to reflect the addition of Driver's Ed- increased from \$49,490 to \$65,870				
Total Recreation	61,000.00	-70,541.00	73,000.00	65,870.00
100-280 Highways				
100-2800-00.00 State Aid - Highways	208,756.00	-214,985.13	215,000.00	221,413.00
Memo: Estimating State Highway Aid will remain at current funding				
Total Highways	208,756.00	-214,985.13	215,000.00	221,413.00
100-281 Court Fines				
100-2810-00.00 Court Fines - Highways	10,000.00	-9,915.13	10,000.00	12,000.00
Memo: Slight increase based on current actuals for FY25				
Total Court Fines	10,000.00	-9,915.13	10,000.00	12,000.00
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	50,000.00	-50,000.00	15,000.00	15,000.00
Memo: Reappraisal fund current balance - \$27,830 after the transfer of \$15,000 into the GF for FY25. The State typically deposits approximately \$17,400 in March of each year to the reappraisal fund, leaving a balance of approx. \$45,230 at the end of FY25. This transfer of funds is used to offset the contract with NEMRC for the assessor.				
Total TRANSFERS IN TO GF	50,000.00	-50,000.00	15,000.00	15,000.00
100-284 AGRICULTURAL LEASE				
100-2840-00.00 AG LEASE	4,344.00	-4,344.38	4,344.00	4,344.00
Memo: Park land - \$3,523 Galbreath - \$371 Thompson's Pt ag lease - \$450				
Total AGRICULTURAL LEASE	4,344.00	-4,344.38	4,344.00	4,344.00
100-285 RENTS				
100-2850-00.00 Town Garage Rent	6,000.00	-7,500.00	6,000.00	6,000.00
Memo: \$500/mo is current agreement. Contract runs from March to March to coincide with the election of the Road Commissioner				
Total RENTS	6,000.00	-7,500.00	6,000.00	6,000.00

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100-293 Investment Interest				
100-2930-00.00 Interest Income	40,000.00	-107,679.99	60,000.00	80,000.00
Memo: Expect the interest rates to decrease from FY24 when we earned over \$107,000 in %				
Total Investment Interest	40,000.00	-107,679.99	60,000.00	80,000.00
100-295 Surplus				
Total Surplus	0.00	0.00	0.00	0.00
100-299 Miscellaneous				
100-2990-00.00 Miscellaneous Income	1,200.00	-683.89	1,200.00	800.00
Memo: Liquor Licenses, car registrations, misc., Cannabis permit fees				
100-2990-00.04 Efficiency VT Grant	0.00	-10,000.00	0.00	0.00
100-2990-00.06 Chargepoint Reimbursement	1,000.00	-1,295.48	1,200.00	2,800.00
Memo: Credit received back-charging station, fees increased in FY25				
100-2990-04.00 Village Wastewater Fees	1,442.00	-1,000.00	2,000.00	3,000.00
Memo: Village wastewater hook-up and usage fees-still a question mark				
100-2990-08.00 Insurance Claim Payments	0.00	-837.48	0.00	0.00
Total Miscellaneous	3,642.00	-13,816.85	4,400.00	6,600.00
Total Revenues	4,070,875.00	-4,112,898.17	4,241,234.00	1,734,637.00
100-300 Selectmen				
100-3000-10 Selectmen's Salaries				
100-3000-10.00 Selectmen Salaries	-9,000.00	7,916.76	-9,000.00	-9,000.00
Memo: Currently Chair = \$2500, other members = \$1625				
100-3000-10.10 Minute-taker Salary	-4,000.00	3,006.25	-4,000.00	-4,000.00
Memo: Pay rate increased FY23 from \$20 to \$25/hr				
100-3000-10.12 Town Administrator	-94,252.00	104,194.77	-80,000.00	-82,400.00
Memo: 3% increase FY26				
Total Selectmen's Salaries	-107,252.00	115,117.78	-93,000.00	-95,400.00
100-3000-20.00 Legal Expense-Selectmen	-35,000.00	47,502.06	-35,000.00	-75,000.00
100-3000-25.00 Human Resources Consultan	-5,000.00	3,600.00	-2,500.00	0.00
Memo: For what? \$3600 was spent last year, \$2500 for Lee Krohn's paper on Town Admin vs Manager and \$1100 for VLCT to advertise for a Town Admin! This line should be "0"				
100-3000-30.00 Unanticipated Expense - S	0.00	2,655.99	0.00	0.00
100-3000-34.00 Advertising - Selectmen	-5,000.00	4,131.03	-5,000.00	-5,000.00
100-3000-36.00 Seminars - Selectmen	-250.00	185.00	-250.00	-250.00
100-3000-37.00 Mileage	-150.00	43.30	-150.00	-150.00
100-3000-39.00 Memberships/Dues	-85.00	85.00	-85.00	-85.00
Memo: VT Town & City Management Assoc. dues				
Total Selectmen	-152,737.00	173,320.16	-135,985.00	-175,885.00

General Fund

Account	Budget FY - 2024	Actual FY-2024 Pd:12	Budget FY - 2025	Budget FY - 2026
100-310 Town Clerk				
100-3100-10 Clerk's Salaries				
100-3100-10.00 Clerk Salary	-94,252.00	94,252.08	-94,252.00	-97,080.00
Memo: 3% increase FY26				
100-3100-10.11 Assistant Clerk Salary	-64,844.00	64,885.63	-64,844.00	-66,789.00
Memo: 3% increase FY26				
Total Clerk's Salaries	-159,096.00	159,137.71	-159,096.00	-163,869.00
100-3100-32.00 Mileage - Clerk	-100.00	0.00	-100.00	-100.00
100-3100-33.00 Telephone - Clerk	-2,350.00	2,346.26	-2,400.00	-2,400.00
Memo: approx. \$200/mo				
100-3100-36.00 Seminars/Training - Clerk	-100.00	0.00	-100.00	-100.00
100-3100-38.00 Supplies	-5,000.00	3,749.45	-4,800.00	-4,500.00
100-3100-39.00 Memberships/Manuals-Clk.	-100.00	35.00	-100.00	-100.00
100-3100-40.00 Service Contracts - Clerk	-8,000.00	8,318.46	-8,700.00	-9,000.00
Memo: NEMRC - annual service & disaster recovery contracts \$6521. Copier contract estimate for new copier (Jan 2025) - \$2240/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	-174,746.00	173,586.88	-175,296.00	-180,069.00
100-311 Treasurer				
100-3110-38.00 Supplies - Treasurer	-900.00	797.74	-900.00	-900.00
100-3110-41.00 Audit Expense	-21,000.00	21,660.00	-24,000.00	-24,000.00
Total Treasurer	-21,900.00	22,457.74	-24,900.00	-24,900.00
100-315 Elections & Town Meetings				
100-3150-41.00 Elections	-200.00	65.00	-650.00	-200.00
Memo: No Primary/General Election in 2025				
100-3150-42.00 Town Meetings	-2,500.00	1,188.57	-400.00	-500.00
Memo: Includes ballot counters, CCS will take care of sound system if Town Meeting is at CCS. Last year's actuals over \$1100 because of Presidential Primary on Town Meeting Day as well.				
100-3150-44.00 Town Report Expenses	-9,000.00	1,445.20	-1,600.00	-1,000.00
Memo: Budgeted amount includes printing 150 copies of town report,100 less copies than FY24				
Total Elections & Town Meetings	-11,700.00	2,698.77	-2,650.00	-1,700.00
100-320 Planning & Zoning				
100-3200-10 Planning & Zoning Salary				
100-3200-10.10 Zoning Administrator Sal.	-65,962.00	66,760.21	-67,184.00	-69,200.00
Memo: 3% increase FY26				
100-3200-10.11 Planner Salary	-65,962.00	61,247.92	-52,770.00	-52,765.00
Memo: FY25 salary, lowered to 32 hrs/wk				
100-3200-10.12 P&Z Assistant	-41,925.00	42,020.16	-41,925.00	-43,183.00
Memo: 3% increase FY26				

General Fund

Account	Budget	Actual	Budget	Budget
	FY - 2024	FY-2024 Pd:12	FY - 2025	FY - 2026
100-3200-10.13 Minute Taker Salary P & Z	-4,000.00	6,756.25	-6,000.00	-7,600.00
Total Planning & Zoning Salary	-177,849.00	176,784.54	-167,879.00	-172,748.00
100-3200-20.00 Legal - P & Z	-13,000.00	4,260.00	-10,000.00	-10,000.00
Memo: Why is this so high?				
100-3200-32.00 Mileage - P & Z	-1,000.00	863.84	-1,000.00	-1,600.00
100-3200-33.00 Telephone - P & Z	-900.00	718.35	-800.00	-1,000.00
100-3200-34.00 Advertising - P & Z	-2,000.00	1,098.12	-2,000.00	-2,000.00
100-3200-35.00 Equipment - P & Z	-300.00	213.08	-300.00	-300.00
100-3200-36.00 Seminars - P & Z	-600.00	175.00	-200.00	-500.00
Memo: seems too high				
100-3200-37.00 COMPUTER UPGRADE	-1,000.00	0.00	0.00	0.00
100-3200-38.00 Supplies - P & Z	-1,000.00	702.59	-1,500.00	-1,000.00
100-3200-39.00 Memberships/Manuals-P & Z	-300.00	565.91	-500.00	-400.00
100-3200-41.00 Engineering - Septic Revi	-26,000.00	20,719.19	0.00	0.00
Memo: P&Z budgeted \$3000-village wastewater expense line exists in "Town Lands", not necessary in P&Z budget				
100-3200-42.00 Copier - P & Z	-2,800.00	3,777.24	-2,800.00	-3,000.00
Memo: Seems too low				
100-3200-43.00 PLANNING CONSULTANTS	-500.00	9,280.62	0.00	-4,000.00
Memo: Town match for \$20,000 grant that may or may not happen. Thought the match was \$4800 for \$24,000 grant?				
100-3200-44.00 Mapping	0.00	0.00	0.00	-100.00
100-3200-47.00 TOWN PLAN/LAND USE	0.00	0.00	-2,500.00	-2,160.00
100-3200-48.00 Technical Review	-1,000.00	0.00	-1,000.00	0.00
Memo: expenses would be billed out for reimbursement -related to DRB requestsfor engineering & habitat impact reviews for any project				
Total Planning & Zoning	-228,249.00	219,158.48	-190,479.00	-198,808.00
100-330 Constable				
100-3300-10.12 Halloween Lights	-1,000.00	1,375.64	-1,000.00	-1,400.00
Memo:				
Total Constable	-1,000.00	1,375.64	-1,000.00	-1,400.00
100-340 Assessor				
100-3400-10 Assessor Salaries				
100-3400-10.14 Wages-Assessor	-32,663.00	17,873.19	0.00	0.00
Total Assessor Salaries	-32,663.00	17,873.19	0.00	0.00
100-3400-25.00 Contract Appraiser	-51,500.00	39,537.50	-77,000.00	-34,800.00
Memo: NEMRC takes over the assessor's office, waiting for a contract, current contract is \$34,800				
100-3400-26.00 Lister card on-line servi	-1,000.00	0.00	-500.00	-500.00
Memo: annual contract fee				
100-3400-33.00 Telephone - Assessor	-2,450.00	2,267.80	-2,450.00	-2,400.00
Memo: Current year expense is approx. \$180-190/mo.				

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100-3400-34.00 Advertising - Assessor	-300.00	0.00	0.00	0.00
100-3400-36.00 Seminars/Dues - Assessor	-400.00	0.00	-400.00	0.00
Memo: annual dues for VALA-not needed				
100-3400-37.00 COMPUTER SOFTWARE	-300.00	235.00	0.00	-235.00
Memo: Apex Software				
100-3400-38.00 Supplies - Assessor	-300.00	236.48	0.00	-300.00
100-3400-40.00 MS Service Contract	-600.00	763.62	-795.00	-795.00
Memo: Changed to \$795 for FY25 per email received from NEMRC.				
100-3400-42.00 Mapping Contract-Assessor	-4,200.00	2,800.00	-4,200.00	-3,400.00
Memo: Per contract Nov 2024				
100-3400-44.00 Reappraisal	-300.00	43.60	0.00	0.00
Total Assessor	-94,013.00	63,757.19	-85,345.00	-42,430.00
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
Memo: Unchanged since FY23				
Total Delinquent Tax Collector	-7,800.00	7,800.00	-7,800.00	-7,800.00
100-350 Employee Benefits				
100-3500-40.00 Childcare Contribution ta	0.00	0.00	-3,955.00	-3,850.00
Memo: .44% of gross payroll \$875,104 X .0044 = \$3850				
100-3500-41.00 Social Security	-57,392.00	55,118.95	-55,723.00	-54,256.00
Memo: Total FY26 payroll \$875,104 X .062 = \$54,256				
100-3500-42.00 Health Insurance	-213,000.00	190,409.01	-220,000.00	-240,000.00
Memo: see worksheet				
100-3500-43.00 Retirement	-50,376.00	51,731.71	-51,876.00	-53,545.00
Memo: employer contribution of 7.25%, using estimated payroll of \$738,547 for employees receiving retirement benefit=\$53,545.				
100-3500-44.00 Unemployment Compensation	-1,350.00	1,122.00	-1,200.00	-1,550.00
100-3500-45.00 MEDI Expense	-13,422.00	12,890.70	-13,032.00	-12,689.00
Memo: Estimated payroll of \$875,104 X .0145= \$12,689				
100-3500-47.00 Eyemed Vision Plan	-1,400.00	1,202.80	-1,300.00	-1,455.00
Memo: Based on current rates, participation & employee contributions, no rate increase for FY26				
100-3500-48.00 DELTA DENTAL	-13,356.00	10,633.54	-11,200.00	-10,125.00
Memo: Based on current expense with a 3% increase anticipated, although that exact percentage will not be known until March/April of 2025				
Total Employee Benefits	-350,296.00	323,108.71	-358,286.00	-377,470.00
100-400 Fire & Rescue				
Total Fire & Rescue	0.00	0.00	0.00	0.00
100-500 Highways				

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100-5000-30.00 Miscellaneous - Highway	-1,000.00	280.00	-1,000.00	-1,000.00
100-5000-41.00 Retreatment - Highways	-235,000.00	235,000.00	-235,000.00	-235,000.00
100-5000-44.00 Winter Plow/Sand/Ice Hwy.	-225,000.00	178,390.90	-225,000.00	-225,000.00
100-5000-45.00 Gravel Roads Maint. - Hwy	-200,250.00	274,061.09	-200,250.00	-200,250.00
100-5000-47.00 Ditching - Highway	-50,000.00	49,312.04	-50,000.00	-50,000.00
100-5000-48.00 Brush/Tree Removal - Hwy.	-75,000.00	46,294.00	-75,000.00	-75,000.00
100-5000-49.00 Culvert Replace/Repair	-40,000.00	34,334.92	-40,000.00	-40,000.00
100-5000-50.00 Mowing Roadside - Highway	-40,000.00	17,902.50	-40,000.00	-40,000.00
100-5000-51.00 Sweeping Int./Shoulders	-5,000.00	0.00	-5,000.00	-5,000.00
100-5000-52.00 Cold Patch - Highway	-4,000.00	6,945.76	-4,000.00	-4,000.00
100-5000-53.00 Bridge/Guardrail Repair	-5,000.00	1,260.00	-5,000.00	-5,000.00
100-5000-54.00 Road Signs - Highway	-15,000.00	9,373.33	-15,000.00	-15,000.00
100-5000-57.00 Covered bridges	-5,000.00	1,147.50	-5,000.00	-5,000.00
100-5000-58.00 BIKE PATH MAINTENANCE	-3,000.00	0.00	-3,000.00	-3,000.00
Total Highways	-903,250.00	854,302.04	-903,250.00	-903,250.00
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	59,835.00	0.00	0.00
Total Transfer Highway Reserve	0.00	59,835.00	0.00	0.00
100-503 Stormwater Discharge MRGP				
100-5030-00.00 Municipal Roads General P	-1,590.00	1,350.00	-1,590.00	-1,590.00
Memo: Annual Fee - \$1350				
Administrative Processing Fee - \$240				
Total Stormwater Discharge MRGP	-1,590.00	1,350.00	-1,590.00	-1,590.00
100-510 Town Lands				
100-5100-41.00 LANDFILL MONITOR	-8,296.00	7,851.70	-8,296.00	-8,296.00
100-5100-42.00 Village Mowing	-4,400.00	5,541.82	-4,195.00	-4,200.00
100-5100-43.00 Cemetery Maintenance	-6,200.00	5,928.48	-6,200.00	-8,700.00
Memo: Mowing - \$6,200 includes mowing, repairing storm damage, fence repairs, tree & brush removal				
Stone & Land Repairs - \$2000				
Equipment & supplies - \$500				
100-5100-44.00 PARK SECURITY	-7,300.00	7,300.02	-7,300.00	-7,300.00
100-5100-45.00 Lakefield/Beach	-8,000.00	11,062.88	-9,680.00	-9,800.00
Memo: Town beach & lake field plus extra beach area mowing				
100-5100-46.00 PARK MAINTENANCE	-15,000.00	15,925.57	-19,000.00	-19,000.00
Memo: \$10,000-mowing, trail& tree work, plowing, parking lot expenses				
\$8,000- Habitat management-Invasive species removal, management plan areas maintained to specific habitats				
\$1,200-supplies, herbicide treatments				
100-5100-47.00 BERRY FARM FIELD	-16,500.00	11,965.68	-12,320.00	-12,320.00
Memo: Mowing-\$10,470				

General Fund

Account	Budget FY - 2024	Actual FY-2024 Pd:12	Budget FY - 2025	Budget FY - 2026

Fertilizer - \$1,850				
Is the Town still paying for fertilizing?				
100-5100-48.00 Brushhogging	-7,000.00	6,120.00	-6,120.00	-6,300.00
100-5100-49.00 Town Garage Mowing	0.00	0.00	0.00	-1,800.00
Memo: estimate				
100-5100-50.00 Trail Maintenance	-2,800.00	4,148.56	-3,630.00	-3,700.00
100-5100-51.00 THOMPSONS PT TRASH	-1,150.00	1,365.84	-1,324.00	-1,460.00
Memo: 3 Pick-up areas at \$38.61 X 12 months. Might want to increase budget to \$1,460 to account for raise in rates for FY26				
100-5100-53.00 Tree Care/Treatment	-780.00	315.00	-4,580.00	0.00
Memo: FY25 Ash tree chemical treatment (\$780) Pruning, mulching, treatments (\$3,800)				
Tree Warden recommendation is "0"				
100-5100-54.00 Village WW Sys Maintenanc	-9,900.00	9,587.68	-8,000.00	-10,000.00
100-5100-55.00 Museum Maintenance	-1,376.00	875.40	-1,000.00	-1,000.00
Memo: Telecom - approx \$80/mo				
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	-91,402.00	90,688.63	-94,345.00	-96,576.00

100-520 Town Garage				
100-5200-10.00 Maintenance	0.00	321.50	-5,000.00	-2,000.00
100-5200-33.00 Telecommunications	0.00	1,298.06	-2,400.00	-2,100.00
Memo: Approx. 170/mo				
100-5200-38.00 Supplies	0.00	228.11	-2,500.00	-1,000.00
100-5200-41.00 Trash Removal	0.00	346.48	-2,800.00	-720.00
Memo: currently \$60/mo				
100-5200-45.00 Utilities	0.00	6,299.97	-18,000.00	-1,800.00
Memo: Estimating 5 months @\$300/mo & 7 mos at \$40/mo				

Total Town Garage	0.00	8,494.12	-30,700.00	-7,620.00

100-600 Library				
100-6000-10.00 LIBRARY DIRECTOR	-88,553.00	90,745.90	-86,935.00	-89,543.00
Memo: 3% increase FY26				
100-6000-10.10 Library Assistants	-76,083.00	66,824.11	-72,326.00	-74,857.00
Memo: 3% increase FY26				
100-6000-10.11 YOUTH LIBRARIAN	-56,285.00	56,831.39	-55,257.00	-56,915.00
Memo: 3% increase FY26				
100-6000-10.12 TECHNICAL LIBRARIAN	-56,285.00	56,424.06	-55,257.00	-56,915.00
Memo: 3% increase FY26				
100-6000-20.00 CUSTODIAL SERVICE	-9,100.00	9,250.00	-9,900.00	-10,200.00
Memo: \$825/mo - new Custodian fy24; expect \$25/mo increase for FY26				
100-6000-30.00 POSTAGE/MISCELLANEOUS	-1,000.00	1,108.61	-1,000.00	-1,500.00
100-6000-33.00 TELECOMMUNICATIONS	-2,100.00	2,561.64	-2,500.00	-2,600.00
100-6000-38.00 Supplies - Library	-2,100.00	2,322.01	-2,000.00	-2,000.00
100-6000-39.00 Professional Development	-1,500.00	541.64	-1,000.00	-1,000.00

General Fund

Account	Budget FY - 2024	Actual FY-2024 Pd:12	Budget FY - 2025	Budget FY - 2026
100-6000-40.00 ASSOCIATION DUES	-350.00	278.00	-250.00	-350.00
Memo: ALA-\$200; VLA - 3@50				
100-6000-41.00 Aquisitions - Library	-10,000.00	11,241.05	-10,000.00	-11,000.00
100-6000-42.00 Programs-Library	-2,000.00	1,882.12	-1,500.00	-2,000.00
100-6000-43.00 Energy	-7,000.00	4,961.09	-7,000.00	-2,800.00
100-6000-44.00 Maintenance	-4,500.00	6,184.62	-5,000.00	-7,200.00
Memo: alarm service-\$900				
Water testing & maintenance-\$600				
HVAC preventive maintenance-\$1800				
Repair & Upkeep - \$3000				
Snow removal - \$900				
100-6000-45.00 Computer Support	-2,500.00	1,255.94	-2,000.00	-2,150.00
Memo: Microsoft office software - \$150				
Library management membership-\$1000				
Subscriptions-\$400				
Website hosting & support-\$600				
100-6000-46.00 Computer Equipment	-5,000.00	5,297.79	-5,000.00	-5,000.00
Memo: Copier lease - \$2500				
computer replacement - \$2500				
Total Library	-324,356.00	317,709.97	-316,925.00	-326,030.00
100-650 Annual Requests				
100-6500-40.00 LEWIS CREEK ASSOCIATION	0.00	0.00	0.00	-600.00
100-6500-41.00 UVM Health Network-HHH	0.00	0.00	0.00	-5,000.00
100-6500-42.00 Age Well (fka CVAA)	0.00	0.00	0.00	-2,500.00
Memo: \$42,300 in services provided to Charlotte residents FY24				
100-6500-45.00 Steps to End Domestic Vio	0.00	0.00	0.00	-1,200.00
100-6500-48.00 HOPE Works	0.00	0.00	0.00	-1,000.00
100-6500-49.00 Vt. Assoc. for the Blind	0.00	0.00	0.00	-250.00
100-6500-54.00 COTS	0.00	0.00	0.00	-500.00
100-6500-59.00 VT Rural Fire Protection	0.00	0.00	0.00	-200.00
100-6500-64.00 VT Family Network	0.00	0.00	0.00	-1,000.00
100-6500-66.00 Charlotte Food Shelf	0.00	0.00	-1,000.00	-1,000.00
Total Annual Requests	0.00	0.00	-1,000.00	-13,250.00
100-700 Recreation				
100-7000-10 Beach Attendant Wages				
100-7000-10.10 Beach Attendant Wages	-2,600.00	4,698.25	-2,600.00	-15,100.00
Memo: Changing Beach Attendants to single line in budget. No Beach Manager position. Minimum wage increase Jan 2025 \$14.01/hr				
100-7000-10.11 Beach Attendant Wages	-2,500.00	1,274.97	-2,500.00	0.00
100-7000-10.12 Beach Attendant Wages	-2,500.00	2,498.91	-2,500.00	0.00
100-7000-10.13 Beach Attendant Wages	-2,500.00	1,455.59	-2,500.00	0.00
100-7000-10.14 Beach Attendant	-2,500.00	1,059.35	-2,500.00	0.00
100-7000-10.15 Beach Attendant	-2,500.00	908.42	-2,500.00	0.00
Total Beach Attendant Wages	-15,100.00	11,895.49	-15,100.00	-15,100.00

General Fund

Account	Budget	Actual	Budget	Budget
	FY - 2024	FY-2024 Pd:12	FY - 2025	FY - 2026
100-7000-31.00 BEACH MAINTENANCE	-7,200.00	4,552.40	-7,100.00	-10,375.00
Memo: Port-a-lets - \$600				
Brush/Land maintenance -\$750				
Repairs-including new slide(\$3500)				
Plumber- \$1025				
Float decking/repair-\$2000				
Parkng lot repairs - \$1500				
New slide for beach playground could come out of Recreation Capital fund?				
100-7000-32.00 Mileage	-300.00	293.02	-300.00	-300.00
Memo: Mileage- beach & Whiskey Bay for water testing				
100-7000-33.00 Telephone	-540.00	547.41	-540.00	-1,000.00
Memo: Business cell phone w/ unlimited usage, Wi-Fi (45/mo X 12 mos), \$80/mo mobile hotspot? What is this				
100-7000-35.00 Recreation software	-3,495.00	2,850.00	-3,495.00	-3,600.00
Memo: Annual fee				
100-7000-38.00 Supplies	-1,700.00	1,630.11	-1,800.00	-1,850.00
Memo: Beach\Rec supplies				
Toilet paper - \$115				
Paper towels - \$85				
Cleaners & protective supplies - \$150				
Misc. - \$50				
Repair supplies - \$150				
Office/Rec supplies - \$50				
Beach Passes - \$1250				
Total \$1850				
100-7000-39.00 Memberships/Dues	-350.00	0.00	-200.00	-425.00
Memo: VRPA annual dues - \$100				
Conference - \$325				
100-7000-40.00 TENNIS COURTS	-300.00	375.00	-300.00	-500.00
Memo: Equipment repairs/supplies				
100-7000-41.00 Garbage Removal - Beach	-400.00	249.76	-400.00	-420.00
Memo: May-Sept -actual cost approx \$65/mo..\$420 is too high, \$350would be better estimate				
100-7000-42.00 Skating Rink	-1,800.00	644.37	-550.00	-1,500.00
Memo: Hut repairs & LED lights				
100-7000-45.00 Beach Electricity	-300.00	595.06	-300.00	-350.00
Memo: Too low-\$25/mo is too low; \$350 better estimate				
100-7000-45.01 skating rink electricity	-550.00	376.89	-550.00	-550.00
Memo: Too high based on actuals				
100-7000-47.00 DOCKS IN & OUT	-6,200.00	5,515.00	-6,700.00	-8,000.00
Memo: Dock, raft, ramp install - \$4500				
Dock, raft, ramp removal - \$2000				
Repairs/Adjustments - \$1500				
100-7000-48.00 REC PROGRAM DIRECTOR	-54,586.00	55,922.41	-54,586.00	-46,865.00
Memo: 3% increase FY26				
100-7000-49.00 REC PROGRAM EXPENSE	-49,000.00	53,780.31	-50,000.00	-44,000.00
Memo: Need to adjust this number with the addition of Driver's Ed, increased				

General Fund

Account	Budget FY - 2024	Actual FY-2024 Pd:12	Budget FY - 2025	Budget FY - 2026

Website hosting - \$3,440				
Total \$21,542				

Total Town Hall	-61,400.00	54,414.92	-67,700.00	-79,300.00

100-850 SENIOR CENTER				
100-8500-10.00 MAINTENANCE	-8,000.00	3,731.97	-8,000.00	-8,500.00
100-8500-10.10 SNOW PLOWING	-2,000.00	1,725.00	-2,000.00	-2,000.00
100-8500-20.00 CUSTODIAL SERVICE	-11,000.00	9,615.00	-10,000.00	-10,300.00
Memo: Validity-new FY26 contract rate increase by \$25/mo				
100-8500-31.00 POSTAGE	-400.00	172.48	-400.00	-250.00
100-8500-33.00 TELECOMMUNICATIONS	-2,400.00	3,264.97	-3,000.00	-3,300.00
100-8500-35.00 Technology	-2,000.00	633.06	-2,500.00	-2,300.00
100-8500-38.00 SUPPLIES	-1,900.00	1,481.27	-2,000.00	-2,040.00
100-8500-41.00 TRASH	-1,900.00	541.08	-600.00	-2,520.00
Memo: Only have compost pick-up, current cost is \$45.09/mo = \$541				
CVFRS has just started billing SCenter for trash pick-up \$160/mo; need to increase this line, recommend \$2,520				
100-8500-45.00 ENERGY	-9,000.00	7,076.17	-9,000.00	-6,000.00
Memo: This line is a combination of fuel oil and GMP.				
Fuel Oil estimate at \$3,700, GMP estimate\$90/mo for 7 mos at \$630 & 5 mos @ \$325/mo				
100-8500-48.00 Senior Center Director	-67,080.00	67,080.00	-67,080.00	-69,092.00
Memo: 3% increase FY26				
100-8500-49.00 Volunteer Coordinator	-13,844.00	8,381.77	-18,278.00	-24,700.00
Memo: Recommendation \$25/hr @19 hrs/wk				
100-8500-50.00 PROGRAM EXPENSES	-28,000.00	26,119.99	-30,000.00	-28,540.00

Total SENIOR CENTER	-147,524.00	129,822.76	-152,858.00	-159,542.00

100-900 Miscellaneous				
100-9000-42.00 Insurance	-48,000.00	54,733.50	-62,306.00	-63,000.00
Memo: currently \$14,703/quarter				
100-9000-43.00 FLEA MARKET ELECTRIC	-50.00	253.57	-150.00	-250.00
Memo: Monthly inv. split between Gaujacs&Wygms				
100-9000-44.00 Street Lights - Electric	-1,800.00	1,787.90	-1,800.00	-2,000.00
100-9000-45.00 Museum Electricity	-550.00	520.99	-550.00	-850.00
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	-2,300.00	814.42	-900.00	-900.00
Memo: Includes \$600 for Comfort Hill contract, \$220 for licensing supplies				
100-9000-49.00 Miscellaneous Expenses	0.00	15.89	0.00	0.00
100-9000-50.00 TRAILS COMMITTEE	-1,500.00	1,500.00	-1,500.00	-1,500.00
Memo: trail repairs/maintenance & construction need to come out of Trails Special Fund, recommend returning this line to \$1500-original request was \$12,500				
100-9000-51.00 Traffic Enforcement	-30,000.00	30,754.80	-30,000.00	-35,000.00
Memo: inc. in hourly rates for Chitt County Sheriff Dept.				
100-9000-52.00 CHARLOTTE LAND TRUST	0.00	0.00	-5,000.00	0.00

General Fund

Account	Budget FY - 2024	Actual FY-2024 Pd:12	Budget FY - 2025	Budget FY - 2026
100-9000-54.00 Energy Committee	-4,500.00	2,508.80	-4,500.00	-4,500.00
Memo: Advancing low carbon transportation-\$1000				
Enhancing renewable energy infrastructure-\$2000				
Education-\$500				
Conservation/Weatherization-\$1000				
100-9000-57.00 TREE WARDEN	-1,550.00	55.00	-1,550.00	-1,550.00
100-9000-58.00 Traffic Calming	-15,000.00	14,287.14	0.00	0.00
Total Miscellaneous	-108,250.00	110,232.01	-111,256.00	-112,550.00
100-901 Intergovntl. Taxes & Dues				
100-9010-41.00 VLCT Dues	-6,259.00	6,259.00	-6,450.00	-6,593.00
100-9010-42.00 CCRPC Dues	-10,191.00	10,191.00	-10,702.00	-11,081.00
100-9010-43.00 County Tax	-41,000.00	45,854.00	-45,854.00	-46,000.00
Memo: estimate				
Total Intergovntl. Taxes & Dues	-57,450.00	62,304.00	-63,006.00	-63,674.00
100-910 Debt Service				
100-9100-53.00 Debt Service-Library Bond	-43,157.00	43,156.50	-42,719.00	-42,257.00
Memo:				
100-9100-54.00 2004 Fire Truck	-20,355.00	19,960.22	-18,255.00	0.00
Memo: Paid in full				
100-9100-55.00 2017 Fire Truck	-46,067.00	46,067.23	-45,275.00	-44,436.00
100-9100-56.00 2019 Ambulance	-30,976.00	30,976.01	-30,575.00	-30,151.00
100-9100-57.00 Town Garage	-60,000.00	46,353.88	-130,912.00	-128,045.00
100-9100-58.00 Solar Panel Bond	0.00	5,995.02	-31,689.00	-31,856.00
Memo:				
Total Debt Service	-200,555.00	192,508.86	-299,425.00	-276,745.00
100-995 Transfer to Reserve Fund				
100-9950-10.00 Transfer to Tree Fund	0.00	0.00	0.00	-8,000.00
Memo: Tree Warden recommendation-current balance in tree fund is \$2,910.				
Reccommend transfer of \$5-\$8,000				
100-9956-00.00 Transfer to Conservation	0.00	0.00	-25,000.00	0.00
Memo:				
Conservation Fund current balance approx. \$306,204				
100-9958-00.00 Transfer-Improve/Repair	-15,000.00	15,000.00	-52,000.00	-40,000.00
Memo: Balance 1-7-2025 \$73,663				
Earmarked to date				
Senior Center Roof \$44,563				
Beach Stairs \$10,000				
Ice Rink Electrical \$6,200				
Rec Storage Shed \$6,000				
Total	\$66,763			
Transfer \$40,000 for FY26				
Senior Center Roof - \$20,000				
Emergencies - \$20,000				

General Fund

Account	Budget FY - 2024	Actual FY-2024 Pd:12	Budget FY - 2025	Budget FY - 2026
100-9959-00.00 Transfer to Trails	0.00	0.00	0.00	-5,000.00
Memo: For repairs/maintenance of trails-request was for \$10,000				
Looking for additional \$62,000 -Article on Warning need to decide amount				
Total Transfer to Reserve Fund	-15,000.00	15,000.00	-77,000.00	-53,000.00
100-996 Town Appropriation to F&R				
100-9960-00.00 Fire & Rescue Appropriati	-965,806.00	890,806.00	-989,087.00	-900,000.00
Memo: Total appropriation request is for \$1,035,246 which includes \$15,000 capital request for protective gear, etc.				
Reduce appropriation to \$900,000				
Total Town Appropriation to F&R	-965,806.00	890,806.00	-989,087.00	-900,000.00
Total Expenditures	-4,070,875.00	3,919,955.36	-4,241,234.00	-4,148,874.00
Total General Fund	0.00	-192,942.81	0.00	-2,414,237.00
Total All Funds	0.00	-192,942.81	0.00	-2,414,237.00