

3.22.24	Actual	Actual	Budget	Est. Actual	Budget	Est. Actual	Budget	
	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	FY 23/24	FY 24/25	
Administration								
Interest on Taxes & Liens	\$ 23,902	\$ 19,288	\$ 21,265	\$ 18,000	\$ 20,000	\$ 15,000	\$ 20,000	
Interest Income	\$ 306	\$ 334	\$ 300	\$ 300	\$ 300	\$ 5,000	\$ 2,000	anticipating strong interest rates through elections, but cash flow is such that we cannot assume higher rates of interest in late winter 25
Snowmobile Registration	\$ 1,278	\$ 1,403	\$ 1,475	\$ 1,390	\$ 1,400	\$ -	\$ 1,600	
Re-Registration Fees	\$ 18,027	\$ 16,239	\$ 14,650	\$ 14,500	\$ 14,500	\$ 13,000	\$ 15,000	
Excise Tax	\$ 698,089	\$ 650,153	\$ 656,000	\$ 675,000	\$ 675,000	\$ 650,000	\$ 650,000	Dropped \$25k in anticipation of Scott Transport retirement
Boat Excise Tax	\$ 1,773	\$ 1,749	\$ 1,850	\$ 1,800	\$ 1,800	\$ 1,500	\$ 1,500	
Cable Franchise Fees	\$ 31,622	\$ 29,965	\$ 29,965	\$ 29,192	\$ 30,000	\$ 26,100	\$ 26,000	Cable take rates reducing revenue
Code Enforcement Fees	\$ 6,233	\$ 11,017	\$ 5,000	\$ 6,500	\$ 5,000	\$ 3,000	\$ 4,000	
Misc. Income	\$ 1,248	\$ 1,045	\$ 1,400	\$ 1,200	\$ 1,000	\$ 1,500	\$ 1,000	
Total	\$ 782,478	\$ 731,193	\$ 731,905	\$ 747,882	\$ 749,000	\$ 715,100	\$ 721,100	
Town Clerk Revenue								
Certified Copies	\$ 3,436	\$ 4,476	\$ 3,600	\$ 4,500	\$ 4,200	\$ 3,000	\$ 4,000	
Hunting & Fishing Licenses	\$ 621	\$ 602	\$ 800	\$ 700	\$ 700	\$ 600	\$ 700	
Dog Licenses	\$ 429	\$ 374	\$ 460	\$ 460	\$ 450	\$ 350	\$ 450	
Burial Permits	\$ 1,358	\$ 1,400	\$ 1,045	\$ 1,200	\$ 1,050	\$ 800	\$ 1,000	
Marriage Licenses	\$ 504	\$ 324	\$ 635	\$ 700	\$ 650	\$ 450	\$ 500	
Total	\$ 6,348	\$ 7,176	\$ 6,540	\$ 7,560	\$ 7,050	\$ 5,200	\$ 6,650	
Library								
Misc. Income	\$ -	\$ -	\$ 50	\$ 56	\$ 50	\$ 50	\$ 50	\$50
Public Works								
Local Roads Assistance	\$ 93,148	\$ 99,896	\$ 99,895	\$ 99,348	\$ 99,500	\$ 114,500	\$ 100,000	
Fire & EMS Department								
Ambulance Revenue	\$ 6,782	\$ 223,219	\$ 408,642	\$ 450,000	\$ 400,000	\$ 325,000	\$ 325,000	Much more realistic goal given calls for service and potential changes in billing for non-transport care
Police Department								
Misc. Income	\$ 440	\$ 467	\$ 600	\$ 400	\$ 500	\$ 120	\$ 250	
Pilots								
FHA Field 2	\$ 7,350	\$ 7,497	\$ 7,350	\$ 7,647	\$ 7,700	\$ 7,700	\$ 7,700	
Fields 1,3, Hillcrest, Borderview	\$ 17,824	\$ 22,844	\$ 17,825	\$ 22,531	\$ 22,500	\$ 21,700	\$ 22,000	
Morningview LLC	\$ 17,805	\$ 16,937	\$ 16,950	\$ 23,017	\$ 23,000	\$ 21,000	\$ 21,000	
AWS	\$ 10,000	\$ 10,000	\$ 29,250	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Total	\$ 52,979	\$ 57,278	\$ 71,375	\$ 63,195	\$ 63,200	\$ 60,400	\$ 60,700	
Recreation								
Program Income	\$ 3,061	\$ 3,866	\$ 4,000	\$ 3,600	\$ 4,000	\$ 2,000	\$ 3,000	
Misc. Income	\$ 462	\$ 3,469	\$ 2,275	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	
Total	\$ 3,523	\$ 7,335	\$ 6,275	\$ 6,600	\$ 6,500	\$ 5,000	\$ 6,000	
MPBF								
Event Income	\$ 14,904	\$ 26,117	\$ 62,550	\$ 30,000	\$ 30,000	\$ 30,000.00	\$30,000	
Revenue Sharing	\$ 513,844	\$ 875,781	\$ 905,807	\$ 975,000	\$ 975,000	\$ 1,030,000	\$ 2,200,000	2.2M projection 2.15.24
Other Fund Transfers								
TLC Dividend	\$ 117,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Property Tax Revenues	\$ 1,592,013	\$ 2,028,462	\$ 2,293,639	\$ 2,380,041	\$ 2,330,800	\$ 2,285,320	\$ 3,449,750	
Property Tax								
Property Tax Revenue	\$ 3,762,721	\$ 3,570,326	\$ 3,768,762	\$ 4,948,078	\$ 4,581,500	\$ 4,560,000	\$ 4,581,500	
Tax Acquired Sales	\$ 3,975	\$ 7,133	\$ -	\$ -	\$ -	\$ -	\$ -	
Tree Growth	\$ 577	\$ 3,002	\$ 3,002	\$ 3,176	\$ 3,000	\$ 4,500	\$ 3,500	
VA Exemption Reimbursement	\$ 5,493	\$ 5,059	\$ 5,493	\$ 1,561	\$ 1,500	\$ 5,600	\$ 5,000	
Homestead Exemption	\$ 353,888	\$ 282,838	\$ 353,888	\$ 500,000	\$ 500,000	\$ 541,000	\$ 425,000	Drop anticipated due to lower mil rate
BETE Reimbursement	\$ 47,877	\$ 37,984	\$ 47,812	\$ 49,745	\$ 45,000	\$ 65,000	\$ 45,000	2023 BETE unique due to uninstalled solar
Misc. Income	\$ 614	\$ 1,678	\$ -	\$ 1,617	\$ 1,500	\$ 1,000	\$ 1,500	
Total Tax Revenue	\$ 4,175,145	\$ 3,908,020	\$ 4,178,957	\$ 5,504,177	\$ 5,132,500	\$ 5,177,100	\$ 5,061,500	
Total Revenues	\$ 5,767,158	\$ 5,936,482	\$ 6,472,596	\$ 7,884,218	\$ 7,463,300	\$ 7,462,420	\$ 8,511,250	

3.22.24	Actual	Actual	Budget	Actual	Budget	Actual	Budget	
	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	FY 23/24	FY 24/25	
Administration								
Town Office	\$ 485,338	\$ 529,807	\$ 624,080	\$ 611,795	\$ 605,423	\$ 585,426	\$ 605,302	
Town Clerk	\$ (1,361)	\$ 1,064	\$ 5,000	\$ 3,750	\$ 5,000	\$ 4,500	\$ 6,500	
Code Enforcement	\$ 623	\$ 1,030	\$ 800	\$ 600	\$ 800	\$ 385	\$ 700	
Assessing	\$ 1,700	\$ 11,467	\$ 12,300	\$ 7,900	\$ 10,500	\$ 14,000	\$ 12,300	
Tax Collector	\$ 7,664	\$ 626	\$ 4,000	\$ 3,000	\$ 4,000	\$ 1,000	\$ 4,000	
Building Maintenance	\$ 5,408	\$ 6,813	\$ 10,020	\$ 9,500	\$ 9,300	\$ 10,300	\$ 13,325	
EconomicCommunity Development		\$ -	\$ 5,400	\$ -	\$ 2,100	\$ 2,100	\$ 2,100	
Total Administration	\$ 499,372	\$ 550,807	\$ 661,600	\$ 636,545	\$ 637,123	\$ 617,711	\$ 644,227	Increases driven by utilities and elections (total increase approx. 1%)
Library								
Employees	\$ 75,164	\$ 78,473	\$ 100,445	\$ 49,850	\$ 38,961	\$ 38,700	\$ 64,487	24/25 request still \$44,882 less than 22/23
Operations	\$ 12,017	\$ 24,564	\$ 34,824	\$ 14,930	\$ 19,150	\$ 22,150	\$ 25,900	
Total Library	\$ 87,181	\$ 103,037	\$ 135,269	\$ 64,780	\$ 58,111	\$ 60,850	\$ 90,387	Expands library operations to 4 days a week
Police Department								
Employees	\$ 362,725	\$ 349,912	\$ 483,706	\$ 480,146	\$ 502,179	\$ 499,400	\$ 533,578	
Operations	\$ 52,728	\$ 51,572	\$ 73,305	\$ 44,640	\$ 65,700	\$ 59,700	\$ 73,934	
Total Police Department	\$ 415,453	\$ 401,484	\$ 557,011	\$ 524,786	\$ 567,879	\$ 559,100	\$ 607,512	Police/cruiser camera upgrade
Fire/EMS Department								
Employees	\$ 609,679	\$ 867,908	\$ 1,106,017	\$ 784,900	\$ 710,574	\$ 594,500	\$ 812,673	
Operations	\$ 372,576	\$ 241,901	\$ 310,412	\$ 143,461	\$ 167,750	\$110,100	\$ 168,699	Slightly less than 20/21 actual spending
Total Fire/EMS Department	\$ 982,255	\$ 1,109,809	\$ 1,416,429	\$ 928,361	\$ 878,324	\$ 704,600	\$ 981,372	Does not account for \$325k in revenue
Public Works								
Employees	\$ 651,604	\$ 682,504	\$ 807,171	\$ 645,600	\$ 776,573	\$ 765,700	\$ 800,939	
Operations	\$ 379,282	\$ 420,763	\$ 392,180	\$ 360,000	\$ 347,850	\$ 323,950	\$ 351,950	
Paving	\$ 30,000	\$ 30,000	\$ 37,500	\$ 37,500	\$ 100,000	\$ 100,000	\$ 250,000	
Total Public Works	\$ 1,060,886	\$ 1,133,267	\$ 1,236,851	\$ 1,043,100	\$ 1,224,423	\$ 1,189,650	\$ 1,402,889	\$250k in paving - budget request without paving is \$1,152,889
Parks & Recreation								
Employees	\$ 76,398	\$ 159,362	\$ 238,827	\$ 187,155	\$ 182,537	\$ 138,050	\$ 149,764	
Administration	\$ 4,737	\$ 5,197	\$ 9,150	\$ 8,150	\$ 6,250	\$ 5,650	\$ 7,550	
Swimming Pool	\$ 13,496	\$ 19,704	\$ 23,700	\$ 21,700	\$ 17,200	\$ 17,550	\$ 18,250	
Program Expenses	\$ 10,887	\$ 6,462	\$ 14,000	\$ 11,000	\$ 6,500	\$ 5,500	\$ 6,000	
Upkeep/Maintenance	\$ 11,510	\$ 10,893	\$ 10,481	\$ 10,481	\$ 10,900	\$ 9,300	\$ 15,100	
Total Parks & Recreation	\$ 117,028	\$ 201,618	\$ 296,158	\$ 238,486	\$ 223,387	\$ 176,050	\$ 196,664	
MPBF								
Stipend/Dir. Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	
Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,500	\$ 22,500	
Total MPBF	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	
Total Municipal Budget				8.45% increase	\$ 3,619,247		\$ 3,953,051	No Reserves, Debt Service or Capital Projects - \$333,804
Total Debt Service					\$ 746,342	TAN&Payments	\$ 158,167	
Total County Budget					\$ 295,310		\$ 500,000	Six month bill paid in full
Total Misc/Unclassified					\$ 335,794		\$ 687,763	
Total School Budget					\$ 2,272,646		\$ 2,700,000	Estimated increase of \$427,354
Total All Expenses					\$ 7,269,339		\$ 7,998,981	
Municipal Revenue					\$ 7,463,300		\$ 8,511,250	Current mil rate and revenue sharing
Remaining Funds							\$ 512,269	Need to aggregate final wage line and add 0.5% FMLA tax and collect starting Jan 1 25 (current estimate is \$10k annual cost)
							\$ 205,000	Mil Rate Reduction (1mil)
							\$ 225,200	Capital Improvements
							\$ 430,200	
							\$ 82,069	Overlay to Reserves

3.22.24	Actual	Actual	Budget	Estimated	Budget	Estimated	Budget	
	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	FY 23/24	FY 24/25	
Town Office								
Wages	\$ 295,694	\$ 323,807	\$ 370,170	\$ 390,945	\$ 353,964	\$ 355,000	\$ 356,796	
Health Ins	\$ 80,001	\$ 87,566	\$ 109,262	\$ 93,000	\$ 124,708	\$ 122,000	\$ 117,253	
Social Sec	\$ 23,014	\$ 25,284	\$ 29,222	\$ 27,000	\$ 27,078	\$ 27,000	\$ 27,677	
Retirement	\$ 21,182	\$ 21,638	\$ 29,556	\$ 23,000	\$ 25,173	\$ 25,000	\$ 22,826	
Car Allowance	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Council Stipend	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Dues/Sub	\$ 289	\$ 465	\$ 1,075	\$ 500	\$ 500	\$ 380	\$ 500	
Educ/Train	\$ 1,311	\$ 1,085	\$ 1,500	\$ 750	\$ 1,000	\$ 1,500	\$ 1,500	
Exp Officials	\$ 3,731	\$ 3,978	\$ 5,000	\$ 1,500	\$ 2,500	\$ 500	\$ 2,500	
Lic/Fees/Ads	\$ 1,246	\$ 1,225	\$ 2,500	\$ 1,500	\$ 2,000	\$ 500	\$ 2,000	
Office Suppl	\$ 4,215	\$ 4,430	\$ 5,000	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	
Postage	\$ 2,678	\$ 3,205	\$ 4,445	\$ 3,500	\$ 4,000	\$ 3,500	\$ 4,000	
Finance/Audit	\$ 9,600	\$ 9,800	\$ 10,250	\$ 14,100	\$ 10,500	\$ 13,250	\$ 12,000	Single audit required by CBDG over \$750k trigger \$3250 fee - still expect cost to rise as number of auditors decreases adding to cost pressure
Legal	\$ 3,035	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 2,000	\$ 5,000	Survey work may change line if completed before 7/1
Telephone	\$ 7,675	\$ 6,875	\$ 8,125	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000	
Web/Internet	\$ 945	\$ 720	\$ 4,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ 3,000	New website design likely to increase cost
Eqpt Purc/Lease	\$ 21,299	\$ 27,650	\$ 31,375	\$ 28,000	\$ 25,000	\$ 27,000	\$ 27,500	
Misc.	\$ 923	\$ 1,079	\$ 1,600	\$ 500	\$ 1,000	\$ 1,100	\$ 1,000	
Total Town Office	\$ 485,338	\$ 529,807	\$ 624,080	\$ 611,795	\$ 605,423	\$ 603,230	\$ 605,552	Changes in allocations but overall cost about the same as 24 budget
Town Clerk								
Elections	\$ (899)	\$ 857	\$ 3,500	\$ 3,000	\$ 3,500	\$ 4,000	\$ 5,000	Presidential Election in Fall will drive up cost
Gen Assist	\$ (462)	\$ 207	\$ 1,500	\$ 750	\$ 1,500	\$ 500	\$ 1,500	
Total; Town Clerk	\$ (1,361)	\$ 1,064	\$ 5,000	\$ 3,750	\$ 5,000	\$ 4,500	\$ 6,500	
Code Enforcement								
Training	\$ 120	\$ 35	\$ 300	\$ 100	\$ -	\$ -	\$ 200	
State Fees	\$ 503	\$ 995	\$ 500	\$ 500	\$ 500	\$ 385	\$ 500	
Total Code Enforcement	\$ 623	\$ 1,030	\$ 800	\$ 600	\$ 500	\$ 385	\$ 700	
Assessing								
Assess Matrl	\$ 1,700	\$ 1,867	\$ 2,300	\$ 1,800	\$ 2,300	\$ 2,000	\$ 2,300	
Qrtly Review	\$ -	\$ 9,600	\$ 10,000	\$ 6,400	\$ 10,000	\$ 10,000	\$ 10,000	
Total Assessing	\$ 1,700	\$ 11,467	\$ 12,300	\$ 8,200	\$ 12,300	\$ 12,000	\$ 12,300	
Tax Collector								
Liens	\$ 7,664	\$ 626	\$ 4,000	\$ 3,000	\$ 2,000	\$ 1,000	\$ 2,000	
Building Maint/Repair								
Utilities	\$ 4,972	\$ 6,369	\$ 8,720	\$ 8,700	\$ 8,500	\$ 9,500	\$ 12,000	
Grnds Maint	\$ 136	\$ 144	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	
Trash Col	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 325	
Total Building Maint/Repair	\$ 5,408	\$ 6,813	\$ 10,020	\$ 9,500	\$ 9,300	\$ 10,300	\$ 13,325	
Total	\$ 499,372	\$ 550,807	\$ 656,200	\$ 636,845	\$ 634,523	\$ 631,030	\$ 640,377	

3.22.24								
Library 24/25								
	Actual	Actual	Budget	Est. Actual	Budget	Estimated	Budget	
	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY23/24	FY 23/24	FY 24/25	
Employees								
Salaries	\$ 55,945	\$ 58,534	\$ 78,372	\$ 36,875	\$ 36,192	\$ 36,000	\$ 59,904	Increase in Hours to 24 hours per employee per week.
Health Ins.	\$ 13,279	\$ 13,949	\$ 14,283	\$ 8,152	\$ -	\$ -	\$ -	
Social Security	\$ 4,247	\$ 4,280	\$ 5,995	\$ 3,808	\$ 2,769	\$ 2,700	\$ 4,583	
Retirement	\$ 1,693	\$ 1,710	\$ 1,795	\$ 1,015	\$ -	\$ -	\$ -	
Total Employees	\$ 75,164	\$ 78,473	\$ 100,445	\$ 49,850	\$ 38,961	\$ 38,700	\$ 64,487	
Operations								
Dues/Subscriptions	\$ 338	\$ 263	\$ 1,400	\$ 280	\$ 1,650	\$ 1,600	\$ 1,650	Catalogue System fee \$990
Ed/Training	\$ -	\$ -	\$ 300	\$ -	\$ 300	\$ 250	\$ 300	
Office Supplies	\$ 226	\$ 729	\$ 2,500	\$ 400	\$ 500	\$ 1,200	\$ 1,000	23/24 costs driven by Access Grant
Books/Videos	\$ 1,620	\$ 2,831	\$ 5,500	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500	
Periodicals	\$ -	\$ 89	\$ -	\$ -	\$ 350	\$ 1,700	\$ 2,000	Change to Programming & Periodicals (3 news papers \$500)
Historical Preservation	\$ -	\$ 1,011	\$ -	\$ -	\$ -		\$ -	
Heating Oil	\$ 4,499	\$ 8,004	\$ 11,750	\$ 6,000	\$ 7,500	\$ 5,000	\$ 8,000	
Telephone	\$ 1,674	\$ 1,618	\$ 1,800	\$ 1,950	\$ 1,200	\$ 1,500	\$ 1,600	
Utilities	\$ 2,695	\$ 3,346	\$ 4,250	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000	
Equip. Purchase/Maint.	\$ -	\$ 668	\$ 1,750	\$ 400	\$ 500	\$ 1,300	\$ 1,250	Elevator inspections/fire extinguisher \$855 annually
Building Repairs	\$ 952	\$ 5,952	\$ 5,250	\$ 100	\$ 800	\$ 1,600	\$ 1,500	
Misc.	\$ 13	\$ 53	\$ 324	\$ 300	\$ 350	\$ 500	\$ 1,100	\$800/yr internet cost - no longer part of grandfathered internet service/Website \$300
Total Operations	\$ 12,017	\$ 24,564	\$ 34,824	\$ 14,930	\$ 19,150	\$ 22,150	\$ 25,900	
Total Library	\$ 87,181	\$ 103,037	\$ 135,269	\$ 64,780	\$ 58,111	\$ 60,850	\$ 90,387	
Savings				\$ 70,489	\$ 77,158			

3.22.24	Actual	Actual	Budget	Estimate	Budget	Estimate	Budget	
Police Department	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	FY 23/24	FY 24/25	
Salaries	\$ 264,545	\$ 254,467	\$ 349,418	\$ 349,418	\$ 363,869	\$ 363,000	\$ 388,276	Full and Part-time
Contract Services	\$ 11,041	\$ 10,634	\$ 12,000	\$ 9,440	\$ 11,000	\$ 11,000	\$ 11,386	Dispatch
Health Insurance	\$ 37,999	\$ 24,526	\$ 51,750	\$ 51,750	\$ 54,818	\$ 53,700	\$ 56,746	
Social Security	\$ 19,406	\$ 19,356	\$ 25,032	\$ 25,032	\$ 27,285	\$ 26,500	\$ 29,152	
Retirement	\$ 25,734	\$ 29,460	\$ 39,506	\$ 39,506	\$ 40,207	\$ 40,200	\$ 43,018	
Uniforms	\$ 4,000	\$ 11,469	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total Employees	\$ 362,725	\$ 349,912	\$ 483,706	\$ 480,146	\$ 502,179	\$ 499,400	\$ 533,578	
Operations								
Dues/Subscriptions	\$ -	\$ 135	\$ 700	\$ -	\$ 700	\$ 700	\$ 700	
Educ/Training	\$ 6,623	\$ 7,785	\$ 11,000	\$ 7,200	\$ 11,000	\$ 10,000	\$ 11,000	
Office Supplies	\$ 7,230	\$ 6,059	\$ 7,105	\$ 2,800	\$ 6,000	\$ 5,500	\$ 6,000	
Telephone	\$ 6,996	\$ 8,067	\$ 8,500	\$ 6,500	\$ 5,000	\$ 5,500	\$ 6,000	
Vehicle Fuel	\$ 18,323	\$ 8,353	\$ 24,000	\$ 18,000	\$ 19,000	\$ 15,000	\$ 19,000	
Equip Maintanance	\$ 2,982	\$ 5,956	\$ 9,500	\$ 4,000	\$ 10,000	\$ 10,000	\$ 10,000	
Vehicle Maintenance	\$ 7,423	\$ 12,123	\$ 10,500	\$ 4,000	\$ 11,000	\$ 11,000	\$ 11,000	
Misc.	\$ 854	\$ 672	\$ 1,000	\$ 640	\$ 1,000	\$ 2,800	\$ 8,234	Body and Cruiser Cameras
Prisoner Expense	\$ 2,297	\$ 2,422	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	
Total Operations	\$ 52,728	\$ 51,572	\$ 73,305	\$ 44,640	\$ 65,700	\$ 62,500	\$ 73,934	
Total	\$ 415,453	\$ 401,484	\$ 557,011	\$ 524,786	\$ 567,879	\$ 561,900	\$ 607,512	

3.22.24										
	Fire & EMS Department									
	FY 24/25 Budget									
	Actual	Actual	Budget	Estimate	Budget		Estimate	Budget		
	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24		FY 23/24	FY 24/25		
Fire/EMS Department										
			Fire & EMS		EMS	Fire		Fire/EMS		
Wages/Salaries	\$ 495,176	\$ 597,786	\$ 753,575	\$ 523,905	\$ 360,871	\$ 38,158	\$ 397,000	\$ 430,184		
Wages/PT/Volunteers	\$ -	\$ 22,445	\$ 50,000	\$ 32,000	\$ 65,000	\$ 40,000	\$ 30,000	\$ 165,000	All part-time ff, holiday pay and part-time/fill-in staffing	
Benefits/Health Ins.	\$ 62,640	\$ 136,290	\$ 149,965	\$ 119,165	\$ 89,750	\$ 9,085	\$ 94,000	\$ 116,893	assumes 10% increase 2025	
Benefits/SS	\$ 42,360	\$ 44,181	\$ 57,648	\$ 38,473	\$ 32,579	\$ 2,919	\$ 35,000	\$ 32,909		
Benefits/SS Volunteers	\$ -	\$ 1,564	\$ 3,900	\$ 2,400	\$ -	\$ 2,678	\$ 2,500	\$ 12,623		
Benefits/Retirement	\$ 9,503	\$ 65,642	\$ 90,929	\$ 60,929	\$ 48,357	\$ 5,113	\$ 36,000	\$ 55,064		
Employee/Uniforms	\$ 11,560	\$ 9,822	\$ 10,000	\$ 7,500	\$ 8,000	\$ 1,000	\$ 7,000	\$ 7,000		
Employee/Dues/Subscri	\$ 1,663	\$ 1,800	\$ 1,800	\$ 1,550	\$ 1,000	\$ 1,000	\$ 1,600	\$ 1,700		
Employee/Indoc/Drug Te	\$ 2,996	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Employee/Ed/Training	\$ 13,247	\$ 27,749	\$ 30,000	\$ 11,138	\$ 7,500	\$ 7,500	\$ 5,500	\$ 5,000		
Employee/Meals	\$ 1,992	\$ 2,500	\$ 2,500	\$ 23	\$ 500	\$ 500	\$ 500	\$ 500		
Employee/Turnout Gear	\$ 14,989	\$ 7,163	\$ 10,000	\$ 5,000	\$ -	\$ 10,000	\$ 10,000	\$ 17,500	5 sets of gear to meet current compliance standards	
Office Supplies	\$ 5,500	\$ 5,500	\$ 4,400	\$ 4,000	\$ 3,000	\$ 1,000	\$ 1,500	\$ 3,000		
Telephone	\$ 9,683	\$ 6,731	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 10,000		
Equip/Lease/Purchase			\$ 148,332	\$ 157,116				\$ -		
Equipment Maintenance	\$ 89,689	\$ 61,167	\$ 45,000	\$ 30,000	\$ 5,000	\$ 25,000	\$ 18,000	\$ 25,000		
Vehicle Fuel	\$ 17,982	\$ 18,480	\$ 25,961	\$ 15,961	\$ 18,000	\$ 4,000	\$ 10,000	\$ 18,000		
Hose Replacement	\$ 3,000	\$ 1,450	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 1,000		
Vehicle Maintenance	\$ 86,998	\$ 45,691	\$ 50,000	\$ 25,000	\$ 5,000	\$ 15,000	\$ 15,000	\$ 35,000		
Med/Pageants	\$ 42,736	\$ 1,221	\$ 15,000	\$ 7,000	\$ 7,500		\$ 15,000	\$ 20,000	Contracted Services = Billing and ALS Intercept from other towns	
Emergency Management		\$ 2,770	\$ 15,000	\$ 10,000	\$ -			\$ -	Costs moved to Misc.	
EMS supplies	\$ 70,541	\$ 46,857	\$ 87,250	\$ 37,250	\$ 35,000		\$ 20,000	\$ 25,000	substantial decrease as costs become more clear	
					Fire EMS Combined Estimate		\$ 704,600	\$ 981,372		
EMS Income					\$ 400,000			\$ 325,000	Projected 2024-25 Revenue	
								\$ 656,372	Total Fire/EMS Operations Cost (Less Ambulance Revenue)	
				FY 24/25						
E 01-06-25-10	Lease Pmt/Ambulances		\$ 57,156	\$ -	\$ -			\$ -		
E 01-06-25-10	Loan Pmt/Ladder Truck		\$ 91,176	\$ -	\$ 91,176			\$ -		
E 01-06-55-20	EMS Loan Payment		\$ 100,167	\$ 100,167	\$ 100,167			\$ 100,167	EMS Loan Payment in Misc	
			\$ 248,499		\$ 191,343					
								\$215,930.00	PIFD EMS only	
								\$325,000.00	Revenue average \$25,000 per month	
								\$540,930.00	Total cost to taxpayer With PIFD EMS Only	

3.22.24	Actual	Actual	Budget	Estimate	Budget	Estimate	Budget	
	FY 20/21	FY 21/22	FY22/23	FY 22/23	FY 23/24	FY 23/24	FY 24/25	
Public Works								
Salaries	\$ 467,210	\$ 498,571	\$ 575,134	\$ 540,000	\$ 571,067	\$ 565,000	\$ 599,255	
Health Insurance	\$ 118,350	\$ 113,266	\$ 146,483	\$ 130,000	\$ 127,285	\$ 125,000	\$ 120,288	
Social Security	\$ 36,186	\$ 38,589	\$ 43,998	\$ 41,000	\$ 43,687	\$ 43,000	\$ 45,843	
Retirement	\$ 25,450	\$ 27,462	\$ 36,456	\$ 35,000	\$ 29,434	\$ 28,000	\$ 30,053	
Clothing/Uniforms	\$ 3,626	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,400	
Indoc/Drug Testing	\$ 782	\$ 616	\$ 1,100	\$ 1,100	\$ 1,100	\$ 700	\$ 1,100	
Total Crew	\$ 651,604	\$ 682,504	\$ 807,171	\$ 751,100	\$ 776,573	\$ 765,700	\$ 800,939	
Summer								
Paint Supplies	\$ 1,865	\$ 1,979	\$ 4,000	\$ 3,500	\$ 4,000	\$ 3,500	\$ 4,000	
Bond Payment	\$ 53,323	\$ 56,970	\$ 56,747	\$ 53,170	\$ -	\$ -	\$ -	
Road Maintance	\$ 38,934	\$ 37,360	\$ 30,000	\$ 27,500	\$ 30,000	\$ 30,000	\$ 30,000	
Paving	\$ 36,092	\$ 45,817	\$ 30,000	\$ 27,500	\$ 100,000	\$ 100,000	\$ 250,000	
Total Summer	\$ 130,214	\$ 142,126	\$ 120,747	\$ 111,670	\$ 134,000	\$ 133,500	\$ 284,000	
Winter								
Meals	\$ 1,537	\$ 1,125	\$ 1,700	\$ 1,500	\$ 1,700	\$ 1,500	\$ 1,700	
Plows/Chains	\$ 6,901	\$ 8,680	\$ 10,000	\$ 10,000	\$ 10,000	\$ 9,500	\$ 10,000	
Sand/Salt/Calcium	\$ 66,124	\$ 70,713	\$ 70,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	
Total Winter	\$ 74,562	\$ 80,518	\$ 81,700	\$ 76,500	\$ 81,700	\$ 81,000	\$ 81,700	
Garage								
Education/Training	\$ 160	135	\$ 800	\$ 500	\$ 800	\$ 500	\$ 800	
Office Supplies	\$ 1,227	200	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	
Heating Oil/Coal	\$ 14,910	21997	\$ 22,000	\$ 22,000	\$ 22,000	\$ 19,000	\$ 22,000	
Telephone	\$ 3,000	2704	\$ 3,700	\$ 3,600	\$ 3,700	\$ 4,250	\$ 4,500	
Utilities	\$ 7,865	10568	\$ 10,900	\$ 10,000	\$ 11,000	\$ 11,000	\$ 12,000	
Parts/Repairs/Freight	\$ 56,079	61040	\$ 64,430	\$ 70,000	\$ 70,000	\$ 65,000	\$ 70,000	
Safety Equip./Supplies	\$ 3,396	2865	\$ 3,500	\$ 3,000	\$ 3,500	\$ 3,250	\$ 3,800	
Tires/Tubes	\$ 7,794	7429	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,500	\$ 10,000	
Tools	\$ 1,754	1883	\$ 2,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	
Vehicle Fuel/Lubricants	\$ 70,353	80227	\$ 120,000	\$ 110,000	\$ 100,000	\$ 85,000	\$ 100,000	
Central Purchasing	\$ 4,069	4329	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,500	\$ 4,700	
Building Maint/Repairs	\$ 3,273	4124	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	
Trash	\$ 300	300	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	
Misc.	\$ 326	318	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	
Total Garage	\$ 174,506	\$ 198,119	\$ 246,480	\$ 239,250	\$ 232,150	\$ 209,450	\$ 236,250	
Total Public Works	\$ 1,030,886	\$ 1,103,267	\$ 1,256,098	\$ 1,178,520	\$ 1,224,423	\$ 1,189,650	\$ 1,402,889	Includes \$250,000 for paving

3.22.24								
	Parks & Recreation Department							
	FY 24/25 Budget							
	Actual	Actual	Budget	Estimate	Budget	Estimate	Budget	
	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	FY 23/24	FY 24/25	
Recreation Dept								
Employees								
Salaries	\$ 61,523	\$ 130,263	\$ 195,205	\$ 147,205	\$ 103,563	\$ 103,000	\$ 122,491	
Health Insurance	\$ 6,890	\$ 11,993	\$ 18,971	\$ 18,971	\$ 11,637	\$ 12,000	\$ 12,498	
Social Security	\$ 5,168	\$ 10,372	\$ 14,933	\$ 11,261	\$ 7,923	\$ 7,500	\$ 9,371	
Retirement	\$ 2,817	\$ 6,734	\$ 9,718	\$ 9,718	\$ 5,050	\$ 5,050	\$ 5,404	
Total Employees	\$ 76,398	\$ 159,362	\$ 238,827	\$ 187,155	\$ 128,173	\$ 127,550	\$ 149,764	
Administration								
Education/Training		\$ 554	\$ 2,000	\$ 1,000	\$ 250	\$ 250	\$ 250	
License/Fees	\$ 147	\$ 50	\$ 650	\$ 650	\$ 400	\$ 300	\$ 400	
Office Supplies	\$ 11	\$ 197	\$ 500	\$ 500	\$ 500	\$ 600	\$ 500	
Employee Clothing	\$ 201	\$ -	\$ 800	\$ 800	\$ 500	\$ 250	\$ 500	
Misc.	\$ 726	\$ 1,855	\$ 500	\$ 500	\$ 500	\$ 250	\$ 500	
Advertising/Marketing	\$ 942	\$ 20	\$ 1,500	\$ 1,500	\$ 700	\$ 500	\$ 700	SAFETY MATERIALS
Equip/Lease/Purchase	\$ 18	\$ -	\$ 500	\$ 500	\$ 700	\$ 500	\$ 700	
Telephone/Internet	\$ 2,692	\$ 2,521	\$ 2,700	\$ 2,700	\$ 2,700	\$ 3,000	\$ 4,000	
Total Administration	\$ 4,737	\$ 5,197	\$ 9,150	\$ 8,150	\$ 6,250	\$ 5,650	\$ 7,550	
Swimming Pool								
Lifeguard Training	\$ 379	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,250	\$ 2,250	
Pool Utilities	\$ 1,738	\$ 5,422	\$ 5,700	\$ 5,700	\$ 5,700	\$ 6,000	\$ 6,000	
Pool Maintenance	\$ 7,192	\$ 8,186	\$ 8,500	\$ 6,500	\$ 3,000	\$ 3,300	\$ 2,500	
Pool Supplies	\$ 1,647	\$ 1,705	\$ 4,000	\$ 4,000	\$ 2,500	\$ 2,500	\$ 4,000	
Pool Purification	\$ 2,540	\$ 3,391	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
Total Swimming Pool	\$ 13,496	\$ 19,704	\$ 23,700	\$ 21,700	\$ 17,200	\$ 17,550	\$ 18,250	
Program Expenses								
Program Supplies	\$ 7,745	\$ 3,567	\$ 9,000	\$ 6,000	\$ 2,500	\$ 2,500	\$ 2,500	
Bus Drivers	\$ 938	\$ 1,078	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,500	
Youth Activities	\$ 2,204	\$ 1,817	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000	
Total Program Expenses	\$ 10,887	\$ 6,462	\$ 14,000	\$ 11,000	\$ 6,500	\$ 5,500	\$ 6,000	
Upkeep & Maintenance								
Utilities	\$ 775	\$ 804	\$ 900	\$ 900	\$ 900	\$ 1,500	\$ 2,350	
Vehicle Fuel/Lubricants	\$ 780	\$ 1,317	\$ 2,000	\$ 2,000	\$ 2,500	\$ 1,500	\$ 1,250	
Building Maint/Repairs	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 800	\$ 5,000	
Maintenance Supplies	\$ 1,111	\$ 543	\$ 3,081	\$ 3,081	\$ 1,500	\$ 1,000	\$ 1,500	
Vehicle Maintenance	\$ 907	\$ 1,962	\$ 2,000	\$ 2,000	\$ 3,000	\$ 1,500	\$ 2,000	
Rec Maint/Repair	\$ 7,937	\$ 6,252	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	
Total Upkeep & Maintenance	\$ 11,510	\$ 10,893	\$ 10,481	\$ 10,481	\$ 10,900	\$ 9,300	\$ 15,100	
Total Parks & Recreation	\$ 117,028	\$ 201,618	\$ 296,158	\$ 238,486	\$ 169,023	\$ 165,550	\$ 196,664	

3.22.24	Actual	Actual	Budget	Estimate	Budget	Estimate	Budget	
	FY 20/21	FY 21/22	FY 22/23	FY 22/23	FY 23/24	FY 23/24	FY 24/25	
Community Center								
Heating Oil/Coal	\$ 23,565.00	\$ 30,571.00	\$ 48,900.00	\$ -	\$ 45,000	\$ 52,000	\$ 50,000	Circulator pump replacement - but mild winter helped offset complete disaster - oil projecting higher in 2024/25
Utilities	\$ 15,760.00	\$ 13,695.00	\$ 16,187.00	\$ -	\$ 22,500	\$ 23,000	\$ 25,000	Versant seeking another hike in 2024 - Propane and repairs for generator
Building Repair	\$ 3,679.00	\$ 4,340.00	\$ 6,500.00	\$ -	\$ 3,000	\$ 3,000	\$ 5,000	external stairways and sidewalks highlighted as needing repair by insurer
Total Community Ctr	\$ 43,004.00	\$ 48,606.00			\$ 70,500	\$ 78,000	\$ 80,000	
Safety/Sanitation								
Public Fire Protection	\$ 92,485.00	\$ 132,776.00	\$ 134,459.00	\$ 134,459.00	\$ 132,776	\$ 132,776	\$ 138,000	Fire Hydrant Rental
AWS	\$ 91,000.00	\$ 94,304.00	\$ 103,560.00	\$ 103,560.00	\$ 108,600	\$ 108,600	\$ 110,000	
Street Lights	\$ 20,321.00	\$ 30,216.00	\$ 32,000.00		\$ 32,000	\$ 26,000	\$ 30,000	
Street Light Repair	\$ 1,913.00	\$ 1,995.00	\$ 3,140.00		\$ 1,500	\$ 1,500	\$ 2,000	
Total Safety/Sanitation	\$ 205,719.00	\$ 259,291.00	\$ 273,159.00	\$ 238,019.00	\$ 274,876	\$ 268,876	\$ 280,000	
Insurances								
Misc.	\$ 1,443.00	\$ 1,443.00	\$ 4,087.00		\$ -	\$ -	\$ 5,000	
Bonding	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375	\$ 375	\$ 375	
Auto & Physical	\$ 30,750.00	\$ 30,750.00	\$ 31,904.00		\$ 35,000	\$ 35,000	\$ 35,000	
Gen Liability	\$ 15,040.00	\$ 15,040.00	\$ 17,529.00		\$ 18,500	\$ 30,650	\$ 31,000	
Police Insurance	\$ 3,541.00	\$ 3,541.00	\$ 7,595.00	\$ 7,595.00	\$ 8,500	\$ 8,500	\$ 9,000	
Public Officials Ins.	\$ 2,294.00	\$ 2,294.00	\$ 3,022.00	\$ 3,022.00	\$ 3,200	\$ 3,200	\$ 3,300	
Commercial Marine	\$ 19,236.00	\$ 21,000.00	\$ 27,918.00		\$ 29,500	\$ 39,500	\$ 38,000	
Unemployment	\$ 2,995.00	\$ 5,597.00	\$ 5,740.00		\$ 10,000	\$ 10,000	\$ 10,000	
Worker's Comp	\$ 35,966.00	\$ 64,000.00	\$ 81,099.00	\$ 77,026.00	\$ 75,000	\$ 128,189	\$ 125,000	Hopeful for relief - bracing for additional increases due to claims
Data/Empl Practices	\$ 4,541.00	\$ 4,541.00	\$ 5,299.00	\$ 5,299.00	\$ 5,500	\$ 5,500	\$ 6,000	
Total Insurances	\$ 116,181.00	\$ 148,581.00	\$ 184,568.00	\$ 93,317.00	\$ 185,575	\$ 260,914	\$ 262,675	
Unclassified								
Contingency	\$ 2,500.00	\$ -	\$ 3,000.00		\$ -	\$ -	\$ 3,000	
MMA	\$ 3,566.00	\$ 3,590.00	\$ 3,600.00		\$ 3,804	\$ 3,804	\$ 3,848	Billed amount
Central Aroostook Humane Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,312	\$ 6,976	Billed amount
Aroostook County (Special 6M)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,694	\$ 58,565.00
Aroostook County	\$ 258,524.00	\$ 267,563.00	\$ 277,209.00		\$ 295,310	\$ 295,310	\$ 325,000	Estimated
Central Aroostook Soil & Water					\$ -	\$ 500	\$ 500	Annual Dues - access to funding for major stream crossing work in Aroostook watershed
NMDC	\$ 6,014.00	\$ 6,068.00	\$ 6,098.00		\$ 5,906	\$ 5,906	\$ 5,870	Billed amount
SAD #20	\$ 2,351,903.00	\$ 2,142,385.00	\$ 2,203,432.00	\$ 2,203,432.00	\$ 2,272,646	\$ 2,272,646	\$ 2,700,000	Estimating \$427,354 increase
St Group Insurance	\$ 1,189.00	\$ 1,121.00	\$ 1,200.00		\$ 1,200	\$ 958	\$ 1,200	
TIF Meadows	\$ -	\$ 21,762.00	\$ 25,600.00		\$ 29,574	\$ 27,063	\$ 28,000	
Total Unclassified	\$ 2,623,696.00	\$ 2,442,489.00	\$ 2,520,139.00	\$ 2,203,432.00	\$ 2,608,440	\$ 2,612,499	\$ 3,250,088	
Emergency Management								
Dike Repairs	\$ 7,801.00	\$ -	\$ -	\$ 31,625.00	\$ -		\$ 10,000	\$8k grant to update sutron - not contained in expense budget - erosion issues should be remediated on both ends of dike
Dike Operations	\$ 24,587.00	\$ 2,770.00	\$ 15,000.00	\$ 2,930.00	\$ 4,000		\$ 5,000	Oil changes, man hours and upkeep need to be increased as Dike ages
Total Emergency Mgt	\$ 32,388.00	\$ 2,770.00	\$ 15,000.00	\$ 34,555.00	\$ 4,000		\$ 15,000	
Total Misc/Unclassified							\$ 3,887,763	
Less School							\$ (2,700,000)	
Misc/County							\$ 1,187,763	
Minus County							\$ 500,000	
Total Misc/Unclassified (school & county)							\$ 687,763	
Debt Service								
	Fy 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Actual	FY 23/24 Budget	Current Debt	Budget 24/25	
Loan to AWS			\$ -	\$ 275,000.00	\$ -	Balance - \$0	\$ -	
Interest on AWS Loan			\$ -	\$ 1,620.00	\$ -		\$ -	
TAN - Katadhin Trust			\$ -	\$ -	\$ 500,000.00	Balance - \$0	\$ -	
Current TAN			\$ 300,000.00	\$ 175,000.00	\$ -	Balance - \$0	\$ -	
Interest on TAN Loan		\$ 13,377.00	\$ 10,500.00	\$ 32,740.00		\$6450 (23-24)	\$ 7,000	Estimated Interest on 24/25 TAN
Interest on Current TAN			\$ -	\$ 4,772.00			\$ -	
Ladder Truck		\$ 91,176.24	\$ 91,176.24	\$ 91,176.24	\$ 91,176.24	Balance - \$0	\$ -	
Ambulance pmt		\$ 57,155.67	\$ 57,155.67	\$ 57,155.67	\$ -	Balance - 0	\$ -	
EMS Working Capital		\$ 100,167.00	\$ 100,166.16	\$ 100,166.16	\$ 100,166.16	Balance - \$820,000	\$ 100,167	
Bond pmt - Paving		\$ 56,970.00	\$ 56,747.00	\$ 50,670.00	\$ -	Balance - \$0	\$ -	
Bond pmt - Community Ctr		\$ 58,731.00	\$ 60,000.00	\$ 53,021.47	\$ 55,000.00	Balance - \$200,000	\$51,000	Town Office Bond Payment
Total Debt Payments		\$ 377,576.91	\$ 675,745.07	\$ 841,321.54	\$ 746,342.40	\$1,020,000	\$158,167	

3.22.24	Estimated Cost	Budget	
		FY 24/25	
Community Center			
Fire Department Windows & Door	\$ 13,000	\$ 15,000	#1 work comp/safety concern in Community Center
Town Office Roof	\$ 40,000	\$ 5,000	Funds to reserve - leaking but not extensive - yet
Community Center Rec Entrance	\$ 24,000	\$ 30,000	Significant energy cost savings for door replacement - additional funding for rec weightroom door upgrade for key fob system/24-hr access
Town Office Entrance Steps	\$ 10,000	\$ 10,000	#1 Public Safety and Insurance carrier concern in Community Center
Masonry	\$ 10,000	\$ 10,000	Repair mortor and seal leaking windows/façade
Heating System Replacement	\$ 40,000	\$ -	
Total Community Ctr	\$ 137,000	\$ 70,000	
Library			
LED lighting inside/energy efficiency upgrades	\$12,000	\$5,000	Funds to be used for small upgrades and match for Belvedere energy efficiency grant
Fix front steps and walk	\$5,000	\$5,000	
Heating System Replacement	\$25,000	\$5,000	Currently soliciting estimates for heating system replacement - eyeing change to propane for cost savings
Total Library	\$42,000	\$15,000	
Public Works Garage			
Roof Repair	\$ 43,870	\$ 45,000	#1 most pressing facility need at PW
Floor Drain Repair	\$ 57,836	\$ 59,000	#2 need - #1 work comp/safety concern in PW
Fuel System	\$ 25,000	\$ 5,000	Hope to fund new fuel control @ \$9700 with 23/24 FY Fuel Savings - \$5000 to Capital Reserves for additional system upgrade needs
Heating System Replacement	\$ 30,000	\$ -	
Total Public Works	\$ 126,706	\$ 109,000	
Rec Department Facilities			
Pool Restroom Dividers	\$ 6,200	\$ 6,200	Pool restroom dividers are rusted and failing - full replacement with rustproof dividers
Pool Pump Replacement	\$ 10,000	\$ 5,000	Contingency if pumps need replacing - if not reserves for future replacement
Basketball Hoops	\$ 20,000	\$ 5,000	Match for grants or planned replacement 1 yearly for 4 years
		\$ -	
Total Rec Department	\$ 36,200	\$ 16,200	
Pump House Issues			
Leaking Roof	\$ 20,000	\$ 5,000	
Sump Pump	\$ 10,000	\$ 5,000	
Day Tank & Plumbing	\$ 10,000	\$ -	
Fuel Valves	\$ 5,000	\$ -	
Automatic Oilers 90 degree pumps	\$ 5,000	\$ -	
Lighting upgrade	\$ 3,500	\$ -	
Fencing	\$ 5,000	\$ 5,000	
Total Pump House	\$ 58,500	\$ 15,000	Funds to reserves and projects completed in order of priority as funding allows during 4-5 year improvements plan - additional funding to dike erosion repairs
Total Capital Projects	\$ 400,406	\$ 225,200	Estimating \$20-30k to reserves from Capital Plan holdovers -

3.22.24			
Reserve Accounts			
		FY23/24	FY24/25 (current)
Administration			
G 1-3010-00	General Reserve	\$178,328.02	\$ 94,643.94
G 1-3161-00	Meadows Dev. Fund	\$21,762.15	\$ 21,762.15
G 1-3330-00	UDAG	\$17,901.63	\$ 19,151.63
Total		\$217,991.80	\$ 135,557.72
Library			
G 1-3000-00	Memorial Fund	\$2,421.17	\$ 3,166.74
G 1-3040-00	General Reserve	\$25,379.67	\$ 13,902.93
G 1-3107-00	Grant's Reserve	\$4,604.85	\$ 3,251.03
G 1-3315-00	Gulliver Fund	\$13,690.44	\$ 12,400.08
G 1-3067-00	ALA Grant	\$0.00	\$ 2,051.34
G 1-3068-00	King Grant	\$0.00	\$20,000
Total		\$46,096.13	\$ 54,772.12
Fire Department			
G 1-3020-00	General Reserve	\$174,202.94	\$ 97,046.41
G 1-3025-00	FD Training	\$11,795.00	\$ 11,795.00
G 1-3105-00	SCBA Replacement	\$55,978.93	\$ 55,978.93
G 1-3110-00	Truck Replacement	\$76,784.00	\$ 76,784.00
G 1-3120-00	Equip/Tools Replacement	\$15,283.00	\$ 15,283.00
G 1-3125-00	Communication Equipment	\$13,310.66	\$ 13,310.66
Total		\$347,354.53	\$ 270,198.00
Police Department			
G 1-3085-00	PD Grants	\$982.44	\$ 982.44
G 1-3090-00	Taser Fund	\$607.04	\$ 607.04
G 1-3095-00	K-9 Program	\$2,500.00	\$ 2,500.00
G 1-3096-00	Communication Equipment	\$4,052.07	\$ 2,943.01
G 1-3050-00	General Reserve	\$14,837.47	\$ (408.53)
G 1-3055-00	PD Training	\$1,087.20	\$ 1,087.20
Total		\$24,066.22	\$ 7,711.16
Public Works			
G 1-3060-00	General Reserve	\$118,304.49	\$ 15,941.99
G 1-3064-00	Paving Reserve	\$225,083.93	\$ 162,499.00
G 1-3153-00	Garage Reserve	\$20,198.24	\$ 20,198.24
G 1-3154-00	Sidewalk Reserve	\$16,010.00	\$ 16,010.00
Total		\$379,596.66	\$ 214,649.23
Recreation Department			
G 1-3148-00	Tough Tater/Tots	\$2,049.51	\$ 2,049.51
G 1-3142-00	Multi-Purpose Building	\$7,720.95	\$ 6,890.42
G 1-3230-00	Ski Rental Program	\$10,654.66	\$ 11,394.66
G 1-3232-00	Fee Based Programs	\$1,087.70	\$ 1,125.70
G 1-3045-00	General Reserve	\$7,768.97	\$ 7,797.37
G 1-3062-00	Rec Youth Sports	(\$1,684.42)	\$ 1,322.21
G 1-3139-00	Playground Equipment	\$16,185.00	\$ 16,185.00
G 1-3150-00	Rec T-Shirts	\$894.00	\$ 631.50
Total		\$44,676.37	\$ 47,396.37
Rail Line Reserve			
G 1-3141-00		\$7,798.00	\$ 9,055.00
Potato Blossom Festival			
G 1-3245-00		\$20,322.99	\$ 36,270.98
Industrial Park			
G 1-3030-00		\$80,765.11	\$ 75,962.31
Street Light Reserve			
G 1-3063-00		\$2,606.27	\$ 606.27
Community Center			
G 1-3061-00		\$364.89	\$ 364.89
Revaluation			
G 1-3065-00		(\$10,862.00)	\$ (10,862.00)
Cemetery Reserve			
G 1-3310-00		\$2,384.76	\$ 2,464.35
Grand Total		\$1,163,161.73	\$ 844,146.40
Rule of thumb for municipal budgets is 12% of budget set aside in reserves. Based on 2024-25 Revenue \$948,000			