

## GENERAL FUND CHECKING ACCOUNT DETAILS FY 2023 - 2025

	A	B	C	D
1		2023	2024	2025
2	Account Description	Actual	Budget	Proposed Budget
3	<b>REVENUES</b>			
4	<b>CURRENT YEAR TAX REVS.</b>			
5	Current Taxes	2,339,071	2,678,313	1,201,890
6	PILOT State Owned Prop	1,736	1,800	1,800
7	Current Use Program	86,792	84,385	86,500
8	<b>Total Current Year Tax Rev</b>	2,427,599	2,764,498	1,290,190
9	<b>DELINQUENT TAX REVS.</b>			
10	Principal on Delinq Taxes	145,983	0	0
11	Interest on Delinq Taxes	8,567	21,500	10,000
12	Penalty on Delinq Taxes	11,674	14,000	12,000
13	<b>Total Delinquent Taxes</b>	166,225	35,500	22,000
14	<b>STATE OF VERMONT REVS.</b>			
15	State Aid Roads	122,048	115,000	120,000
16	Judiciary-Law Enforcement	510	500	520
17	Equal Educ. \$8.50/ parcel	8,857	8,790	8,850
18	Grand List Support \$1/parcel	1,042	1,035	1,050
19	<b>Total State of VT</b>	132,457	125,325	130,420
20	<b>PERMITS &amp; LICENSES</b>			
21	Dog Licenses	1,482	2,000	1,800
22	Pet Dealer License Fees	0	100	100
23	Dog Licenses Late Fees	304	200	300
24	Dog Ordinance Late Fee	390	100	300
25	Liquor Licenses	320	400	400
26	Marriage Licenses	70	100	100
27	Green Mtn Passports	8	0	10
28	Over Weight Permits	365	400	400
29	Burial/Transit Permits	0	20	20
30	Cannabis License	100		100
31	Driveway Permit	20	150	150
32	Zoning Permits	1,070	1,500	1,500
33	<b>Total Permits/Licenses</b>	4,129	4,970	5,180
34	<b>FEES &amp; OTHER REVENUE</b>			
35	Interest	5,182	1,000	5,000
36	Veterans Monument Interest	9	0	0
37	Photocopies/FAX	925	1,800	1,500
38	Research Fees	222	700	500
39	Motor Vehicle Renewals	132	200	200
40	Vital Records Copies	570	750	700
41	Recording Fees	11,568	15,000	15,000
42	Fee For Posting Land	35	25	50

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43		2023	2024	2025
44	Account Description	Actual	Budget	Proposed Budget
45	Returned Item Fee - Town	120	50	50
46	Municipal Rentals	950	1,000	1,000
47	270 Main St	4,100	0	0
48	Dog Boarding/Impound Fees	0	200	200
49	ZBA Hearing Fee	110	1,000	100
50	Zoning Viloation Fees	25	1,000	100
51	Miscellaneous Revenue	0	0	100
52	<b>Total Fees &amp; Other Revenue</b>	23,948	22,725	24,500
53	<b>TRANSFERS FROM OTHER ACCTS</b>			
54	Equipment Reserve Fund	139,000	0	0
55	Grant Match Reserve Fund	0	0	2,860
56	<b>Total Transfers</b>	139,000	0	2,860
57	<b>GRANTS</b>			
58	<b>Grants for special road projs</b>			
59	VT Better Rds Erosion Projs	20,000	20,000	20,000
60	2022 Grant-in-Aid GA0288	27,000	0	0
61	2025 Grant-in-Aid	0	0	20,000
62	FEMA Grant	10,422	0	0
63	Folsom Ave Stormwater Project	0	427,053	0
64	Municipal Planning Grant	4,260	0	22,140
65	Aquatic Nuisance Control	5,926	6,160	5,000
66	VLCT PACIF Grant	2,198	0	0
67	<b>Total Grants</b>	69,806	453,213	67,140
68	<b>PARKS/REC/CEMETERIES</b>			
69	Overlook Cemetery	772	0	0
70	<b>Total Parks/Rec/Cem</b>	772	0	0
71	<b>LIBRARY REVNEUES</b>			
72	Raffle/Book/Bake Sale	135	0	0
73	<b>Total Library Revenues</b>	135	0	0
74	<b>TOTAL REVENUES</b>	2,964,071	3,406,231	1,542,290
75	<b>EXPENDITURES</b>			
76	<b>GEN FUND CHECKING EXPS</b>			
77	Service Charge	-5	0	0
78	<b>Total Gen Fund Chk Exps</b>	-5	0	0
79	<b>TOWN GARAGE</b>			
80	Training	0	200	200
81	Radio Licensing/Repair	0	500	500
82	Gasoline	3,749	4,500	4,500
83	Diesel	68,307	64,155	55,000
84	Mileage Reimbursement	24	100	100
85				

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86		2023	2024	2025
87	Account Description	Actual	Budget	Proposed Budget
88				
89	Processing Waste	365	1,200	1,000
90	Vehicle Inspection	140	450	400
91	Registrations	0	60	50
92	Uniforms and Boots	5,878	5,000	6,000
93	Supplies/ Wipers/Weld/Tools	9,444	7,500	9,500
94	Tires - Repairs/Chains	6,758	7,500	7,500
95	Oil & Grease	3,426	4,500	4,500
96	Tk #6 2011 Int 10 Wheel	4,003	0	0
97	Tk#10 2023 Freightliner	235,078	500	500
98	Tk #8 2014 WSTAR	2,306	10,000	10,000
99	Tk #9 2021 Ford F550	0	500	500
100	Tk #4 1997 Int 6 Wheel	344	2,000	2,000
101	Tk #7 2011 Ford F550	9	0	0
102	Plow Blades, Shoes, Repairs	1,342	10,000	10,000
103	Bale Mulcher	0	100	100
104	2018 Kioti Tractor	2,035	500	2,000
105	1992 Cat Backhoe	71	1,000	1,000
106	2016 CAT Grader	1,570	2,000	5,000
107	2005 Loader	2,015	1,500	2,000
108	Morbark Chipper	0	500	500
109	Culvert Thawer	-883	500	1,000
110	Roadside Mowing	8,300	9,000	9,000
111	Equipment Rented/Leased	0	10,000	0
112	Equipment Purchased	498	10,000	10,000
113	Permit & Application Fees	3,115	3,000	3,500
114	<b>Total Town Garage</b>	357,893	156,765	146,350
115	<b>WINTER ROADS</b>			
116	Wages	98,990	106,919	107,293
117	FICA & Medicare	7,324	8,179	8,208
118	VMERS	6,388	7,217	7,243
119	Health Insurance	25,123	26,108	29,731
120	Child Care Contribution	0	0	472
121	Salt	11,239	18,000	21,400
122	Sand	26,064	50,000	40,000
123	<b>Total Winter Roads</b>	175,128	216,423	214,347
124	<b>SUMMER ROADS</b>			
125	Wages	88,329	88,912	92,024
126	FICA & Medicare	6,502	6,802	7,040
127	VMERS	5,487	6,002	6,212
128	Health Insurance	24,139	26,108	29,731

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129		2023	2024	2025
130	Account Description	Actual	Budget	Proposed Budget
131	Child Care Contribution	0	0	405
132	Chloride	9,900	15,000	31,250
133	Cold Patch	173	1,000	1,000
134	Crusher Run	56,052	70,000	70,000
135	Ledge	0	5,000	5,000
136	Hay/Grass Seed	0	500	500
137	Use of Equip/Rented/Leased	2,380	20,000	20,000
138	Culverts & Collars	8,702	5,000	5,000
139	<b>Total Summer Roads</b>	201,663	244,324	268,162
140	<b>SPECIAL ROAD&amp;BRIDGE PROJECTS</b>			
141	Folsom Ave Stormwater Project	0	427,053	0
142	Shadow Lake Resurfacing	36,915	20,000	20,000
143	<b>VT Better Rds Erosion Projs</b>			
144	Grant-in-Aid	0	0	20,000
145	2022 Better Roads BR0965	23,118	0	0
146	2024 Better Roads BR1059		20,000	0
147	2024 Better Roads	0	0	20,000
148	<b>TOTAL Special Rd/Br/Etc</b>	60,032	467,053	60,000
149	<b>ASSESSOR</b>			
150	Assessor Contract	21,000	21,600	22,200
151	VALA Annual Membership		50	50
152	<b>Total Assessor</b>	21,000	21,650	22,250
153	<b>SELECTBOARD</b>			
154	Board Stipends	4,870	5,162	5,343
155	Selectboard Admin Assistant	24,575	25,360	26,248
156	Website Administrator	900	1,200	1,200
157	Custodian	1,639	2,000	2,070
158	FICA/Medicare	2,306	2,580	2,575
159	VMERS	1,570	1,712	1,840
160	Child Care Contribution	0	0	149
161	HRA Admin Fee	165	200	200
162	Training	0	200	200
163	Box Rent/Postage	3,575	2,500	5,844
164	Advertising	702	2,000	2,000
165	Town Reports	2,276	2,250	2,300
166	Mileage Reimbursement	500	500	550
167	Health Reimb Arrangement	1,507	2,232	1,970
168	VLCT Annual Dues	2,519	2,601	2,682
169	NVDA Dues	926	970	970
170	Chamber of Commerce Dues	453	500	500
171	Pound Keeper	0	200	200

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172		2023	2024	2025
173	Account Description	Actual	Budget	Proposed Budget
174	Plowing Camper's Lane	2,000	2,000	2,000
175	Professional Serv/Legal	2,365	7,500	7,500
176	Tax Maps	1,200	1,000	1,500
177	Essex County Taxes	38,553	37,000	52,500
178	Beautification Supplies	893	1,500	1,000
179	Signs/Posts	366	1,000	1,000
180	Radar Signs	0	0	1,000
181	Sidewalks	0	0	20,000
182	Flags	843	1,500	1,000
183	Essex County Sheriff's Dept	21,825	35,100	35,000
184	Green Up Vermont	240		300
185	Miscellaneous Expenses	1,235	1,000	1,500
186	Memorial Day	138	500	350
187	<b>Total Selectboard</b>	118,141	140,267	181,491
188	<b>PARKS/REC/CEMETERY</b>			
189	Wages	450	600	600
190	Park & Rec Mowing	12,950	12,800	8,420
191	FICA/Medicare	34	60	46
192	VMERS	29	50	45
193	Child Care Contribution	0	0	3
194	Park Maintenance	2,225	2,500	2,500
195	Porta Potty	3,145	2,000	3,200
196	Overlook Cemetery	125	0	0
197	Sexton	0	0	2,500
198	FICA/Medicare	0	0	192
199	Child Care Contribution	0	0	11
200	Cemetery Mowing	0	0	13,300
201	Cemetery Maintenance	3,000	3,500	3,500
202	<b>Total Parks/Rec/Cem</b>	18,959	18,010	34,317
203	<b>OFFICER WAGES/BENEFITS</b>			
204	Animal Control Officer	1,218	1,291	1,337
205	Constable	0	1,414	0
206	Auditors	2,840	5,905	6,112
207	Health Officer	1,334	1,414	1,464
208	Grant Administrator	250	5,000	5,000
209	Consluting Services	0	0	25,000
210	FICA and Medicare	484	767	682
211	VMRES Retirement	173	95	100
212	Child Care Contribution	0	0	39
213	Training	0	200	100
214	Mileage Reimbursement	0	100	100

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215		2023	2024	2025
216	Account Description	Actual	Budget	Proposed Budget
217	<b>Total Officer Wage/Benefits</b>	6,299	16,186	39,934
218	<b>TOWN CLERK'S OFFICE</b>			
219	Town Clerk Salary	35,654	37,793	39,116
220	Asst Town Clerk Wages	7,694	8,483	8,780
221	Ballot Clerks	1,056	1,113	3,340
222	FICA/Medicare	3,483	3,625	4,340
223	VMERS	2,506	2,551	3,125
224	Health Ins/Buyout	9,992	10,443	5,500
225	Child Care Contribution	0	0	250
226	Training	35	1,000	1,000
227	Mileage Reimbursement	84	200	200
228	Association Dues	75	55	75
229	Vault Supplies	258	500	500
230	Election Supplies	1,131	1,700	2,000
231	Misc Expenses	0	100	100
232	<b>Total Town Clerk</b>	61,968	67,563	68,326
233	<b>TOWN TREASURER</b>			
234	Treasurer Salary	39,043	41,386	42,835
235	Asst Treasurer Wages	9,045	9,401	9,730
236	FICA/Medicare	4,099	4,306	4,442
237	VMERS	2,895	3,165	3,384
238	Health Ins/Buyout	5,500	5,500	5,500
239	Child Care Contribution	0	0	256
240	Training	651	1,200	1,200
241	Mileage Reimbursement	760	750	800
242	<b>Total Town Treasurer</b>	61,994	65,708	68,147
243	<b>Aquatic Nuisance Control</b>			
244	Miles Pond Wages	8,296	8,487	8,777
245	Miles Pond FICA & Med	635	649	672
246	VMERS	2	0	0
247	Child Care Contribution	0	0	39
248	Advertising	84	84	120
249	Mileage Reimbursement	34	40	0
250	Workers Comp Insurance	305	558	305
251	Supplies	-20	60	100
252	<b>Total ANC</b>	9,335	9,878	10,013
253	<b>MUNICIPAL OFFICES</b>			
254	Building Maintenance	16,877	10,000	15,000
255	Office Furniture	101	500	500
256	Software/Support/Lic/Internet	12,989	14,500	14,000
257	Telephone/FAX/Internet	12,317	11,000	13,000

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258		2023	2024	2025
259	Account Description	Actual	Budget	Proposed Budget
260	Electricity	7,994	8,500	8,500
261	Heating Oil/Propane	13,801	16,700	14,700
262	Supplies	4,166	6,000	6,000
263	Copier Maintenance	675	700	700
264	Equipment Purchased	572	5,600	1,000
265	<b>Total Municipal Offices</b>	69,493	73,500	73,400
266	<b>INSURANCE</b>			
267	Unemployment (VERB)	818	587	530
268	Workers Comp Insurance	16,858	12,147	14,951
269	Disability Insurance	702	1,217	730
270	Property & Casualty	19,557	22,906	21,752
271	<b>Total Insurance</b>	37,936	36,857	37,963
272	<b>STREET LIGHTS</b>			
273	Street Lights	11,001	10,800	11,200
274	<b>Total Street Lights</b>	11,001	10,800	11,200
275	<b>FIRE DEPARTMENT</b>			
276	Rural Fire Protection Pgm	0	250	0
277	Recruitment & Retention	200	250	0
278	Training	2,947	500	1,000
279	Equip Repair/Maint	542	750	750
280	Radio/Pagers	1,776	2,500	2,500
281	Truck Repairs/Parts	4,742	4,000	5,000
282	Fire Pumper HV607 Payment	30,100	30,100	18,600
283	Diesel	1,581	1,100	1,500
284	Supplies	2,954	1,800	3,000
285	EMS Supplies	0	800	500
286	Equipment Purchased	2,824	12,200	12,200
287	Extrication Tool - Jaws of Life	10,971	0	0
288	Dispatching Services	10,060	10,000	11,000
289	<b>Total Fire Dept</b>	68,696	64,250	56,050
290	<b>PLANING/ZONING COMMISSION</b>			
291	ZBA/Planning Stipends	3,651	3,870	4,806
292	ZBA/Planning Sec'y Wages	198	1,147	1,187
293	FICA & Medicare	294	384	459
294	Municipal Plan	4,332	0	1,500
295	Child Care Contribution	0	0	26
296	Recreation Planning Grant		0	500
297	Municipal Planning Grant	0	0	25,000
298	VCRD Community Visit Program	1,106	0	0
299	Training	0	200	200

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300		2023	2024	2025
301	Account Description	Actual	Budget	Proposed Budget
302	Hearing Notice Fees/Exps	420	500	750
303	Mileage Reimbursement	0	100	100
304	<b>Total Planning/Zoning</b>	10,001	6,201	34,528
305	<b>ZONING ADMINISTRATOR</b>			
306	Wages	7,437	9,083	9,401
307	FICA & Medicare	569	695	719
308	Child Care Contribution	0	0	41
309	Training	0	200	200
310	Mileage Reimbursement	417	500	500
311	<b>Total Zoning Adm</b>	8,423	10,478	10,861
312	<b>LIBRARY</b>			
313	Books	1,125	1,200	1,200
314	Summer Programs	0	300	300
315	Computer Software	111	200	200
316	Wages - Library Aide	4,785	6,306	9,014
317	FICA/Medicare	366	482	690
318	Child Care Contribution	0	0	40
319	Box Rent/Postage	90	200	200
320	Supplies	400	400	400
321	Equipment Purchased	340	800	800
322	Miscellaneous	16	50	50
323	<b>Total Library</b>	7,233	9,938	12,894
324	<b>APPROPRIATIONS / PETITIONS</b>			
325	Caledonia Home Health Care	2,000	2,000	2,000
326	CALEX	27,219	29,750	55,575
327	Catamount Arts	500	500	500
328	Essex County NRCDC	1,000	1,000	1,000
329	Green Up Vermont	100	100	100
330	Sid's Pantry	2,500	2,500	2,500
331	Fairbanks Mus/Planetarium	1,235	1,235	1,235
332	NE Kingdom Human Service	1,297	1,297	1,297
333	NE Kingdom Youth Service	500	500	500
334	NE VT Agency on Aging	1,350	1,350	1,350
335	RCT	2,300	2,300	2,300
336	Umbrella	1,200	1,200	1,200
337	<b>Total Approps/Petitions</b>	41,201	43,732	69,557
338	<b>TOWN DEPTS/FUNDS</b>			
339	Town Equipment Reserve Fund	25,000	25,000	50,000
340	Fire Equipment Reserve Fund	15,000	15,000	15,000
341	Grant Match Reserve Fund	5,000	5,000	5,000
342	Building Reserve Fund	15,000	15,000	15,000



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343		<b>2023</b>	<b>2024</b>	<b>2025</b>
344	<b>Account Description</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed Budget</b>
345	Reappraisal Reserve Fund	10,000	10,000	10,000
346	Infrastructure Reserve Fund	25,000	25,000	25,000
347	Road Sign Reserve Fund	2,500	2,500	2,500
348	<b>Total Town Depts/Funds</b>	97,500	97,500	122,500
349	<b>TAX LEVY</b>			
350	Education Taxes	1,548,540	1,625,748	unavailable
351	<b>Total Tax Levy</b>	1,548,540	1,625,748	
352	<b>TOTAL EXPENDITURES</b>	2,992,431	3,402,831	1,542,290
353				
354	<b>REVENUES minus EXPENDITURES SURPLUS (DEFICIT)</b>	-28,360	3,400	0