

**CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)**

Account	Last update: 12/19/2023 maj, review mjc 11/13/23	Budget		Difference to Prior year's budget		Budget		Difference to Prior year's budget		Budget		Difference to Prior year's budget		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.
		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
<b>100-3000 LEGISLATING</b>														
100-3000-10.00	Personal Services	\$5,500		\$0	0.0%	\$5,500		\$0	0.0%	\$5,700		\$200	3.6%	Chair \$1300, 4 members @ \$1100 each
100-3000-10.01	Administrative Services	\$1,600	\$1,195	\$69	4.5%	\$2,122		\$522	32.6%	\$2,184		\$62	2.9%	Board Secty 102 hours annually X \$21.41/hr
100-3000-15.00	Employee Benefits	\$28	\$12	\$1	4.5%	\$39		\$11	40.9%	\$41		\$1	2.9%	Workers Comp & Unemployment
100-3000-15.05	Fica Expense	\$543	\$91	\$5	1.0%	\$583		\$40	7.4%	\$603		\$20	3.4%	
100-3000-20.00	Office Supplies	\$125	\$172	\$1	0.8%	\$100		-\$25	-20.0%	\$400		\$300	300.0%	\$400 Ofc365+email
100-3000-30.00	Advertising	\$250	\$105	\$0	0.0%	\$250		\$0	0.0%	\$300		\$50	20.0%	
100-3000-34.02	Postage	\$75	\$4	\$0	0.0%	\$75		\$0	0.0%	\$85		\$10	13.3%	
100-3000-40.00	Dues Subs Meetings	\$6,680	\$6,732	\$0	0.0%	\$8,300		\$1,620	24.3%	\$8,393		\$93	1.1%	\$7193 VLCT, \$1100 Zoom, \$100 workshops
100-3000-48.00	Insurance	\$10,917	\$4,968	\$0	0.0%	\$11,245		\$328	3.0%	\$11,000		-\$245	-2.2%	Prop & Casualty \$ + Public Officials
100-3000-56.00	Other Purchased Services	\$800		\$0	0.0%	\$400		-\$400	-50.0%	\$550		\$150	37.5%	Awards, donations, memorials
100-3000-74.00	Travel & Transport	\$100		\$0	0.0%	\$100		\$0	0.0%	\$150		\$50	50.0%	
<b>Total LEGISLATING</b>		<b>\$26,618</b>	<b>\$13,279</b>	<b>\$76</b>	<b>0.3%</b>	<b>\$28,714</b>		<b>\$2,096</b>	<b>7.9%</b>	<b>\$29,406</b>		<b>\$692</b>	<b>2.4%</b>	
<b>100-3080 ORDINANCES &amp; PROCEEDINGS</b>														
100-3080-10.00	Personal Services	\$140		\$0	0.0%	\$100		-\$40	0.0%	\$100		\$0	0.0%	Town Report
100-3080-15.00	Employee Benefits	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	Training for the Animal Control Officer for enforcing municipal ordinances or for any court proceedings.
100-3080-15.05	Fica Expense	\$10		\$0	0.0%	\$9		-\$1	0.0%	\$9		\$0	0.0%	
100-3080-30.00	Advertising	\$300		\$0	0.0%	\$300		\$0	0.0%	\$300		\$0	0.0%	
100-3080-34.01	Telephone	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-3080-34.02	Postage	\$115		\$0	0.0%	\$115		\$0	0.0%	\$115		\$0	0.0%	
100-3080-56.00	Other Purchased Services	\$100		\$0	0.0%	\$100		\$0	0.0%	\$100		\$0	0.0%	
100-3080-62.00	Printing & Binding	\$1,200		\$0	0.0%	\$1,500		\$300	25.0%	\$1,500		\$0	0.0%	Printing Town Reports
100-3080-74.00	Travel & Transportation	\$100		\$0	0.0%	\$100		\$0	0.0%	\$100		\$0	0.0%	
<b>Total ORDINANCES &amp; PROCEEDINGS</b>		<b>\$1,965</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$2,224</b>		<b>\$259</b>	<b>13.2%</b>	<b>\$2,224</b>		<b>\$0</b>	<b>0.0%</b>	
<b>100-3210 MANAGING MUNICIPALITIES</b>														
100-3210-10.00	Personal Services	\$82,250	\$39,754	\$855	1.1%	\$87,560		\$5,310	6.5%	\$93,037		\$5,477	6.3%	Salary of \$88,037 and \$5000 for the insurance buyout. Taken from employment agreement. The insurance buyout is including in the personnel services line and reflected in the percent increase.
100-3210-10.02	Administrative Services	\$40,127	\$19,823	\$1,904	5.0%	\$42,494		\$2,367	5.9%	\$42,319		-\$174	-0.4%	Duties shifted which changed the hours committed to the Town Office, Highway Dept, Transfer Station, and WWTF.
100-3210-10.03	Webmaster	\$500	\$0	\$0	0.0%	\$0		-\$500	-100.0%	\$0		\$0	#DIV/0!	
100-3210-15.00	Employee Benefits	\$31,948	\$13,973	-\$449	-1.4%	\$34,018		\$2,070	6.5%	\$37,413		\$3,395	10.0%	TM took \$5000 insurance buyout./\$2705 for TM for life insurance (\$700/Cell phone \$780 & mileage payment of \$1,225 annually) as stipulated in employee contract.
100-3210-15.01	Retiree Benefits	\$21	\$8	\$0	0.0%	\$21		\$0	0.0%	\$29		\$8	38.1%	
100-3210-15.05	Fica Expense	\$9,362	\$4,404	\$211	2.3%	\$9,949		\$587	6.3%	\$10,355		\$406	4.1%	
100-3210-20.00	Office Supplies	\$1,000	\$388	-\$300	-23.1%	\$1,000		\$0	0.0%	\$1,000		\$0	0.0%	\$400 Ofc365+email
100-3210-30.00	Advertising	\$800	\$0	-\$300	-27.3%	\$800		\$0	0.0%	\$800		\$0	0.0%	
100-3210-34.01	Telephone	\$1,450	\$341	\$550	61.1%	\$1,500		\$50	3.4%	\$750		-\$750	-50.0%	Phone and Internet
100-3210-34.02	Postage	\$150	\$56	\$0	0.0%	\$150		\$0	0.0%	\$150		\$0	0.0%	
100-3210-40.00	Dues Subs Meetings	\$800	\$338	\$0	0.0%	\$700		-\$100	-12.5%	\$700		\$0	0.0%	Support training events
100-3210-48.00	Insurance	\$12,293	\$5,543	\$0	0.0%	\$12,000		-\$293	-2.4%	\$12,000		\$0	0.0%	Prop & Casualty \$ + Employment Prac \$
100-3210-56.00	Other Purchased Services	\$2,000	\$1,399	\$0	0.0%	\$2,100		\$100	5.0%	\$2,490		\$390	18.6%	\$1600 web hosting,\$540 COBRA admin fees, \$350 misc
100-3210-56.01	Union Negotiations	\$550	\$0	\$50	10.0%	\$550		\$0	0.0%	\$550		\$0	0.0%	Will be negotiating a new ASFCME Contract
100-3210-56.03	Health & Wellness Program	\$900	\$3,540	-\$200	-18.2%	\$500		-\$400	-44.4%	\$500		\$0	0.0%	Programs to reduce inc WC rate for town. <b>This is in the AFSCME Contract</b>
100-3210-74.00	Travel & Transport	\$350	\$0	-\$250	-41.7%	\$350		\$0	0.0%	\$350		\$0	0.0%	Travel for training and conferences
<b>Total MANAGING MUNICIPALITIES</b>		<b>\$184,500</b>	<b>\$89,566</b>	<b>\$2,071</b>	<b>1.1%</b>	<b>\$192,822</b>		<b>\$8,322</b>	<b>4.5%</b>	<b>\$202,443</b>		<b>\$9,621</b>	<b>5.0%</b>	The majority of the increase is due to the contractual salary amounts in the Town Manager's contract (\$5,477) and the (\$3,395) in health care premium increases). The Town Manager receives a \$5,000 health insurance buyout, saving the Town (\$17,615) the 80% cost share of a two-person health insurance plan.
<b>100-3310 CONDUCTING ELECTIONS</b>														
100-3310-10.00	Personal Services	\$3,273	\$2,109	\$604	22.6%	\$3,383		\$110	3.4%	\$3,508		\$125	3.7%	3 Elections - 120 hours for the Town Clerk
100-3310-15.00	Employee Benefits	\$207	\$137	\$207	32.6%	\$217		\$217	4.7%	\$233		\$233	7.3%	30 hours for the Asst Town Clerk
100-3310-15.05	Fica Expense	\$250	\$145	\$46	22.6%	\$193		-\$57	-22.9%	\$268		\$75	39.0%	1 Elections: TC + Asst shared w/Doc.Record
100-3310-20.00	Office Supplies	\$1,500	\$83	\$0	0.0%	\$1,500		\$0	0.0%	\$1,500		\$0	0.0%	Ballots/Election supplies PLUS Ofc365+email \$100
100-3310-30.00	Advertising	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-3310-34.01	Telephone	\$125	\$149	\$15	13.6%	\$200		\$75	60.0%	\$400		\$200	100.0%	\$348 per year
100-3310-34.02	Postage	\$600	\$188	\$50	9.1%	\$700		\$100	16.7%	\$700		\$0	0.0%	Absentee ballots, Voter reg cards, challenge letters, etc
100-3310-40.00	Dues Subs and Meetings	\$65	\$25	\$0	0.0%	\$65		\$0	0.0%	\$70		\$5	7.7%	

CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.												
Last update: 12/19/2023 maj, review mjc 11/13/23		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		
Account		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
100-3310-56.00	Other Purchased Services	\$6,200	\$857	\$2,700	77.1%	\$3,500		-\$2,700	-43.5%	\$6,200		\$2,700	77.1%	This is for 3 elections: Approx \$3,000 for Election workers (Including manhours for highway crew assistance). Tabulator coding approx \$3,000 for 2 elections.
100-3310-74.00	Travel & Transport	\$50		\$0	0.0%	\$50		\$0	0.0%	\$50		\$0	0.0%	
<b>Total CONDUCTING ELECTIONS</b>		<b>\$12,271</b>	<b>\$3,693</b>	<b>\$3,467</b>	<b>39.4%</b>	<b>\$9,808</b>		<b>-\$2,462</b>	<b>-20.1%</b>	<b>\$12,930</b>		<b>\$3,122</b>	<b>31.8%</b>	
100-3400 COLLECT CUST. DISB FUNDS														
100-3400-10.00	Personal Services	\$33,396	\$16,307	\$923	2.8%	\$36,608		\$3,212	9.6%	\$38,009		\$1,401	3.8%	3.95% increase for Treas + Asst Treas + 50% of the Tax Collector Admin Asst salary/Secretary to Tax Collector takes the \$5,000 insurance buyout
100-3400-15.00	Employee Benefits	\$11,626	\$1,039	-\$450	-3.7%	\$2,430		-\$9,196	-79.1%	\$2,605		\$175	7.2%	
100-3400-15.05	Fica Expense	\$2,555	\$1,233	\$71	2.8%	\$2,800		\$246	9.6%	\$2,908		\$107	3.8%	
100-3400-20.00	Office Supplies	\$290	\$221	\$15	5.5%	\$300		\$10	3.4%	\$500		\$200	66.7%	\$192 Ofc365+email
100-3400-30.00	Advertising	\$0		\$0	0.0%	\$200		\$200	0.0%	\$200		\$0	0.0%	
100-3400-34.01	Telephone	\$475	\$249	\$100	26.7%	\$550		\$75	15.8%	\$550		\$0	0.0%	
100-3400-34.02	Postage	\$250	\$124	\$0	0.0%	\$400		\$150	60.0%	\$400		\$0	0.0%	
100-3400-40.00	Dues Subs Meetings	\$50		\$0	0.0%	\$50		\$0	0.0%	\$300		\$250	500.0%	This is for attending training sessions
100-3400-56.00	Other Purchased Services	\$100		\$0	0.0%	\$2,800		\$2,700	2700.0%	\$1,200		-\$1,600	-57.1%	Svc fees - credit cards/Replace card readers/IT Support
100-3400-65.00	Bad Debt Written Off													
100-3400-74.00	Travel & Transport	\$75		\$0	0.0%	\$100		\$25	33.3%	\$400		\$300	300.0%	
100-3400-91.00	Interest Expense	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
<b>Total COLLECT CUST. DISB FUNDS</b>		<b>\$48,817</b>	<b>\$19,173</b>	<b>\$659</b>	<b>1.4%</b>	<b>\$46,238</b>		<b>-\$2,579</b>	<b>-5.3%</b>	<b>\$47,071</b>		<b>\$833</b>	<b>1.8%</b>	
100-3410 ACCOUNTING														
100-3410-10.00	Personal Services	\$58,552	\$28,481	\$1,714	3.0%	\$60,894		\$2,342	4.0%	\$62,190		\$1,295	2.1%	Reflects a 3.95% increase in the \$61,000 starting wage of the new Accountant, who starts work on 11/20/2023. There will be a couple of month overlap between the outgoing and incoming Accountants for training and continuity.
100-3410-10.01	Clerk/Assist	\$19,668	\$3,845	\$5,277	36.7%	\$18,655		-\$1,013	-5.1%	\$19,403		\$748	4.0%	Accounting clerk at \$18.66/hr for 20 hrs/wk (1040 hours annually)
100-3410-15.00	Employee Benefits	\$25,036	\$10,788	-\$734	-2.8%	\$27,498		\$2,462	9.8%	\$30,512		\$3,014	11.0%	
100-3410-15.01	Retiree Benefits									\$25		\$25		NEW beginning 02/1/24 (life ins)
100-3410-15.05	Fica Expense	\$5,984	\$2,312	\$535	9.8%	\$6,086		\$102	1.7%	\$6,242		\$156	2.6%	
100-3410-20.00	Office Supplies	\$750	\$368	\$0	0.0%	\$750		\$0	0.0%	\$900		\$150	20.0%	\$365 Ofc365+email
100-3410-34.01	Telephone	\$450	\$342	\$0	0.0%	\$500		\$50	11.1%	\$680		\$180	36.0%	
100-3410-34.02	Postage	\$735	\$314	\$0	0.0%	\$735		\$0	0.0%	\$735		\$0	0.0%	
100-3410-40.00	Dues Subs Meetings	\$150	\$35	\$0	0.0%	\$150		\$0	0.0%	\$500		\$350	233.3%	VTGFOA \$, VLCT \$, NEMRC \$, more training for new Acct
100-3410-56.00	Other Purchased Services	\$200	\$339	\$0	0.0%	\$500		\$300	150.0%	\$500		\$0	0.0%	NEMRC software changes, unforeseen/IT support
100-3410-74.00	Travel & Transport	\$100		\$0	0.0%	\$100		\$0	0.0%	\$100		\$0	0.0%	
<b>Total ACCOUNTING</b>		<b>\$111,624</b>	<b>\$46,824</b>	<b>\$6,791</b>	<b>6.5%</b>	<b>\$115,867</b>		<b>\$4,243</b>	<b>3.8%</b>	<b>\$121,786</b>		<b>\$5,919</b>	<b>5.1%</b>	Increases due to wages and health insurance rate increases.
100-3415 BAD DEBT														
100-3415-65.00	Bad Debt - A/R Written Off	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
<b>Total BAD DEBT</b>		<b>\$0</b>		<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>		<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>		<b>\$0</b>	<b>0.0%</b>	
100-3420 AUDITING														
100-3420-56.00	Other Purchased Services	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-3420-60.00	Professional Services	\$12,000	\$17,500	\$0	0.0%	\$15,000		\$3,000	25.0%	\$18,000		\$3,000	20.0%	\$15,000 reg audit + \$3,000 single audit
<b>Total AUDITING</b>		<b>\$12,000</b>	<b>\$17,500</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$15,000</b>		<b>\$3,000</b>	<b>25.0%</b>	<b>\$15,000</b>		<b>\$0</b>	<b>0.0%</b>	Spent \$17,500k in FYE 2023 allowing for the additionally required single fed audit. Decreased in FYE2024 based on quotes received from the new auditor. This amount may have to be increased for FYE25. Spending \$750,000 or greater in a fiscal year triggers the need for this type of audit. This includes ARPA funds.
100-3430 TAX LISTING														
100-3430-10.00	Assessor	\$20,702	\$8,336	\$507	2.5%	\$21,218		\$515	2.5%	\$22,052		\$834	3.9%	15 hrs/week x 50 weeks = 750 hrs annually \$28.29/hour +1.95%
100-3430-10.01	Clerk	\$780		-\$758	-49.3%	\$780		\$0	0.0%	\$0		-\$780	-100.0%	
100-3430-15.00	Employee Benefits	\$307	\$127	\$7	2.4%	\$312		\$5	1.6%	\$301		-\$11	-3.5%	Clerk position not funded
100-3430-15.05	Fica Expense	\$1,643	\$638	-\$19	-1.2%	\$1,683		\$39	2.4%	\$1,687		\$4	0.2%	
100-3430-20.00	Office Supplies	\$600	\$70	\$100	20.0%	\$500		-\$100	-16.7%	\$600		\$100	20.0%	\$182 Ofc365+email
100-3430-30.00	Advertising	\$150		-\$30	-16.7%	\$150		\$0	0.0%	\$150		\$0	0.0%	
100-3430-34.01	Telephone	\$490	\$249	\$57	13.2%	\$490		\$0	0.0%	\$375		-\$115	-23.5%	
100-3430-34.02	Postage	\$460	\$171	\$135	41.5%	\$460		\$497		\$460		\$0	0.0%	
100-3430-40.00	Dues Subs Meetings Training	\$100	\$50	\$0	0.0%	\$100		\$0	0.0%	\$100		\$0	0.0%	

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		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
100-3430-56.00	Other Purchased Services	\$5,600	\$3,900	\$100	1.8%	\$5,600		\$0	0.0%	\$8,000		\$2,400	42.9%	NEMC/Catalyst (Formerly Patriot) - \$K for upgrade & \$8,730 annually for cloud-based hosting (No server at the Town Office). Tech Support (VT Digital). Local server costs would be \$4,750 rather than \$8,730. It would cost more to add a user in the cloud-based system. This has already been approved by the Selectboard.
100-3430-56.01	Reappraisal Costs after S	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-3430-60.00	Professional Services	\$3,300	\$3,500	-\$200	-5.7%	\$6,500		\$3,200	97.0%	\$6,700		\$200	3.1%	New annual maintenance fee for CAI Technologies and annual maintenance fee for new mapping layers from CAI Technologies (Mapping Agency).
100-3430-74.00	Travel & Transport	\$250	\$105	\$50	25.0%	\$250		\$0	0.0%	\$300		\$50	20.0%	
100-3430-95.00	Property Appraisal Reserv	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	As of 6/30/2024, we will have \$188,672 in reserve for a reappraisal. Annual amount comes in March usually. So by March 2025, there should be around \$209,000
<b>Total TAX LISTING</b>		<b>\$34,383</b>	<b>\$17,146</b>	<b>-\$51</b>	<b>-0.1%</b>	<b>\$38,042</b>		<b>\$3,659</b>	<b>10.6%</b>	<b>\$40,725</b>		<b>\$2,683</b>	<b>7.1%</b>	Majority of the increase (\$11,650) is due to NEMC/Catalyst cloud-based system upgrade.
<b>100-3440 TAX COLLECTING</b>														
100-3440-10.00	Personal Services	\$20,158	\$11,516	\$602	3.1%	\$23,038		\$2,880	14.3%	\$24,479		\$1,441	6.3%	(50% Scty to Tax Collector) w/3 hrs OT. Reflects a 3.95% increase (anticipated)/Secretary to Tax Collector takes the \$5,000 insurance buyout, thus saving the Town \$17,615 which is 80% of the annual \$22,615 health insurance premium. The insurance premium buyout is included in the personnel services amount of \$23,653, the percent increase amount is misleading.
100-3440-15.00	Employee Benefits	\$11,579	\$1,136	-\$452	-3.8%	\$2,377		-\$9,202	-79.5%	\$2,545		\$168	7.1%	(50%, bal in Coll/Cust).
100-3440-15.01	Retiree Benefits	\$43	\$15	\$1	2.4%	\$43		\$0	0.0%	\$50		\$7	16.3%	
100-3440-15.05	Fica Expense	\$1,542	\$896	\$46	3.1%	\$1,762		\$220	14.3%	\$1,873		\$110	6.3%	
100-3440-15.07	Uniforms	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-3440-20.00	Office Supplies	\$1,000	\$655	-\$1	-0.1%	\$1,500		\$500	50.0%	\$1,800		\$300	20.0%	Tax bills, receipt books, envelopes, partial payment forms.
100-3440-30.00	Advertising	\$250		\$0	0.0%	\$250		\$0	0.0%	\$350		\$100	40.0%	\$182 Ofc365+ email
100-3440-34.01	Telephone	\$450	\$249	\$50	12.5%	\$600		\$150	33.3%	\$450		-\$150	-25.0%	
100-3440-34.02	Postage	\$2,500	\$1,605	\$0	0.0%	\$2,700		\$200	8.0%	\$2,900		\$200	7.4%	Increase due to mailing out more frequent late due notices.
100-3440-40.00	Dues Subs Meetings Training	\$70		\$0	0.0%	\$120		\$50	71.4%	\$225		\$105	87.5%	Costs associated with tax sales.
100-3440-56.00	Other Purchased Services	\$200		\$0	0.0%	\$3,500		\$3,300	1650.0%	\$5,200		\$1,700	48.6%	NEMRC software changes/hardware/IT support/\$4,000 for Tax payment software upgrade (increase ways people can pay taxes)
100-3440-56.01	Small Claims Court Fees	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-3440-64.00	Refunds & Abatements	\$4,750		-\$250	-5.0%	\$4,750		\$0	0.0%	\$4,750		\$0	0.0%	BOA,BCA, SOV appeals resulting in prior yrs' tax refunds.
100-3440-74.00	Travel & Transport	\$50		\$0	0.0%	\$50		\$0	0.0%	\$200		\$150	300.0%	
100-3440-83.00	Equipment	\$0		\$0	#DIV/0!	\$350		\$350	#DIV/0!	\$400		\$50	14.3%	
100-3440-91.00	Interest Expense	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
<b>Total TAX COLLECTING</b>		<b>\$42,592</b>	<b>\$16,072</b>	<b>-\$5</b>	<b>0.0%</b>	<b>\$41,040</b>		<b>-\$1,552</b>	<b>-3.6%</b>	<b>\$45,222</b>		<b>\$4,181</b>	<b>10.2%</b>	
<b>100-3500 DOCUMENT RECORDING/ISSUE</b>														
100-3500-10.00	Personal Services	\$38,960	\$18,105	\$693	1.8%	\$40,523		\$1,563	4.0%	\$42,150		\$1,628	4.0%	3.95% pay increase / shared with elections
100-3500-10.01	Administrative Services - Assistant Town Clerk	\$13,069	\$2,880	\$1,976	17.8%	\$12,163		-\$906	-6.9%	\$13,327		\$1,165	9.6%	Asst (shared w/Elections) 3.95% pay increase & hours increased back to 15 and not 14. This was a mistake last year.
100-3500-15.00	Employee Benefits	\$23,455	\$9,994	-\$725	-3.0%	\$25,864		\$2,409	10.3%	\$28,871		\$3,007	11.6%	13.9% increase to health insurance first half of year and anticipated 8% the second half of the fiscal year.
100-3500-15.01	Retiree Benefits	\$42	\$15	\$0	0.0%	\$42		\$0	0.0%	\$42		\$0	0.0%	
100-3500-15.05	Fica Expense	\$3,980	\$1,461	\$204	5.4%	\$4,030		\$50	1.3%	\$4,244		\$214	5.3%	
100-3500-20.00	Office Supplies	\$1,750	\$383	\$0	0.0%	\$1,750		\$0	0.0%	\$2,860		\$1,110	63.4%	Increase in land record supplies (Per new Avenu contract) (Archival paper, book covers, dog tags, toner)(\$275 Microsoft Office 365+email)
100-3500-30.00	Advertising	\$120		\$0	0.0%	\$120		\$0	0.0%	\$120		\$0	0.0%	
100-3500-34.01	Telephone	\$400	\$216	\$50	14.3%	\$550		\$150	37.5%	\$400		-\$150	-27.3%	Phone and Internet services
100-3500-34.02	Postage	\$700	\$222	\$100	16.7%	\$700		\$0	0.0%	\$700		\$0	0.0%	
100-3500-40.00	Dues Subs Meetings	\$100	\$35	\$0	0.0%	\$100		\$0	0.0%	\$110		\$10	10.0%	
100-3500-56.00	Other Purchased Services	\$0		\$0	#DIV/0!	\$360		\$360	#DIV/0!	\$100		-\$260	-72.2%	
100-3500-62.00	Printing & Binding	\$375	\$357	-\$125	-25.0%	\$300		-\$75	-20.0%	\$350		\$50	16.7%	Binding old Town reports
100-3500-74.00	Travel & Transport	\$100		\$0	0.0%	\$100		\$0	0.0%	\$100		\$0	0.0%	
100-3500-79.00	Transfers-Muni Rec Rsrv	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-3500-83.00	Machinery & Equipment	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	

CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.												
Last update: 12/19/2023 maj, review mjc 11/13/23		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		
Account		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
<b>Total DOCUMENT RECORDING/ISSUE</b>		<b>\$83,051</b>	<b>\$33,667</b>	<b>\$2,173</b>	<b>2.7%</b>	<b>\$86,602</b>		<b>\$3,551</b>	<b>4.3%</b>	<b>\$93,374</b>		<b>\$6,773</b>	<b>7.8%</b>	The majority of the \$6,856 increase is due to the \$6,096 increase in employee benefits and a recommended pay increase of 3.95% for employees.
100-3510 LEGAL SERVICES														
100-3510-60.00	Professional Services	\$20,000	\$16,175	\$0	0.0%	\$25,000		\$5,000	25.0%	\$27,000		\$2,000	8.0%	Reduced from \$30,000 a few years ago based on usage.
<b>Total LEGAL SERVICES</b>		<b>\$20,000</b>	<b>\$16,175</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$25,000</b>		<b>\$5,000</b>	<b>25.0%</b>	<b>\$27,000</b>		<b>\$2,000</b>	<b>8.0%</b>	
100-3610 MUNICIPAL PLANNING/ZONING														
100-3610-10.00	Personal Services	\$24,508	\$5,380	\$478	2.0%	\$27,300		\$2,792	11.4%	\$30,797		\$3,497	12.8%	ZA, DRB & PC Members. Increased ZA hours to 20 hours. Increase includes attending DRB meetings, creating agendas, and writing decisions. The problem in the past is the ZA's personal services budget did not include the meetings and time for writing decisions, and working with the planning commission.
100-3610-10.01	Administrative Services	\$9,540	\$4,491	\$1,846	24.0%	\$9,877		\$337	3.5%	\$9,357		-\$519	-5.3%	ZA scty & clerk: 8 Hrs (Karen 1 + clerk 6) + DRB/PC Scty. Board Secretary=\$21.27/hours x 144 hours per year
100-3610-15.00	Employee Benefits	\$654	\$208	\$67	11.5%	\$702		\$48	7.3%	\$664		-\$38	-5.5%	
100-3610-15.05	Fica Expense	\$2,605	\$754	\$178	7.3%	\$2,844		\$239	9.2%	\$3,072		\$228	8.0%	
100-3610-20.00	Office Supplies	\$350	\$964	\$0	0.0%	\$350		\$0	0.0%	\$1,400		\$1,050	300.0%	\$840 for just Ofc365+email
100-3610-30.00	Advertising	\$1,300	\$978	\$0	0.0%	\$1,200		-\$100	-7.7%	\$1,000		-\$200	-16.7%	DRB/PC mtgs, town plan (Need to start planning and budgeting for a Town Plan update)
100-3610-34.01	Telephone	\$480	\$249	\$30	6.7%	\$650		\$170	35.4%	\$400		-\$250	-38.5%	New phone and Internet service (Comcast)
100-3610-34.02	Postage	\$900	\$387	-\$100	-10.0%	\$900		\$0	0.0%	\$900		\$0	0.0%	
100-3610-40.00	Dues Subs Meetings	\$1,500	\$1,000	\$0	0.0%	\$1,500		\$0	0.0%	\$1,500		\$0	0.0%	RRPC \$1000 & CEDRR - \$500
100-3610-56.00	Other Purchased Services	\$1,500		-\$500	-25.0%	\$0		-\$1,500	-100.0%	\$0		\$0	#DIV/0!	ARPA Funds obligated in the amount of for \$1,200 planning assistance (RRPC) (Removed from budget in FYE2024 and 2025)
100-3610-60.00	Professional Services	\$0	\$1,319	\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-3610-62.00	Printing & Binding	\$75	\$18	-\$25	-25.0%	\$80		\$5	6.7%	\$80		\$0	0.0%	
100-3610-74.00	Travel & Transport	\$300		\$0	0.0%	\$300		\$0	0.0%	\$300		\$0	0.0%	PC/DRB
<b>Total MUNICIPAL PLANNING/ZONING</b>		<b>\$43,711</b>	<b>\$15,746</b>	<b>\$1,973</b>	<b>4.7%</b>	<b>\$45,702</b>		<b>\$1,991</b>	<b>4.6%</b>	<b>\$49,470</b>		<b>\$3,768</b>	<b>8.2%</b>	Majority of the \$3,640 increase is in personnel services due to increased hours of ZA from 18 to 20 hours per week.
100-3611 COMMUNITY DEV & ECONOMIC REVITALIZATION ADVISORY COMMITTEE(CDERAC) NEW														
100-3630-10.00	Personal Services	\$3,850		\$700	22.2%	\$3,850		\$0	0.0%	\$0		-\$3,850	-100.0%	
100-3630-10.01	Administrative Services	\$429	\$495	\$0	-0.1%	\$448		\$19	4.5%	\$0		-\$448	-100.0%	
100-3630-15.00	Employee Benefits	\$75	\$26	\$12	19.5%	\$75		\$0	0.5%	\$0		-\$75	-100.0%	
100-3630-15.05	Fica Expense	\$327	\$38	\$54	19.5%	\$329		\$1	0.5%	\$0		-\$329	-100.0%	
100-3630-20.00	Office Supplies	\$175	\$22	\$1	0.6%	\$175		\$0	0.0%	\$0		-\$175	-100.0%	
100-3630-30.00	Advertising	\$500		\$0	0.0%	\$500		\$0	0.0%	\$200		-\$300	-60.0%	
100-3630-34.01	Telephone	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-3630-34.02	Postage	\$175		\$0	0.0%	\$180		\$5	2.9%	\$0		-\$180	-100.0%	
100-3630-40.00	Dues Subs Meetings	\$375		\$0	0.0%	\$350		-\$25	-6.7%	\$0		-\$350	-100.0%	
100-3630-56.00	Other Purchased Services	\$1,000		\$200	25.0%	\$1,500		\$500	50.0%	\$1,500		\$0	0.0%	\$500 RRPC & \$1000 CEDRR assistance
100-3630-60.00	Professional Services	\$800	\$1,000	\$0	0.0%	\$800		\$0	0.0%	\$800		\$0	0.0%	RRPC Grant writing assistance
100-3630-62.00	Printing & Binding	\$350		-\$150	-30.0%	\$300		-\$50	-14.3%	\$150		-\$150	-50.0%	Marketing/brochures
100-3630-74.00	Travel & Transport	\$200		-\$50	-20.0%	\$150		-\$50	-25.0%	\$0		-\$150	-100.0%	
<b>Total COMM DEV &amp; ECO REVIT</b>		<b>\$8,255</b>	<b>\$1,580</b>	<b>\$765</b>	<b>10.2%</b>	<b>\$8,657</b>		<b>\$401</b>	<b>4.9%</b>	<b>\$2,650</b>		<b>-\$6,007</b>	<b>-69.4%</b>	
100-3710 GEN GOVERNMENT BLDGS-TOWN OFFICE														
100-3710-10.00	Personal Services	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-3710-21.00	Operating Supplies	\$600		\$150	33.3%	\$600		\$0	0.0%	\$1,600		\$1,000	166.7%	Phone leases/Security Cameras \$1,500
100-3710-21.01	Heating Oil -Town Ofc	\$2,000	\$824	\$0	0.0%	\$2,000		\$0	0.0%	\$1,200		-\$800	-40.0%	Propane 3 yr avg actual usage+ buffer (Based on actuals)
100-3710-22.00	Repair & Maint. Supplies	\$1,000	\$863	\$0	0.0%	\$1,100		\$100	10.0%	\$1,100		\$0	0.0%	Paint and painting supplies to paint the lobby, conference room, back hallway, stairwell, foyer, and two offices
100-3710-23.00	Small Tools & Equip	\$350		\$150	75.0%	\$350		\$0	0.0%	\$375		\$25	7.1%	
100-3710-48.00	Insurance	\$4,500	\$1,947	-\$500	-10.0%	\$4,500		\$0	0.0%	\$3,800		-\$700	-15.6%	
100-3710-56.00	Other Purchased Services	\$1,400		-\$100	-6.7%	\$1,400		\$0	0.0%	\$2,000		\$600	42.9%	Hire a painter to paint the lobby, conference room, back hallway, stairwell, foyer, and two offices
100-3710-66.00	Building Rent			\$0	#DIV/0!			\$0	#DIV/0!			\$0	#DIV/0!	



CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.												
Last update: 12/19/2023 maj, review mjc 11/13/23		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		
Account		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
100-3710-68.00	Repair & Maintenance	\$9,700	\$5,581	\$900	10.2%	\$8,700		-\$1,000	-10.3%	\$9,300		\$600	6.9%	Weekly cleaning, bi-annual floor refinish, fire suppression, mowing, line stripping, crack sealing of parking lot, landscaping/tree removal, pressure washing building, window cleaning/IT support for phones and security camera system
100-3710-76.00	Utilities	\$5,600	\$2,901	\$1,100	24.4%	\$6,200		\$600	10.7%	\$5,700		-\$500	-8.1%	Swr \$550, water \$600, electric \$4350, Phone leases/Security Camera \$1,500
100-3710-81.00	Building Improvements	\$1,600		-\$100	-5.9%	\$1,600		\$0	0.0%	\$1,800		\$200	12.5%	
100-3710-82.00	Improvements other than Bldgs	\$2,000		-\$4,000	-66.7%	\$2,000		\$0	0.0%	\$1,500		-\$500	-25.0%	Footbridge between the town office and PSB
100-3710-90.00	Town Office Construct Loan-prin	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-3710-91.00	Town Office Construct Loan-interest	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-3710-95.00	Cap Improv/Reserve-Town Office	\$4,400	\$2,200	\$2,400	100.0%	\$4,500		\$100	100.0%	\$4,500		\$0	100.0%	moved from 100-3720-95.00 to here. A small amount now set aside for repair of the roof, furnace, HVAC System, siding, windows, paving, etc is a good management practice.
<b>Total TOWN OFFICE</b>		<b>\$33,150</b>	<b>\$14,316</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$32,950</b>		<b>-\$200</b>	<b>-0.6%</b>	<b>\$32,875</b>		<b>-\$75</b>	<b>-0.2%</b>	
100-3711 GEN GOVT BLDGS-PSB (FD/CFR/PD)														
100-3711-21.00	Operating Supplies (heat)	\$6,500	\$1,722	-\$500	-7.1%	\$6,500		\$0	0.0%	\$6,100		-\$400	-6.2%	Propane (Based on actuals)
100-3711-22.00	Repair & Maint. Supplies	\$2,500	\$554	\$0	0.0%	\$2,500		\$0	0.0%	\$2,500		\$0	0.0%	Cleaning supplies
100-3711-23.00	Small Tools & Equip	\$500	\$132	\$0	0.0%	\$500		\$0	0.0%	\$550		\$50	10.0%	
100-3711-48.00	Insurance	\$8,000	\$3,402	-\$1,000	-11.1%	\$7,800		-\$200	-2.5%	\$7,100		-\$700	-9.0%	Building Ins; (based on actuals)
100-3711-56.00	Other Purchased Services	\$700	\$310	\$0	0.0%	\$1,000		\$300	42.9%	\$1,000		\$0	0.0%	Electrical contractor, plumbing support, boiler servicing, Wi-Fi/IT support for public meetings
100-3711-68.00	Repair & Maintenance	\$7,000	\$2,096	\$0	0.0%	\$7,000		\$0	0.0%	\$8,000		\$1,000	14.3%	Fire extinguisher & alarm inspection, sprinkler system annual inspection/servicing, floor stripping & waxing x2, overhead door servicing, building exhaust system service, crack sealing parking lot, line stripping parking lot/annual boiler service/weekly cleaning of common hallway, classroom, and bathroom due to all public meetings now held at the facility/Paint walls in hallways, restrooms, and community room
100-3711-76.00	Utilities pre FY2018 - PD			\$0	#DIV/0!			\$0	#DIV/0!			\$0	#DIV/0!	electric, water, sewer
100-3711-76.01	Electric - PD	\$3,800	\$1,339	\$300	8.6%	\$4,200		\$400	10.5%	\$4,200		\$0	0.0%	Heat pumps for AC increase electrical useage, The building was constructed without air conditioning.
100-3711-76.02	Sewer - PD	\$514	\$519	\$14	2.8%	\$531		\$17	3.3%	\$560		\$29	5.5%	
100-3711-76.03	Water - PD	\$525	\$280	\$25	5.0%	\$525		\$0	0.0%	\$600		\$75	14.3%	
100-3711-76.00	Utilities pre FY2018 - FD			\$0	#DIV/0!			\$0	#DIV/0!			\$0	#DIV/0!	
100-3711-76.04	Electric - FD/CFR	\$4,900	\$2,027	\$100	2.1%	\$5,200		\$300	6.1%	\$5,200		\$0	0.0%	Heat pumps for AC increase electrical useage . The building was constructed without air conditioning.
100-3711-76.05	Sewer - FD/CFR	\$514	\$519	\$14	2.8%	\$531		\$17	3.3%	\$560		\$29	5.5%	
100-3711-76.06	Water - FD/CFR	\$525	\$280	\$25	5.0%	\$525		\$0	0.0%	\$600		\$75	14.3%	
100-3711-81.00	Building Improvements	\$3,800		\$100	2.7%	\$1,000		-\$2,800	-73.7%	\$500		-\$500	-50.0%	
100-3711-82.00	Improvements Other than Bldgs	\$1,900		-\$600	-24.0%	\$1,700		-\$200	-10.5%	\$1,500		-\$200	-11.8%	Replace traps. Sewer gases are entering the building on a consistent basis because the wrong type traps were used when the building was constructed.
100-3711-90.00	Bond Payments-Principal FD	\$75,000	\$75,000	\$0	0.0%	\$75,000		\$0	0.0%	\$75,000		\$0	0.0%	Bond
100-3711-91.00	Bond Payments-Interest FD	\$40,000	\$17,313	\$0	0.0%	\$40,000		\$0	0.0%	\$40,000		\$0	0.0%	Bond
100-3711-95.00	CERT Bldg Reserve	\$2,000	\$1,000	\$500	33.3%	\$2,500		\$500	25.0%	\$3,000		\$500	20.0%	Future capital improvements/repairs. According to a recent inspection of the roof, it will need new shingles or metal roof prematurely due to poor quality material on it now.
<b>Total PSB (PUBLIC SAFETY BLDG)</b>		<b>\$158,678</b>	<b>\$106,494</b>	<b>-\$1,022</b>	<b>-0.6%</b>	<b>\$157,012</b>		<b>-\$1,666</b>	<b>-1.0%</b>	<b>\$156,970</b>		<b>-\$42</b>	<b>0.0%</b>	
100-3712 GEN GOVERNMENT BLDGS-CVS														
100-3712-10.00	Personal Services	\$0		\$0	#DIV/0!			\$0	#DIV/0!			\$0	#DIV/0!	
100-3712-15.00	Employee Benefits	\$0		\$0	#DIV/0!			\$0	#DIV/0!			\$0	#DIV/0!	
100-3712-15.05	FICA/MEDI Expense	\$0		\$0	#DIV/0!			\$0	#DIV/0!			\$0	#DIV/0!	
100-3712-20.00	Office Supplies	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$1,000		\$1,000	#DIV/0!	Copier paper, printer cartridges, general office supplies
100-3712-21.00	Operating Supplies (heat)	\$0	\$9,514	\$0	#DIV/0!	\$0	\$13,500	\$0	#DIV/0!	\$37,500		\$37,500	#DIV/0!	(10,000 gallons of fuel oil at \$3.75/gallon) - 4,500 gallons of heating oil delivered 11/23/2023. I estimate that it will require another 3500-5000 gallons of heating oil to get through the winter, Usage is dependent on the winter temperatures and building usage, so this figure could be more than my estimate.
100-3712-22.00	Repair & Maint. Supplies	\$0	\$172	\$0	#DIV/0!	\$0	\$278	\$0	#DIV/0!	\$1,000		\$1,000	#DIV/0!	Brooms, mops, shovels, cleaning supplies
100-3712-23.00	Small Tools & Equip	\$0	\$87	\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$700		\$700	#DIV/0!	Hand tools & cordless tools
100-3712-30.00	Advertising	\$0	\$250	\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$300		\$300	#DIV/0!	
100-3712-34.01	Phone / Internet	\$0	\$0	\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	Included in Recreation Administration budget
100-3712-48.00	Insurance	\$0	\$2,097	\$0	#DIV/0!	\$0	\$1,000	\$0	#DIV/0!	\$3,000		\$3,000	#DIV/0!	\$3,000 - VLCT PACIF

CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.												
Last update: 12/19/2023 maj, review mjc 11/13/23		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		
Account		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
100-3712-56.00	Other Purchased Services	\$0	\$1,946	\$0	#DIV/0!	\$0	\$290	\$0	#DIV/0!	\$650		\$650	#DIV/0!	\$509 Fire alarm (Actual) & \$150 Intrusion Detection System monitoring fees.
100-3712-60.00	Professional Services	\$0	\$5,110	\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$12,280		\$12,280	#DIV/0!	\$12,280 - (\$5,000 Striping & Waxing for floors)/ (\$7,280 Cleaning Services
100-3712-66.00	Rental of Equip, etc	\$0		\$0	#DIV/0!			\$0	#DIV/0!			\$0	#DIV/0!	
100-3712-68.00	Repairs & Maint (sub)	\$0	\$3,095	\$0	#DIV/0!	\$0	\$5,210	\$0	#DIV/0!	\$1,500		\$1,500	#DIV/0!	\$700 for Annual boiler service, repairs, parts./\$200 for fire extinguisher replacement/\$600 for miscellaneous items.
100-3712-76.00	Utilities (electric, swr, water)	\$0	\$13,324	\$0	#DIV/0!	\$0	\$6,578	\$0	#DIV/0!	\$14,000		\$14,000	#DIV/0!	(\$9840 GMP, \$1372 water, \$2695 sewer)(Actuals)
100-3712-81.00	Bldg Improvements	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$1,100		\$1,100	#DIV/0!	Fix area in the alcove to stop water from leaking into the building. If snow is plowed to the southwest areas of the alcove next to the building, water leaks into the building. One of eight showers work and water isn't making it to the floor drains in the boys locker room.
100-3712-82.00	Improv other than Bldgs	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$1,200		\$1,200	#DIV/0!	Repairs to the outside basketball court for both basketball and pickleball court.
100-3712-83.00	Machinery & Equipment	\$0		\$0	#DIV/0!			\$0	#DIV/0!	\$500		\$500	#DIV/0!	
<b>Total CVS (Castleton Village School)</b>		\$0	\$35,595	\$0	#DIV/0!	\$0	\$26,855	\$0	#DIV/0!	\$74,730	\$0	\$74,730	#DIV/0!	
<b>GRAND TOTAL GEN GOVT BLDGS</b>		\$191,828	\$156,406	-\$1,022	-0.5%	\$189,962	\$26,855	-\$1,866	-1.0%	\$264,575	\$0	\$74,613	39.3%	
100-3720 GEN GOVT EQUIPMENT-TOWN OFFICE														
100-3720-21.00	Operating supplies	\$4,640	\$1,678	-\$360	-7.2%	\$4,750		\$110	2.4%	\$10,500		\$5,750	121.1%	\$2304 Adobe @ Twn Ofc, \$3216 Internet \$4,750 is just for general oper exp ). Based on actuals in FYE2024.
100-3720-23.00	Small Tools & Equip	\$800	\$2,830	-\$200	-20.0%	\$700		-\$100	-12.5%	\$700		\$0	0.0%	
100-3720-56.00	Other Purchased Services	\$8,099	\$8,723	\$5,599	224.0%	\$8,100		\$1	0.0%	\$8,100		\$0	0.0%	NEMRC Cloud/Recovery/support agreemnt
100-3720-66.00	Rentals	\$7,450	\$1,146	-\$3,050	69.3%	\$7,900		\$450	6.0%	\$7,900		\$0	0.0%	\$2,244-New copier lease/\$5,460 phones and Internet/ postage meter
100-3720-68.00	Repair & Maintenance	\$6,461	\$8,334	-\$4,078	-38.7%	\$6,000		-\$461	-7.1%	\$6,000		\$0	0.0%	IT Support, computer maintenance, repair, and replacement. Printer support, maintenance, and repair.
100-3720-83.00	Machinery & Equipment	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	Moved to Operating Supplies
100-3720-95.00	Capital improvement/Rsrv	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	Moved to 100-3710-95.00
<b>Total GEN. GOVERNMENT EQUIPMENT</b>		\$27,450	\$22,711	\$4,011	17.1%	\$27,450		\$0	0.0%	\$33,200	\$5,750	\$5,750	20.9%	Based on actuals. Phone/Internet/Adobe increases.
100-41 POLICE DEPARTMENT														
100-4110-10.00 Personal Services														
	Full time (Chief & 3FT)	\$220,370		\$4,180	1.9%	\$238,029		\$17,659	8.0%	\$242,646		\$4,617	1.9%	As a result of contract negotiations and resetting base rate salaries. 75% of CPI-U (NE) in NOV 2023 (2.025%) for 7/1/2024, plus one step increase per chart in CBA.
	Part time - JS (20 Hrs/Wk)	\$24,188		\$704	3.0%	\$26,082		\$1,894	7.8%	\$42,135		\$16,053	61.5%	As a result of contract negotiations and resetting base rate salaries. 75% of CPI-U (NE) in NOV 2023 (2.025%) for 7/1/2024, plus one step increase per chart in CBA.
	Part time-Other	\$10,175		\$1,394	15.9%	\$12,229		\$2,054	20.2%	\$12,231		\$2	0.0%	As a result of contract negotiations and resetting base rate salaries. 75% of CPI-U (NE) in NOV 2023 (2.025%) for 7/1/2024, plus one step increase per chart in CBA.
	Administrative Asst. (20 Hrs/Wk)	\$22,763		\$663	3.0%	\$27,542		\$4,779	21.0%	\$13,302		-\$14,240	-51.7%	As a result of contract negotiations and resetting base rate salaries. 75% of CPI-U (NE) in NOV 2023 (2.025%) for 7/1/2024, plus one step increase per chart in CBA.
	Overtime/Holidays, shift differential, & EMT Pay	\$21,178		-\$10,152	-32.4%	\$23,250		\$2,072	9.8%	\$21,975		-\$1,275	-5.5%	As a result of contract negotiations and resetting base rate salaries. 75% of CPI-U (NE) in NOV 2023 (2.025%) for 7/1/2024, plus one step increase per chart in CBA.
<b>Total Labor</b>		\$298,674	\$182,227	-\$3,211	-1.1%	\$327,132		\$28,458	9.5%	\$332,289		\$5,157	1.6%	
100-4110-15.00	Employee Benefits	\$116,213	\$46,815	-\$3,039	-2.5%	\$138,595		\$22,382	19.3%	\$178,216		\$39,620	28.6%	13.9% increase for first 6 months of the fiscal year and unknown at this time for the second half of the fiscal year. Assume medical insurance for ALL eligible officers.
100-4110-15.01	Retiree Benefits	\$21	\$8	\$0	0.0%	\$21		\$0	0.0%	\$21		\$0	0.0%	
100-4110-15.05	Fica Expense	\$22,849	\$14,593	-\$246	-1.1%	\$25,026		\$2,177	9.5%	\$25,420		\$394	1.6%	
100-4110-15.07	Uniforms & Cleaning	\$2,200	\$3,173	\$0	0.0%	\$2,750		\$550	25.0%	\$3,500		\$750	27.3%	Five Officers at \$550 + duty gear for new F/T hires
100-4110-20.00	Office Supplies	\$2,600	\$2,435	\$100	4.0%	\$2,600		\$0	0.0%	\$2,600		\$0	0.0%	
100-4110-21.00	Operating Supplies	\$5,500	\$5,892	\$100	1.9%	\$6,500		\$1,000	18.2%	\$6,500		\$0	0.0%	
100-4110-23.00	Small Tools & Equipment	\$4,500	\$212	\$0	0.0%	\$3,500		-\$1,000	-22.2%	\$3,500		\$0	0.0%	
100-4110-30.00	Advertising	\$200	\$841	\$0	0.0%	\$400		\$200	100.0%	\$800		\$400	100.0%	
100-4110-34.01	Telephone	\$9,000	\$5,735	\$1,000	12.5%	\$9,300		\$300	3.3%	\$13,000		\$3,700	39.8%	Mobil Data, Cell phones (x2), office phones, VIBRS, Internet, emails, FAX line. Based on actuals.
100-4110-34.02	Postage	\$300	\$186	\$0	0.0%	\$300		\$0	0.0%	\$400		\$100	33.3%	
100-4110-40.00	Dues Subs Meetings Training	\$2,800	\$597	-\$200	-6.7%	\$2,500		-\$300	-10.7%	\$2,200		-\$300	-12.0%	Required officer training
100-4110-48.00	Insurance	\$20,000	\$7,560	\$0	0.0%	\$17,000		-\$3,000	-15.0%	\$19,000		\$2,000	11.8%	Property & casualty. Based on actuals.
100-4110-56.00	Other Purchased Svcs	\$700	\$875	\$0	0.0%	\$800		\$100	14.3%	\$1,000		\$200	25.0%	Security system software/maint & computer software
(formerly 4170)	Equipment Rental/Lease	\$1,400	\$624	\$128	10.1%	\$1,450		\$50	3.6%	\$1,450		\$0	0.0%	PD copier
100-4110-68.00	Rep & Maint - Gen Equip	\$500	\$240	-\$300	-37.5%	\$500		\$0	0.0%	\$800		\$300	60.0%	PD copier/computer IT support

**CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)**

Account	Last update: 12/19/2023 maj, review mjc 11/13/23	Budget				Actual				Difference to Prior year's budget				Notes
		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
100-4110-74.00	Travel and Transport	\$500	\$352	\$0	0.0%	\$500		\$0	0.0%	\$500		\$0	0.0%	
100-4110-83.00	Equipment	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	moved to 4110-23.00
100-4180-00.00	POLICE VEHICLES													
100-4180-10.00	Personal Services	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-4180-21.00	Operating Supplies	\$5,200	\$12,353	-\$1,000	-16.1%	\$5,500		\$300	5.8%	\$10,000		\$4,500	81.8%	Gasoline. Underestimated/Underbudgeted. This bring it in line with actuals
100-4180-22.00	Repair & Maint Supplies	\$4,100	\$3,810	-\$500	-10.9%	\$4,600		\$500	12.2%	\$5,000		\$400	8.7%	Costs have increased for tires. They have to be speed rated tires. Repair parts have also increased.
100-4180-23.00	Small Tools & Equipment-V	\$425	\$1,494	-\$75	-15.0%	\$424		-\$1	-0.2%	\$1,000		\$576	135.8%	
100-4180-56.00	Other Purchased Srvc	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-4180-68.00	Repair & Maintenance	\$9,000	\$5,143	\$4,900	119.5%	\$11,000		\$2,000	22.2%	\$11,000		\$0	0.0%	Historically the actual for this line is closer to \$11,000 and the cost of repair parts and services have increased.
100-4180-83.00	Machinery & Equipment	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-4180-95.00	Capital Imp/Equipment Reserve	\$24,500	\$12,250	\$7,500	0.0%	\$24,500		\$0	0.0%	\$30,000		\$5,500	0.0%	Note from 2022-2023 Budget Year -increased because \$17,000 was not adequate to replace the base vehicle price through State bids (\$35K) and then another \$12K to equip it.
<b>Total POLICE DEPARTMENT</b>		<b>\$531,182</b>	<b>\$307,416</b>	<b>\$5,157</b>	<b>1.0%</b>	<b>\$584,898</b>		<b>\$53,716</b>	<b>10.1%</b>	<b>\$648,196</b>		<b>\$63,298</b>	<b>10.8%</b>	Reasons for increases: \$5,500 Equipment Reserve/\$4,500 Operating Supplies (Gasoline)/\$4,949 Employee Benefits - Health Insurance/\$4,793 for labor (Personnel Services - Wages) Criteria established in the NEPBA Collective Bargaining Agreement.
100-4200 EMERGENCY MEDICAL SVCS.														
100-4200-20.00	Office Supplies	\$250	\$22	\$0	0.0%	\$400		\$150	60.0%	\$600		\$200	50.0%	\$100 Ofc365+email
100-4200-21.00	Operating Supplies	\$2,800	\$2,233	\$0	0.0%	\$4,500		\$1,700	60.7%	\$6,500		\$2,000	44.4%	The cost of expendable and durable medical supplies have increased by 25-30%
100-4200-21-01	Heating Fuel (Propane)								#DIV/0!				#DIV/0!	
100-4200-22.00	Repair & Maintenance Sup	\$500		\$500	#DIV/0!	\$500		\$0	0.0%	\$1,000		\$500	100.0%	
100-4200-30.00	Advertising	\$0	\$230	\$0	0.0%	\$0		\$0		\$0		\$0		
100-4200-34.01	Telephone	\$0		\$0	0.0%	\$0		\$0		\$0		\$0		
100-4200-34.02	Postage	\$50		\$0	0.0%	\$50		\$0	0.0%	\$50		\$0	0.0%	
100-4200-40.00	Dues Subs Meetings	\$2,750	\$50	\$0	0.0%	\$3,500		\$750	27.3%	\$3,500		\$0	0.0%	
100-4200-44.00	Points	\$3,500		\$0	0.0%	\$4,500		\$1,000	28.6%	\$5,500		\$1,000	22.2%	
100-4200-56.00	Other Purchased Services	\$0		\$0	0.0%	\$0		\$0		\$0		\$0		
100-4200-56.01	Regional Ambulance Svc.	\$18,868	\$9,434	\$0	0.0%	\$17,832		-\$1,036	-5.5%	\$17,832		\$0	0.0%	
100-4200-56.02	Benefits-CFR	\$7,500	\$6,875	\$0	0.0%	\$7,500		\$0	0.0%	\$7,500		\$0	0.0%	
100-4200-68.00	Repairs & Maintenance	\$0		\$0	0.0%	\$0		\$0		\$0		\$0		
100-4200-76.00	Utilities	\$0		\$0	0.0%	\$0		\$0		\$0		\$0		
100-4200-95.00	Capital Imp/Eqpmnt Reserve	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	\$1,000		\$1,000	#DIV/0!	Future AED Replacement. AED's are \$900-\$1,500 each
<b>Total EMERGENCY MEDICAL SVCS.</b>		<b>\$36,218</b>	<b>\$18,844</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$38,782</b>		<b>\$2,564</b>	<b>7.1%</b>	<b>\$43,482</b>		<b>\$4,700</b>	<b>12.1%</b>	
100-45 VOLUNTEER FIRE DEPARTMENT														
100-4510-10.00	Personal Services	\$2,080	\$746	\$1,080	108.0%	\$2,288		\$208	10.0%	\$2,288		\$0	0.0%	scty/admin - 1 hour per week (Red Alert inputs)
100-4510-15.00	Employee Benefits	\$36	\$88	\$18	101.1%	\$0		-\$36	-100.0%	\$44		\$44	#DIV/0!	
100-4510-15.05	Fica Expense	\$159	\$53	\$82	106.6%	\$10		-\$150	-94.0%	\$175		\$165	1729.3%	
100-4510-15.07	Uniforms	\$500		\$500	0.0%	\$500		\$0	0.0%	\$500		\$0	0.0%	
100-4510-20.00	Office Supplies	\$500	\$1,693	\$1	0.2%	\$500		\$0	0.0%	\$2,000		\$1,500	300.0%	This has been underestimated/underbudgeted and overspent. This brings it in line with actuals. \$182 Ofc365+email
100-4510-21.00	Operating Supplies	\$1,000	\$815	-\$500	-33.3%	\$1,540		\$540	54.0%	\$2,000		\$460	29.9%	\$500 - Red Alert Program annual maintenance costs/\$600 annual fee for Cloud services/\$240 - Annual Microsoft Office 365 (new user)/\$100 - Disposable batteries/\$100 - Bottled Water
100-4510-23.00	Small Tools & Equipment	\$3,500	\$270	\$800	29.6%	\$2,500		-\$1,000	-28.6%	\$2,500		\$0	0.0%	
100-4510-30.00	Advertising	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-4510-34.01	Telephone	\$2,000	\$1,644	\$0	0.0%	\$2,200		\$200	10.0%	\$3,800		\$1,600	72.7%	\$1,080 Office lines/Radio to telephone line, internet. Based on actuals.
100-4510-34.02	Postage	\$100		\$0	0.0%	\$100		\$0	0.0%	\$100		\$0	0.0%	
100-4510-34.03	Paging Service	\$3,500	\$1,200	\$1,000	40.0%	\$4,000		\$500	14.3%	\$4,000		\$0	0.0%	"Who is Responding" cell phone application for phone paging service/Radio to telephone line.
100-4510-40.00	Dues Subs Meetings Training	\$1,000		-\$4,000	-80.0%	\$5,000		\$4,000	400.0%	\$7,500		\$2,500	50.0%	Training (Outside vendor) to train members on the new ladder truck and one day of live-fire training at the VT Fire Academy.
100-4510-44.00	Points	\$9,000	\$13,800	\$0	0.0%	\$12,000		\$3,000	33.3%	\$12,000		\$0	0.0%	
100-4510-48.00	Insurance	\$17,000	\$7,183	\$0	0.0%	\$18,000		\$1,000	5.9%	\$19,000		\$1,000	5.6%	Veh-WC-Liab-UI/VFIS. Based on actuals.

CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.												
Last update: 12/19/2023 maj, review mjc 11/13/23		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		
Account		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
100-4510-56.00	Other Purchased Services	\$5,000	\$1,560	\$3,900	354.5%	\$5,000		\$0	0.0%	\$6,000		\$1,000	20.0%	VLCT recommended Physicals (includes VOSHA recommended mask fit testing). This has been on the schedule for two years but scheduling something local has proved difficult. The Town of Poultney Fire Department uses a contractor who does respiratory testing and mask fit tests. The contractor comes to the department to provide the service.
100-4510-56.01	Benefits/Retirement	\$26,000	\$28,808	\$500	2.0%	\$27,000		\$1,000	3.8%	\$34,000		\$7,000	25.9%	This has been underestimated.
100-4510-68.00	Rep & Maint - Gen Equip	\$0		-\$850	-100.0%	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-4580-00.00	FIRE TRUCKS & EQUIPMENT													
100-4580-10.00	Personal Services	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-4580-21.00	Operating Supplies	\$16,200	\$1,909	-\$100	-0.6%	\$3,500		-\$12,700	-78.4%	\$4,500		\$1,000	28.6%	Fuel for vehicles
100-4580-22.00	Repair & Maint. Supplies	\$3,500	\$1,343	\$0	0.0%	\$4,500		\$1,000	28.6%	\$4,500		\$0	0.0%	
100-4580-23.00	Small Tools & Equipment	\$12,000	\$5,310	\$0	0.0%	\$19,000		\$7,000	58.3%	\$18,500		-\$500	-2.6%	Replace three sets of full turnout gear each year at \$3,500 per set (\$10,500). Supply line and attack line hose replacement/Nozzle Replacement/Other firefighting equipment. If the Assistance to Firefighters Grant for new turnout gear is approved, the money in this line earmarked to replace 3 sets of gear can be used toward the Town's local share of the grant award for 15+ sets of new gear.
100-4580-68.00	Repair & Maintenance	\$4,000	\$7,205	\$0	0.0%	\$5,000		\$1,000	25.0%	\$15,000		\$10,000	200.0%	This has been underestimated/underbudgeted and overspent. This brings it in line with actuals.
100-4580-74.00	Travel & Transport	\$0		\$0	0.0%	\$400		\$400	0.0%	\$400		\$0	0.0%	Mileage reimbursement
100-4580-83.00	Machinery & Equipment	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-4580-95.00	Vehicle Reserve	\$62,500	\$31,250	\$0	100.0%	\$81,250		\$18,750	100.0%	\$106,000		\$24,750	100.0%	Request \$115,000 in ARPA funds to replace the van and Engine 5 (Wildland unit) with a quad-cab pick-up, enclosed trailer, UTV, and wildland fire skid unit. This provide for greater wildland fire and search and rescue capability while reducing the mainteance costs associated with the older vehicles. Share in half the cost of a UTV to haul wildland firefighting equipment and water skid unit. Castleton First Response budget would support a stokes-type patient/victim basket to put in the back of the UTV.
100-4580-95.01	Small Tools & Equipment Reserve									\$18,000		\$18,000		\$18,000 per year in the reserve to replace air packs, air bottles, ice water rescue equipment, confined space rescue equipment, and extrication tools when they reach their NFPA recommended lifespan or manufacturer's replacement schedule.
<b>Total VOLUNTEER FIRE DEPARTMENT</b>		<b>\$169,575</b>	<b>\$104,876</b>	<b>\$2,431</b>	<b>1.5%</b>	<b>\$194,288</b>	<b>\$0</b>	<b>\$24,712</b>	<b>14.6%</b>	<b>\$262,807</b>	<b>\$0</b>	<b>\$68,519</b>	<b>35.3%</b>	
100-4700 EMERGENCY MANAGEMENT														
100-4700-21.00	Operating Supplies	\$250	\$664	\$0	100.0%	\$250		\$0	100.0%	\$250		\$0	100.0%	Supplies for an Emergency Operations Center (radio batteries, map boards, office supplies, vests) \$100 Ofc365+email
100-4700-34.01	Telephone	\$250	\$326	\$150	0.0%	\$450		\$200	0.0%	\$500		\$50	0.0%	Additional landline telephone line & cell phone for the EOC. Shortfall identified during an EM exersise in October 2019.
100-4700-34.02	Postage	\$150		-\$50	0.0%	\$150		\$0	0.0%	\$100		-\$50	0.0%	To mail residents information on VT Alert and 911 addressing
100-4700-40.00	Dues, Subs, Meetings, Trainings	\$1,100		-\$100	0.0%	\$1,000		-\$100	0.0%	\$800		-\$200	0.0%	Funds to send personnel to IS300, IS400, and Command Post Ops Tng
100-4700-56.00	Other Purchased Services	\$1,100	\$1,201	\$0	0.0%	\$1,200		\$100	0.0%	\$1,200		\$0	0.0%	Annual internet/cable services/Annual emergency radio charges (for repeater services)
100-4700-74.00	Travel & Transport	\$400	\$139	\$0	0.0%	\$400		\$0	0.0%	\$400		\$0	0.0%	To support travel to training
100-4700-83.00	Equipment	\$5,300		-\$200	0.0%	\$5,000		-\$300	0.0%	\$5,000		\$0	0.0%	Three radios and chargers, local printer, Pelican Case for storage/security of EOC equipment.
<b>Total EMERGENCY MANAGEMENT</b>		<b>\$8,550</b>	<b>\$2,330</b>	<b>-\$200</b>	<b>-2.3%</b>	<b>\$8,450</b>	<b>-\$100</b>	<b>-\$100</b>	<b>-1.2%</b>	<b>\$8,250</b>	<b>-\$200</b>	<b>-\$200</b>	<b>-2.4%</b>	
100-5100 PUBLIC WORKS														
100-5100-10.00	Personal Services													
	Full time (DPW Foreman & 3FT)	\$244,373		\$62,948	34.7%	\$259,087		\$14,714	6.0%	\$228,632		-\$30,455	-11.8%	Foreman, and three full-time highway operators
	Overtime/Holidays/On call Pay	\$7,638		\$221	3.0%	\$7,902		\$264	3.5%	\$15,496		\$7,594	96.1%	On call pay was added (\$400/week x 16 weeks)
	Part-time (2)	\$0		-\$37,415	-100.0%	\$28,397		\$28,397	#DIV/0!	\$14,040		-\$14,357	-50.6%	Add two part-time staff for summer mowing, flagging, and roadside maintenance. 23.5 hours/wk for 12 weeks
	Admin/Operations Support					\$0				\$5,130		\$5,130	100.0%	New line 4 hrs/wk Karen for administrative/operations assistance.
	Road Commissioner	\$5,000		\$0	0.0%	\$5,000		\$0	0.0%	\$5,000		\$0	0.0%	



CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

Account	Last update: 12/19/2023 maj, review mjc 11/13/23	Budget		Actual		Difference to Prior year's budget		Budget		Actual		Difference to Prior year's budget		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.
		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024	\$\$\$	%	FYE-2025	\$\$\$	%			
<b>Total Labor</b>		<b>\$257,012</b>	<b>\$43,644</b>	<b>\$25,755</b>	<b>11.1%</b>	<b>\$300,386</b>	<b>\$43,375</b>	<b>16.9%</b>	<b>\$268,298</b>	<b>-\$32,088</b>	<b>-10.7%</b>			
100-5100-10.20	Road Commissioner	\$5,000	\$2,423	\$0	0.0%	\$5,000	\$0	0.0%	\$5,000	\$0	0.0%			
100-5100-15.00	Employee Benefits	\$91,035	\$36,664	\$4,736	5.5%	\$120,291	\$29,256	32.1%	\$89,767	-\$30,524	-25.4%	Health insurance premium increase first half of fiscal year and anticipated 8% the second half of the fiscal year. <b>The increase for each health insurance coverage option is as follows: Family Plan - +\$3,215/ 2-Person Plan - +\$2,280/ Single-Person Plan - +\$1,141. The overall reduction was because Bob Ward was a 2P plan and Jacob Wilcox is a 1P plan.</b>		
100-5100-15.01	Retiree Benefits	\$42	\$23	\$0	0.0%	\$42	\$0	0.0%	\$50	\$8	19.0%			
100-5100-15.05	Fica Expense	\$19,661	\$7,801	\$1,970	11.1%	\$22,980	\$3,318	16.9%	\$20,525	-\$2,455	-10.7%	Increases as salaries increase.		
100-5100-15.07	Uniforms	\$3,450	\$2,134	\$250	7.8%	\$4,200	\$750	21.7%	\$4,450	\$250	6.0%	Items per employee are in the AFSCME CBA (\$550 per employee) plus up to \$200 boot purchase reimbursement		
100-5100-20.00	Office Supplies	\$700	\$1,258	\$250	55.6%	\$900	\$200	28.6%	\$1,500	\$600	66.7%	Includes copier paper, \$365 Ofc365+email, \$\$\$76 Adobe		
100-5100-23.00	Small Tools & Equipment	\$300		\$0	100.0%	\$400	\$100	100.0%	\$700	\$300	100.0%			
100-5100-30.00	Advertising	\$350	\$239	\$0	0.0%	\$1,300	\$950	271.4%	\$1,300	\$0	0.0%			
100-5100-34.01	Telephone	\$2,800	\$1,893	\$600	27.3%	\$3,312	\$512	18.3%	\$3,900	\$588	17.8%	\$842 - Building phones (x3)/\$1,008 -Public Works Director and Foreman cell phones/\$924 - Internet services. <del>\$528 -Microsoft Office 365 (x3)</del> . Based on actuals.		
100-5100-34.02	Postage	\$60	\$2	\$0	0.0%	\$60	\$0	0.0%	\$65	\$5	8.3%			
100-5100-34.03	Paging Service	\$3,600	\$1,728	\$133	3.8%	\$4,500	\$900	25.0%	\$4,620	\$120	2.7%	\$385/month for radio repeater access x 12 radios		
100-5100-40.00	Dues Subs Meetings Training	\$400	\$157	\$0	0.0%	\$400	\$0	0.0%	\$1,000	\$600	150.0%	Mine Safety Health Administration (MSHA) training/Flagger Training/OSHA Training/Chainsaw Training/Grader and Excavator Training		
100-5100-48.00	Insurance	\$13,500	\$5,670	-\$1,500	-10.0%	\$14,000	\$500	3.7%	\$15,000	\$1,000	7.1%			
100-5100-56.00	Other Purchased Services	\$2,400	\$605	\$400	20.0%	\$3,300	\$900	37.5%	\$3,700	\$400	12.1%	IT support/Gas Boy support/Copier lease/Royal's for security cameras/Internal and external temperature monitoring and alert system for the garage.		
100-5100-60.00	Engineering	\$1,000		\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%	Needed for the highway garage and transfer station toward the design of stormwater mitigation portion of the grant project for Staso Road. This includes the area where the new salt and sand shed is to be built.		
100-5100-64.00	Refunds & Abatements	\$0		\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%			
100-5100-74.00	Travel & Transport	\$200		\$0	0.0%	\$200	\$0	0.0%	\$400	\$200	0.0%	Travel pay for attending VTRANS, VLCT, & VTRANS hosted training classes		
100-5100-92.00	Assessments & Fees	\$1,350	\$640	\$0	0.0%	\$1,350	\$0	0.0%	\$1,350	\$0	0.0%	State Stormwater Permit Fee (\$1350 annually) beginning 2019		
<b>Total PUBLIC WORKS</b>		<b>\$397,860</b>	<b>\$102,458</b>	<b>\$32,594</b>	<b>8.9%</b>	<b>\$478,621</b>	<b>\$80,761</b>	<b>20.3%</b>	<b>\$417,625</b>	<b>-\$60,996</b>	<b>-12.7%</b>			
<b>100-5110 SUMMER MAINTENANCE</b>														
100-5110-10.00	Personal Services	\$0	\$38,707	\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%			
100-5110-21.00	Operating Supplies	\$11,050	\$37,975	\$2,050	22.8%	\$13,500	\$2,450	22.2%	\$13,500	\$0	0.0%	\$13,500 (900 yds of clean stone at @15 per yard)		
100-5110-22.00	Repair & Main. Supplies	\$22,860	\$12,231	\$3,060	15.5%	\$31,055	\$8,195	35.8%	\$46,580	\$15,525	50.0%	Increase due to commodity pricing going up. We looked at last years purchases and this years pricing and the increase was \$10,080.00. The increase primarily applies to culverts, grass seed, and chloride. The Town cannot comply with the Municipal Roads General Permit standards without these supplies.		
100-5110-23.00	Small Tools & Equipment	\$1,200		\$0	0.0%	\$1,200	\$0	0.0%	\$1,400	\$200	16.7%	1 each chainsaw replacement, 1 each Pole Saw replacement		
100-5110-30.00	Advertising	\$0		\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%			
100-5110-56.00	Other Purchased Services	\$33,900	\$6,599	\$3,200	10.4%	\$5,175	-\$28,725	-84.7%	\$82,500	\$77,325	1494.2%	\$36,952 in highway carryover was used to pay for Crushing in FYE 23. - These figures represent crushing 5,000 cu/yds in FYE25.		
100-5110-66.00	Rentals	\$4,000	\$8,865	-\$1,000	0.0%	\$4,000	\$0	0.0%	\$4,000	\$0	0.0%	\$4k budgeted for hammer/pumps/roller/equipment rentals should our excavator, loader, or grader become non-mission capable for a period of time.		
100-5110-83.00	Machinery & Equipment	\$1,000		\$0	0.0%	\$1,000	\$0	0.0%	\$1,000	\$0	0.0%			
<b>Total SUMMER MAINTENANCE</b>		<b>\$74,010</b>	<b>\$104,377</b>	<b>\$7,310</b>	<b>11.0%</b>	<b>\$55,930</b>	<b>-\$18,080</b>	<b>-24.4%</b>	<b>\$148,980</b>	<b>\$93,050</b>	<b>166.4%</b>			
<b>100-5115 CAPITAL PROJECTS - PAVING</b>														
100-5115-10.00	Personal Services	\$0		\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%			
100-5115-21.00	Operating Supplies	\$300		\$0	0.0%	\$300	\$0	0.0%	\$300	\$0	0.0%			
100-5115-56.00	OPS-Chip/Crack Seal	\$22,500		\$0	0.0%	\$22,500	\$0	0.0%	\$22,500	\$0	0.0%	\$4,500/day x 5 days		

CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

Account	Last update: 12/19/2023 maj, review mjc 11/13/23	Budget		Actual		Difference to Prior year's budget		Budget		Actual		Difference to Prior year's budget		Notes	
		FYE-2023	FTD 12/31/22	FTD 12/31/22	FTD 12/31/22	FTD 12/31/22	FTD 12/31/22	FYE-2024	FTD 12/31/22	FYE-2025	FTD 12/31/22	FYE-2025	FTD 12/31/22		
100-5115-56.02	OPS-Reclaim/Repave	\$170,000				-\$39,000	-18.7%	\$104,500							Used \$104,500 in ARPA funds to pay for 50% of the total paving budget of \$209,000. The Town does not expect to receive any VTRANS Class II Paving Grants. Funds have been used from highway carryover the past two years to reduce the operating budget amount for paving, but as a way to continue paving approximately two miles of roads per year. Anything less and the Town will fall behind on maintaining our paved roads. The annual paving budget should actually be closer to \$350,000 for the Town to catch up to a 8-10 year repaving schedule. This would also allow some flexibility to pave or chip seal some of the "in-town" gravel roads.
<b>Total CAPITAL PROJECTS</b>		<b>\$192,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$39,000</b>	<b>-16.8%</b>	<b>\$127,300</b>	<b>\$0</b>	<b>\$261,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$134,500</b>	<b>105.7%</b>	This is artificial because the Town elected to use ARPA funds and unassigned highway carryover over the past four years to help reduce the operating budget.
100-5130 TRAFFIC CONTROL															
100-5130-10.00	Personal Services	\$0	\$69	\$0	\$69	\$0	0.0%	\$0	\$69	\$0	\$69	\$0	0.0%		
100-5130-21.00	Operating Supplies	\$2,000	\$1,670	\$0	\$1,670	\$0	0.0%	\$3,000	\$1,670	\$3,000	\$1,670	\$0	0.0%	Signs/Brackets/vests	
100-5130-23.00	Small Tools & Equipment	\$500		\$0		\$0	0.0%	\$3,300		\$2,800		-\$500	-15.2%	Portable Radio Replacement x 2 & radio holsters/spare batteries	
100-5130-56.00	Other Purchased Services														
<b>Total TRAFFIC CONTROL</b>		<b>\$2,500</b>	<b>\$1,738</b>	<b>\$0</b>	<b>\$1,738</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$6,300</b>	<b>\$1,738</b>	<b>\$5,800</b>	<b>\$1,738</b>	<b>-\$500</b>	<b>-7.9%</b>		
100-5140 WINTER MAINTENANCE															
100-5140-10.00	Personal Services	\$0	\$21,435	\$0	\$21,435	\$0	0.0%	\$0	\$21,435	\$0	\$21,435	\$0	0.0%		
100-5140-21.00	Operating Supplies	\$11,200	\$3,319	\$700	\$3,319	\$700	6.7%	\$15,000	\$3,319	\$10,000	\$3,319	-\$5,000	-33.3%	Tire Chains \$3000/Cutting Edge & Shoes \$1000/Grader cutting edges/Shoes, \$1200/spreader chains/	
100-5140-21.01	Winter Salt	\$76,000	\$63,169	-\$6,000	\$63,169	-\$6,000	-7.3%	\$88,000	\$63,169	\$86,000	\$63,169	-\$2,000	-2.3%	1000 tons at \$86/ton. Price in 2023 was \$83.30/ton (Cargill) which was treated with magnesium chloride.	
100-5140-21.02	Winter Sand	\$64,000		\$0		\$0	0.0%	\$36,000		\$74,700		\$38,700	107.5%	Used \$38K in highway carryover last fiscal year to reduce the overall operating budget costs. FYE 2024 was 3,000 cu/yd @ \$24.90 per cu/yd or \$74,700 (Pike Industries delivered). FYE2023 was 4000 cu/yds at \$18/yd = 64,000. Prices have increased.	
100-5140-56.00	Other Purchased Services	\$0		\$0		\$0	0.0%	\$0		\$0		\$0	0.0%		
100-5140-66.01	Salt Shed Rental	\$4,000	\$4,000	\$0	\$4,000	\$0	0.0%	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.0%	Salt shed rental (2-year rental). \$4,000 per year.	
100-5140-83.00	Machinery & Equipment	\$0		\$0		\$0	0.0%	\$0		\$0		\$0	0.0%		
<b>Total WINTER MAINTENANCE</b>		<b>\$155,200</b>	<b>\$91,922</b>	<b>-\$5,300</b>	<b>\$91,922</b>	<b>-\$5,300</b>	<b>-3.3%</b>	<b>\$143,000</b>	<b>\$91,922</b>	<b>\$174,700</b>	<b>\$91,922</b>	<b>\$31,700</b>	<b>22.2%</b>	Overall budget lines (except winter sand) were reduced in the proposed FYE25 Winter Maintenance budget, however, using highway carryover last year to help reduce the budget negatively impacts the budget for FYE25 because the \$38,000 has to be added back into the operating budget.	
100-5200 SIDEWALKS															
100-5200-10.00	Personal Services	\$0		\$0		\$0	0.0%	\$0		\$0		\$0	0.0%		
100-5200-21.00	Operating Supplies	\$0		\$0		\$0	0.0%	\$0		\$0		\$0	0.0%		
100-5200-56.00	Other Purchased Services	\$45,000	\$9,832	\$0	\$9,832	\$0	0.0%	\$45,000	\$9,832	\$45,000	\$9,832	\$0	0.0%	Transportation Alternative Grant for South Street & Route 4A (South St. to Sand Hill/South St. to Amtrak Depot) -Local match	
<b>Total SIDEWALKS</b>		<b>\$45,000</b>	<b>\$9,832</b>	<b>\$0</b>	<b>\$9,832</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$45,000</b>	<b>\$9,832</b>	<b>\$45,000</b>	<b>\$9,832</b>	<b>\$0</b>	<b>0.0%</b>		
100-5220 STORM DRAINAGE SYSTEMS															
100-5220-10.00	Personal Services	\$0		\$0		\$0	0.0%	\$0		\$0		\$0	0.0%		
100-5220-21.00	Operating Supplies	\$10,000		\$0		\$0	0.0%	\$10,000		\$10,000		\$0	0.0%	Maint Street/Village Culverts & old stormwater drain repair	
100-5220-56.00	Other Purchased Services	\$3,500		\$1,500		\$1,500	75.0%	\$3,500		\$3,500		\$0	0.0%	A1 Sewer & Drain to vacuum catch basins in the village and on Castleton Meadows Lane	
<b>Total STORM DRAINAGE SYSTEMS</b>		<b>\$13,500</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$1,500</b>	<b>12.5%</b>	<b>\$13,500</b>	<b>\$0</b>	<b>\$13,500</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>		
100-5240 BRIDGES															
100-5240-10.00	Personal Services	\$0		\$0		\$0	0.0%	\$0		\$0		\$0	0.0%		
100-5240-21.00	Operating Supplies	\$0	\$2	\$0	\$2	\$0	0.0%	\$0	\$2	\$0	\$2	\$0	0.0%		
100-5240-56.00	Other Purchased Services	\$10,000		\$0		\$0	0.0%	\$10,000		\$10,000		\$0	0.0%		
<b>Total BRIDGES</b>		<b>\$10,000</b>	<b>\$2</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$10,000</b>	<b>\$2</b>	<b>\$10,000</b>	<b>\$2</b>	<b>\$0</b>	<b>0.0%</b>		
100-5310 HWY GARAGE															
100-5310-10.00	Personal Services	\$0	\$3,449	\$0	\$3,449	\$0	0.0%	\$0	\$3,449	\$0	\$3,449	\$0	0.0%		

CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.												
Last update: 12/19/2023 maj, review mjc 11/13/23		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		
Account		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
100-5310-21.00	Operating Supplies	\$250	\$36	-\$150	0.0%	\$250		\$0	0.0%	\$250		\$0	0.0%	Cleaning supplies
100-5310-21.01	Fuel-Garage	\$4,800	\$2,030	\$800	20.0%	\$5,200		\$400	8.3%	\$5,900		\$700	13.5%	Burning mostly wood.
100-5310-21.02	Vehicle Fuels	\$35,000	\$20,366	\$5,500	18.6%	\$45,000		\$10,000	28.6%	\$59,000		\$14,000	31.1%	Actuals \$58,379 for FYE23.
100-5310-22.00	Repair & Main. Supplies	\$2,300	\$1,271	\$0	0.0%	\$3,000		\$700	30.4%	\$3,000		\$0	0.0%	Increase in pricing. Supplies to repair the roof on the pole barn. Paint to complete the work on the garage.
100-5310-23.00	Small Tools & Equipment	\$1,500	\$557	\$0	0.0%	\$1,500		\$0	0.0%	\$1,500		\$0	0.0%	Hand tools, power tools, replacement batteries for cordless tools.
100-5310-56.00	Other Purchased Services	\$2,500		\$0	0.0%	\$5,400		\$2,900	116.0%	\$5,400		\$0	0.0%	Fastenal to inspect and certify hoists/chainfalls. Inspect and pump septic tank. Hire commercially licensed electrical contractor to update the electrical panel/IT Support/GasBoy Fueling Dispensing System Support
100-5310-68.00	Repairs & Maintenance	\$1,000	\$863	\$500	100.0%	\$1,000		\$0	0.0%	\$15,000		\$14,000	1400.0%	Used \$26,000 in ARPA funds in FY23-24 to replace four rotting overhead doors and overhead door motors. I was agreed I would build in replacement of last four doors and motors over the next two fiscal years from the operating budget. Replace stairway that does not meet NFPA 101 Code standards. Outside wood boiler and chimney maintenance.
100-5310-74.00	Travel & Transport	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-5310-76.00	Utilities	\$4,500	\$2,217	\$0	0.0%	\$4,800		\$300	6.7%	\$6,000		\$1,200	25.0%	Actuals for FYE2023 were \$5,999
100-5310-81.00	Building Improvemnts	\$6,000		-\$2,000	-25.0%	\$3,500		-\$2,500	-41.7%	\$5,000		\$1,500	42.9%	Purchase and paint needed sheetmetal to replace rotting trim. Hire a contractor who can prepare and paint metal siding to make the repairs and do the painting. Miserable failure to try and use in-house labor to do the work.
100-5310-82.00	Improv'ts other than Bldg	\$0	\$6,000	\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
<b>Total HWY GARAGE</b>		<b>\$57,850</b>	<b>\$36,790</b>	<b>\$4,650</b>	<b>8.7%</b>	<b>\$69,650</b>		<b>\$11,800</b>	<b>20.4%</b>	<b>\$101,050</b>		<b>\$31,400</b>	<b>45.1%</b>	
<b>100-5330 TOWN MECHANIC</b>														
100-5330-10.00	Personal Services	\$56,253	\$25,421	-\$3,448	-5.8%	\$56,748		\$496	0.9%	\$54,761		-\$1,987	-3.5%	Reflect Evan Chalmers and not Bob Ward. Reduced overtime from 80 hrs to 45 hours per year.
100-5330-10.41	Police Vehicle Maint	\$0	\$515	\$0	0.0%	\$0		\$0	#DIV/0!	\$500		\$500	#DIV/0!	Oil changes/Inspections
100-5330-10.45	Fire Vehicle Maint	\$0	\$2,217	\$0	0.0%	\$0		\$0	#DIV/0!	\$900		\$900	#DIV/0!	Oil changes and Inspections
100-5330-10.61	Constable Vehicle	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	\$70		\$70	#DIV/0!	Oil change/Inspection
100-5330-15.00	Employee Benefits	\$27,319	\$11,697	\$17,348	174.0%	\$30,943		\$3,624	13.3%	\$43,527		\$12,584	40.7%	Reflects a family plan for Evan Chalmers and not a 2P plan of Bob Ward. Evan switched a 2P to family insurance plan in October 2022. The difference between a 2P plan and family plan is \$917.40 per month or \$11,008.80 per year.
100-5330-15.05	Fica Expense	\$4,600	\$1,986	\$33	0.7%	\$4,341		-\$259	-5.6%	\$4,189		-\$152	-3.5%	
100-5330-15.07	Uniforms	\$750	\$416	\$0	0.0%	\$750		\$0	0.0%	\$750		\$0	0.0%	
100-5330-20.00	Office Supplies	\$100	\$41	-\$25	-20.0%	\$100		\$0	0.0%	\$300		\$200	200.0%	Includes copier paper and daily driver check booklets purchased from Rutland Printing. \$200 Ofc365+email
100-5330-21.00	Operating Supplies	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
100-5330-22.00	Repair & Maint. Supplies	\$30,000	\$9,303	-\$1,000	-3.2%	\$28,000		-\$2,000	-6.7%	\$28,000		\$0	0.0%	oils, fluids, filter, belts, and all other repair and maintenance supplies needed to service and repair vehicles/equipment to keep them fully operational/\$1,500 Spare bed chain for tandem/\$3,500 Replace knuckle on excavator
100-5330-22.01	2015 International Dump Truck	\$1,000	\$759	-\$300	0.0%	\$1,000		\$0	0.0%	\$2,200		\$1,200	120.0%	Annual Service/Oil and Filter change/Replace 4 tires @\$400 each \$1600/\$100 Undercoating. /Sand blast dump body and paint/Sell this truck along with the 2007 international dump truck and purchase a tandem dump truck with plow system. Helps reduce the fleet, removes a vehicle from the replacement schedule and gives the Town a truck with increased load capacity and greater resale value when it comes time to replace it.
100-5330-22.02	06 Intl 7400 Dump	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	Remove. Truck was SOLD
100-5330-22.03	2013 International Dump Tandem	\$0	\$25	\$0	0.0%	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	4 tires @\$325 each = \$1300
100-5330-22.04	2019 Dodge 5500 Ram	\$0	\$129	\$0	0.0%	\$0		\$0	#DIV/0!	\$1,600		\$1,600	#DIV/0!	Annual Service/Oil and Filter change/Tire replacement/undercoating
100-5330-22.05	90 Ford L8000 Dump*SOLD			#VALUE!	0.0%			#VALUE!	#VALUE!			#VALUE!	#VALUE!	Remove. Truck was SOLD
100-5330-22.06	13 Intl Dump 7600	\$1,000	\$2,392	\$1,000	0.0%	\$1,000		\$0	0.0%	\$1,600		\$600	60.0%	\$300 Annual Service/Oil and Filter change/Replace 4 tires @\$400 each \$1600
100-5330-22.07	09 Ford 350 Pickup	\$400	\$475	-\$400	0.0%	\$400		\$0	0.0%	\$0		-\$400	-100.0%	\$100 - Annual service (oil & filters)
100-5330-22.08	90 140G Grader	\$1,000	\$0	-\$1,500	0.0%	\$1,000		\$0	0.0%	\$500		-\$500	-50.0%	\$600 Annual Service/Oil and Filter change/\$500 Sandblast frame & spot paint.
100-5330-22.09	2003 Loader"	\$1,200	\$1,445	\$0	0.0%	\$0		-\$1,200	-100.0%	\$0		\$0	#DIV/0!	TRADED
	2022 Loader					\$500			#DIV/0!	\$0			-100.0%	\$600 Annual Service/filter and oil change/

5330-22.21

CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.												
Last update: 12/19/2023 maj, review mjc 11/13/23		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		Budget	Actual	Difference to Prior year's budget		
Account		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
100-5330-22.10	Backhoe (transfer Station)	\$800		-\$1,200	0.0%	\$900		\$100	12.5%	\$0		-\$900	-100.0%	\$200 Annual Service/filter and oil change
100-5330-22.11	2011 Ford F450 1-Ton Dump Truck w/plow and sander	\$1,000	\$537	-\$1,500	0.0%	\$1,000		\$0	0.0%	\$500		-\$500	-50.0%	Rugby Dump Body/Sandblast frame and repair body rust. Request ARPA Funds to replace this truck. This truck is a beyond its lifespan and putting money into it for repairs would be a waste of resources.
100-5330-22.12	1985 International Water Truck flat rack	\$500	-\$422	\$0	0.0%	\$0		-\$500	-100.0%	\$1,400		\$1,400	#DIV/0!	\$200 Annual service (Oil & filters)/\$1,400 x 4 new tires.
100-5330-22.13	07 Intl 7400 Dump	\$1,000	\$117	\$1,000	0.0%	\$0		-\$1,000	-100.0%	\$0		\$0	#DIV/0!	On Truck Replacement Schedule for 2023/BEING SOLD
100-5330-22.14	05 Kobelco Excavator	\$1,500	\$290	-\$1,000	100.0%	\$1,500		\$0	0.0%	\$500		-\$1,000	-66.7%	\$500 Sand blast and spot paint/\$300 Annual Service
100-5330-22.15	Bobcat skidsteer	\$1,000		\$0	0.0%	\$1,000		\$0	0.0%	\$1,200		\$200	20.0%	\$200 Annual service/\$1,200 Fill all four tires with compound to prevent leaks and adds weight.
100-5330-22.17	NH tractor/mower	\$1,000	\$2,302	-\$500	0.0%	\$1,000		\$0	0.0%	\$1,000		\$0	0.0%	Annual Service/New blades & belts for mower deck
100-5330-22.20	2019 Intl Dump Tandem	\$1,000	\$317	\$1,000	0.0%	\$1,000		\$0	0.0%	\$3,200		\$2,200	220.0%	\$300 Annual Service/Oil & Filter change/\$100 Undercoating/Replace 8 each tires @ \$400 each = \$3,200
100-5330-22.21	2021 Ford F250	\$0	\$974			\$400		\$400	#DIV/0!	\$975		\$575	143.8%	\$75 Annual Service/Oil and Filter change/Under Warranty for most items/\$800 New tires x 4/\$175 - Undercoating
	1997 Kubota tractor (Sewer plant)									\$1,700				\$1,200 Front tires x 2/\$500 Repair Floor (in-house)/\$200 Annual service (oils/filters)
	2021 Catpillar Backhoe									\$0				\$400 Annual Service/Oil and Filter change/Under Warranty for most items
100-5330-23.00	Small Tools & Equipment	\$2,200	\$1,831	-\$600	-21.4%	\$2,000		-\$200	-9.1%	\$2,000		\$0	0.0%	
100-5330-34.01	Telephone	\$0	\$189	\$0	#DIV/0!	\$200		\$200	#DIV/0!	\$455		\$255	127.5%	Comcast - (Phone, Internet)
100-5330-40.00	Dues Subs Meetings Training	\$100		\$0	100.0%	\$100		\$0	0.0%	\$250		\$150	150.0%	
100-5330-56.00	Other Purchased Services	\$1,100		-\$400	-26.7%	\$1,100		\$0	0.0%	\$1,100		\$0	0.0%	Starter rebuilds/Radiator repairs
100-5330-68.00	Repair & Maintenance	\$1,450	\$7,547	-\$350	-19.4%	\$1,450		\$0	0.0%	\$1,450		\$0	0.0%	Repairs requiring diagnostic equipment by an outside maintenance facility
100-5330-72.00	Vehicle Fees/Inspections	\$100	\$25	\$0	100.0%	\$100		\$0	0.0%	\$100		\$0	0.0%	AVIP state system. \$3.00 per inspection
100-5330-74.00	Travel & Transport	\$200		\$0	0.0%	\$200		\$0	0.0%	\$200		\$0	0.0%	
100-5330-83.00	Machinery & Equipment	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
														\$50,000 is a realistic lease payments moving forward for new truck/plow packages and replacing the grader in four years and then the excavator as indicated in both the Highway Capital Improvement Plan (2018) and the vehicle replacement plan presented to the Selectboard in 2021 by Chris Fouracre and Brent Clark. A new plow truck with plow package under State bid price is \$259,000. A lease term would have to be extended to five years verses the historic four years to pay off the purchase price with a \$50K per year payment.
100-5330-95.00	Capital Imp/Equipmt Reserve	\$80,000	\$40,000	\$0	0.0%	\$90,000		\$10,000	12.5%	\$100,000		\$10,000	11.1%	
<b>Total TOWN MECHANIC</b>		<b>\$216,572</b>	<b>\$110,528</b>	<b>\$8,159</b>	<b>3.9%</b>	<b>\$226,732</b>		<b>\$10,161</b>	<b>4.7%</b>	<b>\$254,928</b>		<b>\$28,195</b>	<b>12.4%</b>	
<b>Total HIGHWAY</b>		<b>\$1,165,291</b>	<b>\$457,647</b>	<b>\$9,912</b>	<b>0.9%</b>	<b>\$1,176,033</b>		<b>\$10,742</b>	<b>0.9%</b>	<b>\$1,433,382</b>		<b>\$257,349</b>	<b>21.9%</b>	
<b>100-5450 TOWN LANDS</b>														
100-5450-10.00	Personal Services	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-5450-15.00	Employee Benefits	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-5450-15.05	Fica Expense	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-5450-21.00	Operating Supplies	\$300		\$0	0.0%	\$600		\$300	0.0%	\$300		-\$300	0.0%	Materials to build a new set of benches for the village green where the auction is held.
100-5450-22.00	Rep & Maint Supplies	\$350		\$0	0.0%	\$350		\$0	0.0%	\$300		-\$50	0.0%	Materials to refurbish the Village Green benches in front of the "old meeting house" where the big stone is located with the plaque on it regarding Ethan Allen.
100-5450-30.00	Advertising	\$250		\$0	0.0%	\$250		\$0	0.0%	\$150		-\$100	0.0%	
														The Selectboard approved a two-year contract on 12/22/2022. The annual amount for mowing for those two years is as follows: White Knight - \$5,995 Bid Packet #1 & Cuttin It Sweet \$16,322 Bid Packet #2 for a total of \$22,317 per year for a two-year contract. This does not include mowing of the former CVS and grounds. Tree removal/stump grinding/tree planting on Town lands.
100-5450-56.00	Other Purchased Services	\$3,000		\$500	20.0%	\$22,317		\$19,317	643.9%	\$24,000		\$1,683	7.5%	
100-5450-72.00	Taxes, Fees, Assmts		\$258	\$0	#DIV/0!			\$0	#DIV/0!			\$0	#DIV/0!	
100-5450-76.00	Utilities	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
<b>Total TOWN LANDS</b>		<b>\$3,900</b>	<b>\$258</b>	<b>\$500</b>	<b>14.7%</b>	<b>\$23,517</b>		<b>\$19,617</b>	<b>503.0%</b>	<b>\$24,750</b>		<b>\$0</b>	<b>\$1,233</b>	<b>5.2%</b>
<b>100-5500 HISTORICAL CEMETERIES</b>														
100-5500-22.00	Rep & Maint Supplies	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-5500-23.00	Small Tools & Equipment	\$200		\$0	0.0%	\$200		\$0	0.0%	\$200		\$0	0.0%	



CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

Account	Last update: 12/19/2023 maj, review mjc 11/13/23	Budget		Actual		Difference to Prior year's budget		Budget		Actual		Difference to Prior year's budget		Notes
		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024	Actual	\$\$\$	%	FYE-2025	Actual	\$\$\$	%	
100-5500-56.00	Other Purchased Services	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	repair/replace stones as/where needed. FYE21 funds were encumbered in FYE22. Bowker's invoiced \$9,800 in November 2022.
100-5500-68.00	Repairs & Maintenance	\$4,800	\$9,000	\$0	0.0%	\$4,800		\$0	0.0%	\$4,800		\$0	0.0%	
<b>Total HISTORICAL CEMETERIES</b>		<b>\$5,000</b>	<b>\$9,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	
100-5520 HILLSIDE CEMETERY														
100-5520-44.00	Town Appropriation	\$29,000	\$29,000	\$0	0.0%	\$30,000	\$1,000	\$1,000	3.4%	\$31,000	\$1,000	\$1,000	3.3%	revised per schedule: +\$2K 18-19, +\$1K 19-20/20-21/FY22 level per CCA/FY23 level per CCA/\$1,000 Increase requested by John Burke.
<b>Total HILLSIDE CEMETERY</b>		<b>\$29,000</b>	<b>\$29,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$30,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>3.4%</b>	<b>\$31,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>3.3%</b>	
100-6140 HEALTH REG & INSPECTING														
100-6140-10.00	Personal Services	\$675	\$116	\$0	0.0%	\$500	-\$175	-\$175	-25.9%	\$500	\$0	\$0	0.0%	Health Officer requested a reduction in services. This is not realistic, so when current H.O. retires & a new H.O has to be hired, the budget will need to be increased.
100-6140-15.00	Employee Benefits	\$12	\$5	\$0	-2.1%	\$13	\$1	\$1	10.3%	\$10	-\$3	-\$3	-25.9%	
100-6140-15.05	Fica Expense	\$52	\$9	\$0	-0.7%	\$52	\$0	\$0	0.0%	\$38	-\$13	-\$13	-25.9%	
100-6140-20.00	Office Supplies	\$10	\$44	\$1	11.1%	\$10	\$0	\$0	0.0%	\$125	\$115	\$115	1150.0%	\$100 Ofc365+email
100-6140-30.00	Advertising	\$0		\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	
100-6140-34.01	Telephone	\$425	\$249	\$0	0.0%	\$600	\$175	\$175	41.2%	\$475	-\$125	-\$125	-20.8%	
100-6140-34.02	Postage	\$25	\$2	\$0	0.0%	\$25	\$0	\$0	0.0%	\$25	\$0	\$0	0.0%	
100-6140-40.00	Dues Subs Meetings	\$0		\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	
100-6140-56.00	Other Purchased Services	\$0		\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	
100-6140-60.00	Professional Services	\$0		\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	
100-6140-74.00	Travel & Transport	\$245		\$0	0.0%	\$245	\$0	\$0	0.0%	\$200	-\$45	-\$45	-18.4%	
<b>Total HEALTH REG &amp; INSPECTING</b>		<b>\$1,443</b>	<b>\$426</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,445</b>	<b>\$1</b>	<b>\$1</b>	<b>0.1%</b>	<b>\$1,373</b>	<b>-\$72</b>	<b>-\$72</b>	<b>-5.0%</b>	
100-6150 ANIMAL CONTROL														
100-6150-10.00	Personal Services	\$2,679		\$65	2.5%	\$2,927	\$249	\$249	9.3%	\$3,324	\$397	\$397	13.6%	180 hrs per year @ \$18.30/hr (average of 3.5 hours per week = 180 hours per year)
100-6150-15.00	Employee Benefits	\$267	\$103	\$7	2.6%	\$297	\$30	\$30	11.2%	\$337	\$40	\$40	13.6%	
100-6150-15.05	Fica Expense	\$205		\$5	2.5%	\$224	\$19	\$19	9.3%	\$254	\$30	\$30	13.6%	
100-6150-20.00	Office Supplies					\$0	\$0	\$0	0.0%	\$100	\$100	#DIV/0!	#DIV/0!	\$100 Ofc365+email
100-6150-21.00	Operating Supplies	\$200	\$22	\$0	0.0%	\$200	\$0	\$0	0.0%	\$150	-\$50	-\$50	-25.0%	
100-6150-30.00	Advertising	\$0		\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	
100-6150-34.01	Telephone	\$502	\$202	-\$3	-0.6%	\$564	\$62	\$62	12.4%	\$684	\$120	\$120	21.3%	Cell phone - Switched to Verizon. New monthly charge is \$57
100-6150-34.02	Postage	\$225		-\$25	-10.0%	\$175	-\$50	-\$50	-22.2%	\$150	-\$25	-\$25	-14.3%	
100-6150-40.00	Dues Subs Meetings Trainings	\$90	\$28	\$0	0.0%	\$90	\$0	\$0	0.0%	\$90	\$0	\$0	0.0%	
100-6150-44.00	Grants - Humane Society	\$600		\$0	0.0%	\$600	\$0	\$0	0.0%	\$600	\$0	\$0	0.0%	County Humane Soc
100-6150-56.00	Other Purchased Services	\$200		-\$50	-20.0%	\$200	\$0	\$0	0.0%	\$200	\$0	\$0	0.0%	Emergency Vet Svcs
100-6150-64.00	Refunds & Abatements	\$0		\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	
100-6150-74.00	Travel & Transport	\$500		\$0	0.0%	\$440	-\$60	-\$60	-12.0%	\$440	\$0	\$0	0.0%	Mileage reimbursement
<b>Total ANIMAL CONTROL</b>		<b>\$5,467</b>	<b>\$355</b>	<b>-\$2</b>	<b>0.0%</b>	<b>\$5,717</b>	<b>\$250</b>	<b>\$250</b>	<b>4.6%</b>	<b>\$6,330</b>	<b>\$613</b>	<b>\$613</b>	<b>10.7%</b>	
100-6155 CONSTABLES														
100-6155-10.00	Personal Services	\$10,000	\$1,640	-\$9,000	-47.4%	\$10,000	\$0	\$0	0.0%	\$10,000	\$0	\$0	0.0%	(10 hrs/wk for 1st Constable @ \$20/hr = \$10,000. for 50 wks
100-6155-15.00	Employee Benefits	\$1,389	\$631	-\$251	-15.3%	\$870	-\$519	-\$519	-37.4%	\$870	\$0	\$0	0.0%	WC ins
100-6155-15.05	Fica Expense	\$1,224	\$125	-\$230	-15.8%	\$765	-\$459	-\$459	-37.5%	\$765	\$0	\$0	0.0%	
100-6155-21.00	Operating Supplies	\$700	\$165	\$200	40.0%	\$800	\$100	\$100	14.3%	\$800	\$0	\$0	0.0%	
100-6155-21.01	1st Constable Fuel	\$1,350	\$204	-\$150	-10.0%	\$2,000	\$650	\$650	48.1%	\$2,000	\$0	\$0	0.0%	
100-6155-21.02	2nd Constable Fuel	\$0		\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!	
100-6155-22.00	Repair & Maintenance Supplies	\$900		\$100	12.5%	\$900	\$0	\$0	0.0%	\$900	\$0	\$0	0.0%	Constable 1 - Veh repairs, tires
100-6155-23.00	Small Tools/Equipment	\$500		\$0	0.0%	\$500	\$0	\$0	0.0%	\$500	\$0	\$0	0.0%	
100-6155-34.01	Telephone	\$0		\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	
100-6155-34.02	Postage	\$10		\$0	0.0%	\$10	\$0	\$0	0.0%	\$10	\$0	\$0	0.0%	
100-6155-40.00	Dues, Subs, Meetings, Trainings	\$500	\$40	\$100	25.0%	\$500	\$0	\$0	0.0%	\$500	\$0	\$0	0.0%	
100-6155-48.00	Insurance	\$2,400	\$832	\$200	9.1%	\$2,400	\$0	\$0	0.0%	\$2,400	\$0	\$0	0.0%	incl: 1 Town vehicle (2017 Ford Explorer), 1st constable motorcycle, law enf liab,
100-6155-56.00	Other Purchased Services	\$0		\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	
100-6155-68.00	Repairs & Maintenance	\$1,800	\$84	\$0	0.0%	\$1,900	\$100	\$100	5.6%	\$1,900	\$0	\$0	0.0%	1 Vehicle (2017 Ford Explorer) & Radar Cart
100-6155-74.00	Travel & Transport	\$0		\$0	0.0%	\$100	\$100	\$100	0.0%	\$100	\$0	\$0	0.0%	
100-6155-83.00	Machinery & Equipment	\$0		\$0	0.0%	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	
<b>Total CONSTABLES</b>		<b>\$20,773</b>	<b>\$3,722</b>	<b>-\$9,030</b>	<b>-30.3%</b>	<b>\$20,745</b>	<b>-\$28</b>	<b>-\$28</b>	<b>-0.1%</b>	<b>\$20,745</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	
100-6330 TRANSFER STATION														
100-6330-10.00	Pers Svcs - Operator	\$47,540	\$44,226	\$6,264	15.2%	\$42,266	-\$5,275	-\$5,275	-11.1%	\$52,802	\$10,536	\$10,536	24.9%	Recently filled by Jacob Wilcox (The percent increase reflects an anticipated wage increase under a renegotiated AFSCME CBA)
100-6330-10.01	Pers Svcs - Roustabout & Laborer	\$38,849	\$5,197	-\$3,835	-9.0%	\$37,958	-\$891	-\$891	-2.3%	\$43,496	\$5,538	\$5,538	14.6%	Anticipated vacancy (The percent increase reflects an anticipated wage increase under a renegotiated AFSCME CBA)



CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

Account	Last update: 12/19/2023 maj, review mjc 11/13/23	Budget				Actual				Difference to Prior year's budget				Notes
		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024	\$\$\$	%	FYE-2025	\$\$\$	%	FYE-2023	\$\$\$	
100-7000-20.00	Office Supplies	\$0.00	\$1,278	\$0	#DIV/0!	\$0	#DIV/0!	\$750	\$750	#DIV/0!	\$288 Adobe,\$192 Ofc365+email			
100-7000-34.01	Phone / Internet					\$0	#DIV/0!	\$1,800	\$1,800	#DIV/0!	Phone/cell/Internet services			
100-7000-48.00	Insurance	\$1,300.00	\$492	\$0	0.0%	\$1,300	0.0%	\$1,300	\$0	0.0%	PACIF coverages. Verify amount includes coverage for activity leaders.			
<b>Total RECREATION ADMINISTRATION</b>		<b>\$66,051.00</b>	<b>\$6,536.11</b>	<b>\$45,889</b>	<b>227.6%</b>	<b>\$64,119</b>	<b>-2.9%</b>	<b>\$66,828</b>	<b>\$2,709</b>	<b>4.2%</b>				
100-7110 DEWEY FIELD / CES FIELD														
100-7110-10.00	Personal Services	\$440		-\$10	-2.2%	\$560	\$120	27.3%	\$0	-\$560	-100.0%			
100-7110-15.00	Employee Benefits	\$25	\$7	-\$21	-45.1%	\$30	\$4	16.3%	\$0	-\$30	-100.0%			
100-7110-15.05	Fica Expense	\$34		-\$20	-37.1%	\$43	\$9	27.3%	\$0	-\$43	-100.0%			
100-7110-21.00	Operating Supplies	\$0		\$0	0.0%	\$500	\$500	0.0%	\$550	\$50	10.0%			
100-7110-22.00	Repair & Main. Supplies	\$200	\$104	\$0	100.0%	\$560	\$360	100.0%	\$400	-\$160	-28.6%			
100-7110-23.00	Small Tools & Equipment	\$0		\$0	0.0%	\$0	\$0	0.0%	\$100	\$100	0.0%			
100-7110-56.00	Other Purchased Services	\$2,450	\$2,325	\$450	22.5%	\$375	-\$2,075	-84.7%	\$800	\$425	113.3%			
100-7110-66.00	Rentals	\$400		\$0	0.0%	\$100	-\$300	-75.0%	\$520	\$420	420.0%			
100-7110-68.00	Repairs & Maintenance	\$100		\$0	0.0%	\$400	\$300	0.0%	\$100	-\$300	0.0%			
100-7110-76.00	Utilities	\$900	\$727	\$0	0.0%	\$1,000	\$100	0.0%	\$2,100	\$1,100	0.0%			
100-7110-81.00	Building Improvements	\$500		\$0	0.0%	\$775	\$275	0.0%	\$750	-\$25	0.0%			
100-7110-82.00	Improv's other than Bldg	\$500		\$0	0.0%	\$500	\$0	0.0%	\$1,850	\$1,350	270.0%			
<b>Total DEWEY FIELD / CES FIELD</b>		<b>\$5,549</b>	<b>\$3,164</b>	<b>\$399</b>	<b>7.8%</b>	<b>\$4,842</b>	<b>-\$707</b>	<b>-12.7%</b>	<b>\$7,170</b>	<b>\$2,328</b>	<b>48.1%</b>			
100-7115 HYDEVILLE FIELD														
100-7115-10.00	Personal Services	\$175		\$100	133.3%	\$200	\$25	14.3%	\$200	\$0	0.0%			
100-7115-15.00	Employee Benefits	\$9	\$2	-\$1	-12.7%	\$8	-\$1	-8.7%	\$11	\$3	33.3%			
100-7115-15.05	Fica Expense	\$11		\$0	0.0%	\$11	\$0	0.0%	\$15	\$4	33.3%			
100-7115-21.00	Operating Supplies	\$0		\$0	0.0%	\$700	\$700	0.0%	\$400	-\$300	0.0%			
100-7115-22.00	Repair & Maint. Supplies	\$300	\$99	\$0	100.0%	\$850	\$550	100.0%	\$700	-\$150	100.0%			
100-7115-30.00	Advertising	\$0		\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%			
100-7115-56.00	Other Purchased Services	\$1,200	\$1,050	\$0	0.0%	\$0	-\$1,200	-100.0%	\$0	\$0	#DIV/0!			
100-7115-66.00	Rental	\$225		\$0	0.0%	\$350	\$125	55.6%	\$520	\$170	48.6%			
100-7115-68.00	Repair & Maintenance	\$200		\$0	0.0%	\$200	\$0	0.0%	\$200	\$0	0.0%			
100-7115-76.00	Utilities	\$0		\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	0.0%			
100-7115-82.00	Improv's other than Bldg	\$1,000		\$0	0.0%	\$1,000	\$0	0.0%	\$1,100	\$100	0.0%			
<b>Total HYDEVILLE FIELD</b>		<b>\$3,120</b>	<b>\$1,151</b>	<b>\$99</b>	<b>3.3%</b>	<b>\$3,319</b>	<b>\$199</b>	<b>6.4%</b>	<b>\$3,146</b>	<b>-\$174</b>	<b>-5.2%</b>			
100-7130 SWIM PROGRAM														
100-7130-10.00	Personal Services	\$1,560	\$310	\$60	4.0%	\$1,500	-\$60	-3.8%	\$1,500	\$0	0.0%			
100-7130-15.00	Employee Benefits	\$89	\$25	-\$20	-18.5%	\$79	-\$10	-11.0%	\$79	\$0	0.0%			
100-7130-15.05	Fica Expense	\$119	\$24	-\$7	-5.7%	\$115	-\$4	-3.6%	\$115	\$0	0.0%			
100-7130-21.00	Operating Supplies	\$100		\$0	0.0%	\$110	\$10	0.0%	\$110	\$0	0.0%			
<b>Total SWIM PROGRAM</b>		<b>\$1,868</b>	<b>\$359</b>	<b>\$33</b>	<b>1.8%</b>	<b>\$1,804</b>	<b>-\$64</b>	<b>-3.4%</b>	<b>\$1,804</b>	<b>\$0</b>	<b>0.0%</b>			
100-7140 CRYSTAL BEACH														
100-7140-10.00	Personal Services	\$51,898	\$23,020	\$3,180	6.5%	\$52,130	\$231	0.4%	\$53,506	\$1,376	2.6%			
100-7140-15.00	Employee Benefits	\$3,000	\$846	-\$225	-7.0%	\$2,752	-\$247	-8.2%	\$2,825	\$73	2.6%			
100-7140-15.05	Fica Expense	\$3,970	\$2,996	\$243	6.5%	\$3,988	\$18	0.4%	\$4,093	\$105	2.6%			
100-7140-20.00	Office Supplies							\$100			\$100 Ofc365+email			
100-7140-21.00	Operating Supplies	\$2,000	\$530	-\$500	-20.0%	\$1,600	-\$400	-20.0%	\$3,300	\$1,700	106.3%			
100-7140-21.01	Snack Bar Supplies	\$0		\$0	0.0%	\$0	\$0	0.0%	\$0	\$0	#DIV/0!			
100-7140-22.00	Repair & Main. Supplies	\$1,400	\$1,592	\$0	0.0%	\$3,800	\$2,400	0.0%	\$3,600	-\$200	-5.3%			
100-7140-23.00	Small Tools & Equipment	\$150	\$15	\$0	0.0%	\$500	\$350	0.0%	\$1,000	\$500	100.0%			

CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

Account	Last update: 12/19/2023 maj, review mjc 11/13/23	Budget		Actual		Difference to Prior year's budget		Budget		Actual		Difference to Prior year's budget		Notes
		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024	Actual	\$\$\$	%	FYE-2025	Actual	\$\$\$	%	
100-7140-30.00	Advertising	\$100		-\$100	-50.0%	\$100		\$0	0.0%	\$100		\$0	0.0%	Advertising job vacancies
100-7140-34.01	Telephone	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	
100-7140-34.02	Postage	\$10		\$0	0.0%	\$10		\$0	0.0%	\$10		\$0	0.0%	
100-7140-56.00	Other Purchased Services	\$1,000	\$575	-\$500	0.0%	\$1,000		\$0	0.0%	\$3,500		\$2,500	250.0%	Purchase 3 new trees (\$225 each) to replace dead trees that have been removed. Parking lot seal coating and line striping
100-7140-56.01	Commission-Kayak Rentals	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	
100-7140-66.00	Rentals	\$420		\$0	0.0%	\$420		\$0	0.0%	\$420		\$0	0.0%	Portable toilets
100-7140-68.00	Repair & Maintenance	\$1,000	\$314	\$0	0.0%	\$1,000		\$0	0.0%	\$1,000		\$0	0.0%	Pumbing repairs by a licensed plumber, repair snack shack which has settled and is making open the doors difficult. It will only get worse over time if not addressed now.
100-7140-74.00	Travel and Transportation	\$50		\$0	0.0%	\$45		-\$5	0.0%	\$45		\$0	0.0%	
100-7140-76.00	Utilities	\$2,800	\$2,633	\$0	0.0%	\$2,800		\$0	0.0%	\$3,200		\$400	14.3%	Based on FYE2023 actuals
100-7140-81.00	Building Improvements	\$200		\$0	0.0%	\$600		\$400	200.0%	\$500		-\$100	-16.7%	Due to the breakin to the building this fall, I will add security cameras. I will include the security cameras in the annual PACIF grant, but it isn't a guarantee. Electric touchless hand dryers in the restrooms.
100-7140-82.00	Improv's other than Bldgs	\$200		\$0	0.0%	\$600		\$0	200.0%	\$500		\$0	-16.7%	Electrical service to north-side pavilion. Did not happen in 2023. Tapping into the panel at the Sucker Brook pump station proved more complicated than first thought. This work needs to be done by a professional electrician as it could negatively impact the pump station if done incorrectly.
100-7140-83.00	Machinery & Equipment	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	
100-7140-95.00	Capital Improv'mnts/Reser	\$5,000	\$2,500	\$0	100.0%	\$5,000		\$0	100.0%	\$5,000		\$0	0.0%	
<b>Total CRYSTAL BEACH</b>		<b>\$73,198</b>	<b>\$35,019</b>	<b>\$2,098</b>	<b>3.0%</b>	<b>\$76,345</b>		<b>\$3,147</b>	<b>4.3%</b>	<b>\$82,699</b>		<b>\$6,354</b>	<b>8.3%</b>	
<b>100-7230 YOUTH SPORTS</b>														
100-7230-10.00	Personal Services	\$1,650.00	\$250	-\$1,620	-49.5%	\$1,500		-\$150	-9.1%	\$1,200		-\$300	-20.0%	Umpires/Referees
100-7230-15.00	Employee Benefits	\$96.00	\$45	-\$120	-55.7%	\$48		-\$48	-50.5%	\$63		\$16	33.3%	
100-7230-15.05	Fica Expense	\$126.00	\$19	-\$124	-49.6%	\$69		-\$57	-45.4%	\$92		\$23	33.3%	
100-7230-21.00	Operating Supplies	\$4,400.00	\$1,235	\$2,400	120.0%	\$4,400		\$0	0.0%	\$3,800		-\$600	-13.6%	Shirts, hats bats, balls, etc for 4 baseball teams, 2 softball teams, 1 soccer team, 3 basketball teams. <b>Verify this is how it now works with baseball since the players are playing in the Rutland Recreation League.</b>
100-7230-22.00	Repair & Main. Supplies	\$0.00	\$1	\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-7230-34.02	Postage	\$0.00		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-7230-56.00	Other Purchased Services	\$900.00	\$843	\$500	125.0%	\$900		\$0	0.0%	\$1,200		\$300	33.3%	Team registration fees/tournaments
100-7230-66.00	Rentals	\$0.00		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-7230-74.00	Travel & Transport	\$0.00		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-7230-82.00	Improv's other than Bldgs	\$0.00		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
<b>Total YOUTH SPORTS</b>		<b>\$7,172</b>	<b>\$2,392</b>	<b>\$1,036</b>	<b>16.9%</b>	<b>\$6,916</b>		<b>-\$256</b>	<b>-3.6%</b>	<b>\$6,355</b>		<b>-\$561</b>	<b>-8.1%</b>	<b>This is supposed to be self-supporting</b>
<b>100-7240 SPECIAL EVENTS</b>														
100-7240-10.00	Personal Services	\$22,500		\$18,000	400.0%	\$17,000		-\$5,500	-24.4%					MOVE TO 100-7245-10.00
100-7240-15.00	Employee Benefits	\$1,301	\$183	\$1,003	336.6%	\$898		-\$403	-31.0%					MOVE TO 100-7245-15.00
100-7240-15.05	Fica Expense	\$1,721		\$1,377	400.0%	\$1,301		-\$421	-24.4%					MOVE TO 100-7245-15.05
100-7240-21.00	Operating Supplies	\$2,800	\$20	\$1,900	0.0%	\$2,800		\$0	0.0%					
100-7240-56.00	Other Purchased Services	\$300	\$660	\$0	100.0%	\$300		\$0	100.0%					
<b>Total Special Events</b>		<b>\$28,622</b>	<b>\$863</b>	<b>\$22,280</b>	<b>351.3%</b>	<b>\$22,298</b>		<b>-\$6,324</b>	<b>-22.1%</b>					
<b>100-7245 SUMMER ADVENTURE CAMP</b>														
100-7245-10.00	Personal Services	\$18,752	\$23,000	\$18,752	0.0%	\$0	\$12,000	-\$18,752	-100.0%	\$20,000		\$3,000	17.6%	NOTE: Revenues provided to me for the summer of 2023 were \$12,000. The revenues fell \$5,000 short of the actual program cost of \$17,000. It was not Self supporting - or cost neutral. It program was projected for (6 weeks of Day Camp. Thirty (30) campers per week. \$100 per camper. Tnis did not happen. Shows in the revenue line. <b>THIS WAS NOT GRANT FUNDED LIKE THE PREVIOUS YEAR.</b>
100-7245-15.00	Employee Benefits		\$0	\$0	0.0%					\$950		\$53	5.9%	
100-7245-15.05	Fica Expense		\$1,435	\$0	0.0%					\$1,377		\$77	5.9%	
100-7245-21.00	Operating Supplies		\$232	\$0	0.0%					\$2,700		-\$100	-3.6%	
100-7245-56.00	Other Purchased Services		\$840	\$0	0.0%					\$300		\$0	#DIV/0!	Port-a-Potty (4th of July on the Green and Christmas in Castleton)
100-7245-74.00	Travel & Mileage		\$1,742	\$0	0.0%					\$1,600		\$1,800	100.0%	
<b>Total Summer Adventure Camp</b>		<b>\$18,752</b>	<b>\$27,249</b>	<b>\$18,752</b>	<b>#DIV/0!</b>	<b>\$0</b>				<b>\$26,927</b>		<b>\$4,629</b>	<b>20.8%</b>	



CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)

Account	Last update: 12/19/2023 maj, review mjc 11/13/23	Budget		Difference to Prior year's budget		Budget		Difference to Prior year's budget		Budget		Difference to Prior year's budget		Notes REVENUE PROJECTIONS NOT UPDATED FOR FY25 AS OF 11/16/23.
		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024		\$\$\$	%	FYE-2025		\$\$\$	%	
<b>100-7330 ADULT RECREATION</b>														
100-7330-10.00	Personal Services	\$0	\$0	\$0	#DIV/0!	\$2,340		\$2,340	#DIV/0!	\$2,600		\$260	11.1%	self supporting through activity fees
100-7330-15.00	Employee Benefits	\$0	\$0	\$0	#DIV/0!	\$124		\$124	#DIV/0!	\$137		\$14	11.1%	
100-7330-15.05	Fica Expense	\$0	\$0	\$0	#DIV/0!	\$179		\$179	#DIV/0!	\$199		\$20	11.1%	
100-7330-20.00	Office Supplies	\$0	\$0	\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	
100-7330-21.00	Operating Supplies	\$0	\$0	\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	Revenue offsets adult programs to net \$0 cost
100-7330-30.00	Advertising	\$0	\$0	\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	
100-7330-34.01	Telephone	\$0	\$0	\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	
100-7330-34.02	Postage	\$0	\$0	\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	
100-7330-56.00	Other Purchased Services	\$50	\$0	\$0	100.0%	\$50		\$0	100.0%	\$599		\$549	1098.0%	
100-7330-66.00	Rentals	\$0	\$0	\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	
<b>Total Adult Recreation</b>		<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$2,693</b>		<b>\$2,643</b>	<b>5285.1%</b>	<b>\$3,535</b>		<b>\$843</b>	<b>31.3%</b>	
<b>Total Recreation Budget</b>		<b>\$204,382</b>	<b>\$76,733</b>	<b>\$90,585</b>	<b>79.6%</b>	<b>\$182,336</b>	<b>\$0</b>	<b>-\$22,046</b>	<b>-10.8%</b>	<b>\$198,464</b>	<b>\$0</b>	<b>\$16,128</b>	<b>8.8%</b>	
<b>100-7480 MEMORIAL DAY / 4TH OF JULY</b>														
100-7480-21.00	Operating Supplies	\$1,700	\$0	\$0	0.0%	\$1,700		\$0	0.0%	\$1,700		\$0	0.0%	Memorial Day flags: grave & poles
100-7480-34.02	Postage	\$0	\$0	\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	#DIV/0!	
100-7480-56.00	Other Purchased Services	\$8,450	\$13,200	\$6,850	0.0%	\$10,500		\$2,050	0.0%	\$12,500		\$2,000	19.0%	\$700 - 4th of July: music, parade, awards, pub relations \$12,500 - Fireworks, the 4th or July parade, and music at the beach are a public favorite and fully supported by the voters. The March 2023 election results were 525/227. The election results in 2022 were 357/297 (The first year fireworks were added). The previous years do not include fireworks in the ballot article.
<b>Total MEMORIAL DAY / 4TH OF JULY</b>		<b>\$10,150</b>	<b>\$13,200</b>	<b>\$6,850</b>	<b>207.6%</b>	<b>\$12,200</b>	<b>\$0</b>	<b>\$2,050</b>	<b>20.2%</b>	<b>\$14,200</b>	<b>\$0</b>	<b>\$2,000</b>	<b>16.4%</b>	The cost of 4th of July fireworks rose from a minimum of \$7,500 to \$12,500. There are annual costs to replace U.S. Flags that are affixed to utility poles and for the veteran's markers in the Hillside Cemetery.
<b>100-7800 LIBRARY ADMINISTRATION</b>														
100-7800-44.00	Grants Subsidies Contr.	\$116,000	\$29,678	\$0	0.0%	\$116,000		\$0	0.0%	\$118,186		\$2,186	1.9%	
<b>Total LIBRARY ADMINISTRATION</b>		<b>\$116,000</b>	<b>\$29,678</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$116,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$118,186</b>	<b>\$0</b>	<b>\$2,186</b>	<b>1.9%</b>	
<b>100-8120 PREV/CONTROL FOREST FIRES</b>														
100-8120-23.00	Small Tools & Equipment	\$1,500	\$3,061	\$0	0.0%	\$1,884		\$384	25.6%	\$1,884		\$0	0.0%	Funds to be used to purchase seven full sets of wildland fire gear using the 50% match wildland gear grant program) in late late 2024.
<b>Total PREV/CONTROL FOREST FIRES</b>		<b>\$1,500</b>	<b>\$3,061</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$1,884</b>	<b>\$384</b>	<b>\$384</b>	<b>25.6%</b>	<b>\$1,884</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	
<b>100-8130 TREE WARDEN</b>														
100-8130-10.00	Personal Services	\$2,458	\$446	-\$1	0.0%	\$2,520		\$61	2.5%	\$2,595		\$74	3.0%	135 hours (wage includes travel time) @\$19.22/hr (Reflects a 2.95% increase for the Tree Warden salary).
100-8130-15.00	Employee Benefits	\$217	\$41	-\$2	-1.0%	\$227		\$10	4.7%	\$234		\$7	3.0%	
100-8130-15.05	Fica Expense	\$187	\$34	-\$1	-0.6%	\$193		\$6	3.1%	\$199		\$6	3.0%	
100-8130-20.00	Office Supplies									\$100			#DIV/0!	\$100 Ofc365+email
100-8130-21.00	Operating Supplies	\$900	\$354	\$0	0.0%	\$900		\$0	0.0%	\$900		\$0	0.0%	gasoline for saws and pruner, new bar and chains for chain saw, new pruner chain
100-8130-34.01	Telephone	\$507	\$299	\$2	0.4%	\$507		\$0	0.0%	\$507		\$0	0.0%	Cell Phone
100-8130-34.02	Postage	\$20	\$0	\$0	0.0%	\$20		\$0	0.0%	\$20		\$0	0.0%	
100-8130-40.00	Dues Subs Mtgs Trainings	\$125	\$0	\$0	0.0%	\$125		\$0	0.0%	\$100		-\$25	-20.0%	Chainsaw Training
100-8130-60.00	Professional Services	\$5,400	\$1,200	\$0	0.0%	\$5,400		\$0	0.0%	\$6,075		\$675	12.5%	Plant 5 trees @ \$225 each / Grind 3 stumps @ \$750 each / Tree removal by a tree service (3 trees) @ \$900 each
100-8130-68.00	Repair & Maintenance	\$120	\$0	\$0	0.0%	\$120		\$0	0.0%	\$100		-\$20	-16.7%	Service of chain saw and pruner
100-8130-74.00	Travel & Transport	\$225	\$0	\$0	0.0%	\$300		\$75	33.3%	\$300		\$0	0.0%	
100-8130-85.00	Improv other than Bldgs	\$0	\$0	\$0	#DIV/0!	\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
<b>Total TREE WARDEN</b>		<b>\$10,159</b>	<b>\$2,374</b>	<b>-\$1</b>	<b>0.0%</b>	<b>\$10,312</b>	<b>-\$1</b>	<b>\$152</b>	<b>1.5%</b>	<b>\$11,129</b>	<b>\$817</b>	<b>\$817</b>	<b>7.9%</b>	
<b>100-9300 OTHER GOVERNMENT</b>														
100-9300-72.00	Rutland County Tax	\$43,000	\$40,262	\$0	0.0%	\$43,000		\$0	0.0%	\$43,000		\$0	0.0%	
<b>Total OTHER GOVERNMENT</b>		<b>\$43,000</b>	<b>\$40,262</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$43,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$43,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	
100-9800-79.00	Deficit Applied	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
100-9999-99.00	MISC Y/E ADJMTS	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
<b>Total Expenditures</b>		<b>\$3,533,599</b>	<b>\$1,857,213</b>	<b>\$104,777</b>	<b>3.1%</b>	<b>\$3,704,957</b>	<b>\$171,358</b>	<b>\$171,358</b>	<b>4.8%</b>	<b>\$4,235,731</b>	<b>\$530,773</b>	<b>\$530,773</b>	<b>14.3%</b>	CVS expenses added to the FYE2025 draft budget.
<b>Total Highway Budget</b>		<b>\$1,165,291</b>	<b>\$457,647</b>	<b>\$9,912</b>	<b>0.9%</b>	<b>\$1,176,033</b>	<b>\$10,742</b>	<b>\$10,742</b>	<b>0.9%</b>	<b>\$1,433,382</b>	<b>\$257,349</b>	<b>\$257,349</b>	<b>21.9%</b>	
<b>Total General Government Budget</b>		<b>\$2,368,308</b>	<b>\$1,399,565</b>	<b>\$94,864</b>	<b>4.2%</b>	<b>\$2,528,924</b>	<b>\$160,617</b>	<b>\$160,617</b>	<b>6.8%</b>	<b>\$2,802,349</b>	<b>\$273,424</b>	<b>\$273,424</b>	<b>10.8%</b>	
<b>-6520</b>														
<b>400-20 LIBRARY REVENUES</b>														

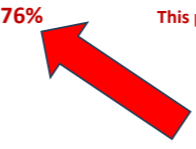
**CASTLETON 2024-2025 DRAFT BUDGET (WITHOUT ARPA CONSIDERATIONS)**

Account	Last update: 12/19/2023 maj, review mjc 11/13/23	Budget		Actual		Difference to Prior year's budget		Budget		Actual		Difference to Prior year's budget		Notes
		FYE-2023	FTD 12/31/22	\$\$\$	%	FYE-2024	\$\$\$	%	FYE-2025	\$\$\$	%			
400-2000-01.00	Castleton Appropriation	\$116,000		\$0	0.0%	\$116,000		\$0	0.0%	\$118,186		\$2,186	1.9%	
400-2000-01.01	Hubbardton Appropriation	\$5,000		\$0	0.0%	\$5,000		\$0	0.0%	\$5,500		\$500	10.0%	
400-2000-02.00	Hugh Cook Fund	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
400-2000-03.00	Interest	\$0		\$0	0.0%	\$0		\$0	0.0%	\$150		\$150	0.0%	
400-2000-04.00	Other Income	\$0		\$0	0.0%	\$3,000		\$3,000	0.0%	\$1,750		-\$1,250	0.0%	
400-2000-05.00	Gifts	\$0		\$0	0.0%	\$2,322		\$2,322	0.0%	\$3,000		\$678	0.0%	
400-2000-05.01	Gifts-Restricted	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
400-2000-06.00	Grants	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
400-2935-00.00	Gain/Loss on Investments	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
<b>Total LIBRARY REVENUES</b>		<b>\$121,000</b>		<b>\$0</b>	<b>0.0%</b>	<b>\$126,322</b>		<b>\$5,322</b>	<b>4.4%</b>	<b>\$128,586</b>		<b>\$2,264</b>	<b>1.8%</b>	
<b>400-7800 LIBRARY</b>														
400-7800-10.00	Librarian Salary (Mary)	\$37,310		\$12,286	3.0%	\$37,492		\$182	3.0%	\$38,617		\$1,125	3.0%	Hourly Rate (\$25.75) @ 28 Hrs/wk x 3.0% x 52 weeks
400-7800-10.01	Library (Child Librarian - Sharon)	\$7,995		-\$24,263	3.0%	\$21,424	\$21,424	\$13,429	3.0%	\$22,067		\$643	3.0%	Hourly Rate (\$20.60) @ 20 Hrs/wk x 3.0% x 20 weeks
400-7800-10.03	Library Tech/Consult	\$21,320				\$8,034	\$8,034	-\$13,286	3.0%	\$7,800		-\$234	-2.9%	10 hrs/week @ \$15/hour x 52 weeks = (\$7,800)
400-7800-10.02	Substitute Salary	\$2,500		-\$2,500	-50.0%	\$2,500		\$0	0.0%	\$3,120		\$620	24.8%	Hourly Rate (\$15.00) and 10 Hrs x 3.0%
400-7800-10.03	Misc Labor	\$0				\$0		\$0	#DIV/0!	\$0		\$0	#DIV/0!	
400-7800-15.00	Employee Benefits	\$3,638		\$582	19.1%	\$3,659		\$21	0.6%	\$3,855		\$196	5.4%	
400-7800-15.05	Fica Expense	\$5,288		\$523	11.0%	\$5,313		\$25	0.5%	\$5,478		\$165	3.1%	
400-7800-20.00	Office Supplies	\$800		\$0	0.0%	\$1,000		\$200	25.0%	\$1,000		\$0	0.0%	
400-7800-21.00	Operating Supplies	\$1,500		-\$500	-25.0%	\$2,000		\$500	33.3%	\$2,000		\$0	0.0%	
400-7800-21.01	Heating Oil	\$3,000		-\$1,000	-25.0%	\$4,000		\$1,000	33.3%	\$4,000		\$0	0.0%	
400-7800-21.02	Adult Materials	\$6,500		-\$1,000	-13.3%	\$6,500		\$0	0.0%	\$6,800		\$300	4.6%	
400-7800-21.03	Childrens Materials	\$5,500		-\$1,000	-15.4%	\$5,500		\$0	0.0%	\$5,800		\$300	5.5%	
400-7800-21.04	Electronic Materials	\$1,200		-\$300	-20.0%	\$1,750		\$550	45.8%	\$1,750		\$0	0.0%	
400-7800-21.06	Magazines	\$700		\$0	0.0%	\$800		\$100	14.3%	\$500		-\$300	-37.5%	
400-7800-21.07	Software & IT Expenses	\$1,000		-\$800	-44.4%	\$1,200		\$200	20.0%	\$3,000		\$1,800	150.0%	include \$ for Databases
400-7800-22.00	Repairs and Maint Supplies	\$800		\$0	0.0%	\$800		\$0	0.0%	\$800		\$0	0.0%	
400-7800-23.00	Small Tools & Equipment	\$500		-\$1,500	0.0%	\$2,000		\$1,500	0.0%	\$1,000		-\$1,000	0.0%	
400-7800-30.00	Advertising	\$500		\$500	0.0%	\$0		-\$500	0.0%	\$0		\$0	0.0%	
400-7800-34.01	Telephone	\$1,600		\$0	0.0%	\$1,000		-\$600	-37.5%	\$1,600		\$600	60.0%	Added elevator emergency phone service
400-7800-34.02	Postage	\$1,550		\$0	0.0%	\$1,500		-\$50	-3.2%	\$1,500		\$0	0.0%	
400-7800-40.00	Dues Subs and Meetings	\$600		\$0	0.0%	\$600		\$0	0.0%	\$500		-\$100	-16.7%	
400-7800-48.00	Insurance	\$2,800		\$0	0.0%	\$2,500		-\$300	-10.7%	\$2,500		\$0	0.0%	
400-7800-56.00	Other Purchased Services	\$2,000		\$0	0.0%	\$2,000		\$0	0.0%	\$6,500		\$4,500	225.0%	Copier/Casella/legal/Accounting/mowing/trash removal/Snow removal/Building Cleaning
400-7800-60.00	Prof Services\Programs	\$1,500		\$0	0.0%	\$1,500		\$0	0.0%	\$2,000		\$500	33.3%	
400-7800-68.00	Repairs and Maint. Bldg.	\$9,500		\$1,000	11.8%	\$4,000		-\$5,500	-57.9%	\$1,000		-\$3,000	-75.0%	maint on building.
400-7800-74.00	Travel and Transportation	\$400		-\$200	-33.3%	\$400		\$0	0.0%	\$400		\$0	0.0%	
400-7800-76.00	Utilities	\$5,000		\$0	0.0%	\$4,500		-\$500	-10.0%	\$4,500		\$0	0.0%	Add elevator usage
400-7800-79.00	Transfers	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
400-7800-81.00	Buildings	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
400-7800-81.01	Accessibility Upgrade	\$0		\$0	0.0%	\$0		\$0	0.0%	\$0		\$0	0.0%	
400-7800-83.00	Machinery and Equipment	\$1,000		\$1,000	#DIV/0!	\$1,000		\$0	0.0%	\$500		-\$500	-50.0%	Snow blower
400-7800-81-01	Accessibility Upgrade													
<b>Total LIBRARY EXPENSES</b>		<b>\$126,001</b>		<b>\$4,148</b>	<b>3.4%</b>	<b>\$122,972</b>		<b>-\$3,029</b>	<b>-2.4%</b>	<b>\$128,586</b>		<b>\$5,615</b>	<b>4.6%</b>	
<b>Total Library Surplus / (Deficit)</b>		<b>-\$5,001</b>		<b>-\$4,148</b>	<b>486.4%</b>	<b>\$3,350</b>		<b>\$8,351</b>	<b>-167.0%</b>	<b>\$0</b>		<b>-\$3,351</b>	<b>-100.0%</b>	

Highway Dept	Line Item	Cost	Purpose	Alternate Funding
100-5110-56.00	Other Purchased Svc	\$36,952.00	Crushing	Highway Carryover
100-5115-56.02	OPS Reclaim/Repave	\$104,500.00	Paving	ARPA
100-5140-21.02	Winter Sand	\$38,000.00	Winter Sand	Highway Carryover
100-5310-68.00	Repair & Maint.	\$25,420.00	4 Garage Bay Doors	ARPA
Planning & Zoning				
100-3610-56.00	Other Purchased Svc	\$1,200.00	RRPC Assistance	ARPA

FYE 23 Voter Approved Budget \$3,704,957.35 4.8% over previous year  
 Former CVS (Voter approved) Ops Cost \$90,519.00  
**Total FYE2024 Budget including CVS \$3,795,476.35**  
 Alternate Source Funding (from above) \$209,672.00  
**Total FYE2024 Budget w/ CVS & Alt funding \$4,005,148** (FYE2024 is \$3,704,957 without CVS and alternate funding)  
 Increase over last year \$230,582

\*\*\*\*\*  
**Difference to prior year's budget (If all voter approved and alternate funding was added into the FYE23 budget. 5.76%** This percentage is the increase in the draft budget over the modified FYE2023 budget.



	CHANGE
Overall Labor Costs compared to current Fiscal Year	<b>-\$18,988</b>
Overall Employees Benefits compared to current Fiscal Year	<b>\$38,791</b>
* Benefits include health, vision, dental, and life insurance, as well as VMERS (retirement), unemployment and worker's compensation.	
Overall FICA Costs compared to current Fiscal Year	<b>-\$3,260</b>