

Fiscal Year 2024 - Comprehensive Line Item Budget Document

Approved 05/23/23

General Government (GG)	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Selectboard & Administration	\$125,305.00	\$132,467.00	\$7,162.00	5.72%	2.00%
Legal Counsel/Financial Advisors	\$15,680.00	\$15,680.00	\$0.00	0.00%	2.00%
Town Clerk	\$60,663.00	\$66,035.00	\$5,372.00	8.86%	
Town Accountant	\$27,074.00	\$28,568.00	\$1,494.00	5.52%	3.00%
Financial Audit	\$4,850.00	\$4,850.00	\$0.00	0.00%	3.00%
Treasurer/Collector	\$68,051.00	\$77,240.00	\$9,189.00	13.50%	11.00%
Tax Takings	\$10,000.00	\$10,000.00	\$0.00	0.00%	
Payroll Services	\$5,341.00	\$5,169.00	-\$172.00	-3.22%	2.00%
Community Development	\$54,100.00	\$56,910.00	\$2,810.00	5.19%	
Board of Assessors	\$44,790.00	\$48,141.00	\$3,351.00	7.48%	
Moderator	\$150.00	\$150.00	\$0.00	0.00%	
Town Buildings Operations	\$89,307.00	\$93,766.00	\$4,459.00	4.99%	3.00%
Information Technology	\$12,450.00	\$14,880.00	\$2,430.00	19.52%	
Planning Board	\$3,428.00	\$3,483.00	\$55.00	1.60%	
Zoning Board of Appeals	\$2,660.00	\$3,159.00	\$499.00	18.76%	
Conservation Commission	\$500.00	\$3,427.00	\$2,927.00	585.40%	
Finance Committee	\$150.00	\$150.00	\$0.00	0.00%	
Agricultural Commission	\$0.00	\$0.00	\$0.00	#DIV/0!	
Housing Committee	\$200.00	\$200.00	\$0.00	0.00%	
GG Subtotal	\$524,699.00	\$564,275.00	\$39,576.00	7.54%	

Culture, Recreation, Services (CRS)	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Tri-Town Beach District	\$8,131.00	\$14,357.00	\$6,226.00	76.57%	
Recreation Commission	\$17,920.00	\$19,300.00	\$1,380.00	7.70%	
Cemetery Commission	\$9,224.00	\$9,695.00	\$471.00	5.11%	
Library	\$78,321.00	\$85,505.00	\$7,184.00	9.17%	
South County Senior Center	\$32,497.00	\$37,912.00	\$5,415.00	16.66%	
Local Council on Aging	\$1,180.00	\$1,180.00	\$0.00	0.00%	
Veteran Services	\$9,822.00	\$10,182.00	\$360.00	3.67%	
Historical Commission	\$200.00	\$200.00	\$0.00	0.00%	
CRS Subtotal	\$157,295.00	\$178,331.00	\$21,036.00	13.37%	

Public Health (PH)	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Board of Health	\$4,025.00	\$4,173.00	\$148.00	3.68%	
Foothills Health District	\$24,088.00	\$24,088.00	\$0.00	0.00%	
Transfer Station	\$58,154.00	\$64,620.00	\$6,466.00	11.12%	
Hazardous Waste Disposal	\$1,200.00	\$1,200.00	\$0.00	0.00%	
Franklin County Solid Waste Managment District	\$7,350.00	\$8,262.00	\$912.00	12.41%	
PH Subtotal	\$94,817.00	\$102,343.00	\$7,526.00	7.94%	

Public Safety (PS)	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Fire Department	\$74,771.00	\$98,639.00	\$23,868.00	31.92%	
South County EMS	\$111,947.00	\$112,337.00	\$390.00	0.35%	
Police Department	\$227,385.00	\$262,979.00	\$35,594.00	15.65%	
Animal Control	\$5,084.00	\$5,234.00	\$150.00	2.95%	
Animal Inspection	\$559.00	\$584.00	\$25.00	4.47%	
Emergency Management	\$950.00	\$950.00	\$0.00	0.00%	
Franklin County Inspection Services	\$7,600.00	\$7,600.00	\$0.00	0.00%	
PS Subtotal	\$428,296.00	\$488,323.00	\$60,027.00	14.02%	

Public Works (PW)	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Salaries	\$157,070.00	\$171,145.00	\$14,075.00	8.96%	
General Highway	\$81,800.00	\$84,400.00	\$2,600.00	3.18%	
Winter Roads	\$147,695.00	\$154,794.00	\$7,099.00	4.81%	
Road Machinery	\$26,500.00	\$26,500.00	\$0.00	0.00%	
Garage Maintenance	\$8,700.00	\$8,900.00	\$200.00	2.30%	
Trees	\$8,000.00	\$8,000.00	\$0.00	0.00%	
PW Subtotal	\$429,765.00	\$453,739.00	\$23,974.00	5.58%	

Insurance & Benefits (IB)	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Property & Liability Insurance	\$85,471.00	\$88,186.00	\$2,715.00	3.18%	8.00%
Group Health Insurance	\$389,000.00	\$415,520.00	\$26,520.00	6.82%	\$19,080
Medicare & Social Security	\$33,651.00	\$41,108.00	\$7,457.00	22.16%	4.40%
Workers Compensation Insurance	\$31,346.00	\$31,346.00	\$0.00	0.00%	3.70%
Life Insurance	\$1,200.00	\$1,000.00	-\$200.00	-16.67%	
Unemployment Insurance	\$16,000.00	\$10,000.00	-\$6,000.00	-37.50%	
Retirement	\$210,263.00	\$222,173.00	\$11,910.00	5.66%	3.00%
Police & Fire Injured on Duty Insurance	\$12,000.00	\$12,600.00	\$600.00	5.00%	
OPEB Trust	\$25,000.00	\$25,000.00	\$0.00	0.00%	
Division of Medicaid Assistance	\$1,800.00	\$1,500.00	-\$300.00	-16.67%	
IB Subtotal	\$805,731.00	\$848,433.00	\$42,702.00	5.30%	

Unclassified (U)	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Reserve Fund	\$20,000.00	\$20,000.00	\$0.00	0.00%	
Franklin Regional Council of Governments	\$17,510.00	\$17,775.00	\$265.00	1.51%	
Physical & Tests	\$1,500.00	\$1,500.00	\$0.00	0.00%	
Town Vehicles - Fuel	\$33,250.00	\$33,250.00	\$0.00	0.00%	5.00%
Educational Incentives	\$1,000.00	\$0.00	-\$1,000.00	-100.00%	
U Subtotal	\$73,260.00	\$72,525.00	-\$735.00	-1.00%	

Education (E)	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Whately Elementary School - Total	\$1,888,684.00	\$1,946,404.00	\$57,720.00	3.06%	
Frontier Regional School - Total	\$1,048,782.00	\$946,268.00	-\$102,514.00	-9.77%	
<i>Operating Budget</i>	<i>\$1,030,064.00</i>	<i>\$921,052.00</i>	<i>-\$109,012.00</i>	<i>-10.58%</i>	
<i>Capital Budget</i>	<i>\$321.00</i>	<i>\$0.00</i>	<i>-\$321.00</i>	<i>-100.00%</i>	
<i>Borrowing Budget</i>	<i>\$0.00</i>	<i>\$2,646.00</i>	<i>\$2,646.00</i>	<i>#DIV/0!</i>	
<i>Regional Transportation Budget</i>	<i>\$18,397.00</i>	<i>\$22,570.00</i>	<i>\$4,173.00</i>	<i>22.68%</i>	
Franklin County Technical School - Total	\$230,145.00	\$369,908.00	\$139,763.00	60.73%	
<i>Operating Budget</i>	<i>\$223,881.00</i>	<i>\$363,612.00</i>	<i>\$139,731.00</i>	<i>62.41%</i>	
<i>Capital Budget</i>	<i>\$6,264.00</i>	<i>\$6,296.00</i>	<i>\$32.00</i>	<i>0.51%</i>	
Smith Vocational Technical School - Total	\$0.00	\$0.00	\$0.00	#DIV/0!	
E Subtotal	\$3,167,611.00	\$3,262,580.00	\$94,969.00	3.00%	

Debt Service (DS)	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Temporary Loan Interest	\$1,000.00	\$1,000.00	\$0.00	0.00%	
Excavator Lease Purchase Agreement	\$37,298.00	\$37,298.00	\$0.00	0.00%	
Woodchipper Lease Purchase Agreement	\$11,362.00	\$11,362.00	\$0.00	0.00%	
DS Subtotal	\$49,660.00	\$49,660.00	\$0.00	0.00%	

TOTAL TOWN OPERATING BUDGET	Fiscal Year			
	2023	2024	'23 to '24	'23 to '24
	Operating Budget	Operating Budget	\$ Difference	% Difference
	\$5,731,134.00	\$6,020,209.00	\$289,075.00	5.04%

Enterprise Fund (EF): Water Department	Fiscal Year				
	2023	2024	'23 to '24	'23 to '24	2024
	Operating Budget	Operating Budget	\$ Difference	% Difference	(EF) Overhead %
Salaries	\$63,662.00	\$66,944.00	\$3,282.00	5.16%	
Operations	\$291,911.00	\$141,011.00	-\$150,900.00	-51.69%	
Overhead	\$51,450.00	\$55,075.00	\$3,625.00	7.05%	
EF Subtotal	\$407,023.00	\$263,030.00	-\$143,993.00	-35.38%	
TOTAL ENTERPRISE FUND	\$407,023.00	\$263,030.00	-\$143,993.00	-35.38%	