

BRANDON SELECTBOARD SPECIAL MEETING

Monday, May 6, 2024 at 7PM with 6:45PM executive session

At the time noted above, the Brandon Selectboard will meet at the Brandon Town Hall (upstairs*), 1 Conant Square, expecting to consider the items on this agenda.

Remote participation option: Zoom (Meeting ID 253 279 4161)

- 1 Call to Order at 6:45PM
Adopt Agenda (posted or as amended)
- 2 Executive Session
The appointment or employment or evaluation of a public officer or employee per 1 VSA § 313(3)(a)(3), to include the town manager
- 3 Return to public session at 7PM
- 4 Approval of selectboard minutes of April 22, 2024
- 5 FY25 budget revision discussion
- 6 Approve warning for town meeting and budget re-vote or take any action relative thereto
- 7 Executive Session
The appointment or employment or evaluation of a public officer or employee per 1 VSA § 313(3)(a)(3), possibly to include the town manager for a portion of the time
- 8 Adjourn

* Both levels of the Brandon Town Hall are accessible to all in compliance with the Americans with Disabilities Act

Brandon Select Board Vicious Dog/Wolf-Hybrid Hearing
April 22, 2024

NOTE: These are unapproved minutes, subject to amendment and/or approval at the subsequent board meeting.

Board Members in Attendance: Doug Bailey, Heather Nelson, Tim Guiles, Brian Coolidge, Ralph Ethier

Others In Attendance: Seth Hopkins, Bill Moore, Scott Scribner, Barbara Scribner, George Fjeld, Carol Fjeld, Brent Buehler, Steve Bisette, Billy Bullock, Patricia Welch, Sandy Mayo, Jack Schneider, Cecil Reniche-Smith, Judy Bunde, Kevin Thornton, Ethan Nelson, Karen Farwell, Jonathan Langevin, Alan Bloodworth, Debra Jennings, Jan Coolidge, Vicki Disorda, Susan Benedict, Jennifer Wedge, Jerry Tanner, Joanne Casey, Samantha

Others by Zoom: Bruce Jensen, Tom Kilpeck, Neil Silins

Others by Zoom:

1. Open Hearing

Doug Bailey, Board Chair, opened the public hearing at 6:30PM.

Doug Bailey read the warning/notice of hearing:

Notice is hereby given that the Town of Brandon Selectboard will hold a Public Hearing pursuant to 20.VSA.3546 on Monday, April 22, 2024, at 6:30PM to consider and act upon a complaint of a vicious dog in the Park Village neighborhood. Public comment will be taken.

2. Public Comment

Doug Bailey read the complaint received and remind all present that this hearing is mandated by State law 20 V.S.A.3546 and will be conducted in an orderly manner and that all statements must be directed to the Chair.

Mr. Bailey requested the complainant and all others providing evidence thereafter to take the following oath: I hereby solemnly swear (or affirm) that the evidence I give in the cause under consideration shall be the whole truth and nothing but the truth.

Mr. Bailey opened the hearing by having Tim Kingston, Animal Control Officer, provide comments. Mr. Kingston reported he received a call on April 2nd from the Brandon Police Department in the nature of a dog attack in Park Village. Cash, owned by Jerry Tanner and Jennifer Wedge got loose and ran on to 149 Mulcahy Drive and attacked a dog owned by Joanne Casey. Cash is a large American bulldog and is unregistered and had unknown vaccinations. The dog was separated from the other dog and Ms. Casey's dog sustained serious injuries that required surgery and Ms. Casey was also knocked down during the fight. Mr. Kingston was not a witness to the fight. He spoke with Jerry Tanner, and he admits the dog was leashed but got away from a family member when the attack happened. It was a serious attack and could have been prevented and people have to be cautious of aggressive breeds.

Joanne Casey, owner of the dog that was attacked, stated she lives at 149 Mulcahy Drive and owns a Border Collie that is a small breed, who is spade and vaccinated. Ms. Casey noted she is on social security disability and was knocked over and her dog was leashed and on her property. Millie is very friendly and is her emotional support animal. Ms. Casey provided letters for the Select Board to substantiate this. The dog that attacked her was being walked by a teenage girl and the dog pulled her down and knocked Ms. Casey down. The dog bit the inside of her dog's mouth and the next day she found that the attacking dog also had bitten her neck. The attack lasted 15 minutes and people came to her aid and were unable to get the dog off her dog. The child ran to get Jerry Tanner, the attack dog's owner. Ms. Casey stated there are 18 units in their building and it is reasonable to believe that many people heard the commotion and had statements from four different tenants on the incident.

The attack was on April 2nd and it was noted that children are often the ones that are taking the dog out. Ms. Casey stated the Brandon Police Department knows the owner well. She noted that she is afraid to go to her house but will have to return. Her dog is on high alert, as well as she is. The bills for the dog are \$1600.00 and reiterated she is on social security disability. Ms. Casey stated she is a responsible pet owner and she wants to be sure that Millie will not turn into a reactive dog and is now afraid of other dogs. She noted it took Mr. Tanner a long time to get the dog off Millie. Ms. Casey played an audio of the incident to the Board and stated this incident has changed her life and her dog's life. Ms. Casey is concerned about what will happen next time, when it is a person or a child. She noted two of the parents of children have provided statements and provided copies to the Select Board.

Samantha advised she lives next to Ms. Casey and she is an animal lover and owns a pitbull. She is also the mother of two children and her 9-year-old took the video and she does not think this is funny, a game and is disgusting. She is concerned about how this animal was raised as it is not the breed of the dog. She stated that responsible pet owners take precautions to assure that no one gets hurt. Mr. Bailey encouraged order in the hearing and noted the Board is trying to gather evidence to work with. She stated this dog is dangerous and is not muzzled. She asked what kind of conversation there would be when it attacks her child and she hoped that something is done.

Brian Bach, a friend of Ms. Casey's stated he was not there to witness the attack and his observation and opinion is from seeing the video. He noted that Vermont has a One-Bite Law and some animals get a second chance but this is not one bite and was 12 to 15 bites and the dog tore the flesh of the Border Collie. There were injuries all over the dog's back and it was a mauling. He does not understand the One-Bite Law and it would appear this is a vicious dog and there is a lot of evidence and he believes that a dog like this would snap again and given another opportunity would attack or kill another dog. He is also concerned with the children that live there. Summit Management indicated they are starting eviction proceedings but this could take several months. Ms. Casey is not of financial means to pick up and move somewhere else. Mr. Bach asked the Select Board to consider the ramifications of leaving this dog in the area and requested them to end this threat now in a manner that they see fit. He noted Ms. Casey suffers from clinical depression and is a good friend and moved to Vermont for a better life, but this is not a better life. If Cash gets a second chance, it will be devastating. He also loves animals and it is not the breed's fault but is asking the Board to do the right thing and consider the effects of leaving the dog there.

Jennifer Wedge stated people abused their dog and he had difficulty walking from where they hit him. She stated Cash is not an aggressive dog and she has a worker that walks into her home and he has never attacked her. She has a 12-year-old that was walking the dog when it happened. Ms. Wedge stated the comment regarding eviction is a lie. Jerry Tanner stated he has offered to pay the vet bill, but the other dog's owner has not responded to them.

Doug Bailey asked Tim Kingston if the dog had been impounded. Mr. Kingston reported the dog was quarantined for 10 days at home as the vaccination status was not known and if there were any infections from the attack it would have shown up in 10 days. The dog could go outside but not associate with other animals or people. Mr. Kingston would like to hear from the owner how this happened and what has been done to remedy the event.

Jerry Tanner stated he received a phone call from the girl that had taken the dog outside and he went outside to get the dog off the other dog. He stated it was not long from the time he received the call. Mr. Tanner advised that no other children have taken the dog out since. Mr. Tanner stated he told Ms. Casey that he would pay the vet bill.

Doug Bailey questioned if Tim Kingston had any recommendations. Mr. Kingston stated he does not have any at this point and will leave it up to the Board's discretion. Mr. Bailey advised the Select Board will deliberate later this evening during executive session and there will be written decisions sent to the parties involved. He understands these are emotional times and the Board will do its best to render a decision.

3. Close Hearing

The hearing closed at 7:04PM.

Respectfully submitted,

Brandon Select Board Hearing - Vicious Dog/Wolf-Hybrid Hearing

April 22, 2024

pg. 2

Charlene Bryant
Recording Secretary

Brandon Select Board Meeting
April 22, 2024

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Others In Attendance: Seth Hopkins, Bill Moore, Scott Scribner, Barbara Scribner, George Fjeld, Carol Fjeld, Brent Buehler, Steve Bisette, Billy Bullock, Patricia Welch, Sandy Mayo, Jack Schneider, Cecil Reniche-Smith, Judy Bunde, Kevin Thornton, Ethan Nelson, Karen Farwell, Jonathan Langevin, Alan Bloodworth, Debra Jennings, Jan Coolidge, Vicki Disorda, Susan Benedict

Others by Zoom: Bruce Jensen, Tom Kilpeck, Neil Silins

1. Call to Order

The meeting was called to order at 7:09PM by Doug Bailey – Board Chair.

a. Agenda Adoption

Motion by Brian Coolidge/Heather Nelson to approve the agenda, as amended. **The motion passed unanimously.**

Item 11 – Executive session was not required.

2. Approval of Minutes

a) Select Board Meeting Minutes – April 8, 2024

Motion by Brian Coolidge/Heather Nelson to approve the Select Board minutes of April 8, 2024, as amended. **The motion passed unanimously.**

Bottom of Page 5 regarding Newton Road, a correction to the figure from \$8,000 to \$800,000.

3. Town Manager's Report

A Town Manager's report was provided by Seth Hopkins and is available for viewing in the Board packet on the Town's website.

Mr. Hopkins provided the following additions since the Board packet had been distributed. For the awareness of the community, the informational meeting for the upcoming revote on the budget will begin at 6:00PM rather than 7:00PM next Monday. Voting will take place on Tuesday at the American Legion from 7AM to 7PM. The audit was delivered and is now on the Town's website. The Town Treasurer will review the audit and provide comments at the next Select Board meeting. The highway crew is now on a four day per week, 10-hours-per day schedule that allows for better mobilization through less setting up and taking down, and helps the crew with a predictable schedule. The town crew has removed sand barrels, cleaned culverts, and is grading roads in Brandon. The seasonal road postings are no longer in effect. event. The highway department worked several hours on service of the grader that was a cost-savings to the Town. Mr. Meacham was starting the reconstruction work today and Mr. Hopkins and the Highway Chief will be meeting with him tomorrow. Jan Coolidge requested Mr. Hopkins provide information on the cost for mailing absentee ballots at the next meeting.

4. Rec Director's Report

A Rec Director's report was provided by Bill Moore and is available for viewing in the Board packet on the Town's website.

Mr. Moore reviewed the Director's Report:

With baseball registration closed, our numbers of participant are up; 168 vs 145 in 2023. This means 14 teams playing on 4 fields over the course of the next 8 weeks. Field clean-up day is scheduled for April 28th at 11am. Reach out if you are interested in participating in helping!

Swim Lessons are back on the menu! Brandon Rec lessons at the Brandon Inn Pool have 3 different 1-week sessions scheduled for the weeks of June 24, July 15, and July 29.

2 more Bus Trips have been scheduled. An October 3rd trip to Salem, MA, and the annual winter NYC trip (December 14th) Once the parking has been confirmed, these will be live on the Brandon Rec website and will fill up in a matter of a week.

With the return of the Buildings and Grounds person, park clean-ups are going well. The reinstallation of picnic tables and deployment of extra reuse receptacles to accommodate the move outdoors will occur over the next couple of weeks.

Vermont Tennis Court Resurfacing is to be visiting by the end of April to help with the work plan for the conversion of the Estabrook court into a multi-use court.

Some Rec affiliated events and dates to keep in mind as summer approaches:

- . July 6 Independence Day Parade and Fireworks (Downtown)
- . July 25-28 Brandon Carnival (Estabrook)
- . August 3 Punk Rock Festival (Estabrook)
- . August 17 For the Luv of Dogs Car Show (Estabrook)
- . August 18 Waterslide Day and Nerf War (Estabrook)

Heather Nelson questioned if a bus trip is not filled to a certain amount if the event would be cancelled. Mr. Moore stated the Salem bus trip is a first-time add-on, but the New York City bus trip has never been a problem filling. When tickets had to be purchased, like the Celtic bus trip, the Town sold the tickets to a 3rd party vendor when the event was cancelled. Ralph Ethier asked how many of the 168 baseball registrants are from Brandon. Mr. Moore reported the vast majority are from Brandon, but there are children from Leicester, Whiting and Sudbury who do participate. Mr. Moore followed up that 43 participants are non-residents and the Town collected \$387 in non-resident fees and the top three towns were Leicester - 17, Whiting - 17 and Sudbury - 5.

5. Public Comment and Participation

Tim Guiles noted concern that he was advised there was an article in the Rutland Herald describing the Select Board's work as deceptive and deceitful. He found this to be troublesome as the Board strives to have open meetings and work in an open process. There can be disagreements but it is harmful to characterize the Board in this way and he would like to clarify the issue. Brian Coolidge stated the budget is a numbers game and is deceptive and deceitful as the budget is being lowered by moving things around and minimal cuts were made. Heather Nelson stated an entire road job was eliminated and anything not done this year is a reduction, and the Board cannot speak to the following year. Mr. Guiles stated this was done in the open without smoke and mirrors. Mr. Coolidge stated he stands by his words and his vote. Ms. Nelson disagreed and stated that she was neither deceitful nor deceptive and the choices were to take money from other places that resulted in a larger decrease by taking from the 1% fund and postponing roadwork to be done.

Karen Farwell stated when talking about making cuts, there was a discussion of the town hall roof and a comment from the Town Manager that having checked with the State, it was felt that using different materials or not staying as it is now could cause the Town to be ineligible for state funds and grants. In Ms. Farwell researching this topic a letter that the Town Manager received indicated a change in material would change the historic character of the building. Ms. Farwell subsequently spoke with the State's history officer who told her that she was not aware of a historic building that had been delisted due to changing a slate roof would not disqualify the Town for future grants. Ms. Farwell noted she was a proponent of historic preservation but across the State towns are grappling with budget issues. She stated there is a roof in another town

that had replaced standing seam on a temporary basis. Ms. Farrell stated she is offering this up to potentially allow the ARPA funds to be used for something creative.

Cecil Reniche-Smith asked for clarification if the suggestion was to not spend the money for a slate roof but for reducing the budget and noted that several options were provided by the Town Manager regarding the cost of various materials and standing seam was more expensive. Doug Bailey advised the roof for the Town Hall is not a budget item and does not have an effect on the budget. Whether the Town puts a roof on or not will not change the budget or tax rate. When looking at the bids, the difference in value of the slate versus standing seam is very little in dollars yet a standing seam will only last 20 to 25 years and the cost will be even more to replace at that time. The slate roof has been on this building for 160 years and a new one could last 100 years without any maintenance with the slate roof saving money. Ms. Farwell stated we are using the low end of the life of a standing seam versus the high end of the slate. Slate roofs should be inspected and taking it all apart it will not be known what one is getting into. If the ARPA funds were not used, it would free up ARPA funds and she does not know if they could be diverted to something else at this point.

Vicki Disorda wanted to remind everyone there was a gentleman who made specific suggestions for adjustments to the budget who indicated he was losing faith in the process. She is losing faith in the people and she would like to speak of Mr. Hopkins FPF post. She wanted to clarify why she did not go to anyone in the town office, and rather to the website. She felt she was lied to about the attendance of the last Select Board meeting and felt it was to discourage audience participation and she plans to file a complaint. She requested to participate on the DEI committee several times and Mr. Hopkins did not respond until nine months later when another appointment was made. She has complained about a town employee and a DEI member approving a home mortgage at a 3.5% interest rate when the rest of Vermont was paying 6.6%. Ms. Disorda suggested the Town Manager rectify his post. With regard to disrespect from the former and current Board members, she noted that she had an issue with Heather Nelson's budget description. Ms. Disorda had used the word "man-splaining" and acknowledges that she desires to be part of the solution but has become part of the problem. Her intention was to modify her language and be more mindful of feelings and apologized to Ms. Nelson.

Jim Leary reminded everyone of the upcoming Green Up Day on May 4th from 8AM to 10AM. Mr. Leary stated assignments and bags will be distributed at Central Park beginning at 8AM and this is an opportunity to beautify the Town. If unable to participate on that day, Mr. Leary can provide an assignment and bags for another day. He encouraged those with young children to participate and he hopes to see a large number of participants.

Sandy Mayo advised she wrote a letter to the Chair of the Select Board. She noted she is shocked with Tim Guiles rants and disrespect for the audience and requested he be removed as a member of the Brandon Select Board. Doug Bailey advised that he responded to Ms. Mayo one day after receipt of the letter. In his response, he noted that regarding the April 8th meeting, the public was allowed to speak with the Board to hear their ideas and concerns about the budget. It is his feeling that the conversation repeated the prior meetings and budget discussions and the elected board members must decide what they feel is best for the entire population, which is what the last Board and the new Board has done. Mr. Bailey does not feel that Mr. Guiles disrespected the audience, and noted he is also a resident and taxpayer of the Town, as well as a Select Board member. The budget will be in the hands of the voters on April 30th. In a response from Ms. Mayo from his letter, she noted concern there was a special meeting to discuss this matter and Mr. Bailey responded that a special meeting did not take place and would have to be warned. Ms. Mayo had indicated the people in attendance are speaking for many others regarding the budget being too high with no cuts being done. She stated this does not support anything and is against DEI. Mr. Bailey noted that Ms. Mayo had indicated that Ms. Nelson had sent her husband to her house to talk with her about not supporting Vicki Disorda and was threatening to her. Mr. Bailey advised there is no mechanism in Vermont for removing a Select Board member and read from statute that voters must abide by their decision and there is no removal or recall of a Select Board member. Tim Guiles stated he always appreciates people coming to the meeting and always listens with an open mind but sometimes all are not in agreement and government is to work through a process and come to collective decisions. He noted he will continue to listen to what people say.

Ethan Nelson noted Sandy Mayo has been a close personal friend and he expressed some comments to his friend and neighbor, for whom he has assisted with many household tasks. He expressed that he is concerned that the message about policy items is being lost in personal attacks and is not going as planned, however, she responded with emotional anger. Mr. Nelson admires her for her intellect and her work with the children and he would like those to be the emphasis. He also noted

that he was raised in this Town and believes that one can be yourself in Brandon. Quoting a long-time resident of Brandon, Betty Moffett, we have a community that requires tending every day. Mr. Nelson noted that Ms. Moffett was referring to taking care of your neighbors, sharing things, and working through disagreements without making things personal. Mr. Nelson knows the majority of Board members have been small business owners and he knows that the Board is a working force. Mr. Nelson recollected a time when the budget was voted down five times regarding a controversy about a piece of equipment. He noted that for those who do not like what the Select Board is doing, he encouraged them to run for Board. He knows that the Select Board has experienced poverty and working in the business world and appreciates coming to a compromise. He thanked the Board for standing strong for the compromises and for keeping the Town safe.

Judy Bunde provided suggestions for the upcoming budget meeting next week noting a detailed outline was effective in past years. She liked the pie chart and would like to see what is proposed this year versus last year, particularly the percentages by department. Ms. Bunde thought that some people have not paid as much attention to the history of the budgets and it would be helpful to understand. The budgets have been held tight and she would like to see it in writing. Ms. Bunde also suggested the presentation include all the ARPA funds and how they have been allocated as she believes that a lot of people are confusing the necessity to use ARPA funds as a spending spree. She wanted to see the town do something with it as it is a one-time gift. Ms. Bunde suggested the budget money and the ARPA money be clearly outlined and she hopes that the majority of the voters will get a clear explanation and get out to vote.

Kevin Thorton stated he trusts the integrity of the Board and the individuals. There is no benefit to the Board members except to serve the Town as there is no money or glory and he appreciates their honesty and integrity. He also trusts the appointments to the DEI Commission were well thought out. With regard to the physical manifestation of this building, he reminded the Board that it was built in 1861 and provided historic facts noting that in 1865 two soldiers who had died laid in state and in the fall of 1865 the Brandon soldiers returned. He noted this building is the lifeblood of our community and there have been recreation events that he recently attended, in addition to tonight's stating our democracy. The building does not need vinyl siding or a cheap roof, and the 1861 roof is just wearing out now.

Karen Farwell stated with regard to the concept of respect, she has done a lot of DEI training and if stepping out of line, the team will remind one of this. It was reinforced that there is a difference between whether one thinks they are being respectful versus the perception of the other person. If people feel they are being disrespected, it is not enough that the Select Board feels they are being respectful. She noted there are regulations that can be adopted by towns that involves a complicated formula if x-percentage of voters in the same year as the person being questioned elect to remove from the Board, but Brandon has not adopted this. Ms. Farwell expressed concern with the swales in town. She understands why they are there and does not have a problem with citizens assisting with the upkeep, but when accepting the grant, the Town entered into a legal agreement that the swales would be maintained and noted concern that funds could be requested to be returned if not properly maintained. She stated someone needs to determine what was committed to and what latitude the Town has so that funds are not taken back. Ms. Disorda stated there have been official complaints back to 2021 about Mr. Guiles.

6. Appoint Downtown Parking Solutions Group

Seth Hopkins reported there is interest in developing a group and provided a list of six names received. Mr. Hopkins recommended the Select Board appoint the individuals to a Parking Solutions group. Heather Nelson asked if a Select Board member should be on the group and noted she would be willing to represent the Board. Mr. Hopkins had suggested there be a Select Board or Planning Commission member on the group. Tim Guiles thanked all who committed to serve on this group. Ralph Ethier noted a resident showed him a 1945 Brandon Town Report that listed parking as the #1 issue for the Town.

Motion by Tim Guiles/Heather Nelson to appoint Bernie Carr, Stephanie Corliss, Dorothea Langevin, Janet Mondlak, Bill Moore, Barbara Scribner, and Heather Nelson to the Parking Solutions Group. **The motion passed unanimously.**

7. Forest Dale Shared Use Path Engineering Study Proposal

Bill Moore advised the proposal from the Scoping Committee is being brought before the Select Board for consideration after an RFP had been sent out with one firm responding. The firm was evaluated and Mr. Moore is asking the Board to consider the proposal as it is outside the Town Manager's approval. Brian Coolidge asked where the funding would come from. Mr.

Moore advised the Select Board had previously approved the match of \$10,000 for a \$40,000 grant the Town had received with the funds coming from the 1% tax fund. Susan Benedict asked if there is information on the trails. Mr. Moore stated the scoping study will determine what routes would work between Forest Dale and Brandon. There will be public engagement with the engineering firm to obtain comments. The Town had applied for the planning grant for the baseline design, but the trail will cost much greater than \$50,000. This would be a multi-use trail and will be a connector between Brandon and Forest Dale for both biking and walking. Ms. Benedict asked with the trail accommodating children, bikes, and adults, who will supervise the trail. Mr. Moore advised this will be made clearer once it is determined what the alternatives are. This project has been discussed for many years and started as a Safe Routes to Schools and is an important connector to provide a safe opportunity for travel between Forest Dale and Brandon. Ms. Benedict noted she would like to volunteer.

Motion by Tim Guiles/Doug Bailey to support the proposal and the engineering study for the Forest Dale shared use path. **The motion passed with one no vote – Brian Coolidge.**

8. Request for Letter of Support for Solar array on Clark’s Mill Road

Seth Hopkins reported a request was received from the Planning Commission regarding the Select Board’s consideration of a letter of support for a solar array on Clark’s Mill Road. Jack Schneider stated the process for a renewable energy proposal is detailed in the Enhanced Energy Plan. SolarFest presented to the Energy Committee and Planning Commission. The Planning Commission is in support of sending a letter of support to the PUC regarding the project. SolarFest bought the 10 acres of land behind Ron’s Auto that is totally screened. SolarFest owns most of the adjoining property and there is one other adjacent landowner. Information on the project is in the Planning Commission minutes of April 15th. It is a 125-kilowatt solar array that could accommodate 15 households and people will be able to buy shares in the project and receive credits on their electric bill. Clark’s Road is located on Route 73 a short distance past the highway department. SolarFest is a non-profit organization that owns the land and there is no town involvement in this project.

Motion by Tim Guiles/Heather Nelson to approve a letter of support for a SolarFest solar array on Clark’s Mill Road. **The motion passed unanimously.**

9. Updating Declaration of Inclusion

Seth Hopkins advised the Declaration was ratified on 1/25/2021 that made Brandon the 3rd community to adopt a statewide Declaration of Inclusion. That was effective unanimously and there has now been an update to it. The modification of the Declaration provided additional language that is indicated on the one-page memo and Mr. Hopkins recommended updating the Declaration to be in line with the statewide initiative. Tim Guiles suggested the Town stay up to date with the Declaration as this is a necessary document.

Motion by Tim Guiles/Ralph Ethier to approve the update of the Declaration of Inclusion. **The motion passed unanimously.**

10. Fiscal

a) Warrant – April 22, 2024 - \$161,926.73

Motion by Tim Guiles/Brian Coolidge to approve the warrant of April 8, 2024, in the amount of \$161,926.73. **The motion passed unanimously.**

The Board recessed at 8:29PM

The Board reconvened at 8:47PM

Motion by Tim Guiles/Heather Nelson to enter into executive session at 8:47PM for the appointment or employment or evaluation of a public officer or employee per 1 V.S.A. 313(3)(a)(3). **The motion passed unanimously.**

12. Executive Session

The Board came out of executive session at 9:35PM.

The Board completed the Town Manager's assessment. Heather Nelson encouraged Mr. Hopkins to take a vacation.

Motion by Brian Coolidge/Doug Bailey to enter into deliberative session regarding the Vicious Dog hearing at 9:36PM. **The motion passed unanimously.**

13. Deliberative Session

The Board came out of deliberative session at 9:56PM.

The Town Manager was instructed to draft a letter on behalf of the Select Board to the dog owners.

14. Adjournment

Motion Brian Coolidge/Doug Bailey to adjourn the Select Board meeting at 9:57PM. **The motion passed unanimously.**

Respectfully submitted,

Charlene Bryant
Recording Secretary

TO Selectboard
RE FY25 Budget - two scenarios
DATE 2 May 2024

In an effort to support the selectboard's consideration of a revised FY25 budget proposal, I have exported the information from NEMRC into a spreadsheet. This will allow the board to work with line items and understand in real-time the projected impacts of specific decisions.

The spreadsheet I am providing for your evaluation includes, in addition to the greyed-out and struck-through columns detailing the two failed FY25 budget proposals, a green column ("FY25C") which is my careful exploration of the form a 0% budget proposal could take. In this scenario:

- a The FY25 to be raised by taxes (TBRBT) is exactly the FY24 TBRBT
- b The FY25 spending is held to FY24 spending, minus 0.52%
- c $\frac{2}{3}$ of the approximately \$100,000 surplus from the Arnold District paving project is

REQUIRED to balance the budget, and $\frac{1}{3}$ of this surplus can be returned to the General Fund

The data.bls.gov inflation calculator result of 5% in the period from crafting the FY24 budget in December 2022 to March 2024 is disregarded and has to be absorbed by the budget by making cuts.

The most significant actions taken are in the Notes column: remove all paving from the budget (as in FY24), remove all police vehicle replacement from the budget (as in FY24), and reduce the Highway Crew from 4 to 3 by not filling a newly-vacant position.

As has been observed: An extremely tight budget forecast will not accommodate any unforeseen grant opportunities, expenses, projects, or increases in prices of materials, equipment, utilities, or labor. An excessively tight budget runs the risk of incurring a deficit. Deficits are not a transparent way to use taxpayer funds. They require, in effect, after-the-fact use of fund balance.

As has also been observed: The Town's fund balance has been called upon by previous budgets in an intentional way, to lessen the taxation. The Town should endeavor to bolster its fund balance rather than allow it to erode. The fund balance at the moment is trending toward the low-limit of the selectboard's fund balance policy. This momentum ought to be stopped and reversed back toward a healthier cash position. Using fund balance (or Arnold District surplus) this year to "get to zero" means we would be starting the FY26 budget workshop in the same position we started the FY25 workshop: being behind where we were before we spend the first dollar. I do not recommend this to the board as the most sound approach to managing the Town's finances.

A substantially cut budget which maintains FY24 spending levels in FY25 (a "level-funded budget" or "level-spending budget" which is not the same thing as a "level-service budget") could and in my view would better be obtained by proposing an increase of 2½% to the amount to be raised by taxes. Adding 2½% to the FY24 amount to be raised by taxes would generate \$2,805,691 for FY25. Together with the forecast non-property tax revenue of \$524,670, the Town's total FY25 forecast revenue would be \$3,330,361, which balances the budget without using either fund balance or surplus from the Arnold District project, and allows the surplus to be returned in full to fund balance.

Respectfully submitted,



FY25C BUDGET

Account	Budget FY23	Actual FY23	Budget FY24	REJECTED FY25A	FY-24/25	REJECTED FY25B	FY-24/2	FY25C	Change	Notes
	\$0 line items in FY23, FY24, and FY25 are not displayed.									
10-4-09 Tax Revenues										
10-4-09-04118 Abatements	\$ 0.00	\$ (7,631.29)	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00		
10-4-09-04120 Delinquent Taxes	\$ 0.00	\$ (101,200.84)	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00		
10-4-09-04920 Penalty & Interest Rev.	\$ 45,000.00	\$ 38,488.87	\$ 45,000.00	\$ -45,000.00	0.00%	\$ -45,000.00	0.00%	\$ 45,000.00	0.00%	
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TOTAL: 09 TAX REVENUES	\$ 45,000.00	\$ (70,343.26)	\$ 45,000.00	\$ -45,000.00	0.00%	\$ -45,000.00	0.00%	\$ 45,000.00	0.00%	
10-4-10 Town Administration Revenue										
10-4-10-04270 Vendor Permit Revenue	\$ 250.00	\$ 300.00	\$ 250.00	\$ -250.00	0.00%	\$ -250.00	0.00%	\$ 250.00	0.00%	
10-4-10-04320 Misc. Revenue	\$ 0.00	\$ 17,025.90	\$ 1,500.00	\$ -1,500.00	0.00%	\$ -1,500.00	0.00%	\$ 1,500.00	0.00%	
10-4-10-04410 Cannabis Revenue	\$ 0.00	\$ 700.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00		
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TOTAL: 10 ADMINISTRATION	\$ 250.00	\$ 18,025.90	\$ 1,750.00	\$ -1,750.00	0.00%	\$ -1,750.00	0.00%	\$ 1,750.00	0.00%	
10-4-11 Assessor Revenues										
10-4-11-04230 Misc./Revenues Assessor	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%	
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TOTAL: 11 ASSESSOR	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%	
10-4-12 Code Enforcement Revenues										
10-4-12-04230 Misc Zoning	\$ 0.00	\$ 0.00	\$ 200.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%	
10-4-12-04310 Land Use Permit Revenue	\$ 5,000.00	\$ 6,929.00	\$ 6,500.00	\$ -6,500.00	0.00%	\$ -6,500.00	0.00%	\$ 6,500.00	0.00%	
10-4-12-04340 Rental Code Compliance	\$ 9,000.00	\$ 1,525.00	\$ 9,000.00	\$ -9,000.00	0.00%	\$ -9,000.00	0.00%	\$ 9,000.00	0.00%	
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TOTAL: 12 CODE	\$ 14,000.00	\$ 8,454.00	\$ 15,700.00	\$ -15,500.00	-1.27%	\$ -15,500.00	-1.27%	\$ 15,500.00	-1.27%	
10-4-13 Clerk/Treasurer Revenues										
10-4-13-04111 Pilot/CU	\$ 51,211.00	\$ 52,409.08	\$ 52,500.00	\$ -62,400.00	-0.19%	\$ -52,400.00	-0.19%	\$ 52,400.00	-0.19%	
10-4-13-04210 Wastewater Administration	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -30,000.00	0.00%	\$ -30,000.00	0.00%	\$ 30,000.00	0.00%	
10-4-13-04220 Liquor License Revenue	\$ 2,195.00	\$ 1,965.00	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%	
10-4-13-04510 Land Records	\$ 37,960.00	\$ 26,386.00	\$ 38,000.00	\$ -27,000.00	-28.96%	\$ -27,000.00	-28.96%	\$ 27,000.00	-28.96%	
10-4-13-04520 Vault Time	\$ 5,500.00	\$ 4,515.60	\$ 5,500.00	\$ -5,000.00	-9.09%	\$ -5,000.00		\$ 5,000.00	-9.09%	
10-4-13-04530 Misc. Clerk Revenues	\$ 500.00	\$ 370.18	\$ 500.00	\$ -400.00	-20.00%	\$ -400.00	-20.00%	\$ 400.00	-20.00%	
10-4-13-04540 Marriage Licenses	\$ 300.00	\$ 370.00	\$ 300.00	\$ -400.00	33.33%	\$ -400.00	33.33%	\$ 400.00	33.33%	

10-4-13-04550 Hunting/Fishing Licenses	\$ 50.00	\$ 42.00	\$ 35.00	\$ 50.00	42.86%	\$ 50.00	42.86%	\$ 50.00	42.86%
10-4-13-04560 Vital Statistics	\$ 5,800.00	\$ 6,095.00	\$ 5,800.00	\$ 6,100.00	5.17%	\$ 6,100.00	5.17%	\$ 6,100.00	5.17%
10-4-13-04570 Dog License Revenue	\$ 1,500.00	\$ 1,472.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%
10-4-13-04580 Records Preservation	\$ 14,040.00	\$ 9,549.00	\$ 14,055.00	\$ 9,820.00	-30.13%	\$ 9,820.00	-30.13%	\$ 9,820.00	-30.13%
10-4-13-04910 Interest Revenue	\$ 1,500.00	\$ 8,570.93	\$ 2,500.00	\$ 8,500.00	240.00%	\$ 8,500.00	240.00%	\$ 8,500.00	240.00%
10-4-13-04920 Penalty & Int. Revenue	\$ 10,000.00	\$ 37,784.05	\$ 39,000.00	\$ 38,000.00	-2.56%	\$ 38,000.00	-2.56%	\$ 38,000.00	-2.56%
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TOTAL: 13 CLERK	\$ 160,556.00	\$ 179,528.84	\$ 191,690.00	\$ 181,170.00	-5.49%	\$ 181,170.00	-5.49%	\$ 181,170.00	-5.49%
10-4-14 Police Dept. Revenues									
10-4-14-04610 State Traffic Ticket Reve	\$ 4,000.00	\$ 5,062.08	\$ 4,000.00	\$ 4,500.00	12.50%	\$ 4,500.00	12.50%	\$ 4,500.00	12.50%
10-4-14-04660 Misc. Police Revenues	\$ 0.00	\$ 6,364.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-04670 Bravo Fees	\$ 0.00	\$ 25.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-04680 Police Grants	\$ 0.00	\$ 0.00	\$ 1,600.00	\$ 0.00	-100.00%	\$ 0.00	-100.00%	\$ 0.00	-100.00%
10-4-14-04690 SRO Officer	\$ 53,500.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-40435 Click-it or Ticket Campai	\$ 0.00	\$ 978.81	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-40440 Police Dog Rev./Donation	\$ 0.00	\$ 100.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-14-40460 DOCUMENT REIM. REQ. PD	\$ 4,000.00	\$ 6,725.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%
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TOTAL: 14 POLICE	\$ 61,500.00	\$ 19,254.89	\$ 10,600.00	\$ 9,500.00	-10.38%	\$ 9,500.00	-10.38%	\$ 9,500.00	-10.38%
10-4-15 Highway Dept Revenues									
10-4-15-04230 Misc./Extraor. Rev.	\$ 500.00	\$ 1,321.00	\$ 500.00	\$ 500.00	0.00%	\$ 500.00	0.00%	\$ 500.00	0.00%
10-4-15-04320 Access Permit Revenue	\$ 250.00	\$ 500.00	\$ 200.00	\$ 200.00	0.00%	\$ 200.00	0.00%	\$ 200.00	0.00%
10-4-15-04330 Excavation Permit Revenue	\$ 50.00	\$ 0.00	\$ 50.00	\$ 50.00	0.00%	\$ 50.00	0.00%	\$ 50.00	0.00%
10-4-15-04350 Reimb- Work WW/BFD	\$ 0.00	\$ 2,736.59	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-15-04410 State Highway Revenue	\$ 158,000.00	\$ 162,339.46	\$ 160,000.00	\$ 180,000.00	12.50%	\$ 180,000.00	12.50%	\$ 180,000.00	12.50%
10-4-15-04460 Grant Revenue	\$ 0.00	\$ 17,500.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-15-04670 Over Weight Permits	\$ 650.00	\$ 770.00	\$ 650.00	\$ 700.00	7.69%	\$ 700.00	7.69%	\$ 700.00	7.69%
10-4-15-06000 Transfer In-other funds	\$ 0.00	\$ 425,296.68	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
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TOTAL: 15 HIGHWAY	\$ 159,450.00	\$ 610,463.73	\$ 161,400.00	\$ 181,450.00	12.42%	\$ 181,450.00	12.42%	\$ 181,450.00	12.42%
10-4-17-04490 Mosquitos-Trustees Reim.	\$ 14,000.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
TOTAL: 17 INTERGOVERNMENTAL	\$ 14,000.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-18 Recreation Revenues									
10-4-18-04320 Misc. Recreation	\$ 0.00	\$ 325.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00	
10-4-18-30000 Swim Lesson Revenue	\$ 3,000.00	\$ 3,382.75	\$ 2,500.00	\$ 3,000.00	20.00%	\$ 3,000.00	20.00%	\$ 3,000.00	20.00%

10-4-18-30030 Field Hockey Camp	\$ 200.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-30070 Little League Revenues	\$ 4,000.00	\$ 10,531.44	\$ 7,000.00	\$ -10,000.00	42.86%	\$ -10,000.00	42.86%	\$ 10,000.00	42.86%
10-4-18-30080 Football Clinic	\$ 200.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-30090 OV SOCCER CLINIC	\$ 200.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-30130 British Soccer Camp	\$ 150.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-40000 Youth Soccer	\$ 3,000.00	\$ 5,329.20	\$ 4,500.00	\$ -5,300.00	17.78%	\$ -5,300.00	17.78%	\$ 5,300.00	17.78%
10-4-18-40010 Middle School Football	\$ 4,000.00	\$ 6,992.00	\$ 7,000.00	\$ -7,000.00	0.00%	\$ -7,000.00	0.00%	\$ 7,000.00	0.00%
10-4-18-40040 After School Activity	\$ 4,000.00	\$ 916.00	\$ 3,000.00	\$ -1,000.00	-66.67%	\$ -1,000.00	-66.67%	\$ 1,000.00	-66.67%
10-4-18-40050 Youth Basketball	\$ 3,500.00	\$ 4,819.00	\$ 3,000.00	\$ -5,000.00	66.67%	\$ -5,000.00	66.67%	\$ 5,000.00	66.67%
10-4-18-40060 Brandon Ski Club	\$ 0.00	\$ 230.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-40070 Youth Wrestling	\$ 1,000.00	\$ 882.00	\$ 700.00	\$ -1,000.00	42.86%	\$ -1,000.00	42.86%	\$ 1,000.00	42.86%
10-4-18-40090 Cheerleading	\$ 1,500.00	\$ 802.00	\$ 1,200.00	\$ -1,000.00	-16.67%	\$ -1,000.00	-16.67%	\$ 1,000.00	-16.67%
10-4-18-40100 Snow Bowl Program	\$ 1,800.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-40110 Cross Country Run	\$ 350.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-40120 Play Group/ Family Activi	\$ 1,500.00	\$ 0.00	\$ 500.00	\$ -500.00	0.00%	\$ -500.00	0.00%	\$ 500.00	0.00%
10-4-18-40150 Martial Arts Programs	\$ 0.00	\$ 3,063.00	\$ 0.00	\$ -3,000.00		\$ -3,000.00		\$ 3,000.00	
10-4-18-40440 Donations/Contributions	\$ 500.00	\$ 0.00	\$ 0.00	\$ -500.00		\$ -500.00		\$ 500.00	
10-4-18-50030 Adult Basketball	\$ 100.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-50040 Fitness - General	\$ 300.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-50060 Corn-Toss League	\$ 500.00	\$ 0.00	\$ 0.00	\$ -500.00		\$ -500.00		\$ 500.00	
10-4-18-50070 Dance Lessons	\$ 2,400.00	\$ 8,160.00	\$ 5,000.00	\$ -8,000.00	60.00%	\$ -8,000.00	60.00%	\$ 8,000.00	60.00%
10-4-18-50090 Adult Activities	\$ 1,000.00	\$ 6,139.00	\$ 0.00	\$ -6,000.00		\$ -6,000.00		\$ 6,000.00	
10-4-18-60010 Bus Trips	\$ 0.00	\$ 8,220.00	\$ 11,000.00	\$ -10,000.00	-9.09%	\$ -10,000.00	-9.09%	\$ 10,000.00	-9.09%
10-4-18-60015 Lego Revenues	\$ 400.00	\$ 78.00	\$ 100.00	\$ -200.00	100.00%	\$ -200.00	100.00%	\$ 200.00	100.00%
10-4-18-60020 Movies	\$ 0.00	\$ 60.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-60040 Winter Carnival	\$ 800.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-60060 Ice Skating	\$ 400.00	\$ 0.00	\$ 500.00	\$ -500.00	0.00%	\$ -500.00	0.00%	\$ 500.00	0.00%
10-4-18-60070 Estabrook Fundraising	\$ 1,500.00	\$ 1,940.00	\$ 1,250.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-4-18-60080 Recreation Donations	\$ 300.00	\$ 1,625.00	\$ 500.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-4-18-60100 Seminary Hill	\$ 500.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-60120 Summer Arts Camps	\$ 0.00	\$ 17,270.00	\$ 15,000.00	\$ -2,000.00	-86.67%	\$ -2,000.00	-86.67%	\$ 2,000.00	-86.67%
10-4-18-60140 Dance Class	\$ 0.00	\$ 1,571.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00	
10-4-18-60170 EV Festival Revenue	\$ 3,000.00	\$ 2,600.00	\$ 3,000.00	\$ -1,000.00	-66.67%	\$ -1,000.00	-66.67%	\$ 1,000.00	-66.67%
10-4-18-61050 Brandon Carnival	\$ 9,000.00	\$ 3,600.00	\$ 4,000.00	\$ -10,000.00	150.00%	\$ -10,000.00	150.00%	\$ 10,000.00	150.00%
10-4-18-62000 DOG PARK REVENUE	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ -1,000.00		\$ -1,000.00		\$ 1,000.00	
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TOTAL: 18 RECREATION	\$ 51,100.00	\$ 88,535.39	\$ 69,750.00	\$ -76,500.00	9.68%	\$ -76,500.00	9.68%	\$ 76,500.00	9.68%
10-4-22 Bldg. & Grounds									

10-4-22-20100 Solar Lease Payments	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%	
10-4-22-20110 Solar True-up Revenue	\$ 0.00	\$ 13,507.96	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00		
10-4-22-30100 Town Hall Rent	\$ 0.00	\$ 375.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00		
10-4-22-42500 EV Charging Station Rev	\$ 0.00	\$ 948.96	\$ 1,000.00	\$ 1,800.00	80.00%	\$ 1,800.00	80.00%	\$ 1,800.00	80.00%	
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TOTAL: 22 BUILDINGS & GROUNDS	\$ 10,000.00	\$ 24,831.92	\$ 11,000.00	\$ 11,800.00	7.27%	\$ 11,800.00	7.27%	\$ 11,800.00	7.27%	
NON-PROPERTY TAX REVENUE	\$ 517,856.00	\$ 880,751.41	\$ 508,890.00	\$ 524,670.00	3.10%	\$ 524,670.00	3.10%	\$ 524,670.00	3.10%	
TO BE RAISED BY TAXES	\$ 2,712,274.00	\$2,727,362.17	\$ 2,737,260.00	\$ 3,271,550.00	19.52%	\$ 3,030,250.00	10.70%	\$ 2,737,260.00	0.00%	
TOTAL REVENUE	\$ 3,230,130.00	\$3,608,113.58	\$ 3,246,150.00	\$ 3,796,220.00	16.95%	\$ 3,554,920.00	9.51%	\$ 3,261,930.00	0.49%	
10-5-09 Tax Expenditures										
10-5-09-77000 Tax Sale Expenses	\$ 5,000.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
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TOTAL: 09 TAX EXPENDITURES	\$ 5,000.00	\$ 0.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
10-5-10 Town Administration 10										
10-5-10-10100 Select Board Various	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	
10-5-10-10110 Town Manager's Salary	\$ 92,750.00	\$ 87,574.15	\$ 99,060.00	\$ 75,000.00	-24.29%	\$ 75,000.00	-24.29%	\$ 78,000.00	-21.26%	
10-5-10-10115 Deputy Town Manager	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,800.00		\$ 6,800.00		\$ 7,280.00	100.00%	
10-5-10-10120 Clerical Staff - 2	\$ 95,600.00	\$ 99,323.78	\$ 108,920.00	\$ 114,280.00	4.92%	\$ 114,280.00	4.92%	\$ 114,280.00	4.92%	
10-5-10-10121 Overtime	\$ 500.00	\$ 900.68	\$ 400.00	\$ 500.00	25.00%	\$ 500.00	25.00%	\$ 0.00	-100.00%	
10-5-10-10150 Wages-Recording Clerk	\$ 4,000.00	\$ 3,225.00	\$ 4,000.00	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%	\$ 4,000.00	0.00%	
10-5-10-10160 Animal Control Wages	\$ 6,000.00	\$ 6,000.02	\$ 6,000.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	
10-5-10-10211 Fica	\$ 13,350.00	\$ 12,307.30	\$ 14,650.00	\$ 13,950.00	-4.78%	\$ 13,950.00	-4.78%	\$ 13,950.00	-4.78%	
10-5-10-10212 Medicare	\$ 3,125.00	\$ 2,878.45	\$ 3,430.00	\$ 3,265.00	-4.81%	\$ 3,265.00	-4.81%	\$ 3,265.00	-4.81%	
10-5-10-10214 Health Insurance	\$ 38,700.00	\$ 41,418.41	\$ 46,250.00	\$ 53,590.00	15.87%	\$ 53,590.00	15.87%	\$ 53,590.00	15.87%	
10-5-10-10215 Life & Disability Ins.	\$ 2,150.00	\$ 1,682.92	\$ 2,175.00	\$ 2,175.00	0.00%	\$ 2,175.00	0.00%	\$ 2,175.00	0.00%	
10-5-10-10217 Dental Insurance	\$ 4,470.00	\$ 3,840.27	\$ 4,470.00	\$ 4,470.00	0.00%	\$ 4,470.00	0.00%	\$ 4,470.00	0.00%	
10-5-10-10218 HRA Admin	\$ 4,500.00	\$ 4,474.18	\$ 5,800.00	\$ 5,300.00	-8.62%	\$ 5,300.00	-8.62%	\$ 5,300.00	-8.62%	
10-5-10-10220 VMER	\$ 20,730.00	\$ 19,387.77	\$ 22,890.00	\$ 23,810.00	4.02%	\$ 23,810.00	4.02%	\$ 23,810.00	4.02%	
10-5-10-10225 Child Care Contrib. tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 935.00	100.00%	\$ 935.00	10.00.00	\$ 935.00	100.00%	New Tax (mandated)
10-5-10-10310 Travel & Expenses	\$ 500.00	\$ 1,674.29	\$ 3,200.00	\$ 500.00	-84.38%	\$ 500.00	-84.38%	\$ 500.00	-84.38%	
10-5-10-10330 Dues & Subscriptions	\$ 6,750.00	\$ 6,944.76	\$ 6,700.00	\$ 7,000.00	4.48%	\$ 7,000.00	4.48%	\$ 6,700.00	0.00%	VLCT, Zoom, Adobe
10-5-10-10340 Professional Development	\$ 100.00	\$ 480.00	\$ 500.00	\$ 600.00	20.00%	\$ 600.00	20.00%	\$ 1,150.00	130.00%	
10-5-10-21110 Legal Services	\$ 20,000.00	\$ 3,037.42	\$ 10,000.00	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%	\$ 7,500.00	-25.00%	

10-5-10-22110 Auditors	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 16,000.00	14.29%	\$ 16,000.00	14.29%	\$ 14,000.00	0.00%	
10-5-10-30110 Office Supplies	\$ 3,000.00	\$ 3,832.64	\$ 3,000.00	\$ 3,500.00	16.67%	\$ 3,500.00	16.67%	\$ 3,000.00	0.00%	
10-5-10-30130 Service Contracts	\$ 12,000.00	\$ 11,339.24	\$ 12,000.00	\$ 17,000.00	41.67%	\$ 17,000.00	41.67%	\$ 17,000.00	41.67%	Payroll, copiers, GovPilot(Grants &
10-5-10-30132 Postage Expenses	\$ 8,250.00	\$ 8,177.25	\$ 8,250.00	\$ 8,400.00	1.82%	\$ 8,400.00	1.82%	\$ 8,250.00	0.00%	
10-5-10-30134 Technical Support	\$ 15,000.00	\$ 17,117.44	\$ 15,000.00	\$ 18,000.00	20.00%	\$ 18,000.00	20.00%	\$ 15,000.00	0.00%	IT/Cyber, NEMRC, website
10-5-10-30150 Emergency Management	\$ 0.00	\$ 0.00	\$ 0.00	\$ 500.00		\$ 500.00		\$ 500.00		
10-5-10-30210 Office Equipment	\$ 2,000.00	\$ 3,724.13	\$ 1,000.00	\$ 2,000.00	100.00%	\$ 2,000.00	100.00%	\$ 2,000.00	100.00%	
10-5-10-30310 Legal Advertising	\$ 1,000.00	\$ 1,557.69	\$ 400.00	\$ 750.00	87.50%	\$ 750.00	87.50%	\$ 750.00	87.50%	
10-5-10-30511 Town Report	\$ 5,000.00	\$ 4,871.20	\$ 5,000.00	\$ 6,000.00	20.00%	\$ 6,000.00	20.00%	\$ 6,000.00	20.00%	
10-5-10-42100 Telephone Exp. Admin.	\$ 8,000.00	\$ 8,801.18	\$ 7,500.00	\$ 8,600.00	14.67%	\$ 8,600.00	14.67%	\$ 8,600.00	14.67%	
10-5-10-91000 Animal Control Expenses	\$ 1,000.00	\$ 330.92	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	
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TOTAL: 10 ADMINISTRATION	\$ 388,475.00	\$ 374,901.09	\$ 411,595.00	\$ 419,925.00	2.02%	\$ 419,925.00	2.02%	\$ 415,005.00	0.83%	
10-5-11 Assessor										
10-5-11-10140 Wages - Perm/Part Time	\$ 9,000.00	\$ 7,163.67	\$ 9,000.00	\$ 9,000.00	0.00%	\$ 9,000.00	0.00%	\$ 9,000.00	0.00%	
10-5-11-10211 Fica	\$ 560.00	\$ 444.07	\$ 560.00	\$ 560.00	0.00%	\$ 560.00	0.00%	\$ 560.00	0.00%	
10-5-11-10212 Medicare	\$ 135.00	\$ 103.88	\$ 135.00	\$ 135.00	0.00%	\$ 135.00	0.00%	\$ 135.00	0.00%	
10-5-11-10225 Child Care Contrib tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 45.00	100.00%	\$ 45.00	10.000.00%	\$ 45.00	100.00%	New Tax (mandated)
10-5-11-10310 Travel & Expenses	\$ 100.00	\$ 0.00	\$ 100.00	\$ 100.00	0.00%	\$ 100.00	0.00%	\$ 100.00	0.00%	
10-5-11-10330 Dues & Subscriptions	\$ 100.00	\$ 50.00	\$ 50.00	\$ 50.00	0.00%	\$ 50.00	0.00%	\$ 0.00	-100.00%	
10-5-11-10340 Continuing Education	\$ 150.00	\$ 0.00	\$ 100.00	\$ 100.00	0.00%	\$ 100.00	0.00%	\$ 100.00	0.00%	
10-5-11-20110 Mapping	\$ 8,800.00	\$ 10,425.00	\$ 5,800.00	\$ 5,800.00	0.00%	\$ 5,800.00	0.00%	\$ 5,800.00	0.00%	
10-5-11-21110 Legal Fees Assessor	\$ 500.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00		
10-5-11-22140 Property Assessor	\$ 20,000.00	\$ 14,153.63	\$ 20,000.00	\$ 20,000.00	0.00%	\$ 20,000.00	0.00%	\$ 20,000.00	0.00%	
10-5-11-30120 Professional Supplies	\$ 250.00	\$ 0.00	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	
10-5-11-30210 Office Equipment	\$ 300.00	\$ 215.00	\$ 200.00	\$ 200.00	0.00%	\$ 200.00	0.00%	\$ 200.00	0.00%	
10-5-11-60250 Reapp Acct.-Transfer out	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
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TOTAL: 11 ASSESSOR	\$ 44,895.00	\$ 37,555.25	\$ 41,195.00	\$ 41,240.00	0.11%	\$ 41,240.00	0.11%	\$ 41,190.00	-0.01%	
10-5-12 Code Enforcement 12										
10-5-12-10110 Zoning Administration	\$ 20,150.00	\$ 17,113.45	\$ 20,150.00	\$ 36,195.00	79.63%	\$ 36,195.00	79.63%	\$ 36,195.00	79.63%	Increase to 3 days a week
10-5-12-10120 LHO/Rental Code	\$ 6,625.00	\$ 4,715.02	\$ 6,625.00	\$ 0.00	-100.00%	\$ 0.00	-100.00%	\$ 0.00	-100.00%	Fold into position above
10-5-12-10140 DRB Clerk	\$ 2,000.00	\$ 1,050.00	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	
10-5-12-10150 Planning Comm. Clerk	\$ 3,000.00	\$ 2,950.00	\$ 3,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%	
10-5-12-10211 Fica	\$ 2,080.00	\$ 1,711.09	\$ 2,050.00	\$ 2,540.00	23.90%	\$ 2,540.00	23.90%	\$ 2,540.00	23.90%	
10-5-12-10212 Medicare	\$ 490.00	\$ 400.23	\$ 480.00	\$ 595.00	23.96%	\$ 595.00	23.96%	\$ 595.00	23.96%	
10-5-12-10214 Health Insurance	\$ 1,770.00	\$ 1,770.00	\$ 1,770.00	\$ 0.00	-100.00%	\$ 0.00	-100.00%	\$ 0.00	-100.00%	

10-5-12-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 185.00	100.00%	\$ 185.00	100.00%	\$ 185.00	100.00%	New Tax (mandated)
10-5-12-10310 Travel & Expenses	\$ 200.00	\$ 280.59	\$ 300.00	\$ 300.00	0.00%	\$ 300.00	0.00%	\$ 300.00	0.00%	
10-5-12-10330 Dues & Subscriptions	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,000.00	100.00%	\$ 4,000.00	100.00%	\$ 4,000.00	10,000.00%	Land Use & Rental Software
10-5-12-10340 Continuing Education	\$ 150.00	\$ 84.00	\$ 500.00	\$ 500.00	0.00%	\$ 500.00	0.00%	\$ 500.00	0.00%	
10-5-12-21111 Legal Services - zoning	\$ 2,000.00	\$ 0.00	\$ 2,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	\$ 1,500.00	-25.00%	Based on FY24 Actuals
10-5-12-30120 Professional Supplies	\$ 100.00	\$ 33.60	\$ 100.00	\$ 100.00	0.00%	\$ 100.00	0.00%	\$ 100.00	0.00%	
10-5-12-30132 Planning/Zoning Postage	\$ 250.00	\$ 76.52	\$ 150.00	\$ 150.00	0.00%	\$ 150.00	0.00%	\$ 150.00	0.00%	
10-5-12-30310 Legal Advertising	\$ 500.00	\$ 641.60	\$ 500.00	\$ 500.00	0.00%	\$ 500.00	0.00%	\$ 500.00	0.00%	
10-5-12-40100 Energy Cm Public Outreach	\$ 3,200.00	\$ 2,794.37	\$ 4,500.00	\$ 1,500.00	-66.67%	\$ 1,500.00	-66.67%	\$ 1,500.00	-66.67%	
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TOTAL: 12 CODE	\$ 42,515.00	\$ 33,620.47	\$ 43,625.00	\$ 53,065.00	21.64%	\$ 53,065.00	21.64%	\$ 52,565.00	20.49%	
10-5-13 Town Clerk 13										
10-5-13-10100 Board of Civil Authority	\$ 1,500.00	\$ 505.53	\$ 1,500.00	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	\$ 1,500.00	0.00%	
10-5-13-10110 Town Clerk Salary	\$ 71,500.00	\$ 71,500.00	\$ 80,000.00	\$ 81,600.00	2.00%	\$ 81,600.00	2.00%	\$ 81,600.00	2.00%	
10-5-13-10150 Asst. Clerk	\$ 45,000.00	\$ 44,881.62	\$ 47,240.00	\$ 50,130.00	6.12%	\$ 50,130.00	6.12%	\$ 50,130.00	6.12%	
10-5-13-10160 Election Workers	\$ 4,500.00	\$ 3,302.50	\$ 1,500.00	\$ 3,500.00	133.33%	\$ 3,500.00	133.33%	\$ 3,500.00	133.33%	
10-5-13-10211 Fica	\$ 7,820.00	\$ 6,327.18	\$ 8,315.00	\$ 8,725.00	4.93%	\$ 8,725.00	4.93%	\$ 8,725.00	4.93%	
10-5-13-10212 Medicare	\$ 1,830.00	\$ 1,479.73	\$ 1,945.00	\$ 2,040.00	4.88%	\$ 2,040.00	4.88%	\$ 2,040.00	4.88%	
10-5-13-10214 Health Insurance	\$ 34,150.00	\$ 30,459.61	\$ 33,600.00	\$ 39,300.00	16.96%	\$ 39,300.00	16.96%	\$ 39,300.00	16.96%	
10-5-13-10215 Life & Disability Ins.	\$ 1,450.00	\$ 1,490.21	\$ 1,500.00	\$ 1,600.00	6.67%	\$ 1,600.00	6.67%	\$ 1,600.00	6.67%	
10-5-13-10217 Dental	\$ 2,700.00	\$ 1,698.50	\$ 1,860.00	\$ 1,900.00	2.15%	\$ 1,900.00	2.15%	\$ 1,900.00	2.15%	
10-5-13-10218 HRA	\$ 4,500.00	\$ 4,460.04	\$ 4,800.00	\$ 4,800.00	0.00%	\$ 4,800.00	0.00%	\$ 4,800.00	0.00%	
10-5-13-10220 VMER	\$ 11,950.00	\$ 11,634.45	\$ 13,100.00	\$ 13,855.00	5.76%	\$ 13,855.00	5.76%	\$ 13,855.00	5.76%	
10-5-13-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 610.00	100.00%	\$ 610.00	100.00%	\$ 610.00	100.00%	New Tax (mandated)
10-5-13-10310 Travel & Expenses	\$ 0.00	\$ 0.00	\$ 150.00	\$ 150.00	0.00%	\$ 150.00	0.00%	\$ 150.00	0.00%	
10-5-13-10330 Dues & Subscriptions	\$ 250.00	\$ 55.00	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	
10-5-13-10340 Professional Development	\$ 750.00	\$ 651.73	\$ 500.00	\$ 750.00	50.00%	\$ 750.00	50.00%	\$ 500.00	0.00%	
10-5-13-20010 Elections	\$ 8,300.00	\$ 7,440.77	\$ 6,500.00	\$ 7,500.00	-15.38%	\$ 5,500.00	-15.38%	\$ 5,500.00	-15.38%	
10-5-13-20250 Dog License Expense	\$ 150.00	\$ 135.70	\$ 150.00	\$ 150.00	0.00%	\$ 150.00	0.00%	\$ 150.00	0.00%	
10-5-13-30110 Office Supplies	\$ 500.00	\$ 632.07	\$ 650.00	\$ 650.00	0.00%	\$ 650.00	0.00%	\$ 650.00	0.00%	
10-5-13-30123 Records Preservation	\$ 14,040.00	\$ 4,140.44	\$ 14,055.00	\$ 9,820.00	-30.13%	\$ 9,820.00	-30.13%	\$ 9,820.00	-30.13%	
10-5-13-30210 Office Equipment	\$ 1,200.00	\$ 2,019.87	\$ 1,000.00	\$ 1,200.00	20.00%	\$ 1,200.00	20.00%	\$ 0.00	-100.00%	
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TOTAL: 13 CLERK	\$ 212,090.00	\$ 192,814.95	\$ 218,615.00	\$ 230,030.00	5.22%	\$ 228,030.00	4.31%	\$ 226,580.00	3.64%	
10-5-14 Police Dept 14										
10-5-14-10110 Chief's Salary	\$ 85,000.00	\$ 88,400.00	\$ 92,820.00	\$ 96,535.00	4.00%	\$ 96,535.00	4.00%	\$ 96,535.00	4.00%	
10-5-14-10120 Officer's Salary (6)	\$ 331,500.00	\$ 265,381.98	\$ 345,640.00	\$ 354,030.00	2.43%	\$ 354,030.00	2.43%	\$ 354,030.00	2.43%	

10-5-14-10121 Overtime	\$ 16,000.00	\$ 73,522.99	\$ 20,000.00	\$ 19,535.00	-2.33%	\$ 19,535.00	-2.33%	\$ 19,535.00	-2.33%	
10-5-14-10122 Holiday Overtime	\$ 9,250.00	\$ 14,271.80	\$ 9,250.00	\$ 16,000.00	72.97%	\$ 16,000.00	72.97%	\$ 16,000.00	72.97%	
10-5-14-10123 On Call Pay	\$ 13,500.00	\$ 28,417.48	\$ 14,600.00	\$ 17,500.00	19.86%	\$ 17,500.00	19.86%	\$ 17,500.00	19.86%	
10-5-14-10125 School Resource Officer	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		\$ 0.00		\$ 0.00		
10-5-14-10140 Clerical Wages (1)	\$ 45,660.00	\$ 48,513.47	\$ 52,105.00	\$ 54,745.00	5.07%	\$ 54,745.00	5.07%	\$ 54,745.00	5.07%	
10-5-14-10155 Specials Wages	\$ 0.00	\$ 7,127.14	\$ 17,000.00	\$ 4,800.00	-71.76%	\$ 4,800.00	-71.76%	\$ 4,800.00	-71.76%	
10-5-14-10211 Fica	\$ 35,320.00	\$ 32,866.23	\$ 35,375.00	\$ 36,275.00	2.54%	\$ 36,275.00	2.54%	\$ 36,275.00	2.54%	
10-5-14-10212 Medicare	\$ 8,265.00	\$ 7,686.43	\$ 8,275.00	\$ 8,485.00	2.54%	\$ 8,485.00	2.54%	\$ 8,485.00	2.54%	
10-5-14-10214 Health Insurance	\$ 82,900.00	\$ 45,257.42	\$ 99,150.00	\$ 87,795.00	-11.45%	\$ 87,795.00	-11.45%	\$ 87,795.00	-11.45%	
10-5-14-10215 Life & Disability Ins.	\$ 5,800.00	\$ 4,539.61	\$ 5,950.00	\$ 6,000.00	0.84%	\$ 6,000.00	0.84%	\$ 6,000.00	0.84%	
10-5-14-10217 Dental	\$ 9,750.00	\$ 3,300.36	\$ 8,240.00	\$ 5,240.00	-36.41%	\$ 5,240.00	-36.41%	\$ 5,240.00	-36.41%	
10-5-14-10218 HRA PD	\$ 8,700.00	\$ 3,559.11	\$ 11,700.00	\$ 9,600.00	-17.95%	\$ 9,600.00	-17.95%	\$ 9,600.00	-17.95%	
10-5-14-10220 VMER	\$ 51,575.00	\$ 44,134.85	\$ 48,210.00	\$ 51,760.00	7.36%	\$ 51,760.00	7.36%	\$ 51,760.00	7.36%	
10-5-14-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,480.00	100.00%	\$ 2,480.00	100.00%	\$ 2,480.00	100.00%	New Tax (mandated)
10-5-14-10310 Travel & Expenses	\$ 500.00	\$ 552.31	\$ 2,750.00	\$ 2,750.00	0.00%	\$ 2,750.00	0.00%	\$ 2,750.00	0.00%	
10-5-14-10320 Clothing Allowance	\$ 4,000.00	\$ 5,332.06	\$ 7,000.00	\$ 7,000.00	0.00%	\$ 7,000.00	0.00%	\$ 7,000.00	0.00%	
10-5-14-10330 Dues & Subscriptions	\$ 2,000.00	\$ 1,869.92	\$ 2,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	
10-5-14-10340 Professional Development	\$ 2,000.00	\$ 2,035.36	\$ 5,800.00	\$ 5,800.00	0.00%	\$ 5,800.00	0.00%	\$ 5,800.00	0.00%	
10-5-14-20232 Radio Maintenance	\$ 1,500.00	\$ 312.47	\$ 1,700.00	\$ 1,700.00	0.00%	\$ 1,700.00	0.00%	\$ 1,700.00	0.00%	
10-5-14-20233 MDT/Aircards	\$ 3,000.00	\$ 2,988.77	\$ 3,000.00	\$ 4,500.00	50.00%	\$ 4,500.00	50.00%	\$ 4,500.00	50.00%	
10-5-14-21110 Legal Services	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	
10-5-14-30110 Office Supplies	\$ 2,500.00	\$ 1,769.52	\$ 2,500.00	\$ 2,220.00	-11.20%	\$ 2,220.00	-11.20%	\$ 2,220.00	-11.20%	
10-5-14-30120 Professional Supplies	\$ 5,000.00	\$ 12,884.06	\$ 8,200.00	\$ 8,200.00	0.00%	\$ 8,200.00	0.00%	\$ 8,200.00	0.00%	
10-5-14-30130 Service Contracts	\$ 6,000.00	\$ 4,434.56	\$ 6,000.00	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	\$ 6,000.00	0.00%	
10-5-14-30132 Postage Expenses PD	\$ 200.00	\$ 192.19	\$ 200.00	\$ 200.00	0.00%	\$ 200.00	0.00%	\$ 200.00	0.00%	
10-5-14-30210 Office Equipment	\$ 3,000.00	\$ 2,327.32	\$ 3,000.00	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%	\$ 3,000.00	0.00%	
10-5-14-40430 Community Police	\$ 250.00	\$ 1,678.50	\$ 2,000.00	\$ 0.00	-100.00%	\$ 0.00	-100.00%	\$ 0.00	-100.00%	
10-5-14-40440 Police Dog Expenses	\$ 0.00	\$ 1,997.34	\$ 2,000.00	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	\$ 2,000.00	0.00%	
10-5-14-41110 New Equipment - Vehicles	\$ 3,000.00	\$ 6,878.94	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
10-5-14-41130 Fuel - Vehicles	\$ 14,000.00	\$ 22,194.22	\$ 25,200.00	\$ 12,500.00	-50.40%	\$ 12,500.00	-50.40%	\$ 18,000.00	-28.57%	
10-5-14-41140 Electric Charger-PD vehic	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,500.00	100.00%	\$ 2,500.00	100.00%	\$ 0.00		No replacement cruiser
10-5-14-41160 PD Maint. Supplies-Vehicl	\$ 250.00	\$ 284.64	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	
10-5-14-41170 Bravo Expense	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00		
10-5-14-41180 PD Vehicle Maintenance	\$ 10,000.00	\$ 16,957.63	\$ 15,000.00	\$ 10,000.00	-33.33%	\$ 10,000.00	-33.33%	\$ 12,000.00	-20.00%	
10-5-14-42100 PD Telephone Service	\$ 5,000.00	\$ 6,689.73	\$ 5,000.00	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	\$ 5,000.00	0.00%	
10-5-14-97000 Capital Improvements	\$ 0.00	\$ 35,926.15	\$ 0.00	\$ 48,600.00	100.00%	\$ 24,300.00	100.00%	\$ 0.00		No replacement cruiser
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TOTAL: 14 POLICE	\$ 765,420.00	\$ 794,284.56	\$ 864,915.00	\$ 900,000.00	4.06%	\$ 875,700.00	1.25%	\$ 856,400.00	-0.98%	

10-5-15 Highway 15											
10-5-15-10110 Public Works Director	\$ 0.00	\$ 0.00	\$ 0.00	\$ -0.00		\$ -0.00		\$ 0.00			(Town Management Team)
10-5-15-10120 Wages- Full Time-4	\$ 214,950.00	\$ 226,394.12	\$ 244,815.00	\$ -260,200.00	6.28%	\$ -260,200.00	6.28%	\$ 190,000.00	-22.39%		Reduce Crew from 4 to 3
10-5-15-10121 Overtime	\$ 18,000.00	\$ 20,276.83	\$ 18,000.00	\$ -20,000.00	11.11%	\$ -20,000.00	11.11%	\$ 20,000.00	11.11%		
10-5-15-10123 Pager/On-Call	\$ 6,200.00	\$ 5,757.50	\$ 6,200.00	\$ -6,200.00	0.00%	\$ -6,200.00	0.00%	\$ 6,200.00	0.00%		
10-5-15-10150 Wages - Temp Hired Help	\$ 5,000.00	\$ 0.00	\$ 5,000.00	\$ -3,000.00	-40.00%	\$ -3,000.00	-40.00%	\$ 5,000.00	0.00%		
10-5-15-10211 Fica	\$ 15,685.00	\$ 15,540.50	\$ 18,170.00	\$ -19,265.00	6.03%	\$ -19,265.00	6.03%	\$ 14,525.00	-20.06%		Reduce Crew from 4 to 3
10-5-15-10212 Medicare	\$ 3,670.00	\$ 3,612.98	\$ 4,250.00	\$ -4,510.00	6.12%	\$ -4,510.00	6.12%	\$ 3,400.00	-20.00%		Reduce Crew from 4 to 3
10-5-15-10214 Health Insurance	\$ 55,800.00	\$ 38,845.79	\$ 62,450.00	\$ -59,250.00	-5.12%	\$ -59,250.00	-5.12%	\$ 43,765.00	-29.92%		Reduce Crew from 4 to 3
10-5-15-10215 Life & Disability Ins.	\$ 2,775.00	\$ 2,710.52	\$ 2,835.00	\$ -3,050.00	7.58%	\$ -3,050.00	7.58%	\$ 2,285.00	-19.40%		Reduce Crew from 4 to 3
10-5-15-10217 Dental	\$ 4,960.00	\$ 3,971.40	\$ 4,960.00	\$ -6,240.00	25.81%	\$ -6,240.00	25.81%	\$ 3,630.00	-26.81%		Reduce Crew from 4 to 3
10-5-15-10218 HRA HW	\$ 7,000.00	\$ 6,660.03	\$ 9,700.00	\$ -5,800.00	-40.21%	\$ -5,800.00	-40.21%	\$ 4,500.00	-53.61%		Reduce Crew from 4 to 3
10-5-15-10220 VMER	\$ 27,510.00	\$ 29,393.47	\$ 30,940.00	\$ -33,655.00	8.78%	\$ -33,655.00	8.78%	\$ 25,425.00	-17.82%		Reduce Crew from 4 to 3
10-5-15-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ -1,280.00	100.00%	\$ -1,280.00	100.00%	\$ 975.00	100.00%		New Tax (mandated)
10-5-15-10310 Travel & Expenses	\$ 200.00	\$ 1,061.67	\$ 200.00	\$ -200.00	0.00%	\$ -200.00	0.00%	\$ 200.00	0.00%		
10-5-15-10320 Clothing Allowance	\$ 2,500.00	\$ 2,270.38	\$ 2,500.00	\$ -2,500.00	0.00%	\$ -2,500.00	0.00%	\$ 2,500.00	0.00%		
10-5-15-10330 Dues & Subscriptions	\$ 100.00	\$ 350.00	\$ 100.00	\$ -2,350.00	2250.00%	\$ -2,350.00	2,250.00%	\$ 2,350.00	2,250.00%		"Report a Concern"
10-5-15-10340 Continuing Education	\$ 200.00	\$ 60.00	\$ 200.00	\$ -200.00	0.00%	\$ -200.00	0.00%	\$ 200.00	0.00%		
10-5-15-20240 Contractors	\$ 5,000.00	\$ 9,265.00	\$ 4,000.00	\$ -15,000.00	275.00%	\$ -15,000.00	275.00%	\$ 12,000.00	200.00%		VacTr
10-5-15-20241 Equipment Rental	\$ 8,000.00	\$ 10,080.00	\$ 8,000.00	\$ -8,000.00	0.00%	\$ -8,000.00	0.00%	\$ 2,500.00	-68.75%		
10-5-15-20300 State Permits	\$ 2,000.00	\$ 5,654.60	\$ 2,000.00	\$ -5,000.00	150.00%	\$ -5,000.00	150.00%	\$ 5,000.00	150.00%		Stormwater, MRGP
10-5-15-41110 New Equipment-Misc. Tools	\$ 10,000.00	\$ 3,542.84	\$ 10,000.00	\$ -10,000.00	0.00%	\$ -10,000.00	0.00%	\$ 10,000.00	0.00%		Based on FY24 Actuals
10-5-15-41120 Safety Equipment	\$ 1,500.00	\$ 118.68	\$ 1,500.00	\$ -1,500.00	0.00%	\$ -1,500.00	0.00%	\$ 1,500.00	0.00%		
10-5-15-41130 Fuel - Vehicles HW	\$ 30,000.00	\$ 59,709.48	\$ 45,000.00	\$ -45,000.00	0.00%	\$ -45,000.00	0.00%	\$ 45,000.00	0.00%		
10-5-15-41140 Oil - Vehicles	\$ 2,200.00	\$ 0.00	\$ 2,200.00	\$ -2,200.00	0.00%	\$ -2,200.00	0.00%	\$ 2,200.00	0.00%		
10-5-15-41160 HW Maint. Supplies-Vehicl	\$ 20,000.00	\$ 17,982.79	\$ 20,000.00	\$ -20,000.00	0.00%	\$ -20,000.00	0.00%	\$ 20,000.00	0.00%		(GMG, Cat, Viking)
10-5-15-41170 HW Tires - Vehicles	\$ 7,000.00	\$ 10,722.49	\$ 7,000.00	\$ -8,000.00	14.29%	\$ -8,000.00	14.29%	\$ 7,000.00	0.00%		
10-5-15-41180 HW Outside Maint. - Vehic	\$ 25,000.00	\$ 28,507.70	\$ 25,000.00	\$ -25,000.00	0.00%	\$ -25,000.00	0.00%	\$ 25,000.00	0.00%		Cat, Charlebois, Earle's
10-5-15-42100 HW Telephone	\$ 2,100.00	\$ 2,048.15	\$ 2,000.00	\$ -2,100.00	5.00%	\$ -2,100.00	5.00%	\$ 2,000.00	0.00%		
10-5-15-44110 Ditching	\$ 0.00	\$ 2,112.27	\$ 0.00	\$ -1,000.00	100.00%	\$ -1,000.00	100.00%	\$ 1,000.00	100.00%		
10-5-15-44120 Roadside Mower- Maint	\$ 1,500.00	\$ 1,233.73	\$ 1,500.00	\$ -1,500.00	0.00%	\$ -1,500.00	0.00%	\$ 1,000.00	-33.33%		
10-5-15-44130 Tree Removal/Planting	\$ 10,000.00	\$ 13,079.53	\$ 15,000.00	\$ -15,000.00	0.00%	\$ -15,000.00	0.00%	\$ 15,000.00	0.00%		
10-5-15-44140 Guardrails	\$ 6,000.00	\$ 0.00	\$ 10,000.00	\$ -15,000.00	50.00%	\$ -15,000.00	50.00%	\$ 15,000.00	50.00%		
10-5-15-45120 Signs & Posts	\$ 6,000.00	\$ 10,273.62	\$ 7,000.00	\$ -8,000.00	14.29%	\$ -8,000.00	14.29%	\$ 8,000.00	14.29%		
10-5-15-45130 Line Painting	\$ 2,000.00	\$ 3,372.75	\$ 3,000.00	\$ -3,500.00	16.67%	\$ -3,500.00	16.67%	\$ 3,000.00	0.00%		
10-5-15-46110 Paving Roads	\$ 100,000.00	\$ 96,456.64	\$ 0.00	\$ -300,000.00	100.00%	\$ -85,000.00	100.00%	\$ 0.00	0.00%		\$0 in Budget; Pave from 1% Fund
10-5-15-46120 Cold Patching	\$ 2,500.00	\$ 1,296.24	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%		
10-5-15-46130 Culverts	\$ 8,000.00	\$ 10,056.38	\$ 10,000.00	\$ -10,000.00	0.00%	\$ -10,000.00	0.00%	\$ 10,000.00	0.00%		
10-5-15-46140 Gravel	\$ 55,000.00	\$ 57,066.84	\$ 65,000.00	\$ -65,000.00	0.00%	\$ -65,000.00	0.00%	\$ 65,000.00	0.00%		

10-5-15-46150 Chloride	\$ 25,000.00	\$ 37,678.96	\$ 26,000.00	\$ 30,000.00	15.38%	\$ 30,000.00	15.38%	\$ 30,000.00	15.38%	
10-5-15-47110 Road Salt	\$ 85,000.00	\$ 72,102.22	\$ 90,000.00	\$ 90,000.00	0.00%	\$ 90,000.00	0.00%	\$ 90,000.00	0.00%	
10-5-15-47120 Winter Sand	\$ 25,000.00	\$ 30,206.53	\$ 25,000.00	\$ 25,000.00	0.00%	\$ 25,000.00	0.00%	\$ 25,000.00	0.00%	
10-5-15-90100 New Equip. Purchase	\$ 0.00	\$ 309,177.99	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	
10-5-15-90300 Sidewalks	\$ 15,000.00	\$ 875.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	\$175,000 from ARPA
10-5-15-90400 Leased Equipment	\$ 78,000.00	\$ 145,621.64	\$ 33,000.00	\$ 33,000.00	0.00%	\$ 33,000.00	0.00%	\$ 33,000.00	0.00%	
10-5-15-90550 Town Farm Rd-Reconstruct.	\$ 0.00	\$ 157,023.30	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	
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TOTAL: 15 HIGHWAY	\$ 896,350.00	\$ 1,452,170.56	\$ 824,520.00	\$ 1,168,500.00	41.72%	\$ 953,500.00	15.64%	\$ 755,155.00	-8.41%	
10-5-17 Intergovernmental 17										
10-5-17-61110 VLCT Insurance	\$ 90,225.00	\$ 73,413.28	\$ 91,500.00	\$ 93,000.00	1.64%	\$ 93,000.00	1.64%	\$ 93,000.00	1.64%	Non-discretionary assessment
10-5-17-61150 Unemployment Insurance	\$ 5,650.00	\$ 5,664.50	\$ 6,275.00	\$ 7,000.00	11.55%	\$ 7,000.00	11.55%	\$ 7,000.00	11.55%	Non-discretionary assessment
10-5-17-61160 Worker's Comp Insurance	\$ 46,075.00	\$ 62,521.95	\$ 64,550.00	\$ 66,000.00	2.25%	\$ 66,000.00	2.25%	\$ 66,000.00	2.25%	Non-discretionary assessment
10-5-17-65000 Insurance Deductible	\$ 1,000.00	\$ 297.38	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	Non-discretionary assessment
10-5-17-71100 County Tax	\$ 30,000.00	\$ 27,718.46	\$ 30,000.00	\$ 31,000.00	3.33%	\$ 31,000.00	3.33%	\$ 31,000.00	3.33%	Non-discretionary assessment
10-5-17-71200 VLCT	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	\$ 0.00	0.00%	\$ 0.00	0.00%	Paid in Admin Dept
10-5-17-71300 Rut. Regional Commission	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	\$ 1,000.00	0.00%	Non-discretionary assessment
10-5-17-71440 Green-Up Day	\$ 300.00	\$ 819.00	\$ 300.00	\$ 750.00	150.00%	\$ 750.00	150.00%	\$ 750.00	150.00%	Based on FY24 Actuals
10-5-17-71460 Public Transit	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	0.00%	\$ 3,500.00	0.00%	\$ 3,500.00	0.00%	Non-discretionary assessment
10-5-17-71600 REDC/CEDRR	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00%	\$ 500.00	0.00%	\$ 500.00	0.00%	Non-discretionary assessment
10-5-17-71610 Rut Nat Resources Conserv	\$ 250.00	\$ 0.00	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	Non-discretionary assessment
10-5-17-71800 Mosquito Control	\$ 40,500.00	\$ 40,491.00	\$ 41,710.00	\$ 51,235.00	22.84%	\$ 51,235.00	22.84%	\$ 51,235.00	22.84%	Non-discretionary assessment
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TOTAL: 17 INTERGOVERNMENTAL	\$ 219,000.00	\$ 215,925.57	\$ 240,585.00	\$ 255,235.00	6.09%	\$ 255,235.00	6.09%	\$ 255,235.00	6.09%	
10-5-18 Recreation										
10-5-18-10110 Recreation Director	\$ 44,250.00	\$ 44,240.56	\$ 46,455.00	\$ 46,455.00	0.00%	\$ 46,455.00	0.00%	\$ 48,313.20	4.00%	
10-5-18-10130 Asst to Rec Director	\$ 21,635.00	\$ 21,632.00	\$ 21,635.00	\$ 22,500.00	4.00%	\$ 22,500.00	4.00%	\$ 22,500.00	4.00%	
10-5-18-10211 Fica	\$ 4,195.00	\$ 5,054.06	\$ 4,310.00	\$ 4,480.00	3.94%	\$ 4,480.00	3.94%	\$ 4,480.00	3.94%	
10-5-18-10212 Medicare	\$ 985.00	\$ 1,181.93	\$ 1,010.00	\$ 1,050.00	3.96%	\$ 1,050.00	3.96%	\$ 1,050.00	3.96%	
10-5-18-10214 Health Insurance	\$ 14,000.00	\$ 15,387.91	\$ 16,800.00	\$ 19,320.00	15.00%	\$ 19,320.00	15.00%	\$ 19,320.00	15.00%	
10-5-18-10215 Life & Disability Ins.	\$ 550.00	\$ 437.34	\$ 555.00	\$ 575.00	3.60%	\$ 575.00	3.60%	\$ 575.00	3.60%	
10-5-18-10217 Dental	\$ 1,245.00	\$ 1,038.56	\$ 1,245.00	\$ 1,245.00	0.00%	\$ 1,245.00	0.00%	\$ 1,245.00	0.00%	
10-5-18-10218 HRA	\$ 1,750.00	\$ 1,980.00	\$ 2,030.00	\$ 2,030.00	0.00%	\$ 2,030.00	0.00%	\$ 2,030.00	0.00%	
10-5-18-10220 VMER	\$ 5,090.00	\$ 5,564.15	\$ 5,345.00	\$ 5,680.00	6.27%	\$ 5,680.00	6.27%	\$ 5,680.00	6.27%	
10-5-18-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 350.00	100.00%	\$ 350.00	100.00%	\$ 350.00	100.00%	New Tax (mandated)
10-5-18-10310 Travel & Expenses	\$ 250.00	\$ 0.00	\$ 250.00	\$ 250.00	0.00%	\$ 250.00	0.00%	\$ 250.00	0.00%	
10-5-18-10320 Dues & Subscriptions	\$ 600.00	\$ 0.00	\$ 600.00	\$ 600.00	0.00%	\$ 600.00	0.00%	\$ 600.00	0.00%	

10-5-18-10330 Advertising/Recruitment	\$ 7,000.00	\$ 5,826.50	\$ 6,000.00	\$ -6,000.00	0.00%	\$ -6,000.00	0.00%	\$ 6,000.00	0.00%
10-5-18-20100 Fuel	\$ 500.00	\$ 296.54	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-20150 Vehicle Maint.	\$ 1,000.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-20210 Registration Software	\$ 3,000.00	\$ 3,295.00	\$ 2,995.00	\$ -3,295.00	10.02%	\$ -3,295.00	10.02%	\$ 3,295.00	10.02%
10-5-18-20500 Storage Unit Supply/Maint	\$ 0.00	\$ 600.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-20600 Equipment /Supplies	\$ 2,000.00	\$ 2,111.25	\$ 0.00	\$ -2,000.00	100.00%	\$ -2,000.00	100.00%	\$ 2,000.00	100.00%
10-5-18-29000 Rec Program Exp total	\$ 0.00	\$ 191.15	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-30000 Swim Lesson Expense	\$ 1,500.00	\$ 1,530.67	\$ 2,000.00	\$ -1,600.00	-20.00%	\$ -1,600.00	-20.00%	\$ 1,600.00	-20.00%
10-5-18-30060 Basket Ball Expense	\$ 0.00	\$ 1,045.36	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-30070 Little League Expenses	\$ 4,000.00	\$ 8,283.53	\$ 7,000.00	\$ -8,000.00	14.29%	\$ -8,000.00	14.29%	\$ 8,000.00	14.29%
10-5-18-30080 Football Clinic	\$ 200.00	\$ 0.00	\$ 200.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-30090 OV Soccer Clinic	\$ 200.00	\$ 0.00	\$ 200.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-30110 Office/Equip. Supplies	\$ 200.00	\$ 0.00	\$ 200.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-40000 Youth Soccer	\$ 3,000.00	\$ 6,337.63	\$ 4,500.00	\$ -6,000.00	33.33%	\$ -6,000.00	33.33%	\$ 6,000.00	33.33%
10-5-18-40010 Middle School Football	\$ 3,000.00	\$ 6,768.44	\$ 5,000.00	\$ -6,000.00	20.00%	\$ -6,000.00	20.00%	\$ 6,000.00	20.00%
10-5-18-40020 Flag Football	\$ 0.00	\$ 498.50	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-40040 After School Activity	\$ 2,500.00	\$ 13,314.22	\$ 10,000.00	\$ -1,000.00	-90.00%	\$ -1,000.00	-90.00%	\$ 1,000.00	-90.00%
10-5-18-40050 Youth Basketball	\$ 3,000.00	\$ 2,365.91	\$ 3,500.00	\$ -3,000.00	-14.29%	\$ -3,000.00	-14.29%	\$ 3,000.00	-14.29%
10-5-18-40060 Brandon Ski Club	\$ 0.00	\$ 61.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-40070 Youth Wrestling	\$ 1,000.00	\$ 878.99	\$ 500.00	\$ -900.00	80.00%	\$ -900.00	80.00%	\$ 900.00	80.00%
10-5-18-40090 Cheerleading	\$ 1,500.00	\$ 610.21	\$ 1,000.00	\$ -2,000.00	100.00%	\$ -2,000.00	100.00%	\$ 2,000.00	100.00%
10-5-18-40100 Snow Bowl Program	\$ 1,500.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-40110 Cross Country Run	\$ 350.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-40120 Play Group/ Family Activi	\$ 1,000.00	\$ 751.34	\$ 1,000.00	\$ -1,000.00	0.00%	\$ -1,000.00	0.00%	\$ 1,000.00	0.00%
10-5-18-42100 Recreation Telephone	\$ 500.00	\$ 1,608.69	\$ 1,700.00	\$ -1,600.00	-5.88%	\$ -1,600.00	-5.88%	\$ 1,600.00	-5.88%
10-5-18-43120 Parks Maintenance	\$ 0.00	\$ 3,304.16	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-43130 Estabrook	\$ 0.00	\$ 2,215.65	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-43140 Town Hall	\$ 0.00	\$ 1,139.83	\$ 0.00	\$ -1,000.00	100.00%	\$ -1,000.00	100.00%	\$ 1,000.00	100.00%
10-5-18-50030 Adult Basketball	\$ 200.00	\$ 750.00	\$ 0.00	\$ -2,000.00	100.00%	\$ -2,000.00	100.00%	\$ 2,000.00	100.00%
10-5-18-50040 Fitness - General	\$ 300.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-50060 Corn-Toss League	\$ 500.00	\$ 0.00	\$ 500.00	\$ -800.00	60.00%	\$ -800.00	60.00%	\$ 800.00	60.00%
10-5-18-50070 Dance Lessons	\$ 2,000.00	\$ 1,029.37	\$ 0.00	\$ -6,000.00	100.00%	\$ -6,000.00	100.00%	\$ 6,000.00	100.00%
10-5-18-50080 Yoga Expense	\$ 0.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%
10-5-18-50090 Adult Activities	\$ 1,000.00	\$ 1,841.17	\$ 2,000.00	\$ -2,000.00	0.00%	\$ -2,000.00	0.00%	\$ 2,000.00	0.00%
10-5-18-60010 Bus Trips	\$ 0.00	\$ 10,825.00	\$ 11,000.00	\$ -10,000.00	-9.09%	\$ -10,000.00	-9.09%	\$ 10,000.00	-9.09%
10-5-18-60015 Lego Expenses	\$ 400.00	\$ 451.35	\$ 500.00	\$ -500.00	0.00%	\$ -500.00	0.00%	\$ 500.00	0.00%
10-5-18-60020 Movies Expense	\$ 700.00	\$ 748.21	\$ 750.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-60040 Winter Carnival	\$ 500.00	\$ 0.00	\$ 500.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%
10-5-18-60060 Ice Skating	\$ 350.00	\$ 27.99	\$ 1,000.00	\$ -1,000.00	0.00%	\$ -1,000.00	0.00%	\$ 1,000.00	0.00%

10-5-18-60070 Estabrook Fundraising	\$ 500.00	\$ 426.74	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%	
10-5-18-60100 Seminary Hill	\$ 1,000.00	\$ 1,724.55	\$ 0.00	\$ -1,000.00	100.00%	\$ -1,000.00	100.00%	\$ 1,000.00	100.00%	
10-5-18-60120 Summer Arts Camps	\$ 0.00	\$ 10,518.82	\$ 10,000.00	\$ -5,000.00	-50.00%	\$ -5,000.00	-50.00%	\$ 5,000.00	-50.00%	
10-5-18-60170 EV Festival Expenses	\$ 2,500.00	\$ 1,576.98	\$ 2,500.00	\$ -1,000.00	-60.00%	\$ -1,000.00	-60.00%	\$ 2,500.00	0.00%	
10-5-18-60900 July 4th Celebration	\$ 0.00	\$ 0.00	\$ 0.00	\$ -500.00	100.00%	\$ -500.00	100.00%	\$ 500.00	100.00%	
10-5-18-61050 Brandon Carnival	\$ 5,000.00	\$ 2,982.40	\$ 3,000.00	\$ -5,000.00	66.67%	\$ -5,000.00	66.67%	\$ 5,000.00	66.67%	
10-5-18-62000 DOG PARK EXPENDITURES	\$ 300.00	\$ 40.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%	
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TOTAL: 18 RECREATION	\$ 146,750.00	\$ 192,493.66	\$ 177,780.00	\$ -182,730.00	2.78%	\$ -182,730.00	2.78%	\$ 186,088.20	4.67%	
10-5-19 Debt Service 19										
10-5-19-48140 RT 7 Town Share -2006	\$ 158,000.00	\$ 157,498.39	\$ 151,500.00	\$ -145,500.00	-3.96%	\$ -145,500.00	-3.96%	\$ 145,500.00	-3.96%	
10-5-19-60100 Interest Exp.- Short Term	\$ 5,000.00	\$ 0.00	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%	
10-5-19-60410 PD Bond Payment	\$ 26,650.00	\$ 24,892.60	\$ 26,000.00	\$ -25,300.00	-2.69%	\$ -25,300.00	-2.69%	\$ 25,300.00	-2.69%	
10-5-19-60500 2016 Segment 6 Bond	\$ 62,600.00	\$ 62,556.50	\$ 61,750.00	\$ -60,550.00	-1.94%	\$ -60,550.00	-1.94%	\$ 60,550.00	-1.94%	
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TOTAL: 19 DEBT SERVICE	\$ 252,250.00	\$ 244,947.49	\$ 239,250.00	\$ -231,350.00	-3.30%	\$ -231,350.00	-3.30%	\$ 231,350.00	-3.30%	
10-5-21 Economic Develop. 21										
10-5-21-10110 Salary	\$ 18,970.00	\$ 18,960.24	\$ 19,910.00	\$ -10,910.00	0.00%	\$ -10,910.00	0.00%	\$ 20,706.40	4.00%	
10-5-21-10211 Fica	\$ 1,215.00	\$ 1,085.53	\$ 1,275.00	\$ -1,275.00	0.00%	\$ -1,275.00	0.00%	\$ 1,326.00	4.00%	
10-5-21-10212 Medicare	\$ 285.00	\$ 253.89	\$ 300.00	\$ -300.00	0.00%	\$ -300.00	0.00%	\$ 312.00	4.00%	
10-5-21-10214 Health Insurance Exp	\$ 6,000.00	\$ 6,000.00	\$ 7,200.00	\$ -8,280.00	15.00%	\$ -8,280.00	15.00%	\$ 8,280.00	15.00%	
10-5-21-10215 Life & Disability Ins.	\$ 250.00	\$ 250.00	\$ 250.00	\$ -250.00	0.00%	\$ -250.00	0.00%	\$ 250.00	0.00%	
10-5-21-10217 Dental	\$ 535.00	\$ 535.00	\$ 535.00	\$ -535.00	0.00%	\$ -535.00	0.00%	\$ 535.00	0.00%	
10-5-21-10218 HRA	\$ 750.00	\$ 750.00	\$ 870.00	\$ -810.00	-6.90%	\$ -810.00	-6.90%	\$ 810.00	-6.90%	
10-5-21-10220 VMER	\$ 2,185.00	\$ 2,185.00	\$ 2,290.00	\$ -2,340.00	2.18%	\$ -2,340.00	2.18%	\$ 2,381.60	4.00%	
10-5-21-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ -90.00	100.00%	\$ -90.00	100.00%	\$ 90.00	100.00%	New Tax (mandated)
10-5-21-10310 Travel & Expenses	\$ 250.00	\$ 242.53	\$ 250.00	\$ -250.00	0.00%	\$ -250.00	0.00%	\$ 250.00	0.00%	
10-5-21-75000 Economic Development	\$ 14,000.00	\$ 14,344.93	\$ 14,000.00	\$ -6,000.00	-57.14%	\$ -6,000.00	-57.14%	\$ 6,000.00	-57.14%	Reallocate to line below
10-5-21-75100 Designated Downtown	\$ 0.00	\$ 0.00	\$ 0.00	\$ -8,000.00	100.00%	\$ -8,000.00	100.00%	\$ 8,000.00	100.00%	Reallocate from line above
10-5-21-75500 Killington Valley	\$ 1,400.00	\$ 1,250.00	\$ 1,400.00	\$ -1,400.00	0.00%	\$ -1,400.00	0.00%	\$ 1,400.00	0.00%	
10-5-21-76000 Hist. Preservation Comm.	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ -0.00	-100.00%	\$ -0.00	-100.00%	\$ 0.00	-100.00%	
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TOTAL: 21 ECONOMIC DEVELOPMENT	\$ 45,840.00	\$ 45,857.12	\$ 53,280.00	\$ -49,440.00	-7.21%	\$ -49,440.00	-7.21%	\$ 50,341.00	-5.52%	
10-5-22 Bldgs. & Grounds										
10-5-22-10115 F/T B&G	\$ 43,745.00	\$ 39,075.70	\$ 43,680.00	\$ -47,700.00	9.20%	\$ -47,700.00	9.20%	\$ 45,300.00	3.71%	
10-5-22-10120 PD Custodian	\$ 3,000.00	\$ 3,187.32	\$ 3,000.00	\$ -3,000.00	0.00%	\$ -3,000.00	0.00%	\$ 3,000.00	0.00%	

10-5-22-10121 Overtime	\$ 2,500.00	\$ 2,325.85	\$ 3,000.00	\$ -3,000.00	0.00%	\$ -3,000.00	0.00%	\$ 2,750.00	-8.33%	
10-5-22-10130 Admin Custodian	\$ 6,850.00	\$ 7,545.20	\$ 6,200.00	\$ -8,000.00	29.03%	\$ -8,000.00	29.03%	\$ 6,200.00	0.00%	
10-5-22-10150 Pager/on-call	\$ 1,300.00	\$ 1,100.00	\$ 1,300.00	\$ -1,300.00	0.00%	\$ -1,300.00	0.00%	\$ 1,300.00	0.00%	
10-5-22-10211 FICA	\$ 4,485.00	\$ 2,907.29	\$ 3,640.00	\$ -3,325.00	-8.65%	\$ -3,325.00	-8.65%	\$ 3,170.00	-12.91%	
10-5-22-10212 Medicare	\$ 1,050.00	\$ 679.94	\$ 855.00	\$ -780.00	-8.77%	\$ -780.00	-8.77%	\$ 745.00	-12.87%	
10-5-22-10214 Health Insurance	\$ 7,150.00	\$ 7,060.64	\$ 8,400.00	\$ -9,825.00	16.96%	\$ -9,825.00	16.96%	\$ 9,825.00	16.96%	
10-5-22-10215 Life & Disability	\$ 640.00	\$ 543.20	\$ 565.00	\$ -660.00	16.81%	\$ -660.00	16.81%	\$ 565.00	0.00%	
10-5-22-10217 Dental	\$ 490.00	\$ 892.97	\$ 930.00	\$ -930.00	0.00%	\$ -930.00	0.00%	\$ 930.00	0.00%	
10-5-22-10218 HRA	\$ 1,200.00	\$ 1,429.98	\$ 1,600.00	\$ -1,600.00	0.00%	\$ -1,600.00	0.00%	\$ 1,600.00	0.00%	
10-5-22-10220 VMER	\$ 5,585.00	\$ 4,781.45	\$ 5,520.00	\$ -6,110.00	10.69%	\$ -6,110.00	10.69%	\$ 5,830.00	5.62%	
10-5-22-10225 Child Care Contrib Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ -235.00	100.00%	\$ -235.00	100.00%	\$ 235.00	100.00%	New Tax (mandated)
10-5-22-22130 Testing/Monitor Fee	\$ 0.00	\$ 5,810.00	\$ 6,000.00	\$ -13,250.00	120.83%	\$ -13,250.00	120.83%	\$ 13,250.00	120.83%	PFAS tests mandated
10-5-22-42100 Heating - Propane	\$ 9,000.00	\$ 7,438.93	\$ 9,500.00	\$ -9,500.00	0.00%	\$ -9,500.00	0.00%	\$ 9,500.00	0.00%	
10-5-22-42110 Heating Fuel	\$ 10,000.00	\$ 14,210.54	\$ 15,000.00	\$ -15,000.00	0.00%	\$ -15,000.00	0.00%	\$ 15,000.00	0.00%	
10-5-22-42120 Bldgs & Grounds Water Fee	\$ 1,700.00	\$ 1,297.46	\$ 1,500.00	\$ -1,500.00	0.00%	\$ -1,500.00	0.00%	\$ 1,500.00	0.00%	
10-5-22-42130 Bldgs & Grounds Electric	\$ 70,000.00	\$ 83,049.20	\$ 77,000.00	\$ -87,000.00	12.99%	\$ -87,000.00	12.99%	\$ 87,000.00	12.99%	
10-5-22-42500 Electric EV Car Stations	\$ 1,000.00	\$ 838.34	\$ 1,200.00	\$ -1,200.00	0.00%	\$ -1,200.00	0.00%	\$ 1,200.00	0.00%	
10-5-22-43080 Highway Bldg Maint	\$ 10,000.00	\$ 5,620.75	\$ 5,000.00	\$ -5,000.00	0.00%	\$ -5,000.00	0.00%	\$ 5,000.00	0.00%	
10-5-22-43090 PD Bldg Maint.	\$ 2,000.00	\$ 3,884.31	\$ 2,000.00	\$ -3,000.00	50.00%	\$ -3,000.00	50.00%	\$ 3,000.00	50.00%	
10-5-22-43100 Town Office	\$ 5,000.00	\$ 5,784.94	\$ 5,000.00	\$ -6,000.00	20.00%	\$ -6,000.00	20.00%	\$ 6,000.00	20.00%	
10-5-22-43110 Cemeteries	\$ 500.00	\$ 0.00	\$ 500.00	\$ -500.00	0.00%	\$ -500.00	0.00%	\$ 500.00	0.00%	
10-5-22-43120 Municipal Mowing-maint	\$ 2,500.00	\$ 2,109.52	\$ 2,500.00	\$ -2,500.00	0.00%	\$ -2,500.00	0.00%	\$ 2,500.00	0.00%	
10-5-22-43130 Rec Sports Field Maint.	\$ 500.00	\$ 233.94	\$ 5,000.00	\$ -4,000.00	-20.00%	\$ -4,000.00	-20.00%	\$ 4,000.00	-20.00%	
10-5-22-43140 Town Clock Maint.	\$ 1,000.00	\$ 1,426.47	\$ 400.00	\$ -1,000.00	150.00%	\$ -1,000.00	150.00%	\$ 750.00	87.50%	
10-5-22-43150 Town Hall Repair/Maint.	\$ 10,000.00	\$ 4,367.90	\$ 10,000.00	\$ -10,000.00	0.00%	\$ -10,000.00	0.00%	\$ 10,000.00	0.00%	
10-5-22-43160 Parks Maint.	\$ 6,000.00	\$ 4,794.15	\$ 4,000.00	\$ -5,000.00	25.00%	\$ -5,000.00	25.00%	\$ 5,000.00	25.00%	
10-5-22-43170 Trash costs-Supplies	\$ 500.00	\$ 545.30	\$ 500.00	\$ -550.00	10.00%	\$ -550.00	10.00%	\$ 500.00	0.00%	
10-5-22-43180 Maint. Supplies Bldgs.	\$ 1,000.00	\$ 1,258.31	\$ 1,000.00	\$ -1,200.00	20.00%	\$ -1,200.00	20.00%	\$ 1,200.00	20.00%	
10-5-22-43200 Generator Maint	\$ 2,200.00	\$ 3,446.36	\$ 1,000.00	\$ -2,500.00	150.00%	\$ -2,500.00	150.00%	\$ 2,500.00	150.00%	
10-5-22-43210 Estabrook Bldg Maint	\$ 0.00	\$ 2,815.97	\$ 0.00	\$ -1,500.00	100.00%	\$ -1,500.00	100.00%	\$ 1,500.00	100.00%	
10-5-22-44130 Tree Maint.	\$ 0.00	\$ 0.00	\$ 0.00	\$ -3,000.00	100.00%	\$ -3,000.00	100.00%	\$ 2,622.00	100.00%	
10-5-22-90500 Capital Outlay B & G	\$ 0.00	\$ 49,441.50	\$ 0.00	\$ -0.00	0.00%	\$ -0.00	0.00%	\$ 0.00	0.00%	
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TOTAL: 22 BUILDINGS & GROUNDS	\$ 210,895.00	\$ 269,903.43	\$ 225,790.00	\$ -259,665.00	9.04%	\$ -259,665.00	9.04%	\$ 253,972.00	12.48%	
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TOTAL EXPENDITURES	\$ 3,229,480.00	\$3,854,474.15	\$ 3,346,150.00	\$ 3,796,180.00	13.45%	\$ 3,554,880.00	6.24%	\$ 3,328,881.20	-0.52%	
TOTAL REVENUE	\$ 3,230,130.00	\$ 3,608,113.58	\$ 3,246,150.00	\$ 3,796,220.00	16.95%	\$ 3,554,920.00	9.51%	\$ 3,261,930.00	0.49%	
	\$ 650.00	\$ (246,360.57)	\$ (100,000.00)	\$ 40.00		\$ 40.00		\$ (66,951.20)		



**TOWN OF BRANDON
WARNING FOR EVENING MEETING
_____, 2024**

The legal voters of the Town of Brandon, Vermont are hereby notified and warned to convene at the **Brandon Town Hall, 1 Conant Square**, Brandon, VT on _____, _____, **2024** at **6:00 P.M.** to transact the following business:

1. To hear a presentation by the Select Board of its revised budget for fiscal year 2024-2025. This budget will be voted by Australian Ballot on _____, _____, at the Brandon American Legion Post #55, 550 Franklin Street, Brandon, VT, between the hours of 7 am and 7 pm.
2. To transact any other business proper to be done when met.
3. Adjourn.

**TOWN OF BRANDON
AUSTRALIAN BALLOT
FOR _____**

The legal voters of the Town of Brandon, Vermont are further notified and warned to meet at the **Brandon American Legion Post #55, 550 Franklin Street, Brandon, VT** on **Tuesday**, _____, **2024** between the hours of **7:00 A.M. and 7:00 P.M.** to vote in person by Australian Ballot or to drop off mailed ballots on the following matters:

1. Shall the voters of the Town of Brandon authorize total general fund expenditures of _____ (\$_____) for the FY 2024-2025 budget year, of which the sum of Five Hundred Twenty-four Thousand Six Hundred and Seventy Dollars (\$524,670) is to be raised by non-tax revenues and _____ (\$_____) is to be raised by property taxes?