

MEMORANDUM

To: St. Albans City Council
 From: Dominic Cloud, City Manger
 Sarah Macy, Finance Director
 Re: FY 25 Draft Budget
 Date: January 3, 2024

Enclosed is the proposed budget. It requires a 0.6 percent increase in the tax rate. The following table shows FY23 and FY24 actual tax rates by category along with an estimated FY25 rate. The estimated rate is calculated using the FY24 grand list and assumes no growth outside of the TIF district. The impact of the budget as proposed is a \$7.40 increase in taxes on a \$200k home for the entire year.

Tax Rate Comparison	FY23	FY24	FY25 estimated	% Change by Category
City Budget	0.9834	1.0252	1.0312	0.6%
Library Tax Rate	0.0512	0.0523	0.0500	-4.4%
Veterans' Exemption	0.0031	0.0037	0.0037	0.0%
<i>Total Municipal Tax Rate</i>	<u>1.0377</u>	<u>1.0812</u>	<u>1.0849</u>	<u>0.3%</u>

<i>\$ Change from prior year</i>	0.0361	0.0435	0.0037
<i>% Change from prior year</i>	3.6%	4.2%	0.3%

Municipal Tax on \$200k home: \$ 2,075.40 \$ 2,162.40 \$ 2,169.80

<i>\$ Change from prior year</i>	\$ 72.20	\$ 87.00	\$ 7.40
<i>% Change from prior year</i>	3.6%	4.2%	0.3%

Notable features of the budget are as follows:

- The Police and dispatch budgets are fixed as they have been approved by the JPB. These budgets include four new officers and two new detectives to work undercover on the drug issues.
- The re-appraisal is funded with cash with the first of two years reflected in FY25.
- The ten-year capital projects note that was approved at the last Council meeting is included.
- A Hard'ack maintenance technician is included to address all of the facilities and maintenance issues associated with the property.
- A Director of Economic Vitality is included to address vacant storefronts and distressed neighborhood properties (see attached job description).
- The Welden Theatre and building is included as a combined cost center and includes converting some of the part time positions into one full time position charged with bringing new life into the theatre and the City Auditorium.
- An additional staff person is added to the parking budget. This position will focus on enforcement in the downtown core and congress and main parking garages. The parking budget also includes

replacing the gate and ticket system with a new system that uses cameras and enforcement personnel. A five percent rate increase and a debt issuance for the initial system cost have been included.

Budget Summary:

- The total proposed budget is \$13,818,543 and calls for a 0.6% (\$30,422) increase to the tax levy.
- The largest category of expenditure is salaries and benefits at 54.5% of the budget (\$7,535,606). For perspective, the second largest category of expenditure is annual debt service at 10.5% (\$1,451,849).
- Professional and purchased services take third place with 7.7% or \$1,106,384 and proposed capital spending of \$910,000 or 6.6% comes in fourth.
- Proposed capital expenditures for FY25 total \$910,000 in fourth place with the following planned:
 - Police department vehicle replacement, \$200k for five vehicles (a combination of new and used).
 - Spending on the paving program is proposed at \$300k, an increase of \$25k.
 - Replacing one of the tandem plow trucks for \$270k (the cost of which will be split between the funds).
 - A updated parking system that eliminates the gates from all garages is proposed at \$100k along with a parking reserve of \$30k.
 - The fire department plans to spend \$10k on SCBAs.
- There are three proposed new debt issuances, all related to capital purchases:
 - \$200k for the police vehicles, all three years.
 - \$270k for the PW Tandem, will be serviced by the three funds.
 - \$100k for the new parking system.

Departmental Overview:

1. County and Regional Functions

- a. All appropriation from the prior year were funded at their requested amount for FY25.

2. Finance and Administration

- a. Director of Economic Vitality is included in this costing center
- b. Police and dispatch related costs for legal, property and casualty insurance, HRA and leave buy back have moved to police and dispatch. The remaining amounts for HRA costs and leave buyback costs have also moved to their individual departments

3. Clerk

- a. No major changes
- b. FY25 will have a national election, expenses reflect that fact and the current plan not to mail ballots.

4. Planning & Development

- a. Year 1 of 2 of the reappraisal is included.
- b. There are some small reductions in events items in this department to reflect an increase in the amount that is processed through the SAFF budget.

5. Debt Service

- a. As part of the town police contract all police and dispatch related debt has moved to those costing centers.
- b. The calculation at the very top of the LOT offset is shown but is included in the general revenue budget NOT this debt costing center.

6. Police and Dispatch

- a. Summary budgets included, approved by JPB in early December.

7. Animal Control

- a. No major changes.

8. Fire

- a. No major changes.
- b. Will use capital funding to replace some SCBAs.

9. Recreation – Summary

- a. New sheet to see at a glance all the components of recreation.

10. Recreation – Admin and Programs

- a. Expanding programming for seniors.
- b. Expanding summer camp offering for middle school and early teen ages including a CIT program.

11. Hard'ack

- a. The top priority for rec in the budget was the addition of a maintenance person at Hard'ack.

12. Barlow

- a. No major changes. Revenue follows the active building lease. Budget includes estimated utility costs which are included in the lease.

13. Pool

- a. FY23 was the first full fiscal year – utilities estimates updated to reflect actuals.
- b. Budgeted to break even.

14. Welden and 104 N Main Rentals

- a. New costing center to cover the theater and residential rentals.
- b. City purchased theater as of 1/1/23 – just shy of one full calendar year of actual data reflected in the FY23 and FY24 actual columns.
- c. Consolidated part time hours to add a full time staff person.

15. Public Works

- a. Capital: \$300k for paving; \$270k in debt proceeds for tandem truck.
- b. No other major changes.

16. Parking

- a. New parking enforcement position included.
- b. Replace computer system and gates with a new, gate-less system \$100k.

17. RJC

- a. Completely grant funded, FY25 grants will be \$1.1M

City of St. Albans
Draft Job Description
Director of Economic Vitality

FLSA Designation: Exempt

Nature and Scope of Position

The Director of Economic Vitality is responsible for business recruitment, neighborhood stability, and managing programs that implement the City's vision as a community of distinction. This position has a particular focus on recruiting new businesses to the downtown storefronts, remediating distressed properties in the neighborhoods, and utilizing assets such as Taylor Park to achieve economic vitality objectives. This position reports to the City Manager and works closely with other members of the development team.

Duties and Responsibilities

- Pro-actively reach out to prospective businesses and market the City's downtown storefronts.
- Collaborate with building owners, prospective tenants, and the City Manager to assemble public / private partnerships to fill vacant storefronts.
- Collaborate with building owners and business owners to complete signage and façade improvements in downtown businesses.
- Advocate and support business relocation and expansion efforts within the City.
- Collaborate with planning staff to ensure consistent social media presence and messaging surrounding economic development and community vitality.
- Manage Summer Concert series
- Assist community organizations that partner with the City for community events
- Write and manage grants that align with department objectives; collaborate with planning and finance departments.
- Represent the interests of the City before local, state, and federal officials, community leaders, city employees, and the general public.
- Assist City Manager with policy development by identifying problems / opportunities, analyzing options, and offering recommendations.
- Perform public relations duties with interested / concerned parties.
- Attend night meetings as necessary.
- Perform other duties as assigned.

Requirements of Work

- Ability to pro-actively approach potential businesses and partners
- Ability to represent the interests of the City effectively and appropriately
- Ability to communicate with lots of different types of people
- Ability to work with employees and the general public under stressful conditions
- Ability to inspire confidence of others
- Ability to accept constructive criticism, communicate, and work well with others.
- Ability to build and maintain effective relations with State and Federal agencies, City leadership, business leaders, and community stakeholders.

- Ability to “think outside the box” and find creative and non-traditional ideas ways to meet objectives.
- Ability to drive and travel locally and make site visits.

Education, Training and Experience

- Experience and comfort in a pro-active sales-oriented environment.
- Knowledge of geographic, economic, and social characteristics of Northwestern Vermont and St. Albans.
- Working knowledge of technology and social platforms.
- Working knowledge of economic development principals, market research and data collection.
- Skilled in building consensus, negotiation, and compromise.
- Skilled at making persuasive presentations and closing the deal with prospective tenants.
- Bachelor’s degree in appropriate discipline required.
- Five years relevant experience in marketing, communications, sales, and/or economic development and community promotion.

Physical Demands / Work Environment

This is a hybrid position. The Director has a presence throughout the downtown and regularly attends and holds meetings in City Hall, but does not have an office in City Hall.

While performing the duties of this job, the employee is required to communicate frequently with the public and other staff members, operate office equipment, move throughout the city, and travel throughout the State. The employee is often required to sit for long periods of time. The employee must occasionally lift and or move up to 25 pounds.

General Fund 2025 Proposed Budget: Summary of all Revenues														
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget		2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes
1	Property Tax Revenues	4,343,044	4,549,766	4,830,790	4,837,097	5,007,334	5,190,743	2,595,372	50.0%		5,221,165	30,422	0.6%	
2	General Revenue	356,556	338,644	927,806	1,065,899	1,202,662	1,051,302	462,571	44.0%		1,049,864	(1,438)	-0.1%	
3	City Clerk	102,428	127,642	136,264	130,839	116,177	118,900	36,964	31.1%		118,000	(900)	-0.8%	
4	Planning & Development / Property Services	73,352	179,003	90,609	67,078	109,430	95,300	77,645	81.5%		87,000	(8,300)	-8.7%	
5	Fire Department	222,539	96,611	102,789	89,185	101,286	942,000	62,830	6.7%		107,500	(834,500)	-88.6%	
6	Police	1,128,628	1,417,435	1,411,084	345,010	562,301	481,600	259,514	53.9%		2,900,503	2,418,903	502.3%	
7	Dispatch	796,435	711,974	941,999	856,923	981,617	1,213,425	1,052,177	86.7%		964,302	(249,123)	-20.5%	
8	Animal Control	537	-	-	-	55	100	-	0.0%		100	-	0.0%	
9	Public Works	258,583	236,884	166,646	146,847	159,690	390,000	119,510	30.6%		422,500	32,500	8.3%	
10	Recreation Programs	605,521	708,167	643,332	742,509	1,315,459	1,278,990	639,268	50.0%		1,529,540	250,550	19.6%	
11	Parking Program	227,847	181,083	112,815	169,646	202,971	199,300	99,341	49.8%		310,640	111,340	55.9%	
12	Restorative Justice Center	970,984	1,090,802	956,378	891,888	921,329	909,176	363,507	40.0%		1,107,429	198,253	21.8%	
13	<i>Total Revenue</i>	9,086,454	9,638,011	10,320,511	9,342,920	10,680,310	11,870,836	5,768,697	48.6%		13,818,543	1,947,707	16.4%	
General Fund 2025 Proposed Budget: Summary of all Expenditures														
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget		2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes
14	Operating Expenditures													
15	Administration and Finance	580,473	557,244	631,643	730,368	740,688	741,172	284,635	38.4%		517,018	(224,154)	-30.2%	
16	County/Regional Functions	253,877	350,018	286,255	305,193	237,902	299,231	229,310	76.6%		322,680	23,449	7.8%	
17	City Clerk	97,641	69,692	83,675	74,668	72,302	103,304	31,026	30.0%		109,769	6,465	6.3%	
18	Planning & Development/Property Services	299,891	281,331	267,988	304,993	258,327	302,736	140,650	46.5%		457,438	154,702	51.1%	
19	Fire Department	404,784	417,778	507,786	434,039	404,193	392,095	202,410	51.6%		447,654	55,559	14.2%	
20	Police Department Operating	2,819,983	3,350,817	3,150,212	2,957,194	3,103,501	3,035,783	1,536,093	50.6%		4,434,177	1,398,394	46.1%	
21	Dispatch	881,569	947,318	866,717	1,002,571	1,214,365	1,165,364	578,256	49.6%		1,409,805	244,441	21.0%	
22	Animal Control	17,384	14,661	15,419	15,061	13,206	17,942	6,948	38.7%		17,978	36	0.2%	
23	Public Works, Highway, Parks	682,474	683,633	633,563	679,626	696,920	663,882	286,656	43.2%		727,824	63,942	9.6%	
24	Recreation Programs	683,840	772,168	724,082	766,961	1,355,270	1,137,202	755,614	66.4%		1,616,575	479,373	42.2%	
25	Parking Program	196,121	183,224	208,489	214,657	298,929	215,278	130,613	60.7%		288,348	73,070	33.9%	
26	Restorative Justice Center	991,594	1,115,126	961,427	853,520	903,813	909,176	458,137	50.4%		1,107,429	198,253	21.8%	
27														
28	Capital Expenditures and Debt Service													
29	Planning & Development Capital	105	29,560	-	-	-	-	-	n/a		-	-	n/a	
30	Fire Department Capital	34,586	-	-	-	-	835,000	-	0.0%		10,000	(825,000)	-98.8%	SCBAs
31	Police Department Capital & Debt	139,581	114,194	28,747	16,070	148,122	28,000	24,948	89.1%		319,547	291,547	1041.2%	Vehicles, police Debt service
32	Dispatch Capital & Debt	231,064	39,415	11,465	161,868	53,887	280,000	57,952	20.7%		90,329	(189,671)	-67.7%	Dispatch Debt service
33	Public Works Capital	360,828	422,956	545,140	265,981	333,977	525,000	280,220	53.4%		570,000	45,000	8.6%	Paving, Tandem Plow Truck
34	Recreation Capital	19,900	31,763	-	5,173	32,990	-	-	n/a		-	-	n/a	
35	Parking Capital	-	-	-	23,062	110	30,000	-	0.0%		130,000	100,000	333.3%	Capital reserve, updated system
36	Debt Service, net of transfers	616,197	752,174	735,789	993,741	1,158,943	1,161,667	679,216	58.5%		1,241,972	80,305	6.9%	All Debt other than police/dispatch
37	<i>Total Expenditures</i>	9,311,892	10,133,070	9,658,397	9,804,746	11,027,445	11,842,832	5,682,683	48.0%		13,818,543	1,975,711	16.7%	

General Revenues (other than Property Taxes)

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
	Revenue													
1	Penalty on Taxes	26,776	20,071	24,688	16,882	20,857	26,500	(554)	-2.1%	20,000	(6,500)	-24.5%		21,855
2	Interest on Taxes	36,765	30,216	55,433	24,854	32,386	47,500	22,356	47.1%	30,000	(17,500)	-36.8%		35,931
3	Legal fees on delinquent taxes	4,156	7,358	4,392	6	315	-	3,828	n/a	1,250	1,250	n/a		3,245
4	W/WW Pro-rata Lease, PW Garage	51,276	52,816	54,400	56,032	57,713	59,444	29,722	50.0%	61,227	1,783	3.0%		54,447
5	W/WW Pro-rata Lease, City Hall	57,372	59,090	60,862	62,688	64,569	66,506	33,253	50.0%	68,501	1,995	3.0%		60,916
6	Affiliation Fee	69,002	74,987	76,468	95,137	125,569	51,000	32,580	63.9%	-	(51,000)	-100.0%		88,233
7	State Payments, RR Taxes	5,021	5,021	5,021	2,510	5,021	5,000	-	0.0%	5,000	-	0.0%		4,519
8	LOT 5% General Stabilization Fund	-	-	25,113	33,705	35,036	40,000	10,238	25.6%	34,000	(6,000)	-15.0%	5% of \$680k	18,771
9	LOT 5% Redevelopment Transfer	-	-	25,113	33,705	35,036	40,000	10,238	25.6%	34,000	(6,000)	-15.0%	5% of \$680k	18,771
10	LOT 7.5% Recreation Access	-	-	37,670	50,557	42,554	60,000	15,357	25.6%	51,000	(9,000)	-15.0%	7.5% of \$680k	26,156
11	LOT General Funds	-	-	414,364	488,627	148,646	87,187	28,540	32.7%	51,706	(35,481)	-40.7%	balance from \$680k	210,328
12	LOT Debt Reimbursement	-	-	-	47,500	409,447	411,165	140,381	34.1%	509,294	98,129	23.9%	sidewalk, pool Debt	91,389
13	LOT Need based Rec Scholarship	-	-	-	-	10,000	-	-	n/a	-	-	n/a	included in 7.5%	2,000
14	Interest on Savings	2,295	3,258	1,326	4,792	4,228	3,000	29,184	972.8%	22,500	19,500	650.0%		3,180
15	Interest on General Receivables	354	1,202	3,285	701	(2,354)	-	296	n/a	250	250	n/a		638
16	PILOT	50,566	56,412	58,547	60,122	55,544	56,000	56,734	101.3%	56,500	500	0.9%		56,238
17	Reimbursement for Stormwater Services	-	-	-	50,000	51,500	50,000	26,523	53.0%	54,636	4,636	9.3%		20,300
18	Rental of Facilities	2,647	2,000	4,043	5,295	9,818	-	6,133	n/a	10,000	10,000	n/a		4,760
19	Insurance Reimbursements & Misc.	50,327	26,214	77,082	32,786	96,778	48,000	17,764	37.0%	40,000	(8,000)	-16.7%		56,637
20	Total, General Revenue	356,556	338,644	927,806	1,065,899	1,202,662	1,051,302	462,571	44.0%	1,049,864	(1,438)	-0.1%		

County and Regional Functions

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
	County/Regional Functions													
1	AmCare	140,982	144,508	135,777	164,475	156,378	159,408	79,704	50.0%	162,596	3,188	2.0%		148,424
2	Franklin County Tax	50,552	106,418	49,092	52,431	-	52,000	66,191	127.3%	68,177	16,177	31.1%		51,699
3	N.W Regional Planning	2,480	2,553	3,944	3,944	3,851	3,945	3,989	101.1%	4,109	164	4.1%		3,354
4	F.C.I.D.C.	6,465	6,250	6,250	6,250	6,250	6,250	6,250	100.0%	6,250	-	0.0%		6,293
5	Solid Waste District	6,901	6,792	6,795	6,795	7,625	7,480	8,252	110.3%	8,500	1,020	13.6%		6,982
6	SAFF	-	-	450	-	-	-	-		-	-	n/a		90
7	Senior Center	2,000	2,000	2,000	2,000	2,000	-	2,500	n/a	10,000	10,000	n/a		2,000
8	Restorative Justice Center	-	30,000	30,000	15,000	-	15,000	-	0.0%	-	(15,000)	-100.0%	to police	15,000
9	Green Mountain Transit	6,020	6,020	6,321	6,321	6,321	6,321	6,321	100.0%	6,321	-	0.0%		6,201
10	Historical Museum	10,000	15,000	15,000	17,500	25,000	17,500	25,000	142.9%	25,000	7,500	42.9%		16,500
11	Franklin County Home Health	14,477	14,477	14,477	14,477	14,477	14,477	14,477	100.0%	14,477	-	0.0%		14,477
12	NUSI	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100.0%	10,000	-	0.0%		10,000
13	Franklin County Caring Communities	4,000	4,000	4,000	4,000	4,000	4,000	4,000	100.0%	4,000	-	0.0%		4,000
14	Martha's Kitchen	-	2,000	2,000	2,000	2,000	2,000	2,000	100.0%	2,000	-	0.0%		1,600
15	Northwest Access TV	-	-	150	-	-	850	625	73.5%	1,250	400	47.1%		30
16	Subtotal, County/Regional Functions	253,877	350,018	286,255	305,193	237,902	299,231	229,310	76.6%	322,680	23,449	7.8%		286,649

Finance & Administration

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget		2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
	Expenditures														
1	Salaries	120,734	124,035	136,776	141,896	123,059	119,464	61,647	51.6%		193,612	74,148	62.1%	economic development, Q2	129,300
2	Custodial Salaries	14,120	12,392	14,223	8,275	14,150	16,038	8,893	55.4%		18,418	2,380	14.8%		12,632
3	Health Benefits	21,195	23,509	18,713	26,956	29,246	28,158	9,644	34.3%		41,021	12,863	45.7%		23,924
4	Retiree Life Insurance	559	568	621	407	408	700	167	23.8%		700	-	0.0%		513
5	FICA/MEDI	10,119	11,070	10,990	12,353	9,952	10,366	5,123	49.4%		16,920	6,554	63.2%		10,897
6	Retirement-Prudential	1,114	1,140	1,116	1,100	1,100	1,100	1,100	100.0%		1,100	-	0.0%		1,114
7	Retirement-457	691	686	2,458	2,682	2,589	2,600	1,383	53.2%		2,600	-	0.0%		1,821
8	Retirement-VMERS	8,334	8,910	8,613	10,453	8,871	9,146	4,730	51.7%		14,842	5,696	62.3%		9,036
9	Unemployment	91	107	277	343	328	500	79	15.8%		650	150	30.0%		229
10	Workers' Comp.	3,767	1,834	1,918	1,776	1,714	1,500	438	29.2%		954	(546)	-36.4%	0.45 for admin	2,202
11	Training	2,239	105	2,000	130	634	1,500	163	10.9%		3,000	1,500	100.0%		1,022
12	Other Professional Svcs.	5,144	11,694	20,425	17,494	28,824	15,000	9,616	64.1%		20,000	5,000	33.3%		16,716
13	Audit Fees	11,096	9,881	10,158	9,090	10,945	12,000	7,338	61.1%		12,000	-	0.0%		10,234
14	Equity Committee & Initiatives	-	-	-	5,777	1,810	5,000	828	16.6%		5,000	-	0.0%		1,517
15	Legal-General Matters	27,707	4,014	18,771	20,447	6,428	15,000	9,218	61.5%		10,000	(5,000)	-33.3%	move \$5k to PD	15,473
16	Legal-Land Use	13,829	12,556	4,967	3,830	10,799	10,000	4,685	46.8%		10,000	-	0.0%		9,196
17	Legal-Personnel/Labor	13,932	10,810	15,607	-	38	6,000	416	6.9%		6,000	-	0.0%		8,077
18	Legal-Tax Sale	5,249	11,562	13,016	3,466	6,753	4,000	5,143	128.6%		4,000	-	0.0%		8,009
19	IT Services	5,791	5,276	4,475	1,472	4,014	5,000	806	16.1%		15,000	10,000	200.0%		4,205
20	New-Accounting Software	-	-	-	-	-	10,000	-	0.0%		-	(10,000)	-100.0%		-
21	Utilities-Water, Sewer & Stormwater	477	-	1,610	2,107	594	2,000	150	7.5%		2,000	-	0.0%		958
22	Alarm Fees	49	-	47	-	-	500	-	0.0%		500	-	0.0%		19
23	Trash Removal	6,037	1,682	244	533	662	500	97	19.3%		500	-	0.0%		1,832
24	City Hall Building/Grounds	4,358	5,070	5,819	14,766	7,612	5,000	5,549	111.0%		7,000	2,000	40.0%		7,525
25	Rentals	5,605	4,583	4,188	3,197	4,560	4,000	1,143	28.6%		4,000	-	0.0%		4,427
26	P & C Insurance	60,755	63,986	71,799	85,565	92,367	80,000	20,942	26.2%		26,000	(54,000)	-67.5%		74,895
27	Insurance Deductibles	17,798	6,821	6,480	515	5,858	6,000	1,860	31.0%		6,000	-	0.0%		7,494
28	Telephone	3,023	3,158	2,798	2,698	2,552	3,000	1,409	47.0%		3,600	600	20.0%		2,846
29	Postage	5,601	5,288	4,616	6,098	5,222	5,500	2,932	53.3%		5,500	-	0.0%		5,365
30	Advertising	2,163	900	4,298	638	1,927	1,500	371	24.7%		1,500	-	0.0%		1,985
31	Printing	903	1,138	1,165	1,172	2,415	1,500	1,466	97.7%		1,500	-	0.0%		1,359
32	Dues & Subscriptions	22,050	21,470	19,398	27,191	27,354	22,500	14,173	63.0%		22,500	-	0.0%		23,493
33	Travel	834	355	17	(2)	172	500	-	0.0%		1,000	500	100.0%		275
34	Equipment	-	-	6,998	-	-	500	-	0.0%		500	-	0.0%		1,400
35	Supplies	8,020	1,482	1,937	2,377	5,204	2,500	1,013	40.5%		2,500	-	0.0%		3,804
36	Staff & Board Activities	2,492	829	1,682	603	1,478	2,000	100	5.0%		2,000	-	0.0%		1,417
37	Technology Supplies	2,597	2,678	602	2,334	1,868	3,000	153	5.1%		3,000	-	0.0%		2,016
38	Utilities-Gas Heat	3,150	4,584	2,809	2,868	3,103	4,600	323	7.0%		4,600	-	0.0%		3,303
39	Utilities-Electricity	5,539	5,249	4,975	6,823	6,324	6,500	2,771	42.6%		6,500	-	0.0%		5,782
40	LOT 5% General Fund	-	-	-	-	-	40,000	-	0.0%		34,000	(6,000)	-15.0%	LOT related	-
41	LOT 5% to Redevelopment Fund	-	-	25,113	33,705	35,036	40,000	10,238	25.6%		-	(40,000)	-100.0%	Use to fund first year EconDev	18,771
42	Mayoral Initiatives	-	-	2,586	2,588	1,786	5,000	950	19.0%		5,000	-	0.0%		1,392
43	Miscellaneous	2,982	1,172	997	15,767	1,662	1,500	67	4.5%		1,500	-	0.0%		4,516
46	HRA Costs	86,981	106,418	77,155	178,149	196,010	150,000	9,658	6.4%		-	(150,000)	-100.0%	Move to Departments	128,942
47	Leave Buyback	73,348	70,229	99,188	72,730	75,263	80,000	77,854	97.3%		-	(80,000)	-100.0%	Move to Departments	78,151
48	Total Expenditures	580,473	557,244	631,643	730,368	740,688	741,172	284,635	38.4%		517,018	(224,154)	-30.2%		648,083

City Clerk

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
	Revenues													
1	Beverage Control Licenses	3,440	2,455	2,430	2,380	2,615	3,400	185	5.4%	2,500	(900)	-26.5%		2,664
2	Dog Licenses	2,220	974	6,275	164	1,369	2,500	190	7.6%	2,500	-	0.0%		2,200
3	Recording Fee Revenues	-	45,984	68,107	60,639	50,108	50,000	20,430	40.9%	50,000	-	0.0%		44,968
4	City Clerk Fees	58,138	34,282	18,159	25,570	23,846	25,000	8,439	33.8%	25,000	-	0.0%		31,999
5	Clerk Record Preservation	14,148	21,082	27,837	22,086	18,235	18,000	7,720	42.9%	18,000	-	0.0%		20,677
6	Election Grant	-	-	5,000	-	-	-	-	n/a	-	-	n/a		1,000
7	LOT Alcohol Transfer	21,857	21,307	7,196	20,000	20,000	20,000	-	0.0%	20,000	-	0.0%		18,072
8	GMTA Passes Sold	2,624	1,558	1,260	-	4	-	-	n/a	-	-	n/a		1,089
9	<i>Total Revenue</i>	<i>102,428</i>	<i>127,642</i>	<i>136,264</i>	<i>130,839</i>	<i>116,177</i>	<i>118,900</i>	<i>36,964</i>	<i>31.1%</i>	<i>118,000</i>	<i>(900)</i>	<i>-0.8%</i>		<i>122,670</i>
10											-			
11	Expenditures										-			
12	Salaries	41,837	37,759	38,084	42,472	39,376	40,513	18,386	45.4%	42,134	1,621	4.0%		39,906
13	Health Benefits - HDLP	3,165	4,131	12,956	4,668	4,005	12,277	2,074	16.9%	15,693	3,416	27.8%		5,785
14	FICA/MEDI	3,059	2,987	3,029	3,249	2,800	3,099	1,390	44.9%	3,362	263	8.5%		3,025
15	Retirement-VMERS	2,145	2,245	2,218	2,564	2,379	2,735	1,216	44.5%	2,949	214	7.8%		2,310
16	Unemployment	26	30	78	97	93	150	22	14.9%	141	(10)	-6.3%		65
17	Workers' Comp.	181	175	174	186	197	180	50	28.0%	190	10	5.3%		182
18	Election Expenses	6,802	4,429	11,380	4,961	7,911	5,000	-	0.0%	10,000	5,000	100.0%		7,096
19	Election Grant	-	-	5,000	-	-	-	-	n/a	-	-	n/a		1,000
20	Training	665	679	-	42	-	1,500	1,961	130.8%	1,500	-	0.0%		277
21	Other Professional Svcs.	10	143	-	1,180	-	2,000	25	1.3%	-	(2,000)	-100.0%		266
22	IT Services	438	561	350	492	533	600	163	27.1%	600	-	0.0%		475
23	Rentals	2,425	1,889	1,360	1,635	2,084	2,000	796	39.8%	2,300	300	15.0%		1,879
24	Telephone	796	758	780	767	760	750	333	44.3%	800	50	6.7%		772
25	Postage	49	49	-	-	4	200	-	0.0%	200	-	0.0%		20
26	Advertising	244	974	-	1,386	189	1,200	-	0.0%	1,200	-	0.0%		558
27	Dues & Subscriptions	29,092	7,619	6,401	8,234	8,919	9,000	1,678	18.6%	10,000	1,000	11.1%		12,053
28	Supplies	2,826	1,447	1,715	2,640	2,517	3,000	1,061	35.4%	3,100	100	3.3%		2,229
29	Technology Supplies	5	2,424	-	98	505	4,000	-	0.0%	500	(3,500)	-87.5%		607
30	Clerk Record Preservation	-	-	-	-	-	14,000	1,871	13.4%	14,000	-	0.0%		-
31	Miscellaneous	3,878	1,393	150	-	29	1,100	-	0.0%	1,100	-	0.0%		1,090
32	<i>Total Expenditures</i>	<i>97,641</i>	<i>69,692</i>	<i>83,675</i>	<i>74,668</i>	<i>72,302</i>	<i>103,304</i>	<i>31,026</i>	<i>30.0%</i>	<i>109,769</i>	<i>6,465</i>	<i>6.3%</i>		<i>79,596</i>
33											-			
34	Net Operations	4,787	57,950	52,589	56,170	43,875	7,964	5,938		8,231	267	3.4%		43,074

Planning & Development

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget		2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
	Revenue														
1	Park Concert Series	-	-	-	6,000	3,000	6,000	-	0.0%		3,000	(3,000)	-50.0%		1,800
2	Zoning Revenue	45,076	108,025	57,788	32,572	80,354	60,000	77,491	129.2%		60,000	-	0.0%		64,763
3	Misc. Revenue	6,360	47,460	10,819	3,504	3,358	3,000	154	5.1%		-	(3,000)	-100.0%		14,300
4	Event Revenue	2,230	100	-	3,000	696	2,000	-	0.0%		2,000	-	0.0%		1,205
5	Sunflower Festival Revenue	-	1,436	-	-	-	2,800	-	0.0%		-	(2,800)	-100.0%		287
6	Reappraisal State Rev	19,686	21,983	22,002	22,002	22,021	21,500	-	0.0%		22,000	500	2.3%		21,539
7	<i>Total Revenues</i>	<i>73,352</i>	<i>179,003</i>	<i>90,609</i>	<i>67,078</i>	<i>109,430</i>	<i>95,300</i>	<i>77,645</i>	<i>81.5%</i>		<i>87,000</i>	<i>(8,300)</i>	<i>-8.7%</i>		<i>103,894</i>
8															
9	Expenditures - Operating														
10	Salaries	147,894	114,252	117,382	113,722	100,695	107,030	49,576	46.3%		114,060	7,030	6.6%		118,789
11	Health Benefits	21,445	22,476	23,100	26,185	31,224	34,093	13,998	41.1%		43,365	9,272	27.2%		24,886
12	FICA/MEDI	11,140	8,625	8,587	8,496	7,502	8,188	3,647	44.5%		9,102	914	11.2%		8,870
13	Retirement-Prudential	9,501	15,842	15,135	15,749	15,200	15,900	15,900	100.0%		16,300	400	2.5%		14,285
14	Retirement-VMERS	7,355	6,027	5,831	5,769	6,528	7,225	3,176	44.0%		7,984	759	10.5%		6,302
15	Unemployment	127	150	387	479	459	700	111	15.8%		213	(488)	-69.6%		320
16	Workers' Comp.	895	865	862	724	577	800	148	18.4%		513	(287)	-35.8%		784
17	Training	244	25	165	186	453	1,500	50	3.3%		1,500	-	0.0%		215
18	Other Professionals Svcs.	17,049	4,319	5,075	8,371	5,557	17,000	3,500	20.6%		11,000	(6,000)	-35.3%		8,074
19	Holiday Decorations	38,284	30,942	28,849	21,124	48,033	35,000	29,517	84.3%		40,000	5,000	14.3%		33,446
20	Appraisal Consulting	-	-	-	1,000	-	5,000	-	0.0%		124,100	119,100	2382.0%	Reappraisal year 1 of 2	200
21	IT Services	10,037	4,316	4,237	4,328	5,260	3,000	5,392	179.7%		18,100	15,100	503.3%		5,636
22	Fonda Utilities	-	945	1,323	1,423	1,236	-	560	n/a		-	-	n/a		985
23	Rentals	1,298	1,338	1,245	1,786	2,365	1,350	1,118	82.8%		2,700	1,350	100.0%		1,606
24	Downtown Concert Series	7,857	7,267	4,472	12,261	1,353	9,500	2,600	27.4%		7,500	(2,000)	-21.1%		6,642
25	Telephone	5,283	4,492	4,674	3,959	4,264	4,500	1,410	31.3%		4,500	-	0.0%		4,534
26	Advertising	15	896	1,609	8,338	422	5,000	690	13.8%		5,000	-	0.0%		2,256
27	Dues & Subscriptions	411	482	1,358	1,386	1,364	1,000	893	89.3%		1,400	400	40.0%		1,000
28	Publishing	2,760	1,689	4,132	3,407	3,369	3,400	847	24.9%		3,400	-	0.0%		3,071
29	Travel	1,800	997	-	74	503	1,000	-	0.0%		1,000	-	0.0%		675
30	Supplies	965	761	696	1,586	3,067	1,250	436	34.8%		1,400	150	12.0%		1,415
31	Staff & Board Activities	536	919	700	6,503	1,800	1,000	-	0.0%		1,800	800	80.0%		2,091
32	Technology Supplies	-	3,664	-	111	529	2,000	-	0.0%		2,000	-	0.0%		861
33	Miscellaneous	261	432	1,437	2,268	171	1,000	-	0.0%		1,000	-	0.0%		914
34	General Events	1,074	8,359	8,351	15,781	7,642	8,500	6,113	71.9%		8,500	-	0.0%		8,242
35	Grant Match	4,080	-	-	-	2,200	-	-	n/a		6,000	6,000	n/a	MPG, CLG	1,256
36	City Marketing	9,584	16,896	23,739	38,872	6,554	25,000	970	3.9%		25,000	-	0.0%		19,129
37	Sunflower Festival	-	3,502	-	804	-	2,800	-	0.0%		-	(2,800)	-100.0%	Included in Events	861
38	COVID-19	-	20,852	4,643	300	-	-	-	n/a		-	-	n/a		5,159
39	<i>Total Operating Expenditures</i>	<i>299,891</i>	<i>281,331</i>	<i>267,988</i>	<i>304,993</i>	<i>258,327</i>	<i>302,736</i>	<i>140,650</i>	<i>46.5%</i>		<i>457,438</i>	<i>154,702</i>	<i>51.1%</i>		<i>282,506</i>
40															
41	Expenditures - Capital														
42	Kingman St. Design	105	-	-	-	-	-	-	n/a		-	-	n/a		21
43	Taylor Park Improvements								n/a		-	-	n/a		
44	Auditorium Improvements	-	29,560	-	-	-	-	-	n/a		-	-	n/a		5,912
45	<i>Total CIP</i>	<i>105</i>	<i>29,560</i>	<i>-</i>			<i>-</i>		<i>n/a</i>						<i>9,888</i>
46															
47	Net Operations	(226,644)	(131,887)	(177,379)	(237,915)	(148,898)	(207,436)	(63,005)	30.4%		(370,438)	(163,002)	78.6%		(184,544)

Debt Service													
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes
	Revenues												
	Local Option Tax Offset	-	-	-	47,500	409,447	411,165	140,381	34.1%	509,294	98,129	23.9%	budgeted in general revenue
1	Transfer In - Loan 73726	-	-	17,199	-	22,909	-	-	n/a	-	-	n/a	
2	Transfer In - CH Renovation	-	71,861	71,133	70,343	69,485	-	28,827	n/a	67,595	67,595	n/a	
3	Transfer In - Street Sweeper	-	11,584	12,528	12,528	12,528	-	-	n/a	-	-	n/a	
4	Transfer In - Fire Captain Vehicle	-	-	2,192	2,192	2,199	-	-	n/a	-	-	n/a	
5	Subtotal offsetting revenues	-	83,444	103,053	85,063	107,122	-	28,827	n/a	67,595	67,595	n/a	
6													
7	In 10-10 (Admin.)												
8	sum of retired Debt	31,970	31,970	11,679	-	-	-	-	n/a	-	-	n/a	
9	City Hall	145,064	143,721	142,266	140,686	138,970	68,566	57,654	84.1%	135,190	66,624	97.2%	
10	Fonda/Solo	17,500	17,500	17,500	17,500	17,500	17,500	17,500	100.0%	17,500	-	0.0%	
11	Congress & Main	15,126	-	2,483	15,952	14,900	14,900	6,208	41.7%	14,900	-	0.0%	
12	TAN Interest	-	-	-	-	6,113	-	1,425	n/a	5,000	5,000	n/a	
13	Capital Restructuring - LOT and Hard'ack surcharge									145,492	145,492	n/a	\$36,110 Hardack lodge
14	Total Admin	209,659	193,191	173,929	174,139	177,483	100,966	82,787	82.0%	318,082	217,116	215.0%	
15													
16	In 20-10 (Police)												
17	sum of retired Debt	7,573	5,601	5,601	10,927	-	-	-	n/a	-	-	n/a	
18	Police Building Fit Up	-	-	12,171	22,650	79,158	79,158	39,579	50.0%	-	(79,158)	-100.0%	moved to PD/Disp budget
19	Police Chief Vehicle	-	-	-	7,493	7,493	-	3,747	n/a	-	-	n/a	moved to PD/Disp budget
20	Total Police	7,573	5,601	17,772	41,070	86,651	79,158	43,326	54.7%	-	(79,158)	-100.0%	
21													
22	In 20-13 (Dispatch)												
23	Dispatch Building Fit Up	-	-	3,993	7,166	33,925	33,925	16,962	50.0%	-	(33,925)	-100.0%	moved to PD/Disp budget
24	Dispatch Tower I & II	-	-	-	19,802	28,555	19,802	23,468	118.5%	-	(19,802)	-100.0%	moved to PD/Disp budget
25	Total Dispatch	-	-	3,993	26,968	62,480	53,727	40,430	75.3%	-	(53,727)	-100.0%	
26													
27	In 20-20 (Fire)												
28	sum of retired Debt	13,032	8,676	1,085	-	-	-	-	n/a	-	-	n/a	
29	Pumper/Tanker	35,013	34,617	34,194	33,740	33,253	32,737	28,351	86.6%	32,196	(541)	-1.7%	
30	Fire Truck	21,397	20,855	20,287	-	-	54,082	-	0.0%	54,082	-	0.0%	
31	Pickup Truck II	-	7,095	7,095	7,095	7,095	-	3,547	n/a	7,167	7,167	n/a	
32	Total Fire	69,442	71,243	62,660	40,835	40,348	86,819	31,899	36.7%	93,445	6,626	7.6%	
33													
34	In 30-30 (Recreation)												
35	sum of retired Debt	26,586	19,243	21,304	61,030	-	-	-	n/a	-	-	n/a	
36	City Pool	-	-	-	47,500	307,000	303,001	51,770	17.1%	298,440	(4,561)	-1.5%	
37	Pool Fit up costs	-	-	-	-	-	-	5,725	n/a	11,458	11,458	n/a	
38	Houghton St. Courts	-	-	-	-	-	30,000	-	0.0%	30,000	-	0.0%	
39	Total Rec	26,586	19,243	21,304	108,530	307,000	333,001	57,496	17.3%	339,898	6,897	2.1%	
40													
41	In 40-10 (PW)												
42	Sum of retired Debt	68,032	82,371	84,954	212,818	21,107	5,506	781	14.2%	-	(5,506)	-100.0%	
43	Lake & Main Curb and Sidewalks	78,519	77,829	77,078	76,261	75,369	74,412	62,144	83.5%	73,398	(1,014)	-1.4%	
44	Fairfield St. Curb and Sidewalks	19,229	19,060	18,876	18,676	18,458	18,223	15,219	83.5%	17,975	(248)	-1.4%	
45	Utility Truck	-	-	25,799	11,489	34,398	8,330	17,199	206.5%	-	(8,330)	-100.0%	
46	Tandem Truck									10,394	10,394	n/a	
47	parking system upgrade									23,097	23,097	n/a	
48	Neighborhood Sidewalks	137,157	367,080	352,475	368,020	340,323	336,174	268,151	79.8%	331,806	(4,368)	-1.3%	
49	Neighborhood Sidewalks - LOT Funded	-	-	-	-	102,447	65,351	88,611	135.6%	101,472	36,121	55.3%	
50	Total PW	302,936	546,340	559,183	687,263	592,102	507,996	452,106	89.0%	558,142	50,146	9.9%	
51													
52	Total Expense	616,197	835,618	838,841	1,078,804	1,266,065	1,161,667	708,043	61.0%	1,309,567	147,900	12.7%	
53													
54	Net tax funded, excl. pd/disp	616,197	752,174	735,789	993,741	1,158,943	1,161,667	679,216	58.5%	1,241,972	80,305	6.9%	

Police Department - Summary Budget - approved by JPB 12/6/23

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% Budget	2025 Draft	Change from Prior Year	Notes	5 year average
	Expenditures by Major Category												
1	Wages	1,829,154	2,095,686	1,921,845	1,727,209	1,734,106	1,648,986	872,215	52.9%	2,487,252	838,266		1,861,600
2	Benefits	566,873	713,610	616,989	592,050	601,421	624,075	331,278	53.1%	884,587	260,512		618,189
3	Insurance	123,103	138,837	131,032	116,951	111,786	109,303	28,551	26.1%	295,206	185,903		124,342
4	Professional and Purchased Services	76,676	133,011	151,402	150,823	192,957	248,500	100,634	40.5%	317,731	69,231		140,974
5	Training	23,411	28,737	13,228	19,345	13,219	28,000	6,751	24.1%	26,000	(2,000)		19,588
6	Consumables	64,356	60,852	45,581	65,177	56,138	61,000	20,856	34.2%	79,500	18,500		58,421
7	Rent and Utilities	37,024	34,813	143,932	236,321	235,101	233,919	109,247	46.7%	250,902	16,983		137,438
8	R&M	70,918	85,413	43,584	39,772	51,979	72,000	23,219	32.2%	57,500	(14,500)		58,333
9	Other	28,468	59,857	82,618	9,546	106,796	10,000	43,343	433.4%	35,500	25,500		57,457
10	Dispatch	-	-	-	-	-	-	-	n/a	535,832	535,832	Dispatching Costs, not double counted in the lead sheet	n/a
11	Capital	139,581	114,194	28,747	16,070	148,122	28,000	24,948	89.1%	200,000	172,000	Capital Outlays	89,343
12	Debt	-	-	-	-	-	-	-	n/a	119,547	119,547	Annual Debt Payments	n/a
13	Total Expenditures	2,959,564	3,465,011	3,178,959	2,973,264	3,251,623	3,063,783	1,561,041	51.0%	5,289,556	2,225,773		3,165,684
	Operating Revenues by Major Category												
14	Charges for Services	1,006,090	1,226,923	1,225,252	261,656	331,102	364,500	190,230	52.2%	197,350	(167,150)		810,204
15	Fines	9,341	40,972	18,006	1,918	9,365	17,500	9,201	52.6%	12,500	(5,000)		15,920
16	Grant Revenue	91,959	149,540	139,279	81,436	221,834	99,600	60,083	60.3%	101,600	2,000		136,810
17	Debt Proceeds	21,237	-	28,547	-	-	-	-	n/a	200,000	200,000		24,892
18	Total Revenues	1,128,628	1,417,435	1,411,084	345,010	562,301	481,600	259,514	53.9%	511,450	29,850		972,891
19	Net Cost Funded by City	1,830,936	2,047,576	1,767,875	2,628,254	2,620,851	2,531,183	1,301,528	51.4%	2,389,053	(142,130)	Net Reliance on City Tax Rate	
20	Net Cost Funded by Town	-	-	-	-	68,471	51,000	-	0.0%	2,389,053	2,338,053	Town portion	

Dispatch Department - Summary Budget - approved by JPB 12/6/23

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Notes	5 year average
	Expenditures by Major Category												
21	Wages	568,511	651,316	565,590	597,418	711,564	666,982	334,911	50.2%	774,640	107,658		638,574
22	Benefits	147,654	178,881	145,837	175,726	236,768	259,791	122,080	47.0%	354,941	95,150		199,401
23	Insurance	10,380	10,107	10,696	10,489	9,919	12,631	2,520	19.9%	4,923	(7,708)		10,768
24	Professional and Purchased Services	45,761	63,305	48,923	56,894	59,869	37,500	26,436	70.5%	61,500	24,000		53,298
25	Training	884	1,669	1,025	1,656	1,821	3,000	1,018	33.9%	3,000	-		1,834
26	Consumables	8,361	10,375	6,312	6,955	7,112	3,000	5,474	182.5%	7,000	4,000		6,751
27	Rent and Utilities	19,664	21,793	78,106	133,349	170,661	159,960	82,949	51.9%	181,302	21,342		112,774
28	R&M	21,716	6,022	10,042	8,060	15,481	19,000	2,869	15.1%	19,000	-		11,721
29	Other	58,639	3,850	187	12,024	1,171	3,500	-	0.0%	3,500	-		4,146
30	Capital	231,064	39,415	11,465	161,868	53,887	280,000	57,952	20.7%	-	(280,000)	Capital outlays	109,327
31	Debt	-	-	-	-	-	-	-	n/a	90,329	90,329	Annual Debt service	n/a
32	Total Expenditures	1,112,633	986,733	878,181	1,164,439	1,268,253	1,445,364	636,208	44.0%	1,500,134	54,770		1,148,594
	Operating Revenues by Major Category												
33	Charges for Services	796,435	711,974	770,499	856,923	881,617	963,425	802,177	83.3%	964,302	877		836,888
34	Debt Proceeds	-	-	171,500	-	100,000	250,000	250,000	100.0%	-	(250,000)	Debt proceeds related to capital	173,833
35	Total Revenues	796,435	711,974	941,999	856,923	981,617	1,213,425	1,052,177	86.7%	964,302	(249,123)		941,188
36	Net Operations	(316,198)	(274,759)	63,817	(307,516)	(286,635)	(231,939)	415,969		(535,832)	(303,893)	Included in police budget for revenue calculation	8

Animal Control

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget		2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
	Revenue														
1	Animal Control Fees	537	-	-	-	55	100	-	0.0%		100	-	0.0%		118
2	<i>Total Revenue</i>	537	-	-	-	55	100	-			100	-	0.0%		118
3												-			
4	Expenditures											-			
5	Salaries	9,373	9,425	9,145	9,589	9,428	11,000	4,456	40.5%		11,000	-	0.0%		9,392
6	FICA/MEDI	717	721	700	734	721	842	341	40.5%		878	36	4.3%		719
7	Unemployment	21	25	66	81	78	100	19	18.7%		100	-	0.0%		54
8	Workers' Comp.	463	448	446	452	456	450	117	25.9%		450	-	0.0%		453
9	OPS	694	-	879	-	590	500	83	16.6%		500	-	0.0%		433
10	Humane Society/Animal Services	3,050	2,000	2,000	2,250	290	2,500	733	29.3%		2,500	-	0.0%		1,918
11	Travel	2,725	2,042	1,962	1,941	1,600	2,300	1,201	52.2%		2,300	-	0.0%		2,054
12	Supplies	40	-	221	-	56	250	-	0.0%		250	-	0.0%		63
13	Miscellaneous	300	-	-	14	(14)	-	-	n/a		-	-	n/a		60
14	<i>Total Expenditures</i>	17,384	14,661	15,419	15,061	13,206	17,942	6,948			17,978	36	0.2%		15,146
15															
16	Net Operations	(16,846)	(14,661)	(15,419)	(15,061)	(13,151)	(17,842)	(6,948)			(17,878)	(36)	0.2%		(15,027)

Fire Department

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
	Revenue													
1	Water Fees	27,827	17,422	26,017	12,044	29,837	24,000	8,611	35.9%	24,000	-	0.0%		22,630
2	Public Building Inspections	107,643	27,306	49,926	26,844	53,515	50,000	17,425	34.9%	61,000	11,000	22.0%		53,047
3	Interest & Penalty	580	513	1,011	809	1,574	-	642	n/a	-	-	n/a		897
4	PHSO Violations	52,137	50,044	25,834	49,488	22,600	30,000	32,550	108.5%	30,000	-	0.0%		40,021
5	Allowance adjustment	-	-	-	-	(6,240)	-	-	n/a	(7,500)	(7,500)	n/a		(1,248)
6	Ordinance Violations	-	-	-	-	-	-	2,800	n/a	-	-	n/a		-
7	Liquor Inspections	-	-	-	-	-	3,000	-	0.0%	-	(3,000)	-100.0%		-
8	Miscellaneous	1,229	1,325	-	-	-	-	802	n/a	-	-	n/a		511
9	Debt Proceeds	33,123	-	-	-	-	835,000	-	0.0%	-	(835,000)	-100.0%		6,625
10	<i>Total Revenue</i>	<i>222,539</i>	<i>96,611</i>	<i>102,789</i>	<i>89,185</i>	<i>101,286</i>	<i>942,000</i>	<i>62,830</i>	<i>6.7%</i>	<i>107,500</i>	<i>(834,500)</i>	<i>-88.6%</i>		<i>122,482</i>
11														
12	Expenditures													
13	Salaries	142,927	121,432	197,176	126,115	137,761	130,545	61,785	47.3%	148,072	17,527	13.4%		145,082
14	On-Call Pay	5,040	5,040	4,350	4,353	5,760	4,000	-	0.0%	5,940	1,940	48.5%		4,909
15	Call Force	47,964	67,299	27,179	77,704	44,845	60,000	21,879	36.5%	63,935	3,935	6.6%		52,998
16	Health benefits	17,657	15,508	15,317	16,696	16,384	18,133	7,150	39.4%	24,122	5,989	33.0%		16,313
17	FICA/MEDI	14,988	14,901	17,571	15,897	14,380	14,883	6,907	46.4%	17,392	2,509	16.9%		15,547
18	Prudential Retirement	58,920	48,241	46,138	43,200	48,700	51,000	51,000	100.0%	49,600	(1,400)	-2.7%		49,040
19	VMERS	5,889	5,803	6,958	5,068	5,433	5,124	2,753	53.7%	4,564	(560)	-10.9%		5,830
20	Unemployment	98	115	298	369	353	400	85	21.2%	716	316	79.0%		246
21	Workers' Comp.	28,141	27,204	33,454	22,510	36,270	28,500	5,581	19.6%	28,500	-	0.0%		29,516
22	Uniforms	944	5,212	1,198	9,562	1,276	3,000	190	6.3%	3,200	200	6.7%		3,638
23	Firefighting Gear (non-cap)	4,080	7,625	12,055	12,269	3,119	8,000	6,769	84.6%	9,000	1,000	12.5%		7,829
24	Training	-	865	1,403	600	220	1,000	-	0.0%	1,000	-	0.0%		617
25	OPS	1,757	2,966	3,270	3,326	10,213	4,000	6,764	169.1%	4,500	500	12.5%		4,306
26	IT Services	1,086	750	-	257	445	1,000	525	52.5%	1,000	-	0.0%		508
27	Internet	1,630	1,549	2,449	2,072	2,285	2,260	967	42.8%	2,350	90	4.0%		1,997
28	Utilities W/WW	-	-	-	237	537	-	144	n/a	600	600	n/a		155
29	Trash Removal	767	646	733	857	926	750	400	53.3%	990	240	32.0%		786
30	R & M Building	7,053	2,073	1,639	5,422	1,514	3,000	435	14.5%	3,000	-	0.0%		3,540
31	Equipment Testing	8,484	12,971	9,162	4,932	4,506	4,000	5,130	128.2%	5,000	1,000	25.0%		8,011
32	R & M Communication Equipment	3,308	1,822	2,086	877	1,665	2,000	787	39.3%	2,000	-	0.0%		1,951
33	R & M Vehicles	12,684	24,966	9,332	12,959	15,290	12,000	3,773	31.4%	17,500	5,500	45.8%		15,046
34	Snow Removal	200	-	-	-	-	-	-	n/a	-	-	n/a		40
35	Rentals	1,638	465	426	252	-	-	-	n/a	-	-	n/a		556

Fire Department

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
36	Telephone	3,994	3,967	3,818	7,196	5,983	4,000	3,291	82.3%	5,200	1,200	30.0%		4,992
37	Postage	400	222	319	-	33	500	-	0.0%	-	(500)	-100.0%		195
38	Dues & Subscriptions	2,894	3,058	6,025	5,517	5,806	2,500	515	20.6%	6,000	3,500	140.0%		4,660
39	Travel	-	149	-	93	-	100	-	0.0%	-	(100)	-100.0%		48
40	Supplies	3,439	4,601	6,355	4,215	5,841	4,000	3,618	90.4%	5,000	1,000	25.0%		4,890
41	Staff Activities	641	6	25	19	-	500	-	0.0%	-	(500)	-100.0%		138
42	Technology Supplies	-	2,753	-	175	148	-	-	n/a	-	-	n/a		615
43	Utilities, Gas Heat	2,436	2,347	2,207	7,260	8,767	3,900	620	15.9%	9,030	5,130	131.5%		4,604
44	Utilities, Electricity	6,796	6,958	7,396	7,738	11,814	8,000	4,962	62.0%	12,168	4,168	52.1%		8,140
45	Vehicle Fuel	5,315	5,293	4,327	5,802	9,487	8,000	4,106	51.3%	9,500	1,500	18.8%		6,045
46	Education Materials	-	329	535	-	-	500	-	0.0%	500	-	0.0%		173
47	Miscellaneous Equipment	10,380	7,396	7,059	2,937	4,031	4,500	-	0.0%	4,500	-	0.0%		6,361
48	Communication Equipment	3,201	-	2,577	2,275	-	2,000	2,275	113.8%	2,275	275	13.8%		1,611
49	Bad Debt Expense	-	-	62,000	-	400	-	-	n/a	-	-	n/a		12,480
50	Miscellaneous	33	151	-	25,278	-	-	-	n/a	500	500	n/a		5,092
51	COVID-19	-	13,094	12,951	-	-	-	-	n/a	-	-	n/a		5,209
52	<i>Total Operating Expenditures</i>	<i>404,784</i>	<i>417,778</i>	<i>507,786</i>	<i>434,039</i>	<i>404,193</i>	<i>392,095</i>	<i>202,410</i>	<i>51.6%</i>	<i>447,654</i>	<i>55,559</i>	<i>14.2%</i>		<i>433,716</i>
53														
54														
55	CIP-Fire Truck	-	-	-	-	-	835,000	-	0.0%	-				
56	Firefighting Gear	1,463	-	-	-	-	-	-	n/a	-	-	n/a		293
57	Air Packs (SCBA'S)	-	-	-	-	-	-	-	n/a	10,000	10,000	n/a	SCBAs	-
58	Fire Pickup	33,123	-	-	-	-	-	-	n/a	-	-	n/a		6,625
59	<i>Total CIP</i>	<i>34,586</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>835,000</i>	<i>-</i>	<i>0.0%</i>	<i>10,000</i>	<i>(825,000)</i>	<i>-98.8%</i>		
60														
61	Total Revenues	222,539	96,611	102,789	89,185	101,286	942,000	62,830	6.7%	107,500	(834,500)	-88.6%		122,482
62	Total Expenditures	439,370	417,778	507,786	434,039	404,193	1,227,095	202,410	16.5%	457,654	(769,441)	-62.7%		440,633
63	Net Operations	(216,832)	(321,167)	(404,998)	(344,855)	(302,907)	(285,095)	(139,580)	49.0%	(350,154)	(65,059)	22.8%		(318,152)

Recreation - Summary

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
1	Revenue													
2	Rec - General and Programs	444,386	571,425	459,324	428,878	490,788	506,600	275,535	54.4%	508,000	1,400	0.3%		478,960
3	Rec - Hard'ack	19,581	34,632	61,939	60,329	76,020	117,300	25,796	22.0%	117,607	307	0.3%		50,500
4	Rec - Barlow	8,525	3,567	15,827	87,217	89,310	85,000	37,814	44.5%	90,733	5,733	6.7%		40,889
5	Rec - Pool	133,030	98,543	106,241	166,086	567,147	570,090	190,328	33.4%	550,000	(20,090)	-3.5%		214,209
6	Rec - Welden and 104 No Main	-	-	-	-	92,193	-	109,794	n/a	263,200	263,200	n/a		18,439
7	Total Rec Revenue	605,521	708,167	643,332	742,509	1,315,459	1,278,990	639,268	50.0%	1,529,540	250,550	19.6%		802,998
8														
9	Expenditures													
10	Rec - General and Programs	465,333	501,325	522,341	524,601	535,006	559,052	277,961	49.7%	564,339	5,287	0.9%		509,721
11	Rec - Hard'ack	41,036	113,273	102,473	112,121	106,844	104,800	66,669	63.6%	173,916	69,116	66.0%		95,149
12	Rec - Barlow	44,625	38,736	43,674	30,368	35,789	17,550	11,426	65.1%	38,800	21,250	121.1%		38,638
13	Rec - Pool	132,846	118,834	55,595	99,871	563,809	455,800	231,100	50.7%	544,524	88,724	19.5%		194,191
14	Rec - Welden and 104 No Main	-	-	-	-	113,822	-	168,458	n/a	294,994	294,994	n/a		-
15	Rec - CIP	19,900	31,763	-	5,173	32,990	-	-	n/a	-	-	n/a		17,965
16	Total Rec Expenditures	703,740	803,931	724,082	772,134	1,388,260	1,137,202	755,614	66.4%	1,616,575	479,373	42.2%		878,429
17														
18	Total Rec Net Operations	(98,219)	(95,764)	(80,750)	(29,625)	(72,801)	141,788	(116,347)		(87,035)	(228,823)			20,018

Recreation - Administration and Programs														
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
	Revenue, General Rec													
1	Miscellaneous Program Revenue	124,056	124,416	72,976	66,007	81,980	116,000	37,879	32.7%	120,000	4,000	3.4%		93,887
2	Miscellaneous Donations	1,411	4,925	52,260	13,784	26,798	5,000	8,850	177.0%	10,000	5,000	100.0%		19,835
3	Houghton Park Donations	-	410	-	-	-	-	-	n/a	5,000	5,000	n/a		82
4	Reimbursement, Bus Trips	3,586	2,932	-	-	-	5,000	2,057	41.1%	-	(5,000)	-100.0%		1,304
5	Basketball	7,386	6,506	1,355	4,417	7,672	6,000	5,351	89.2%	5,500	(500)	-8.3%		5,467
6	Day Camps	183,940	178,470	170,179	176,456	182,266	215,000	156,317	72.7%	215,000	-	0.0%		178,262
7	Runs/Races	9,381	1,920	25	6,363	1,862	-	-	n/a	-	-	n/a	consolidate to misc. programs	3,910
8	Tennis					140	-	-	n/a	-	-	n/a	consolidate to misc. programs	140
9	Soccer	25,967	23,352	24,104	29,423	28,625	30,000	21,261	70.9%	30,000	-	0.0%		26,294
10	Winter Carnival	7,806	6,750	1,200	9,940	4,890	7,000	-	0.0%	6,000	(1,000)	-14.3%		6,117
11	Winter Concessions	1,519	1,279	-	3,879	35,299	-	15,205	n/a	-	-	n/a	consolidate to pool	8,395
12	Disc Golf	-	-	4,329	2,599	324	100	241	241.0%	4,000	3,900	3900.0%		1,450
13	City Hall Events	2,568	4,290	750	480	4,608	2,500	282	11.3%	2,500	-	0.0%		2,539
14	Towns Reimbursement Non Pool	55,289	57,730	59,321	63,952	60,700	75,000	26,268	35.0%	60,000	(15,000)	-20.0%		59,398
15	Premiere Sponsorships	12,291	8,417	5,833	19,167	16,875	20,000	625	3.1%	20,000	-	0.0%		12,517
16	Debt Proceeds	-	20,735	-	-	-	-	-	n/a	-	-	n/a		4,147
17	Grant Revenue	-	-	7,843	-	-	-	-	n/a	-	-	n/a		1,569
18	State Grant Reopening	-	35,670	38,797	-	-	-	-	n/a	-	-	n/a		14,893
19	Holscheiter Donations	9,178	150	2,000	-	-	-	1,200	n/a	-	-	n/a		2,266
20	Afterglow Concert	-	84,938	100	5,500	5,000	5,000	-	0.0%	-	(5,000)	-100.0%	collapse into general/donations	19,108
21	Phantomx LX	-	8,387	18,103	20,564	28,354	20,000	-	0.0%	25,000	5,000	25.0%		15,081
22	Run for Jim				6,349	5,396	-	-	n/a	5,000	5,000	n/a		5,872
23	Miscellaneous	9	150	150	-	-	-	-	n/a	-	-	n/a		62
24	<i>Subtotal, Rev., General Programs</i>	<i>444,386</i>	<i>571,425</i>	<i>459,324</i>	<i>428,878</i>	<i>490,788</i>	<i>506,600</i>	<i>275,535</i>	<i>54.4%</i>	<i>508,000</i>	<i>1,400</i>	<i>0.3%</i>		<i>478,960</i>
25														
26	Exp., General Recreation Programs													
27	Salaries	134,814	140,285	162,736	200,056	191,314	152,712	86,701	56.8%	229,121	76,409	50.0%		165,841
28	Part-time Help	134,372	144,601	177,771	111,547	105,843	185,000	85,350	46.1%	103,000	(82,000)	-44.3%		134,827
29	Health Benefits	13,857	16,344	13,643	19,898	9,425	19,997	782	3.9%	11,847	(8,150)	-40.8%		14,633
30	FICA/MEDI	21,556	22,813	26,801	23,639	23,859	25,835	13,585	52.6%	26,503	668	2.6%		23,734
31	Retirement - Prudential	4,096	3,943	3,757	6,800	3,700	3,900	3,900	100.0%	3,700	(200)	-5.1%		4,459
32	Retirement-457	4,527	4,608	4,480	4,514	(55)	-	-	n/a	-	-	n/a		3,615
33	Retirement - VMERS	3,000	3,155	3,209	6,244	11,434	10,308	5,770	56.0%	16,038	5,730	55.6%		5,408
34	Unemployment	80	95	245	303	290	400	70	17.4%	400	-	0.0%		202
35	Workers' Comp.	7,321	7,077	7,750	8,014	8,991	8,000	2,301	28.8%	2,330	(5,670)	-70.9%		7,831
36	Instructor Fees / ops?	20,067	13,896	9,422	16,456	26,829	23,000	9,546	41.5%	27,000	4,000	17.4%		17,334
37	IT Services	1,722	500	668	7	1,900	2,000	3,405	170.2%	2,000	-	0.0%		960
38	R & M, Other	5,894	2,188	9,282	1,551	1,394	4,000	120	3.0%	-	(4,000)	-100.0%		4,062
39	R & M, Tennis Courts	5,682	-	-	-	-	-	454	n/a	-	-	n/a		1,136
40	Rentals	446	-	-	-	-	8,000	524	6.5%	-	(8,000)	-100.0%	Pool dome connex box	89
41	Program Costs	13,916	11,106	4,636	9,833	12,938	11,000	2,818	25.6%	12,500	1,500	13.6%		10,486
42	Telephone	4,142	3,961	6,383	11,332	7,297	5,000	3,413	68.3%	5,000	-	0.0%		6,623
43	Advertising/Brochure	13,203	13,481	510	617	8	2,000	24	1.2%	1,000	(1,000)	-50.0%		5,564
44	Dues & Subscriptions	302	1,231	856	1,429	4,372	1,000	3,263	326.3%	2,000	1,000	100.0%		1,638

Recreation - Administration and Programs

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
45	Training	-	-	-	-	-	-	-	n/a	2,000	2,000	n/a		
46	Travel	549	32	-	3,865	3,552	1,500	1,349	89.9%	1,500	-	0.0%		1,600
47	Supplies	6,851	6,014	3,051	3,149	10,448	5,000	9,496	189.9%	10,000	5,000	100.0%		5,903
48	Credit Card Services	10,432	18,567	8,112	19,064	14,145	22,000	11,418	51.9%	20,000	(2,000)	-9.1%		14,064
49	Utilities - Gas		-	-	-	-	-	-	n/a	16,000	16,000	n/a	20/80 split with pool	-
50	Gasoline	1,339	1,196	537	1,354	1,241	1,500	493	32.8%	1,500	-	0.0%		1,133
51	Winter Concessions	650	649	455	2,717	16,692	-	1,022	n/a	-	-	n/a	consolidate to pool	4,232
52	Equipment	2,418	6,064	351	1,603	2,438	2,500	150	6.0%	2,500	-	0.0%		2,575
53	Program Refunds	8,625	17,978	12,114	14,916	16,664	6,000	10,792	179.9%	10,000	4,000	66.7%		14,059
54	Bus Trips	2,864	4,340	-	98	287	6,000	-	0.0%	6,000	-	0.0%		1,518
55	Basketball	4,232	4,052	-	2,953	2,434	3,000	-	0.0%	3,000	-	0.0%		2,734
56	Day Camp	13,414	11,165	11,794	(296)	16,776	15,000	11,092	73.9%	15,000	-	0.0%		10,570
57	Soccer	9,331	9,410	5,567	16,870	6,858	7,000	6,318	90.3%	7,000	-	0.0%		9,607
58	Winter Carnival	6,403	7,200	882	7,235	6,816	7,500	173	2.3%	7,500	-	0.0%		5,707
59	Sap Run & Glow Run	4,179	256	-	4,675	300	-	-	n/a	-	-	n/a		1,882
60	Community Events	3,999	2,190	820	3,617	4,256	4,200	1,607	38.3%	4,200	-	0.0%		2,976
61	Volunteer Appreciation	1,003	1,455	842	617	2,406	1,700	668	39.3%	1,700	-	0.0%		1,265
62	Miscellaneous Programs	20	-	61	90	560	-	-	n/a	-	-	n/a	consolidate into program expenses	146
63	Miscellaneous Programs	28	125	-	-	255	-	1,112	n/a	-	-	n/a	consolidate into program expenses	82
64	Phantoms LX	-	-	13,060	12,473	14,042	13,000	50	0.4%	13,000	-	0.0%		7,915
65	Disc Golf	-	-	13,375	1,076	-	1,000	198	19.8%	1,000	-	0.0%		2,890
66	Run for Jim	-	-	-	5,774	5,296	-	-	n/a	-	-	n/a		2,214
67	Holscheiter Donations	-	1,800	440	295	-	-	-	n/a	-	-	n/a		507
68	Local Option Tax Access	-	-	-	-	-	-	-	n/a	-	-	n/a		-
69	COVID-19	-	19,547	18,732	217	-	-	-	n/a	-	-	n/a		7,699
70	<i>Subtotal, General Rec. Exp.</i>	465,333	501,325	522,341	524,601	535,006	559,052	277,961	49.7%	564,339	5,287	0.9%		509,721
71														
72	CIP										-			#DIV/0!
73	Barlow Street Furnace	-	-	-	-	-	-	-	n/a	-	-	n/a		-
74	Barlow Street Elevator and Stairs	-	-	-	-	-	-	-	n/a	-	-	n/a		-
75	Vehicle	-	20,735	-	-	-	-	-	n/a	-	-	n/a		4,147
76	Playground Equipment - Houghton	-	-	-	-	-	-	-	n/a	-	-	n/a		-
77	Pool Capital Assessment	13,325	9,999	-	-	-	-	-	n/a	-	-	n/a		4,665
78	Golf Cart								n/a	-	-	n/a	looking for a donation	#DIV/0!
79	Tow Shack					30,000	-	-	n/a	-	-	n/a		30,000
80	Hard'ack parking improvements								n/a	-	-	n/a		#DIV/0!
81	Hard'ack field development								n/a	-	-	n/a		#DIV/0!
82	Hard'ack garage	-	-	-	-	2,990	-	-	n/a	-	-	n/a		598
83	Hard'ack Improvements/Services	6,575	1,028	-	5,173	-	-	-	n/a	-	-	n/a		2,555
84	<i>Subtotal, CIP</i>	19,900	31,763	-	5,173	32,990	-	-		-	-			17,965
85											-			
86	<i>Total Revenue</i>	444,386	571,425	459,324	428,878	490,788	506,600	275,535		508,000	1,400			
87	<i>Total Exp., including CIP</i>	485,233	533,087	522,341	529,774	567,996	559,052	277,961		564,339	5,287			
88	Net Operations	(40,847)	38,338	(63,017)	(100,897)	(77,208)	(52,452)	(2,426)		(56,339)	(3,887)			

Hard'ack

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
											-			
	Revenue, Hard'Ack										-			
1	Hard'ack Programs	18,581	22,083	4,301	28,169	6,958	45,000	269	0.6%	45,000	-	0.0%	Used to fund Lodge Debt	16,018
2	Hard'ack Reimbursements					18,450	-	12,405	n/a	-	-	n/a		18,450
3	Concessions	-	-	5,573	9,493	-	-	-	n/a	-	-	n/a		3,013
4	Hard'ack Labor	-	9,099	9,767	-	8,547	22,300	-	0.0%	22,607	307	1.4%		5,483
5	Safety Grant Award			40,629	-	-	-	-	n/a	-	-	n/a		13,543
6	Hard'ack Donations	1,000	3,450	1,419	708	30	-	-	n/a	-	-	n/a		1,321
7	Miscellaneous Revenue	-	-	250	21,959	42,036	50,000	13,122	26.2%	50,000	-	0.0%		12,849
8	<i>Subtotal, Rev., Hard'ack.</i>	<i>19,581</i>	<i>34,632</i>	<i>61,939</i>	<i>60,329</i>	<i>76,020</i>	<i>117,300</i>	<i>25,796</i>	<i>22.0%</i>	<i>117,607</i>	<i>307</i>	<i>0.3%</i>		<i>50,500</i>
9											-			
10	Hard'ack Exp.										-			
11	Salaries - Full Time	-	-	-	-	-	-	-	n/a	50,000	50,000	n/a	Full time maintenance	-
12	Salaries - Part Time	9,437	8,452	8,059	6,226	1,716	21,000	-	0.0%	21,000	-	0.0%		6,778
13	Health Benefits							-	n/a	20,501	20,501	n/a		n/a
14	FICA/MEDI	722	647	617	474	131	1,300	-	0.0%	5,666	4,366	335.8%		518
15	VMERS							-	n/a	3,500	3,500	n/a		n/a
16	OPS	14,855	-	819	10,225	14,361	-	145	n/a	-	-	n/a		8,052
17	Grounds Maintenance	-	-	432	7,295	4,738	10,000	2,299	23.0%	10,000	-	0.0%		2,493
18	Cleaning Service	-	-	-	10,195	14,790	15,000	5,700	38.0%	15,000	-	0.0%		4,997
19	Plowing						13,500	-	0.0%	6,750	(6,750)	-50.0%		n/a
20	IT Services	-	-	-	225	200	500	-	0.0%	500	-	0.0%		85
21	Hard'ack Maintenance	173	11,857	20,777	22,493	19,646	15,000	25,730	171.5%	15,000	-	0.0%		14,989
22	Hard'ack Reimbursable				2,074	12,229	-	17,760	n/a	-	-	n/a		7,152
23	Program Costs	558	2,212	4,799	6,539	2,880	3,000	-	0.0%	3,000	-	0.0%		3,398
24	Insurance	1,418	-	16	-	-	1,500	-	0.0%	-	(1,500)	-100.0%		287
25	Telephone/Internet	-	-	-	3,204	7,968	3,000	3,125	104.2%	3,000	-	0.0%		2,234
26	Supplies	1,215	23	2,721	6,418	6,254	-	736	n/a	-	-	n/a		3,326
27	Utilities - Heat & Electric	-	-	-	7,225	6,979	9,000	-	0.0%	8,000	(1,000)	-11.1%		2,841
28	Concessions	-	-	3,157	2,974	1,106	-	-	n/a	-	-	n/a		1,447
29	Afterglow Concert	(1,300)	74,533	2,500	6,289	5,000	-	-	n/a	-	-	n/a		17,404
30	Miscellaneous	13,958	15,550	58,576	20,266	8,845	12,000	11,174	93.1%	12,000	-	0.0%		23,439
31	<i>Subtotal, Hard'ack Exp.</i>	<i>41,036</i>	<i>113,273</i>	<i>102,473</i>	<i>112,121</i>	<i>106,844</i>	<i>104,800</i>	<i>66,669</i>	<i>63.6%</i>	<i>173,916</i>	<i>69,116</i>	<i>66.0%</i>		<i>95,149</i>
32											-			
33	<i>Total Revenue</i>	<i>19,581</i>	<i>34,632</i>	<i>61,939</i>	<i>60,329</i>	<i>76,020</i>	<i>117,300</i>	<i>25,796</i>		<i>117,607</i>	<i>307</i>			<i>50,500</i>
34	<i>Total Expenditures</i>	<i>41,036</i>	<i>113,273</i>	<i>102,473</i>	<i>112,121</i>	<i>106,844</i>	<i>104,800</i>	<i>66,669</i>		<i>173,916</i>	<i>69,116</i>			<i>95,149</i>
35	Net Operations	(21,455)	(78,641)	(40,533)	(51,792)	(30,824)	12,500	(40,873)		(56,310)	(68,810)			

Barlow															
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget		2025 Proposal	Change from Prior Year	Change from Prior year	Notes	5 year average
	Barlow Revenues											-			
1	Rental Income	8,525	3,567	15,827	87,217	89,310	85,000	37,814	44.5%		90,733	5,733	6.7%		40,889
2															
3	<i>Subtotal, Barlow Rev.</i>	<i>8,525</i>	<i>3,567</i>	<i>15,827</i>	<i>87,217</i>	<i>89,310</i>	<i>85,000</i>	<i>37,814</i>	<i>44.5%</i>		<i>90,733</i>	<i>5,733</i>	<i>6.7%</i>		<i>40,889</i>
4															
5	Barlow Expenses														
6	Other Professional Services	-	-	2,758	-	-	500	271	54.2%		500	-	0.0%		552
7	Utilities - Water & Sewer	-	-	-	545	2,535	-	3,141	n/a		3,500	3,500	n/a		616
8	Elevator and Alarm Fees	1,224	1,136	565	437	282	1,200	-	0.0%		1,200	-	0.0%		729
9	Trash Removal	1,638	1,736	2,459	1,172	-	-	-	n/a		-	-	n/a		1,401
10	Repairs & Maintenance	28,429	22,234	15,220	13,153	15,286	15,000	2,933	19.6%		15,000	-	0.0%		18,864
11	Cleaning Services	-	-	7,000	-	-	-	-	n/a		-	-	n/a		1,400
12	Supplies	327	33	-	304	75	600	-	0.0%		600	-	0.0%		148
13	Tech Supplies			1,844	-	-	-	-	n/a		-	-	n/a		615
14	Operating Supplies	37	-	139	18	-	-	(8)	n/a		-	-	n/a		39
15	Utilities - Gas Heat	8,239	7,057	8,091	8,678	9,305	-	1,070	n/a		9,500	9,500	n/a		8,274
16	Utilities - Electricity	4,731	5,137	5,050	5,893	8,306	-	4,019	n/a		8,500	8,500	n/a		5,823
17	Miscellaneous	-	1,403	550	167	-	250	-	0.0%		-	(250)	-100.0%		424
18	<i>Subtotal, Barlow Exp.</i>	<i>44,625</i>	<i>38,736</i>	<i>43,674</i>	<i>30,368</i>	<i>35,789</i>	<i>17,550</i>	<i>11,426</i>	<i>65.1%</i>		<i>38,800</i>	<i>21,250</i>	<i>121.1%</i>		<i>38,638</i>
19															
20	<i>Total Revenue</i>	<i>8,525</i>	<i>3,567</i>	<i>15,827</i>	<i>87,217</i>	<i>89,310</i>	<i>85,000</i>	<i>37,814</i>			<i>90,733</i>	<i>5,733</i>	<i>6.7%</i>		<i>40,889</i>
21	<i>Total Exp., including CIP</i>	<i>44,625</i>	<i>38,736</i>	<i>43,674</i>	<i>30,368</i>	<i>35,789</i>	<i>17,550</i>	<i>11,426</i>			<i>38,800</i>	<i>21,250</i>	<i>121.1%</i>		<i>38,638</i>
22	Net Operations	(36,101)	(35,169)	(27,847)	56,849	53,521	67,450	26,389			51,933	(15,517)	-23.0%		2,251

POOL														
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from	Notes	5 year average
	Revenue, Pool													
1	Town Contributions	-	-	-	-	7,181	-	-	n/a	20,000	20,000	n/a		1,436
2	Pool Donations	260	-	80	-	46	-	-	n/a	-	-	n/a		77
3	Day Camp Contributions/Field Trips	-	-	-	-	25,500	-	-	n/a	25,000	25,000	n/a		5,100
4	Pool Concessions	9,070	9,036	2,879	15,484	27,925	60,000	17,201	28.7%	30,000	(30,000)	-50.0%	consolidate to pool	12,879
5	Pool, other			1,899	1,455	10,207	-	2,760	n/a	-	-	n/a		4,520
6	Pool, Daily Gate	14,765	7,464	3,201	12,217	155,902	112,090	48,540	43.3%	164,000	51,910	46.3%		38,710
7	Pool, Lessons	71,508	59,148	70,823	76,551	133,099	200,000	63,446	31.7%	140,000	(60,000)	-30.0%		82,226
8	Swim Team	26,098	17,452	22,605	35,529	54,190	60,000	16,407	27.3%	62,000	2,000	3.3%		31,175
9	Programming / Fitness Classes	1,685	2,370	2,589	2,225	12,847	18,000	6,204	34.5%	15,000	(3,000)	-16.7%		4,343
10	Pool Memberships	7,194	1,986	1,867	18,181	72,299	100,000	28,281	28.3%	76,000	(24,000)	-24.0%		20,305
11	Debt Proceeds					53,350								
12	Party Rentals	2,450	1,088	299	4,445	14,602	20,000	7,490	37.5%	18,000	(2,000)	-10.0%		4,577
13	<i>Subtotal, Rev., Pool</i>	<i>133,030</i>	<i>98,543</i>	<i>106,241</i>	<i>166,086</i>	<i>567,147</i>	<i>570,090</i>	<i>190,328</i>	<i>33.4%</i>	<i>550,000</i>	<i>(20,090)</i>	<i>-3.5%</i>		<i>214,209</i>
14														
15	Exp., Pool													
16	Salaries - full time	74,913	66,981	22,345	34,725	228,404	187,000	107,671	57.6%	68,700	(118,300)	-63.3%		85,474
17	Salaries - part time	-	-	-	-	-	-	-	n/a	174,000	174,000	n/a		-
18	Health Insurance	-	-	-	-	585	8,198	3,312	40.4%	10,769	2,571	31.4%		117
19	FICA/MEDI	5,731	5,124	1,731	3,464	16,666	14,305	8,424	58.9%	19,367	5,062	35.4%		6,543
20	VMERS	-	-	-	-	3,368	4,297	2,031	47.3%	4,809	512	11.9%		674
21	Workers' Comp.	2,662	2,573	2,564	2,778	2,991	5,000	765	15.3%	10,679	5,679	113.6%		2,714
22	Other Professional Svcs.	222	-	215	4,510	3,222	3,000	2,472	82.4%	3,000	-	0.0%		1,634
23	Cleaning Services	-	-	-	-	300	1,000	100	10.0%	1,000	-	0.0%		60
24	Utilities-W/S	-	72	239	730	191	3,000	-	0.0%	1,500	(1,500)	-50.0%		246
25	Trash Removal	1,592	1,608	269	1,872	-	-	-	n/a	-	-	n/a		1,068
26	Repairs & Maintenance	8,766	2,328	3,611	(1,964)	6,969	5,000	9	0.2%	7,500	2,500	50.0%		3,942
27	Vehicle R&M	-	-	-	-	180	1,000	-	0.0%	-	(1,000)	-100.0%		36
28	Rentals									3,000	3,000	n/a	container for the dome	
29	Program Costs	101	-	191	266	1,439	4,000	819	20.5%	2,500	(1,500)	-37.5%		399
30	Insurance	-	-	-	-	-	-	-	n/a	-	-	n/a		-
31	Pool Services - Dome Raising/Lowering	-	-	-	-	14,668	27,000	10,917	40.4%	27,000	-	0.0%		2,934
32	Telephone/Internet	757	990	659	210	241	1,000	-	0.0%	1,000	-	0.0%		571
33	Dues & Subscriptions					1,261	-	58	n/a	1,200	1,200	n/a		1,261
34	Travel					1,071	-	698	n/a	1,000	1,000	n/a		1,071
35	Supplies	2,548	1,394	1,323	2,545	7,358	-	3,322	n/a	10,000	10,000	n/a		3,034
36	Credit Card Services	36	-	-	278	-	-	-	n/a	-	-	n/a		63

POOL														
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from	Notes	5 year average
37	Pool Chemicals	1,123	7,387	343	8,289	33,524	26,000	16,189	62.3%	37,000	11,000	42.3%	Chlorine is up 140% + across the board	10,133
38	Utilities - Gas	-	-	-	-	75,468	50,000	19,728	39.5%	64,000	14,000	28.0%	80/20 split with lodge - one meter	15,094
39	Utilities-Electric	7,813	8,548	8,475	9,884	35,070	45,000	12,243	27.2%	36,500	(8,500)	-18.9%		13,958
40	Gasoline	-	-	-	-	49	-	-	n/a	-	-	n/a		10
41	Concessions	4,286	5,630	1,822	4,756	24,591	30,000	20,377	67.9%	15,000	(15,000)	-50.0%	Consolidate Concessions	8,217
42	Improvements	105	-	-	80	341	-	3,605	n/a	-	-	n/a		105
43	Equipment	2,792	666	1,319	1,234	4,427	5,000	330	6.6%	5,000	-	0.0%		2,087
44	Swim Team	8,242	5,563	1,357	10,430	13,248	15,000	11,484	76.6%	17,500	2,500	16.7%		7,768
45	Calcutta	-	128	-	-	62	-	-	n/a	-	-	n/a		38
46	Pool Lessons	3,236	1,937	4,463	4,030	8,940	6,000	1,326	22.1%	9,000	3,000	50.0%		4,521
47	Pool Uniforms	4,998	1,904	2,742	3,308	11,702	5,000	218	4.4%	6,500	1,500	30.0%		4,931
48	Activities & Events	2,587	2,282	176	2,240	1,909	3,000	602	20.1%	3,000	-	0.0%		1,839
49	One Time Start Up Costs	-	-	-	3,387	54,737	-	-	n/a	-	-	n/a		11,625
50	Miscellaneous Expense	337	3,720	1,752	2,820	10,830	7,000	4,399	62.8%	4,000	(3,000)	-42.9%		3,892
51	<i>Subtotal, Pool Exp.</i>	<i>132,846</i>	<i>118,834</i>	<i>55,595</i>	<i>99,871</i>	<i>563,809</i>	<i>455,800</i>	<i>231,100</i>	<i>50.7%</i>	<i>544,524</i>	<i>88,724</i>	<i>19.5%</i>		<i>194,191</i>
52											-			
53	<i>Total Revenue</i>	<i>133,030</i>	<i>98,543</i>	<i>106,241</i>	<i>166,086</i>	<i>567,147</i>	<i>570,090</i>	<i>190,328</i>		<i>550,000</i>	<i>(20,090)</i>	<i>-3.5%</i>		<i>214,209</i>
54	<i>Total Exp., including CIP</i>	<i>132,846</i>	<i>118,834</i>	<i>55,595</i>	<i>99,871</i>	<i>563,809</i>	<i>455,800</i>	<i>231,100</i>		<i>544,524</i>	<i>88,724</i>	<i>19.5%</i>		<i>194,191</i>
55											-			
56	<i>Net Operations</i>	<i>184</i>	<i>(20,291)</i>	<i>50,647</i>	<i>66,215</i>	<i>3,338</i>	<i>114,290</i>	<i>(40,772)</i>		<i>5,476</i>	<i>(108,814)</i>			<i>20,018</i>

104 North Main - Welden and Rentals

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
1	Revenue													
2	Welden Concessions Revenue					38,010	-	44,370	n/a	85,000	85,000	n/a		38,010
3	Ticket Sales Revenue					54,183	-	63,322	n/a	118,000	118,000	n/a		54,183
4	Residential Rental income							-	n/a	55,200	55,200	n/a		
5	Advertisement Revenue					-	-	2,103	n/a	5,000	5,000	n/a		-
6	<i>Subtotal, Revenue</i>	-	-	-	-	92,193	-	109,794	n/a	263,200	263,200	n/a		18,439
7														
8	Expenditures													
9	Salaries - Full Time					39,909	-	53,870	n/a	48,000	48,000	n/a	Theater manager	39,909
10	Salaries - Part Time							-	n/a	55,894	55,894	n/a	Part time staff, 3,400 hours/year	
11	Health Benefits					-	-	-	n/a	10,690	10,690	n/a		-
12	FICA					3,053	-	4,123	n/a	3,830	3,830	n/a		3,053
13	VMERS-Retirement					184	-	1,307	n/a	3,360	3,360	n/a		184
14	Trash Removal					938	-	461	n/a	1,920	1,920	n/a		938
15	R&M					8,657	-	43,434	n/a	46,000	46,000	n/a		8,657
16	Insurance					-	-	-	n/a	-	-	n/a		-
17	Telephone					1,571	-	1,841	n/a	2,500	2,500	n/a		1,571
18	Advertising					129	-	-	n/a	500	500	n/a		129
19	Subscriptions					8,091	-	7,941	n/a	14,300	14,300	n/a	Broker \$275/wk	8,091
20	Supplies					17,664	-	10,449	n/a	2,500	2,500	n/a		17,664
21	Film Buying					32,471	-	31,722	n/a	51,000	51,000	n/a	approx 60% of ticket revenue	32,471
22	Utilities - Electric					755	-	-	n/a	1,500	1,500	n/a		755
23	Utilities - Residential Apartments								n/a	27,500	27,500	n/a		
24	Concessions					-	-	12,942	n/a	25,000	25,000	n/a		-
25	Miscellaneous Exp					400	-	367	n/a	500	500	n/a		400
26	<i>Subtotal, Expenditures</i>	-	-	-	-	113,822	-	168,458	n/a	294,994	294,994	n/a		
27														
28	Net Operations	-	-	-	-	(21,629)	-	(58,664)		(31,794)	(31,794)			

Public Works Department

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
1	Revenue, PW Admin													
2	State Highway Grants	83,076	92,401	117,723	106,344	105,599	90,000	99,030	110.0%	105,000	15,000	16.7%		101,029
3	Miscellaneous Sales	2,080	7,954	6,085	245	3,515	5,000	390	7.8%	5,000	-	0.0%		3,976
4	Miscellaneous Grants	83,379	90,935	-	-	-	-	-	n/a	-	-	n/a		34,863
5	Excavation Permits	30,536	29,950	28,573	10,825	20,559	30,000	19,897	66.3%	25,000	(5,000)	-16.7%		24,089
6	PW Towing	-	-	-	-	4,550	-	175		-	-	n/a		910
7	Miscellaneous Revenue	25,326	15,644	14,266	29,433	25,467	15,000	18	0.1%	17,500	2,500	16.7%		22,027
8	Debt Proceeds	34,187	-	-	-	-	250,000	-	0.0%	270,000	20,000	8.0%		6,837
9	Total Revenue	258,583	236,884	166,646	146,847	159,690	390,000	119,510	30.6%	422,500	32,500	8.3%		193,730
10														
11														
12	Expenditures, PW Admin													
13	Salaries	33,172	30,227	21,992	37,866	22,965	20,867	11,088	53.1%	23,706	2,839	13.6%		29,244
14	Health Benefits	6,365	2,011	154	125	199	820	461	56.2%	4,123	3,303	402.8%		1,771
15	FICA/MEDI	2,494	2,316	1,680	1,545	1,845	1,596	940	58.9%	1,892	296	18.5%		1,976
16	Retirement-Prudential	12,187	7,563	7,173	6,500	7,100	7,500	7,500	100.0%	7,100	(400)	-5.3%		8,105
17	Retirement-VMERS	1,050	1,853	2,352	1,056	1,394	1,356	693	51.1%	1,659	303	22.4%		1,541
18	Unemployment	21	25	63	78	75	80	18	22.6%	95	15	18.8%		52
19	Workers' Comp.	3,338	3,227	3,215	3,600	3,988	3,500	1,020	29.2%	170	(3,330)	-95.1%	0.71/\$100 salary admin	3,473
20	Other Professional Svcs.	6,772	1,847	3,819	38	2,122	3,500	644	18.4%	2,500	(1,000)	-28.6%		2,920
21	Engineering Services	-	-	3,827	345	-	1,000	-	0.0%	-	(1,000)	-100.0%		834
22	Tree Removal	7,925	2,000	3,250	16,200	31,250	15,000	7,600	50.7%	20,000	5,000	33.3%	continued ash tree removal	12,125
23	Tree Replacement	-	-	18,950	-	-	-	-	n/a	-	-	n/a		3,790
24	IT Services	5,376	3,649	2,505	2,546	50	2,500	-	0.0%	2,500	-	0.0%		2,825
25	Utilities W/S	-	-	-	913	976	-	255	n/a	-	-	n/a	move to 40-45	378
26	Trash Removal	2,804	3,218	3,637	3,178	844	3,000	-	0.0%	-	(3,000)	-100.0%	move to 40-45	2,736
27	Towing	-	-	125	2,125	5,605	1,000	135	13.5%	1,000	-	0.0%	Towing	1,571
28	Sidewalk Maintenance	4,424	8,129	-	64	2,721	5,000	813	16.3%	5,000	-	0.0%		3,068
29	Rentals	-	-	-	-	-	1,000	19	1.9%	-	(1,000)	-100.0%	all in 40-45	-
30	Streetscape Maintenance	94,524	82,333	93,320	76,043	108,895	90,000	49,221	54.7%	100,000	10,000	11.1%	banners, gardens	91,023
31	Telephone	2,558	3,312	3,412	3,949	4,311	4,000	1,605	40.1%	4,350	350	8.8%		3,508
32	Advertising	1,375	-	-	-	167	200	-	0.0%	200	-	0.0%		308
33	Supplies	4,261	7,796	4,902	3,467	2,171	500	145	28.9%	2,500	2,000	400.0%		4,519
34	Staff Activities	552	175	311	-	29	500	-	0.0%	-	(500)	-100.0%	to misc.	214
35	Tools	995	1,085	224	49	19	-	-	n/a	-	-	n/a		474
36	Graffiti Removal	-	381	53	-	162	500	-	0.0%	-	(500)	-100.0%		119
37	Garage Improvements	825	1,236	871	-	-	1,000	-	0.0%	-	(1,000)	-100.0%		586
38	Miscellaneous	978	2,741	263	534	-	-	-	n/a	500	500	n/a		903
39	Subtotal, Admin. Exp.	191,997	165,122	176,098	160,221	196,889	164,419	82,157	50.0%	177,295	12,876	7.8%		178,065
40														
41	Expenditures, Highway													
42	Salaries	96,560	95,708	108,742	127,514	100,275	93,011	45,448	48.9%	105,519	12,508	13.4%		105,759
43	Overtime	22,852	16,982	10,650	14,636	8,263	20,000	1,893	9.5%	20,000	-	0.0%		14,677
44	Health Benefits	17,673	20,447	21,104	24,576	23,059	23,579	7,624	32.3%	24,167	588	2.5%		21,372
45	FICA/MEDI	9,955	9,433	9,997	10,864	8,308	7,115	3,814	53.6%	10,016	2,901	40.8%		9,712
46	Retirement-Prudential	4,290	4,152	3,961	3,600	3,300	3,400	3,400	100.0%	3,300	(100)	-2.9%		3,861
47	Retirement-VMERS	6,867	7,359	5,744	8,750	6,812	7,346	3,582	48.8%	8,786	1,440	19.6%		7,107
48	Unemployment	86	101	261	323	309	400	74	18.6%	1,200	800	200.0%		216
49	Workers' Comp.	13,919	13,318	13,981	14,331	15,383	14,000	3,936	28.1%	8,975	(5,025)	-35.9%		14,186
50	Individual Clothing	5,818	3,743	1,345	6,044	3,375	3,000	1,619	54.0%	4,200	1,200	40.0%		4,065
51	Snow Removal	12,438	3,323	2,618	-	2,405	10,000	-	0.0%	5,000	(5,000)	-50.0%		4,157
52	IT Services	1,292	-	-	309	-	1,500	-	0.0%	-	(1,500)	-100.0%		320

Public Works Department

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget	2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
53	Utilities W/S	-	-	-	-	-	-	-	n/a	1,051	1,051	n/a		-
54	Alarm Fees Expense	34	-	-	-	-	-	-	n/a	-	-	n/a		7
55	Trash Removal	-	-	-	-	-	-	-	n/a	5,000	5,000	n/a	consolidated from 40-45	-
56	Enforcement Hauling	2,757	1,976	3,188	2,833	4,898	2,000	4,435	221.8%	-	(2,000)	-100.0%	all in 40-10	3,130
57	R & M Vehicles & Equipment	54,030	63,001	58,646	75,207	64,530	65,000	24,735	38.1%	67,500	2,500	3.8%		63,083
58	Streetlight Maintenance	11,174	21,286	14,675	14,663	5,320	15,000	6,181	41.2%	15,000	-	0.0%		13,424
59	Rentals	-	-	-	-	2,285	-	1,353	n/a	4,000	4,000	n/a		457
60	Travel	-	-	-	155	-	-	-	n/a	-	-	n/a		31
61	Tools	3,337	5,691	4,590	666	1,120	4,000	94	2.3%	4,000	-	0.0%		3,081
62	Signage	382	11,365	9,142	9,688	7,589	5,000	1,520	30.4%	7,500	2,500	50.0%		7,633
63	Technology Supplies	-	-	815	20	-	1,000	-	0.0%	-	(1,000)	-100.0%		167
64	Operating Supplies	6,864	21,958	11,566	9,861	10,737	2,500	6,383	255.3%	12,000	9,500	380.0%		12,197
65	Utilities-Gas Heat	3,690	-	2,245	2,623	2,991	2,500	260	10.4%	3,000	500	20.0%		2,310
66	Utilities-Electricity	6,224	11,480	4,650	4,836	4,533	7,000	1,750	25.0%	4,750	(2,250)	-32.1%		6,345
67	Electricity, Street Lights	66,113	63,931	79,346	70,476	77,618	68,000	33,314	49.0%	80,000	12,000	17.6%		71,497
68	Electricity, Court House Lot	1,107	1,100	1,103	1,128	1,818	1,000	504	50.4%	1,500	500	50.0%		1,251
69	Gasoline, Vehicles	14,766	11,634	10,928	16,995	19,152	17,000	7,019	41.3%	19,000	2,000	11.8%		14,695
70	Salt & Sand Supplies	72,084	68,180	54,213	69,973	88,984	75,000	19,201	25.6%	78,000	3,000	4.0%		70,687
71	Miscellaneous Equipment	1,194	4,838	5,488	2,376	4,542	1,000	-	0.0%	5,000	4,000	400.0%		3,688
72	<i>Subtotal, Highway Exp.</i>	<i>435,506</i>	<i>461,004</i>	<i>438,997</i>	<i>492,446</i>	<i>467,607</i>	<i>449,351</i>	<i>178,140</i>	<i>39.6%</i>	<i>498,464</i>	<i>49,113</i>	<i>10.9%</i>		<i>459,112</i>
73														
74	Expenditures, Parks													
75	Salaries/Seasonal Help	14,638	8,691	-	-	1,985	8,000	14,356	179.4%	12,000	4,000	50.0%		5,063
76	FICA/MEDI	1,120	697	-	-	152	612	1,098	179.4%	958	346	56.5%		394
77	Workers' Comp.	579	559	557	592	627	250	160	64.1%	858	608	243.2%		583
78	Other Professional Svcs.	813	690	135	-	3,156	5,000	152	3.0%	2,000	(3,000)	-60.0%		959
79	Utilities-W/S	350	270	630	441	753	500	368	73.5%	500	-	0.0%		489
80	R & M, Other	8,375	15,553	4,320	2,074	8,142	10,000	1,999	20.0%	10,000	-	0.0%		7,693
81	Houghton Park Maintenance	3,326	1,384	889	5,304	879	4,500	127	2.8%	4,500	-	0.0%		2,356
82	Taylor Park Maintenance	19,115	19,075	5,173	9,542	8,378	12,500	5,200	41.6%	12,500	-	0.0%		12,256
83	Barlow Street Park	-	-	-	-	-	1,000	4	0.4%	1,000	-	0.0%		-
84	Hard'ack	1,581	3,837	-	-	-	-	-	n/a	-	-	n/a		1,084
85	Fountain Restoration	448	1,775	-	-	-	-	-	n/a	-	-	n/a		445
86	Supplies	939	100	130	-	142	500	-	0.0%	500	-	0.0%		262
87	Operating Supplies	5	-	628	1,138	109	250	-	0.0%	250	-	0.0%		376
88	Utilities-Electricity	3,684	4,875	6,006	7,709	8,103	7,000	2,897	41.4%	7,000	-	0.0%		6,075
89	Equipment	-	-	-	159	-	-	-	n/a	-	-	n/a		32
90	<i>Subtotal, Parks Exp.</i>	<i>54,971</i>	<i>57,507</i>	<i>18,468</i>	<i>26,959</i>	<i>32,425</i>	<i>50,112</i>	<i>26,360</i>	<i>52.6%</i>	<i>52,066</i>	<i>1,954</i>	<i>3.9%</i>		<i>38,066</i>
91														
92	Expenditures, CIP													
93	Pickup Trucks	-	-	-	-	19,141	-	-	n/a	-	-	n/a		3,828
94	PW Utility Trucks	17,792	14,117	179,249	-	-	-	-	n/a	-	-	n/a		42,232
95	Paving Projects	343,036	370,904	310,265	265,266	314,836	275,000	280,220	101.9%	300,000	25,000	9.1%		320,861
96	Sidewalk Plow	-	-	47,266	-	-	-	-	n/a	-	-	n/a		9,453
97	Plow Truck	-	-	-	-	-	-	-	n/a	270,000	270,000	n/a	Tandem Truck	-
98	Payloader	-	37,935	-	-	-	-	-	n/a	-	-	n/a		7,587
99	Garage Upgrades	-	-	8,359	715	-	-	-	n/a	-	-	n/a		1,815
100	Houghton Park	-	-	-	-	-	250,000	-	0.0%	-	(250,000)	-100.0%		-
101	<i>Subtotal, CIP</i>	<i>360,828</i>	<i>422,956</i>	<i>545,140</i>	<i>265,981</i>	<i>333,977</i>	<i>525,000</i>	<i>280,220</i>	<i>53.4%</i>	<i>570,000</i>	<i>45,000</i>	<i>8.6%</i>		<i>385,777</i>
102														
103	<i>Total Revenues</i>	<i>258,583</i>	<i>236,884</i>	<i>166,646</i>	<i>146,847</i>	<i>159,690</i>	<i>390,000</i>	<i>119,510</i>		<i>422,500</i>	<i>32,500</i>			
104	<i>Total Operating Expenditures</i>	<i>682,474</i>	<i>683,633</i>	<i>633,563</i>	<i>679,626</i>	<i>696,920</i>	<i>663,882</i>	<i>286,656</i>		<i>727,824</i>	<i>63,942</i>			
105	<i>Total Capital Expenditures</i>	<i>360,828</i>	<i>422,956</i>	<i>545,140</i>	<i>265,981</i>	<i>333,977</i>	<i>525,000</i>	<i>280,220</i>		<i>570,000</i>	<i>45,000</i>			
106	Net Operations	(784,719)	(869,705)	(1,012,056)	(798,761)	(871,207)	(798,882)	(447,367)		(875,324)	(76,442)			21

Parking Program															
		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget		2025 Proposal	Change from Prior Year	Percent Change from Prior year	Notes	5 year average
1	Revenue														
2	Annual Parking Passes-Garage	22,878	17,323	4,375	16,269	18,415	19,800	10,075	50.9%		20,000	200	1.0%	5% rate increase	15,852
3	6 Month Parking Passes-Garage	20,811	11,960	2,220	5,308	4,228	6,600	2,185	33.1%		6,600	-	0.0%		8,905
4	Monthly Parking Passes-Garage	22,703	18,946	20,337	23,430	18,783	24,200	10,706	44.2%		21,000	(3,200)	-13.2%		20,840
5	Transient Revenue-Garage	28,112	21,612	15,138	19,747	26,054	24,200	10,081	41.7%		28,000	3,800	15.7%		22,133
6	Electric Car Chargers-Garage	-	-	-	-	-	-	-	n/a		-	-	n/a		-
7	ReArch Parking Management-Garage	45,545	46,570	46,570	48,898	52,565	50,000	26,826	53.7%		55,227	5,227	10.5%		48,029
8	Hotel Parking Management-Garage	48,378	35,892	7,800	23,400	24,570	24,000	12,695	52.9%		25,814	1,814	7.6%		28,008
9	Main & Congress Street Lot	-	-	3,194	5,625	27,897	30,000	14,622	48.7%		30,000	-	0.0%		7,343
10	Courthouse & City Hall Parking	15,180	10,035	3,295	8,530	14,842	8,500	6,010	70.7%		12,000	3,500	41.2%		10,376
11	Parking Program, Tickets	21,942	18,371	7,407	16,764	15,168	12,000	5,742	47.9%		12,000	-	0.0%		15,930
12	Towing	-	-	525	1,550	-	-	-	n/a		-	-	n/a		415
13	Debt proceeds								n/a		100,000	100,000	n/a	Debt to replace system	
14	Miscellaneous Revenue	505	375	1,954	125	450	-	400	n/a		-	-	n/a		682
15	Insurance Proceeds	1,792	-	-	-	-	-	-	n/a		-	-	n/a		358
16	<i>Total Revenue</i>	227,847	181,083	112,815	169,646	202,971	199,300	99,341	49.8%		310,640	111,340	55.9%		178,872
17															
18	Expenditures														
19	Salaries	63,179	59,139	65,351	68,488	77,233	70,986	40,488	57.0%		111,293	40,307	56.8%		66,678
20	Health Insurance	8,695	8,498	8,475	8,789	10,289	10,243	4,396	42.9%		24,630	14,387	140.5%		8,949
21	FICA	4,684	4,412	4,839	5,143	5,621	5,430	3,211	59.1%		8,881	3,451	63.6%		4,940
22	457 Contribution	109	107	2	(2)	-	100	-	0.0%		-	(100)	-100.0%		43
23	Retirement-VMERS	3,558	3,406	8,322	4,358	4,994	4,792	2,765	57.7%		7,790	2,998	62.6%		4,928
24	Leave Buyback	1,242	801	-	800	-	-	-	n/a		-	-	n/a		569
25	Other Professional Services	1,004	3,798	7,347	1,240	6,122	5,000	465	9.3%		5,000	-	0.0%		3,902
26	Snow Removal	20,250	25,000	25,000	28,600	30,600	25,002	4,167	16.7%		26,000	998	4.0%		25,890
27	Towing	-	-	1,300	-	-	-	-	n/a		1,500	1,500	n/a		260
28	Dispatch Services	2,360	2,574	2,575	2,575	2,575	2,575	2,575	100.0%		2,704	129	5.0%		2,532
29	IT Services	1,387	35	1,110	365	717	250	-	0.0%		500	250	100.0%		723
30	Utilities - W/S	2,273	1,121	1,493	1,740	2,506	1,000	812	81.2%		1,850	850	85.0%		1,827
31	Alarm Fees	-	-	12,902	-	-	500	-	0.0%		500	-	0.0%		2,580
32	Trash Removal	-	-	-	761	364	-	-	n/a		-	-	n/a		225
33	R&M	24,218	40,349	33,234	52,237	103,877	50,000	47,565	95.1%		50,000	-	0.0%		50,783
34	Insurance	4,008	4,208	4,640	5,323	5,819	5,000	1,461	29.2%		7,800	2,800	56.0%		4,800
35	Telephone/Internet	4,666	4,517	6,579	7,635	8,427	5,000	4,054	81.1%		7,000	2,000	40.0%		6,365
36	Dues, Subs & CC Fees	4,775	3,429	4,730	2,085	4,323	4,500	8,071	179.4%		4,500	-	0.0%		3,869
37	Supplies	1,395	1,643	438	2,192	11,114	4,000	1,925	48.1%		4,000	-	0.0%		3,357
38	IT Supplies	4,049	509	2,144	(362)	2,329	500	11	2.2%		500	-	0.0%		1,734
39	Utilities - Electric	18,303	19,598	17,352	22,245	21,923	20,000	8,648	43.2%		23,500	3,500	17.5%		19,884
40	Equipment	966	-	-	-	96	-	-	n/a		-	-	n/a		212
41	Misc. Expense	4	80	657	444	-	400	-	0.0%		400	-	0.0%		237
42	Transfers Out	24,995	-	-	-	-	-	-	n/a		-	-	n/a		4,999
43	<i>Total Expenditures</i>	196,121	183,224	208,489	214,657	298,929	215,278	130,613	60.7%		288,348	73,070	33.9%		220,284
44															
45															
46	Capital Reserve	-	-	-	-	-	30,000	-	0.0%		30,000	-	0.0%		-
47	Parking Enforcement Vehicle	-	-	-	23,062	110	-	-	n/a		-	-	n/a		4,634
48	New parking system								n/a		100,000	100,000	n/a	new system, no gates	
49	<i>Total CIP</i>	-	-	-	23,062	110	30,000	-	0.0%		130,000	100,000	333.3%		4,634
50															
51	Net Operations	31,727	(2,141)	(95,674)	(68,073)	(96,068)	(45,978)	(31,271)			(107,708)	(61,730)			(46,046)

Franklin Grand Isle Restorative Justice Center

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 at 121223	% of Budget		2025 Proposal	Change from Prior Year	Percent Change	Notes	5 year average	
1	Grant Revenue:															
2	41-01 DOC	155,000	190,000	190,000	204,500	208,300	203,300	113,287	55.7%		226,574	23,274	11.4%		189,560	
3	Other Revenue	12,167	575	8,192	40,472	1,000	-	-	n/a		-	-	n/a		12,481	
4	41-03 VOCA	22,185	35,098	35,098	35,098	35,098	35,098	6,101	17.4%		35,098	-	0.0%		32,515	
5	41-05 BARJ	111,912	113,892	111,892	86,332	140,158	123,256	44,724	36.3%		282,033	158,777	128.8%		112,837	
6	41-07 DOC	287,920	287,920	287,920	256,296	298,200	306,300	73,887	24.1%		336,000	29,700	9.7%		283,651	
7	41-07 Client Fees	3,740	6,237	1,778	2,357	1,850	-	650	n/a		-	-	n/a		3,192	
8	41-11/12 AGO	179,235	191,438	192,400	205,070	211,222	211,222	110,546	52.3%		227,724	16,502	7.8%		195,873	
9	41-11/12 Client Fees	46,827	65,846	24,423	22,770	23,501	30,000	14,313	47.7%		-	(30,000)	-100.0%		36,673	
10	Other Grants	151,998	199,796	104,675	38,992	2,000	-	-	n/a		-	-	n/a		99,492	
11	Total	970,984	1,090,802	956,378	891,888	921,329	909,176	363,507	40.0%		1,107,429	198,253			966,276	
12																
13																
14	Summary Expenditures:															
15	Salaries	569,960	624,116	572,263	480,736	520,616	634,798	266,143	41.9%		613,128	(21,670)	-3.4%		553,538	
16	Benefits	109,987	127,162	113,115	84,613	95,872	-	52,241	n/a		177,029	177,029	n/a		106,150	
17	FICA/MEDI	42,963	46,366	42,721	34,765	38,823	-	20,510	n/a		48,928	48,928	n/a		41,127	
18	VMERS	30,988	34,282	33,437	28,522	31,802	-	18,112	n/a		42,919	42,919	n/a		31,806	
19	Total Personnel	753,897	831,925	761,537	628,635	687,113	634,798	357,006	56.2%		882,004	247,206	0		732,622	
20	Program Expenditures	237,696	283,201	199,890	224,885	216,700	274,378	101,132	36.9%		225,425	(48,953)	-17.8%		232,475	
21	Total Expenditures	991,594	1,115,126	961,427	853,520	903,813	909,176	458,137	50.4%		1,107,429	198,253	21.8%		965,096	
22																
23	Net operations	(20,610)	(24,324)	(5,049)	38,367	17,516	-	(94,630)			-	-			1,180	