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**TOWN OF HINESBURG**

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**TO:** SELECTBOARD  
**FROM:** TODD ODIT, TOWN MANAGER  
**SUBJECT:** FY24 BUDGET REVIEW  
**DATE:** 1/18/2023

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**ISSUE:**

The issue is providing a opportunity to review the draft budgets and discuss and potential changes before the budget needs to be finalized and town meeting warned on 1/25.

**DISCUSSION:**

Sine the budget was reviewed last time, the total Library request of \$244,000 has been included and the benefits for the 3<sup>rd</sup> highway employee were adjusted to reflect a 1-person plans. The result is a 0.25% increase in expenditures, a 5% increase in the amount raised in taxes and an estimated tax rate increase of 3.6% or \$0.0213.

The earliest that Town Meeting can be warned is 1/25. The Selectboard will need to schedule a meeting on that date solely for warning town meeting.

**COST:**

**RECOMMENDATION:**

It is recommended that the Selectboard discuss whether or not additional changes to the budgets need to be made.

# DRAFT

## Finances

The Town ended FY22 in a financially sound position. Revenues and other financing sources were \$92,076 under budget and expenditures were \$55,044 under budget resulting in a change of total fund balance of (\$37,032). The unassigned general fund balance increased by \$33,624 from \$926,468 to \$960,092. This is \$79,122 better than the expected deficit of \$45,498. Taking into account the FY23 budgeted deficit of \$276,000 and the FY24 budgeted deficit of \$150,000, the unassigned fund balance could be \$534,092 by the end of FY24, which is equal to 12.6% of the town's operating budget. This is within the practice established last year to keep the unassigned fund balance in the 10% - 15% of operating budget range.

### **FY24 Budget Overview**

#### Revenue

The FY24 budget story is more about revenue than it is about expenses. There are a variety of non-tax revenues that were in the FY23 budget that are not available for the FY24 budget. In total, there is a loss of \$289,000 in non-tax revenue sources. This results in a higher increase in the amount raised in taxes than the increase in expenses. For example, the draft budget is a 0.25% or \$11,496 increase in expenses but a 5.0% or \$185,235 increase in the amount raised in taxes. Depending on grand list growth however, it is estimated that this would result in a tax rate increase of \$0.0213 (3.6%), or \$21.30 per \$100,000 of assessed value. On a home assessed at \$400,000, that would equal a \$85.20 increase.

Most of the lost non-tax revenue comes from a \$126,000 reduction in the use of fund balance; removal of \$100,000 in ambulance revenue since we are not operating an ambulance and removal of \$50,000 for the COPS grant.

The cost of the capital budget is partially offset by the use of the anticipated fund balance. In FY23, that amounted to \$201,000 but for FY24 that is reduced to \$100,000. In addition, \$125,000 of unspent paving funds from FY23 will be applied to the anticipated \$250,000 paving expense in FY24. When the new Engine #3 replacement arrives, \$200,000 of accumulated funds will be used as a down payment to decrease borrowing costs. Overall, compared to FY23, the proposed FY24 Capital Budget will raise \$42,911 less in new taxes.

Revenue from St. George for fire and first response services has increased due to a new formula for assessment. St. George will be charged a percentage of the budget based on their percentage of the previous years' call volume. For ambulance service, Richmond Rescue will bill Hinesburg for St. George and in turn, we will be reimbursed by St. George.

Planned expenditures for the Town Forest Committee are reflected in the budget and those expenditures are covered 100% by logging revenue and the Town Forest Stewardship Fund. So those are new line items under revenue.

	<b>Tax by Assessed Value</b>			
	<b>\$200,000</b>	<b>\$300,000</b>	<b>\$400,000</b>	<b>\$500,000</b>
General Government	\$392	\$587	\$784	\$979
Highway	\$167	\$251	\$334	\$418
Police	\$237	\$256	\$474	\$493
Fire/Rescue/EMS	\$171	\$257	\$342	\$428
Library	\$75	\$113	\$150	\$188
Capital Transfers	\$149	\$223	\$298	\$372
Appropriations	\$13	\$19	\$26	\$32
<b>Total Town Tax</b>	<b>\$1,204</b>	<b>\$1,706</b>	<b>\$2,408</b>	<b>\$2,910</b>

# DRAFT

<b>Estimated Tax Increase</b>	
<b>Assessed Value</b>	<b>FY24</b>
<b>\$200,000</b>	<b>\$42.60</b>
<b>\$250,000</b>	<b>\$53.25</b>
<b>\$300,000</b>	<b>\$63.90</b>
<b>\$350,000</b>	<b>\$74.55</b>
<b>\$400,000</b>	<b>\$85.20</b>
<b>\$450,000</b>	<b>\$95.88</b>
<b>\$500,000</b>	<b>\$106.50</b>
<b>\$550,000</b>	<b>\$117.15</b>
<b>\$600,000</b>	<b>\$127.80</b>

<b>Estimated Tax Rate Increase</b>	
<b>Assesed Value</b>	<b>FY24</b>
\$200,000	\$ 58.00
\$250,000	\$ 72.50
\$300,000	\$ 87.00
\$350,000	\$ 101.50
\$400,000	\$ 116.00
\$450,000	\$ 130.50
\$500,000	\$ 145.00
\$550,000	\$ 159.50
\$600,000	\$ 174.00

# DRAFT

## Expenses

### **Salaries and Benefits**

Wage increases are 5% in acknowledgement of the significant inflation over the last 18 months. Retirement expenses for Police and Fire are higher than other departments because the Selectboard approved offering Police and Fire employees a better retirement plan that is not available to other employees that raises the town's contribution from 6.75% of wages to 11.6%.

Health insurance premiums for the first six months of FY24 are known and a 10% increase is estimated for the last 6 months of FY24. Actual health insurance expenses in each department vary depending on changing employees or changing employee needs.

<b>Budgeted Full-Time Equivalents</b>					
	FY20	FY21	FY22	FY23	FY24
Town Manager	2	2	2	2	2
Town Clerk	2	2	2	2	2.25
Recreation	0.75	0.75	0.75	0.75	0.75
Planning & Zoning	2.9	2.9	2.9	2.9	2.5
Highway	4	4	4	4	3
Police Department	6.625	6.625	7.625	6.425	6
Buildings & Facilities	0.3	0.3	0.3	0.3	0.5
Fire Department	0	1	2	2.6	2.6
<b>Total</b>	<b>18.575</b>	<b>19.575</b>	<b>21.575</b>	<b>20.975</b>	<b>19.6</b>

### **Selectboard**

No significant changes. A slight increase for advertisements on Line 7 to cover employment ads.

### **Town Manager – Total Increase of \$2,177 or 1.05%**

Wages are increasing 5% and cover the Town Manager and Assistant Town Manager. Insurances, retirement, and FICA have been adjusted to reflect the 80/20 and 85/15 split with the Water and Sewer fund. Previously the budget reflected 100% of those expenses even though they were shared with the Water and Sewer budget.

### Employees Budgeted – Full-time Town Manager and Assistant Town Manager

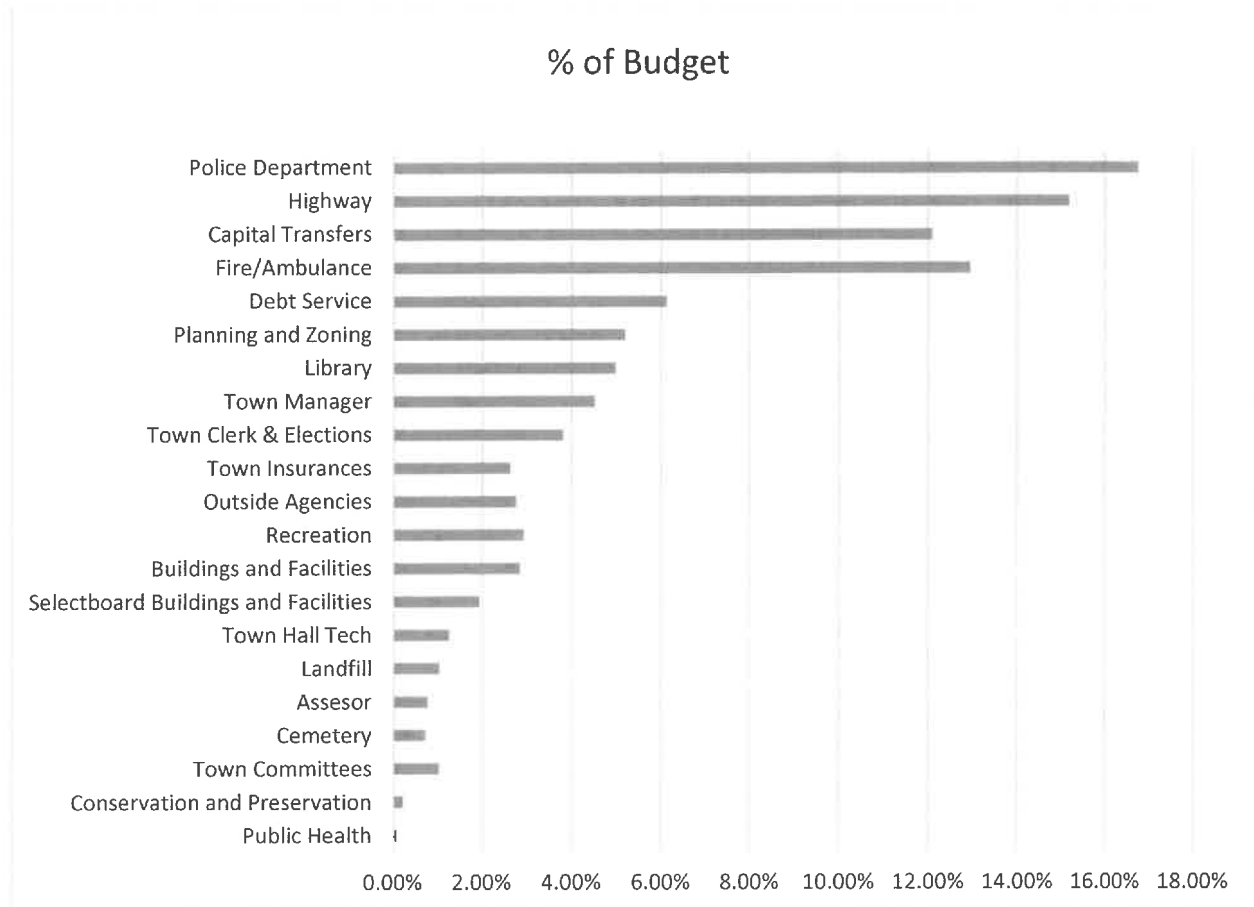
### **Elections & Clerk/Treasurer – Total Decrease of \$606**

The Town Clerk is retiring as of Town Meeting and the Accounting Assistant will retire at the end of the fiscal year. As a result, there will be changes in this office. What those changes are depends on the election. If the voters approve appointing the position rather than electing the position, it will be recommended that the Selectboard appoint the current Assistant Town Clerk/Treasurer as the Town Clerk. In that instance, there will be a vacancy in the Assistant Town Clerk/Treasurer position. If the voters do not approve of appointing the Town Clerk, then that position will depend on the election and that may or may not have an impact on the Assistant Town Clerk/Treasurer position.

# DRAFT

The Town Treasurer position is dependent upon the results of the election as well. Should the voters approve appointing the position, the combined Clerk/Treasurer position will likely continue as will the Accounting Assistant position. If the voters do not approve of appointing the position, then the position will be decided by the election and the Accounting Assistant position would continue.

## Employees Budgeted – Full-time Clerk/Treasurer and Assistant Clerk/Treasurer and 10 hr/wk Accounting Assistant



### **Planning and Zoning – Total Decrease of \$7,201 or 2.8%**

This budget was reduced to reduce the overall budget and is based on eliminating the 16 hour a week administrative assistant position unless similar savings can be achieved another way.

### Employees Budgeted - Full-time Planning and Zoning Director and Development Review Coordinator, and 20 hr/wk Zoning Administrator

#### **Assessor**

No changes

### **Buildings and Facilities – Total Increase of \$37,733 or 38%**

# DRAFT

Most significant change in this budget is the switch from a Director of Buildings and Facilities to a Public Works Director. The Director of Buildings and Facilities was split 70%/30% between the Water and Sewer budget and General Fund Budget. The Director of Public Works is split 50%/50% because of the added responsibility of overseeing the highway department.

There are smaller increases for professional services, utilities, stormwater and solar maintenance based on previous expenses.

Employees Budgeted - Full-time Public Works Director with 50% allocated to general fund budget and 50% allocated to water and wastewater budget.

## **Police Department – Total Increase of \$7,583 or 0.9%**

The 16 hour a week administrative assistant position was eliminated to help offset the increases in wages and retirement. Insurances are down due to personnel changes. Retirement has increased as a result of the change in the retirement plan that increased the Town's contribution by 4.85% to 11.6% of wages.

Employees Budgeted - Full-time Chief and 4 Full-time Officers. Forty hours-week budgeted for per diem shifts with no associated benefits.

## **Fire & Rescue – Total Increase of \$68,301 or 16%**

Call staff pay shows a \$65,000 increase but it is actually a \$25,000 increase because the Call Employee line in the EMS budget was combined with this line. The \$25,000 increase is to provide additional funds for incentivizing call staff to respond to calls and cover shifts that are not covered by the fulltime employees. The retirement increase is due to cost of the new retirement plan that was also offered to police employees. Other minor adjustments are included in the budget.

Employees Budgeted - Regular Part-time Chief at 24 hrs/wk and Two Full-time EMS/Firefighter positions.

## **EMS – Total Decrease of \$11,060 or 8%**

This budget now covers the cost of the ambulance contract with Richmond Rescue and supplies for first response and ambulance dispatch expense. The town has a three-year contract with Richmond Rescue that limits annual increases to 3%. The price for FY24 is unchanged from FY23.

## **Highway – Total decrease of \$8,150 or 1.1%**

Considering the budget pressures this year and the fact that it has been many years since the department had a 4<sup>th</sup> full-time employee, the Selectboard chose not to budget wages and benefits for the 4<sup>th</sup> position, however the position is still authorized as 4 full-time employees are needed. The reduction in wages and benefits for the 4<sup>th</sup> person offset the increases for line striping, winter sand, equipment rentals and other small increases in the budget. If the 4<sup>th</sup> position is filled in the next year, the corresponding wages and benefits will be added back to the FY25 budget.

Employees Budgeted - One Full-time Road Foreman and Two Full-time laborers. One Full-time laborer position is authorized but not budgeted.

## **Town Hall Technology is an increase of \$3,150 or 5.4%**

# DRAFT

Website operations and maintenance is a net decrease of \$1,500 as the town will just be paying for annual maintenance starting in FY24. Computer software is a one-year increase of \$1,400 to update Planning and Zoning's GIS/Mapping software.

## **Landfill Closure is an increase of \$10,000 or 25%**

This increase reflects the anticipated cost for the annual water sampling and testing and landfill inspection. Staff plans to put the next round of sampling (April 2023 and October 2023) out to bid.

## **Recreation is an increase of \$21,869 or 18%**

The most significant increase is the 4<sup>th</sup> of July event. Inflation and a shortage of workers has driven the cost of Fireworks to \$12,000. Pre-Covid, the fireworks display was \$5,000. The Recreation Committee is planning fundraising activities to help offset the cost.

Employees Budgeted - Full-time Recreation Director at 30 hrs/wk.

## **Town Forest Committee**

The Town Forest Committee is in the budget for the first time with a total budget of \$24,880. All of those expenses though are offset with non-tax revenue from logging as well as the town forest stewardship fund.

## **Debt Service is down \$3,849 or 1.2%**

Decrease is a result of decreasing interest payments on bonds.

## **Unemployment, Property & Liability and Workers Comp insurances are down \$11,000 or 8%**

Actual premiums for the first 6 months of FY24 are lower than was budgeted for FY23. Including a projected increase, it is expected the total cost fo FY24 will be less than was budgeted for FY23.

## **Agency Funding is down \$150 or 1%**

According to the Agency Review Committee, there were eight requests. All were the same as the current fiscal year except for UVM Home Care and Hospice which asked for a \$250 increase. Red Cross did not submit a request.

## **Capital Transfers is a decrease of \$143,911 or 18%**

While total capital budget spending is an increase over FY23, the amount of the budget supported by new tax revenue is down \$42,911. Including the use of \$100,000 of unassigned fund balance, total capital transfers are down \$143,911. In addition to new tax revenue and fund balance, the capital budget is supported by the use of \$325,000 of existing capital funds. Of that amount, \$200,000 is to be used as a down payment for the Engine #3 replacement and \$125,000 is unspent FY23 paving funds that will be used for paving in FY24.



**FY24 - General Fund DRAFT 1-5-22 SB**

	<u>Item</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>	<u>Change (FY23 to FY24)</u>
	<b>Revenue</b>				
1	<b>Property Tax</b>				
2	General Fund Taxes	\$3,628,016	\$3,197,622	\$3,425,768	\$228,146
3	Capital Fund Taxes	\$0	\$525,778	\$482,867	-\$42,911
4	<b>TOTAL</b>	<b>\$3,628,016</b>	<b>\$3,723,400</b>	<b>\$3,908,635</b>	<b>\$185,235</b>
5					
6	VT Gas	\$3,000	\$3,000	\$3,000	\$0
7	Delinquent Tax Int.	\$24,215	\$19,000	\$22,000	\$3,000
8	<b>TOTAL</b>	<b>\$27,215</b>	<b>\$22,000</b>	<b>\$25,000</b>	<b>\$3,000</b>
9	<b>State Land Payments</b>				
10	PILOT	\$4,899	\$4,899	\$4,899	\$0
11	Current Use	\$58,409	\$55,000	\$58,000	\$3,000
12	Act 60 Reappraisal	\$0	\$17,000	\$0	-\$17,000
13	Act 60 Listing	\$2,049	\$2,000	\$2,000	\$0
14	Lister Education	\$30	\$0	\$0	\$0
15					
16	<b>TOTAL</b>	<b>\$65,387</b>	<b>\$78,899</b>	<b>\$64,899</b>	<b>-\$14,000</b>
17	<b>Liquor Licenses</b>				
18	Licenses	\$1,365	\$1,295	\$1,295	\$0
19	<b>TOTAL</b>	<b>\$1,365</b>	<b>\$1,295</b>	<b>\$1,295</b>	<b>\$0</b>
20	<b>Dog Fees</b>				
21	Dog License Sales	\$1,751	\$3,500	\$2,000	-\$1,500
22	Dog Fines & Charges	\$0	\$0	\$0	\$0
23	<b>TOTAL</b>	<b>\$1,751</b>	<b>\$3,500</b>	<b>\$2,000</b>	<b>-\$1,500</b>
24	<b>Zoning</b>				
25	Building Permits	\$33,652	\$35,000	\$40,000	\$5,000
26	DRB Applications	\$8,820	\$12,000	\$15,000	\$3,000
27	Bianchi	\$3,450	\$3,000	\$3,000	\$0
28	<b>TOTAL</b>	<b>\$45,922</b>	<b>\$50,000</b>	<b>\$58,000</b>	<b>\$8,000</b>
29	<b>Marriage Licenses</b>				
30	Marriage / CU License	\$240	\$300	\$300	\$0
31	Marr/CU License State	-\$400	\$200	\$200	\$0
32	<b>TOTAL</b>	<b>-\$160</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>
33	<b>Highway Aid</b>				
34	State Highway Aid	\$159,920	\$140,500	\$158,500	\$18,000
35	Sinking Fund	\$0	\$43,646	\$75,000	\$31,354



	<u>Item</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>	<u>Change (FY23 to FY24)</u>
36	<b>TOTAL</b>	<b><u>\$159,920</u></b>	<b><u>\$184,146</u></b>	<b><u>\$233,500</u></b>	<b><u>\$49,354</u></b>
34					
35	FEMA	\$6,631	\$0	\$0	\$0
36	Grants-in-Aid	\$39,540	\$15,000	\$20,000	\$5,000
37	TH Structures	\$0	\$0	\$0	\$0
38	TH Class 2	\$0	\$0	\$0	\$0
39	<b>TOTAL</b>	<b><u>\$46,171</u></b>	<b><u>\$15,000</u></b>	<b><u>\$20,000</u></b>	<b><u>\$5,000</u></b>
40	Solar Trackers	\$35,746	\$38,000	\$38,000	\$0
41	<b>TOTAL</b>	<b><u>\$35,746</u></b>	<b><u>\$38,000</u></b>	<b><u>\$38,000</u></b>	<b><u>\$0</u></b>
42	<b><u>Recording Fees</u></b>				
43	Recording Fees	\$50,382	\$50,000	\$50,000	\$0
44	Rec. Restoration Fees	\$18,468	\$4,000	\$4,000	\$0
45	<b>TOTAL</b>	<b><u>\$68,850</u></b>	<b><u>\$54,000</u></b>	<b><u>\$54,000</u></b>	<b><u>\$0</u></b>
46	<b><u>Photocopy Income</u></b>				
47	Photocopy Income	\$5,642	\$4,500	\$4,500	\$0
48	<b>TOTAL</b>	<b><u>\$5,642</u></b>	<b><u>\$4,500</u></b>	<b><u>\$4,500</u></b>	<b><u>\$0</u></b>
49	<b><u>Misc. Clerk Fees</u></b>				
50	Misc. Clerks Fees	\$1,710	\$1,500	\$1,500	\$0
51	<b>TOTAL</b>	<b><u>\$1,710</u></b>	<b><u>\$1,500</u></b>	<b><u>\$1,500</u></b>	<b><u>\$0</u></b>
52	<b><u>Fire Department</u></b>				
53	St. George - Fire Aid	\$40,000	\$40,000	\$68,000	\$28,000
54	EMS Workforce Grant	\$0	\$0	\$0	\$0
55	COVID-19 Test/Vac	\$10,571	\$0	\$0	\$0
56	<b>TOTAL</b>	<b><u>\$50,571</u></b>	<b><u>\$40,000</u></b>	<b><u>\$68,000</u></b>	<b><u>\$28,000</u></b>
57					
58	<b><u>Enforcement Rev.</u></b>				
59	Accident Reports	\$1,175	\$1,000	\$1,000	\$0
60	Overweight Truck Fines	\$0	\$0	\$0	\$0
61	Judicial Fines	\$25,091	\$40,000	\$30,000	-\$10,000
62	Special Detail	\$2,404	\$1,500	\$1,500	\$0
63	St. George Traffic Control	\$0	\$3,000	\$0	-\$3,000
64	COPS Grant	\$35,105	\$50,000	\$0	-\$50,000
65	Misc.	\$5,884	\$0	\$0	\$0
66	<b>TOTAL</b>	<b><u>\$69,660</u></b>	<b><u>\$95,500</u></b>	<b><u>\$32,500</u></b>	<b><u>-\$63,000</u></b>
67	<b><u>Ambulance Service</u></b>				
68	Patient Billing Hinesburg	\$0	\$75,000	\$0	-\$75,000
69	St. George Contract	\$5,320	\$25,000	\$0	-\$25,000
70	<b>TOTAL</b>	<b><u>\$5,320</u></b>	<b><u>\$100,000</u></b>	<b><u>\$0</u></b>	<b><u>-\$100,000</u></b>
71	<b><u>Recreation</u></b>				

	<u>Item</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>	<u>Change (FY23 to FY24)</u>
72	Fees & Registration	\$53,252	\$55,000	\$60,000	\$5,000
73	Other Rec Income	\$2,025	\$4,000	\$4,000	\$0
74	Rental Town Hall	\$0	\$475	\$0	-\$475
75	<b>TOTAL</b>	<b><u>\$55,277</u></b>	<b><u>\$59,475</u></b>	<b><u>\$64,000</u></b>	<b><u>\$4,525</u></b>
76	<b><u>Interest Income/Investment</u></b>				
77	Interest Investments	\$3,276	\$7,500	\$7,500	\$0
78	<b>TOTAL</b>	<b><u>\$3,276</u></b>	<b><u>\$7,500</u></b>	<b><u>\$7,500</u></b>	<b><u>\$0</u></b>
79	<b><u>Cemetery Reimburse</u></b>				
80	Cemetery Reimburse	\$9,643	\$2,000	\$2,000	\$0
81	<b>TOTAL</b>	<b><u>\$9,643</u></b>	<b><u>\$2,000</u></b>	<b><u>\$2,000</u></b>	<b><u>\$0</u></b>
82	<b><u>Police Grant</u></b>				
83	Police Grants	\$0	\$5,000	\$5,000	\$0
84	<b>TOTAL</b>	<b><u>\$0</u></b>	<b><u>\$5,000</u></b>	<b><u>\$5,000</u></b>	<b><u>\$0</u></b>
85	<b><u>Misc.Grants &amp; Income</u></b>				
86	Misc. Income	\$42,997	\$25,000	\$25,000	\$0
86	Town Forest Logging	\$0	\$0	\$10,000	\$10,000
87	Highway Permits	\$2,965	\$0	\$0	\$0
88	ARPA Funds	\$0	\$0	\$0	\$0
89	Design Grant	\$600	\$0	\$0	\$0
90	Town Forest Fund	\$0	\$0	\$14,880	\$14,880
91	<b>TOTAL</b>	<b><u>\$46,562</u></b>	<b><u>\$25,000</u></b>	<b><u>\$49,880</u></b>	<b><u>\$24,880</u></b>
92	<b><u>Impact Fees</u></b>				
93	Police Impact Fees	\$7,314	\$0	\$8,000	\$8,000
94	Fire Impact Fees	\$0	\$0	\$0	\$0
95	<b>TOTAL</b>	<b><u>\$7,314</u></b>	<b><u>\$0</u></b>	<b><u>\$8,000</u></b>	<b><u>\$8,000</u></b>
96	<b><u>Applied Fund Balance</u></b>				
97	Applied Fund Balance	\$0	\$276,000	\$150,000	-\$126,000
98	<b>TOTAL</b>	<b><u>\$0</u></b>	<b><u>\$276,000</u></b>	<b><u>\$150,000</u></b>	<b><u>-\$126,000</u></b>
99	<b><i>Total General Fund</i></b>	<b><u>\$4,335,157</u></b>	<b><u>\$4,787,215</u></b>	<b><u>\$4,798,709</u></b>	<b><u>\$11,494</u></b>



**General Fund DRAFT 1-5-22 SB**

	<b>Item</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY24 Dept</b>	<b>FY24 Manager</b>	<b>FY24 Board</b>	<b>FY23 to FY24 Change</b>
	<b>Expenditures</b>						
1	<b>Selectboard</b>						
2	Wages	\$8,100	\$8,100	\$8,100	\$8,100	\$8,100	\$0
3	FICA	\$799	\$849	\$849	\$849	\$849	\$0
4	Secretary Pay	\$1,941	\$2,500	\$2,500	\$2,500	\$2,500	\$0
5	Town Report Coord.	\$410	\$500	\$500	\$500	\$500	\$0
6	Office Supplies	\$575	\$750	\$750	\$750	\$750	\$0
7	Ads, Notices	\$7,442	\$3,000	\$3,000	\$3,000	\$3,000	\$0
8	Dues, Meet, Sub	\$7,623	\$7,036	\$7,500	\$7,296	\$7,296	\$260
9	Prof. Services	\$13,406	\$10,000	\$10,000	\$10,000	\$10,000	\$0
10	Professional Audit	\$25,500	\$23,750	\$25,000	\$25,000	\$25,000	\$1,250
11	Town Report	\$2,479	\$2,500	\$2,500	\$2,500	\$2,500	\$0
12	Selectboard Misc	\$3,896	\$3,000	\$3,000	\$3,000	\$3,000	\$0
13	Attorney Fees	\$39,306	\$30,000	\$30,000	\$30,000	\$30,000	\$0
14	<b>TOTAL</b>	<b>\$111,477</b>	<b>\$91,985</b>	<b>\$93,699</b>	<b>\$93,495</b>	<b>\$93,495</b>	<b>\$1,510</b>
15							
16	<b>Town Manager</b>						
17	Wages	\$161,303	\$156,041	\$164,348	\$164,348	\$164,348	\$8,307
18	FICA	\$12,319	\$11,937	\$10,304	\$10,304	\$10,304	-\$1,633
19	Insurances	\$18,192	\$19,869	\$18,332	\$18,332	\$18,332	-\$1,537
20	Retirement	\$10,081	\$9,753	\$9,092	\$9,092	\$9,092	-\$661
21	Office Supplies	\$179	\$500	\$200	\$200	\$200	-\$300
22	Prof. Development	\$9,428	\$4,000	\$3,000	\$3,000	\$3,000	-\$1,000
23	Professional Services	\$0	\$5,000	\$4,000	\$4,000	\$4,000	-\$1,000
24	<b>TOTAL</b>	<b>\$211,502</b>	<b>\$207,100</b>	<b>\$209,276</b>	<b>\$209,276</b>	<b>\$209,276</b>	<b>\$2,176</b>
25							
26	<b>Elections</b>						
27	Election Salaries	\$645	\$2,000	\$2,000	\$2,000	\$2,000	\$0
28	FICA	\$49	\$153	\$153	\$153	\$153	\$0
29	Supplies	\$74	\$500	\$500	\$500	\$500	\$0
30	Professional SVC	\$1,616	\$2,500	\$2,500	\$2,500	\$2,500	\$0
31	Printing	\$0	\$0	\$0	\$0	\$0	\$0
32	<b>TOTAL</b>	<b>\$2,384</b>	<b>\$5,153</b>	<b>\$5,153</b>	<b>\$5,153</b>	<b>\$5,153</b>	<b>\$0</b>
33							
34	<b>Clerk/Treasurer</b>						
35	Wages	\$97,649	\$100,487	\$119,065	\$113,169	\$113,169	\$12,682
36	Accounting Assistant	\$15,208	\$20,000	\$0	\$0	\$0	-\$20,000
37	FICA	\$7,470	\$9,217	\$9,108	\$8,657	\$8,657	-\$560
38	Insurances	\$35,505	\$37,195	\$43,672	\$43,672	\$43,672	\$6,477
39	Retirement	\$6,618	\$6,280	\$6,773	\$6,375	\$6,375	\$95
40	Office Supplies	\$2,473	\$2,500	\$2,500	\$2,500	\$2,500	\$0
41	Dues, Meet, Sub	\$0	\$0	\$0	\$0	\$0	\$0
42	Ads & Notices	\$0	\$100	\$100	\$100	\$100	\$0
43	Land Record Supp	\$2,476	\$2,500	\$2,500	\$2,500	\$2,500	\$0
44	Travel	\$248	\$100	\$300	\$300	\$300	\$200
45	Professional Devel	\$85	\$500	\$1,000	\$1,000	\$1,000	\$500
46	Records Restoration	\$3,881	\$0	\$0	\$0	\$0	\$0
47	Misc.	\$36	\$200	\$200	\$200	\$200	\$0
48	<b>TOTAL</b>	<b>\$171,651</b>	<b>\$179,079</b>	<b>\$185,218</b>	<b>\$178,473</b>	<b>\$178,473</b>	<b>-\$606</b>
49							

	<b>Item</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY24 Dept</b>	<b>FY24 Manager</b>	<b>FY24 Board</b>	<b>FY23 to FY24 Change</b>
50	<b>Planning &amp; Zoning</b>						
51	Salary/Wages	\$160,921	\$178,885	\$187,791	\$187,791	\$170,319	-\$8,566
52	FICA	\$12,311	\$13,685	\$14,366	\$14,366	\$13,029	-\$656
53	Insurances	\$29,116	\$33,003	\$35,644	\$35,644	\$35,644	\$2,641
54	Retirement	\$10,174	\$9,465	\$9,551	\$9,551	\$9,551	\$86
55	Supplies	\$501	\$500	\$500	\$500	\$500	\$0
56	Ads, Notifications	\$936	\$1,500	\$1,500	\$1,500	\$1,500	\$0
57	Professional Development	\$1,337	\$2,000	\$2,000	\$2,000	\$2,000	\$0
58	Professional Services	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$0
59	Mileage	\$851	\$800	\$800	\$800	\$800	\$0
60	Printing	\$0	\$200	\$200	\$200	\$200	\$0
61	CCRPC	\$6,833	\$6,976	\$7,270	\$7,270	\$7,270	\$294
62	GBIC Dues	\$600	\$600	\$600	\$600	\$600	\$0
63	Special Projects	\$7,616	\$7,000	\$6,000	\$6,000	\$6,000	-\$1,000
64	<b>TOTAL</b>	<b>\$231,195</b>	<b>\$257,614</b>	<b>\$269,222</b>	<b>\$269,222</b>	<b>\$250,413</b>	<b>-\$7,201</b>
65							
66	<b>Assessor</b>						
67	Supplies	\$119	\$250	\$250	\$250	\$250	\$0
68	Ads & Notices	\$0	\$0	\$0	\$0	\$0	\$0
69	Professional Development	\$295	\$0	\$0	\$0	\$0	\$0
70	Prof SVC Tax Maps	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$0
71	Professional Service	\$31,421	\$35,000	\$35,000	\$35,000	\$35,000	\$0
72	<b>TOTAL</b>	<b>\$31,835</b>	<b>\$37,750</b>	<b>\$37,750</b>	<b>\$37,750</b>	<b>\$37,750</b>	<b>\$0</b>
73							
74	<b>Buildings &amp; Facilities</b>						
75	Salary/Wages	\$25,625	\$27,099	\$44,235	\$44,235	\$44,235	\$17,136
76	FICA	\$1,960	\$2,073	\$3,384	\$3,384	\$3,384	\$1,311
77	Insurances	\$0	\$7,617	\$16,429	\$16,429	\$16,429	\$8,812
78	Retirement	\$0	\$1,464	\$2,738	\$2,738	\$2,738	\$1,274
79	Supplies	\$1,434	\$1,100	\$1,500	\$1,500	\$1,500	\$400
80	Bldg Fixtures	\$436	\$800	\$1,000	\$1,000	\$1,000	\$200
81	Professional Service	\$30,945	\$26,000	\$28,000	\$28,000	\$28,000	\$2,000
82	Building R&M	\$19,783	\$6,000	\$6,000	\$6,000	\$6,000	\$0
83	Green Up Day	\$353	\$350	\$350	\$350	\$350	\$0
84	Sidewalks	\$0	\$0	\$0	\$0	\$0	\$0
85	Bldg Utilities	\$10,178	\$7,600	\$10,000	\$10,000	\$10,000	\$2,400
86	Vehicle Fuel	\$3,282	\$3,000	\$3,500	\$3,500	\$3,500	\$500
87	Equipment R&M	\$7,223	\$7,000	\$7,000	\$7,000	\$7,000	\$0
88	Stormwater	\$1,699	\$0	\$2,000	\$2,000	\$2,000	\$2,000
89	Streetlights	\$5,702	\$5,500	\$6,000	\$6,000	\$6,000	\$500
90	Solar O&M	\$6,952	\$3,800	\$5,000	\$5,000	\$5,000	\$1,200
91	<b>TOTAL</b>	<b>\$115,573</b>	<b>\$99,403</b>	<b>\$137,136</b>	<b>\$137,136</b>	<b>\$137,136</b>	<b>\$37,733</b>
92							
93	<b>Community Police</b>						
94	Police Salaries	\$431,362	\$460,393	\$466,163	\$476,551	\$459,911	-\$482
95	FICA	\$32,999	\$35,220	\$35,661	\$36,456	\$35,183	-\$37
96	Insurances	\$115,506	\$129,513	\$133,977	\$114,064	\$114,064	-\$15,449
97	Retirement	\$24,308	\$26,517	\$52,145	\$53,350	\$47,016	\$20,499
98	Supplies	\$2,899	\$4,000	\$4,000	\$4,000	\$4,000	\$0
99	Police Equipment	\$9,596	\$10,500	\$10,500	\$10,500	\$10,500	\$0
100	Evidence Collection	\$0	\$250	\$150	\$150	\$150	-\$100
101	Public Relations	\$433	\$1,100	\$1,100	\$1,100	\$1,100	\$0
102	Howard Center	\$7,365	\$8,000	\$8,000	\$8,000	\$8,000	\$0
103	Uniforms	\$5,674	\$4,500	\$5,000	\$5,000	\$5,000	\$500
104	Postage	\$90	\$300	\$150	\$150	\$150	-\$150

	Item	FY22 Actual	FY23 Budget	FY24 Dept	FY24 Manager	FY24 Board	FY23 to FY24 Change
105	Prof. Services	\$454	\$1,500	\$1,500	\$1,500	\$1,500	\$0
106	Dispatch Services	\$33,750	\$45,000	\$45,000	\$45,000	\$45,000	\$0
107	Computer/Copier	\$2,712	\$3,500	\$3,500	\$3,500	\$3,500	\$0
108	CAD	\$247	\$4,000	\$4,000	\$4,000	\$4,000	\$0
109	Vehicle Repair/Maint	\$11,376	\$8,000	\$8,000	\$8,000	\$8,000	\$0
110	Mileage	\$0	\$750	\$500	\$500	\$500	-\$250
111	Telephone	\$5,094	\$4,700	\$4,500	\$4,500	\$4,500	-\$200
112	MDT Maint	\$4,003	\$5,400	\$5,000	\$5,000	\$5,000	-\$400
113	Vehicle Fuel	\$11,919	\$14,000	\$14,000	\$14,000	\$14,000	\$0
114	Professional Development	\$3,060	\$4,500	\$5,000	\$5,000	\$5,000	\$500
115	Station - Prof Service	\$6,854	\$9,500	\$9,500	\$9,500	\$9,500	\$0
116	Station - R&M	\$4,420	\$3,000	\$4,500	\$4,500	\$4,500	\$1,500
117	Station - Utilities	\$9,376	\$7,000	\$9,000	\$9,000	\$9,000	\$2,000
118	CUSI	\$0	\$6,848	\$7,000	\$7,000	\$7,000	\$152
119	Dog Control	\$534	\$2,500	\$2,000	\$2,000	\$2,000	-\$500
120	Grant Work	\$4,460	\$0	\$0	\$0	\$0	\$0
121	<b>TOTAL</b>	<b>\$728,492</b>	<b>\$800,491</b>	<b>\$839,846</b>	<b>\$832,321</b>	<b>\$808,074</b>	<b>\$7,583</b>
122							
123	Fire Warden	\$0	\$350	\$350	\$350	\$350	\$0
124	<b>TOTAL</b>	<b>\$0</b>	<b>\$350</b>	<b>\$350</b>	<b>\$350</b>	<b>\$350</b>	<b>\$0</b>
125							
126	<b>Fire &amp; Rescue</b>						
127	Call Staff Pay	\$53,181	\$35,000	\$75,000	\$100,000	\$100,000	\$65,000
128	Chief Pay	\$12,000	\$0	\$0	\$0	\$0	\$0
129	FT/PT Salaries	\$0	\$154,337	\$276,238	\$161,707	\$161,707	\$7,370
130	FICA	\$4,986	\$11,806	\$21,132	\$12,371	\$12,371	\$565
131	Employee Insurances	\$19,835	\$43,708	\$97,111	\$29,562	\$29,562	-\$14,146
132	Retirement	\$2,139	\$9,646	\$32,043	\$18,758	\$18,758	\$9,112
133	Hose & Fittings	\$3,387	\$6,000	\$7,500	\$7,500	\$7,500	\$1,500
134	EMS PPE	\$2,497	\$0	\$0	\$0	\$0	\$0
135	Fire Gear (Bunker Gear)	\$31,434	\$20,000	\$22,000	\$22,000	\$22,000	\$2,000
136	Fire Gear Maint.	\$503	\$0	\$2,500	\$2,500	\$2,500	\$2,500
137	Fire/Rescue Equipment	\$1,877	\$10,000	\$10,000	\$10,000	\$10,000	\$0
138	Res. Equip. Maint.	\$2,073	\$0	\$0	\$0	\$0	\$0
139	Fire Fighting Foam	\$0	\$1,200	\$1,000	\$1,000	\$1,000	-\$200
140	Fire Dispatch Service	\$5,087	\$5,800	\$6,500	\$6,500	\$6,500	\$700
141	Wellness and Fitness	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$0
142	Forestry Equipment	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$0
143	Comm. Equip & Maint	\$2,324	\$9,000	\$10,000	\$10,000	\$10,000	\$1,000
144	Dues and Subscriptions	\$0	\$3,500	\$3,500	\$3,500	\$3,500	\$0
145	Prevention Ed.	\$2,067	\$1,800	\$1,800	\$1,800	\$1,800	\$0
146	Medical Supplies	\$6,373	\$0	\$0	\$0	\$0	\$0
147	Oxygen Refill	\$122	\$0	\$0	\$0	\$0	\$0
148	Insurance - Apparatus	\$37,712	\$26,500	\$27,000	\$27,000	\$27,000	\$500
149	Information Technology		\$0	\$0	\$0	\$0	\$0
150	Office Supplies	\$833	\$2,100	\$2,100	\$2,100	\$2,100	\$0
151	Vehic. Maint.	\$47,793	\$28,000	\$22,000	\$22,000	\$22,000	-\$6,000
152	Station Repair	\$29,203	\$15,000	\$12,000	\$12,000	\$12,000	-\$3,000
153	Utilities	\$9,296	\$10,000	\$10,000	\$10,000	\$10,000	\$0
154	COVID-19 Expenses	\$0	\$0	\$0	\$0	\$0	\$0
156	Vehicle Fuel	\$5,898	\$3,600	\$5,000	\$5,000	\$5,000	\$1,400
157	Telephone - Cell & Tablet	\$8,265	\$5,500	\$5,500	\$5,500	\$5,500	\$0
158	Prof. Development	\$13,727	\$18,000	\$18,000	\$18,000	\$18,000	\$0
159	Portable Defibrillator	\$1,716	\$0	\$0	\$0	\$0	\$0
161	<b>TOTAL</b>	<b>\$304,327</b>	<b>\$425,997</b>	<b>\$673,774</b>	<b>\$494,298</b>	<b>\$494,298</b>	<b>\$68,301</b>

	<u>Item</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Dept</u>	<u>FY24 Manager</u>	<u>FY24 Board</u>	<u>FY23 to FY24 Change</u>
162							
163	<b>EMS</b>						
164	Service Contract	\$36,000	\$0	\$66,000	\$66,000	\$66,000	\$66,000
165	Call Employee Pay	\$0	\$40,000	\$0	\$0	\$0	-\$40,000
166	EMS Responder	\$70,034	\$0	\$0	\$0	\$0	\$0
167	Payroll Taxes	\$5,358	\$3,060	\$0	\$0	\$0	-\$3,060
168	Uniforms	\$3,970	\$4,200	\$4,500	\$4,500	\$4,500	\$300
169	Protective Outer Clothing	\$3,849	\$4,000	\$4,500	\$4,500	\$4,500	\$500
170	Rescue Equipment	\$6,127	\$0	\$0	\$0	\$0	\$0
171	Equipment & Maintenance	\$7,023	\$6,500	\$6,500	\$6,500	\$6,500	\$0
172	Dispatch Services	\$12,147	\$15,500	\$17,500	\$17,500	\$17,500	\$2,000
173	Comm. Equip & Maint	\$8,693	\$0	\$0	\$0	\$0	\$0
174	Medical Supplies	\$11,630	\$16,000	\$16,000	\$16,000	\$16,000	\$0
175	Oxygen Refill	\$0	\$2,000	\$1,000	\$1,000	\$1,000	-\$1,000
176	Information Technology	\$2,920	\$3,500	\$3,500	\$3,500	\$3,500	\$0
177	Portable Defibrillator	\$1,257	\$4,000	\$4,000	\$4,000	\$4,000	\$0
178	EMS Continuing Education	\$4,761	\$3,900	\$4,200	\$4,200	\$4,200	\$300
179	Employee Vaccinations	\$0	\$1,200	\$1,200	\$1,200	\$1,200	\$0
180	Patient Billing Service Fee	\$0	\$7,100	\$0	\$0	\$0	-\$7,100
181	Ambulance Agency Fee	\$0	\$3,100	\$0	\$0	\$0	-\$3,100
182	Intercept Fees Paid to Other serv	\$0	\$6,300	\$0	\$0	\$0	-\$6,300
183	Insurance WC	\$0	\$8,500	\$0	\$0	\$0	-\$8,500
184	EMS Insurance -Apparatus	\$0	\$3,100	\$0	\$0	\$0	-\$3,100
185	Dues & Subscriptions	\$3,527	\$0	\$0	\$0	\$0	\$0
186	Apparatus Fuel	\$0	\$5,000	\$0	\$0	\$0	-\$5,000
187	Apparatus R & M	\$0	\$3,000	\$0	\$0	\$0	-\$3,000
188	<b>TOTAL</b>	<b>\$177,297</b>	<b>\$139,960</b>	<b>\$128,900</b>	<b>\$128,900</b>	<b>\$128,900</b>	<b>-\$11,060</b>
189							
190	<b>Highway Department</b>						
191	Highway Salaries	\$215,028	\$282,711	\$310,986	\$306,838	\$260,841	-\$21,870
192	FICA	\$16,450	\$21,627	\$23,790	\$23,473	\$19,954	-\$1,673
193	Insurances	\$21,253	\$62,375	\$74,461	\$66,043	\$32,931	-\$29,444
194	Retirement	\$13,439	\$17,670	\$20,992	\$20,712	\$17,607	-\$63
195	Supplies	\$2,108	\$2,500	\$2,500	\$2,500	\$2,500	\$0
196	Tools & Equipment	\$13,816	\$3,000	\$3,500	\$3,500	\$3,500	\$500
197	Ads Notices	\$190	\$0	\$0	\$0	\$0	\$0
198	Dues	\$0	\$300	\$300	\$300	\$300	\$0
199	CDL License	\$0	\$300	\$300	\$300	\$300	\$0
200	CDL Testing	\$0	\$0	\$0	\$0	\$0	\$0
201	Pro. Serv/Town Garage	\$20,540	\$14,000	\$14,000	\$14,000	\$14,000	\$0
202	Uniforms	\$2,354	\$5,000	\$5,000	\$5,000	\$5,000	\$0
203	<b>Total Gen HWY</b>	<b>\$305,177</b>	<b>\$409,483</b>	<b>\$455,829</b>	<b>\$442,666</b>	<b>\$356,933</b>	<b>-\$52,550</b>
204	Supplies & Equip	\$429	\$3,250	\$3,250	\$3,250	\$3,250	\$0
205	Dust Control	\$33,154	\$40,000	\$45,000	\$40,000	\$40,000	\$0
206	Blacktop	\$1,784	\$2,500	\$2,500	\$2,500	\$2,500	\$0
207	Striping	\$215	\$21,000	\$25,000	\$25,000	\$25,000	\$4,000
208	Guardrails	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0
209	Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0
210	Brush Cutting	\$465	\$10,000	\$10,000	\$10,000	\$10,000	\$0
211	Flood Control	\$0	\$0	\$0	\$0	\$0	\$0
212	Rental Equipment	\$4,880	\$3,000	\$5,400	\$5,400	\$5,400	\$2,400
213	Excavation Work	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
214	<b>Total Summer HWY</b>	<b>\$40,927</b>	<b>\$82,750</b>	<b>\$94,150</b>	<b>\$89,150</b>	<b>\$89,150</b>	<b>\$6,400</b>
215	Sign Supplies	\$1,165	\$2,000	\$2,000	\$2,000	\$2,000	\$0
216	Sign New	\$8,365	\$1,500	\$1,500	\$1,500	\$1,500	\$0

	Item	FY22 Actual	FY23 Budget	FY24 Dept	FY24 Manager	FY24 Board	FY23 to FY24 Change
217	<b>Total Signs</b>	<b>\$9,530</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>	\$0
218	Supplies	\$120	\$1,000	\$1,000	\$1,000	\$1,000	\$0
219	Salt	\$66,810	\$73,000	\$75,000	\$75,000	\$75,000	\$2,000
220	Sand	\$14,766	\$18,000	\$45,000	\$45,000	\$45,000	\$27,000
221	<b>Total Winter</b>	<b>\$81,696</b>	<b>\$92,000</b>	<b>\$121,000</b>	<b>\$121,000</b>	<b>\$121,000</b>	\$29,000
222	Bldg Supplies	\$207	\$1,000	\$1,000	\$1,000	\$1,000	\$0
223	Bldg R&M	\$1,963	\$2,000	\$4,000	\$4,000	\$4,000	\$2,000
224	Bldg Utilities	\$24,678	\$22,000	\$22,000	\$22,000	\$22,000	\$0
225	Building Phone	\$2,625	\$3,000	\$3,000	\$3,000	\$3,000	\$0
226	<b>Total Building</b>	<b>\$29,473</b>	<b>\$28,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	\$2,000
227	Vehicle Blades	\$16,425	\$16,000	\$18,000	\$18,000	\$18,000	\$2,000
228	Vehicle Supplies	\$0	\$7,000	\$7,000	\$7,000	\$7,000	\$0
229	Vehicle R&M	\$40,399	\$40,000	\$43,000	\$43,000	\$43,000	\$3,000
230	Vehicle Fuel	\$56,181	\$48,000	\$48,000	\$50,000	\$50,000	\$2,000
231	Radio Maintenance	\$187	\$2,000	\$2,000	\$2,000	\$2,000	\$0
232	Grants	\$0	\$0	\$0	\$0	\$0	\$0
233	<b>Total Vehicle</b>	<b>\$113,191</b>	<b>\$113,000</b>	<b>\$118,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	\$7,000
234	<b>TOTAL HWY</b>	<b>\$579,994</b>	<b>\$728,733</b>	<b>\$822,479</b>	<b>\$806,316</b>	<b>\$720,583</b>	-\$8,150
235							
236	<b>Town Hall Technology</b>						
237	Computer Supplies	\$0	\$700	\$700	\$700	\$700	\$0
238	Copier Supplies	\$466	\$500	\$750	\$750	\$750	\$250
239	Computer Software	\$4,055	\$2,000	\$3,400	\$3,400	\$3,400	\$1,400
240	NEMRC Contract	\$5,756	\$6,000	\$6,500	\$6,500	\$6,500	\$500
241	NEMRC R&M	\$0	\$250	\$250	\$250	\$250	\$0
242	Computer Training	\$0	\$150	\$150	\$150	\$150	\$0
243	Computer R&M	\$5,693	\$15,000	\$15,000	\$15,000	\$15,000	\$0
244	Copier R&M	\$6,907	\$8,000	\$8,000	\$8,000	\$8,000	\$0
245	Website Maint.	\$5,613	\$2,000	\$3,500	\$3,500	\$3,500	\$1,500
246	Website Operations	\$0	\$2,500	\$0	\$0	\$0	-\$2,500
247	Computer Hardware	\$3,615	\$3,000	\$3,500	\$3,500	\$3,500	\$500
248	Digital Projector	\$639	\$0	\$0	\$0	\$0	\$0
249	Postage	\$8,934	\$8,000	\$9,500	\$9,500	\$9,500	\$1,500
250	Phone/Fax/Internet	\$7,207	\$10,000	\$10,000	\$10,000	\$10,000	\$0
251	<b>TOTAL</b>	<b>\$48,884</b>	<b>\$58,100</b>	<b>\$61,250</b>	<b>\$61,250</b>	<b>\$61,250</b>	\$3,150
252							
253	<b>Landfill Closure</b>						
254	Monitoring and Testing	\$0	\$30,000	\$35,000	\$35,000	\$35,000	\$5,000
255	POET Maintenance	\$0	\$5,000	\$10,000	\$10,000	\$10,000	\$5,000
256	Landfill Maintenance	\$97,177	\$5,000	\$5,000	\$5,000	\$5,000	\$0
257	<b>TOTAL</b>	<b>\$97,177</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	\$10,000
258							
259	<b>Recreation</b>						
260	Salary/Wages	\$42,108	\$41,787	\$46,650	\$46,650	\$46,650	\$4,863
261	FICA	\$3,222	\$3,197	\$3,569	\$3,569	\$3,569	\$372
262	Insurances	\$7,286	\$6,000	\$6,434	\$6,434	\$6,434	\$434
263	Retirement	\$2,545	\$2,456	\$2,456	\$2,456	\$2,456	\$0
264	Supplies	\$184	\$300	\$300	\$300	\$300	\$0
265	Postage	\$762	\$1,200	\$1,200	\$1,200	\$1,200	\$0
266	Professional Development	\$478	\$600	\$600	\$600	\$600	\$0
267	Printing & Ads	\$1,937	\$3,000	\$3,000	\$3,000	\$3,000	\$0
268	Rec Facility Maint	\$17,219	\$17,500	\$20,000	\$20,000	\$20,000	\$2,500
269	Equipment Maint. & Fuel	\$0	\$500	\$200	\$200	\$200	-\$300
270	Youth Sports	\$9,081	\$6,000	\$9,000	\$9,000	\$9,000	\$3,000
271	Events & Perform	\$2,300	\$500	\$500	\$500	\$500	\$0

	<b>Item</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY24 Dept</b>	<b>FY24 Manager</b>	<b>FY24 Board</b>	<b>FY23 to FY24 Change</b>
272	Artist Series	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0
273	July 4th	\$12,523	\$6,000	\$16,000	\$16,000	\$16,000	\$10,000
274	Adult Programs	\$2,306	\$2,000	\$3,000	\$3,000	\$3,000	\$1,000
275	Youth Programs	\$28,717	\$24,000	\$24,000	\$24,000	\$24,000	\$0
276	Software	\$2,995	\$3,700	\$3,700	\$3,700	\$3,700	\$0
277	<b>TOTAL</b>	<b>\$133,661</b>	<b>\$119,740</b>	<b>\$141,609</b>	<b>\$141,609</b>	<b>\$141,609</b>	<b>\$21,869</b>
278							
279	<b>Conservation Commission</b>						
280	Ed. Materials	\$103	\$200	\$200	\$200	\$200	\$0
281	Supplies	\$0	\$0	\$1,980	\$1,980	\$1,980	\$1,980
282	Geprags Mowing	\$2,784	\$3,200	\$3,660	\$3,660	\$3,660	\$460
283	General Operations	\$0	\$200	\$200	\$200	\$200	\$0
284	Natural Resources	\$0	\$6,500	\$7,885	\$7,885	\$7,885	\$1,385
285	Miscellaneous	\$541	\$0	\$0	\$0	\$0	\$0
286	<b>TOTAL</b>	<b>\$3,427</b>	<b>\$10,100</b>	<b>\$13,925</b>	<b>\$13,925</b>	<b>\$13,925</b>	<b>\$3,825</b>
287							
288	<b>Conservation &amp; Preservation</b>						
289	Lewis Creek Association	\$2,204	\$2,204	\$2,204	\$2,204	\$2,204	\$0
290	Land Preservation Transfer	\$0	\$5,000	\$15,000	\$7,500	\$7,500	\$2,500
291	Tree Care and Planting	\$0	\$4,100	\$1,000	\$1,000	\$1,000	-\$3,100
292	<b>TOTAL</b>	<b>\$2,204</b>	<b>\$11,304</b>	<b>\$18,204</b>	<b>\$10,704</b>	<b>\$10,704</b>	<b>-\$600</b>
293							
294	Affordable Housing Comm	\$1,000	\$1,000	\$12,000	\$5,000	\$5,000	\$4,000
295	Economic Dev. Comm.	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0
296	Energy Committee	\$0	\$2,300	\$12,820	\$3,000	\$3,000	\$700
297	Town Forest Comm.	\$2,680	\$0	\$24,880	\$24,880	\$24,880	\$24,880
298	Trails Committee	\$859	\$1,500	\$1,500	\$1,500	\$1,500	\$0
299	Village Steering Comm.	\$0	\$500	\$0	\$0	\$0	-\$500
300	<b>TOTAL</b>	<b>\$4,539</b>	<b>\$7,300</b>	<b>\$53,200</b>	<b>\$36,380</b>	<b>\$36,380</b>	<b>\$29,080</b>
301							
302	<b>Public Health</b>						
303	Heating Fuel Assist	\$0	\$500	\$0	\$0	\$0	-\$500
304	Public Health Misc	\$3,388	\$300	\$300	\$300	\$300	\$0
305	Town Health Officer	\$1,077	\$3,000	\$3,000	\$3,000	\$3,000	\$0
306	<b>TOTAL</b>	<b>\$4,464</b>	<b>\$3,800</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>-\$500</b>
307							
308	<b>Dog Control</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
309		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
310							
311	<b>Cemetery</b>						
312	Coordinator	\$600	\$600	\$600	\$600	\$600	\$0
313	Cemetery Contract	\$31,605	\$32,776	\$32,776	\$32,776	\$32,776	\$0
314	Cemetery R & M	\$3,392	\$2,000	\$2,000	\$2,000	\$2,000	\$0
314	<b>TOTAL</b>	<b>\$35,598</b>	<b>\$35,376</b>	<b>\$35,376</b>	<b>\$35,376</b>	<b>\$35,376</b>	<b>\$0</b>
315							
316	<b>Debt Service</b>						
317	Police Station	\$69,758	\$68,546	\$67,905	\$67,905	\$67,905	-\$641
318	Fire/Police/Lot 1	\$0	\$0	\$0	\$0	\$0	\$0
319	Trackers	\$36,563	\$35,864	\$35,120	\$35,120	\$35,120	-\$744
320	PW Garage	\$197,098	\$194,783	\$192,319	\$192,319	\$192,319	-\$2,464
321	<b>TOTAL</b>	<b>\$303,419</b>	<b>\$299,193</b>	<b>\$295,344</b>	<b>\$295,344</b>	<b>\$295,344</b>	<b>-\$3,849</b>
322							
323	<b>County Tax</b>						
324	County Tax	\$27,381	\$29,131	\$31,500	\$31,500	\$31,500	\$2,369
325	<b>TOTAL</b>	<b>\$27,381</b>	<b>\$29,131</b>	<b>\$31,500</b>	<b>\$31,500</b>	<b>\$31,500</b>	<b>\$2,369</b>



	<u>Item</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Dept</u>	<u>FY24 Manager</u>	<u>FY24 Board</u>	<u>FY23 to FY24 Change</u>
326							
327							
328							
329	<b>Unemployment Insurance</b>						
330	Unemployment	\$2,645	\$3,000	\$3,000	\$2,000	\$2,000	-\$1,000
331	<b>TOTAL</b>	<b>\$2,645</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>-\$1,000</b>
332							
333	<b>Insurance - PACIF</b>						
334	Property & Liability	\$62,027	\$80,000	\$87,500	\$70,000	\$70,000	-\$10,000
335	Workers Comp	\$40,366	\$55,000	\$58,000	\$55,000	\$55,000	\$0
336	<b>TOTAL</b>	<b>\$102,393</b>	<b>\$135,000</b>	<b>\$145,500</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>-\$10,000</b>
337							
338	<b>Agency Funding</b>						
339	Steps to End Dom. Violence	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350	\$0
340	Comm. Res. Center	\$0	\$0	\$0	\$0	\$0	\$0
341	UVM Home Care & Hosp.	\$6,500	\$7,000	\$7,000	\$7,250	\$7,250	\$250
342	COTS	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000
343	CVAA/Age Well	\$2,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0
344	Chit Com Action/CVOEO	\$0	\$0	\$0	\$0	\$0	\$0
345	Hinesburg Rides	\$0	\$0	\$0	\$0	\$0	\$0
346	VT Family Network	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0
347	Hope Works	\$0	\$0	\$0	\$0	\$0	\$0
348	VT Red Cross	\$400	\$400	\$400	\$0	\$0	-\$400
349	VCIL	\$200	\$200	\$200	\$200	\$200	\$0
350	Hinesburg Meal Site	\$650	\$650	\$650	\$650	\$650	\$0
351	Lund	\$0	\$1,500	\$1,500	\$0	\$0	-\$1,500
352	Prevent Child Abuse	\$500	\$500	\$500	\$500	\$500	\$0
353	<b>TOTAL</b>	<b>\$14,600</b>	<b>\$17,600</b>	<b>\$17,600</b>	<b>\$16,950</b>	<b>\$16,950</b>	<b>-\$650</b>
354							
355	<b>Library</b>						
356	Carpenter-Carse	\$229,998	\$235,000	\$244,000	\$244,000	\$244,000	\$9,000
357	<b>TOTAL</b>	<b>\$229,998</b>	<b>\$235,000</b>	<b>\$244,000</b>	<b>\$244,000</b>	<b>\$244,000</b>	<b>\$9,000</b>
358							
359	HCRC	\$23,100	\$23,100	\$23,100	\$23,100	\$23,100	\$0
360	<b>TOTAL</b>	<b>\$23,100</b>	<b>\$23,100</b>	<b>\$23,100</b>	<b>\$23,100</b>	<b>\$23,100</b>	<b>\$0</b>
361							
362	<b>GMT Funding</b>						
363	Green Mountain Transit	\$46,748	\$48,576	\$51,000	\$51,003	\$51,003	\$2,427
364	<b>TOTAL</b>	<b>\$46,748</b>	<b>\$48,576</b>	<b>\$51,000</b>	<b>\$51,003</b>	<b>\$51,003</b>	<b>\$2,427</b>
365							
366	<b>Lake Iroquois</b>						
367	Lake Iroquois Association	\$7,500	\$7,500	\$15,000	\$7,500	\$7,500	\$0
368	Lake Iroq. Rec Dist.	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0
369	<b>TOTAL</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$18,000</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$0</b>
370							
371	<b>OPERATING TOTAL</b>	<b>\$3,756,465</b>	<b>\$4,060,435</b>	<b>\$4,608,712</b>	<b>\$4,344,631</b>	<b>\$4,215,842</b>	<b>\$155,407</b>
372	<b>Capital Fund</b>						
373	<b>Capital Transfers</b>						
374	General Capital	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$0
375	Planning & Zoning	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$0
376	Building & Facilities	\$35,278	\$52,719	\$58,000	\$58,000	\$58,000	\$5,281
377	Police	\$40,000	\$64,000	\$64,000	\$80,000	\$80,000	\$16,000
378	Fire/Rescue/EMS	\$116,304	\$106,000	\$161,000	\$81,000	\$81,000	-\$25,000
379	Highway	\$349,402	\$461,559	\$431,367	\$316,367	\$316,367	-\$145,192

	<u>Item</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY24 Dept</u>	<u>FY24 Manager</u>	<u>FY24 Board</u>	<u>FY23 to FY24 Change</u>
380	Technology	\$4,500	\$4,000	\$4,000	\$4,000	\$4,000	\$0
381	Recreation	\$5,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0
382	Cemetery	\$5,000	\$5,000	\$10,000	\$10,000	\$10,000	\$5,000
383	<b>CAPITAL TOTAL</b>	<b>\$558,984</b>	<b>\$726,778</b>	<b>\$761,867</b>	<b>\$582,867</b>	<b>\$582,867</b>	<b>-\$143,911</b>
384							\$0
385	<b>TOTAL EXPENSES</b>	<b>\$4,315,449</b>	<b>\$4,787,213</b>	<b>\$5,370,579</b>	<b>\$4,927,498</b>	<b>\$4,798,709</b>	<b>\$11,496</b>

## Town of Hinesburg CIP - FY24 Expenditure Summary

*See CIP Plan Detail and Narrative. Capital Reserves means the assignment of existing unallocated capital funds. Capital Transfer means funds raised through the FY23 Capital Tax Rate.*

Project/Equipment	Department	Description	FY24 Capital Transfer	Use of Capital Reserves	Transfer from GF Fund Balance	Grant Funds	FY24 CIP
Paving	Highway	Richmond Road	\$125,000	\$125,000	\$0	\$0	\$250,000
Gravel Road Projects	Highway	Regular gravel road work	\$30,000	\$0	\$0	\$0	\$30,000
Culvert Replacement	Highway	Regular culvert work, + savings toward grant match	\$15,000	\$0	\$0	\$0	\$15,000
Bridge Repair/Replacement	Highway	Savings toward future bridge repairs	\$10,000	\$0	\$0	\$0	\$10,000
2020 Massey-Ferguson Tractor/Diamond Mower	Highway	Payment for replacement (annual through FY26)	\$23,365	\$0	\$0	\$0	\$23,365
2009 International Dump Truck	Highway	Savings towards future replacement	\$20,000	\$0	\$0	\$0	\$20,000
2014 Mack Replacement (Dump)	Highway	Saving for future replacement	\$40,000	\$0	\$0	\$0	\$40,000
John Deere Grader 2021	Highway	Annual Payment for replacement through FY24	\$30,502	\$0	\$0	\$0	\$30,502
One-ton Pickup (Ford F350 w/plow & crane)	Highway	Savings toward replacement	\$10,000	\$0	\$0	\$0	\$10,000
General Highway Capital	Highway	Savings toward future purchases	\$5,000	\$0	\$0	\$0	\$5,000
2018 Interceptor Replacement	Police	Estimated payment for 3 years	\$16,000	\$0	\$0	\$0	\$16,000
2021 Dodge Durango	Police	Payment for replacement (annual through FY24)	\$16,000	\$0	\$0	\$0	\$16,000
2021 Dodge Durango	Police	Payment for replacement (annual through FY24)	\$16,000	\$0	\$0	\$0	\$16,000
Mobile Technology	Police	Savings towards mobile technology replacement	\$0	\$0	\$10,000	\$0	\$10,000
Building Technology	Police	Savings towards future purchases	\$0	\$0	\$5,000	\$0	\$5,000
Police Facility - Upgrades	Police	Savings towards future projects	\$0	\$0	\$10,000	\$0	\$10,000
Building Mechanicals	Police	Savings towards future mechanical replacements	\$0	\$0	\$2,000	\$0	\$2,000
General Police Capital	Police	Savings towards future purchases	\$0	\$0	\$5,000	\$0	\$5,000
Engine 3 Replacement	Fire	Possible down payment	\$0	\$200,000	\$0	\$0	\$200,000
Engine 2 Replacement	Fire	Savings toward future purchase	\$50,000	\$0	\$0	\$0	\$50,000
Communications	Fire	Savings toward future equipment replacement	\$5,000	\$0	\$0	\$0	\$5,000
SCBA Units	Fire	Savings towards future replacement	\$0	\$0	\$3,000	\$0	\$3,000
Rescue Equipment	Fire	Savings towards future purchase	\$0	\$0	\$3,000	\$0	\$3,000
Building Repair/Renovation/Retrofits	Fire	Savings towards future projects	\$0	\$0	\$10,000	\$0	\$10,000
General Fire Capital	Fire	Savings toward future purchases	\$0	\$0	\$10,000	\$0	\$10,000
Sidewalk Construction	B&F	Reserves for future sidewalk projects, grant match	\$0	\$0	\$20,000	\$0	\$20,000
Tree Planting & Maintenance	B&F	Savings towards future tree planting and replacement	\$2,000	\$0	\$0	\$0	\$2,000
Town Hall Upgrades	B&F	Reserves for future upgrades to Town Hall	\$15,000	\$0	\$0	\$0	\$15,000
Lot 1	B&F	Savings towards improvements	\$0	\$0	\$5,000	\$0	\$5,000
Utilities Pick-up (GF share)	B&F	Payment for replacement (annual through FY23)	\$3,000	\$0	\$0	\$0	\$3,000
Sidewalk Plow	B&F	Savings towards replacement	\$0	\$0	\$5,000	\$0	\$5,000
General Buildings and Facilities Capital	B&F	Savings towards future projects	\$0	\$0	\$8,000	\$0	\$8,000
Bissonette Fields	Recreation	Savings towards future facilities	\$6,000	\$0	\$4,000	\$0	\$10,000
General Recreation Capital	Recreation	Savings towards future recreation improvements	\$10,000	\$0	\$0	\$0	\$10,000
Stormwater	Administrator	Savings towards future infrastructure	\$7,500	\$0	\$0	\$0	\$7,500
Zoning Regulations Overhaul	P&Z	Savings towards the cost of hiring a consultant	\$3,500	\$0	\$0	\$0	\$3,500
Website Upgrade	Technology	Savings/Payment for website upgrade	\$1,000	\$0	\$0	\$0	\$1,000
Server Replacement	Technology	Savings towards replacement	\$3,000	\$0	\$0	\$0	\$3,000
Cemetery	Cemetery	Reserves for cemetery maintenance/repairs	\$10,000	\$0	\$0	\$0	\$10,000
General Capital	General	Savings toward future capital improvements	\$10,000	\$325,000	\$100,000	\$0	\$907,867
<b>FY24 TOTAL</b>			<b>\$482,867</b>	<b>\$325,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$907,867</b>



**TOWN OF HINESBURG, VT - Capital Improvement Plan FY24-FY28**

Proposed							
	FY23 Budget	FY24 Budget	FY25 Plan	FY26 Plan	FY27 Plan	FY28 Plan	FY23-FY28 TOTAL
<i>See summary and narrative for detail, totals.</i>							
<b>HIGHWAY</b>							
<b>Bridge</b>							
Bridge Repair/Replacement	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
<i>Bridge Total:</i>	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
<b>Gravel Roads/Culverts</b>							
Culvert Replacement	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000
Gravel	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$180,000
Gravel Roads Total	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$330,000
<b>Paving</b>							
Charlotte Road (phase I)							\$0
Charlotte Road (phase II)							\$0
CVU Road							\$0
Commerce Street							\$0
Farmall Drive							\$0
Fredric Way							\$0
Hollow Road							\$0
Mechanicsville Road							\$0
North Road		\$250,000					\$250,000
Pond Brook Rd. (0.3 mile)							\$0
Pond Road							\$0
Richmond Road (phase I)	\$125,000						\$125,000
Richmond Road (phase II)	\$125,000						\$125,000
Shelburne Falls Road (phase I)							\$0
Shelburne Falls Road (phase II)							\$0
Silver Street (phase I)			\$125,000				\$125,000
Silver Street (phase II)			\$125,000				\$125,000
Tyler Bridge Road							\$0
Paving Reserves				\$250,000	\$250,000	\$250,000	\$750,000
<i>Road &amp; Bridge Total:</i>	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,500,000
<b>Facilities</b>							
Highway Garage/Sand Shed <i>(see debt service line in GF budget)</i>							\$0
<i>Facilities Total:</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOWN OF HINESBURG, VT - Capital Improvement Plan FY24-FY28

	Proposed							
	FY23 Budget	FY24 Budget	FY25 Plan	FY26 Plan	FY27 Plan	FY28 Plan	FY23-FY28 TOTAL	
<b>Equipment</b>								
2009 International Replacement	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000	
2014 Mack Replacement	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000	
2018 Freightliner Replacement	\$26,757	\$0	\$0	\$0	\$40,000	\$40,000	\$106,757	
2016 Freightliner Replacement	\$0	\$0	\$0	\$45,000	\$45,000	\$45,000	\$135,000	
2017 F350 w/plow replacement	\$13,653	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$53,653	
2017 Volvo Loader	\$29,341	\$0	\$0	\$0	\$0	\$0	\$29,341	
2020 Massey-Ferguson Tractor/Mower	\$23,805	\$23,365	\$22,926	\$22,483	\$0	\$0	\$92,579	
2012 John Deere Excavator	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2021 John Deere Grader	\$30,502	\$30,502	\$30,502	\$30,502	\$0	\$0	\$122,008	
Flatbed Truck	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Unallocated Fund Balance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000	
<b>Equipment Total:</b>	\$149,059	\$128,867	\$128,428	\$172,985	\$160,000	\$150,000	\$889,338	
<b>Total Highway:</b>	\$454,059	\$433,867	\$433,428	\$477,985	\$465,000	\$455,000	\$2,779,338	
<b>POLICE</b>								
<b>Equipment</b>								
2021 Dodge Durango	\$16,000	\$16,000	\$0	\$0	\$0	\$0	\$32,000	
2021 Dodge Durango	\$16,000	\$16,000	\$0	\$0	\$0	\$0	\$32,000	
2018 Ford Interceptor Replacement	\$0	\$16,000	\$16,000	\$16,000	\$0	\$0	\$48,000	
2018 Chevy Tahoe Replacement	\$0	\$0	\$16,000	\$16,000	\$16,000	\$16,000	\$64,000	
Mobile Technology Replacement Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000	
<b>Equipment Total:</b>	\$42,000	\$58,000	\$42,000	\$42,000	\$26,000	\$26,000	\$236,000	
<b>Facilities</b>								
Technology	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000	
Police Facility - Upgrades	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000	
Retrofits/Renovations	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$12,000	
<b>Facilities Total:</b>	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$102,000	
Unallocated fund balance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000	
<b>Total Police:</b>	\$64,000	\$80,000	\$64,000	\$64,000	\$48,000	\$48,000	\$338,000	
<b>FIRE</b>								
<b>Vehicles</b>								
Med 100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Engine 2	\$0	\$50,000	\$150,000	\$150,000	\$150,000	\$150,000	\$650,000	
Engine 3	\$80,000	\$200,000	\$60,000	\$60,000	\$60,000	\$0	\$460,000	

See summary and narrative for detail, totals.



**TOWN OF HINESBURG, VT - Capital Improvement Plan FY24-FY28**

Proposed							
	<b>FY23 Budget</b>	<b>FY24 Budget</b>	<b>FY25 Plan</b>	<b>FY26 Plan</b>	<b>FY27 Plan</b>	<b>FY28 Plan</b>	<b>FY23-FY28 TOTAL</b>
<i>See summary and narrative for details, totals.</i>							
<b>Total Recreation:</b>	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$60,000
<b>CEMETERY</b>							
Repair & Maintenance Projects	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$55,000
<b>Total Cemetery:</b>	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$55,000
<b>TECHNOLOGY</b>							
Audio/Visual	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Town website	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$6,000
Town Server	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$18,000
<b>Total Technology:</b>	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$24,000
<b>GENERAL GOVERNMENT</b>							
Zoning Regulations	\$3,500	\$3,500	\$3,500	\$500	\$500	\$500	\$12,000
<b>Total General Government:</b>	\$3,500	\$3,500	\$3,500	\$500	\$500	\$500	\$12,000
<b>STORMWATER</b>							
Stormwater Permit (Roads) Assessment	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$45,000
<b>Total Stormwater:</b>	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$45,000
<b>UNALLOCATED FUND BALANCE</b>	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
<b>TOTAL</b>	<b>\$726,778</b>	<b>\$907,867</b>	<b>\$851,428</b>	<b>\$897,985</b>	<b>\$919,000</b>	<b>\$853,000</b>	<b>\$2,486,073</b>



## FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative



### **Introduction**

*“An important part of financial management is the study and application of capital budgeting, which encompasses (1) the preparation, adoption, and implementation of a budget for major capital projects or acquisitions and (2) the funding of those capital projects and acquisitions through a combination of pay-as-you-go and debt financing.”<sup>1</sup>*

The capital improvement plan (CIP) is a five-year planning and budgeting document. While this narrative covers the entirety of the CIP, FY24 is the only year proposed for funding.

To be included in the CIP, an item or project must have an estimated cost of at least \$5,000. Projects, equipment, or items with estimated costs greater than \$400,000 will be listed in the CIP, but will be subject to separate approval by voters per the policy wishes of the Selectboard.

This narrative is to be paired with the summary and detail sheets of the capital improvement plan workbook and any applicable attachments (such as the most recently adopted capital reserves and debt service schedule) to create the complete five-year CIP and budget.

The bulk of the funding for the CIP comes in the form of taxes raised annually. Larger projects or items (such as facilities) may be shown in the plan, but are generally financed as part of the Town’s debt service portfolio (bond authorization). Other potential sources of funds are grants, capital reserves, donations, fundraising activities, legal settlement funds, and impact fees (fees charged on new development to help offset the impacts associated with new development).

### **HIGHWAY**

#### **Paving**

The Town’s paving program, established in 2011, calls for an average of 2.3 miles of paved roads to be re-paved each fiscal year. The Town generally applies an overlay of 2” of pavement. The Town received a Class 2 Paving grant from the State in FY22; when combined with local capital funds the Town was able to apply \$400,000 towards paving projects. The Town paved the following roads in FY22:

- Pond Road (shimming 2” overlay)

\*paving schedule subject to change based upon spring road conditions

***Project/Item:*** Charlotte Road paving

***Department:*** Highway

***FY24 CIP Transfer:*** \$0.00

***Total Cost:*** \$125,000 (estimate)

***Description:*** Charlotte Road paving concluded in FY15. The project has been and may continue to be split into two phases.

***Anticipated fiscal year of purchase/completion:*** FY25 (1.8 miles)

***Project/Item:*** Commerce Street paving

<sup>1</sup> Excerpted and adapted from “Capital Budgeting: Rationale, Scope, Policy, and Process” in Justin Marlowe, William C. Rivenbark, and A. John Vogt, *Capital Budgeting and Finance: A Guide for Local Governments*, 2d ed. (Washington, DC: ICMA Press, 2009). Copy of the entire excerpt included in the CIP document.

**FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative**



**Department:** Highway  
**FY24 CIP Transfer:** \$0.00  
**Total Cost:** \$250,000 (estimate)

**Description:**  
**Anticipated fiscal year of purchase/completion:** Not in 5-year plan.

**Project/Item:** CVU Road paving

**Department:** Highway  
**FY24 CIP Transfer:** \$0.00  
**Total Cost:** \$75,000 (estimate)

**Description:** The Town was able to pave 0.5 miles of CVU Road in FY18.  
**Anticipated fiscal year of purchase/completion:** Not in 5-year plan.

**Project/Item:** Hollow Road paving

**Department:** Highway  
**FY24 CIP Transfer:** \$0.00  
**Total Cost:** \$250,000 (per phase)

**Description:** The Town's receipt of a Class 2 paving grant from the State for the maximum award amount (\$175,000 in State funds, matched with \$35,000 in Town funds – an 80/20 grant split), allowed for the entire Hinesburg section of Hollow Road to be paved in a single fiscal year. Hollow Road is generally paved in two phases.  
**Anticipated fiscal year of purchase/completion:** Not in 5-year plan.

**Project/Item:** Mechanicsville Road paving

**Department:** Highway  
**FY24 CIP Transfer:** \$0.00  
**Total Cost:** \$250,000 (estimate)

**Description:** The Town was able to pave approximately 1,200' of Mechanicsville Road in FY18 (the section from VT Route 116 to the intersection with Commerce Street). The Town paved the remaining section in FY22.  
**Anticipated fiscal year of purchase/completion:** Not in 5-year plan.

**Project/Item:** North Road paving

**Department:** Highway  
**FY24 CIP Transfer:** \$0.00  
**Total Cost:** \$250,000 (estimate)

**Description:** Paving, per the schedule.  
**Anticipated fiscal year of purchase/completion:** FY25.

**Project/Item:** Pond Road paving

**Department:** Highway  
**FY24 CIP Transfer:** \$0  
**Total Cost:** \$0

**Description:** Paving, per the schedule.  
**Anticipated fiscal year of purchase/completion:** Completed in FY22 see above.

**Project/Item:** Richmond Road paving

**Department:** Highway

**FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative**



***FY24 CIP Transfer:*** \$250,000

***Total Cost:*** \$250,000 (estimate)

***Description:*** Future paving of Richmond Road may be split into two or more phases. A portion of the FY23 paving funds were allocated towards the Richmond Road & North Road intersection improvement as well as Winter sand & gravel

***Anticipated fiscal year of purchase/completion:*** FY24 TBD

***Project/Item:*** Shelburne Falls Road paving

***Department:*** Highway

***FY24 CIP Transfer:*** \$0.00

***Total Cost:*** \$375,000

***Description:*** Paving is split into two phases, with the first planned for FY19 and the second for FY22. The first phase is proposed as the larger of the two (Phase 2 is estimated to cost \$125,000).

***Anticipated fiscal year of purchase/completion:*** Phase 2 in FY24.

***Project/Item:*** Silver Street

***Department:*** Highway

***FY23 CIP Transfer:*** \$0

***Total Cost:*** \$250,000

***Description:*** Silver Street was paved in two phases, occurring in FY16 and FY17.

***Anticipated fiscal year of purchase/completion:*** FY23.

***Project/Item:*** Gravel Road projects

***Department:*** Highway

***FY24 CIP Transfer:*** \$30,000.00

***Total Cost:*** \$25,000 to \$30,000 (annual)

***Description:*** Annual capital improvements (drainage, sub-base, ditching, etc.) to the Town's gravel roads.

***Anticipated fiscal year of purchase/completion:*** Annual

***Project/Item:*** Culvert Replacement/Repair Projects

***Department:*** Highway

***FY24 CIP Transfer:*** \$15,000.00

***Total Cost:*** \$15,000 to \$25,000 (annual)

***Description:*** This funds annual culvert repair and replacement for culverts of all sizes and styles as well as savings towards future large culvert replacements.

***Anticipated fiscal year of purchase/completion:*** Annual.

***Project/Item:*** Bridge Repair/Replacement

***Department:*** Highway

***FY24 CIP Transfer:*** \$10,000.00

***Total Cost:*** \$10,000 to \$20,000 (annually)

***Description:*** This covers significant bridge repairs as well as bridge replacements. In years where no repairs or replacements are planned, funds are saved to cover future expenses.

***Project/Item:*** 2020 Massey-Ferguson Tractor/Diamond Mower attachment

***Department:*** Highway

**FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative**



**FY24 CIP Transfer:** \$23,365.00

**Total Cost:** \$69,214 in payments remaining

**Description:** This is a 2020 Massey-Ferguson Tractor/Diamond Mower Attachment which was purchased in FY21 and has an expected useful life of 10-12 years.

**Anticipated fiscal year of purchase/completion:** Replaced in FY21; Last payment in FY26

**Project/Item:** Dump Truck – 2009 International

**Department:** Highway

**FY24 CIP Transfer:** \$40,000.00

**Total Cost:** \$250,000 (estimate)

**Description:** The ideal replacement schedule is every seven years assuming that the truck is purchased with a seven-year total warranty. This dump truck is the oldest of the four-truck fleet. Replacement was scheduled for FY19, placing the first payment in FY20 (if the truck is lease-financed). This truck will be replaced in FY23. Trade In Value?

**Anticipated fiscal year of purchase/completion:** FY23 (replacement); FY24 (first payment), if utilizing the current financing program

**Project/Item:** Dump Truck –2014 Mack

**Department:** Highway

**FY24 CIP Transfer:** \$20,000 (savings towards replacement)

**Total Cost:** \$290,000 (estimate)

**Description:** The ideal replacement schedule is every seven years assuming that the truck is purchased with a seven-year total warranty. This truck is now eight years old and replacement is proposed for FY24 however if replaced in FY25, the planned FY24 payment will be saved and used as a down payment or applied to future payments. Trade In Value

**Anticipated fiscal year of purchase/completion:** FY25

**Project/Item:** Dump Truck – 2018 Freightliner

**Department:** Highway

**FY24 CIP Transfer:** \$0.00

**Total Cost:** \$142,825

**Description:** The ideal replacement schedule is every seven years assuming that the truck is purchased with a seven-year total warranty. The truck's purchase was lease-financed, with the first payment in FY19 and the final payment due in FY23. It is anticipated that this truck will be replaced in FY27.

**Anticipated fiscal year of purchase/completion:** FY27 (first payment).

**Project/Item:** Dump Truck –2016 Freightliner

**Department:** Highway

**FY24 CIP Transfer:** \$0.00

**Total Cost:** \$169,402.97

**FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative**



**Description:** The ideal replacement schedule is every seven years assuming that the truck is purchased with a seven-year total warranty. This truck will likely be replaced in FY26.

**Anticipated fiscal year of purchase/completion:** FY26 (first payment).

**Project/Item:** John Deere Grader

**Department:** Highway

**FY24 CIP Transfer:** \$30,502 (annual payment)

**Total Cost:** \$350,000

**Description:** The anticipated life of the grader is 10 to 15 years. The town was able to purchase the grader utilizing a \$107,000 trade in of the old grader and a \$100,000 cash down payment. That left the town only needing to finance \$142,000, which it did through a 5-year lease/purchase agreement.

**Anticipated fiscal year of purchase/completion:** Last payment will be made in FY26.

**Project/Item:** 2017 Ford F350 - One-ton w/plow & crane

**Department:** Highway

**FY24 CIP Transfer:** \$10,000 (savings towards replacement)

**Total Cost:** \$71,274.71

**Description:** The ideal replacement schedule for this type of truck is within the manufacturer's warranty period, which is generally 5 years. As a result, this truck will be replaced in FY25 or FY26.

**Anticipated fiscal year of purchase/completion:** FY25 or FY26.

**Project/Item:** 2017 Volvo Loader

**Department:** Highway

**FY24 CIP Transfer:** \$0.00

**Total Cost:** \$153,168.46

**Description:** The loader was replaced in FY18, when the Town purchased a Volvo L90H Wheel Loader with a sweeper attachment. The useful life of the loader is 10 years.

**Anticipated fiscal year of purchase/completion:** FY23 (final payment).

**Project/Item:** Excavator

**Department:** Highway

**FY24 CIP Transfer:** \$0

**Total Cost:** \$125,000 (estimated)

**Description:** The excavator was replaced in FY13, and the final payment made in FY18. The anticipated life of the excavator is 15 years.

**Anticipated fiscal year of purchase/completion:** FY28.

**Project/Item:** Unallocated Fund Balance

**Department:** Highway

**FY24 CIP Transfer:** \$5,000 (assignment of existing unassigned capital funds)

**Total Cost:** N/A

**Description:** This fund is intended to make funds available for unanticipated capital expenses or to be used to reduce the cost of future capital purchases in combination with other accumulated funds. Money not spent in the year will be save for future use.

*FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative*



POLICE

**Project/Item:** Police Vehicle Dodge Durango

**Department:** Police

**FY24 CIP Transfer:** \$16,000

**Total Cost:** \$37,800.00

**Description:** The vehicle is lease-financed for a three-year term. The ideal replacement schedule for police vehicles is five years.

**Anticipated fiscal year of purchase/completion:** First payment in FY22 and last payment in FY24

**Project/Item:** Police Dodge Durango

**Department:** Police

**FY24 CIP Transfer:** \$16,000

**Total Cost:** \$37,800.00

**Description:** The vehicle is lease-financed for a three-year term. The ideal replacement schedule for police vehicles is five years.

**Anticipated fiscal year of purchase/completion:** First payment in FY22 and last payment in FY24.

**Project/Item:** Police Vehicle 1 – 2018 Ford Interceptor

**Department:** Police

**FY24 CIP Transfer:** \$16,000 (savings towards replacement)

**Total Cost:** \$40,099.28

**Description:** This is one of two police vehicles replaced in FY18. The current replacement schedule for police vehicles is five years.

**Anticipated fiscal year of purchase/completion:** FY25 (replacement).

**Project/Item:** Police Vehicle 2 – 2018 Chevy Tahoe

**Department:** Police

**FY24 CIP Transfer:** \$0.00

**Total Cost:** \$40,099.28

**Description:** This is one of two police vehicles replaced in FY18. The current replacement schedule for police vehicles is five years.

**Anticipated fiscal year of purchase/completion:** FY25 (replacement).

**Project/Item:** Mobile Technology

**Department:** Police

**FY24 CIP Transfer:** \$10,000.00 (assignment of existing unassigned capital funds)

**Total Cost:** \$10,000 annually.

**Description:** This fund combines the three separate funds – video cameras, mobile data terminals and radios as some of this technology may be combined into one unit in the future. The recommended plan is to set aside \$10,000/year into this fund.

**Anticipated fiscal year of purchase/completion:** To be determined.

**Project/Item:** Building Technology

**FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative**



**Department:** Police

**FY24 CIP Transfer:** \$5,000.00 (assignment of existing unassigned capital funds)

**Total Cost:** \$5,000 annually.

**Description:** This fund covers the replacement of existing building technology and the installation of new technology. Examples include security cameras, computers, etc. The recommended plan is to set aside \$5,000/year into this fund.

**Anticipated fiscal year of purchase/completion:** To be determined.

**Project/Item:** Building Repair/Renovations/Retrofits

**Department:** Police

**FY24 CIP Transfer:** \$10,000.00 (assignment of existing unassigned capital funds)

**Total Cost:** \$10,000 annually.

**Description:** This fund covers future repairs and improvements that will need to be made to the building. While the building is relatively new, repairs and improvements will be made in the future. Saving money towards those expenses annually will cover or help offset those future expenses. The recommended plan is to set aside \$10,000/year into this fund.

**Anticipated fiscal year of purchase/completion:** To be determined.

**Project/Item:** Building Mechanicals

**Department:** Police

**FY24 CIP Transfer:** \$2,000.00 (assignment of existing unassigned capital funds)

**Total Cost:** \$2,000 annually.

**Description:** This account is to set aside funds annually to save toward the future repair or replacement of the mechanical systems in the building. The recommended plan is to set aside \$2,000/year into this fund.

**Anticipated fiscal year of purchase/completion:** To be determined.

**Project/Item:** Unallocated Fund Balance

**Department:** Police

**FY24 CIP Transfer:** \$5,000 (assignment of existing unassigned capital funds)

**Total Cost:** N/A

**Description:** This fund is intended to make funds available for unanticipated capital expenses or to be used to reduce the cost of future capital purchases in combination with other accumulated funds. Money not spent in the year will be saved for future use.

**FIRE**

**Project/Item:** Building

**Department:** Fire

**FY24 CIP Transfer:** \$0

**Total Cost:** \$6-8 million (estimate)

**Description:** The fire station is an older building that will need to be replaced in the near future and the second half of the public safety facility project (the police facility being the first half). Completion of this project is key in providing needed services to the citizens of Hinesburg. In the short term a new roof is needed.

This project is an eligible use of impact fee revenue.

**Anticipated fiscal year of purchase:** To be determined

*FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative*



**Project/Item:** Med 100

**Department:** Fire

**FY24 CIP Transfer:** \$0.00

**Total Cost:** \$188,900

**Description:** Purchase of Med 100 was lease-financed; final payment was FY17. The estimated life cycle is between 15 and 20 years.

**Anticipated fiscal year of purchase/completion:** To be determined.

**Project/Item:** Engine 3

**Department:** Fire

**FY24 CIP Transfer:** \$200,000.00 (capital reserves)

**Total Cost:** \$399,000

**Description:** A replacement truck was ordered in FY22. The \$280,000 budgeted in FY23 & FY24 will be used to make a payment on a municipal lease purchase. It is possible that the balance can be paid back over a 3-year period.

**Anticipated fiscal year of purchase/completion:** FY23(first payment)

**Project/Item:** Engine 2

**Department:** Fire

**FY24 CIP Transfer:** \$50,000.00

**Total Cost:** \$856,000

**Description:** Engine 2 has reached its life expectancy. A replacement truck is scheduled for a bond vote in FY23. If approved and ordered, the delivery time is likely to be 24 to 36 months.

**Anticipated fiscal year of purchase:** FY23 or FY24

**Project/Item:** W-1

**Department:** Fire

**FY24 CIP Transfer:** \$0.00

**Total Cost:** To be determined.

**Description:** This item is included in the listing, but is not slotted into any of the fiscal years of this plan.

**Anticipated fiscal year of purchase/completion:** To be determined.

**Project/Item:** Rescue Pumper

**Department:** Fire

**FY24 CIP Transfer:** \$0.00

**Total Cost:** \$489,790

**Description:** Purchased in FY16.

**Anticipated fiscal year of purchase/completion:** N/A

**Project/Item:** Ambulance 1

**Department:** Fire

**FY24 CIP Transfer:** \$0.00

**Total Cost:** previously estimated \$250,000 with necessary equipment

**Description:** Because of generous donation by Terry Wilson and Nancy Anisfield, they are willing to purchase our first ambulance.

**Anticipated fiscal year of completion:** N/A



*FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative*



***Project/Item:*** Ambulance 2

***Department:***

***FY24 CIP Transfer:*** \$0.00

***Total Cost:*** \$250,000 (estimate)

***Description:*** In the future the plan would be to eventually have two ambulances in service, one as primary, one for back up when primary out for service or in use during concurrent calls.

***Anticipated fiscal year of purchase/completion:*** N/A

***Project/Item:*** Communication / Radios/ Repeaters

***Department:*** Fire

***FY24 CIP Transfer:*** \$5,000

***Total Cost:*** \$160,000.00

***Description:*** The departments communication devices are dated and need replacement. In the immediate, ARPA funds will be allocated for new radios. It is recommended to set aside funds annually for communication devices.

***Anticipated fiscal year of purchase/completion:*** ongoing

***Project/Item:*** SCBA Units

***Department:*** Fire

***FY24 CIP Transfer:*** \$3,000 (assignment of existing unassigned capital funds)

***Total Cost:*** \$160,000.00

***Description:*** Annual savings towards future replacement of SCBA's. All were replaced in FY18.

***Anticipated fiscal year of purchase/completion:*** 15 years.

***Project/Item:*** Rescue Equipment

***Department:*** Fire

***FY24 CIP Transfer:*** \$3,000 (assignment of existing unassigned capital funds)

***Total Cost:*** unknown

***Description:*** Setting aside \$3,000 annually to offset future costs of necessary rescue equipment.

***Anticipated fiscal year of purchase/completion:*** ongoing

***Project/Item:*** Building Repair/Renovations/Retrofits

***Department:*** Fire

***FY24 CIP Transfer:*** \$10,000 (assignment of existing unassigned capital funds)

***Total Cost:*** unknown

***Description:*** Setting aside \$10,000 annually to offset future building repairs or renovations while waiting for a new station.

***Anticipated fiscal year of purchase/completion:*** ongoing

***Project/Item:*** Unallocated Fund Balance

***Department:*** Fire

***FY24 CIP Transfer:*** \$10,000 (assignment of existing unassigned capital funds)

***Total Cost:*** unknown

***Description:*** Setting aside \$10,000 annually to offset future costs for planned or unplanned capital expenses.

***Anticipated fiscal year of purchase/completion:*** ongoing

*FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative*



BUILDINGS AND GROUNDS

***Project/Item:*** Sidewalk Construction

***FY24 CIP Transfer:*** \$20,000 (assignment of existing unassigned capital funds)

***Total Cost:*** To be determined (variable; project dependent).

***Description:*** The transfer proposed in FY24 and beyond attempt to begin rebuilding the capital reserves for use in either completing a sidewalk project or as a match for State or Federal grants. A recent study identifying sidewalk projects in the village area is a guide for project selection. As a note, at this rate the amount proposed to be set aside is unlikely to cover the Town's portion of a grant match within the period covered by the CIP. In future years, consider asking voter permission to utilize fund balance to offset costs of sidewalk repair/replacement projects.

***Anticipated fiscal year of purchase/completion:*** To be determined.

***Project/Item:*** Tree Removal

***FY24 CIP Transfer:*** \$2,000

***Total Cost:*** To be determined - ongoing

***Description:*** It is anticipated that this fund will be used in the future to remove and replace trees that have died due to the emerald ash borer and other diseases.

***Anticipated fiscal year of purchase/completion:*** Annual.

***Project/Item:*** Town Hall upgrades

***FY24 CIP Transfer:*** \$15,000

***Total Cost:*** To be determined, depending on project.

***Description:*** Town Hall has reached a point in its life-cycle and condition where at the minimum a significant renovation needs to occur or possibly a new building. At this time due to structural concerns and a leaking roof the Main Hall is closed. Other areas of concern are the exterior siding, accessibility, workspaces, meeting spaces, storage, and heating inefficiencies.

***Anticipated fiscal year of purchase/completion:*** to be determined.

***Project/Item:*** Lot 1

***FY24 CIP Transfer:*** \$5,000.00 (assignment of existing unassigned capital funds)

***Total Cost:*** To be determined

***Description:*** Lot 1, bordered by VT Route 116 and Farmall Drive, is envisioned as a future Town green/park. Conceptual plans for Lot 1 were completed in FY23. Budgeted funds are intended to be saved to cover a portion of future improvements.

***Anticipated fiscal year of purchase/completion:*** To be determined.

***Project/Item:*** Sidewalk Plow/Sander

***FY24 CIP Transfer:*** \$5,000.00 (assignment of existing unassigned capital funds)

***Total Cost:*** \$0.00

***Description:*** A used Ventrac sidewalk plow was purchased in FY22. Funds allocated in FY24 and beyond are being saved to offset the future purchase of implements and an additional plow.

***Anticipated fiscal year of purchase/completion:*** To be determined

**FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative**



**Project/Item:** 2018 Ford F350 Pickup

**FY24 CIP Transfer:** \$3,000.00

**Total Cost:** ongoing savings towards vehicle

**Description:** This is the portion (30%) of the lease payments assigned to Buildings and Facilities. The other 70% is covered in the water/wastewater budget.

**Anticipated fiscal year of purchase/completion:** FY23 (final payment)

**Project/Item:** Unallocated Buildings and Facilities Capital

**FY24 CIP Transfer:** \$8,000 (assignment of existing unassigned capital funds)

**Total Cost:** \$8,000 annually

**Description:** Setting aside \$8,000 annually to offset future costs for planned or unplanned capital expenses.

**Anticipated fiscal year of purchase/completion:** ongoing

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**RECREATION**

**Project/Item:** Bissonette Fields

**Department:** Recreation

**FY24 CIP Transfer:** \$10,000.00(assignment of existing unassigned capital funds)

**Total Cost:** \$650,000.00 (estimate)

**Description:** The fields were subdivided from the larger parcel, and received necessary State and local permits. In April 2017, the Selectboard voted to dedicate \$190,000 of the \$250,000 received as compensation for the Addison Natural Gas Pipeline's crossing of Geprags Park. The recreation storage shed included in prior iterations of the CIP is now incorporated into this project, as is the planned multi-use building providing storage space, restrooms, and a concession stand. Construction of the fields, access road, and parking lot began in 2016 using existing funds. Fund-raising efforts are on-going and a crucial component of the overall funding mix. The funds shown in the CIP through FY24 are intended to be used towards the installation of remaining facilities and amenities, such as the restroom/concession/storage building and the "tot-lot" playground. It is anticipated that the Haystack Crossing project will result in an additional 2+/- acres of land adjacent to Bissonette Fields being donated to the town, providing additional space to install park amenities like a pavilion and playground.

**Anticipated fiscal year of purchase/completion:** To be determined;

**Project/Item:** Unallocated Recreation Facilities Capital

**Department:** Recreation

**FY24 CIP Transfer:** \$10,000.00 (assignment of existing unassigned capital funds)

**Total Cost:** \$0.00

**Description:** These funds are intended to be used for future recreational facilities that have not been exactly determined at this time. Examples include play structures, basketball court, permanent ice rink etc.

**Anticipated fiscal year of purchase/completion:** To be determined.

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**STORMWATER**

**Project/Item:** Stormwater assessment and inventory

**Department:** Highway/Manager

**FY24 CIP Transfer:** \$7,500 (increase due to cost of repair/maintenance of existing systems)

**FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative**



**Total Cost:** To be determined

**Description:** Stormwater, and related infrastructure, will require more and more of the Town's attention and effort in the coming years. Starting in FY18, \$5,000 was set aside, as a way to begin saving toward the cost of infrastructure improvements that may be needed.

**Anticipated fiscal year of purchase/completion:** On-going.

**GENERAL GOVERNMENT**

**Project/Item:** Zoning Regulations Overhaul

**Department:** Planning and Zoning

**FY24 CIP Transfer:** \$3,500.00

**Total Cost:** \$50,000

**Description:** This is for a complete overhaul of the Town's zoning regulations, to ensure they enable the achievement of Town Plan goals and objectives, and are efficient to administer. The funds will be used to hire a consultant to help us complete the project – likely to the tune of \$40,000-\$50,000 per estimates based on comparable projects in other communities (e.g., Brattleboro, Westford). The capital transfer amount (\$3,500) reflects what is needed each year through/including FY25, in order to have approximately \$28,000 available in FY25. This should be enough to complete the project either with a \$22,000 State municipal planning grant or funds from the special projects line item of the P&Z FY26 budget.

**Anticipated fiscal year of purchase/completion:** FY26

**Project/Item:** Website Upgrade

**Department:** Technology

**FY24 CIP Transfer:** \$1,000.00

**Total Cost:** \$0.00

**Description:** A new website was launched in 2021. In the event an updated an upgraded platform with more features is desired in the future, \$1,000 a year is planned to be set aside for the four to five years.

**Anticipated fiscal year of purchase/completion:** TBD

**TECHNOLOGY**

**Project/Item:** Town Hall Server

**Department:** Technology

**FY24 CIP Transfer:** \$3,000.00

**Total Cost:** \$14,500 (estimate)

**Description:** Replacement of the server at Town Hall. This is an amount to be reserved for that future replacement.

**Anticipated fiscal year of purchase/completion:** Replaced in FY19.

**CEMETERY**

**Project/Item:** Cemetery Repairs/Maintenance

**Department:** Cemetery

**FY24 CIP Transfer:** \$10,000.00

**Total Cost:** To be determined

**Description:** Reserves for cemetery maintenance/repairs.

**Anticipated fiscal year of purchase/completion:** On-going.

**General Capital**

**Project/Item:** Unallocated Recreation Facilities Capital

*FY24 Capital Budget and FY23-FY28 Capital Improvement Plan Narrative*



***Department:*** Town Wide

***FY23 CIP Transfer:*** \$10,000

***Total Cost:*** To be determined

***Description:*** These funds are unallocated to provide some flexibility in how they are used. They can be used to help pay for unplanned capital expenses or be programmed for specific uses in future capital budgets. The intention is to allocate \$10,000 to this fund annually.

***Anticipated fiscal year of purchase/completion:*** On-going.

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