

## GENERAL FUND EXPENSE BUDGET 2020-2021

		2018-19 Budget	2018-19 Actual	2019-20 Budget	2020-21 Proposed
<b>100-30 Administration</b>					
3000-10.00	Selectboard Salaries	2,400	2,400.00	2,400	2,400
3000-11.00	Town Administrator Salary	31,243	28,133.75	32,177	34,044
3000-12.00	Bookkeeper Salary	31,980	32,538.69	32,939	33,936
3000-14.00	FICA & Medicare	16,637	16,679.95	16,942	17,467
3000-15.00	Health Insurance	25,755	22,912.41	23,000	22,500
3000-15.01	Dental Insurance	850	863.28	850	900
3000-15.02	Disability Insurance	1,550	1,448.29	1,700	1,700
3000-15.03	Vision Insurance	220	217.44	220	220
3000-16.00	Employee Pension Plan	6,338	5,832.71	6,253	6,443
3000-19.00	Office Equipment	1,000	679.21	1,300	1,000
3000-20.00	Office Supplies & Repairs	6,000	6,531.85	6,000	6,500
3000-30.00	Legal Notices	500	647.60	1,000	1,000
3000-34.00	Postage	4,300	3,137.58	4,100	4,000
3000-40.00	Education - Selectboard & Town Admin.	200	518.00	500	600
3000-48.00	Property & Casualty, W/C Insurance	21,525	18,790.74	21,500	21,500
3000-60.01	Legal & Professional Fees	25,000	40,379.11	26,000	25,000
3000-60.02	IT Professional Services	18,500	25,504.56	19,200	20,000
3000-60.04	Software	0	31.75	0	0
3000-60.08	Admin Capital Budget Reserve	2,600	2,600.00	9,400	14,400
3000-62.00	Stationary & Printing	2,500	2,027.30	2,500	2,500
3000-63.00	Newsletter Printing	2,400	2,272.70	2,200	2,500
3000-75.00	Emergency Generator Maintenance & Fuel	1,600	3,089.61	1,600	1,600
3000-76.00	Electricity - Flag, Street Lights	1,870	1,527.34	1,800	1,600
3000-91.00	Interest Expenses	6,374	7,333.38	4,166	2,100
3000-92.00	Tax Abatements	0	369.54	0	0
<b>Administration Total</b>		<b>211,342</b>	<b>226,466.79</b>	<b>217,747</b>	<b>223,910.00</b>
<b>100-32 Clerk &amp; Treasurer</b>					
3200-10.00	Clerk & Assistant Clerk Salaries	54,485	57,876.41	52,572	53,478
3200-25.00	Treasurer Salary	11,258	11,258.00	11,821	12,180
3200-30.10	Membership Dues	300	270.00	300	300
3200-40.10	Education - Clerk's Office	600	445.00	800	800
3200-40.20	Education - Treasurer's Office	300	205.00	300	300
3200-60.03	Supplies - Town Clerk	300	271.12	300	300
3200-60.04	Supplies - Treasurer	1,000	362.60	1,000	1,000
3200-60.05	Treasurer/Bookkeeper Computer	1,200	0.00	1,500	0
3200-60.06	Town Clerk/Town Administrator Laptop	0	0.00	1,500	1,800
3200-74.00	Travel	1,800	1,436.90	1,600	1,600
<b>Clerk &amp; Treasurer Total</b>		<b>71,243</b>	<b>72,125.03</b>	<b>71,693</b>	<b>71,758</b>
<b>100-33 BCA &amp; Elections</b>					
3300-10.00	BCA Salaries	800	870.00	800	900
3300-20.00	Election Workers	120	75.00	120	150
3300-30.00	Ballots, Supplies & Voting Machine	3,000	2,538.00	1,500	3,000

		<b>2018-19 Budget</b>	<b>2018-19 Actual</b>	<b>2019-20 Budget</b>	<b>2020-21 Proposed</b>
<b>100-34 BCA &amp; Elections (continued)</b>					
3300-99.00	Miscellaneous Expenses	100	32.34	100	100
<b>BCA &amp; Elections Total</b>		<b>4,020</b>	<b>3,515.34</b>	<b>2,520</b>	<b>4,150</b>
<b>100-34 Audit &amp; Delinquent Tax Collector</b>					
3400-11-00	Independent Audit	10,000	9,500.00	11,000	10,500
3440-10.00	Delinquent Tax Penalty Payment	4,500	5,278.27	6,000	6,000
3440-34.01	Delinquent Tax Collector Expenses	125	105.94	125	125
3440-40.00	Education - Auditors & DTC	100	0.00	100	100
<b>Auditors &amp; Delinquent Tax Collector Total</b>		<b>14,725</b>	<b>14,884.21</b>	<b>17,225</b>	<b>16,725</b>
<b>100-35 Listers</b>					
3500-10.00	Lister Salaries	7,200	6,342.51	7,478	7,564
3500-20.00	Tax Mapping	5,000	4,041.50	5,000	5,000
3500-40.00	Education	100	100.00	100	100
3500-50.00	Supplies/Equipment	200	0.00	200	200
3500-60.04	Software	500	215.00	700	225
3500-60.05	Computer	0	0.00	0	1,800
3500-74.00	Travel	100	77.14	100	100
<b>Listers Total</b>		<b>13,100</b>	<b>10,776.15</b>	<b>13,578</b>	<b>14,989</b>
<b>100-36 Planning, DRB &amp; Zoning</b>					
3600-10.01	Planning Commission Stipend	2,000	1,566.66	2,000	2,000
3600-30.00	Planning Commission Legal Notices	400	0.00	600	750
3600-40.00	Planning Commission Education	300	0.00	300	300
3600-60.01	PC Legal & Professional Fees	500	0.00	300	150
3600-60.02	Planning Special Projects	8,000	8,439.12	8,000	8,000
3600-89.00	Conservation Commission	3,600	3,600.00	3,600	3,600
3600-99.00	Planning Maps & Miscellaneous	500	161.36	500	500
3601-10.00	Planning Coordinator Salary	51,179	51,213.47	53,748	55,360
3601-40.00	Planning Coordinator Education	100	150.00	200	200
3601-60.05	Planning Coordinator Computer	1,500	1,733.04	0	0
3601-74.00	Planning Coordinator Travel	100	208.24	100	200
3620-20.00	DRB Stipend	2,800	2,266.64	2,800	2,800
3620-30.00	DRB Legal Notices	750	436.69	750	600
3620-40.00	DRB Education	0	0.00	500	250
New	DRB Minutes	0	0.00	0	1,500
New	Grant writer	0	0.00	0	5,000
3620-60.01	DRB Legal & Professional Fees	4,750	425.38	4,750	4,750
3620-99.00	DRB Miscellaneous	100	53.71	100	100
3650-10.00	Zoning Administrator Salary	19,667	17,545.59	20,255	20,863
3650-40.00	Zoning Education	300	115.00	300	200
3650-60.05	Zoning Administrator Computer	0	0.00	0	1,800
3650-74.00	Zoning Administrator Travel	600	586.74	700	700
<b>Planning, DRB &amp; Zoning Total</b>		<b>97,146</b>	<b>88,501.64</b>	<b>99,504</b>	<b>109,623</b>
<b>100-37 Town Office Building &amp; Property</b>					
3700-68.00	Building Maintenance & Repairs	3,000	2,352.98	3,500	3,000

		<b>2018-19 Budget</b>	<b>2018-19 Actual</b>	<b>2019-20 Budget</b>	<b>2020-21 Proposed</b>
<b>100-37 Town Office Building &amp; Property (continued)</b>					
3700-70.00	Custodial Services	2,200	2,010.00	2,200	2,200
3700-71.00	Mowing	3,400	1,225.00	3,400	3,400
3700-75.00	Fuel	1,000	1,046.94	1,000	1,000
3700-76.00	Electricity	3,000	2,899.50	3,000	3,000
3700-77.00	Telephone & Internet	2,000	2,221.57	2,000	2,100
3700-78.00	Water - Office & Library	700	659.16	700	700
New	Common Port-o-let	0	0.00	0	770
8310-13.00	Spiller Lot	7,970	87,639.00	7,969	0
8310-14.00	Maple Shade Town Forest	28,900	57,195.88	28,900	28,900
3700-81.00	Building Improvements	0	0.00	5,000	0
3700-83.00	Sports Field Maintenance	5,000	4,387.77	4,400	4,500
<b>Town Office Building &amp; Property Total</b>		<b>57,170</b>	<b>161,657.80</b>	<b>62,069</b>	<b>49,570</b>
<b>100-41 Dog Warden</b>					
4100-10.00	Salary	500	500.00	500	500
4100-40.00	Education	200	0.00	200	200
4100-74.00	Travel	100	158.05	100	100
4190-00.00	Miscellaneous	100	32.98	100	100
<b>Dog Warden Total</b>		<b>900</b>	<b>691.03</b>	<b>900</b>	<b>900</b>
<b>100-42 Law Enforcement</b>					
4200-00.00	Law Enforcement Contract	20,000	19,637.25	20,000	20,000
4200-30.00	CUSI	3,794	3,796.00	3,796	3,796
<b>Law Enforcement Total</b>		<b>23,794</b>	<b>23,433.25</b>	<b>23,796</b>	<b>23,796</b>
<b>100-43 Emergency Services</b>					
4310-00.00	Essex Rescue	2,610	2,610.00	2,610	2,610
4320-00.00	Fairfax Rescue	11,372	11,372.00	11,713	11,713
4330-00.00	Emergency Dispatching Services	12,500	12,403.00	12,500	12,500
<b>Emergency Services Total</b>		<b>26,482</b>	<b>26,385.00</b>	<b>26,823</b>	<b>26,823</b>
<b>100-45 Fire Department</b>					
4500-00.00	Fire Department	50,100	50,100.00	50,600	50,600
4500-60.00	Utility Rescue Truck Loan Payment	25,200	0.00	0	0
4500-60.01	Capital Budget Reserve	23,706	23,703.00	13,921	27,522
4500-59.00	2018 710 Pumper Loan Payment	32,158	32,136.61	32,158	30,600
4500-70.00	2018 Pumper Truck	0	0.00	31,378	0
<b>Total Fire Department</b>		<b>131,164</b>	<b>105,939.61</b>	<b>128,057</b>	<b>108,722</b>
<b>100-61 Health Officer</b>					
6100-10.00	Salary	350	350.00	350	350
<b>Health Officer Total</b>		<b>350</b>	<b>350.00</b>	<b>350</b>	<b>350</b>
<b>100-63 Trash &amp; Recycling</b>					
6300-00.00	Solid Waste Disposal	227,000	235,447.84	250,000	300,000
6305-00.00	Recycling	0	56.04	0	100

		<b>2018-19 Budget</b>	<b>2018-19 Actual</b>	<b>2019-20 Budget</b>	<b>2020-21 Proposed</b>
<b>100-63 Trash &amp; Recycling (continued)</b>					
6306-00.00	Metal Dumpster	500	0.00	0	500
<b>Trash &amp; Recycling Total</b>		<b>227,500</b>	<b>235,503.88</b>	<b>250,000</b>	<b>300,600</b>
<b>100-68 Cemeteries</b>					
6800-00.00	Cemetery Commission	12,300	12,300.00	9,000	9,000
6800-10.00	Cemetery Commissioner Stipend	350	350.00	350	400
<b>Cemeteries Total</b>		<b>12,650</b>	<b>12,650.00</b>	<b>9,350</b>	<b>9,400</b>
<b>100-78 Library</b>					
7800-00.00	Appropriation	72,068	72,068.00	74,203	74,944
7800-TBD	Drainage/basement mitigation	0	0.00	0	5,000
<b>Library Total</b>		<b>72,068</b>	<b>72,068.00</b>	<b>74,203</b>	<b>79,944</b>
<b>100-93 Dues &amp; Assessments</b>					
9300-30.10	Chittenden County Tax	12,000	11,000.92	12,000	11,500
9300-30.12	CCRPC	2,753	2,753.00	2,796	2,803
9300-30.13	VLCT	3,364	3,364.00	3,455	3,596
<b>Dues &amp; Assessments Total</b>		<b>18,117</b>	<b>17,117.92</b>	<b>18,251</b>	<b>17,899</b>
<b>100-99 Donations &amp; Miscellaneous</b>					
9900-00.00	Miscellaneous	1,555	990.52	1,200	1,200
9900-05.00	Brick Meeting House Society	4,500	4,500.00	4,500	4,500
9900-08.00	Recreation Committee	5,000	5,000.00	6,000	6,000
9900-09.00	Matching Grant Funds	1,000	0.00	0	2,000
9905-00.00	UVM Home Health & Hospice	6,243	6,243.00	6,243	6,243
9910-00.00	Age Well	1,000	1,000.00	1,000	1,000
9920-00.00	Westford Fairfax Fletcher Band	100	100.00	100	100
9930-00.00	Front Porch Forum	250	250.00	250	250
9940-00.00	Steps to End Domestic Violence	250	250.00	225	480
9941-00.00	Hope Works	200	200.00	200	200
9945-00.00	Essex CHIPS	500	500.00	500	500
9951-00.00	Pleasant View Cemetery Association	1,500	1,500.00	1,500	1,500
<b>Donations &amp; Miscellaneous Total</b>		<b>22,098</b>	<b>20,533.52</b>	<b>21,718</b>	<b>23,973</b>
<b>Grand Total Expenditures</b>		<b><u>1,003,868</u></b>	<b><u>1,092,599.17</u></b>	<b><u>1,037,784</u></b>	<b><u>1,083,132</u></b>
<b>110-51 Highway Department - Roads</b>					
5100-10.00	Salaries	187,817	173,912.91	197,344	240,414
5100-14.00	FICA & Medicare	14,766	13,267.93	15,495	18,789
5100-15.00	Health Insurance	25,190	18,413.52	30,000	35,285
5100-15.01	Dental Insurance	1,260	1,079.10	1,260	1,800
5100-15.02	Disability Insurance	1,000	727.84	1,000	1,335
5100-15.03	Vision Insurance	330	280.86	330	440
5100-16.00	Employee Pension Plan	5,791	4,967.78	6,076	7,368
5100-22.00	Gravel - Road Resurfacing	40,000	43,071.26	40,000	60,000
5100-23.00	Town Ditching	60,000	3,038.00	20,000	15,000
5100-24.01	Gravel - Rebuilding	40,000	1,205.40	40,000	10,000

		<b>2018-19 Budget</b>	<b>2018-19 Actual</b>	<b>2019-20 Budget</b>	<b>2020-21 Proposed</b>
<b>110-51 Highway Department – Roads (continued)</b>					
5100-24.02	Chloride	35,000	32,884.65	35,000	35,000
5100-24.03	Culverts	7,000	415.84	1,000	10,000
5100-24.04	Road Fabric	2,500	0.00	2,500	0
5100-24.05	Hot Mix & Cold Patch/Crack Sealing	500	167.49	1,500	2,000
5100-24.06	Guardrails & Fences	1,500	0.00	1,500	1,500
5100-24.07	Seed & Mulch	2,500	1,002.75	1,800	1,800
5100-24.08	Signs	2,000	2,106.15	2,000	2,000
5100-24.09	Stone for culverts/drains	0	0.00	1,000	1,000
5100-25.01	Sand	70,000	111,686.40	70,000	80,000
5100-25.02	Salt	20,000	19,637.21	20,000	20,000
5100-25.03	Chains	1,000	2,925.00	2,000	3,000
5100-26.01	Gravel - Mud Season	30,000	27,773.20	30,000	30,000
5100-27.00	Blades & Plows	5,000	1,025.56	5,000	5,000
5100-28.00	Tires	5,000	5,376.80	5,000	5,000
5100-58.00	Equipment Rental	1,500	164.70	1,500	1,500
5100-59.02	Contracted Services - Miscellaneous	2,000	46,442.00	12,000	12,000
5100-59.04	Contracted Services - Tree Removal	2,000	0.00	6,500	2,500
5100-59.05	Contracted Services - Roadside Mowing	5,000	5,100.00	5,500	10,000
5100-59.11	High Priority Road Projects	0	3,095.00	0	0
5100-59.16	Equipment Reserve Fund	36,500	36,500.00	49,550	54,600
5100-65.01	2014 Western Star - Loan Payment	32,383	32,382.40	0	0
5100-65.02	2014 Ford F550 - Loan Payment	13,160	13,159.20	0	0
5100-65.03	2015 John Deere Loader - Loan Payment	19,000	19,000.00	19,000	19,000
5100-65.06	2017 Western Star - Loan Payment	27,433	27,433.40	27,433	27,433
5100-65.07	2018 Western Star - Loan Payment	32,900	32,900.00	32,900	0
TBD	2019 John Deere 75 Excavator	0	0.00	0	12,270
5100-65.08	2020 International HX620 - Loan Payment	0	0.00	0	32,545
	Down payment for new equipment	0	0.00	49,000	0
5100-66.00	Loan Interest	8,907	8,005.60	5,925	6,904
5100-67.01	Repairs & Maintenance - 2014 Ford F-550	0	1,605.59	0	0
5100-67.02	Repairs & Maintenance - Excavator	2,500	228.53	2,500	2,500
5100-67.03	Repairs & Maintenance - Grader	2,500	7,334.59	2,500	5,000
5100-67.11	Repairs & Maintenance - 2014 Western Star	0	6,566.33	0	0
5100-67.12	Brush Hog	500	0.00	500	500
5100-67.13	Repairs & Maintenance - Loader	1,000	6,306.17	1,000	2,000
5100-67.14	Repairs & Maintenance - 2017 Western Star	0	3,110.36	0	0
5100-67-16	Repairs & Maintenance - 2018 Western Star	0	8,564.34	0	0
5100-67-17	Wood Chipper	25,000	0.00	500	500
5100-68.01	Repairs & Maintenance - Trucks	25,000	592.18	25,000	25,000
5100-68.05	Repairs & Maintenance - Sander	1,000	954.72	1,000	1,000
5100-68.06	Repairs & Maintenance - Small Equipment	1,000	660.19	1,000	1,000
5100-74.00	Travel	800	153.65	800	800
5100-75.01	Diesel Fuel	45,000	41,044.26	45,000	45,000
5100-95.00	Chloride Tanks & Pumps	2,000	959.63	2,000	2,000
<b>Highway Department - Roads Total</b>		<b>845,236</b>	<b>767,228.49</b>	<b>820,913</b>	<b>850,783</b>

	2018-19 Budget	2018-19 Actual	2019-20 Budget	2020-21 Proposed
<b>110-52 Highway Department Permits</b>				
5200-20.00 MRPG Storm Water Permit	0	1,750.00	1,750	1,750
5200-30.00 Petroleum Cleanup Fund	0	50.00	50.00	50.00
<b>Highway Department Permits Total</b>	<b>0.00</b>	<b>1,800.00</b>	<b>1,800</b>	<b>1,800</b>
<b>110-53 Highway Department - Garage</b>				
5300-20.00 Supplies	4,000	3,780.97	4,000	4,000
5300-21.00 Oil & Grease	2,000	144.57	2,000	1,000
5300-23.00 Equipment	2,500	31,952.44	2,500	3,000
5300-24.00 Communication Equipment	800	0.00	800	800
5300-40.00 Education & Workshops	1,000	0.00	2,000	2,000
5300-48.00 Property & Casualty, Auto, W/C Insurance	33,100	31,899.12	31,000	33,000
5300-50.00 Fire System	0	10,232.02	0	0
5300-60.00 Software, IT Services	500	0.00	0	0
5300-68.00 Building Maintenance & Repairs	4,000	1,726.05	6,000	6,000
5300-71.00 Salt Shed Reserve	5,000	5,209.59	5,000	5,000
5300-76.00 Electricity	3,500	4,161.29	4,600	4,600
5300-77.00 Telephone	2,000	2,750.38	2,300	3,000
5300-78.00 Water	600	226.19	500	250
5300-81.00 Building Improvements	8,000	2,803.37	30,000	20,000
5300-83.00 Storage Shed	0	900.00	0	0
5300-85.00 Clothing Allowance	2,000	1,013.87	2,000	2,000
5300-99.00 Miscellaneous	2,000	9,752.09	1,000	1,000
<b>Highway Department - Garage Total</b>	<b>71,000</b>	<b>106,551.95</b>	<b>93,700</b>	<b>85,650</b>
<b>Highway Deficit Recovery</b>			<b>55,000</b>	<b>0</b>
<b>Grand Total Expenditures - Highway Department</b>	<b><u>916,236</u></b>	<b><u>875,580.44</u></b>	<b><u>971,414</u></b>	<b><u>938,233</u></b>
<b>Total Amount Budgeted (Admin &amp; Highway)</b>	<b>1,920,105</b>	<b>1,968,179.61</b>	<b>2,009,198</b>	<b>2,021,365</b>
Less Anticipated Revenue (Admin & Highway)	246,200		279,200	233,600
Less Amount from General Fund	<u>60,000</u>		<u>35,000</u>	<u>50,000</u>
<b>Total Amount to be Raised by Taxes</b>	<b>1,613,905</b>		<b>1,694,998</b>	<b>1,737,765</b>
<b>Estimated Grand List</b>				<b>2,428,000</b>
<b>Estimated Exemptions (Veterans, Farm Stabilization)</b>				<b><u>-21,290</u></b>
<b>Estimated Taxable Grand List</b>				<b>2,406,710</b>
<b>Actual Tax Rate</b>	<b>0.6790</b>		<b>0.7074</b>	
<b>Estimated Tax Rate</b>				<b>0.7221</b>
<b>Change in Tax Rate</b>				<b>0.0147</b>
<b>Percent Increase in Tax Rate</b>				<b>2.071%</b>