Town of Georgia

Draft Budget

Actual Thru December 31, 2024 (Preliminary)

	General Ledger Description	2024 Budget	2024 Actual	Variance	2025 Budget	Increase
4	**1-6-00-00 TAX REVENUES**					
5	1-6-00-00-00.05 Current Taxes	2,790,510.00	2,400,950.09	(389,559.91)	**2,974,098.25**	6.58%
6	1-6-00-00-00.15 Delinquent Taxes	0.00	233,346.45	233,346.45	-	
7	1-6-00-00-00.20 Interest: Delinquent Tax	4,500.00	5,208.55	708.55	4,500.00	0.00%
8	1-6-00-00-00.25 Delinquent Collector Fees	7,200.00	16,895.38	9,695.38	13,000.00	80.56%
9	1-6-00-00-00.30 Muncipal Portion of Taxes	0.00	26,132.90	26,132.90	-	
11	**Total Tax Revenues**	**2,802,210.00**	**2,682,533.37**	(119,676.63)	**2,991,598.25**	6.76%
13	**1-6-00-05 FEES, LICENSES, FINES**					
14	1-6-00-05-00.10 DRB Fees	10,000.00	16,610.00	6,610.00	15,000.00	50.00%
15	1-6-00-05-00.13 Vault Time	750.00	783.00	33.00	750.00	0.00%
16	1-6-00-05-00.14 Green Mountain Passports	60.00	78.00	18.00	80.00	33.33%
17	1-6-00-05-00.15 Zoning Fees	18,000.00	44,468.50	26,468.50	35,000.00	94.44%
18	1-6-00-05-00.16 DMV Registration Fees	100.00	111.00	11.00	100.00	0.00%
19	1-6-00-05-00.17 Recording Fees	40,000.00	38,965.00	(1,035.00)	40,000.00	0.00%
20	1-6-00-05-00.18 Marriage Licenses	200.00	300.00	100.00	200.00	0.00%
21	1-6-00-05-00.19 Hunting & Fishing License	100.00	84.00	(16.00)	100.00	0.00%
22	1-6-00-05-00.20 Overweight Permit Fees	1,000.00	955.00	(45.00)	1,000.00	0.00%
23	1-6-00-05-00.25 Dog Licenses	2,500.00	1,867.00	(633.00)	2,500.00	0.00%
24	1-6-00-05-00.30 Driveway Permit Fees	500.00	6,205.00	5,705.00	1,200.00	140.00%
25	1-6-00-05-00.40 Liquor Licenses	210.00	280.00	70.00	210.00	0.00%
26	1-6-00-05-00.45 Parks & Rec Revenues	2,500.00	2,200.00	(300.00)	2,500.00	0.00%
28	**Total Fees, Licenses & Fines**	**75,920.00**	**112,906.50**	**36,986.50**	**98,640.00**	29.93%
30	**1-6-00-10 STATE OF VERMONT**					
31	1-6-00-10-00.05 State Aid To Highways	83,130.59	166,409.01	83,278.42	83,130.00	0.00%
32	1-6-00-10-00.10 Traffic Fines	1,200.00	2,513.00	1,313.00	1,500.00	25.00%
33	1-6-00-10-00.15 Railroad Tax	4,635.00	4,634.75	(0.25)	4,635.00	0.00%
34	1-6-00-10-00.20 PILOT Payment	3,721.00	4,087.91	366.91	4,100.00	10.19%
35	1-6-00-10-00.25 State/Fed Reimbursements	43,000.00	55,864.50	12,864.50	55,000.00	27.91%
36	1-6-00-10-00.30 Appraisals	18,913.00	18,912.50	(0.50)	18,913.00	0.00%
37	1-6-00-10-00.40 Equalization Payment	2,200.00	2,225.00	25.00	2,225.00	1.14%
39	**Total State of Vermont**	**156,799.59**	**254,646.67**	**97,847.08**	**169,503.00**	8.10%
41	**1-6-00-20 OTHER REVENUE**					
42	1-6-00-20-00.20 School Reimbursement	57,000.00	37,600.00	(19,400.00)	40,000.00	-29.82%
43	1-6-00-20-00.25 Miscellaneous Revenue	70,000.00	73,686.77	3,686.77	0.00	-100.00%
44	1-6-00-20-00.30 Interest On Investments	150.00	4,690.14	4,540.14	150.00	0.00%
45	1-6-00-20-00.40 Greenbacker Revenue	90,000.00	45,000.00	(45,000.00)	45,000.00	-50.00%
46	1-6-00-20-00.45 Reduce Fund Balance	0.00	0.00	(0.00)	0.00	-100.00%
47	1-6-00-20-00.60 Copier Income	5,000.00	5,816.51	816.51	5,000.00	0.00%
48	1-6-00-20-00.65 Community Events Donation	0.00	1,800.00	1,800.00	0.00	
49	1-6-00-20-00.70 Cell Tower Rent Pmts	15,000.00	64,755.04	49,755.04	15,000.00	0.00%
50	1-6-00-20-00.85 Gifts to Town	600.00	1,100.00	500.00	600.00	0.00%
51	1-6-00-20-00.91 Library Revenue	200.00	327.42	127.42	200.00	0.00%
52	1-6-00-20-00.92 Highway Revenue	400.00	1,279.00	879.00	500.00	25.00%
53	1-6-00-20-00.93 Highway Disaster Revenue	0.00	19,834.24	19,834.24	0.00	0.00%
55	**Total Other Revenue**	**238,350.00**	**255,889.12**	**17,539.12**	**106,450.00**	-55.34%
57	**Total Revenue**	**3,273,279.59**	**3,305,975.66**	**32,696.07**	**3,366,191.25**	2.84%

	General Ledger Description	2024 Budget	2024 Actual	Variance	2025 Budget	Increase
59	**Money Transferred in/out Budget**					
60	**Grants / Reserve / Impact Fees**					
61	1-6-02-25-00.50 Workforce Retention	1,059,099.00	1,059,098.67	(0.33)	0.00	0.00%
62	1-6-02-25-00.40 Transfer - Restricted Fund	273,000.00	0.00	(273,000.00)	136,950.00	-49.84%
63	1-6-02-25-00.45 Transfer - Impact Fee Fund	33,000.00	611.11	(32,388.89)	74,500.00	125.76%
64	1-6-02-25-00.50 Project Fund WR	0.00	0.00	0.00	281,151.00	100.00%
65	1-6-02-25-30.00 Highway Grant Revenue	0.00	149,698.25	149,698.25	276,200.00	0.00%
66	1-6-02-25-36.00 Fire & Rescue Grant Revenue				77,500.00	
67	1-6-02-25-70.00 Library Grant Revenue	0.00	0.00	0.00	0.00	0.00%
68	Transfer from General Fund				134,000.00	
70	**Total Transfer into Budget**	**1,365,099.00**	**1,209,408.03**	**(155,690.97)**	**980,301.00**	-28.19%
72	**1-7-02 GRANTS & CAPITAL EXP.**					
73	**1-7-02-20 Admin / Boards / Commissions**					
74	1-7-02-20-52.10 Admin Prchse-Impact Fees	12,500.00	6,348.56	(6,151.44)	12,500.00	0.00%
75	1-7-02-20-52.50 Records Preservation Reserve	15,000.00	0.00	(15,000.00)	15,000.00	0.00%
76	1-7-02-20-52.81 Cons Pchse - General Fund	0.00	9.99	9.99	0.00	0.00%
78	**Total Admin / Boards / Commissions**	**27,500.00**	**6,358.55**	**(21,141.45)**	**27,500.00**	0.00%
80	**1-7-02-36 Fire & Rescue Deptartment**					
81	1-7-02-36-52.05 Fire & Rescue Purchase- Current Year				77,500.00	
82	1-7-02-36-52.10 GFD Purchase-Impact Fees	14,000.00	14,251.19	251.19	30,000.00	114.29%
83	1-7-02-36-52.30 GFR Purchase-Rerserve Fun	0.00	0.00	0.00	0.00	0.00%
84	GFDR Water Tank Repair	30,000.00	0.00	(30,000.00)	0.00	0.00%
85	GFDR Ladder Truck Payoff	50,822.00	50,814.95	(7.05)	0.00	0.00%
87	**Total Fire Rescue**	**94,822.00**	**65,066.14**	**(29,755.86)**	**107,500.00**	13.37%
89	**1-7-02-65 Parks & Recreation**					
90	1-7-02-65-52.10 Parks/Rec Prchse-Impact	0.00	0.00	0.00	23,000.00	0.00%
91	1-7-02-65-52.15 Parks/Rec Prchse-Reserve	10,000.00	0.00	(10,000.00)	32,750.00	227.50%
92	Parks/Rec Building Improvements/Dock	40,000.00	0.00	(40,000.00)	17,000.00	0.00%
94	**Total Parks & Rec**	**50,000.00**	**0.00**	**(50,000.00)**	**72,750.00**	45.50%
96	**1-7-02-70 Library**					
97	1-7-02-70-52.10 Library Prchse-Impact Fee	0.00	0.00	0.00	-	0.00%
98	Library Carpet Tiles (2024) Architectural Design (2025)	30,000.00	0.00	(30,000.00)	50,000.00	0.00%
99	1-7-05-70-52.05 Reserve Fund purchase				6,200.00	
101	**Total Library**	**30,000.00**	**0.00**	**(30,000.00)**	**56,200.00**	0.00%
103	**1-7-02-80 HIGHWAY**					
104	1-7-02-80-52.10 Equip Prchse-Impact Fees	6,500.00	0.00	(6,500.00)	9,000.00	38.46%
105	1-7-02-80-52.20 Hwy Dept Grant Expenditure	0.00	5,937.76	5,937.76	51,000.00	0.00%
106	1-7-02-80-52.30 Hwy Prchse-Bridge Fund	165,000.00	165,000.00	0.00	0.00	-100.00%
107	Hwy New Plow Truck Purchase	250,000.00	0.00	(250,000.00)	0.00	-100.00%
108	Hwy 2018 Loader Payoff	29,429.00	29,851.96	422.96	0.00	0.00%
109	Hwy 2020 GMC Truck Payoff	16,421.00	16,399.95	(21.05)	0.00	0.00%
110	Hwy 2020 International Tandem Payoff	26,230.00	13,100.00	(13,130.00)	0.00	0.00%
111	Hwy Kenworth Plow Truck Payoff	29,668.00	30,027.91	359.91	0.00	0.00%
112	Hwy Paving	178,000.00	0.00	(178,000.00)	182,020.00	2.26%
113	B-7-10-30-52.15 Hwy Reserve Purchase	83,000.00	0.00	(83,000.00)	125,000.00	50.60%
115	**Total Highway**	**784,248.00**	**260,317.58**	**(523,930.42)**	**367,020.00**	-53.20%

	General Ledger Description	2024 Budget	2024 Actual	Variance	2025 Budget	Increase
117	**Other Project Funds**					
118	Historical Society - Building Repairs	14,773.00	0.00	(14,773.00)	12,923.00	0.00%
119	Planning Commission - New Town Plan	24,811.00	0.00	(24,811.00)	0.00	0.00%
120	Planning Commission - New Dev Regs	25,000.00	0.00	(25,000.00)	0.00	0.00%
121	Conservation - Wetlands / Bridge	22,000.00	0.00	(22,000.00)	0.00	0.00%
122	Town Office - Well / Heating System	30,000.00	0.00	(30,000.00)	0.00	0.00%
123	NEMRC - Training	6,837.00	0.00	(6,837.00)	0.00	-100.00%
124	Project Fund (CRF)	255,108.00	0.00	(255,108.00)	0.00	-100.00%
126	**Total Other Project Funds**	**378,529.00**	**0.00**	**(378,529.00)**	**12,923.00**	-96.59%
128	**Total Transfer Expenditures**	**1,365,099.00**	**331,742.27**	**(1,033,356.73)**	**643,893.00**	-52.83%
130	**Total Transfers**	**0.00**	**877,665.76**	**877,665.76**	**336,408.00**	
132	**1-7-05 GENERAL GOVERNMENT**					
133	**1-7-05-05 SELECTBOARD**					
134	1-7-05-05-10.05 Selectboard Salaries	5,500.00	8,580.42	3,080.42	5,500.00	0.00%
135	1-7-05-05-10.10 Administrative Salaries	185,276.00	164,725.05	(20,550.95)	222,736.10	20.22%
136	1-7-05-05-10.20 Fire Warden Salaries	200.00	0.00	(200.00)	200.00	0.00%
137	1-7-05-05-10.21 Gen Gov Social Security	15,276.00	10,510.94	(4,765.06)	18,140.91	18.75%
138	1-7-05-05-10.22 Gen Gov Retirement	7,179.00	8,305.22	1,126.22	14,605.31	103.44%
139	1-7-05-05-10.23 Gen Gov Insurance Benefit	32,642.00	29,624.26	(3,017.74)	44,716.44	36.99%
140	1-7-05-05-10.24 Gen Gov HSA	2,500.00	2,500.00	0.00	1,250.00	-50.00%
141	1-7-05-05-10.25 Gen Gov Insurance Dental	593.00	551.04	(41.96)	1,334.16	124.98%
142	1-7-05-05-27.00 Selectboard Expenses	1,200.00	847.72	(352.28)	1,200.00	0.00%
143	1-7-05-05-27.05 Town Boards Salaries	8,700.00	1,879.60	(6,820.40)	8,700.00	0.00%
144	1-7-05-05-43.00 Legal Expenses	45,000.00	12,348.16	(32,651.84)	30,000.00	-33.33%
145	1-7-05-05-44.00 Admin Consultant Services	2,100.00	2,238.28	138.28	2,100.00	0.00%
146	1-7-05-05-45.00 Admin Contracted Services	13,850.00	13,531.48	(318.52)	13,850.00	0.00%
147	1-7-05-05-48.00 Property & Casualty Ins	99,000.00	50,157.25	(48,842.75)	70,000.00	-29.29%
148	1-7-05-05-51.00 Town Audit	21,000.00	22,238.00	1,238.00	28,000.00	33.33%
149	1-7-05-05-60-00 Planning Commission	0.00	23,198.56	23,198.56	0.00	#DIV/0!
150	1-7-05-05-90.00 General Contingency	150.00	0.00	(150.00)	0.00	-100.00%
152	**Total Selectboard**	**440,166.00**	**351,235.98**	**(88,930.02)**	**462,332.92**	5.04%
154	**1-7-05-07 LOAN PAYMENTS**					
155	1-7-05-07-00.10 Fire Station - VMBB	70,000.00	70,000.00	0.00	70,000.00	0.00%
156	1-7-05-07-00.22 Gilmond Land Purchase	16,732.76	16,737.19	4.43	0.00	-100.00%
157	1-7-05-07-00.30 Highway Garage Bldg Loan	150,000.00	150,000.00	0.00	150,000.00	0.00%
165	1-7-05-07-47.00 Loan Interest	119,000.00	119,260.96	260.96	149,000.00	25.21%
167	**Total Loan Payments**	**355,732.76**	**355,998.15**	**265.39**	**369,000.00**	3.73%

	General Ledger Description	2024 Budget	2024 Actual	Variance	2025 Budget	Increase
169	**1-7-05-10 TOWN CLERK**					
170	1-7-05-10-10.05 Clerk's Office Salary	72,100.00	72,388.50	288.50	74,263.00	3.00%
171	1-7-05-10-10.10 Ballot Clerk's Salaries	12,663.00	7,888.32	(4,774.68)	13,042.89	3.00%
172	1-7-05-10-10.15 Asst Clerk's Salaries	47,668.40	53,917.93	6,249.53	49,098.45	3.00%
173	1-7-05-10-10.16 Clerks Office Social Secu	10,131.00	12,967.65	2,836.65	10,434.93	3.00%
174	1-7-05-10-10.17 Clerks Office Retirement	9,528.50	9,412.74	(115.76)	6,590.85	-30.83%
175	1-7-05-10-10.18 Clerks Office Ins Bene	20,042.04	18,448.42	(1,593.62)	25,218.05	25.83%
176	1-7-05-10-10.19 Clerks Office - HSA Acct	1,250.00	1,250.00	0.00	1,250.00	0.00%
177	1-7-05-10-10.20 Clerks Office Ins. Dental	444.72	511.96	67.24	444.72	0.00%
178	1-7-05-10-22.00 Records Supplies	0.00	254.89	254.89	-	0.00%
179	1-7-05-10-25.00 Election Expenses	5,000.00	(3,014.62)	(8,014.62)	5,000.00	0.00%
180	1-7-05-10-50.00 Dog Licenses	550.00	440.22	(109.78)	550.00	0.00%
181	1-7-05-10-99.00 Clerk's Misc. Expenses	50.00	36.64	(13.36)	50.00	0.00%
183	**Total Town Clerk**	**179,427.66**	**174,502.65**	**(4,925.01)**	**185,942.90**	3.63%
		-			-	
185	**1-7-05-15 TOWN TREASURER**					
186	1-7-05-15-10.00 Treas/ Tax Collect Salary	68,556.80	68,176.32	(380.48)	72,100.00	5.17%
187	1-7-05-15-10.01 Treasurer Social Security	5,244.60	5,611.89	367.29	5,515.65	5.17%
188	1-7-05-15-10.02 Treasurer Retirement	5,827.33	6,151.74	324.41	6,398.90	9.81%
189	1-7-05-15-10.03 Treasurer Insurance Benef	8,922.96	6,724.35	(2,198.61)	8,000.00	-10.34%
190	1-7-05-15-10.04 Treasurer HSA Acct.	1,250.00	0.00	(1,250.00)	0.00	-100.00%
191	1-7-05-15-10.05 Treasurer Ins. Dental	444.72	107.94	(336.78)	0.00	-100.00%
192	1-7-05-15-99.00 Treas. Misc. Expenses	0.00	0.00	0.00	0.00	#DIV/0!
194	**Total Town Treasurer**	**90,246.41**	**86,772.24**	**(3,474.17)**	**92,014.55**	1.96%
196	**1-7-05-16 DELINQUENT TAX COLLECTOR**					
197	1-7-05-16-10.00 DTC Collectors Fees	13,000.00	15,848.64	2,848.64	13,000.00	0.00%
198	1-7-05-16-10.01 DTC Social Security	994.50	1,254.44	259.94	994.50	
199	1-7-05-16-99.00 DTC Misc Expense	150.00	0.00	(150.00)	150.00	0.00%
201	**Total Delinquent Tax Collector**	**14,144.50**	**17,103.08**	**2,958.58**	**14,144.50**	0.00%
203	**1-7-05-20 ADMINISTRATIVE**					
204	1-7-05-20-21.00 Admin Postage	7,600.00	7,721.11	121.11	7,600.00	0.00%
205	1-7-05-20-22.00 Admin Office Supplies	6,000.00	5,063.13	(936.87)	6,000.00	0.00%
206	1-7-05-20-22.10 Admin Copier Expense	4,500.00	4,504.11	4.11	4,500.00	0.00%
207	1-7-05-20-25.00 Printing/Publishing	8,400.00	7,189.83	(1,210.17)	8,400.00	0.00%
208	1-7-05-20-29.00 Admin Mileage	600.00	163.33	(436.67)	600.00	0.00%
209	1-7-05-20-44.00 Admin Training	3,500.00	690.96	(2,809.04)	2,500.00	-28.57%
212	1-7-05-20-44.07 Computer Software & Licen	32,995.00	29,315.30	(3,679.70)	40,995.00	24.25%
213	1-7-05-20-44.08 Web Services	8,319.00	8,169.00	(150.00)	8,319.00	0.00%
214	1-7-05-20-44.09 Security Monitoring	660.00	(1,593.97)	(2,253.97)	660.00	0.00%
215	1-7-05-20-44.11 IT Labor Services	5,000.00	2,497.75	(2,502.25)	3,000.00	-40.00%
216	1-7-05-20-99.00 Admin Misc Expenses	0.00	0.00	0.00	0.00	
218	**Total Administrative**	**77,574.00**	**63,720.55**	**(13,853.45)**	**82,574.00**	6.45%

	General Ledger Description	2024 Budget	2024 Actual	Variance	2025 Budget	Increase
220	**1-7-05-28 PUBLIC WORKS**					
221	1-7-05-28-10.00 Public Works Salaries	113,124.90	94,375.14	(18,749.76)	116,518.75	3.00%
222	1-7-05-28-10.01 Public Works Sick Pay	8,196.30	0.00	(8,196.30)	8,442.19	3.00%
223	1-7-05-28-10.02 Public Works Social Secur	8,654.05	8,223.39	(430.66)	8,913.68	3.00%
224	1-7-05-28-10.03 Public Works Retirement	6,188.00	8,326.71	2,138.71	8,568.09	38.46%
225	1-7-05-28-10.04 Public Works Insurance Be	29,180.40	26,860.18	(2,320.22)	36,716.44	25.83%
226	1-7-05-28-10.05 Public Works Ins. HSA Acc	1,750.00	1,750.00	0.00	1,750.00	0.00%
227	1-7-05-28-10.06 Public Works Ins. Dental	444.72	625.64	180.92	444.72	0.00%
228	1-7-05-28-30.20 Town Beach Utilities	4,000.00	3,544.77	(455.23)	4,100.00	2.50%
229	1-7-05-28-30.25 Fire & Rescue Utilities	15,500.00	16,481.49	981.49	15,800.00	1.94%
230	1-7-05-28-30.30 Library Utilities	15,500.00	11,141.70	(4,358.30)	12,000.00	-22.58%
231	1-7-05-28-30.35 Old Hwy Garage Utilities	5,000.00	4,513.78	(486.22)	5,000.00	0.00%
232	1-7-05-28-30.50 Town Hall Utilities	13,200.00	14,216.36	1,016.36	13,200.00	0.00%
233	1-7-05-28-30.70 New Hwy Garage Utilities	20,000.00	16,318.66	(3,681.34)	18,000.00	-10.00%
234	1-7-05-28-30.75 Streetlight Electricity	3,000.00	2,767.01	(232.99)	3,000.00	0.00%
235	1-7-05-28-45.05 Building Maint. Other	1,000.00	140.48	(859.52)	0.00	-100.00%
236	1-7-05-28-45.10 Cemetery Maintenance	2,100.00	3,208.02	1,108.02	5,000.00	138.10%
237	1-7-05-28-45.15 Cemetery Mowing	500.00	0.00	(500.00)	0.00	-100.00%
238	1-7-05-28-45.20 Town Beach Bldg. Maint	5,000.00	32,488.76	27,488.76	5,000.00	0.00%
239	1-7-05-28-45.25 Fire & Rescue Bldg Maint.	5,500.00	16,372.39	10,872.39	5,800.00	5.45%
240	1-7-05-28-45.30 Library Building Maint.	8,000.00	4,469.36	(3,530.64)	9,000.00	12.50%
241	1-7-05-28-45.35 Old Hwy Bldg. Maint	0.00	873.09	873.09	0.00	
242	1-7-05-28-45.50 Town Hall Building Maint.	8,600.00	5,970.28	(2,629.72)	7,500.00	-12.79%
243	1-7-05-28-45.60 Janitorial Supply/Svs.	17,500.00	14,766.01	(2,733.99)	17,500.00	0.00%
244	1-7-05-28-45.65 Georgia Historical Societ	0.00	1,850.00	1,850.00	0.00	100.00%
245	1-7-05-28-45.70 New Hwy Bldg. Maint.	7,100.00	13,852.76	6,752.76	7,300.00	2.82%
246	1-7-05-28-49.00 Roadside Flags	1,000.00	989.70	(10.30)	1,100.00	10.00%
247	1-7-05-28-50.20 Town Beach Equip. Maint.	0.00	0.00	0.00	0.00	
248	1-7-05-28-51.00 Municipal Trash	0.00	3,487.22	3,487.22	2,000.00	100.00%
249	1-7-05-28-55.50 Town Hall Building Supply	1,600.00	12.61	(1,587.39)	500.00	-68.75%
250	1-7-05-28-55.70 New Hwy Bldg. Supply	0.00	299.08	299.08	500.00	100.00%
252	**Total Public Works**	**301,638.37**	**307,924.59**	**6,286.22**	**313,653.87**	3.98%
254	**1-7-05-30 PUBLIC SAFETY**					
255	1-7-05-30-10.00 Constables Compensation	500.00	1,018.52	518.52	500.00	0.00%
256	1-7-05-30-10.01 Constable Social Security	38.25	56.92	18.67	38.25	0.00%
257	1-7-05-30-20.00 Dispatching Services	62,658.00	62,658.00	0.00	68,920.00	9.99%
258	1-7-05-30-45.00 Emergency Medical Service	82,981.74	110,311.38	27,329.64	77,000.00	-7.21%
259	1-7-05-30-45.05 Law Enforcement	50,000.00	32,892.05	(17,107.95)	100,000.00	100.00%
261	**Total Public Safety**	**196,177.99**	**206,936.87**	**10,758.88**	**246,458.25**	25.63%
263	**1-7-05-32 ANIMAL CONTROL**					
264	1-7-05-32-10.00 Animal Control Services	1,500.00	843.60	(656.40)	1,500.00	0.00%
265	1-7-05-32-10.01 Animal Control Social Sec	114.75	63.03	(51.72)	114.75	
266	1-7-05-32-27.00 Animal Control Expenses	1,000.00	0.00	(1,000.00)	1,000.00	0.00%
267	1-7-05-32-29.00 Animal Control Mileage	500.00	307.56	(192.44)	500.00	0.00%
269	**Total Animal Control**	**3,114.75**	**1,214.19**	**(1,900.56)**	**3,114.75**	0.00%
271	**1-7-05-34 Health Officer**					
272	1-7-05-34-10.00 Health Officers Salaries	620.00	620.00	0.00	620.00	0.00%
273	1-7-05-34-10.01 Health Officer Social Sec	47.43	19.22	(28.21)	47.43	0.00%
274	1-7-05-34-27.00 Health Officers Expenses	200.00	0.00	(200.00)	200.00	0.00%
275	1-7-05-34-29.00 Health Officers Mileage	50.00	0.00	(50.00)	50.00	0.00%

	General Ledger Description	2024 Budget	2024 Actual	Variance	2025 Budget	Increase
277	**Total Health Officer**	**917.43**	**639.22**	**(278.21)**	**917.43**	0.00%
279	**1-7-05-36 FIRE & RESCUE DEPT.**					
280	1-7-05-36-10.00 Fire & Rescue Salaries	114,275.20	89,865.63	(24,409.57)	117,703.46	3.00%
281	1-7-05-36-10.10 Fire & Rescue OT Labor	2,500.00	274.92	(2,225.08)	2,500.00	0.00%
282	1-7-05-36-10.15 Fire & Rescue Social Secu	9,124.55	6,712.68	(2,411.87)	9,195.56	0.78%
283	1-7-05-36-10.16 Fire & Rescue Retirement	4,066.40	3,131.04	(935.36)	4,504.37	10.77%
284	1-7-05-36-10.17 Fire & Rescue Ins. Benefi	20,768.88	19,138.76	(1,630.12)	26,132.68	25.83%
285	1-7-05-36-10.18 Fire & Rescue HSA Accts.	1,250.00	1,250.00	0.00	1,250.00	0.00%
286	1-7-05-36-10.19 Fire & Rescue Ins. Dental	444.72	443.10	(1.62)	444.72	0.00%
287	1-7-05-36-19.00 Fire & Rescue AD&D Ins.	3,309.00	3,309.00	0.00	3,155.00	-4.65%
288	1-7-05-36-22.00 Fire & Rescue Supplies	500.00	2,304.22	1,804.22	500.00	0.00%
289	1-7-05-36-22.05 Fire & Rescue Medical Sup	6,000.00	3,656.70	(2,343.30)	6,000.00	0.00%
290	1-7-05-36-44.10 Fire & Rescue Training	6,500.00	6,388.18	(111.82)	7,000.00	7.69%
291	1-7-05-36-44.20 Fire Prevention	1,500.00	934.42	(565.58)	1,500.00	0.00%
292	1-7-05-36-52.20 Fire & Rescue Turn Out Ge	14,000.00	13,237.11	(762.89)	17,000.00	21.43%
293	1-7-05-36-52.25 Fire Dept Hose	2,750.00	2,748.64	(1.36)	3,000.00	9.09%
294	1-7-05-36-52.35 Fire & Rescue Communicati	2,000.00	1,867.00	(133.00)	2,500.00	25.00%
295	1-7-05-36-52.40 GFD Computer/Office Suppl	6,000.00	5,281.89	(718.11)	6,000.00	0.00%
296	1-7-05-36-63.00 GFD Equiq Prshe/Repair	5,500.00	5,700.03	200.03	6,000.00	9.09%
297	1-7-05-36-63.05 GFD Truck/App Repairs	12,500.00	12,330.03	(169.97)	13,000.00	4.00%
298	1-7-05-36-64.00 Fire Dept. Annual Testing	11,000.00	12,879.27	1,879.27	13,000.00	18.18%
299	1-7-05-36-88.00 GFD Transfer to Reserve	78,500.00	0.00	(78,500.00)	78,500.00	0.00%
300	1-7-05-36-88.05 First Reponse $ to Reserv	0.00	0.00	0.00	0.00	0.00%
301	1-7-05-36-88.09 Interest on Fire Debt	10,483.07	10,511.05	27.98	10,483.07	0.00%
302	1-7-05-36-88.15 Pumper/ Tanker	72,619.52	72,619.52	0.00	72,619.52	0.00%
304	1-7-05-36-90.00 Fire Dept Awards	1,557.00	1,555.93	(1.07)	2,000.00	28.45%
305	1-7-05-36-99.00 GFD Miscellaneous Exp.	7,000.00	7,050.66	50.66	500.00	-92.86%
307	**Total Fire & Rescue**	**394,148.34**	**283,189.78**	**(110,958.56)**	**404,488.38**	2.62%
309	**1-7-05-45 ASSESSOR**					
310	1-7-05-45-44.00 Assessor Contracted Svs	43,500.00	26,859.75	(16,640.25)	43,500.00	0.00%
311	1-7-05-45-45.00 Assessor Software	0.00	0.00	0.00	-	
312	1-7-05-45-88.00 Assessor $ to Reserve Fun	18,913.00	0.00	(18,913.00)	18,913.00	0.00%
314	**Total Assessor**	**62,413.00**	**26,859.75**	**(35,553.25)**	**62,413.00**	0.00%
316	**1-7-05-60 REGIONAL**					
317	1-7-05-60-05.00 County Tax	70,603.85	70,564.14	(39.71)	75,000.00	6.23%
318	1-7-05-60-49.05 NW Regional Plan Due	5,789.00	0.00	(5,789.00)	6,800.00	17.46%
319	1-7-05-60-49.10 VLCT Dues	7,864.50	7,719.00	(145.50)	7,890.00	0.32%
320	1-7-05-60-49.15 Other Dues	400.00	80.00	(320.00)	400.00	0.00%
321	1-7-05-60-49.20 FCIDC Dues	1,500.00	3,000.00	1,500.00	1,500.00	0.00%
323	**Total Regional**	**86,157.35**	**81,363.14**	**(4,794.21)**	**91,590.00**	6.31%
325	**1-7-05-65 PARKS AND RECREATION**					
328	1-7-05-65-22.00 Parks/Rec Supplies	0.00	0.00	0.00	-	
329	1-7-05-65-22.05 Recreation Pool Exp.	10,000.00	7,370.00	(2,630.00)	10,000.00	0.00%
331	1-7-05-65-64.00 Parks/Rec Community Event	11,000.00	9,767.88	(1,232.12)	11,000.00	0.00%
332	1-7-05-65-88.00 P&R Transfer to Reserve	4,500.00	806.36	(3,693.64)	0.00	-100.00%
333	1-7-05-65-99.00 Parks/Rec Misc Expense	3,500.00	0.00	(3,500.00)	0.00	-100.00%
335	**Total Parks & Recreation**	**29,000.00**	**17,944.24**	**(11,055.76)**	**21,000.00**	-27.59%
337	**1-7-05-70 LIBRARY**					
338	1-7-05-70-10.00 Library Salaries	107,000.00	101,289.70	(5,710.30)	119,464.00	11.65%

	General Ledger Description	2024 Budget	2024 Actual	Variance	2025 Budget	Increase
339	1-7-05-70-11.00 Library Social Security	8,186.00	7,358.07	(827.93)	9,139.00	11.64%
340	1-7-05-70-12.00 Library Retirement	5,596.37	5,529.97	(66.40)	5,837.62	4.31%
341	1-7-05-70-14.00 Library Health Insurance	20,042.04	18,879.74	(1,162.30)	25,218.00	25.83%
342	1-7-05-70-14.05 Library HRA Funding	1,250.00	1,250.00	0.00	1,250.00	0.00%
343	1-7-05-70-16.00 Library Dental Insurance	444.72	589.66	144.94	445.00	0.06%
344	1-7-05-70-22.00 Library Supplies	700.00	3,533.87	2,833.87	1,500.00	114.29%
345	1-7-05-70-22.05 Library Adult Books	4,700.00	6,821.02	2,121.02	3,500.00	-25.53%
346	1-7-05-70-22.10 Library Childrens Books	1,755.00	1,940.67	185.67	2,500.00	42.45%
347	1-7-05-70-22.20 Library Audio Visual	0.00	722.07	722.07	750.00	100.00%
348	1-7-05-70-22.25 Young Adult Books	250.00	427.50	177.50	500.00	100.00%
349	1-7-05-70-22.30 Library Interlibrary Loan	1,524.00	1,428.39	(95.61)	1,645.00	7.94%
350	1-7-05-70-22.35 Library Online/Electronic	3,500.00	8,607.78	5,107.78	6,000.00	71.43%
351	1-7-05-70-22.36 Library Tech Support	500.00	0.00	(500.00)	450.00	-10.00%
352	1-7-05-70-22.40 Library Copier Lease	1,250.00	475.44	(774.56)	1,200.00	-4.00%
353	1-7-05-70-44.00 Library Training/Workshop	500.00	155.44	(344.56)	500.00	0.00%
354	1-7-05-70-44.05 Library Educational Progr	1,000.00	889.14	(110.86)	1,000.00	0.00%
355	1-7-05-70-52.05 Library Prchse-Current yr	600.00	0.00	(600.00)	0.00	-100.00%
356	1-7-05-70-63.00 Library Equipment Repair	750.00	1,760.00	1,010.00	500.00	-33.33%
357	1-7-05-70-99.00 Library Misc Expense	788.00	284.89	(503.11)	500.00	-36.55%
359	**Total Library**	**160,336.13**	**161,943.35**	**1,607.22**	**181,898.62**	13.45%
361	**1-7-05-75 BENEFITS**					
364	1-7-05-75-13.00 Unemployment	1,300.00	1,134.00	(166.00)	1,300.00	0.00%
366	1-7-05-75-15.00 Insurance - Cobra	350.00	435.00	85.00	500.00	42.86%
369	1-7-05-75-20.00 Worker Comp. Insurance	30,480.00	27,229.00	(3,251.00)	40,000.00	31.23%
371	**Total Benefits**	**32,130.00**	**28,798.00**	**(3,332.00)**	**41,800.00**	30.10%
373	**1-7-05-80 CONSERVATION**					
374	1-7-05-80-52.00 GCC Prchse - Current Yr	4,760.00	3,679.26	(1,080.74)	4,900.00	2.94%
375	1-7-05-80-88.00 GCC Transfer to Reserve	13,000.00	18,000.00	5,000.00	13,000.00	0.00%
376	1-7-05-80-88.05 GCC Transfer to General	750.00	806.36	56.36	0.00	-100.00%
378	**Total Conservation**	**18,510.00**	**22,485.62**	**3,975.62**	**17,900.00**	-3.30%
380	**Total General Government**	**2,441,834.69**	**2,188,631.40**	**(253,203.29)**	**2,591,243.16**	6.12%

	General Ledger Description	2024 Budget	2024 Actual	Variance	2025 Budget	Increase
382	**1-7-10 HIGHWAY**					
383	1-7-10-05-10.05 Highway Labor	227,526.00	224,999.34	(2,526.66)	234,351.78	3.00%
384	1-7-10-05-10.10 Highway OT Labor	60,000.00	43,856.71	(16,143.29)	55,000.00	-8.33%
385	1-7-10-05-10.11 Highway Social Security	21,614.00	19,222.00	(2,392.00)	22,135.41	2.41%
386	1-7-10-05-10.12 Highway Retirement	26,013.00	21,702.60	(4,310.40)	26,158.24	0.56%
387	1-7-10-05-10.13 Highway Ins. Benefits	89,513.76	67,549.65	(21,964.11)	88,981.79	-0.59%
388	1-7-10-05-10.14 Highway Ins Dental	1,778.88	1,362.18	(416.70)	1,778.88	0.00%
389	1-7-10-05-10.16 Highway HSA	5,000.00	3,750.00	(1,250.00)	5,000.00	0.00%
390	1-7-10-05-45.05 Highway Training	2,500.00	700.00	(1,800.00)	2,000.00	-20.00%
391	1-7-10-05-45.10 Road Marking	3,000.00	1,050.00	(1,950.00)	500.00	-83.33%
392	1-7-10-05-45.15 Paving/blacktop	45,000.00	359,620.48	314,620.48	245,800.00	446.22%
394	1-7-10-05-55.05 Erosion Control	5,500.00	4,018.00	(1,482.00)	2,500.00	-54.55%
395	1-7-10-05-55.20 Processed Aggregate	36,000.00	56,037.57	20,037.57	40,000.00	11.11%
396	1-7-10-05-55.30 Dust Control	14,000.00	13,334.00	(666.00)	14,000.00	0.00%
397	1-7-10-05-55.35 State Permit Fee for Hwys	5,000.00	2,840.00	(2,160.00)	3,000.00	-40.00%
398	1-7-10-15-45.00 Tree/brush Removal	3,000.00	3,350.00	350.00	3,300.00	10.00%
399	1-7-10-15-50.00 Roadside Main. - Con Serv	16,000.00	18,210.00	2,210.00	16,000.00	0.00%
400	1-7-10-15-55.00 Roadsigns	4,000.00	4,277.20	277.20	4,200.00	5.00%
401	1-7-10-20-55.00 Winter Sand/Salt	90,000.00	91,451.64	1,451.64	100,000.00	11.11%
403	1-7-10-25-55.05 Bridge/Culvert Materials	16,000.00	16,079.16	79.16	8,000.00	-50.00%
404	1-7-10-30-51.00 Fuels And Oils	57,000.00	48,825.87	(8,174.13)	58,000.00	1.75%
405	1-7-10-30-52.20 Small Tools and Equipment	3,000.00	9,071.01	6,071.01	3,100.00	3.33%
406	1-7-10-30-52.25 Hwy Equipment Rental	9,000.00	12,465.81	3,465.81	9,100.00	1.11%
407	1-7-10-30-55.10 Hwy Office Supplies	900.00	738.42	(161.58)	400.00	-55.56%
408	1-7-10-30-62.00 Hwy Parts & Supplies	23,500.00	24,595.87	1,095.87	25,000.00	6.38%
409	1-7-10-30-62.10 2012 Backhoe Repairs	3,000.00	148.36	(2,851.64)	3,000.00	0.00%
410	1-7-10-30-62.40 2017 Tandem Repairs	6,500.00	4,806.34	(1,693.66)	6,500.00	0.00%
411	1-7-10-30-62.50 Grader Repairs	4,000.00	3,882.91	(117.09)	4,000.00	0.00%
412	1-7-10-30-62.55 Roadside Mower Repairs	1,400.00	558.80	(841.20)	1,400.00	0.00%
413	1-7-10-30-62.60 2020 Tandem Repairs	7,000.00	1,180.75	(5,819.25)	7,000.00	0.00%
414	1-7-10-30-62.65 2018 Loader Repairs	3,000.00	358.47	(2,641.53)	3,000.00	0.00%
415	1-7-10-30-62.70 2020 Kenworth Repairs	2,500.00	120.00	(2,380.00)	2,500.00	0.00%
416	1-7-10-30-62.75 2013 International Repair	3,000.00	1,412.55	(1,587.45)	3,000.00	0.00%
417	1-7-10-30-62.80 2014 International Repair	8,000.00	4,740.60	(3,259.40)	8,000.00	0.00%
418	1-7-10-30-62.85 2020 GMC Sierra Repairs	2,000.00	2,154.86	154.86	2,000.00	0.00%
419	1-7-10-30-62.90 2022 GMC Sierra Repairs	1,500.00	1,738.76	238.76	1,500.00	0.00%
427	1-7-10-30-88.00 Equip $ to Reserve Fund	0.00	0.00	0.00	76,151.00	0.00%
428	1-7-10-40-18.00 Highway Uniforms/Boots	7,500.00	7,957.12	457.12	7,800.00	4.00%
429	1-7-10-40-99.00 Hwy Misc Expenses	0.00	543.66	543.66	0.00	0.00%
431	**Total Highway**	**814,245.64**	**1,079,236.15**	**264,990.51**	**1,094,157.10**	34.38%
433	**1-7-30-95 APPROPRIATIONS**					
434	1-7-30-95-00.05 Age Well	550.00	550.00	0.00	550.00	0.00%
435	1-7-30-95-00.55 St. Albans Watershed	2,000.00	2,000.00	0.00	2,000.00	0.00%
436	1-7-30-95-00.65 Friends of No Lake Champl	3,000.00	3,000.00	0.00	3,000.00	0.00%
437	1-7-30-95-00.70 Voices Against Violence/L	1,000.00	1,000.00	0.00	1,000.00	0.00%
438	1-7-30-95-00.75 Green-Up Vermont	350.00	350.00	0.00	350.00	0.00%
439	1-7-30-95-00.85 NW Solid Waste	6,299.00	6,298.50	(0.50)	6,299.00	0.00%
440	1-7-30-95-00.90 Georgia Historial Soc.	4,000.00	4,000.00	0.00	4,000.00	0.00%
443	**Total Appropriations**	**17,199.00**	**17,198.50**	**(0.50)**	**17,199.00**	0.00%
445	**Total Expenses**	**3,273,279.33**	**3,285,066.05**	**11,786.72**	**3,702,599.25**	13.12%