

TOWN CLERK/TREASURER BUDGET – REVENUES & EXPENDITURES FY17/18

REVENUES

1. DELINQUENT TAXES

INTEREST - \$18,000

PENALTY - \$15,000

2. THOMPSON'S POINT RENT - \$897,000

Current FMV of the land = \$48,476,900. The rent is calculated using the following equation :
FMV land X total tax rate X 105%. The current non-residential tax rate is 1.7422. If we estimate
an increase in rate to 1.7622; the calculation for anticipated rent is
\$48,476,900 X 1.7622 X 1.05 = \$896,972.93. In the current fiscal year, we will collect
approximately \$66,500 more rent than was budgeted. The reason for this is that I was told that
the land would be reappraised last year and that a 5% decrease in value was anticipated-which
was not the case, there was no reappraisal of the land during our town-wide reappraisal.

3. Current Use – \$60,872 – see attachment

4. PILOT PAYMENT - \$16,962. Based on estimates from the State of VT - \$16,362 for state owned
land & \$600 for state owned buildings.

5. RAILROAD TAX - \$100 - minimal

6. BARBER CEMETERY - \$100 - minimal

7. TOWN CLERK'S FEES

VAULT/CLERK'S FEES - \$6000

RECORDING FEES - \$38,000

DOG LICENSES - \$2,200 Town keeps \$4.00/ spayed/neutered dogs; \$8.00/intact

HUNTING/FISHING - \$50 Town keeps \$1.50/lic; fees reduced due to online lic.

MARRIAGE LICENSES - \$400 Town keeps \$15/lic.

TOTAL - \$46,650 Reduced by \$4,600; eliminating the line item "Town
Clerk Misc.", separating out Marriage & Hunting, easier to track State payments

8. HIGHWAYS - \$195,083

Current rate of funding from the state; \$48,770 per quarter, recommend no change

9. COURT FINES - \$26,000

Currently averaging almost \$2200/month in ticket revenues

10. INTEREST INCOME - \$200 - no change

11. MISCELLANEOUS INCOME - \$500 – no change (liquor license fees)

12. REAPPRAISAL FUND TRANSFER - \$10,000 to \$15,000

The reappraisal fund currently has \$19,710 which will be reduced to \$4,710 after this fiscal
year's transfer of \$15,000. The State typically deposits approximately \$16,600 in Feb each year
to the reappraisal fund.

13. AG LEASE - \$3,660 Currently \$3390 - Park; \$270 - Galbreath

EXPENSES

1. **CLERK/TREASURER SALARY – \$71,152.** Regrading in April & May 2016 resulted in an increased pay grade for the position (555), see attached chart. Pay rate would be \$33.52, after the 2% is added in for longevity as agreed on by the Selectboard, the new pay rate becomes \$34.19/hr resulting in an annual salary of \$71,152, no COLA applied
2. **ASST CLERK/TREASURER SALARY – \$37,918.40;** based on \$18.23/hr, 40 hrs/wk, no COLA applied. FY15/16 Christina’s pay rate was \$17.39/hr which is not on the grid, but was the rate assigned to her position by the Selectboard. On July 1, 2016, she should have had her pay rate increased by 2.25%, moving up a step as per the Selectboard’s pay policy, but the board increased her rate to \$17.44, which was less than a 0.3% increase. She should have increased to \$17.78 and if the board wanted her pay rate to be on the grid, rounded it up to \$17.83, not rounding it down to the step below at \$17.44. My recommendation for FY17/18 is to move her up to the next step at \$18.23/hr.
3. **MILEAGE - \$100** – no change
4. **TELEPHONE - \$2150** – slight change-based on historical cost
5. **EQUIPMENT - \$0**
6. **SEMINARS/TRAINING - \$500** – no change
7. **MEMBERSHIPS/MANUAL - \$100** – small decrease
8. **SUPPLIES - \$4100** – slight increase, due in part to increased cost of land record supplies
9. **SERVICE CONTRACTS - \$4300** - no change
NEMRC – annual & disaster recovery contracts – FY16/17 total \$1925. Copier contract – \$1704/yr for contract/supplies/service. Extra \$ added for possible expense from NEMRC for programming help with Thompson’s Pt rents and sewer billing

EXPENSES – TREASURER

1. **SUPPLIES - \$800** – no change; current expenses just under \$600
2. **SOFTWARE - \$0**
3. **AUDIT EXPENSE - \$14,500** – per contract

EXPENSES – ELECTIONS

1. **ELECTIONS - \$500** – estimate for Town budget Australian ballot voting after Town Meeting
2. **TOWN MEETING - \$2,000** Includes ballot counters/sound system/food for counters
3. **TOWN REPORT - \$5,500** (??)

EXPENSES – DELINQUENT TAX COLLECTOR

1. **SALARY - \$6000** – no increase
2. **LEGAL - \$600** – no change, anticipate one tax sale annually

EXPENSES – EMPLOYEE BENEFITS

1. **SOCIAL SECURITY BENEFITS - \$33,500** – Total FY17/18 payroll without COLA, with step increases = \$540,231. Social sec. calculated at $.062 \times \$540,231 = \$33,494$
2. **HEALTH INSURANCE - \$138,000** – see attachment. Assuming no plan changes for 1/1/17
3. **RETIREMENT - \$23,641** – Based on enrolled employees' estimated payroll of \$429,831 & using current contribution by the Town of 5.5%
4. **UNEMPLOYMENT – \$860**
5. **MEDICARE EXPENSE - \$7,850** - using same projected total gross payroll estimate for FY17/18 $\$540,231 \times .0145(\text{medicare rate}) = \$7,833$
6. **DENTAL INSURANCE - \$9500** based on no known increase in rates
7. **EYEMED VISION - \$900** – based on current rates, participation and employee contributions.

EXPENSES – DONATIONS – these budgeted requests are taken directly from the organizations' funding requests received as of this date.

1. **LEWIS CREEK ASSOCIATION - \$600** – no change
2. **VISITING NURSES - \$9092** – no change
3. **AGE WELL(FKA CHAMPLAIN VALLEY AGENCY ON AGING) - \$1600** – no change
4. **STEPS TO END DOMESTIC VIOLENCE (FKA WOMEN HELPING BATTERED WOMEN)) - \$600** – \$100 increase
5. **VT CENTER FOR INDEPENDENT LIVING - \$200** – no change
6. **HOPE WORKS(RAPE CRISIS CENTER)**
7. **VT ASSOCIATION FOR THE BLIND - \$250** – no change
8. **HOWARD HUMAN SERVICES - \$900** – no change
9. **CHITTENDEN FOOD SHELF**
10. **COTS - \$750** - \$250 increase
11. **SPECIAL INVESTIGATIONS - \$7082** - \$1293 increase
12. **AMERICAN RED CROSS - \$1500** - \$500 increase
13. **VT RURAL FIRE PROTECTION - \$100** – no change
14. **CHILD CARE RESOURCES**
15. **FRONT PORCH FORUM** – current donation at \$200
16. **CHARLOTTE NEWS** – current donation at \$500
17. **LUND HOME** – current donation at \$500

EXPENSES – TOWN HALL

1. **MAINTENANCE - \$10,500** – includes the following estimates: Climate Systems (\$810); Custodian (\$6,600); Patterson Fuels(service - \$350), Orkin pest Control (\$375); Fireprotek(100); Sun Ray Security (\$300); Maple Leaf Carpet Cleaners(\$600); Electrician/VT Water/Plumber (\$600); totals \$9735, recommend \$10,500 for budget
2. **POSTAGE - \$7,300** – based on current expense
3. **EQUIPMENT - ??? Selectboard/Troy**
4. **SUPPLIES - \$1800** - \$500 increase based on actuals

EXPENSES – TOWN HALL(CON'T)

5. **TRASH REMOVAL - \$1500** – based on historical costs, \$100 decrease
6. **UTILITIES - \$4500** – based on current costs/usage, \$100 decrease
7. **FUEL OIL - \$3000** – \$500 decrease
8. **COMPUTER SERVICE - \$7000 (?)** – includes web hosting (\$1100/yr); monthly net support & troubleshooting

EXPENSES – MISCELLANEOUS

1. **INSURANCE – \$52,000**, FY16/17 premium \$49,862
2. **STREET LIGHT ELECTRICITY - \$1500** – \$75 decrease, based on historical costs
3. **MUSEUM ELECTRICITY - \$300** – no change, based on historical costs
4. **FLEA MARKET ELECTRICITY - \$375** – no change, based on historical costs
5. **HEALTH OFFICER – SELECTBOARD DECISION** – current rate at \$1300/yr
6. **ANIMAL CONTROL OFFICER – SELECTBOARD DECISION** - current rate at \$3000/yr
7. **DOGS/MISCELLANEOUS - \$900** – \$400 decrease – includes \$600 annual contract for Comfort Hill Kennels, \$225 for purchase of our dog licensing supplies.
8. **TRAFFIC ENFORCEMENT - \$30,000** – based on current costs of approx.. \$2400/mo
9. **MISCELLANEOUS - \$0** – recommend deleting this line

EXPENSES – GOVERNMENT TAXES/DUES

1. **VLCT DUES – \$5260** - increase by \$181
2. **CCRPC – \$11130** – decrease by \$49
3. **COUNTY TAX** – not available yet