



FY 2013 General Fund – Budget Narrative

May 17, 2013

This narrative is intended to serve as a supplement to the budget report and end of April budget status report in your packet. The purpose of these documents is to better explain where we are, in terms of the budget, as we approach the end of this fiscal year. A brief narrative will be included below to explain certain line items that are currently over budget or that are expected to come in under budget.

440-3000 Selectboard

440-3000-60.00 Professional Services Audit – This line item includes the cost of the whole audit. The increase in cost is due to a price increase by the auditing firm. We are currently looking into whether the price of the single audit (\$1,500) can be paid with the VT Smoke & Cure grant.

440-3000-61.00 Town Report – This line item currently shows an increase; however, \$1569.92 will be reimbursed from the school. Postage costs did increase slightly and we had the Town Reports printed in color. However, to help offset those cost increases, we reduced the number of Town Reports that were printed to better reflect the number necessary. As a result, we ended up spending more in line with what we did last year. The budgeted figure was reduced by \$1000 last year however the actual cost did not decrease; we may want to consider increasing the budgeted figure to better reflect the actual cost.

440-3300 Elections

440-3300-60.00 Elections Professional Services – This line item reflects the expenses incurred from elections that took place during this fiscal year. The upcoming HCS vote will not impact this line item. This line item is anticipated to be under budget at year end.

440-3650 Listers

440-3650-11.00 Listers Assistant – Anticipate wages to be under budget at year end

440-3710 Buildings & Facilities

440-3710-22.00 Buildings & Facilities Furniture and Fixtures – This line item included the cost for the new 3rd floor conference table (\$2,946) as well as 2 new office chairs. The Selectboard authorized deficit spending for this purpose.

440-3710-96.00 Sidewalks – This line item was used for the signal change at the 116/Farmall Drive intersection as well as a portion of the annual storm water payment to the state.

440-3710-96.02 B/F Equipment Repair & Maintenance – A significant portion of this line item (\$5,964) was for the plow for the new truck and will be moved to capital. The remaining portion was used for the cost of repairs to the snow blower, old truck, etc.

440-5100 General Highway

440-5100-61.00 Highway Professional Services – We are not anticipating any charges to this line item during the remainder of this fiscal year. Next year, the budgeted amount will be reduced to \$1,000 for this reason.

440-5110 Summer Highway

440-5110-17.00 Summer Highway Culverts – This line item will be moved to capital as it was inadvertently charged to this line item.

440-5110-21.05 Summer Highway Dust Control – The \$20,685.89 represents what was spent last summer. Most likely we will spend the remaining portion of the budgeted amount by the end of this fiscal year.

440-5110-22.00 Summer Highway Blacktop – This line item has been moved to capital.

440-5110-67.00 Excavation Work – This line item will finish the year under budget. Next year, we will reduce the budgeted amount to \$5,000 since we have purchased our own excavator and will no longer have to contract out for that work.

440-5140 Winter Highway

440-5140-21.20 Winter Highway Sand – Charges were placed into the incorrect line item. The Town Administrator and the Highway Foreman will review to ensure charges are placed in correct line item prior to the end of this fiscal year.

440-5360 Town Hall Technology

440-5360-91.00 Postage Expenses – Over the last couple of years, postage expenses have been an average of \$7,500. This includes the cost for leasing the postage meter, bulk mail, postage from each department within Town Hall. This amount can vary depending on the amount of bulk mailings necessary from year to year as well as postage increases. The budgeted figure should be increased to better reflect the money actually spent in this line item.

440-5700 Conservation Commission

440-5700-06.01 Geprags Park/Maintenance – The cost associated with this line item reflects the amount spent for mowing and maintenance work at Geprags Park. There is not expected to be further expenses incurred in this line item through the remaining portion of this fiscal year. This line item will end under budget as the Conservation Commission had originally planned to purchase

a new mower to do this work. However, after exploring options, it made sense to have a mowing contract instead.

440-9150 Debt Service

440-9150-91.00 Debt Service Interest – The Town Hall renovation bond was paid off in November. This line item will end under budget.

440-9300 County Tax

440-9300-00-00 County Tax – This line item may come in slightly under budget as we have \$7500-\$8000 left to pay.

440-9731 Insurance

440-9731-00.00 Property & Liability Insurance – This line item has increase largely due to an increase in property/casualty claims. However, we saw a decrease in worker’s comp claims. We did get a refund check of \$932 but will not have much of an impact to offset the increased costs. As a result we will end the year approximately \$18,000 over budget.

440-9900 Agency Funding

440-9900-00.04 Committee on Temporary Shelter (COTS) – This agency has yet to collect the \$1000 awarded to them. The Town Clerk will contact all agencies that have not collected their funding this week.

440-9900-00.04 Champlain Valley Agency on Aging (CVAA) – This agency has yet to collect the \$2200 awarded to them. The Town Clerk will contact all agencies that have not collected their funding this week.

440-9900-00.09 Howard Center – This agency has yet to collect the \$800 awarded to them. The Town Clerk will contact all agencies that have not collected their funding this week.

440-9900-00.11 Chittenden Emergency Food Shelf – This agency has yet to collect the \$500 awarded to them. The Town Clerk will contact all agencies that have not collected their funding this week.

440-9900-00.12 Chittenden Community Action – This agency has yet to collect the \$1500 awarded to them. The Town Clerk will contact all agencies that have not collected their funding this week.

440-9912 CCTA Funding

440-9912-00.01 CCTA Funding – This line item shows the amount billed from CCTA in November (\$35,041) which shows an increase of \$13,837 from what was budgeted. However, FY11-12 was our first partial year as a CCTA member. \$12,796 was left over from that year that was intended to be put in reserves for FY12-13 but was not. This \$12,796 is still sitting in the general fund – fund balance but will be transferred to reserves for its intended purpose, which will reduce the total fund balance the Town actually has.

Buildings & Grounds Capital

610-4700-00.01 Ice Rink – This line item is for funds to raise the height of the curbing around the rink to allow for more water/thicker ice. This project will be done after July 1, 2013 so it will not be expensed this fiscal year.

Fire Department Capital

620-4300-00.01 Portable Defibrillators – The plan is to purchase one (1) replacement unit at a cost of \$1,700 prior to the close of this fiscal year.

620-4300-00.02 Thermal Imaging Camera – The units cost \$12,000/each and so we will be accumulating funds for 4 years to purchase one (1) replacement unit. This money will not be used prior to the close of this fiscal year.

6200-4300-00.04 Rescue Equipment – This also is an accumulating fund line item; once the full amount is saved, the equipment will be purchased. This money will not be used prior to the close of the fiscal year.

620-4300-00.05 SCBA Units – These units cost \$12,000/each; we will be accumulating funds to purchase replacement units. This money will not be used prior to the close of the fiscal year.