

FY2025 General Fund Budget Summary

| Department | FY2024 Budget | FY2025 Proposed Budget | \$ Change | % Change |
|---|------------------|---------------------------|--------------|-------------|
| GENERAL ADMINISTRATION | | | | |
| <u>EXECUTIVE OFFICE</u> | | | | |
| Select Board | 202,357 | 208,007 | 5,650 | 2.79% |
| Administrator | 314,717 | 330,242 | 15,525 | 4.93% |
| Economic Development | 1,100 | 1,100 | - | 0.00% |
| Town Reports | 5,150 | 5,400 | 250 | 4.85% |
| <u>TOWN HALL/OFFICE SUPPLIES</u> | | | | |
| Town Hall/Office Supplies | 157,240 | 167,930 | 10,690 | 6.80% |
| <u>FINANCE</u> | | | | |
| Town Accountant | 211,158 | 332,804 | 121,646 | 57.61% |
| Board of Assessors | 296,353 | 325,146 | 28,793 | 9.72% |
| Treasurer | 377,665 | 405,308 | 27,643 | 7.32% |
| <u>MIS/GIS</u> | | | | |
| MIS/GIS | 698,020 | 869,188 | 171,168 | 24.52% |
| <u>TOWN CLERKS OFFICE</u> | | | | |
| Town Clerk/Elections | 219,500 | 279,301 | 59,801 | 27.24% |
| <u>ADVISORY BOARDS/SERVICES</u> | | | | |
| Moderator | 500 | 500 | - | 0.00% |
| Appropriations Committee | 1,695 | 1,695 | - | 0.00% |
| Town Counsel | 90,000 | 100,000 | 10,000 | 11.11% |
| Personnel Board | 53,749 | 89,075 | 35,326 | 65.72% |
| <u>PLANNING & CONSERVATION</u> | | | | |
| Conservation Commission | 114,161 | 115,315 | 1,154 | 1.01% |
| Planning Board | 211,807 | 216,895 | 5,088 | 2.40% |
| Zoning Board | 4,080 | 2,360 | (1,720) | -42.16% |
| Earthwork Board | 2,889 | 2,683 | (206) | -7.13% |
| PUBLIC SAFETY | | | | |
| Police | 3,235,027 | 3,510,412 | 275,385 | 8.51% |
| Fire | 2,447,473 | 2,514,361 | 66,888 | 2.73% |
| Emergency Preparedness | 7,000 | 7,000 | - | 0.00% |
| Building | 212,523 | 218,231 | 5,708 | 2.69% |
| Gas Inspector | 31,956 | 32,265 | 309 | 0.97% |
| Wire Inspector | 23,964 | 27,569 | 3,605 | 15.04% |
| Sealer of Weights | 15,873 | 16,349 | 476 | 3.00% |
| Board of Health | 216,436 | 217,365 | 929 | 0.43% |
| Animal Control | 42,729 | 42,729 | - | 0.00% |
| PUBLIC WORKS | | | | |
| Highway Admin. | 166,838 | 199,819 | 32,981 | 19.77% |
| Hwy. Const. & Maint. | 1,783,772 | 1,848,587 | 64,815 | 3.63% |
| Parks | 178,465 | 187,015 | 8,550 | 4.79% |
| Cemetery | 188,109 | 199,420 | 11,311 | 6.01% |
| Public Facilities | 752,139 | 811,964 | 59,825 | 7.95% |
| Engineering | 192,261 | 74,900 | (117,361) | -61.04% |
| Snow & Ice | 459,642 | 459,642 | - | 0.00% |
| Street Lighting | 165,000 | 165,000 | - | 0.00% |
| Trees | 71,500 | 71,500 | - | 0.00% |
| COMMUNITY SERVICES | | | | |
| Council on Aging | 296,033 | 312,426 | 16,393 | 5.54% |
| Library | 920,230 | 1,048,078 | 127,848 | 13.89% |
| Recreation | 161,566 | 166,640 | 5,074 | 3.14% |
| Youth Services | 184,179 | 184,179 | - | 0.00% |
| Veterans Services | 97,801 | 97,801 | - | 0.00% |
| Cable TV | 301,085 | 300,847 | (238) | -0.08% |
| Cultural Council | 1,000 | 1,000 | - | 0.00% |
| Community Affairs Committee | 1,000 | 1,000 | - | 0.00% |
| Historical Commission | 500 | 1,000 | 500 | 100.00% |

FY2025 General Fund Budget Summary Continued

| Department | FY2024 Budget | FY2025 Proposed Budget | \$ Change | % Change |
|--|-------------------|---------------------------|------------------|---------------|
| UNDISTRIBUTED EXPENSES | | | | |
| <u>EMPLOYEE BENEFITS & INSURANCE</u> | | | | |
| Health Insurance | 6,184,052 | 6,455,882 | 271,830 | 4.40% |
| Transfer to OPEB Trust | 550,000 | 600,000 | 50,000 | |
| Life Insurance | 8,930 | 8,930 | - | 0.00% |
| Other Benefits/FICA | 538,678 | 564,132 | 25,454 | 4.73% |
| Workers Comp | 134,702 | 144,934 | 10,232 | 7.60% |
| Retirement Assessments | 2,788,842 | 3,101,216 | 312,374 | 11.20% |
| <u>BUILDING & LIABILITY INSURANCE</u> | | | | |
| Bldg. & Liability Insur. | 297,705 | 349,247 | 51,542 | 17.31% |
| <u>DEBT SERVICE</u> | | | | |
| Debt Service | 2,135,620 | 2,096,810 | (38,810) | -1.82% |
| <u>STATE ASSESSMENTS</u> | | | | |
| State Assessments | 292,082 | 270,109 | (21,973) | -7.52% |
| <u>NORFOLK AGRICULTURAL HIGH SCHOOL</u> | | | | |
| Tuition/Transportation | 46,200 | 55,805 | 9,605 | 20.79% |
| <u>STABILIZATION FUND CONTRIBUTION</u> | | | | |
| Stabilization Fund | 200,000 | 200,000 | - | |
| <u>RESERVE FUND</u> | | | | |
| Reserve Fund | 175,000 | 175,000 | - | 0.00% |
| <u>SPECIAL WARRANT ARTICLES</u> | | | | |
| Special Articles | 1,105,000 | 2,197,920 | 1,092,920 | 98.91% |
| Solid Waste Subsidy | 345,160 | 597,000 | 251,840 | 72.96% |
| <u>OTHER NON-APPROPRIATED AMOUNTS</u> | | | | |
| Reserve for Abatements | 334,564 | 375,000 | 40,436 | 12.09% |
| Offsets | 39,968 | 39,445 | (523) | -1.31% |
| <u>ENTERPRISE FUNDS</u> | | | | |
| Water | 2,772,795 | 2,914,998 | 142,203 | 5.13% |
| Sewer | 2,508,481 | 2,763,283 | 254,802 | 10.16% |
| Solid Waste | 1,040,684 | 1,302,650 | 261,966 | 25.17% |
| GROSS TOTAL TOWN | 36,614,705 | 40,382,409 | 3,767,705 | 10.29% |
| <u>CALCULATION OF NET TOTAL TOWN</u> | | | | |
| Less Water Fund | (2,772,795) | (2,914,998) | | |
| Less Sewer Fund | (2,508,481) | (2,763,283) | | |
| Less Solid Waste | (1,040,684) | (1,302,650) | | |
| Less Other Funds | (891,826) | (937,643) | | |
| Less Recap Adjustments | 23,648 | | | |
| Less Debt Exclusion | (1,918,035) | (1,868,380) | | |
| Less Reserve Fund Article | (175,000) | (175,000) | | |
| Less Transfer to OPEB Trust | (550,000) | (600,000) | | |
| Less Transfer to Stabilization | (200,000) | (200,000) | | |
| Less Special Articles | (1,105,000) | (2,197,920) | | |
| NET TOTAL TOWN | 25,476,532 | 27,422,535 | | 7.64% |
| <u>CALCULATION OF TOWN APPROPRIATION</u> | | | | |
| GROSS TOTAL TOWN | 36,614,705 | 40,382,409 | | |
| Less County Assessments | (2,788,842) | (3,101,216) | | |
| Less State Assessments | (292,082) | (270,109) | | |
| Less Reserve for Abatements | (334,564) | (375,000) | | |
| Less Offsets | (39,968) | (39,445) | | |
| Less Reserve Fund Article | (175,000) | (175,000) | | |
| Less Stabilization Transfer Article | (200,000) | (200,000) | | |
| Less Special Articles | (1,105,000) | (2,197,920) | | |
| Less Solid Waste Subsidy | (345,160) | (597,000) | | |
| Less Enterprise Funds | (6,321,960) | (6,980,931) | | |
| Net Town Warrant Article 4 | 25,012,129 | 26,445,788 | | |