

**City of Essex Junction  
Financial Fact Sheet**

**Summary of Fund Balances**

<b>Governmental Funds:</b>	<b>FY23 Ending Balance</b>
General Fund 210	1,471,610
<i>Nonspendable</i>	435,951
<i>Assigned</i>	148,853
<i>Unassigned</i>	886,806
Economic Development Fund 220	737,083
ARPA Funds 223	2,599,782 *current balance as of 12/7/23
Local Option Tax Funds 224	559,342
Capital Reserve Fund 230	1,073,157
Rolling Stock Fund 231	701,305
Building Maintenance Fund 232	280,786
EJRP Capital Reserve Fund 233	(88,342)
Senior Center Fund 258	18,439

**Enterprise Funds:**

Water 254	2,923,389
<i>Nonspendable</i>	2,170,233
<i>Assigned</i>	-
<i>Capital</i>	811,787
<i>Unassigned</i>	(58,631)
Wastewater 255	5,332,581
<i>Nonspendable</i>	2,911,555
<i>Assigned</i>	623,096
<i>Capital</i>	1,756,786
<i>Unassigned</i>	41,145
Sanitation 256	4,200,313
<i>Nonspendable</i>	2,321,101
<i>Assigned</i>	1,070,975
<i>Capital</i>	200,277
<i>Unassigned</i>	607,959

**Unassigned Fund Balance %**

7.8% \*the City has a fund balance policy limiting unassigned fund balance to 15% of current budget, GOFA best practice is to "maintain unrestricted budgetary fund balance in the general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures"

**Debt Summary**

<b>Debt Obligation</b>	<b>Purpose</b>	<b>Terms</b>	<b>FY23 Ending Balance</b>
<b>General Fund Debt:</b>			
VMBB Bond 2014-3&4	infrastructure projects	3.403%, final payment December 2035	1,621,786
<b>Enterprise Fund Debt:</b>			
State Revolving Loan Fund AR1-004	sanitation and wastewater improvements	2% admin fee, final payment October 2030	126,995
State Revolving Loan Fund RF1-157	HS pump station upgrade	2% admin fee, final payment May 2034	656,888
VMBB Bond 2014-3&4	water improvements	3.403% interest, final payment November 2034	358,214
State Revolving Loan Fund RF1-148	wastewater improvements	2% admin fee, final payment July 2035	8,970,329
VMBB Bond 2010-5	Bradford RZEDB wastewater improvements	3.345% interest, final payment December 2040	990,000
VMBB Bond 2022-2	Main St waterline replacement	3.899% interest, final payment November 2052	3,070,000

**City of Essex Junction**

**FY25 Tax Rate Calculation**

Amount to be raised in Taxes for Budget (excluding Debt Service)	<b>\$10,797,889</b>
Amount to be raised in Taxes for Debt Service	<b>\$392,053</b>
	<b>\$11,189,942</b>

Grand List before tax stabilization adjustment \$11,334,287

Tax Stabilization calculation

Property	Actual Grand List Value	Taxable %	Taxable Value	Reduction to Grand List
8 Pearl St. #1028023000	\$ 2,790	100%	\$ 2,790.00	\$ -
15 Park St. #1028035001	\$ 32,136	100%	\$ 32,136.00	\$ -
Whitcomb Farm #1005001000	\$ 5,442	0%	-	\$ (5,442.00)

Total Reduction in grand list due to tax stabilization \$ (5,442.00)

Grand List after tax stabilization adjustment	\$ 11,328,845
Tax Rate for Budget	\$ 0.9531
Tax Rate for Debt Service	\$ 0.0346
<b>Total Tax Rate</b>	<b>\$ 0.98774</b>
<b>Tax Rate Rounded to 4 digits</b>	<b>\$ 0.9877</b>

<b>Whitcomb Farm Calculation: 7/2/23 update</b>	
1,151,400	Farm
(367,700)	current use
783,700	subtotal
(207,400)	309 South
(14,600)	314 South
(17,500)	15.3 acres land Solar Farm
544,200	reduction to grand list
5,442	

<b>Comparison of FY24 rates to FY25 rates - General Only</b>				
	FY24	FY25	% Change	\$ Increase/ (Decrease)
General Fund Tax Rate	\$ 0.9199	\$ 0.9877	7.4%	\$ 0.0678
Taxes on \$280,000 assessed value property	\$ 2,576	\$ 2,766	7.4%	\$ 190
Grand List Values, unadjusted	\$ 11,334,287	\$ 11,334,287	0.0%	\$ -
Grand List Values, after stabilization	\$ 11,328,845	\$ 11,328,845	0.0%	\$ -

**Administrative Charges**

*Assume 25%  
for Admin,  
Clerk and IT;  
50% for  
Finance and  
Legislative*

<u>Personnel Costs</u>	<u>Payroll/Benefits</u>	<u>WC (0.50% * 16,100 * # FTE)</u>	<u>Total</u>	
Administration	537,501	322	537,823	134,456
Legislative	13,498	-	13,498	6,749
Clerk	217,006	161	217,167	54,292
Finance	397,943	322	398,265	199,133

**Other Costs**

Public Officials Liability		4,275	2,138
IT (managed services, tech subs/lic)		187,007	46,752
Lincoln Hall Exp (from buildings department)		67,420	33,710
General Property Insurance			-

**Total** 1,425,455 477,228

*Assume 1/2 for Enterprise Funds*

**712,727.50**

<b>Allocation based on perceived time spent</b>				<b>FY23</b>	<b>FY24</b>	<b>FY25</b>		
Assumptions	Water	40%		125,960	184,005	190,891.30	3.74%	6,886
	WWTF	20%		62,980	92,003	95,445.65	3.74%	3,443
	Sanitation	40%		125,960	184,005	190,891.30	3.74%	6,886
								17,216
			Wastewater Pump Station Maint	33,000	36,000	36,000		

<b>Contract Services</b>			
	<u>Admin</u>	<u>Pump Stations</u>	<u>Total</u>
Water	190,891	-	190,891
WWTF	95,446	-	95,446
Sanitation	190,891	36,000	226,891

**FY25 General Fund Summary**

	<b>2022</b>								
	<b>Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes</b>
<b>Revenues</b>									
Property Taxes	3,745,866	3,745,838	3,890,397	3,889,889	10,420,986	11,189,942	768,957	7%	
General	302,012	331,797	753,961	694,577	631,530	587,664	(43,866)	-7%	
Administration	50,000	147,004	50,000	53,750	-	-	-	n/a	
Clerk	-	-	-	78,159	105,008	71,464	(33,544)	-32%	
Information Technology	-	-	-	-	14,000	-	(14,000)	-100%	
Community Development	28,000	38,332	39,000	43,529	79,158	200,017	120,859	153%	
Economic Development	-	12,000	-	3,750	4,000	-	(4,000)	-100%	
Fire	20	10	20	-	10	-	(10)	-100%	
Streets	1,396,627	1,395,993	1,469,044	1,467,739	153,500	132,500	(21,000)	-14%	
Stormwater	76,253	76,553	78,018	78,018	-	-	-	n/a	
Brownell Library	15,500	15,446	15,500	38,679	500	650	150	30%	
Recreation	27,000	20,560	12,000	11,074	12,479	9,500	(2,979)	-24%	
Buildings	-	1,993	2,075	1,822	-	-	-	n/a	
<b>Total Revenues</b>	<b>5,641,278</b>	<b>5,785,526</b>	<b>6,310,015</b>	<b>6,360,986</b>	<b>11,421,171</b>	<b>12,191,737</b>	<b>770,566</b>	<b>7%</b>	
<b>Expenditures</b>									
Administration	514,791	616,435	722,102	650,176	611,570	688,830	77,260	13%	
Legislative	-	-	-	-	83,333	102,244	18,911	23%	
Clerk	-	-	-	171	306,750	256,470	(50,280)	-16%	
Finance	187,481	246,434	334,415	397,127	504,300	589,118	84,818	17%	
Information Technology	-	-	-	-	153,650	228,611	74,961	49%	
Assessing	-	-	-	-	77,810	89,568	11,758	15%	
Community Development	279,840	245,022	267,977	266,785	482,813	549,095	66,282	14%	
Economic Development	49,250	46,360	49,250	23,362	40,000	-	(40,000)	-100%	
Fire	500,623	493,366	482,738	480,139	545,484	530,292	(15,192)	-3%	
Health and Human Services	-	-	-	-	2,977,293	3,057,361	80,068	3%	
County/Regional Functions	-	-	-	-	346,883	351,972	5,089	1%	
Streets	1,392,627	1,396,426	1,465,044	1,545,182	1,566,556	1,552,923	(13,633)	-1%	
Stormwater	76,253	72,848	90,018	26,691	167,484	230,850	63,366	38%	
Brownell Library	778,306	743,380	871,455	836,571	964,134	1,016,569	52,435	5%	
Recreation	725,654	781,797	847,138	935,806	1,100,479	1,131,553	31,074	3%	
Buildings	281,300	313,583	285,200	304,962	390,749	387,655	(3,094)	-1%	
Debt	199,325	199,363	195,550	195,624	402,528	392,053	(10,475)	-3%	
Transfers and Misc.	655,828	682,620	699,128	717,647	699,356	1,036,574	337,218	48%	
<b>Total Expenditures</b>	<b>5,641,278</b>	<b>5,837,633</b>	<b>6,310,015</b>	<b>6,380,242</b>	<b>11,421,171</b>	<b>12,191,737</b>	<b>770,566</b>	<b>7%</b>	

Costing Center

210-00-00 - General Revenue

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
010.000-Property Taxes	3,745,866	3,745,838	3,890,397	3,889,889	10,420,986	11,189,942	768,957	7.4%	
020.001-PILOT - Tax Agreements	6,700	6,773	6,700	6,746	17,600	8,800	(8,800)	-50.0%	Whitcomb solar
020.022-Rents and Royalties	2,400	1	2,400	-	1	-	(1)	-100.0%	
020.054-Admin Fee - Water	112,565	112,565	125,960	125,960	184,005	190,891	6,886	3.7%	preliminary estimate
020.055-Admin Fee - WWTF	56,282	56,282	62,980	62,980	92,003	95,446	3,443	3.7%	preliminary estimate
020.056-Admin Fee - Sanitation	112,565	112,565	125,960	125,960	184,005	190,891	6,886	3.7%	preliminary estimate
									all State PILOT, current use and hold
042.001-PILOT Revenue	4,500	4,903	4,500	7,387	17,000	8,000	(9,000)	-52.9%	harmless payments
042.002-Railroad Taxes	-	-	-	-	4,700	4,700	-	0.0%	in spring
042.004-State Act 60 Revenue	-	-	-	-	3,436	3,436	0	0.0%	equalization/reappraisal in spring
042.005-State Act 68 Revenue	-	-	-	-	38,988	39,000	12	0.0%	from final cash flow report in spring
060.000-Interest Income	3,000	2,211	3,000	(29,136)	2,500	2,500	-	0.0%	
080.001-State District Court Fines	2,000	3,769	2,000	5,479	2,000	4,500	2,500	125.0%	average of last 2 years actuals
NEW Cannabis Control	-	-	-	-	-	-	-	n/a	
085.000-Penalties	-	-	-	-	70,367	30,000	(40,367)	-57.4%	FY24 actual is \$31,462
									FY24 actual is \$3,719-this will continue to
									accrue but at a much lower rate as
086.000-Interest	-	-	-	-	13,426	8,000	(5,426)	-40.4%	delinquent tax balances are paid
									only if revenue replacement isn't recognized
									in FY23
ARPA Revenue	-	-	375,000	382,335	-	-	-	n/a	
098.000-Miscellaneous Revenue	2,000	1,433	2,000	6,865	1,500	1,500	-	0.0%	
099.000-Use of Fund Balance/Reserves	-	-	43,461	-	-	-	-	n/a	
<b>Total Revenues</b>	<b>4,047,878</b>	<b>4,046,339</b>	<b>4,644,358</b>	<b>4,584,465</b>	<b>11,052,516</b>	<b>11,777,606</b>	<b>725,090</b>	<b>6.6%</b>	
Net General Fund	4,047,878	4,046,339	4,644,358	4,584,465	11,052,516	11,777,606	725,090	6.6%	

Notes:

Costing Center

210-10-10 - Administration

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
090.000-Transfer between Town/Village	50,000	147,004	50,000	53,750	-	-	-	-	n/a
<b>Total Revenues</b>	<b>50,000</b>	<b>147,004</b>	<b>50,000</b>	<b>53,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Expenditure</b>									
110.000-Regular Salaries	199,124	233,984	388,554	371,151	338,567	356,253	17,686	5.2%	
120.000-Part Time Salaries	5,200	3,649	-	1,302	-	-	-	-	n/a
130.000-Overtime	-	487	-	-	-	-	-	-	n/a
150.000-Shared Employee Expense	92,687	92,687	-	-	-	-	-	-	n/a
190.000-Board member payments	23,800	9,500	25,000	7,625	-	-	-	-	n/a
210.000-Group Insurance	61,951	61,739	112,564	79,825	98,127	115,354	17,227	17.6%	
220.000-Social Security	15,896	18,390	30,211	35,779	26,085	27,438	1,353	5.2%	
NEW-Act 76 Childcare	-	-	-	-	-	1,184	1,184		n/a
230.000-Retirement	19,911	21,151	35,060	31,741	28,897	31,295	2,397	8.3%	
290.000-Other Employee Benefits	980	-	1,350	-	-	5,978	5,978		n/a
320.000-Legal Services	22,000	44,866	40,000	25,002	40,000	45,000	5,000	12.5%	
330.000-Professional Services	1,000	23,217	6,000	5,826	6,025	8,031	2,006	33.3%	Checkr 60 background checks \$25/check x 60 \$1500, 2-all staff trainings \$6000; \$75.00 NIC DMV checks; \$456 COBRA Helps moved GoCo to tech subscription as it is not a service rather a software
340.000-Technical Services	-	8,411	4,100	7,696	9,552	-	(9,552)	-100.0%	postage machine \$198.60/mo for 12 months, plus ink \$152.99/ea x4, and labels \$24/ea x2 for a total of \$3,043.16. Copier leases based on estimate received from vendor for a total of \$306.16/mo (2 Lincoln copiers only).
442.000-Rental of Vehicles or Equipment	4,250	2,992	4,250	3,217	4,250	6,717	2,467	58.0%	
500.000-Training, Conferences, Dues	1,750	1,375	1,750	4,977	4,247	10,982	6,735	158.6%	\$8,890 (VTHRA \$75, SHRM \$275, Women leading government \$40, training for all staff \$4,000, training for professional development for all staff \$3,000, HR professional development \$750); PRSA \$267 and Women Leading Government \$40; ICMA dues \$850, VLCT Town Fair \$200, VT CMA dues \$85, VT CMA conferences \$500, ICMA conference \$800, Women Leading Government \$40, VLCT trainings \$60

Costing Center

210-10-10 - Administration

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
505.000-Technology Subscription, Licenses	10,370	2,839	9,520	3,378	10,875	15,851	4,976	45.8%	\$7800 for GOCO-\$5571 GF (checking on benefits platform costs so could rise); Adobe Creative Cloud \$600; Zoom \$2740 (current plan \$2,000/year + webinar \$690/year + translation \$50/year); Mail Chimp \$720 (\$60/year 2500 ppl); Canva \$125/year; Ecopixel \$6,095/year (includes domain) Front Porch Forum, City Manager cell phone
530.000-Communications	21,972	25,503	23,123	38,460	3,300	3,408	108	3.3%	\$50/mo
540.000-Advertising	-	5,239	500	224	15,075	29,530	14,455	95.9%	\$18,700 HR; RFPs \$625 (\$125x5); Essex Reporter \$9,120 (full pg ad & web \$760x12); SevenDays \$1,085 (1/2 pg ad x1) annual report \$1,600; newsletters \$3,400; signs/banners \$1,000; outreach mailing
550.000-Printing and Binding	3,000	6,348	3,000	1,997	5,570	8,000	2,430	43.6%	\$2,000 Annual permit \$310; estimate postage based on FY24 to date annualized
560.000-Postage	500	1,719	1,200	2,730	2,000	9,310	7,310	365.5%	on FY24 to date annualized
570.000-Other Purchased Services	15,000	-	7,500	-	1,000	-	(1,000)	-100.0%	
580.000-Travel	300	53	300	312	6,000	2,000	(4,000)	-66.7%	\$2000 City Manager
610.000-General Supplies	5,000	2,031	5,000	7,384	5,000	5,000	-	0.0%	
735.000-Tech: Equip/Hardware	-	1,575	-	1,984	-	-	-	n/a	
755.000-Furniture and Fixtures	-	-	-	-	1,000	1,000	-	0.0%	
810.113-Council Expenditures	5,500	442	5,500	2,961	-	-	-	n/a	moved to Legislative
820.000-Election Expenses	2,000	32,804	15,020	8,373	-	-	-	n/a	moved to Clerk
845.000-Employee/Volunteer Recognition	2,600	4,004	2,600	897	6,000	6,000	-	0.0%	3 staff gatherings and volunteer recognition
850.000 Community Events and Celebrations	-	-	-	7,335	-	500	500	n/a	Green Up Day formerly run by the Town
900.000-Transfer between Town/Village	-	11,430	-	-	-	-	-	n/a	
<b>Total Expenditure</b>	<b>514,791</b>	<b>616,435</b>	<b>722,102</b>	<b>650,176</b>	<b>611,570</b>	<b>688,830</b>	<b>77,260</b>	<b>12.6%</b>	
Net General Fund	(464,791)	(469,431)	(672,102)	(596,426)	(464,791)	(688,830)	(224,039)	48.2%	

Notes:

1. Added \$4,578 for CATMA membership and employee benefit program.
2. Increases for copier and postage machine leases; these were previously shared with the Town.
3. Increase training for all staff training not previously budgeted.

**Costing Center**

**210-10-10 - Administration**

---

**2022 Budget 2022 Actual 2023 Budget 2023 Actual 2024 Budget 2025 Budget \$ Change % Change Notes**

---

- 4. Increase advertising for position vacancies across all depts in general fund.
- 5. Increase postage as this was mostly processed through the Town postage meter previously and we are starting to collect accurate actual data this fiscal year.
- 6. Increases for outreach efforts - mailings, Essex Reporter ads.



	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
190.000-Board member payments	-	-	-	-	16,500	13,800	(2,700)	-16.4%	community advisory board; 3 additional committees to be determined through strategic planning process; governance committee (must start no later than Feb. 22, 2025) - 5 members monthly
190.001-City Council payments	-	-	-	-	12,500	12,500	-	0.0%	
220.000-Social Security	-	-	-	-	956	956	-	0.0%	
NEW-Act 76 Childcare	-	-	-	-	-	41	41	n/a	
320.000-Legal Services	-	-	-	-	-	-	-	n/a	
330.000-Professional Services	-	-	-	-	32,114	33,608	1,495	4.7%	recording secretary (\$24/hr, 4 hrs/mtg, 32 mtgs/yr), recording secretary Gov Comm (\$24/hr, 2 hrs/mtg, 12 mtgs/yr; Town Meeting TV \$13,891 and \$665/ea for 24 council mtgs
500.000-Training, Conferences, Dues	-	-	-	-	17,563	17,563	-	0.0%	training \$2,500, VLCT annual dues \$15,063
540.000-Advertising	-	-	-	-	1,200	1,200	-	0.0%	public hearings \$150/ea for approx 8
580.000-Travel	-	-	-	-	500	500	-	0.0%	
610.000-General Supplies	-	-	-	-	2,000	2,075	75	3.8%	meeting refreshments, strategic planning session supplies, budget day, meeting minute supplies
831.000-Special or New Programs	-	-	-	-	-	20,000	20,000	n/a	strategic plan implementation, community meal/event
<b>Total Expenditure</b>	-	-	-	-	<b>83,333</b>	<b>102,244</b>	<b>18,911</b>	<b>22.7%</b>	
Net General Fund	-	-	-	-	(83,333)	(102,244)	(18,911)	22.7%	

Notes:

1. Added \$50,000 for strategic plan implementation.
2. If we want to add Town Meeting TV for Capital Committee, Tree Advisory Committee, and Bike Walk Committee the additional cost would be roughly \$25,000.

Costing Center

210-12-10 - Clerk

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
020.003-Use of Vault	-	-	-	12	-	50	50		n/a Most lengthy title searches will take place at
020.004-Recording Fees	-	-	-	53,320	86,000	55,000	(31,000)	-36.0%	\$11/page of recorded documents
020.010-Printing and Duplication Services	-	-	-	17	5,590	4,000	(1,590)	-28.4%	Copies from Land records
020.013-Sales of Certified Copy	-	-	-	10	7,200	6,000	(1,200)	-16.7%	Marriage licenses, birth & death certificates
020.023-Records Preservation	-	-	-	19,754	-	-	-		n/a
030.001-Liquor Licenses	-	-	-	2,355	2,875	2,875	-	0.0%	City keeps \$115 for 1st class licenses (alcohol
030.002-Hunting and Fishing	-	-	-	-	-	10	10		n/a
030.003-Marriage Licenses	-	-	-	10	624	630	6	1.0%	City keeps \$15 from each license issued.
030.004-Animal Licenses	-	-	-	2,671	2,500	2,700	200	8.0%	City keeps \$4 (neutered) or \$8 (instact) for
030.005-Green Mountain Passport	-	-	-	10	120	100	(20)	-16.7%	Lifetime pass for seniors & retired military
030.006-DMV Registrations	-	-	-	-	99	99	-	0.0%	City charges \$3 for vehicle renewals
<b>Total Revenues</b>	-	-	-	<b>78,159</b>	<b>105,008</b>	<b>71,464</b>	<b>(33,544)</b>	<b>-31.9%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	-	-	-	-	162,764	157,132	(5,632)	-3.5%	
120.000-Part Time Salaries	-	-	-	-	2,785	7,426	4,641	166.6%	per diem staff
130.000-Overtime	-	-	-	-	434	453	20	4.5%	
210.000-Group Insurance	-	-	-	-	51,149	30,302	(20,847)	-40.8%	
220.000-Social Security	-	-	-	-	12,790	12,919	129	1.0%	
NEW-Act 76 Childcare	-	-	-	-	-	557	557		n/a
230.000-Retirement	-	-	-	-	15,627	15,396	(230)	-1.5%	
290.000-Other Employee Benefits	-	-	-	-	-	700	700		n/a
330.000-Professional Services	-	-	-	-	-	192	192		recording secretary (\$24/hr, 2hr/mtgs, 4 n/a mtgs/yr)
430.000-R&M Vehicles and Equipment	-	-	-	-	50	50	-	0.0%	typewriter
442.000-Rental of Vehicles or Equipment	-	-	-	-	2,664	-	(2,664)	-100.0%	Copier use by clerk's office - this is shared machine and budgeted under Admin Scholarships are available from clerk's organizations to attend conferences and trainings - we'll apply for these, but budgeting the full amount here
500.000-Training, Conferences, Dues	-	-	-	-	3,000	3,000	-	0.0%	Land Records system \$350/month, contract ends Dec 2024
505.000-Technology Subscriptions, Licenses	-	-	-	-	15,000	4,200	(10,800)	-72.0%	Bind Grand lists and annual reports, resident only parking permits
550.000-Printing and Binding	-	-	-	-	1,000	1,500	500	50.0%	
560.000-Postage	-	-	-	-	500	500	-	0.0%	Voter Registration cards, voter challenge letters (must include return postage)

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
570.023-Records Preservation	-	-	-	-	-	-	-	-	vault shelving; Susan to get estimate for FY26 n/a budget as this will not be needed in FY25
580.000-Travel	-	-	-	-	1,738	500	(1,238)	-71.2%	Mileage for trainings and conferences
610.000-General Supplies	-	-	-	83	5,250	3,776	(1,474)	-28.1%	
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	-	2,000	2,000		server for land records per estimate from n/a Open Approach
820.000-Election Expenses	-	-	-	88	32,000	15,867	(16,134)	-50.4%	August primary (no ballot cost, some postage cost)/November election (no ballot cost, some postage cost)/Annual Meeting (ballot cost, postage, election worker cost shared by EWSD) - this assumes the City and EWSD move to Town Meeting Day
<b>Total Expenditure</b>	-	-	-	<b>171</b>	<b>306,750</b>	<b>256,470</b>	<b>(50,280)</b>	<b>-16.4%</b>	
<i>Net General Fund</i>	-	-	-	<i>77,988</i>	<i>(201,742)</i>	<i>(185,006)</i>	<i>16,736</i>	<i>-8.3%</i>	

Notes:

1. Reduced revenue to be more in line with what we are actually seeing in current fiscal year.
2. Reduced election expenses for fewer elections in FY25.

Costing Center

210-13-10 - Finance

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
110.000-Regular Salaries	59,668	103,426	147,910	193,470	225,124	287,174	62,050	27.6%	
130.000-Overtime	-	413	2,667	-	-	-	-	n/a	
190.000-Board Member Payments	-	-	-	-	750	1,400	650	86.7%	Capital Committee increased to 7 members \$50/mtg
210.000-Group Insurance	5,699	9,369	30,146	49,773	53,585	57,813	4,228	7.9%	
220.000-Social Security	4,901	5,581	11,921	9,053	17,730	23,190	5,460	30.8%	
NEW-Act 76 Childcare	-	-	-	-	-	1,000	1,000	n/a	
230.000-Retirement	5,967	8,781	14,791	16,915	20,688	27,366	6,678	32.3%	
250.000-Unemployment Insurance	1,720	3,827	3,300	5,686	3,209	3,834	625	19.5%	based on actual CY2024 including annual management fee \$100
260.000-Workers Comp insurance	18,500	15,060	18,500	10,108	21,182	21,182	-	0.0%	estimate
290.000-Other Employee Benefits	350	-	700	-	-	1,400	1,400	n/a	
330.000-Professional Services	-	-	5,000	2,408	15,250	14,310	(940)	-6.2%	bank fees \$1,000, NEMRC assistance with tax bills \$1,500, custom programming \$5,000, NEMRC annual fee for Questica automation \$100, NEMRC support agreement \$5,425, NEMRC disaster recovery \$1,085, recording secretary \$50/mtg for 4 mtgs
335.000-Audit	7,500	9,511	9,500	7,875	12,612	14,453	1,841	14.6%	annual audit \$10,953 (\$24,500 total allocated to enterprise funds as well); single audit \$3,500
442.000-Rental of Vehicles or Equipment	-	-	-	-	2,000	-	(2,000)	-100.0%	budgeted for copier in FY23, purchased check printer instead as it was more cost effective
500.000-Training, Conferences, Dues	250	250	500	687	1,500	1,758	258	17.2%	VLCT \$89 Town Fair, \$10/workshop-8/yr; VTGFOA \$35/yr x 2, \$60/workshop-2 staff-3/yr; NESGFOA fall conference \$300; GFOA \$159/yr, annual GAAP update \$185, \$85/training x 4/yr; NEMRC year end seminar \$175
505.000-Technology Subscription, Licenses	6,901	5,920	12,500	16,036	28,640	21,999	(6,641)	-23.2%	NEMRC \$10/user/month, Questica \$ 11,088 (\$19,500 total), Kofax \$4,568 (\$7,800 total), ClickTime \$4543 (\$530/mo or \$6,360 total)
520.000-Insurance	75,725	79,291	76,680	84,101	93,600	103,615	10,015	10.7%	estimate 10.7% increase per VLCT tax bill forms/envelopes with insert, AP checks/envelopes, annual AP/payroll tax forms
550.000-Printing and Binding	-	-	-	-	2,780	3,883	1,103	39.7%	

**Costing Center**

**210-13-10 - Finance**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes</b>
560.000-Postage	-	-	-	-	3,400	2,800	(600)	-17.6%	tax bills
570.000-Other Purchased Services	-	1,989	-	275	-	-	-	-	n/a
580.000-Travel	100	-	100	83	1,100	1,140	40	3.6%	travel; VLCT workshops \$125 travel
610.000-General Supplies	200	932	200	657	1,150	800	(350)	-30.4%	printer toner
735.000-Tech: Equip/Hardware	-	2,083	-	-	-	-	-	-	n/a
<b>Total Expenditure</b>	<b>187,481</b>	<b>246,434</b>	<b>334,415</b>	<b>397,127</b>	<b>504,300</b>	<b>589,118</b>	<b>84,818</b>	<b>16.8%</b>	
Net General Fund	(187,481)	(246,434)	(334,415)	(397,127)	(504,300)	(589,118)	(84,818)	16.8%	

Notes:

1. Billing Coordinator previously under PW/WW, moved to Finance as a FT position. This position will also take over tax billing, eventual stormwater billing, rental registry billing, and all misc receivables and collections. This will allow Finance Director and Accountant II to coordinate on larger tasks such as audit and budget, provide more ability to cross train within the department to provide coverage for planned and unplanned absences, and allow capacity to focus on long term priorities and goals such as policy and procedure documentation and updates. Also see comparison chart of finance structure compared to similar neighboring communities.
2. Increase property/casualty insurance costs estimated at 10.7% over prior year.

Costing Center

210-14-10 - Information Technology

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
Contribution from WWTF	-	-	-	-	14,000	-	(14,000)	-100.0%	allocate this budget as part of the Admin Allocation; FY24 was an estimate from the mock budget
<b>Total Revenues</b>	-	-	-	-	<b>14,000</b>	-	<b>(14,000)</b>	<b>-100.0%</b>	
<b>Expenditure</b>									
330.000-Professional Services	-	-	-	-	100,000	118,981	18,981	19.0%	FY24 w/4% increase per OA; Integrity Communications \$140/hr phone system maintenance
432.000-R&M Technology	-	-	-	-	5,000	5,000	-	0.0%	unanticipated repairs of existing equipment Veeam license/backup \$123.21, enhanced security bundle \$2,040/mo, Office365 \$2,573.96/mo, Adobe Acrobat Pro \$288/user/yr for 12 users, Keeper est \$60/yr for 5 users
505.000-Technology Subscription, Licenses	-	-	-	-	25,000	63,026	38,026	152.1%	
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	23,650	41,604	17,954	75.9%	use FY24 pricing with 4% increase (\$1800 including imaging fee) replacement of 20 devices; tablet for Enforcement Officer; OWL for 2 Lincoln meeting room \$2,500
<b>Total Expenditure</b>	-	-	-	-	<b>153,650</b>	<b>228,611</b>	<b>74,961</b>	<b>48.8%</b>	
<i>Net General Fund</i>	-	-	-	-	<i>(139,650)</i>	<i>(228,611)</i>	<i>(88,961)</i>	<i>63.7%</i>	

Notes:

1. FY24 underbudgeted for IT services and costs; this reflects accurate figures based on the current contract with Open Approach.

**Costing Center**

**210-15-10 - Assessing**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes</b>
<b>Expenditure</b>									
330.000-Professional Services	-	-	-	-	-	89,068	89,068		n/a preliminary number from Town 12/14/23
505.000-Technology Subscription, Licenses	-	-	-	-	-	500	500		n/a online property record cards
900.000-Transfer between Town/City	-	-	-	-	77,810	-	(77,810)	-100.0%	move to OPS
<b>Total Expenditure</b>	-	-	-	-	<b>77,810</b>	<b>89,568</b>	<b>11,758</b>	<b>15.1%</b>	
<i>Net General Fund</i>	-	-	-	-	<i>(77,810)</i>	<i>(89,568)</i>	<i>(11,758)</i>	<i>15.1%</i>	

Notes:

1. Town has increased their budget to reflect 10% of GIS Coordinator position which was not previously accounted for in the amount of \$5,327.

Costing Center	110-15-10 - Assessing									
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
<b>Revenues</b>										
090.000 Transfer between Town/City	-	-	-	-	-	-	77,810	89,068	11,258	14.5%
<b>Total Revenues</b>	-	-	-	-	-	-	<b>77,810</b>	<b>89,068</b>	<b>11,258</b>	<b>14.5%</b>
<b>Expenditure</b>										
110.000-Regular Salaries	113,403	113,701	80,507	82,658	85,934	85,866	88,972	101,836	12,864	14.5%
120.000-Part Time Salaries	-	-	35,353	36,973	37,297	38,350	39,067	41,125	2,058	5.3%
210.000-Group Insurance	23,491	21,606	22,900	22,345	23,360	25,266	26,449	31,559	5,110	19.3%
220.000-Social Security	8,675	8,582	8,973	9,039	9,534	9,379	9,909	11,693	1,784	18.0%
230.000-Retirement	11,340	11,129	11,729	9,673	10,282	10,355	11,011	12,584	1,573	14.3%
290.000-Other Employee Benefits	300	-	300	-	300	-	300	330	30	10.0%
330.000-Professional Services	3,300	1,539	-	-	300	110	-	-	-	n/a
430.000-R&M Vehicles and Equipment	1,000	-	500	-	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	3,200	2,961	1,010	720	1,115	2,036	1,030	1,064	34	3.3%
505.000-Technology Subscription, Licenses	-	-	10,000	3,502	3,515	2,838	3,815	6,500	2,685	70.4%
540.000-Advertising	150	-	150	-	-	-	-	-	-	n/a
580.000-Travel	100	-	100	-	100	190	300	300	-	0.0%
610.000-General Supplies	150	90	150	64	150	138	100	150	50	50.0%
920.000-Transfer between funds (capital)	3,000	3,000	3,000	3,000	-	-	-	-	-	n/a
<b>Total Expenditure</b>	<b>169,109</b>	<b>162,608</b>	<b>174,672</b>	<b>167,973</b>	<b>171,887</b>	<b>174,527</b>	<b>180,953</b>	<b>207,141</b>	<b>26,188</b>	<b>14.5%</b>
<i>Net Town General Fund</i>	<i>(169,109)</i>	<i>(162,608)</i>	<i>(174,672)</i>	<i>(167,973)</i>	<i>(171,887)</i>	<i>(174,527)</i>	<i>(103,143)</i>	<i>(118,073)</i>	<i>(14,930)</i>	<i>14.5%</i>



# Costing Center Summary

110-15-10 - Assessing

<b>Previous Costing Center</b>	110-15-10 - Assessing	<b>Budget Year</b>	2025
<b>Entity</b>	Town	<b>Accounting Reference</b>	110-15-10
<b>Department</b>	15 - Assessing - Town	<b>Approved</b>	No
<b>Stage</b>	Warned Budget	<b>Manager</b>	Karen Lemnah (klemnah)

## Narrative

TECHNOLOGY, SUBSCRIPTION, LICENSING

CAMA software (Computer Assisted Mass Appraisal - valuation software) - Due to the reappraisal and the transition from our current software vendor to a new one, the annual maintenance fee will change. PATRIOT, the new vendor, informed me the annual fee of \$3,500 invoice, as of 7/1/25 would be due on 8/1/25, therefore, paid via the 2026 fiscal year budget. I prefer to keep the \$3,500 for CAMA software in the 2025 budget due to unforeseen residual charges from the current CAMA system vendor (soon to be former vendor), which we currently pay a similar annual fee to. I have also included an additional \$3,000 in anticipation of a new GIS Mapping system from CAI Technologies. This system would provide the Assessing Department with a more efficient parcel data/documentation service. It will also assist the public and Community Development with a more streamlined process for obtaining abutters lists for permitting (currently the process is arduous and manually done). Shannon Lunderville, our in-house GIS Coordinator would be working closely with the mapping vendor. This would shift her task of creating the PDF online maps to the vendor who would be responsible for updating the virtual mapping system. The new system would create a better experience for the public when researching parcel data/documentation.

## Description

### New Initiatives

Fiscal year 2025 will be about completing the reappraisal. A time for the Assessing Department to become acclimated to the new valuation system and the continued questions from the public due to the new assessments. We will be working with and assisting the reappraisal firm in any manner needed/required.

### Goals and Priorities

The main goals for 2025 are as follows:

1. Assist in the reappraisal process.
2. Continued work on changes in the Grand List via, permits, data adjustments, and updating ownership data due to latest sales, etc.
3. Plan for training and utilizing the new CAMA (valuation) system prior to completion of the reappraisal.
4. Prepare to educate the public with the new assessments and market data for the reappraisal.

# Costing Center Summary

110-15-10 - Assessing

## Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
<b>Revenues</b>				
090.000-Transfer between Town/City	Increased	14.47 %	77,810	89,068
<b>Total Revenues</b>		14.47 %	77,810	89,068
<b>Expenditure</b>				
110.000-Regular Salaries	Increased	14.46 %	88,972	101,836
120.000-Part Time Salaries	Increased	5.27 %	39,067	41,125
210.000-Group Insurance	Increased	19.32 %	26,449	31,559
220.000-Social Security	Increased	18.00 %	9,909	11,693
230.000-Retirement	Increased	14.29 %	11,011	12,584
290.000-Other Employee Benefits	Increased	10.00 %	300	330
500.000-Training, Conferences, Dues	Increased	3.30 %	1,030	1,064
505.000-Technology Subscription, Licenses	Increased	70.38 %	3,815	6,500
580.000-Travel	Unchanged	0.00 %	300	300
610.000-General Supplies	Increased	50.00 %	100	150
<b>Total Expenditure</b>		14.47 %	180,953	207,141

# Costing Center Budget with Notes

110-15-10 - Assessing

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>090 Transfer between Town/Village</b>			
090.000-Transfer between Town/City	Contribution from City per Agreement		89,068
<b>Total 090 Transfer between Town/Village (as revenue)</b>			<b>89,068</b>
<b>Total Revenues</b>			<b>89,068</b>
<b>Expenditure</b>			
<b>100 Salaries</b>			
110.000-Regular Salaries			101,836
120.000-Part Time Salaries			41,125
<b>Total 100 Salaries</b>			<b>142,961</b>
<b>200 Benefits</b>			
210.000-Group Insurance			31,559
220.000-Social Security			11,693
230.000-Retirement			12,584
290.000-Other Employee Benefits			330
<b>Total 200 Benefits</b>			<b>56,166</b>
<b>300-699 Operating Expenses</b>			
500.000-Training, Conferences, Dues	NVBR Membership Dues (Northwestern Vermont Board of Realtors)	234	
500.000-Training, Conferences, Dues	IAAO Membership Dues (International Association of Assessing Officers)	245	
500.000-Training, Conferences, Dues	VALA Membership Dues (Vermont Assessors and Listers Association)	50	
500.000-Training, Conferences, Dues	Courses/Training	100	
500.000-Training, Conferences, Dues	PrimeMLS (f.k.a. NEREN; New England Real Estate Network)	360	
500.000-Training, Conferences, Dues	VALA and/or IAAO Conference Fees	75	
			1,064
505.000-Technology Subscription, Lice	CAMA Software (Online cards, CAMA software)	3,500	
505.000-Technology Subscription, Lice	APEX Sketching Software	-	
505.000-Technology Subscription, Lice	CAI Technologies	3,000	
			6,500
570.000-Other Purchased Services	Use this line only to capture Reappraisal costs		-
580.000-Travel			300
610.000-General Supplies			150
<b>Total 300-699 Operating Expenses</b>			<b>8,014</b>
<b>Total Expenditure</b>			<b>207,141</b>
<b>Net Total</b>			<b>(118,073)</b>

Costing Center

210-16-10 - Community Development

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
030.008-License and Zoning Fees	28,000	38,332	39,000	38,685	39,000	47,000	8,000	20.5%	Fee increases are roughly projected to generate a 33% increase, if permit volumes remain the same. I've put in 20.5% to be conservative
NEW-Rental Registry	-	-	-	-	-	153,017			See separate analysis for revenue estimates; assuming 70% collection in 1st year
090.000-Transfer between Town/Village	-	-	-	4,844	-	-	-	n/a	
091.000-Transfer btwn Funds	-	-	-	-	40,158	-	(40,158)	-100.0%	LOT funds in FY24 for code enforcement
<b>Total Revenues</b>	<b>28,000</b>	<b>38,332</b>	<b>39,000</b>	<b>43,529</b>	<b>79,158</b>	<b>200,017</b>	<b>(32,158)</b>	<b>-40.6%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	165,243	170,618	169,546	183,856	256,708	285,539	28,831	11.2%	
130.000-Overtime	-	135	-	1,053	-	-	-	n/a	
190.000-Board member payments	6,000	6,000	7,200	6,000	15,600	14,400	(1,200)	-7.7%	PC, DRB, Bike/Walk, Housing Commission- but this may be higher if the Housing Commission gets more members.
210.000-Group Insurance	24,260	21,166	24,518	14,945	89,186	61,018	(28,168)	-31.6%	
220.000-Social Security	13,153	13,687	13,758	14,790	20,281	22,914	2,632	13.0%	
NEW-Act 76 Childcare	-	-	-	-	-	988	988	n/a	
230.000-Retirement	16,524	17,056	16,955	14,623	23,328	26,888	3,560	15.3%	
290.000-Other Employee Benefits	700	-	700	-	-	1,400	1,400	n/a	
320.000-Legal Services	6,000	3,361	6,000	6,576	6,000	15,000	9,000	150.0%	increased legal budget necessary for additional enforcement
330.000-Professional Services	27,000	7,877	7,000	13,198	40,760	25,780	(14,980)	-36.8%	General Engineering services \$8,000, Potential GIS services \$5,000, add funds for recording secretaries for PC and DRB: \$200/mtg; reduced \$7,980 for Town Meeting TV costs that were added in FY24
340.000-Technical Services	-	-	-	30	-	-	-	n/a	

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
									\$550 x3 for professional org dues \$180 x3 for Professional org exams \$450 x 4 for national and regional conference fees \$300 x 3 for local conferences and training \$500 for VLCT in person committee training \$300 x 2 committees for miscellaneous Committee Training
500.000-Training, Conferences, Dues	3,000	421	3,000	1,521	4,700	6,890	2,190	46.6%	\$1000 of the above costs are attributable to rental registry adobe creative suite \$600- assuming following: 30000 for rental registry software annual subscription
505.000-Technology Subscription, Licenses	-	-	-	-	360	15,600	15,240	4233.3%	
530.000-Communications	1,260	1,528	1,300	74	5,660	1,320	(4,340)	-76.7%	for mobile internet for phone or tablet for enforcement officer and health officer
540.000-Advertising	-	213	-	63	1,350	3,970	2,620	194.1%	advertising for PC and DRB hearings; approx. \$65 @ 18 DRB hearings; and \$160 @ 3 PC hearings. ; includes expected cost escalation and increased DRB hearings also includes 2000 for general public engagement advertising and 320 for Rental Registry specific advertising 1000 baseline + 2779 attributable to Rental Registry
550.000-Printing and Binding	3,000	280	3,000	82	1,000	3,779	2,779	277.9%	350 Baseline + 3659 attributable to Rental Registry
560.000-Postage	100	-	100	1	280	4,009	3,729	1331.8%	
580.000-Travel	2,600	2,501	3,900	1,336	6,600	9,600	3,000	45.5%	Conference travel: \$2,000 travel to conference or training x 3 employees, vehicle stipends \$100/mo x 2 Employees - second employee is partially attributable to Rental Registry (vehicle stipends may be removed with the lease/purchase of a City vehicle)

Costing Center

210-16-10 - Community Development

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
610.000-General Supplies	1,000	180	1,000	206	1,000	4,000	3,000	300.0%	1000 for general supplies 2000 for general public engagement supplies 1000 for supplies for Rental Registry vehicle purchase covered by rental registry
750.000-Machinery and Equipment	-	-	-	-	-	30,000	30,000	n/a	revenue
810.111-Bike/Walk Committee	10,000	-	10,000	8,431	10,000	10,000	-	0.0%	
899.000-Matching Grant Funds	-	-	-	-	-	6,000	6,000	n/a	UPWP Route 15 bike/ped improvements
<b>Total Expenditure</b>	<b>279,840</b>	<b>245,022</b>	<b>267,977</b>	<b>266,785</b>	<b>482,813</b>	<b>549,095</b>	<b>66,282</b>	<b>13.7%</b>	
Net General Fund	(251,840)	(206,690)	(228,977)	(223,256)	(403,655)	(349,078)	54,577	-13.5%	

Notes:

1. Rental Registry - Enforcement Officer
2. Purchase of vehicle covered by rental registry revenue for primary use by Comm Dev staff, but will be available to City staff as well.

**Costing Center**

**210-17-10 - Economic Development**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes</b>
Revenues									
050.000-Event Donations	-	12,000	-	3,750	4,000	-	(4,000)	-100.0%	sponsorship for community event
<b>Total Revenues</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>3,750</b>	<b>4,000</b>	<b>-</b>	<b>(4,000)</b>	<b>-100.0%</b>	
Expenditure									
800.000-Appropriations to other agencies	9,250	7,988	9,250	7,803	-	-	-	n/a	
831.000-Special or New Programs	2,500	16,939	2,500	-	5,000	-	(5,000)	-100.0%	
850.000-Community Events and Celebrations	17,500	21,434	17,500	15,559	15,000	-	(15,000)	-100.0%	1 community event
									FY24 note: if needed, unused funds to be assigned fund balance at year end for train station grant match in future years. Same?
899.000-Matching Grant Funds	20,000	-	20,000	-	20,000	-	(20,000)	-100.0%	
<b>Total Expenditure</b>	<b>49,250</b>	<b>46,360</b>	<b>49,250</b>	<b>23,362</b>	<b>40,000</b>	<b>-</b>	<b>(40,000)</b>	<b>-100.0%</b>	
Net General Fund	(49,250)	(34,360)	(49,250)	(19,612)	(36,000)	-	36,000	-100.0%	

Notes:

1. remove all for FY25 and reevaluate for FY26

Costing Center

210-25-10 - Fire

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
098.000-Miscellaneous Revenue	20	10	20	-	10	-	(10)	-100.0%	
<b>Total Revenues</b>	<b>20</b>	<b>10</b>	<b>20</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>(10)</b>	<b>-100.0%</b>	
<b>Expenditure</b>									
120.000-Part Time Salaries	194,250	197,052	212,256	197,472	216,000	302,400	86,400	40.0%	increased volunteer time by 300 hrs per month over prior year for training and higher call volume, increased hourly volunteer average rate from \$20/hr to \$21/hr
210.000-Group Insurance	3,600	2,883	3,600	3,327	3,600	3,400	(200)	-5.6%	
220.000-Social Security	14,859	15,061	17,768	15,209	16,524	23,134	6,610	40.0%	
NEW-Act 76 Childcare	-	-	-	-	-	998	998	n/a	
260.000-Workers Comp insurance	26,000	17,547	20,000	17,281	20,000	20,000	-	0.0%	
290.000-Other Employee Benefits	864	864	2,064	1,083	1,000	1,000	-	0.0%	
330.000-Professional Services	9,000	3,960	7,000	4,919	7,000	7,000	-	0.0%	
430.000-R&M Vehicles and Equipment	32,250	26,392	32,250	19,609	26,000	26,000	-	0.0%	
431.000-R&M Buildings and Grounds	15,000	13,241	-	785	-	-	-	n/a	no longer used as this would be expended under the building budget
500.000-Training, Conferences, Dues	4,000	2,375	4,000	4,251	5,500	7,000	1,500	27.3%	unanticipated cost increases in previous years
505.000-Technology Subscription, licenses	-	5,125	4,000	7,542	7,000	8,000	1,000	14.3%	unanticipated cost increases in previous years
530.000-Communications	2,600	4,224	2,600	7,194	2,600	3,361	761	29.3%	Verizon for iPad data \$280/mo
570.000-Other Purchased Services	-	-	11,000	7,573	11,000	11,000	-	0.0%	
610.000-General Supplies	1,000	4,065	2,000	3,344	4,000	4,000	-	0.0%	
611.000-Small Tools and Equipment	1,500	820	1,500	6,910	45,000	45,000	-	0.0%	
612.000-Uniforms	26,000	30,527	27,000	24,528	30,000	32,000	2,000	6.7%	unanticipated cost increases in previous years
613.000-Program Supplies	3,600	3,569	4,500	10,067	6,000	7,500	1,500	25.0%	unanticipated cost increases in previous years
626.000-Gasoline	-	-	-	-	6,000	6,500	500	8.3%	Adding an extra vehicle
750.000-Machinery and Equipment	57,500	57,063	18,000	35,845	20,000	22,000	2,000	10.0%	unanticipated cost increases in previous years
920.000-Transfer between funds (capital)	108,600	108,600	113,200	113,200	118,260	-	(118,260)	-100.0%	moved to Transfers/Misc
<b>Total Expenditure</b>	<b>500,623</b>	<b>493,366</b>	<b>482,738</b>	<b>480,139</b>	<b>545,484</b>	<b>530,292</b>	<b>(15,192)</b>	<b>-2.8%</b>	
Net General Fund	(500,603)	(493,356)	(482,718)	(480,139)	(545,474)	(530,292)	15,182	-2.8%	

Notes:



**Costing Center**

**210-25-10 - Fire**

---

**2022 Budget 2022 Actual 2023 Budget 2023 Actual 2024 Budget 2025 Budget \$ Change % Change Notes**

---

1. Budget increase will be driven by an increase in salaries to offer paid training to members. The high cost of living in Chittenden County can be offset by additional income generated serving the City of Essex Junction in a Fire/EMS capacity. This increase will prevent this department from moving to per diem shifts to provide paid coverage for the City. Salary increases and maintaining a paid call service prevents the move to full time members. This pay incentive would incentivize individuals to stay in the City. Call volume increases, assisting with EMS issues are driving a rising call volume.

2. Increase transfer to rolling stock to align with future needs and increased costs.

Costing Center

210-18-10 - Health and Human Services

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
120.000-Part Time Salaries	-	-	-	-	-	-	-	-	n/a
220.000-Social Security	-	-	-	-	-	-	-	-	n/a
NEW-Act 76 Childcare	-	-	-	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	-	-	-	-	2,000	-	(2,000)	-100.0%	
530.000-Communications	-	-	-	-	1,560	-	(1,560)	-100.0%	
800.106-Essex Rescue	-	-	-	-	190,620	196,338	5,718	3.0%	
800.107-Essex Jct. Cemetery Association	-	-	-	-	20,000	20,000	-	0.0%	
800.10X-Essex Police Dept.	-	-	-	-	2,763,113	2,841,023	77,910	2.8%	preliminary number from Town 12/14/23
<b>Total Expenditure</b>	-	-	-	-	<b>2,977,293</b>	<b>3,057,361</b>	<b>80,068</b>	<b>2.7%</b>	
<i>Net General Fund</i>	-	-	-	-	<i>(2,977,293)</i>	<i>(3,057,361)</i>	<i>(80,068)</i>	<i>2.7%</i>	

Notes:

1. Increase to police contract as the Town is no longer budgeting for vacancies (this was done previously and resulted in reduced expense).
2. The Town will also be adding expense to the police contract for gasoline beginning in FY25 in the amount of \$47,000, of which the City will be responsible for 48% or \$22,560.

Costing Center	110-20-10 - Police, Operating									
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
<b>Revenues</b>										
020.018-Special Police Services	60,000	41,674	60,000	35,258	40,000	38,579	40,000	40,000	-	0.0%
020.019-VIN Verifications	-	215	200	185	200	145	200	200	-	0.0%
040.800-OJP - Ballistic Vest Grant	-	2,581	-	2,983	-	2,796	-	-	-	n/a
090.000 Transfer Between Town/City	-	-	-	-	-	-	402,992	427,710	24,718	6.1%
098.000 Miscellaneous Revenue	-	-	-	-	-	-	-	8,186	8,186	n/a
SUMMARY Transfer Between Town/City (personnel)	-	-	-	-	-	-	2,300,534	2,391,007	90,473	3.9%
099.000-Use of Fund Balance	-	-	2,000	2,000	70,000	-	-	-	-	n/a
<b>Total Revenues</b>	<b>60,000</b>	<b>44,470</b>	<b>62,200</b>	<b>40,426</b>	<b>110,200</b>	<b>41,520</b>	<b>2,743,726</b>	<b>2,867,103</b>	<b>123,377</b>	<b>4.5%</b>
<b>Expenditure</b>										
SUMMARY-Regular Salaries	2,678,295	2,395,810	2,558,575	2,280,823	2,693,444	2,517,795	3,107,594	3,223,600	116,006	3.7%
SUMMARY-Part Time Salaries	-	-	134,586	145,088	133,144	195,720	123,064	191,494	68,430	55.6%
SUMMARY-Overtime	277,440	206,068	290,679	235,047	300,135	300,535	292,353	293,904	1,551	0.5%
SUMMARY-Group Insurance	808,050	552,886	763,355	550,308	769,007	621,591	837,570	718,909	(118,661)	-14.2%
SUMMARY-Social Security	227,948	195,235	237,339	200,829	242,369	228,843	272,847	303,592	30,745	11.3%
SUMMARY-Retirement	263,514	228,459	285,925	251,645	304,798	290,528	349,228	378,491	29,263	8.4%
SUMMARY-Other Employee Benefits	11,100	10,542	11,400	9,892	11,400	7,500	11,400	11,100	(300)	-2.6%
SUMMARY-Allowance for Vacancies	-	-	-	-	(191,857)	-	(363,351)	(308,282)	55,069	-15.2%
320.000 Legal Services	-	-	-	-	-	25,184	10,500	20,000	9,500	90.5%
330.000-Professional Services	40,440	66,735	55,000	60,100	65,096	49,309	68,912	73,293	4,381	6.4%
430.000-R&M Vehicles and Equipment	42,000	52,752	43,000	69,766	24,000	33,540	28,000	34,000	6,000	21.4%
432.000-R&M Technology	55,050	27,812	25,050	27,253	25,050	18,786	25,050	25,000	(50)	-0.2%
442.000-Rental of Vehicles or Equipment	5,000	4,354	5,000	4,537	5,000	5,033	5,000	5,000	-	0.0%
500.000-Training, Conferences, Dues	23,720	31,743	25,500	33,346	27,500	30,933	30,000	32,000	2,000	6.7%
505.000-Technology Subscription, Licenses	-	-	46,680	-	46,680	32,812	46,680	46,680	-	0.0%
510.000-Permits, Licenses, Registrations	175	167	175	-	175	-	-	-	-	n/a
520.000-Insurance	-	-	-	-	231,452	255,490	318,932	256,907	(62,025)	-19.4%
530.000-Communications	38,850	46,050	31,850	14,972	31,850	54,583	31,850	32,000	150	0.5%
540.000-Advertising	600	6,320	600	720	600	325	750	600	(150)	-20.0%
550.000-Printing and Binding	2,500	1,143	2,500	386	2,000	1,062	1,000	1,000	-	0.0%
580.000-Travel	5,500	483	6,500	3,492	6,500	6,931	6,500	7,500	1,000	15.4%
610.000-General Supplies	13,200	9,408	13,200	7,687	13,200	11,284	10,000	10,000	-	0.0%
611.000-Small Tools and Equipment	10,252	4,368	10,252	4,868	8,000	13,635	7,000	7,000	-	0.0%
612.000-Uniforms	36,400	42,740	37,500	35,341	37,500	48,094	40,000	47,950	7,950	19.9%
613.000-Program Supplies	1,500	3,504	2,000	3,347	3,000	3,015	3,500	3,500	-	0.0%
626.000-Gasoline	-	-	-	-	-	-	-	47,000	47,000	n/a
735.000-Technology: Hardware, Software, Equipment	20,000	43,385	20,000	99,466	20,000	13,035	20,000	20,000	-	0.0%
751.000-Vehicle Purchases	84,000	86,752	85,000	74,260	159,000	246,467	134,000	158,000	24,000	17.9%
830.000-Regular Programs	5,000	2,710	5,000	4,707	5,000	2,229	5,000	5,000	-	0.0%
910.000-Transfer between funds (non-capital)	16,200	16,200	16,200	16,200	26,200	26,200	26,200	36,200	10,000	38.2%
920.000-Transfer between funds (capital)	-	-	10,000	10,000	15,000	15,000	15,000	15,000	-	0.0%
970.901 Police Lease Principal	-	-	-	-	-	-	17,500	17,500	-	0.0%
<b>Total Expenditure</b>	<b>4,666,734</b>	<b>4,035,626</b>	<b>4,722,866</b>	<b>4,144,079</b>	<b>5,015,243</b>	<b>5,055,457</b>	<b>5,482,079</b>	<b>5,713,938</b>	<b>231,859</b>	<b>4.2%</b>
<b>Net Town General Fund</b>	<b>(4,606,734)</b>	<b>(3,991,156)</b>	<b>(4,660,666)</b>	<b>(4,103,653)</b>	<b>(4,905,043)</b>	<b>(5,013,937)</b>	<b>(2,738,353)</b>	<b>(2,846,835)</b>	<b>(108,482)</b>	<b>4.0%</b>

Costing Center		110-20-11 - Police, Administration									
		2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
<b>Revenues</b>											
	090.000 Transfer beteen Town/City	-	-	-	-	-	-	353,818	425,223	71,405	20.2%
<b>Total Revenues</b>		-	-	-	-	-	-	<b>353,818</b>	<b>425,223</b>	<b>71,405</b>	<b>20.2%</b>
<b>Expenditure</b>											
	110.000-Regular Salaries	343,223	422,987	352,899	295,122	422,659	382,197	484,817	500,893	16,076	3.3%
	120.000-Part Time Salaries	-	-	30,847	80,111	27,664	94,920	33,076	103,344	70,268	212.4%
	130.000-Overtime	-	861	-	344	5,182	1,975	1,121	3,125	2,004	178.8%
	210.000-Group Insurance	86,747	73,304	98,695	78,115	124,632	102,570	105,412	141,980	36,568	34.7%
	220.000-Social Security	26,257	30,162	29,763	27,892	35,357	36,035	40,079	49,600	9,521	23.8%
	230.000-Retirement	27,573	38,815	39,406	31,815	46,123	41,648	46,192	55,479	9,287	20.1%
	290.000-Other Employee Benefits	900	1,429	1,200	600	1,500	900	1,500	1,500	-	0.0%
	199.000-Allowance for Vacancies	-	-	-	-	-	-	-	-	-	n/a
<b>Total Expenditure</b>		<b>484,700</b>	<b>567,558</b>	<b>552,810</b>	<b>513,999</b>	<b>663,117</b>	<b>660,245</b>	<b>712,197</b>	<b>855,921</b>	<b>143,724</b>	<b>20.2%</b>
<i>Net Town General Fund</i>		<i>(484,700)</i>	<i>(567,558)</i>	<i>(552,810)</i>	<i>(513,999)</i>	<i>(663,117)</i>	<i>(660,245)</i>	<i>(358,379)</i>	<i>(430,698)</i>	<i>(72,319)</i>	<i>20.2%</i>
Costing Center		110-20-12 - Police, Dispatch									
		2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
<b>Revenues</b>											
	090.000 Transfer beteen Town/City	-	-	-	-	-	-	297,914	259,028	(38,886)	-13.1%
<b>Total Revenues</b>		-	-	-	-	-	-	<b>297,914</b>	<b>259,028</b>	<b>(38,886)</b>	<b>-13.1%</b>
<b>Expenditure</b>											
	110.000-Regular Salaries	410,654	357,452	354,417	333,429	343,120	327,606	385,852	311,426	(74,426)	-19.3%
	120.000-Part Time Salaries	-	-	50,231	11,119	50,704	52,112	25,907	20,776	(5,131)	-19.8%
	130.000-Overtime	54,240	44,828	46,915	64,759	48,176	67,290	56,606	38,671	(17,935)	-31.7%
	210.000-Group Insurance	104,544	97,946	99,396	102,125	91,945	113,427	122,194	89,528	(32,666)	-26.7%
	220.000-Social Security	35,564	29,518	34,331	29,739	34,165	32,522	36,246	29,638	(6,608)	-18.2%
	230.000-Retirement	34,288	27,681	34,575	31,959	34,868	35,317	37,995	30,154	(7,841)	-20.6%
	290.000-Other Employee Benefits	1,500	2,000	1,500	1,700	1,500	1,800	1,500	1,200	(300)	-20.0%
	199.000-Allowance for Vacancies	-	-	-	-	(36,269)	-	(66,634)	-	66,634	-100.0%
<b>Total Expenditure</b>		<b>640,790</b>	<b>559,425</b>	<b>621,365</b>	<b>574,830</b>	<b>568,209</b>	<b>630,075</b>	<b>599,666</b>	<b>521,393</b>	<b>(78,273)</b>	<b>-13.1%</b>
<i>Net Town General Fund</i>		<i>(640,790)</i>	<i>(559,425)</i>	<i>(621,365)</i>	<i>(574,830)</i>	<i>(568,209)</i>	<i>(630,075)</i>	<i>(301,752)</i>	<i>(262,365)</i>	<i>39,387</i>	<i>-13.1%</i>

Costing Center		110-20-13 - Police, Investigations Div									
		2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
<b>Revenues</b>											
	090.000 Transfer beteen Town/City	-	-	-	-	-	-	322,135	328,365	6,230	1.9%
<b>Total Revenues</b>		-	-	-	-	-	-	<b>322,135</b>	<b>328,365</b>	<b>6,230</b>	<b>1.9%</b>
<b>Expenditure</b>											
	110.000-Regular Salaries	353,786	344,633	388,812	372,868	382,880	385,772	430,911	463,400	32,489	7.5%
	130.000-Overtime	29,553	29,437	29,327	19,840	30,354	18,330	31,831	25,569	(6,262)	-19.7%
	210.000-Group Insurance	118,738	101,709	104,287	81,470	107,522	78,275	98,769	77,463	(21,306)	-21.6%
	220.000-Social Security	27,872	28,706	31,075	30,525	32,046	31,017	35,816	39,751	3,935	11.0%
	230.000-Retirement	33,040	34,845	37,061	38,496	39,248	41,907	49,591	53,275	3,684	7.4%
	290.000-Other Employee Benefits	1,500	1,750	1,500	1,744	1,500	1,500	1,500	1,500	-	0.0%
	199.000-Allowance for Vacancies	-	-	-	-	-	-	-	-	-	n/a
<b>Total Expenditure</b>		<b>564,489</b>	<b>541,080</b>	<b>592,062</b>	<b>544,944</b>	<b>593,550</b>	<b>556,802</b>	<b>648,418</b>	<b>660,958</b>	<b>12,540</b>	<b>1.9%</b>
<i>Net Town General Fund</i>		<i>(564,489)</i>	<i>(541,080)</i>	<i>(592,062)</i>	<i>(544,944)</i>	<i>(593,550)</i>	<i>(556,802)</i>	<i>(326,283)</i>	<i>(332,593)</i>	<i>(6,310)</i>	<i>1.9%</i>
Costing Center		110-20-14 - Police, Patrol									
		2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
<b>Revenues</b>											
	090.000 Transfer beteen Town/City	-	-	-	-	-	-	1,326,667	1,378,391	51,724	3.9%
<b>Total Revenues</b>		-	-	-	-	-	-	<b>1,326,667</b>	<b>1,378,391</b>	<b>51,724</b>	<b>3.9%</b>
<b>Expenditure</b>											
	110.000-Regular Salaries	1,570,632	1,270,737	1,462,447	1,279,404	1,544,785	1,422,220	1,806,014	1,947,881	141,867	7.9%
	120.000-Part Time Salaries	-	-	53,508	53,858	54,776	48,688	64,081	67,374	3,293	5.1%
	130.000-Overtime	193,647	130,942	214,437	150,105	216,423	212,939	202,795	226,539	23,744	11.7%
	210.000-Group Insurance	498,021	279,928	460,977	288,597	444,908	327,319	511,195	409,938	(101,257)	-19.8%
	220.000-Social Security	138,255	106,850	142,170	112,673	140,801	129,268	160,706	184,603	23,897	14.9%
	230.000-Retirement	168,613	127,117	174,883	149,375	184,559	171,655	215,450	239,583	24,133	11.2%
	290.000-Other Employee Benefits	7,200	5,363	7,200	5,848	6,900	3,300	6,900	6,900	-	0.0%
	199.000-Allowance for Vacancies	-	-	-	-	(155,588)	-	(296,717)	(308,282)	(11,565)	3.9%
<b>Total Expenditure</b>		<b>2,576,368</b>	<b>1,920,937</b>	<b>2,515,622</b>	<b>2,039,860</b>	<b>2,437,564</b>	<b>2,315,390</b>	<b>2,670,424</b>	<b>2,774,536</b>	<b>104,112</b>	<b>3.9%</b>
<i>Net Town General Fund</i>		<i>(2,576,368)</i>	<i>(1,920,937)</i>	<i>(2,515,622)</i>	<i>(2,039,860)</i>	<i>(2,437,564)</i>	<i>(2,315,390)</i>	<i>(1,343,757)</i>	<i>(1,396,145)</i>	<i>(52,388)</i>	<i>3.9%</i>

# Costing Center Summary

110-20-10 - Police, Operating

<b>Previous Costing Center</b>	110-20-10 - Police, Operating	<b>Budget Year</b>	2025
<b>Entity</b>	Town	<b>Accounting Reference</b>	110-20-10
<b>Department</b>	20 - Police - Town	<b>Approved</b>	No
<b>Stage</b>	Warned Budget	<b>Manager</b>	Ron Hoague (rhoague)

## Narrative

Increases cover:

- \* Increase in legal fees line item to reflect actual costs
- \* funding for training in use of force, investigations, leadership (police training)
- \* Contracted increase in yearly contribution to Community Outreach (professional services)
- \* Replacement of two marked vehicles with hybrids of the same make and style and upfit with equipment (cost estimated to be \$56k per vehicle this year, plus \$8k per vehicle to upfit). Upfit will be transfer of equipment from replaced vehicles instead of new. Replacement of one unmarked detective vehicle (CUSI) with a suitable used vehicle.
- \* Increase in uniforms/equipment line to reflect actual costs
- \* Increase for travel costs
- \* Increase to Vehicle Maintenance as costs for tires, oil changes (hybrid vehicles), continue to rise.
- \* Increase contribution to CJC to cover COLA increases for staff.

## Description

Operational costs

## New Initiatives

None

## Goals and Priorities

Support Salary and Benefit Increase to reflect FY2025 union contract  
Support Community Engagement Initiatives  
Increase funding for training  
Maintain support for the Community Justice Center  
Maintain support for Community Outreach  
Provide funding to Capital Improvement for the purpose of future major communications replacements (repeaters, consoles, base stations)

# Costing Center Summary

110-20-10 - Police, Operating

## Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
<b>Revenues</b>				
020.018-Special Police Services	Unchanged	0.00 %	40,000	40,000
020.019-VIN Verifications	Unchanged	0.00 %	200	200
090.000-Transfer between Town/City	Increased	6.13 %	402,992	427,710
098.000-Miscellaneous Revenue	New this year		-	8,186
<b>Total Revenues</b>		7.42 %	443,192	476,096
<b>Expenditure</b>				
320.000-Legal Services	Increased	90.48 %	10,500	20,000
330.000-Professional Services	Increased	6.36 %	68,912	73,293
430.000-R&M Vehicles and Equipment	Increased	21.43 %	28,000	34,000
432.000-R&M Technology	Decreased	0.20 %	25,050	25,000
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	5,000	5,000
500.000-Training, Conferences, Dues	Increased	6.67 %	30,000	32,000
505.000-Technology Subscription, Licenses	Unchanged	0.00 %	46,680	46,680
520.000-Insurance	Decreased	19.45 %	318,932	256,907
530.000-Communications	Increased	0.47 %	31,850	32,000
540.000-Advertising	Decreased	20.00 %	750	600
550.000-Printing and Binding	Unchanged	0.00 %	1,000	1,000
580.000-Travel	Increased	15.38 %	6,500	7,500
610.000-General Supplies	Unchanged	0.00 %	10,000	10,000
611.000-Small Tools and Equipment	Unchanged	0.00 %	7,000	7,000
612.000-Uniforms	Increased	19.88 %	40,000	47,950
613.000-Program Supplies	Unchanged	0.00 %	3,500	3,500
626.000-Gasoline	New this year		-	47,000
735.000-Technology: Hardware, Software, Equipment	Unchanged	0.00 %	20,000	20,000
751.000-Vehicle Purchases	Increased	17.91 %	134,000	158,000
830.000-Regular Programs	Unchanged	0.00 %	5,000	5,000
910.000-Transfer between funds (non-capital)	Increased	38.17 %	26,200	36,200
920.000-Transfer between funds (capital)	Unchanged	0.00 %	15,000	15,000
970.901-Police Lease Principal	Unchanged	0.00 %	17,500	17,500
<b>Total Expenditure</b>		5.84 %	851,374	901,130

# Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>020 Charges for Services</b>			
020.018-Special Police Services			40,000
020.019-VIN Verifications			200
<b>Total 020 Charges for Services</b>			<b>40,200</b>
<b>040-042 Intergovernmental</b>			
040.800-OJP - Ballistic Vest Grant			-
<b>Total 040-042 Intergovernmental</b>			<b>-</b>
<b>090 Transfer between Town/Villages</b>			
090.000-Transfer between Town/City	City contribution per agreement	413,246	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	14,464	
		<hr/>	427,710
<b>Total 090 Transfer between Town/Village (as revenue)</b>			<b>427,710</b>
<b>098 Miscellaneous Revenues</b>			
098.000-Miscellaneous Revenue	Placeholder for recognition of Opioid settlement funds		8,186
<b>Total 098 Miscellaneous Revenues</b>			<b>8,186</b>
			<hr/>
<b>Total Revenues</b>			<b>476,096</b>
<b>Expenditure</b>			
<b>300-699 Operating Expenses</b>			
320.000-Legal Services	FY24 amount based on 2-year average		20,000
330.000-Professional Services	Towing, Shredding, Polygraph, consulting, translation	4,225	
330.000-Professional Services	Community Outreach	54,068	
330.000-Professional Services	Equity and Inclusion work	15,000	
		<hr/>	73,293
430.000-R&M Vehicles and Equipment	Vehicle Maintenance, ie tires, oil changes, inspections, washing. Bicycle maintenance.		34,000
432.000-R&M Technology	GPS, In car computer fees, Office 365, Building internet fees, other software items		25,000
442.000-Rental of Vehicles or Equipment	Copiers		5,000
500.000-Training, Conferences, Dues	Dues, Meetings, Conferences (IACP, VACOP)	5,000	
500.000-Training, Conferences, Dues	Training Ammunition, Taser Cartridges	5,000	
500.000-Training, Conferences, Dues	new training - five year vision from FY22 to increase training costs annually to keep pace with market	2,000	
500.000-Training, Conferences, Dues	Lexipol Online Training	4,000	
500.000-Training, Conferences, Dues	Instructional fees	16,000	
		<hr/>	32,000
505.000-Technology Subscription, Licenses	Body Cameras, In Car Cameras, video maintenance and storage fees	16,680	
505.000-Technology Subscription, License	Office 365 Licensing	2,000	
505.000-Technology Subscription, License	Fingerprint Machine Support	3,005	
505.000-Technology Subscription, License	IBM Device Management	3,000	
505.000-Technology Subscription, License	Device Monitoring	1,810	



# Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2025 Budget
505.000-Technology Subscription, Lice	Evidence Management Software	9,000	
505.000-Technology Subscription, Lice	In Car Video System	2,300	
505.000-Technology Subscription, Lice	Other Software and IT Licenses	8,885	
			46,680
520.000-Insurance	Unemployment	3,663	
520.000-Insurance	Property and Liability	114,503	
520.000-Insurance	Workers Comp	138,741	
			256,907
530.000-Communications	Cellphones	9,500	
530.000-Communications	Police Radios (New Portable Radio every 3 years \$7420)	19,000	
530.000-Communications	Tower lease	3,500	
			32,000
540.000-Advertising		-	
540.000-Advertising	Social Media sharing, job fairs	600	
			600
550.000-Printing and Binding		-	
550.000-Printing and Binding	Business cards, envelopes, letterhead, signs	1,000	
			1,000
580.000-Travel		-	
580.000-Travel	Travel to IACP Conference, other travel for training	7,500	
			7,500
610.000-General Supplies		-	
610.000-General Supplies	Office Supplies, etc	10,000	
			10,000
611.000-Small Tools and Equipment		-	
611.000-Small Tools and Equipment	First Aid, Training Supplies, Evidence Bags, etc	7,000	
			7,000
612.000-Uniforms	Dry Cleaning	6,100	
612.000-Uniforms	Uniform/Equipment Allowances per contract, \$450 per officer, \$1000 per detective	16,350	
612.000-Uniforms	Bullet Resistant Vests (1/2 paid by grant)	5,500	
612.000-Uniforms	Replacements, new issue of uniforms	20,000	
			47,950
613.000-Program Supplies	K9 Food, Insurance, License, Medical, Training		3,500
626.000-Gasoline	As of 11/17, adding an estimate of annual usage of \$47K here, this expense was formerly represented in Buildings - PW Garage Complex		47,000
			<b>649,430</b>
<b>Total 300-699 Operating Expenses</b>			
<b>700 Capital or Property Objects</b>			
735.000-Technology: Hardware, Softwa		20,000	
735.000-Technology: Hardware, Softwa	Hardware (Desktops, Laptops, Servers, Media)	-	
			20,000
751.000-Vehicle Purchases	Replacement of two patrol vehicles with Hybrids of same model (\$56k ea).	112,000	

# Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2025 Budget
751.000-Vehicle Purchases	Vehicle fit up costs \$8k each (x2), (Transfer of used equipment to new vehicles instead of full replacement) (previously in R&M Veh. & Equip)	16,000	
751.000-Vehicle Purchases	Replacement of Detective vehicle with used vehicle	30,000	
			<u>158,000</u>
<b>Total 700 Capital or Property Objects</b>			<b>178,000</b>
<b>820-850 Program &amp; Event Expenses</b>			
830.000-Regular Programs	Community Liaison Programs, such as National Night Out, etc.		5,000
<b>Total 820-850 Program &amp; Event Expenses</b>			<b>5,000</b>
<b>910 Transfer between funds (as exp)</b>			
910.000-Transfer between funds (non-capital)	CJC Contribution (COLA increases and Parallel Justice Operating)	20,000	
910.000-Transfer between funds (non-	CJC Building rent	16,200	
			<u>36,200</u>
<b>Total 910 Transfer between funds (as expense)</b>			<b>36,200</b>
<b>920 Transfer to capital (as expense)</b>			
920.000-Transfer between funds (capit	Transfer to Capital		15,000
<b>Total 920 Transfer to capital (as expense)</b>			<b>15,000</b>
<b>950-975 Debt Service</b>			
970.901-Police Lease Principal	Replacement of one unmarked detective vehicle with a leased vehicle (est. \$17.5k per yr for 3 years).		17,500
<b>Total 950-975 Debt Service</b>			<b>17,500</b>
<b>Total Expenditure</b>			<b>901,130</b>
<b>Net Total</b>			<b>(425,034)</b>

# Costing Center Summary

110-20-11 - Police, Administration

<b>Previous Costing Center</b>	110-20-11 - Police, Administration	<b>Budget Year</b>	2025
<b>Entity</b>	Town	<b>Accounting Reference</b>	110-20-11
<b>Department</b>	20 - Police - Town	<b>Approved</b>	No
<b>Stage</b>	Warned Budget	<b>Manager</b>	Ron Hoague (rhoague)

**Narrative**

**Description**

Administration of policies, and management of budgets and personnel

**New Initiatives**

**Goals and Priorities**

Maintain effectiveness of the admin department

**Budget Prior Year Comparison**

<b>Object</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2024 Amount</b>	<b>2025 Amount</b>
<b>Revenues</b>				
090.000-Transfer between Town/City	Increased	20.18 %	353,818	425,223
<b>Total Revenues</b>		20.18 %	353,818	425,223
<b>Expenditure</b>				
110.000-Regular Salaries	Increased	3.32 %	484,817	500,893
120.000-Part Time Salaries	Increased	212.44 %	33,076	103,344
130.000-Overtime	Increased	178.77 %	1,121	3,125
210.000-Group Insurance	Increased	34.69 %	105,412	141,980
220.000-Social Security	Increased	23.76 %	40,079	49,600
230.000-Retirement	Increased	20.11 %	46,192	55,479
290.000-Other Employee Benefits	Unchanged	0.00 %	1,500	1,500
<b>Total Expenditure</b>		20.18 %	712,197	855,921

# Costing Center Budget with Notes

110-20-11 - Police, Administration

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>090 Transfer between Town/Village</b>			
090.000-Transfer between Town/City	Contribution per Police Agreement	410,843	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	14,380	
		<hr/>	<hr/>
<b>Total 090 Transfer between Town/Village (as revenue)</b>			<b>425,223</b>
			<hr/>
<b>Total Revenues</b>			<b>425,223</b>
<b>Expenditure</b>			
<b>100 Salaries</b>			
110.000-Regular Salaries			500,893
120.000-Part Time Salaries			103,344
130.000-Overtime			3,125
			<hr/>
<b>Total 100 Salaries</b>			<b>607,362</b>
<b>200 Benefits</b>			
210.000-Group Insurance			141,980
220.000-Social Security			49,600
230.000-Retirement			55,479
290.000-Other Employee Benefits			1,500
			<hr/>
<b>Total 200 Benefits</b>			<b>248,559</b>
			<hr/>
<b>Total Expenditure</b>			<b>855,921</b>
			<hr/>
<b>Net Total</b>			<b>(430,698)</b>
			<hr/> <hr/>

# Costing Center Summary

110-20-12 - Police, Dispatch

<b>Previous Costing Center</b>	110-20-12 - Police, Dispatch	<b>Budget Year</b>	2025
<b>Entity</b>	Town	<b>Accounting Reference</b>	110-20-12
<b>Department</b>	20 - Police - Town	<b>Approved</b>	No
<b>Stage</b>	Warned Budget	<b>Manager</b>	Ron Hoague (rhoague)

**Narrative**

**Description**

Dispatching for Police, Fire and Essex Rescue

**New Initiatives**

None

**Goals and Priorities**

Maintain Dispatch services for public safety agencies

**Budget Prior Year Comparison**

<b>Object</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2024 Amount</b>	<b>2025 Amount</b>
<b>Revenues</b>				
090.000-Transfer between Town/City	Decreased	13.05 %	297,914	259,028
<b>Total Revenues</b>		<b>13.05 %</b>	<b>297,914</b>	<b>259,028</b>
<b>Expenditure</b>				
110.000-Regular Salaries	Decreased	19.29 %	385,852	311,426
120.000-Part Time Salaries	Decreased	19.81 %	25,907	20,776
130.000-Overtime	Decreased	31.68 %	56,606	38,671
199.000-Allowance for Vacancies	Not used this year		(66,634)	-
210.000-Group Insurance	Decreased	26.73 %	122,194	89,528
220.000-Social Security	Decreased	18.23 %	36,246	29,638
230.000-Retirement	Decreased	20.64 %	37,995	30,154
290.000-Other Employee Benefits	Decreased	20.00 %	1,500	1,200
<b>Total Expenditure</b>		<b>13.05 %</b>	<b>599,666</b>	<b>521,393</b>

# Costing Center Budget with Notes

110-20-12 - Police, Dispatch

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>090 Transfer between Town/Village</b>			
090.000-Transfer between Town/City	City Contribution per Police Agreement	250,268	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	8,760	
		<hr/>	<hr/>
<b>Total 090 Transfer between Town/Village (as revenue)</b>			<b>259,028</b>
			<hr/>
<b>Total Revenues</b>			<b>259,028</b>
<b>Expenditure</b>			
<b>100 Salaries</b>			
110.000-Regular Salaries			311,426
120.000-Part Time Salaries			20,776
130.000-Overtime			38,671
			<hr/>
<b>Total 100 Salaries</b>			<b>370,873</b>
<b>200 Benefits</b>			
210.000-Group Insurance			89,528
220.000-Social Security			29,638
230.000-Retirement			30,154
290.000-Other Employee Benefits			1,200
			<hr/>
<b>Total 200 Benefits</b>			<b>150,520</b>
			<hr/>
<b>Total Expenditure</b>			<b>521,393</b>
			<hr/>
<b>Net Total</b>			<b>(262,365)</b>
			<hr/> <hr/>

# Costing Center Summary

110-20-13 - Police, Investigations Div

<b>Previous Costing Center</b>	110-20-13 - Police, Investigations Div	<b>Budget Year</b>	2025
<b>Entity</b>	Town	<b>Accounting Reference</b>	110-20-13
<b>Department</b>	20 - Police - Town	<b>Approved</b>	No
<b>Stage</b>	Warned Budget	<b>Manager</b>	Ron Hoague (rhoague)

**Narrative**

**Description**

Investigators (General, CUSI, DEA)

**New Initiatives**

Through re-organization, created new Sergeant to supervise investigations in 2020. This came from an existing position within the unit with no intention to backfill.

**Goals and Priorities**

Maintain Services for crime investigations

**Budget Prior Year Comparison**

<b>Object</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2024 Amount</b>	<b>2025 Amount</b>
<b>Revenues</b>				
090.000-Transfer between Town/City	Increased	1.93 %	322,135	328,365
<b>Total Revenues</b>		1.93 %	322,135	328,365
<b>Expenditure</b>				
110.000-Regular Salaries	Increased	7.54 %	430,911	463,400
130.000-Overtime	Decreased	19.67 %	31,831	25,569
210.000-Group Insurance	Decreased	21.57 %	98,769	77,463
220.000-Social Security	Increased	10.99 %	35,816	39,751
230.000-Retirement	Increased	7.43 %	49,591	53,275
290.000-Other Employee Benefits	Unchanged	0.00 %	1,500	1,500
<b>Total Expenditure</b>		1.93 %	648,418	660,958

# Costing Center Budget with Notes

110-20-13 - Police, Investigations Div

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>090 Transfer between Town/Village</b>			
090.000-Transfer between Town/City	City Contribution per Agreement	317,259	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	11,106	
		<hr/>	<hr/>
<b>Total 090 Transfer between Town/Village (as revenue)</b>			<b>328,365</b>
			<hr/>
<b>Total Revenues</b>			<b>328,365</b>
<b>Expenditure</b>			
<b>100 Salaries</b>			
110.000-Regular Salaries			463,400
130.000-Overtime			25,569
			<hr/>
<b>Total 100 Salaries</b>			<b>488,969</b>
<b>200 Benefits</b>			
210.000-Group Insurance			77,463
220.000-Social Security			39,751
230.000-Retirement			53,275
290.000-Other Employee Benefits			1,500
			<hr/>
<b>Total 200 Benefits</b>			<b>171,989</b>
			<hr/>
<b>Total Expenditure</b>			<b>660,958</b>
			<hr/>
<b>Net Total</b>			<b>(332,593)</b>
			<hr/> <hr/>



# Costing Center Summary

110-20-14 - Police, Patrol

**Previous Costing Center** 110-20-14 - Police, Patrol  
**Entity** Town  
**Department** 20 - Police - Town  
**Stage** Warned Budget

**Budget Year** 2025  
**Accounting Reference** 110-20-14  
**Approved** No  
**Manager** Ron Hoague (rhoague)

**Narrative**

**Description**

Patrol services

**New Initiatives**

None

**Goals and Priorities**

Maintain current levels of patrol services

**Budget Prior Year Comparison**

<b>Object</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2024 Amount</b>	<b>2025 Amount</b>
<b>Revenues</b>				
090.000-Transfer between Town/City	Increased	3.90 %	1,326,667	1,378,391
<b>Total Revenues</b>		3.90 %	1,326,667	1,378,391
<b>Expenditure</b>				
110.000-Regular Salaries	Increased	7.86 %	1,806,014	1,947,881
120.000-Part Time Salaries	Increased	5.14 %	64,081	67,374
130.000-Overtime	Increased	11.71 %	202,795	226,539
199.000-Allowance for Vacancies	Increased	3.90 %	(296,717)	(308,282)
210.000-Group Insurance	Decreased	19.81 %	511,195	409,938
220.000-Social Security	Increased	14.87 %	160,706	184,603
230.000-Retirement	Increased	11.20 %	215,450	239,583
290.000-Other Employee Benefits	Unchanged	0.00 %	6,900	6,900
<b>Total Expenditure</b>		3.90 %	2,670,424	2,774,536

# Costing Center Budget with Notes

110-20-14 - Police, Patrol

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>090 Transfer between Town/Village</b>			
090.000-Transfer between Town/City	City Contribution per Agreement	1,331,777	
090.000-Transfer between Town/City	Police Agreement Indirect Costs 3.5%	46,614	
		<hr/>	<hr/>
<b>Total 090 Transfer between Town/Village (as revenue)</b>			<b>1,378,391</b>
			<hr/>
<b>Total Revenues</b>			<b>1,378,391</b>
<b>Expenditure</b>			
<b>100 Salaries</b>			
110.000-Regular Salaries			1,947,881
120.000-Part Time Salaries			67,374
130.000-Overtime			226,539
199.000-Allowance for Vacancies	10% Vacancy Allowance		(308,282)
			<hr/>
<b>Total 100 Salaries</b>			<b>1,933,512</b>
<b>200 Benefits</b>			
210.000-Group Insurance			409,938
220.000-Social Security			184,603
230.000-Retirement			239,583
290.000-Other Employee Benefits			6,900
			<hr/>
<b>Total 200 Benefits</b>			<b>841,024</b>
			<hr/>
<b>Total Expenditure</b>			<b>2,774,536</b>
			<hr/>
<b>Net Total</b>			<b>(1,396,145)</b>
			<hr/> <hr/>

Costing Center	110-20-15 - Police, Animal Control									
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
<b>Revenues</b>										
020.021-Animal Control Revenues	750	-	-	-	-	-	-	-	-	n/a
090.000 Transfer between Town/City	-	-	-	-	-	-	20,071	22,306	2,235	11.1%
<b>Total Revenues</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,071</b>	<b>22,306</b>	<b>2,235</b>	<b>11.1%</b>
<b>Expenditure</b>										
120.000-Part Time Salaries	-	-	33,806	-	-	-	-	-	-	n/a
130.000-Overtime	-	-	488	-	-	-	-	-	-	n/a
220.000-Social Security	-	-	2,623	-	-	-	-	-	-	n/a
330.000-Professional Services	32,829	205	-	35,452	37,000	35,155	37,500	42,000	4,500	12.0%
570.000-Other Purchased Services	3,600	2,400	3,000	725	2,900	800	2,900	2,900	-	0.0%
<b>Total Expenditure</b>	<b>36,429</b>	<b>2,605</b>	<b>39,917</b>	<b>36,177</b>	<b>39,900</b>	<b>35,955</b>	<b>40,400</b>	<b>44,900</b>	<b>500</b>	<b>1.2%</b>
<i>Net Town General Fund</i>	<i>(35,679)</i>	<i>(2,605)</i>	<i>(39,917)</i>	<i>(36,177)</i>	<i>(39,900)</i>	<i>(35,955)</i>	<i>(20,329)</i>	<i>(22,594)</i>	<i>1,735</i>	<i>-8.5%</i>

# Costing Center Summary

110-20-15 - Police, Animal Control

<b>Previous Costing Center</b>	110-20-15 - Police, Animal Control	<b>Budget Year</b>	2025
<b>Entity</b>	Town	<b>Accounting Reference</b>	110-20-15
<b>Department</b>	20 - Police - Town	<b>Approved</b>	No
<b>Stage</b>	Warned Budget	<b>Manager</b>	Ron Hoague (rhoague)

**Narrative**

We contract with Heart Animal Control for patrol and animal handling and the Chittenden Humane Society for housing animals as needed.

**Description**

Contracted Animal Control Services

**New Initiatives**

**Goals and Priorities**

Maintain animal control services.

**Budget Prior Year Comparison**

<b>Object</b>	<b>Changes</b>	<b>Percent Change</b>	<b>2024 Amount</b>	<b>2025 Amount</b>
<b>Revenues</b>				
090.000-Transfer between Town/City	Increased	11.14 %	20,071	22,306
<b>Total Revenues</b>		11.14 %	20,071	22,306
<b>Expenditure</b>				
330.000-Professional Services	Increased	12.00 %	37,500	42,000
570.000-Other Purchased Services	Unchanged	0.00 %	2,900	2,900
<b>Total Expenditure</b>		11.14 %	40,400	44,900

# Costing Center Budget with Notes

110-20-15 - Police, Animal Control

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>090 Transfer between Town/Village</b>			
090.000-Transfer between Town/City	City Contribution per Agreement	21,552	
090.000-Transfer between Town/City	Police Agreement Indirect Costs 3.5%	754	
		<hr/>	<hr/>
<b>Total 090 Transfer between Town/Village (as revenue)</b>			<b>22,306</b>
			<hr/>
<b>Total Revenues</b>			<b>22,306</b>
<b>Expenditure</b>			
<b>300-699 Operating Expenses</b>			
330.000-Professional Services	Contracted Animal Control with Heart Wildlife Removal		42,000
570.000-Other Purchased Services	Kennel costs	900	
570.000-Other Purchased Services	Humane Society \$125/dog	2,000	
		<hr/>	<hr/>
<b>Total 300-699 Operating Expenses</b>			<b>44,900</b>
			<hr/>
<b>Total Expenditure</b>			<b>44,900</b>
			<hr/>
<b>Net Total</b>			<b>(22,594)</b>
			<hr/> <hr/>

# Costing Center Summary

122-22-10 - Community Justice Center, Restricted

<b>Previous Costing Center</b>	122-22-10 - Community Justice Center, Restricted	<b>Budget Year</b>	2025
<b>Entity</b>	Town	<b>Accounting Reference</b>	122-22-10
<b>Department</b>	22 - Community Justice Center - Town	<b>Approved</b>	No
<b>Stage</b>	Budget Entry	<b>Manager</b>	Jill Evans (jevans)

## Narrative

### Description

Community Justice Center Grant

### New Initiatives

Additional \$10,000 in funding by EPD in FY23 has allowed us to create a Victim Outreach Program for the EPD, where the CJC provides outreach to victims of serious crimes within days of the offense. We received a 7% increase in our funding from VTDOC in FY23 (from \$274,000 to \$293,180) which allowed us the opportunity to make one of our part time positions full time with benefits and to make a temporary part time position into a permanent part time position..

### Goals and Priorities

'The Community Justice Center is primarily (86%) funded by a grant through the Department of Corrections and a new grant cycle will begin for fiscal year 2024. Grant funds must be fully spent during the grant term with any expenditures exceeding the grant revenues will be rolled forward each year in the grant term until the end of the term. Any unused funds at the end of a grant term need to be returned and the CJC would then face a potential allocation cut in the amount returned.

# Costing Center Summary

122-22-10 - Community Justice Center, Restricted

## Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
<b>Revenues</b>				
041.000-Intergov: State and Other Grant	Unchanged	0.00 %	319,150	319,150
<b>Total Revenues</b>		0.00 %	<b>319,150</b>	<b>319,150</b>
<b>Expenditure</b>				
110.000-Regular Salaries	Increased	4.07 %	121,442	126,388
120.000-Part Time Salaries	Decreased	3.16 %	103,198	99,936
210.000-Group Insurance	Increased	2.93 %	28,500	29,336
220.000-Social Security	Increased	6.51 %	17,322	18,450
230.000-Retirement	Increased	7.47 %	16,029	17,227
260.000-Workers Comp insurance	New this year		-	1,000
290.000-Other Employee Benefits	Unchanged	0.00 %	600	600
330.000-Professional Services	Decreased	1.00 %	10,000	9,900
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	1,800	1,800
500.000-Training, Conferences, Dues	Decreased	0.87 %	5,044	5,000
530.000-Communications	Decreased	28.11 %	4,215	3,030
580.000-Travel	Unchanged	0.00 %	3,000	3,000
610.000-General Supplies	Decreased	37.83 %	4,000	2,487
622.000-Electricity	Unchanged	0.00 %	2,000	2,000
750.000-Machinery and Equipment	Not used this year		2,000	-
<b>Total Expenditure</b>		0.31 %	<b>319,150</b>	<b>320,154</b>

# Costing Center Budget with Notes

122-22-10 - Community Justice Center, Restricted

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>040-042 Intergovernmental</b>			
041.000-Interqov: State and Other Gra			319,150
<b>Total 040-042 Intergovernmental</b>			<b>319,150</b>
<b>Total Revenues</b>			
<b>319,150</b>			
<b>Expenditure</b>			
<b>100 Salaries</b>			
110.000-Regular Salaries			126,388
120.000-Part Time Salaries			99,936
<b>Total 100 Salaries</b>			<b>226,324</b>
<b>200 Benefits</b>			
210.000-Group Insurance			29,336
220.000-Social Security			18,450
230.000-Retirement			17,227
260.000-Workers Comp insurance	This is based on annual VLCT adjustment		1,000
290.000-Other Employee Benefits			600
<b>Total 200 Benefits</b>			<b>66,613</b>
<b>300-699 Operating Expenses</b>			
330.000-Professional Services	e.g. Interpreter, consultants, technical assistance, training, mediation	2,500	
330.000-Professional Services	Cultural Advocate Program	5,000	
330.000-Professional Services	Cleaning Services	2,400	
			9,900
442.000-Rental of Vehicles or Equipme	Copier		1,800
500.000-Training, Conferences, Dues	2024 National Conference - National Association of Community & Restorative Justice. Up to 5 staff will attend in July 2024.		5,000
530.000-Communications	Firstlight	30	
530.000-Communications	Verizon	3,000	
			3,030
580.000-Travel	Local travel and regular statewide travel for reentry work to different prisons throughout VT		3,000
610.000-General Supplies	Splitting with unrestricted on this line item		2,487
622.000-Electricity	Green Mountain Power		2,000
<b>Total 300-699 Operating Expenses</b>			<b>27,217</b>



# Costing Center Budget with Notes

122-22-10 - Community Justice Center, Restricted

Objects	Comments	Object Subtotals	2025 Budget
<b>700 Capital or Property Objects</b>			
750.000-Machinery and Equipment	The FY23 expense in restricted of \$847 was transferred here from unrestricted in order to use all of the restricted funds.		-
<b>Total 700 Capital or Property Objects</b>			-
<b>Total Expenditure</b>			<b>320,154</b>
<b>Net Total</b>			<b>(1,004)</b>

# Costing Center Summary

122-23-10 - Community Justice Center, Unrestricted

<b>Previous Costing Center</b>	122-23-10 - Community Justice Center, Unrestricted	<b>Budget Year</b>	2025
<b>Entity</b>	Town	<b>Accounting Reference</b>	122-23-10
<b>Department</b>	22 - Community Justice Center - Town	<b>Approved</b>	No
<b>Stage</b>	Budget Entry	<b>Manager</b>	Jill Evans (jevans)

## Narrative

## Description

### New Initiatives

To provide support for victims in situations where receiving restitution from the offender is not available, whether the offender is not identified or other limitations, we are seeking to establish a new victim fund to help recoup the loss suffered.

### Goals and Priorities

# Costing Center Summary

122-23-10 - Community Justice Center, Unrestricted

## Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
<b>Revenues</b>				
020.025-Panel Fees	Unchanged	0.00 %	1,300	1,300
040.000-Intergov: Federal Grant	Not used this year		6,500	-
041.000-Intergov: State and Other Grant	New this year		-	6,000
042.000-Intergov: Other Non-Grant	Increased	18.95 %	15,300	18,200
050.000-Donation Revenue	New this year		-	1,000
060.000-Interest Income	Unchanged	0.00 %	250	250
091.000-Transfer between funds	Increased	38.17 %	26,200	36,200
<b>Total Revenues</b>		<b>27.04 %</b>	<b>49,550</b>	<b>62,950</b>
<b>Expenditure</b>				
120.000-Part Time Salaries	Increased	59.50 %	16,006	25,530
220.000-Social Security	Increased	68.57 %	1,225	2,065
410.000-Water and Sewer Charges	New this year		-	2,000
441.000-Rental of Land or Buildings	Increased	5.82 %	17,700	18,730
505.000-Technology Subscription, Licenses	New this year		-	2,000
580.000-Travel	Unchanged	0.00 %	2,000	2,000
610.000-General Supplies	New this year		-	2,513
830.000-Regular Programs	New this year		-	2,500
831.000-Special or New Programs	New this year		-	5,724
<b>Total Expenditure</b>		<b>70.76 %</b>	<b>36,931</b>	<b>63,062</b>

# Costing Center Budget with Notes

122-23-10 - Community Justice Center, Unrestricted

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>020 Charges for Services</b>			
020.025-Panel Fees			1,300
<b>Total 020 Charges for Services</b>			<b>1,300</b>
<b>040-042 Intergovernmental</b>			
040.000-Intergov: Federal Grant	Leahy Earmark		-
041.000-Intergov: State and Other Gra			6,000
042.000-Intergov: Other Non-Grant	Colchester Contribution	16,200	
042.000-Intergov: Other Non-Grant	Safe Driver Administration	2,000	
			<u>18,200</u>
<b>Total 040-042 Intergovernmental</b>			<b>24,200</b>
<b>050 Donations</b>			
050.000-Donation Revenue			1,000
<b>Total 050 Donations</b>			<b>1,000</b>
<b>091 Transfer between funds (as rev</b>			
091.000-Transfer between funds	From EPD/TOE		36,200
<b>Total 091 Transfer between funds (as revenue)</b>			<b>36,200</b>
<b>098 Miscellaneous Revenues</b>			
060.000-Interest Income			250
<b>Total 098 Miscellaneous Revenues</b>			<b>250</b>
<b>Total Revenues</b>			<b>62,950</b>
<b>Expenditure</b>			
<b>100 Salaries</b>			
120.000-Part Time Salaries			25,530
<b>Total 100 Salaries</b>			<b>25,530</b>
<b>200 Benefits</b>			
220.000-Social Security			2,065
<b>Total 200 Benefits</b>			<b>2,065</b>
<b>300-699 Operating Expenses</b>			
330.000-Professional Services			-
410.000-Water and Sewer Charges	Comcast		2,000
441.000-Rental of Land or Buildings			18,730
442.000-Rental of Vehicles or Equipme	Copier. Moved to Restricted for FY24		-
505.000-Technology Subscription, Licenses	Zoom and other subscriptions - used to be coded to 750.000		2,000
580.000-Travel	Mileage for Colchester and Milton panels		2,000
610.000-General Supplies	Splitting budget with restricted funds		2,513
<b>Total 300-699 Operating Expenses</b>			<b>27,243</b>

# Costing Center Budget with Notes

122-23-10 - Community Justice Center, Unrestricted

Objects	Comments	Object Subtotals	2025 Budget
<b>700 Capital or Property Objects</b>			
750.000-Machinery and Equipment	The FY23 expense in restricted of \$847 was transferred from unrestricted in order to use all of the restricted funds. These type of expenses should move into a 505 code (Zoom & licenses, etc)		-
<b>Total 700 Capital or Property Objects</b>			<b>-</b>
<b>820-850 Program &amp; Event Expenses</b>			
830.000-Regular Programs	Victim Fund/Parallel Justice Program	1,500	
830.000-Regular Programs	Conflict Assistance Progr	1,000	
		<hr/>	2,500
831.000-Special or New Programs	Open addition to balance the Unrestricted budget	2,900	
831.000-Special or New Programs	Cultural Advocate Program	2,824	
		<hr/>	5,724
<b>Total 820-850 Program &amp; Event Expenses</b>			<b>8,224</b>
<b>Total Expenditure</b>			<hr/> <b>63,062</b>
<b>Net Total</b>			<hr/> <b>(112)</b> <hr/>

**Costing Center**

**210-19-10 - County and Regional Functions**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes</b>
<b>Expenditure</b>									
800.101-Chittenden County Regional Planning Commission	-	-	-	-	13,225	13,720	495	3.7%	
800.102-Green Mountain Transit	-	-	-	-	244,355	249,615	5,260	2.2%	preliminary figure from GMT 11/2/23
800.103-County Tax	-	-	-	-	54,553	56,200	1,647	3.0%	estimate
800.104-Chamber of Commerce	-	-	-	-	950	965	15	1.6%	actual provided by LCC 11/27/23
800.105-GBIC	-	-	-	-	3,500	-	(3,500)	-100.0%	
800.109-Winooski Valley Park District	-	-	-	-	30,300	31,472	1,172	3.9%	
<b>Total Expenditure</b>	-	-	-	-	<b>346,883</b>	<b>351,972</b>	<b>5,089</b>	<b>1.5%</b>	
<i>Net General Fund</i>	-	-	-	-	<i>(346,883)</i>	<i>(351,972)</i>	<i>(5,089)</i>	<i>1.5%</i>	

Notes:

Costing Center

210-40-12 - PW, Streets

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
042.006-State Aid to Highways	-	-	-	-	130,000	130,000	-	0.0%	
090.000-Transfer between Town/Village	1,392,627	1,392,627	1,465,044	1,465,044	20,000	-	(20,000)	-100.0%	
098.000-Miscellaneous Revenue	4,000	3,366	4,000	2,695	3,500	2,500	(1,000)	-28.6%	
<b>Total Revenues</b>	<b>1,396,627</b>	<b>1,395,993</b>	<b>1,469,044</b>	<b>1,467,739</b>	<b>153,500</b>	<b>132,500</b>	<b>(21,000)</b>	<b>-13.7%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	196,303	179,751	218,436	223,074	232,292	247,092	14,800	6.4%	
120.000-Part Time Salaries	29,614	9,903	14,363	14,035	21,973	28,323	6,350	28.9%	
130.000-Overtime	17,418	12,502	18,198	10,047	26,974	28,237	1,264	4.7%	
190.000-Board Member Payments	-	-	-	-	3,000	3,000	-	0.0%	Tree Advisory Committee
210.000-Group Insurance	87,740	70,524	96,660	79,004	121,401	135,833	14,433	11.9%	
220.000-Social Security	18,705	15,424	19,293	18,937	21,962	23,615	1,653	7.5%	
NEW-Act 76 Childcare	-	-	-	-	-	1,019	1,019	n/a	
230.000-Retirement	19,632	17,718	21,604	27,458	22,855	24,809	1,954	8.5%	
250.000-Unemployment Insurance	375	645	500	991	250	432	182	72.8%	based on actual CY2024
260.000-Workers Comp insurance	18,350	9,035	11,146	8,501	12,600	12,600	-	0.0%	estimate
290.000-Other Employee Benefits	1,190	-	1,190	-	-	1,400	1,400	n/a	
330.000-Professional Services	17,000	24,991	17,000	38,225	18,000	20,000	2,000	11.1%	
410.000-Water and Sewer Charges	2,500	3,216	2,500	2,629	3,500	3,500	-	0.0%	
422.000-Snow Removal	20,000	20,943	15,000	11,440	21,000	21,000	-	0.0%	
425.000-Trash Removal	9,000	8,794	9,000	8,973	9,100	9,500	400	4.4%	
430.000-R&M Vehicles and Equipment	32,000	96,744	36,000	127,690	38,000	100,000	62,000	163.2%	aging vehicles, increased pricing in parts and labor
431.000-R&M Buildings and Grounds	10,000	5,794	10,000	2,153	10,000	10,000	-	0.0%	
441.000-Rental of Land or Buildings	13,000	9,592	13,000	7,650	13,000	13,000	-	0.0%	
442.000-Rental of Vehicles or Equipment	3,000	2,524	3,000	3,906	3,000	3,864	864	28.8%	add copier lease
451.000-Summer Construction Services	270,000	238,200	280,000	251,200	300,000	300,000	-	0.0%	FY24 budget was actually \$320,000 but \$20,000 was paid from LOT funds
500.000-Training, Conferences, Dues	1,000	1,048	1,000	4,615	2,000	3,500	1,500	75.0%	new staff training
520.000-Insurance	14,000	15,376	14,650	15,733	17,800	17,800	-	0.0%	
521.000-Insurance Deductibles	1,000	2,000	1,000	1,000	1,000	1,000	-	0.0%	
530.000-Communications	4,000	4,541	4,000	4,475	4,500	4,500	-	0.0%	
540.000-Advertising	500	195	500	1,359	-	500	500	n/a	misc bid advertisements (paving, etc)
571.000-Streetscape Maintenance	18,500	26,096	18,500	15,980	20,000	20,000	-	0.0%	
572.000-Traffic Control	17,000	13,610	33,000	18,579	33,000	33,000	-	0.0%	
573.000-Sidewalk and Curb Maintenance	6,000	1,298	6,000	-	6,000	6,000	-	0.0%	
575.000-Storm Sewer Maintenance	20,000	13,433	25,000	14,874	-	-	-	n/a	in stormwater budget

Costing Center

210-40-12 - PW, Streets

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
600.000-Salt, Sand and Gravel	135,000	166,944	135,000	207,150	145,000	165,000	20,000	13.8%	
605.000-Summer Construction Supplies	24,000	27,007	45,000	44,942	45,000	45,000	-	0.0%	
610.000-General Supplies	30,000	43,974	30,000	22,258	35,000	35,000	-	0.0%	
NEW-Safety Supplies	-	-	-	-	3,000	3,000	-	0.0%	
610.200-Streetlight Supplies	12,000	6,771	15,000	8,376	15,000	15,000	-	0.0%	
612.000-Uniforms	6,500	6,585	6,500	5,352	3,510	2,700	(810)	-23.1%	
621.000-Natural Gas/Heating	4,000	3,928	4,104	3,673	4,200	4,200	-	0.0%	
622.000-Electricity	4,200	14,968	4,200	35,641	4,200	4,500	300	7.1%	
622.200-Streetlight Electricity	134,000	137,928	134,000	102,737	138,000	138,000	-	0.0%	
626.000-Gasoline/Fuel	38,000	39,999	38,000	47,454	42,000	50,000	8,000	19.0%	
750.000-Machinery and Equipment	7,000	-	7,000	-	7,000	7,000	-	0.0%	
810.112-Tree Advisory Committee	10,000	4,327	10,000	9,373	10,000	10,000	-	0.0%	
920.000-Transfer between funds (capital)	140,100	140,100	145,700	145,700	151,440	-	(151,440)	-100.0%	moved to Transfers/Misc
<b>Total Expenditure</b>	<b>1,392,627</b>	<b>1,396,426</b>	<b>1,465,044</b>	<b>1,545,182</b>	<b>1,566,556</b>	<b>1,552,923</b>	<b>(13,633)</b>	<b>-0.9%</b>	
Net General Fund	4,000	(433)	4,000	(77,443)	(1,413,056)	(1,420,423)	(7,367)	0.5%	

Notes:

1. Increased vehicle/equipment repairs and maintenance for aging vehicles.
2. Paving budget in FY24 was actually \$320,000 with \$20,000 paid by LOT funds. Increased for market rates.
3. Increase salt/sand and gasoline due to cost increases.
4. Increase transfer to rolling stock to align with future needs and increased costs.



Costing Center

210-40-13 - PW, Stormwater

	v	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes	
<b>Revenues</b>										<b>If we form a utility</b>
090.000-Transfer between Town/Village		76,253	76,553	78,018	78,018	-	-	-	n/a no agreements with Town after FY23	there will be revenue, but the amount is unknown at this time
<b>Total Revenues</b>		<b>76,253</b>	<b>76,553</b>	<b>78,018</b>	<b>78,018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>	
<b>Expenditure</b>										
110.000-Regular Salaries		48,979	54,383	51,159	17,610	30,247	32,814	2,568	8.5% 33% of Water Quality Superintendent	95,969 Water Quality Superintendent 33% and Stormwater coordinator 1.0 FTE @ Grade 8
120.000-Part Time Salaries		-	-	-	-	17,760	17,760	-	0.0% 2 summer interns	8,880 1 summer intern
210.000-Group Insurance		15,144	8,948	15,319	4,129	8,302	9,040	738	8.9%	18,690
220.000-Social Security		3,761	2,594	3,929	1,339	3,679	3,875	196	5.3%	8,125
NEW-Act 76 Childcare		-	-	-	-	-	167	167	n/a	117
230.000-Retirement		4,898	4,848	5,116	1,484	2,571	2,871	300	11.7%	8,428
250.000-Unemployment Insurance		35	61	35	88	25	7	(18)	-73.7% based on actual CY2024	7
260.000-Workers Comp insurance		3,250	2,015	2,274	2,040	2,200	2,200	-	0.0% estimate	2,200
290.000-Other Employee Benefits		186	-	186	-	-	-	-	n/a	350
									\$5,000 unplanned engineering needs; \$37,000 Raftelis contract enhancements for setting up and implementing billing process and rates	\$25,000 unplanned engineering needs; \$37,000 Raftelis contract enhancements for setting up and implementing billing process and rates
330.000-Professional Services		-	-	-	-	20,000	42,000	22,000	110.0%	62,000
									used for small projects not associated with grants including rental of special equip/materials or outside contractors to meet permit requirements, two dry well projects, unplanned drainage issues	add ArcGIS/CCRPC costs here when we have better estimates
451.000-Summer Construction Services		-	-	-	-	16,000	25,000	9,000	56.3%	35,000
500.000-Training, Conferences, Dues		-	-	-	-	2,000	2,000	-	0.0% Stormwater training opportunities	5,000 due to added person
									City MS4 fee of \$6466, split the Indian Brook monitoring in half (\$4900), \$6,400 dues for MM1 and MM2 compliance CCRPC,	19,000
510.000-Permit/License/Registration		-	-	-	-	19,000	18,166	(834)	-4.4% add \$400 for Crescent Connector State fee utility outreach?	
540.000-Advertising		-	-	-	-	-	2,000	2,000	dog waste bags \$3,000, inspection materials/equipment, water quality monitoring supplies	5,000
570.000-Other Purchased Services		-	-	-	-	5,000	5,000	-	0.0%	
									moved from Streets, repair of Brookside outlet (15,000), Brickyard outlet (35K project, if not full grant received \$10,000), potential slip lining of pipe	could allow slip lining of more pipes based on UPWP TV prioritization replacement matrix
575.000-Storm Sewer Maintenance		-	-	-	-	25,000	30,000	5,000	20.0%	45,000
									Summer interns vehicle costs for inspections \$1,000); storm water conferences and training events for staff \$1,500	3,000
580.000-Travel		-	-	-	-	2,500	1,500	(1,000)	-40.0%	
612.000-Uniforms		-	-	-	-	-	-	-	n/a	
									Adopt-a-Drain program for the City \$780 annual fee, 25 people-welcome packet printing & signs	1,200
830.000-Regular Programs		-	-	-	-	1,200	1,200	-	0.0%	
									UPWP (TV stormwater drains for problems) \$10,000, Better Roads-Brickyard outlet \$7,000; Grants in Aid \$3,000; MS4 Formula grant (\$15,250/year for 3 years, doesn't include leverage)	UPWP (TV stormwater drains for problems) \$10,000, Better Roads-Brickyard outlet \$7,000; Grants in Aid \$3,000; MS4 Formula grant (\$15,250/year for 3 years, doesn't include leverage)
899.000-Matching Grant Funds		-	-	12,000	-	12,000	35,250	23,250	193.8%	35,250
<b>Total Expenditure</b>		<b>76,253</b>	<b>72,848</b>	<b>90,018</b>	<b>26,691</b>	<b>167,484</b>	<b>230,850</b>	<b>63,366</b>	<b>37.8%</b>	<b>353,216</b>
Net General Fund		-	3,705	(12,000)	51,327	(167,484)	(230,850)	-	0.0%	122,366

Costing Center

210-40-13 - PW, Stormwater

---

v 2022 Actual 2023 Budget 2023 Actual 2024 Budget 2025 Budget \$ Change % Change Notes

---

Notes:

1. need to add contribution to capital when utility is formed
2. revenue is unknown at this time, we will need to work through the rate calculation process with the consultant
3. Increase professional services for cost of consultant to work through stormwater utility creation and fee structure with staff.
4. Increases in summer construction, storm sewer maintenance and matching grant funds for projects required by MS4 permit.

Costing Center

210-35-10 - Brownell Library

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
050.000-Donation Revenue	-	-	-	-	-	-	-	-	n/a
090.000-Transfer between Town/Village	15,000	15,000	15,000	15,000	-	-	-	-	n/a
098.000-Miscellaneous Revenue	500	446	500	888	500	650	150	30.0%	
<b>Total Revenues</b>	<b>15,500</b>	<b>15,446</b>	<b>15,500</b>	<b>15,888</b>	<b>500</b>	<b>650</b>	<b>150</b>	<b>30.0%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	335,587	343,409	395,708	407,069	463,761	458,449	(5,312)	-1.1%	
120.000-Part Time Salaries	113,490	103,944	108,328	106,398	125,170	146,548	21,378	17.1%	
190.000-Board Member Payments	-	-	-	350	-	5,500	5,500	n/a	5 elected trustees, 5 permanent trustees, 11 meetings
210.000-Group Insurance	134,722	111,778	160,273	111,679	138,896	158,376	19,480	14.0%	
220.000-Social Security	34,622	34,314	38,720	39,511	45,552	46,605	1,053	2.3%	
NEW-Act 76 Childcare	-	-	-	-	-	2,010	2,010	n/a	
230.000-Retirement	33,385	36,243	38,526	42,427	48,256	48,190	(66)	-0.1%	
290.000-Other Employee Benefits	2,100	-	2,100	-	-	2,450	2,450	n/a	
340.000-Technical Services	4,000	1,079	4,000	5,961	2,000	3,000	1,000	50.0%	Lockers maintenance + computers & network service estimate based on vendor quote received for
442.000-Rental of Vehicles or Equipment	1,900	2,604	2,500	2,686	3,000	3,901	901	30.0%	2 copiers (staff and public) Increased staff participation in regional
500.000-Training, Conferences, Dues	4,000	1,960	4,000	4,441	5,500	6,500	1,000	18.2%	conferences
505.000-Technology Subscription, Licenses	10,000	7,825	10,500	9,034	12,500	13,500	1,000	8.0%	Increased costs
530.000-Communications	-	-	600	-	2,640	2,640	-	0.0%	cell phone stipends
540.000-Advertising	700	-	700	-	700	700	-	0.0%	
560.000-Postage	2,500	1,466	3,000	2,923	3,000	3,000	-	0.0%	
610.000-General Supplies	13,500	12,965	13,500	13,280	14,000	12,200	(1,800)	-12.9%	moved \$1800 to buildings budget for cleaning supplies
640.201-Adult Collection	44,000	44,053	47,200	48,423	50,000	52,000	2,000	4.0%	Maintaining physical collection, Library of Things, increased demand for digital materials
640.202-Juvenile Collection	22,000	21,662	22,500	22,621	25,000	26,000	1,000	4.0%	Maintaining physical collection, Library of Things, increased demand for digital materials
735.000-Technology: Hardware, Software, Equipment	8,000	7,464	8,000	8,337	8,660	9,000	340	3.9%	4 year replacement cycle
750.000-Machinery and Equipment	7,500	6,258	5,000	4,993	8,000	-	(8,000)	-100.0%	Moving to 755.000 Furniture & Fixtures
755.000-Furniture and Fixtures	-	-	-	-	-	8,000	8,000	n/a	Moved from 750.000 Machinery & Equip.
840.201-Adult Programs	1,000	995	1,000	991	1,500	2,000	500	33.3%	Increasing adult program offerings
840.202-Childrens Programs	4,500	4,561	4,500	4,499	4,500	4,500	-	0.0%	
845.000-Employee/Volunteer Recognition	800	800	800	950	1,500	1,500	-	0.0%	
<b>Total Expenditure</b>	<b>778,306</b>	<b>743,380</b>	<b>871,455</b>	<b>836,571</b>	<b>964,134</b>	<b>1,016,569</b>	<b>52,435</b>	<b>5.4%</b>	
Net General Fund	(762,806)	(727,934)	(855,955)	(820,682)	(963,634)	(1,015,919)	(52,285)	5.4%	

**Costing Center**

**210-35-10 - Brownell Library**

---

**2022 Budget 2022 Actual 2023 Budget 2023 Actual 2024 Budget 2025 Budget \$ Change % Change Notes**

---

Notes:

1. Adding trustee stipends not previously budgeted.
2. PT salary increase for additional sub hours.

Costing Center

210-30-10 - EJRP, Administration

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
020.000-Charges for Services	15,000	14,060	12,000	9,574	12,479	9,500	(2,979)	-23.9%	
090.000-Transfer between Town/Village	12,000	5,000	-	-	-	-	-	n/a	
091.000-Transfer between funds	-	1,500	-	1,500	-	-	-	n/a	moved to Parks budget
<b>Total Revenues</b>	<b>27,000</b>	<b>20,560</b>	<b>12,000</b>	<b>11,074</b>	<b>12,479</b>	<b>9,500</b>	<b>(2,979)</b>	<b>-23.9%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	264,146	302,076	343,451	371,365	395,062	461,786	66,725	16.9%	moved FT Adult Programming Coordinator to this budget
120.000-Part Time Salaries	-	3,647	-	4,076	-	-	-	n/a	
130.000-Overtime	-	-	-	21	-	-	-	n/a	
210.000-Group Insurance	118,163	117,797	151,475	156,314	162,427	189,293	26,866	16.5%	
220.000-Social Security	20,308	23,819	26,409	28,844	30,453	35,603	5,151	16.9%	
NEW-Act 76 Childcare	-	-	-	-	-	1,536	1,536	n/a	
230.000-Retirement	26,415	26,285	33,508	34,205	33,729	40,590	6,861	20.3%	
290.000-Other Employee Benefits	1,312	-	1,750	-	-	2,100	2,100	n/a	
330.000-Professional Services	18,622	18,116	5,820	12,759	1,764	21,424	19,660	1114.5%	Clicktime (\$805/mo), Secure Shred (\$22/mo), Misc (attorney, contractors, etc. \$1500), senior programming \$10K
442.000-Rental of Vehicles or Equipment	-	-	-	-	-	1,776	1,776	n/a	2 copier leases for Maple St Avg last 2 yrs actuals (NRPA, VRPA memberships, etc.); removed budget for tuition reimbursement
500.000-Training, Conferences, Dues	8,147	3,355	6,098	2,955	6,068	3,155	(2,913)	-48.0%	Previously for RecTrac; moved to Program Fund
505.000-Technology Subscription, Licenses	4,440	13,536	4,440	12,251	10,825	-	(10,825)	-100.0%	
530.000-Communications	9,831	7,924	9,485	12,590	1,980	2,640	660	33.3%	cell phone stipends Advertising for open positions - this will be included in the Admin budget
540.000-Advertising	3,000	-	3,000	-	3,000	-	(3,000)	-100.0%	
550.000-Printing and Binding	-	2,331	-	6,931	-	-	-	n/a	
561.000-Credit Card Processing Fees	-	235	-	173	-	200	200	n/a	2 year avg
610.000-General Supplies	5,000	9,030	5,000	6,898	7,200	15,000	7,800	108.3%	\$5000 plus \$10K for senior supplies
735.000-Technology: Hardware, Software, Equipment	6,000	-	6,000	-	-	-	-	n/a	
832.000-Scholarships	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%	
850.000-Community Events & Celebrations	-	-	-	-	17,500	17,500	-	0.0%	July 4th (\$10K) & Memorial Day Parade (\$7.5K)
<b>Total Expenditure</b>	<b>489,384</b>	<b>532,152</b>	<b>600,436</b>	<b>653,382</b>	<b>674,007</b>	<b>796,603</b>	<b>122,596</b>	<b>18.2%</b>	
Net General Fund	(462,384)	(511,591)	(588,436)	(642,308)	(661,528)	(787,103)	(125,575)	19.0%	

Notes:

1. Increases in personnel, professional services and general supplies for adult programming. This had been budgeted as a separate department in FY24 but has been moved into the EJRP Admin budget where all other similar positions/activities exist.

Costing Center

210-30-12 - EJRP, Parks and Facilities

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
091.000-Transfer between funds	-	-	-	-	-	1,500	1,500	n/a	mowing at WWTF
<b>Total Revenues</b>	-	-	-	-	-	<b>1,500</b>	<b>1,500</b>	<b>n/a</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	109,856	115,583	116,177	124,774	139,627	143,767	4,140	3.0%	this includes buildings coordination costs for entire City
120.000-Part Time Salaries	25,240	29,283	25,240	42,465	46,574	56,341	9,767	21.0%	Reflect pay increase and increase in hours based on average of past 12 months, buildings related
130.000-Overtime	-	2,761	-	2,692	-	-	-	n/a	
210.000-Group Insurance	35,851	28,719	36,266	32,030	38,170	40,769	2,599	6.8%	
220.000-Social Security	10,389	12,109	10,871	13,438	14,337	15,400	1,064	7.4%	
NEW-Act 76 Childcare	-	-	-	-	-	664	664	n/a	
230.000-Retirement	10,985	11,423	11,618	11,854	14,033	14,447	414	3.0%	
290.000-Other Employee Benefits	700	-	700	-	-	700	700	n/a	
330.000-Professional Services	5,300	14,099	6,000	11,106	12,573	12,603	30	0.2%	2 yr avg
431.000-R&M Buildings and Grounds	12,559	5,570	12,559	18,455	4,532	12,013	7,481	165.1%	2 yr avg (playgrounds, pavilions)
441.000-Rental of Land or Buildings	500	500	500	500	500	500	-	0.0%	Annual Global Foundries lease
442.000-Rental of Vehicles or Equipment	2,160	3,791	2,178	2,058	4,743	2,925	(1,818)	-38.3%	2 yr avg
500.000-Training, Conferences, Dues	4,098	1,837	4,098	2,194	3,902	2,000	(1,902)	-48.7%	Recertifications (pool, playground, etc.)
530.000-Communications	-	-	-	-	1,320	1,320	-	0.0%	cell phone stipends
610.000-General Supplies	18,632	23,970	20,495	20,858	28,759	30,000	1,241	4.3%	2 yr avg, includes maintenance of Memorial Park and fountain; additional tools and supplies for buildings coordinator role
626.000-Gasoline	-	-	-	-	1,500	1,500	-	0.0%	
<b>Total Expenditure</b>	<b>236,270</b>	<b>249,645</b>	<b>246,702</b>	<b>282,423</b>	<b>310,569</b>	<b>334,950</b>	<b>24,380</b>	<b>7.9%</b>	
Net General Fund	(236,270)	(249,645)	(246,702)	(282,423)	(310,569)	(334,950)	(24,380)	7.9%	

Notes:

1. This budget includes personal costs of buildings coordination for entire City.
2. Increase R&M for playgrounds and pavilions based on historical actuals.
3. Increase general supplies for additional tools and supplies related to buildings coordinator needs. This line also includes supplies for the maintenance of Memorial Park and fountain.

Costing Center

210-30-13 - EJRP, Adult

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
110.000-Regular Salaries	-	-	-	-	26,167	-	(26,167)	-100.0%	moved to EJRP Admin budget
210.000-Group Insurance	-	-	-	-	13,055	-	(13,055)	-100.0%	
220.000-Social Security	-	-	-	-	2,048	-	(2,048)	-100.0%	
NEW-Act 76 Childcare	-	-	-	-	-	-	-	n/a	
230.000-Retirement	-	-	-	-	2,254	-	(2,254)	-100.0%	
290.000-Other Employee Benefits	-	-	-	-	-	-	-	n/a	
									FY24 this was for SSTA paratransit services after 1/1/24; moved to EJRP Admin budget
330.000-Professional Services	-	-	-	-	20,000	-	(20,000)	-100.0%	Prof Svcs and Gen Supp
500.000-Training, Conferences, Dues	-	-	-	-	2,000	-	(2,000)	-100.0%	moved to EJRP Program fund
900.000-Transfer between Town/City	-	-	-	-	50,379	-	(50,379)	-100.0%	
<b>Total Expenditure</b>	-	-	-	-	<b>115,902</b>	-	<b>(115,902)</b>	<b>-100.0%</b>	
Net General Fund	-	-	-	-	(115,902)	-	115,902	-100.0%	

Notes:

1. possibly add GF transfer to senior center fund to support programs
2. This budget has been moved to EJRP Admin.

## EJRP Capital Plan

Based on 1% of City grand list with 0.35% annual growth

Category	FY25	FY26	FY27	FY28	FY29
	Amount	Amount	Amount	Amount	Amount
<b>Resurfacing</b>	\$ -	\$ 46,068	\$ 4,700	\$ 1,800	\$ 1,800
<b>Playground Equipment</b>	\$ 47,198	\$ -	\$ 30,000	\$ -	\$ -
<b>Lighting &amp; Technology</b>	\$ -	\$ 37,709	\$ -	\$ 30,000	\$ 35,633
<b>Maintenance Equipment</b>	\$ 32,056	\$ 18,000	\$ 33,000	\$ 19,500	\$ 19,500
<b>Buildings &amp; Facilities</b>	\$ -	\$ -	\$ 24,475	\$ 51,275	\$ 46,043
<b>Pedestrian Paths</b>	\$ 15,626	\$ -	\$ -	\$ -	\$ -
<b>Pool</b>	\$ 6,500	\$ -	\$ 10,000	\$ -	\$ -
<b>Landscaping</b>	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>TOTAL</b>	<b>\$113,380</b>	<b>\$113,777</b>	<b>\$114,175</b>	<b>\$114,575</b>	<b>\$114,976</b>

### FY25 Detail

Category	Items	Amount
<b>Playground Equipment</b>	Maple Street playground (year 5 of 5).	\$ 47,198
<b>Maintenance Equipment</b>	Maintenance truck (year 1 of 5). Zero Turn mower. Line painter (year 1 of 7).	\$ 32,056
<b>Pedestrian Paths</b>	Drainage in between pool house and office building.	\$ 15,626
<b>Pool</b>	Diving board.	\$ 6,500
<b>Landscaping</b>	Landscaping, tree, and turf maintenance.	\$ 12,000

---

**TOTAL \$113,380**

---



Costing Center

210-95-00 - Debt

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
900.000-Transfer between Town/City	-	-	-	-	203,203	200,574	(2,629)	-1.3%	police facility debt, final payment FY34
950.902-EJRP Principal	-	-	-	-	-	-	-	-	n/a
950.903-Capital Imp Principal	135,135	135,135	135,135	135,135	135,135	135,135	-	0.0%	final payment FY35
955.902-EJRP Interest	-	-	-	-	-	-	-	-	n/a
955.903-Capital Imp Interest	64,190	64,228	60,415	60,489	64,190	56,344	(7,846)	-12.2%	final payment FY35
<b>Total Expenditure</b>	<b>199,325</b>	<b>199,363</b>	<b>195,550</b>	<b>195,624</b>	<b>402,528</b>	<b>392,053</b>	<b>(10,475)</b>	<b>-2.6%</b>	
Net General Fund	(199,325)	(199,363)	(195,550)	(195,624)	(402,528)	(392,053)	10,475	-2.6%	

Notes:

Costing Center	110-95-00 - Debt, Town									
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
<b>Revenues</b>										
090.000 Transfer between Town/City	-	-	-	-	-	-	203,203	200,574	(2,629)	n/a
<b>Total Revenues</b>	-	-	-	-	-	-	<b>203,203</b>	<b>200,574</b>	<b>(2,629)</b>	<b>(2,629)</b>
<b>Expenditure</b>										
950.901-Police Facility Debt Principal	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	-	0.0%
955.901-Police Facility Debt Interest	184,890	184,890	174,408	174,408	162,844	162,844	150,617	127,216	(23,401)	-14.4%
970.901-Police Lease Principal	5,343	5,343	2,815	2,815	-	-	-	14,341	14,341	n/a
975.901-Police Lease Interest	402	402	58	58	-	-	-	2,647	2,647	n/a
<b>Total Expenditure</b>	<b>535,635</b>	<b>535,635</b>	<b>522,281</b>	<b>522,280</b>	<b>507,844</b>	<b>507,844</b>	<b>495,617</b>	<b>489,204</b>	<b>(6,413)</b>	<b>(514,257)</b>
<i>Net Town General Fund</i>	<i>(535,635)</i>	<i>(535,635)</i>	<i>(522,281)</i>	<i>(522,280)</i>	<i>(507,844)</i>	<i>(507,844)</i>	<i>(292,414)</i>	<i>(288,630)</i>	<i>3,784</i>	<i>511,628</i>

# Costing Center Summary

110-95-00 - Debt, Town

<b>Previous Costing Center</b>	110-95-00 - Debt, Town	<b>Budget Year</b>	2025
<b>Entity</b>	Town	<b>Accounting Reference</b>	110-95-00
<b>Department</b>	13 - Finance - Town	<b>Approved</b>	No
<b>Stage</b>	Warned Budget	<b>Manager</b>	Daniel Roy (droy)

## Narrative

### Description

The debt segment accounts for all general fund debt of the Town. The only debt item in the Town General Fund is the Police Facility bond that was also used to renovate 81 Main Street. This debt is \$345,000 principal per year and a decreasing annual interest amount until it is retired in November 2033 (FY34).

Per Police Agreement section 10, City will continue to make payments based on grand list value. FY23 Form 411 reflects 41.23% City and 58.77% Town. For budgeting purposes, the split used is 41/59 with the actual tax rate for this purposes established as part of tax rate setting.

### New Initiatives

The FY24 debt costing center does not include any new debt for the Town. In the Police Operating costing center, a lease purchase is proposed to replace an unmarked car. This lease is contained in the Police Operating costing center.

### Goals and Priorities

.

## Budget Prior Year Comparison

Object	Changes	<u>Percent Change</u>	<u>2024 Amount</u>	<u>2025 Amount</u>
<b>Revenues</b>				
090.000-Transfer between Town/City	Decreased	1.29 %	203,203	200,574
<b>Total Revenues</b>		1.29 %	203,203	200,574
<b>Expenditure</b>				
950.901-Police Facility Debt Principal	Unchanged	0.00 %	345,000	345,000
955.901-Police Facility Debt Interest	Decreased	15.54 %	150,617	127,216
970.901-Police Lease Principal	New this year		-	14,341
975.901-Police Lease Interest	New this year		-	2,647
<b>Total Expenditure</b>		1.29 %	495,617	489,204

# Costing Center Budget with Notes

110-95-00 - Debt, Town

Objects	Comments	Object Subtotals	2025 Budget
<b>Revenues</b>			
<b>090 Transfer between Town/Village</b>			
090.000-Transfer between Town/City	City Portion of Police Facility Bond, based on grand list value (41%)		200,574
<b>Total 090 Transfer between Town/Village (as revenue)</b>			<b>200,574</b>
<b>Total Revenues</b>			<b>200,574</b>
<b>Expenditure</b>			
<b>950-975 Debt Service</b>			
950.901-Police Facility Debt Principal			345,000
955.901-Police Facility Debt Interest			127,216
970.901-Police Lease Principal	New Police vehicle lease, first payment of all principal was July, 2023		14,341
975.901-Police Lease Interest	New Police vehicle lease, first payment of all principal was July, 2023		2,647
<b>Total 950-975 Debt Service</b>			<b>489,204</b>
<b>Total Expenditure</b>			<b>489,204</b>
<b>Net Total</b>			<b>(288,630)</b>

Costing Center

210-90-00 - Transfers and Misc

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
050.000-Donation Revenue	-	10,653	-	10,061	-	-	-	-	n/a
Grant Revenue	-	20,643	-	12,729	-	-	-	-	n/a
098.000-Miscellaneous Revenue	-	-	-	-	-	-	-	-	n/a
<b>Total Revenues</b>	-	<b>31,296</b>	-	<b>22,790</b>	-	-	-	-	<b>n/a</b>
<b>Expenditure</b>									
Grant Expenses	-	17,075	-	4,580	-	-	-	-	n/a
Donation Expenses	-	9,717	-	13,939	-	-	-	-	n/a
Capital Transfer	462,248	462,248	531,585	531,585	531,585	584,744	53,159	10.0%	planned increase of 10% over previous year
Rolling Stock Transfer	-	-	-	-	-	283,450	283,450	n/a	previously in Street and Fire budgets
Buildings Transfer	75,000	75,000	50,000	50,000	50,000	50,000	-	0.0%	
EJRP Capital Transfer	113,580	113,580	112,543	112,543	112,771	113,380	609	0.5%	from Brad 1% of grand list value
922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%	current FY24 projected termination reserve balance is \$86,809 (assuming no use in FY24)
<b>Total Expenditure</b>	<b>655,828</b>	<b>682,620</b>	<b>699,128</b>	<b>717,647</b>	<b>699,356</b>	<b>1,036,574</b>	<b>337,218</b>	<b>48.2%</b>	
Net General Fund	(655,828)	(651,323)	(699,128)	(694,856)	(699,356)	(1,036,574)	(337,218)	48.2%	

Notes:

1. Decrease transfer to capital as a result of LOT funding being used instead. See Capital Budget for detail and fund projections.
2. \$100,000 transfer to GF reserve would increase the tax rate by an additional 1% which would be an additional \$25/year on a \$280,000 property.

Costing Center

210-41-20 - Buildings - 2 Lincoln St

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
090.000-Transfer between Town/Village	-	1,993	2,075	1,822	-	-	-	-	n/a
<b>Total Revenues</b>	<b>-</b>	<b>1,993</b>	<b>2,075</b>	<b>1,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Expenditure</b>									
400.000-Contracted Services	9,000	11,401	11,000	17,970	3,000	3,000	-	0.0%	fy24 is on track, to slightly low
410.000-Water and Sewer Charges	500	760	600	702	1,500	750	(750)	-50.0%	No history to guage
420.000-Cleaning Services	-	-	-	1,574	22,000	15,000	(7,000)	-31.8%	Based on current monthly cost plus a buffer due to uncertenty of construction time line I expect we need to hoe out basement before conctruction which will be a couple of
425.000-Trash Removal	600	-	-	-	3,600	4,000	400	11.1%	roll off dumpsters
431.000-R&M Buildings and Grounds	20,000	7,789	20,000	16,931	20,000	5,000	(15,000)	-75.0%	3yr avg, figuring fy24 montly avg to date. Reverting to 23 budget as fy24 is tracking
530.000-Communications	4,500	6,619	5,000	10,600	8,968	10,600	1,632	18.2%	high
610.000-General Supplies	1,700	616	1,500	788	5,000	2,150	(2,850)	-57.0%	fy 24 tracking very low, used 3yr avg including 5k for fy24.
621.000-Natural Gas/Heating	4,800	5,533	5,000	5,230	6,500	5,800	(700)	-10.8%	3yr avg, figuring fy24 montly avg to date.
622.000-Electricity	7,500	6,997	11,000	7,148	11,000	8,500	(2,500)	-22.7%	3yr avg rounded to nearest 500
755.000-Furniture and Fixtures	500	-	2,000	3,054	7,000	7,000	-	0.0%	Will need after renovation
<b>Total Expenditure</b>	<b>49,100</b>	<b>39,715</b>	<b>56,100</b>	<b>63,997</b>	<b>88,568</b>	<b>61,800</b>	<b>(26,768)</b>	<b>-30.2%</b>	
Net General Fund	(49,100)	(37,722)	(54,025)	(62,175)	(88,568)	(61,800)	26,768	-30.2%	

Notes:

1. Overall changes based on actual data available for FY24 with increased use of building by staff and public.

Costing Center

210-41-21 - Buildings - Brownell Library

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
400.000-Contracted Services	30,000	34,574	30,000	31,402	4,750	6,350	1,600	33.7%	3% over non-cleaning FY2023 Actual (\$5847) + Door Monitoring contract
410.000-Water and Sewer Charges	600	427	600	492	700	540	(160)	-22.9%	3yr avg
420.000-Cleaning Services	-	-	-	-	30,000	30,000	-	0.0%	Current monthly cost of 21-2200 or less with holidays and closings. An increase is expected and budget is for \$2,300 per month for yr25; window cleaning and additional floor cleaning
425.000-Trash Removal	-	-	-	-	-	-	-	n/a	
431.000-R&M Buildings and Grounds	20,000	22,768	20,000	19,924	25,175	23,300	(1,875)	-7.4%	3yr avg + 3% increase 3yr avg no 3% increase as budget is tracking
530.000-Communications	1,500	4,626	1,500	4,695	4,090	4,470	380	9.3%	on target for fy24 add for cleaning supplies (hand soap, paper towels, toilet paper, cleaning supplies), this is currently under R&M buildings and
610.000-General Supplies	-	-	-	-	-	1,800	1,800	n/a	grounds
621.000-Natural Gas/Heating	6,000	6,991	6,000	7,316	7,200	7,200	-	0.0%	price regulated commodity 3yr avg
622.000-Electricity	13,700	14,016	13,700	15,115	14,750	14,650	(100)	-0.7%	3yr avg
755.000-Furniture and Fixtures	-	-	-	-	-	2,155	2,155	n/a	Shelving repairs
<b>Total Expenditure</b>	<b>71,800</b>	<b>83,402</b>	<b>71,800</b>	<b>78,944</b>	<b>86,665</b>	<b>90,465</b>	<b>3,800</b>	<b>4.4%</b>	
Net General Fund	(71,800)	(83,402)	(71,800)	(78,944)	(86,665)	(90,465)	(3,800)	4.4%	

Notes:

1. include annual funds for repair/replacement of shelving
2. FY26 Repair/painting of soffits at Brownell library \$5,000 estimate

Costing Center

210-41-22 - Buildings - Fire Station

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
400.000-Contracted Services	500	560	500	-	600	600	-	0.0%	
410.000-Water and Sewer Charges	500	372	500	507	500	500	-	0.0%	from Chief
420.000-Cleaning Services	-	-	-	-	500	250	(250)	-50.0%	
425.000-Trash Removal	-	-	-	-	-	-	-		n/a
431.000-R&M Buildings and Grounds	15,000	3,922	9,500	6,478	8,000	8,500	500	6.3%	from Chief, need to look at electrical in future
530.000-Communications	2,200	2,378	2,200	518	2,400	4,140	1,740	72.5%	Firstlight \$345/mo, Comcast removed as service at station is now connected to 2 Lincoln
610.000-General Supplies	1,700	391	1,500	197	1,100	1,500	400	36.4%	from Chief
621.000-Natural Gas/Heating	3,500	4,377	3,500	4,416	4,000	5,000	1,000	25.0%	from Chief
622.000-Electricity	7,500	6,997	4,000	7,148	7,000	8,000	1,000	14.3%	from Chief
626.000-Gasoline	5,000	5,066	5,000	5,512	-	-	-		n/a this was moved to dept budget as it is fuel for trucks/equipment, not buiding related
755.000-Furniture and Fixtures	-	-	-	-	-	2,000	2,000		n/a replace tables
<b>Total Expenditure</b>	<b>35,900</b>	<b>24,063</b>	<b>26,700</b>	<b>24,776</b>	<b>24,100</b>	<b>30,490</b>	<b>6,390</b>	<b>26.5%</b>	
Net General Fund	(35,900)	(24,063)	(26,700)	(24,776)	(24,100)	(30,490)	(6,390)	26.5%	

Notes:

1. Increase communications to account for building related expenses for phone and internet. A portion of this was previously in the operating budget for the fire dept.



Costing Center

210-41-23 - Buildings - Park Street School

Expenditure	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
400.000-Contracted Services	600	410	1,000	-	1,000	2,000	1,000	100.0%	added sprinkler inspection, furnace service, alarm service and security camera service
410.000-Water and Sewer Charges	700	889	700	1,089	1,500	1,150	(350)	-23.3%	3yr avg
420.000-Cleaning Services	-	-	-	-	32,500	32,500	-	0.0%	
425.000-Trash Removal	-	-	-	-	-	-	-	n/a	
431.000-R&M Buildings and Grounds	25,000	22,392	-	1,813	15,000	15,000	-	0.0%	fy 24 tracking over, slate roof repair needed, window care needed, additional paving needed, etc.
530.000-Communications	2,300	2,600	3,000	2,793	3,100	3,100	-	0.0%	fy24 tracking slightly high
610.000-General Supplies	-	-	-	-	-	4,500	4,500	n/a	add for cleaning supplies (hand soap, paper towels, toilet paper, cleaning supplies)
621.000-Natural Gas/Heating	3,000	4,142	3,000	3,952	3,500	3,900	400	11.4%	3yr avg
622.000-Electricity	4,400	4,931	4,400	5,860	5,900	5,900	-	0.0%	fy24 tracking on target to slightly low
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
<b>Total Expenditure</b>	<b>36,000</b>	<b>35,364</b>	<b>12,100</b>	<b>15,507</b>	<b>62,500</b>	<b>68,050</b>	<b>5,550</b>	<b>8.9%</b>	
Net General Fund	(36,000)	(35,364)	(12,100)	(15,507)	(62,500)	(68,050)	(5,550)	8.9%	

Notes:

1. Add general supplies for cleaning supplies that were previously in other budgets within EJRP.

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
400.000-Contracted Services	30,000	71,799	30,000	33,780	1,000	3,000	2,000	200.0%	Spinkler,alarms, heating systems, 4 building complex
410.000-Water and Sewer Charges	5,500	7,030	7,000	6,913	7,800	7,800	-	0.0%	
420.000-Cleaning Services	-	-	-	2,838	32,500	32,500	-	0.0%	certain expenses shared with EJRP programs
425.000-Trash Removal	-	-	-	-	4,716	4,900	184	3.9%	
431.000-R&M Buildings and Grounds	4,000	171	30,000	24,196	30,000	30,000	-	0.0%	Still in a 5 year roof replacement project.
530.000-Communications	6,000	9,589	6,500	8,883	8,900	9,150	250	2.8%	3yr avg
610.000-General Supplies	-	-	-	-	-	6,500	6,500	n/a	add for cleaning supplies (hand soap, paper towels, toilet paper, cleaning supplies)
621.000-Natural Gas/Heating	4,500	5,212	6,500	7,520	6,500	6,500	-	0.0%	
622.000-Electricity	37,000	34,748	37,000	34,890	37,500	36,500	(1,000)	-2.7%	3yr avg
626.000-Gasoline	1,500	2,490	1,500	2,717	-	-	-	n/a	moved to operating budget as this was gas for vehicles/equipment
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
<b>Total Expenditure</b>	<b>88,500</b>	<b>131,039</b>	<b>118,500</b>	<b>121,738</b>	<b>128,916</b>	<b>136,850</b>	<b>7,934</b>	<b>6.2%</b>	
Net General Fund	(88,500)	(131,039)	(118,500)	(121,738)	(128,916)	(136,850)	(7,934)	6.2%	

Notes:

1. Increase contracted services for life safety inspections for 4 buildings within Maple St complex.
2. Add general supplies for cleaning supplies that were previously in other budgets within EJRP.

**Building Maintenance Fund**

	<b>FY24</b>	<b>FY25</b>	<b>Notes</b>
	<b>Projection</b>	<b>Projection</b>	
<b>Beginning Balance</b>	<b>280,786</b>	<b>30,786</b>	
Add	50,000	50,000	
			FY24 Brownell roof and entrance, FY25 Brownell carpet
Spend	300,000	75,000	replacement
<b>Ending Balance</b>	<b>30,786</b>	<b>5,786</b>	

Future Projects:

nothing identified at this time

**Economic Development Fund**

	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>Notes</b>
	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	
<b>Beginning Balance</b>	<b>737,083</b>	<b>571,081</b>	<b>324,081</b>	<b>(13,919)</b>	
Add	112,000	112,000	112,000	112,000	tax revenue
	278,002	359,000	450,000	50,000	FY24 Main St Park; FY25 \$109,000 Crescent Connector and \$250,000 Amtrak; FY26 \$450,000 Amtrak; FY27 \$50,000 Amtrak
Spend					
<b>Ending Balance</b>	<b>571,081</b>	<b>324,081</b>	<b>(13,919)</b>	<b>48,081</b>	

Notes:

1. Crescent Connector project requires an additional \$109,000 (bike racks, bike boxes, EV charging stations, trees, and potentially ROW clean up costs)
2. Amtrak grant match is estimated at \$750,000
3. Main St Park was originally estimated at \$478,002 with a match of \$278,002; \$24,934 was spent prior to the grant approval which does not count towards match; we have \$278,002 left to spend of the grant match amount

**Local Option Tax Fund**

	FY23	FY24 Projection	FY25 Projection	FY26 Projection	FY27 Projection	FY28 Projection	FY29 Projection	Notes
<b>Beginning Balance</b>	-	<b>559,342</b>	<b>1,032,070</b>	<b>687,894</b>	<b>544,144</b>	<b>400,394</b>	<b>256,644</b>	
Add	659,342	745,000	874,432	875,000	875,000	875,000	875,000	annualized average of FY23 quarterly receipts
Spend	100,000	272,272	1,218,608	1,018,750	1,018,750	1,018,750	1,018,750	FY23 IT migration (will transfer funds in FY24 as this is when expenses were actually incurred); FY24 Rebranding \$40,000; Strategic Planning \$30,000; Banners/Signs \$14,375 (50 banners for streetlights \$110/ea, 5 entrance signs \$1,775/ea); planned increase to capital transfer from general fund \$79,739; paving increase of \$20,000 (projected for pricing increases), additional \$20,000 assigned by Council; stormwater grant matching funds \$28,000; 50% of Code Enforcement Officer salary/benefits; FY25 25% of revenue for sidewalks in FY25, remaining for other capital projects; FY26-FY29 conservative revenue estimate with 25% to sidewalks and \$800,000 to other capital
<b>Ending Balance</b>	<b>559,342</b>	<b>1,032,070</b>	<b>687,894</b>	<b>544,144</b>	<b>400,394</b>	<b>256,644</b>	<b>112,894</b>	

**FY23 Actual LOT Revenue:**

Q1	-
Q2	240,799.90
Q3	195,435.64
Q4	219,588.49
Interest	3,517.96
<b>FY23 Total</b>	<b><u>659,341.99</u></b>

*To calculate LOT revenue: 1% of total receipts as reported to State, 30% of that is retained by State for PILOT fund-70% comes to City, \$5.96/return fee assessed as well*

**General Fund Capital Reserve Fund Balance**

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
<b>Beginning Fund Balance</b>	1,073,157	1,610,087	2,089,882	1,886,911	2,532,687	3,046,001	3,726,530	(991,293)	(6,553,715)
Planned Spending	(90,000)	(1,120,867)	(1,662,425)	(878,325)	(1,081,872)	(975,594)	(6,459,559)	(7,398,331)	(250,000)
Revenue Sources									
<i>General Fund Transfer In</i>	531,585	584,744	643,218	707,540	778,294	856,123	941,735	1,035,909	1,139,500
<i>CVE Annual Contribution</i>	15,606	15,918	16,236	16,561	16,892				
<i>LOT Transfer In</i>	79,739	1,000,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
<i>Misc. Donations and Interest Earnings</i>									
<i>Summary Stormwater Grants</i>									
<i>Brickyard Culvert</i>									
<i>Vtrans Structures Grant-Main St. Ped Bridge</i>									
<i>Crescent Connector Grant</i>									
<i>Pearl St. Missing Link Grants</i>									
<i>FEMA - Densmore Drive (Oct 2019 event) and State 15%</i>									
<b>Total Revenues</b>	<b>626,930</b>	<b>1,600,662</b>	<b>1,459,454</b>	<b>1,524,101</b>	<b>1,595,186</b>	<b>1,656,123</b>	<b>1,741,735</b>	<b>1,835,909</b>	<b>1,939,500</b>
<b>Ending Fund Balance</b>	1,610,087	2,089,882	1,886,911	2,532,687	3,046,001	3,726,530	(991,293)	(6,553,715)	(4,864,215)

annual planned increase GF transfer in: 10%

**Rolling Stock Fund Balance**

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
<b>Beginning Fund Balance</b>	701,305	670,585	334,942	290,580	13,552	259,329	1,993,722	153,492	(53,298)
Planned Spending									
<i>Streets</i>	(300,420)	(325,500)	(275,000)	(599,150)	(103,200)	(170,000)	(274,300)	(303,750)	(455,000)
<i>Fire</i>	-	(293,593)	(70,000)	-	-	-	(1,600,438)	-	(97,571)
<b>Total Spending</b>	<b>(300,420)</b>	<b>(619,093)</b>	<b>(345,000)</b>	<b>(599,150)</b>	<b>(103,200)</b>	<b>(170,000)</b>	<b>(1,874,738)</b>	<b>(303,750)</b>	<b>(552,571)</b>
Debt Payments (fire truck)						1,521,846	(390,000)	(380,000)	(370,000)
Revenue Sources									
<i>Highway General Fund Transfer In</i>	151,440	158,865	168,146	179,748	194,250	212,377	235,037	263,361	298,766
<i>Fire General Fund Transfer In</i>	118,260	124,585	132,491	142,374	154,728	170,169	189,472	213,600	243,760
<i>Vac Truck Rental</i>									
<i>Sale of Assets</i>									
<i>Interest Earnings</i>									
<b>Total Revenues</b>	<b>269,700</b>	<b>283,450</b>	<b>300,638</b>	<b>322,122</b>	<b>348,977</b>	<b>382,547</b>	<b>424,508</b>	<b>476,960</b>	<b>542,526</b>
<b>Ending Fund Balance</b>	670,585	334,942	290,580	13,552	259,329	1,993,722	153,492	(53,298)	(433,343)

annual planned increase Highway GF transfer in: 25%    5,940    7,425    9,281    11,602    14,502    18,127    22,659    28,324    35,405

annual planned increase Fire GF transfer in: 25%    5,060    6,325    7,906    9,883    12,354    15,442    19,302    24,128    30,160

**Water Fund Capital Reserve Balance**

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
<b>Beginning Fund Balance</b>	811,787	625,292	708,374	563,349	903,931	1,211,588	1,291,013	817,769	(954,639)
Planned Spending	(412,398)	(169,500)	(452,574)	(21,964)	(23,915)	(307,201)	(914,943)	(2,269,203)	-
Debt Payments (previous FY35, Main St. water line FY53, lead service line FY32)	(234,096)	(257,418)	(252,452)	(247,454)	(328,427)	(323,374)	(318,301)	(313,205)	(308,084)
Revenue Sources									
<i>Transfer In from Water Operating Budget</i>	460,000	510,000	560,000	610,000	660,000	710,000	760,000	810,000	860,000
<i>Interest Earnings</i>									
<i>Vac Truck Rental</i>									
<b>Total Revenues</b>	<b>460,000</b>	<b>510,000</b>	<b>560,000</b>	<b>610,000</b>	<b>660,000</b>	<b>710,000</b>	<b>760,000</b>	<b>810,000</b>	<b>860,000</b>
<b>Ending Fund Balance</b>	625,292	708,374	563,349	903,931	1,211,588	1,291,013	817,769	(954,639)	(402,723)

**Wastewater Fund Capital Reserve Balance**

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
<b>Beginning Fund Balance</b>	1,756,786	1,925,829	2,023,191	2,462,053	2,913,915	3,430,777	3,967,639	4,524,502	5,101,364
Planned Spending	(268,500)	(359,500)	(38,000)	(45,000)	-	-	-	-	-
Debt Payments (ARRA Stimulus Loan ends FY31)	(2,457)	(3,138)	(3,138)	(3,138)	(3,138)	(3,138)	(3,138)	(3,138)	
Revenue Sources									
<i>Transfer In from Wastewater Operating Budget</i>	440,000	460,000	480,000	500,000	520,000	540,000	560,000	580,000	600,000
<i>Interest Earnings</i>									
<b>Total Revenues</b>	<b>440,000</b>	<b>460,000</b>	<b>480,000</b>	<b>500,000</b>	<b>520,000</b>	<b>540,000</b>	<b>560,000</b>	<b>580,000</b>	<b>600,000</b>
<b>Ending Fund Balance</b>	1,925,829	2,023,191	2,462,053	2,913,915	3,430,777	3,967,639	4,524,502	5,101,364	5,701,364

**Sanitation Fund Capital Reserve Balance**

	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
<b>Beginning Fund Balance</b>	200,277	129,652	84,630	(551,210)	(488,510)	(400,471)	(286,789)	(329,041)	(576,391)
Planned Spending	(83,625)	(78,678)	(689,080)	(10,982)	(5,642)	-	(175,935)	(401,033)	-
Debt Payments (HS Pump Station Upgrade RF1-157 FY34 and ARRA Stimulus Loan FY31)	(82,000)	(81,344)	(81,760)	(81,318)	(81,318)	(81,318)	(81,317)	(81,317)	(67,119)
Revenue Sources									
<i>Transfer In from Wastewater Operating Budget</i>	95,000	115,000	135,000	155,000	175,000	195,000	215,000	235,000	255,000
<i>Interest Earnings</i>									
<b>Total Revenues</b>	<b>95,000</b>	<b>115,000</b>	<b>135,000</b>	<b>155,000</b>	<b>175,000</b>	<b>195,000</b>	<b>215,000</b>	<b>235,000</b>	<b>255,000</b>
<b>Ending Fund Balance</b>	129,652	84,630	(551,210)	(488,510)	(400,471)	(286,789)	(329,041)	(576,391)	(388,510)

Fund	Dept	Project	Rank	Project #	Date of Est.	Est. \$	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
GFC	Streets	Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave.	1	Y	8/17/23	244,672				116,927						
WA	Water	Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave.	1	Y	8/17/23	244,672				127,745						
GFC	Streets	Iroquois Ave Road and Waterline rebuild	2	OOO/PPP	8/17/23	2,063,639				1,632,425						
WA	Water	Iroquois Ave Road and Waterline rebuild	2	OOO/PPP	8/17/23	2,063,639				431,214						
GFC	Streets	Multi use path through ANR from West St to Pearl St	3	FFF	8/17/23	828,325					828,325					
GFC	Streets	Sidewalk and road West St to Susie Wilson	4	UU	8/17/23	1,094,502						1,081,872				
WA	Water	Sidewalk and road West St to Susie Wilson	4	UU	8/17/23	1,094,502						12,631				
GFC	Streets	Rosewood Lane Sidewalk/Roadway Reconstruction	5	III	8/17/23	1,762,306							845,720		845,720	
SAN	Sanitation	Rosewood Lane Sidewalk/Roadway Reconstruction	5	III	8/17/23	1,762,306										70,866
WA	Water	Waterline 235 Pearl St to Susie Wilson Rd	6	V	8/17/23	445,492										445,492
GFC	Streets	Replace waterline, road and storm drainage North St	7	QQQ	8/17/23	1,989,157										1,548,387
SAN	Sanitation	Replace waterline, road and storm drainage North St	7	QQQ	8/17/23	1,989,157										12,829
WA	Water	Replace waterline, road and storm drainage North St	7	QQQ	8/17/23	1,989,157										427,942
GFC	Streets	Pleasant St. Road Reconstruction	8	NNN	8/17/23	1,283,234										1,262,337
SAN	Sanitation	Pleasant St. Road Reconstruction	8	NNN	8/17/23	1,283,234										14,240
WA	Water	Pleasant St. Road Reconstruction	8	NNN	8/17/23	1,283,234										6,657
GFC	Streets	West St. Sidewalk South St. to Clems Dr.	9	VV	8/17/23	812,140										787,212
WA	Water	West St. Sidewalk South St. to Clems Dr.	9	VV	8/17/23	812,140										24,928
GFC	Streets	Pearl St. Lighting & Sidewalk Wiley's Ct, to West st.	10	TT	8/17/23	1,858,391										1,848,467
WA	Water	Pearl St. Lighting & Sidewalk Wiley's Ct, to West st.	10	TT	8/17/23	1,858,391										9,924
GFC	Streets	West St. & West St. Ext. Intersection Improvements	11	BBB	8/17/23	107,436										107,436
GFC	Streets	Main St enclose drainage from Educational Dr to Athens Dr, new bridge at Indian Brook	12	R	8/17/23	3,084,689										3,057,093
SAN	Sanitation	Main St enclose drainage from Educational Dr to Athens Dr, new bridge at Indian Brook	12	R	8/17/23	3,084,689										27,595
GFC	Streets	Old Colchester Rd new sanitary sewer	13	T	8/17/23	1,114,000										76,055
SAN	Sanitation	Old Colchester Rd new sanitary sewer	13	T	8/17/23	1,114,000										353,441
GFC	Streets	Central St waterline	14	H	8/17/23	1,584,255										1,044,263
SAN	Sanitation	Central St waterline	14	H	8/17/23	1,584,255										8,561
WA	Water	Central St waterline	14	H	8/17/23	1,584,255										531,431
GFC	Streets	Main St. Sidewalk & Lighting Bridge to Crestview	15	Yya	8/17/23	314,677										314,677
GFC	Streets	West St waterline replacement So Summit St to Hayden Dr	16	HH	8/17/23	1,232,562										492,080
WA	Water	West St waterline replacement So Summit St to Hayden Dr	16	HH	8/17/23	1,232,562										740,482
GFC	Buildings	Lincoln Hall Parking Lot	17	HHH	8/17/23	46,695										46,695
GFC	Streets	Main St. Drainage Curb & Sidewalk Pleasant to Bridge	18	KK	8/17/23	693,410										681,975
SAN	Sanitation	Main St. Drainage Curb & Sidewalk Pleasant to Bridge	18	KK	8/17/23	693,410										11,436
GFC	Streets	River St section A new curb and sidewalk Park St to Stanton Dr	19	Z	8/17/23	246,625										246,625
GFC	Streets	River St section B new curb and sidewalk Stanton Dr to Riverside in the Village	20	AA	8/17/23	358,536										358,536
GFC	Streets	Abnaki Road Reconstruction	21	A	8/17/23	405,862										405,862
GFC	Streets	Orchard Terrace Sidewalk Replacement	22	U	8/17/23	217,894										217,894
GFC	Streets	South St waterline replacement Park St to Doon Way	23	CC	8/17/23	1,112,268										425,660
WA	Water	South St waterline replacement Park St to Doon Way	23	CC	8/17/23	1,112,268										686,608
GFC	Streets	Church St waterline replacement Main St to East St	24	I	8/17/23	341,597										30,916
WA	Water	Church St waterline replacement Main St to East St	24	I	8/17/23	341,597										310,682
GFC	Streets	Grant St waterline replacemenn Jackson St to Maple St	25	L	8/17/23	437,075										129,874
WA	Water	Grant St waterline replacement Jackson St to Maple St	25	L	8/17/23	437,075										307,201
GFC	Fire	Air Packs (placed in service 2020)														250,000
GFC	Streets	Crescent Connector Park St. to Main St.														
GFC	General	Facilities Assessment (Public Works, Fire Station)						20,000								
GFC	Stormwater	Hiawatha infiltration system for phosphorus-move to SW capital when formed			10/1/22			50,000	973,940							
GFC	Streets	Public Works facility (FY24 study, FY25, final design/construction)						20,000								
GFC	Fire	Radio Replacement Program-antennas, dispatch modules, Bridgham Hill tower (every 5 years)									50,000					
GFC	Fire	SCBA Compressor (placed in service 2020)														
GFC	Stormwater	Sliplining of pipes (3)-move to SW capital when formed					60,000		30,000	30,000						
GFC	Fire	Thermal Cameras (placed in service 2022)														60,000
RS	Streets	Compressor - 2017 Sullair #13												31,200		
RS	Streets	Dumptruck - 2012 International #7						248,399								
RS	Streets	Dumptruck - 2013 Freightliner #5								262,500						
RS	Streets	Dumptruck - 2014 Freightliner #6										287,500				
RS	Streets	Dumptruck - 2016 Freightliner #34									275,000					



Fund	Dept	Project	Rank	Project #	Date of Est.	Est. \$	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
RS	Fire	Command Vehicle (addition to fleet - existing command vehicle will become first response vehicle)								70,000						
RS	Fire	Ladder - 2012 Pierce 8L3														
RS	Streets	Loader - 2014 Cat #9														303,750
RS	Streets	Pickup - 2013 Silverado #4						52,021								
RS	Streets	Pickup - 2016 Silverado #3							63,000							
RS	Fire	Pickup - 2019 Ford 8C9														97,571
RS	Streets	Pickup - 2019 Silverado #1										72,000				
RS	Streets	Pickup 1 Ton - 2019 Silverado #15									69,000					
RS	Fire	Pumper - 2008 8E5														1,600,438
RS	Fire	Pumper - 2018 Pierce 8E7														
RS	Streets	Sidewalk Plow - 2017 Prinoth PW4S #10										242,650				
RS	Streets	Sidewalk Plow - 2021 Prinoth SW50S #11														274,300
RS	Streets	Trailer Mounted Boom Lift - 2019 #35												45,000		
RS	Streets	Vacuum Sweeper - 2013 Johnston #16														455,000
RS	Streets	Wheel Loader - 2019 Neuson Wacker #38											125,000			
RS	Streets	Landscape Trailer														
RS	Fire	Ladder - 2012 Pierce 8L3 Frame Replacement							293,593							
SAN	Sanitation	Collection system capacity study			10/21/22	85,000		28,300	28,300	28,400						
SAN	Sanitation	HS Pump Station Gas Detection System						15,325								
SAN	Sanitation	Manhole Rehab/Sliplining					40,000	40,000	40,000							
SAN	Sanitation	Maple and River St pump station retrofit			10/6/22	1,450,000			TBD	TBD						
SAN	Sanitation	Pleasant Street Pipeline														
SAN	Sanitation	Pump Station Evaluation (River, Maple, West)-done in FY23, when do we need to schedule this out again?														
SAN	Sanitation	Trailer Pump														
SAN	Sanitation	Meter replacement program							10,378	10,680	10,982	5,642				
SAN	Sanitation	West St pump station retrofit								650,000	TBD					
SAN	Sanitation	Pickup Truck														78,000
SAN	Sanitation	West St. and SW Pump Station Contol Cabinet														
SW	Stormwater	Old Colchester Box Culvert rehab								100,000						
SW	Stormwater	Phosphous Control project South St														
WA	Water	Meter reading equipment							11,000							
WA	Water	Iroquois Ave Road and Waterline rebuild					32,430	412,398								
WA	Water	Lamoille St. Water Line Replacement														
WA	Water	Railroad Ave. Waterline Lincoln Place to Central Ave.														
WA	Water	Meter replacement program							20,755	21,360	21,964	11,284				
WA	Water	Water Pickup Truck					41,527									
WA	Water	Backhoe								10,000						
WA	Water	Hydrant Replacement - Iriquois Ave														
WA	Water	Water Pickup Truck														
WW	Wastewater	10 year engineer evaluation						50,000								
WW	Wastewater	Aeration Blower Core replacement														
WW	Wastewater	Aeration Delivery Optimization														
WW	Wastewater	Aeration header replacement Side A/Side B			11/29/22	20,000			10,000	10,000						
WW	Wastewater	Alkalinity Control Installation														
WW	Wastewater	Automatic Samplers			10/5/22	27,000		27,000								
WW	Wastewater	Capital Planning - 20 Year														
WW	Wastewater	Catwalk addition to filter building								TBD						
WW	Wastewater	Control Building Pump Gallery Submersible Pumps						25,000								
WW	Wastewater	Digester Cleaning			12/2/22	85,000		42,500	42,500							
WW	Wastewater	Effluent Filter Cloths			4/1/22						45,000					
WW	Wastewater	Energy Cons. Measures Design, install.														
WW	Wastewater	eX-mark Mower									12,000					
WW	Wastewater	Flow EQ Digester Concrete Crack Sealing														
WW	Wastewater	Front End Loader														
WW	Wastewater	Gorum Rumpp replacement pump														
WW	Wastewater	Headworks Screen														
WW	Wastewater	Hydroflow Unit														
WW	Wastewater	Lab renovation (door and tile replacement)			11/29/22						16,000					

Fund	Dept	Project	Rank	Project #	Date of Est.	Est. \$	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
WW	Wastewater	Locker room AC expansion														
WW	Wastewater	Oxygen reduction potential controller replacement			12/2/22			14,000								
WW	Wastewater	Plow Truck (with crane)														
WW	Wastewater	Primary Digester Block Re-Face														
WW	Wastewater	Service truck with body and crane						60,000								
WW	Wastewater	Site utility vehicle														
WW	Wastewater	Vt Phos Challenge PePhlo pilot					100,000	50,000								
WW	Wastewater	Generator for admin building									52,000					
WW	Wastewater	Digester flare & flame arrestor replacement			12/4/23	230,000				230,000						
WW	Wastewater	Waste Primary Sludge #2 upsize									25,000					