



VILLAGE OF ESSEX JUNCTION
TRUSTEES
SPECIAL MEETING AGENDA

Online
Essex Junction, VT 05452
Wednesday, December 9, 2020
8:30 AM

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Due to the Covid-19 pandemic, **this meeting will be held remotely**. Available options to watch or join the meeting:

- **WATCH:** the meeting will be live-streamed on [Town Meeting TV](#).
- **JOIN ONLINE:** [Join Microsoft Teams Meeting](#). Depending on your browser, you may need to call in for audio (below).
- **JOIN CALLING:** Join via conference call (*audio only*): (802) 377-3784 | Conference ID: 600 770 419#
- **PROVIDE FULL NAME:** For minutes, please provide your full name whenever prompted.
- **CHAT DURING MEETING:** Please use "Chat" to request to speak, only. **Please do not use for comments.**
- **RAISE YOUR HAND:** Click on the hand in Teams to speak or use the "Chat" feature to request to speak.
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1. **CALL TO ORDER** [8:30 AM]
2. **AGENDA ADDITIONS/CHANGES**
3. **APPROVE AGENDA**
4. **PUBLIC TO BE HEARD**
 - a. Comments from Public on Items Not on Agenda
5. **BUSINESS ITEMS**
 - a. FY22 Budget Work Session
6. **EXECUTIVE SESSION**
 - a. An executive session is not anticipated
7. **ADJOURN**

This agenda is available in alternative formats upon request. Meetings of the Trustees, like all programs and activities of the Village of Essex Junction, are accessible to people with disabilities. For information on accessibility or this agenda, call the Unified Manager's office at 878-6951.

Certification: 12/04/2020

Date Posted

Initials [Signature]

Village of Essex Junction Budget Day Schedule

Start Time	End Time	Budget Segment	Presenter(s)	Duration in Minutes
8:30 AM	9:00 AM	Fire	Chris Gaboriault	30
9:00 AM	9:30 AM	Brownell	Wendy Hysko	30
9:30 AM	10:00 AM	Finance, Debt, Admin	Sarah	30
10:00 AM	10:15 AM	Break		15
10:15 AM	10:45 AM	Buildings, Capital	Tom/Sarah/Ricky	30
10:45 AM	11:30 AM	PW/Water/Sanitation	Ricky	45
11:30 AM	12:00 PM	WWTF	Jim	30
12:00 PM	12:30 PM	Lunch		30
12:30 PM	12:45 PM	Community Development	Robin Pierce	15
12:45 PM	1:00 PM	Economic Development	Robin/Sarah/Brad	15
1:00 PM	1:45 PM	EJRP; Senior Center	Brad/Ally	45
1:45 PM	2:45 PM	Revenues, final overview	Sarah	60
2:45 PM	2:45 PM	<i>*end early or time for anything missed*</i>		

FY22 Village Budget Transmittal

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FY22 Village of Essex Junction

Proposed Budget Transmittal – General Fund, Governmental Capital Funds

The Budget



The proposed FY22 Village General Fund budget is \$5,647,578 a 5.2% or \$279,923 increase over the FY21 approved budget of \$5,367,655. The proposed budget includes moving the highway rolling stock contribution into the highway segment which is then funded by the Town budget. This is included assuming this change will be agreeable to both the Trustees and the Selectboard and that the Town Highway Tax would be eliminated as part of the change. As such, the change to the property tax levy is \$85,127 or 2.3%. Assuming the grand list grows at the seven year average of 0.84% and factoring in known tax stabilization agreements this would produce a tax rate increase of 1.22% -- an \$11.28/year increase on a \$280,000 home.

The following items make up the general fund increase:

Salaries and benefits	113,217
Increase in Capital Transfer	71,418
R&M Buildings and Grounds	48,715
Prof Svc - LDC update	15,000
Salary Study (every other year)	15,000
Paving	14,200
Salt & Sand	10,000

Assumptions

Grand List Growth: Over the past 7 years, the Village Grand List has grown on average 0.84% annually.

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	AVERAGE
Village	1.13%	1.86%	-0.04%	1.05%	1.31%	0.28%	0.30%	0.84%

Service Levels: The FY21 budget assumes service levels remain consistent with prior years.

Compensation and Benefits: The budget includes wage adjustments of 4% for all employees. A new item included in this budget is \$7,500 to fund stipends for all volunteer board and committee members. Overall salaries in the general fund are budgeted to increase by \$99,130 or 5.6% including this new item. The cost of benefits is relatively level as we experienced lower than anticipated increases to the cost of our group insurance plans for 2021. Combined salaries and benefits are budgeted to go from FY21 level of \$2,624,741 to \$2,737,958 which is an \$113,217 or 4.3% increase. Of the total \$279,653 budgeted increase this is the largest item.

Personnel costs account for \$2,737,958 (48.4%) of the \$5,647,578 FY22 budget. This includes salaries (regular, part time, and overtime), shared staffing costs (Unified Manager, HR Director), health and other

insurance benefits, retirement, social security taxes, and unemployment and worker's compensation insurances. For comparison purposes, the next highest category of expenditure is capital transfers at \$874,528 or 15.5% of the budget.

Operating Contingency: The operating budget does not include contingency funding to meet unexpected requirements that may rise during the year. However, the Village has maintained its target unassigned fund balance of 10% of the following years' operating budget to help mitigate any unexpected and unusual items.

Budget Segments at a Glance

General Fund

Administration: staffing and services levels projected to remain stable; 2.9% overall increase; FY22 has an increase for the Pay & Classification Study which is required every other year; additional funds to support stipends to volunteer boards and committees; and \$5,770 to add CivicClerk to the website for board meeting preparation.

Buildings: Included in the FY22 budget are increased budgets to R&M Buildings and Grounds for four Village buildings. The information about what needs to be done is summarized on capital improvement sheets included in this packet. These items are arguably capital in nature and we should discuss funding them from the Buildings Maintenance Fund, Capital Fund, or General Fund. Currently the funds for brick and roof repairs at Park Street School are included in the General Fund budget.

POTENTIAL CAPITAL ITEMS:

1. Park Street School - Brick repair \$15,000; Roof repair \$10,000
2. Brownell Library - Roof
3. 2 Lincoln – Electrical redistribution and upgrades highest priority
4. Village Public Works: Part of the buildings study recommendation is that PW needs a new building, this sheet is included here to make sure this is on our radar.

Community Development: additional funds added to work with CCRPC on the required revision to the Land Development Code (due December 2021)

Economic Development: remains approximately level funded.

EJRP: Changes to EJRP budget are primarily in cost of personnel. In the EJRP Admin segment we have changed the way we cost one employee who is split between the General Fund and Program fund which is causing what appears to be an out of line increase in salaries and decrease in benefits. The overall change in salaries and benefits in EJRP admin is \$14,175 or 3.4% which is in line with the overall fund. Insurance plan level changes in EJRP parks segment are causing the increase.

Finance: No significant changes.

Fire: Moving the rolling stock capital transfer into the operating budgets of highway and fire is what is causing the large increase in Fire. Without that the net change is 1.5% or \$5,142.

Highway & Stormwater: As was proposed two years ago, this draft budget includes the highway portion of the rolling stock transfer to capital included in the highway budget. This would cause a onetime increase of 16.7%. Without this item the highway budget would be at 5%. Cost drivers are an increase to paving to get caught up on patching and increase to salt and sand to come in line with recent historical actuals. The stormwater segment is the personnel costs for the portion of Village employees working on stormwater projects and the change is entirely related to regular salary and benefits changes.

Library: Increases in the Library are driven by changes in group insurance plan levels and an internal promotion.

Transfers & Miscellaneous: The capital committee has recommended a 15% increase in the capital fund contribution which is included here for an additional \$60,293. A flat \$50,000 continues to be transferred to the Buildings Maintenance fund which has an ending balance of \$101,631 as of 6/30/20.

Governmental Capital Funds

Capital Reserve: a 15% increase in the operating transfer to capital has been proposed. The highest priority project is the Densmore Drive Culvert replacement project which will be partially funded through FEMA. The Village continues its work on grant funded projects on stormwater and the Crescent Connector.

Rolling Stock: the planned \$10,000 increase in funded to rolling stock has been included in the budget and has been divvied up between Highway and Fire. There are no purchases planned for FY22.

EJRP Capital: FY22 projects include fencing, playground equipment, pavilion repair, roofing on the administration building, chairs and umbrellas for the pool, and landscaping.

Tax Illustration

The assessed value of a home is determined by the Town Assessor. This assessment is then used until a new assessment is done. For illustrative purposes we use an average home assessed at a value of \$280,000.

To determine the annual Village portion of the property tax, the assessed value is divided by 100 and then multiplied by the tax rate for the Village.

The proposed budget would result in an estimated Village General Fund tax rate of \$0.3342.

$$\$280,000 / 100 \times \$0.3342 = \$935.76 \text{ per year}$$

For household budgeting and comparison purposes, this \$935.76 divided by 12 months yields a monthly cost of \$77.98.

Village of Essex Junction - General Fund Budget Summary

11/25/2020

Department Name:	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
Revenues								
Property Taxes	3,423,606	3,423,627	3,556,422	3,556,878	3,670,039	3,755,166	85,127	2.3%
PILOT Payments	7,000	11,220	11,200	10,419	11,200	11,200	-	0.0%
Licenses and Permits	58,000	16,318	35,000	40,795	25,000	25,000	-	0.0%
Funding from Town of Essex	1,160,126	1,160,126	1,259,376	1,296,855	1,341,811	1,545,880	204,069	15.2%
Intergovernmental Revenues	1,500	17,268	1,000	151,852	1,000	2,000	1,000	100.0%
Funding from Enterprise Funds	235,035	235,035	269,995	269,995	286,685	281,412	(5,273)	-1.8%
Miscellaneous	43,520	59,624	9,020	38,809	9,020	9,520	500	5.5%
Fees for Service	25,900	24,430	22,900	18,849	22,900	17,400	(5,500)	-24.0%
Total General Fund	4,954,687	4,947,648	5,164,913	5,384,452	5,367,655	5,647,578	279,923	5.2%
Expenditures								
Administration	467,906	530,688	465,314	439,097	486,997	500,991	13,994	2.9%
Buildings	205,196	196,413	240,375	244,117	253,191	302,300	49,109	19.4%
Community Development	243,310	217,065	245,294	216,323	251,288	274,440	23,152	9.2%
Debt Service	317,983	317,983	313,560	313,561	202,734	199,325	(3,409)	-1.7%
Economic Development	118,429	70,001	50,350	20,093	49,500	49,250	(250)	-0.5%
Finance	79,835	88,892	160,503	169,766	181,414	187,481	6,067	3.3%
Fire	331,369	332,297	351,860	345,430	346,880	460,623	113,743	32.8%
Highways	1,145,126	1,214,370	1,182,376	1,137,166	1,264,811	1,468,880	204,069	16.1%
Library	703,635	684,070	731,684	727,540	751,850	807,806	55,956	7.4%
Recreation	634,823	640,424	657,867	634,304	690,879	725,654	34,775	5.0%
Transfers and Misc.	707,075	725,863	765,730	936,806	888,110	670,828	(217,282)	-24.5%
Total General Fund	4,954,687	5,018,065	5,164,913	5,184,203	5,367,654	5,647,578	279,924	5.2%

Village General Fund - Summarized by Object Code									
(I mean seriously -- how cool is THIS REPORT?!)									
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	010.000-Property Taxes	3,423,606	3,423,627	3,556,422	3,556,878	3,670,039	3,755,166	85,127	2.3%
	020.000-Charges for Services	22,000	18,379	20,000	14,699	20,000	15,000	(5,000)	-25.0%
	020.001-PILOT - Tax Agreements	5,000	6,742	6,700	6,772	6,700	6,700	-	0.0%
	020.022-Rents and Royalties	2,400	4,401	2,400	2,850	2,400	2,400	-	0.0%
	020.054-Admin Fee - Water	94,014	94,014	107,998	107,998	114,674	112,565	(2,109)	-1.8%
	020.055-Admin Fee - WWTF	47,007	47,007	53,999	53,999	57,337	56,282	(1,055)	-1.8%
	020.056-Admin Fee - Sanitation	94,014	94,014	107,998	107,998	114,674	112,565	(2,109)	-1.8%
	030.008-License and Zoning Fees	58,000	16,318	35,000	40,795	25,000	25,000	-	0.0%
	042.001-PILOT Revenue	2,000	4,478	4,500	3,647	4,500	4,500	-	0.0%
	Grant Revenue	-	14,365	-	149,149	-	-	-	n/a
	050.000-Donation Revenue	-	12,151	-	11,247	-	-	-	n/a
	050.151-Donations: Block Party	1,500	1,650	500	1,300	500	-	(500)	-100.0%
	060.000-Interest Income	2,000	4,150	2,500	5,073	2,500	3,000	500	20.0%
	080.001-State District Court Fines	1,500	2,903	1,000	2,703	1,000	2,000	1,000	100.0%
	090.000-Transfer between Town/Village	1,160,126	1,160,126	1,259,376	1,296,855	1,341,811	1,545,880	204,069	15.2%
	098.000-Miscellaneous Revenue	6,520	8,323	6,520	22,489	6,520	6,520	-	0.0%
	099.000-Use of Fund Balance/Reserves	35,000	35,000	-	-	-	-	-	n/a
Total Revenues		4,954,687	4,947,648	5,164,913	5,384,452	5,367,655	5,647,578	279,923	5.2%
Expenditure									
	110.000-Regular Salaries	1,234,013	1,257,511	1,260,047	1,294,421	1,311,411	1,387,724	76,313	5.8%
	120.000-Part Time Salaries	358,233	343,161	374,733	314,115	349,399	367,794	18,395	5.3%
	130.000-Overtime	23,778	17,942	19,800	17,871	21,050	17,418	(3,632)	-17.3%
	150.000-Shared Employee Expense	90,763	86,593	90,386	90,386	92,133	92,687	554	0.6%
	190.000-Board member payments	6,100	5,950	6,100	5,950	6,100	13,600	7,500	123.0%
	210.000-Group Insurance	428,592	409,108	469,937	414,575	507,142	506,510	(632)	-0.1%
	220.000-Social Security	124,452	126,190	127,651	127,051	129,061	137,163	8,102	6.3%
	230.000-Retirement	125,880	128,720	130,224	123,299	135,468	138,450	2,982	2.2%
	250.000-Unemployment Insurance	4,012	2,421	1,625	3,915	1,850	2,130	280	15.1%
	260.000-Workers Comp insurance	60,285	64,287	58,281	60,479	70,263	66,100	(4,163)	-5.9%
	290.000-Other Employee Benefits	2,464	909	2,464	864	864	8,382	7,518	870.1%
	320.000-Legal Services	27,000	20,998	29,000	11,138	28,000	28,000	-	0.0%
	330.000-Professional Services	48,030	65,714	44,745	38,419	66,342	77,922	11,580	17.5%
	335.000-Audit	6,160	7,315	6,256	7,505	7,500	7,500	-	0.0%
	340.000-Technical Services	6,220	5,963	6,220	4,725	7,824	4,000	(3,824)	-48.9%
	400.000-Contracted Services	43,000	40,964	62,200	71,886	64,840	70,100	5,260	8.1%
	410.000-Water and Sewer Charges	9,481	10,366	10,249	11,298	10,750	10,300	(450)	-4.2%
	422.000-Snow Removal	20,000	35,895	20,000	6,113	20,000	20,000	-	0.0%
	425.000-Trash Removal	8,000	9,139	8,500	8,339	9,000	9,600	600	6.7%
	430.000-R&M Vehicles and Equipment	44,800	61,513	50,500	90,244	60,250	64,250	4,000	6.6%
	431.000-R&M Buildings and Grounds	74,801	73,849	83,178	82,097	93,844	142,559	48,715	51.9%
	441.000-Rental of Land or Buildings	12,972	12,422	13,390	12,285	13,390	13,500	110	0.8%
	442.000-Rental of Vehicles or Equipment	19,825	12,277	8,300	11,760	10,683	11,310	627	5.9%
	451.000-Summer Construction Services	225,000	188,895	210,000	141,697	255,800	270,000	14,200	5.6%

Village General Fund - Summarized by Object Code									
(I mean seriously -- how cool is THIS REPORT?!)									
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
	500.000-Training, Conferences, Dues	32,778	23,924	31,102	10,590	31,505	26,245	(5,260)	-16.7%
	505.000-Technology Subscription, Licenses	16,820	15,327	15,740	18,935	13,700	31,711	18,011	131.5%
	520.000-Insurance	70,341	74,900	86,387	81,571	88,750	89,725	975	1.1%
	521.000-Insurance Deductibles	1,000	1,096	1,000	2,189	1,000	1,000	-	0.0%
	530.000-Communications	47,511	47,082	56,170	57,116	54,546	56,163	1,617	3.0%
	540.000-Advertising	1,000	2,506	1,000	200	1,200	4,200	3,000	250.0%
	550.000-Printing and Binding	11,639	4,412	9,500	5,502	8,500	6,000	(2,500)	-29.4%
	560.000-Postage	6,200	4,391	4,700	2,743	3,700	3,100	(600)	-16.2%
	561.000-Credit Card Processing Fees	-	-	-	324	-	-	-	n/a
	570.000-Other Purchased Services	200	-	11,768	11,265	5,095	15,000	9,905	194.4%
	571.000-Streetscape Maintenance	13,500	17,072	18,500	22,713	11,500	18,500	7,000	60.9%
	572.000-Traffic Control	13,000	21,087	13,500	27,038	16,000	17,000	1,000	6.3%
	573.000-Sidewalk and Curb Maintenance	5,000	5,338	5,000	5,604	5,500	6,000	500	9.1%
	575.000-Storm Sewer Maintenance	30,000	24,002	15,000	14,301	15,000	20,000	5,000	33.3%
	580.000-Travel	2,700	2,756	3,000	2,639	3,000	3,000	-	0.0%
	600.000-Salt, Sand and Gravel	118,000	179,055	121,000	140,754	125,000	135,000	10,000	8.0%
	605.000-Summer Construction Supplies	9,000	13,295	24,000	42,468	24,000	24,000	-	0.0%
	610.000-General Supplies	66,250	82,094	69,835	68,340	73,139	77,732	4,593	6.3%
	610.200-Streetlight Supplies	12,000	7,941	12,000	9,463	12,000	12,000	-	0.0%
	611.000-Small Tools and Equipment	1,500	910	1,500	2,602	1,500	1,500	-	0.0%
	612.000-Uniforms	29,000	27,235	30,000	28,220	31,500	32,500	1,000	3.2%
	613.000-Program Supplies	3,000	2,830	3,000	963	3,100	3,600	500	16.1%
	621.000-Natural Gas/Heating	30,674	28,026	32,860	24,251	32,860	25,800	(7,060)	-21.5%
	622.000-Electricity	67,902	68,680	68,489	73,781	68,500	74,300	5,800	8.5%
	622.200-Streetlight Electricity	128,200	130,835	128,200	137,087	132,000	134,000	2,000	1.5%
	626.000-Gasoline	38,923	46,550	44,101	36,413	47,101	44,500	(2,601)	-5.5%
	640.201-Adult Collection	38,500	38,492	40,000	37,742	41,500	44,000	2,500	6.0%
	640.202-Juvenile Collection	19,250	19,984	20,000	17,503	20,750	22,000	1,250	6.0%
	735.000-Technology: Hardware, Software, Equipment	8,000	6,373	8,000	7,653	8,000	14,000	6,000	75.0%
	750.000-Machinery and Equipment	25,000	20,394	30,500	31,771	115,500	72,000	(43,500)	-37.7%
	755.000-Furniture and Fixtures	-	-	2,000	554	2,000	500	(1,500)	-75.0%
	800.000-Appropriations to other agencies	9,000	7,530	9,500	7,681	9,500	9,250	(250)	-2.6%
	810.111-Bike/Walk Committee	5,000	1,461	7,000	2,977	7,000	7,000	-	0.0%
	810.112-Tree Advisory Committee	10,000	7,812	10,000	7,635	10,000	10,000	-	0.0%
	810.113-Trustee Expenditures	4,000	5,525	4,000	8,623	5,500	5,500	-	0.0%
	820.000-Election Expenses	1,500	1,285	1,500	12,213	1,500	2,000	500	33.3%
	831.000-Special or New Programs	2,500	-	2,500	1,500	2,500	2,500	-	0.0%
	832.000-Scholarships	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%
	840.201-Adult Programs	1,000	922	1,000	200	1,000	1,000	-	0.0%
	840.202-Childrens Programs	4,500	4,118	4,500	4,419	4,500	4,500	-	0.0%
	845.000-Employee/Volunteer Recognition	2,100	1,660	1,635	949	3,400	3,400	-	0.0%
	850.000-Community Events and Celebrations	15,280	15,131	18,350	10,912	17,500	17,500	-	0.0%
	899.000-Matching Grant Funds	20,000	20,082	20,000	-	20,000	20,000	-	0.0%
	Grant Expenses	-	8,800	-	161,301	-	-	-	n/a

Village General Fund - Summarized by Object Code									
(I mean seriously -- how cool is THIS REPORT?!)									
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
	Donation Expenses	-	9,988	-	9,851	-	-	-	n/a
	920.000-Transfer between funds (capital)	702,075	702,075	760,730	760,654	803,110	874,528	71,418	8.9%
	922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
	950.902-EJRP Principal	105,000	105,000	105,000	105,000	-	-	-	n/a
	950.903-Capital Imp Principal	135,135	135,135	135,135	135,135	135,135	135,135	-	0.0%
	955.902-EJRP Interest	4,788	4,788	2,843	2,843	-	-	-	n/a
	955.903-Capital Imp Interest	73,060	73,060	70,582	70,583	67,599	64,190	(3,409)	-5.0%
Total Expenditure		4,954,687	5,018,065	5,164,913	5,184,203	5,367,654	5,647,578	279,924	5.2%

Costing Center		210-00-00 - General Revenue - Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	010.000-Property Taxes	3,423,606	3,423,627	3,556,422	3,556,878	3,670,039	3,755,166	85,127	2.3%
	020.001-PILOT - Tax Agreements	5,000	6,742	6,700	6,772	6,700	6,700	-	0.0%
	020.022-Rents and Royalties	2,400	4,401	2,400	2,850	2,400	2,400	-	0.0%
	020.054-Admin Fee - Water	94,014	94,014	107,998	107,998	114,674	112,565	(2,109)	-1.8%
	020.055-Admin Fee - WWTF	47,007	47,007	53,999	53,999	57,337	56,282	(1,055)	-1.8%
	020.056-Admin Fee - Sanitation	94,014	94,014	107,998	107,998	114,674	112,565	(2,109)	-1.8%
	042.001-PILOT Revenue	2,000	4,478	4,500	3,647	4,500	4,500	-	0.0%
	060.000-Interest Income	2,000	4,150	2,500	5,073	2,500	3,000	500	20.0%
	080.001-State District Court Fines	1,500	2,903	1,000	2,703	1,000	2,000	1,000	100.0%
	098.000-Miscellaneous Revenue	2,000	2,539	2,000	18,963	2,000	2,000	-	0.0%
	099.000-Use of Fund Balance/Reserves	35,000	35,000	-	-	-	-	-	n/a
Total Revenues		3,708,541	3,718,875	3,845,517	3,866,881	3,975,824	4,057,178	81,354	2.0%
Net Village General Fund		3,708,541	3,718,875	3,845,517	3,866,881	3,975,824	4,057,178	81,354	2.0%

Costing Center Budget with Notes

210-00-00 - General Revenue - Village

Objects	Comments	Object Subtotals	2022 Budget
Revenues			
010 Property Tax Revenue			
010.000-Property Taxes			3,755,166
Total 010 Property Tax Revenue			3,755,166
020 Charges for Services			
020.001-PILOT - Tax Agreements			6,700
020.022-Rents and Royalties	Parking Space Fees and Lincoln Hall Rental		2,400
020.054-Admin Fee - Water			112,565
020.055-Admin Fee - WWTF			56,282
020.056-Admin Fee - Sanitation			112,565
Total 020 Charges for Services			290,512
040-042 Intergovernmental			
042.001-PILOT Revenue			4,500
Total 040-042 Intergovernmental			4,500
080 Fines & Forfeiture			
080.001-State District Court Fines			2,000
Total 080 Fines & Forfeiture			2,000
098 Miscellaneous Revenues			
060.000-Interest Income			3,000
098.000-Miscellaneous Revenue			2,000
Total 098 Miscellaneous Revenues			5,000
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves			-
Total 099 Use of Fund Balance/Reserves			-
Total Revenues			4,057,178
Net Total			4,057,178

Costing Center		210-10-10 - Administration, Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	090.000-Transfer between Town/Village	-	-	50,000	50,000	50,000	50,000	-	0.0%
Total Revenues		-	-	50,000	50,000	50,000	50,000	-	0.0%
Expenditure									
	110.000-Regular Salaries	208,400	245,609	164,294	157,864	180,929	199,124	18,195	10.1%
	120.000-Part Time Salaries	5,025	4,097	4,798	899	4,798	5,200	402	8.4%
	130.000-Overtime	6,500	2,018	-	-	-	-	-	n/a
	150.000-Shared Employee Expense	90,763	86,593	90,386	90,386	92,133	92,687	554	0.6%
	190.000-Board member payments	2,500	2,500	2,500	2,500	2,500	10,000	7,500	300.0%
	210.000-Group Insurance	45,869	72,188	90,186	72,274	94,089	61,951	(32,138)	-34.2%
	220.000-Social Security	17,096	21,275	14,382	14,910	14,399	15,896	1,497	10.4%
	230.000-Retirement	20,840	25,498	18,321	16,887	20,022	19,911	(111)	-0.6%
	290.000-Other Employee Benefits	1,600	45	1,600	-	-	980	980	n/a
	320.000-Legal Services	15,000	20,258	17,000	11,628	22,000	22,000	-	0.0%
	330.000-Professional Services	1,000	2,442	1,000	4,100	1,000	1,000	-	0.0%
	340.000-Technical Services	2,220	2,085	2,220	808	3,824	-	(3,824)	-100.0%
	442.000-Rental of Vehicles or Equipment	4,525	4,195	4,000	3,620	4,203	4,250	47	1.1%
	500.000-Training, Conferences, Dues	9,300	4,118	6,000	1,934	6,000	1,750	(4,250)	-70.8%
	505.000-Technology Subscription, Licenses	-	-	-	-	-	10,370	10,370	n/a
	530.000-Communications	17,968	19,825	22,492	26,438	22,500	21,972	(528)	-2.3%
	540.000-Advertising	-	1,729	-	-	-	-	-	n/a
	550.000-Printing and Binding	5,000	683	3,000	916	3,000	3,000	-	0.0%
	560.000-Postage	2,000	2,581	500	1,070	500	500	-	0.0%
	570.000-Other Purchased Services	200	-	11,000	10,000	200	15,000	14,800	7400.0%
	580.000-Travel	300	261	300	112	300	300	-	0.0%
	610.000-General Supplies	5,000	4,840	5,000	1,708	5,000	5,000	-	0.0%
	755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
	810.000-Appropriations to committees	-	-	-	-	-	-	-	n/a
	810.113-Trustee Expenditures	4,000	5,525	4,000	8,623	5,500	5,500	-	0.0%
	820.000-Election Expenses	1,500	1,285	1,500	12,213	1,500	2,000	500	33.3%
	845.000-Employee/Volunteer Recognition	1,300	1,038	835	207	2,600	2,600	-	0.0%
	900.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a
Total Expenditure		467,906	530,688	465,314	439,097	486,997	500,991	13,994	2.9%
Net Village General Fund		(467,906)	(530,688)	(415,314)	(389,097)	(436,997)	(450,991)	(13,994)	3.2%

Costing Center Budget with Notes

210-10-10 - Administration, Village

Objects	Comments	Object Subtotals	2022 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/Village			50,000
Total 090 Transfer between Town/Village (as revenue)			50,000
Total Revenues			50,000
Expenditure			
100 Salaries			
110.000-Regular Salaries			199,124
120.000-Part Time Salaries		5,200	5,200
130.000-Overtime			-
150.000-Shared Employee Expense	50% Manager Salary	67,500	
150.000-Shared Employee Expense	34% HR Director Salary	25,187	
			92,687
190.000-Board member payments	Add: stipends for all boards and committees in Village \$50/meeting with 67% acceptance rate	7,500	
190.000-Board member payments		2,500	
			10,000
Total 100 Salaries			307,011
200 Benefits			
210.000-Group Insurance		61,951	
			61,951
220.000-Social Security		15,896	
			15,896
230.000-Retirement		19,911	
			19,911
290.000-Other Employee Benefits		980	
			980
Total 200 Benefits			98,738
300-699 Operating Expenses			
320.000-Legal Services			22,000
330.000-Professional Services			1,000
340.000-Technical Services	moved to 505.000		-
442.000-Rental of Vehicles or Equipment	Copier		4,250
500.000-Training, Conferences, Dues	Clerks Institute	1,000	
500.000-Training, Conferences, Dues	VTOMA Fall & Spring Conferences and membership	750	
			1,750
505.000-Technology Subscription, License	Bamboo HRIS system	3,750	
505.000-Technology Subscription, License	Tyler Tech - annual maintenance; fixed assets	850	
505.000-Technology Subscription, License	Civic Clerk	5,770	
			10,370
530.000-Communications	Recording secretary costs	5,000	
530.000-Communications	Website hosting fees (\$129/month)	1,548	

Costing Center Budget with Notes

210-10-10 - Administration, Village

Objects	Comments	Object Subtotals	2022 Budget
530.000-Communications	Shutterstock and grammarlyville \$14.5/month and \$150/yr	324	
530.000-Communications	Front Porch Forum	2,500	
530.000-Communications	Town meeting TV (formerly Channel 17) level fund FY21 to FY22	12,600	
			21,972
550.000-Printing and Binding		3,000	
			3,000
560.000-Postage			500
570.000-Other Purchased Services	Pay and Classification Study, every other year per contract		15,000
580.000-Travel			300
610.000-General Supplies			5,000
810.113-Trustee Expenditures			5,500
Total 300-699 Operating Expenses			90,642
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total 700 Capital or Property Objects			-
820-850 Program & Event Expenses			
820.000-Election Expenses	Costs to mail ballots would add ~ \$7k		2,000
845.000-Employee/Volunteer Recognition	Holiday Expense, Employee Appreciation		2,600
Total 820-850 Program & Event Expenses			4,600
900 Transfer between Town/Village			
900.000-Transfer between Town/Village			-
Total 900 Transfer between Town/Village (as expense)			-
Total Expenditure			500,991
Net Total			(450,991)

Costing Center		210-41-20 - Buildings - 2 Lincoln St							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	9,000	9,125	9,000	9,236	9,000	9,000	-	0.0%
	410.000-Water and Sewer Charges	1,000	933	1,000	517	1,000	500	(500)	-50.0%
	420.000-Cleaning Services	-	-	-	-	-	-	-	n/a
	425.000-Trash Removal	-	-	-	-	-	600	600	n/a
	431.000-R&M Buildings and Grounds	11,500	8,509	11,800	11,682	11,800	20,000	8,200	69.5%
	530.000-Communications	3,676	3,249	3,676	5,248	3,700	4,500	800	21.6%
	610.000-General Supplies	2,000	1,505	2,000	1,057	2,000	1,700	(300)	-15.0%
	621.000-Natural Gas/Heating	6,400	5,855	6,400	4,763	6,400	4,800	(1,600)	-25.0%
	622.000-Electricity	7,500	7,172	7,500	7,681	7,500	7,500	-	0.0%
	755.000-Furniture and Fixtures	-	-	2,000	554	2,000	500	(1,500)	-75.0%
Total Expenditure		41,076	36,348	43,376	40,738	43,400	49,100	5,700	13.1%
Net Village General Fund		(41,076)	(36,348)	(43,376)	(40,738)	(43,400)	(49,100)	(5,700)	13.1%

Costing Center Summary

210-41-20 - Buildings - 2 Lincoln St

Previous Costing Center	210-41-20 - Buildings - 2 Lincoln St	Budget Year	2022
Entity	Village	Accounting Reference	210-41-20
Department	41 - Buildings - Village	Approved	No
Stage	Board Review	Manager	Tom Yandow (tyandow)

Narrative

As described in the New Initiatives, we have small repairs that help to keep this building in shape. As we have started finding that small repairs help to keep the large repairs to a minimum.

Description

This building is the heart and pride of the Village. It was the main center for all services in the Village. The only services that are left in the building is zoning/planning and the Unified Manager is in the Village office 2 days a week along with support staff.

New Initiatives

We would like to find out about materials in the attic to make sure they are not asbestos related. These materials need to be removed in order for us to insulate the attic space to keep the big icicles off the edge of the roof. We also need to test the basement to make sure there is plenty of ventilation. There is some interior block work in the basement that needs to be repaired.

Goals and Priorities

This building being built in 1820 needs to have alot of repair. Goals for this coming year, figuring out what is going to happen with the merger vote is to keep this building in shape with small repairs.

Costing Center Budget with Notes

210-41-20 - Buildings - 2 Lincoln St

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			9,000
410.000-Water and Sewer Charges			500
420.000-Cleaning Services			-
425.000-Trash Removal	Add: Composting Pick up \$50/month (sjm)		600
431.000-R&M Buildings and Grounds			20,000
530.000-Communications			4,500
610.000-General Supplies			1,700
621.000-Natural Gas/Heating			4,800
622.000-Electricity			7,500
Total 300-699 Operating Expenses			48,600
700 Capital or Property Objects			
755.000-Furniture and Fixtures			500
Total 700 Capital or Property Objects			500
Total Expenditure			49,100
Net Total			(49,100)

1. Department 2 Lincoln Street		2. Dept. Head Signature:													
3. Project Title: 2 Lincoln Street 3a. Account Number: 210.41941.020		4. Date: November 2, 2020													
5. Project Location: 2 Lincoln Street, 5 corners															
6. Project Description: (1) Fix the electrical distribution for the facility. (2) Add insulation to the attic to stop the many icicles that form at the roof's edge. The insulation portion will be done in phases. (3) Add a chair lift to the CHIP's area for ADA access compliance.		7. Project Purpose & Justification: There is a need to add a few high electrical load items within the building and the current electrical capacity is not there to support those new additions. We need to add insulation to the attic to stop the flow of heat out of the building, safety, building integrity, and longevity of the building.													
8. Priority: <input type="checkbox"/> Project currently underway for which the Village is fully committed and/or so urgently needed that implementation cannot be delayed. Only essential projects should be so classified. * Project needed to maintain department/program /activity at current level of performance. <input checked="" type="checkbox"/> Project needed as soon as funds can reasonably be made available or which is desirable but needing further study. <input type="checkbox"/> Project needed but safely deferrable beyond the third year of the five-year projection.		9. Status <input type="checkbox"/> Plans not needed <input checked="" type="checkbox"/> Plans will be required <input checked="" type="checkbox"/> Preliminary Estimate <input type="checkbox"/> Nothing done except this report <input type="checkbox"/> Survey in progress <input type="checkbox"/> Survey completed <input type="checkbox"/> Sketches/preliminary plans done <input type="checkbox"/> Plans and specifications in progress <input type="checkbox"/> Plans and specifications completed													
10. Alternatives to Request:		11. Anticipated Useful Life: 40 years													
		12. Is this project part of an inter-municipal or regional program? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Specify:													
		13. Is approval or review of other governmental agency(s) required? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Name(s) of agency: Public Safety Review													
14.a) Total requested Capital Funds for FY 2021 - \$75,000 (estimate) to do the electrical upgrades - \$20,000 for chair lift - \$10,000 for consultant to test attic space and start working with Efficiency Vermont for insulation grants. 14b) Capital Funds requested from New Capital (i.e., 2 cents on the grand list) <div style="text-align: right;"><u>\$105,000 for all projects</u></div>		14c) Funds to be transferred from Operating Account \$0 from Acct # _____ 14d) Funds to be transferred from Prior Year Capital Account from Acct # _____ 14e)													
15. Future years estimate of Capital Funds needed: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Year</u></th> <th style="text-align: left;"><u>Amount</u></th> </tr> </thead> <tbody> <tr> <td>2023</td> <td><u>\$ 20,000</u></td> </tr> <tr> <td>2024</td> <td><u>\$ 20,000</u></td> </tr> <tr> <td>2025</td> <td><u>\$ 20,000</u></td> </tr> <tr> <td>2026</td> <td><u>\$ 20,000</u></td> </tr> <tr> <td>2027</td> <td><u>\$ 20,000</u></td> </tr> </tbody> </table>		<u>Year</u>	<u>Amount</u>	2023	<u>\$ 20,000</u>	2024	<u>\$ 20,000</u>	2025	<u>\$ 20,000</u>	2026	<u>\$ 20,000</u>	2027	<u>\$ 20,000</u>	Priority ranking: A <div style="text-align: right;">(note; see definition page of Capital Plan)</div> Remarks: Attach support documents as needed to explain request such as equipment replacement plan, path priority plan, etc, <u>Manager Only</u> Requests: <input type="checkbox"/> Accepted as is <input type="checkbox"/> Accepted with modifications <input type="checkbox"/> Denied	
<u>Year</u>	<u>Amount</u>														
2023	<u>\$ 20,000</u>														
2024	<u>\$ 20,000</u>														
2025	<u>\$ 20,000</u>														
2026	<u>\$ 20,000</u>														
2027	<u>\$ 20,000</u>														

Costing Center		210-41-21 - Buildings - Brownell Library							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	34,000	31,839	34,000	30,277	34,000	30,000	(4,000)	-11.8%
	410.000-Water and Sewer Charges	900	704	900	616	900	600	(300)	-33.3%
	420.000-Cleaning Services	-	-	-	-	-	-	-	n/a
	425.000-Trash Removal	-	-	-	-	-	-	-	n/a
	431.000-R&M Buildings and Grounds	22,625	20,745	24,625	18,501	28,625	20,000	(8,625)	-30.1%
	530.000-Communications	1,200	1,218	1,400	1,475	1,500	1,500	-	0.0%
	610.000-General Supplies	-	-	-	-	-	-	-	n/a
	621.000-Natural Gas/Heating	7,400	6,094	7,400	5,841	7,400	6,000	(1,400)	-18.9%
	622.000-Electricity	15,250	13,752	15,000	13,604	15,000	13,700	(1,300)	-8.7%
	755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
Total Expenditure		81,375	74,352	83,325	70,314	87,425	71,800	(15,625)	-17.9%
Net Village General Fund		(81,375)	(74,352)	(83,325)	(70,314)	(87,425)	(71,800)	15,625	-17.9%

Costing Center Summary

210-41-21 - Buildings - Brownell Library

Previous Costing Center	210-41-21 - Buildings - Brownell Library	Budget Year	2022
Entity	Village	Accounting Reference	210-41-21
Department	41 - Buildings - Village	Approved	No
Stage	Board Review	Manager	Tom Yandow (tyandow)

Narrative

The roofs are at their age and need to be replaced so that we do not have leaks within the building. The asbestos tiles are going to be a problem, but we do need to get rid of them as we cannot shingle over them. By putting a new roof on now, we will gain another 30 to 35 years for the roof. This amount is in the Capital budget request. But the lighting to save electrical costs are in this budget.

Description

Front part of the building was originally constructed in 1926 for the Village to have a library. First addition for the building was done in 1970, and a second addition was done in 2002.

New Initiatives

We would like to continue to change out the lights to more modern LED type. The roofs for the first and second addition are in need of repair, which really means a new roof job. The original 1926 roof is slate and that roof just needs repair.

Goals and Priorities

The electrical charges for this building are pretty high. We would like see them come down. The roof over the first addition are asbestos tiles and the second addition is asphalt shingles.

Costing Center Budget with Notes

210-41-21 - Buildings - Brownell Library

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			30,000
410.000-Water and Sewer Charges			600
420.000-Cleaning Services			-
425.000-Trash Removal			-
431.000-R&M Buildings and Grounds			20,000
530.000-Communications			1,500
610.000-General Supplies			-
621.000-Natural Gas/Heating			6,000
622.000-Electricity			13,700
Total 300-699 Operating Expenses			71,800
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total 700 Capital or Property Objects			-
Total Expenditure			71,800
Net Total			(71,800)

Village of Essex Junction: Capital Improvement Program FYE2021-2025

1. Department Brownell Library	2. Dept. Head Signature:												
3. Project Title: Brownell Library 3a. Account Number: 210.41940.021	4. Date: November 2, 2020												
5. Project Location: 6 Lincoln Street – behind Village Offices													
6. Project Description: (1) New furnace upgrade(s). (2) New roof over middle part of building. (3) Upgrade lighting throughout the building with LED lighting.	7. Project Purpose & Justification: (1) Furnaces are getting older and will need replacement. This work to be done in a rotation pattern. (2) Middle part of building – over the main entrance needs a new roof. Old roof tiles are asbestos and will need to be removed first. (3) Upgrade all florescent lighting with new LED lighting to save energy.												
8. Priority: <input type="checkbox"/> Project currently underway for which the Village is fully committed and/or so urgently needed that implementation cannot be delayed. Only essential projects should be so classified. ♣ Project needed to maintain department/program /activity at current level of performance. ♣ Project needed as soon as funds can reasonably be made available or which is desirable but needing further study. <input type="checkbox"/> Project needed but safely deferrable beyond the third year of the five-year projection.	9. Status <input type="checkbox"/> Plans not needed ♣ Preliminary Estimate <input type="checkbox"/> Nothing done except this report ♣ Survey in progress <input type="checkbox"/> Survey completed <input type="checkbox"/> Sketches/preliminary plans done <input type="checkbox"/> Plans and specifications in progress <input type="checkbox"/> Plans and specifications completed												
10. Alternatives to Request: (1) Do nothing until the furnace is no longer working, which will cost more because it will be an emergency fix – which always costs more. (2a) Do nothing on the roof for now until it starts to leak, (2b) Perform the work on the roof one side at a time, this way it will keep costs lower and shorten the time out between removal of the old tiles and installation of new roofing material. (3) Upgrade the lights to all LED lighting to save on electrical charges to GMP.	11. Anticipated Useful Life: 40 years												
	12. Is this project part of an inter-municipal or regional program? ♣ No <input type="checkbox"/> Yes Specify:												
	13. Is approval or review of other governmental agency(s) required? ♣ No <input type="checkbox"/> Yes Name(s) of agency:												
14.a) Total requested Capital Funds for FY 2022 New roof \$175,000 14b) Capital Funds requested from New Capital (i.e., 2 cents on the grand list)	14c) Funds to be transferred from Operating Account \$0 from Acct # _____ 14d) Funds to be transferred from Prior Year Capital Account from Acct # 14e)												
15. Future years estimate of Capital Funds needed: <table border="0"> <thead> <tr> <th style="text-align: left;"><u>Year</u></th><th style="text-align: right;"><u>Amount</u></th></tr> </thead> <tbody> <tr> <td>2023</td><td style="text-align: right;">\$ 10,000</td></tr> <tr> <td>2024</td><td style="text-align: right;">\$ 10,000</td></tr> <tr> <td>2025</td><td style="text-align: right;">\$ 10,000</td></tr> <tr> <td>2026</td><td style="text-align: right;">\$ 10,000</td></tr> <tr> <td>2027</td><td style="text-align: right;">\$ 10,000</td></tr> </tbody> </table>	<u>Year</u>	<u>Amount</u>	2023	\$ 10,000	2024	\$ 10,000	2025	\$ 10,000	2026	\$ 10,000	2027	\$ 10,000	Priority ranking: A (note; see definition page of Capital Plan) Remarks: Attach support documents as needed to explain request such as equipment replacement plan, path priority plan, etc, <u>Manager Only</u> Requests: <input type="checkbox"/> Accepted as is <input type="checkbox"/> Accepted with modifications <input type="checkbox"/> Denied
<u>Year</u>	<u>Amount</u>												
2023	\$ 10,000												
2024	\$ 10,000												
2025	\$ 10,000												
2026	\$ 10,000												
2027	\$ 10,000												

Costing Center		210-41-22 - Buildings - Village Fire Station							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	-	-	-	-	-	500	500	n/a
	410.000-Water and Sewer Charges	610	564	500	576	500	500	-	0.0%
	420.000-Cleaning Services	-	-	-	-	-	-	-	n/a
	425.000-Trash Removal	-	-	-	-	-	-	-	n/a
	431.000-R&M Buildings and Grounds	6,000	5,028	6,000	10,955	12,000	15,000	3,000	25.0%
	530.000-Communications	2,115	2,115	2,115	2,366	2,115	2,200	85	4.0%
	610.000-General Supplies	2,000	2,000	2,000	2,432	2,000	1,700	(300)	-15.0%
	621.000-Natural Gas/Heating	4,800	4,409	4,800	3,384	4,800	3,500	(1,300)	-27.1%
	622.000-Electricity	7,300	7,172	7,300	7,681	7,300	7,500	200	2.7%
	626.000-Gasoline	6,000	6,830	6,000	4,201	6,000	5,000	(1,000)	-16.7%
	755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
Total Expenditure		28,825	28,119	28,715	31,595	34,715	35,900	1,185	3.4%
Net Village General Fund		(28,825)	(28,119)	(28,715)	(31,595)	(34,715)	(35,900)	(1,185)	3.4%

Costing Center Summary

210-41-22 - Buildings - Village Fire Station

Previous Costing Center	210-41-22 - Buildings - Village Fire Station	Budget Year	2022
Entity	Village	Accounting Reference	210-41-22
Department	41 - Buildings - Village	Approved	No
Stage	Board Review	Manager	Tom Yandow (tyandow)

Narrative

We would like to have this building have its own electrical meter so that the electrical charges are for just this building and not shared by 2 Lincoln street. Also this building needs so work on it to bring the Fire Station up to the standards of the 21st century. This building and the Department will depend on what is decided on the whole Village / Town merger vote. This building is part of the Building's Needs Study that this station is either going to move or be updated.

Description

Main building was constructed in 1963. Building originally had a flat roof, and that was converted to a pitched roof in 1998.

New Initiatives

The electrical costs for this building are quite high. They are high, because this building's electrical service is fed from 2 Lincoln street, making this building not have its own electrical meter. There is a capital improvement project request to correct this matter for this building and for 2 Lincoln street.

Goals and Priorities

Building by the Fire Department standards has been kept up to date for repairs and maintenance. Although some of the mechanical and electrical equipment are going to start to need to be replaced.

Costing Center Budget with Notes

210-41-22 - Buildings - Village Fire Station

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Emergency Generator - annual maintenance (sjm) moved here from EJFD		500
410.000-Water and Sewer Charges			500
420.000-Cleaning Services			-
425.000-Trash Removal			-
431.000-R&M Buildings and Grounds			15,000
530.000-Communications			2,200
610.000-General Supplies			1,700
621.000-Natural Gas/Heating			3,500
622.000-Electricity			7,500
626.000-Gasoline			5,000
Total 300-699 Operating Expenses			35,900
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total 700 Capital or Property Objects			-
Total Expenditure			35,900
Net Total			(35,900)

Costing Center		210-41-23 - Buildings - Park Street School							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	-	-	-	681	-	600	600	n/a
	410.000-Water and Sewer Charges	575	1,037	650	783	650	700	50	7.7%
	420.000-Cleaning Services	-	-	-	-	-	-	-	n/a
	425.000-Trash Removal	-	-	-	-	-	-	-	n/a
	431.000-R&M Buildings and Grounds	600	520	600	3,464	600	25,000	24,400	4066.7%
	530.000-Communications	-	-	2,520	2,359	2,550	2,300	(250)	-9.8%
	610.000-General Supplies	-	-	-	-	-	-	-	n/a
	621.000-Natural Gas/Heating	2,500	3,229	3,300	2,807	3,300	3,000	(300)	-9.1%
	622.000-Electricity	4,000	3,941	4,000	4,385	4,000	4,400	400	10.0%
	755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
Total Expenditure		7,675	8,728	11,070	14,479	11,100	36,000	24,900	224.3%
Net Village General Fund		(7,675)	(8,728)	(11,070)	(14,479)	(11,100)	(36,000)	(24,900)	224.3%

Costing Center Summary

210-41-23 - Buildings - Park Street School

Previous Costing Center	210-41-23 - Buildings - Park Street School	Budget Year	2022
Entity	Village	Accounting Reference	210-41-23
Department	41 - Buildings - Village	Approved	No
Stage	Board Review	Manager	Tom Yandow (tyandow)

Narrative

We have a Capital Improvement request for the brick work and the slate roof repairs. If those Capital Improvement projects are rejected by the Building Committee, then the costs of those repairs are in this R & M annual operating budget. So if the Capital requests are approved, then this R & M amount can be reduced.

Description

Building was originally built in 1873 as the school of the Village. We do not have documentation as to when the building was renovated; but the last major renovation to the building was done in 2008. Before 2018ish time frame the Essex School District owned and operated this building. Now the Parks & Rec department owns and operates this building. They lease the top floor to the ACE Program for the Essex High School.

New Initiatives

The front of the building is in need of brick repair, and the slate roof needs repair.

Goals and Priorities

This building as old as it is has some pretty high maintenance. But they are small maintenance items, all while helping to reduce the major repairs.

Costing Center Budget with Notes

210-41-23 - Buildings - Park Street School

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			600
410.000-Water and Sewer Charges			700
420.000-Cleaning Services			-
425.000-Trash Removal			-
431.000-R&M Buildings and Grounds	Slate Roof Repair to Park Street School	10,000	
431.000-R&M Buildings and Grounds	Brick work to Park Street School Building	15,000	
			25,000
530.000-Communications			2,300
610.000-General Supplies			-
621.000-Natural Gas/Heating			3,000
622.000-Electricity			4,400
Total 300-699 Operating Expenses			36,000
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total 700 Capital or Property Objects			-
Total Expenditure			36,000
Net Total			(36,000)

Village of Essex Junction: Capital Improvement Program FYE2021-2025

1. Village Parks & Rec Department		2. Dept. Head Signature:													
3. Project Title: Park Street School 3a. Account Number: 210.41942.026		4. Date: November 2, 2020													
5. Project Location: 21 Park Street															
6. Project Description: (10 Fix brick work (2) fix/repair slate roof.		7. Project Purpose & Justification: (1) Majority of the brick work is located on the front of the building where some of the brick and the joints have become loose over time. There are other areas on the building the brick should be repointed as well. (2) The slate roof is missing pieces here and there and should be repaired/replaced.													
8. Priority: <input type="checkbox"/> Project currently underway for which the Village is fully committed and/or so urgently needed that implementation cannot be delayed. Only essential projects should be so classified. <input checked="" type="checkbox"/> Project needed to maintain department/program /activity at current level of performance. <input checked="" type="checkbox"/> Project needed as soon as funds can reasonably be made available or which is desirable. <input type="checkbox"/> Project needed but safely deferrable beyond the third year of the five-year projection.		9. Status <input type="checkbox"/> Plans not needed <input checked="" type="checkbox"/> Preliminary Estimate <input type="checkbox"/> Nothing done except this report <input type="checkbox"/> Survey in progress <input type="checkbox"/> Survey completed <input type="checkbox"/> Sketches/preliminary plans done <input type="checkbox"/> Plans and specifications in progress <input type="checkbox"/> Plans and specifications completed													
10. Alternatives to Request: If the brick work is not fixed, the bricks will get to become loose and over time will fall to the ground exposing what is behind the brickwork. If the slate roof is not repaired, then leaks will start to develop on the inside of the building causing water damage and wood rot.		11. Anticipated Useful Life:													
		12. Is this project part of an inter-municipal or regional program? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Specify:													
		13. Is approval or review of other governmental agency(s) required? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Name(s) of agency:													
14.a) Total requested Capital Funds for FY 2021 Brick Repair = \$ 15,000 Roof Repair = \$10,000 14b) Capital Funds requested from New Capital (i.e., 2 cents on the grand list)		14c) Funds to be transferred from Operating Account \$0 from Acct # _____ 14d) Funds to be transferred from Prior Year Capital Account from Acct # _____ 14e) _____													
15. Future years estimate of Capital Funds needed: <table><thead><tr><th><u>Year</u></th><th><u>Amount</u></th></tr></thead><tbody><tr><td>2023</td><td><u>\$ 10,000</u></td></tr><tr><td>2024</td><td><u>\$ 10,000</u></td></tr><tr><td>2025</td><td><u>\$ 10,000</u></td></tr><tr><td>2026</td><td><u>\$ 10,000</u></td></tr><tr><td>2027</td><td><u>\$ 10,000</u></td></tr></tbody></table>		<u>Year</u>	<u>Amount</u>	2023	<u>\$ 10,000</u>	2024	<u>\$ 10,000</u>	2025	<u>\$ 10,000</u>	2026	<u>\$ 10,000</u>	2027	<u>\$ 10,000</u>	Priority ranking: A (note; see definition page of Capital Plan) Remarks: Attach support documents as needed to explain request such as equipment replacement plan, path priority plan, etc, <u>Manager Only</u> Requests: <input type="checkbox"/> Accepted as is <input type="checkbox"/> Accepted with modifications <input type="checkbox"/> Denied	
<u>Year</u>	<u>Amount</u>														
2023	<u>\$ 10,000</u>														
2024	<u>\$ 10,000</u>														
2025	<u>\$ 10,000</u>														
2026	<u>\$ 10,000</u>														
2027	<u>\$ 10,000</u>														

Costing Center		210-41-26 - Buildings - Maple Street Park and Pool							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	-	-	19,200	31,692	21,840	30,000	8,160	37.4%
	410.000-Water and Sewer Charges	4,296	4,811	5,199	6,487	5,200	5,500	300	5.8%
	420.000-Cleaning Services	-	-	-	-	-	-	-	n/a
	425.000-Trash Removal	-	-	-	-	-	-	-	n/a
	431.000-R&M Buildings and Grounds	3,600	3,600	3,600	225	3,600	25,000	21,400	594.4%
	530.000-Communications	-	-	5,340	6,108	5,350	6,000	650	12.1%
	610.000-General Supplies	-	-	-	-	-	-	-	n/a
	621.000-Natural Gas/Heating	5,574	5,049	6,960	4,457	6,960	4,500	(2,460)	-35.3%
	622.000-Electricity	29,852	32,982	30,489	36,782	30,500	37,000	6,500	21.3%
	626.000-Gasoline	2,923	2,425	3,101	1,240	3,101	1,500	(1,601)	-51.6%
	755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
Total Expenditure		46,245	48,866	73,889	86,991	76,551	109,500	32,949	43.0%
Net Village General Fund		(46,245)	(48,866)	(73,889)	(86,991)	(76,551)	(109,500)	(32,949)	43.0%

Costing Center Summary

210-41-26 - Buildings - Maple Street Park and Pool

Previous Costing Center	210-41-26 - Buildings - Maple Street Park and Pool	Budget Year	2022
Entity	Village	Accounting Reference	210-41-26
Department	41 - Buildings - Village	Approved	No
Stage	Board Review	Manager	Tom Yandow (tyandow)

Narrative

The main usage time for the park is in the summer with the pool being open, and into the early fall with sports. These park structures are kept up because of the daily and weekly usage that these places see. If these buildings are not kept up, then the neglected repairs could pose a safety threat to the public, which we do not want to incur.

Description

Maple Street Park pool and supporting bath house structure(s) were originally built in 1953 with the presence of IBM having come to Town. There was a major renovation done in 2000. The main office for the Parks & Rec Departments for both the Village and the Town are in this building.

New Initiatives

These park structures need constant repair, so as to keep major repairs to a minimum.

Goals and Priorities

This park is the main park for the Village of Essex Junction, with many supporting structures. All of these structures are used heavily by many people creating daily, and weekly repairs to these structures.

Costing Center Budget with Notes

210-41-26 - Buildings - Maple Street Park and Pool

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			30,000
410.000-Water and Sewer Charges			5,500
420.000-Cleaning Services			-
425.000-Trash Removal			-
431.000-R&M Buildings and Grounds			25,000
530.000-Communications			6,000
610.000-General Supplies			-
621.000-Natural Gas/Heating			4,500
622.000-Electricity			37,000
626.000-Gasoline			1,500
Total 300-699 Operating Expenses			109,500
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total 700 Capital or Property Objects			-
Total Expenditure			109,500
Net Total			(109,500)

Costing Center		210-16-10 - Community Development, Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	030.008-License and Zoning Fees	58,000	16,318	35,000	40,795	25,000	25,000	-	0.0%
Total Revenues		58,000	16,318	35,000	40,795	25,000	25,000	-	0.0%
Expenditure									
	110.000-Regular Salaries	145,419	146,044	151,846	153,596	157,800	165,243	7,443	4.7%
	130.000-Overtime	-	125	-	-	-	-	-	n/a
	190.000-Board member payments	3,600	3,450	3,600	3,450	3,600	3,600	-	0.0%
	210.000-Group Insurance	32,128	19,853	23,680	20,560	24,636	24,260	(376)	-1.5%
	220.000-Social Security	11,454	11,726	11,616	12,311	12,072	13,153	1,081	9.0%
	230.000-Retirement	14,542	14,544	15,185	15,262	15,780	16,524	744	4.7%
	290.000-Other Employee Benefits	-	-	-	-	-	700	700	n/a
	320.000-Legal Services	12,000	740	12,000	(490)	6,000	6,000	-	0.0%
	330.000-Professional Services	7,500	12,831	8,000	1,008	12,000	27,000	15,000	125.0%
	340.000-Technical Services	-	-	-	-	-	-	-	n/a
	500.000-Training, Conferences, Dues	3,000	918	2,000	492	4,000	3,000	(1,000)	-25.0%
	530.000-Communications	567	575	567	1,158	600	1,260	660	110.0%
	540.000-Advertising	-	-	-	-	-	-	-	n/a
	550.000-Printing and Binding	3,000	1,128	3,000	2,884	2,500	3,000	500	20.0%
	560.000-Postage	700	156	700	40	700	100	(600)	-85.7%
	580.000-Travel	2,400	2,496	2,600	2,527	2,600	2,600	-	0.0%
	610.000-General Supplies	2,000	1,019	2,000	548	2,000	1,000	(1,000)	-50.0%
	750.000-Machinery and Equipment	-	-	1,500	-	-	-	-	n/a
	810.111-Bike/Walk Committee	5,000	1,461	7,000	2,977	7,000	7,000	-	0.0%
Total Expenditure		243,310	217,065	245,294	216,323	251,288	274,440	23,152	9.2%
Net Village General Fund		(185,310)	(200,747)	(210,294)	(175,528)	(226,288)	(249,440)	(23,152)	10.2%

Costing Center Summary

210-16-10 - Community Development, Village

Previous Costing Center	210-16-10 - Community Development, Village	Budget Year	2022
Entity	Village	Accounting Reference	210-16-10
Department	16 - Community Development - Village	Approved	No
Stage	Board Review	Manager	Robin Pierce (rpierce)

Narrative

The Village Land Development Code requires an update every 5 years and that is due in December 2021. Working with the CCRPC on this initiative. The Crescent Connector project is an ongoing priority. New project to design and construct a pocket park at 1 Main Street. Continue to be invested in the community with a focus on moving Village development forward. Village and Town Community Development have been working collaboratively on joint initiatives and that will continue.

Description

New Initiatives

Goals and Priorities

1. Land Development Code update has to be done every 5 years and is due December 2021
2. Pocket park construction at 1 Main Street
3. Continue work on Crescent Connector project

Costing Center Budget with Notes

210-16-10 - Community Development, Village

Objects	Comments	Object Subtotals	2022 Budget
Revenues			
030 Licenses & Permits			
030.008-License and Zoning Fees	Four year average: \$36,806		25,000
Total 030 Licenses & Permits			25,000
Total Revenues			25,000
Expenditure			
100 Salaries			
110.000-Regular Salaries		165,243	165,243
130.000-Overtime			-
190.000-Board member payments		3,600	3,600
Total 100 Salaries			168,843
200 Benefits			
210.000-Group Insurance		24,260	24,260
220.000-Social Security		13,153	13,153
230.000-Retirement		16,524	16,524
290.000-Other Employee Benefits			700
Total 200 Benefits			54,637
300-699 Operating Expenses			
320.000-Legal Services			6,000
330.000-Professional Services	LDC update every 5 years, start in FY21 and finish December 2021 (estimated at \$35k-\$40k over FY21 and FY22)	25,000	
330.000-Professional Services	Recording Secretary	2,000	
330.000-Professional Services		-	27,000
340.000-Technical Services			-
500.000-Training, Conferences, Dues			3,000
530.000-Communications	iPad data plan	480	
530.000-Communications	Director Cell Phone	780	
			1,260
540.000-Advertising			-
550.000-Printing and Binding			3,000
560.000-Postage			100
580.000-Travel	Reimbursable Travel	200	
580.000-Travel		2,400	
			2,600
610.000-General Supplies			1,000
Total 300-699 Operating Expenses			43,960

Costing Center Budget with Notes

210-16-10 - Community Development, Village

Objects	Comments	Object Subtotals	2022 Budget
700 Capital or Property Objects			
750.000-Machinery and Equipment			-
Total 700 Capital or Property Objects			-
800 Appropriations			
810.111-Bike/Walk Committee			7,000
Total 800 Appropriations			7,000
Total Expenditure			274,440
Net Total			(249,440)

Costing Center		210-95-00 - Debt, Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Expenditure									
	950.902-EJRP Principal	105,000	105,000	105,000	105,000	-	-	-	n/a
	950.903-Capital Imp Principal	135,135	135,135	135,135	135,135	135,135	135,135	-	0.0%
	955.902-EJRP Interest	4,788	4,788	2,843	2,843	-	-	-	n/a
	955.903-Capital Imp Interest	73,060	73,060	70,582	70,583	67,599	64,190	(3,409)	-5.0%
Total Expenditure		317,983	317,983	313,560	313,561	202,734	199,325	(3,409)	-1.7%
Net Village General Fund		(317,983)	(317,983)	(313,560)	(313,561)	(202,734)	(199,325)	3,409	-1.7%

Costing Center Summary

210-95-00 - Debt, Village

Previous Costing Center	210-95-00 - Debt, Village	Budget Year	2022
Entity	Village	Accounting Reference	210-95-00
Department	13 - Finance - Village	Approved	No
Stage	Board Review	Manager	Sarah Macy (smacy)

Narrative

General fund portion of Village Capital Improvement debt; EJP Pool debt retired in FY20. If the entities merge, this budget segment will become the basis for the Village debt district as described in the merger charter.

Description

New Initiatives

Goals and Priorities

Costing Center		210-17-10 - Economic Development, Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	050.151-Donations: Block Party	1,500	1,650	500	1,300	500	-	(500)	-100.0%
Total Revenues		1,500	1,650	500	1,300	500	-	(500)	-100.0%
Expenditure									
	110.000-Regular Salaries	32,135	10,774	-	-	-	-	-	n/a
	120.000-Part Time Salaries	4,950	2,700	-	-	-	-	-	n/a
	130.000-Overtime	-	45	-	-	-	-	-	n/a
	210.000-Group Insurance	28,513	11,806	-	-	-	-	-	n/a
	220.000-Social Security	2,837	855	-	-	-	-	-	n/a
	230.000-Retirement	3,214	1,078	-	-	-	-	-	n/a
	730.000-Buildings and Improvements	-	-	-	-	-	-	-	n/a
	800.000-Appropriations to other agencies	9,000	7,530	9,500	7,681	9,500	9,250	(250)	-2.6%
	831.000-Special or New Programs	2,500	-	2,500	1,500	2,500	2,500	-	0.0%
	850.000-Community Events and Celebrations	15,280	15,131	18,350	10,912	17,500	17,500	-	0.0%
	899.000-Matching Grant Funds	20,000	20,082	20,000	-	20,000	20,000	-	0.0%
Total Expenditure		118,429	70,001	50,350	20,093	49,500	49,250	(250)	-0.5%
Net Village General Fund		(116,929)	(68,351)	(49,850)	(18,793)	(49,000)	(49,250)	(250)	0.5%

Costing Center Summary

210-17-10 - Economic Development, Village

Previous Costing Center	210-17-10 - Economic Development, Village	Budget Year	2022
Entity	Village	Accounting Reference	210-17-10
Department	17 - Economic Development - Village	Approved	No
Stage	Board Review	Manager	Sarah Macy (smacy)

Narrative

This costing center includes the annually budgeted \$20,000 in matching grant funds which is an important component in being able to leverage unanticipated grants that may become available during the year. Annually, \$10,000 is budgeted here for community events and an additional \$2,500 for new programs. With the success of Open and Outside and then Out and About, these community event dollars will be maintained.

Description

New Initiatives

Open and Outside and subsequently Out and About in Essex were successful new events in summer/fall 2020. Staff intends to continue these initiatives on a regular basis and the funding for community events in this costing center will support this new initiative.

Goals and Priorities

Maintain funding for matching funds
Maintain funding for Community Events

Costing Center Budget with Notes

210-17-10 - Economic Development, Village

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Revenues			
050 Donations			
050.151-Donations: Block Party			-
Total 050 Donations			-
Total Revenues			-
Expenditure			
100 Salaries			
110.000-Regular Salaries			-
120.000-Part Time Salaries			-
130.000-Overtime			-
Total 100 Salaries			-
200 Benefits			
210.000-Group Insurance			-
220.000-Social Security			-
230.000-Retirement			-
Total 200 Benefits			-
700 Capital or Property Objects			
730.000-Buildings and Improvements			-
Total 700 Capital or Property Objects			-
800 Appropriations			
800.000-Appropriations to other agenc GBIC		500	
800.000-Appropriations to other agenc LCRCC		850	
800.000-Appropriations to other agenc CCRPC		6,400	
800.000-Appropriations to other agenc Essex Rescue		1,500	
			9,250
Total 800 Appropriations			9,250
820-850 Program & Event Expenses			
831.000-Special or New Programs			2,500
850.000-Community Events and Celebr Community Events		10,000	
850.000-Community Events and Celebr Block Party		7,500	
			17,500
Total 820-850 Program & Event Expenses			20,000
890 Grant Expenses			
899.000-Matching Grant Funds			20,000
Total 890 Grant Expenses			20,000
Total Expenditure			49,250
Net Total			(49,250)

Costing Center		210-13-10 - Finance, Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Expenditure									
110.000-Regular Salaries		-	-	52,327	56,625	56,246	59,668	3,422	6.1%
130.000-Overtime		-	-	2,500	877	2,750	-	(2,750)	-100.0%
210.000-Group Insurance		-	-	6,334	5,989	6,365	5,699	(666)	-10.5%
220.000-Social Security		-	-	4,221	4,758	4,513	4,901	388	8.6%
230.000-Retirement		-	-	5,283	5,557	5,625	5,967	342	6.1%
250.000-Unemployment Insurance		3,672	2,181	1,520	3,757	1,520	1,720	200	13.2%
260.000-Workers Comp insurance		11,950	16,336	6,154	14,618	16,500	18,500	2,000	12.1%
290.000-Other Employee Benefits		-	-	-	-	-	350	350	n/a
335.000-Audit		6,160	7,315	6,256	7,505	7,500	7,500	-	0.0%
500.000-Training, Conferences, Dues		-	-	170	56	250	250	-	0.0%
505.000-Technology Subscription, Licenses		-	-	-	-	-	6,901	6,901	n/a
520.000-Insurance		58,053	63,060	74,720	68,548	75,000	75,725	725	1.0%
570.000-Other Purchased Services		-	-	768	1,265	4,895	-	(4,895)	-100.0%
580.000-Travel		-	-	100	-	100	100	-	0.0%
610.000-General Supplies		-	-	150	211	150	200	50	33.3%
Total Expenditure		79,835	88,892	160,503	169,766	181,414	187,481	6,067	3.3%
Net Village General Fund		(79,835)	(88,892)	(160,503)	(169,766)	(181,414)	(192,981)	(11,567)	6.4%

Costing Center Budget with Notes

210-13-10 - Finance, Village

Objects	Comments	Object Subtotals	2022 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries		59,668	59,668
130.000-Overtime			-
Total 100 Salaries			59,668
200 Benefits			
210.000-Group Insurance		5,699	5,699
220.000-Social Security		4,901	4,901
230.000-Retirement		5,967	5,967
250.000-Unemployment Insurance			1,720
260.000-Workers Comp insurance	0.50% per first \$15,600 of taxable base wage per employee		18,500
290.000-Other Employee Benefits		350	350
Total 200 Benefits			37,137
300-699 Operating Expenses			
335.000-Audit			7,500
500.000-Training, Conferences, Dues			250
505.000-Technology Subscription, Linc	Timekeeping \$80/month	960	
505.000-Technology Subscription, Linc	ReadSoft - Invoice Processing	2,480	
505.000-Technology Subscription, Linc	Questica - Budgeting	3,461	
			6,901
520.000-Insurance		64,000	
520.000-Insurance	Public officials liability	11,725	
			75,725
570.000-Other Purchased Services			-
580.000-Travel			100
610.000-General Supplies			200
Total 300-699 Operating Expenses			90,676
Total Expenditure			187,481
Net Total			(187,481)

Costing Center		210-25-10 - Fire, Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	098.000-Miscellaneous Revenue	20	950	20	-	20	20	-	0.0%
Total Revenues		20	950	20	-	20	20	-	0.0%
Expenditure									
	120.000-Part Time Salaries	189,000	192,350	206,000	179,540	186,000	194,250	8,250	4.4%
	210.000-Group Insurance	3,600	3,549	3,600	3,527	3,600	3,600	-	0.0%
	220.000-Social Security	14,510	14,095	15,392	11,866	14,436	14,859	423	2.9%
	260.000-Workers Comp insurance	32,130	30,760	28,624	24,076	30,050	26,000	(4,050)	-13.5%
	290.000-Other Employee Benefits	864	864	864	864	864	864	-	0.0%
	330.000-Professional Services	6,600	3,060	6,800	7,291	9,500	9,000	(500)	-5.3%
	430.000-R&M Vehicles and Equipment	19,800	28,011	24,000	52,707	32,250	32,250	-	0.0%
	431.000-R&M Buildings and Grounds	15,480	16,311	15,480	9,209	15,480	15,000	(480)	-3.1%
	500.000-Training, Conferences, Dues	4,000	4,281	4,000	989	4,000	4,000	-	0.0%
	530.000-Communications	1,885	1,916	2,600	2,522	2,600	2,600	-	0.0%
	610.000-General Supplies	1,000	1,232	1,000	1,985	1,000	1,000	-	0.0%
	611.000-Small Tools and Equipment	1,500	910	1,500	2,602	1,500	1,500	-	0.0%
	612.000-Uniforms	23,000	18,641	24,000	22,759	25,000	26,000	1,000	4.0%
	613.000-Program Supplies	3,000	2,830	3,000	963	3,100	3,600	500	16.1%
	750.000-Machinery and Equipment	15,000	13,488	15,000	24,530	17,500	17,500	-	0.0%
	920.000-Transfer between funds (capital)	-	-	-	-	-	108,600	108,600	n/a
Total Expenditure		331,369	332,297	351,860	345,430	346,880	460,623	113,743	32.8%
Net Village General Fund		(331,349)	(331,347)	(351,840)	(345,430)	(346,860)	(460,603)	(113,743)	32.8%

Costing Center Budget with Notes

210-25-10 - Fire, Village

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Revenues			
098 Miscellaneous Revenues			
098.000-Miscellaneous Revenue			20
Total 098 Miscellaneous Revenues			20
Total Revenues			20
Expenditure			
100 Salaries			
120.000-Part Time Salaries	925 hours X \$17.50 average hourly X 12 months	-	
120.000-Part Time Salaries		194,250	
Total 100 Salaries			194,250
200 Benefits			
210.000-Group Insurance			3,600
220.000-Social Security			14,859
260.000-Workers Comp insurance	0.50% per first \$15,600 of taxable base wage per employee		26,000
290.000-Other Employee Benefits			864
Total 200 Benefits			45,323
300-699 Operating Expenses			
330.000-Professional Services			9,000
430.000-R&M Vehicles and Equipment		32,250	
			32,250
431.000-R&M Buildings and Grounds	Maintenance Other	15,000	
431.000-R&M Buildings and Grounds	Emergency Generator Maintenance - FY22 moved to Buildings for annual generator maintenance contract (sjm)	-	
			15,000
500.000-Training, Conferences, Dues			4,000
530.000-Communications			2,600
610.000-General Supplies			1,000
611.000-Small Tools and Equipment			1,500
612.000-Uniforms			26,000
613.000-Program Supplies	EMS Supplies	1,500	
613.000-Program Supplies	Fire Prevention	2,100	
			3,600
Total 300-699 Operating Expenses			94,950
700 Capital or Property Objects			
750.000-Machinery and Equipment			17,500
Total 700 Capital or Property Objects			17,500

Costing Center Budget with Notes

210-25-10 - Fire, Village

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capit	FY22 move Fire Rolling stock into Fire segment		108,600
Total 920 Transfer to capital (as expense)			108,600
Total Expenditure			460,623
Net Total			(460,603)

Costing Center		210-40-12 - PW, Highways Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	090.000-Transfer between Town/Village	1,080,759	1,080,759	1,113,329	1,149,130	1,192,960	1,392,627	199,667	16.7%
	098.000-Miscellaneous Revenue	4,000	4,157	4,000	2,670	4,000	4,000	-	0.0%
Total Revenues		1,084,759	1,084,916	1,117,329	1,151,800	1,196,960	1,396,627	199,667	16.7%
Expenditure									
	110.000-Regular Salaries	173,146	173,522	182,235	185,390	190,202	196,303	6,101	3.2%
	120.000-Part Time Salaries	23,573	16,729	26,981	15,229	27,388	29,614	2,226	8.1%
	130.000-Overtime	17,278	15,754	17,300	16,994	18,300	17,418	(882)	-4.8%
	210.000-Group Insurance	72,154	69,711	75,918	69,855	78,989	87,740	8,751	11.1%
	220.000-Social Security	16,448	15,935	17,328	16,729	18,046	18,705	659	3.7%
	230.000-Retirement	17,315	17,486	18,235	11,958	19,020	19,632	612	3.2%
	250.000-Unemployment Insurance	300	199	100	136	300	375	75	25.0%
	260.000-Workers Comp insurance	13,985	13,963	20,275	19,255	20,275	18,350	(1,925)	-9.5%
	290.000-Other Employee Benefits	-	-	-	-	-	1,190	1,190	n/a
	330.000-Professional Services	10,000	17,448	15,000	8,301	16,000	17,000	1,000	6.3%
	410.000-Water and Sewer Charges	2,100	2,317	2,000	2,319	2,500	2,500	-	0.0%
	422.000-Snow Removal	20,000	35,895	20,000	6,113	20,000	20,000	-	0.0%
	425.000-Trash Removal	8,000	9,139	8,500	8,339	9,000	9,000	-	0.0%
	430.000-R&M Vehicles and Equipment	25,000	33,502	26,500	37,537	28,000	32,000	4,000	14.3%
	431.000-R&M Buildings and Grounds	5,000	6,274	10,000	14,024	10,000	10,000	-	0.0%
	441.000-Rental of Land or Buildings	12,472	11,922	12,890	11,785	12,890	13,000	110	0.9%
	442.000-Rental of Vehicles or Equipment	8,000	2,211	2,500	4,323	3,000	3,000	-	0.0%
	451.000-Summer Construction Services	225,000	188,895	210,000	141,697	255,800	270,000	14,200	5.6%
	500.000-Training, Conferences, Dues	500	339	500	872	500	1,000	500	100.0%
	520.000-Insurance	12,288	11,840	11,667	13,023	13,750	14,000	250	1.8%
	521.000-Insurance Deductibles	1,000	1,096	1,000	2,189	1,000	1,000	-	0.0%
	530.000-Communications	4,000	3,308	3,500	3,714	3,800	4,000	200	5.3%
	540.000-Advertising	500	343	500	200	500	500	-	0.0%
	571.000-Streetscape Maintenance	13,500	17,072	18,500	22,713	11,500	18,500	7,000	60.9%
	572.000-Traffic Control	13,000	21,087	13,500	27,038	16,000	17,000	1,000	6.3%
	573.000-Sidewalk and Curb Maintenance	5,000	5,338	5,000	5,604	5,500	6,000	500	9.1%
	575.000-Storm Sewer Maintenance	30,000	24,002	15,000	14,301	15,000	20,000	5,000	33.3%
	600.000-Salt, Sand and Gravel	118,000	179,055	121,000	140,754	125,000	135,000	10,000	8.0%
	605.000-Summer Construction Supplies	9,000	13,295	24,000	42,468	24,000	24,000	-	0.0%
	610.000-General Supplies	24,000	37,786	24,000	25,744	26,000	30,000	4,000	15.4%

Costing Center		210-40-12 - PW, Highways Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
	610.200-Streetlight Supplies	12,000	7,941	12,000	9,463	12,000	12,000	-	0.0%
	612.000-Uniforms	6,000	8,594	6,000	5,461	6,500	6,500	-	0.0%
	621.000-Natural Gas/Heating	4,000	3,390	4,000	2,999	4,000	4,000	-	0.0%
	622.000-Electricity	4,000	3,661	4,200	3,648	4,200	4,200	-	0.0%
	622.200-Streetlight Electricity	128,200	130,835	128,200	137,087	132,000	134,000	2,000	1.5%
	626.000-Gasoline	30,000	37,295	35,000	30,972	38,000	38,000	-	0.0%
	750.000-Machinery and Equipment	6,000	3,139	10,000	2,934	14,000	7,000	(7,000)	-50.0%
	810.112-Tree Advisory Committee	10,000	7,812	10,000	7,635	10,000	10,000	-	0.0%
	920.000-Transfer between funds (capital)	-	-	-	-	-	140,100	140,100	n/a
	Total Expenditure	1,080,759	1,148,131	1,113,329	1,068,803	1,192,960	1,392,627	199,667	16.7%
	Net Village General Fund	4,000	(63,215)	4,000	82,997	4,000	4,000	-	0.0%

Costing Center Budget with Notes

210-12 - PW, Highways Village

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/Village			1,392,627
Total 090 Transfer between Town/Village (as revenue)			1,392,627
098 Miscellaneous Revenues			
098.000-Miscellaneous Revenue			4,000
Total 098 Miscellaneous Revenues			4,000
Total Revenues			1,396,627
Expenditure			
100 Salaries			
110.000-Regular Salaries		196,303	196,303
120.000-Part Time Salaries		29,614	29,614
130.000-Overtime		17,418	17,418
Total 100 Salaries			243,335
200 Benefits			
210.000-Group Insurance		87,740	87,740
220.000-Social Security		18,705	18,705
230.000-Retirement		19,632	19,632
250.000-Unemployment Insurance			375
260.000-Workers Comp insurance	0.50% per first \$15,600 of taxable base wage per employee		18,350
290.000-Other Employee Benefits			1,190
Total 200 Benefits			145,992
300-699 Operating Expenses			
330.000-Professional Services			17,000
410.000-Water and Sewer Charges			2,500
422.000-Snow Removal			20,000
425.000-Trash Removal			9,000
430.000-R&M Vehicles and Equipment	Vehicles are getting older		32,000
431.000-R&M Buildings and Grounds	Building getting older		10,000
441.000-Rental of Land or Buildings			13,000
442.000-Rental of Vehicles or Equipment			3,000
451.000-Summer Construction Service			270,000
500.000-Training, Conferences, Dues			1,000
520.000-Insurance			14,000
521.000-Insurance Deductibles			1,000
530.000-Communications			4,000

Costing Center Budget with Notes

210-00-12 - PW, Highways Village

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
540.000-Advertising			500
571.000-Streetscape Maintenance	Tree removal	7,000	
571.000-Streetscape Maintenance	Streetscape maintenance	6,000	
571.000-Streetscape Maintenance	Garden Spots	3,000	
571.000-Streetscape Maintenance	Emerald Ash Borer work PW will do some of the removals	2,500	
			18,500
572.000-Traffic Control			17,000
573.000-Sidewalk and Curb Maintenan			6,000
575.000-Storm Sewer Maintenance		-	
575.000-Storm Sewer Maintenance	Two (2) drywells	20,000	
			20,000
600.000-Salt, Sand and Gravel	Ice Be Gone Magic	5,000	
600.000-Salt, Sand and Gravel	Salt	130,000	
			135,000
605.000-Summer Construction Supplie			24,000
610.000-General Supplies			30,000
610.200-Streetlight Supplies	Gas lamp repair		12,000
612.000-Uniforms			6,500
621.000-Natural Gas/Heating			4,000
622.000-Electricity			4,200
622.200-Streetlight Electricity			134,000
626.000-Gasoline			38,000
Total 300-699 Operating Expenses			846,200
700 Capital or Property Objects			
750.000-Machinery and Equipment			7,000
Total 700 Capital or Property Objects			7,000
800 Appropriations			
810.112-Tree Advisory Committee			10,000
Total 800 Appropriations			10,000
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capital)	FY22 Board Goal: Move PW Rolling Stock into Hwy budget for Town funding		140,100
Total 920 Transfer to capital (as expense)			140,100
Total Expenditure			1,392,627
Net Total			4,000

Village of Essex Junction: Capital Improvement Program FYE2021-2025

1. Department Village Public Works		2. Dept. Head Signature:													
3. Project Title: Highway Garage 3a. Account Number: 210.41942.???		4. Date: November 2, 2020													
5. Project Location: Jackson Street															
6. Project Description: New building.		7. Project Purpose & Justification:													
8. Priority: <input type="checkbox"/> Project currently underway for which the Village is fully committed and/or so urgently needed that implementation cannot be delayed. Only essential projects should be so classified. <input type="checkbox"/> Project needed to maintain department/program/activity at current level of performance. <input checked="" type="checkbox"/> Project needed as soon as funds can reasonably be made available or which is desirable. <input type="checkbox"/> Project needed but safely deferrable beyond the third year of the five-year projection.		9. Status <input type="checkbox"/> Plans not needed <input checked="" type="checkbox"/> Preliminary Estimate <input type="checkbox"/> Nothing done except this report <input checked="" type="checkbox"/> Survey in progress <input type="checkbox"/> Survey completed <input type="checkbox"/> Sketches/preliminary plans done <input type="checkbox"/> Plans and specifications in progress <input type="checkbox"/> Plans and specifications completed													
10. Alternatives to Request: Do nothing until after merger vote, at which time if we merge, then a new building is going to be needed for a combined facility. If merge is voted down, then a new building is needed for this facility anyways.		11. Anticipated Useful Life: 50 years													
		12. Is this project part of an inter-municipal or regional program? <input type="checkbox"/> No <input type="checkbox"/> Yes Specify:													
		13. Is approval or review of other governmental agency(s) required? <input type="checkbox"/> No <input type="checkbox"/> Yes Name(s) of agency:													
14.a) Total requested Capital Funds for FY 2022 14b) Capital Funds requested from New Capital (i.e., 2 cents on the grand list)		14c) Funds to be transferred from Operating Account \$0 from Acct # _____ 14d) Funds to be transferred from Prior Year Capital Account from Acct # _____ 14e)													
15. Future years estimate of Capital Funds needed: <table><thead><tr><th><u>Year</u></th><th><u>Amount</u></th></tr></thead><tbody><tr><td>2023</td><td><u>\$ 0</u></td></tr><tr><td>2024</td><td><u>\$??</u></td></tr><tr><td>2025</td><td><u>\$??</u></td></tr><tr><td>2026</td><td><u>\$??</u></td></tr><tr><td>2027</td><td><u>\$??</u></td></tr></tbody></table>		<u>Year</u>	<u>Amount</u>	2023	<u>\$ 0</u>	2024	<u>\$??</u>	2025	<u>\$??</u>	2026	<u>\$??</u>	2027	<u>\$??</u>	Priority ranking: A (note; see definition page of Capital Plan) Remarks: Attach support documents as needed to explain request such as equipment replacement plan, path priority plan, etc, <u>Manager Only</u> Requests: <input type="checkbox"/> Accepted as is <input type="checkbox"/> Accepted with modifications <input type="checkbox"/> Denied	
<u>Year</u>	<u>Amount</u>														
2023	<u>\$ 0</u>														
2024	<u>\$??</u>														
2025	<u>\$??</u>														
2026	<u>\$??</u>														
2027	<u>\$??</u>														

Costing Center		210-40-13 - PW, Stormwater Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	090.000-Transfer between Town/Village	64,367	64,367	69,047	69,047	71,851	76,253	4,402	6.1%
Total Revenues		64,367	64,367	69,047	69,047	71,851	76,253	4,402	6.1%
Expenditure									
	110.000-Regular Salaries	44,011	44,793	45,487	45,325	47,232	48,979	1,747	3.7%
	120.000-Part Time Salaries	-	-	-	565	-	-	-	n/a
	210.000-Group Insurance	10,305	10,292	12,298	12,304	12,815	15,144	2,329	18.2%
	220.000-Social Security	3,390	3,427	3,480	3,513	3,613	3,761	148	4.1%
	230.000-Retirement	4,401	4,458	4,549	4,104	4,723	4,898	175	3.7%
	250.000-Unemployment Insurance	40	41	5	22	30	35	5	16.7%
	260.000-Workers Comp insurance	2,220	3,229	3,228	2,530	3,438	3,250	(188)	-5.5%
	290.000-Other Employee Benefits	-	-	-	-	-	186	186	n/a
	900.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a
Total Expenditure		64,367	66,239	69,047	68,363	71,851	76,253	4,402	6.1%
Net Village General Fund		-	(1,872)	-	684	-	-		

Costing Center Summary

210-40-13 - PW, Stormwater Village

Previous Costing Center	210-40-13 - PW, Stormwater Village	Budget Year	2022
Entity	Village	Accounting Reference	210-40-13
Department	40 - Public Works - Village	Approved	No
Stage	Board Review	Manager	Ricky Jones (rjones)

Narrative

Village Stormwater accounts for the personnel costs of Village employees working on Stormwater initiatives. It is then funded through the Town budget. All other stormwater related costs (e.g. annual permits, advertising, construction) are funded through the Town budget. Many stormwater projects are funded with grant dollars, when that happens for a Village grant, the Town capital fund pays the match to the grant. This happens outside of the general fund.

Description

New Initiatives

Goals and Priorities

Costing Center Budget with Notes

210-40-13 - PW, Stormwater Village

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/Village			76,253
Total 090 Transfer between Town/Village (as revenue)			76,253
Total Revenues			76,253
Expenditure			
100 Salaries			
110.000-Regular Salaries		48,979	48,979
Total 100 Salaries			48,979
200 Benefits			
210.000-Group Insurance		15,144	15,144
220.000-Social Security		3,761	3,761
230.000-Retirement		4,898	4,898
250.000-Unemployment Insurance			35
260.000-Workers Comp insurance	0.50% per first \$15,600 of taxable base wage per employee		3,250
290.000-Other Employee Benefits			186
Total 200 Benefits			27,274
Total Expenditure			76,253
Net Total			-

Costing Center		210-35-10 - Brownell Library							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	050.000-Donation Revenue	-	-	-	-	-	-	-	n/a
	090.000-Transfer between Town/Village	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
	098.000-Miscellaneous Revenue	500	678	500	856	500	500	-	0.0%
Total Revenues		15,500	15,678	15,500	15,856	15,500	15,500	-	0.0%
Expenditure									
	110.000-Regular Salaries	319,700	317,940	328,509	356,167	328,850	344,405	15,555	4.7%
	120.000-Part Time Salaries	103,632	104,045	107,654	94,135	108,415	113,490	5,075	4.7%
	210.000-Group Insurance	107,125	101,842	119,148	110,384	134,104	154,102	19,998	14.9%
	220.000-Social Security	32,458	32,331	33,336	34,519	33,451	35,191	1,740	5.2%
	230.000-Retirement	31,970	31,446	32,537	32,980	32,580	34,118	1,538	4.7%
	290.000-Other Employee Benefits	-	-	-	-	-	2,100	2,100	n/a
	340.000-Technical Services	4,000	3,878	4,000	3,917	4,000	4,000	-	0.0%
	442.000-Rental of Vehicles or Equipment	-	-	-	1,871	1,500	1,900	400	26.7%
	500.000-Training, Conferences, Dues	4,000	1,408	4,000	3,156	4,000	4,000	-	0.0%
	505.000-Technology Subscription, Licenses	7,700	5,332	6,200	7,034	7,700	10,000	2,300	29.9%
	540.000-Advertising	500	434	500	-	700	700	-	0.0%
	560.000-Postage	3,500	1,654	3,500	1,633	2,500	2,500	-	0.0%
	610.000-General Supplies	13,000	9,481	14,000	9,178	13,500	13,500	-	0.0%
	640.201-Adult Collection	38,500	38,492	40,000	37,742	41,500	44,000	2,500	6.0%
	640.202-Juvenile Collection	19,250	19,984	20,000	17,503	20,750	22,000	1,250	6.0%
	651.000-Technology Supplies	-	-	-	-	-	-	-	n/a
	730.000-Buildings and Improvements	-	-	-	-	-	-	-	n/a
	735.000-Technology: Hardware, Software, Equipment	8,000	6,373	8,000	7,653	8,000	8,000	-	0.0%
	750.000-Machinery and Equipment	4,000	3,767	4,000	4,307	4,000	7,500	3,500	87.5%
	755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
	840.201-Adult Programs	1,000	922	1,000	200	1,000	1,000	-	0.0%
	840.202-Childrens Programs	4,500	4,118	4,500	4,419	4,500	4,500	-	0.0%
	845.000-Employee/Volunteer Recognition	800	623	800	742	800	800	-	0.0%
Total Expenditure		703,635	684,070	731,684	727,540	751,850	807,806	55,956	7.4%
Net Village General Fund		(688,135)	(668,392)	(716,184)	(711,684)	(736,350)	(792,306)	(55,956)	7.6%

Costing Center Budget with Notes

210-35-10 - Brownell Library

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/Village			15,000
Total 090 Transfer between Town/Village (as revenue)			15,000
098 Miscellaneous Revenues			
050.000-Donation Revenue			-
098.000-Miscellaneous Revenue			500
Total 098 Miscellaneous Revenues			500
Total Revenues			15,500
Expenditure			
100 Salaries			
110.000-Regular Salaries		344,405	344,405
120.000-Part Time Salaries		113,490	113,490
Total 100 Salaries			457,895
200 Benefits			
210.000-Group Insurance		154,102	154,102
220.000-Social Security		35,191	35,191
230.000-Retirement		34,118	34,118
290.000-Other Employee Benefits			2,100
Total 200 Benefits			225,511
300-699 Operating Expenses			
340.000-Technical Services	Other computer expenses	3,174	
340.000-Technical Services	Software support - Deep Freeze, PC Reservation, BitDefender, Google Enterprise	826	
			4,000
442.000-Rental of Vehicles or Equipment			1,900
500.000-Training, Conferences, Dues			4,000
505.000-Technology Subscription, Licenses	Based on circulation, increase reflects current usage levels		10,000
540.000-Advertising	Interview costs and advertising for open positions		700
560.000-Postage			2,500
610.000-General Supplies			13,500
640.201-Adult Collection			44,000
640.202-Juvenile Collection			22,000
651.000-Technology Supplies			-
Total 300-699 Operating Expenses			102,600
700 Capital or Property Objects			
730.000-Buildings and Improvements			-

Costing Center Budget with Notes

210-35-10 - Brownell Library

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
735.000-Technology: Hardware, Softwa			8,000
750.000-Machinery and Equipment	Replace book drop		7,500
755.000-Furniture and Fixtures			-
Total 700 Capital or Property Objects			15,500
820-850 Program & Event Expenses			
840.201-Adult Programs			1,000
840.202-Childrens Programs			4,500
845.000-Employee/Volunteer Recogniti	Volunteer Expenses		800
Total 820-850 Program & Event Expenses			6,300
Total Expenditure			807,806
Net Total			(792,306)

Costing Center		210-30-10 - EJP, Administration							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	020.000-Charges for Services	22,000	18,379	20,000	14,699	20,000	15,000	(5,000)	-25.0%
	090.000-Transfer between Town/Village	-	-	12,000	12,000	12,000	12,000	-	0.0%
Total Revenues		22,000	18,379	32,000	26,699	32,000	27,000	(5,000)	-15.6%
Expenditure									
	110.000-Regular Salaries	217,566	220,090	234,240	234,243	244,792	264,146	19,354	7.9%
	120.000-Part Time Salaries	7,076	3,811	8,800	3,726	-	-	-	n/a
	210.000-Group Insurance	107,123	100,476	112,676	98,264	125,468	118,163	(7,305)	-5.8%
	220.000-Social Security	17,185	17,328	18,593	18,511	18,727	20,308	1,581	8.4%
	230.000-Retirement	24,234	24,503	26,003	26,341	27,182	26,415	(767)	-2.8%
	290.000-Other Employee Benefits	-	-	-	-	-	1,312	1,312	n/a
	330.000-Professional Services	8,220	11,155	8,220	12,406	21,742	18,622	(3,120)	-14.4%
	500.000-Training, Conferences, Dues	9,988	10,796	10,288	2,838	8,453	8,147	(306)	-3.6%
	505.000-Technology Subscription, Licenses	9,120	9,995	9,540	11,901	6,000	4,440	(1,560)	-26.0%
	530.000-Communications	16,100	14,875	11,960	5,728	9,831	9,831	-	0.0%
	540.000-Advertising	-	-	-	-	-	3,000	3,000	n/a
	550.000-Printing and Binding	3,639	2,602	3,500	1,702	3,000	-	(3,000)	-100.0%
	561.000-Credit Card Processing Fees	-	-	-	324	-	-	-	n/a
	610.000-General Supplies	5,000	5,374	5,000	4,890	5,000	5,000	-	0.0%
	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%
Total Expenditure		429,251	425,007	452,820	424,874	474,195	489,384	15,189	3.2%
Net Village General Fund		(407,251)	(406,628)	(420,820)	(398,175)	(442,195)	(462,384)	(20,189)	4.6%

Costing Center Budget with Notes

210-30-10 - EJP, Administration

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Revenues			
020 Charges for Services			
020.000-Charges for Services	NonResident Fees		15,000
Total 020 Charges for Services			15,000
090 Transfer between Town/Villages			
090.000-Transfer between Town/Villages			12,000
Total 090 Transfer between Town/Village (as revenue)			12,000
Total Revenues			27,000
Expenditure			
100 Salaries			
110.000-Regular Salaries		264,146	264,146
120.000-Part Time Salaries			-
Total 100 Salaries			264,146
200 Benefits			
210.000-Group Insurance		118,163	118,163
220.000-Social Security		20,308	20,308
230.000-Retirement		26,415	26,415
290.000-Other Employee Benefits		1,312	1,312
Total 200 Benefits			166,198
300-699 Operating Expenses			
330.000-Professional Services		-	
330.000-Professional Services	Acumen - \$3/mo, average 100 users	3,600	
330.000-Professional Services	Communications contracted position	13,522	
330.000-Professional Services	Miscellaneous contractors throughout the year	1,500	
			18,622
500.000-Training, Conferences, Dues		-	
500.000-Training, Conferences, Dues	Memberships: VRPA, NRPA, Costco, Free Press, etc.	2,000	
500.000-Training, Conferences, Dues	Tuition reimbursement (Director, 2 Program Directors, Business Coordinator) - \$683/credit * 3 credits (1 class) * 3 people	6,147	
			8,147
505.000-Technology Subscription, License		-	
505.000-Technology Subscription, License	Microsoft OneDrive - \$10/month x 22 users	2,640	
505.000-Technology Subscription, License	G-Suite - \$5/month x 30 accounts	1,800	
			4,440
530.000-Communications		-	
530.000-Communications	Vermont Systems	7,000	
530.000-Communications	Canva - \$155 annual * 50%	78	

Costing Center Budget with Notes

210-30-10 - EJP, Administration

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
530.000-Communications	Hootsuite - \$350 annual * 50%	175	
530.000-Communications	Mailchimp - \$900 annual * 50%	450	
530.000-Communications	WooBox - \$74 quarterly * 50%	148	
530.000-Communications	Cell reimbursements (Director, 2 Program Directors) - \$55/month * 3	1,980	
			9,831
540.000-Advertising		-	
540.000-Advertising	Annual advertising budget	3,000	
			3,000
550.000-Printing and Binding		-	
			-
610.000-General Supplies		-	
610.000-General Supplies	Annual supplies budget	5,000	
			5,000
Total 300-699 Operating Expenses			49,040
700 Capital or Property Objects			
735.000-Technology: Hardware, Software		-	
735.000-Technology: Hardware, Software, Equipment	Annual computer/technology replacements line (laptops, desktops, speakers, keyboards, mice, tv's, docking stations, etc.)	6,000	
			6,000
Total 700 Capital or Property Objects			6,000
820-850 Program & Event Expenses			
832.000-Scholarships		-	
832.000-Scholarships	Annual scholarships budget	4,000	
			4,000
Total 820-850 Program & Event Expenses			4,000
Total Expenditure			489,384
Net Total			(462,384)

Costing Center		210-30-12 - EJRP, Parks and Facilities							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Expenditure									
	110.000-Regular Salaries	93,636	98,740	101,109	105,211	105,360	109,856	4,496	4.3%
	120.000-Part Time Salaries	24,977	19,428	20,500	20,021	22,798	25,240	2,442	10.7%
	210.000-Group Insurance	21,775	19,391	26,097	21,418	27,076	35,851	8,775	32.4%
	220.000-Social Security	9,074	9,217	9,303	9,934	9,804	10,389	585	6.0%
	230.000-Retirement	9,364	9,708	10,111	10,210	10,536	10,985	449	4.3%
	290.000-Other Employee Benefits	-	-	-	-	-	700	700	n/a
	330.000-Professional Services	14,710	18,777	5,725	5,313	6,100	5,300	(800)	-13.1%
	431.000-R&M Buildings and Grounds	9,996	12,861	11,073	14,037	11,739	12,559	820	7.0%
	441.000-Rental of Land or Buildings	500	500	500	500	500	500	-	0.0%
	442.000-Rental of Vehicles or Equipment	7,300	5,872	1,800	1,946	1,980	2,160	180	9.1%
	500.000-Training, Conferences, Dues	1,990	2,065	4,144	253	4,302	4,098	(204)	-4.7%
	610.000-General Supplies	12,250	18,858	14,685	20,587	16,489	18,632	2,143	13.0%
Total Expenditure		205,572	215,417	205,047	209,430	216,684	236,270	19,586	9.0%
Net Village General Fund		(205,572)	(215,417)	(205,047)	(209,430)	(216,684)	(236,270)	(19,586)	9.0%

Costing Center Budget with Notes

210-30-12 - EJRP, Parks and Facilities

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries		109,856	
			109,856
120.000-Part Time Salaries	Junior Maintenance - 1 employee @ \$14/hr * 40 hrs/wk *13 wks	7,280	
120.000-Part Time Salaries	Senior maintenance - 2 employees @ \$16/hour * 40 hours/week * 12 weeks	15,360	
120.000-Part Time Salaries	Gardener - 1 employee @ \$20/hr * 5 hrs/wk * 26 weeks	2,600	
			25,240
Total 100 Salaries			135,096
200 Benefits			
210.000-Group Insurance		35,851	
			35,851
220.000-Social Security		10,389	
			10,389
230.000-Retirement		10,985	
			10,985
290.000-Other Employee Benefits		700	
			700
Total 200 Benefits			57,925
300-699 Operating Expenses			
330.000-Professional Services		-	
330.000-Professional Services	Fall leaf clean up	2,200	
330.000-Professional Services	Irrigation - opening, closing, and repairs	600	
330.000-Professional Services	Vehicle maintenance and repair	2,500	
			5,300
431.000-R&M Buildings and Grounds		-	
431.000-R&M Buildings and Grounds	Maintenance of systems and buildings - 3 year actual average (\$12,681; \$10,778; \$14037)	12,559	
			12,559
441.000-Rental of Land or Buildings		-	
441.000-Rental of Land or Buildings	Global Foundries Maple Street property lease	500	
			500
442.000-Rental of Vehicles or Equipme		-	
442.000-Rental of Vehicles or Equipment	Cascade port-o-let - \$120/month * 9 months (April-November)	1,080	
442.000-Rental of Vehicles or Equipment	Dog Park port-o-let - \$120/month * 9 months (April-November)	1,080	
			2,160
500.000-Training, Conferences, Dues		-	
500.000-Training, Conferences, Dues	Tuition reimbursement - \$683/credit * 3 credits (1 class) * 2	4,098	
			4,098
610.000-General Supplies		-	

Costing Center Budget with Notes

210-30-12 - EJP, Parks and Facilities

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
610.000-General Supplies	Parks and facilities supplies and replacements - 3 year actual average (\$18,447; \$18,858; \$18592)	18,632	
Total 300-699 Operating Expenses			18,632
			43,249
Total Expenditure			236,270
Net Total			(236,270)

Costing Center		210-90-00 - Transfers and Misc							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	050.000-Donation Revenue	-	12,151	-	11,247	-	-	-	n/a
	Grant Revenue	-	14,365	-	149,149	-	-	-	n/a
	098.000-Miscellaneous Revenue	-	-	-	-	-	-	-	n/a
Total Revenues		-	26,516	-	160,396	-	-	-	n/a
Expenditure									
	750.000-Machinery and Equipment	-	-	-	-	80,000	40,000	(40,000)	-50.0%
	Grant Expenses	-	8,800	-	161,301	-	-	-	n/a
	Donation Expenses	-	9,988	-	9,851	-	-	-	n/a
	920.000-Transfer between funds (capital)	702,075	702,075	760,730	760,654	803,110	625,828	(177,282)	-22.1%
	922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
Total Expenditure		707,075	725,863	765,730	936,806	888,110	670,828	(217,282)	-24.5%
Net Village General Fund		(707,075)	(699,348)	(765,730)	(776,410)	(888,110)	(670,828)	217,282	-24.5%

Costing Center Budget with Notes

210-90-00 - Transfers and Misc

Report data returned based on the user's security permissions.

Objects	Comments	Object Subtotals	2022 Budget
Expenditure			
700 Capital or Property Objects			
750.000-Machinery and Equipment	<p>Fire Department Capital - FY22 replace Thermal Imaging Cameras</p> <p>Notes (2020-10-6) smacy: The Essex Junction Fire Department would be including \$40,000.00 request from Capital Funds to replace our Thermal Imaging Cameras. We operate with three of these cameras, one on each piece of apparatus. Thermal Imaging Cameras will be approximately \$13K each to replace. Our current inventory age is 19 years, 15 years and 12 years old.</p> <p>We are looking to replace all of the cameras at once, to keep a common platform across all apparatus. Thermal Imaging Cameras allow firefighters to identify people in zero viability environments by displaying a bodies heat signature on the screen. The cameras will also detect heat levels and display that information on the screen, allowing firefighters better decision making when attempting rescue.</p>		40,000
Total 700 Capital or Property Objects			40,000
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capit	Capital Fund Contribution; 15% increase (+\$60,293)	462,248	
920.000-Transfer between funds (capital)	Rolling Stock Fund Contribution; \$10k/yr increase Move into Hwy and Fire	-	
920.000-Transfer between funds (capit	Transfer for Building Maintenance	50,000	
920.000-Transfer between funds (capit	EJRP Capital Transfer	113,580	
			625,828
Total 920 Transfer to capital (as expense)			625,828
990 Miscellaneous Expenditures			
922.000-Contribution to Fund Balance/	Employee Termination Benefits		5,000
Total 990 Miscellaneous Expenditures			5,000
Total Expenditure			670,828
Net Total			(670,828)

GENERAL FUND CAPITAL RESERVE PLAN

Updated

11/25/2020

Rev.												
PROJECTS FUNDED BY VILLAGE \$ ONLY	Rank	Ref. #	Project Total	Prior to FY20	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Future
Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave.	77	W	109,300	8,294				100,000				
Facilities Assessment			10,000			10,000						
Lamoille Water Line Replacement	70	W	541,025		270,224	270,801						
Densmore Dr. Culvert & partial Road Reconstruction	112		900,000		91,311		800,000					
Iroquois Ave Road and Waterline rebuild	72	W	1,728,634					111,976	1,616,658			
Rosewood Lane Sidewalk/Roadway Reconstruction	62		1,672,265							127,897	1,544,367	
North St. Roadway and Waterline	60		1,903,505									1,903,505
Pleasant St. Road Reconstruction	57		1,557,433									1,557,433
Pearl St. Lighting & Sidewalk Wiley's Ct. to West st.	55		2,401,126									2,401,126
West St. Sidewalk South St. to Clems Dr.	55		1,039,466									1,039,466
West St. & West St. Ext. Intersection Improvements	54		128,790									128,790
Main St. Sidewalk & Lighting Bridge to Crestview	46		421,077									421,077
Lincoln Hall Parking Lot	45		65,292									65,292
Main St. Drainage Curb & Sidewalk Pleasant to Bridge	41		786,716									786,716
Abnaki Road Reconstruction	39		515,334									515,334
Pearl Sidewalk West St. to Susie Wilson	63	W	1,407,672									1,407,672
Orchard Terrace Sidewalk Replacement	39		271,360									271,360
Totals Project Funded by Village \$ Only				82,374	361,536	280,801	800,000	211,976	1,616,658	127,897	1,544,367	10,497,770
PROJECTS FUNDED BY GRANTS												
Stormwater Grants Summary		1	293,110	119,777	182,796							
Various Vtrans Grants			(293,110)									
Cost to Village (match paid by Town)			0									
Densmore Dr. Culvert Replacement Study		2	15,560	228	2,100	13,232						
Municipal Water Quality Asst.-FY19 UPWP Grant			(12,448)									
Densmore Dr. Culvert Study Net Cost to Village			3,112									
Crescent Connector Park St. to Main St.			4,590,000	1,983,817	1,155,048	2,257,108						
Fed & State Grants		4	(4,500,000)									
Crescent Connector Net Cost to Village			90,000									
Pearl St. Missing Link Project		5	2,491,102	2,447,183	18,917							
Federal & State Grants through CCRPC & Vtrans			(2,500,000)									
Pearl St. Missing Link Net Cost to Village			(8,898)									
Totals Project Funded by Grants Awarded					1,358,861	2,270,340	0	0	0	0	0	0
Total Cost of all Projects Funded by Village \$ Only and Grants					1,720,396	2,551,141	800,000	211,976	1,616,658	127,897	1,544,367	10,497,770

GENERAL FUND CAPITAL RESERVE FUNDING & FUND BALANCE

				Prior	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Beginning Fund Balance					403,011	797,159	1,203,187	880,436	1,215,046	224,712	814,837	93,946
Planned Spending					(1,720,396)	(2,551,141)	(800,000)	(211,976)	(1,616,658)	(127,897)	(1,544,367)	(10,497,770)
Funding Sources												
Summary Stormwater Grants		1	494,217		213,470	187,105						
Municipal Water Quality Asst.-FY19 UPWP Grant		2	12,448			12,448						
Vtrans Structures Grant-Main St. Ped Bridge		3	89,639			64,828						
Crescent Connector Grant		4	4,500,000	1,435,362	1,442,572	2,138,539						
Pearl St. Missing Link Grants		5	2,500,000	245,601	5,070	202,123						
CVE Annual Contribution						15,000	15,000	15,000	15,000	15,000	15,000	15,000
Misc. Donations and Interest Earnings					23,191							
General Fund Transfer In					365,414	401,955	462,249	531,586	611,324	703,023	808,476	929,747
Total Revenues					2,114,545	2,957,170	477,249	546,586	626,324	718,023	823,476	944,747
Ending Fund Balance					797,159	1,203,187	880,436	1,215,046	224,712	814,837	93,946	(9,459,078)

W, S - The project involves water line or sanitary sewer line work in addition to street/sidewalk work. Additional funds have been set aside in the Water and or Sanitation Capital Reserve for the water line or sanitary sewer line work.

ROLLING STOCK FUND

DEPT	VEHICLE	MAKE	YEAR	REPLACEMENT VALUE	TRADE IN VALUE	NET COST	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Street	4Wd Pick Up	Chevy Silverado	2016	33,148	15,000	18,148						29,548		
Street	Pickup	Chevy Silverado	2013	31,000	1,000	30,000					39,448			
Street	Dumptruck -Diesel	Freightliner	2013	145,000	12,000	133,000						182,868		
Street	Dumptruck -Diesel	Freightliner	2014	145,000	12,000	133,000								194,735
Street	Dumptruck -Diesel	International	2012	145,000	12,000	133,000				177,192				
Street	Jetter Vac Truck	Vac-On	2010	84,500	15,000	69,500								
Street	Loader	John Deere	2001	121,500	25,000	96,500								148,230
Street	Sidewalk Plow	Trackless	2015	118,500	18,000	100,500		123,495						
Street	Skid Steer Sidewalk Plow	Cat	2001	51,000	5,000	46,000								
Street	Sidewalk Plow	Prinoth	2017	148,000	20,000	128,000							184,867	
Street	Pickup 4/Wd 1 Ton	Chevy Silverado	2019	42,848	15,000	27,848								39,278.56
Street	4Wd Pickup	Chevy Silverado	2019	42,848	15,000	27,848								
Street	Compressor	Sullair	2017	14,880	2,500	12,380								
Street	Dump Truck -Diesel	Freightliner	2016	146,701	20,000	126,701								
Street	Vacuum Sweeper	Johnston	2013	225,000	10,000	215,000							301,453	
Street	Wheel Loader	Neuson Wacker	2019	60,020	5,000	55,020								
Street	Trailer Mounted Boom Lift		2019	31,800	5,000	26,800								
Fire	Pickup 8U61	GMC	2004	53,600	3,500	50,100	55,069							
Fire	Xt1500 Gmp Pumper	Pierce Arrow	2017	600,223	40,000	560,223								
Fire	105' Aerial 8L3	Pierce Arrow	2012	830,000	80,000	750,000								
Fire	Combination Rescue/Pumper	KME Predator	2008	564,202	50,000	392,202								
TOTAL				3,649,770			55,069	123,495	-	-	216,640	212,416	486,319	382,244

Rolling Stock Fund Funding and Fund Balance

Beginning Cash Balance	140,668	295,683	378,187	595,087	714,287	657,747	615,431	309,212
Payment of Fire Truck Notes	(32,445)	(32,700)	(31,800)	(30,900)				
Planned Spending	(55,069)	(123,495)	0	0	(216,640)	(212,416)	(486,319)	(382,244)
Note for Fire Pumper 8E21 Replacement								
General Fund Contribution - Highway	233,624	238,700	140,100	150,100	160,100	170,100	180,100	190,100
General Fund Contribution - Fire			108,600					
Vac Truck Rental	3,600							
Sale of Assets	4,000							
Interest Income	1,304							
Ending Balance	295,683	378,187	595,087	714,287	657,747	615,431	309,212	117,068

EJRP Capital Plan

Based on 1% of Village grand list with 1% annual growth

FY21 Village grand list: \$112,455,000

Category	FY22	FY23	FY24	FY25	FY26
	Amount	Amount	Amount	Amount	Amount
Resurfacing	\$ 4,050	\$ -	\$ 14,163	\$ 7,500	\$ 53,692
Playground Equipment	\$ 55,000	\$ 55,000	\$ 55,000	\$ 69,522	\$ 30,000
Lighting & Technology	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ 5,121	\$ 8,500	\$ 9,700	\$ -	\$ -
Maintenance Equipment	\$ -	\$ 17,958	\$ 11,500	\$ 9,000	\$ 9,000
Park Amenities	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings & Facilities	\$ 31,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Pool	\$ 8,909	\$ 8,758	\$ -	\$ 5,500	\$ -
Landscaping	\$ 9,500	\$ 9,500	\$ 10,500	\$ 10,500	\$ 10,500
TOTAL	\$113,580	\$114,716	\$115,863	\$117,022	\$118,192

FY22 Detail

Category	Items	Amount
Resurfacing	Baseball infield mix; playground chips	\$ 4,050
Playground Equipment	New Maple Street playground. Lease to own financed over five years.	\$ 55,000
Fencing	New bike park fencing	\$ 5,121
Buildings & Facilities	Large pavilion repair; Administration building roof replacement; Office furniture and floor	\$ 31,000
Pool	New chairs and umbrellas.	\$ 8,909
Landscaping	Landscaping, tree, and turf maintenance.	\$ 9,500

TOTAL \$113,580

FY22 Village of Essex Junction

Supplemental Proposed Budget Transmittal - Enterprise Funds and Other Funds

Table of Contents and Notes

Village Building Maintenance Fund, FY20 Trial Balance	1
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The purpose of including recent information about this fund is to facilitate any potential discussion about building projects that have been proposed in the General Fund that may be more appropriately funded with the Building Maintenance Fund. At the end of FY20 this fund has an available fund balance of \$101,631.45. This Fund receives an annual \$50,000 transfer from the General Fund and is projected to have a fund balance of \$151,631.45 as of June 30, 2021 (FY21).

Village Economic Development Fund, FY20 Trial Balance	2
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This fund is the one penny on the tax rate for Village Economic Development. This fund has an available fund balance of \$353,578.23 as of June 30, 2020. It is funded by an annual one penny on the tax rate and is anticipated to grow by \$111,185 plus interest earnings during FY21. There are currently funds earmarked for projects that have not yet been spent. *This tax is set to be reconsidered by the voters at the Annual Meeting in 2021.*

Village Land Acquisition Fund, FY20 Trial Balance	3
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This fund has a fund balance of \$82,248.93 at the end of FY20 and the only activity is interest earnings. As part of establishing this fund, voter approval is required to use the money. It is included here as informational.

Water Fund and Water Fund Capital	4
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WWTF Fund and WWTF Fund Capital	8
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Sanitation Fund and Sanitation Fund Capital	11
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EJRP Programs Fund	14
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Senior Center Fund	21
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The Senior Center Fund budget has been level funded from FY21 with the exception of including the contractually costs for the Senior Center copier. Even with the challenges presented by the pandemic, the Senior Center only ran a \$4k deficit in FY20 resulting in a still strong fund balance of \$21,261 going into FY21.

Building Maintenance Fund, FY20 Trial Balance

12/02/20

Town of Essex / Village of EJ General Ledger

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04:28 pm

Trial Balance - BUILDING MAINT FUND

SMacy

Previous Year - Period 12 Jun

Account/Description	Budget	Encumbrance	Balance
222-10199.000 DUE TO / FROM	0.00	0.00	101,631.45
Total Asset	0.00	0.00	101,631.45
Total Liability	0.00	0.00	0.00
222-25320.000 FUND BALANCE	-50,000.00	0.00	52,636.02
Total Fund Balance	-50,000.00	0.00	52,636.02

Account/Description	Estimated Revenue	Applied for	Received To Date	Uncollected Balance	MTD Revenue
222-36101.000 Interest Earnings	0.00	0.00	481.95	-481.95	279.21
222-39110.000 GENERAL FUND TRANS IN	50,000.00	0.00	50,000.00	0.00	12,500.00
Total Revenues	50,000.00	0.00	50,481.95	-481.95	12,779.21

Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
222-46802.001 LINCOLN HALL MAINT	0.00	0.00	1,486.52	-1,486.52	0.00
Total Expenditures	0.00	0.00	1,486.52	-1,486.52	0.00
Total BUILDING MAINT FUND	0.00	0.00	0.00	0.00	0.00

Total Debits: 153,117.97 Total Credits: 153,117.97

Economic Development Fund

12/02/20

04:28 pm

Town of Essex / Village of EJ General Ledger

Trial Balance - TRUSTEE CAP IMP PROJECTS

Previous Year - Period 12 Jun

Page 2 of 2

SMacy

Account/Description	Budget	Encumbrance	Balance
223-10199.000 DUE TO / FROM	0.00	0.00	353,578.23
Total Asset	0.00	0.00	353,578.23
Total Liability	0.00	0.00	0.00
223-25320.000 FUND BALANCE	0.00	0.00	324,024.02
Total Fund Balance	0.00	0.00	324,024.02

Account/Description	Estimated Revenue	Applied for	Received To Date	Uncollected Balance	MTD Revenue
223-31101.000 PENNY TAX	0.00	0.00	110,944.40	-110,944.40	0.00
223-36101.000 Interest Earnings	0.00	0.00	2,330.98	-2,330.98	1,150.16
Total Revenues	0.00	0.00	113,275.38	-113,275.38	1,150.16

Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
223-46802.004 Road Res-Q	0.00	0.00	73,417.17	-73,417.17	0.00
223-46802.005 Park Terr. ROW	0.00	0.00	7,427.00	-7,427.00	0.00
223-46802.006 Public Parking 11 Park	0.00	0.00	2,877.00	-2,877.00	106.50
Total Expenditures	0.00	0.00	83,721.17	-83,721.17	106.50
Total TRUSTEE CAP IMP PROJECTS	0.00	0.00	0.00	0.00	0.00

Total Debits: 437,299.40 Total Credits: 437,299.40

Land Acquisition Fund

12/02/20

Town of Essex / Village of EJ General Ledger

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04:30 pm

Trial Balance - LAND ACQUISITION FUND

SMacy

Previous Year - Period 12 Jun

Account/Description	Budget	Encumbrance	Balance
232-10199.000 DUE TO / FROM	0.00	0.00	82,248.93
Total Asset	0.00	0.00	82,248.93
Total Liability	0.00	0.00	0.00
232-25320.000 FUND BALANCE - DESIGNATED	0.00	0.00	81,716.64
Total Fund Balance	0.00	0.00	81,716.64

Account/Description	Estimated Revenue	Applied for	Received To Date	Uncollected Balance	MTD Revenue
232-36101.000 INTEREST EARNINGS	0.00	0.00	532.29	-532.29	263.82
Total Revenues	0.00	0.00	532.29	-532.29	263.82
Total LAND ACQUISITION FUND	0.00	0.00	0.00	0.00	0.00

Total Debits: 82,248.93 Total Credits: 82,248.93

Costing Center
254-54-20 - Water Fund, Village

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues								
021.000-Water User Fees	992,409	1,022,387	1,086,788	1,125,059	1,171,588	1,256,511	84,923	7.2%
021.001-Water Large User Fees	97,201	98,079	92,729	91,377	95,000	95,000	-	0.0%
021.400-Water Passthrough - Global	2,757,750	2,763,723	2,837,547	2,776,574	2,865,922	2,865,970	48	0.0%
024.000-Utility Connection Fee	15,000	7,000	15,000	6,550	7,000	7,000	-	0.0%
060.000-Interest Income	-	50	-	1,115	-	1,000	1,000	n/a
085.000-Penalties	4,000	5,088	4,500	6,236	4,500	5,000	500	11.1%
098.000-Miscellaneous Revenue	-	630	-	227	-	150	150	n/a
Total Revenues	3,866,360	3,896,956	4,036,564	4,007,138	4,144,010	4,230,631	86,621	2.1%
Expenditure								
110.000-Regular Salaries	109,133	111,685	118,220	117,551	123,321	127,344	4,023	3.3%
120.000-Part Time Salaries	5,427	3,972	9,193	3,329	9,507	9,906	399	4.2%
130.000-Overtime	14,000	14,222	14,000	14,365	15,000	14,408	(592)	-3.9%
210.000-Group Insurance	45,212	55,806	65,713	66,102	68,513	77,998	9,485	13.8%
220.000-Social Security	9,965	10,096	10,699	10,220	11,309	11,672	363	3.2%
230.000-Retirement	10,913	11,389	11,822	11,406	12,332	12,734	402	3.3%
250.000-Unemployment Insurance	200	87	60	102	75	175	100	133.3%
260.000-Workers Comp insurance	6,716	7,750	7,992	6,679	10,500	10,300	(200)	-1.9%
290.000-Other Employee Benefits	-	-	-	-	-	875	875	n/a
330.000-Professional Services	1,000	918	1,000	275	1,000	1,000	-	0.0%
335.000-Audit	3,680	4,370	3,738	4,543	4,200	4,500	300	7.1%
410.000-Water and Sewer Charges	200	127	200	82	200	200	-	0.0%
411.000-Water Purchase - CWD	529,435	469,253	517,159	515,439	522,331	540,613	18,282	3.5%
411.400-CWD Water Purchase - Global	2,757,750	2,786,254	2,837,547	2,774,651	2,865,922	2,865,970	48	0.0%
430.000-R&M Vehicles and Equipment	2,500	1,461	2,500	8,693	2,500	2,500	-	0.0%
433.000-R&M Infrastructure	16,000	1,038	16,000	23,948	16,000	16,000	-	0.0%
441.000-Rental of Land or Buildings	142	100	142	100	150	150	-	0.0%
491.000-Administrative Fees	104,158	104,158	118,559	118,559	122,860	123,556	696	0.6%
500.000-Training, Conferences, Dues	2,500	2,048	2,500	727	2,000	3,000	1,000	50.0%
505.000-Technology Subscription, Licenses	-	-	-	-	-	955	955	n/a
520.000-Insurance	2,271	2,632	2,620	1,784	6,540	6,225	(315)	-4.8%
530.000-Communications	1,500	2,246	1,500	2,167	2,500	2,500	-	0.0%
550.000-Printing and Binding	2,608	1,871	2,000	1,278	2,000	2,000	-	0.0%
560.000-Postage	2,000	3,158	2,600	2,893	3,100	3,500	400	12.9%
610.000-General Supplies	6,000	7,664	7,000	4,099	7,000	7,500	500	7.1%
612.000-Uniforms	1,500	1,255	1,500	739	1,500	1,350	(150)	-10.0%
614.000-Meters and Parts	7,500	2,051	8,000	1,471	8,000	8,000	-	0.0%

Costing Center

254-54-20 - Water Fund, Village

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
621.000-Natural Gas/Heating	3,000	2,444	3,000	2,194	3,000	3,000	-	0.0%
622.000-Electricity	750	799	1,000	862	1,000	1,000	-	0.0%
626.000-Gasoline	3,000	1,326	3,000	1,189	3,000	3,000	-	0.0%
735.000-Technology: Hardware, Software, Equipm	1,000	1,227	1,000	1,374	2,650	2,700	50	1.9%
750.000-Machinery and Equipment	6,000	-	6,000	-	6,000	6,000	-	0.0%
920.000-Transfer between funds (capital)	210,000	210,000	260,000	260,000	310,000	360,000	50,000	16.1%
955.000-Interest on Long Term Debt	300	29	300	-	-	-	-	n/a
Total Expenditure	3,866,360	3,821,432	4,036,564	3,956,821	4,144,010	4,230,631	86,621	2.1%
Net Water Fund	-	75,524	-	50,317	-	-	-	n/a

Costing Center Summary

254-54-20 - Water Fund, Village

Previous Costing Center	254-54-20 - Water Fund, Village	Budget Year	2022
Entity	Village	Accounting Reference	254-54-20
Department	54 - Water - Village	Approved	No
Stage	Board Review	Manager	Ricky Jones (rjones)

Narrative

Of the approximately \$86k or 2% increase, the driving factor is the \$50k increase to the annual capital contribution followed by a projected 3.5% increase in the cost of water purchased from Champlain Water District (\$18k) and lastly regular salary and benefit changes of \$15k, \$9,500 of which is a result of changes to insurance plan levels.

Description

The Village Water Fund is an enterprise fund covering the costs of transmitting water services to water users in the Village. This includes passthrough water costs to Global Foundries. Passthrough costs account for over 50% of the total costs to this fund.

New Initiatives

Goals and Priorities

1. Maintain planned annual increase to Water Capital of \$50k per year

Water Fund Capital Reserve Plan

PROJECT or Equipment	Prior	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Vactor Truck (partial share)					18,750				
Railroad Ave. Waterline Lincoln Place to Central Ave.	6,981	60	0						
Water meter upgrades to Radio Reads	170,547	22,283	25,365	32,853					
Lamoille St. Water Line Replacement			130,523	164,477					
Fairview Drive Pressure Relief Valve			1,273						
Iroquois Ave Road and Waterline rebuild						32,430	412,398		
Backhoe Replacement						114,333			
Water Pickup Truck						41,527			
Bond Payment		45,902	45,388	44,557	43,808	42,978	42,083	41,144	40,172
Subtotal		68,245	202,549	241,887	62,558	231,268	454,482	41,144	40,172

Water Fund Capital Reserve Funding and Fund Balance

Beginning Fund Balance		10,376	152,997	211,575	280,448	577,891	756,623	762,141	1,230,997
Planned Spending		(68,245)	(202,549)	(241,887)	(62,558)	(231,268)	(454,482)	(41,144)	(40,172)
Vactor Truck Rental		728	691	760					
Interest		138	436						
Transfer in From Water. Operating Budget		210,000	260,000	310,000	360,000	410,000	460,000	510,000	560,000
Projected Ending Fund Balance		152,997	211,575	280,448	577,891	756,623	762,141	1,230,997	1,750,826

Costing Center		255-55-30 - WWTF, Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	022.000-Tri-Town: WWTF Charge - Village Users	694,916	716,133	773,856	807,887	860,898	775,461	(85,437)	-9.9%
	022.001-Village: Septage Discharge	18,000	19,415	16,000	33,308	16,000	20,000	4,000	25.0%
	022.002-Village: Leachate Revenues	-	814	-	875	-	500	500	n/a
	025.001-Tri-Town: WWTF Charge - Essex	477,278	477,278	488,219	488,219	536,828	560,055	23,227	4.3%
	025.002-Tri-Town: WWTF Charge - Williston	715,917	715,917	752,671	752,671	730,086	818,542	88,456	12.1%
	025.003-Tri-Town: Shared Septage	9,000	9,563	8,000	16,406	8,000	20,000	12,000	150.0%
	025.004-Tri-Town: Shared Leachate	-	401	-	431	-	100	100	n/a
	025.005-Tri-Town: Village Pump Station Inspection Fees	31,725	31,725	32,000	32,000	32,000	34,300	2,300	7.2%
	060.000-Interest Income	-	2,066	-	9,675	-	-	-	n/a
	085.000-Penalties	3,000	3,379	3,500	4,093	3,500	3,500	-	0.0%
	098.000-Miscellaneous Revenue	-	215	-	69,859	-	-	-	n/a
Total Revenues		1,949,836	1,976,906	2,074,246	2,215,425	2,187,312	2,232,458	45,146	2.1%
Expenditure									
	110.000-Regular Salaries	343,375	309,347	339,164	342,352	338,203	355,183	16,980	5.0%
	120.000-Part Time Salaries	16,000	6,284	15,394	8,567	33,158	34,193	1,035	3.1%
	130.000-Overtime	45,000	44,064	48,000	44,678	82,400	50,000	(32,400)	-39.3%
	210.000-Group Insurance	137,000	115,047	134,490	110,888	128,644	135,055	6,411	5.0%
	220.000-Social Security	31,095	27,077	33,916	29,254	32,081	29,924	(2,157)	-6.7%
	230.000-Retirement	34,338	31,090	33,916	33,718	33,620	35,519	1,899	5.6%
	250.000-Unemployment Insurance	420	398	150	436	175	450	275	157.1%
	260.000-Workers Comp insurance	20,534	20,853	29,669	18,778	30,000	27,800	(2,200)	-7.3%
	290.000-Other Employee Benefits	-	-	-	-	-	1,809	1,809	n/a
	320.000-Legal Services	2,000	1,650	4,000	3,990	4,000	4,000	-	0.0%
	330.000-Professional Services	4,000	3,677	4,000	18,151	4,000	4,000	-	0.0%
	335.000-Audit	4,320	5,130	4,388	5,333	4,400	4,500	100	2.3%
	340.000-Technical Services	11,000	9,961	12,000	11,400	22,000	36,000	14,000	63.6%
	410.000-Water and Sewer Charges	3,000	5,335	3,000	6,279	3,500	4,000	500	14.3%
	421.000-Grit Disposal	18,000	16,286	14,000	13,793	14,980	16,000	1,020	6.8%
	422.000-Snow Removal	-	-	-	1,469	-	-	-	n/a
	430.000-R&M Vehicles and Equipment	3,000	3,869	4,000	891	4,000	4,000	-	0.0%
	491.000-Administrative Fees	52,079	52,079	59,280	59,280	61,430	61,778	348	0.6%
	500.000-Training, Conferences, Dues	6,500	5,939	7,000	5,769	7,500	7,500	-	0.0%
	505.000-Technology Subscription, Licenses	-	-	-	-	-	1,737	1,737	n/a
	510.000-Permits, Licenses, Registrations	9,900	9,900	9,900	9,900	9,900	9,900	-	0.0%
	520.000-Insurance	32,275	29,580	27,979	27,830	30,221	36,610	6,389	21.1%
	530.000-Communications	6,000	4,615	6,000	5,820	6,000	6,000	-	0.0%
	540.000-Advertising	-	459	-	-	-	-	-	n/a

[illegible]

WWTF Capital Reserve Plan

Project or Equipment	FY19	FY20	FY21	FY22	FY23	FY24
Vactor Truck Replacement				18,750		
Hydroflow Unit	28,257	5,000				
Digester Cleaning	42,684	110				
Capital Planning - 20 Year			30,000			
Headworks Screen	27,533					
Alkalinity Control Installation	11	41,906				
Primary Digester Block Re-Face		11,056	90,000			
Flow EQ Digester Concrete Crack Sealing		81,161				
Plow Truck (with crane)			55,000			
Site utility vehicle			15,000			
Energy Conservation Measures			80,000	200,000		
Service truck with body and crane						60,000
Locker room AC expansion			9,000			
Aeration Blower Core replacement						45,000
Energy Cons. Measures Design, install.						
Aeration Delivery Optimization						
Vt Phos Challenge PePhlo pilot			50,000			
Effluent Filter Cloths			40,000			
ARRA Stimulus Loan Payback	2,457	2,457	2,457	2,457	2,457	2,457
Capital reserve annual expense	100,942	141,690	371,457	221,207	2,457	107,457

WWTF Capital Reserve Funding and Fund Balance						
Beginning Fund Balance	839,482	1,083,188	1,307,582	1,361,125	1,539,918	1,957,461
Planned Spending	(100,942)	(141,690)	(371,457)	(221,207)	(2,457)	(107,457)
Interest	4,648	6,084				
Transfer in From WWTF Operating Budget	340,000	360,000	380,000	400,000	420,000	440,000
Governors Phosphorus Innovation Grant			45,000			
Projected Ending Fund Balance	1,083,188	1,307,582	1,361,125	1,539,918	1,957,461	2,290,004

Costing Center		256-56-40 - Sanitation, Village							
		2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Budget	\$ Change	% Change
Revenues									
	023.000-Sanitation User Fees	586,985	598,033	635,664	649,135	672,048	685,061	13,013	1.9%
	023.001-Essex Pump Station Fees	25,940	26,095	28,750	27,517	28,750	30,123	1,373	4.8%
	023.002-Two Party Agreement Revenue	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
	024.000-Utility Connection Fee	30,000	7,000	30,000	84,000	30,000	30,000	-	0.0%
	060.000-Interest Income	500	500	1,000	10,493	1,000	8,000	7,000	700.0%
	085.000-Penalties	2,500	2,829	2,500	3,330	2,500	2,500	-	0.0%
	098.000-Miscellaneous Revenue	-	4,227	6,240	1,183	3,000	3,000	-	0.0%
Total Revenues		660,925	653,684	719,154	790,658	752,298	773,684	21,386	2.8%
Expenditure									
	110.000-Regular Salaries	91,459	95,633	101,835	105,921	108,563	113,186	4,623	4.3%
	120.000-Part Time Salaries	5,427	3,972	9,232	4,025	9,564	9,906	342	3.6%
	130.000-Overtime	14,185	9,680	14,000	9,966	15,000	16,977	1,977	13.2%
	210.000-Group Insurance	40,567	42,043	53,162	47,382	55,470	58,478	3,008	5.4%
	220.000-Social Security	8,671	8,382	9,568	9,003	10,184	10,482	298	2.9%
	230.000-Retirement	9,146	9,624	10,183	10,136	10,858	11,318	460	4.2%
	250.000-Unemployment Insurance	200	90	70	108	85	175	90	105.9%
	260.000-Workers Comp insurance	5,282	6,334	6,967	5,542	9,400	8,850	(550)	-5.9%
	290.000-Other Employee Benefits	-	-	-	-	-	840	840	n/a
	330.000-Professional Services	1,000	852	1,000	420	1,000	1,000	-	0.0%
	335.000-Audit	1,840	2,185	1,869	2,370	2,000	2,500	500	25.0%
	410.000-Water and Sewer Charges	500	363	500	235	500	500	-	0.0%
	430.000-R&M Vehicles and Equipment	2,500	4,133	2,500	1,143	2,000	2,000	-	0.0%
	433.000-R&M Infrastructure	6,000	1,162	6,000	1,400	6,000	6,000	-	0.0%
	434.000-R&M Pump Stations	12,000	15,623	14,000	4,616	14,000	14,000	-	0.0%
	434.001-Susie Wilson PS Costs	10,000	10,479	12,000	8,344	12,000	12,480	480	4.0%
	434.002-West Street PS Costs	12,000	11,190	13,000	12,308	13,000	13,520	520	4.0%
	441.000-Rental of Land or Buildings	1,140	1,631	1,640	548	1,700	1,700	-	0.0%
	491.000-Administrative Fees	135,883	135,883	150,159	150,559	154,860	157,856	2,996	1.9%
	500.000-Training, Conferences, Dues	200	-	200	-	200	200	-	0.0%
	505.000-Technology Subscription, Licenses	-	-	-	-	-	616	616	n/a
	520.000-Insurance	6,225	5,929	4,469	11,640	6,014	5,750	(264)	-4.4%
	521.000-Insurance Deductibles	1,000	1,000	1,000	1,575	1,000	1,000	-	0.0%
	550.000-Printing and Binding	1,000	-	1,500	-	1,500	1,500	-	0.0%
	560.000-Postage	3,500	6,318	5,000	5,786	5,500	5,500	-	0.0%
	610.000-General Supplies	1,000	2,143	1,000	2,355	1,000	1,000	-	0.0%
	612.000-Uniforms	1,500	942	1,500	1,803	1,500	1,350	(150)	-10.0%
	621.000-Natural Gas/Heating	1,900	1,038	1,800	959	1,800	2,000	200	11.1%
	622.000-Electricity	12,000	13,237	14,000	11,169	14,000	14,000	-	0.0%

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Sanitation Fund Capital Reserve Plan							
Project or Equipment	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Vactor Truck Partial Share (Place Holder)				225,000			
Water Meter upgrades to radio reads	44,565	50,731	68,394				
Manhole Rehab/Sliplining			40,000	40,000	40,000	40,000	40,000
West St. and SW Pump Station Contol Cabinet		4,122	75,878				
River Street PS Control Panel, anodes							
South Street PS Replace pump #1, 2 and valves, vent, anodes					40,000		
Trailer Pump			30,000				
Pleasant Street Pipeline	23,767						
Pump Station Evaluation (River, Maple, West)			30,000				
HS Pump Station Upgrade Bond Payment RF1-157 (FY34)	67,120	67,120	67,120	67,120	67,120	67,120	67,120
ARRA Stimulus Loan Repayment (FY31)	14,897	14,880	14,880	14,880	14,880	14,880	14,880
Capital reserve annual expense	150,349	136,853	326,272	347,000	162,000	122,000	122,000
Sanitation Capital Reserve Funding and Fund Balance							
Beginning Fund Balance	697,392	654,008	624,403	472,251	220,251	153,251	126,251
Planned Spending	(150,349)	(136,853)	(326,272)	(347,000)	(162,000)	(122,000)	(122,000)
Town payment for West. St. & Susie Wilson PS Contol Cabinets			70,000				
Interest	3,229	3,512					
Vactor Truck Rental	8,736	8,736	9,120				
Transfer in From Sanit. Operating Budget	95,000	95,000	95,000	95,000	95,000	95,000	95,000
Projected Ending Fund Balance	654,008	624,403	472,251	220,251	153,251	126,251	99,251

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Senior Center FY22 Budget Summary											
										12/3/2020	
Account Number	Account Name	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	Notes	4 Year Average Actual
	REVENUES										
225-34700.000	Memberships	4,196	3,577	4,400	1,492	3,200	3,200	-	0.00%		3,464
225-34701.000	Fund Raising Revenue	5,400	5,824	6,400	1,524	3,000	3,000	-	0.00%		4,789
225-34702.000	Program Fees	12,800	14,541	18,000	1,114	1,500	1,500	-	0.00%		11,712
225-34702.002	Meals Fees	-	2,284	2,850	1,224	2,600	2,600	-	0.00%		761
225-34703.000	After Hour Fees	700	25	-	-	-	-	-	n/a		969
225-36101.000	Interest Earnings	-	151	120	153	-	-	-	n/a		117
225-36400.000	Donations	1,240	1,738	2,000	2,077	2,000	2,000	-	0.00%		1,466
225-36603.000	Misc. Revenue	-	28	-	-	-	-	-	n/a		9,335
	Revenues Subtotal	24,336	28,166	33,770	7,584	12,300	12,300	-	0.00%		32,613
								-	n/a		
	EXPENSES							-	n/a		
225-45122.330	Other Professional Services	500	674	200	1,848	3,600	3,600	-	0.00%		578
225-45122.430	Repairs & Maintenance	3,600	2,066	4,800	1,197	1,000	1,000	-	0.00%		2,855
225-45122.442	Rental of Equipment			-	1,700	-	1,230	1,230	n/a	copier; 94.15/m plus estimated \$100 in usage	#DIV/0!
225-45122.610	Operational Supplies	3,000	2,762	4,000	2,019	3,000	3,000	-	0.00%		2,932
225-45122.612	Fund Raiser Expenses	2,000	1,372	2,000	514	500	500	-	0.00%		1,652
225-45122.614	Program Expenses	12,400	16,907	19,500	2,134	2,500	2,500	-	0.00%		7,223
225-45122.801	Donation Exp		140		306	-	-	-	n/a		140
255-45122.803	Use of Fund Balance		380			-	-	-	n/a		380
225-45122.812	Meal Site Expenses	2,800	2,348	1,400	1,942	1,500	1,500	-	0.00%		3,756
225-45122.813	Meal Site Outing Expenses	-	1,682	2,000		-	-	-	n/a		572
	Expenses Subtotal	24,300	28,332	33,900	11,661	12,100	13,330	1,230	10.16%		20,539
	REVENUES TOTAL	24,336	28,166	33,770	7,584	12,300	12,300	-	0.00%		32,613
	EXPENSES TOTAL	24,300	28,332	33,900	11,661	12,100	13,330	1,230	10.16%		20,539
	NET OPERATIONS	36	(165)	(130)	(4,078)	200	(1,030)	(1,230)	-614.90%		12,074