

VILLAGE OF ESSEX JUNCTION
TRUSTEES
SPECIAL MEETING AGENDA

Online & 2 Lincoln St.
Essex Junction, VT 05452
Thursday, November 4, 2021
8:30 AM

E-mail: manager@essexjunction.org

www.essexjunction.org

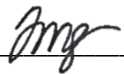
Phone: (802) 878-6951

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- **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: 964 306 406#
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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. Fiscal Year 2023 Budget Work Session
6. **EXECUTIVE SESSION**
 - a. An executive session is not anticipated
7. **ADJOURN**

Members of the public are encouraged to speak during the Public to Be Heard agenda item, during a Public Hearing, or, when recognized by the Chair or President, during consideration of a specific agenda item. The public will not be permitted to participate when a motion is being discussed except when specifically requested by the Chair or President. This agenda is available in alternative formats upon request. Meetings, like all programs and activities of the Village of Essex Junction and the Town of Essex, are accessible to people with disabilities. For information on accessibility or this agenda, call the Unified Manager's office at 878-1341 TTY: 7-1-1 or (800) 253-0191.

Certification: 10/29/2021 

Village of Essex Junction Budget Day Schedule

Start Time	End Time	Budget Segment	Presenter(s)	Duration in Minutes
8:30 AM	9:00 AM	Overview, Revenues	Sarah Macy	30
9:00 AM	9:30 AM	Fire	Chris Gaboriault	30
9:30 AM	10:00 AM	Brownell	Wendy Hysko	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 Jones/Jim Jutras	45
11:30 AM	12:00 PM	WWTF	Jim Jutras	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	Sarah Macy	15
1:00 PM	1:45 PM	EJRP General Fund	Brad Luck	45
1:45 PM	2:15 PM	Finance, Debt, Admin	Sarah Macy	30
2:15 PM	3:30 PM	Discussion time		75

FY23 Village General Fund Budget

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FY23 Village of Essex Junction

Proposed Budget Transmittal – General Fund

The Budget

The proposed FY23 Village General Fund budget is a 13.1% or \$740,137 increase from FY22 \$5,641,278 to FY23 \$6,381,415. This increase is supported mostly with an increase to the Village tax levy of \$510,284 or 13.6% followed by an increase of \$157,596 or 42.2% in the administrative fees paid by the enterprise funds to the general fund, and \$74,182 or 5.0% increase in the amount paid from the Town to the Village under the public works agreement. As is, this budget results in a tax rate increase of over 13% or \$123/year on a \$280,000 home. The following major items make up the general fund increase:

Increases to Existing Salaries and Benefits	65,790
New Positions Salaries and Benefits:	
Village Manager	182,943
Village Assistant Manager/HR	128,665
Removal of Administrative Assistant position	(70,350)
Finance Manager	127,053
Recreation Communications Specialist	81,788
Change from PT to FT Tech Services	51,020
Redesign Village Website	28,000
Develop Building Code for Enforcement	25,000
Increase in Capital Transfer	53,500
Increase to Paving	31,000
Matching Stormwater Grant Funds	12,000
Increase to Election Costs	13,020
Traffic Control	16,000

Trustee Goals

On August 24, 2021 the Trustees discussed their goals for the FY23 budget, summarized as follows with a brief comment about how or if each is included in the current budget.

- Ensure the Village has the financial resources for separation (legal, staffing, etc.)
 - o Proposal includes funds to begin establishing separate financial databases for Village
 - o Proposal includes increase in legal budget by \$10,000 (potentially need more)
 - o Proposal includes the positions required to separate shared management and begin the finance transition
 - o Proposal includes the positions required by the end of recreation co-location

- Take a more proactive approach to ordinance enforcement
 - o Proposal originally included \$90k for a part time employee and development of a building code to enforce. This has been reduced to \$25k for professional services to develop the code

- Local options tax
 - o Management continues to see this as a top priority for both communities

- Ventilation project in the Brownell Library
 - o As of now, this is not included in the general fund because we do not have a price. Could still be added to capital through the building maintenance fund

- Equity work
 - o No new initiatives on Village side for equity. Town budget includes \$30k appropriation to CEE

- Designating or creating a position to be the point of contact for the Village – received citizen complaints and inquiries, communicates for the Village and trustees
 - o Not included, will reevaluate once some of the dust settles on other positions

Assumptions

Grand List Growth: Over the past 8 years, the Village Grand List has grown on average 0.80% annually. Looking at the past three years, the average growth is 0.35%

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	AVERAGE
Village	1.13%	1.86%	-0.04%	1.05%	1.31%	0.28%	0.30%	0.49%	0.80%

Compensation and Benefits: The budget includes wage adjustments of 4% for all employees.

Personnel costs account for \$2,737,958 (48.4%) of the \$5,647,578 FY22 budget. In FY23 this amount increases to \$3,291,567 (51.6%) of the \$6,381,415 budget. This includes salaries (regular, part time, and overtime), 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 \$953,028 or 14.9% of the budget.

The FY23 budget includes 3.82 FTE increase in the General Fund. This is new positions for Manager, Assistant Manager/HR, removal of the Admin Assistant position, Finance Manager,

Recreation Communication Specialist, increase from 0.60 to 1.0 Library Tech Services, moving 25% of a Recreation Program Fund employee into the General Fund, and increasing the WWTF Admin position from half time to full time which has a 0.17 impact on the General Fund. Of the 3.82, 3.0 are a direct result of separating shared management and finance, and ending the co-location of recreation. The changes in the library and wastewater would have occurred in the normal course of business.

Operating Contingency: The operating budget does not include contingency funding to meet unexpected requirements that may rise during the year. 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. The 10% limit on unassigned fund balance in the Village is a voter approved limit. However, it is inconsistent with current industry recommendations. The Government Finance Officers Association (GFOA) recommends that general purpose governments, regardless of size, maintain an unassigned fund balance in the general fund of no less than two months of regular general fund operating revenues or expenditures. Two months would be 16.7% of the general fund budget ($2 / 12 = 16.7\%$). The Village should consider in the near future raising that limit to at least 15%.

Budget Segments at a Glance

General Fund

Administration: Net increase in personnel costs if \$173,190 which includes hiring a manager, an assistant manager/HR position, eliminating the cost of shared employees with the Town, and not filling the currently vacant administrative assistant position but assigning those duties to the assistant to the manager position once shared management is terminated. This budget also includes \$28,000 for the redesign of the Village website at the request of the Trustees. Election expenses have been increased to reflect the added costs of mailing ballots.

Buildings: Included in the FY23 budget are increased budgets to R&M Buildings and Grounds for Maple Street Park and Pool to begin work on the roof of that building.

POTENTIAL CAPITAL ITEMS:

1. Brownell Library – Ventilation issues. This is currently not included in the General Fund budget as a quote was not available in time. There is funding available in the Buildings Maintenance Fund.
2. Village Public Works: Part of the buildings study recommendation is that PW needs a new building, this note is included here to keep it on our radar although nothing is planned in the FY23 budget to address this issue.

Community Development: One of the Trustee goals was to explore what it would look like to implement an ordinance enforcement program. The initial proposal identified that a specific code would need to be developed and a part time employee to run the program. This was about \$90k in the budget. This was scaled back to \$25k in professional services to work on developing the program in FY23 as a starting place.

Economic Development: remains approximately level funded.

EJRP: Changes to EJRP budget are primarily in cost of personnel. As a result of the end of co-location, a new full time position for Communications Specialist is proposed for approximately \$82k. Additionally, one employee is currently split 75% general fund and 25% program fund. The FY23 budget proposes to pay for this employee 100% out of the general fund at an added cost of about \$25k. This would free up space in the program fund to hire an additional programmer in FY23.

Finance: The end of unified management and consolidated finance will necessitate the hiring of additional Village finance staff. The FY23 proposed budget includes a higher level finance employee at a cost of \$127k to begin that process.

Fire: A plan to increase the base hourly wage from \$15.50 to \$17.50 and incorporate a three step system to the pay scale is the only change to the Fire budget. This plan is included in the budget to begin on January 1, 2023 to mitigate the first year cost, but could be pulled back to July 1 if so desired. The approximate full year cost is \$45k and that has been reduced to \$25k with a midyear start.

Highway & Stormwater: The highway budget reflects an additional 0.17 FTE from moving the WWTF Admin position from half time to full time. An increase of \$16k is included in Traffic Control to reflect the actual costs of line striping and paving related costs have increased \$31k. In Stormwater, a new line for matching grant funds has been added that is NOT included in the amount transferred from the Town to the Village. This has been added to give the Village more flexibility in pursuing stormwater related grants.

Library: Increases in the Library are driven by the move from a 0.60 FTE in the Tech Services Assistant position to a 1.0 FTE in that role (\$51K) and an increase from 14 hours/week to 20 hours/week of sub time to help with coverage issues.

Transfers & Miscellaneous: The capital committee has recommended a 15% increase in the capital fund contribution which is included here for an additional \$69,337. A flat \$50,000 continues to be transferred to the Buildings Maintenance fund which has an ending balance of \$214,866 as of 6/30/21. The Buildings Maintenance fund is anticipated to spend \$250k in FY22 on the Brownell roof project and the 2 Lincoln electrical project. The anticipated FY23 opening balance of this fund is \$104k with the added \$50k in the FY23 budget would likely be sufficient to cover the ventilation project at the Brownell Library, the cost of which is unavailable at this time.

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.

Assuming the past three year average grand list growth rate of 0.35% and the known reduction in tax stabilization agreements, the proposed budget would result in an estimated Village General Fund tax rate of \$0.3785 which is a 13.2% increase over FY22.

$$\$280,000 / 100 \times \$0.3785 = \$1,059.80 \text{ per year}$$

The projected Village tax cost for a \$280k home in FY23 is an increase of \$123.20 over the FY22 amount.

Village General Fund - Summarized by Object Code

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
010.000-Property Taxes	3,556,422	3,556,878	3,670,039	3,671,306	3,745,866	4,256,150	510,284	13.6%
020.000-Charges for Services	20,000	20,345	20,000	10,897	15,000	12,000	(3,000)	-20.0%
020.001-PILOT - Tax Agreements	6,700	6,772	6,700	6,772	6,700	6,700	-	0.0%
020.022-Rents and Royalties	2,400	2,850	2,400	2,900	2,400	2,400	-	0.0%
020.054-Admin Fee - Water	107,998	107,998	114,674	114,674	112,565	175,603	63,038	56.0%
020.055-Admin Fee - WWTF	53,999	53,999	57,337	57,337	56,282	87,802	31,520	56.0%
020.056-Admin Fee - Sanitation	107,998	107,998	114,674	114,674	112,565	175,603	63,038	56.0%
030.008-License and Zoning Fees	35,000	40,795	25,000	27,735	28,000	39,000	11,000	39.3%
042.001-PILOT Revenue	4,500	3,647	4,500	4,929	4,500	4,500	-	0.0%
Grant Revenue	-	149,149	-	105,418	-	-	-	n/a
050.000-Donation Revenue	-	9,235	-	6,973	-	-	-	n/a
050.151-Donations: Block Party	500	1,300	500	-	-	-	-	n/a
060.000-Interest Income	2,500	5,073	2,500	3,525	3,000	3,000	-	0.0%
080.001-State District Court Fines	1,000	2,703	1,000	5,178	2,000	2,000	-	0.0%
090.000-Transfer between Town/Village	1,259,376	1,296,855	1,341,811	1,342,805	1,545,880	1,610,137	64,257	4.2%
098.000-Miscellaneous Revenue	6,520	22,489	6,520	11,826	6,520	6,520	-	0.0%
099.000-Use of Fund Balance/Reserves	-	-	-	-	-	-	-	n/a
Total Revenues	5,164,913	5,388,086	5,367,655	5,486,947	5,641,278	6,381,415	740,137	13.1%
Expenditure								
110.000-Regular Salaries	1,260,047	1,294,421	1,311,411	1,332,438	1,378,906	1,830,941	452,035	32.8%
120.000-Part Time Salaries	374,733	314,115	349,399	300,207	367,794	360,187	(7,607)	-2.1%
130.000-Overtime	19,800	17,871	21,050	17,462	17,418	20,865	3,447	19.8%
150.000-Shared Employee Expense	90,386	90,386	92,133	92,133	92,687	-	(92,687)	-100.0%
190.000-Board member payments	6,100	5,950	6,100	6,100	29,800	32,200	2,400	8.1%
210.000-Group Insurance	469,937	414,575	507,142	441,824	487,130	930,821	443,691	91.1%
220.000-Social Security	127,651	127,051	129,061	127,849	136,594	172,880	36,286	26.6%
230.000-Retirement	130,224	130,596	135,468	134,513	137,717	177,178	39,461	28.7%
250.000-Unemployment Insurance	1,625	3,915	1,850	2,246	2,130	3,835	1,705	80.0%
260.000-Workers Comp insurance	58,281	53,182	70,263	45,491	66,100	51,920	(14,180)	-21.5%
290.000-Other Employee Benefits	2,464	864	864	984	8,382	10,740	2,358	28.1%
320.000-Legal Services	29,000	11,138	28,000	41,879	28,000	46,000	18,000	64.3%
330.000-Professional Services	44,745	38,419	66,342	58,521	77,922	101,820	23,898	30.7%
335.000-Audit	6,256	7,505	7,500	7,681	7,500	9,500	2,000	26.7%
340.000-Technical Services	6,220	4,725	7,824	6,023	4,000	4,000	-	0.0%
400.000-Contracted Services	62,200	71,886	64,840	97,328	70,100	72,500	2,400	3.4%
410.000-Water and Sewer Charges	10,249	11,298	10,750	13,746	10,300	11,900	1,600	15.5%
422.000-Snow Removal	20,000	6,113	20,000	6,894	20,000	15,000	(5,000)	-25.0%
425.000-Trash Removal	8,500	8,339	9,000	8,636	9,600	9,000	(600)	-6.3%
430.000-R&M Vehicles and Equipment	50,500	90,244	60,250	66,579	64,250	68,250	4,000	6.2%
431.000-R&M Buildings and Grounds	83,178	82,097	93,844	86,755	121,559	129,559	8,000	6.6%
441.000-Rental of Land or Buildings	13,390	12,285	13,390	15,049	13,500	13,500	-	0.0%
442.000-Rental of Vehicles or Equipment	8,300	11,760	10,683	13,872	11,310	11,928	618	5.5%
451.000-Summer Construction Services	210,000	141,697	255,800	304,457	270,000	280,000	10,000	3.7%

Village General Fund - Summarized by Object Code

	<u>2020 Budget</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
500.000-Training, Conferences, Dues	31,102	10,590	31,505	13,201	26,245	24,446	(1,799)	-6.9%
505.000-Technology Subscription, Licenses	15,740	18,935	13,700	34,874	31,711	40,960	9,249	29.2%
520.000-Insurance	86,387	81,571	88,750	90,225	89,725	91,330	1,605	1.8%
521.000-Insurance Deductibles	1,000	2,189	1,000	300	1,000	1,000	-	0.0%
530.000-Communications	56,170	57,410	54,546	60,148	56,163	59,308	3,145	5.6%
540.000-Advertising	1,000	200	1,200	365	4,200	4,700	500	11.9%
550.000-Printing and Binding	9,500	5,502	8,500	7,624	6,000	6,000	-	0.0%
560.000-Postage	4,700	2,743	3,700	3,396	3,100	4,300	1,200	38.7%
561.000-Credit Card Processing Fees	-	324	-	380	-	-	-	n/a
570.000-Other Purchased Services	11,768	11,265	5,095	5,288	15,000	18,500	3,500	23.3%
571.000-Streetscape Maintenance	18,500	22,713	11,500	19,915	18,500	18,500	-	0.0%
572.000-Traffic Control	13,500	27,038	16,000	33,188	17,000	33,000	16,000	94.1%
573.000-Sidewalk and Curb Maintenance	5,000	5,604	5,500	11,299	6,000	6,000	-	0.0%
575.000-Storm Sewer Maintenance	15,000	14,301	15,000	20,512	20,000	25,000	5,000	25.0%
580.000-Travel	3,000	2,639	3,000	2,440	3,000	4,300	1,300	43.3%
600.000-Salt, Sand and Gravel	121,000	140,754	125,000	128,892	135,000	135,000	-	0.0%
605.000-Summer Construction Supplies	24,000	42,468	24,000	44,168	24,000	45,000	21,000	87.5%
610.000-General Supplies	69,835	68,340	73,139	88,277	77,732	80,195	2,463	3.2%
610.200-Streetlight Supplies	12,000	9,463	12,000	20,852	12,000	15,000	3,000	25.0%
611.000-Small Tools and Equipment	1,500	2,602	1,500	282	1,500	1,500	-	0.0%
612.000-Uniforms	30,000	28,220	31,500	33,127	32,500	33,500	1,000	3.1%
613.000-Program Supplies	3,000	963	3,100	6,193	3,600	4,500	900	25.0%
621.000-Natural Gas/Heating	32,860	24,251	32,860	26,851	25,800	28,104	2,304	8.9%
622.000-Electricity	68,489	73,781	68,500	62,681	74,300	74,300	-	0.0%
622.200-Streetlight Electricity	128,200	137,087	132,000	132,437	134,000	134,000	-	0.0%
626.000-Gasoline	44,101	36,413	47,101	27,853	44,500	44,500	-	0.0%
640.201-Adult Collection	40,000	36,852	41,500	37,231	44,000	47,200	3,200	7.3%
640.202-Juvenile Collection	20,000	16,997	20,750	19,290	22,000	22,500	500	2.3%
735.000-Technology: Hardware, Software, Equipment	8,000	7,653	8,000	6,889	14,000	14,000	-	0.0%
750.000-Machinery and Equipment	30,500	31,771	115,500	149,202	72,000	30,000	(42,000)	-58.3%
755.000-Furniture and Fixtures	2,000	554	2,000	-	500	2,000	1,500	300.0%
800.000-Appropriations to other agencies	9,500	7,681	9,500	7,422	9,250	9,250	-	0.0%
810.111-Bike/Walk Committee	7,000	2,977	7,000	7,225	10,000	10,000	-	0.0%
810.112-Tree Advisory Committee	10,000	7,635	10,000	9,124	10,000	10,000	-	0.0%
810.113-Trustee Expenditures	4,000	8,623	5,500	455	5,500	5,500	-	0.0%
820.000-Election Expenses	1,500	12,213	1,500	24,107	2,000	15,020	13,020	651.0%
831.000-Special or New Programs	2,500	1,500	2,500	6,229	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	200	1,000	863	1,000	1,000	-	0.0%
840.202-Childrens Programs	4,500	4,419	4,500	4,306	4,500	4,500	-	0.0%
845.000-Employee/Volunteer Recognition	1,635	949	3,400	724	3,400	3,400	-	0.0%
850.000-Community Events and Celebrations	18,350	10,912	17,500	3,291	17,500	17,500	-	0.0%
899.000-Matching Grant Funds	20,000	-	20,000	658	20,000	32,000	12,000	60.0%
Grant Expenses	-	161,301	-	82,638	-	-	-	n/a

Village General Fund - Summarized by Object Code

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Donation Expenses	-	9,235	-	6,973	-	-	-	n/a
900.000-Transfer between Town/Village	-	-	-	2,608	-	-	-	n/a
920.000-Transfer between funds (capital)	760,730	760,654	803,110	865,808	899,528	953,028	53,500	5.9%
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	-	-	-	-	-	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	2,843	2,843	-	-	-	-	-	n/a
955.903-Capital Imp Interest	70,582	70,583	67,599	67,599	64,190	60,415	(3,775)	-5.9%
Total Expenditure	5,164,913	5,182,485	5,367,654	5,550,213	5,641,278	6,681,415	1,040,137	18.4%

Village of Essex Junction - General Fund Budget Summary

Department Name:	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
Revenues								
Property Taxes	3,556,422	3,556,878	3,670,039	3,671,306	3,745,866	4,256,150	510,284	13.6%
General Revenues	289,095	310,003	305,785	317,188	302,012	459,608	157,596	52.2%
Administration	50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%
Community Development	35,000	40,795	25,000	27,735	28,000	39,000	11,000	39.3%
Economic Development	500	1,300	500	-	-	-	-	n/a
Fire	20	-	20	50	20	20	-	0.0%
Highway and Stormwater	1,186,376	1,220,847	1,268,811	1,268,388	1,472,880	1,547,062	74,182	5.0%
Library	15,500	15,856	15,500	15,000	15,500	15,500	-	0.0%
Recreation	32,000	32,345	32,000	22,897	27,000	12,000	(15,000)	-55.6%
Transfers and Misc.	-	158,384	-	112,391	-	-	-	n/a
Buildings	-	1,678	-	1,994	-	2,075	2,075	n/a
						-		
Total General Fund	5,164,913	5,388,086	5,367,655	5,486,949	5,641,278	6,381,415	740,137	13.1%
Expenditures								
Administration	465,314	439,097	486,997	485,539	514,791	741,002	226,211	43.9%
Buildings	240,375	244,117	253,191	279,754	281,300	312,700	31,400	11.2%
Community Development	245,294	216,323	251,288	231,088	279,840	292,977	13,137	4.7%
Debt Service	313,560	313,561	202,734	202,734	199,325	195,550	(3,775)	-1.9%
Economic Development	50,350	20,093	49,500	17,600	49,250	49,250	-	0.0%
Finance	160,503	169,766	181,414	186,744	187,481	334,415	146,934	78.4%
Fire	351,860	345,430	426,880	410,849	500,623	482,738	(17,885)	-3.6%
Highway and Stormwater	1,182,376	1,137,166	1,264,811	1,339,679	1,468,880	1,555,062	86,182	5.9%
Library	731,684	727,540	751,850	706,684	778,306	871,455	93,149	12.0%
Recreation	657,867	634,304	690,879	730,704	725,654	847,138	121,484	16.7%
Transfers and Misc.	765,730	924,870	808,110	958,835	655,828	699,128	43,300	6.6%
Total General Fund	5,164,913	5,172,267	5,367,654	5,550,211	5,641,278	6,381,415	740,137	13.1%

Costing Center

210-00-00 - General Revenue - Village

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
010.000-Property Taxes	3,556,422	3,556,878	3,670,039	3,671,306	3,745,866	4,256,150	510,284	13.6%
020.001-PILOT - Tax Agreements	6,700	6,772	6,700	6,772	6,700	6,700	-	0.0%
020.022-Rents and Royalties	2,400	2,850	2,400	2,900	2,400	2,400	-	0.0%
020.054-Admin Fee - Water	107,998	107,998	114,674	114,674	112,565	175,603	63,038	56.0%
020.055-Admin Fee - WWTF	53,999	53,999	57,337	57,337	56,282	87,802	31,520	56.0%
020.056-Admin Fee - Sanitation	107,998	107,998	114,674	114,674	112,565	175,603	63,038	56.0%
042.001-PILOT Revenue	4,500	3,647	4,500	4,929	4,500	4,500	-	0.0%
060.000-Interest Income	2,500	5,073	2,500	3,525	3,000	3,000	-	0.0%
080.001-State District Court Fines	1,000	2,703	1,000	5,178	2,000	2,000	-	0.0%
098.000-Miscellaneous Revenue	2,000	18,963	2,000	7,199	2,000	2,000	-	0.0%
099.000-Use of Fund Balance/Reserves	-	-	-	-	-	-	-	n/a
Total Revenues	3,845,517	3,866,881	3,975,824	3,988,494	4,047,878	4,715,758	667,880	16.5%
Net Village General Fund	3,845,517	3,866,881	3,975,824	3,988,494	4,047,878	4,715,758	667,880	16.5%

Notes on major changes:

1. large spike in tax dollars from majority of increases
2. large increase in the admin fee paid by enterprise funds based on current formual; 50% admin/finance personnel plus building costs and insurance for 2 lincoln

Costing Center Summary

210-00-00 - General Revenue - Village

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
010.000-Property Taxes	Increased	13.62 %	3,745,866	4,256,150
020.001-PILOT - Tax Agreements	Unchanged	0.00 %	6,700	6,700
020.022-Rents and Royalties	Unchanged	0.00 %	2,400	2,400
020.054-Admin Fee - Water	Increased	56.00 %	112,565	175,603
020.055-Admin Fee - WWTF	Increased	56.00 %	56,282	87,802
020.056-Admin Fee - Sanitation	Increased	56.00 %	112,565	175,603
042.001-PILOT Revenue	Unchanged	0.00 %	4,500	4,500
060.000-Interest Income	Unchanged	0.00 %	3,000	3,000
080.001-State District Court Fines	Unchanged	0.00 %	2,000	2,000
098.000-Miscellaneous Revenue	Unchanged	0.00 %	2,000	2,000
Total Revenues		16.50 %	4,047,878	4,715,758

2023 Budget Details

Costing Center Summary

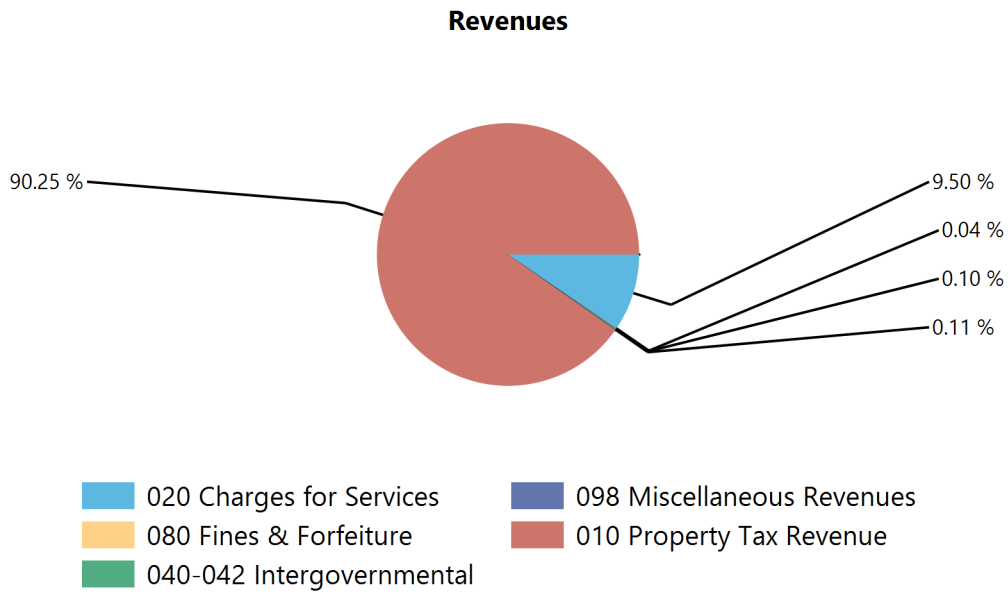
210-00-00 - General Revenue - Village

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
010 Property Tax Revenue			
010.000-Property Taxes			4,256,150
Total			4,256,150
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			175,603
020.055-Admin Fee - WWTF			87,802
020.056-Admin Fee - Sanitation			175,603
Total			448,108
040-042 Intergovernmental			
042.001-PILOT Revenue			4,500
Total			4,500
098 Miscellaneous Revenues			
060.000-Interest Income			3,000
098.000-Miscellaneous Revenue			2,000
Total			5,000
080 Fines & Forfeiture			
080.001-State District Court Fines			2,000
Total			2,000
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves			-
Total			-
Total Revenues			4,715,758
Net Total			4,715,758

Budget Pie Charts

Costing Center Summary

210-00-00 - General Revenue - Village



	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
090.000-Transfer between Town/Village	50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%
Total Revenues	50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%
Expenditure								
110.000-Regular Salaries	164,294	157,864	180,929	179,659	199,124	388,554	189,430	95.1%
120.000-Part Time Salaries	4,798	899	4,798	-	5,200	-	(5,200)	-100.0%
130.000-Overtime	-	-	-	3,459	-	-	-	n/a
150.000-Shared Employee Expense	90,386	90,386	92,133	92,133	92,687	-	(92,687)	-100.0%
190.000-Board member payments	2,500	2,500	2,500	2,500	23,800	25,000	1,200	5.0%
210.000-Group Insurance	90,186	72,274	94,089	58,184	61,951	112,564	50,613	81.7%
220.000-Social Security	14,382	14,910	14,399	14,384	15,896	30,211	14,315	90.1%
230.000-Retirement	18,321	16,887	20,022	19,461	19,911	35,060	15,149	76.1%
290.000-Other Employee Benefits	1,600	-	-	-	980	1,350	370	37.8%
320.000-Legal Services	17,000	11,628	22,000	41,332	22,000	40,000	18,000	81.8%
330.000-Professional Services	1,000	4,100	1,000	7,800	1,000	29,000	28,000	2800.0%
340.000-Technical Services	2,220	808	3,824	4,791	-	-	-	n/a
442.000-Rental of Vehicles or Equipment	4,000	3,620	4,203	2,721	4,250	4,250	-	0.0%
500.000-Training, Conferences, Dues	6,000	1,934	6,000	1,605	1,750	1,750	-	0.0%
505.000-Technology Subscription, Licenses	-	-	-	-	10,370	9,520	(850)	-8.2%
530.000-Communications	22,492	26,438	22,500	25,794	21,972	23,123	1,151	5.2%
540.000-Advertising	-	-	-	-	-	500	500	n/a
550.000-Printing and Binding	3,000	916	3,000	2,050	3,000	3,000	-	0.0%
560.000-Postage	500	1,070	500	1,130	500	1,200	700	140.0%
570.000-Other Purchased Services	11,000	10,000	200	-	15,000	7,500	(7,500)	-50.0%
580.000-Travel	300	112	300	-	300	300	-	0.0%
610.000-General Supplies	5,000	1,708	5,000	1,052	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	8,623	5,500	455	5,500	5,500	-	0.0%
820.000-Election Expenses	1,500	12,213	1,500	24,107	2,000	15,020	13,020	651.0%
845.000-Employee/Volunteer Recognition	835	207	2,600	312	2,600	2,600	-	0.0%
900.000-Transfer between Town/Village	-	-	-	2,608	-	-	-	n/a
Total Expenditure	465,314	439,097	486,997	485,539	514,791	741,002	226,211	43.9%
Net Village General Fund	(415,314)	(389,097)	(436,997)	(435,539)	(464,791)	(691,002)	(226,211)	48.7%

Notes on major changes:

1. Addition of a full time manager \$183k
2. Asst. Manager/HR took place of admin assistant
3. At request of trustees: Redesign of Village Website \$28k

Costing Center Summary

210-10-10 - Administration, Village

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
090.000-Transfer between Town/Village	Unchanged	0.00 %	50,000	50,000
Total Revenues		0.00 %	50,000	50,000
Expenditure				
110.000-Regular Salaries	Increased	95.13 %	199,124	388,554
120.000-Part Time Salaries	Not used this year		5,200	-
150.000-Shared Employee Expense	Not used this year		92,687	-
190.000-Board member payments	Increased	5.04 %	23,800	25,000
210.000-Group Insurance	Increased	81.70 %	61,951	112,564
220.000-Social Security	Increased	90.05 %	15,896	30,211
230.000-Retirement	Increased	76.08 %	19,911	35,060
290.000-Other Employee Benefits	Increased	37.76 %	980	1,350
320.000-Legal Services	Increased	81.82 %	22,000	40,000
330.000-Professional Services	Increased	2,800.00 %	1,000	29,000
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	4,250	4,250
500.000-Training, Conferences, Dues	Unchanged	0.00 %	1,750	1,750
505.000-Technology Subscription, Licenses	Decreased	8.20 %	10,370	9,520
530.000-Communications	Increased	5.24 %	21,972	23,123
540.000-Advertising	New this year		-	500
550.000-Printing and Binding	Unchanged	0.00 %	3,000	3,000
560.000-Postage	Increased	140.00 %	500	1,200
570.000-Other Purchased Services	Decreased	50.00 %	15,000	7,500
580.000-Travel	Unchanged	0.00 %	300	300
610.000-General Supplies	Unchanged	0.00 %	5,000	5,000
810.113-Trustee Expenditures	Unchanged	0.00 %	5,500	5,500
820.000-Election Expenses	Increased	651.00 %	2,000	15,020
845.000-Employee/Volunteer Recognition	Unchanged	0.00 %	2,600	2,600
Total Expenditure		43.94 %	514,791	741,002

Budget Pie Charts

Costing Center Budget with Notes

210-10-10 - Administration, Village

Objects	Comments	Object Subtotals	2023 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			388,554
120.000-Part Time Salaries			-
130.000-Overtime			-
190.000-Board member payments			25,000
Total 100 Salaries			413,554
200 Benefits			
210.000-Group Insurance			112,564
220.000-Social Security			30,211
230.000-Retirement			35,060
290.000-Other Employee Benefits			1,350
Total 200 Benefits			179,185
300-699 Operating Expenses			
320.000-Legal Services			40,000
330.000-Professional Services	Professional Assistance to new management team as needed	10,000	
330.000-Professional Services	Redesign Village Website	19,000	
			29,000
340.000-Technical Services			-
442.000-Rental of Vehicles or Equipment	Copier		4,250
500.000-Training, Conferences, Dues	VTCMA Fall & Spring Conferences and membership	750	
500.000-Training, Conferences, Dues	VLCT Dues - Associate Member \$950 FY22	1,000	
			1,750
505.000-Technology Subscription, License	Bamboo HRIS system	3,750	
505.000-Technology Subscription, License	Civic Clerk	5,770	
			9,520
530.000-Communications	Recording secretary costs	5,000	
530.000-Communications	Website hosting fees (\$129/month)	1,548	
530.000-Communications	Shutterstock and grammarlyville \$14.5/month and \$150/yr	325	
530.000-Communications	Front Porch Forum (\$2,568 FY22)	2,750	
530.000-Communications	Town meeting TV (formerly Channel 17)	13,500	
			23,123
540.000-Advertising	Advertising for job openings		500
550.000-Printing and Binding			3,000
560.000-Postage			1,200

Costing Center Budget with Notes

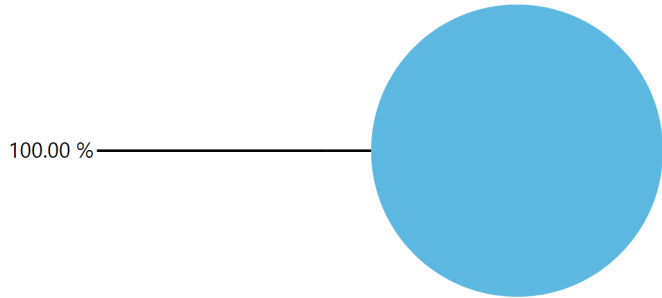
210-10-10 - Administration, Village

Objects	Comments	Object Subtotals	2023 Budget
570.000-Other Purchased Services	Pay and Classification Study, fund annually for smoothing effect		7,500
580.000-Travel			300
610.000-General Supplies			5,000
810.113-Trustee Expenditures			5,500
Total 300-699 Operating Expenses			130,643
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	Election workers	600	
820.000-Election Expenses	Mailing ballots April election	7,000	
820.000-Election Expenses	Postage to mail ballots	7,420	
			15,020
845.000-Employee/Volunteer Recognit	Holiday Expense, Employee Appreciation		2,600
Total 820-850 Program & Event Expenses			17,620
900 Transfer between Town/Villages			
900.000-Transfer between Town/Villages			-
Total 900 Transfer between Town/Village (as expense)			-
Total Expenditure			741,002
Net Total			(691,002)

Costing Center Summary

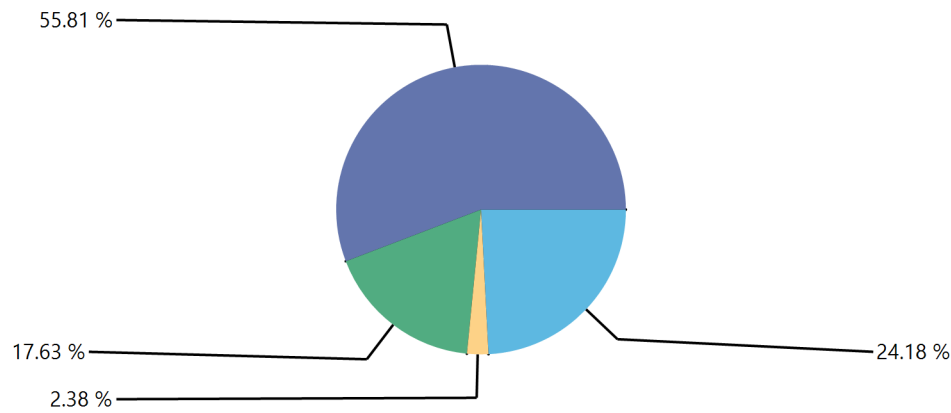
210-10-10 - Administration, Village

Revenues



090 Transfer between Town/Village (as revenue)

Expenditure



200 Benefits 300-699 Operating Expenses
820-850 Program & Event Expenses 100 Salaries

Costing Center

210-16-10 - Community Development, Village

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
030.008-License and Zoning Fees	35,000	40,795	25,000	27,735	28,000	39,000	11,000	39.3%
Total Revenues	35,000	40,795	25,000	27,735	28,000	39,000	11,000	39.3%
Expenditure								
110.000-Regular Salaries	151,846	153,596	157,800	162,549	165,243	169,546	4,303	2.6%
130.000-Overtime	-	-	-	109	-	-	-	n/a
190.000-Board member payments	3,600	3,450	3,600	3,600	6,000	7,200	1,200	20.0%
210.000-Group Insurance	23,680	20,560	24,636	19,447	24,260	24,518	258	1.1%
220.000-Social Security	11,616	12,311	12,072	12,920	13,153	13,758	605	4.6%
230.000-Retirement	15,185	15,262	15,780	15,889	16,524	16,955	431	2.6%
290.000-Other Employee Benefits	-	-	-	-	700	700	-	0.0%
320.000-Legal Services	12,000	(490)	6,000	546	6,000	6,000	-	0.0%
330.000-Professional Services	8,000	1,008	12,000	3,220	27,000	32,000	5,000	18.5%
340.000-Technical Services	-	-	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	2,000	492	4,000	1,354	3,000	3,000	-	0.0%
530.000-Communications	567	1,158	600	1,301	1,260	1,300	40	3.2%
540.000-Advertising	-	-	-	-	-	-	-	n/a
550.000-Printing and Binding	3,000	2,884	2,500	224	3,000	3,000	-	0.0%
560.000-Postage	700	40	700	-	100	100	-	0.0%
580.000-Travel	2,600	2,527	2,600	2,440	2,600	3,900	1,300	50.0%
610.000-General Supplies	2,000	548	2,000	264	1,000	1,000	-	0.0%
750.000-Machinery and Equipment	1,500	-	-	-	-	-	-	n/a
810.111-Bike/Walk Committee	7,000	2,977	7,000	7,225	10,000	10,000	-	0.0%
Total Expenditure	245,294	216,323	251,288	231,088	279,840	292,977	13,137	4.7%
Net Village General Fund	(210,294)	(175,528)	(226,288)	(203,353)	(251,840)	(253,977)	(2,137)	0.8%

Notes on major changes:

1. At request of Trustees - part time person to do code enforcement \$45k; removed for FY23 will need to revisit FY24
2. At request of Trustees - Professional services to develop code to enforce \$25k

Costing Center Summary

210-16-10 - Community Development, Village

Previous Costing Center	210-16-10 - Community Development, Village	Budget Year	2023
Entity	Village	Accounting Reference	210-16-10
Department	16 - Community Development - Village	Approved	No
Stage	Management Team Review	Manager	Robin Pierce (rpierce)

Narrative

The Crescent Connector project is an ongoing priority. 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 cooperation will continue into the future.

Description

New Initiatives

Trustee priority: inspection program. Possibly up to \$90k in the kickoff year. If initiate this program on our own it would involve creating a building standards code separate from the land development code that would then include fee structure and enforcement parameters. These would then be enforced by one or more of the following:

- a. New hire
- b. Sub contractor(s)
- c. Increased collaboration with the Vermont Department of Fire Safety to leverage their existing building inspection program for rentals, duplexes, and commercial/retail.

The budget as of 10/25 has \$25,000 included for code development for FY23

Goals and Priorities

1. Continue work on Crescent Connector project -- Part of the agreement FY25 and onward the Village will be maintaining the new railroad crossing ~\$12k/year.
2. Continue collaboration to the benefit both communities.
3. Continue to ensure the Village Center meets the standards set by the state of compact settlements surrounded by productive, open farmland.
4. Work with Railways and the state on the Montreal to Boston rail line initiative.

Budget Prior Year Comparison

Costing Center Summary

210-16-10 - Community Development, Village

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
030.008-License and Zoning Fees	Increased	39.29 %	28,000	39,000
Total Revenues		39.29 %	28,000	39,000
Expenditure				
110.000-Regular Salaries	Increased	2.60 %	165,243	169,546
190.000-Board member payments	Increased	20.00 %	6,000	7,200
210.000-Group Insurance	Increased	1.06 %	24,260	24,518
220.000-Social Security	Increased	4.60 %	13,153	13,758
230.000-Retirement	Increased	2.61 %	16,524	16,955
290.000-Other Employee Benefits	Unchanged	0.00 %	700	700
320.000-Legal Services	Unchanged	0.00 %	6,000	6,000
330.000-Professional Services	Increased	18.52 %	27,000	32,000
500.000-Training, Conferences, Dues	Unchanged	0.00 %	3,000	3,000
530.000-Communications	Increased	3.17 %	1,260	1,300
550.000-Printing and Binding	Unchanged	0.00 %	3,000	3,000
560.000-Postage	Unchanged	0.00 %	100	100
580.000-Travel	Increased	50.00 %	2,600	3,900
610.000-General Supplies	Unchanged	0.00 %	1,000	1,000
810.111-Bike/Walk Committee	Unchanged	0.00 %	10,000	10,000
Total Expenditure		4.69 %	279,840	292,977

Budget Pie Charts

Costing Center Budget with Notes

210-16-10 - Community Development, Village

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
030 Licenses & Permits			
030.008-License and Zoning Fees	Approved changed to fee structure anticipate additional \$11k in revenue		39,000
Total 030 Licenses & Permits			39,000
Total Revenues			39,000
Expenditure			
100 Salaries			
110.000-Regular Salaries			169,546
130.000-Overtime			-
190.000-Board member payments			7,200
Total 100 Salaries			176,746
200 Benefits			
210.000-Group Insurance			24,518
220.000-Social Security			13,758
230.000-Retirement			16,955
290.000-Other Employee Benefits			700
Total 200 Benefits			55,931
300-699 Operating Expenses			
320.000-Legal Services	Legal fees relating to code enforcement		6,000
330.000-Professional Services	Recording Secretary	2,000	
330.000-Professional Services	Develop the code for building inspection program	25,000	
330.000-Professional Services	Misc. Professional Services	5,000	
			32,000
340.000-Technical Services			-
500.000-Training, Conferences, Dues			3,000
530.000-Communications	iPad data plan	500	
530.000-Communications	Director Cell Phone	800	
			1,300
550.000-Printing and Binding	Production of new LDC in addition to recurring annual need		3,000
560.000-Postage			100
580.000-Travel	Conference Travel	1,500	
580.000-Travel		2,400	
			3,900
610.000-General Supplies			1,000
Total 300-699 Operating Expenses			50,300
700 Capital or Property Objects			
750.000-Machinery and Equipment			-
Total 700 Capital or Property Objects			-

Costing Center Budget with Notes

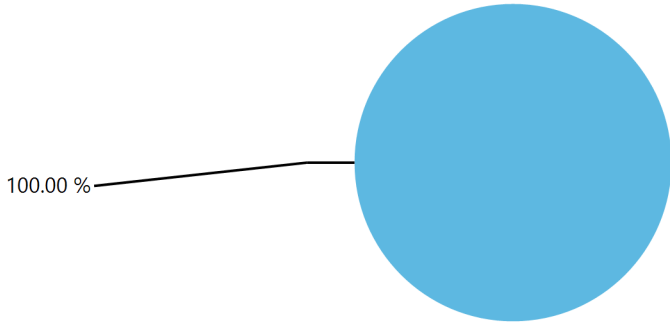
210-16-10 - Community Development, Village

Objects	Comments	Object Subtotals	2023 Budget
800 Appropriations			
810.111-Bike/Walk Committee	FY22 rectangular rapid reflecting beacons; FY23 bike racks for 1 Main, Crescent Connector		10,000
Total 800 Appropriations			<u>10,000</u>
Total Expenditure			<u>292,977</u>
Net Total			<u><u>(253,977)</u></u>

Costing Center Summary

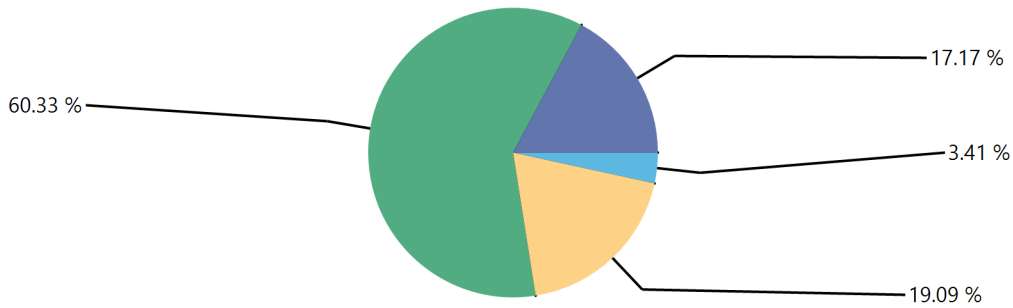
210-16-10 - Community Development, Village

Revenues



030 Licenses & Permits

Expenditure



800 Appropriations 100 Salaries 300-699 Operating Expenses
200 Benefits

Costing Center

210-95-00 - Debt, Village

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure								
950.902-EJRP Principal	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	2,843	2,843	-	-	-	-	-	n/a
955.903-Capital Imp Interest	70,582	70,583	67,599	67,599	64,190	60,415	(3,775)	-5.9%
Total Expenditure	313,560	313,561	202,734	202,734	199,325	195,550	(3,775)	-1.9%
Net Village General Fund	(313,560)	(313,561)	(202,734)	(202,734)	(199,325)	(195,550)	3,775	-1.9%

Costing Center Summary

210-95-00 - Debt, Village

Previous Costing Center	210-95-00 - Debt, Village	Budget Year	2023
Entity	Village	Accounting Reference	210-95-00
Department	13 - Finance - Village	Approved	No
Stage	Management Team Review	Manager	Sarah Macy (smacy)

Narrative

Description

The only Village general fund debt item is the capital improvement bond. This bond is charged 81.9% to the general fund and 18.1% to the business-type activities for the portion of the underground infrastructure that was improved/replaced as part of the roadway and sidewalk projects this bond covered. The bond is \$135,135 principal per year general fund with decreasing interest payments until retired November 2034 (FY35).

In April 2014 the Village voters approved general obligation bonds in an amount not to exceed \$3,300,000. Five infrastructure projects were accomplished: School Street south roadway/water/sewer line; Hillcrest Drive drainage project; Main Street drainage project; Maple Street culver/water line; and Briar Land roadway/sidewalk/water line project.

New Initiatives

There is no new proposed in the general fund budget.

Goals and Priorities

Costing Center Summary

210-95-00 - Debt, Village

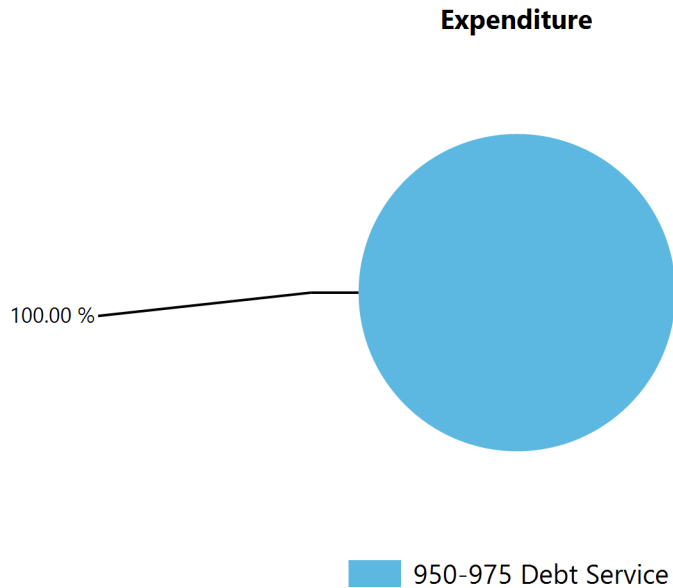
Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
950.903-Capital Imp Principal	Unchanged	0.00 %	135,135	135,135
955.903-Capital Imp Interest	Decreased	5.88 %	64,190	60,415
Total Expenditure		1.89 %	199,325	195,550

2023 Budget Details

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
950-975 Debt Service			
950.903-Capital Imp Principal			135,135
955.903-Capital Imp Interest			60,415
Total			195,550
Total Expenditure			195,550
Net Total			(195,550)

Budget Pie Charts



Costing Center

210-17-10 - Economic Development, Village

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
050.151-Donations: Block Party	500	1,300	500	-	-	-	-	n/a
Total Revenues	500	1,300	500	-	-	-	-	n/a
Expenditure								
800.000-Appropriations to other agencies	9,500	7,681	9,500	7,422	9,250	9,250	-	0.0%
831.000-Special or New Programs	2,500	1,500	2,500	6,229	2,500	2,500	-	0.0%
850.000-Community Events and Celebrations	18,350	10,912	17,500	3,291	17,500	17,500	-	0.0%
899.000-Matching Grant Funds	20,000	-	20,000	658	20,000	20,000	-	0.0%
Total Expenditure	50,350	20,093	49,500	17,600	49,250	49,250	-	0.0%
Net Village General Fund	(49,850)	(18,793)	(49,000)	(17,600)	(49,250)	(49,250)	-	0.0%

Costing Center Summary

210-17-10 - Economic Development, Village

Previous Costing Center	210-17-10 - Economic Development, Village	Budget Year	2023
Entity	Village	Accounting Reference	210-17-10
Department	17 - Economic Development - Village	Approved	No
Stage	Management Team 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 Out and About, these community event dollars will be maintained.

Description

New Initiatives

Out and About in Essex continues to be a successful new event. 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

Budget Prior Year Comparison

Object	Changes	<u>Percent Change</u>	<u>2022 Amount</u>	<u>2023 Amount</u>
Expenditure				
800.000-Appropriations to other agencies	Unchanged	0.00 %	9,250	9,250
831.000-Special or New Programs	Unchanged	0.00 %	2,500	2,500
850.000-Community Events and Celebrations	Unchanged	0.00 %	17,500	17,500
899.000-Matching Grant Funds	Unchanged	0.00 %	20,000	20,000
Total Expenditure		0.00 %	49,250	49,250

2023 Budget Details

Costing Center Summary

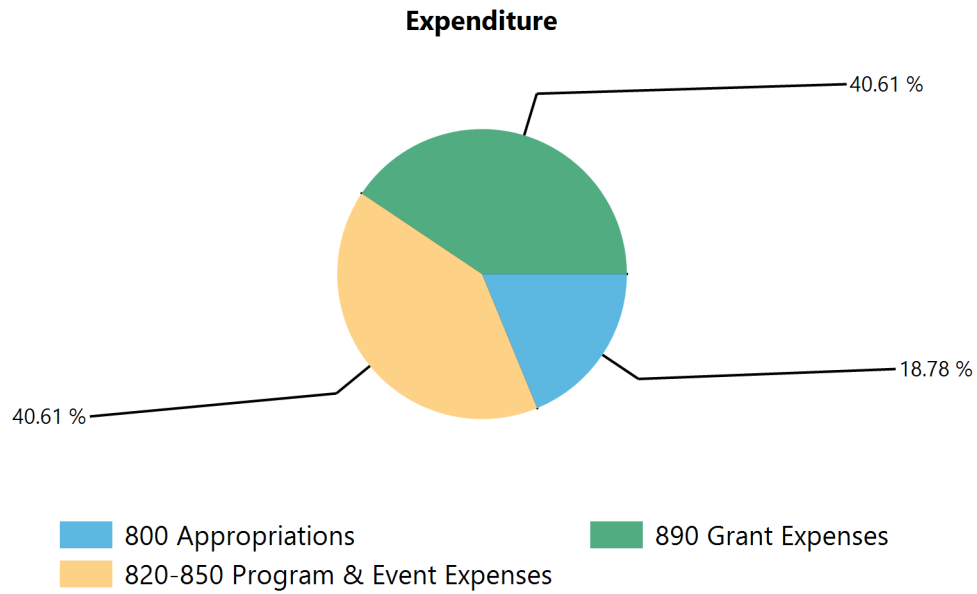
210-17-10 - Economic Development, Village

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
050 Donations			
050.151-Donations: Block Party			-
Total			-
Total Revenues			-
Expenditure			
100 Salaries			
110.000-Regular Salaries			-
120.000-Part Time Salaries			-
130.000-Overtime			-
Total			-
200 Benefits			
210.000-Group Insurance			-
220.000-Social Security			-
230.000-Retirement			-
Total			-
700 Capital or Property Objects			
730.000-Buildings and Improvements			-
Total			-
800 Appropriations			
800.000-Appropriations to other agencies	CCRPC	6,400	
800.000-Appropriations to other agencies	Essex Rescue	1,500	
800.000-Appropriations to other agencies	GBIC	500	
800.000-Appropriations to other agencies	LCRCC	850	
Total			9,250
Total			9,250
820-850 Program & Event Expenses			
831.000-Special or New Programs			2,500
850.000-Community Events and Celebrations	Block Party	7,500	
850.000-Community Events and Celebrations	Community Events	10,000	
Total			17,500
Total			20,000
890 Grant Expenses			
899.000-Matching Grant Funds			20,000
Total			20,000
Total Expenditure			49,250
Net Total			(49,250)

Budget Pie Charts

Costing Center Summary

210-17-10 - Economic Development, Village



	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure								
110.000-Regular Salaries	52,327	56,625	56,246	61,307	59,668	147,910	88,242	147.9%
130.000-Overtime	2,500	877	2,750	1,318	-	2,667	2,667	n/a
210.000-Group Insurance	6,334	5,989	6,365	6,205	5,699	30,146	24,447	429.0%
220.000-Social Security	4,221	4,758	4,513	5,166	4,901	11,921	7,020	143.2%
230.000-Retirement	5,283	5,557	5,625	5,682	5,967	14,791	8,824	147.9%
250.000-Unemployment Insurance	1,520	3,757	1,520	1,771	1,720	3,300	1,580	91.9%
260.000-Workers Comp insurance	6,154	14,618	16,500	15,310	18,500	18,500	-	0.0%
290.000-Other Employee Benefits	-	-	-	-	350	700	350	100.0%
330.000-Professional Services	-	-	-	-	-	5,000	5,000	n/a
335.000-Audit	6,256	7,505	7,500	7,681	7,500	9,500	2,000	26.7%
500.000-Training, Conferences, Dues	170	56	250	478	250	500	250	100.0%
505.000-Technology Subscription, Licenses	-	-	-	-	6,901	12,500	5,599	81.1%
520.000-Insurance	74,720	68,548	75,000	76,088	75,725	76,680	955	1.3%
570.000-Other Purchased Services	768	1,265	4,895	5,288	-	-	-	n/a
580.000-Travel	100	-	100	-	100	100	-	0.0%
610.000-General Supplies	150	211	150	453	200	200	-	0.0%
Total Expenditure	160,503	169,766	181,414	186,744	187,481	334,415	146,934	78.4%
Net Village General Fund	(160,503)	(169,766)	(181,414)	(186,744)	(187,481)	(334,415)	(146,934)	78.4%

Notes on major changes:

1. Addition of a finance manager

Costing Center Summary

210-13-10 - Finance, Village

Previous Costing Center	210-13-10 - Finance, Village	Budget Year	2023
Entity	Village	Accounting Reference	210-13-10
Department	13 - Finance - Village	Approved	No
Stage	Management Team Review	Manager	Sarah Macy (smacy)

Narrative

Description

New Initiatives

Goals and Priorities

The Village Finance Department currently funds one full time employee. Looking toward separating the Finance Department, the Village will ultimately need three full time finance staff. The transition plan agrees to continued sharing of finance leadership. A new \$85k position is budgeted in this costing center for FY23 in anticipation of needing at least one more Village finance employee and to provide flexibility as needed in designing the structure of the department. Audit costs will also increase with the separation of the Finance Department. Even if finance separation hasn't happened in the first year the uncertainty caused by such a significant change in operations will lead to increased audit costs.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
110.000-Regular Salaries	Increased	147.89 %	59,668	147,910
130.000-Overtime	New this year		-	2,667
210.000-Group Insurance	Increased	428.97 %	5,699	30,146
220.000-Social Security	Increased	143.24 %	4,901	11,921
230.000-Retirement	Increased	147.88 %	5,967	14,791
250.000-Unemployment Insurance	Increased	91.86 %	1,720	3,300
260.000-Workers Comp insurance	Unchanged	0.00 %	18,500	18,500
290.000-Other Employee Benefits	Increased	100.00 %	350	700
330.000-Professional Services	New this year		-	5,000
335.000-Audit	Increased	26.67 %	7,500	9,500
500.000-Training, Conferences, Dues	Increased	100.00 %	250	500
505.000-Technology Subscription, Licenses	Increased	81.13 %	6,901	12,500
520.000-Insurance	Increased	1.26 %	75,725	76,680
580.000-Travel	Unchanged	0.00 %	100	100
610.000-General Supplies	Unchanged	0.00 %	200	200
Total Expenditure		78.37 %	187,481	334,415

Costing Center Budget with Notes

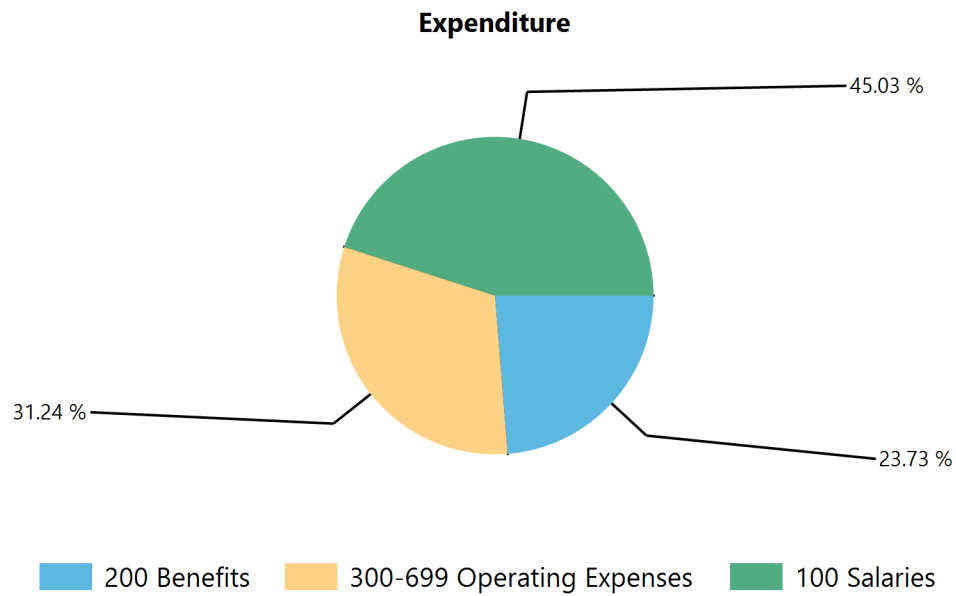
210-13-10 - Finance, Village

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries			147,910
130.000-Overtime			2,667
Total 100 Salaries			150,577
200 Benefits			
210.000-Group Insurance			30,146
220.000-Social Security			11,921
230.000-Retirement			14,791
250.000-Unemployment Insurance			3,300
260.000-Workers Comp insurance	All general fund WC costs except Fire and PW expensed here.		18,500
290.000-Other Employee Benefits			700
Total 200 Benefits			79,358
300-699 Operating Expenses			
330.000-Professional Services	Custom programming required to separate finance databases		5,000
335.000-Audit			9,500
500.000-Training, Conferences, Dues			500
505.000-Technology Subscription, Lice	Timekeeping	1,000	
505.000-Technology Subscription, Lice	ReadSoft - Invoice Processing	2,500	
505.000-Technology Subscription, Lice	Questica - Budgeting	4,000	
505.000-Technology Subscription, Lice	Annual NEMRC License	5,000	
			12,500
520.000-Insurance			76,680
580.000-Travel			100
610.000-General Supplies			200
Total 300-699 Operating Expenses			104,480
Total Expenditure			334,415
Net Total			(334,415)

Costing Center Summary

210-13-10 - Finance, Village

Budget Pie Charts



	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
098.000-Miscellaneous Revenue	20	-	20	50	20	20	-	0.0%
Total Revenues	20	-	20	50	20	20	-	0.0%
Expenditure								
120.000-Part Time Salaries	206,000	179,540	186,000	165,592	194,250	212,256	18,006	9.3%
210.000-Group Insurance	3,600	3,527	3,600	3,506	3,600	3,600	-	0.0%
220.000-Social Security	15,392	11,866	14,436	12,630	14,859	17,768	2,909	19.6%
260.000-Workers Comp insurance	28,624	24,076	30,050	17,878	26,000	20,000	(6,000)	-23.1%
290.000-Other Employee Benefits	864	864	864	984	864	2,064	1,200	138.9%
330.000-Professional Services	6,800	7,291	9,500	4,772	9,000	7,000	(2,000)	-22.2%
430.000-R&M Vehicles and Equipment	24,000	52,707	32,250	16,222	32,250	32,250	-	0.0%
431.000-R&M Buildings and Grounds	15,480	9,209	15,480	15,808	15,000	-	(15,000)	-100.0%
500.000-Training, Conferences, Dues	4,000	989	4,000	3,302	4,000	4,000	-	0.0%
505.000-Technology Subscription, licenses	-	-	-	-	-	4,000	4,000	n/a
530.000-Communications	2,600	2,522	2,600	2,062	2,600	2,600	-	0.0%
570.000-Other Purchased Services	-	-	-	-	-	11,000	11,000	n/a
610.000-General Supplies	1,000	1,985	1,000	2,825	1,000	2,000	1,000	100.0%
611.000-Small Tools and Equipment	1,500	2,602	1,500	282	1,500	1,500	-	0.0%
612.000-Uniforms	24,000	22,759	25,000	27,762	26,000	27,000	1,000	3.8%
613.000-Program Supplies	3,000	963	3,100	6,193	3,600	4,500	900	25.0%
750.000-Machinery and Equipment	15,000	24,530	97,500	131,031	57,500	18,000	(39,500)	-68.7%
920.000-Transfer between funds (capital)	-	-	-	-	108,600	113,200	4,600	4.2%
Total Expenditure	351,860	345,430	426,880	410,849	500,623	482,738	(17,885)	-3.6%
Net Village General Fund	(351,840)	(345,430)	(426,860)	(410,799)	(500,603)	(482,718)	17,885	-3.6%

Notes on major changes:

1. Step increase program \$40k; to start Jan 1st reduce to \$20k

Costing Center Summary

210-25-10 - Fire, Village

Previous Costing Center	210-25-10 - Fire, Village	Budget Year	2023
Entity	Village	Accounting Reference	210-25-10
Department	25 - Fire - Village	Approved	No
Stage	Board Review	Manager	Chris Gaboriault (cgaboriault)
Narrative			

Description

New Initiatives

Goals and Priorities

This budget would move the base hourly wage from \$15.50/hour to \$17.50/hour and would incorporate three steps to the pay scale. A firefighter could earn an additional \$1/hr for EMT certification, FF1 certification, and for engineer certification. This is part of the continued effort to recruit and retain quality staff. We have recent examples of this initiative making a difference in people's life decisions where they have chosen more local or flexible positions to stay with EJFD.

Budget Prior Year Comparison

Costing Center Summary

210-25-10 - Fire, Village

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
098.000-Miscellaneous Revenue	Unchanged	0.00 %	20	20
Total Revenues		0.00 %	20	20
Expenditure				
120.000-Part Time Salaries	Increased	9.27 %	194,250	212,256
210.000-Group Insurance	Unchanged	0.00 %	3,600	3,600
220.000-Social Security	Increased	19.58 %	14,859	17,768
260.000-Workers Comp insurance	Decreased	23.08 %	26,000	20,000
290.000-Other Employee Benefits	Increased	138.89 %	864	2,064
330.000-Professional Services	Decreased	22.22 %	9,000	7,000
430.000-R&M Vehicles and Equipment	Unchanged	0.00 %	32,250	32,250
431.000-R&M Buildings and Grounds	Not used this year		15,000	-
500.000-Training, Conferences, Dues	Unchanged	0.00 %	4,000	4,000
505.000-Technology Subscription, Licenses	New this year		-	4,000
530.000-Communications	Unchanged	0.00 %	2,600	2,600
570.000-Other Purchased Services	New this year		-	11,000
610.000-General Supplies	Increased	100.00 %	1,000	2,000
611.000-Small Tools and Equipment	Unchanged	0.00 %	1,500	1,500
612.000-Uniforms	Increased	3.85 %	26,000	27,000
613.000-Program Supplies	Increased	25.00 %	3,600	4,500
750.000-Machinery and Equipment	Decreased	68.70 %	57,500	18,000
920.000-Transfer between funds (capital)	Increased	4.24 %	108,600	113,200
Total Expenditure		3.57 %	500,623	482,738

Budget Pie Charts

Costing Center Budget with Notes

210-25-10 - Fire, Village

Objects	Comments	Object Subtotals	2023 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		232,256	
120.000-Part Time Salaries	Start Step Increase Program mid year	(20,000)	
			212,256
Total 100 Salaries			212,256
200 Benefits			
210.000-Group Insurance			3,600
220.000-Social Security			17,768
260.000-Workers Comp insurance			20,000
290.000-Other Employee Benefits	EAP Program for Fire	864	
290.000-Other Employee Benefits	Gym Membership Program (\$120/year reimbursement)	1,200	
			2,064
Total 200 Benefits			43,432
300-699 Operating Expenses			
330.000-Professional Services	Physicals, required annually about 15-20/year		7,000
430.000-R&M Vehicles and Equipment	Vehicle Maintenance	25,000	
430.000-R&M Vehicles and Equipment	Radio repair and maintenance, batteries	7,250	
			32,250
431.000-R&M Buildings and Grounds	Previously Maintenance Other - moved to 505 and 570		-
500.000-Training, Conferences, Dues			4,000
505.000-Technology Subscription, Lices	Annual ESO Software License		4,000
530.000-Communications	Verizon		2,600
570.000-Other Purchased Services	Hose testing, fit tester calibration, and SCBA flow testing		11,000
610.000-General Supplies			2,000
611.000-Small Tools and Equipment			1,500
612.000-Uniforms			27,000
613.000-Program Supplies	EMS Supplies	2,500	
613.000-Program Supplies	Fire Prevention	2,000	
			4,500
Total 300-699 Operating Expenses			95,850
700 Capital or Property Objects			
750.000-Machinery and Equipment			18,000
Total 700 Capital or Property Objects			18,000

Costing Center Budget with Notes

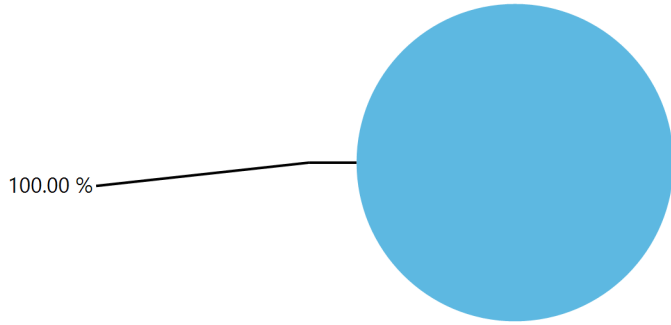
210-25-10 - Fire, Village

Objects	Comments	Object Subtotals	2023 Budget
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capital)	Planned annual increase of \$10k between fire and hwy -- 46% Fire		113,200
Total 920 Transfer to capital (as expense)			113,200
Total Expenditure			482,738
Net Total			(482,718)

Costing Center Summary

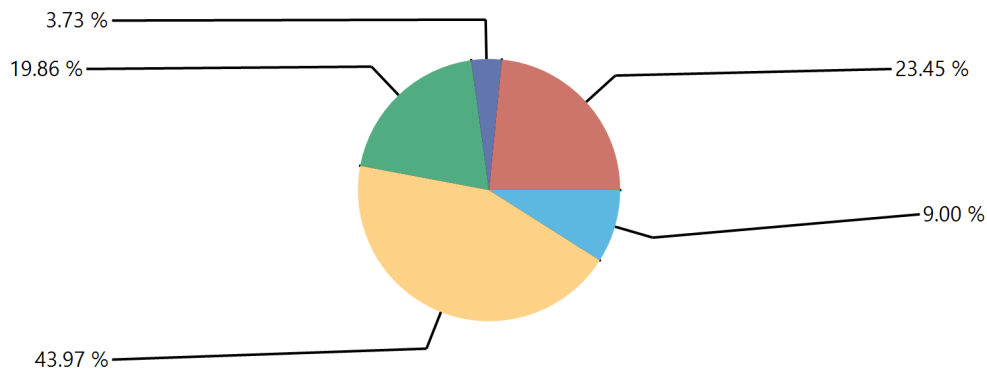
210-25-10 - Fire, Village

Revenues



098 Miscellaneous Revenues

Expenditure



200 Benefits

100 Salaries

300-699 Operating Expenses

700 Capital or Property Objects

920 Transfer to capital (as expense)

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
090.000-Transfer between Town/Village	1,113,329	1,149,130	1,192,960	1,191,960	1,392,627	1,465,044	72,417	5.2%
098.000-Miscellaneous Revenue	4,000	2,670	4,000	4,577	4,000	4,000	-	0.0%
Total Revenues	1,117,329	1,151,800	1,196,960	1,196,537	1,396,627	1,469,044	72,417	5.2%
Expenditure								
110.000-Regular Salaries	182,235	185,390	190,202	189,749	196,303	218,436	22,133	11.3%
120.000-Part Time Salaries	26,981	15,229	27,388	8,727	29,614	14,363	(15,251)	-51.5%
130.000-Overtime	17,300	16,994	18,300	12,563	17,418	18,198	780	4.5%
210.000-Group Insurance	75,918	69,855	78,989	79,651	87,740	96,660	8,920	10.2%
220.000-Social Security	17,328	16,729	18,046	16,207	18,705	19,293	588	3.1%
230.000-Retirement	18,235	11,958	19,020	18,691	19,632	21,604	1,972	10.0%
250.000-Unemployment Insurance	100	136	300	435	375	500	125	33.3%
260.000-Workers Comp insurance	20,275	19,255	20,275	10,094	18,350	11,146	(7,204)	-39.3%
290.000-Other Employee Benefits	-	-	-	-	1,190	1,190	-	0.0%
330.000-Professional Services	15,000	8,301	16,000	18,885	17,000	17,000	-	0.0%
410.000-Water and Sewer Charges	2,000	2,319	2,500	2,389	2,500	2,500	-	0.0%
422.000-Snow Removal	20,000	6,113	20,000	6,894	20,000	15,000	(5,000)	-25.0%
425.000-Trash Removal	8,500	8,339	9,000	8,636	9,000	9,000	-	0.0%
430.000-R&M Vehicles and Equipment	26,500	37,537	28,000	50,358	32,000	36,000	4,000	12.5%
431.000-R&M Buildings and Grounds	10,000	14,024	10,000	7,914	10,000	10,000	-	0.0%
441.000-Rental of Land or Buildings	12,890	11,785	12,890	14,499	13,000	13,000	-	0.0%
442.000-Rental of Vehicles or Equipment	2,500	4,323	3,000	2,973	3,000	3,000	-	0.0%
451.000-Summer Construction Services	210,000	141,697	255,800	304,457	270,000	280,000	10,000	3.7%
500.000-Training, Conferences, Dues	500	872	500	1,500	1,000	1,000	-	0.0%
520.000-Insurance	11,667	13,023	13,750	14,137	14,000	14,650	650	4.6%
521.000-Insurance Deductibles	1,000	2,189	1,000	300	1,000	1,000	-	0.0%
530.000-Communications	3,500	3,714	3,800	3,028	4,000	4,000	-	0.0%
540.000-Advertising	500	200	500	365	500	500	-	0.0%
571.000-Streetscape Maintenance	18,500	22,713	11,500	19,915	18,500	18,500	-	0.0%
572.000-Traffic Control	13,500	27,038	16,000	33,188	17,000	33,000	16,000	94.1%
573.000-Sidewalk and Curb Maintenance	5,000	5,604	5,500	11,299	6,000	6,000	-	0.0%
575.000-Storm Sewer Maintenance	15,000	14,301	15,000	20,512	20,000	25,000	5,000	25.0%
600.000-Salt, Sand and Gravel	121,000	140,754	125,000	128,892	135,000	135,000	-	0.0%
605.000-Summer Construction Supplies	24,000	42,468	24,000	44,168	24,000	45,000	21,000	87.5%
610.000-General Supplies	24,000	25,744	26,000	25,868	30,000	30,000	-	0.0%

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
610.200-Streetlight Supplies	12,000	9,463	12,000	20,852	12,000	15,000	3,000	25.0%
612.000-Uniforms	6,000	5,461	6,500	5,364	6,500	6,500	-	0.0%
621.000-Natural Gas/Heating	4,000	2,999	4,000	2,986	4,000	4,104	104	2.6%
622.000-Electricity	4,200	3,648	4,200	3,281	4,200	4,200	-	0.0%
622.200-Streetlight Electricity	128,200	137,087	132,000	132,437	134,000	134,000	-	0.0%
626.000-Gasoline	35,000	30,972	38,000	23,777	38,000	38,000	-	0.0%
750.000-Machinery and Equipment	10,000	2,934	14,000	9,971	7,000	7,000	-	0.0%
810.112-Tree Advisory Committee	10,000	7,635	10,000	9,124	10,000	10,000	-	0.0%
920.000-Transfer between funds (capital)	-	-	-	-	140,100	145,700	5,600	4.0%
Total Expenditure	1,113,329	1,068,803	1,192,960	1,264,086	1,392,627	1,465,044	72,417	5.2%
Net Village General Fund	4,000	82,997	4,000	(67,549)	4,000	4,000	-	0.0%

Notes on major changes:

1. The WWTF part time admin position has been moved to full time; partially paid here
2. Increase in traffic control to come up to actual cost of line striping
3. Increase to summer construction for additional paving

Costing Center Summary

210-40-12 - PW, Highways Village

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
090.000-Transfer between Town/Village	Increased	5.20 %	1,392,627	1,465,044
098.000-Miscellaneous Revenue	Unchanged	0.00 %	4,000	4,000
Total Revenues		5.19 %	1,396,627	1,469,044
Expenditure				
110.000-Regular Salaries	Increased	11.27 %	196,303	218,436
120.000-Part Time Salaries	Decreased	51.50 %	29,614	14,363
130.000-Overtime	Increased	4.48 %	17,418	18,198
210.000-Group Insurance	Increased	10.17 %	87,740	96,660
220.000-Social Security	Increased	3.14 %	18,705	19,293
230.000-Retirement	Increased	10.04 %	19,632	21,604
250.000-Unemployment Insurance	Increased	33.33 %	375	500
260.000-Workers Comp insurance	Decreased	39.26 %	18,350	11,146
290.000-Other Employee Benefits	Unchanged	0.00 %	1,190	1,190
330.000-Professional Services	Unchanged	0.00 %	17,000	17,000
410.000-Water and Sewer Charges	Unchanged	0.00 %	2,500	2,500
422.000-Snow Removal	Decreased	25.00 %	20,000	15,000
425.000-Trash Removal	Unchanged	0.00 %	9,000	9,000
430.000-R&M Vehicles and Equipment	Increased	12.50 %	32,000	36,000
431.000-R&M Buildings and Grounds	Unchanged	0.00 %	10,000	10,000
441.000-Rental of Land or Buildings	Unchanged	0.00 %	13,000	13,000
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	3,000	3,000
451.000-Summer Construction Services	Increased	3.70 %	270,000	280,000
500.000-Training, Conferences, Dues	Unchanged	0.00 %	1,000	1,000
520.000-Insurance	Increased	4.64 %	14,000	14,650
521.000-Insurance Deductibles	Unchanged	0.00 %	1,000	1,000
530.000-Communications	Unchanged	0.00 %	4,000	4,000
540.000-Advertising	Unchanged	0.00 %	500	500
571.000-Streetscape Maintenance	Unchanged	0.00 %	18,500	18,500
572.000-Traffic Control	Increased	94.12 %	17,000	33,000
573.000-Sidewalk and Curb Maintenance	Unchanged	0.00 %	6,000	6,000
575.000-Storm Sewer Maintenance	Increased	25.00 %	20,000	25,000
600.000-Salt, Sand and Gravel	Unchanged	0.00 %	135,000	135,000
605.000-Summer Construction Supplies	Increased	87.50 %	24,000	45,000
610.000-General Supplies	Unchanged	0.00 %	30,000	30,000
610.200-Streetlight Supplies	Increased	25.00 %	12,000	15,000
612.000-Uniforms	Unchanged	0.00 %	6,500	6,500
621.000-Natural Gas/Heating	Increased	2.60 %	4,000	4,104
622.000-Electricity	Unchanged	0.00 %	4,200	4,200

Costing Center Summary

210-40-12 - PW, Highways Village

Object	Changes	Percent Change	2022 Amount	2023 Amount
622.200-Streetlight Electricity	Unchanged	0.00 %	134,000	134,000
626.000-Gasoline	Unchanged	0.00 %	38,000	38,000
750.000-Machinery and Equipment	Unchanged	0.00 %	7,000	7,000
810.112-Tree Advisory Committee	Unchanged	0.00 %	10,000	10,000
920.000-Transfer between funds (capital)	Increased	4.00 %	140,100	145,700
Total Expenditure		5.20 %	1,392,627	1,465,044

Budget Pie Charts

Costing Center Budget with Notes

210-40-12 - PW, Highways Village

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/Village			1,465,044
Total 090 Transfer between Town/Village (as revenue)			1,465,044
098 Miscellaneous Revenues			
098.000-Miscellaneous Revenue			4,000
Total 098 Miscellaneous Revenues			4,000
Total Revenues			1,469,044
Expenditure			
100 Salaries			
110.000-Regular Salaries			218,436
120.000-Part Time Salaries			14,363
130.000-Overtime			18,198
Total 100 Salaries			250,997
200 Benefits			
210.000-Group Insurance			96,660
220.000-Social Security			19,293
230.000-Retirement			21,604
250.000-Unemployment Insurance			500
260.000-Workers Comp insurance	Estimated rate of 4.44/\$100 wages		11,146
290.000-Other Employee Benefits			1,190
Total 200 Benefits			150,393
300-699 Operating Expenses			
330.000-Professional Services	General Map Updates	500	
330.000-Professional Services	Beaver Removal	500	
330.000-Professional Services	Engineering Services	12,000	
330.000-Professional Services	Scoping Studies	4,000	
			17,000
410.000-Water and Sewer Charges	Water and sewer charges for Public Works Garage.		2,500
422.000-Snow Removal	Contracted fees for snow removal in the business district sidewalks, Lincoln Hall area five corners; weather dependent; 4 year average \$15,500		15,000
425.000-Trash Removal	Public Works dumpster, 5 trash receptacles in the Railroad Avenue area, 2 in Main Street area.		9,000
430.000-R&M Vehicles and Equipment	Vehicles are getting older; Repair, maintenance, replacement parts (filters, state inspections, etc.) for pickup trucks, dump trucks, loader, air compressor and jack hammer, roller, flatbed trailers, street sweeper, plow equipment mechanical systems (not including cutting edges).	36,000	
430.000-R&M Vehicles and Equipment	Aging fleet, not concentrated on one or two items; increased cost to parts and labor	-	
			36,000

Costing Center Budget with Notes

210-40-12 - PW, Highways Village

Objects	Comments	Object Subtotals	2023 Budget
431.000-R&M Buildings and Grounds	Building in disrepair; Maintenance to the garage and pole barn structures while working toward a more long term solution		10,000
441.000-Rental of Land or Buildings	ROW Fees from Railroad		13,000
442.000-Rental of Vehicles or Equipment	Pager annual fee. Specialized equipment rental, such as wood chipper, mini excavator. GPS subscription		3,000
451.000-Summer Construction Services	Annual paving program - increase to amount paved; price will be influenced by fuel prices	280,000	
451.000-Summer Construction Services	Street overlays and everything related to it (total paving project - including related structure resetting, driveway aprons, etc.)	-	
			280,000
500.000-Training, Conferences, Dues	Vermont Local Roads Program, professional staff development courses based on availability. Reference texts, membership dues, license fees.		1,000
520.000-Insurance			14,650
521.000-Insurance Deductibles	Insurance deductibles from accidents. All general maintenance of radio equipment		1,000
530.000-Communications	Phone service for Public Works garage – cell phone, long distance and local use. FIRST LIGHT.		4,000
540.000-Advertising	Generally unbudgeted cost to hire new employees.		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	Traffic Light and Cross Walk Light Maintenance	10,000	
572.000-Traffic Control	Traffic Calming: Signs, speed tables, traffic cone decals, traffic paint, curb bumpouts	3,000	
572.000-Traffic Control	Street marking, line striping (long lines are contracted, smaller items in house)	20,000	
			33,000
573.000-Sidewalk and Curb Maintenance			6,000
575.000-Storm Sewer Maintenance	Repair and maintenance on storm drain system, new installations, storm pipe and manholes, manhole covers. Dog poop bags.	20,000	
575.000-Storm Sewer Maintenance	Two (2) drywells	-	
575.000-Storm Sewer Maintenance	Additional funding for Stormwater Grant Match	5,000	
			25,000
600.000-Salt, Sand and Gravel	Ice Be Gone Magic	5,000	
600.000-Salt, Sand and Gravel	SaltSalt, liquid calcium chloride, winter sand, calcium chloride flake, weather channel, replacement mailboxes.	130,000	
			135,000
605.000-Summer Construction Supplies	Purchase of consumable materials to facilitate summer construction activities outside of the larger paving projects		45,000

Costing Center Budget with Notes

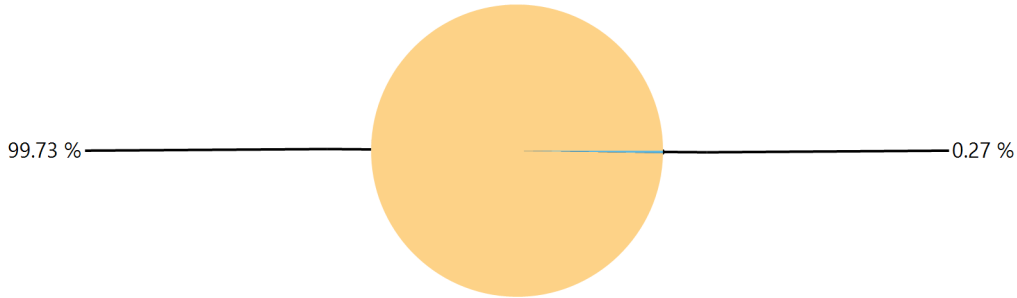
210-40-12 - PW, Highways Village

Objects	Comments	Object Subtotals	2023 Budget
610.000-General Supplies	Supplies needed for general maintenance of the facility and all equipment. Typically includes plow blades, small hardware, shovels hand tools, welding supplies, towels, toilet tissue, brooms for sweeper, water for cooler, nuts, bolts, shop rags, gas cans. Comcast high speed internet .		30,000
610.200-Streetlight Supplies	Gas lamp repair - increase in traffic accidents; switch to LEDs		15,000
612.000-Uniforms	Uniform allocation for four (4) full-time and part-time employees. General safety equipment to include first aid supplies, dust masks, safety glasses, safety gloves, etc.		6,500
621.000-Natural Gas/Heating	Public Works garage only		4,104
622.000-Electricity	All electrical service at the Public Works complex, not including the water building.		4,200
622.200-Streetlight Electricity	Green Mountain Power electricity – only. Village general street lighting: Railroad Ave, powerhouse bridge, Ivy Lane, etc.		134,000
626.000-Gasoline	Electrical service for traffic lights: Five Corners, Park St./South St., Pearl St./South Summit St., Pearl St./Big Lots shopping center, Main St./Brickyard Rd, Maple St./Global Foundries entrance, Park St. caution, Main St. caution.		38,000
Total 300-699 Operating Expenses			900,954
700 Capital or Property Objects			
750.000-Machinery and Equipment	Annually designated, not regularly occurring, expenditures or projects of \$1,000 in value		7,000
Total 700 Capital or Property Objects			7,000
800 Appropriations			
810.112-Tree Advisory Committee	Annual Appropriation -- Some work here to address EAB		10,000
Total 800 Appropriations			10,000
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capital)	Planned annual increase of \$10k between highway and fire -- 56% hwy		145,700
Total 920 Transfer to capital (as expense)			145,700
Total Expenditure			1,465,044
Net Total			4,000

Costing Center Summary

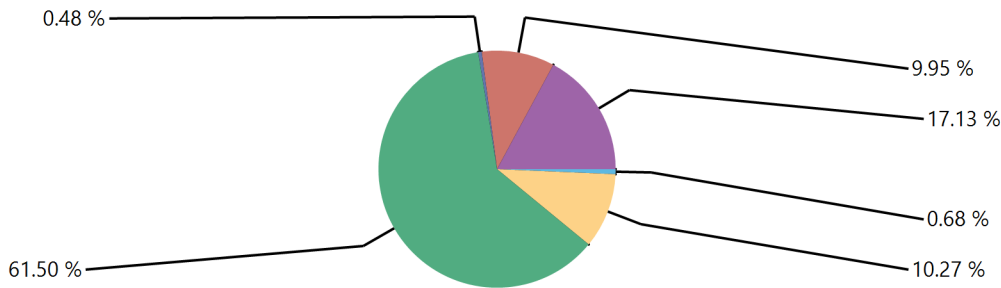
210-40-12 - PW, Highways Village

Revenues



- 098 Miscellaneous Revenues
- 090 Transfer between Town/Village (as revenue)

Expenditure



- 800 Appropriations
- 700 Capital or Property Objects
- 200 Benefits
- 920 Transfer to capital (as expense)
- 300-699 Operating Expenses
- 100 Salaries

Costing Center

210-40-13 - PW, Stormwater Village

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
090.000-Transfer between Town/Village	69,047	69,047	71,851	71,851	76,253	78,018	1,765	2.3%
Total Revenues	69,047	69,047	71,851	71,851	76,253	78,018	1,765	2.3%
Expenditure								
110.000-Regular Salaries	45,487	45,325	47,232	48,938	48,979	51,159	2,180	4.5%
120.000-Part Time Salaries	-	565	-	-	-	-	-	n/a
210.000-Group Insurance	12,298	12,304	12,815	15,696	15,144	15,319	175	1.2%
220.000-Social Security	3,480	3,513	3,613	3,952	3,761	3,929	168	4.5%
230.000-Retirement	4,549	4,104	4,723	4,758	4,898	5,116	218	4.5%
250.000-Unemployment Insurance	5	22	30	40	35	35	-	0.0%
260.000-Workers Comp insurance	3,228	2,530	3,438	2,210	3,250	2,274	(976)	-30.0%
290.000-Other Employee Benefits	-	-	-	-	186	186	-	0.0%
899.000-Matching Grant Funds	-	-	-	-	-	12,000	12,000	n/a
Total Expenditure	69,047	68,363	71,851	75,594	76,253	90,018	13,765	18.1%
Net Village General Fund	-	684	-	(3,743)	-	(12,000)	-	n/a

Notes on major changes:

1. Added \$12k not funded by Town for matching grant funds

Costing Center Summary

210-40-13 - PW, Stormwater Village

Previous Costing Center	210-40-13 - PW, Stormwater Village	Budget Year	2023
Entity	Village	Accounting Reference	210-40-13
Department	40 - Public Works - Village	Approved	No
Stage	Management Team Review	Manager	Ricky Jones (rjones)

Narrative

Description

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.

New Initiatives

The FY23 budget includes \$12k in grant matching funds that are excluded from the transfer in from the Town to allow the Village flexibility to pursue Village specific stormwater projects.

Goals and Priorities

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
090.000-Transfer between Town/Village	Increased	2.31 %	76,253	78,018
Total Revenues		2.31 %	76,253	78,018
Expenditure				
110.000-Regular Salaries	Increased	4.45 %	48,979	51,159
210.000-Group Insurance	Increased	1.16 %	15,144	15,319
220.000-Social Security	Increased	4.47 %	3,761	3,929
230.000-Retirement	Increased	4.45 %	4,898	5,116
250.000-Unemployment Insurance	Unchanged	0.00 %	35	35
260.000-Workers Comp insurance	Decreased	30.03 %	3,250	2,274
290.000-Other Employee Benefits	Unchanged	0.00 %	186	186
899.000-Matching Grant Funds	New this year		-	12,000
Total Expenditure		18.05 %	76,253	90,018

2023 Budget Details

Costing Center Summary

210-40-13 - PW, Stormwater Village

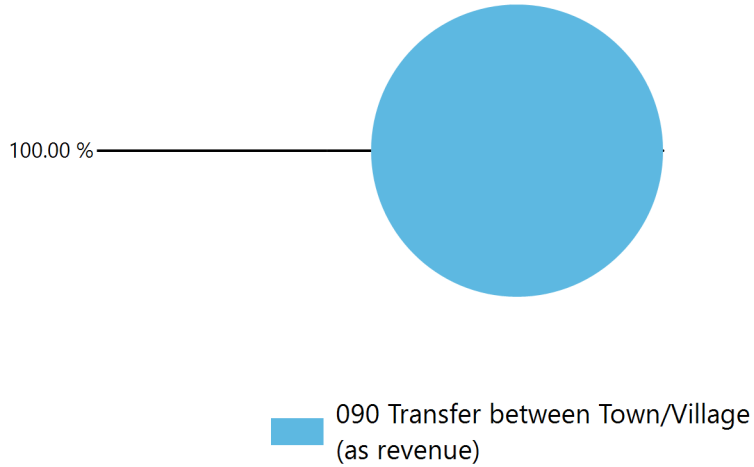
Objects	Comments	Object Subtotals	2023 Budget
Revenues			
090 Transfer between Town/Village			
(as revenue)			
090.000-Transfer between Town/Village			78,018
Total			78,018
Total Revenues			78,018
Expenditure			
100 Salaries			
110.000-Regular Salaries			51,159
Total			51,159
200 Benefits			
210.000-Group Insurance			15,319
220.000-Social Security			3,929
230.000-Retirement			5,116
250.000-Unemployment Insurance			35
260.000-Workers Comp insurance	Estimated rate of 4.44/\$100 wages		2,274
290.000-Other Employee Benefits			186
Total			26,859
890 Grant Expenses			
899.000-Matching Grant Funds			12,000
Total			12,000
Total Expenditure			90,018
Net Total			(12,000)

Budget Pie Charts

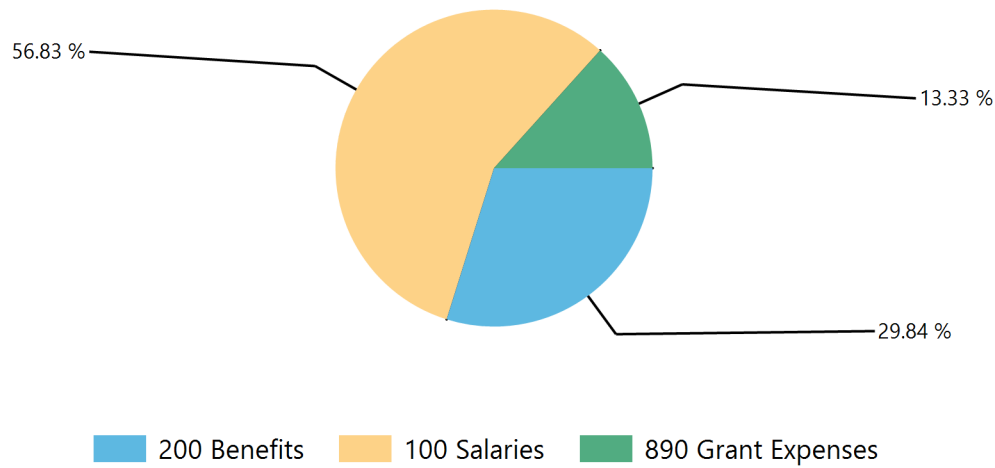
Costing Center Summary

210-40-13 - PW, Stormwater Village

Revenues



Expenditure



Costing Center

210-35-10 - Brownell Library

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 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	856	500	-	500	500	-	0.0%
Total Revenues	15,500	15,856	15,500	15,000	15,500	15,500	-	0.0%
Expenditure								
110.000-Regular Salaries	328,509	356,167	328,850	335,921	335,587	395,708	60,121	17.9%
120.000-Part Time Salaries	107,654	94,135	108,415	85,454	113,490	108,328	(5,162)	-4.5%
210.000-Group Insurance	119,148	110,384	134,104	118,598	134,722	160,273	25,551	19.0%
220.000-Social Security	33,336	34,519	33,451	32,178	34,622	38,720	4,098	11.8%
230.000-Retirement	32,537	32,980	32,580	32,632	33,385	38,526	5,141	15.4%
290.000-Other Employee Benefits	-	-	-	-	2,100	2,100	-	0.0%
340.000-Technical Services	4,000	3,917	4,000	1,232	4,000	4,000	-	0.0%
442.000-Rental of Vehicles or Equipment	-	1,871	1,500	2,484	1,900	2,500	600	31.6%
500.000-Training, Conferences, Dues	4,000	3,156	4,000	2,007	4,000	4,000	-	0.0%
505.000-Technology Subscription, Licenses	6,200	7,034	7,700	7,744	10,000	10,500	500	5.0%
530.000-Communications	-	-	-	-	-	600	600	n/a
540.000-Advertising	500	-	700	-	700	700	-	0.0%
560.000-Postage	3,500	1,633	2,500	2,265	2,500	3,000	500	20.0%
610.000-General Supplies	14,000	9,178	13,500	7,394	13,500	13,500	-	0.0%
640.201-Adult Collection	40,000	37,742	41,500	38,486	44,000	47,200	3,200	7.3%
640.202-Juvenile Collection	20,000	17,503	20,750	19,619	22,000	22,500	500	2.3%
651.000-Technology Supplies	-	-	-	-	-	-	-	n/a
730.000-Buildings and Improvements	-	-	-	-	-	-	-	n/a
735.000-Technology: Hardware, Software, Equipment	8,000	7,653	8,000	6,889	8,000	8,000	-	0.0%
750.000-Machinery and Equipment	4,000	4,307	4,000	8,200	7,500	5,000	(2,500)	-33.3%
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
840.201-Adult Programs	1,000	200	1,000	863	1,000	1,000	-	0.0%
840.202-Childrens Programs	4,500	4,419	4,500	4,306	4,500	4,500	-	0.0%
845.000-Employee/Volunteer Recognition	800	742	800	412	800	800	-	0.0%
Total Expenditure	731,684	727,540	751,850	706,684	778,306	871,455	93,149	12.0%
Net Village General Fund	(716,184)	(711,684)	(736,350)	(691,684)	(762,806)	(855,955)	(93,149)	12.2%

Notes on major changes:

1. Move Tech Services Assistant from part time to full time
2. Addition of 6 hours/week of sub time to cover Saturdays

Costing Center Summary

210-35-10 - Brownell Library

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
090.000-Transfer between Town/Village	Unchanged	0.00 %	15,000	15,000
098.000-Miscellaneous Revenue	Unchanged	0.00 %	500	500
Total Revenues		0.00 %	15,500	15,500
Expenditure				
110.000-Regular Salaries	Increased	17.92 %	335,587	395,708
120.000-Part Time Salaries	Decreased	4.55 %	113,490	108,328
210.000-Group Insurance	Increased	18.97 %	134,722	160,273
220.000-Social Security	Increased	11.84 %	34,622	38,720
230.000-Retirement	Increased	15.40 %	33,385	38,526
290.000-Other Employee Benefits	Unchanged	0.00 %	2,100	2,100
340.000-Technical Services	Unchanged	0.00 %	4,000	4,000
442.000-Rental of Vehicles or Equipment	Increased	31.58 %	1,900	2,500
500.000-Training, Conferences, Dues	Unchanged	0.00 %	4,000	4,000
505.000-Technology Subscription, Licenses	Increased	5.00 %	10,000	10,500
530.000-Communications	New this year		-	600
540.000-Advertising	Unchanged	0.00 %	700	700
560.000-Postage	Increased	20.00 %	2,500	3,000
610.000-General Supplies	Unchanged	0.00 %	13,500	13,500
640.201-Adult Collection	Increased	7.27 %	44,000	47,200
640.202-Juvenile Collection	Increased	2.27 %	22,000	22,500
735.000-Technology: Hardware, Software, Equipment	Unchanged	0.00 %	8,000	8,000
750.000-Machinery and Equipment	Decreased	33.33 %	7,500	5,000
840.201-Adult Programs	Unchanged	0.00 %	1,000	1,000
840.202-Childrens Programs	Unchanged	0.00 %	4,500	4,500
845.000-Employee/Volunteer Recognition	Unchanged	0.00 %	800	800
Total Expenditure		11.97 %	778,306	871,455

Budget Pie Charts

Costing Center Budget with Notes

210-35-10 - Brownell Library

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
050 Donations			
050.000-Donation Revenue		-	-
Total 050 Donations		-	-
090 Transfer between Town/Villages			
090.000-Transfer between Town/Villages		15,000	15,000
Total 090 Transfer between Town/Village (as revenue)		15,000	15,000
098 Miscellaneous Revenues			
098.000-Miscellaneous Revenue		500	500
Total 098 Miscellaneous Revenues		500	500
Total Revenues		15,500	15,500
Expenditure			
100 Salaries			
110.000-Regular Salaries		395,708	395,708
120.000-Part Time Salaries		108,328	108,328
Total 100 Salaries		504,036	504,036
200 Benefits			
210.000-Group Insurance		160,273	160,273
220.000-Social Security		38,720	38,720
230.000-Retirement		38,526	38,526
290.000-Other Employee Benefits		2,100	2,100
Total 200 Benefits		239,619	239,619
300-699 Operating Expenses			
340.000-Technical Services	Other computer expenses	-	-
340.000-Technical Services	Software support - Deep Freeze, PC Reservation, BitDefender, Google Enterprise	4,000	4,000
340.000-Technical Services		-	-
442.000-Rental of Vehicles or Equipment	Copier increase to meet the actual	-	2,500
500.000-Training, Conferences, Dues		-	4,000
505.000-Technology Subscription, Licenses	This line is for technology used by Library staff in operations as opposed to tech based collection items	10,500	10,500
505.000-Technology Subscription, Licenses	GMLC Digital Book Service, Core Collection database for collection development	-	-
505.000-Technology Subscription, Licenses	GoDaddy hosting - two domains and SSL security	-	-
505.000-Technology Subscription, Licenses	Google GSuites	-	-
505.000-Technology Subscription, Licenses	VOKAL ILS Membership	-	-
530.000-Communications	FirstLight Internet ~\$50/month	-	600
540.000-Advertising	Interview costs and advertising for open positions	-	700
560.000-Postage	State delivery contract changed and the cost increased	-	3,000
610.000-General Supplies		-	13,500

Costing Center Budget with Notes

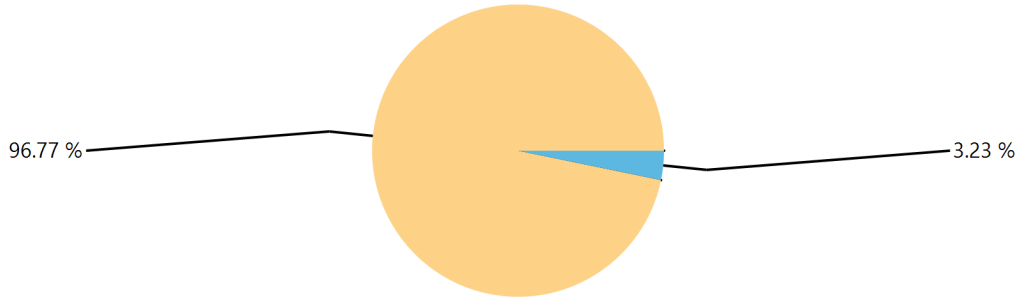
210-35-10 - Brownell Library

Objects	Comments	Object Subtotals	2023 Budget
640.201-Adult Collection		44,000	
640.201-Adult Collection	Subscription to full local news database	1,700	
640.201-Adult Collection	Subscription to Overdrive Magazine for Adult	1,500	
		<hr/>	47,200
640.202-Juvenile Collection		22,000	
640.202-Juvenile Collection	Subscription to Overdrive Magazine for Youth	500	
		<hr/>	22,500
Total 300-699 Operating Expenses			<hr/> 108,500
700 Capital or Property Objects			
735.000-Technology: Hardware, Software	Computer Replacements		8,000
750.000-Machinery and Equipment			5,000
755.000-Furniture and Fixtures			-
			<hr/>
Total 700 Capital or Property Objects			13,000
820-850 Program & Event Expenses			
840.201-Adult Programs			1,000
840.202-Childrens Programs			4,500
845.000-Employee/Volunteer Recognition	Volunteer Expenses		800
			<hr/>
Total 820-850 Program & Event Expenses			6,300
Total Expenditure			<hr/> 871,455
Net Total			<hr/> (855,955) <hr/>

Costing Center Summary

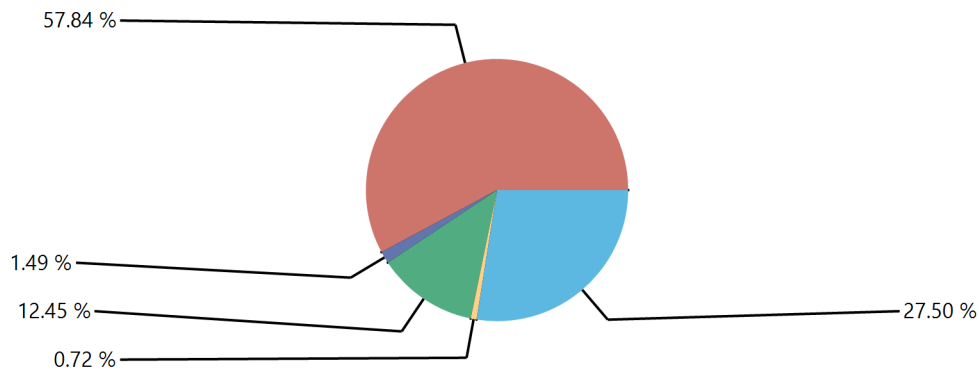
210-35-10 - Brownell Library

Revenues



- 098 Miscellaneous Revenues
- 090 Transfer between Town/Village (as revenue)

Expenditure



- 200 Benefits
- 820-850 Program & Event Expenses
- 300-699 Operating Expenses
- 700 Capital or Property Objects
- 100 Salaries

Costing Center

210-30-10 - EJRP, Administration

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
020.000-Charges for Services	20,000	20,345	20,000	10,897	15,000	12,000	(3,000)	-20.0%
090.000-Transfer between Town/Village	12,000	12,000	12,000	12,000	12,000	-	(12,000)	-100.0%
Total Revenues	32,000	32,345	32,000	22,897	27,000	12,000	(15,000)	-55.6%
Expenditure								
110.000-Regular Salaries	234,240	234,243	244,792	242,649	264,146	343,451	79,305	30.0%
120.000-Part Time Salaries	8,800	3,726	-	13,126	-	-	-	n/a
210.000-Group Insurance	112,676	98,264	125,468	114,560	118,163	151,475	33,312	28.2%
220.000-Social Security	18,593	18,511	18,727	19,673	20,308	26,409	6,101	30.0%
230.000-Retirement	26,003	26,341	27,182	26,830	26,415	33,508	7,093	26.9%
290.000-Other Employee Benefits	-	-	-	-	1,312	1,750	438	33.4%
330.000-Professional Services	8,220	12,406	21,742	12,799	18,622	5,820	(12,802)	-68.7%
500.000-Training, Conferences, Dues	10,288	2,838	8,453	2,348	8,147	6,098	(2,049)	-25.2%
505.000-Technology Subscription, Licenses	9,540	11,901	6,000	27,130	4,440	4,440	-	0.0%
530.000-Communications	11,960	5,728	9,831	5,628	9,831	9,485	(346)	-3.5%
540.000-Advertising	-	-	-	-	3,000	3,000	-	0.0%
550.000-Printing and Binding	3,500	1,702	3,000	5,349	-	-	-	n/a
561.000-Credit Card Processing Fees	-	324	-	380	-	-	-	n/a
610.000-General Supplies	5,000	4,890	5,000	15,020	5,000	5,000	-	0.0%
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	6,000	6,000	-	0.0%
832.000-Scholarships	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%
Total Expenditure	452,820	424,874	474,195	489,494	489,384	600,436	111,052	22.7%
Net Village General Fund	(420,820)	(392,529)	(442,195)	(466,597)	(462,384)	(588,436)	(126,052)	27.3%

Notes on major changes:

1. Addition of customer service specialist
2. Allocate 75/25 employee 100% to General Fund

Costing Center Summary

210-30-10 - EJP, Administration

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.000-Charges for Services	Decreased	20.00 %	15,000	12,000
090.000-Transfer between Town/Village	Not used this year		12,000	-
Total Revenues		55.56 %	27,000	12,000
Expenditure				
110.000-Regular Salaries	Increased	30.02 %	264,146	343,451
210.000-Group Insurance	Increased	28.19 %	118,163	151,475
220.000-Social Security	Increased	30.04 %	20,308	26,409
230.000-Retirement	Increased	26.85 %	26,415	33,508
290.000-Other Employee Benefits	Increased	33.38 %	1,312	1,750
330.000-Professional Services	Decreased	68.75 %	18,622	5,820
500.000-Training, Conferences, Dues	Decreased	25.15 %	8,147	6,098
505.000-Technology Subscription, Licenses	Unchanged	0.00 %	4,440	4,440
530.000-Communications	Decreased	3.52 %	9,831	9,485
540.000-Advertising	Unchanged	0.00 %	3,000	3,000
610.000-General Supplies	Unchanged	0.00 %	5,000	5,000
735.000-Technology: Hardware, Software, Equipment	Unchanged	0.00 %	6,000	6,000
832.000-Scholarships	Unchanged	0.00 %	4,000	4,000
Total Expenditure		22.69 %	489,384	600,436

Budget Pie Charts

Costing Center Budget with Notes

210-30-10 - EJP, Administration

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.000-Charges for Services	NonResident Fees		12,000
Total 020 Charges for Services			12,000
090 Transfer between Town/Villages			
090.000-Transfer between Town/Villages			-
Total 090 Transfer between Town/Village (as revenue)			-
Total Revenues			12,000
Expenditure			
100 Salaries			
110.000-Regular Salaries			343,451
120.000-Part Time Salaries			-
Total 100 Salaries			343,451
200 Benefits			
210.000-Group Insurance			151,475
220.000-Social Security			26,409
230.000-Retirement			33,508
290.000-Other Employee Benefits			1,750
Total 200 Benefits			213,142
300-699 Operating Expenses			
330.000-Professional Services	Acumen - \$3/mo, average 120 users	4,320	
330.000-Professional Services	Communications contracted position	-	
330.000-Professional Services	Miscellaneous contractors throughout the year	1,500	
			5,820
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, Communications Specialist) - \$683/credit * 3 credits (1 class) * 2 people	4,098	
			6,098
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	Vermont Systems	7,000	
530.000-Communications	Canva - \$155 annual	155	
530.000-Communications	Hootsuite - \$350 annual	350	
530.000-Communications	Cell reimbursements (Director, 2 Program Directors) - \$55/month * 3	1,980	
			9,485
540.000-Advertising	Annual advertising budget		3,000
610.000-General Supplies	Annual supplies budget		5,000
Total 300-699 Operating Expenses			33,843

Costing Center Budget with Notes

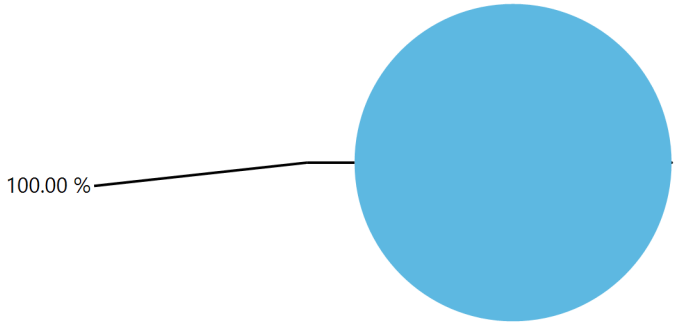
210-30-10 - EJP, Administration

Objects	Comments	Object Subtotals	2023 Budget
700 Capital or Property Objects			
735.000-Technology: Hardware, Software, Equipment	Annual computer/technology replacements line (laptops, desktops, speakers, keyboards, mice, tv's, docking stations, etc.)		6,000
Total 700 Capital or Property Objects			6,000
820-850 Program & Event Expenses			
832.000-Scholarships	Annual scholarships budget		4,000
Total 820-850 Program & Event Expenses			4,000
Total Expenditure			600,436
Net Total			(588,436)

Costing Center Summary

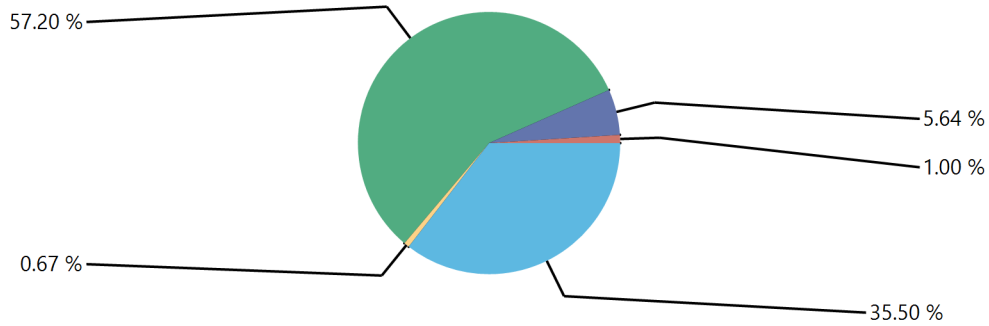
210-30-10 - EJP, Administration

Revenues



020 Charges for Services

Expenditure



200 Benefits 300-699 Operating Expenses
820-850 Program & Event Expenses 700 Capital or Property Objects
100 Salaries

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure								
110.000-Regular Salaries	101,109	105,211	105,360	111,666	109,856	116,177	6,321	5.8%
120.000-Part Time Salaries	20,500	20,021	22,798	27,308	25,240	25,240	-	0.0%
130.000-Overtime	-	-	-	14	-	-	-	n/a
210.000-Group Insurance	26,097	21,418	27,076	25,976	35,851	36,266	415	1.2%
220.000-Social Security	9,303	9,934	9,804	10,739	10,389	10,871	482	4.6%
230.000-Retirement	10,111	10,210	10,536	10,570	10,985	11,618	633	5.8%
290.000-Other Employee Benefits	-	-	-	-	700	700	-	0.0%
330.000-Professional Services	5,725	5,313	6,100	11,046	5,300	6,000	700	13.2%
431.000-R&M Buildings and Grounds	11,073	14,037	11,739	3,493	12,559	12,559	-	0.0%
441.000-Rental of Land or Buildings	500	500	500	550	500	500	-	0.0%
442.000-Rental of Vehicles or Equipment	1,800	1,946	1,980	5,694	2,160	2,178	18	0.8%
500.000-Training, Conferences, Dues	4,144	253	4,302	607	4,098	4,098	-	0.0%
610.000-General Supplies	14,685	20,587	16,489	33,547	18,632	20,495	1,863	10.0%
Total Expenditure	205,047	209,430	216,684	241,210	236,270	246,702	10,432	4.4%
Net Village General Fund	(205,047)	(209,430)	(216,684)	(241,210)	(236,270)	(246,702)	(10,432)	4.4%

Costing Center Summary

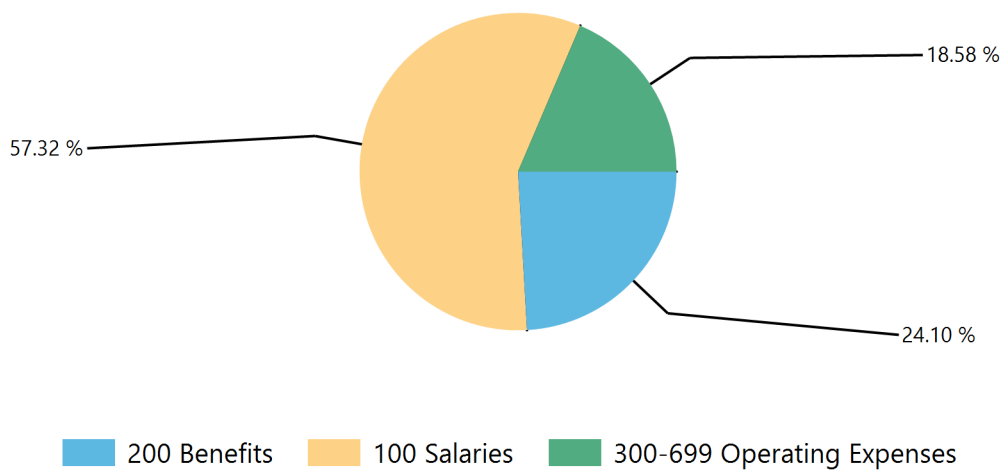
210-30-12 - EJP, Parks and Facilities

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
110.000-Regular Salaries	Increased	5.75 %	109,856	116,177
120.000-Part Time Salaries	Unchanged	0.00 %	25,240	25,240
210.000-Group Insurance	Increased	1.16 %	35,851	36,266
220.000-Social Security	Increased	4.64 %	10,389	10,871
230.000-Retirement	Increased	5.76 %	10,985	11,618
290.000-Other Employee Benefits	Unchanged	0.00 %	700	700
330.000-Professional Services	Increased	13.21 %	5,300	6,000
431.000-R&M Buildings and Grounds	Unchanged	0.00 %	12,559	12,559
441.000-Rental of Land or Buildings	Unchanged	0.00 %	500	500
442.000-Rental of Vehicles or Equipment	Increased	0.83 %	2,160	2,178
500.000-Training, Conferences, Dues	Unchanged	0.00 %	4,098	4,098
610.000-General Supplies	Increased	10.00 %	18,632	20,495
Total Expenditure		4.42 %	236,270	246,702

Budget Pie Charts

Expenditure



Costing Center Budget with Notes

210-30-12 - EJP, Parks and Facilities

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries			116,177
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	
		<hr/>	25,240
Total 100 Salaries			141,417
200 Benefits			
210.000-Group Insurance			36,266
220.000-Social Security	Additional SS on part time salaries line, not auto calculated	1,931	
220.000-Social Security		8,940	
		<hr/>	10,871
230.000-Retirement			11,618
290.000-Other Employee Benefits			700
			<hr/>
Total 200 Benefits			59,455
300-699 Operating Expenses			
330.000-Professional Services		-	
330.000-Professional Services	Fall leaf clean up	2,300	
330.000-Professional Services	Irrigation - opening, closing, and repairs	1,200	
330.000-Professional Services	Vehicle maintenance and repair	2,500	
		<hr/>	6,000
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	
		<hr/>	12,559
441.000-Rental of Land or Buildings		-	
441.000-Rental of Land or Buildings	Global Foundries Maple Street property lease	500	
		<hr/>	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)	1,098	
		<hr/>	2,178
500.000-Training, Conferences, Dues		-	
500.000-Training, Conferences, Dues	Tuition reimbursement - \$683/credit * 3 credits (1 class) * 2	4,098	
		<hr/>	4,098
610.000-General Supplies		-	

Costing Center Budget with Notes

210-30-12 - EJP, Parks and Facilities

Objects	Comments	Object Subtotals	2023 Budget
610.000-General Supplies	Parks and facilities supplies and replacements	20,495	
			20,495
Total 300-699 Operating Expenses			45,830
Total Expenditure			246,702
Net Total			(246,702)

Costing Center

210-41-20 - Buildings - 2 Lincoln St

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
090.000-Transfer between Town/Village	-	1,678	-	1,994	-	2,075	2,075	n/a
Total Revenues	-	1,678	-	1,994	-	2,075	2,075	n/a
Expenditure								
400.000-Contracted Services	9,000	9,236	9,000	12,148	9,000	11,000	2,000	22.2%
410.000-Water and Sewer Charges	1,000	517	1,000	619	500	600	100	20.0%
420.000-Cleaning Services	-	-	-	-	-	-	-	n/a
425.000-Trash Removal	-	-	-	-	600	-	(600)	-100.0%
431.000-R&M Buildings and Grounds	11,800	11,682	11,800	11,644	20,000	20,000	-	0.0%
530.000-Communications	3,676	5,248	3,700	5,371	4,500	5,000	500	11.1%
610.000-General Supplies	2,000	1,057	2,000	631	1,700	1,500	(200)	-11.8%
621.000-Natural Gas/Heating	6,400	4,763	6,400	5,523	4,800	5,000	200	4.2%
622.000-Electricity	7,500	7,681	7,500	5,981	7,500	11,000	3,500	46.7%
755.000-Furniture and Fixtures	2,000	554	2,000	-	500	2,000	1,500	300.0%
Total Expenditure	43,376	40,738	43,400	41,917	49,100	56,100	7,000	14.3%
Net Village General Fund	(43,376)	(39,060)	(43,400)	(39,923)	(49,100)	(54,025)	(4,925)	10.0%

Costing Center Summary

210-41-20 - Buildings - 2 Lincoln St

Previous Costing Center	210-41-20 - Buildings - 2 Lincoln St	Budget Year	2023
Entity	Village	Accounting Reference	210-41-20
Department	41 - Buildings - Village	Approved	No
Stage	Management Team 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 insulate the attic space to keep the big icicles off the edge of the roof. We also need to remove the asbestos going into the basement. Not sure what is going to happen with the separation vote, likely that we are going to separate. Then this building will need to be the HUB of the Village City again. Lots of repairs and/or work with the mechanical systems to AC & Ventilate the space properly for more people working in the building. An elevator may need to be put in if offices are needed upstairs. Then the question becomes is what do we do with the CHIPS program.

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.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
090.000-Transfer between Town/Village	New this year		-	2,075
Total Revenues			-	2,075
Expenditure				
400.000-Contracted Services	Increased	22.22 %	9,000	11,000
410.000-Water and Sewer Charges	Increased	20.00 %	500	600
425.000-Trash Removal	Not used this year		600	-
431.000-R&M Buildings and Grounds	Unchanged	0.00 %	20,000	20,000
530.000-Communications	Increased	11.11 %	4,500	5,000
610.000-General Supplies	Decreased	11.76 %	1,700	1,500
621.000-Natural Gas/Heating	Increased	4.17 %	4,800	5,000
622.000-Electricity	Increased	46.67 %	7,500	11,000
755.000-Furniture and Fixtures	Increased	300.00 %	500	2,000
Total Expenditure		14.26 %	49,100	56,100

Costing Center Budget with Notes

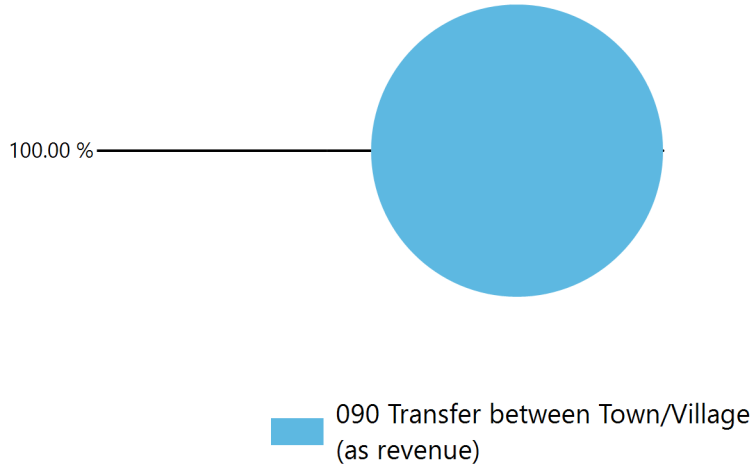
210-41-20 - Buildings - 2 Lincoln St

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/Village	Monthly Comcast, as part of shared tax billing the Town pays for the Village internet		2,075
Total 090 Transfer between Town/Village (as revenue)			2,075
Total Revenues			2,075
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			11,000
410.000-Water and Sewer Charges			600
420.000-Cleaning Services			-
425.000-Trash Removal	Add: Composting Pick up \$50/month (sjm)		-
431.000-R&M Buildings and Grounds			20,000
530.000-Communications	Comcast	5,000	
530.000-Communications	Firstlight Fiber	-	
		<hr/>	5,000
610.000-General Supplies			1,500
621.000-Natural Gas/Heating			5,000
622.000-Electricity			11,000
Total 300-699 Operating Expenses			54,100
700 Capital or Property Objects			
755.000-Furniture and Fixtures			2,000
Total 700 Capital or Property Objects			2,000
Total Expenditure			56,100
Net Total			(54,025)

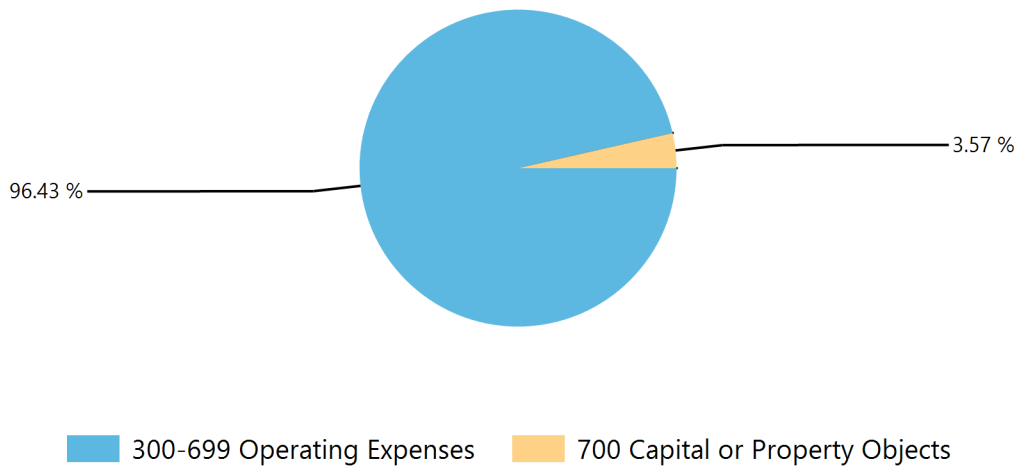
Costing Center Summary

210-41-20 - Buildings - 2 Lincoln St

Revenues



Expenditure



Costing Center

210-41-21 - Buildings - Brownell Library

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure								
400.000-Contracted Services	34,000	30,277	34,000	32,247	30,000	30,000	-	0.0%
410.000-Water and Sewer Charges	900	616	900	617	600	600	-	0.0%
420.000-Cleaning Services	-	-	-	-	-	-	-	n/a
425.000-Trash Removal	-	-	-	-	-	-	-	n/a
431.000-R&M Buildings and Grounds	24,625	18,501	28,625	27,548	20,000	20,000	-	0.0%
530.000-Communications	1,400	1,475	1,500	1,465	1,500	1,500	-	0.0%
610.000-General Supplies	-	-	-	-	-	-	-	n/a
621.000-Natural Gas/Heating	7,400	5,841	7,400	5,993	6,000	6,000	-	0.0%
622.000-Electricity	15,000	13,604	15,000	9,179	13,700	13,700	-	0.0%
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
Total Expenditure	83,325	70,314	87,425	77,049	71,800	71,800	-	0.0%
Net Village General Fund	(83,325)	(70,314)	(87,425)	(77,049)	(71,800)	(71,800)	-	0.0%

Costing Center Summary

210-41-21 - Buildings - Brownell Library

Previous Costing Center	210-41-21 - Buildings - Brownell Library	Budget Year	2023
Entity	Village	Accounting Reference	210-41-21
Department	41 - Buildings - Village	Approved	No
Stage	Management Team Review	Manager	Tom Yandow (tyandow)

Narrative

The lighting to save electrical costs are in this budget, which we continue to do as funds as available.

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. Small repairs are still coming up for this building each year.

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.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Unchanged	0.00 %	30,000	30,000
410.000-Water and Sewer Charges	Unchanged	0.00 %	600	600
431.000-R&M Buildings and Grounds	Unchanged	0.00 %	20,000	20,000
530.000-Communications	Unchanged	0.00 %	1,500	1,500
621.000-Natural Gas/Heating	Unchanged	0.00 %	6,000	6,000
622.000-Electricity	Unchanged	0.00 %	13,700	13,700
Total Expenditure		0.00 %	71,800	71,800

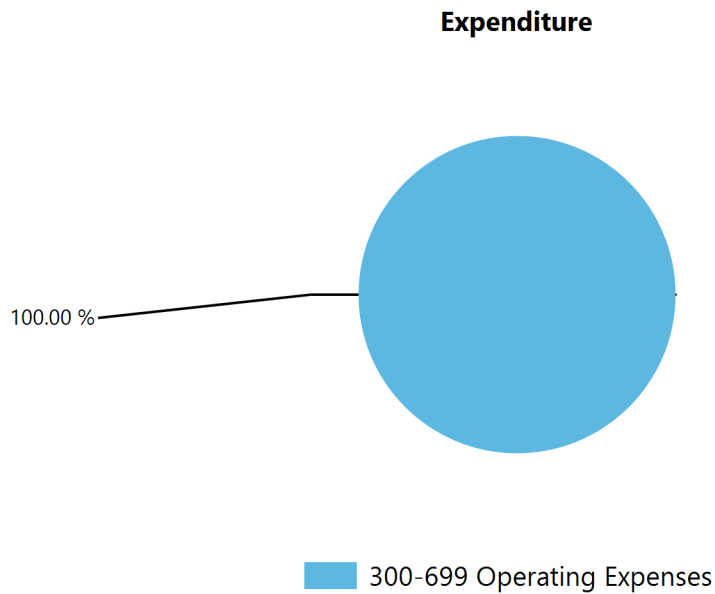
2023 Budget Details

Costing Center Summary

210-41-21 - Buildings - Brownell Library

Objects	Comments	Object Subtotals	2023 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			71,800
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total			-
Total Expenditure			71,800
Net Total			(71,800)

Budget Pie Charts



Costing Center

210-41-22 - Buildings - Village Fire Station

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure								
400.000-Contracted Services	-	-	-	-	500	500	-	0.0%
410.000-Water and Sewer Charges	500	576	500	432	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	10,955	12,000	8,683	15,000	9,500	(5,500)	-36.7%
530.000-Communications	2,115	2,366	2,115	2,743	2,200	2,200	-	0.0%
610.000-General Supplies	2,000	2,432	2,000	1,223	1,700	1,500	(200)	-11.8%
621.000-Natural Gas/Heating	4,800	3,384	4,800	2,708	3,500	3,500	-	0.0%
622.000-Electricity	7,300	7,681	7,300	6,679	7,500	4,000	(3,500)	-46.7%
626.000-Gasoline	6,000	4,201	6,000	2,819	5,000	5,000	-	0.0%
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
Total Expenditure	28,715	31,595	34,715	25,286	35,900	26,700	(9,200)	-25.6%
Net Village General Fund	(28,715)	(31,595)	(34,715)	(25,286)	(35,900)	(26,700)	9,200	-25.6%

Costing Center Summary

210-41-22 - Buildings - Village Fire Station

Previous Costing Center	210-41-22 - Buildings - Village Fire Station	Budget Year	2023
Entity	Village	Accounting Reference	210-41-22
Department	41 - Buildings - Village	Approved	No
Stage	Management Team Review	Manager	Tom Yandow (tyandow)

Narrative

This building needs 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 separation 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 building needs small repairs until we can figure out what we are going to do with this building after the separation vote. Also this building is part of the Building's Needs Study and is recommended to either be moved or replaced.

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.

Budget Prior Year Comparison

Object	Changes	<u>Percent Change</u>	<u>2022 Amount</u>	<u>2023 Amount</u>
Expenditure				
400.000-Contracted Services	Unchanged	0.00 %	500	500
410.000-Water and Sewer Charges	Unchanged	0.00 %	500	500
431.000-R&M Buildings and Grounds	Decreased	36.67 %	15,000	9,500
530.000-Communications	Unchanged	0.00 %	2,200	2,200
610.000-General Supplies	Decreased	11.76 %	1,700	1,500
621.000-Natural Gas/Heating	Unchanged	0.00 %	3,500	3,500
622.000-Electricity	Decreased	46.67 %	7,500	4,000
626.000-Gasoline	Unchanged	0.00 %	5,000	5,000
Total Expenditure		25.63 %	35,900	26,700

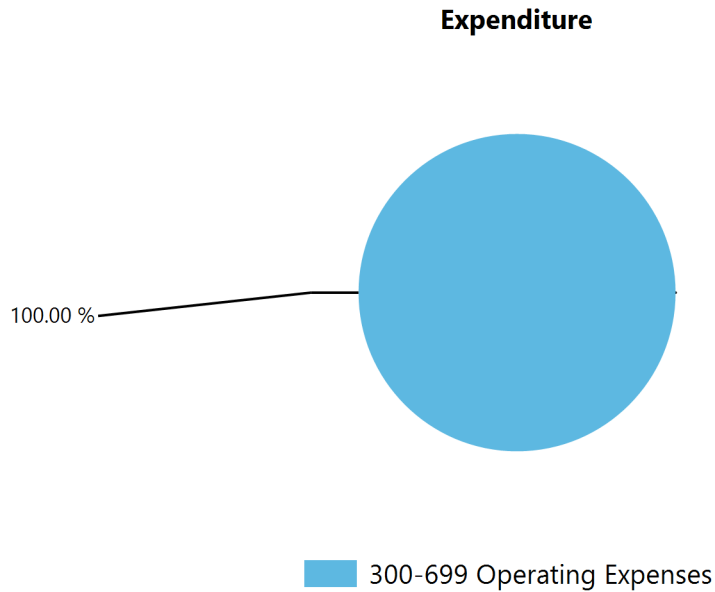
2023 Budget Details

Costing Center Summary

210-41-22 - Buildings - Village Fire Station

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Emergency Generator - annual maintenance		500
410.000-Water and Sewer Charges			500
420.000-Cleaning Services			-
425.000-Trash Removal			-
431.000-R&M Buildings and Grounds			9,500
530.000-Communications			2,200
610.000-General Supplies			1,500
621.000-Natural Gas/Heating			3,500
622.000-Electricity			4,000
626.000-Gasoline			5,000
Total			26,700
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total			-
Total Expenditure			26,700
Net Total			(26,700)

Budget Pie Charts



Costing Center

210-41-23 - Buildings - Park Street School

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure								
400.000-Contracted Services	-	681	-	906	600	1,000	400	66.7%
410.000-Water and Sewer Charges	650	783	650	1,166	700	700	-	0.0%
420.000-Cleaning Services	-	-	-	-	-	-	-	n/a
425.000-Trash Removal	-	-	-	-	-	-	-	n/a
431.000-R&M Buildings and Grounds	600	3,464	600	7,241	25,000	27,500	2,500	10.0%
530.000-Communications	2,520	2,359	2,550	3,157	2,300	3,000	700	30.4%
610.000-General Supplies	-	-	-	-	-	-	-	n/a
621.000-Natural Gas/Heating	3,300	2,807	3,300	3,118	3,000	3,000	-	0.0%
622.000-Electricity	4,000	4,385	4,000	4,740	4,400	4,400	-	0.0%
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
Total Expenditure	11,070	14,479	11,100	20,328	36,000	39,600	3,600	10.0%
Net Village General Fund	(11,070)	(14,479)	(11,100)	(20,328)	(36,000)	(39,600)	(3,600)	10.0%

Costing Center Summary

210-41-23 - Buildings - Park Street School

Previous Costing Center	210-41-23 - Buildings - Park Street School	Budget Year	2023
Entity	Village	Accounting Reference	210-41-23
Department	41 - Buildings - Village	Approved	No
Stage	Management Team Review	Manager	Tom Yandow (tyandow)

Narrative

Again, this is an old building, and little repairs help to keep the building in check.

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 second floor is in need of air conditioning.

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.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Increased	66.67 %	600	1,000
410.000-Water and Sewer Charges	Unchanged	0.00 %	700	700
431.000-R&M Buildings and Grounds	Increased	10.00 %	25,000	27,500
530.000-Communications	Increased	30.43 %	2,300	3,000
621.000-Natural Gas/Heating	Unchanged	0.00 %	3,000	3,000
622.000-Electricity	Unchanged	0.00 %	4,400	4,400
Total Expenditure		10.00 %	36,000	39,600

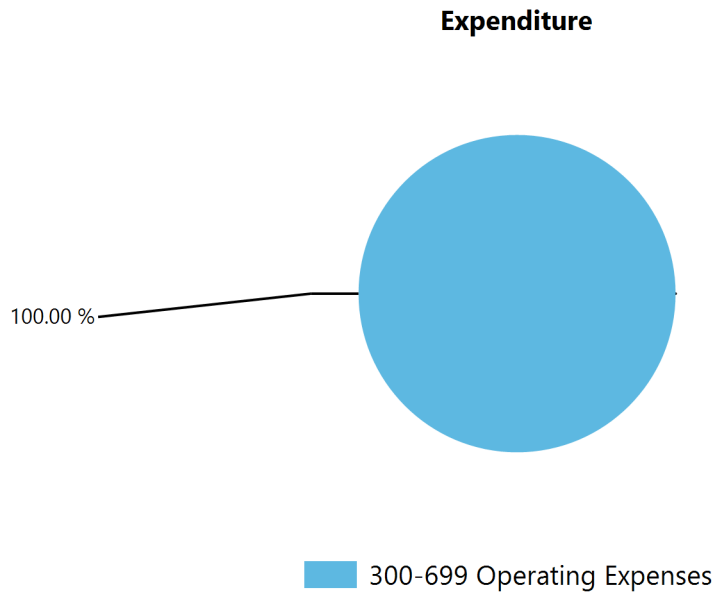
2023 Budget Details

Costing Center Summary

210-41-23 - Buildings - Park Street School

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			1,000
410.000-Water and Sewer Charges			700
420.000-Cleaning Services			-
425.000-Trash Removal			-
431.000-R&M Buildings and Grounds	Brick work to Park Street School Building	-	
431.000-R&M Buildings and Grounds	Slate Roof Repair to Park Street School	27,500	
		<hr/>	27,500
530.000-Communications			3,000
610.000-General Supplies			-
621.000-Natural Gas/Heating			3,000
622.000-Electricity			4,400
Total			<hr/> 39,600
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total			<hr/> -
Total Expenditure			<hr/> 39,600
Net Total			<hr/> (39,600)

Budget Pie Charts



Costing Center

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

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure								
400.000-Contracted Services	19,200	31,692	21,840	52,029	30,000	30,000	-	0.0%
410.000-Water and Sewer Charges	5,199	6,487	5,200	8,523	5,500	7,000	1,500	27.3%
420.000-Cleaning Services	-	-	-	-	-	-	-	n/a
425.000-Trash Removal	-	-	-	-	-	-	-	n/a
431.000-R&M Buildings and Grounds	3,600	225	3,600	4,423	4,000	30,000	26,000	650.0%
530.000-Communications	5,340	6,108	5,350	9,598	6,000	6,500	500	8.3%
610.000-General Supplies	-	-	-	-	-	-	-	n/a
621.000-Natural Gas/Heating	6,960	4,457	6,960	6,523	4,500	6,500	2,000	44.4%
622.000-Electricity	30,489	36,782	30,500	32,822	37,000	37,000	-	0.0%
626.000-Gasoline	3,101	1,240	3,101	1,257	1,500	1,500	-	0.0%
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a
Total Expenditure	73,889	86,991	76,551	115,175	88,500	118,500	30,000	33.9%
Net Village General Fund	(73,889)	(86,991)	(76,551)	(115,175)	(88,500)	(118,500)	(30,000)	33.9%

Notes on major changes:

1. roof repairs

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	2023
Entity	Village	Accounting Reference	210-41-26
Department	41 - Buildings - Village	Approved	No
Stage	Management Team 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.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Unchanged	0.00 %	30,000	30,000
410.000-Water and Sewer Charges	Increased	27.27 %	5,500	7,000
431.000-R&M Buildings and Grounds	Increased	650.00 %	4,000	30,000
530.000-Communications	Increased	8.33 %	6,000	6,500
621.000-Natural Gas/Heating	Increased	44.44 %	4,500	6,500
622.000-Electricity	Unchanged	0.00 %	37,000	37,000
626.000-Gasoline	Unchanged	0.00 %	1,500	1,500
Total Expenditure		33.90 %	88,500	118,500

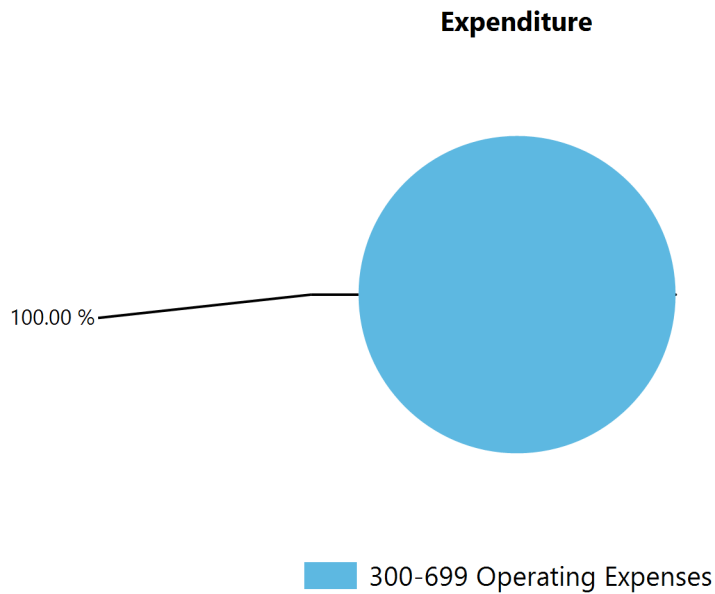
2023 Budget Details

Costing Center Summary

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

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			30,000
410.000-Water and Sewer Charges			7,000
420.000-Cleaning Services			-
425.000-Trash Removal			-
431.000-R&M Buildings and Grounds	Roof on administration building		30,000
530.000-Communications			6,500
610.000-General Supplies			-
621.000-Natural Gas/Heating			6,500
622.000-Electricity			37,000
626.000-Gasoline			1,500
Total			118,500
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total			-
Total Expenditure			118,500
Net Total			(118,500)

Budget Pie Charts



Costing Center

210-90-00 - Transfers and Misc

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
050.000-Donation Revenue	-	9,235	-	6,973	-	-	-	n/a
Grant Revenue	-	149,149	-	105,418	-	-	-	n/a
098.000-Miscellaneous Revenue	-	-	-	-	-	-	-	n/a
Total Revenues	-	158,384	-	112,391	-	-	-	n/a
Expenditure								
Grant Expenses	-	161,301	-	82,638	-	-	-	n/a
Donation Expenses	-	7,839	-	5,389	-	-	-	n/a
920.000-Transfer between funds (capital)								
Capital Transfer	365,414	365,414	401,955	401,955	462,248	531,585	69,337	15.0%
Rolling Stock Transfer	233,700	223,700	238,700	238,624	-	-	-	n/a
Buildings Transfer	50,000	50,000	50,000	112,774	75,000	50,000	(25,000)	-33.3%
EJRP Capital Transfer	111,616	111,616	112,455	112,455	113,580	112,543	(1,037)	-0.9%
922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
Total Expenditure	765,730	924,870	808,110	958,835	655,828	699,128	43,300	6.6%
Net Village General Fund	(765,730)	(766,486)	(808,110)	(846,444)	(655,828)	(699,128)	(43,300)	6.6%

Notes on major changes:

1. 15% increase per recommendation of capital committee
2. back to \$50k buildings transfer

Costing Center Summary

210-90-00 - Transfers and Misc

Previous Costing Center	210-90-00 - Transfers and Misc	Budget Year	2023
Entity	Village	Accounting Reference	210-90-00
Department	13 - Finance - Village	Approved	No
Stage	Management Team Review	Manager	Sarah Macy (smacy)

Narrative

Description

The Transfers and Misc. costing center is home to the planned capital transfers from the general fund to the capital fund based on the recommendation of the Village Capital Committee, transfer to the Building Maintenance Fund, and transfer to EJRP capital fund which is approximately 1% of the grand list. In FY22 budget, the transfer to rolling stock for highway vehicles and fire vehicles has been moved into those specific costing centers.

During the course of the year, the Village is the recipient of unanticipated grants and donations which often have associated expenditures. When this happens those items are also booked in the Transfers and Misc. costing center but are not budgeted as they are unpredictable and varied.

New Initiatives

Goals and Priorities

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
920.000-Transfer between funds (capital)	Increased	6.65 %	650,828	694,128
922.000-Contribution to Fund Balance/Reserves	Unchanged	0.00 %	5,000	5,000
Total Expenditure		6.60 %	655,828	699,128

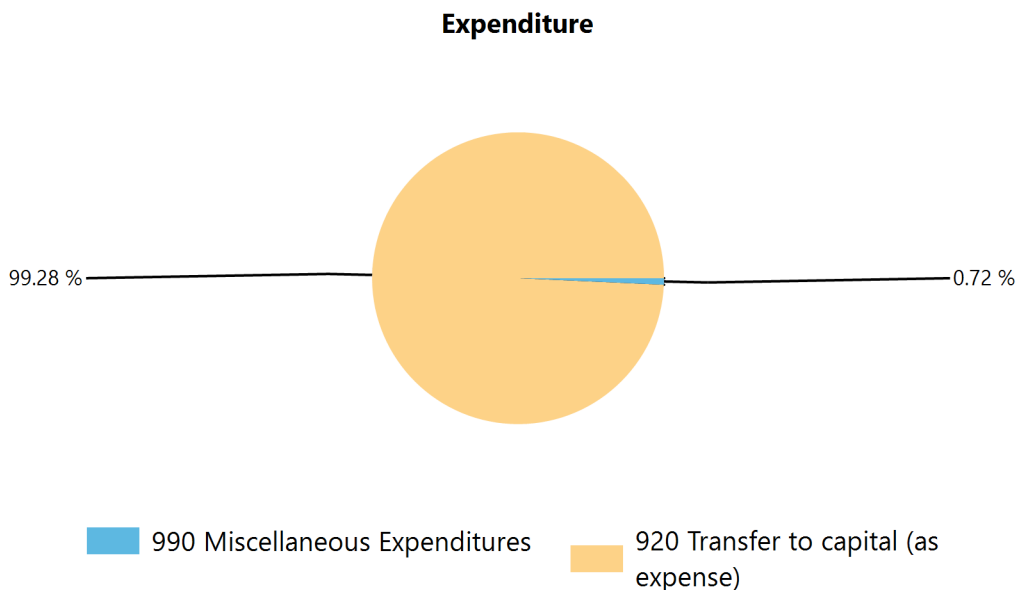
2023 Budget Details

Costing Center Summary

210-90-00 - Transfers and Misc

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
700 Capital or Property Objects			
750.000-Machinery and Equipment	Fire Department Capital - FY22 replace Thermal Ima		-
Total			-
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capital)	Capital Fund Contribution; 15% increase (+ \$69,337)	531,585	
920.000-Transfer between funds (capital)	EJRP Capital Transfer	112,543	
920.000-Transfer between funds (capital)	Transfer for Building Maintenance	50,000	
Total			694,128
990 Miscellaneous Expenditures			694,128
922.000-Contribution to Fund Balance/Reserves	Employee Termination Benefits		5,000
Total			5,000
Total Expenditure			699,128
Net Total			(699,128)

Budget Pie Charts



FY23 Village of Essex Junction - Proposed Capital Budgets

Table of Contents and Notes

Village Rolling Stock Fund 1

As of 6/30/21 the balance in the Rolling Stock Fund was \$380,714 with planned FY22 spending of \$168,523 and budgeted transfers from the General Fund of \$248,700. The anticipated opening balance in this fund for FY23 (6/30/22) is approximately \$460,000. The rolling stock replacement plan does not call for any expenditures in FY23. Transfers from the general fund continue to increase a total of \$10k each year to fund anticipated replacements in future years. The attached schedule goes through FY28 but there are some large fire department expenses in years 2029-2039 that will rely on the planned annual increases to funding and will likely also require debt issuance at that time.

Village Capital Fund 2

The Village Capital Committee recommended a 15% increase to the general fund contribution in line with recent years and the revised trajectory of the fund. The major projects for the coming year are the culvert replacements at Brickyard and Densmore Drive, continued work on the Crescent Connector project, and ongoing work on various stormwater related projects.

EJRP Capital Fund 3

The EJRP Capital Fund receives a transfer from the general fund of approximately 1% of the grant list. In FY23 this is budgeted as \$112,543. These dollars will go toward the cost of playground equipment installed at the end of FY21, a new truck and lawn mower, a roof on the large pavilion, and routine projects on pathways, landscaping and the pool.

Village Building Maintenance Fund 4

The buildings maintenance fund has an opening balance of \$214,866 going into FY22 with planned expenditures of \$250k and planned transfers in of \$75k. This will leave the fund with an ending balance of about \$40k for FY22. The FY23 general fund transfer is proposed at \$50k. The only potential project from this fund that should be on the radar is the ventilation project at Brownell Library. As of this writing, we are waiting on a quote from the contractor. A current trial balance (10/26/21) is included in this packet for reference purposes. p

Village Economic Development Fund 5

This fund is the one penny on the tax rate for Village Economic Development. This fund has an available fund balance of \$461,275 as of June 30, 2021. It is funded by an annual one penny on the tax rate and is anticipated to grow by \$111,983 plus interest earnings during FY22. At Annual Meeting 2021 voters approved the continuation of this tax rate and authorized the transfer of \$82,555 from the Land Acquisition Fund to the Economic Development Fund, this transfer will happen in FY22. The balance as of 10/26/21 is just shy of \$600k which includes funds earmarked for projects that have not yet been spent.

Village Rolling Stock Fund

Inflation: 5%

Highways	Make/Model	Year	Veh #	Replacement			Replacement Year	Replacement cost
				Value	Trade in Value	Net Cost		
Jetter Vac Truck	Vac-On	2010	8	84,500	15,000	69,500	2022	136,750
Pickup	Chevy Silverado	2013	4	31,000	1,000	30,000	2024	52,021
Dumptruck - Diesel	International	2012	7	145,000	12,000	133,000	2024	248,399
4wd Pickup	Chevy Silverado	2016	3	33,148	15,000	18,148	2025	36,423
Dumptruck - Diesel	Frieghtliner	2013	5	145,000	12,000	133,000	2025	248,399
Sidewalk Plow - Skid Steer	Cat	2001	12	51,000	5,000	46,000	2026	167,704
Dumptruck - Diesel	Frieghtliner	2016	34	146,701	20,000	126,701	2026	218,960
Dumptruck - Diesel	Frieghtliner	2014	6	145,000	12,000	133,000	2027	261,419
Sidewalk Plow	Prinoth PW4S	2017	10	148,000	20,000	128,000	2027	221,076
Pickup 4wd 1 ton	Chevy Silverado	2019	15	42,848	15,000	27,848	2028	51,471
Compressor	Sullair	2017	13	14,880	2,500	12,380	2028	22,950
4wd Pickup	Chevy Silverado	2019	1	42,848	15,000	27,848	2029	54,795
Wheel Loader	Neuson Wacker	2019	38	600,020	5,000	595,020	2029	972,369
Trailer Mounted Boom Lift		2019	35	31,800	5,000	26,800	2029	46,799
Sidewalk Plow	Prinoth SW50S	2021	11	118,500	18,000	100,500	2030	165,832
Loader	Cat	2014	9	121,500	25,000	96,500	2031	253,480
Vacuum Sweeper	Johnston	2013	16	225,000	10,000	215,000	2032	558,564

Fire	Make/Model	Year	Veh #	Replacement			Replacement Year	Replacement cost
				Value	Trade in Value	Net Cost		
Pickup	Ford	2019	8C9	53,600	3,500	50,100	2032	97,571
Pumper	Pierce	2018	8E7	600,223	40,000	560,223	2039	1,632,199
Pumper	KME	2008	8E5	564,202	50,000	514,202	2029	1,521,846
Ladder	Pierce	2012	8L3	830,000	80,000	750,000	2034	2,347,966

	2020	2021	2022	2023	2024	2025	2026	2027	2028
Beginning Balance	140,668	295,682	380,714	461,341	720,041	688,321	682,198	584,234	400,438
Debt Payments									
Fire Truck Note	(32,445)	(30,000)	(31,023)						
Planned Spending	(55,069)	(131,339)	(137,500)						
Highway				-	(300,420)	(284,823)	(386,665)	(482,496)	(74,421)
Fire				-	-	-	-	-	-
Transfer from General Fund:									
Highway Contribution	233,624	238,624	140,100	145,500	150,900	156,300	161,700	167,100	172,500
Fire Contribution	-	-	108,600	113,200	117,800	122,400	127,000	131,600	136,200
Other Income:									
Vac Truck Rental	3,600	6,582	450						
Sale of Assets	4,000	-	-						
Interest Income	1,304	1,165	-						
Ending Balance	295,682	380,714	461,341	720,041	688,321	682,198	584,234	400,438	634,717

GENERAL FUND CAPITAL RESERVE PLAN

Updated 10/26/2021

Rev.

PROJECTS FUNDED BY VILLAGE \$ ONLY	Rank	Ref. #	Project Total	FY21	FY22	FY23	FY24	FY25	FY26	Future
Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave. (HOLD)	77	W	110,000							
Lamoille Water Line Replacement (Finished)	70	W	348,700	78,475						
Densmore Dr. Culvert & partial Road Reconstruction	112		850,000	61,600	788,400	40,000				
Densmore Dr. Culvert & partial Road Reconstruction	112		1,154,840	820,285	243,244					
Brickyard Culvert	78		1,080,000		500,000	580,000				
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				960,360	1,531,644	620,000	111,976	1,744,556	1,544,367	10,497,770
PROJECTS FUNDED BY GRANTS										
Stormwater Grants Summary		1		311,857						
Densmore Dr. Culvert Replacement Study		2	15,560	2,885						
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	252,181	2,004,927					
Fed & State Grants		4	(4,500,000)							
Crescent Connector Net Cost to Village			90,000							
Pearl St. Missing Link Project		5	2,491,102	159						
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				567,082	2,004,927	0	0	0	0	0
Total Cost of all Projects Funded by Village \$ Only and Grants				1,527,442	3,536,571	620,000	111,976	1,744,556	1,544,367	10,497,770

GENERAL FUND CAPITAL RESERVE FUNDING & FUND BALANCE

				FY21	FY22	FY23	FY24	FY25	FY26	FY27
Beginning Fund Balance				788,307	625,281	418,270	345,456	860,404	(165,529)	(885,821)
Planned Spending				(1,527,442)	(3,536,571)	(620,000)	(111,976)	(1,744,556)	(1,544,367)	(10,497,770)
Funding Sources										
Summary Stormwater Grants		1	689,091	381,979						
Brickyard Culvert			110,430		110,430					
Crescent Connector Grant		4	4,500,000	253,457	2,004,927					
Pearl St. Missing Link Grants		5	2,500,000			6,232				
FEMA - Densmore Drive (Oct 2019 event) and State 15%			866,130	303,002	736,354					
CVE Annual Contribution				15,300	15,600	15,600	15,600	15,600	15,600	15,600
Misc. Donations and Interest Earnings				2,490						
General Fund Transfer In				401,955	462,249	531,586	611,324	703,023	808,476	929,747
Total Revenues				1,364,415	3,329,560	547,186	626,924	718,623	824,076	945,347
Ending Fund Balance				625,281	418,270	345,456	860,404	(165,529)	(885,821)	(10,438,244)

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.

EJRP Capital Plan

Based on 1% of Village grand list with 0.50% annual growth

Category	FY23	FY24	FY25	FY26	FY27
	Amount	Amount	Amount	Amount	Amount
Resurfacing	\$ -	\$ 6,500	\$ 7,500	\$ 53,692	\$ 14,500
Playground Equipment	\$ 55,000	\$ 55,000	\$ 50,671	\$ -	\$ -
Lighting & Technology	\$ -	\$ -	\$ 12,500	\$ -	\$ -
Maintenance Equipment	\$ 25,500	\$ 13,000	\$ 10,500	\$ 10,500	\$ 10,500
Buildings & Facilities	\$ 5,320	\$ 15,000	\$ 15,000	\$ 38,048	\$ 77,811
Pedestrian Paths	\$ 9,723	\$ -	\$ -	\$ -	\$ -
Pool	\$ 5,000	\$ 11,606	\$ 5,500	\$ -	\$ -
Landscaping	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
TOTAL	\$112,543	\$113,106	\$113,671	\$114,240	\$114,811

FY23 Detail

Category	Items	Amount
Playground Equipment	New Maple Street playground. Lease to own financed over five years.	\$ 55,000
Maintenance Equipment	New maintenance truck (lease to own financed over five years); new zero turn mower	\$ 25,500
Buildings & Facilities	Large pavilion roof	\$ 5,320
Pedestrian Paths	Drainage improvements between administration building and pool house	\$ 9,723
Pool	New pool speakers	\$ 5,000
Landscaping	Landscaping, tree, and turf maintenance.	\$ 12,000

TOTAL \$112,543

Account/Description	Budget	Encumbrance	Balance
232-1-00-00-103.000 Due to/from	0.00	0.00	233,615.61
Total Asset	0.00	0.00	233,615.61
Total Liability	0.00	0.00	0.00
232-3-00-00-300.000 Fund Balance	175,000.00	0.00	214,865.61
Total Fund Balance	175,000.00	0.00	214,865.61

Account/Description	Estimated Revenue	Applied for	Received To Date	Uncollected Balance	MTD Revenue
232-4-00-00-092.000 Transfer to Capital	75,000.00	0.00	18,750.00	56,250.00	0.00
Total Revenues	75,000.00	0.00	18,750.00	56,250.00	0.00

Account/Description	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	MTD Expenditures
232-5-41-20-730.000 Buildings & Improvements	75,000.00	0.00	0.00	75,000.00	0.00
232-5-41-21-730.000 Buildings & Improvements	175,000.00	0.00	0.00	175,000.00	0.00
Total Expenditures	250,000.00	0.00	0.00	250,000.00	0.00
Total BUILDING MAINT FUND	0.00	0.00	0.00	0.00	0.00

Total Debits: 483,615.61 Total Credits: 483,615.61

Summary Economic Development Fund

	Economic Development Funds	Specific Projects:				
		3 Main Parking Lot	Street Banners	1 Main Street (Road Res-Q)	Park Terr. ROW	11 Park Street Public Parking
Beginning Balance 7/1/2016	\$ -					
Penny Tax Revenue	\$ 108,381.52					
Interest Earnings	\$ 184.37					
Expenses	\$ (2,032.54)	\$ (2,032.54)				
Ending balance 6/30/2017	\$ 106,533.35	\$ (2,032.54)	\$ -	\$ -	\$ -	\$ -

	Economic Development Funds	Specific Projects:				
		3 Main Parking Lot	Street Banners	1 Main Street (Road Res-Q)	Park Terr. ROW	11 Park Street Public Parking
Beginning Balance 7/1/2017	\$ 106,533.35					
Penny Tax Revenue	\$ 109,539.60					
Interest Earnings	\$ 635.30					
Expenses	\$ (4,506.00)	\$ (4,506.00)				
Ending balance 6/30/2018	\$ 212,202.25	\$ -	\$ (4,506.00)	\$ -	\$ -	\$ -

	Economic Development Funds	Specific Projects:				
		3 Main Parking Lot	Street Banners	1 Main Street (Road Res-Q)	Park Terr. ROW	11 Park Street Public Parking
Beginning Balance 7/1/2018	\$ 212,202.25					
Penny Tax Revenue	\$ 110,510.88					
Interest Earnings	\$ 1,435.89					
Expenses	\$ (125.00)			\$ (125.00)		
Ending balance 6/30/2019	\$ 324,024.02	\$ -	\$ -	\$ (125.00)	\$ -	\$ -

	Economic Development Funds	Specific Projects:				
		3 Main Parking Lot	Street Banners	1 Main Street (Road Res-Q)	Park Terr. ROW	11 Park Street Public Parking
Beginning Balance 7/1/2019	\$ 324,024.02					
Penny Tax Revenue	\$ 110,944.40					
Interest Earnings	\$ 2,330.98					
Expenses	\$ (83,721.17)			\$ (73,417.17)	\$ (7,427.00)	\$ (2,877.00)
Ending balance 6/30/2020	\$ 353,578.23	\$ -	\$ -	\$ (73,417.17)	\$ (7,427.00)	\$ (2,877.00)

	Economic Development Funds	Specific Projects:				
		3 Main Parking Lot	Street Banners	1 Main Street (Road Res-Q)	Park Terr. ROW	11 Park Street Public Parking
Beginning Balance 7/1/2020	\$ 353,578.23					
Penny Tax Revenue	\$ 111,184.29					
Interest Earnings	\$ 1,511.01					
Expenses	\$ (4,999.00)			\$ (4,999.00)		
Ending balance 6/30/21	\$ 461,274.53	\$ -	\$ -	\$ (4,999.00)	\$ -	\$ -

	Economic Development Funds	Specific Projects:				
		3 Main Parking Lot	Street Banners	1 Main Street (Road Res-Q)	Park Terr. ROW	11 Park Street Public Parking
Beginning Balance 7/1/2021	\$ 461,274.53					
Penny Tax Revenue (at 10/26)	\$ 55,592.14					
Interest Earnings	\$ -					
Transfer from Land Acquisition	\$ 82,554.62					
Expenses	\$ -					
Ending balance 10/26/2021	\$ 599,421.29	\$ -	\$ -	\$ -	\$ -	\$ -

FY23 Village of Essex Junction - Proposed Enterprise Fund Budgets

Table of Contents and Notes

The most notable change in the Water, Wastewater and Sanitation Funds for the FY23 budget is the drastic increase in the amount each fund is charged for Administration Fees. The formula for this charge is to take 50% of all personnel costs in the General Fund Admin and Finance budgets, add in 2 Lincoln building costs, 2 Lincoln copier usage and communication, and public officials insurance. These funds also pay 20% of the cost of the joint Finance Director. The impact of the changes to the General Fund in FY23 budget has caused an increase in the administrative costs to Water, Wastewater and Sanitation to increase more than 50%.

Administrative Fees Calculation (for reference) **1**

Water Fund **2**

Preliminary Rate Change:

Person using 120 gallons/Day	FY22	FY23	Increase	% Increase
Water				
Fixed Charge	122.23	136.50	14.27	11.67%
Usage (120 Gal/day, 5840 c.f./yr)	120.30	134.32	14.02	11.65%
Total	242.53	270.82	28.29	11.66%

As part of the FY23 Water Fund budget, I have removed from the operating segment the pass through water purchased and sold to Global Foundries. This is a net zero transaction and inflates the overall operating cost of the fund. The large user fee (the amount paid on top of the pass through water purchase) remains as it goes to offset the operating costs in the fund. The Water operating increase is 10.3% (\$140,174) with an 11.7% increase in the amount raised by user fees. This is primarily a result of the increase in administrative fees (\$63,532 or 45% of the increase). A 3.5% increase in the cost of water purchased has been budgeted as is consistent with prior years, a \$19k increase. The annual contribution to capital has increased by \$50k as planned. And overall personnel costs are up \$8,500 as a result of regular changes and the move from a half time WWTF Admin position to a full time position (a portion of which is paid for by the Water Fund.)

Wastewater Fund **4**

Preliminary Rate Change:

Person using 120 gallons/Day	FY22	FY23	Increase	% Increase
WWTF				
Fixed Charge	113.95	110.88	(3.07)	-2.69%
Usage (120 Gal/day, 5840 c.f./yr)	62.49	59.43	(3.06)	-4.90%
Total	176.44	170.31	(6.13)	-3.48%

The Wastewater Fund is proposed at an 11.8% or \$262,597 increase. The increase to Village user fees is \$57,673 or 7.4% increase. Cost drivers are \$111k as a result of moving from a half time Admin position to a full time position with full benefits and moving a vacant part time position to full time. Administrative fee increase in the wastewater fund is a \$26,048 increase. Given the rising cost of chemicals and added

supply chain challenges, the budget for chemicals has increased \$55k. Lastly the annual transfer to capital has increased by \$20k as planned.

Sanitation Fund

6

Preliminary Rate Change:

Person using 120 gallons/Day	FY22	FY23	Increase	% Increase
Sanitation				
Fixed Charge	105.20	116.93	11.73	11.15%
Usage (120 Gal/day, 5840 c.f./yr)	35.62	39.13	3.50	9.84%
Total	140.82	156.06	15.23	10.82%

The Sanitation fund is looking at a \$71,144 of 12.2% increase. This is almost entirely the increase in Administrative Fees with a \$65,232 increase in this fund. The balance of the increase is less than \$3,500 in personnel changes and some slight adjustments for pump station operating costs.

EJRP Programs Fund

Not available – will discuss at a future meeting

Senior Center Fund

Not available – will discuss at a future meeting

Administrative Charges

<u>Personnel Costs</u>	<u>Salaries</u>	<u>Group Insurances</u>	<u>Social Security</u>	<u>Retirement</u>	<i>WC (0.50% *</i>		<u>Total</u>
					<u>16,100 * # FTE)</u>	<u>Other Ben.</u>	
Administration	388,554	112,564	30,211	35,060	242	1,350	567,981
Finance	150,577	30,146	11,921	14,791	161	700	208,296

Other Costs

Public Officials Liability	6,321
Board Fees	5,000
Communications	23,123
Copier used by Admin Staff	4,250
Capital Outlay (Computers etc)	-
Lincoln Hall Exp (from buildings department)	56,100
General Property Insurance	6,946

Total **878,017**

Assume 1/2 for Enterprise Funds

439,008.25

Allocation based on perceived time spent				FY21	FY22	FY23		
Assumptions	Water	40%		114,674	112,565	175,603.30	56.00%	63,039
	WWTF	20%		57,337	56,282	87,801.65	56.00%	31,519
	Sanitation	40%		114,674	112,565	175,603.30	56.00%	<u>63,039</u>
								157,597
Wastewater Pump Station Maint				32,000	33,000	36,000		

Contract Services				
	<u>Admin</u>	<u>Fin Directr</u>	<u>Pump Stations</u>	<u>Total</u>
Water	175,603	11,485	-	187,088
WWTF	87,802	5,742	-	93,544
Sanitation	175,603	11,485	36,000	223,088

Finance Director Charge to Town of Essex

Total	143,557	per QB 10/4/21
20% to Village Utilities	28,711	
40% of 20% to Water	11,485	
40% of 20% to Sanit	11,485	
20% of 20% to WWTF	5,742	

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
021.000-Water User Fees	1,086,788	1,125,059	1,171,588	1,167,703	1,237,418	1,381,885	144,467	11.7%
021.001-Water Large User Fees	92,729	91,377	95,000	104,481	114,093	110,000	(4,093)	-3.6%
024.000-Utility Connection Fee	15,000	6,550	7,000	8,300	7,000	7,000	-	0.0%
060.000-Interest Income	-	1,115	-	871	1,000	800	(200)	-20.0%
085.000-Penalties	4,500	6,236	4,500	5,232	5,000	5,000	-	0.0%
098.000-Miscellaneous Revenue	-	227	-	5,980	150	150	-	0.0%
Total Revenues	1,199,017	1,230,564	1,278,088	1,292,567	1,364,661	1,504,835	140,174	10.3%
Expenditure								
110.000-Regular Salaries	118,220	117,551	123,321	149,853	127,344	140,268	12,924	10.1%
120.000-Part Time Salaries	9,193	3,329	9,507	3,340	9,906	1,382	(8,524)	-86.0%
130.000-Overtime	14,000	14,365	15,000	9,245	14,408	15,082	674	4.7%
210.000-Group Insurance	65,713	66,102	68,513	69,942	77,998	82,964	4,966	6.4%
220.000-Social Security	10,699	10,220	11,309	10,618	11,672	12,056	384	3.3%
230.000-Retirement	11,822	11,406	12,332	12,294	12,734	13,902	1,168	9.2%
250.000-Unemployment Insurance	60	102	75	197	175	190	15	8.6%
260.000-Workers Comp insurance	7,992	6,679	10,500	5,754	10,300	7,101	(3,199)	-31.1%
290.000-Other Employee Benefits	-	-	-	-	875	875	-	0.0%
330.000-Professional Services	1,000	275	1,000	387	1,000	1,000	-	0.0%
335.000-Audit	3,738	4,543	4,200	4,635	4,500	4,750	250	5.6%
410.000-Water and Sewer Charges	200	82	200	94	200	200	-	0.0%
411.000-Water Purchase - CWD	517,159	515,439	522,331	589,597	540,613	559,534	18,921	3.5%
430.000-R&M Vehicles and Equipment	2,500	8,693	2,500	4,999	2,500	4,000	1,500	60.0%
433.000-R&M Infrastructure	16,000	23,948	16,000	14,109	16,000	16,000	-	0.0%
441.000-Rental of Land or Buildings	142	100	150	192	150	150	-	0.0%
491.000-Administrative Fees	118,559	118,559	122,860	125,532	123,556	187,088	63,532	51.4%
500.000-Training, Conferences, Dues	2,500	727	2,000	525	3,000	3,000	-	0.0%
505.000-Technology Subscription, Licenses	-	-	-	-	955	1,000	45	4.7%
520.000-Insurance	2,620	1,784	6,540	2,019	6,225	5,765	(460)	-7.4%
521.000-Insurance Deductibles	-	5,606	-	-	-	-	-	n/a
530.000-Communications	1,500	2,167	2,500	2,010	2,500	2,500	-	0.0%
550.000-Printing and Binding	2,000	1,278	2,000	1,293	2,000	2,000	-	0.0%
560.000-Postage	2,600	2,893	3,100	2,838	3,500	3,500	-	0.0%
610.000-General Supplies	7,000	4,099	7,000	4,552	7,500	7,000	(500)	-6.7%
612.000-Uniforms	1,500	739	1,500	321	1,350	1,350	-	0.0%
614.000-Meters and Parts	8,000	1,471	8,000	4,593	8,000	6,000	(2,000)	-25.0%
621.000-Natural Gas/Heating	3,000	2,194	3,000	2,417	3,000	3,078	78	2.6%
622.000-Electricity	1,000	862	1,000	1,429	1,000	1,400	400	40.0%

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
626.000-Gasoline	3,000	1,189	3,000	1,523	3,000	3,000	-	0.0%
735.000-Technology: Hardware, Software, Equipm	1,000	1,374	2,650	1,083	2,700	2,700	-	0.0%
750.000-Machinery and Equipment	6,000	-	6,000	-	6,000	6,000	-	0.0%
920.000-Transfer between funds (capital)	260,000	260,000	310,000	310,000	360,000	410,000	50,000	13.9%
955.000-Interest on Long Term Debt	300	-	-	-	-	-	-	n/a
Total Expenditure	1,199,017	1,187,776	1,278,088	1,335,391	1,364,661	1,504,835	140,174	10.3%
<i>Net Water Fund</i>	-	<i>(42,788)</i>	-	<i>42,824</i>	-	<i>0</i>	<i>(0)</i>	<i>n/a</i>

Costing Center

255-55-30 - WWTF, Village

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
022.000-Tri-Town: WWTF Charge - Village Users	773,856	807,887	860,898	856,932	775,461	833,134	57,673	7.4%
022.001-Village: Septage Discharge	16,000	33,308	16,000	73,017	20,000	20,000	-	0.0%
022.002-Village: Leachate Revenues	-	875	-	5,581	500	500	-	0.0%
025.001-Tri-Town: WWTF Charge - Essex	488,219	488,219	536,828	536,828	560,055	648,973	88,918	15.9%
025.002-Tri-Town: WWTF Charge - Williston	752,671	752,671	730,086	730,086	818,542	942,848	124,306	15.2%
025.003-Tri-Town: Shared Septage	8,000	16,406	8,000	36,509	20,000	10,000	(10,000)	-50.0%
025.004-Tri-Town: Shared Leachate	-	431	-	2,791	100	100	-	0.0%
025.005-Tri-Town: Village Pump Station Inspection Fees	32,000	32,000	32,000	32,000	34,300	36,000	1,700	5.0%
060.000-Interest Income	-	9,675	-	7,398	-	-	-	n/a
085.000-Penalties	3,500	4,093	3,500	3,627	3,500	3,500	-	0.0%
098.000-Miscellaneous Revenue	-	69,859	-	556	-	-	-	n/a
Total Revenues	2,074,246	2,215,425	2,187,312	2,285,325	2,232,458	2,495,055	262,597	11.8%
Expenditure								
110.000-Regular Salaries	339,164	342,352	338,203	369,257	355,183	445,885	90,702	25.5%
120.000-Part Time Salaries	15,394	8,567	33,158	6,455	34,193	-	(34,193)	-100.0%
130.000-Overtime	48,000	44,678	48,000	43,450	50,000	50,000	-	0.0%
210.000-Group Insurance	134,490	110,888	128,644	130,912	135,055	178,057	43,002	31.8%
220.000-Social Security	33,916	29,254	32,081	31,026	29,924	38,102	8,178	27.3%
230.000-Retirement	33,916	33,718	33,620	34,088	35,519	44,364	8,845	24.9%
250.000-Unemployment Insurance	150	436	175	455	450	720	270	60.0%
260.000-Workers Comp insurance	29,669	18,778	30,000	16,257	27,800	22,462	(5,338)	-19.2%
290.000-Other Employee Benefits	-	-	-	-	1,809	2,159	350	19.3%
320.000-Legal Services	4,000	3,990	4,000	2,139	4,000	3,000	(1,000)	-25.0%
330.000-Professional Services	4,000	18,151	4,000	10,108	4,000	5,500	1,500	37.5%
335.000-Audit	4,388	5,333	4,400	5,441	4,500	4,500	-	0.0%
340.000-Technical Services	12,000	11,400	22,000	12,875	36,000	40,000	4,000	11.1%
410.000-Water and Sewer Charges	3,000	6,279	3,500	6,689	4,000	4,000	-	0.0%
421.000-Grit Disposal	14,000	13,793	14,980	12,047	16,000	16,000	-	0.0%
430.000-R&M Vehicles and Equipment	4,000	891	4,000	2,026	4,000	4,000	-	0.0%
442.000-Rental of Vehicles or Equipment	-	1,469	-	1,445	-	-	-	n/a
491.000-Administrative Fees	59,280	59,280	61,430	62,390	61,778	87,826	26,048	42.2%
500.000-Training, Conferences, Dues	7,000	5,769	7,500	4,533	7,500	7,500	-	0.0%
505.000-Technology Subscription, Licenses	-	-	-	-	1,737	1,925	188	10.8%
510.000-Permits, Licenses, Registrations	9,900	9,900	9,900	11,340	9,900	9,900	-	0.0%
520.000-Insurance	27,979	27,830	30,221	37,479	36,610	38,605	1,995	5.4%
530.000-Communications	6,000	5,820	6,000	7,508	6,000	6,400	400	6.7%
540.000-Advertising	-	-	-	44	-	-	-	n/a

Costing Center

255-55-30 - WWTF, Village

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
567.000-Biosolids Land Application	150,000	167,400	150,000	166,078	165,000	190,000	25,000	15.2%
568.000-Biosolids Subcontractor	150,000	77,555	170,000	81,403	160,000	150,000	(10,000)	-6.3%
570.000-Other Purchased Services	120,000	97,984	130,000	199,491	130,000	130,000	-	0.0%
610.000-General Supplies	8,500	5,475	8,500	11,921	9,000	10,000	1,000	11.1%
612.000-Uniforms	5,500	5,513	5,500	5,323	5,000	5,000	-	0.0%
618.000-Laboratory Supplies	19,000	16,933	18,000	20,036	18,000	20,000	2,000	11.1%
619.000-Chemicals	300,000	320,275	330,000	330,436	300,000	355,000	55,000	18.3%
621.000-Natural Gas/Heating	25,000	22,468	25,000	17,176	25,000	25,650	650	2.6%
622.000-Electricity	140,000	162,627	150,000	163,650	150,000	175,000	25,000	16.7%
626.000-Gasoline	6,000	4,193	4,500	2,176	4,500	3,500	(1,000)	-22.2%
920.000-Transfer between funds (capital)	360,000	360,000	380,000	380,000	400,000	420,000	20,000	5.0%
Total Expenditure	2,074,246	1,998,999	2,187,312	2,185,654	2,232,458	2,495,055	262,597	11.8%
<i>Net Wastewater Fund</i>	-	216,426	-	99,671	-	-	-	n/a

Costing Center

256-56-40 - Sanitation, Village

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues								
023.000-Sanitation User Fees	635,664	649,135	672,048	670,215	685,061	761,453	76,392	11.2%
023.001-Essex Pump Station Fees	28,750	27,517	28,750	95,268	30,123	35,625	5,502	18.3%
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	84,000	30,000	108,100	30,000	30,000	-	0.0%
060.000-Interest Income	1,000	10,493	1,000	6,736	8,000	5,000	(3,000)	-37.5%
085.000-Penalties	2,500	3,330	2,500	2,805	2,500	2,500	-	0.0%
098.000-Miscellaneous Revenue	6,240	1,183	3,000	-	3,000	3,000	-	0.0%
Total Revenues	719,154	790,658	752,298	898,124	773,684	852,578	78,894	10.2%
Expenditure								
110.000-Regular Salaries	101,835	105,921	108,563	122,072	113,186	124,788	11,602	10.3%
120.000-Part Time Salaries	9,232	4,025	9,564	3,340	9,906	1,382	(8,524)	-86.0%
130.000-Overtime	14,000	9,966	15,000	9,305	16,977	13,574	(3,403)	-20.0%
210.000-Group Insurance	53,162	47,382	55,470	58,241	58,478	63,266	4,788	8.2%
220.000-Social Security	9,568	9,003	10,184	9,537	10,482	10,755	273	2.6%
230.000-Retirement	10,183	10,136	10,858	10,454	11,318	12,356	1,038	9.2%
250.000-Unemployment Insurance	70	108	85	197	175	190	15	8.6%
260.000-Workers Comp insurance	6,967	5,542	9,400	4,955	8,850	6,330	(2,520)	-28.5%
290.000-Other Employee Benefits	-	-	-	-	840	840	-	0.0%
330.000-Professional Services	1,000	420	1,000	130	1,000	1,000	-	0.0%
335.000-Audit	1,869	2,370	2,000	2,394	2,500	2,500	-	0.0%
410.000-Water and Sewer Charges	500	235	500	276	500	500	-	0.0%
430.000-R&M Vehicles and Equipment	2,500	1,143	2,000	25,031	2,000	2,000	-	0.0%
433.000-R&M Infrastructure	6,000	1,400	6,000	5,435	6,000	6,000	-	0.0%
434.000-R&M Pump Stations	14,000	4,616	14,000	10,536	14,000	14,000	-	0.0%
434.001-Susie Wilson PS Costs	12,000	8,344	12,000	14,928	12,480	15,000	2,520	20.2%
434.002-West Street PS Costs	13,000	12,308	13,000	17,650	13,520	17,000	3,480	25.7%
441.000-Rental of Land or Buildings	1,640	548	1,700	1,961	1,700	1,700	-	0.0%
491.000-Administrative Fees	150,159	150,559	154,860	157,532	157,856	223,088	65,232	41.3%
500.000-Training, Conferences, Dues	200	-	200	-	200	200	-	0.0%
505.000-Technology Subscription, Licenses	-	-	-	-	616	750	134	21.8%
520.000-Insurance	4,469	11,640	6,014	6,430	5,750	3,457	(2,293)	-39.9%
521.000-Insurance Deductibles	1,000	1,575	1,000	-	1,000	1,000	-	0.0%
550.000-Printing and Binding	1,500	-	1,500	-	1,500	-	(1,500)	-100.0%
560.000-Postage	5,000	5,786	5,500	5,677	5,500	5,750	250	4.5%
610.000-General Supplies	1,000	2,355	1,000	773	1,000	1,000	-	0.0%
612.000-Uniforms	1,500	1,803	1,500	1,268	1,350	1,350	-	0.0%
621.000-Natural Gas/Heating	1,800	959	1,800	926	2,000	2,052	52	2.6%
622.000-Electricity	14,000	11,169	14,000	8,643	14,000	14,000	-	0.0%

Costing Center

256-56-40 - Sanitation, Village

	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
626.000-Gasoline	3,500	3,385	4,000	2,846	4,000	4,000	-	0.0%
735.000-Technology: Hardware, Software, Equipment	1,000	2,758	5,350	2,198	3,000	3,000	-	0.0%
750.000-Machinery and Equipment	5,000	-	5,000	-	5,000	5,000	-	0.0%
920.000-Transfer between funds (capital)	95,000	95,000	95,000	95,000	95,000	95,000	-	0.0%
Total Expenditure	542,654	510,456	568,048	577,735	581,684	652,828	71,144	12.2%
<i>Net Sanitation Fund</i>	<i>176,500</i>	<i>280,202</i>	<i>184,250</i>	<i>320,389</i>	<i>192,000</i>	<i>199,750</i>	<i>7,750</i>	<i>4.0%</i>