

City of Essex Junction Budget (Estimated)

July 1, 2021 – June 30, 2022 (FY22)

Budget Memo

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Introduction

The prepared budget for the city of Essex Junction uses fiscal year 2022 (FY22) numbers from the Village of Essex Junction and Town of Essex approved budgets to explore what the revenues and expenses could have looked like if the city had been formed and fully organized in FY22. A future city manager will prepare an actual budget for the appropriate fiscal year, with input and direction from the City Council. The City Council will review and amend the budget, with public input, before it goes to the city voters for consideration by Australian ballot.

Contracted & Shared Services

While using FY22 numbers, the budget reflects the organization of the city after the conclusion of any shared/contracted relationships with the Town of Essex, other than for police services (i.e. city has its own finance, assessing, senior services departments). The Town of Essex Selectboard and Village Board of Trustees are currently in negotiations of agreements for some municipal services to be contracted for a period of time while the two municipalities transition from their current state to two independent municipalities. Those talks currently include police services, assessing services, finance, and the senior center/bussing. The police contract has a longer term with automatic extensions. Assessing and finance are short-term and senior services is to be determined. Other contracts may be added and some may not come to fruition. For assessing, finance, and senior services, any sharing for any period of time would result in an expense savings for the city vs. what is contained in this budget.

Definitions

Village Portion of Town = 42% of the Town budget; the percentage the Village grand list represents as a part of the entire Town of Essex grand list

Village Outlay = Village budget plus Village's portion of Town budget (42%); this is the total amount raised by taxes from Village property owners

The terms "Village" and "City" are used interchangeably to represent the Village of Essex Junction and potential future city of Essex Junction.

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Key Findings in transforming from Village to City

- The taxes needed to support municipal operations is decreasing by \$514,199.
- The overall amount of property taxes is decreasing by \$738,934.
- General Fund spending on municipal government services by Village/city property owners is decreasing by \$811,337.
- The tax rate will go down from .8952 to .8303, a decrease of 7.25%.
- The savings on a Village/city owned home with a \$300K assessed value is \$195.

FY22 Tax Rates	Village	City (estimated)	Difference	Increase/ (Savings)	% Change
Essex Junction Economic Development	0.0100	0.0100	0.0000	\$-	0%
Essex Junction Village	0.3345	0.8181	0.4836	\$5,415,814	145%
Essex Town Capital	0.0200	0.0000	-0.0200	\$(224,419)	-100%
Essex Town General Fund	0.5285	0.0000	-0.5285	\$(5,930,279)	-100%
Local Agreement Rate	0.0022	0.0022	0.0000	\$(50)	0%
Total Municipal Rate	0.8952	0.8303	-0.0649	\$(738,934)	-7%

Municipal taxes on a Village home assessed at:	Village Outlay	City (estimated)	\$ Change
\$250,000	\$2,238	\$2,076	\$(162)
\$300,000	\$2,686	\$2,491	\$(195)
\$350,000	\$3,133	\$2,906	\$(227)
\$400,000	\$3,581	\$3,321	\$(259)
\$450,000	\$4,028	\$3,736	\$(292)

FY22 Savings	Village Outlay	City (estimated)	\$ Change
Town Capital Fund	\$224,419	\$-	\$(224,419)
General Fund Property Taxes	\$9,675,850	\$9,161,651	\$(514,199)
Overall Property Taxes	\$10,037,205	\$9,298,270	\$(738,934)
General Fund Spending on Municipal Services	\$10,792,889	\$9,981,552	\$(811,338)

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Most Significant Cost Savings

Department	Village	Town	Village Outlay	City (estimated)	\$ Change
Public Works	\$1,392,627	\$4,138,882	\$1,720,533	\$1,392,627	\$(327,906)
Recreation	\$725,654	\$851,202	\$1,079,499	\$827,682	\$(251,817)
Fire	\$460,623	\$603,700	\$711,581	\$460,623	\$(250,958)
Town Capital Reserve Fund	\$0	\$538,580	\$224,419	\$0	\$(224,419)
Library	\$778,306	\$433,880	\$958,670	\$778,306	\$(180,364)
Community Development	\$279,840	\$413,063	\$451,550	\$279,840	\$(171,710)

As would be expected, the largest cost savings centers were areas where the Village had the same department that was in the Town. By no longer paying for these mirror services, city taxpayers will only need to support the departments necessary to provide the services for the city. The Village already has each of the five departments that currently serve Village residents – Public Works, Recreation, Fire, Library, and Community Development. City taxpayers will no longer need to contribute to the Town Capital Fund, the vast majority of which is spent on projects outside of the Village. The other six-figure savings was in Buildings, as the city no longer pay for Town owned buildings. Out of the 19 expense centers/departments, there were savings in 12.

Most Significant Cost Increases

Department	Village	Town	Village Outlay	City (estimated)	\$ Change
Police	\$-	\$5,081,046	\$2,112,191	\$2,524,264	\$412,073
County Regional	\$6,400	\$502,243	\$215,182	\$314,223	\$99,041
Finance	\$187,481	\$520,495	\$403,851	\$489,989	\$86,139
Assessing	\$-	\$174,672	\$72,611	\$129,466	\$56,855
Senior Activities	\$-	\$191,183	\$79,475	\$114,032	\$34,558

The Trustees and Selectboard have tentatively agreed that the City will contract police services from the Town of Essex. There were two primary drivers in the cost increase to police. The first is the shift from paying for police services as a percentage of the grand list (42%) to sharing per capita (48%). The two boards agreed that using the number of people a community has is a better metric for calculating cost sharing. Additionally, indirect expenses were added to the police budget to cover a portion of the time that the Town administration, human resources, finance, and information technology departments will provide assistance to the police department.

County and regional functions include the Chittenden County Regional Planning Commission, Green Mountain Transit, county tax, and Winooski Valley Park District. Future city voters will have the option to vote to join Green Mountain Transit and Winooski Valley Park District. This budget assumes city voters will vote to join both, as Village residents have long been a part of and contributed to both organizations – just the membership was through the Town. The increase in this cost center is due to the Green Mountain Transit assessment, as 81% of the bus service hours currently operate in the Village.

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The other three largest increases are related to departments that the Trustees and Selectboard are currently discussing to be shared or contracted services with the Town in the near-term, thus the increases will not be realized until when and if these relationships end. Finance department expenses are up as the Village currently only has one finance employee within the five-member finance department that is shared with the Town. The city will have three finance employees. Assessing will increase when the city hires its own assessor. Senior Activities, which includes the senior center and bussing, will increase when/if the city assumes these responsibilities solely.

Conclusion

The Village of Essex Junction is financially well positioned to become the city of Essex Junction. Village residents can expect to continue to receive the same high level and quality of municipal services that they currently receive and pay less. Cost savings will be realized by no longer paying for mirror departments in the Town of Essex.

FY22 Budgets

Revenues	Village	Town	Village Outlay	City (estimated)	\$ Change
Property Taxes	\$3,745,866	\$14,265,056	\$9,675,850	\$9,161,651	\$(514,199)
General Revenue	\$20,600	\$749,701	\$332,251	\$149,684	\$(182,567)
Department Revenue	\$1,874,812	\$911,371	\$784,789	\$670,216	\$(114,573)
Total Revenues	\$5,641,278	\$15,926,128	\$10,792,889	\$9,981,551	\$(811,338)

Expenditures					
Administration	\$374,734	\$769,128	\$694,460	\$639,106	\$(55,354)
Assessing	\$-	\$174,672	\$72,611	\$129,466	\$56,855
Buildings	\$281,300	\$366,550	\$433,675	\$306,674	\$(127,001)
Clerk	\$140,057	\$274,215	\$254,048	\$249,363	\$(4,684)
Community Development	\$279,840	\$413,063	\$451,550	\$279,840	\$(171,710)
County Regional	\$6,400	\$502,243	\$215,182	\$314,223	\$99,041
Debt Service	\$199,325	\$522,281	\$416,437	\$416,437	\$-
Economic Development	\$41,350	\$27,020	\$52,582	\$44,700	\$(7,882)
Finance	\$187,481	\$520,495	\$403,851	\$489,989	\$86,139
Fire	\$460,623	\$603,700	\$711,581	\$460,623	\$(250,958)
Health & Human Services	\$1,500	\$262,246	\$110,516	\$45,887	\$(64,629)
Information Technology	\$-	\$434,870	\$180,775	\$145,000	\$(35,775)
Library	\$778,306	\$433,880	\$958,670	\$778,306	\$(180,364)
Police	\$-	\$5,081,046	\$2,112,191	\$2,524,264	\$412,073
Public Works	\$1,392,627	\$4,138,882	\$1,720,533	\$1,392,627	\$(327,906)
Recreation	\$725,654	\$851,202	\$1,079,499	\$827,682	\$(251,817)
Senior Activities	\$-	\$191,183	\$79,475	\$114,032	\$34,558
Stormwater	\$76,253	\$359,452	\$149,424	\$127,503	\$(21,921)
Transfers and Misc.	\$695,828	\$-	\$695,828	\$695,828	\$-
Total Expenditures	\$5,641,278	\$15,926,128	\$10,792,889	\$9,981,552	\$(811,338)

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GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2022

210-00-00 - General Revenue	Village	Town	City (estimated)	Total Village Outlay	Increase/ (Savings)	% Change
Revenues						
010.000-Property Taxes	\$ 3,745,866	\$ 14,265,056	\$ 9,161,651	\$ 9,675,850	\$ (514,199)	-5.3%
020.001-PILOT - Tax Agreements	\$ 6,700	\$ 11,000	\$ 17,700			
020.022-Rents and Royalties	\$ 2,400	\$ 1,001	\$ 2,400			
042.001-PILOT Revenue	\$ 4,500	\$ 25,000	\$ 17,000			
042.002-Railroad Taxes	\$ -	\$ 4,400	\$ 4,400			
042.003-Current Use	\$ -	\$ 22,000	\$ -			
042.004-Sate Act 60 Revenue	\$ -	\$ 7,800	\$ 3,354			
042.005-State Act 68 Revenue	\$ -	\$ 82,500	\$ 35,475			
060.000-Interest Income	\$ 3,000	\$ 26,000	\$ 3,000			
080.001-State District Court Fines	\$ 2,000	\$ -	\$ 2,000			
085.000-Penalties	\$ -	\$ 100,000	\$ 41,570			
086.000-Interest	\$ -	\$ 50,000	\$ 20,785			
098.000-Miscellaneous Revenue	\$ 2,000	\$ 20,000	\$ 2,000			
099.000-Use of Fund Balance/Reserves	\$ -	\$ 400,000	\$ -			
Total Revenues	\$ 3,766,466	\$ 15,014,757	\$ 9,311,335			

210-10-10 - Administration (& Town Legislative)

Revenues	Village	Town	City (estimated)
020.002-Shared Employee Revenue	\$ -	\$ 92,687	\$ -
020.054-Admin Fee - Water	\$ 97,232	\$ -	\$ 110,465
020.055-Admin Fee - WWTF	\$ 48,616	\$ -	\$ 55,233
020.056-Admin Fee - Sanitation	\$ 97,232	\$ -	\$ 110,465
099.000-Use of Fund Balance	\$ -	\$ 5,000	\$ -
Total Revenues	\$ 243,080	\$ 97,687	\$ 276,163

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
110.000-Regular Salaries	\$ 98,200	\$ 388,176	\$ 161,365	\$ 259,565	\$ 315,694	\$ 56,129
120.000-Part Time Salaries	\$ 5,200	\$ -	\$ -	\$ 5,200	\$ -	\$ (5,200)
150.000-Shared Employee Expense	\$ 92,687	\$ -	\$ -	\$ 92,687	\$ -	\$ (92,687)
190.000-Board member payments	\$ 23,800	\$ 20,273	\$ 8,427	\$ 32,227	\$ 27,500	\$ (4,727)
210.000-Group Insurance	\$ 41,301	\$ 96,592	\$ 40,153	\$ 81,454	\$ 88,000	\$ 6,546
220.000-Social Security	\$ 7,855	\$ 31,657	\$ 13,160	\$ 21,015	\$ 24,151	\$ 3,135
230.000-Retirement	\$ 9,819	\$ 39,347	\$ 16,357	\$ 26,176	\$ 31,569	\$ 5,394
290.000-Other Employee Benefits	\$ 630	\$ 1,180	\$ 491	\$ 1,121	\$ 1,400	\$ 279
320.000-Legal Services	\$ 22,000	\$ 45,000	\$ 18,707	\$ 40,707	\$ 35,000	\$ (5,707)
330.000-Professional Services	\$ 1,000	\$ 72,300	\$ 30,055	\$ 31,055	\$ 21,000	\$ (10,055)
430.000-R&M Vehicles and Equipment	\$ -	\$ 500	\$ 208	\$ 208	\$ -	\$ (208)
442.000-Rental of Vehicles or Equipment	\$ 4,250	\$ 2,800	\$ 1,164	\$ 5,414	\$ 6,000	\$ 586
500.000-Training, Conferences, Dues	\$ 1,750	\$ 35,484	\$ 14,751	\$ 16,501	\$ 8,000	\$ (8,501)
505.000-Technology Subscription, Licenses	\$ 10,370	\$ 12,285	\$ 5,107	\$ 15,477	\$ 9,520	\$ (5,957)
530.000-Communications	\$ 21,972	\$ -	\$ -	\$ 21,972	\$ 21,972	\$ -
540.000-Advertising	\$ -	\$ 6,500	\$ 2,702	\$ 2,702	\$ 2,500	\$ (202)
550.000-Printing and Binding	\$ 3,000	\$ 11,400	\$ 4,739	\$ 7,739	\$ 3,000	\$ (4,739)
560.000-Postage	\$ 500	\$ -	\$ -	\$ 500	\$ 5,000	\$ 4,500
570.000-Other Purchased Services	\$ 15,000	\$ 650	\$ 270	\$ 15,270	\$ 15,000	\$ (270)
580.000-Travel	\$ 300	\$ 4,334	\$ 1,802	\$ 2,102	\$ 300	\$ (1,802)
610.000-General Supplies	\$ 5,000	\$ 150	\$ 62	\$ 5,062	\$ 5,000	\$ (62)
755.000-Furniture and Fixtures	\$ -	\$ 500	\$ 208	\$ 208	\$ -	\$ (208)
810.113-Trustee Expenditures	\$ 5,500	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ -
820.000-Election Expenses	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 10,000	\$ 8,000
845.000-Employee/Volunteer Recognition	\$ 2,600	\$ -	\$ -	\$ 2,600	\$ 3,000	\$ 400
Total Expenditure	\$ 374,734	\$ 769,128	\$ 319,727	\$ 694,460	\$ 639,106	\$ (55,354)

110-15-10 - Assessing

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
110.000-Regular Salaries	\$ -	\$ 80,507	\$ 33,467	\$ 33,467	\$ 80,507	\$ 47,040
120.000-Part Time Salaries	\$ -	\$ 35,353	\$ 14,696	\$ 14,696	\$ -	\$ (14,696)

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210.000-Group Insurance	\$ -	\$ 22,900	\$ 9,520	\$ 9,520	\$ 22,000	\$ 12,480
220.000-Social Security	\$ -	\$ 8,973	\$ 3,730	\$ 3,730	\$ 6,159	\$ 2,429
230.000-Retirement	\$ -	\$ 11,729	\$ 4,876	\$ 4,876	\$ 8,051	\$ 3,175
290.000-Other Employee Benefits	\$ -	\$ 300	\$ 125	\$ 125	\$ 350	\$ 225
430.000-R&M Vehicles and Equipment	\$ -	\$ 500	\$ 208	\$ 208	\$ -	\$ (208)
500.000-Training, Conferences, Dues	\$ -	\$ 1,010	\$ 420	\$ 420	\$ 2,000	\$ 1,580
505.000-Technology Subscription, Licenses	\$ -	\$ 10,000	\$ 4,157	\$ 4,157	\$ 10,000	\$ 5,843
540.000-Advertising	\$ -	\$ 150	\$ 62	\$ 62	\$ 150	\$ 88
580.000-Travel	\$ -	\$ 100	\$ 42	\$ 42	\$ 100	\$ 58
610.000-General Supplies	\$ -	\$ 150	\$ 62	\$ 62	\$ 150	\$ 88
920.000-Transfer between funds (capital)	\$ -	\$ 3,000	\$ 1,247	\$ 1,247	\$ -	\$ (1,247)
Total Expenditure	\$ -	\$ 174,672	\$ 72,611	\$ 72,611	\$ 129,466	\$ 56,855

110-41- Buildings

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/(Savings)
210-41-20 - Buildings - 2 Lincoln St	\$ 49,100	\$ -	\$ -	\$ 49,100	\$ 74,100	\$ 25,000
210-41-21 - Buildings - Brownell Library	\$ 71,800	\$ -	\$ -	\$ 71,800	\$ 71,800	\$ -
210-41-22 - Buildings - Village Fire Station	\$ 35,900	\$ -	\$ -	\$ 35,900	\$ 35,900	\$ -
210-41-23 - Buildings - Park Street School	\$ 36,000	\$ -	\$ -	\$ 36,000	\$ 36,000	\$ -
210-41-26 - Buildings - Maple Street Park and Pool	\$ 88,500	\$ -	\$ -	\$ 88,500	\$ 88,500	\$ -
110-41-10 - Buildings - 81 Main Street	\$ -	\$ 98,415	\$ 40,911	\$ 40,911	\$ -	\$ (40,911)
110-41-11 - Buildings - Essex Free Library	\$ -	\$ 22,700	\$ 9,436	\$ 9,436	\$ -	\$ (9,436)
110-41-12 - Buildings - Town Fire Station	\$ -	\$ 20,400	\$ 8,480	\$ 8,480	\$ -	\$ (8,480)
110-41-14 - Buildings - Town Public Works Admin	\$ -	\$ 15,850	\$ 6,589	\$ 6,589	\$ -	\$ (6,589)
110-41-15 - Buildings - Town Public Works Garage	\$ -	\$ 175,700	\$ 73,038	\$ 73,038	\$ -	\$ (73,038)
110-41-16 - Buildings - Town Parks Garage	\$ -	\$ 7,260	\$ 3,018	\$ 3,018	\$ -	\$ (3,018)
110-41-17 - Buildings - Memorial Hall	\$ -	\$ 18,800	\$ 7,815	\$ 7,815	\$ -	\$ (7,815)
110-41-18 - Buildings - Powell Museum	\$ -	\$ 6,525	\$ 2,712	\$ 2,712	\$ -	\$ (2,712)
110-41-24 - Buildings - Tree Farm	\$ -	\$ 900	\$ 374	\$ 374	\$ 374	\$ -
Total Expenditure	\$ 281,300	\$ 366,550	\$ 152,375	\$ 433,675	\$ 306,674	\$ (127,001)

110-12-10 - Clerk

Revenues	Village	Town	City (estimated)
020.003-Use of Vault	\$ -	\$ 3,000	\$ -
020.004-Recording Fees	\$ -	\$ 200,000	\$ 86,000
020.010-Printing and Duplication Services	\$ -	\$ 13,000	\$ 5,590
020.012-Sale of Maps	\$ -	\$ 300	\$ 129
020.013-Sales of Certified Copy	\$ -	\$ 15,000	\$ 7,200
020.023-Records Preservation	\$ -	\$ 1,300	\$ -
030.001-Liquor Licenses	\$ -	\$ 5,990	\$ 2,875
030.002-Hunting and Fishing	\$ -	\$ 50	\$ -
030.003-Marriage Licenses	\$ -	\$ 1,300	\$ 624
030.004-Animal Licenses	\$ -	\$ 8,665	\$ 4,159
030.005-Green Mountain Passport	\$ -	\$ 250	\$ 120
030.006-DMV Registrations	\$ -	\$ 350	\$ 168
090.000-Transfer between Town/Village	\$ 50,000	\$ -	\$ -
Total Revenues	\$ 50,000	\$ 249,205	\$ 106,865

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/(Savings)
110.000-Regular Salaries	\$ 100,924	\$ 94,360	\$ 39,225	\$ 140,149	\$ 157,419	\$ 17,270
120.000-Part Time Salaries	\$ -	\$ 28,202	\$ 11,724	\$ 11,724	\$ -	\$ (11,724)
130.000-Overtime	\$ -	\$ 6,847	\$ 2,846	\$ 2,846	\$ -	\$ (2,846)
210.000-Group Insurance	\$ 20,650	\$ 44,298	\$ 18,415	\$ 39,065	\$ 44,000	\$ 4,935
220.000-Social Security	\$ 8,040	\$ 10,120	\$ 4,207	\$ 12,247	\$ 12,043	\$ (204)
230.000-Retirement	\$ 10,092	\$ 10,408	\$ 4,327	\$ 14,419	\$ 15,742	\$ 1,323
290.000-Other Employee Benefits	\$ 350	\$ 600	\$ 249	\$ 599	\$ 700	\$ 101
430.000-R&M Vehicles and Equipment	\$ -	\$ 120	\$ 50	\$ 50	\$ -	\$ (50)
500.000-Training, Conferences, Dues	\$ -	\$ 2,500	\$ 1,039	\$ 1,039	\$ 4,000	\$ 2,961
570.000-Other Purchased Services	\$ -	\$ 14,460	\$ 6,011	\$ 6,011	\$ 14,460	\$ 8,449
570.023-Records Preservation	\$ -	\$ 1,300	\$ 540	\$ 540	\$ -	\$ (540)
580.000-Travel	\$ -	\$ 1,000	\$ 416	\$ 416	\$ -	\$ (416)
610.000-General Supplies	\$ -	\$ 2,000	\$ 831	\$ 831	\$ 1,000	\$ 169

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820.000-Election Expenses	\$ -	\$ 8,000	\$ 3,326	\$ 3,326	\$ -	\$ (3,326)
900.000-Transfer between Town/Village	\$ -	\$ 50,000	\$ 20,785	\$ 20,785	\$ -	\$ (20,785)
Total Expenditure	\$ 140,057	\$ 274,215	\$ 113,991	\$ 254,048	\$ 249,363	\$ (4,684)

210-16-10 - Community Development

Revenues	Village	Town	City (estimated)
030.008-License and Zoning Fees	\$ 28,000	\$ -	\$ 28,000
020.005-Zoning Hearing Fees	\$ -	\$ 1,200	\$ -
020.006-Subdivision Filing Fees	\$ -	\$ 9,500	\$ -
020.007-Zoning Ordinance Pamphlets	\$ -	\$ 100	\$ -
020.008-CO Inspections and Re-Inspections	\$ -	\$ 11,000	\$ -
030.007-Building Structures	\$ -	\$ 60,000	\$ -
Total Revenues	\$ 28,000	\$ 81,800	\$ 28,000

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
110.000-Regular Salaries	\$ 165,243	\$ 228,147	\$ 94,841	\$ 260,084	\$ 165,243	\$ (94,841)
120.000-Part Time Salaries	\$ -	\$ 27,668	\$ 11,502	\$ 11,502	\$ -	\$ (11,502)
190.000-Board member payments	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
210.000-Group Insurance	\$ 24,260	\$ 57,636	\$ 23,959	\$ 48,219	\$ 24,260	\$ (23,959)
220.000-Social Security	\$ 13,153	\$ 19,855	\$ 8,254	\$ 21,407	\$ 13,153	\$ (8,254)
230.000-Retirement	\$ 16,524	\$ 24,457	\$ 10,167	\$ 26,691	\$ 16,524	\$ (10,167)
290.000-Other Employee Benefits	\$ 700	\$ 900	\$ 374	\$ 1,074	\$ 700	\$ (374)
320.000-Legal Services	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
330.000-Professional Services	\$ 27,000	\$ 15,200	\$ 6,319	\$ 33,319	\$ 27,000	\$ (6,319)
430.000-R&M Vehicles and Equipment	\$ -	\$ 500	\$ 208	\$ 208	\$ -	\$ (208)
500.000-Training, Conferences, Dues	\$ 3,000	\$ 5,000	\$ 2,079	\$ 5,079	\$ 3,000	\$ (2,079)
530.000-Communications	\$ 1,260	\$ -	\$ -	\$ 1,260	\$ 1,260	\$ -
540.000-Advertising	\$ -	\$ 6,000	\$ 2,494	\$ 2,494	\$ -	\$ (2,494)
550.000-Printing and Binding	\$ 3,000	\$ 500	\$ 208	\$ 3,208	\$ 3,000	\$ (208)
560.000-Postage	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -
580.000-Travel	\$ 2,600	\$ 3,000	\$ 1,247	\$ 3,847	\$ 2,600	\$ (1,247)
610.000-General Supplies	\$ 1,000	\$ 1,200	\$ 499	\$ 1,499	\$ 1,000	\$ (499)
810.111-Bike/Walk Committee	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
831.000-Special or New Programs	\$ -	\$ 5,000	\$ 2,079	\$ 2,079	\$ -	\$ (2,079)
910.000-Transfer between funds (non-capital)	\$ -	\$ 15,000	\$ 6,236	\$ 6,236	\$ -	\$ (6,236)
920.000-Transfer between funds (capital)	\$ -	\$ 3,000	\$ 1,247	\$ 1,247	\$ -	\$ (1,247)
Total Expenditure	\$ 279,840	\$ 413,063	\$ 171,710	\$ 451,550	\$ 279,840	\$ (171,710)

110-19-10 - County and Regional Functions

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
800.101-CCRPC	\$ 6,400	\$ 24,486	\$ 10,179	\$ 16,579	\$ 12,839	\$ (3,740)
800.102-Green Mountain Transit	\$ -	\$ 290,392	\$ 120,716	\$ 120,716	\$ 223,496	\$ 102,780
800.103-County Tax	\$ -	\$ 125,835	\$ 52,310	\$ 52,310	\$ 52,310	\$ -
800.109-Winooski Valley Park District	\$ -	\$ 61,530	\$ 25,578	\$ 25,578	\$ 25,578	\$ -
Total Expenditure	\$ 6,400	\$ 502,243	\$ 208,782	\$ 215,182	\$ 314,223	\$ 99,041

210-95-00 - Debt

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
950.901-Police Facility Debt Principal	\$ -	\$ 345,000	\$ 143,417	\$ 143,417	\$ 143,417	\$ -
955.901-Police Facility Debt Interest	\$ -	\$ 174,408	\$ 72,501	\$ 72,501	\$ 72,501	\$ -
970.901-Police Lease Principal	\$ -	\$ 2,815	\$ 1,170	\$ 1,170	\$ 1,170	\$ -
975.901-Police Lease Interest	\$ -	\$ 58	\$ 24	\$ 24	\$ 24	\$ -
950.903-Capital Imp Principal	\$ 135,135	\$ -	\$ -	\$ 135,135	\$ 135,135	\$ -
955.903-Capital Imp Interest	\$ 64,190	\$ -	\$ -	\$ 64,190	\$ 64,190	\$ -
Total Expenditure	\$ 199,325	\$ 522,281	\$ 217,112	\$ 416,437	\$ 416,437	\$ -

210-17-10 - Economic Development

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
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City of Essex Junction Budget (Estimated)

July 1, 2021 - June 30, 2022 (FY22)

120.000-Part Time Salaries	\$ -	\$ 14,352	\$ 5,966	\$ 5,966	\$ -	\$ (5,966)
220.000-Social Security	\$ -	\$ 1,098	\$ 456	\$ 456	\$ -	\$ (456)
540.000-Advertising	\$ -	\$ 500	\$ 208	\$ 208	\$ -	\$ (208)
800.104-Chamber of Commerce	\$ 850	\$ 1,070	\$ 445	\$ 1,295	\$ 950	\$ (345)
800.105-Greater Burlington Industrial Corporation	\$ 500	\$ 7,000	\$ 2,910	\$ 3,410	\$ 3,750	\$ 340
800.110-Economic Development Committee	\$ -	\$ 3,000	\$ 1,247	\$ 1,247	\$ -	\$ (1,247)
831.000-Special or New Programs	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
850.000-Community Events and Celebrations	\$ 17,500	\$ -	\$ -	\$ 17,500	\$ 17,500	\$ -
899.000-Matching Grant Funds	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
Total Expenditure	\$ 41,350	\$ 27,020	\$ 11,232	\$ 52,582	\$ 44,700	\$ (7,882)

210-13-10 - Finance

Revenues	Village	Town	City (estimated)
020.054-Admin Fee - Water	\$ 15,333	\$ 10,992	\$ 26,325
020.055-Admin Fee - WWTF	\$ 7,666	\$ 5,495	\$ 13,162
020.056-Admin Fee - Sanitation	\$ 15,333	\$ 10,992	\$ 26,325
Total Revenues	\$ 38,332	\$ 27,479	\$ 65,812

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
110.000-Regular Salaries	\$ 59,668	\$ 195,860	\$ 81,419	\$ 141,087	\$ 236,325	\$ 95,238
120.000-Part Time Salaries	\$ -	\$ 7,763	\$ 3,227	\$ 3,227	\$ -	\$ (3,227)
130.000-Overtime	\$ -	\$ 1,008	\$ 419	\$ 419	\$ -	\$ (419)
210.000-Group Insurance	\$ 5,699	\$ 50,760	\$ 21,101	\$ 26,800	\$ 66,000	\$ 39,200
220.000-Social Security	\$ 4,901	\$ 15,902	\$ 6,610	\$ 11,511	\$ 18,079	\$ 6,567
230.000-Retirement	\$ 5,967	\$ 20,010	\$ 8,318	\$ 14,285	\$ 23,633	\$ 9,347
250.000-Unemployment Insurance	\$ 1,720	\$ -	\$ -	\$ 1,720	\$ 2,280	\$ 560
260.000-Workers Comp insurance	\$ 18,500	\$ -	\$ -	\$ 18,500	\$ 20,628	\$ 2,128
290.000-Other Employee Benefits	\$ 350	\$ 765	\$ 318	\$ 668	\$ 1,050	\$ 382
335.000-Audit	\$ 7,500	\$ 18,435	\$ 7,663	\$ 15,163	\$ 12,000	\$ (3,163)
442.000-Rental of Vehicles or Equipment	\$ -	\$ 2,000	\$ 831	\$ 831	\$ 1,200	\$ 369
500.000-Training, Conferences, Dues	\$ 250	\$ 2,000	\$ 831	\$ 1,081	\$ 4,000	\$ 2,919
505.000-Technology Subscription, Licenses	\$ 6,901	\$ 16,991	\$ 7,063	\$ 13,964	\$ 12,000	\$ (1,964)
520.000-Insurance	\$ 75,725	\$ 180,837	\$ 75,174	\$ 150,899	\$ 90,000	\$ (60,899)
530.000-Communications	\$ -	\$ 564	\$ 234	\$ 234	\$ -	\$ (234)
550.000-Printing and Binding	\$ -	\$ 3,400	\$ 1,413	\$ 1,413	\$ 1,462	\$ 49
560.000-Postage	\$ -	\$ 3,100	\$ 1,289	\$ 1,289	\$ 1,333	\$ 44
580.000-Travel	\$ 100	\$ 100	\$ 42	\$ 142	\$ -	\$ (142)
610.000-General Supplies	\$ 200	\$ 1,000	\$ 416	\$ 616	\$ -	\$ (616)
Total Expenditure	\$ 187,481	\$ 520,495	\$ 216,370	\$ 403,851	\$ 489,989	\$ 86,139

210-25-10 - Fire

Revenues	Village	Town	City (estimated)
098.000-Miscellaneous Revenue	\$ 20	\$ -	\$ 20
Total Revenues	\$ 20	\$ -	\$ 20

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
120.000-Part Time Salaries	\$ 194,250	\$ 230,841	\$ 95,961	\$ 290,211	\$ 194,250	\$ (95,961)
210.000-Group Insurance	\$ 3,600	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -
220.000-Social Security	\$ 14,859	\$ 17,659	\$ 7,341	\$ 22,200	\$ 14,859	\$ (7,341)
260.000-Workers Comp insurance	\$ 26,000	\$ 30,000	\$ 12,471	\$ 38,471	\$ 26,000	\$ (12,471)
290.000-Other Employee Benefits	\$ 864	\$ -	\$ -	\$ 864	\$ 864	\$ -
330.000-Professional Services	\$ 9,000	\$ 3,000	\$ 1,247	\$ 10,247	\$ 9,000	\$ (1,247)
430.000-R&M Vehicles and Equipment	\$ 32,250	\$ 31,000	\$ 12,887	\$ 45,137	\$ 32,250	\$ (12,887)
431.000-R&M Buildings and Grounds	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
442.000-Rental of Vehicles or Equipment	\$ -	\$ 1,200	\$ 499	\$ 499	\$ -	\$ (499)
500.000-Training, Conferences, Dues	\$ 4,000	\$ 9,500	\$ 3,949	\$ 7,949	\$ 4,000	\$ (3,949)
530.000-Communications	\$ 2,600	\$ 30,000	\$ 12,471	\$ 15,071	\$ 2,600	\$ (12,471)
610.000-General Supplies	\$ 1,000	\$ 3,500	\$ 1,455	\$ 2,455	\$ 1,000	\$ (1,455)
611.000-Small Tools and Equipment	\$ 1,500	\$ 14,000	\$ 5,820	\$ 7,320	\$ 1,500	\$ (5,820)
612.000-Uniforms	\$ 26,000	\$ 28,000	\$ 11,640	\$ 37,640	\$ 26,000	\$ (11,640)
613.000-Program Supplies	\$ 3,600	\$ 3,500	\$ 1,455	\$ 5,055	\$ 3,600	\$ (1,455)

City of Essex Junction Budget (Estimated)

July 1, 2021 - June 30, 2022 (FY22)

750.000-Machinery and Equipment	\$ 17,500	\$ 6,500	\$ 2,702	\$ 20,202	\$ 17,500	\$ (2,702)
920.000-Transfer between funds (capital)	\$ 108,600	\$ 195,000	\$ 81,062	\$ 189,662	\$ 108,600	\$ (81,062)
Total Expenditure	\$ 460,623	\$ 603,700	\$ 250,958	\$ 711,581	\$ 460,623	\$ (250,958)

110-18-10 - Health and Human Services

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
330.000-Professional Services	\$ -	\$ 17,205	\$ 7,152	\$ 7,152	\$ 8,500	\$ 1,348
500.000-Training, Conferences, Dues	\$ -	\$ 100	\$ 42	\$ 42	\$ -	\$ (42)
530.000-Communications	\$ -	\$ 780	\$ 324	\$ 324	\$ -	\$ (324)
800.100-Human Service Grants	\$ -	\$ 159,261	\$ 66,205	\$ 66,205	\$ -	\$ (66,205)
800.106-Essex Rescue	\$ 1,500	\$ 76,300	\$ 31,718	\$ 33,218	\$ 37,387	\$ 4,169
800.107-Essex Jct. Cemetery Association	\$ -	\$ 5,000	\$ 2,079	\$ 2,079	\$ -	\$ (2,079)
800.108-E.C. Historical Museum	\$ -	\$ 3,600	\$ 1,497	\$ 1,497	\$ -	\$ (1,497)
Total Expenditure	\$ 1,500	\$ 262,246	\$ 109,016	\$ 110,516	\$ 45,887	\$ (64,629)

110-14-10 - Information Technology

Revenues	Village	Town	City (estimated)
Contribution from Village WWTF	\$ -	\$ 14,000	\$ 14,000
Total Revenues	\$ -	\$ 14,000	\$ 14,000

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
110.000-Regular Salaries	\$ -	\$ 205,799	\$ 85,551	\$ 85,551	\$ -	\$ (85,551)
210.000-Group Insurance	\$ -	\$ 70,580	\$ 29,340	\$ 29,340	\$ -	\$ (29,340)
220.000-Social Security	\$ -	\$ 15,985	\$ 6,645	\$ 6,645	\$ -	\$ (6,645)
230.000-Retirement	\$ -	\$ 19,406	\$ 8,067	\$ 8,067	\$ -	\$ (8,067)
290.000-Other Employee Benefits	\$ -	\$ 900	\$ 374	\$ 374	\$ -	\$ (374)
330.000-Professional Services	\$ -	\$ 8,500	\$ 3,533	\$ 3,533	\$ 95,000	\$ 91,467
432.000-R&M Technology	\$ -	\$ 8,000	\$ 3,326	\$ 3,326	\$ 5,000	\$ 1,674
500.000-Training, Conferences, Dues	\$ -	\$ 12,700	\$ 5,279	\$ 5,279	\$ -	\$ (5,279)
505.000-Technology Subscription, Licenses	\$ -	\$ 51,000	\$ 21,201	\$ 21,201	\$ 25,000	\$ 3,799
580.000-Travel	\$ -	\$ 500	\$ 208	\$ 208	\$ -	\$ (208)
735.000-Technology: Hardware, Software, Equipment	\$ -	\$ 37,500	\$ 15,589	\$ 15,589	\$ 20,000	\$ 4,411
920.000-Transfer between funds (capital)	\$ -	\$ 4,000	\$ 1,663	\$ 1,663	\$ -	\$ (1,663)
Total Expenditure	\$ -	\$ 434,870	\$ 180,775	\$ 180,775	\$ 145,000	\$ (35,775)

210-35-10 - Library

Revenues	Village	Town	City (estimated)
040.802-Inter-Library Loan Grant	\$ -	\$ 1,000	\$ -
090.000-Transfer between Town/Village	\$ 15,000	\$ -	\$ -
098.000-Miscellaneous Revenue	\$ 500	\$ -	\$ 500
Total Revenues	\$ 15,500	\$ 1,000	\$ 500

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
110.000-Regular Salaries	\$ 335,788	\$ 189,891	\$ 78,938	\$ 414,726	\$ 335,788	\$ (78,938)
120.000-Part Time Salaries	\$ 113,490	\$ 46,633	\$ 19,385	\$ 132,875	\$ 113,490	\$ (19,385)
210.000-Group Insurance	\$ 134,740	\$ 100,270	\$ 41,682	\$ 176,422	\$ 134,740	\$ (41,682)
220.000-Social Security	\$ 34,532	\$ 18,316	\$ 7,614	\$ 42,146	\$ 34,532	\$ (7,614)
230.000-Retirement	\$ 33,256	\$ 19,280	\$ 8,015	\$ 41,271	\$ 33,256	\$ (8,015)
290.000-Other Employee Benefits	\$ 2,100	\$ 1,200	\$ 499	\$ 2,599	\$ 2,100	\$ (499)
340.000-Technical Services	\$ 4,000	\$ 1,500	\$ 624	\$ 4,624	\$ 4,000	\$ (624)
442.000-Rental of Vehicles or Equipment	\$ 1,900	\$ 1,500	\$ 624	\$ 2,524	\$ 1,900	\$ (624)
500.000-Training, Conferences, Dues	\$ 4,000	\$ 10,150	\$ 4,219	\$ 8,219	\$ 4,000	\$ (4,219)
505.000-Technology Subscription, Licenses	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
540.000-Advertising	\$ 700	\$ -	\$ -	\$ 700	\$ 700	\$ -
560.000-Postage	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
570.000-Other Purchased Services	\$ -	\$ 1,040	\$ 432	\$ 432	\$ -	\$ (432)
610.000-General Supplies	\$ 13,500	\$ 4,300	\$ 1,788	\$ 15,288	\$ 13,500	\$ (1,788)
640.201-Adult Collection	\$ 44,000	\$ 15,200	\$ 6,319	\$ 50,319	\$ 44,000	\$ (6,319)
640.202-Juvenile Collection	\$ 22,000	\$ 7,000	\$ 2,910	\$ 24,910	\$ 22,000	\$ (2,910)

City of Essex Junction Budget (Estimated)

July 1, 2021 - June 30, 2022 (FY22)

651.000-Technology Supplies	\$ -	\$ 2,000	\$ 831	\$ 831	\$ -	\$ (831)
735.000-Technology: Hardware, Software, Equipment	\$ 8,000	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -
750.000-Machinery and Equipment	\$ 7,500	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -
830.000-Regular Programs	\$ -	\$ 600	\$ 249	\$ 249	\$ -	\$ (249)
840.201-Adult Programs	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
840.202-Childrens Programs	\$ 4,500	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ -
845.000-Employee/Volunteer Recognition	\$ 800	\$ -	\$ -	\$ 800	\$ 800	\$ -
900.000-Transfer between Town/Village	\$ -	\$ 15,000	\$ 6,236	\$ 6,236	\$ -	\$ (6,236)
Total Expenditure	\$ 778,306	\$ 433,880	\$ 180,364	\$ 958,670	\$ 778,306	\$ (180,364)

Police

Revenues	Village	Town	City		Increase/ (Savings)
			(estimated)		
020.018-Special Police Services	\$ -	\$ 60,000	\$ 28,800		
020.019-VIN Verifications	\$ -	\$ 200	\$ 96		
099.000-Use of Fund Balance	\$ -	\$ 2,000	\$ 960		
Total Revenues	\$ -	\$ 62,200	\$ 29,856		

Expenditure	Village	Town	Village	Total Village	City (estimated)	Increase/ (Savings)
			Portion of Town	Outlay		
110-20-10 - Police, Operating	\$ -	\$ 4,722,866	\$ 1,963,295	\$ 1,963,295	\$ 2,266,976	\$ 303,680
110-20-15 - Police, Animal Control	\$ -	\$ 39,917	\$ 16,593	\$ 16,593	\$ 19,160	\$ 2,567
110-41-13 - Police, Buildings - Police Station	\$ -	\$ 89,100	\$ 37,039	\$ 37,039	\$ 42,768	\$ 5,729
Police, Workers Comp insurance	\$ -	\$ 153,563	\$ 63,836	\$ 63,836	\$ 73,710	\$ 9,874
Police, Property & Casualty insurance	\$ -	\$ 55,600	\$ 23,113	\$ 23,113	\$ 26,688	\$ 3,575
Police, Legal	\$ -	\$ 20,000	\$ 8,314	\$ 8,314	\$ 9,600	\$ 1,286
Police, Indirect Expenses	\$ -	\$ -	\$ -	\$ -	\$ 85,362	\$ 85,362
Total Expenditure	\$ -	\$ 5,081,046	\$ 2,112,191	\$ 2,112,191	\$ 2,524,264	\$ 412,073

210-40-12 - Public Works, Highways (& Town Public Works, Administration)

Revenues	Village	Town	City		Increase/ (Savings)
			(estimated)		
020.011-Sale of Public Works Specs	\$ -	\$ 1,400	\$ -		
042.006-State Aid to Highways	\$ -	\$ 260,000	\$ 130,000		
090.000-Transfer between Town/Village	\$ 1,392,627	\$ -	\$ -		
098.000-Miscellaneous Revenue	\$ 4,000	\$ -	\$ 4,000		
099.000-Use of Fund Balance	\$ -	\$ 2,500	\$ -		
Total Revenues	\$ 1,396,627	\$ 263,900	\$ 134,000		

Expenditure	Village	Town	Village	Total Village	City (estimated)	Increase/ (Savings)
			Portion of Town	Outlay		
110.000-Regular Salaries	\$ 196,303	\$ 808,941	\$ 336,277	\$ 336,277	\$ 196,303	\$ (139,974)
120.000-Part Time Salaries	\$ 29,614	\$ 15,963	\$ 6,636	\$ 6,636	\$ 29,614	\$ 22,978
130.000-Overtime	\$ 17,418	\$ 106,815	\$ 44,403	\$ 44,403	\$ 17,418	\$ (26,985)
210.000-Group Insurance	\$ 87,740	\$ 256,660	\$ 106,694	\$ 106,694	\$ 87,740	\$ (18,954)
220.000-Social Security	\$ 18,705	\$ 64,734	\$ 26,910	\$ 26,910	\$ 18,705	\$ (8,205)
230.000-Retirement	\$ 19,632	\$ 80,807	\$ 33,591	\$ 33,591	\$ 19,632	\$ (13,959)
250.000-Unemployment Insurance	\$ 375	\$ -	\$ -	\$ -	\$ 375	\$ 375
260.000-Workers Comp insurance	\$ 18,350	\$ -	\$ -	\$ -	\$ 18,350	\$ 18,350
290.000-Other Employee Benefits	\$ 1,190	\$ 3,675	\$ 1,528	\$ 1,528	\$ 1,190	\$ (338)
330.000-Professional Services	\$ 17,000	\$ 9,450	\$ 3,928	\$ 3,928	\$ 17,000	\$ 13,072
331.000-Landfill Monitoring	\$ -	\$ 19,000	\$ 7,898	\$ 7,898	\$ -	\$ (7,898)
410.000-Water and Sewer Charges	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
422.000-Snow Removal	\$ 20,000	\$ 31,500	\$ 13,095	\$ 13,095	\$ 20,000	\$ 6,905
425.000-Trash Removal	\$ 9,000	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000
430.000-R&M Vehicles and Equipment	\$ 32,000	\$ 100,000	\$ 41,570	\$ 41,570	\$ 32,000	\$ (9,570)
431.000-R&M Buildings and Grounds	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
441.000-Rental of Land or Buildings	\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000	\$ 13,000
442.000-Rental of Vehicles or Equipment	\$ 3,000	\$ 15,500	\$ 6,443	\$ 6,443	\$ 3,000	\$ (3,443)
451.000-Summer Construction Services	\$ 270,000	\$ 349,800	\$ 145,412	\$ 145,412	\$ 270,000	\$ 124,588
500.000-Training, Conferences, Dues	\$ 1,000	\$ 8,750	\$ 3,637	\$ 3,637	\$ 1,000	\$ (2,637)
520.000-Insurance	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000
521.000-Insurance Deductibles	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
530.000-Communications	\$ 4,000	\$ 18,840	\$ 7,832	\$ 7,832	\$ 4,000	\$ (3,832)
540.000-Advertising	\$ 500	\$ 1,800	\$ 748	\$ 748	\$ 500	\$ (248)

City of Essex Junction Budget (Estimated)

July 1, 2021 - June 30, 2022 (FY22)

570.000-Other Purchased Services	\$ -	\$ 6,225	\$ 2,588	\$ 2,588	\$ -	\$ (2,588)
571.000-Streetscape Maintenance	\$ 18,500	\$ 17,950	\$ 7,462	\$ 7,462	\$ 18,500	\$ 11,038
572.000-Traffic Control	\$ 17,000	\$ 44,250	\$ 18,395	\$ 18,395	\$ 17,000	\$ (1,395)
573.000-Sidewalk and Curb Maintenance	\$ 6,000	\$ 27,000	\$ 11,224	\$ 11,224	\$ 6,000	\$ (5,224)
574.000-Bridges	\$ -	\$ 500	\$ 208	\$ 208	\$ -	\$ (208)
575.000-Storm Sewer Maintenance	\$ 20,000	\$ 136,500	\$ 56,743	\$ 56,743	\$ 20,000	\$ (36,743)
580.000-Travel	\$ -	\$ 3,000	\$ 1,247	\$ 1,247	\$ -	\$ (1,247)
600.000-Salt, Sand and Gravel	\$ 135,000	\$ 227,000	\$ 94,364	\$ 94,364	\$ 135,000	\$ 40,636
605.000-Summer Construction Supplies	\$ 24,000	\$ 73,280	\$ 30,462	\$ 30,462	\$ 24,000	\$ (6,462)
610.000-General Supplies	\$ 30,000	\$ 8,900	\$ 3,700	\$ 3,700	\$ 30,000	\$ 26,300
610.200-Streetlight Supplies	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
612.000-Uniforms	\$ 6,500	\$ 12,415	\$ 5,161	\$ 5,161	\$ 6,500	\$ 1,339
621.000-Natural Gas/Heating	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000
622.000-Electricity	\$ 4,200	\$ -	\$ -	\$ -	\$ 4,200	\$ 4,200
622.200-Streetlight Electricity	\$ 134,000	\$ 98,000	\$ 40,739	\$ 40,739	\$ 134,000	\$ 93,261
626.000-Gasoline	\$ 38,000	\$ -	\$ -	\$ -	\$ 38,000	\$ 38,000
750.000-Machinery and Equipment	\$ 7,000	\$ 9,000	\$ 3,741	\$ 3,741	\$ 7,000	\$ 3,259
810.112-Tree Advisory Committee	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
900.000-Transfer between Town/Village	\$ -	\$ 1,392,627	\$ 578,915	\$ 578,915	\$ -	\$ (578,915)
920.000-Transfer between funds (capital)	\$ 140,100	\$ 190,000	\$ 78,983	\$ 78,983	\$ 140,100	\$ 61,117
Total Expenditure	\$ 1,392,627	\$ 4,138,882	\$ 1,720,533	\$ 1,720,533	\$ 1,392,627	\$ (327,906)

210-30-10 - Recreation & Parks, Administration

Revenues	Village	Town	City (estimated)
020.000-Charges for Services	\$ 15,000	\$ -	\$ 15,000
090.000-Transfer between Town/Village	\$ 12,000	\$ -	\$ -
Total Revenues	\$ 27,000	\$ -	\$ 15,000

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
110.000-Regular Salaries	\$ 264,146	\$ 189,185	\$ 78,644	\$ 342,790	\$ 316,146	\$ (26,644)
130.000-Overtime	\$ -	\$ 2,000	\$ 831	\$ 831	\$ -	\$ (831)
210.000-Group Insurance	\$ 118,163	\$ 82,622	\$ 34,346	\$ 152,509	\$ 151,163	\$ (1,346)
220.000-Social Security	\$ 20,308	\$ 14,802	\$ 6,153	\$ 26,461	\$ 24,286	\$ (2,175)
230.000-Retirement	\$ 26,415	\$ 19,349	\$ 8,043	\$ 34,458	\$ 31,615	\$ (2,843)
290.000-Other Employee Benefits	\$ 1,312	\$ 900	\$ 374	\$ 1,686	\$ 1,662	\$ (24)
330.000-Professional Services	\$ 18,622	\$ 26,000	\$ 10,808	\$ 29,430	\$ 18,622	\$ (10,808)
500.000-Training, Conferences, Dues	\$ 8,147	\$ 4,000	\$ 1,663	\$ 9,810	\$ 8,147	\$ (1,663)
505.000-Technology Subscription, Licenses	\$ 4,440	\$ 7,600	\$ 3,159	\$ 7,599	\$ 4,440	\$ (3,159)
530.000-Communications	\$ 9,831	\$ 800	\$ 333	\$ 10,164	\$ 9,831	\$ (333)
540.000-Advertising	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
580.000-Travel	\$ -	\$ 2,000	\$ 831	\$ 831	\$ -	\$ (831)
610.000-General Supplies	\$ 5,000	\$ 300	\$ 125	\$ 5,125	\$ 5,000	\$ (125)
735.000-Technology: Hardware, Software, Equipment	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
832.000-Scholarships	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
850.000-Community Events and Celebrations	\$ -	\$ 7,500	\$ 3,118	\$ 3,118	\$ 7,500	\$ 4,382
Total Expenditure	\$ 489,384	\$ 357,058	\$ 148,429	\$ 637,813	\$ 591,412	\$ (46,401)

210-30-12 - Recreation & Parks, Parks and Facilities (& Town Pool) [Note: the Village pool is in the Enterprise Fund; not the General Fund]

Revenues	Village	Town	City (estimated)
020.303-Pool Fees	\$ -	\$ 50,000	\$ -
020.308-Facility & Field Rental	\$ -	\$ 9,000	\$ -
020.309-Indian Brook Fees	\$ -	\$ 50,000	\$ -
098.000-Miscellaneous Revenue	\$ -	\$ 5,000	\$ -
Total Revenues	\$ -	\$ 114,000	\$ -

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
110.000-Regular Salaries	\$ 109,856	\$ 102,077	\$ 42,433	\$ 152,289	\$ 109,856	\$ (42,433)
120.000-Part Time Salaries	\$ 25,240	\$ 170,801	\$ 71,002	\$ 96,242	\$ 25,240	\$ (71,002)
130.000-Overtime	\$ -	\$ 2,481	\$ 1,031	\$ 1,031	\$ -	\$ (1,031)
210.000-Group Insurance	\$ 35,851	\$ 44,170	\$ 18,361	\$ 54,212	\$ 35,851	\$ (18,361)
220.000-Social Security	\$ 10,389	\$ 21,179	\$ 8,804	\$ 19,193	\$ 10,389	\$ (8,804)

City of Essex Junction Budget (Estimated)

July 1, 2021 - June 30, 2022 (FY22)

230.000-Retirement	\$ 10,985	\$ 10,686	\$ 4,442	\$ 15,427	\$ 10,985	\$ (4,442)
290.000-Other Employee Benefits	\$ 700	\$ 600	\$ 249	\$ 949	\$ 700	\$ (249)
330.000-Professional Services	\$ 5,300	\$ -	\$ -	\$ 5,300	\$ 5,300	\$ -
430.000-R&M Vehicles and Equipment	\$ -	\$ 11,000	\$ 4,573	\$ 4,573	\$ -	\$ (4,573)
431.000-R&M Buildings and Grounds	\$ 12,559	\$ 46,000	\$ 19,122	\$ 31,681	\$ 12,559	\$ (19,122)
441.000-Rental of Land or Buildings	\$ 500	\$ -	\$ -	\$ 500	\$ 500	\$ -
442.000-Rental of Vehicles or Equipment	\$ 2,160	\$ 350	\$ 145	\$ 2,305	\$ 2,160	\$ (145)
500.000-Training, Conferences, Dues	\$ 4,098	\$ 3,050	\$ 1,268	\$ 5,366	\$ 4,098	\$ (1,268)
530.000-Communications	\$ -	\$ 5,200	\$ 2,162	\$ 2,162	\$ -	\$ (2,162)
570.000-Other Purchased Services	\$ -	\$ 13,300	\$ 5,529	\$ 5,529	\$ -	\$ (5,529)
610.000-General Supplies	\$ 18,632	\$ 15,000	\$ 6,236	\$ 24,868	\$ 18,632	\$ (6,236)
611.000-Small Tools and Equipment	\$ -	\$ 3,950	\$ 1,642	\$ 1,642	\$ -	\$ (1,642)
612.000-Uniforms	\$ -	\$ 3,300	\$ 1,372	\$ 1,372	\$ -	\$ (1,372)
622.000-Electricity	\$ -	\$ 13,000	\$ 5,404	\$ 5,404	\$ -	\$ (5,404)
920.000-Transfer between funds (capital)	\$ -	\$ 28,000	\$ 11,640	\$ 11,640	\$ -	\$ (11,640)
Total Expenditure	\$ 236,270	\$ 494,144	\$ 205,416	\$ 441,686	\$ 236,270	\$ (205,416)

110-30-13 - Senior Activities

Expenditure	Village	Town	Village	Total Village	City (estimated)	Increase/
110.000-Regular Salaries	\$ -	\$ 47,086	\$ 19,574	\$ 19,574	\$ 44,907	\$ 25,334
120.000-Part Time Salaries	\$ -	\$ 79,213	\$ 32,929	\$ 32,929	\$ 29,400	\$ (3,529)
210.000-Group Insurance	\$ -	\$ 29,835	\$ 12,402	\$ 12,402	\$ 22,000	\$ 9,598
220.000-Social Security	\$ -	\$ 9,629	\$ 4,003	\$ 4,003	\$ 5,685	\$ 1,682
230.000-Retirement	\$ -	\$ 7,520	\$ 3,126	\$ 3,126	\$ 4,491	\$ 1,365
290.000-Other Employee Benefits	\$ -	\$ 300	\$ 125	\$ 125	\$ 350	\$ 225
430.000-R&M Vehicles and Equipment	\$ -	\$ 10,000	\$ 4,157	\$ 4,157	\$ 2,500	\$ (1,657)
530.000-Communications	\$ -	\$ 1,500	\$ 624	\$ 624	\$ 1,000	\$ 376
560.000-Postage	\$ -	\$ 700	\$ 291	\$ 291	\$ 700	\$ 409
570.000-Other Purchased Services	\$ -	\$ 1,000	\$ 416	\$ 416	\$ -	\$ (416)
610.000-General Supplies	\$ -	\$ 400	\$ 166	\$ 166	\$ 500	\$ 334
626.000-Gasoline	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
920.000-Transfer between funds (capital)	\$ -	\$ 4,000	\$ 1,663	\$ 1,663	\$ -	\$ (1,663)
Total Expenditure	\$ -	\$ 191,183	\$ 79,475	\$ 79,475	\$ 114,032	\$ 34,558

210-40-13 - Stormwater

Revenues	Village	Town	City (estimated)
020.016-Stormwater Management Fee	\$ -	\$ 100	\$ -
090.000-Transfer between Town/Village	\$ 76,253	\$ -	\$ -
Total Revenues	\$ 76,253	\$ 100	\$ -

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
110.000-Regular Salaries	\$ 48,979	\$ 117,633	\$ 48,900	\$ 48,900	\$ 48,979	\$ 79
120.000-Part Time Salaries	\$ -	\$ 14,904	\$ 6,196	\$ 6,196	\$ -	\$ (6,196)
130.000-Overtime	\$ -	\$ 1,175	\$ 488	\$ 488	\$ -	\$ (488)
210.000-Group Insurance	\$ 15,144	\$ 27,112	\$ 11,270	\$ 11,270	\$ 15,144	\$ 3,874
220.000-Social Security	\$ 3,761	\$ 10,744	\$ 4,466	\$ 4,466	\$ 3,761	\$ (705)
230.000-Retirement	\$ 4,898	\$ 11,666	\$ 4,850	\$ 4,850	\$ 4,898	\$ 48
250.000-Unemployment Insurance	\$ 35	\$ -	\$ -	\$ -	\$ 35	\$ 35
260.000-Workers Comp insurance	\$ 3,250	\$ -	\$ -	\$ -	\$ 3,250	\$ 3,250
290.000-Other Employee Benefits	\$ 186	\$ 465	\$ 193	\$ 193	\$ 186	\$ (7)
330.000-Professional Services	\$ -	\$ 20,000	\$ 8,314	\$ 8,314	\$ 11,000	\$ 2,686
451.000-Summer Construction Services	\$ -	\$ 16,000	\$ 6,651	\$ 6,651	\$ 10,000	\$ 3,349
510.000-Permits, Licenses, Registrations	\$ -	\$ 32,500	\$ 13,510	\$ 13,510	\$ 16,250	\$ 2,740
540.000-Advertising	\$ -	\$ 13,000	\$ 5,404	\$ 5,404	\$ 6,000	\$ 596
570.000-Other Purchased Services	\$ -	\$ 12,000	\$ 4,988	\$ 4,988	\$ 6,000	\$ 1,012
580.000-Travel	\$ -	\$ 5,700	\$ 2,369	\$ 2,369	\$ 2,000	\$ (369)
900.000-Transfer between Town/Village	\$ -	\$ 76,553	\$ 31,823	\$ 31,823	\$ -	\$ (31,823)
Total Expenditure	\$ 76,253	\$ 359,452	\$ 149,424	\$ 149,424	\$ 127,503	\$ (21,921)

210-90-00 - Transfers and Misc

Expenditure	Village	Town	Village Portion of Town	Total Village Outlay	City (estimated)	Increase/ (Savings)
750.000-Machinery and Equipment	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -

City of Essex Junction Budget (Estimated)

July 1, 2021 - June 30, 2022 (FY22)

920.000-Transfer between funds (capital)												
Capital Transfer	\$	462,248	\$	-	\$	-	\$	462,248	\$	462,248	\$	-
Buildings Transfer	\$	75,000	\$	-	\$	-	\$	75,000	\$	75,000	\$	-
EJRP Capital Transfer	\$	113,580	\$	-	\$	-	\$	113,580	\$	113,580	\$	-
922.000-Contribution to Fund Balance/Reserves	\$	5,000	\$	-	\$	-	\$	5,000	\$	5,000	\$	-
Total Expenditure	\$	695,828	\$	-	\$	-	\$	695,828	\$	695,828	\$	-

	<u>Village</u>	<u>Town</u>	<u>City</u> <u>(estimated)</u>
Total Revenue	\$ 5,641,278	\$ 15,926,128	\$ 9,981,551
Total Expenditure	\$ 5,641,278	\$ 15,926,128	\$ 9,981,552