

LIST OF AGENDA AMENDMENTS AND HANDOUTS
VILLAGE OF ESSEX JUNCTION TRUSTEES
REGULAR MEETING AGENDA
APRIL 28, 2020

AGENDA ADDITIONS/CHANGES

- 5b. Approve Annual Meeting Warning
- ~~5b.~~ 5c. Approve street vending permit for Mr. Ding-a-ling Ice Cream (tabled 04/14/2020)
- ~~5c.~~ 5d. Approve Lamoille Street Waterline and Roadway Improvements bid
- ~~5d.~~ 5e. Discuss how to help local businesses

ADDITIONAL HANDOUTS

- 5a. Budget handouts for update on Village Annual Meeting
- 5b. Memo and Annual Warning

Village of Essex Junction - General Fund Budget Summary
Fiscal Year 2021

	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY20 Estimated	FY21 Budget Proposal
Revenues						
1 Property Taxes	3,283,591	3,423,606	3,423,627	3,556,422	3,556,481	3,670,039
2 PILOT Payments	12,094	7,000	11,220	11,200	11,200	11,200
3 Licenses and Permits	29,925	58,000	16,318	35,000	18,000	25,000
4 Funding from Town of Essex	1,136,449	1,160,126	1,160,126	1,259,376	1,295,177	1,341,811
5 Intergovernmental Revenues	1,020	1,500	2,903	1,000	1,000	1,000
6 Funding from Enterprise Funds	232,370	235,035	235,035	269,995	269,995	286,684
7 Miscellaneous	87,460	43,020	71,464	7,020	148,020	7,020
8 Fees for Service	27,333	26,400	26,930	24,900	24,900	24,900
9 Total General Fund Revenues	4,810,241	4,954,687	4,947,622	5,164,913	5,324,773	5,367,655
10						
Expenditures						
12 Administration	471,850	467,906	530,688	465,314	463,271	486,997
13 Buildings	209,668	205,196	196,413	240,375	240,375	253,191
14 Community Development	215,201	243,310	217,065	245,294	228,846	251,288
15 Debt Service	315,009	317,983	317,983	313,560	313,560	202,734
16 Economic Development	81,967	118,429	70,001	50,350	34,447	49,500
17 Finance	87,264	79,835	88,892	160,503	170,686	181,414
18 Fire	326,765	331,369	332,296	351,860	350,667	346,880
19 Highways	1,097,992	1,145,126	1,214,370	1,182,376	1,218,177	1,264,811
20 Library	655,585	703,635	684,070	731,684	725,600	751,850
21 Misc. Grants	20,010	-	11,788	-	141,000	-
22 Recreation	591,042	634,823	640,424	657,867	657,800	690,879
23 Transfers	769,858	707,075	707,075	765,730	740,235	888,110
24 Total General Fund Expenditures	4,842,212	4,954,687	5,011,064	5,164,913	5,284,664	5,367,655



VILLAGE OF ESSEX JUNCTION

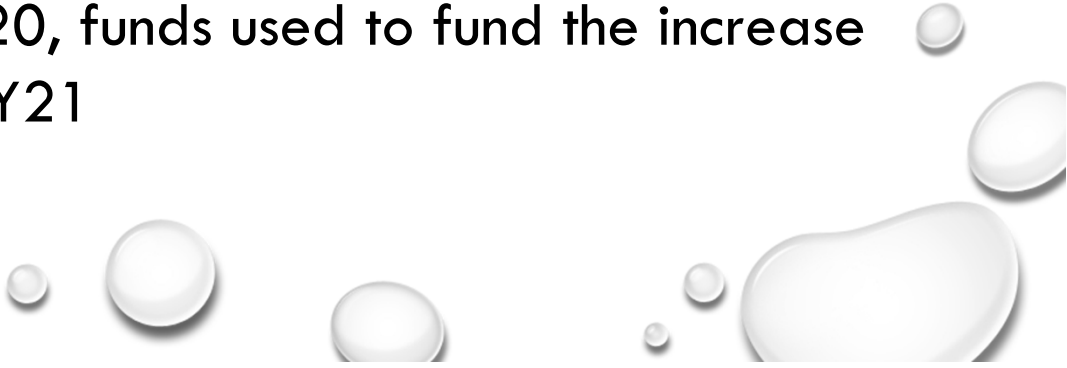
FY 21 BUDGET PUBLIC HEARING





General Fund

Highlights

- Staffing remains stable; rising cost of health insurance partially mitigated by new provider
 - Continue with FY20 budget initiatives
 - Aligned Highway Budgets
 - Specific Buildings Budget
 - First full year of Recreation co-location
 - Pool debt retired in FY20, funds used to fund the increase to capital transfers in FY21
- 

Summary Budget Change by Fund

Fund	FY20 Budget	FY21 Budget	% Change
General Fund	\$5,164,913	\$5,367,655	3.93%
EJRP Program Fund	\$1,912,034	\$1,947,162	1.84%
Water Fund	\$4,035,564	\$4,144,010	2.66%
WWTF Fund	\$2,074,246	\$2,187,312	5.45%
Sanitation Fund	\$542,654	\$568,048	4.68%

Summary Capital Funds

Capital Fund	Proposed Spending	Notes
Capital Reserve	\$541,025	Lamoille Water Line
Rolling Stock	\$156,195	Debt Payments, Sidewalk Plow
EJRP Capital	\$112,455	Resurfacing, equipment, facilities, pool, and landscaping work planned
Water Capital	\$307,354	Lamoille Water Line and Debt Payments
WWTF Capital	\$251,457	Debt Payments
Sanitation Capital	\$152,000	Manhole Rehab, Debt Payments, Pump Station Evaluation
Total	\$1,383,686	

Summary General Fund

Fund	FY20 Budget	FY21 Budget	\$ Change
General Fund	\$5,164,913	\$5,367,655	\$202,742

Contributing Factor	Amount	Notes
Salaries & Benefits	\$84,444	Salaries, Insurances, Retirement, SS Tax, Unemployment, WC
Paving	\$45,800	Includes additional FY20 authorization
Professional & Purchased Services	\$20,600	EJRP Communications, ComDev for LDC update, PW for Line Striping
Maintenance	\$16,540	Buildings, Vehicles, Cleaning
Capital Transfers	\$122,380	
Debt Reduction	(\$107,843)	
Legal	\$5,000	
Equipment	\$5,000	
Other	\$10,821	

Estimated Tax Impact

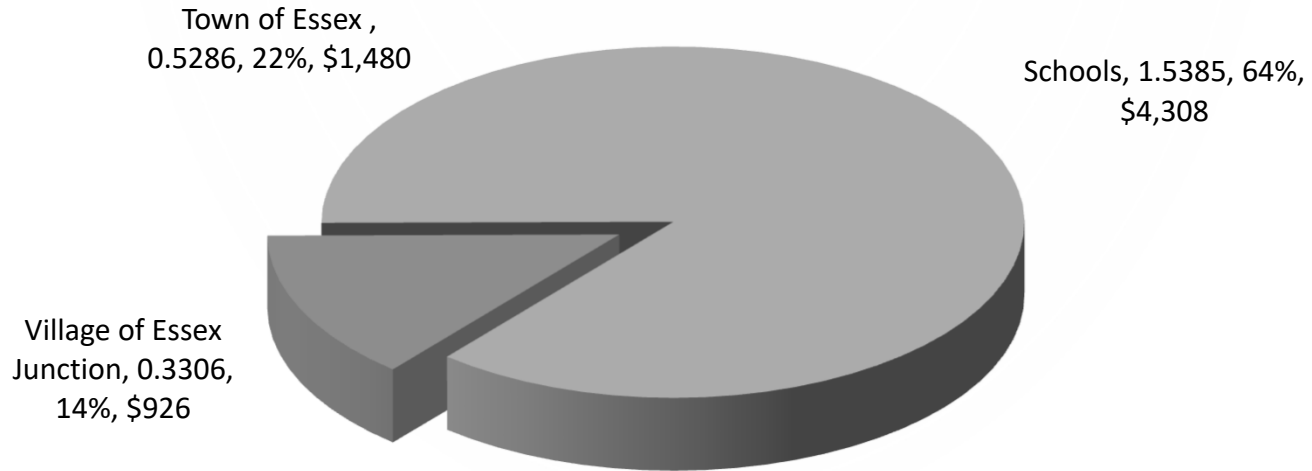
Tax Appropriation	FY20 Budget	FY21 Estimated	Change
Dollar Amount	\$3,556,422	\$3,670,039	3.19%
Tax Rate	\$0.3206	\$0.3278	2.26%

Estimated tax increase to a \$280,000 Village home is \$20.28

The tax rate increase is less than the budget increase because:

1. Other revenue sources have increased. Funding from the Town of Essex, which pays for the Highway and Stormwater budgets increased \$82,435. Funding from the Enterprise Funds which pay a portion of toward Administrative costs increased \$16,689. Anticipated zoning fees has decreased \$10,000.
2. A small estimated increase in the grant list of 0.93% in all properties except Global Foundries. This is equal to the average increase over the past 7 years.

FY20 Village of Essex Junction Homestead Tax Rates Totalling \$2.3977 and Tax Amount on \$280,000 assessed value Home



Taxes on average home = \$6,714

Summary Budget Change by Fund

Fund	FY20 Budget	FY21 Budget	% Change
General Fund	\$5,164,913	\$5,367,655	3.93%
EJRP Program Fund	\$1,912,034	\$1,947,162	1.84%
Water Fund	\$4,035,564	\$4,144,010	2.66%
WWTF Fund	\$2,074,246	\$2,187,312	5.45%
Sanitation Fund	\$542,654	\$568,048	4.68%

Estimated Utility Rate Changes

Utility Charges Comparison				
<i>Property using 120 gallons/Day</i>				
	FY20	FY21	\$ Change	% Change
Water				
Fixed Charge	\$ 107.44	\$ 115.64	\$ 8.20	7.09%
Usage (120 Gal/day, 5840 c.f./yr)	\$ 109.79	\$ 115.63	\$ 5.84	5.05%
Total	\$ 217.23	\$ 231.27	\$ 14.04	6.07%
WWTF				
Fixed Charge	\$ 103.28	\$ 114.76	\$ 11.48	10.00%
Usage (120 Gal/day, 5840 c.f./yr)	\$ 57.23	\$ 61.90	\$ 4.67	7.55%
Total	\$ 160.51	\$ 176.66	\$ 16.15	9.14%
Sanitation				
Fixed Charge	\$ 97.92	\$ 103.36	\$ 5.44	5.26%
Usage (120 Gal/day, 5840 c.f./yr)	\$ 33.29	\$ 34.46	\$ 1.17	3.39%
Total	\$ 131.21	\$ 137.82	\$ 6.61	4.79%
Total All Utility Rates				
	\$ 508.95	\$ 545.75	\$ 36.80	6.74%

Enterprise funds

Challenges

- Wastewater treatment facility is challenged by changing state regulations and unfunded mandates.
- WWTF Village flows have been increasing causing and increase in Village user fees
- WWTF bond payment – the sanitation fund adds \$7,750 annually to fund bond payments which has gradually increased the sanitation rate to the point where it is sufficient to pay the SRF Loan beginning in FY17. We have been able to make this a more gradual increase due to the sale of capacity to Williston.
- Water meter replacement program - this project has not progressed as fast as was anticipated. Completion is now estimated for FY20.

Village of Essex Junction

Table of Contents

Village Budget Summary	1
Revenues (and Estimated Tax Rate)	2
Administration	3
Buildings	4
Community Development	6
Debt	7
Economic Development	8
EJRP	9
Finance	10
Fire	11
Highways & Stormwater	12
Brownell Library	14
Transfers & Misc	15
Grants & Unanticipated	16
Capital Reserve Fund	17
Rolling Stock Fund	18
EJRP Capital Fund	19
Water Fund Capital	20
Sanitation Fund Capital	21
WWTF Fund Capital	22
EJRP Programs Fund	23
Senior Center Fund	26
Water Fund	27
Sanitation Fund	29
WWTF Fund	31

	B	F	H	I	J	K	N	O	P	Q
1	Village of Essex Junction - General Fund Budget Summary									
2										
3										1/29/2020
4	Department Name:	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
5	Revenues									
6	Property Taxes	2,480,854	3,283,591	3,423,606	3,423,627	3,556,422		3,670,039	113,617	3.19%
7	PILOT Payments	9,581	12,094	7,000	11,220	11,200		11,200	-	0.00%
8	Licenses and Permits	60,184	29,925	58,000	16,318	35,000		25,000	(10,000)	-28.57%
9	Funding from Town of Essex	1,074,994	1,136,449	1,160,126	1,160,126	1,259,376 *		1,341,811	82,435	6.55%
10	Intergovernmental Revenues	1,590	1,020	1,500	2,903	1,000		1,000	-	0.00%
11	Funding from Enterprise Funds	284,720	232,370	235,035	235,035	269,995		286,684	16,689	6.18%
12	Miscellaneous	72,715	87,460	43,020	71,464	7,020		7,020	-	0.00%
13	Fees for Service	6,625	27,333	26,400	26,930	24,900		24,900	-	0.00%
14	Total General Fund	3,991,262	4,810,241	4,954,687	4,947,622	5,164,913		5,367,655	202,742	3.93%
15										
16	Expenditures									
17	Administration	601,544	471,850	467,906	530,688	465,314		486,997	21,683	4.66%
18	Buildings	151,531	209,668	205,196	196,413	240,375		253,191	12,816	5.33%
19	Community Development	210,328	215,201	243,310	217,065	245,294		251,288	5,994	2.44%
20	Debt Service	199,464	315,009	317,983	317,983	313,560		202,734	(110,826)	-35.34%
21	Economic Development	80,657	81,967	118,429	70,001	50,350		49,500	(850)	-1.69%
22	Finance	63,011	87,264	79,835	88,892	160,503		181,414	20,911	13.03%
23	Fire	277,460	326,765	331,369	332,296	351,860		346,880	(4,980)	-1.42%
24	Highways	1,013,539	1,097,992	1,145,126	1,214,370	1,182,376 *		1,264,811	82,435	6.97%
25	Library	643,639	655,585	703,635	684,070	731,684		751,850	20,166	2.76%
26	Misc. Grants	60,469	20,010	-	11,788	-		-	-	n/a
27	Recreation	-	591,042	634,823	640,424	657,867		690,879	33,012	5.02%
28	Transfers	616,585	769,858	707,075	707,075	765,730		888,110	122,380	15.98%
29	Total General Fund	3,918,227	4,842,212	4,954,687	5,011,064	5,164,913		5,367,655	202,742	3.93%
30										
31										
32	* The FY20 Town budget included an additional \$35,801 to the Village for paving increasing the overall Village Highway expense and the Funding from Town of Essex									
33	Lines; this was added at Town Meeting which was too late to amend the Village budget. These amounts have been included in the base used for FY21 budget, inflating									
34	the percentage increase									
35										

	A	B	F	H	I	J	K	N	O	P	Q
1	GENERAL FUND REVENUES FY21										
2											1/29/2020
3	Account Number:	Department Name:	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposed	Dollar Change from Prior Year	Percent Change from Prior Year	
4	210-31101.000	Property Taxes	2,480,854	3,283,591	3,423,606	3,423,627	3,556,422	3,670,039	113,617	3.19%	
5	210-33546.000	State for Pilot & Current Use	4,301	5,362	2,000	4,478	4,500	4,500	-	0.00%	
6	210-33582.000	Essex Town Library Contribution	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%	
7	210-33582.001	Essex Town pmt for Stormwater	59,352	61,460	64,367	64,367	69,047	71,851	2,804	4.06%	
8	210-33582.002	Essex Town pmt for Highway Dept	1,000,642	1,059,989	1,080,759	1,080,759	1,113,329	1,192,960	79,631	7.15%	
9	210-33582.003	Essex Town Recreation Contribution	-	-	-	-	12,000	12,000	-	0.00%	
10		Essex Town pmt for Clerk	-	-	-	-	50,000	50,000	-	0.00%	
11	210-34130.000	License & Zoning Fees	60,184	29,925	58,000	16,318	35,000	25,000	(10,000)	-28.57%	
12	210-34131.000	Whitcomb Farm Solar Pilot	5,280	6,733	5,000	6,742	6,700	6,700	-	0.00%	
13	210-34221.000	Misc. Fire Receipts	-	5	20	950	20	20	-	0.00%	
14	210-35130.000	State District Court Fines	1,590	1,020	1,500	2,903	1,000	1,000	-	0.00%	
15	210-36102.000	Interest Earnings	2,225	2,805	2,000	4,150	2,500	2,500	-	0.00%	
16	210-36201.000	Parking Space Fees	4,400	4,800	2,400	4,400	2,400	2,400	-	0.00%	
17	210-36202.000	Lincoln Hall Rentals	-	-	-	1	-	-	-	n/a	
18	210-36400.000	Block Party Donations	2,500	575	1,500	1,650	500	500	-	0.00%	
19	210-36603.000	Misc. Receipts	2,804	2,972	2,000	2,539	2,000	2,000	-	0.00%	
20	210-36605.000	Misc. Highway Receipts	4,091	5,722	4,000	4,157	4,000	4,000	-	0.00%	
21	210-36606.000	Misc. Library Receipts	712	694	500	678	500	500	-	0.00%	
22	210-36606.010	EJRP Non-Resident Fees	-	19,728	22,000	18,379	20,000	20,000	-	0.00%	
23	210-39154.000	Service Fee - Water	113,888	92,948	94,014	94,014	107,998	114,674	6,676	6.18%	
24	210-39155.000	Service Fee - WWTF	56,944	46,474	47,007	47,007	53,999	57,337	3,338	6.18%	
25	210-39156.000	Service Fee - Sanitation	113,888	92,948	94,014	94,014	107,998	114,674	6,676	6.18%	
26	210-39501.000	Misc. Grants/Donations	59,562	15,182	-	24,123	-	-	-	n/a	
27		Unrestricted Fund Balance	-	60,000	35,000	35,000	-	-	-	n/a	
28		Lost Book Revenue	3,046	2,309	-	2,368	-	-	-	n/a	
29		Farmers Market Reimb.	-	-	-	-	-	-	-	n/a	
30	Total		3,991,262	4,810,241	4,954,687	4,947,622	5,164,913	5,367,655	202,742	3.93%	
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											

Tax Rate Calculation

FY20

FY21

Grand List

11,134,240

11,230,374

0.863%

GF Real Estate

797,280

797,280

0.000%

Non-GF Real Estate

10,336,960

10,433,094

0.930%

Tax Stabilization Reduction

(39,762)

(35,871)

-9.787%

Total Grand List for Tax rate

11,094,478

11,194,503

0.902%

Tax Appropriation

3,556,422

3,670,039

3.195%

Village Tax Rate

0.3206

0.3278

2.259%

\$ change in rate

0.0072

average tax cost - \$280k

897.68

917.96

20.28

	A	B	F	H	I	J	K	N	O	P	Q
1	Administration Department FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4	210-41320.110	Salaries - Regular	289,771	202,163	208,400	245,609	164,294	180,929	16,635	10.13%	
5	210-41320.130	Salaries - Overtime	6,484	6,568	6,500	2,018	-	-	-	n/a	
6	210-41320.140	Salaries - Part Time	18,732	5,944	5,025	4,097	4,798	4,798	-	0.00%	
7	210-41320.150	Manager Contract	64,575	66,835	65,000	65,000	67,200	67,500	300	0.45%	
8	210-41320.152	Shared Employee Expense	-	5,046	25,763	21,593	23,186	24,633	1,447	6.24%	
9	210-41320.210	Health Ins & Other Benefits	64,017	56,702	45,869	72,188	90,186	94,089	3,903	4.33%	
10	210-41320.220	Social Security	25,674	17,602	17,096	21,275	14,382	14,399	17	0.12%	
11	210-41320.230	Retirement	27,835	19,850	20,840	25,498	18,321	20,022	1,701	9.28%	
12	210-41320.291	Health Improv Programs	1,083	860	1,600	45	1,600	-	(1,600)	-100.00%	
13	210-41320.310	Board Member Fees	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%	
14	210-41320.320	Legal Services	17,127	21,485	15,000	20,258	17,000	22,000	5,000	29.41%	
15	210-41320.330	Other Professional Services	-	10,714	1,000	2,442	1,000	1,000	-	0.00%	
16	210-41320.340	Computer Expenses	11,722	8,000	2,220	2,085	2,220	3,824	1,604	72.26%	
17	210-41320.442	Leased Services	4,248	4,317	4,525	4,195	4,000	4,203	203	5.08%	
18	210-41320.500	Training, Conferences, Dues	4,566	2,930	9,300	4,118	6,000	6,000	-	0.00%	
19	210-41320.530	Communications	16,692	16,294	17,968	19,825	22,492	22,500	8	0.04%	
20	210-41320.536	Postage	1,329	367	2,000	2,581	500	500	-	0.00%	
21	210-41320.550	Printing and Advertising	4,273	2,205	5,000	683	3,000	3,000	-	0.00%	
22	210-41320.560	Trustees Expenditures	3,373	3,661	4,000	5,525	4,000	5,500	1,500	37.50%	
23	210-41320.571	Pay & Classification Study	-	10,821	200	-	11,000	200	(10,800)	-98.18%	
24	210-41320.572	Interview Costs				1,729	-	-	-	n/a	
25	210-41320.580	Travel	222	246	300	261	300	300	-	0.00%	
26	210-41320.610	Supplies	4,293	5,257	5,000	4,840	5,000	5,000	-	0.00%	
27	210-41320.820	Elections	2,052	1,282	1,500	1,285	1,500	1,500	-	0.00%	
28	210-41320.835	Holiday Expense/Employee Appreciation	1,290	200	1,300	1,038	835	2,600	1,765	211.38%	
29	210-41320.891	Capital Outlay	1,735	-	-	-	-	-	-	n/a	
30	210-41320.892	Transfer to Town for Benes	27,950	-	-	-	-	-	-	n/a	
31			601,544	471,850	467,906	530,688	465,314	486,997	21,683	4.66%	

	A	B	F	H	I	J	K	O	P	Q
1	Buildings Department FY21 Budget Summary									
2										
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-41941.020	Water/Sewer - 2 Lincoln Street	992	838	1,000	933	1,000	1,000	-	0.00%
5	210-41941.021	Water/Sewer - Brownell Library	837	614	900	704	900	900	-	0.00%
6	210-41941.022	Water/Sewer - Village Fire Station	603	484	610	564	500	500	-	0.00%
7	210-41941.023	Water/Sewer - Park Street School	-	600	575	1,037	650	650	-	0.00%
8	210-41941.026	Water/Sewer - Maple Street Park and Pool	-	5,048	4,296	4,811	5,199	5,200	1	0.02%
9		Water/Sewer Subtotal	2,432	7,584	7,381	8,049	8,249	8,250	1	0.01%
10									-	
11	210-41942.020	Repair & Maintenance Buildings - 2 Lincoln Street	10,825	12,048	11,500	8,509	11,800	11,800	-	0.00%
12	210-41942.021	Repair & Maintenance Buildings - Brownell Library	25,956	24,415	22,625	20,745	24,625	28,625	4,000	16.24%
13	210-41942.022	Repair & Maintenance Buildings - Village Fire Station	11,250	5,037	6,000	5,028	6,000	12,000	6,000	100.00%
14	210-41942.023	Repair & Maintenance Buildings - Park Street School	-	794	600	520	600	600	-	0.00%
15	210-41942.026	Repair & Maintenance Buildings - Maple Street Park and Pool	-	3,600	3,600	3,600	3,600	3,600	-	0.00%
16		Repair & Maintenance Subtotal	48,031	45,894	44,325	38,402	46,625	56,625	10,000	21.45%
17									-	
18	210-41943.020	Contractual Services - 2 Lincoln Street	8,857	8,592	9,000	9,125	9,000	9,000	-	0.00%
19	210-41943.021	Contractual Services - Brownell Library	29,213	30,493	34,000	31,839	34,000	34,000	-	0.00%
20	210-41943.022	Contractual Services - Village Fire Station	-	-	-	-	-	-	-	n/a
21	210-41943.023	Contractual Services - Park Street School	-	-	-	-	-	-	-	n/a
22	210-41943.026	Contractual Services - Maple Street Park and Pool	-	-	-	-	19,200	21,840	2,640	13.75%
23		Contractual Services Subtotal	38,070	39,085	43,000	40,964	62,200	64,840	2,640	4.24%
24									-	
25	210-41944.022	Gasoline - Village Fire Station	3,656	5,001	6,000	6,830	6,000	6,000	-	0.00%
26	210-41944.022	Gasoline - Maple Street Park and Pool	-	3,184	2,923	2,425	3,101	3,101	-	0.00%
27		Gasoline Subtotal	3,656	8,185	8,923	9,255	9,101	9,101	-	0.00%
28									-	

	A	B	F	H	I	J	K	O	P	Q
1	Buildings Department FY21 Budget Summary									
2										
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
29	210-41945.020	Telephone - 2 Lincoln Street	3,562	3,545	3,676	3,249	3,676	3,700	24	0.65%
30	210-41945.021	Telephone - Brownell Library	1,213	1,307	1,200	1,218	1,400	1,500	100	7.14%
31	210-41945.022	Telephone - Village Fire Station	2,115	2,115	2,115	2,115	2,115	2,115	-	0.00%
32	210-41945.023	Telephone - Park Street School	-	-	-	-	2,520	2,550	30	1.19%
33	210-41945.026	Telephone - Maple Street Park and Pool	-	-	-	-	5,340	5,350	10	0.19%
34		Telephone Subtotal	6,890	6,967	6,991	6,582	15,051	15,215	164	1.09%
35									-	
36	210-41946.020	General Supplies - 2 Lincoln Street	2,992	2,402	2,000	1,505	2,000	2,000	-	0.00%
37	210-41946.021	General Supplies - Brownell Library	-	-	-	-	-	-	-	n/a
38	210-41946.022	General Supplies - Village Fire Station	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
39	210-41946.023	General Supplies - Park Street School	-	-	-	-	-	-	-	n/a
40	210-41946.026	General Supplies - Maple Street Park and Pool	-	-	-	-	-	-	-	n/a
41		General Supplies Subtotal	4,992	4,402	4,000	3,505	4,000	4,000	-	0.00%
42									-	
43	210-41947.020	Electricity - 2 Lincoln Street	7,067	6,837	7,500	7,172	7,500	7,500	-	0.00%
44	210-41947.021	Electricity - Brownell Library	14,990	14,255	15,250	13,752	15,000	15,000	-	0.00%
45	210-41947.022	Electricity - Village Fire Station	7,067	6,837	7,300	7,172	7,300	7,300	-	0.00%
46	210-41947.023	Electricity - Park Street School	-	3,525	4,000	3,941	4,000	4,000	-	0.00%
47	210-41947.026	Electricity - Maple Street Park and Pool	-	33,927	29,852	32,982	30,489	30,500	11	0.04%
48		Electricity Subtotal	29,124	65,381	63,902	65,019	64,289	64,300	11	0.02%
49									-	
50	210-41948.020	Natural Gas - 2 Lincoln Street	5,217	5,530	6,400	5,855	6,400	6,400	-	0.00%
51	210-41948.021	Natural Gas - Brownell Library	6,144	5,905	7,400	6,094	7,400	7,400	-	0.00%
52	210-41948.022	Natural Gas - Village Fire Station	3,917	4,647	4,800	4,409	4,800	4,800	-	0.00%
53	210-41948.023	Natural Gas - Park Street School	-	3,211	2,500	3,229	3,300	3,300	-	0.00%
54	210-41948.026	Natural Gas - Maple Street Park and Pool	-	7,640	5,574	5,049	6,960	6,960	-	0.00%
55		Natural Gas Subtotal	15,278	26,933	26,674	24,637	28,860	28,860	-	0.00%
56									-	
57	210-41949.020	Capital Outlay - 2 Lincoln Street	3,058	5,237	-	-	2,000	2,000	-	0.00%
58	210-41949.021	Capital Outlay - Brownell Library	-	-	-	-	-	-	-	n/a
59	210-41949.022	Capital Outlay - Village Fire Station	-	-	-	-	-	-	-	n/a
60	210-41949.023	Capital Outlay - Park Street School	-	-	-	-	-	-	-	n/a
61	210-41949.026	Capital Outlay - Maple Street Park and Pool	-	-	-	-	-	-	-	n/a
62		Capital Outlay Subtotal	3,058	5,237	-	-	2,000	2,000	-	0.00%
63									-	
64			151,531	209,668	205,196	196,413	240,375	253,191	12,816	5.33%

	A	B	F	H	I	J	K	N	O	P	Q
1	Community Development Department FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-41970.110	Salaries - Regular	137,901	141,467	145,419	146,044	151,846		157,800	5,954	3.92%
5	210-41970.130	Salaries - Overtime	-	-	-	125	-		-	-	n/a
6	210-41970.210	Health Ins & Other Benefits	29,306	33,885	32,128	19,853	23,680		24,636	956	4.04%
7	210-41970.220	Social Security	10,934	11,208	11,454	11,726	11,616		12,072	456	3.93%
8	210-41970.230	Retirement	13,643	14,070	14,542	14,544	15,185		15,780	595	3.92%
9	210-41970.310	Board Member Fees	3,350	3,300	3,600	3,450	3,600		3,600	-	0.00%
10	210-41970.320	Legal Services	1,914	1,327	12,000	740	12,000		6,000	(6,000)	-50.00%
11	210-41970.330	Other Professional Services	-	-	6,000	11,511	6,000		10,000	4,000	66.67%
12	210-41970.340	Computer Expenses	2,875	2,507	-	-	-		-	-	n/a
13	210-41970.500	Training, Conferences, Dues	1,833	891	3,000	918	2,000		4,000	2,000	100.00%
14	210-41970.530	Communications	817	824	1,500	1,320	2,000		2,000	-	0.00%
15	210-41970.535	Telephone Services	567	567	567	575	567		600	33	5.82%
16	210-41970.536	Postage	624	320	700	156	700		700	-	0.00%
17	210-41970.550	Printing and Advertising	2,227	1,137	3,000	1,128	3,000		2,500	(500)	-16.67%
18	210-41970.575	Recording Fees	-	-	-	-	-		-	-	n/a
19	210-41970.580	Travel	2,879	2,675	2,400	2,496	2,600		2,600	-	0.00%
20	210-41970.610	Supplies	1,460	1,022	2,000	1,019	2,000		2,000	-	0.00%
21	210-41970.700	Bike/Walk Committee	-	-	5,000	1,461	7,000		7,000	-	0.00%
22	210-41970.891	Capital Outlay	-	-	-	-	1,500		-	(1,500)	-100.00%
23			210,328	215,201	243,310	217,065	245,294		251,288	5,994	2.44%

	A	B	F	H	I	J	K	N	O	P	Q
1	Village Debt Service FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-47116.000	Capital Improvements Principal	128,535	135,135	135,135	135,135	135,135		135,135	-	0.00%
5	210-47216.000	Capital Improvements Interest	70,929	75,030	73,060	73,060	70,582		67,599	(2,983)	-4.23%
6	210-47117.000	Parks & Rec Principal		105,000	105,000	105,000	105,000		-	(105,000)	-100.00%
7	210-47217.000	Parks & Rec Interest		(156)	4,788	4,788	2,843		-	(2,843)	-100.00%
8			199,464	315,009	317,983	317,983	313,560		202,734	(110,826)	-35.34%

	A	B	F	H	I	J	K	N	O	P	Q
1	Economic Development Department FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-41335.110	Salaries - Regular	29,342	30,613	32,135	10,774	-		-	-	n/a
5	210-41335.130	Salaries - Overtime	-	149	-	45	-		-	-	n/a
6	210-41335.140	Salaries - Part Time	5,400	1,125	4,950	2,700	-		-	-	n/a
7	210-41335.210	Health Ins & Other Benefits	15,003	17,118	28,513	11,806	-		-	-	n/a
8	210-41335.220	Social Security	2,272	2,382	2,837	855	-		-	-	n/a
9	210-41335.230	Retirement	2,934	3,058	3,214	1,078	-		-	-	n/a
10	210-41335.810	Community Events & Programs	4,074	2,933	8,280	7,175	10,850		10,000	(850)	-7.83%
11	210-41335.811	Annual Support of Organizations	7,590	7,581	9,000	7,530	9,500		9,500	-	0.00%
12	210-41335.812	New Programs	2,500	1,500	2,500	-	2,500		2,500	-	0.00%
13	210-41335.813	Matching Grant Funds	1,500	8,589	20,000	20,082	20,000		20,000	-	0.00%
14	210-41335.835	Block Party Expense	7,824	6,919	7,000	7,956	7,500		7,500	-	0.00%
15	210-41335.891	Capital Outlay	2,218	-	-	-	-		-	-	n/a
16			80,657	81,967	118,429	70,001	50,350		49,500	(850)	-1.69%

	A	B	G	H	I	J	K	N	O	P	Q
1	EJRP FY21 Budget Summary										
2											
3	Account Number	Account Name	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4		ADMINISTRATION									
5	210-45110.110	Salaries - Regular	204,759	203,005	217,566	220,090	234,240	244,792	10,552	4.50%	
6	210-45110.140	Salaries - Part Time	7,385	5,895	7,076	3,811	8,800	-	(8,800)	-100.00%	
7	210-45110.210	Health Ins & Other Benefits	74,554	76,992	107,123	100,476	112,676	125,468	12,792	11.35%	
8	210-45110.220	Social Security	16,229	16,175	17,185	17,328	18,593	18,727	134	0.72%	
9	210-45110.230	Retirement	20,477	22,582	24,234	24,503	26,003	27,182	1,179	4.53%	
10	210-45110.291	Health Imp Programs	1,400	2,057	-	-	-	-	-	n/a	
11	210-45110.330	Other Professional Services	14,500	11,121	8,220	11,155	8,220	21,742	13,522	164.50%	
12	210-45110.340	Computer Expenses	9,350	10,377	9,120	9,995	9,540	6,000	(3,540)	-37.11%	
13	210-45110.500	Training, Conferences, Dues	9,784	10,684	9,988	10,796	10,288	8,453	(1,835)	-17.84%	
14	210-45110.530	Communications	17,500	13,735	12,500	11,187	8,000	7,851	(149)	-1.86%	
15	210-45110.535	Telephone Services	6,000	2,268	3,600	3,688	3,960	1,980	(1,980)	-50.00%	
16	210-45110.550	Printing & Advertising	3,460	2,928	3,639	2,602	3,500	3,000	(500)	-14.29%	
17	210-45110.610	Supplies	6,004	4,991	5,000	5,374	5,000	5,000	-	0.00%	
18	210-45110.813	Scholarships	5,000	5,000	4,000	4,000	4,000	4,000	-	0.00%	
19		PARKS and FACILITIES									
20	210-45220.110	Salaries - Regular	60,250	64,726	93,636	98,740	101,109	105,360	4,251	4.20%	
21	210-45220.140	Salaries - Part Time	44,697	57,425	24,977	19,428	20,500	22,798	2,298	11.21%	
22	210-45220.210	Health Ins & Other Benefits	18,624	14,684	21,775	19,391	26,097	27,076	979	3.75%	
23	210-45220.220	Social Security	8,028	9,371	9,074	9,217	9,303	9,804	501	5.39%	
24	210-45220.230	Retirement	6,025	6,357	9,364	9,708	10,111	10,536	425	4.20%	
25	210-45220.291	Health Imp Programs	350	-	-	-	-	-	-	n/a	
26	210-45220.330	Other Professional Services	29,590	12,229	14,710	18,777	5,725	6,100	375	6.55%	
27	210-45220.434	Maintenance - Buildings/Grounds	10,694	11,577	9,996	12,861	11,073	11,739	666	6.01%	
28	210-45220.441	Land Lease	500	500	500	500	500	500	-	0.00%	
29	210-45220.442	Equipment Rental	7,500	7,918	7,300	5,872	1,800	1,980	180	10.00%	
30	210-45220.500	Training, Conferences, Dues	1,887	-	1,990	2,065	4,144	4,302	158	3.81%	
31	210-45220.610	Supplies	12,162	18,447	12,250	18,858	14,685	16,489	1,804	12.28%	
32			596,709	591,042	634,823	640,424	657,867	690,879	33,012	5.02%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Finance Department FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-41510.110	Salaries - Regular					52,327		56,246	3,919	7.49%
5	210-41510.130	Salaries - Overtime					2,500		2,750	250	10.00%
6	210-41510.210	Group Insurance					6,334		6,365	31	0.49%
7	210-41510.220	Social Security					4,221		4,513	292	6.92%
8	210-41510.226	Workers Comp Insurance	2,808	5,705	11,950	16,336	6,154		16,500	10,346	168.12%
9	210-41510.230	Retirement					5,283		5,625	342	6.47%
10	210-41510.250	Unemployment Insurance	975	1,516	3,672	2,181	1,520		1,520	-	0.00%
11	210-41510.290	Other Employee Benefits								-	n/a
12	210-41510.335	Audit	5,746	6,064	6,160	7,315	6,256		7,500	1,244	19.88%
13	210-41510.521	Liability & Property Ins	40,952	62,069	46,599	52,430	62,689		63,000	311	0.50%
14	210-41510.522	Public Officials Liability	12,531	11,912	11,454	10,630	12,031		12,000	(31)	-0.26%
15	210-41510.560	Dues/Subscriptions/Meetings					170		250	80	47.06%
16	210-41510.570	Other Purchased Services					768		4,895	4,127	537.37%
17	210-41510.580	Travel					100		100	-	0.00%
18	210-41510.610	General Supplies					150		150	-	0.00%
19			63,011	87,264	79,835	88,892	160,503		181,414	20,911	13.03%

	A	B	F	H	I	J	K	N	O	P	Q
1	Fire Department FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4	210-42220.140	Salaries - Firefighters	150,636	174,166	189,000	192,350	206,000	186,000	(20,000)	-9.71%	
5	210-42220.200	Employee Assistance Program	864	864	864	864	864	864	-	0.00%	
6	210-42220.210	Accident & Disability Ins	3,620	3,592	3,600	3,549	3,600	3,600	-	0.00%	
7	210-42220.220	Social Security	11,289	13,498	14,510	14,095	15,392	14,436	(956)	-6.21%	
8	210-42220.260	Worker's Compensation Ins	23,557	24,201	32,130	30,760	28,624	30,050	1,426	4.98%	
9	210-42220.432	Vehicle Maintenance	20,825	42,530	18,000	19,816	18,000	25,000	7,000	38.89%	
10	210-42220.443	Radio Maintenance	2,760	1,896	1,800	8,195	6,000	7,250	1,250	20.83%	
11	210-42220.500	Training, Conferences, Dues	3,915	4,225	4,000	4,281	4,000	4,000	-	0.00%	
12	210-42220.535	Telephone Services	1,492	1,803	1,885	1,916	2,600	2,600	-	0.00%	
13	210-42220.566	Physical Exams	6,456	7,820	6,600	3,060	6,800	9,500	2,700	39.71%	
14	210-42220.570	Maintenance Other	10,923	13,610	15,000	14,440	15,000	15,000	-	0.00%	
15	210-42220.578	Emergency Generator Maint.	739	1,288	480	1,871	480	480	-	0.00%	
16	210-42220.610	Supplies	395	1,474	1,000	1,232	1,000	1,000	-	0.00%	
17	210-42220.611	New Equipment - Radios	-	-	1,500	910	1,500	1,500	-	0.00%	
18	210-42220.612	Uniforms, Boots, etc.	21,913	26,630	23,000	18,641	24,000	25,000	1,000	4.17%	
19	210-42220.615	EMS Supplies	860	402	1,000	792	1,000	1,000	-	0.00%	
20	210-42220.838	Fire Prevention	1,931	1,772	2,000	2,038	2,000	2,100	100	5.00%	
21	210-42220.889	Routine Equipment Purchase	15,288	6,995	15,000	13,488	15,000	17,500	2,500	16.67%	
22			277,460	326,765	331,369	332,296	351,860	346,880	(4,980)	-1.42%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Highway Department Village FY21 Budget Summary										
2											
3	<u>Account Number</u>	<u>Account Name</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>FY19 Actual</u>	<u>FY20 Budget</u>	<u>FY21 Budget Proposal</u>	<u>Dollar Change from Prior Year</u>	<u>Percent Change from Prior Year</u>	
4	210-43110.110	Salaries - Regular	153,903	166,532	173,146	173,522	182,235	190,202	7,967	4.37%	
5	210-43110.130	Salaries - Overtime	16,398	19,687	17,278	15,754	17,300	18,300	1,000	5.78%	
6	210-43110.140	Salaries - Part Time	22,973	19,379	23,573	16,729	26,981	27,388	407	1.51%	
7	210-43110.210	Health Ins & Other Benefits	51,752	58,555	72,154	69,711	75,918	78,989	3,071	4.05%	
8	210-43110.220	Social Security	14,967	15,845	16,448	15,935	17,328	18,046	718	4.14%	
9	210-43110.226	Workers Comp Insurance	12,451	18,099	13,985	13,963	20,275	20,275	-	0.00%	
10	210-43110.230	Retirement	15,891	16,900	17,315	17,486	18,235	19,020	785	4.30%	
11	210-43110.250	Unemployment Insurance	240	88	300	199	100	300	200	200.00%	
12	210-43110.330	Professional Services	18,841	21,202	10,000	17,448	15,000	16,000	1,000	6.67%	
13	210-43110.410	Water and Sewer Charge	2,325	1,648	2,100	2,317	2,000	2,500	500	25.00%	
14	210-43110.432	R&M Services - Vehicles	37,213	28,251	25,000	33,502	26,500	28,000	1,500	5.66%	
15	210-43110.433	R&M Supplies - Vehicles							-	n/a	
16	210-43110.434	Maintenance of Buildings and Grounds	4,650	3,422	5,000	6,274	10,000	10,000	-	0.00%	
17	210-43110.441	Right of Way Agreements	10,163	11,643	12,472	11,922	12,890	12,890	-	0.00%	
18	210-43110.442	Equipment Rentals	12,046	3,059	8,000	2,211	2,500	3,000	500	20.00%	
19	210-43110.500	Training, Conferences, Dues	211	370	500	339	500	500	-	0.00%	
20	210-43110.521	Liability & Property Insurance	15,818	11,551	12,288	11,840	11,667	13,750	2,083	17.85%	
21	210-43110.530	Communications	3,991	2,741	4,000	3,308	3,500	3,800	300	8.57%	
22	210-43110.565	Rubbish Removal	8,131	7,482	8,000	9,139	8,500	9,000	500	5.88%	
23	210-43110.572	Advertising and Interview Costs	189	196	500	343	500	500	-	0.00%	
24	210-43110.573	Accident Claims	1,000	1,049	1,000	1,096	1,000	1,000	-	0.00%	
25	210-43110.610	General Supplies	31,072	32,004	24,000	37,786	24,000	26,000	2,000	8.33%	
26	210-43110.612	Uniforms	5,290	5,963	6,000	8,594	6,000	6,500	500	8.33%	
27	210-43110.622	Electrical Service	3,478	3,350	4,000	3,661	4,200	4,200	-	0.00%	
28	210-43110.623	Heating/Natural Gas	3,185	3,731	4,000	3,390	4,000	4,000	-	0.00%	
29	210-43110.626	Vehicle Fuel	26,243	34,149	30,000	37,295	35,000	38,000	3,000	8.57%	
30	210-43110.891	Capital Outlay	-	-	6,000	3,139	10,000	14,000	4,000	40.00%	
31	210-43115.610	Street Lights Supplies/Maint.	15,163	5,543	12,000	7,941	12,000	12,000	-	0.00%	
32	210-43115.622	Electricity - Street/Traffic Lights	124,940	128,085	128,200	130,835	128,200	132,000	3,800	2.96%	
33	210-43117.000	Streetscape Maintenance	18,703	23,324	13,500	17,072	18,500	11,500	(7,000)	-37.84%	
34	210-43161.003	Tree Advisory Committee			10,000	7,812	10,000	10,000	-	0.00%	
35	210-43120.570	Summer Constr - Purchased Services	166,758	187,753	225,000	188,895	210,000 *	255,800	45,800	21.81%	
36	210-43120.610	Summer Constr - Supplies	4,134	7,250	9,000	13,295	24,000	24,000	-	0.00%	
37	210-43123.730	Traffic Control	9,102	24,106	13,000	21,087	13,500	16,000	2,500	18.52%	
38	210-43124.570	Sidewalk and Curb Maintenance	1,296	4,498	5,000	5,338	5,000	5,500	500	10.00%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Highway Department Village FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
39	210-43125.570	Winter Maint - Purchased Services	21,077	15,370	20,000	35,895	20,000		20,000	-	0.00%
40	210-43125.610	Winter Maint - Supplies	113,674	141,289	118,000	179,055	121,000		125,000	4,000	3.31%
41	210-43150.430	Storm Sewer Maintenance	8,500	14,173	30,000	24,002	15,000		15,000	-	0.00%
42	210-43151.110	Stormwater Salaries	40,901	41,884	44,011	44,793	45,487		47,232	1,745	3.84%
43	210-43151.210	Stormwater Health and Other Ins	7,766	8,986	10,305	10,292	12,298		12,815	517	4.20%
44	210-43151.220	Stormwater Social Security	3,132	3,215	3,390	3,427	3,480		3,613	133	3.82%
45	210-43151.226	Stormwater Workers Comp	2,023	2,942	2,220	3,229	3,228		3,438	210	6.52%
46	210-43151.230	Stormwater Retirement	3,916	2,674	4,401	4,458	4,549		4,723	174	3.83%
47	210-43151.250	Stormwater Unemployment	32	4	40	41	5		30	25	500.00%
48											
49			1,013,539	1,097,992	1,145,126	1,214,370	1,182,376		1,264,811	82,435	6.97%
50											
54											
55											
56	* The FY20 Town budget included an additional \$35,801 to the Village for paving increasing the overall Village Highway expense and the Funding from Town of Essex Lines; this was added at										
57	Town Meeting which was too late to amend the Village budget. These amounts have been included in the base used for FY21 budget, inflating the percentage increase										

	A	B	D	F	H	I	J	K	N	O	P	Q
1	Brownell Library FY21 Budget Summary											
2												
3	Account Number	Account Name	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4	210-45551.110	Salaries - Regular	289,742	306,743	296,896	319,700	317,940	328,509	328,850	341	0.10%	
5	210-45551.140	Salaries - Part Time	94,186	101,249	100,201	103,632	104,045	107,654	108,415	761	0.71%	
6	210-45551.210	Health Insurance & Other Benefits	92,376	87,266	104,160	107,125	101,842	119,148	134,104	14,956	12.55%	
7	210-45551.220	Social Security	29,043	31,279	30,451	32,458	32,331	33,336	33,451	115	0.34%	
8	210-45551.230	Retirement	28,459	27,910	29,181	31,970	31,446	32,537	32,580	43	0.13%	
9	210-45551.340	Computer Expenses	2,527	3,866	2,567	4,000	3,878	4,000	4,000	-	0.00%	
10	210-45551.442	Rental of Equipment				-		-	1,500	1,500	n/a	
11	210-45551.500	Training, Conferences, Dues	2,478	1,585	3,675	4,000	1,408	4,000	4,000	-	0.00%	
12	210-45551.530	Technical Access	4,831	5,192	5,822	7,700	5,332	6,200	7,700	1,500	24.19%	
13	210-45551.536	Postage/Delivery	2,962	2,151	2,839	3,500	1,654	3,500	2,500	(1,000)	-28.57%	
14	210-45551.572	Interview costs	409	575	774	500	434	500	700	200	40.00%	
15	210-45551.574	Volunteer Expenses	410	645	662	800	623	800	800	-	0.00%	
16	210-45551.610	Supplies	12,362	11,528	12,859	13,000	9,481	14,000	13,500	(500)	-3.57%	
17	210-45551.640	Adult Collection	31,595	32,964	36,845	38,500	38,492	40,000	41,500	1,500	3.75%	
18	210-45551.641	Juvenile Collection	16,197	13,552	14,262	19,250	19,984	20,000	20,750	750	3.75%	
19	210-45551.677	Computer Replacement	8,064	7,179	7,509	8,000	6,373	8,000	8,000	-	0.00%	
20	210-45551.836	Adult Programs	193	351	904	1,000	922	1,000	1,000	-	0.00%	
21	210-45551.837	Childrens Programs	2,819	3,071	2,169	4,500	4,118	4,500	4,500	-	0.00%	
22	210-45551.891	Capital Outlay	-	6,534	3,810	4,000	3,767	4,000	4,000	-	0.00%	
23			618,652	643,639	655,585	703,635	684,070	731,684	751,850	20,166	2.76%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Transfers and Misc. FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget Proposal	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4	210-49100.030	Capital Fund Contribution	274,961	391,582	317,751	317,751	365,414	401,955	36,541	10%	
5	210-49100.031	Rolling Stock Fund Contribution	203,624	213,624	223,624	223,624	233,700	238,700	5,000	2%	
6	210-49100.040	Transfer for Building Maintenance	83,000	50,000	50,000	50,000	50,000	50,000	-	0%	
7	210-49100.802	Employee Termination Benefits	5,000	5,000	5,000	5,000	5,000	5,000	-	0%	
8	210-49101.030	Transfer to Parks & Rec Capital Reserve	-	109,652	110,700	110,700	111,616	112,455	839	1%	
9	210-49101.031	Fire Department Capital	50,000	-	-	-	-	80,000	80,000	n/a	
10	Total		616,585	769,858	707,075	707,075	765,730	888,110	122,380	16%	

	A	B	F	H	I	J	K	N	O	P	Q
14	Grants and Unanticipated Village FY21 Budget Summary										
15											
16	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget Proposal	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
17	210-49340.000	Grants & Donation Expenses	59,036	17,029	-	9,783	-	-	-	n/a	
18	210-49346.001	Library Replacement Expenses	1,432	2,981	-	2,005	-	-	-	n/a	
19	Total		60,469	20,010	-	11,788	-	-	-	n/a	

GENERAL FUND CAPITAL RESERVE PLAN

Updated 1/29/2020

PROJECTS FUNDED BY VILLAGE \$ ONLY	Rev.		Project Total	Date of Est	Estimated \$	15% increase per year										
	Rank	Ref. #				Prior	FY19	FY20	FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	Future	
Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave.	77	W	108,225			8,240	54	98,979								
Greenwood Ave. Drainage Course Improvements	Done		115,481			46,413	22,655									
South St. Drainage	86		645,840	08/06/18	542,937	5,012	7,299				628,517					
Facilities Assessment			10,000					10,000								
Lamoille Water Line Replacement	70	W	583,185	05/01/18	495,940			42,160	541,025							
Iroquois Ave Road and Waterline rebuild	72	W	1,728,634	08/06/18	1,358,817						111,976	1,616,658				
Rosewood Lane Sidewalk/Roadway Reconstruction	62		1,672,265	08/27/18	1,288,367								127,897	1,544,367		
North St. Roadway and Waterline	60		1,903,505	05/01/17	1,288,367											1,903,505
Pleasant St. Road Reconstruction	57		1,557,433	08/06/18	1,054,132											1,557,433
Pearl St. Lighting & Sidewalk Wiley's Ct. to West st.	55		2,401,126	05/01/17	1,547,787											2,401,126
West St. Sidewalk South St. to Clems Dr.	55		1,039,466	05/01/17	670,049											1,039,466
West St. & West St. Ext. Intersection Improvements	54		128,790	05/01/17	83,019											128,790
Main St. Sidewalk & Lighting Bridge to Crestview	46		421,077	05/01/17	271,430											421,077
Densmore Dr. Culvert & partial Road Reconstruction	46		719,754	05/01/17	463,960											719,754
Lincoln Hall Parking Lot	45		65,292	05/01/17	42,088											65,292
Main St. Drainage Curb & Sidewalk Pleasant to Bridge	41		786,716	05/01/17	507,124											786,716
Abnaki Road Reconstruction	39		515,334	05/01/17	332,189											515,334
Pearl Sidewalk West St. to Susie Wilson	63	W	1,407,672	05/01/17	907,397											1,407,672
Orchard Terrace Sidewalk Replacement	39		271,360	05/01/17	174,921											271,360
Totals Project Funded by Village \$ Only						59,665	30,008	151,138	541,025	628,517	111,976	1,616,658	127,897	1,544,367		11,217,525
PROJECTS FUNDED BY GRANTS																
Stormwater Grants Summary		1	293,110			32,854	86,923	366,823								
Various Vtrans Grants			(293,110)													
<i>Cost to Village (match paid by Town)</i>			0													
Densmore Dr. Culvert Replacement Study		2	15,560				228	15,332								
Municipal Water Quality Asst.-FY19 UPWP Grant			(12,448)													
<i>Densmore Dr. Culvert Study Net Cost to Village</i>			3,112													
Main St. Pedestrian Bridge		3	166,808			65,386	105,388									
Vtrans Structures Grant			(150,127)													
<i>Main St. Pedestrian Bridge Net Cost to Village</i>			16,681													
Crescent Connector Park St. to Main St.			4,590,000			1,149,447	834,370	2,262,709								
Fed & State Grants		4	(4,500,000)													
<i>Crescent Connector Net Cost to Village</i>			90,000													
Pearl St. Missing Link Project		5	2,564,039			2,292,003	155,180	91,854								
Federal & State Grants through CCRPC & Vtrans			(2,500,000)													
<i>Pearl St. Missing Link Net Cost to Village</i>			64,039													
Totals Project Funded by Grants Awarded						1,182,088	2,736,718	0	0	0	0	0	0	0	0	0
Total Cost of all Projects Funded by Village \$ Only and Grants						1,212,096	2,887,857	541,025	628,517	111,976	1,616,658	127,897	1,544,367		11,217,525	

GENERAL FUND CAPITAL RESERVE FUNDING & FUND BALANCE

	Prior	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Beginning Fund Balance		439,622	403,011	1,253,235	1,129,464	978,800	1,414,327	425,228	1,016,913	297,912
Planned Spending		(1,212,096)	(2,887,857)	(541,025)	(628,517)	(111,976)	(1,616,658)	(127,897)	(1,544,367)	(11,217,525)
Funding Sources										
Summary Stormwater Grants	1	529,715	65,664	436,073						
Municipal Water Quality Asst.-FY19 UPWP Grant	2	12,448		12,448						
Vtrans Structures Grant-Main St. Ped Bridge	3	89,639	32,708	60,488						
Crescent Connector Grant	4	4,500,000	824,306	611,056	2,756,805					
Pearl St. Missing Link Grants	5	2,500,000	115,338	130,263	91,854					
CVE Annual Contribution			75,000	15,000	15,000	15,300	15,606	15,918	16,236	16,561
Misc. Donations and Interest Earnings				3,043						
General Fund Transfer In			317,751	365,413	401,955	462,248	531,585	611,323	703,021	808,474
Total Revenues		1,175,485	3,738,081	417,255	477,854	547,503	627,559	719,582	825,367	946,976
Ending Fund Balance		403,011	1,253,235	1,129,464	978,800	1,414,327	425,228	1,016,913	297,912	(9,972,637)

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

ROLLING STOCK FUND

1/29/20

DEPT	VEHICLE	MAKE	YEAR	REPLACEMENT VALUE	TRADE IN VALUE	NET COST	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Street	4Wd Pick Up	Chevy Silverado	2016	33,148	15,000	18,148							29,548		
Street	Pickup	Chevy Silverado	2013	31,000	1,000	30,000						39,448			
Street	Dumptruck -Diesel	Freightliner	2013	145,000	12,000	133,000							182,868		
Street	Dumptruck -Diesel	Freightliner	2014	145,000	12,000	133,000									194,735
Street	Dumptruck -Diesel	International	2012	145,000	12,000	133,000					177,192				
Street	Jetter Vac Truck	Vac-On	2010	84,500	15,000	69,500									
Street	Loader	John Deere	2001	121,500	25,000	96,500									148,230
Street	Sidewalk Plow	Trackless	2015	118,500	18,000	100,500			123,495						
Street	Skid Steer Sidewalk Plow	Cat	2001	51,000	5,000	46,000									
Street	Sidewalk Plow	Prinoth	2017	148,000	20,000	128,000								184,867	
Street	Roller	Roscoe	1979	15,000											
Street	Pickup 4/Wd 1 Ton	Chevy Silverado	2019	42,848	15,000	27,848	28,604								39,278.56
Street	4Wd Pickup	Chevy Silverado	2019	42,848	15,000	27,848	26,424								
Street	Compressor	Sullair	2017	14,880	2,500	12,380									
Street	Dump Truck -Diesel	Freightliner	2016	146,701	20,000	126,701									
Street	Vacuum Sweeper	Johnston	2013	225,000	10,000	215,000								301,453	
Street	Wheel Loader	Neuson Wacker	2019	60,020	5,000	55,020	60,020								
Street	Trailer Mounted Boom Lift		2019	31,800	5,000	26,800	22,900								
Fire	Pickup 8U61	GMC	2004	53,600	3,500	50,100		58,637							
Fire	Xt1500 Gmp Pumper	Pierce Arrow	2017	600,223	40,000	560,223									
Fire	105' Aerial 8L3	Pierce Arrow	2012	830,000	80,000	750,000									
Fire	Combination Rescue/Pumper	KME Predator	2008	564,202	50,000	392,202									
TOTAL				3,649,770			137,948	58,637	123,495	-	-	216,640	212,416	486,319	382,244

Rolling Stock Fund Funding and Fund Balance

Beginning Cash Balance							43,336	140,668	277,055	359,484	576,308	804,032	856,016	922,224	724,528
Payment of Fire Truck Notes							(33,338)	(33,600)	(32,700)	(31,800)	(30,900)				
Planned Spending							(137,948)	(58,637)	(123,495)	0	0	(216,640)	(212,416)	(486,319)	(382,244)
Note for Fire Pumper 8E21 Replacement															
General Fund Contribution							223,624	228,624	238,624	248,624	258,624	268,624	278,624	288,624	298,624
Vac Truck Rental							4,368								
Sale of Pumper							40,000								
Interest Income							626								
Ending Balance							140,668	277,055	359,484	576,308	804,032	856,016	922,224	724,528	640,909

EJRP Capital Plan

Based on 1% of Village grand list with 1% annual growth
FY20 Village grand list: \$11,134,202

Category	FY21	FY22	FY23	FY24	FY25
	Amount	Amount	Amount	Amount	Amount
Resurfacing	\$ 23,500	\$ 4,050	\$ -	\$ 27,323	\$ 23,000
Playground Equipment	\$ 55,000	\$ 60,500	\$ 55,000	\$ 55,000	\$ 62,982
Lighting & Technology	\$ 9,040	\$ 6,540	\$ 6,540	\$ 6,540	\$ 6,540
Fencing	\$ -	\$ -	\$ 9,700	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ 17,958	\$ 17,500	\$ 15,000
Park Amenities	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Buildings & Facilities	\$ 4,000	\$ 2,990	\$ 16,018	\$ -	\$ -
Pool	\$ 10,915	\$ -	\$ -	\$ -	\$ -
Landscaping	\$ 10,000	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
TOTAL	\$112,455	\$113,580	\$114,716	\$115,863	\$117,022

FY21 Detail

Category	Items	Amount
Resurfacing	Maple Street: skatepark and basketball court. Cascade: basketball courts.	\$ 23,500
Playground Equipment	New Maple Street playground. Lease to own financed over five years.	\$ 55,000
Lighting & Technology	New electronic sign lease to own over five years and construction funds to install.	\$ 9,040
Buildings & Facilities	New power panels at Maple Street	\$ 4,000
Pool	New chairs and umbrellas.	\$ 10,915
Landscaping	Landscaping, tree, and turf maintenance.	\$10,000

Investing Amount Previously Used for Bond

We have been discussing that last couple of years that it would be good to continue to collect the bond allocation for a few reasons: A) to address 20-year old building/facility needs, B) to save for anticipated building/facility needs, and/or C) to continue to collect the money so as to minimize the potential impact of any future bond that could be needed for recreation building/facility needs.

FY20 Bond Allocation: \$ 107,843
FY21 Recreation Building and Facilities Needs Allocation: \$ 107,843

FY21 Detail

Buildings & Facilities	New roofs on administration building, pool house, and pool filter building	\$ 74,585
Pool	Resurface the slide and features. New diving board.	\$ 33,258

Water Fund Capital Reserve Plan

PROJECT or Equipment	Prior	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Vactor Truck (partial share)					18,750				
Railroad Ave. Waterline Lincoln Place to Central Ave.	6,981	60	113,010						
Water meter upgrades to Radio Reads	170,547	22,283	58,218						
Lamoille St. Water Line Replacement			20,476	262,797					
Iroquois Ave Road and Waterline rebuild						32,430	412,398		
Backhoe Replacement						114,333			
Water Pickup Truck						41,527			
Bond Payment		45,902	45,213	44,557	43,808	42,978	42,083	41,144	40,172
Subtotal		68,245	236,916	307,354	62,558	231,268	454,482	41,144	40,172

Water Fund Capital Reserve Funding and Fund Balance

Beginning Fund Balance		10,376	152,859	176,703	180,109	477,552	656,284	661,802	1,130,658
Planned Spending		(68,245)	(236,916)	(307,354)	(62,558)	(231,268)	(454,482)	(41,144)	(40,172)
Vactor Truck Rental		728	760	760					
Transfer in From Water. Operating Budget		210,000	260,000	310,000	360,000	410,000	460,000	510,000	560,000
Projected Ending Fund Balance		152,859	176,703	180,109	477,552	656,284	661,802	1,130,658	1,650,487

Sanitation Fund Capital Reserve Plan								
Project or Equipment	Prior	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Vactor Truck Partial Share (Place Holder)					225,000			
Water Meter upgrades to radio reads	207,269	44,565	119,125					
Manhole Rehab/Sliplining			40,000	40,000	40,000	40,000	40,000	40,000
West St. Pump Station Contol Cabinet			40,000					
Susie Wilson St. Pump Station Control Cabinet			40,000					
River Street PS Control Panel, anodes	2,850							
South Street PS Replace pump #1, 2 and valves, vent, anodes			40,000					
Trailer Pump		30,000						
Pleasant Street Pipeline		23,767						
Pump Station Evaluation (River, Maple, West)				30,000				
HS Pump Station Upgrade Bond Payment RF1-157 (FY34)	67,119	67,120	67,120	67,120	67,120	67,120	67,120	67,120
ARRA Stimulus Loan Repayment (FY31)	14,880	14,880	14,880	14,880	14,880	14,880	14,880	14,880
Capital reserve annual expense		180,332	361,125	152,000	347,000	122,000	122,000	122,000
Sanitation Capital Reserve Funding and Fund Balance								
Beginning Fund Balance		697,392	621,180	434,175	386,295	134,295	107,295	80,295
Planned Spending		(180,332)	(361,125)	(152,000)	(347,000)	(122,000)	(122,000)	(122,000)
Town payment for West. St. & Susie Wilson PS Contol Cabinets			70,000					
Vactor Truck Rental		9,120	9,120	9,120				
Transfer in From Sanit. Operating Budget		95,000	95,000	95,000	95,000	95,000	95,000	95,000
Projected Ending Fund Balance		621,180	434,175	386,295	134,295	107,295	80,295	53,295

WWTF Capital Reserve Plan

Project or Equipment	FY19	FY20	FY21	FY22	FY23	FY24
Vactor Truck Replacement				18,750		
Hydroflow Unit	28,257	11,743				
Digester Cleaning	42,684	32,316				
Capital Planning - 20 Year		30,000				
Headworks Screen	27,533					
Alkalinity Control Installation	11	76,950				
Primary Digester Block Re-Face		100,000				
Flow EQ Digester Concrete Crack Sealing		50,000				
Plow Truck (with crane)			55,000			
Site utility vehicle			15,000			
Energy Conservation Measures			80,000	200,000		
Service truck with body and crane						60,000
Locker room AC expansion			9,000			
Aeration Blower Core replacement						45,000
Energy Cons. Measures Design, install.						
Aeration Delivery Optimization						
Vt Phos Challenge PePhlo pilot			50,000			
Effluent Filter Cloths			40,000			
ARRA Stimulus Loan Payback	2,457	2,457	2,457	2,457	2,457	2,457
Capital reserve annual expense	100,942	303,466	251,457	221,207	2,457	107,457

WWTF Capital Reserve Funding and Fund Balance						
Beginning Fund Balance	839,482	1,123,540	1,180,074	1,308,617	1,487,410	1,904,953
Planned Spending	(100,942)	(303,466)	(251,457)	(221,207)	(2,457)	(107,457)
Interest						
Transfer in From WWTF Operating Budget	340,000	360,000	380,000	400,000	420,000	440,000
Governors Phosphorus Innovation Grant	45,000					
Projected Ending Fund Balance	1,123,540	1,180,074	1,308,617	1,487,410	1,904,953	2,237,496

	A	B	H	I	J	K	N	O	P	Q
1	EJRP Programs FY21 Budget Summary									
2										
3	Account Number	Account Name	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4		REVENUES								
5	226-33582.050	Transfer from Essex Westford	115,969	-	11,731	-	-	-	-	n/a
6	226-34720.000	Pool Day Admission	59,534	72,737	86,451	68,136	71,727	3,591	5.27%	
7	226-34721.000	Pool Memberships	43,429	36,631	50,566	38,897	42,868	3,971	10.21%	
8	226-34722.000	Swim Lessons	50,749	46,803	47,329	50,018	52,235	2,217	4.43%	
9	226-34725.000	Concession Sales	17,786	25,896	21,795	2,500	2,500	-	0.00%	
10	226-34750.000	Facility & Field Rental	15,010	8,562	11,137	10,712	13,074	2,362	22.05%	
11	226-34779.115	Youth Programs - Rec Programs	285,883	123,747	206,033	132,210	185,451	53,241	40.27%	
12	226-34779.117	Youth Programs - Aquatics	-	-	250,881	161,029	-	(161,029)	-100.00%	
13	226-34779.120	Youth Programs - After School	25,232	29,930	35,517	37,270	40,500	3,230	8.67%	
14	226-34780.000	Adult Programs	43,592	45,483	78,723	51,236	74,070	22,834	44.57%	
15	226-34781.120	Childcare - After School	566,519	591,662	621,652	627,381	676,683	49,302	7.86%	
16	226-34781.121	Childcare - Preschool	318,873	360,358	369,420	365,604	373,037	7,433	2.03%	
17	226-34781.122	Childcare - Day Camps	343,342	309,071	313,398	317,555	338,010	20,455	6.44%	
18	226-34782.000	Shared Staffing Contract	36,030	51,181	42,375	41,646	50,046	8,400	20.17%	
19	226-34783.000	Memorial Day Parade			20,915		20,000	20,000	n/a	
20	226-36101.000	Interest Earnings			(650)		-	-	n/a	
21	226-39505.000	Sponsorship	1,850	9,700	4,550	8,500	7,550	(950)	-11.18%	
22		Revenues Subtotal	1,923,797	1,711,761	2,171,822	1,912,694	1,947,751	35,057	1.83%	
23								-	n/a	
24		ADMINISTRATION						-	n/a	
25	226-45110.110	Salaries - Regular	26,139	44,887	45,861	-	-	-	n/a	
26	226-45110.140	Salaries - Part Time	1,895	6,870	3,196	3,310	4,840	1,530	46.22%	
27	226-45110.210	Health Ins & Other Benefits	12,991	11,300	10,202	-	-	-	n/a	
28	226-45110.220	Social Security	2,144	3,959	3,205	253	370	117	46.25%	
29	226-45110.226	Workers Comp Insurance	28,592	33,837	34,015	29,736	35,376	5,640	18.97%	
30	226-45110.230	Retirement	-	4,357	-	-	-	-	n/a	
31	226-45110.291	Health Imp Programs	-	-	-	-	-	-	n/a	
32	226-45110.330	Other Professional Services	3,474	4,600	8,064	5,000	3,750	(1,250)	-25.00%	
33	226-45110.340	Computer Expenses	9,559	-	-	-	-	-	n/a	
34	226-45110.442	Equipment Rental	5,337	2,000	4,208	2,500	2,135	(365)	-14.60%	
35	226-45110.500	Training, Conferences, Dues	10,211	12,240	7,179	8,500	10,250	1,750	20.59%	
36	226-45110.530	Communications	5,461	5,280	7,120	-	-	-	n/a	
37	226-45110.535	Telephone Services	3,285	4,500	2,814	-	-	-	n/a	
38	226-45110.536	Postage	8,057	8,632	7,647	6,816	4,478	(2,338)	-34.30%	
39	226-45110.550	Printing & Advertising	18,222	15,000	21,522	22,123	12,860	(9,263)	-41.87%	
40	226-45110.561	CC Processing Fees	-	-	35,280	-	-	-	n/a	
41		Administration Subtotal	135,368	157,462	190,314	78,238	74,059	(4,179)	-5.34%	
42										
43		RECREATION PROGRAMS								
44	226-45115.110	Salaries - Regular	-	-	-	25,793	27,028	1,235	4.79%	
45	226-45115.140	Salaries - Part Time	17,358	25,764	16,042	24,640	19,877	(4,763)	-19.33%	
46	226-45115.220	Social Security	1,328	1,971	1,227	3,910	2,837	(1,073)	-27.44%	
47	226-45115.330	Other Professional Services	243,481	87,658	208,533	112,294	180,077	67,783	60.36%	
48	226-45115.410	Water & Sewer Charges	45	800	940	800	800	-	0.00%	
49	226-45115.434	Maintenance - Buildings/Grounds	-	250	575	250	250	-	0.00%	
50	226-45115.440	Rental	-	600	1,293	600	600	-	0.00%	
51	226-45115.442	Equipment Rental	460	1,260	-	800	1,400	600	75.00%	
52	226-45115.500	Training, Conferences, Dues	-	600	-	600	700	100	16.67%	
53	226-45115.536	Postage	-	79	-	-	-	-	n/a	
54	226-45115.550	Printing & Advertising	90	350	-	450	200	(250)	-55.56%	
55	226-45115.580	Travel	-	-	-	-	-	-	n/a	
56	226-45115.610	Supplies	36,264	23,600	36,004	23,276	24,519	1,243	5.34%	
57	226-45115.622	Student Special Programs	755	3,732			-	-	n/a	
58	226-45115.850	Memorial Day Parade	-	-	13,957	-	19,500	19,500	n/a	

	A	B	H	I	J	K	N	O	P	Q
1	EJRP Programs FY21 Budget Summary									
2										
3	Account Number	Account Name	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
59		Recreation Programs Subtotal	299,781	146,664	278,572	193,413	277,788	84,375	43.62%	
60										
61		AFTER SCHOOL CARE								
62	226-45120.110	Salaries - Regular	257,867	228,381	211,890	252,138	265,037	12,899	5.12%	
63	226-45120.130	Salaries - Overtime	-	-	-	-	-	-	n/a	
64	226-45120.140	Salaries - Part Time	144,114	153,094	186,637	171,264	187,302	16,038	9.36%	
65	226-45120.210	Health Ins & Other Benefits	66,366	76,143	56,958	85,297	95,318	10,021	11.75%	
66	226-45120.220	Social Security	30,450	29,183	30,922	32,390	34,605	2,215	6.84%	
67	226-45120.230	Retirement	26,838	24,785	26,464	30,652	32,142	1,490	4.86%	
68	226-45120.291	Health Imp Programs	1,185	-	-	-	-	-	n/a	
69	226-45120.330	Other Professional Services	19,650	17,488	28,325	24,513	40,960	16,447	67.10%	
70	226-45120.421	Truck Lease	23,845	24,005	2,080	24,145	12,638	(11,507)	-47.66%	
71	226-45120.500	Training, Conferences, Dues	7,782	16,600	8,494	18,760	19,155	395	2.11%	
72	226-45120.535	Telephone Services	-	-	-	3,300	4,620	1,320	40.00%	
73	226-45120.580	Travel	21,664	28,845	22,248	33,066	34,109	1,043	3.15%	
74	226-45120.610	Supplies	32,413	27,930	28,864	27,771	37,296	9,525	34.30%	
75	226-45120.626	Gas, Grease & Oil	181	1,750	1,481	1,900	1,900	-	0.00%	
76		After School Care Subtotal	632,355	628,204	604,362	705,196	765,082	59,886	8.49%	
77										
78		PRESCHOOL								
79	226-45121.110	Salaries - Regular	173,323	174,471	176,348	193,218	202,888	9,670	5.00%	
80	226-45121.130	Salaries - Overtime	-	-	-	-	-	-	n/a	
81	226-45121.140	Salaries - Part Time	26,137	31,385	31,710	23,139	24,970	1,831	7.91%	
82	226-45121.210	Health Ins & Other Benefits	60,969	79,671	76,213	83,864	87,370	3,506	4.18%	
83	226-45121.220	Social Security	14,933	15,748	16,035	16,551	17,431	880	5.32%	
84	226-45121.230	Retirement	16,670	17,447	17,399	18,142	18,921	779	4.29%	
85	226-45121.291	Health Imp Programs	1,400	-	-	-	-	-	n/a	
86	226-45121.330	Other Professional Services	6,150	3,072	4,569	3,072	3,114	42	1.37%	
87	226-45121.434	Maintenance - Buildings/Grounds	-	3,333	3,500	-	-	-	n/a	
88	226-45121.440	Rental	-	-	-	-	-	-	n/a	
89	226-45121.500	Training, Conferences, Dues	8,157	12,560	4,057	8,744	8,902	158	1.81%	
90	226-45121.530	Communications	2,472	2,448	2,882	-	-	-	n/a	
91	226-45121.580	Travel	575	1,728	479	1,728	1,728	-	0.00%	
92	226-45121.610	Supplies	5,969	4,500	9,725	4,500	4,500	-	0.00%	
93		Preschool Subtotal	316,755	346,363	342,917	352,958	369,824	16,866	4.78%	
94										
95		SUMMER DAY CAMPS								
96	226-45122.110	Salaries - Regular	15,594	43,104	20,777	37,017	42,714	5,697	15.39%	
97	226-45122.130	Salaries - Overtime	-	-	-	-	-	-	n/a	
98	226-45122.140	Salaries - Part Time	193,861	166,966	178,850	172,852	182,169	9,317	5.39%	
99	226-45122.220	Social Security	16,061	16,070	15,257	16,055	17,204	1,149	7.16%	
100	226-45122.330	Other Professional Services	5,803	5,781	4,497	5,916	6,495	579	9.79%	
101	226-45122.580	Travel	30,489	28,153	34,755	34,398	36,654	2,256	6.56%	
102	226-45122.610	Supplies	17,884	13,699	18,843	14,176	17,476	3,300	23.28%	
103	226-45122.626	Gas, Grease & Oil	-	150	-	100	100	-	0.00%	
104		Summer Day Camps Subtotal	279,692	273,923	272,979	280,514	302,812	22,298	7.95%	
105										
106		POOL								
107	226-45124.140	Salaries - Part Time	88,812	90,109	93,088	88,040	93,462	5,422	6.16%	
108	226-45124.220	Social Security	6,834	6,893	7,121	6,735	7,150	415	6.16%	
109	226-45124.330	Other Professional Services	8,000	7,290	7,465	8,398	5,812	(2,586)	-30.79%	
110	226-45124.410	Water & Sewer Charges	1,840	1,988	3,990	2,037	2,749	712	34.95%	
111	226-45124.434	Maintenance - Buildings/Grounds	22,715	19,683	21,127	21,246	21,130	(116)	-0.55%	
112	226-45124.610	Supplies	7,521	5,795	8,843	5,749	6,121	372	6.47%	
113		Pool Subtotal	135,722	131,758	141,634	132,205	136,424	4,219	3.19%	

	A	B	H	I	J	K	N	O	P	Q
1	EJRP Programs FY21 Budget Summary									
2										
3	Account Number	Account Name	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
114										
115		CONCESSIONS								
116	226-45125.140	Salaries - Part Time	9,107	7,882	6,836	-	-	-	-	n/a
117	226-45125.220	Social Security	697	603	523	-	-	-	-	n/a
118	226-45125.500	Training, Conferences, Dues	140	140	-	-	-	-	-	n/a
119	226-45125.610	Supplies	14,239	15,824	6,882	-	-	-	-	n/a
120		Concessions Subtotal	24,183	24,449	14,240	-	-	-	-	n/a
121										
122		AQUATICS								
123	226-45126.140	Salaries - Part Time	-	-	1,930	3,600	-	(3,600)	-100.00%	
124	226-45126.220	Social Security	-	-	148	275	-	(275)	-100.00%	
125	226-45126.330	Other Professional Services	-	-	226,720	145,882	-	(145,882)	-100.00%	
126		Aquatics Subtotal	-	-	228,798	149,757	-	(149,757)	-100.00%	
127										
128		PARKS and FACILITIES								
129	226-45220.140	Salaries - Part Time	-	-	269	7,225	7,225	-	0.00%	
130	226-45220.220	Social Security	-	-	21	553	553	-	0.00%	
131	226-45220.330	Other Professional Services	-	-	-	2,500	2,500	-	0.00%	
132	226-45220.442	Equipment Rental	-	-	-	4,800	4,800	-	0.00%	
133	226-45220.535	Telephone Services	-	-	-	-	1,320	1,320	n/a	
134	226-45220.550	Training, Conferences, Dues	1,879	1,750	2,527	3,500	3,500	-	0.00%	
135	226-45220.610	Parks & Facilities Supplies	1,820	1,175	5,596	1,175	1,275	100	8.51%	
136		Parks and Facilities Subtotal	3,698	2,925	8,412	19,753	21,173	1,420	7.19%	
137										
138		REVENUES TOTAL	1,923,797	1,711,761	2,171,822	1,912,694	1,947,751	35,057	1.83%	
139		EXPENSES TOTAL	1,827,555	1,711,748	2,082,228	1,912,034	1,947,162	35,128	1.84%	
140		NET OPERATIONS	96,242	13	89,594	660	589	(71)		

	A	B	F	H	I	J	K	N	O	P	Q
1	Senior Center FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4		REVENUES									
5	225-34700.000	Memberships	3,621	3,194	4,196	3,577	4,400		3,200	(1,200)	-27.27%
6	225-34701.000	Fund Raising Revenue	5,545	2,998	5,400	5,824	6,400		3,000	(3,400)	-53.13%
7	225-34702.000	Activity Fees	15,195	5,400	12,800	1,023	500		1,500	1,000	200.00%
8	225-34702.001	Trip Fees	1,114	-	-	13,518	17,500		-	(17,500)	-100.00%
9	225-34702.002	Mealsite Outings	-	-	-	1,423	1,350		2,600	1,250	92.59%
10	225-34702.003	Mealsite Revenue		-	-	861	1,500		-	(1,500)	-100.00%
11	225-34703.000	After Hour Fees	1,925	957	700	25	-		-	-	n/a
12	225-36101.000	Interest Earnings	84	117	-	151	120		-	(120)	-100.00%
13	225-36400.000	Donations	1,551	1,108	1,240	1,738	2,000		2,000	-	0.00%
14	225-36509.000	Hoehl Op Grant	1,649	-	-	-	-		-	-	n/a
15	225-36510.000	Hoehl Flooring Grant	900	-	-	-	-		-	-	n/a
16	225-36603.000	Misc. Revenue	25,629	2,349	-	28	-		-	-	n/a
17		Revenues Subtotal	57,213	16,123	24,336	28,167	33,770		12,300	(21,470)	-63.58%
18											
19		EXPENSES									
20	225-45122.330	Other Professional Services	1,010	50	500	674	200		3,600	3,400	1700.00%
21	225-45122.430	Repairs & Maintenance	3,872	2,626	3,600	2,066	4,800		1,000	(3,800)	-79.17%
22	225-45122.610	Operational Supplies	2,719	3,317	3,000	2,762	4,000		3,000	(1,000)	-25.00%
23	225-45122.612	Fund Raiser Expenses	1,294	2,288	2,000	1,372	2,000		500	(1,500)	-75.00%
24	225-45122.614	Program Expenses	1,771	2,993	2,700	1,440	3,000		2,500	(500)	-16.67%
25	225-4512.801	Donation Exp				140			-	-	n/a
26	255-45122.803	Use of Fund Balance				380			-	-	n/a
27	225-45122.810	Trip Expenses	8,577	5,970	9,700	15,467	16,500		-	(16,500)	-100.00%
28	225-45122.812	Meal Site Expenses	3,876	5,043	2,800	2,348	1,400		1,500	100	7.14%
29	225-45122.813	Meal Site Outing Expenses	-	33	-	1,682	2,000		-	(2,000)	-100.00%
30	225-49340.801	Hoehl Donation Exp	1,493	-	-	-	-		-	-	n/a
31	225-49340.802	Hoehl Grant Exp	900	-	-	-	-		-	-	n/a
32		Expenses Subtotal	25,511	22,321	24,300	28,332	33,900		12,100	(21,800)	-64.31%
33											
34		REVENUES TOTAL	57,213	16,123	24,336	28,167	33,770		12,300	(21,470)	-63.58%
35		EXPENSES TOTAL	25,511	22,321	24,300	28,332	33,900		12,100	(21,800)	-64.31%
36		NET OPERATIONS	31,702	(6,198)	36	(165)	(130)		200	330	-253.85%

	A	B	F	H	I	J	K	N	O	P	Q
1	Water Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4		REVENUES									
5	254-34801.000	Sale of Water - Residential	901,046	934,325	992,409	1,022,387	1,086,788	1,171,588	84,800	7.80%	
6	254-34811.000	Water Billing Penalties	4,769	6,141	4,000	5,088	4,500	4,500	-	0.00%	
7	254-34812.000	Water Sales - Large Users	76,261	90,573	97,201	98,079	92,729	95,000	2,271	2.45%	
8	254-34821.000	Hook on Fees	14,450	8,200	15,000	7,000	15,000	7,000	(8,000)	-53.33%	
9	254-34900.000	Sale of Water - GF	2,505,612	2,584,379	2,686,765	2,700,838	2,767,430	2,795,104	27,674	1.00%	
10	254-34902.000	Sale of Water - GF VT Tax	61,472	62,024	70,985	62,885	70,117	70,818	701	1.00%	
11	254-34402.000	Interest Earnings	20	67	-	50	-	-	-	n/a	
12	254-34403.000	Misc - Unclassified	1,356	598	-	630	-	-	-	n/a	
13		Revenues Subtotal	3,564,987	3,686,307	3,866,360	3,896,956	4,036,564	4,144,010	107,446	2.66%	
14											
15											
16		EXPENSES									
17	254-43200.110	Salaries - Regular	67,668	103,492	109,133	111,685	118,220	123,321	5,101	4.31%	
18	254-43200.130	Salaries - Overtime	9,819	16,131	14,000	14,222	14,000	15,000	1,000	7.14%	
19	254-43200.140	Salaries - Part-time	2,626	4,136	5,427	3,972	9,193	9,507	314	3.42%	
20	254-43200.210	Health Insurance & Other Benefits	25,660	29,620	45,212	55,806	65,713	68,513	2,800	4.26%	
21	254-43200.220	Social Security	6,126	9,248	9,965	10,096	10,699	11,309	610	5.70%	
22	254-43200.226	Workers Compensation Insurance	5,437	6,917	6,716	7,750	7,992	10,500	2,508	31.38%	
23	254-43200.230	Retirement	6,707	9,892	10,913	11,389	11,822	12,332	510	4.31%	
24	254-43200.250	Unemployment Insurance	87	53	200	87	60	75	15	25.00%	
25	254-43200.330	Other Professional Services	1,590	-	1,000	918	1,000	1,000	-	0.00%	
26	254-43200.335	Audit Services	3,433	3,623	3,680	4,370	3,738	4,200	462	12.36%	
27	254-43200.340	Computer Supplies and Software	1,105	1,194	1,000	1,227	1,000	2,650	1,650	165.00%	
28	254-43200.410	Water and Sewer Charge	92	97	200	127	200	200	-	0.00%	
29	254-43200.411	CWD Water Purchase	461,487	455,835	515,807	458,662	504,006	509,046	5,040	1.00%	
30	254-43200.412	State Water Tax	12,436	10,852	13,628	10,591	13,153	13,285	132	1.00%	
31	254-43200.430	Water Lines Maintenance - Breaks	22,737	107,875	16,000	1,038	16,000	16,000	-	0.00%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Water Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
32	254-43200.432	Vehicle Maintenance	-	-	-	1,261	-		-	n/a	
33	254-43200.441	ROW Leases	8	100	142	100	142	150	8	5.63%	
34	254-43200.491	Contractual Services	113,888	103,410	104,158	104,158	118,559	122,860	4,301	3.63%	
35	254-43200.500	Training, Conferences, Dues	1,468	3,364	2,500	2,048	2,500	2,000	(500)	-20.00%	
36	254-43200.521	Liability & Property Ins.	3,620	2,594	2,271	2,632	2,620	6,540	3,920	149.62%	
37	254-43200.535	Telephone Services	1,489	1,822	1,500	2,246	1,500	2,500	1,000	66.67%	
38	254-43200.536	Postage	1,636	2,577	2,000	3,158	2,600	3,100	500	19.23%	
39	254-43200.550	Printing and Advertising	2,003	1,939	2,608	1,871	2,000	2,000	-	0.00%	
40	254-43200.570	Maintenance Other	3,541	10,446	2,500	199	2,500	2,500	-	0.00%	
41	254-43200.572	Interview Costs	2,649	175	-	-	-		-	n/a	
42	254-43200.610	Supplies	5,172	9,550	6,000	7,664	7,000	7,000	-	0.00%	
43	254-43200.612	Uniforms, Boots, Etc.	806	1,083	1,500	1,255	1,500	1,500	-	0.00%	
44	254-43200.613	Meters and Parts	303	-	500	643	500	500	-	0.00%	
45	254-43200.614	Distribution Materials	23,751	7,447	7,000	1,408	7,500	7,500	-	0.00%	
46	254-43200.622	Electrical Service	711	1,030	750	799	1,000	1,000	-	0.00%	
47	254-43200.623	Heating	2,402	2,608	3,000	2,444	3,000	3,000	-	0.00%	
48	254-43200.626	Gas, Grease and Oil	1,143	1,393	3,000	1,326	3,000	3,000	-	0.00%	
49	254-43200.742	Capital Reserve Fund Contribution	140,000	160,000	210,000	210,000	260,000	310,000	50,000	19.23%	
50	254-43200.805	Interest Expense	334	212	300	29	300		(300)	-100.00%	
51	254-43200.891	Capital Outlay	3,447	3,099	6,000	-	6,000	6,000	-	0.00%	
52	254-43200.892	Transfer to Town for Benefits	11,180						-	n/a	
53	254-43210.411	CWD Water Purchase - GF	2,549,112	2,605,241	2,686,765	2,723,369	2,767,430	2,795,104	27,674	1.00%	
54	254-43210.412	State Water Tax - GF	62,540	62,024	70,985	62,885	70,117	70,818	701	1.00%	
55		Expenses Subtotal	3,558,213	3,739,080	3,866,360	3,821,432	4,036,564	4,144,010	107,446	2.66%	
56									-	n/a	
57		REVENUES TOTAL	3,564,987	3,686,307	3,866,360	3,896,956	4,036,564	4,144,010	107,446	2.66%	
58		EXPENSES TOTAL	3,558,213	3,739,080	3,866,360	3,821,432	4,036,564	4,144,010	107,446	2.66%	
59		NET OPERATIONS	6,773	(52,773)	-	75,524	-	-	-	n/a	

	A	B	F	H	I	J	K	N	O	P	Q
1	Sanitation Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4		REVENUES									
5	256-33900.000	Essex Pump Station Fees	23,911	28,275	25,940	26,095	28,750	28,750	-	0.00%	
6	256-33900.001	2 Party Agreement Revenue	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%	
7	256-34402.000	Interest Earnings	5,210	1,015	500	500	1,000	1,000	-	0.00%	
8	256-34403.000	Misc - Unclassified	887	3,938	-	4,227	6,240	3,000	(3,240)	-51.92%	
9	256-34801.000	Annual Customer Charge	565,633	568,857	586,985	598,033	635,664	672,048	36,384	5.72%	
10	256-34811.000	Penalty	2,686	3,100	2,500	2,829	2,500	2,500	-	0.00%	
11	256-34821.000	Hook On Fees	154,000	5,000	30,000	7,000	30,000	30,000	-	0.00%	
12		Revenues Subtotal	767,327	625,185	660,925	653,684	719,154	752,298	33,144	4.61%	
13											
14											
15		EXPENSES									
16	256-43200.110	Salaries - Regular	84,804	80,359	91,459	95,633	101,835	108,563	6,728	6.61%	
17	256-43200.130	Salaries - Overtime	13,772	13,914	14,185	9,680	14,000	15,000	1,000	7.14%	
18	256-43200.140	Salaries - Part-time	2,626	4,136	5,427	3,972	9,232	9,564	332	3.60%	
19	256-43200.210	Health Insurance & Other Benefits	36,824	41,259	40,567	42,043	53,162	55,470	2,308	4.34%	
20	256-43200.220	Social Security	7,703	7,691	8,671	8,382	9,568	10,184	616	6.44%	
21	256-43200.226	Workers Compensation Insurance	5,138	5,425	5,282	6,334	6,967	9,400	2,433	34.92%	
22	256-43200.230	Retirement	8,205	9,412	9,146	9,624	10,183	10,858	675	6.63%	
23	256-43200.250	Unemployment Insurance	127	60	200	90	70	85	15	21.43%	
24	256-43200.330	Other Professional Services	366	-	1,000	852	1,000	1,000	-	0.00%	
25	256-43200.335	Audit Services	1,716	1,811	1,840	2,185	1,869	2,000	131	7.01%	
26	256-43200.340	Computer Expenses	2,210	2,409	1,300	2,453	1,000	5,350	4,350	435.00%	
27	256-43200.410	Water and Sewer Charge	281	272	500	363	500	500	-	0.00%	
28	256-43200.430	Sanitation Lines Maintenance	972	15,038	6,000	1,162	6,000	6,000	-	0.00%	
29	256-43200.432	Vehicle Maintenance				1,037					
30	256-43200.434	Pump Station Maintenance	9,642	12,897	12,000	15,623	14,000	14,000	-	0.00%	
31	256-43200.436	Sanitation Line Back-up Clean	-	2,321	1,000	1,000	1,000	1,000	-	0.00%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Sanitation Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
32	256-43200.441	Right of Way Agreements	1,563	1,573	1,140	1,631	1,640	1,700	60	3.66%	
33	256-43200.491	Contractual Services	144,188	133,710	135,883	135,883	150,159	154,860	4,701	3.13%	
34	256-43200.500	Training, Conferences, Dues	-	-	200	-	200	200	-	0.00%	
35	256-43200.521	Liability & Property Ins.	7,713	4,425	6,225	5,929	4,469	6,014	1,545	34.57%	
36	256-43200.536	Postage	3,268	5,066	3,500	6,318	5,000	5,500	500	10.00%	
37	256-43200.550	Printing and Advertising	1,213	1,389	1,000	-	1,500	1,500	-	0.00%	
38	256-43200.570	Maintenance Other	14,557	452	2,500	3,096	2,500	2,000	(500)	-20.00%	
39	256-43200.572	Interview Costs							-	n/a	
40	256-43200.610	Supplies	355	2,827	1,000	2,143	1,000	1,000	-	0.00%	
41	256-43200.612	Uniforms, Boots, Etc.	1,601	1,074	1,500	942	1,500	1,500	-	0.00%	
42	256-43200.622	Electrical Service	10,001	12,666	12,000	13,237	14,000	14,000	-	0.00%	
43	256-43200.623	Heating	1,851	1,028	1,900	1,038	1,800	1,800	-	0.00%	
44	256-43200.626	Gas, Grease and Oil	1,681	2,894	2,500	4,009	3,500	4,000	500	14.29%	
45	256-43200.742	Transfer to Capital Reserve	215,167	95,000	95,000	95,000	95,000	95,000	-	0.00%	
46	256-43200.891	Capital Outlay	5,133	-	5,000	-	5,000	5,000	-	0.00%	
47	256-43200.892	Transfer to Town for Benefits	11,180	-	-	-	-	-	-	n/a	
48	256-43220.001	Susie Wilson PS Costs	7,745	11,863	10,000	10,479	12,000	12,000	-	0.00%	
49	256-43220.002	West Street PS Costs	12,166	12,796	12,000	11,190	13,000	13,000	-	0.00%	
50		Expenses Subtotal	613,768	483,768	489,925	491,328	542,654	568,048	25,394	4.68%	
51											
52		REVENUES TOTAL	767,327	625,185	660,925	653,684	719,154	752,298	33,144	4.61%	
53		EXPENSES TOTAL	613,768	483,768	489,925	491,328	542,654	568,048	25,394	4.68%	
54		NET OPERATIONS	153,559	141,417	171,000	162,355	176,500	184,250	7,750	4.39%	

	A	B	F	H	I	J	K	N	O	P	Q
1	WWTF Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4		REVENUES							-	n/a	
5	255-34801.000	Village User Charge	689,249	647,712	694,916	716,133	773,856	860,898	87,042	11.25%	
6	255-34811.000	Village User Penalties	3,361	3,513	3,000	3,379	3,500	3,500	-	0.00%	
7	255-34812.000	Village Septage Discharge	18,533	20,997	18,000	19,415	16,000	16,000	-	0.00%	
8	255-34813.000	Village Leachate Revenues	1,044	815	-	814	-	-	-	n/a	
9	255-34900.000	Wastewater Charge - Essex	436,976	476,928	477,278	477,278	488,219	536,828	48,609	9.96%	
10	255-34901.000	Wastewater Charge - Williston	611,766	675,345	715,917	715,917	752,671	730,086	(22,585)	-3.00%	
11	255-34903.001	Shared Septage Revenues	6,178	9,881	9,000	9,563	8,000	8,000	-	0.00%	
12	255-34903.003	Shared Leachate Revenues	348	383	-	401	-	-	-	n/a	
13	255-34903.005	Pump Station Maint. Fees	30,300	30,300	31,725	31,725	32,000	32,000	-	0.00%	
14	255-34402.000	Interest Earnings	3,684	2,066	-	2,066	-	-	-	n/a	
15	255-34403.000	Misc - Unclassified Revenue	23	357	-	215	-	-	-	n/a	
16		Revenues Subtotal	1,801,462	1,868,296	1,949,836	1,976,906	2,074,246	2,187,312	113,066	5.45%	
17											
18											
19		EXPENSES									
20	255-43200.110	Salaries - Regular	330,279	302,046	343,375	309,347	339,164	338,203	(961)	-0.28%	
21	255-43200.130	Salaries - Overtime	43,928	42,194	45,000	44,064	48,000	48,000	-	0.00%	
22	255-43200.140	Salaries - Part-time	22,191	17,881	16,000	6,284	15,394	33,158	17,764	115.40%	
23	255-43200.210	Health Insurance & Other Benefits	79,250	93,252	137,000	115,047	134,490	128,644	(5,846)	-4.35%	
24	255-43200.220	Social Security	28,616	30,075	31,095	27,077	33,916	32,081	(1,835)	-5.41%	
25	255-43200.226	Workers Compensation Insurance	17,141	26,450	20,534	20,853	29,669	30,000	331	1.12%	
26	255-43200.230	Retirement	30,572	33,751	34,338	31,090	33,916	33,620	(296)	-0.87%	
27	255-43200.250	Unemployment Insurance	358	137	420	398	150	175	25	16.67%	
28	255-43200.320	Legal Services	-	-	2,000	1,650	4,000	4,000	-	0.00%	
29	255-43200.330	Other Professional Services	986	325	4,000	3,677	4,000	4,000	-	0.00%	
30	255-43200.335	Audit Services	4,030	4,253	4,320	5,130	4,388	4,400	12	0.27%	
31	255-43200.410	Water and Sewer Charge	2,128	2,712	3,000	5,335	3,000	3,500	500	16.67%	
32	255-43200.432	Vehicle Maintenance	1,914	4,486	3,000	3,869	4,000	4,000	-	0.00%	

	A	B	F	H	I	J	K	N	O	P	Q
1	WWTF Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
33	255-43200.491	Contractual Services	56,944	51,705	52,079	52,079	59,280		61,430	2,150	3.63%
34	255-43200.500	Training, Conferences, Dues	5,464	7,849	6,500	5,939	7,000		7,500	500	7.14%
35	255-43200.521	Liability & Property Ins.	22,989	27,702	32,275	29,580	27,979		30,221	2,242	8.01%
36	255-43200.535	Telephone Services	4,577	4,042	6,000	4,615	6,000		6,000	-	0.00%
37	255-43200.565	Grit Disposal	10,356	11,038	18,000	16,286	14,000		14,980	980	7.00%
38	255-43200.567	Sludge Processing	137,340	77,933	140,000	85,211	150,000		150,000	-	0.00%
39	255-43200.568	Sludge Management	127,963	174,297	150,000	186,758	150,000		170,000	20,000	13.33%
40	255-43200.569	WWTF Annual Permit Fee	9,900	9,900	9,900	9,900	9,900		9,900	-	0.00%
41	255-43200.570	Maintenance Other	85,060	133,791	100,000	96,728	120,000		130,000	10,000	8.33%
42	255-43200.572	Interview Costs	523	-	-	459				-	n/a
43	255-43200.577	Contract Laboratory Services	10,981	6,947	11,000	9,961	12,000		22,000	10,000	83.33%
44	255-43200.610	Supplies	8,256	5,685	10,000	7,319	8,500		8,500	-	0.00%
45	255-43200.612	Uniforms, Boots, Etc.	5,506	5,028	6,000	3,242	5,500		5,500	-	0.00%
46	255-43200.618	Supplies - Laboratory	16,198	17,238	18,000	14,163	19,000		18,000	(1,000)	-5.26%
47	255-43200.619	Chemicals	284,508	285,222	230,000	329,295	300,000		330,000	30,000	10.00%
48	255-43200.622	Electrical Service	143,277	117,640	150,000	192,346	140,000		150,000	10,000	7.14%
49	255-43200.623	Heating	23,372	23,933	20,000	23,553	25,000		25,000	-	0.00%
50	255-43200.626	Gas, Grease and Oil	5,177	4,492	6,000	2,698	6,000		4,500	(1,500)	-25.00%
51	255-43200.742	Transfer to Capital Reserve	300,000	320,000	340,000	340,000	360,000		380,000	20,000	5.56%
52	225-43200.892	Transfer to Town for Benefits	5,590							-	n/a
53		Expenses Subtotal	1,825,375	1,842,002	1,949,836	1,983,952	2,074,246		2,187,312	113,066	5.45%
54										-	n/a
55		REVENUES TOTAL	1,801,462	1,868,296	1,949,836	1,976,906	2,074,246		2,187,312	113,066	5.45%
56		EXPENSES TOTAL	1,825,375	1,842,002	1,949,836	1,983,952	2,074,246		2,187,312	113,066	5.45%
57		NET OPERATIONS	(23,913)	26,294	-	(7,046)	-		-	-	n/a

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021

Account Name		FY19 Budget	FY19 Actual	FY20 Budget	FY20 Estimated	FY21 Budget Proposal
REVENUES - DETAIL						
1	Property Taxes	3,423,606	3,423,627	3,556,422	3,864,494	3,670,039
2	State for Pilot & Current Use	2,000	4,478	4,500	4,500	4,500
3	Essex Town Library Contribution	15,000	15,000	15,000	15,000	15,000
4	Essex Town pmt for Stormwater	64,367	64,367	69,047	69,047	71,851
5	Essex Town pmt for Highway Dept	1,080,759	1,080,759	1,113,329	1,149,130	1,192,960
6	Essex Town Recreation Contribution			12,000	12,000	12,000
7	Essex Town Clerk Contribution			50,000	50,000	50,000
8	License & Zoning Fees	58,000	16,318	35,000	22,000	25,000
9	Whitcomb Farm Solar Pilot	5,000	6,742	6,700	6,750	6,700
10	Misc. Fire Receipts	20	950	20	20	20
11	State District Court Fines	1,500	2,903	1,000	2,000	1,000
12	Interest Earnings	2,000	4,150	2,500	4,000	2,500
13	Parking Space Fees	2,400	4,400	2,400	2,800	2,400
14	Block Party Donations	1,500	1,650	500	1,300	500
15	Misc. Receipts	2,000	2,540	2,000	1,000	2,000
16	Misc. Highway Receipts	4,000	4,157	4,000	2,000	4,000
17	Misc. Library Receipts	500	678	500	500	500
18	EJRP Non-Resident Fees	22,000	18,379	20,000	20,000	20,000
19	Service Fee - Water	94,014	94,014	107,998	107,998	114,674
20	Service Fee - WWTF	47,007	47,007	53,999	53,999	57,337
21	Service Fee - Sanitation	94,014	94,014	107,998	107,998	114,674
22	Misc. Grants/Donations	-	24,123	-	-	-
23	Unrestricted Fund Balance	35,000	35,000	-	-	-
24	Lost Book Revenue	-	2,368	-	-	-
25	Total Revenues	4,954,687	4,947,622	5,164,913	5,496,536	5,367,655
26						
27	EXPENDITURES - DETAIL					
28						
29	Administration					
30	Salaries - Regular	208,400	245,609	164,294	164,000	180,930
31	Salaries - Overtime	6,500	2,018	-	-	-
32	Salaries - Part Time	5,025	4,097	4,798	3,000	4,798
33	Manager Contract	65,000	65,000	67,200	67,200	67,500
34	Shared Employee Expense	25,763	21,593	23,186	23,186	24,633
35	Health Ins & Other Benefits	45,869	72,188	90,186	90,186	94,089
36	Social Security	17,096	21,275	14,382	12,775	14,399
37	Retirement	20,840	25,498	18,321	16,400	20,022
38	Health Improv Programs	1,600	45	1,600	1,600	-
39	Board Member Fees	2,500	2,500	2,500	2,500	2,500
40	Legal Services	15,000	20,258	17,000	17,000	22,000
41	Other Professional Services	1,000	2,442	1,000	1,000	1,000
42	Computer Expenses	2,220	2,085	2,220	2,220	3,824
43	Leased Services	4,525	4,195	4,000	4,000	4,203
44	Training, Conferences, Dues	9,300	4,118	6,000	4,000	6,000
45	Communications	17,968	19,825	22,492	22,500	22,500
46	Postage	2,000	2,581	500	500	500
47	Printing and Advertising	5,000	683	3,000	3,000	3,000
48	Trustees Expenditures	4,000	5,525	4,000	4,000	5,500
49	Pay & Classification Study	200	-	11,000	15,000	200

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021

Account Name		FY19 Budget	FY19 Actual	FY20 Budget	FY20 Estimated	FY21 Budget Proposal
50	Interview Costs	-	1,729	-	-	-
51	Travel	300	261	300	300	300
52	Supplies	5,000	4,840	5,000	4,500	5,000
53	Elections	1,500	1,285	1,500	1,500	1,500
54	Holiday Expense	1,300	1,038	835	835	2,600
55	Total Administration	467,906	530,689	465,314	461,202	486,998
56						
57	Buildings					
58	Water/Sewer - 2 Lincoln Street	1,000	933	1,000	500	1,000
59	Water/Sewer - Brownell Library	900	704	900	800	900
60	Water/Sewer - Village Fire Station	610	564	500	581	500
61	Water/Sewer - Park Street School	575	1,037	650	650	650
62	Water/Sewer - Maple Street Park & Pool	4,296	4,811	5,199	5,200	5,200
63	Water/Sewer Subtotal	7,381	8,049	8,249	7,731	8,250
64						
65	R & M Buildings - 2 Lincoln Street	11,500	8,509	11,800	10,000	11,800
66	R & M Buildings - Brownell Library	22,625	20,745	24,625	21,000	28,625
67	R & M Buildings - Village Fire Station	6,000	5,028	6,000	10,000	12,000
68	R & M Buildings - Park Street School	600	520	600	1,500	600
69	R & M Buildings - Maple Street Park & Pool	3,600	3,600	3,600	3,500	3,600
70	Repair & Maintenance (R&M) Subtotal	44,325	38,402	46,625	46,000	56,625
71						
72	Contractual Services - 2 Lincoln Street	9,000	9,125	9,000	9,000	9,000
73	Contractual Services - Brownell Library	34,000	31,839	34,000	34,000	34,000
74	Contractual Services - Maple Street Park & Pool	-	-	19,200	19,200	21,840
75	Contractual Services Subtotal	43,000	40,964	62,200	62,200	64,840
76						
77	Gasoline - Village Fire Station	6,000	6,830	6,000	6,000	6,000
78	Gasoline - Maple Street Park & Pool	2,923	2,425	3,101	3,100	3,101
79	Gasoline Subtotal	8,923	9,255	9,101	9,100	9,101
80						
81	Telephone - 2 Lincoln Street	3,676	3,249	3,676	5,667	3,700
82	Telephone - Brownell Library	1,200	1,218	1,400	1,500	1,500
83	Telephone - Village Fire Station	2,115	2,115	2,115	2,115	2,115
84	Telephone - Park Street School	-	-	2,520	2,500	2,550
85	Telephone - Maple Street Park & Pool	-	-	5,340	3,500	5,350
86	Telephone Subtotal	6,991	6,582	15,051	15,282	15,215
87						
88	General Supplies - 2 Lincoln Street	2,000	1,505	2,000	2,000	2,000
89	General Supplies - Village Fire Station	2,000	2,000	2,000	2,000	2,000
90	General Supplies Subtotal	4,000	3,505	4,000	4,000	4,000
91						
92	Electricity - 2 Lincoln Street	7,500	7,172	7,500	7,500	7,500
93	Electricity - Brownell Library	15,250	13,752	15,000	15,000	15,000
94	Electricity - Village Fire Station	7,300	7,172	7,300	7,300	7,300
95	Electricity - Park Street School	4,000	3,941	4,000	4,000	4,000
96	Electricity - Maple Street Park & Pool	29,852	32,982	30,489	30,500	30,500
97	Electricity Subtotal	63,902	65,019	64,289	64,300	64,300
98						
99	Natural Gas - 2 Lincoln Street	6,400	5,855	6,400	6,400	6,400
100	Natural Gas - Brownell Library	7,400	6,094	7,400	7,400	7,400

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021

Account Name		FY19 Budget	FY19 Actual	FY20 Budget	FY20 Estimated	FY21 Budget Proposal
101	Natural Gas - Village Fire Station	4,800	4,409	4,800	4,800	4,800
102	Natural Gas - Park Street School	2,500	3,229	3,300	3,300	3,300
103	Natural Gas - Maple Street Park & Pool	5,574	5,049	6,960	6,900	6,960
104	Natural Gas Subtotal	26,674	24,637	28,860	28,800	28,860
105						
106	Capital Outlay - 2 Lincoln Street	-	-	2,000	750	2,000
107	Capital Outlay Subtotal	-	-	2,000	750	2,000
108	Total Buildings	205,196	196,413	240,375	238,163	253,191
109						
110	Community Development					
111	Salaries - Regular	145,419	146,044	151,846	151,846	157,800
112	Salaries - Overtime	-	125	-	-	-
113	Health Ins & Other Benefits	32,128	19,853	23,680	23,680	24,636
114	Social Security	11,454	11,726	11,616	11,616	12,072
115	Retirement	14,542	14,544	15,185	15,185	15,780
116	Board Member Fees	3,600	3,450	3,600	3,600	3,600
117	Legal Services	12,000	740	12,000	5,000	6,000
118	Other Professional Services	6,000	11,511	6,000	6,000	10,000
119	Computer Expenses	-	-	-	-	-
120	Training, Conferences, Dues	3,000	918	2,000	2,000	4,000
121	Communications	1,500	1,320	2,000	1,500	2,000
122	Telephone Services	567	575	567	850	600
123	Postage	700	156	700	100	700
124	Printing and Advertising	3,000	1,128	3,000	3,000	2,500
125	Travel	2,400	2,496	2,600	2,600	2,600
126	Supplies	2,000	1,019	2,000	2,000	2,000
127	Bike/Walk Committee	5,000	1,461	7,000	7,000	7,000
128	Capital Outlay	-	-	1,500	-	-
129	Total Community Development	243,310	217,065	245,294	235,977	251,288
130						
131	Debt Service					
132	Capital Improvements Principal	135,135	135,135	135,135	135,135	135,135
133	Capital Improvements Interest	73,060	73,060	70,582	70,582	67,599
134	Parks & Rec Principal	105,000	105,000	105,000	105,000	-
135	Parks & Rec Interest	4,788	4,788	2,843	2,843	-
136	Total Debt Service	317,983	317,983	313,560	313,560	202,734
137						
138	Economic Development					
139	Salaries - Regular	32,135	10,774	-	-	-
140	Salaries - Overtime	-	45	-	-	-
141	Salaries - Part Time	4,950	2,700	-	-	-
142	Health Ins & Other Benefits	28,513	11,806	-	-	-
143	Social Security	2,837	855	-	-	-
144	Retirement	3,214	1,078	-	-	-
145	Community Events & Programs	8,280	7,175	10,850	6,000	10,000
146	Annual Support of Organizations	9,000	7,530	9,500	9,500	9,500
147	New Programs	2,500	-	2,500	1,500	2,500
148	Matching Grant Funds	20,000	20,082	20,000	20,000	20,000
149	Block Party Expense	7,000	7,956	7,500	7,500	7,500
150	Total Economic Development	118,429	70,001	50,350	44,500	49,500
151						

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021

Account Name		FY19 Budget	FY19 Actual	FY20 Budget	FY20 Estimated	FY21 Budget Proposal
152	EJRP - Administration					
153	Salaries - Regular	217,566	220,090	234,240	234,240	244,792
154	Salaries - Part Time	7,076	3,811	8,800	8,800	-
155	Health Ins & Other Benefits	107,123	100,476	112,676	112,676	125,468
156	Social Security	17,185	17,328	18,593	18,593	18,727
157	Retirement	24,234	24,503	26,003	26,003	27,182
158	Health Imp Programs	-	-	-	-	-
159	Other Professional Services	8,220	11,155	8,220	9,000	21,742
160	Computer Expenses	9,120	9,995	9,540	10,200	6,000
161	Training, Conferences, Dues	9,988	10,796	10,288	10,288	8,453
162	Communications	12,500	11,187	8,000	5,000	7,851
163	Telephone Services	3,600	3,688	3,960	3,960	1,980
164	Printing & Advertising	3,639	2,602	3,500	3,500	3,000
165	Supplies	5,000	5,374	5,000	5,000	5,000
166	Scholarships	4,000	4,000	4,000	4,000	4,000
167	EJRP - Parks and Facilities					
168	Salaries - Regular	93,636	98,740	101,109	101,109	105,360
169	Salaries - Part Time	24,977	19,428	20,500	20,500	22,798
170	Health Ins & Other Benefits	21,775	19,391	26,097	26,097	27,076
171	Social Security	9,074	9,217	9,303	9,300	9,804
172	Retirement	9,364	9,708	10,111	10,111	10,536
173	Health Imp Programs	-	-	-	-	-
174	Other Professional Services	14,710	18,777	5,725	5,725	6,100
175	Maintenance - Buildings/Grounds	9,996	12,861	11,073	11,073	11,739
176	Land Lease	500	500	500	500	500
177	Equipment Rental	7,300	5,872	1,800	1,800	1,980
178	Training, Conferences, Dues	1,990	2,065	4,144	4,144	4,302
179	Supplies	12,250	18,858	14,685	14,685	16,489
180	Total EJRP	634,823	640,424	657,867	656,304	690,879
181						
182	Finance Department					
183	Salaries - Regular			52,327	52,327	56,246
184	Salaries - Overtime			2,500	2,500	2,750
185	Health Ins & Other Benefits			6,334	6,334	6,365
186	Social Security			4,221	4,221	4,513
187	Workers Comp Insurance (except Fire)	11,950	16,336	6,154	14,990	16,500
188	Retirement			5,283	5,283	5,625
189	Unemployment Insurance	3,672	2,181	1,520	2,830	1,520
190	Audit	6,160	7,315	6,256	7,505	7,500
191	Liability & Property Ins. (all Village property)	46,599	52,430	62,689	58,920	63,000
192	Public Officials Liability	11,454	10,630	12,031	9,630	12,000
193	Dues/Subscriptions/Meetings			170	170	250
194	Other Purchased Services			768	700	4,895
195	Travel			100	-	100
196	General Supplies			150	250	150
197	Total Finance	79,835	88,892	160,503	165,660	181,414
198						
199	Fire Department					
200	Salaries - Firefighters	189,000	192,350	206,000	188,571	186,000
201	Employee Assistance Program	864	864	864	864	864
202	Accident & Disability Ins	3,600	3,549	3,600	3,500	3,600

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021

Account Name		FY19 Budget	FY19 Actual	FY20 Budget	FY20 Estimated	FY21 Budget Proposal
203	Social Security	14,510	14,095	15,392	14,425	14,436
204	Worker's Compensation Ins	32,130	30,760	28,624	28,600	30,050
205	Vehicle Maintenance	18,000	19,816	18,000	35,000	25,000
206	Radio Maintenance	1,800	8,195	6,000	6,000	7,250
207	Training, Conferences, Dues	4,000	4,281	4,000	4,000	4,000
208	Telephone Services	1,885	1,916	2,600	2,600	2,600
209	Physical Exams	6,600	3,060	6,800	6,800	9,500
210	Maintenance Other	15,000	14,440	15,000	15,000	15,000
211	Emergency Generator Maint.	480	1,871	480	480	480
212	Supplies	1,000	1,232	1,000	1,000	1,000
213	New Equipment - Radios	1,500	910	1,500	1,500	1,500
214	Uniforms, Boots, etc.	23,000	18,641	24,000	24,000	25,000
215	EMS Supplies	1,000	792	1,000	1,000	1,000
216	Fire Prevention	2,000	2,038	2,000	2,000	2,100
217	Routine Equipment Purchase	15,000	13,488	15,000	15,000	17,500
218	Total Fire	331,369	332,296	351,860	350,340	346,880
219						
220	Highway Department					
221	Salaries - Regular	173,146	173,522	182,235	182,235	190,202
222	Salaries - Overtime	17,278	15,754	17,300	17,300	18,300
223	Salaries - Part Time	23,573	16,729	26,981	26,981	27,388
224	Health Ins & Other Benefits	72,154	69,711	75,918	75,918	78,989
225	Social Security	16,448	15,935	17,328	17,328	18,046
226	Workers Comp Insurance	13,985	13,963	20,275	20,275	20,275
227	Retirement	17,315	17,486	18,235	18,235	19,020
228	Unemployment Insurance	300	199	100	100	300
229	Professional Services	10,000	17,448	15,000	10,000	16,000
230	Water and Sewer Charge	2,100	2,317	2,000	2,000	2,500
231	R&M Services - Vehicles	25,000	33,502	26,500	26,500	28,000
232	Maintenance of Buildings and Grounds	5,000	6,274	10,000	10,000	10,000
233	Right of Way Agreements	12,472	11,922	12,890	12,890	12,890
234	Equipment Rentals	8,000	2,211	2,500	2,500	3,000
235	Training, Conferences, Dues	500	339	500	500	500
236	Liability & Property Insurance	12,288	11,840	11,667	13,025	13,750
237	Communications	4,000	3,308	3,500	3,500	3,800
238	Rubbish Removal	8,000	9,139	8,500	8,500	9,000
239	Advertising and Interview Costs	500	343	500	300	500
240	Accident Claims	1,000	1,096	1,000	1,000	1,000
241	General Supplies	24,000	37,786	24,000	24,000	26,000
242	Uniforms	6,000	8,594	6,000	6,000	6,500
243	Electrical Service	4,000	3,661	4,200	4,200	4,200
244	Heating/Natural Gas	4,000	3,390	4,000	4,000	4,000
245	Vehicle Fuel	30,000	37,295	35,000	35,000	38,000
246	Capital Outlay	6,000	3,139	10,000	10,000	14,000
247	Street Lights Supplies/Maint.	12,000	7,941	12,000	12,000	12,000
248	Electricity - Street/Traffic Lights	128,200	130,835	128,200	125,000	132,000
249	Streetscape Maintenance	23,500	24,885	28,500	28,500	21,500
250	Summer Constr - Purchased Services	225,000	188,895	210,000	200,000	255,800
251	Summer Constr - Supplies	9,000	13,295	24,000	30,000	24,000
252	Traffic Control	13,000	21,087	13,500	19,000	16,000
253	Sidewalk and Curb Maintenance	5,000	5,338	5,000	4,700	5,500

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021

Account Name		FY19 Budget	FY19 Actual	FY20 Budget	FY20 Estimated	FY21 Budget Proposal
254	Winter Maint - Purchased Services	20,000	35,895	20,000	20,000	20,000
255	Winter Maint - Supplies	118,000	179,055	121,000	121,000	125,000
256	Storm Sewer Maintenance	30,000	24,002	15,000	15,000	15,000
257	Stormwater Salaries	44,011	44,793	45,487	45,487	47,232
258	Stormwater Health and Other Ins	10,305	10,292	12,298	12,298	12,815
259	Stormwater Social Security	3,390	3,427	3,480	3,480	3,613
260	Stormwater Workers Comp	2,220	3,229	3,228	3,200	3,438
261	Stormwater Retirement	4,401	4,458	4,549	4,549	4,723
262	Stormwater Unemployment	40	41	5	15	30
263	Total Highway	1,145,126	1,214,370	1,182,376	1,176,516	1,264,811
264						
265	Library					
266	Salaries - Regular	319,700	317,940	328,509	328,509	328,850
267	Salaries - Part Time	103,632	104,045	107,654	107,654	108,415
268	Health Insurance & Other Benefits	107,125	101,842	119,148	119,148	134,104
269	Social Security	32,458	32,331	33,336	33,336	33,451
270	Retirement	31,970	31,446	32,537	32,537	32,580
271	Computer Expenses	4,000	3,878	4,000	4,000	4,000
272	Rental of Equipment				1,500	1,500
273	Training, Conferences, Dues	4,000	1,408	4,000	4,000	4,000
274	Technical Access	7,700	5,332	6,200	6,200	7,700
275	Postage/Delivery	3,500	1,654	3,500	3,500	2,500
276	Interview costs	500	434	500	500	700
277	Volunteer Expenses	800	623	800	800	800
278	Supplies	13,000	9,481	14,000	14,000	13,500
279	Adult Collection	38,500	38,492	40,000	40,000	41,500
280	Juvenile Collection	19,250	19,984	20,000	20,000	20,750
281	Computer Replacement	8,000	6,373	8,000	8,000	8,000
282	Adult Programs	1,000	922	1,000	1,000	1,000
283	Childrens Programs	4,500	4,118	4,500	4,500	4,500
284	Capital Outlay	4,000	3,767	4,000	4,000	4,000
285	Total Library	703,635	684,070	731,684	733,184	751,850
286						
287	Transfers and Misc.					
288	Capital Fund Contribution	317,751	317,751	365,414	365,414	401,955
289	Rolling Stock Fund Contribution	223,624	223,624	233,700	233,700	238,700
290	Transfer for Building Maintenance	50,000	50,000	50,000	50,000	50,000
291	Employee Termination Benefits	5,000	5,000	5,000	5,000	5,000
292	Transfer to Parks & Rec Capital Reserve	110,700	110,700	111,616	111,616	112,455
293	Fire Department Capital Equipment	-	-	-	-	80,000
294	Total Transfers and Misc.	707,075	707,075	765,730	765,730	888,110
295						
296	Grants and Other Non-Budgetary					
297	Grants & Donation Expenses	-	9,783	-	-	-
298	Library Replacement Expenses	-	2,005	-	-	-
299	Total Grants and Other Non-Budgetary	-	11,788	-	-	-
300						
301	Total Expenditures	4,954,687	5,011,067	5,164,913	5,141,137	5,367,655

Memorandum

To: Trustees; Evan Teich, Unified Manager
Cc: Susan McNamara-Hill, Clerk; Martha Heath, Essex Westford School District Board Chair
From: Greg Duggan, Deputy Manager *GSD*
Re: Warning for 2020 Village Meeting
Date: April 27, 2020

Issue

The issue is whether the Trustees will warn 2020 Village Meeting to be held on June 2.

Discussion

The Trustees have yet to re-warn Village meeting after it was cancelled on April 1 because of covid-19. The Village is attempting to coordinate a date with the Essex Westford School District's annual meeting. EWSD's preferred date is Tuesday, June 2.

State law requires an annual meeting to be held within 30 to 40 days of it being warned. The Trustees can warn a June 2 meeting at their April 28 meeting. All votes would be cast by ballot, and an informational meeting can be held remotely on June 1. Polls would be open from 10 a.m. to 7 p.m. on June 2.

Cost

Approximately \$200 for legal notices.

Recommendation

It is recommended that the Trustees warn 2020 Village Meeting to be held on June 2.

WARNING
VILLAGE OF ESSEX JUNCTION ANNUAL MEETING
JUNE 2, 2020

The legal voters of the Village of Essex Junction are hereby notified and warned to meet at the Essex Community Educational Center on Educational Drive in the Village of Essex Junction on Tuesday, June 2, 2020 to transact the following business by Australian ballot. Said voting by Australian ballot to begin at 10:00 AM and close at 7:00 PM.

ARTICLE 1. Shall the voters act upon the report of the auditor?

ARTICLE 2. Shall the voters approve an annual General Fund Budget in the amount of \$5,367,655 for fiscal year July 1, 2020 to June 30, 2021, \$3,670,039 of which is to be levied in taxes against the Village Grand List?

ARTICLE 3. Shall the voters approve holding the 2021 Annual Meeting on Wednesday, April 7, 2021 to act upon any articles not involving voting by Australian ballot and to reconvene on Tuesday, April 13, 2021 to vote for the Village officers and transact any business involving voting by Australian ballot?

ARTICLE 4. To transact any other business that may lawfully come before the meeting?

ARTICLE 5. To elect Village officers required by law including: Moderator (one year term); three Village Trustees (2 three year terms, 1 one year term); one Library Trustee (five year term)?

Dated this 28th day of April, 2020

VILLAGE OF ESSEX JUNCTION
BOARD OF TRUSTEES

By:

Andrew P. Brown, President

George A. Tyler, Vice President

Raj D. Chawla, Trustee

ATTEST:

Daniel S. Kerin, Trustee

Susan McNamara-Hill, Village Clerk

Amber L. Thibeault, Trustee



TOWN OF ESSEX SELECTBOARD
VILLAGE OF ESSEX JUNCTION TRUSTEES
MEETING AGENDA

Online
Essex Junction, VT 05452
Tuesday, April 28, 2020
7:00 PM

E-mail: manager@essex.org

www.essexjunction.org
www.essexvt.org

Phone: (802) 878-1341
(802) 878-6951

COVID-19 UPDATE: Due to the Covid-19/coronavirus pandemic, this meeting will be held remotely. For efficiency, the Town Selectboard and Village Board of Trustees will conduct both individual and joint business twice per month, with one meeting link/code per meeting. Available options to watch or join the meeting:

- The meeting will be live-streamed on Channel 17's YouTube channel.
Join Microsoft Teams Meeting. Depending on your browser, you may need to call in for audio (below).
Join via conference call (audio only): (802) 377-3784 | Conference ID: 617 253 658#
For the purpose of recording minutes, you will be asked to provide your first and last name.
When listening to the meeting, please keep your phone or computer on "mute" as to prevent interruptions during the meeting. For agenda items when it is appropriate for the public to speak, please unmute your

SELECTBOARD

1. CALL TO ORDER [7:00 PM]

2. AGENDA ADDITIONS/CHANGES

3. APPROVE AGENDA

4. PUBLIC TO BE HEARD

a. Comments from Public on items Not on Agenda

5. BUSINESS ITEMS

- *Renew First Class Liquor Licenses
Discuss Selectboard member resignation and replacement process
Presentation of FY2021 proposed Water and Sewer Budget and Rates – Dennis Lutz
Discuss contributions to food pantries and organizations providing emergency assistance
Approve contract for mold remediation at Essex Fire Station

*Selectboard will be acting as Board of Liquor Control Commissioners during this agenda item

6. CONSENT ITEMS

- Reappoint representatives to Chittenden County Regional Planning Commission Planning Advisory Committee
Approve minutes: April 6, 2020; April 14, 2020- Special
Check Warrant #17719—04/10/2020; #17722—04/17/2020; #17724—04/24/2020

7. READING FILE

- Board Member Comments
Email from Annie Cooper re: Thank you, All.
Email from Justin St. James re: resignation from Conservation and Trails Committee
Letter from Karen Horn, VLCT re: Fiscal Year 20-21 State Education Taxes Collected by Cities and Towns

8. EXECUTIVE SESSION

- a. An executive session is not anticipated

9. **RECESS SELECTBOARD**

JOINT BUSINESS**

***The Selectboard and Trustees meet together to discuss and act on joint business. Each board votes separately on action items.*

1. **CALL TO ORDER SELECTBOARD & TRUSTEES** [7:45 PM]

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. Accept and award Summer FYE2021 Paving Bid
- b. Update on COVID-19

6. **CONSENT ITEMS**

- a. Approve minutes: April 6, 2020 – (Trustees and Selectboard)
- b. Approve minutes: March 5, 2020—Subcommittee on Governance

7. **READING FILE**

- a. Board Member Comments
- b. Email from Meghan O'Rourke re: Your Town Meeting TV is Remote But We Remain Near!
- c. VTANG Letter to Community Leaders from David W. Shevchik, Jr.
- d. Email from Sandi Dury re: moratorium on "small cells" and other wireless infrastructure permits process and deployment during COVID-19 emergency
- e. Upcoming meeting schedule

8. **EXECUTIVE SESSION**

- a. An executive session is not anticipated

9. **RECESS TRUSTEES MEETING**

10. **ADJOURN SELECTBOARD MEETING**

BOARD OF TRUSTEES

1. **CALL TO ORDER** [8:30 PM]

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. Update on Village Annual Meeting
- b. Approve street vending permit for Mr. Ding-a-ling Ice Cream (tabled 04/14/2020)
- c. Approve Lamoille Street Waterline and Roadway Improvements bid
- d. Discuss how to help local businesses

6. **CONSENT ITEMS**

- a. Reappoint representatives to Chittenden County Regional Planning Commission Planning Advisory Committee
- b. Approve minutes: April 14, 2020
- c. Check Warrant #17195—04/17/2020; #17196—04/24/2020

7. **READING FILE**

- a. Board Member Comments
- b. Letter from Arbor Day Foundation
- c. Letter from James L. Jutras re: Comments on Solid Waste Rules
- d. Letter from Eamon Twohig re: Village of Essex Junction; Solid Waste ID-124; Results and Response to PFAS testing
- e. Brownell Staff and Directors Reports – February, March

8. **EXECUTIVE SESSION**

- a. An executive session is not anticipated

9. **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: _____ 04/24/2020 _____



VILLAGE TRUSTEES

VILLAGE OF ESSEX JUNCTION TRUSTEES
MEETING MINUTES
Tuesday, April 28, 2020

TRUSTEES: Andrew Brown, President; Raj Chawla; Dan Kerin; Amber Thibeault; George Tyler.

ADMINISTRATION and STAFF: Evan Teich, Unified Manager; Greg Duggan, Deputy Manager; Sarah Macy, Assistant Manager/Finance Director; Charles Cole, Fire Department Chief.

OTHERS PRESENT: Ken Signorello; Margaret Smith; Liz Subin; Irene Wrenner.

1. CALL TO ORDER

Andrew Brown called the meeting of the Village of Essex Junction Board of Trustees back to order at 9:46 PM, from a recess after Joint Business with the Essex Town Selectboard.

2. AGENDA ADDITIONS/CHANGES

Mr. Duggan added a new agenda item 5b, to Approve the Annual Meeting Warning. The following business items changed as follows: 5c, Approve street vending permit for Mr. Ding-a-ling Ice Cream (tabled 04/14/2020); 5d Approve Lamoille Street Waterline and Roadway Improvements bid; and 5e, Discuss how to help local businesses. Mr. Duggan also added budget handouts for item 5a and a memo and Annual Meeting warning for new item 5b.

3. APPROVE AGENDA

GEORGE TYLER made a motion, seconded by AMBER THIBEAULT, to approve the agenda, as amended. The motion passed 5-0.

4. PUBLIC TO BE HEARD

a. Comments from Public on Items Not on Agenda

There were no comments from the public at this time.

5. BUSINESS ITEMS

a. Update on Village Annual Meeting

Mr. Duggan pointed out multiple options for scheduling the Village Annual Meeting, detailed in the memo included with this business item. There was no discussion on this item.

b. Approve Annual Meeting Warning

Mr. Duggan explained coordination efforts between the Essex Westford School District's (EWSD) voting and the Village Annual Meeting. The Essex Clerk and EWSD agreed to plan a combined vote for June 2, running from 10 a.m. to 7 p.m. Mr. Duggan discussed state law that requires an annual meeting to be held within 30 to 40 days of it being warned. He said the Trustees could warn it for June 2 during this meeting. All votes would be cast by ballot, as is currently being allowed by the state, and the clerks are encouraging people to vote by absentee ballot. An informational meeting would be held remotely on June 1.

The Trustees discussed various ways to protect poll workers from COVID-19 during voting hours. These included having barriers at the tables, masks and hand sanitizer available and foot traffic carefully directed. Mr. Brown and Mr. Chawla suggested mailing the ballots to active voters instead of holding the vote at the school, now that the Governor allows this, to promote health and safety. Ms. Macy said the expense for this mailing would need to come out of the FY20 budget in an estimated amount of \$5000. Mr. Duggan relayed that the Clerks would prefer to avoid this based on the practical challenges posed with preparing a mailing of 15,000 ballots with return envelopes. Mr. Chawla wondered whether the Clerk's office would consider

54 recruiting new volunteer poll workers, considering the aging population and vulnerability of the
55 current group; Mr. Teich agreed to look into this. The Trustees also discussed the merits of
56 establishing a drive-up voting process. The majority of the board was in favor of not sending
57 ballots but, instead, implementing a drive-through option and carefully planned traffic flow to
58 alleviate risk.

59
60 Mr. Brown asked if the Trustees would propose changes to the budget, previously approved for
61 this vote, in consideration of COVID-19. The Trustees made no budget changes.
62

63 **GEORGE TYLER made a motion, seconded by ANDREW BROWN, to warn the Village**
64 **Annual Meeting for Tuesday, June 2 and an informational meeting about the budget for**
65 **Monday, June 1. The motion passed 5-0.**
66

67 **b.c. Approve street vending permit for Mr. Ding-a-ling Ice Cream (tabled 04/14/2020)**

68 Mr. Teich said that since the vending permit for Mr. Ding-a-Ling Ice Cream was tabled during
69 the Trustees’ previous meeting, the business’s owner, Mr. Hathaway, provided answers and
70 assurances in response to an email sent to him by staff. The Trustees discussed these
71 assurances as well as their continued concerns with approving this street vending permit during
72 the COVID-19 pandemic. The majority of the Trustees were reassured by the information
73 provided by Mr. Hathaway. Mr. Chawla requested the Trustees table the permit approval until
74 the governor gives further direction with this age group, then revisit it at each meeting until
75 advisement is granted. Mr. Teich relayed a conversation he had with Police Chief Garey, who
76 pointed out that Mr. Ding-a-Ling Ice Cream would still need to follow the social distancing rules
77 in effect during their time of their operation, if the permit is granted. The majority of the Trustees
78 agreed that, if they approve the permit, they should inform Mr. Hathaway of their concerns and
79 strict expectations of ensuring social distancing.
80

81 **GEORGE TYLER made a motion, seconded by DAN KERIN, to approve the permit for Mr.**
82 **Ding-a-Ling.**

- 83 • Ms. Thibeault requested that, in the event Chief Garey receives any complaints about the ice
84 cream truck, these complaints be provided to the Trustees, where they may decide whether the
85 permit will continue.
- 86 • Ms. Thibeault also requested that the permit only be granted once the business’s Certificate of
87 Insurance is on file with the Clerk’s office.
88

89 Mr. Tyler and Mr. Kerin approved the friendly amendments to the motion, which Mr. Brown
90 summarized to read:
91

92 **GEORGE TYLER made a motion, seconded by DAN KERIN, to approve the permit for Mr.**
93 **Ding-a-Ling, contingent upon the Certificate of Insurance and that any complaints the**
94 **Police Department receives come to the Trustees, with regard to Mr. Ding-a-Ling and social**
95 **distancing. The motion passed 4-1 by roll call, with the dissenting vote by Mr. Chawla.**
96

97 **e.d. Approve Lamoille Street Waterline and Roadway Improvements bid**

98 Mr. Brown asked whether the Trustees had any concerns with awarding the Waterline and
99 Roadway Improvements bid. Hearing none, he called for a motion.
100

101 **AMBER THIBEAULT made a motion, seconded by GEORGE TYLER, that the Trustees award**
102 **the bid for Lamoille Street Waterline and Roadway Improvements to Don Weston**
103 **Excavating for the amount of \$419,850.00. The motion passed 5-0.**
104

105 **d.e. Discuss how to help local businesses**

106 Mr. Tyler introduced a letter he drafted to the owners of local restaurants and bars to gather
 107 their ideas for how the Trustees can support businesses moving forward with reopening and
 108 getting through the COVID-19 restrictions. The Trustees discussed the possibility of using
 109 some of the economic development fund to support businesses. Mr. Kerin agreed with the idea
 110 of reaching out to businesses but encouraged the Trustees to broaden the scope to include
 111 other non-essential businesses. The Trustees discussed the possibility of offering businesses
 112 creative solutions by being flexible with ordinances. Mr. Tyler said they may want to consider
 113 identifying strategic locations and public areas to encourage outdoor pop-up businesses. He
 114 said he would engage the 29 Village bars and restaurants first, then more businesses.
 115

116 **6. CONSENT ITEMS**

117
118 **AMBER THIBEAULT made a motion, seconded by GEORGE TYLER, that the Trustees**
119 **approve the Consent Agenda:**

- 120 a. Reappoint representatives to Chittenden County Regional Planning Commission Planning
- 121 Advisory Committee
 - 122 • To reappoint John Alden and Robin Pierce as Essex Junction’s representative and
 - 123 alternate, respectively, on the Chittenden County Regional Planning Commission’s Planning
 - 124 Advisory Committee.
- 125 b. Approve minutes: April 14, 2020
- 126 c. Check Warrant #17195—04/17/2020; #17196—04/24/2020

127 **The motion passed 5-0.**

128
129 **7. READING FILE**

- 130 a. Board Member Comments
- 131 b. **Letter from Arbor Day Foundation**
 - 132 • Mr. Tyler commended the Tree Committee for achieving the Tree City USA distinction from
 - 133 the Arbor Day Foundation.
- 134 a. Letter from James L. Jutras re: Comments on Solid Waste Rules
- 135 b. Letter from Eamon Twohig re: Village of Essex Junction; Sold Waste ID-124; Results and
- 136 Response to PFAS testing
- 137 c. Brownell Staff and Directors Reports – February, March

138
139 **8. EXECUTIVE SESSION**

- 140 a. An executive session is not anticipated

141
142 **9. ADJOURN**

143
144 **DAN KERIN made a motion, seconded by ANDREW BROWN, that the Trustees adjourn**
145 **the meeting. The motion passed 5-0 at 10:39 PM.**