



**CITY OF ESSEX JUNCTION  
CITY COUNCIL  
SPECIAL MEETING AGENDA REVISED**

Online & 2 Lincoln St.  
Essex Junction, VT 05452  
**Wednesday, December 13, 2023**  
**8:30 AM – 4:30 PM**

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This meeting will be in-person at 2 Lincoln Street and available remotely. Options to watch or join the meeting remotely:

- **JOIN ONLINE:** [Join Zoom Meeting](#)
- **JOIN CALLING:** (toll free audio only): (888) 788-0099 | Meeting ID: 944 6429 7825; Passcode: 635787

1. **CALL TO ORDER** [8:30 AM]
2. **AGENDA ADDITIONS/CHANGES**
3. **APPROVE AGENDA**
4. **PUBLIC TO BE HEARD**
  - a. Comments from Public on Items Not on Agenda
5. **BUSINESS ITEMS**
  - a. Discussion of the proposed FY25 General Fund Budget
  - b. \*Discussion and Consideration of an Executive Session to discuss pending or probable civil litigation
6. **READING FILE**
  - a. Council Member & Manager Comments
  - b. November Financial Report
  - c. Draft Budget Engagement Schedule
7. **EXECUTIVE SESSION**
  - a. \*An executive session may be needed to discuss pending or probable civil litigation
8. **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 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 President. Regarding zoom participants, if individuals interrupt, they will be muted; and if they interrupt a second time they will be removed. This agenda is available in alternative formats upon request. Meetings of the City Council, like all programs and activities of the City of Essex Junction, are accessible to people with disabilities. For information on accessibility or this agenda, call the City Manager's office at 802-878-6944 TTY: 7-1-1 or (800) 253-0191.*

**City of Essex Junction Budget Day Schedule**  
**Wednesday, December 13, 2023**

| <b>Estimated Start Time</b> | <b>Estimated End Time</b> | <b>Budget Segment</b>                             | <b>Presenter(s)</b>                 | <b>Duration in Minutes</b> |
|-----------------------------|---------------------------|---|-------------------------------------|----------------------------|
| 8:30 AM                     | 9:00 AM                   | Overview, Revenues                                | Regina Mahony                       | 30                         |
| 9:00 AM                     | 9:30 AM                   | Fire  | Chris Gaboriault                    | 30                         |
| 9:30 AM                     | 10:00 AM                  | Town - Police, Assessing                          | Greg Duggan/Ron Hoague/Karen Lemnah | 30                         |
| <b>10:00 AM</b>             | <b>10:10 AM</b>           | <b>Break</b>                                      |                                     | <b>10</b>                  |
| 10:10 AM                    | 10:40 AM                  | Brownell  | Wendy Hysko                         | 30                         |
| 10:40 AM                    | 11:10 AM                  | Buildings, Building Maint Fund                    | Regina/Harlan                       | 30                         |
| 11:10 AM                    | 11:40 AM                  | PW-Streets/Stormwater                             | Ricky/Chelsea                       | 30                         |
| <b>11:40 AM</b>             | <b>12:10 PM</b>           | <b>Lunch</b>                                      |                                     | <b>30</b>                  |
| <b>12:10 PM</b>             | <b>12:40 PM</b>           | <b>Executive Session</b>                          | <b>Regina/Chris</b>                 | <b>30</b>                  |
| <b>12:40 PM</b>             | 1:10 PM                   | Finance, Debt, Transfers                          | Jess Morris                         | 30                         |
| 1:10 PM                     | 1:30 PM                   | IT  | Regina Mahony                       | 20                         |
| 1:30 PM                     | 2:10 PM                   | Community Development                             | Chris Yuen                          | 40                         |
| <b>2:10 PM</b>              | <b>2:20 PM</b>            | <b>Break</b>                                      |                                     | <b>10</b>                  |
| 2:20 PM                     | 2:40 PM                   | Admin/Legislative                                 | Regina/Colleen/Ashley               | 20                         |
| 2:40 PM                     | 3:10 PM                   | EJRP General Fund                                 | Brad Luck                           | 30                         |
| 3:10 PM                     | 3:30 PM                   | Clerk   | Susan McNamara-Hill                 | 20                         |
| 3:30 PM                     | 4:00 PM                   | Economic Development/HHS/County-Regional/LOT Fund | Regina/Jess                         | 30                         |
| <b>4:00 PM</b>              | <b>4:30 PM</b>            | <b>Discussion time</b>                            |                                     | <b>30</b>                  |

## FY25 City of Essex Junction

### Proposed Budget Transmittal – General Fund

#### The Budget

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FY25 will be the second year the city is financially separated from the Town, and therefore it is the second city budget. Last year we had no previous budget to compare to, so this year's comparison to the FY24 budget will be more straightforward. However, we are only five months into that first ever FY24 city budget so there are still some unknowns, still some work to ensure fiscal health for the city, and a continued focus on right-sizing the city. Overall, this budget is higher than I would like it to be. Unfortunately, a good deal of this cannot be helped without reducing or eliminating services.

The proposed FY25 City General Fund (GF) budget is a 7% or \$768,625 increase from FY24 \$11,421,171 to FY25 \$12,189,796. This increase is supported mostly with an increase to the City tax levy of \$744,113 or 7%, followed by an increase of \$135,859 or 172% in the community development fees (largely due to the rental registry).

The proposed budget would result in an estimated City General Fund tax rate, plus the tax agreement rate and economic development rate, of \$0.9970, compared to \$0.9314 in FY24, which is a 7.1% increase. The projected City tax cost for a \$280k home in FY25 is an increase of \$184 over the FY24.

The following major items make up the general fund increase:

|  |           |
|--|-----------|
| Increases to Existing Salaries and Benefits (includes 15.5% health insurance rate increase)                | \$385,498 |
| *Streets budget increases for repair & maintenance of vehicles and equipment, salt/sand and gasoline costs | \$90,000  |
| Fire Department increase in hours to pay volunteers for training & higher call volumes                     | ~\$75,600 |
| *Increase to IT services and costs to reflect actual costs   | \$75,000  |
| *Stormwater program increases to set up utility and meet permit requirements                               | \$60,000  |
| Placeholder funding for Strategic Plan Implementation in Legislative Budget                                | \$50,000  |
| *Police Department – increase for gasoline cost  | \$22,560  |
| *Increase in Assessing budget to account for GIS Coordinator services                                      | \$5,327   |
| <i>Position Changes</i>  |           |
| *Change from PT to FT Billing Coordinator  | ~\$40,000 |
| *Adult Program Director - now FT for the full year   | ~\$34,778 |
| Addition of 10 PT hours/week at Brownell   | ~\$13,560 |
| <i>Total:</i>  | \$863,123 |

\*In the Manager's opinion these items would be extremely difficult to reduce.

#### Important Notes:

1. For your information, approximately \$100,000 equals 1% on the tax rate, so for each \$100,000 that is cut from the budget (or increase in revenue) it would reduce the tax rate change by 1%. A 1% tax rate change equates to a \$25/year change on a \$280,000 property.

2. The current GF budget includes a preliminary \$481,131 administrative allocation from the enterprise funds (administrative fees paid by the enterprise funds to the general fund). This is a 4.6% increase over last year (significantly lower than the 33% increase needed in FY24). New in FY25, the admin allocation also incorporates a portion of the City's IT costs as well as a portion of Clerk's salary and benefits; both assume 25% cost share across all enterprise funds combined. Professional services and subscriptions/licenses in the IT budget cover all departments so should be allocated out in some fashion. The Clerk's office is responsible for processing all enterprise fund cash receipts, providing information to researchers on outstanding account balances, and handling general inquiries on utility accounts. We will continue to work on this in the coming months.
3. The transfer from the GF to capital has been reduced from \$531,585 to \$400,000, as the LOT revenue will be used to make up this difference.
4. The tax rate calculation assumes no growth in the grand list as growth rates in the City have been relatively low. This is a conservative approach that will work in favor of the tax payers if the grand list does indeed grow.

Compensation and Benefits: Association contract negotiations are underway. For now, this budget includes a 4.5% salary/wage. The average increase in surrounding communities is 5% increase; however, preliminary results from the salary study indicates that the city is not far off the 50<sup>th</sup> percentile collectively. Therefore, I believe 4.5% is a good placeholder for now.

Personnel costs account for \$4,431,196 (36.4%) of the \$12,189,796 FY25 general fund budget. This includes salaries (regular, part time, and overtime), health and other insurance benefits, retirement, social security taxes, and unemployment and worker's compensation insurances. There is a new Act 76 Childcare Tax that the City is required to add as of 7/1/24. The employer rate is 0.11% which is roughly \$3,500. Employees will also be required to contribute 0.33% but this does not add to the City's cost. For comparison purposes, the next highest category of expenditure is Health and Human Services (police, rescue) at \$3,083,064 or 25.3% of the budget.

The only completely new position contemplated is a Stormwater Coordinator, though there are no actual expenses proposed for this position yet because the expenses are intended to be offset by a new stormwater utility fee. The Billing Coordinator previously under PW/WW, has moved to Finance as a FT position. This position will also take over tax billing, eventual stormwater billing, rental registry billing, and all miscellaneous receivables and collections. This will allow Finance Director and Accountant II to coordinate on larger tasks such as audit and budget, provide more ability to cross train within the department to provide coverage for planned and unplanned absences, and allow capacity to focus on long term priorities and goals such as policy and procedure documentation and updates. Also see comparison chart of finance structure compared to similar neighboring communities (this follows after the Finance Dept section below). Also the Adult Program Director is now FT for the full year, as the senior program agreement with the Town will expire on December 30, 2023.

Notable Issues – while most of these do not have a direct impact on the General Fund, all aspects of the budget are interrelated and it's important to understand these additional factors as they stress the financial health of the city:

1. Operating Contingency: To follow best practices, at the 2022 Annual Meeting Village residents voted to increase the maximum unrestricted fund balance up to 15%. 15% of the FY24 approved budget is \$1,713,176. However, a very preliminary estimate for the fund balance at 6/30/23

based on preliminary audit reports is roughly 2%. There are a couple factors driving the decrease from the prior year:

- a. The fund balance calculation is based on the annual budget which increased drastically upon separation from the Town as we have costs that were previously shared with, or born in full, by the Town that we are now wholly responsible for. For illustrative purposes:
  - i. FY22 the unassigned fund balance was 7.26% of the FY23 budget (unassigned fund balance \$457,951/FY23 GF budget \$6,380,242)
  - ii. FY23 the unassigned fund balance is 2.1% of the FY24 budget (unassigned fund balance ~\$236,869/FY24 GF budget \$11,421,171)
- b. There was a significant increase in prepaid expenses in FY23 that increase the non-spendable fund balance, thereby reducing the unassigned fund balance. Essentially we pay a lot of things at year end that get coded to prepaid expense because they are due 7/1, so we can't wait to pay them in the next fiscal year. This happens with insurances, some annual assessments and a lot of EJP expenses for programs that are happening in July. It's very common, however, this year we happened to have a big expense hit (ex. Green Mountain Transit annual assessment) for a previously combined expense with the Town and was due 7/1.

The purpose of having operating contingency is to deal with any emergencies or unexpected issues that arise. We need a plan to increase this contingency.

2. Ladder Truck: The frame on the ladder truck is likely in need of replacement at an estimate of approximately \$294,000. The rolling stock fund is already under-funded, and this is furthering those challenges.
3. Main St. Waterline project: Part 2 of the Main St. waterline project to get past the ledge that was found. The dollar amount for this is not yet known, but it will very likely exceed the current bond amount.
4. Economic Development Fund: The following three projects are reliant on the Economic Development Fund, and we need to ask the voters to re-approve this in April. If the voters do not re-approve this, we can accommodate the Crescent Connector and the Main St Park, but not the Amtrak match in full.
  - a. Crescent Connector project requires an additional \$109,000 (bike racks, bike boxes, EV charging stations, trees, and potentially ROW cleanup costs). *Already committed.*
  - b. Amtrak grant match is estimated at \$750,000 to take full advantage of the \$3 million for the train station project. *Federal money is already obligated for this.*
  - c. Main St Park was originally estimated at \$478,002 (this is not the full design) with a match of \$278,002; \$24,934 was spent prior to the grant approval which does not count towards match; we have \$278,002 left to spend of the grant match amount. *Grant award is already in hand.*
5. 2 Lincoln renovation project budget is so far approximately \$500,000 over what we have in ARPA funds; but we are working to bring the costs down.
6. Litigation: The City Attorney has estimated the cost to the city of \$80-100,000 for actively participating in the Taft Street DRB decision appeals if it goes to trial. This is NOT included in the proposed budget. Between the Administrative and Community Development budgets the legal fees are \$60,000, compared to FY23 actuals of \$31,500. The budget is prepared for increased needs for code enforcement generally, and some active participation in this particular litigation but it is not without limit.

## City Council Goals

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On September 13, 2023 the Council discussed their goals for the FY25 budget. Those goals are summarized here with a brief comment about how or if each is included in the current budget.

Councilor Chawla:

- *Training and opportunities to build cohesion and efficiency within staff.* The Admin budget includes staff wide trainings, recognition and events.
- *Other goals depend on the results of contract negotiations for the employee association.* Negotiations are underway; this budget includes 4.5% increase as a placeholder.
- *Every auxiliary employee or volunteer on a board or commission have access to a City email account, as their communications are still part of the public record and subject to Open Meeting Law when conducting the business of the City.* Staff has not included this in this proposed budget due to an already 7% budget increase; and already large increase to the IT budget.
- *Phase in an allocation of 1% of the budget in FY26 for human services grants, similarly to the approach the Town has taken.* Staff has not included this in this proposed budget due to an already 7% budget increase.

Councilor Certa:

- *More proactive strategies for interacting with the community and solving issues.* There are increases in funding for engagement and outreach in Admin & Comm Development budgets
- *As much accessibility as possible, so that the community feels like it can engage with the City's staff and legislative body.* There is certainly more that can be done on this front. The Governance Committee might be able to help with this.
- *In terms of accessibility, every board and commission should be as easily accessible to the public as the City Council and Development Review Board are (i.e., their meetings can be viewed on YouTube) easily by the public.* The FY24 budget included Town Meeting TV coverage for the PC. In preparation for this budget, staff investigated the cost of having Town Meeting TV cover all City committee meetings. If we want to add Town Meeting TV for Capital Committee, Tree Advisory Committee, and Bike Walk Committee the additional cost would be roughly \$25,000. Due to the pressures on this budget, we removed Town Meeting TV coverage for the Planning Commission (cost of \$7,980) and have not recommended it for the other committees. We intend to upgrade the equipment in the conference room for meetings that are not covered by Town Meeting TV.

Councilor Haney:

- *Waiting for the results of the salary study and healthcare premium percentage increases, as those are generally large portions of the expenses within the budget.* Negotiations are underway; salary study should be complete soon, this budget includes 4.5% increase as a placeholder.
- *Sidewalk line item included in the Capital Plan.* A Local Option Tax policy will come before the Council on 12/20. This is from the Capital Plan Review Committee. It proposes a specific allocation for sidewalks as there are many sidewalk projects listed in the Capital Plan.
- *Policy and a process for how the City allocates the local option tax revenue it's starting to receive; would like to see it used for capital and for specific economic development initiatives.* A Local Option Tax policy will come before the Council on 12/20.
- *Allocating 1% of the budget in FY26 for human services grants, similarly to the approach the Town has taken.* Staff has not included this in this proposed budget due to an already 7% budget increase.
- *Would like to discuss participatory budgeting with the voters, and suggested piloting something in FY26.* Staff is very interested in this idea.

Councilor Thibeault:

- *Interested in looking at community development fees, such as permit amounts, and other ways to increase revenue.* The Community Development fees have been increased and this budget projects a 20% increase in revenue based on those increases. The budget also includes a new rental registry fee structure (though this is offset by the expenses of that program).

Councilor Brown:

- *Expressed support for the proposed Community Dinner. Would also like to see how each department head defines success when it puts together its budget for Budget Day.* Each Department put together a list of accomplishments, goals and metrics. These are included here in this narrative.
- *Noted that the penny on the dollar tax for the Economic Development Fund is also up for a revote on the next Town Meeting Day.* Staff has this on the list for proposed ballot questions.

### **Tax Illustration**

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

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

The proposed budget would result in an estimated City General Fund tax rate, plus the tax agreement rate and economic development rate, of \$0.9970, compared to \$0.9314 in FY24, which is a 7.1% increase.

$$\$280,000 / 100 \times \$0.9970 = \$2,792 \text{ per year}$$

The projected City tax cost for a \$280k home in FY25 is an increase of \$184 over the FY24 taxes.

**Department Accomplishments, Goals, Metrics and Notable FY25 Budget Changes** - these are in order of the Budget Day schedule

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**Department:** *Fire*

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

Completed transition to battery operated hand tools and lights  
Completed transition to battery operated hydraulic rescue tools  
Established a working compartment in 8C9 for all EMS Equipment to include ALS Items  
Upgraded our mobile radios, moving to dual band and single radios in the apparatus  
Maintained a roster in excess of 25 individuals to support Fire/EMS response

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Begin the planning for replacement of 8E5  
Transition a line officer into an Assistant Chief role  
Begin the planning for station replacement  
Increase participation with City Management/Department Head structure  
Maintain a roster in excess of 25 individuals to support Fire/EMS response

**How will you define success and what will be your metrics to measure success going forward?**

|   |
|---|
| 1. Maintain 100% response to calls for fire response. |
|---|

**Notable FY25 Budget Changes:**

1. Budget increase will be driven by an increase in salaries to offer paid training to members. The high cost of living in Chittenden County can be offset by additional income generated serving the City of Essex Junction in a Fire/EMS capacity. This increase will prevent this department from moving to per diem shifts to provide paid coverage for the City. Salary increases and maintaining a paid call service prevents the move to full time members. This pay incentive would incentivize individuals to stay in the City. Call volume increases, assisting with EMS issues are driving a rising call volume.
2. Increase transfer to rolling stock to align with future needs and increased costs.
3. Building Fire - Increase communications to account for building related expenses for phone and internet. A portion of this was previously in the operating budget for the fire dept.



**Department:** *Brownell Library*

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

Received grant funding for popular youth LEGO Robotics program

Added additional staff hours to Saturdays allowing for more stability for Saturday staffing and the ability to add more programming for working people and families

Promoted PT staff to FT position to better coordinate adult and intergenerational programming

Expanded "Library of Things" to share additional types of resources like gadgets, technology and tools

Expanded digital offerings to include digital comics and graphic novels, crafting tutorials and online streaming

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Celebrate Brownell's 100th anniversary in 2026

Have roof replaced, and move main door to address icing from snow melt and winter rain storms

Work towards Sustainable Library certification

Increase education about range of Brownell's services

Increase purchasing of local digital books to reduce wait times

**How will you define success and what will be your metrics to measure success going forward?**

|   |
|---|
| Continue to maintain a fresh collection to share resources while keeping our facility safe and welcoming for staff and visitors |
|---|

**Notable FY25 Budget Changes:**

1. Adding trustee stipends not previously budgeted.
2. PT salary increase for additional sub hours.
3. Building Brownell - include annual funds for repair/replacement of shelving.
4. Building Maintenance Fund - \$300,000 for Brownell roof and entry way change

**Department:** *Public Works*

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

Worked on Crescent Connector  
Worked on Main street water line  
Worked on Brickyard culvert  
New software for water meter readings  
Paving of city streets and sidewalk

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Finish up Crescent Connector  
Finish up Main street water line  
Learn more about new water meter reading software  
Work on paving for FY25 city streets  
Work on water line on Iroquois Ave

**How will you define success and what will be your metrics to measure success going forward?**

Hire admin help and train new employees

**Notable FY25 Budget Changes – in Streets Budget:**

1. Increased vehicle/equipment repairs and maintenance for aging vehicles.
2. Paving budget in FY24 was actually \$320,000 with \$20,000 paid by LOT funds. Dropped paving back down to \$300,000 to try to decrease increases in this budget and other increases are more out of our control.
3. Increase salt/sand and gasoline due to cost increases.
4. Increase transfer to rolling stock to align with future needs and increased costs.

*Notable FY25 Budget Changes – Water is an enterprise fund so will be described at a later date with the other enterprise funds.*

**Department:** *Stormwater*

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

First year with SW fully in City budget

Two summer interns for City stormwater work-accomplished tremendous amount of work in 2.5 months

Repaired one permit required outlet-majority of cost paid grant funds

Continued phasing of closed circuit tv of stormwater pipes

Continued support of Adopt-a-drain program

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Formation of utility to fund permit obligations and capital investments

Addition of one FTE-Stormwater Coordinator (Chelsea's old position)

Repair one permit required outlet

Begin engineering on a Phosphorus Control Project

Formation of Stormwater Capital plan

**How will you define success and what will be your metrics to measure success going forward?**

|  |
|--|
| 1) Launch Stormwater Utility by December 2024. 2) Respond to resident complaints within 1 business day. 3) Received as many grants as possible (at least 1) for permit compliance work |
|--|

**Notable FY25 Budget Changes:**

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

**Department:** *Finance*

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

Successfully separated multiple finance systems, duties and staff from the Town finance department ahead of schedule

Hired and in the process of training Accountant II and Billing Coordinator

Collaborated with Clerk's office, Public Works and Wastewater to reinstate utility billing, delinquency and shut off processes

Completed budget and audit processes with limited staffing and increased turnover

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Update finance related policies and procedures

Train staff and begin using Questica software for budgeting and financial reporting

Complete the setup of electronic time tracking for PW, WW and Brownell staff

Clearly define and document internal controls and procedures within the finance department

**How will you define success and what will be your metrics to measure success going forward?**

Finance works under very clearly defined rules, regulations and laws which are monitored and evaluated each year during the financial audit process; having a clean audit with no findings of material weakness or significant deficiencies is the ultimate measure of our work. Processing payroll and accounts payable payments, as well as performing required tasks in order to produce accurate financial reports to staff/Council/community on a monthly basis.

**Notable FY25 Budget Changes:**

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

|   | Essex Junction  | Colchester   | Essex Town  | Milton  |
|---|---|--|---|---|
| <b>Population:</b>  | 10,748  | 17,524   | 11,163  | 10,723  |
| <b>Taxable Parcels:</b>   | 3,416   | 7046   | 4466  | 4,369   |
| <b>Annual General Fund Budget:</b>  | \$ 11,421,171   | \$ 15,028,387  | \$ 11,647,363   | \$ 9,784,978  |
| <b>Enterprise Funds:</b>  | water, wastewater, sanitation, EJRP   | wastewater, stormwater, rescue, recreation program fund  | water, wastewater   | Water, Wastewater   |
| <b>Annual Total All Enterprise Fund Budgets:</b>  | \$ 8,681,312  | \$ 4,373,425   | \$ 3,544,136  | \$ 2,806,533  |
| <b>Average # of Payroll Checks Issued:</b>  | 226 summer, 168 off-season  | 164  | unknown   | 195 per month   |
| <b>Payroll Cycle:</b>   | bi-weekly   | bi-weekly  | bi-weekly   | bi-weekly   |
| <b>AP Cycle:</b>  | bi-weekly   | semimonthly  | weekly  | bi-weekly   |
| <b>Delinquent Tax/Utility Collector:</b>  | City Manager or designee (Treasurer)  | By charter, Town Manager. Town Manager designated Town Treasurer.  | Treasurer   | Treasurer also serves as the collector for both taxes & UB  |
| <b>Utility Billing Cycle:</b>   | tri-annual  | wastewater-quarterly, stormwater-annual  | tri-annual  | Quarterly   |
| <b>Total # of Finance Dept Staff:</b>   | 3 FT, 1 PT @ 28.5 hrs/wk  | 4FT  | 4 FT, 1 PT intern which is being eliminated in the FY25 budget                              | 4 FT  |
| <b>Finance Dept Position Titles:</b>  | Finance Director, Accountant II, Accountant I, Billing Coordinator (PT)   | Finance Director, Finance Officer, Finance Assistant, Finance Clerk  | Finance Director, Assistant Finance Director, Payroll, AP/Utility Billing                   | Finance Director, Fiscal Assistant III, Fiscal Ass't I/Payroll Officer, Fiscal Ass't I/Asst Treasurer   |
| <b>Finance Dept Responsibilities:</b>   | budgeting, financial reporting, audits, tax billing, utility billing, accounts receivable, grant tracking/reporting, accounts payable, payroll, bank recs, GL account recs, journal entries, P&C insurance/claims, fixed asset management | Audit, Budget, Monthly financial reporting, utility billing, A/R, A/P, payroll, bank reconciliations, GL reconciliations, JE, fixed assets, grant tracking |   | Budgeting, financial reporting, audits, tax billing, accounts receivable, grant tracking/reporting, accounts payable, payroll, bank recs, GL account recs, journal entries, P&C insurance/claims, fixed asset management and TIF Management |
| <b>Are there finance related functions that are performed by other depts (ie. utility/tax billing, etc)? If so, which dept are they performed by (ie. Clerk's staff)?</b> | cash receipts by Clerk's office, printing/ mailing of tax and utility bills done by printer   | Treasurer's office does cash receipts, tax billing/collections. Stormwater bills are printed and mailed by 3rd party.                                      | cash receipts by Clerk's office, printing/ mailing of tax and utility bills done by printer | Cash receipts are received by the Clerk/Treasurer's Office  |
| <b>Additional Comments:</b>   | exploring enterprise funds for stormwater and rental registry   | dispatch was enterprise fund but moved back into GF in FY23  | no response from Town, filled in by Jess  | Stormwater Utility enterprise fund and billing is in the beginning stages of being established  |

|  | So Burlington | Williston   | Winooski   |
|--|---------------|---|--|
| Population:  |               | 10,104  | 8,330  |
| Taxable Parcels:   |               | 4,220   | 2044   |
| Annual General Fund Budget:  |               | \$ 13,977,877   | \$ 9,242,033   |
| Enterprise Funds:  |               | water, sewer, stormwater  | water, wastewater, parking   |
| Annual Total All Enterprise Fund Budgets:  |               | \$ 4,848,845  | \$ 3,400,660   |
| Average # of Payroll Checks Issued:  |               | 235 per month   | 124 summer; 86 off-season  |
| Payroll Cycle:   |               | bi-weekly   | Biweekly   |
| AP Cycle:  |               | bi-weekly   | 2x per month   |
| Delinquent Tax/Utility Collector:  |               | Town Mgr (Treasurer & Finance do the work)  | City Manager   |
| Utility Billing Cycle:   |               | quarterly   | Quarterly  |
| Total # of Finance Dept Staff:   |               | 1 FT & 2 PT   | 2 FT, 1 PT Treasurer <10hr/wk  |
| Finance Dept Position Titles:  |               | 1 FT-Payroll & AP; Finance Director & Treasurer PT hours are dependent on other work loads  | Finance Director, Accounting Clerk, Treasurer (PT)   |
| Finance Dept Responsibilities:   |               | budgeting, financial reporting, audits, tax billing, accounts receivable, grant tracking/reporting, accounts payable, payroll, bank recs, GL account recs, journal entries, P&C insurance/claims, fixed asset management (Note Treasurer falls under Finance Dept but Treasurer functions are 1st responsibility) | annual budget, quarterly budget forecasting, financial reporting, audit, tax billing, utility billing and account management, utility disconnection coordination, accounts receivable, grant tracking/reporting, accounts payable (vendor maintenance, W9 updates, 1099 reporting, check issuance & voids), payroll, benefits management (PCORI Fee, enrollment verification, retirement reporting), bank reconciliation, account reconciliation, journal entries, insurance claim management & annual renewal, fixed asset management, financial training, financial controls, daily deposits, financial analysis, union negotiations, IT management, vendor contract management, debt issuance, covenant & post issuance compliance, payment agreement management, void reconciliations, annual fraud risk assessment, investment of reserves, reserve tracking, small business loan program & housing improvement loan program management |
| Are there finance related functions that are performed by other depts (ie. utility/tax billing, etc)? If so, which dept are they performed by (ie. Clerk's staff)? |               | utility billing PW  | cash receipts/posting by Clerk's Office; mailing of tax, utility, and rental registry invoices by Clerk/Admin departments.   |
| Additional Comments:   | no response   |   | In exchange for a waive of annual fees the City of Winooski also provides financial management for the Chittenden Unit for Special Investigations and Childrens Advocacy Center;   |

**Department:** *Community Development*

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

Completed and implemented major revisions to Land Development Code  
Onboarded new staff and completed training  
Advanced project design and delivery of Amtrak Station and Main Street Park  
Developed and proposed Rental Registry and Inspection program  
Improved development review processes and public engagement

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Implement Rental Registry and Inspection Program and streamline enforcement procedures (if approved)  
Begin construction of Main Street Park project  
Advance Amtrak Station project towards final design and construction  
Advance planning and seek grant funding for multi-modal transportation projects like the VT-15 Bike/Ped Safety improvements  
Maintain reasonable permit review times and superior customer service

**How will you define success and what will be your metrics to measure success going forward?**

|  |
|--|
| <p>% of suspected rental properties registered by the end of Y1 of rental registry and inspection program.<br/>Revenue: Cost ratio for Rental Registry and Inspection program.<br/>Months between grant receipt and bringing project to bid<br/>% permit applications reviewed within time limits specified in the LDC</p> |
|--|

**Notable FY25 Budget Changes:**

1. Rental Registry - Enforcement Officer: Rental Registry program and FT Code Enforcement/Rental Inspection/Health Officer; however, these cost increases are offset by revenue from the rental registry fee and there is no impact on the general fund.
2. Purchase of vehicle covered by rental registry revenue for primary use by Comm Dev staff, but will be available to City staff as well.

**Department:** *Communications*

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

Began the Vision & Strategic Action Plan project

Began discussions with the Council on increasing engagement

Supported TAC in events and activities and recruited/onboarded committee members

Supported Junction Jam event

Website redesign

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Increase communications with all stakeholders with City and employee newsletters and increase posting on website, Facebook and Front Porch Forum.

Complete year one of the Strategic Action Plan

Increase engagement with stakeholders by providing additional opportunities to participate in government

More communications support to Departments and committees

Improve information on City website

**How will you define success and what will be your metrics to measure success going forward?**

1. Number of subscribers to the City newsletter; open rate of newsletters (City and employee); Employee survey favorable of the newsletter; the number of press releases picked up by the Essex Reporter. 2. Metrics/evaluation methods in Strategic Action Plan. 3. Increased number of participants at meetings and events; increased interest in joining committees. 4. Meeting with Departments quarterly; meeting with committees yearly. 5. Increased traffic to the City website.

**Notable FY25 Budget Changes – in Admin Budget:**

1. Increases for outreach efforts - mailings, Essex Reporter ads.
2. Increases for copier and postage machine leases; these were previously shared with the Town.
3. Increase postage as this was mostly processed through the Town postage meter previously and we are starting to collect accurate actual data this fiscal year.



**Department:** HR

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

The city provided quality benefits to employees.

The city maintained a low rate of injuries with employees in the City.

There was only 1 unemployment claim.

There were 0 grievances filed.

We launched a salary study that engaged staff and provided updated job descriptions for staff.

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

New Hire turnover: Recruit and retain quality employees that have longevity with The City

Leave balances remain and people use their time effectively.

100% completion of all accident or near-miss incidents paperwork within 48 hours

Negotiate a contract with the association in which employees feel heard and the tax payers support.

Employee Satisfaction: People feel positive about working for the City.

**How will you define success and what will be your metrics to measure success going forward?**

1. New hires (full time) stay with The City for at least 3 years through good recruitment practices.
2. The financial impact on the City will be minimized and employees have a positive work-life balance, which will be helpful for retaining employees.
3. Ensure worker safety and maintain a low workers' compensation rate.
4. The process of negotiations was done through civil discussions in which both parties believed it was an agreeable contract.
5. 80% of people recommend the City to a prospective employee/friend.

**Notable FY25 Budget Changes – in Admin Budget:**

1. Added \$4,578 for CATMA membership and employee benefit program.
2. Increase training for all staff training not previously budgeted.
3. Increase advertising for position vacancies across all depts in general fund.

**Department:** *City Manager*

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

Established the first City of Essex Junction budget

Successfully migrated off the Town's IT system, bank accounts, and several financial software programs.

Hired new team members, including a Community Development Director, Assistant Clerk, Administrative Assistant, City Planner, and an Accountant II.

Successful completion of the Land Development Code amendments eliminating some barriers to additional housing development and advancing water quality protections, bike amenities, and landscaping requirements.

Started a Strategic Planning Process

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Make use of the Strategic Plan to establish an annual process that informs the budget and workplans for the Council, Committees and Departments

Take leadership working with the City Council and Human Resources Director to revise and advocate for City policies and procedures that codify our commitment to equity, inclusion, and transparency.

Build a strong, connected team.

Connect with the community.

Empower department heads, delegate, distribute workload.

**How will you define success and what will be your metrics to measure success going forward?**

1. Significant work toward revising policies and procedures to include the topic of equity, inclusion and transparency.
2. Improvement in reports from department heads and staff on connectedness and team strength.
3. Have established regular opportunities for community connection.
4. Once the Strategic Plan is done in 2024, implement annual workplan and budget process.
5. Continued movement on committed projects, especially as prioritized in Strategic Planning effort

**Notable FY25 Budget Changes:**

1. Admin - Added \$4,578 for CATMA membership and employee benefit program.
2. Building 2 Lincoln - Overall changes based on actual data available for FY24 with increased use of building by staff and public.
3. IT - FY24 underbudgeted for IT services and costs; this reflects accurate figures based on the current contract with Open Approach.
4. Legislative - Added \$50,000 for strategic plan implementation.
5. Legislative - If we want to add Town Meeting TV for Capital Committee, Tree Advisory Committee, and Bike Walk Committee the additional cost would be roughly \$25,000. This is NOT included.
6. Economic Development – reduced this budget due to overall large 7% budget increase.
7. Health & Human Services - Increase to police contract as the Town is no longer budgeting for vacancies (this was done previously and resulted in reduced expense).

8. Health & Human Services - The Town will also be adding expense to the police contract for gasoline beginning in FY25 in the amount of \$47,000, of which the City will be responsible for 48% or \$22,560.
9. Assessing - Town has increased their budget to reflect 10% of GIS Coordinator position which was not previously accounted for in the amount of \$5,327.
10. Transfers Misc - Decrease transfer to capital as a result of LOT funding being used instead. See Capital Budget for detail and fund projections.
11. Transfers Misc - \$100,000 transfer to GF reserve would increase the tax rate by an additional 1% which would be an additional \$25/year on a \$280,000 property.

**Department:** *EJRP*

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

All full-time positions filled and summer staffing levels back to nearly full.

Successful first year of expansion of grounds & facilities role in supporting City buildings.

Continued growth and success in large scale community events - July 4th, Pumpkin Palooza, Train Hop, Pride Festival, etc.

Focus on recruitment and retention of licensed childcare staff (preschool & afterschool) - including exploration of roles, schedules, time off, collaboration opportunities, and professional development.

Updated parks ordinances. Extended pathways around Maple Street Park.

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Conduct a facilities needs and feasibility study.

Create a new recreation and parks master plan.

Add a 2/3 year old preschool classroom.

Expand and enhance senior spaces, programs, and events.

Exploration of registration/enrollment process, software, pricing, payments, and capacities of licensed childcare.

**How will you define success and what will be your metrics to measure success going forward?**

Facilities needs and facilities study completed.

Masterplan developed.

Preschool related licensed childcare spots increased by 10.

New adult program director hired, senior space renovated, and new, expanded older adult programming opportunities.

New licensed childcare processes, software, practices, and capacities.

**Notable FY25 Budget Changes:**

1. EJRP Admin - Increases in personnel, professional services and general supplies for adult programming. This had been budgeted as a separate department in FY24 but has been moved into the EJRP Admin budget where all other similar positions/activities exist.
2. EJRP Parks - This budget includes personnel costs of buildings coordination for entire City.
3. EJRP Parks - Increase R&M for playgrounds and pavilions based on historical actuals.
4. EJRP Parks - Increase general supplies for additional tools and supplies related to buildings coordinator needs. This line also includes supplies for the maintenance of Memorial Park and fountain.
5. Building Park St School - Add general supplies for cleaning supplies that were previously in other budgets within EJRP.
6. Building Maple St - Increase contracted services for life safety inspections for 4 buildings within Maple St complex.
7. Building Maple St - Add general supplies for cleaning supplies that were previously in other budgets within EJRP.

**Department:** Clerk

**FY24 Look Back - list and generally describe 5 accomplishments from FY24**

Moving and setting up City Clerks office at 2 Lincoln Street

Getting land records program started for City

Setting up credit card payments for City including POS for in office payments

Assistant Clerk has been trained in many functions of the clerk's office

**FY25 Look Ahead - list and generally describe 5 goals for FY25**

Training - Finish showing Dan all functions of this office so that he is ready to step in when I am out

Land Records - have online land record index in place and continue to upload images

Efficiency - find ways to streamline daily, weekly, monthly processes to run more efficiently and have clear directions

Elections - conduct fair and open elections

**How will you define success and what will be your metrics to measure success going forward?**

To record documents in a timely manner. This is usually completed the day the document is received.

Elections - manage all aspects of elections from voter registration, to early voting, to election night reports.

Most of these functions are guided by statute. Success means adhering to statutory regulations as closely as possible.

**Notable FY25 Budget Changes:**

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

**Administrative Charges**

| <u>Personnel Costs</u>                       | <u>Payroll/Benefits</u> | <u>WC (0.50% * 16,100<br/>* # FTE)</u> | <u>Total</u>     | <u>Assume 25%<br/>for Admin,<br/>Clerk and IT;<br/>50% for<br/>Finance and<br/>Legislative</u> |
|--|-------------------------|--|------------------|--|
| Administration                               | 540,874                 | 322                                    | 541,196          | 135,299  |
| Legislative                                  | 13,470                  | -                                      | 13,470           | 6,735  |
| Clerk  | 236,924                 | 161                                    | 237,085          | 59,271   |
| Finance                                      | 398,406                 | 322                                    | 398,728          | 199,364  |
| <b>Other Costs</b>                           |                         |  |                  |  |
| Public Officials Liability                   |                         |  |                  | -  |
| IT (managed services, tech subs/lic)         |                         |  | 187,007          | 46,752   |
| Lincoln Hall Exp (from buildings department) |                         |  | 67,420           | 33,710   |
| General Property Insurance                   |                         |  |                  | -  |
| <b>Total</b>                                 |                         |  | <b>1,444,906</b> | <b>481,131</b>   |

Assume 1/2 for Enterprise Funds

**722,453.00**

| <b>Allocation based on perceived time spent</b> |            |     |  | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> |       |               |
|---|------------|-----|--|-------------|-------------|-------------|-------|---------------|
| Assumptions                                     | Water      | 40% |  | 125,960     | 184,005     | 192,452.40  | 4.59% | 8,447         |
|   | WWTF       | 20% |  | 62,980      | 92,003      | 96,226.20   | 4.59% | 4,224         |
|   | Sanitation | 40% |  | 125,960     | 184,005     | 192,452.40  | 4.59% | 8,447         |
|   |            |     |  |             |             |             |       | <u>21,118</u> |
| Wastewater Pump Station Maint                   |            |     |  | 33,000      | 36,000      | 36,000      |       |               |

| <b>Contract Services</b> |              |                      |              |
|--------------------------|--------------|----------------------|--------------|
|                          | <u>Admin</u> | <u>Pump Stations</u> | <u>Total</u> |
| Water                    | 192,452      | -                    | 192,452      |
| WWTF                     | 96,226       | -                    | 96,226       |
| Sanitation               | 192,452      | 36,000               | 228,452      |

**FY25 General Fund Summary**

|                           | <b>2022</b>      |                    |                    |                    |                    |                    |                  |                 |              |
|---------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|--------------|
|                           | <b>Budget</b>    | <b>2022 Actual</b> | <b>2023 Budget</b> | <b>2023 Actual</b> | <b>2024 Budget</b> | <b>2025 Budget</b> | <b>\$ Change</b> | <b>% Change</b> | <b>Notes</b> |
| <b>Revenues</b>           |                  |                    |                    |                    |                    |                    |                  |                 |              |
| Property Taxes            | 3,745,866        | 3,745,838          | 3,890,397          | 3,889,889          | 10,420,986         | 11,165,098         | 744,113          | 7%              |              |
| General                   | 302,012          | 331,797            | 753,961            | 694,577            | 631,530            | 591,567            | (39,963)         | -6%             |              |
| Administration            | 50,000           | 147,004            | 50,000             | 53,750             | -                  | -                  | -                | n/a             |              |
| Clerk                     | -                | -                  | -                  | 78,159             | 105,008            | 71,464             | (33,544)         | -32%            |              |
| Information Technology    | -                | -                  | -                  | -                  | 14,000             | -                  | (14,000)         | -100%           |              |
| Community Development     | 28,000           | 38,332             | 39,000             | 43,529             | 79,158             | 215,017            | 135,859          | 172%            |              |
| Economic Development      | -                | 12,000             | -                  | 3,750              | 4,000              | 4,000              | -                | 0%              |              |
| Fire                      | 20               | 10                 | 20                 | -                  | 10                 | -                  | (10)             | -100%           |              |
| Streets                   | 1,396,627        | 1,395,993          | 1,469,044          | 1,467,739          | 153,500            | 132,500            | (21,000)         | -14%            |              |
| Stormwater                | 76,253           | 76,553             | 78,018             | 78,018             | -                  | -                  | -                | n/a             |              |
| Brownell Library          | 15,500           | 15,446             | 15,500             | 38,679             | 500                | 650                | 150              | 30%             |              |
| Recreation                | 27,000           | 20,560             | 12,000             | 11,074             | 12,479             | 9,500              | (2,979)          | -24%            |              |
| Buildings                 | -                | 1,993              | 2,075              | 1,822              | -                  | -                  | -                | n/a             |              |
| <b>Total Revenues</b>     | <b>5,641,278</b> | <b>5,785,526</b>   | <b>6,310,015</b>   | <b>6,360,986</b>   | <b>11,421,171</b>  | <b>12,189,796</b>  | <b>768,625</b>   | <b>7%</b>       |              |
| <b>Expenditures</b>       |                  |                    |                    |                    |                    |                    |                  |                 |              |
| Administration            | 514,791          | 616,435            | 722,102            | 650,176            | 611,570            | 695,567            | 83,997           | 14%             |              |
| Legislative               | -                | -                  | -                  | -                  | 83,333             | 132,816            | 49,484           | 59%             |              |
| Clerk                     | -                | -                  | -                  | 171                | 306,750            | 270,286            | (36,464)         | -12%            |              |
| Finance                   | 187,481          | 246,434            | 334,415            | 397,127            | 504,300            | 601,527            | 97,227           | 19%             |              |
| Information Technology    | -                | -                  | -                  | -                  | 153,650            | 228,611            | 74,961           | 49%             |              |
| Assessing                 | -                | -                  | -                  | -                  | 77,810             | 89,296             | 11,486           | 15%             |              |
| Community Development     | 279,840          | 245,022            | 267,977            | 266,785            | 482,813            | 566,951            | 84,137           | 17%             |              |
| Economic Development      | 49,250           | 46,360             | 49,250             | 23,362             | 40,000             | 30,000             | (10,000)         | -25%            |              |
| Fire                      | 500,623          | 493,366            | 482,738            | 480,139            | 545,484            | 654,212            | 108,728          | 20%             |              |
| Health and Human Services | -                | -                  | -                  | -                  | 2,977,293          | 3,083,064          | 105,771          | 4%              |              |
| County/Regional Functions | -                | -                  | -                  | -                  | 346,883            | 355,722            | 8,839            | 3%              |              |
| Streets                   | 1,392,627        | 1,396,426          | 1,465,044          | 1,545,182          | 1,566,556          | 1,713,592          | 147,036          | 9%              |              |
| Stormwater                | 76,253           | 72,848             | 90,018             | 26,691             | 167,484            | 230,592            | 63,108           | 38%             |              |
| Brownell Library          | 778,306          | 743,380            | 871,455            | 836,571            | 964,134            | 1,048,300          | 84,166           | 9%              |              |
| Recreation                | 725,654          | 781,797            | 847,138            | 935,806            | 1,100,479          | 1,133,478          | 32,999           | 3%              |              |
| Buildings                 | 281,300          | 313,583            | 285,200            | 304,962            | 390,749            | 395,350            | 4,601            | 1%              |              |
| Debt                      | 199,325          | 199,363            | 195,550            | 195,624            | 402,528            | 392,053            | (10,475)         | -3%             |              |
| Transfers and Misc.       | 655,828          | 682,620            | 699,128            | 717,647            | 699,356            | 568,380            | (130,976)        | -19%            |              |
| <b>Total Expenditures</b> | <b>5,641,278</b> | <b>5,837,633</b>   | <b>6,310,015</b>   | <b>6,380,242</b>   | <b>11,421,171</b>  | <b>12,189,796</b>  | <b>768,625</b>   | <b>7%</b>       |              |

Costing Center

210-00-00 - General Revenue

|                                      | 2022 Budget      | 2022 Actual      | 2023 Budget      | 2023 Actual      | 2024 Budget       | 2025 Budget       | \$ Change      | % Change    | Notes  |
|--------------------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|----------------|-------------|--|
| Revenues                             |                  |                  |                  |                  |                   |                   |                |             |  |
| 010.000-Property Taxes               | 3,745,866        | 3,745,838        | 3,890,397        | 3,889,889        | 10,420,986        | 11,165,098        | 744,113        | 7.1%        |  |
| 020.001-PILOT - Tax Agreements       | 6,700            | 6,773            | 6,700            | 6,746            | 17,600            | 8,800             | (8,800)        | -50.0%      | Whitcomb solar                               |
| 020.022-Rents and Royalties          | 2,400            | 1                | 2,400            | -                | 1                 | -                 | (1)            | -100.0%     |  |
| 020.054-Admin Fee - Water            | 112,565          | 112,565          | 125,960          | 125,960          | 184,005           | 192,452           | 8,447          | 4.6%        | preliminary estimate                         |
| 020.055-Admin Fee - WWTF             | 56,282           | 56,282           | 62,980           | 62,980           | 92,003            | 96,226            | 4,223          | 4.6%        | preliminary estimate                         |
| 020.056-Admin Fee - Sanitation       | 112,565          | 112,565          | 125,960          | 125,960          | 184,005           | 192,452           | 8,447          | 4.6%        | preliminary estimate                         |
|                                      |                  |                  |                  |                  |                   |                   |                |             | all State PILOT, current use and hold        |
| 042.001-PILOT Revenue                | 4,500            | 4,903            | 4,500            | 7,387            | 17,000            | 8,000             | (9,000)        | -52.9%      | harmless payments                            |
| 042.002-Railroad Taxes               | -                | -                | -                | -                | 4,700             | 4,700             | -              | 0.0%        | in spring                                    |
| 042.004-State Act 60 Revenue         | -                | -                | -                | -                | 3,436             | 3,436             | 0              | 0.0%        | equalization/reappraisal in spring           |
| 042.005-State Act 68 Revenue         | -                | -                | -                | -                | 38,988            | 39,000            | 12             | 0.0%        | from final cash flow report in spring        |
| 060.000-Interest Income              | 3,000            | 2,211            | 3,000            | (29,136)         | 2,500             | 2,500             | -              | 0.0%        |  |
| 080.001-State District Court Fines   | 2,000            | 3,769            | 2,000            | 5,479            | 2,000             | 4,500             | 2,500          | 125.0%      | average of last 2 years actuals              |
| NEW Cannabis Control                 | -                | -                | -                | -                | -                 |                   | -              | n/a         |  |
| 085.000-Penalties                    | -                | -                | -                | -                | 70,367            | 30,000            | (40,367)       | -57.4%      | FY24 actual is \$31,462                      |
|                                      |                  |                  |                  |                  |                   |                   |                |             | FY24 actual is \$3,719-this will continue to |
|                                      |                  |                  |                  |                  |                   |                   |                |             | accrue but at a much lower rate as           |
| 086.000-Interest                     | -                | -                | -                | -                | 13,426            | 8,000             | (5,426)        | -40.4%      | delinquent tax balances are paid             |
|                                      |                  |                  |                  |                  |                   |                   |                |             | only if revenue replacement isn't recognized |
|                                      |                  |                  |                  |                  |                   |                   |                |             | in FY23                                      |
| ARPA Revenue                         | -                | -                | 375,000          | 382,335          | -                 |                   | -              | n/a         |  |
| 098.000-Miscellaneous Revenue        | 2,000            | 1,433            | 2,000            | 6,865            | 1,500             | 1,500             | -              | 0.0%        |  |
| 099.000-Use of Fund Balance/Reserves | -                | -                | 43,461           | -                | -                 | -                 | -              | n/a         |  |
| <b>Total Revenues</b>                | <b>4,047,878</b> | <b>4,046,339</b> | <b>4,644,358</b> | <b>4,584,465</b> | <b>11,052,516</b> | <b>11,756,665</b> | <b>704,149</b> | <b>6.4%</b> |  |
| Net General Fund                     | 4,047,878        | 4,046,339        | 4,644,358        | 4,584,465        | 11,052,516        | 11,756,665        | 704,149        | 6.4%        |  |

Notes:



Costing Center

210-25-10 - Fire

|   | 2022 Budget    | 2022 Actual    | 2023 Budget    | 2023 Actual    | 2024 Budget    | 2025 Budget    | \$ Change      | % Change       | Notes  |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| <b>Revenues</b>                           |                |                |                |                |                |                |                |                |  |
| 098.000-Miscellaneous Revenue             | 20             | 10             | 20             | -              | 10             | -              | (10)           | -100.0%        |  |
| <b>Total Revenues</b>                     | <b>20</b>      | <b>10</b>      | <b>20</b>      | <b>-</b>       | <b>10</b>      | <b>-</b>       | <b>(10)</b>    | <b>-100.0%</b> |  |
| <b>Expenditure</b>                        |                |                |                |                |                |                |                |                |  |
| 120.000-Part Time Salaries                | 194,250        | 197,052        | 212,256        | 197,472        | 216,000        | 302,400        | 86,400         | 40.0%          | increased volunteer time by 300 hrs per month over prior year for training and higher call volume, increased hourly volunteer average rate from \$20/hr to \$21/hr |
| 210.000-Group Insurance                   | 3,600          | 2,883          | 3,600          | 3,327          | 3,600          | 3,400          | (200)          | -5.6%          |  |
| 220.000-Social Security                   | 14,859         | 15,061         | 17,768         | 15,209         | 16,524         | 23,134         | 6,610          | 40.0%          |  |
| NEW-Act 76 Childcare                      | -              | -              | -              | -              | -              | 333            | 333            | n/a            |  |
| 260.000-Workers Comp insurance            | 26,000         | 17,547         | 20,000         | 17,281         | 20,000         | 20,000         | -              | 0.0%           |  |
| 290.000-Other Employee Benefits           | 864            | 864            | 2,064          | 1,083          | 1,000          | 1,000          | -              | 0.0%           |  |
| 330.000-Professional Services             | 9,000          | 3,960          | 7,000          | 4,919          | 7,000          | 7,000          | -              | 0.0%           |  |
| 430.000-R&M Vehicles and Equipment        | 32,250         | 26,392         | 32,250         | 19,609         | 26,000         | 26,000         | -              | 0.0%           | no longer used as this would be expended   |
| 431.000-R&M Buildings and Grounds         | 15,000         | 13,241         | -              | 785            | -              | -              | -              | n/a            | under the building budget  |
| 500.000-Training, Conferences, Dues       | 4,000          | 2,375          | 4,000          | 4,251          | 5,500          | 7,000          | 1,500          | 27.3%          | Inflation  |
| 505.000-Technology Subscription, licenses | -              | 5,125          | 4,000          | 7,542          | 7,000          | 8,000          | 1,000          | 14.3%          | Inflation  |
| 530.000-Communications                    | 2,600          | 4,224          | 2,600          | 7,194          | 2,600          | 3,361          | 761            | 29.3%          | Verizon for iPad data \$280/mo   |
| 570.000-Other Purchased Services          | -              | -              | 11,000         | 7,573          | 11,000         | 11,000         | -              | 0.0%           |  |
| 610.000-General Supplies                  | 1,000          | 4,065          | 2,000          | 3,344          | 4,000          | 4,000          | -              | 0.0%           |  |
| 611.000-Small Tools and Equipment         | 1,500          | 820            | 1,500          | 6,910          | 45,000         | 45,000         | -              | 0.0%           |  |
| 612.000-Uniforms                          | 26,000         | 30,527         | 27,000         | 24,528         | 30,000         | 32,000         | 2,000          | 6.7%           | Inflation  |
| 613.000-Program Supplies                  | 3,600          | 3,569          | 4,500          | 10,067         | 6,000          | 7,500          | 1,500          | 25.0%          | Inflation  |
| 626.000-Gasoline                          | -              | -              | -              | -              | 6,000          | 6,500          | 500            | 8.3%           | Adding an extra vehicle  |
| 750.000-Machinery and Equipment           | 57,500         | 57,063         | 18,000         | 35,845         | 20,000         | 22,000         | 2,000          | 10.0%          | Inflation  |
| 920.000-Transfer between funds (capital)  | 108,600        | 108,600        | 113,200        | 113,200        | 118,260        | 124,585        | 6,325          | 5.3%           |  |
| <b>Total Expenditure</b>                  | <b>500,623</b> | <b>493,366</b> | <b>482,738</b> | <b>480,139</b> | <b>545,484</b> | <b>654,212</b> | <b>108,728</b> | <b>19.9%</b>   |  |
| Net General Fund                          | (500,603)      | (493,356)      | (482,718)      | (480,139)      | (545,474)      | (654,212)      | (108,738)      | 19.9%          |  |

Notes:

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

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

Costing Center

210-18-10 - Health and Human Services

|   | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget        | 2025 Budget        | \$ Change        | % Change    | Notes                                |
|---|-------------|-------------|-------------|-------------|--------------------|--------------------|------------------|-------------|--------------------------------------|
| <b>Expenditure</b>                      |             |             |             |             |                    |                    |                  |             |                                      |
| 120.000-Part Time Salaries              | -           | -           | -           | -           | -                  | -                  | -                | -           | n/a                                  |
| 220.000-Social Security                 | -           | -           | -           | -           | -                  | -                  | -                | -           | n/a                                  |
| NEW-Act 76 Childcare                    | -           | -           | -           | -           | -                  | -                  | -                | -           | n/a                                  |
| 500.000-Training, Conferences, Dues     | -           | -           | -           | -           | 2,000              | -                  | (2,000)          | -100.0%     |                                      |
| 530.000-Communications                  | -           | -           | -           | -           | 1,560              | -                  | (1,560)          | -100.0%     |                                      |
| 800.106-Essex Rescue                    | -           | -           | -           | -           | 190,620            | 196,338            | 5,718            | 3.0%        |                                      |
| 800.107-Essex Jct. Cemetery Association | -           | -           | -           | -           | 20,000             | 20,000             | -                | 0.0%        |                                      |
| 800.10X-Essex Police Dept.              | -           | -           | -           | -           | 2,763,113          | 2,866,726          | 103,613          | 3.7%        | preliminary number from Town 11/8/23 |
| <b>Total Expenditure</b>                | -           | -           | -           | -           | <b>2,977,293</b>   | <b>3,083,064</b>   | <b>105,771</b>   | <b>3.6%</b> |                                      |
| <i>Net General Fund</i>                 | -           | -           | -           | -           | <i>(2,977,293)</i> | <i>(3,083,064)</i> | <i>(105,771)</i> | <i>3.6%</i> |                                      |

Notes:

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

Costing Center

210-15-10 - Assessing

|   | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget     | 2025 Budget     | \$ Change       | % Change     | Notes                                    |
|---|-------------|-------------|-------------|-------------|-----------------|-----------------|-----------------|--------------|--|
| <b>Expenditure</b>                        |             |             |             |             |                 |                 |                 |              |  |
| 330.000-Professional Services             | -           | -           | -           | -           | -               | 88,796          | 88,796          |              | n/a preliminary number from Town 11/8/23 |
| 505.000-Technology Subscription, Licenses | -           | -           | -           | -           | -               | 500             | 500             |              | n/a online property record cards         |
| 900.000-Transfer between Town/City        | -           | -           | -           | -           | 77,810          | -               | (77,810)        | -100.0%      | move to OPS                              |
| <b>Total Expenditure</b>                  | -           | -           | -           | -           | <b>77,810</b>   | <b>89,296</b>   | <b>11,486</b>   | <b>14.8%</b> |  |
| <i>Net General Fund</i>                   | -           | -           | -           | -           | <i>(77,810)</i> | <i>(89,296)</i> | <i>(11,486)</i> | <i>14.8%</i> |  |

Notes:

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

Costing Center

210-35-10 - Brownell Library

|   | 2022 Budget    | 2022 Actual    | 2023 Budget    | 2023 Actual    | 2024 Budget    | 2025 Budget      | \$ Change     | % Change     | Notes  |
|---|----------------|----------------|----------------|----------------|----------------|------------------|---------------|--------------|--|
| <b>Revenues</b>                                   |                |                |                |                |                |                  |               |              |  |
| 050.000-Donation Revenue                          | -              | -              | -              | -              | -              | -                | -             | -            | n/a  |
| 090.000-Transfer between Town/Village             | 15,000         | 15,000         | 15,000         | 15,000         | -              | -                | -             | -            | n/a  |
| 098.000-Miscellaneous Revenue                     | 500            | 446            | 500            | 888            | 500            | 650              | 150           | 30.0%        |  |
| <b>Total Revenues</b>                             | <b>15,500</b>  | <b>15,446</b>  | <b>15,500</b>  | <b>15,888</b>  | <b>500</b>     | <b>650</b>       | <b>150</b>    | <b>30.0%</b> |  |
| <b>Expenditure</b>                                |                |                |                |                |                |                  |               |              |  |
| 110.000-Regular Salaries                          | 335,587        | 343,409        | 395,708        | 407,069        | 463,761        | 493,901          | 30,140        | 6.5%         |  |
| 120.000-Part Time Salaries                        | 113,490        | 103,944        | 108,328        | 106,398        | 125,170        | 143,675          | 18,505        | 14.8%        |  |
| 190.000-Board Member Payments                     | -              | -              | -              | 350            | -              | 5,500            | 5,500         | n/a          | 10 trustees, 11 meetings   |
| 210.000-Group Insurance                           | 134,722        | 111,778        | 160,273        | 111,679        | 138,896        | 152,022          | 13,126        | 9.4%         |  |
| 220.000-Social Security                           | 34,622         | 34,314         | 38,720         | 39,511         | 45,552         | 49,300           | 3,749         | 8.2%         |  |
| NEW-Act 76 Childcare                              | -              | -              | -              | -              | -              | 709              | 709           | n/a          |  |
| 230.000-Retirement                                | 33,385         | 36,243         | 38,526         | 42,427         | 48,256         | 51,842           | 3,586         | 7.4%         |  |
| 290.000-Other Employee Benefits                   | 2,100          | -              | 2,100          | -              | -              | 2,450            | 2,450         | n/a          |  |
| 340.000-Technical Services                        | 4,000          | 1,079          | 4,000          | 5,961          | 2,000          | 3,000            | 1,000         | 50.0%        | Lockers maintenance + computers & network service estimate based on vendor quote received  |
| 442.000-Rental of Vehicles or Equipment           | 1,900          | 2,604          | 2,500          | 2,686          | 3,000          | 4,361            | 1,361         | 45.4%        | for 2 copiers (staff and public) Increased staff participation in regional                 |
| 500.000-Training, Conferences, Dues               | 4,000          | 1,960          | 4,000          | 4,441          | 5,500          | 6,500            | 1,000         | 18.2%        | conferences  |
| 505.000-Technology Subscription, Licenses         | 10,000         | 7,825          | 10,500         | 9,034          | 12,500         | 13,500           | 1,000         | 8.0%         | Increased costs  |
| 530.000-Communications                            | -              | -              | 600            | -              | 2,640          | 2,640            | -             | 0.0%         | cell phone stipends  |
| 540.000-Advertising                               | 700            | -              | 700            | -              | 700            | 700              | -             | 0.0%         |  |
| 560.000-Postage                                   | 2,500          | 1,466          | 3,000          | 2,923          | 3,000          | 3,000            | -             | 0.0%         |  |
| 610.000-General Supplies                          | 13,500         | 12,965         | 13,500         | 13,280         | 14,000         | 12,200           | (1,800)       | -12.9%       | moved \$1800 to buildings budget for cleaning supplies                                     |
| 640.201-Adult Collection                          | 44,000         | 44,053         | 47,200         | 48,423         | 50,000         | 52,000           | 2,000         | 4.0%         | Maintaining physical collection, Library of Things, increased demand for digital materials |
| 640.202-Juvenile Collection                       | 22,000         | 21,662         | 22,500         | 22,621         | 25,000         | 26,000           | 1,000         | 4.0%         | Maintaining physical collection, Library of Things, increased demand for digital materials |
| 735.000-Technology: Hardware, Software, Equipment | 8,000          | 7,464          | 8,000          | 8,337          | 8,660          | 9,000            | 340           | 3.9%         |  |
| 750.000-Machinery and Equipment                   | 7,500          | 6,258          | 5,000          | 4,993          | 8,000          | -                | (8,000)       | -100.0%      | Moving to 755.000 Furniture & Fixtures   |
| 755.000-Furniture and Fixtures                    | -              | -              | -              | -              | -              | 8,000            | 8,000         | n/a          | Moved from 750.000 Machinery & Equip.  |
| 840.201-Adult Programs                            | 1,000          | 995            | 1,000          | 991            | 1,500          | 2,000            | 500           | 33.3%        | Increasing adult program offerings   |
| 840.202-Childrens Programs                        | 4,500          | 4,561          | 4,500          | 4,499          | 4,500          | 4,500            | -             | 0.0%         |  |
| 845.000-Employee/Volunteer Recognition            | 800            | 800            | 800            | 950            | 1,500          | 1,500            | -             | 0.0%         |  |
| <b>Total Expenditure</b>                          | <b>778,306</b> | <b>743,380</b> | <b>871,455</b> | <b>836,571</b> | <b>964,134</b> | <b>1,048,300</b> | <b>84,166</b> | <b>8.7%</b>  |  |
| Net General Fund                                  | (762,806)      | (727,934)      | (855,955)      | (820,682)      | (963,634)      | (1,047,650)      | (84,016)      | 8.7%         |  |

Notes:

**Costing Center**

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

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

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| 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget | 2025 Budget | \$ Change | % Change | Notes |
|-------------|-------------|-------------|-------------|-------------|-------------|-----------|----------|-------|
|-------------|-------------|-------------|-------------|-------------|-------------|-----------|----------|-------|

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Costing Center

210-41-20 - Buildings - 2 Lincoln St

|                                       | 2022 Budget   | 2022 Actual   | 2023 Budget   | 2023 Actual   | 2024 Budget   | 2025 Budget   | \$ Change       | % Change      | Notes  |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|--|
| <b>Revenues</b>                       |               |               |               |               |               |               |                 |               |  |
| 090.000-Transfer between Town/Village | -             | 1,993         | 2,075         | 1,822         | -             | -             | -               | -             | n/a  |
| <b>Total Revenues</b>                 | <b>-</b>      | <b>1,993</b>  | <b>2,075</b>  | <b>1,822</b>  | <b>-</b>      | <b>-</b>      | <b>-</b>        | <b>-</b>      | <b>n/a</b>   |
| <b>Expenditure</b>                    |               |               |               |               |               |               |                 |               |  |
| 400.000-Contracted Services           | 9,000         | 11,401        | 11,000        | 17,970        | 3,000         | 3,000         | -               | 0.0%          | fy24 is on track, to slightly low  |
| 410.000-Water and Sewer Charges       | 500           | 760           | 600           | 702           | 1,500         | 1,500         | -               | 0.0%          | No history to guage  |
| 420.000-Cleaning Services             | -             | -             | -             | 1,574         | 22,000        | 15,000        | (7,000)         | -31.8%        | Based on current monthly cost plus a buffer due to uncertenty of construction time line I expect we need to hoe out basement before conctruction which will be a couple of |
| 425.000-Trash Removal                 | 600           | -             | -             | -             | 3,600         | 4,000         | 400             | 11.1%         | roll off dumpsters   |
| 431.000-R&M Buildings and Grounds     | 20,000        | 7,789         | 20,000        | 16,931        | 20,000        | 9,870         | (10,130)        | -50.7%        | 3yr avg, figuring fy24 montly avg to date. Reverting to 23 budget as fy24 is tracking  |
| 530.000-Communications                | 4,500         | 6,619         | 5,000         | 10,600        | 8,968         | 10,600        | 1,632           | 18.2%         | high   |
| 610.000-General Supplies              | 1,700         | 616           | 1,500         | 788           | 5,000         | 2,150         | (2,850)         | -57.0%        | fy 24 tracking very low, used 3yr avg including 5k for fy24.   |
| 621.000-Natural Gas/Heating           | 4,800         | 5,533         | 5,000         | 5,230         | 6,500         | 5,800         | (700)           | -10.8%        | 3yr avg, figuring fy24 montly avg to date.   |
| 622.000-Electricity                   | 7,500         | 6,997         | 11,000        | 7,148         | 11,000        | 8,500         | (2,500)         | -22.7%        | 3yr avg rounded to nearest 500   |
| 755.000-Furniture and Fixtures        | 500           | -             | 2,000         | 3,054         | 7,000         | 7,000         | -               | 0.0%          | Will need after renovation   |
| <b>Total Expenditure</b>              | <b>49,100</b> | <b>39,715</b> | <b>56,100</b> | <b>63,997</b> | <b>88,568</b> | <b>67,420</b> | <b>(21,148)</b> | <b>-23.9%</b> |  |
| Net General Fund                      | (49,100)      | (37,722)      | (54,025)      | (62,175)      | (88,568)      | (67,420)      | 21,148          | -23.9%        |  |

Notes:

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

Costing Center

210-41-21 - Buildings - Brownell Library

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

Notes:

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

Costing Center

210-41-22 - Buildings - Fire Station

|                                   | 2022 Budget   | 2022 Actual   | 2023 Budget   | 2023 Actual   | 2024 Budget   | 2025 Budget   | \$ Change    | % Change     | Notes   |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|---|
| <b>Expenditure</b>                |               |               |               |               |               |               |              |              |   |
| 400.000-Contracted Services       | 500           | 560           | 500           | -             | 600           | 600           | -            | 0.0%         |   |
| 410.000-Water and Sewer Charges   | 500           | 372           | 500           | 507           | 500           | 500           | -            | 0.0%         | from Chief  |
| 420.000-Cleaning Services         | -             | -             | -             | -             | 500           | 250           | (250)        | -50.0%       |   |
| 425.000-Trash Removal             | -             | -             | -             | -             | -             | -             | -            |              | n/a   |
| 431.000-R&M Buildings and Grounds | 15,000        | 3,922         | 9,500         | 6,478         | 8,000         | 8,500         | 500          | 6.3%         | from Chief, need to look at electrical in future  |
| 530.000-Communications            | 2,200         | 2,378         | 2,200         | 518           | 2,400         | 6,215         | 3,815        | 159.0%       | Comcast \$172.90/mo, Firstlight \$345/mo  |
| 610.000-General Supplies          | 1,700         | 391           | 1,500         | 197           | 1,100         | 1,500         | 400          | 36.4%        | from Chief  |
| 621.000-Natural Gas/Heating       | 3,500         | 4,377         | 3,500         | 4,416         | 4,000         | 5,000         | 1,000        | 25.0%        | from Chief  |
| 622.000-Electricity               | 7,500         | 6,997         | 4,000         | 7,148         | 7,000         | 8,000         | 1,000        | 14.3%        | from Chief  |
| 626.000-Gasoline                  | 5,000         | 5,066         | 5,000         | 5,512         | -             | -             | -            |              | n/a this was moved to dept budget as it is fuel for trucks/equipment, not buiding related |
| 755.000-Furniture and Fixtures    | -             | -             | -             | -             | -             | 2,000         | 2,000        |              | n/a replace tables  |
| <b>Total Expenditure</b>          | <b>35,900</b> | <b>24,063</b> | <b>26,700</b> | <b>24,776</b> | <b>24,100</b> | <b>32,565</b> | <b>8,465</b> | <b>35.1%</b> |   |
| Net General Fund                  | (35,900)      | (24,063)      | (26,700)      | (24,776)      | (24,100)      | (32,565)      | (8,465)      | 35.1%        |   |

Notes:

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



Costing Center

210-41-23 - Buildings - Park Street School

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

Notes:

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

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

Notes:

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

**Building Maintenance Fund**

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

Future Projects:

nothing identified at this time

Costing Center

210-40-12 - PW, Streets

|   | 2022 Budget      | 2022 Actual      | 2023 Budget      | 2023 Actual      | 2024 Budget    | 2025 Budget    | \$ Change       | % Change      | Notes   |
|---|------------------|------------------|------------------|------------------|----------------|----------------|-----------------|---------------|---|
| <b>Revenues</b>                         |                  |                  |                  |                  |                |                |                 |               |   |
| 042.006-State Aid to Highways           | -                | -                | -                | -                | 130,000        | 130,000        | -               | 0.0%          |   |
| 090.000-Transfer between Town/Village   | 1,392,627        | 1,392,627        | 1,465,044        | 1,465,044        | 20,000         | -              | (20,000)        | -100.0%       |   |
| 098.000-Miscellaneous Revenue           | 4,000            | 3,366            | 4,000            | 2,695            | 3,500          | 2,500          | (1,000)         | -28.6%        |   |
| <b>Total Revenues</b>                   | <b>1,396,627</b> | <b>1,395,993</b> | <b>1,469,044</b> | <b>1,467,739</b> | <b>153,500</b> | <b>132,500</b> | <b>(21,000)</b> | <b>-13.7%</b> |   |
| <b>Expenditure</b>                      |                  |                  |                  |                  |                |                |                 |               |   |
| 110.000-Regular Salaries                | 196,303          | 179,751          | 218,436          | 223,074          | 232,292        | 246,928        | 14,636          | 6.3%          |   |
| 120.000-Part Time Salaries              | 29,614           | 9,903            | 14,363           | 14,035           | 21,973         | 28,323         | 6,350           | 28.9%         |   |
| 130.000-Overtime                        | 17,418           | 12,502           | 18,198           | 10,047           | 26,974         | 28,277         | 1,303           | 4.8%          |   |
| 190.000-Board Member Payments           | -                | -                | -                | -                | 3,000          | 3,000          | -               | 0.0%          | Tree Advisory Committee   |
| 210.000-Group Insurance                 | 87,740           | 70,524           | 96,660           | 79,004           | 121,401        | 139,306        | 17,906          | 14.7%         |   |
| 220.000-Social Security                 | 18,705           | 15,424           | 19,293           | 18,937           | 21,962         | 23,606         | 1,643           | 7.5%          |   |
| NEW-Act 76 Childcare                    | -                | -                | -                | -                | -              | 339            | 339             | n/a           |   |
| 230.000-Retirement                      | 19,632           | 17,718           | 21,604           | 27,458           | 22,855         | 24,816         | 1,961           | 8.6%          |   |
| 250.000-Unemployment Insurance          | 375              | 645              | 500              | 991              | 250            | 432            | 182             | 72.8%         | based on actual CY2024  |
| 260.000-Workers Comp insurance          | 18,350           | 9,035            | 11,146           | 8,501            | 12,600         | 12,600         | -               | 0.0%          | estimate  |
| 290.000-Other Employee Benefits         | 1,190            | -                | 1,190            | -                | -              | 1,400          | 1,400           | n/a           |   |
| 330.000-Professional Services           | 17,000           | 24,991           | 17,000           | 38,225           | 18,000         | 20,000         | 2,000           | 11.1%         |   |
| 410.000-Water and Sewer Charges         | 2,500            | 3,216            | 2,500            | 2,629            | 3,500          | 3,500          | -               | 0.0%          |   |
| 422.000-Snow Removal                    | 20,000           | 20,943           | 15,000           | 11,440           | 21,000         | 21,000         | -               | 0.0%          |   |
| 425.000-Trash Removal                   | 9,000            | 8,794            | 9,000            | 8,973            | 9,100          | 9,500          | 400             | 4.4%          |   |
| 430.000-R&M Vehicles and Equipment      | 32,000           | 96,744           | 36,000           | 127,690          | 38,000         | 100,000        | 62,000          | 163.2%        | aging vehicles, increased pricing in parts and labor                    |
| 431.000-R&M Buildings and Grounds       | 10,000           | 5,794            | 10,000           | 2,153            | 10,000         | 10,000         | -               | 0.0%          |   |
| 441.000-Rental of Land or Buildings     | 13,000           | 9,592            | 13,000           | 7,650            | 13,000         | 13,000         | -               | 0.0%          |   |
| 442.000-Rental of Vehicles or Equipment | 3,000            | 2,524            | 3,000            | 3,906            | 3,000          | 3,000          | -               | 0.0%          |   |
| 451.000-Summer Construction Services    | 270,000          | 238,200          | 280,000          | 251,200          | 300,000        | 300,000        | -               | 0.0%          | FY24 budget was actually \$320,000 but \$20,000 was paid from LOT funds |
| 500.000-Training, Conferences, Dues     | 1,000            | 1,048            | 1,000            | 4,615            | 2,000          | 3,500          | 1,500           | 75.0%         | new staff training  |
| 520.000-Insurance                       | 14,000           | 15,376           | 14,650           | 15,733           | 17,800         | 17,800         | -               | 0.0%          |   |
| 521.000-Insurance Deductibles           | 1,000            | 2,000            | 1,000            | 1,000            | 1,000          | 1,000          | -               | 0.0%          |   |
| 530.000-Communications                  | 4,000            | 4,541            | 4,000            | 4,475            | 4,500          | 4,500          | -               | 0.0%          |   |
| 540.000-Advertising                     | 500              | 195              | 500              | 1,359            | -              | 500            | 500             | n/a           | misc bid advertisements (paving, etc)                                   |
| 571.000-Streetscape Maintenance         | 18,500           | 26,096           | 18,500           | 15,980           | 20,000         | 20,000         | -               | 0.0%          |   |
| 572.000-Traffic Control                 | 17,000           | 13,610           | 33,000           | 18,579           | 33,000         | 33,000         | -               | 0.0%          |   |
| 573.000-Sidewalk and Curb Maintenance   | 6,000            | 1,298            | 6,000            | -                | 6,000          | 6,000          | -               | 0.0%          |   |
| 575.000-Storm Sewer Maintenance         | 20,000           | 13,433           | 25,000           | 14,874           | -              | -              | -               | n/a           | in stormwater budget  |

Costing Center

210-40-12 - PW, Streets

|  | 2022 Budget      | 2022 Actual      | 2023 Budget      | 2023 Actual      | 2024 Budget      | 2025 Budget      | \$ Change      | % Change    | Notes |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-------------|-------|
| 600.000-Salt, Sand and Gravel            | 135,000          | 166,944          | 135,000          | 207,150          | 145,000          | 165,000          | 20,000         | 13.8%       |       |
| 605.000-Summer Construction Supplies     | 24,000           | 27,007           | 45,000           | 44,942           | 45,000           | 45,000           | -              | 0.0%        |       |
| 610.000-General Supplies                 | 30,000           | 43,974           | 30,000           | 22,258           | 35,000           | 35,000           | -              | 0.0%        |       |
| NEW-Safety Supplies                      | -                | -                | -                | -                | 3,000            | 3,000            | -              | 0.0%        |       |
| 610.200-Streetlight Supplies             | 12,000           | 6,771            | 15,000           | 8,376            | 15,000           | 15,000           | -              | 0.0%        |       |
| 612.000-Uniforms                         | 6,500            | 6,585            | 6,500            | 5,352            | 3,510            | 2,700            | (810)          | -23.1%      |       |
| 621.000-Natural Gas/Heating              | 4,000            | 3,928            | 4,104            | 3,673            | 4,200            | 4,200            | -              | 0.0%        |       |
| 622.000-Electricity                      | 4,200            | 14,968           | 4,200            | 35,641           | 4,200            | 4,500            | 300            | 7.1%        |       |
| 622.200-Streetlight Electricity          | 134,000          | 137,928          | 134,000          | 102,737          | 138,000          | 138,000          | -              | 0.0%        |       |
| 626.000-Gasoline/Fuel                    | 38,000           | 39,999           | 38,000           | 47,454           | 42,000           | 50,000           | 8,000          | 19.0%       |       |
| 750.000-Machinery and Equipment          | 7,000            | -                | 7,000            | -                | 7,000            | 7,000            | -              | 0.0%        |       |
| 810.112-Tree Advisory Committee          | 10,000           | 4,327            | 10,000           | 9,373            | 10,000           | 10,000           | -              | 0.0%        |       |
| 920.000-Transfer between funds (capital) | 140,100          | 140,100          | 145,700          | 145,700          | 151,440          | 158,865          | 7,425          | 4.9%        |       |
| <b>Total Expenditure</b>                 | <b>1,392,627</b> | <b>1,396,426</b> | <b>1,465,044</b> | <b>1,545,182</b> | <b>1,566,556</b> | <b>1,713,592</b> | <b>147,036</b> | <b>9.4%</b> |       |
| Net General Fund                         | 4,000            | (433)            | 4,000            | (77,443)         | (1,413,056)      | (1,581,092)      | (168,036)      | 11.9%       |       |

Notes:

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

Costing Center

210-40-13 - PW, Stormwater

|                                       | v | 2022 Actual   | 2023 Budget   | 2023 Actual   | 2024 Budget   | 2025 Budget    | \$ Change      | % Change      | Notes        |   |
|---------------------------------------|---|---------------|---------------|---------------|---------------|----------------|----------------|---------------|--------------|---|
| <b>Revenues</b>                       |   |               |               |               |               |                |                |               |              |   |
| 090.000-Transfer between Town/Village |   | 76,253        | 76,553        | 78,018        | 78,018        | -              | -              | -             | n/a          | no agreements with Town after FY23  |
| <b>Total Revenues</b>                 |   | <b>76,253</b> | <b>76,553</b> | <b>78,018</b> | <b>78,018</b> | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>n/a</b>   |   |
| <b>Expenditure</b>                    |   |               |               |               |               |                |                |               |              |   |
| 110.000-Regular Salaries              |   | 48,979        | 54,383        | 51,159        | 17,610        | 30,247         | 32,499         | 2,252         | 7.4%         | 33% of Water Quality Superintendent   |
| 120.000-Part Time Salaries            |   | -             | -             | -             | -             | 17,760         | 17,760         | -             | 0.0%         | 2 summer interns  |
| 210.000-Group Insurance               |   | 15,144        | 8,948         | 15,319        | 4,129         | 8,302          | 9,261          | 958           | 11.5%        |   |
| 220.000-Social Security               |   | 3,761         | 2,594         | 3,929         | 1,339         | 3,679          | 3,851          | 172           | 4.7%         |   |
| NEW-Act 76 Childcare                  |   | -             | -             | -             | -             | -              | 55             | 55            | n/a          |   |
| 230.000-Retirement                    |   | 4,898         | 4,848         | 5,116         | 1,484         | 2,571          | 2,844          | 273           | 10.6%        |   |
| 250.000-Unemployment Insurance        |   | 35            | 61            | 35            | 88            | 25             | 7              | (18)          | -73.7%       | based on actual CY2024  |
| 260.000-Workers Comp insurance        |   | 3,250         | 2,015         | 2,274         | 2,040         | 2,200          | 2,200          | -             | 0.0%         | estimate  |
| 290.000-Other Employee Benefits       |   | 186           | -             | 186           | -             | -              | -              | -             | n/a          |   |
|                                       |   |               |               |               |               |                |                |               |              | \$5,000 unplanned engineering needs; \$37,000 Raftelis contract enhancements for setting up and implementing billing process and rates  |
| 330.000-Professional Services         |   | -             | -             | -             | -             | 20,000         | 42,000         | 22,000        | 110.0%       | used for small projects not associated with grants including rental of special equip/materials or outside contractors to meet permit requirements, two dry well projects, unplanned drainage issues |
| 451.000-Summer Construction Services  |   | -             | -             | -             | -             | 16,000         | 25,000         | 9,000         | 56.3%        | add ArcGIS/CCRPC costs here when we have better estimates   |
| 500.000-Training, Conferences, Dues   |   | -             | -             | -             | -             | 2,000          | 2,000          | -             | 0.0%         | Stormwater training opportunities City MS4 fee of \$6466, split the Indian Brook monitoring in half (\$4900), \$6,400 dues for MM1 and MM2 compliance CCRPC, add \$400 for Crescent Connector       |
| 510.000-Permit/License/Registration   |   | -             | -             | -             | -             | 19,000         | 18,166         | (834)         | -4.4%        | State fee   |
| 540.000-Advertising                   |   | -             | -             | -             | -             | -              | 2,000          | 2,000         |              | utility outreach? dog waste bags \$3,000, inspection materials/equipment, water quality monitoring supplies   |
| 570.000-Other Purchased Services      |   | -             | -             | -             | -             | 5,000          | 5,000          | -             | 0.0%         | monitoring supplies   |
| 575.000-Storm Sewer Maintenance       |   | -             | -             | -             | -             | 25,000         | 30,000         | 5,000         | 20.0%        | moved from Streets, repair of Brookside outlet (15,000), Brickyard outlet (35K project, if not full grant received \$10,000), potential slip lining of pipe   |
| 580.000-Travel                        |   | -             | -             | -             | -             | 2,500          | 1,500          | (1,000)       | -40.0%       | \$1,500   |
| 612.000-Uniforms                      |   | -             | -             | -             | -             | -              | -              | -             | n/a          |   |
| 830.000-Regular Programs              |   | -             | -             | -             | -             | 1,200          | 1,200          | -             | 0.0%         | Adopt-a-Drain program for the City \$780 annual fee, 25 people-welcome packet printing & signs  |
| 899.000-Matching Grant Funds          |   | -             | -             | 12,000        | -             | 12,000         | 35,250         | 23,250        | 193.8%       | UPWP (TV stormwater drains for problems) \$10,000, Better Roads-Brickyard outlet \$7,000; Grants in Aid \$3,000; MS4 Formula grant (\$15,250/year for 3 years, doesn't include leverage)            |
| <b>Total Expenditure</b>              |   | <b>76,253</b> | <b>72,848</b> | <b>90,018</b> | <b>26,691</b> | <b>167,484</b> | <b>230,592</b> | <b>63,108</b> | <b>37.7%</b> |   |
| Net General Fund                      |   | -             | 3,705         | (12,000)      | 51,327        | (167,484)      | (230,592)      | -             | 0.0%         |   |

**If we form a utility**

there will be revenue, but the amount is unknown at this time

Water Quality Superintendent 33% and Stormwater coordinator 1.0 FTE @ Grade 8  
8,880 1 summer intern

95,969  
18,690  
8,125  
117  
8,428  
7  
2,200  
350

\$25,000 unplanned engineering needs; \$37,000 Raftelis contract enhancements for setting up and implementing billing process and rates

62,000

add ArcGIS/CCRPC costs here when we have better estimates  
5,000 due to added person

19,000

5,000

45,000

3,000

1,200

35,250

\*tablet for SW Coordinator w/full setup

122,624

Costing Center

210-40-13 - PW, Stormwater

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

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Notes:

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

Costing Center

210-13-10 - Finance

|   | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget | 2025 Budget | \$ Change | % Change | Notes   |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-----------|----------|---|
| <b>Expenditure</b>                        |             |             |             |             |             |             |           |          |   |
| 110.000-Regular Salaries                  | 59,668      | 103,426     | 147,910     | 193,470     | 225,124     | 283,691     | 58,567    | 26.0%    |   |
| 130.000-Overtime                          | -           | 413         | 2,667       | -           | -           | -           | -         | n/a      |   |
| 190.000-Board Member Payments             | -           | -           | -           | -           | 750         | 4,200       | 3,450     | 460.0%   | Capital Committee increased to 7 members \$50/mtg   |
| 210.000-Group Insurance                   | 5,699       | 9,369       | 30,146      | 49,773      | 53,585      | 58,801      | 5,216     | 9.7%     |   |
| 220.000-Social Security                   | 4,901       | 5,581       | 11,921      | 9,053       | 17,730      | 22,923      | 5,193     | 29.3%    |   |
| NEW-Act 76 Childcare                      | -           | -           | -           | -           | -           | 330         | 330       | n/a      |   |
| 230.000-Retirement                        | 5,967       | 8,781       | 14,791      | 16,915      | 20,688      | 27,061      | 6,374     | 30.8%    |   |
| 250.000-Unemployment Insurance            | 1,720       | 3,827       | 3,300       | 5,686       | 3,209       | 3,834       | 625       | 19.5%    | based on actual CY2024 including annual management fee \$100  |
| 260.000-Workers Comp insurance            | 18,500      | 15,060      | 18,500      | 10,108      | 21,182      | 21,182      | -         | 0.0%     | estimate  |
| 290.000-Other Employee Benefits           | 350         | -           | 700         | -           | -           | 1,400       | 1,400     | n/a      |   |
| 330.000-Professional Services             | -           | -           | 5,000       | 2,408       | 15,250      | 14,710      | (540)     | -3.5%    | bank fees \$1,000, NEMRC assistance with tax bills \$1,500, custom programming \$5,000, NEMRC annual fee for Questica automation \$100, NEMRC support agreement \$5,425, NEMRC disaster recovery \$1,085, recording secretary \$50/mtg for 12 mtgs annual audit \$10,953 (\$24,500 total allocated to enterprise funds as well); single |
| 335.000-Audit                             | 7,500       | 9,511       | 9,500       | 7,875       | 12,612      | 14,453      | 1,841     | 14.6%    | audit \$3,500 budgeted for copier in FY23, purchased check printer instead as it was more cost effective  |
| 442.000-Rental of Vehicles or Equipment   | -           | -           | -           | -           | 2,000       | -           | (2,000)   | -100.0%  | VLCT \$89 Town Fair, \$10/workshop-8/yr; VTGFOA \$35/yr x 2, \$60/workshop-2 staff-3/yr; NESGFOA fall conference \$300; GFOA \$159/yr, annual GAAP update \$185, \$85/training x 4/yr; NEMRC year end seminar \$175   |
| 500.000-Training, Conferences, Dues       | 250         | 250         | 500         | 687         | 1,500       | 1,758       | 258       | 17.2%    |   |
| 505.000-Technology Subscription, Licenses | 6,901       | 5,920       | 12,500      | 16,036      | 28,640      | 35,460      | 6,820     | 23.8%    | NEMRC \$10/user/month, Questica \$19,500, Kofax \$7,800, ClickTime \$530/mo   |
| 520.000-Insurance                         | 75,725      | 79,291      | 76,680      | 84,101      | 93,600      | 103,615     | 10,015    | 10.7%    | estimate 10.7% increase per VLCT tax bill forms/envelopes with insert, AP   |
| 550.000-Printing and Binding              | -           | -           | -           | -           | 2,780       | 3,368       | 588       | 21.2%    | checks/envelopes  |



**Costing Center**

**210-13-10 - Finance**

|                                  | <b>2022 Budget</b> | <b>2022 Actual</b> | <b>2023 Budget</b> | <b>2023 Actual</b> | <b>2024 Budget</b> | <b>2025 Budget</b> | <b>\$ Change</b> | <b>% Change</b> | <b>Notes</b>                        |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-------------------------------------|
| 560.000-Postage                  | -                  | -                  | -                  | -                  | 3,400              | 2,800              | (600)            | -17.6%          | tax bills                           |
| 570.000-Other Purchased Services | -                  | 1,989              | -                  | 275                | -                  | -                  | -                | -               | n/a                                 |
| 580.000-Travel                   | 100                | -                  | 100                | 83                 | 1,100              | 1,140              | 40               | 3.6%            | travel; VLCT workshops \$125 travel |
| 610.000-General Supplies         | 200                | 932                | 200                | 657                | 1,150              | 800                | (350)            | -30.4%          | printer toner                       |
| 735.000-Tech: Equip/Hardware     | -                  | 2,083              | -                  | -                  | -                  | -                  | -                | -               | n/a                                 |
| <b>Total Expenditure</b>         | <b>187,481</b>     | <b>246,434</b>     | <b>334,415</b>     | <b>397,127</b>     | <b>504,300</b>     | <b>601,527</b>     | <b>97,227</b>    | <b>19.3%</b>    |                                     |
| Net General Fund                 | (187,481)          | (246,434)          | (334,415)          | (397,127)          | (504,300)          | (601,527)          | (97,227)         | 19.3%           |                                     |

Notes:

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

Costing Center

210-95-00 - Debt

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

Notes:

Costing Center

210-90-00 - Transfers and Misc

|   | 2022 Budget    | 2022 Actual    | 2023 Budget    | 2023 Actual    | 2024 Budget    | 2025 Budget    | \$ Change        | % Change      | Notes   |
|---|----------------|----------------|----------------|----------------|----------------|----------------|------------------|---------------|---|
| <b>Revenues</b>                               |                |                |                |                |                |                |                  |               |   |
| 050.000-Donation Revenue                      | -              | 10,653         | -              | 10,061         | -              | -              | -                | -             | n/a   |
| Grant Revenue                                 | -              | 20,643         | -              | 12,729         | -              | -              | -                | -             | n/a   |
| 098.000-Miscellaneous Revenue                 | -              | -              | -              | -              | -              | -              | -                | -             | n/a   |
| <b>Total Revenues</b>                         | -              | <b>31,296</b>  | -              | <b>22,790</b>  | -              | -              | -                | -             | <b>n/a</b>                                      |
| <b>Expenditure</b>                            |                |                |                |                |                |                |                  |               |   |
| Grant Expenses                                | -              | 17,075         | -              | 4,580          | -              | -              | -                | -             | n/a   |
| Donation Expenses                             | -              | 9,717          | -              | 13,939         | -              | -              | -                | -             | n/a   |
| Capital Transfer                              | 462,248        | 462,248        | 531,585        | 531,585        | 531,585        | 400,000        | (131,585)        | -24.8%        | reduce as LOT revenue will be used for capital  |
| Rolling Stock Transfer                        | -              | -              | -              | -              | -              | -              | -                | -             | n/a this is in Street and Fire budgets          |
| Buildings Transfer                            | 75,000         | 75,000         | 50,000         | 50,000         | 50,000         | 50,000         | -                | 0.0%          |   |
| EJRP Capital Transfer                         | 113,580        | 113,580        | 112,543        | 112,543        | 112,771        | 113,380        | 609              | 0.5%          | from Brad 1% of grand list value                |
| 922.000-Contribution to Fund Balance/Reserves | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | 5,000          | -                | 0.0%          | current termination reserve balance is \$86,809 |
| <b>Total Expenditure</b>                      | <b>655,828</b> | <b>682,620</b> | <b>699,128</b> | <b>717,647</b> | <b>699,356</b> | <b>568,380</b> | <b>(130,976)</b> | <b>-18.7%</b> |   |
| Net General Fund                              | (655,828)      | (651,323)      | (699,128)      | (694,856)      | (699,356)      | (568,380)      | 130,976          | -18.7%        |   |

Notes:

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

Costing Center

210-14-10 - Information Technology

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

Notes:

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

Costing Center

210-16-10 - Community Development

|                                       | 2022 Budget   | 2022 Actual   | 2023 Budget   | 2023 Actual   | 2024 Budget   | 2025 Budget    | \$ Change       | % Change      | Notes  |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------------|---------------|--|
| <b>Revenues</b>                       |               |               |               |               |               |                |                 |               |  |
| 030.008-License and Zoning Fees       | 28,000        | 38,332        | 39,000        | 38,685        | 39,000        | 47,000         | 8,000           | 20.5%         | Fee increases are roughly projected to generate a 33% increase, if permit volumes remain the same. I've put in 20.5% to be conservative  |
| NEW-Rental Registry                   | -             | -             | -             | -             | -             | 168,017        |                 |               | See separate analysis for revenue estimates; assuming 70% collection in 1st year   |
| 090.000-Transfer between Town/Village | -             | -             | -             | 4,844         | -             | -              | -               | n/a           |  |
| 091.000-Transfer btwn Funds           | -             | -             | -             | -             | 40,158        | -              | (40,158)        | -100.0%       | LOT funds in FY24 for code enforcement   |
| <b>Total Revenues</b>                 | <b>28,000</b> | <b>38,332</b> | <b>39,000</b> | <b>43,529</b> | <b>79,158</b> | <b>215,017</b> | <b>(32,158)</b> | <b>-40.6%</b> |  |
| <b>Expenditure</b>                    |               |               |               |               |               |                |                 |               |  |
| 110.000-Regular Salaries              | 165,243       | 170,618       | 169,546       | 183,856       | 256,708       | 284,008        | 27,300          | 10.6%         |  |
| 130.000-Overtime                      | -             | 135           | -             | 1,053         | -             | -              | -               | n/a           |  |
| 190.000-Board member payments         | 6,000         | 6,000         | 7,200         | 6,000         | 15,600        | 14,400         | (1,200)         | -7.7%         | PC, DRB, Bike/Walk, Housing Commission- but this may be higher if the Housing Commission gets more members.  |
| 210.000-Group Insurance               | 24,260        | 21,166        | 24,518        | 14,945        | 89,186        | 62,325         | (26,860)        | -30.1%        |  |
| 220.000-Social Security               | 13,153        | 13,687        | 13,758        | 14,790        | 20,281        | 22,797         | 2,515           | 12.4%         |  |
| NEW-Act 76 Childcare                  | -             | -             | -             | -             | -             | 328            | 328             | n/a           |  |
| 230.000-Retirement                    | 16,524        | 17,056        | 16,955        | 14,623        | 23,328        | 26,745         | 3,417           | 14.6%         |  |
| 290.000-Other Employee Benefits       | 700           | -             | 700           | -             | -             | 1,400          | 1,400           | n/a           |  |
| 320.000-Legal Services                | 6,000         | 3,361         | 6,000         | 6,576         | 6,000         | 15,000         | 9,000           | 150.0%        | increased legal budget necessary for additional enforcement  |
| 330.000-Professional Services         | 27,000        | 7,877         | 7,000         | 13,198        | 40,760        | 25,780         | (14,980)        | -36.8%        | General Engineering services \$8,000, Potential GIS services \$5,000, add funds for recording secretaries for PC and DRB: \$200/mtg; reduced \$7,980 for Town Meeting TV costs that were added in FY24 |
| 340.000-Technical Services            | -             | -             | -             | 30            | -             | -              | -               | n/a           |  |

Costing Center

210-16-10 - Community Development

|   | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget | 2025 Budget | \$ Change | % Change | Notes  |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-----------|----------|--|
|   |             |             |             |             |             |             |           |          | \$550 x3 for professional org dues<br>\$180 x3 for Professional org exams<br>\$450 x 4 for national and regional conference fees<br>\$300 x 3 for local conferences and training<br>\$500 for VLCT in person committee training<br>\$300 x 2 committees for miscellaneous Committee Training |
| 500.000-Training, Conferences, Dues       | 3,000       | 421         | 3,000       | 1,521       | 4,700       | 6,890       | 2,190     | 46.6%    | \$1000 of the above costs are attributable to rental registry<br>adobe creative suite \$600- assuming following:<br>30000 for rental registry software annual subscription   |
| 505.000-Technology Subscription, Licenses | -           | -           | -           | -           | 360         | 30,600      | 30,240    | 8400.0%  |  |
| 530.000-Communications                    | 1,260       | 1,528       | 1,300       | 74          | 5,660       | 1,320       | (4,340)   | -76.7%   | for mobile internet for phone or tablet for enforcement officer and health officer   |
| 540.000-Advertising                       | -           | 213         | -           | 63          | 1,350       | 3,970       | 2,620     | 194.1%   | advertising for PC and DRB hearings; approx. \$65 @ 18 DRB hearings; and \$160 @ 3 PC hearings. ; includes expected cost escalation and increased DRB hearings<br>also includes 2000 for general public engagement advertising and 320 for Rental Registry specific advertising              |
| 550.000-Printing and Binding              | 3,000       | 280         | 3,000       | 82          | 1,000       | 3,779       | 2,779     | 277.9%   | 1000 baseline + 2779 attributable to Rental Registry   |
| 560.000-Postage                           | 100         | -           | 100         | 1           | 280         | 4,009       | 3,729     | 1331.8%  | 350 Baseline + 3659 attributable to Rental Registry  |
| 580.000-Travel                            | 2,600       | 2,501       | 3,900       | 1,336       | 6,600       | 9,600       | 3,000     | 45.5%    | Conference travel: \$2,000 travel to conference or training x 3 employees, vehicle stipends \$100/mo x 2 Employees - second employee is partially attributable to Rental Registry (vehicle stipends may be removed with the lease/purchase of a City vehicle)                                |

Costing Center

210-16-10 - Community Development

|                                 | 2022 Budget    | 2022 Actual    | 2023 Budget    | 2023 Actual    | 2024 Budget    | 2025 Budget    | \$ Change     | % Change     | Notes  |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|--|
| 610.000-General Supplies        | 1,000          | 180            | 1,000          | 206            | 1,000          | 4,000          | 3,000         | 300.0%       | 1000 for general supplies<br>2000 for general public engagement supplies<br>1000 for supplies for Rental Registry<br>vehicle purchase covered by rental registry |
| 750.000-Machinery and Equipment | -              | -              | -              | -              | -              | 30,000         | 30,000        | n/a          | revenue  |
| 810.111-Bike/Walk Committee     | 10,000         | -              | 10,000         | 8,431          | 10,000         | 10,000         | -             | 0.0%         |  |
| 899.000-Matching Grant Funds    | -              | -              | -              | -              | -              | 10,000         | 10,000        | n/a          | UPWP Route 15 bike/ped improvements  |
| <b>Total Expenditure</b>        | <b>279,840</b> | <b>245,022</b> | <b>267,977</b> | <b>266,785</b> | <b>482,813</b> | <b>566,951</b> | <b>84,137</b> | <b>17.4%</b> |  |
| Net General Fund                | (251,840)      | (206,690)      | (228,977)      | (223,256)      | (403,655)      | (351,934)      | 51,722        | -12.8%       |  |

Notes:

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

Costing Center

210-10-10 - Administration

|   | 2022 Budget   | 2022 Actual    | 2023 Budget   | 2023 Actual   | 2024 Budget | 2025 Budget | \$ Change | % Change | Notes  |
|---|---------------|----------------|---------------|---------------|-------------|-------------|-----------|----------|--|
| <b>Revenues</b>                         |               |                |               |               |             |             |           |          |  |
| 090.000-Transfer between Town/Village   | 50,000        | 147,004        | 50,000        | 53,750        | -           | -           | -         | -        | n/a  |
| <b>Total Revenues</b>                   | <b>50,000</b> | <b>147,004</b> | <b>50,000</b> | <b>53,750</b> | <b>-</b>    | <b>-</b>    | <b>-</b>  | <b>-</b> | <b>n/a</b>   |
| <b>Expenditure</b>                      |               |                |               |               |             |             |           |          |  |
| 110.000-Regular Salaries                | 199,124       | 233,984        | 388,554       | 371,151       | 338,567     | 352,324     | 13,757    | 4.1%     |  |
| 120.000-Part Time Salaries              | 5,200         | 3,649          | -             | 1,302         | -           | -           | -         | -        | n/a  |
| 130.000-Overtime                        | -             | 487            | -             | -             | -           | -           | -         | -        | n/a  |
| 150.000-Shared Employee Expense         | 92,687        | 92,687         | -             | -             | -           | -           | -         | -        | n/a  |
| 190.000-Board member payments           | 23,800        | 9,500          | 25,000        | 7,625         | -           | -           | -         | -        | n/a  |
| 210.000-Group Insurance                 | 61,951        | 61,739         | 112,564       | 79,825        | 98,127      | 118,255     | 20,128    | 20.5%    |  |
| 220.000-Social Security                 | 15,896        | 18,390         | 30,211        | 35,779        | 26,085      | 27,137      | 1,052     | 4.0%     |  |
| NEW-Act 76 Childcare                    | -             | -              | -             | -             | -           | 390         | 390       | n/a      |  |
| 230.000-Retirement                      | 19,911        | 21,151         | 35,060        | 31,741        | 28,897      | 30,951      | 2,054     | 7.1%     |  |
| 290.000-Other Employee Benefits         | 980           | -              | 1,350         | -             | -           | 5,978       | 5,978     | n/a      | CATMA membership \$2500, plus \$350 for bike/ped rewards and \$1,728 for bus passes  |
| 320.000-Legal Services                  | 22,000        | 44,866         | 40,000        | 25,002        | 40,000      | 45,000      | 5,000     | 12.5%    |  |
| 330.000-Professional Services           | 1,000         | 23,217         | 6,000         | 5,826         | 6,025       | 10,251      | 4,226     | 70.1%    | CPR includes some committee members \$2220 (we could potentially reduce this if training can be done in house with existing equipment), Checkr 60 background checks \$25/check x 60 \$1500, 2-all staff trainings \$6000; \$75.00 NIC DMV checks; \$456 COBRA Helps moved GoCo to tech subscription as it is not a service rather a software |
| 340.000-Technical Services              | -             | 8,411          | 4,100         | 7,696         | 9,552       | -           | (9,552)   | -100.0%  |  |
| 442.000-Rental of Vehicles or Equipment | 4,250         | 2,992          | 4,250         | 3,217         | 4,250       | 9,471       | 5,221     | 122.8%   | postage machine \$198.60/mo for 12 months, plus ink \$152.99/ea x4, and labels \$24/ea x2 for a total of \$3,043.16. Copier leases based on estimate received from vendor for a total of \$5,277.96 plus \$1,150 one time disposal fee for existing copiers.   |



Costing Center

210-10-10 - Administration

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

| Costing Center                            | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget | 2025 Budget | \$ Change | % Change | Notes   |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-----------|----------|---|
| 500.000-Training, Conferences, Dues       | 1,750       | 1,375       | 1,750       | 4,977       | 4,247       | 10,982      | 6,735     | 158.6%   | \$8,890 (VTHRA \$75, SHRM \$275, Women leading government \$40, training for all staff \$4,000, training for professional development for all staff \$3,000, HR professional development \$750); PRSA \$267 and Women Leading Government \$40; ICMA dues \$850, VLCT Town Fair \$200, VT CMA dues \$85, VT CMA conferences \$500, ICMA conference \$800, Women Leading Government \$40, VLCT trainings \$60 |
| 505.000-Technology Subscription, Licenses | 10,370      | 2,839       | 9,520       | 3,378       | 10,875      | 18,080      | 7,205     | 66.3%    | \$7800 for GOCO (checking on benefits platform costs so could rise); Adobe Creative Cloud \$600; Zoom \$2740 (current plan \$2,000/year + webinar \$690/year + translation \$50/year); Mail Chimp \$720 (\$60/year 2500 ppl); Canva \$125/year; Ecopixel \$6,095/year (includes domain) Front Porch Forum, City Manager cell phone  |
| 530.000-Communications                    | 21,972      | 25,503      | 23,123      | 38,460      | 3,300       | 3,408       | 108       | 3.3%     | \$50/mo   |
| 540.000-Advertising                       | -           | 5,239       | 500         | 224         | 15,075      | 29,530      | 14,455    | 95.9%    | \$18,700 HR; RFPs \$625 (\$125x5); Essex Reporter \$9,120 (full pg ad & web \$760x12); SevenDays \$1,085 (1/2 pg ad x1) annual report \$1,600; newsletters \$3,400; signs/banners \$1,000; outreach mailing   |
| 550.000-Printing and Binding              | 3,000       | 6,348       | 3,000       | 1,997       | 5,570       | 8,000       | 2,430     | 43.6%    | \$2,000 Annual permit \$310; estimate postage based on FY24 to date annualized  |
| 560.000-Postage                           | 500         | 1,719       | 1,200       | 2,730       | 2,000       | 9,310       | 7,310     | 365.5%   |   |
| 570.000-Other Purchased Services          | 15,000      | -           | 7,500       | -           | 1,000       | -           | (1,000)   | -100.0%  | \$2000 City Manager, Communications   |
| 580.000-Travel                            | 300         | 53          | 300         | 312         | 6,000       | 4,000       | (2,000)   | -33.3%   | Director  |
| 610.000-General Supplies                  | 5,000       | 2,031       | 5,000       | 7,384       | 5,000       | 5,000       | -         | 0.0%     |   |
| 735.000-Tech: Equip/Hardware              | -           | 1,575       | -           | 1,984       | -           | -           | -         | n/a      |   |
| 755.000-Furniture and Fixtures            | -           | -           | -           | -           | 1,000       | 1,000       | -         | 0.0%     |   |
| 810.113-Council Expenditures              | 5,500       | 442         | 5,500       | 2,961       | -           | -           | -         | n/a      | moved to Legislative  |
| 820.000-Election Expenses                 | 2,000       | 32,804      | 15,020      | 8,373       | -           | -           | -         | n/a      | moved to Clerk  |

Costing Center

210-10-10 - Administration

|   | 2022 Budget    | 2022 Actual    | 2023 Budget    | 2023 Actual    | 2024 Budget    | 2025 Budget    | \$ Change     | % Change     | Notes  |
|---|----------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|--|
| 845.000-Employee/Volunteer Recognition    | 2,600          | 4,004          | 2,600          | 897            | 6,000          | 6,000          | -             | 0.0%         | 3 staff gatherings and volunteer recognition |
| 850.000 Community Events and Celebrations | -              | -              | -              | 7,335          | -              | 500            | 500           |              | n/a Green Up Day formerly run by the Town    |
| 900.000-Transfer between Town/Village     | -              | 11,430         | -              | -              | -              | -              | -             |              | n/a  |
| <b>Total Expenditure</b>                  | <b>514,791</b> | <b>616,435</b> | <b>722,102</b> | <b>650,176</b> | <b>611,570</b> | <b>695,567</b> | <b>83,997</b> | <b>13.7%</b> |  |
| Net General Fund                          | (464,791)      | (469,431)      | (672,102)      | (596,426)      | (464,791)      | (695,567)      | (230,776)     | 49.7%        |  |

Notes:

1. Added \$4,578 for CATMA membership and employee benefit program.
2. Increases for copier and postage machine leases; these were previously shared with the Town.
3. Increase training for all staff training not previously budgeted.
4. Increase advertising for position vacancies across all depts in general fund.
5. Increase postage as this was mostly processed through the Town postage meter previously and we are starting to collect accurate actual data this fiscal year.
6. Increases for outreach efforts - mailings, Essex Reporter ads.

|                                     | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget   | 2025 Budget    | \$ Change     | % Change     | Notes  |
|-------------------------------------|-------------|-------------|-------------|-------------|---------------|----------------|---------------|--------------|--|
| <b>Expenditure</b>                  |             |             |             |             |               |                |               |              |  |
| 190.000-Board member payments       | -           | -           | -           | -           | 16,500        | 14,400         | (2,100)       | -12.7%       | community advisory board; 3 additional committees to be determined through strategic planning process; governance committee (must start no later than Feb. 22, 2025) - 5 members monthly |
| 190.001-City Council payments       | -           | -           | -           | -           | 12,500        | 12,500         | -             | 0.0%         |  |
| 220.000-Social Security             | -           | -           | -           | -           | 956           | 956            | -             | 0.0%         |  |
| NEW-Act 76 Childcare                | -           | -           | -           | -           | -             | 14             | 14            | n/a          |  |
| 320.000-Legal Services              | -           | -           | -           | -           | -             | -              | -             | n/a          | recording secretary (\$24/hr, 4 hrs/mtg, 32 mtgs/yr), recording secretary Gov Comm (\$24/hr, 2 hrs/mtg, 12 mtgs/yr; Town Meeting TV \$13,891 and \$665/ea for 24 council mtgs            |
| 330.000-Professional Services       | -           | -           | -           | -           | 32,114        | 33,608         | 1,495         | 4.7%         |  |
| 500.000-Training, Conferences, Dues | -           | -           | -           | -           | 17,563        | 17,563         | -             | 0.0%         | training \$2,500, VLCT annual dues \$15,063  |
| 540.000-Advertising                 | -           | -           | -           | -           | 1,200         | 1,200          | -             | 0.0%         | public hearings \$150/ea for approx 8  |
| 580.000-Travel                      | -           | -           | -           | -           | 500           | 500            | -             | 0.0%         | meeting refreshments, strategic planning session supplies, budget day, meeting   |
| 610.000-General Supplies            | -           | -           | -           | -           | 2,000         | 2,075          | 75            | 3.8%         | minute supplies  |
| 831.000-Special or New Programs     | -           | -           | -           | -           | -             | 50,000         | 50,000        | n/a          | strategic plan implementation  |
| <b>Total Expenditure</b>            | -           | -           | -           | -           | <b>83,333</b> | <b>132,816</b> | <b>49,484</b> | <b>59.4%</b> |  |
| Net General Fund                    | -           | -           | -           | -           | (83,333)      | (132,816)      | (49,484)      | 59.4%        |  |

Notes:

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

Costing Center

210-30-10 - EJRP, Administration

|   | 2022 Budget    | 2022 Actual    | 2023 Budget    | 2023 Actual    | 2024 Budget    | 2025 Budget    | \$ Change      | % Change      | Notes   |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---|
| <b>Revenues</b>                                   |                |                |                |                |                |                |                |               |   |
| 020.000-Charges for Services                      | 15,000         | 14,060         | 12,000         | 9,574          | 12,479         | 9,500          | (2,979)        | -23.9%        |   |
| 090.000-Transfer between Town/Village             | 12,000         | 5,000          | -              | -              | -              | -              | -              | n/a           |   |
| 091.000-Transfer between funds                    | -              | 1,500          | -              | 1,500          | -              | -              | -              | n/a           | moved to Parks budget   |
| <b>Total Revenues</b>                             | <b>27,000</b>  | <b>20,560</b>  | <b>12,000</b>  | <b>11,074</b>  | <b>12,479</b>  | <b>9,500</b>   | <b>(2,979)</b> | <b>-23.9%</b> |   |
| <b>Expenditure</b>                                |                |                |                |                |                |                |                |               |   |
| 110.000-Regular Salaries                          | 264,146        | 302,076        | 343,451        | 371,365        | 395,062        | 461,848        | 66,787         | 16.9%         | moved FT Adult Programming Coordinator to this budget   |
| 120.000-Part Time Salaries                        | -              | 3,647          | -              | 4,076          | -              | -              | -              | n/a           |   |
| 130.000-Overtime                                  | -              | -              | -              | 21             | -              | -              | -              | n/a           |   |
| 210.000-Group Insurance                           | 118,163        | 117,797        | 151,475        | 156,314        | 162,427        | 194,060        | 31,633         | 19.5%         |   |
| 220.000-Social Security                           | 20,308         | 23,819         | 26,409         | 28,844         | 30,453         | 35,608         | 5,155          | 16.9%         |   |
| NEW-Act 76 Childcare                              | -              | -              | -              | -              | -              | 512            | 512            | n/a           |   |
| 230.000-Retirement                                | 26,415         | 26,285         | 33,508         | 34,205         | 33,729         | 40,595         | 6,866          | 20.4%         |   |
| 290.000-Other Employee Benefits                   | 1,312          | -              | 1,750          | -              | -              | 2,100          | 2,100          | n/a           |   |
| 330.000-Professional Services                     | 18,622         | 18,116         | 5,820          | 12,759         | 1,764          | 21,424         | 19,660         | 1114.5%       | Clicktime (\$805/mo), Secure Shred (\$22/mo), Misc (attorney, contractors, etc. Avg last 2 yrs actuals (NRPA, VRPA memberships, etc.); removed budget for tuition reimbursement |
| 500.000-Training, Conferences, Dues               | 8,147          | 3,355          | 6,098          | 2,955          | 6,068          | 3,155          | (2,913)        | -48.0%        | Previously for RecTrac; moved to Program Fund   |
| 505.000-Technology Subscription, Licenses         | 4,440          | 13,536         | 4,440          | 12,251         | 10,825         | -              | (10,825)       | -100.0%       |   |
| 530.000-Communications                            | 9,831          | 7,924          | 9,485          | 12,590         | 1,980          | 1,980          | -              | 0.0%          | cell phone stipends   |
| 540.000-Advertising                               | 3,000          | -              | 3,000          | -              | 3,000          | -              | (3,000)        | -100.0%       | Advertising for open positions - this will be included in the Admin budget  |
| 550.000-Printing and Binding                      | -              | 2,331          | -              | 6,931          | -              | -              | -              | n/a           |   |
| 561.000-Credit Card Processing Fees               | -              | 235            | -              | 173            | -              | 200            | 200            | n/a           | 2 year avg  |
| 610.000-General Supplies                          | 5,000          | 9,030          | 5,000          | 6,898          | 7,200          | 15,000         | 7,800          | 108.3%        | \$5000 plus \$10K for senior supplies   |
| 735.000-Technology: Hardware, Software, Equipment | 6,000          | -              | 6,000          | -              | -              | -              | -              | n/a           |   |
| 832.000-Scholarships                              | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | -              | 0.0%          |   |
| 850.000-Community Events & Celebrations           | -              | -              | -              | -              | 17,500         | 17,500         | -              | 0.0%          | July 4th (\$10K) & Memorial Day Parade (\$7.5K)   |
| <b>Total Expenditure</b>                          | <b>489,384</b> | <b>532,152</b> | <b>600,436</b> | <b>653,382</b> | <b>674,007</b> | <b>797,983</b> | <b>123,976</b> | <b>18.4%</b>  |   |
| Net General Fund                                  | (462,384)      | (511,591)      | (588,436)      | (642,308)      | (661,528)      | (788,483)      | (126,955)      | 19.2%         |   |

Notes:

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

Costing Center

210-30-12 - EJRP, Parks and Facilities

|   | 2022 Budget    | 2022 Actual    | 2023 Budget    | 2023 Actual    | 2024 Budget    | 2025 Budget    | \$ Change     | % Change    | Notes  |
|---|----------------|----------------|----------------|----------------|----------------|----------------|---------------|-------------|--|
| <b>Revenues</b>                         |                |                |                |                |                |                |               |             |  |
| 091.000-Transfer between funds          | -              | -              | -              | -              | -              | 1,500          | 1,500         | n/a         | mowing at WWTF   |
| <b>Total Revenues</b>                   | -              | -              | -              | -              | -              | <b>1,500</b>   | <b>1,500</b>  | <b>n/a</b>  |  |
| <b>Expenditure</b>                      |                |                |                |                |                |                |               |             |  |
| 110.000-Regular Salaries                | 109,856        | 115,583        | 116,177        | 124,774        | 139,627        | 143,767        | 4,140         | 3.0%        | this includes buildings coordination costs for entire City   |
| 120.000-Part Time Salaries              | 25,240         | 29,283         | 25,240         | 42,465         | 46,574         | 56,341         | 9,767         | 21.0%       | Reflect pay increase and increase in hours based on average of past 12 months, buildings related                           |
| 130.000-Overtime                        | -              | 2,761          | -              | 2,692          | -              | -              | -             | n/a         |  |
| 210.000-Group Insurance                 | 35,851         | 28,719         | 36,266         | 32,030         | 38,170         | 41,758         | 3,588         | 9.4%        |  |
| 220.000-Social Security                 | 10,389         | 12,109         | 10,871         | 13,438         | 14,337         | 15,400         | 1,064         | 7.4%        |  |
| NEW-Act 76 Childcare                    | -              | -              | -              | -              | -              | 221            | 221           | n/a         |  |
| 230.000-Retirement                      | 10,985         | 11,423         | 11,618         | 11,854         | 14,033         | 14,447         | 414           | 3.0%        |  |
| 290.000-Other Employee Benefits         | 700            | -              | 700            | -              | -              | 700            | 700           | n/a         |  |
| 330.000-Professional Services           | 5,300          | 14,099         | 6,000          | 11,106         | 12,573         | 12,603         | 30            | 0.2%        | 2 yr avg   |
| 431.000-R&M Buildings and Grounds       | 12,559         | 5,570          | 12,559         | 18,455         | 4,532          | 12,013         | 7,481         | 165.1%      | 2 yr avg (playgrounds, pavilions)  |
| 441.000-Rental of Land or Buildings     | 500            | 500            | 500            | 500            | 500            | 500            | -             | 0.0%        | Annual Global Foundries lease  |
| 442.000-Rental of Vehicles or Equipment | 2,160          | 3,791          | 2,178          | 2,058          | 4,743          | 2,925          | (1,818)       | -38.3%      | 2 yr avg   |
| 500.000-Training, Conferences, Dues     | 4,098          | 1,837          | 4,098          | 2,194          | 3,902          | 2,000          | (1,902)       | -48.7%      | Recertifications (pool, playground, etc.)  |
| 530.000-Communications                  | -              | -              | -              | -              | 1,320          | 1,320          | -             | 0.0%        | cell phone stipends  |
| 610.000-General Supplies                | 18,632         | 23,970         | 20,495         | 20,858         | 28,759         | 30,000         | 1,241         | 4.3%        | 2 yr avg, includes maintenance of Memorial Park and fountain; additional tools and supplies for buildings coordinator role |
| 626.000-Gasoline                        | -              | -              | -              | -              | 1,500          | 1,500          | -             | 0.0%        |  |
| <b>Total Expenditure</b>                | <b>236,270</b> | <b>249,645</b> | <b>246,702</b> | <b>282,423</b> | <b>310,569</b> | <b>335,495</b> | <b>24,926</b> | <b>8.0%</b> |  |
| Net General Fund                        | (236,270)      | (249,645)      | (246,702)      | (282,423)      | (310,569)      | (335,495)      | (24,926)      | 8.0%        |  |

Notes:

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

Costing Center

210-30-13 - EJRP, Adult

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

Notes:

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

Costing Center

210-12-10 - Clerk

|   | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual   | 2024 Budget    | 2025 Budget   | \$ Change       | % Change      | Notes   |
|---|-------------|-------------|-------------|---------------|----------------|---------------|-----------------|---------------|---|
| <b>Revenues</b>                                   |             |             |             |               |                |               |                 |               |   |
| 020.003-Use of Vault                              | -           | -           | -           | 12            | -              | 50            | 50              |               | n/a Most lengthy title searches will take place at  |
| 020.004-Recording Fees                            | -           | -           | -           | 53,320        | 86,000         | 55,000        | (31,000)        | -36.0%        | \$11/page of recorded documents   |
| 020.010-Printing and Duplication Services         | -           | -           | -           | 17            | 5,590          | 4,000         | (1,590)         | -28.4%        | Copies from Land records  |
| 020.013-Sales of Certified Copy                   | -           | -           | -           | 10            | 7,200          | 6,000         | (1,200)         | -16.7%        | Marriage licenses, birth & death certificates   |
| 020.023-Records Preservation                      | -           | -           | -           | 19,754        | -              | -             | -               |               | n/a   |
| 030.001-Liquor Licenses                           | -           | -           | -           | 2,355         | 2,875          | 2,875         | -               | 0.0%          | City keeps \$115 for 1st class licenses   |
| 030.002-Hunting and Fishing                       | -           | -           | -           | -             | -              | 10            | 10              |               | n/a   |
| 030.003-Marriage Licenses                         | -           | -           | -           | 10            | 624            | 630           | 6               | 1.0%          | City keeps \$15 from each license issued.   |
| 030.004-Animal Licenses                           | -           | -           | -           | 2,671         | 2,500          | 2,700         | 200             | 8.0%          | City keeps \$4 (neutered) or \$8 (instact) for  |
| 030.005-Green Mountain Passport                   | -           | -           | -           | 10            | 120            | 100           | (20)            | -16.7%        | Lifetime pass for seniors & retired military  |
| 030.006-DMV Registrations                         | -           | -           | -           | -             | 99             | 99            | -               | 0.0%          | City charges \$3 for vehicle renewals   |
| <b>Total Revenues</b>                             | -           | -           | -           | <b>78,159</b> | <b>105,008</b> | <b>71,464</b> | <b>(33,544)</b> | <b>-31.9%</b> |   |
| <b>Expenditure</b>                                |             |             |             |               |                |               |                 |               |   |
| 110.000-Regular Salaries                          | -           | -           | -           | -             | 162,764        | 166,508       | 3,744           | 2.3%          |   |
| 120.000-Part Time Salaries                        | -           | -           | -           | -             | 2,785          | 7,426         | 4,641           | 166.6%        | per diem staff  |
| 130.000-Overtime                                  | -           | -           | -           | -             | 434            | 434           | -               | 0.0%          |   |
| 210.000-Group Insurance                           | -           | -           | -           | -             | 51,149         | 30,971        | (20,177)        | -39.4%        |   |
| 220.000-Social Security                           | -           | -           | -           | -             | 12,790         | 13,634        | 845             | 6.6%          |   |
| NEW-Act 76 Childcare                              | -           | -           | -           | -             | -              | 196           | 196             |               | n/a   |
| 230.000-Retirement                                | -           | -           | -           | -             | 15,627         | 16,361        | 734             | 4.7%          |   |
| 290.000-Other Employee Benefits                   | -           | -           | -           | -             | -              | 700           | 700             |               | n/a   |
| 430.000-R&M Vehicles and Equipment                | -           | -           | -           | -             | 50             | 50            | -               | 0.0%          | typewriter  |
| 442.000-Rental of Vehicles or Equipment           | -           | -           | -           | -             | 2,664          | 2,664         | -               | 0.0%          | Copier use by clerk's office  |
| 500.000-Training, Conferences, Dues               | -           | -           | -           | -             | 3,000          | 3,000         | -               | 0.0%          | Scholarships are available from clerk's organizations to attend conferences and trainings - we'll apply for these, but budgeting the full amount here |
| 505.000-Technology Subscriptions, Licenses        | -           | -           | -           | -             | 15,000         | 4,200         | (10,800)        | -72.0%        | Land Records system \$350/month, contract ends Dec 2024   |
| 550.000-Printing and Binding                      | -           | -           | -           | -             | 1,000          | 1,500         | 500             | 50.0%         | Bind Grand lists and annual reports, resident only parking permits  |
| 560.000-Postage                                   | -           | -           | -           | -             | 500            | 500           | -               | 0.0%          | Voter Registration cards, voter challenge letters (must include return postage)   |
| 570.023-Records Preservation                      | -           | -           | -           | -             | -              | -             | -               |               | n/a vault shelving; Susan to get estimate   |
| 580.000-Travel                                    | -           | -           | -           | -             | 1,738          | 500           | (1,238)         | -71.2%        | Mileage for trainings and conferences   |
| 610.000-General Supplies                          | -           | -           | -           | 83            | 5,250          | 3,776         | (1,474)         | -28.1%        |   |
| 735.000-Technology: Hardware, Software, Equipment | -           | -           | -           | -             | -              | 2,000         | 2,000           |               | server for land records per estimate from n/a Open Approach   |

|                           | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget    | 2025 Budget    | \$ Change       | % Change      | Notes   |
|---------------------------|-------------|-------------|-------------|-------------|----------------|----------------|-----------------|---------------|---|
| 820.000-Election Expenses | -           | -           | -           | 88          | 32,000         | 15,867         | (16,134)        | -50.4%        | August primary (no ballot cost, some postage cost)/November election (no ballot cost, some postage cost)/Annual Meeting (ballot cost, postage, election worker cost shared by EWSD) - this assumes the City and EWSD move to Town Meeting Day |
| <b>Total Expenditure</b>  | -           | -           | -           | <b>171</b>  | <b>306,750</b> | <b>270,286</b> | <b>(36,464)</b> | <b>-11.9%</b> |   |
| <i>Net General Fund</i>   | -           | -           | -           | 77,988      | (201,742)      | (198,822)      | 2,920           | -1.4%         |   |

Notes:

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



Costing Center

210-17-10 - Economic Development

|   | 2022 Budget   | 2022 Actual   | 2023 Budget   | 2023 Actual   | 2024 Budget   | 2025 Budget   | \$ Change       | % Change      | Notes   |
|---|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|---|
| Revenues                                  |               |               |               |               |               |               |                 |               |   |
| 050.000-Event Donations                   | -             | 12,000        | -             | 3,750         | 4,000         | 4,000         | -               | 0.0%          | sponsorship for community event   |
| <b>Total Revenues</b>                     | <b>-</b>      | <b>12,000</b> | <b>-</b>      | <b>3,750</b>  | <b>4,000</b>  | <b>4,000</b>  | <b>-</b>        | <b>0.0%</b>   |   |
| Expenditure                               |               |               |               |               |               |               |                 |               |   |
| 800.000-Appropriations to other agencies  | 9,250         | 7,988         | 9,250         | 7,803         | -             | -             | -               | n/a           |   |
| 831.000-Special or New Programs           | 2,500         | 16,939        | 2,500         | -             | 5,000         | 5,000         | -               | 0.0%          |   |
| 850.000-Community Events and Celebrations | 17,500        | 21,434        | 17,500        | 15,559        | 15,000        | 15,000        | -               | 0.0%          | 1 community event   |
|   |               |               |               |               |               |               |                 |               | FY24 note: if needed, unused funds to be assigned fund balance at year end for train station grant match in future years. Same? |
| 899.000-Matching Grant Funds              | 20,000        | -             | 20,000        | -             | 20,000        | 10,000        | (10,000)        | -50.0%        |   |
| <b>Total Expenditure</b>                  | <b>49,250</b> | <b>46,360</b> | <b>49,250</b> | <b>23,362</b> | <b>40,000</b> | <b>30,000</b> | <b>(10,000)</b> | <b>-25.0%</b> |   |
| Net General Fund                          | (49,250)      | (34,360)      | (49,250)      | (19,612)      | (36,000)      | (26,000)      | 10,000          | -27.8%        |   |

Notes:

**Economic Development Fund**

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

Notes:

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

Costing Center

210-18-10 - Health and Human Services

|   | 2022 Budget | 2022 Actual | 2023 Budget | 2023 Actual | 2024 Budget        | 2025 Budget        | \$ Change        | % Change    | Notes                                |
|---|-------------|-------------|-------------|-------------|--------------------|--------------------|------------------|-------------|--------------------------------------|
| <b>Expenditure</b>                      |             |             |             |             |                    |                    |                  |             |                                      |
| 120.000-Part Time Salaries              | -           | -           | -           | -           | -                  | -                  | -                | -           | n/a                                  |
| 220.000-Social Security                 | -           | -           | -           | -           | -                  | -                  | -                | -           | n/a                                  |
| NEW-Act 76 Childcare                    | -           | -           | -           | -           | -                  | -                  | -                | -           | n/a                                  |
| 500.000-Training, Conferences, Dues     | -           | -           | -           | -           | 2,000              | -                  | (2,000)          | -100.0%     |                                      |
| 530.000-Communications                  | -           | -           | -           | -           | 1,560              | -                  | (1,560)          | -100.0%     |                                      |
| 800.106-Essex Rescue                    | -           | -           | -           | -           | 190,620            | 196,338            | 5,718            | 3.0%        |                                      |
| 800.107-Essex Jct. Cemetery Association | -           | -           | -           | -           | 20,000             | 20,000             | -                | 0.0%        |                                      |
| 800.10X-Essex Police Dept.              | -           | -           | -           | -           | 2,763,113          | 2,866,726          | 103,613          | 3.7%        | preliminary number from Town 11/8/23 |
| <b>Total Expenditure</b>                | -           | -           | -           | -           | <b>2,977,293</b>   | <b>3,083,064</b>   | <b>105,771</b>   | <b>3.6%</b> |                                      |
| <i>Net General Fund</i>                 | -           | -           | -           | -           | <i>(2,977,293)</i> | <i>(3,083,064)</i> | <i>(105,771)</i> | <i>3.6%</i> |                                      |

Notes:

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

**Costing Center**

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

|  | <b>2022 Budget</b> | <b>2022 Actual</b> | <b>2023 Budget</b> | <b>2023 Actual</b> | <b>2024 Budget</b> | <b>2025 Budget</b> | <b>\$ Change</b> | <b>% Change</b> | <b>Notes</b>                        |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-------------------------------------|
| <b>Expenditure</b>                                     |                    |                    |                    |                    |                    |                    |                  |                 |                                     |
| 800.101-Chittenden County Regional Planning Commission | -                  | -                  | -                  | -                  | 13,225             | 13,720             | 495              | 3.7%            |                                     |
| 800.102-Green Mountain Transit                         | -                  | -                  | -                  | -                  | 244,355            | 249,615            | 5,260            | 2.2%            | preliminary figure from GMT 11/2/23 |
| 800.103-County Tax                                     | -                  | -                  | -                  | -                  | 54,553             | 56,200             | 1,647            | 3.0%            | estimate                            |
| 800.104-Chamber of Commerce                            | -                  | -                  | -                  | -                  | 950                | 965                | 15               | 1.6%            | actual provided by LCC 11/27/23     |
| 800.105-GBIC   | -                  | -                  | -                  | -                  | 3,500              | 3,750              | 250              | 7.1%            |                                     |
| 800.109-Winooski Valley Park District                  | -                  | -                  | -                  | -                  | 30,300             | 31,472             | 1,172            | 3.9%            |                                     |
| <b>Total Expenditure</b>                               | -                  | -                  | -                  | -                  | <b>346,883</b>     | <b>355,722</b>     | <b>8,839</b>     | <b>2.5%</b>     |                                     |
| <i>Net General Fund</i>                                | -                  | -                  | -                  | -                  | <i>(346,883)</i>   | <i>(355,722)</i>   | <i>(8,839)</i>   | <i>2.5%</i>     |                                     |

Notes:

**Local Option Tax Fund**

|                                 | <b>FY23</b>       | <b>FY24<br/>Projection</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Projection</b> | <b>FY27<br/>Projection</b> | <b>FY28<br/>Projection</b> | <b>FY29<br/>Projection</b> | <b>Notes</b>  |
|---------------------------------|-------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---|
| <b>Beginning Balance</b>        | -                 | <b>559,342</b>             | <b>1,032,070</b>           | <b>687,894</b>             | <b>544,144</b>             | <b>400,394</b>             | <b>256,644</b>             |   |
| Add                             | 659,342           | 745,000                    | 874,432                    | 875,000                    | 875,000                    | 875,000                    | 875,000                    | annualized average of FY23 quarterly receipts   |
| Spend                           | 100,000           | 272,272                    | 1,218,608                  | 1,018,750                  | 1,018,750                  | 1,018,750                  | 1,018,750                  | FY23 IT migration; FY24 Rebranding \$40,000; Strategic Planning \$30,000; Banners/Signs \$14,375 (50 banners for streetlights \$110/ea, 5 entrance signs \$1,775/ea); planned increase to capital transfer from general fund \$79,739; paving increase of \$20,000 (projected for pricing increases), additional \$20,000 assigned by Council; stormwater grant matching funds \$28,000; 50% of Code Enforcement Officer salary/benefits; FY25 25% of revenue for sidewalks in FY25, remaining for other capital projects; FY26-FY29 conservative revenue estimate with 25% to sidewalks and \$800,000 to other capital |
| <b>Ending Balance</b>           | <b>559,342</b>    | <b>1,032,070</b>           | <b>687,894</b>             | <b>544,144</b>             | <b>400,394</b>             | <b>256,644</b>             | <b>112,894</b>             |   |
| <b>FY23 Actual LOT Revenue:</b> |                   |                            |                            |                            |                            |                            |                            |   |
| Q1                              | -                 |                            |                            |                            |                            |                            |                            |   |
| Q2                              | 240,799.90        |                            |                            |                            |                            |                            |                            |   |
| Q3                              | 195,435.64        |                            |                            |                            |                            |                            |                            |   |
| Q4                              | 219,588.49        |                            |                            |                            |                            |                            |                            |   |
| Interest                        | 3,517.96          |                            |                            |                            |                            |                            |                            |   |
| <b>FY23 Total</b>               | <b>659,341.99</b> |                            |                            |                            |                            |                            |                            |   |

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

**General Fund Capital Reserve Fund Balance**

|   | FY24           | FY25             | FY26             | FY27             | FY28             | FY29             | FY30             | FY31             | FY32             |
|---|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Beginning Fund Balance</b>                               | 1,073,157      | 1,610,087        | 1,905,138        | 1,498,950        | 1,921,186        | 2,188,606        | 2,598,653        | (2,416,702)      | (8,306,408)      |
| Planned Spending  | (90,000)       | (1,120,867)      | (1,662,425)      | (878,325)        | (1,081,872)      | (975,594)        | (6,459,559)      | (7,398,331)      | (250,000)        |
| Revenue Sources   |                |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>General Fund Transfer In</i>                             | 531,585        | 400,000          | 440,000          | 484,000          | 532,400          | 585,640          | 644,204          | 708,624          | 779,487          |
| <i>CVE Annual Contribution</i>                              | 15,606         | 15,918           | 16,236           | 16,561           | 16,892           |                  |                  |                  |                  |
| <i>LOT Transfer In</i>                                      | 79,739         | 1,000,000        | 800,000          | 800,000          | 800,000          | 800,000          | 800,000          | 800,000          | 800,000          |
| <i>Misc. Donations and Interest Earnings</i>                |                |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Summary Stormwater Grants</i>                            |                |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Brickyard Culvert</i>                                    |                |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Vtrans Structures Grant-Main St. Ped Bridge</i>          |                |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Crescent Connector Grant</i>                             |                |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Pearl St. Missing Link Grants</i>                        |                |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>FEMA - Densmore Drive (Oct 2019 event) and State 15%</i> |                |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Total Revenues</b>                                       | <b>626,930</b> | <b>1,415,918</b> | <b>1,256,236</b> | <b>1,300,561</b> | <b>1,349,292</b> | <b>1,385,640</b> | <b>1,444,204</b> | <b>1,508,624</b> | <b>1,579,487</b> |
| <b>Ending Fund Balance</b>                                  | 1,610,087      | 1,905,138        | 1,498,950        | 1,921,186        | 2,188,606        | 2,598,653        | (2,416,702)      | (8,306,408)      | (6,976,921)      |

annual planned increase GF transfer in: 10%

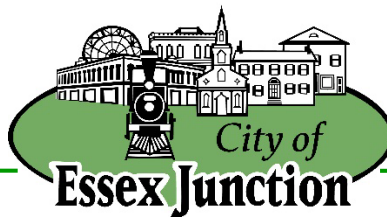
**Rolling Stock Fund Balance**

|   | FY24             | FY25             | FY26             | FY27             | FY28             | FY29             | FY30               | FY31             | FY32             |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| <b>Beginning Fund Balance</b>           | 623,945          | 593,225          | 257,582          | 213,220          | (63,808)         | 181,969          | 1,916,362          | 76,132           | (130,658)        |
| Planned Spending                        |                  |                  |                  |                  |                  |                  |                    |                  |                  |
| <i>Streets</i>                          | (300,420)        | (325,500)        | (275,000)        | (599,150)        | (103,200)        | (170,000)        | (274,300)          | (303,750)        | (455,000)        |
| <i>Fire</i>                             | -                | (293,593)        | (70,000)         | -                | -                | -                | (1,600,438)        | -                | (97,571)         |
| <b>Total Spending</b>                   | <b>(300,420)</b> | <b>(619,093)</b> | <b>(345,000)</b> | <b>(599,150)</b> | <b>(103,200)</b> | <b>(170,000)</b> | <b>(1,874,738)</b> | <b>(303,750)</b> | <b>(552,571)</b> |
| Debt Payments (fire truck)              |                  |                  |                  |                  |                  | 1,521,846        | (390,000)          | (380,000)        | (370,000)        |
| Revenue Sources                         |                  |                  |                  |                  |                  |                  |                    |                  |                  |
| <i>Highway General Fund Transfer In</i> | 151,440          | 158,865          | 168,146          | 179,748          | 194,250          | 212,377          | 235,037            | 263,361          | 298,766          |
| <i>Fire General Fund Transfer In</i>    | 118,260          | 124,585          | 132,491          | 142,374          | 154,728          | 170,169          | 189,472            | 213,600          | 243,760          |
| <i>Vac Truck Rental</i>                 |                  |                  |                  |                  |                  |                  |                    |                  |                  |
| <i>Sale of Assets</i>                   |                  |                  |                  |                  |                  |                  |                    |                  |                  |
| <i>Interest Earnings</i>                |                  |                  |                  |                  |                  |                  |                    |                  |                  |
| <b>Total Revenues</b>                   | <b>269,700</b>   | <b>283,450</b>   | <b>300,638</b>   | <b>322,122</b>   | <b>348,977</b>   | <b>382,547</b>   | <b>424,508</b>     | <b>476,960</b>   | <b>542,526</b>   |
| <b>Ending Fund Balance</b>              | 593,225          | 257,582          | 213,220          | (63,808)         | 181,969          | 1,916,362        | 76,132             | (130,658)        | (510,703)        |

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

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

| Fund | Dept       | Project   | Rank | Project # | Date of Est. | Est. \$   | FY25    | FY26      | FY27    | FY28      | FY29    | FY30      | FY31      | FY32      |
|------|------------|---|------|-----------|--------------|-----------|---------|-----------|---------|-----------|---------|-----------|-----------|-----------|
| GFC  | Streets    | Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave.  | 1    | Y         | 8/17/23      | 244,672   | 116,927 |           |         |           |         |           |           |           |
| GFC  | Streets    | Iroquois Ave Road and Waterline rebuild   | 2    | OOO/PPP   | 8/17/23      | 2,063,639 |         | 1,632,425 |         |           |         |           |           |           |
| GFC  | Streets    | Multi use path through ANR from West St to Pearl St   | 3    | FFF       | 8/17/23      | 828,325   |         |           | 828,325 |           |         |           |           |           |
| GFC  | Streets    | Sidewalk and road West St to Susie Wilson   | 4    | UU        | 8/17/23      | 1,094,502 |         |           |         | 1,081,872 |         |           |           |           |
| GFC  | Streets    | Rosewood Lane Sidewalk/Roadway Reconstruction   | 5    | III       | 8/17/23      | 1,762,306 |         |           |         |           | 845,720 | 845,720   |           |           |
| GFC  | Streets    | Replace waterline, road and storm drainage North St   | 7    | QQQ       | 8/17/23      | 1,989,157 |         |           |         |           |         |           | 1,548,387 |           |
| GFC  | Streets    | Pleasant St. Road Reconstruction  | 8    | NNN       | 8/17/23      | 1,283,234 |         |           |         |           |         |           | 1,262,337 |           |
| GFC  | Streets    | West St. Sidewalk South St. to Clems Dr.  | 9    | VV        | 8/17/23      | 812,140   |         |           |         |           |         |           | 787,212   |           |
| GFC  | Streets    | Pearl St. Lighting & Sidewalk Wiley's Ct, to West st.   | 10   | TT        | 8/17/23      | 1,858,391 |         |           |         |           |         |           | 1,848,467 |           |
| GFC  | Streets    | West St. & West St. Ext. Intersection Improvements  | 11   | BBB       | 8/17/23      | 107,436   |         |           |         |           |         |           | 107,436   |           |
| GFC  | Streets    | Main St enclose drainage from Educational Dr to Athens Dr, new bridge at Indian Brook             | 12   | R         | 8/17/23      | 3,084,689 |         |           |         |           |         |           |           | 3,057,093 |
| GFC  | Streets    | Old Colchester Rd new sanitary sewer  | 13   | T         | 8/17/23      | 1,114,000 |         |           |         |           |         |           |           | 76,055    |
| GFC  | Streets    | Central St waterline  | 14   | H         | 8/17/23      | 1,584,255 |         |           |         |           |         |           |           | 1,044,263 |
| GFC  | Streets    | Main St. Sidewalk & Lighting Bridge to Crestview  | 15   | Yya       | 8/17/23      | 314,677   |         |           |         |           |         |           |           | 314,677   |
| GFC  | Streets    | West St waterline replacement So Summit St to Hayden Dr   | 16   | HH        | 8/17/23      | 1,232,562 |         |           |         |           |         |           |           | 492,080   |
| GFC  | Buildings  | Lincoln Hall Parking Lot  | 17   | HHH       | 8/17/23      | 46,695    |         |           |         |           |         |           |           | 46,695    |
| GFC  | Streets    | Main St. Drainage Curb & Sidewalk Pleasant to Bridge  | 18   | KK        | 8/17/23      | 693,410   |         |           |         |           |         |           |           | 681,975   |
| GFC  | Streets    | River St section A new curb and sidewalk Park St to Stanton Dr                                    | 19   | Z         | 8/17/23      | 246,625   |         |           |         |           |         |           |           | 246,625   |
| GFC  | Streets    | River St section B new curb and sidewalk Stanton Dr to Riverside in the Village                   | 20   | AA        | 8/17/23      | 358,536   |         |           |         |           |         |           |           | 358,536   |
| GFC  | Streets    | Abnaki Road Reconstruction  | 21   | A         | 8/17/23      | 405,862   |         |           |         |           |         |           |           | 405,862   |
| GFC  | Streets    | Orchard Terrace Sidewalk Replacement  | 22   | U         | 8/17/23      | 217,894   |         |           |         |           |         |           |           | 217,894   |
| GFC  | Streets    | South St waterline replacement Park St to Doon Way  | 23   | CC        | 8/17/23      | 1,112,268 |         |           |         |           |         |           |           | 425,660   |
| GFC  | Streets    | Church St waterline replacement Main St to East St  | 24   | I         | 8/17/23      | 341,597   |         |           |         |           |         |           |           | 30,916    |
| GFC  | Streets    | Grant St waterline replacemenn Jackson St to Maple St   | 25   | L         | 8/17/23      | 437,075   |         |           |         |           | 129,874 |           |           |           |
| GFC  | Fire       | Air Packs (placed in service 2020)  |      |           |              |           |         |           |         |           |         |           |           | 250,000   |
| GFC  | Streets    | Crescent Connector Park St. to Main St.   |      |           |              |           |         |           |         |           |         |           |           |           |
| GFC  | General    | Facilities Assessment (Public Works, Fire Station)  |      |           |              |           |         |           |         |           |         |           |           |           |
| GFC  | Stormwater | Hiawatha infiltration system for phosphorus-move to SW capital when formed                        |      |           | 10/1/22      |           | 973,940 |           |         |           |         |           |           |           |
| GFC  | Streets    | Public Works facility (FY24 study, FY25, final design/construction)                               |      |           |              |           |         |           |         |           |         |           |           |           |
| GFC  | Fire       | Radio Replacement Program-antennas, dispatch modules, Bridgham Hill tower (every 5 years)         |      |           |              |           |         |           | 50,000  |           |         |           |           |           |
| GFC  | Fire       | SCBA Compressor (placed in service 2020)  |      |           |              |           |         |           |         |           |         |           |           |           |
| GFC  | Stormwater | Sliplining of pipes (3)-move to SW capital when formed  |      |           |              | 60,000    | 30,000  | 30,000    |         |           |         |           |           |           |
| GFC  | Fire       | Thermal Cameras (placed in service 2022)  |      |           |              |           |         |           |         |           |         | 60,000    |           |           |
| RS   | Streets    | Compressor - 2017 Sullair #13   |      |           |              |           |         |           |         | 31,200    |         |           |           |           |
| RS   | Streets    | Dumptruck - 2012 International #7   |      |           |              |           |         |           |         |           |         |           |           |           |
| RS   | Streets    | Dumptruck - 2013 Freightliner #5  |      |           |              |           | 262,500 |           |         |           |         |           |           |           |
| RS   | Streets    | Dumptruck - 2014 Freightliner #6  |      |           |              |           |         |           | 287,500 |           |         |           |           |           |
| RS   | Streets    | Dumptruck - 2016 Freightliner #34   |      |           |              |           |         | 275,000   |         |           |         |           |           |           |
| RS   | Fire       | Command Vehicle (addition to fleet - existing command vehicle will become first response vehicle) |      |           |              |           |         | 70,000    |         |           |         |           |           |           |
| RS   | Fire       | Ladder - 2012 Pierce 8L3  |      |           |              |           |         |           |         |           |         |           |           |           |
| RS   | Streets    | Loader - 2014 Cat #9  |      |           |              |           |         |           |         |           |         |           | 303,750   |           |
| RS   | Streets    | Pickup - 2013 Silverado #4  |      |           |              |           |         |           |         |           |         |           |           |           |
| RS   | Streets    | Pickup - 2016 Silverado #3  |      |           |              |           | 63,000  |           |         |           |         |           |           |           |
| RS   | Fire       | Pickup - 2019 Ford 8C9  |      |           |              |           |         |           |         |           |         |           |           | 97,571    |
| RS   | Streets    | Pickup - 2019 Silveraado #1   |      |           |              |           |         |           |         | 72,000    |         |           |           |           |
| RS   | Streets    | Pickup 1 Ton - 2019 Silverado #15   |      |           |              |           |         |           | 69,000  |           |         |           |           |           |
| RS   | Fire       | Pumper - 2008 8E5   |      |           |              |           |         |           |         |           |         | 1,600,438 |           |           |
| RS   | Fire       | Pumper - 2018 Pierce 8E7  |      |           |              |           |         |           |         |           |         |           |           |           |
| RS   | Streets    | Sidewalk Plow - 2017 Prinoth PW4S #10   |      |           |              |           |         |           | 242,650 |           |         |           |           |           |
| RS   | Streets    | Sidewalk Plow - 2021 Prinoth SW50S #11  |      |           |              |           |         |           |         |           |         | 274,300   |           |           |
| RS   | Streets    | Trailer Mounted Boom Lift - 2019 #35  |      |           |              |           |         |           |         |           | 45,000  |           |           |           |
| RS   | Streets    | Vacuum Sweeper - 2013 Johnston #16  |      |           |              |           |         |           |         |           |         |           |           | 455,000   |
| RS   | Streets    | Wheel Loader - 2019 Neuson Wacker #38   |      |           |              |           |         |           |         |           | 125,000 |           |           |           |
| RS   | Streets    | Landscape Trailer   |      |           |              |           |         |           |         |           |         |           |           |           |
| RS   | Fire       | Ladder - 2012 Pierce 8L3 Frame Replacement  |      |           |              |           | 293,593 |           |         |           |         |           |           |           |



## MEMORANDUM

**To:** Essex Junction City Council  
**From:** Regina Mahony, City Manager  
**Meeting Date:** December 8, 2023  
**Subject:** Executive session for Litigation

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**Issue:** The issue is whether the City Council will enter executive session to discuss pending or probable civil litigation.

**Discussion:** To have a complete and thorough discussion about this topic, an executive session may be necessary because the premature disclosure of the information may put the City Council and the City at a substantial disadvantage. Pending or probable civil litigation or a prosecution, to which the public body is or may be a party can be a protected discussion.

**Cost:** N/A at this time

### **Recommendation:**

If the City Council wishes to enter executive session, the following motions are recommended:

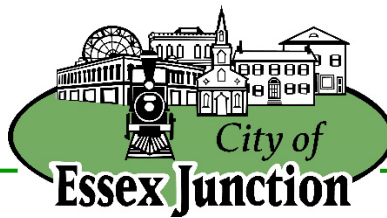
#### Motion #1

"I move that the City Council make the specific finding that general public knowledge of pending or probable civil litigation or a prosecution, to which the public body is or may be a party would place the City at a substantial disadvantage."

#### Motion #2

"I move that the City Council enter into executive session to discuss pending or probable civil litigation or a prosecution, to which the public body is or may be a party, pursuant to 1 V.S.A. § 313(a)(1)(E) to include the City Council, the City Manager and the Community Development Director.





## MEMORANDUM

**To:** Regina Mahony, City Manager; City Council; Department Managers  
**From:** Jess Morris, Finance Director  
**Date:** December 7, 2023  
**Subject:** November Financial Report

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The following budget vs actual report includes detail by fund for all City funds (General Fund, capital funds, enterprise funds, etc). Each report details the approved budget, year to date actuals, remaining budget amount, actual as a % of budget, and a month to date amount which is the total revenue/expenditure for the last month of the included reporting period. These reports are run through 11/30/23 therefore the year to date actuals are for the period 7/1/23-11/30/23, and the month actuals are for the month of November.

While we will continue to receive November invoices over the coming weeks, we are about 42% of the way through the fiscal year. The General Fund revenue is about 96% of budget or \$10,615,769 and expenditures are about 36% of budget or \$4,068,090.

The Water Fund operating revenue is about 38% of budget or \$644,449 and operating expenditures are about 30% of budget or \$515,630. The Wastewater Fund operating revenue is about 46% of budget or \$1,355,859 and operating expenditures are about 33% of budget or \$976,462. The Sanitation Fund operating revenue is about 36% of budget or \$307,338 and operating expenditures are about 32% of budget or \$207,976.

There are currently 444 utility accounts with delinquent balances for a total of \$124,266, with \$92,604 outstanding from the October billing cycle. In August, there were 405 delinquent utility accounts with a balance of \$128,060, with \$97,508 of that balance from the July billing cycle.

The EJRP Program Fund revenue is about 40% of budget or \$1,275,879 and expenditures are about 53% of budget or \$1,697,887. The expenditures in this fund are higher at this point in the year due to seasonal activity in summer programming and the pool.

There are several factors that contribute to revenue and expenditures seeming either higher or lower at any point during the fiscal year. Property taxes are billed in August and all revenue is recorded at that point for the entire fiscal year, and utility bills are produced tri-annually thereby recording revenue every four months rather than monthly. There are several large payments made either on a quarterly, bi-annual or annual basis for things such as insurance (property/casualty/auto/worker's comp), debt payments and annual dues/memberships to various organizations.

Also included with the financial report are summaries of the ARPA Fund activity, LOT Fund activity, and Economic Development Fund activity.

Account

|   | Budget               | Actual               | % of Budget   | Pd to Date    |
|---|----------------------|----------------------|---------------|---------------|
| <b>210-4 Revenue</b>                          |                      |                      |               |               |
| <b>210-4-00 General Revenues</b>              |                      |                      |               |               |
| 210-4-00-00-010.000 Property Taxes            | 10,420,986.00        | 10,360,252.73        | 99.42%        | 0.00          |
| 210-4-00-00-020.001 PILOT Tax Agreements      | 17,600.00            | 8,800.00             | 50.00%        | 0.00          |
| 210-4-00-00-020.022 Rents and Royalties       | 1.00                 | 0.00                 | 0.00%         | 0.00          |
| 210-4-00-00-020.054 Admin Fee - Water         | 184,005.00           | 46,001.25            | 25.00%        | 0.00          |
| 210-4-00-00-020.055 Admin Fee - WWTF          | 92,003.00            | 23,000.75            | 25.00%        | 0.00          |
| 210-4-00-00-020.056 Admin Fee - Sanitation    | 184,005.00           | 46,001.25            | 25.00%        | 0.00          |
| 210-4-00-00-042.001 PILOT Revenue             | 17,000.00            | 7,903.20             | 46.49%        | 0.00          |
| 210-4-00-00-042.002 Railroad Taxes            | 4,700.00             | 0.00                 | 0.00%         | 0.00          |
| 210-4-00-00-042.004 State Act 60 Revenue      | 3,436.00             | 0.00                 | 0.00%         | 0.00          |
| 210-4-00-00-042.005 State Act 68 Revenue      | 38,987.00            | 0.00                 | 0.00%         | 0.00          |
| 210-4-00-00-060.000 Interest Income           | 2,500.00             | 74,833.31            | 2,993.33%     | 0.00          |
| 210-4-00-00-080.001 State District Court Fine | 2,000.00             | 2,966.86             | 148.34%       | 0.00          |
| 210-4-00-00-085.000 Penalties                 | 70,367.00            | 30,999.32            | 44.05%        | 0.00          |
| 210-4-00-00-086.000 Interest                  | 13,426.00            | 4,991.65             | 37.18%        | 0.00          |
| 210-4-00-00-098.000 Misc Revenue              | 1,500.00             | 10,018.45            | 667.90%       | 0.00          |
| <b>Total General Revenues</b>                 | <b>11,052,516.00</b> | <b>10,615,768.77</b> | <b>96.05%</b> | <b>0.00</b>   |
| <b>210-4-10 Admin Revenues</b>                |                      |                      |               |               |
| <b>Total Admin Revenues</b>                   | <b>0.00</b>          | <b>0.00</b>          | <b>0.00%</b>  | <b>0.00</b>   |
| <b>210-4-12-10 Clerk Revenue</b>              |                      |                      |               |               |
| 210-4-12-10-020.003 Use of Vault              | 0.00                 | 10.00                | 100.00%       | 0.00          |
| 210-4-12-10-020.004 Recording Fees            | 86,000.00            | 18,937.00            | 22.02%        | 154.00        |
| 210-4-12-10-020.010 Printing and Duplication  | 5,590.00             | 96.50                | 1.73%         | 0.00          |
| 210-4-12-10-020.013 Sale of Certified Copy    | 7,200.00             | 290.00               | 4.03%         | 0.00          |
| 210-4-12-10-020.023 Records Preservation      | 0.00                 | 6,868.00             | 100.00%       | 56.00         |
| 210-4-12-10-030.001 Liquor Licenses           | 2,875.00             | 70.00                | 2.43%         | 0.00          |
| 210-4-12-10-030.003 Marriage Licenses         | 624.00               | 135.00               | 21.63%        | 0.00          |
| 210-4-12-10-030.004 Animal Licenses           | 2,500.00             | 432.00               | 17.28%        | 2.00          |
| 210-4-12-10-030.005 Green Mountain Passport   | 120.00               | 46.00                | 38.33%        | 0.00          |
| 210-4-12-10-030.006 DMV Registrations         | 99.00                | 0.00                 | 0.00%         | 0.00          |
| <b>Total Clerk Revenue</b>                    | <b>105,008.00</b>    | <b>26,884.50</b>     | <b>25.60%</b> | <b>212.00</b> |
| <b>210-4-14-10 Information Technology</b>     |                      |                      |               |               |
| 210-4-14-10-091.000 Transfer btwn funds (non- | 14,000.00            | 3,500.00             | 25.00%        | 0.00          |
| <b>Total Information Technology</b>           | <b>14,000.00</b>     | <b>3,500.00</b>      | <b>25.00%</b> | <b>0.00</b>   |
| <b>210-4-16 ComDev Revenues</b>               |                      |                      |               |               |
| 210-4-16-10-030.008 License and Zoning Fees   | 39,000.00            | 8,880.00             | 22.77%        | 0.00          |
| 210-4-16-10-091.000 Transfer btwn funds (non- | 40,158.00            | 0.00                 | 0.00%         | 0.00          |
| <b>Total ComDev Revenues</b>                  | <b>79,158.00</b>     | <b>8,880.00</b>      | <b>11.22%</b> | <b>0.00</b>   |
| <b>210-4-17 EconDev Revenues</b>              |                      |                      |               |               |

| Account                                       | Budget               | Actual               | % of Budget    | Pd to Date    |
|---|----------------------|----------------------|----------------|---------------|
| 210-4-17-10-050.000 Event Donations           | 4,000.00             | 0.00                 | 0.00%          | 0.00          |
| <b>Total EconDev Revenues</b>                 | <b>4,000.00</b>      | <b>0.00</b>          | <b>0.00%</b>   | <b>0.00</b>   |
| <b>210-4-25 Fire Revenues</b>                 |                      |                      |                |               |
| 210-4-25-10-098.000 Misc Revenue              | 10.00                | 10.00                | 100.00%        | 10.00         |
| <b>Total Fire Revenues</b>                    | <b>10.00</b>         | <b>10.00</b>         | <b>100.00%</b> | <b>10.00</b>  |
| <b>210-4-30 EJPJ Revenues</b>                 |                      |                      |                |               |
| 210-4-30-10-020.000 Charges for Services      | 12,479.00            | 590.00               | 4.73%          | 0.00          |
| 210-4-30-12-091.000 Transfer btwn funds (non- | 0.00                 | 750.00               | 100.00%        | 0.00          |
| <b>Total EJPJ Revenues</b>                    | <b>12,479.00</b>     | <b>1,340.00</b>      | <b>10.74%</b>  | <b>0.00</b>   |
| <b>210-4-35 Library Revenues</b>              |                      |                      |                |               |
| 210-4-35-10-040.000 Federal Grant Revenue     | 0.00                 | 636.48               | 100.00%        | 0.00          |
| 210-4-35-10-041.000 State and Other Grant Rev | 0.00                 | 800.00               | 100.00%        | 0.00          |
| 210-4-35-10-098.000 Misc Revenue              | 500.00               | 366.91               | 73.38%         | 104.00        |
| <b>Total Library Revenues</b>                 | <b>500.00</b>        | <b>1,803.39</b>      | <b>360.68%</b> | <b>104.00</b> |
| <b>210-4-40 PW Revenues</b>                   |                      |                      |                |               |
| 210-4-40-12-042.006 State Aid to Highways     | 130,000.00           | 125,136.30           | 96.26%         | 0.00          |
| 210-4-40-12-091.000 Transfer btwn funds (non- | 20,000.00            | 0.00                 | 0.00%          | 0.00          |
| 210-4-40-12-098.000 Misc Revenue              | 3,500.00             | 730.20               | 20.86%         | 30.00         |
| 210-4-40-13-041.000 State and Other Grant Rev | 0.00                 | 11,468.00            | 100.00%        | 0.00          |
| <b>Total PW Revenues</b>                      | <b>153,500.00</b>    | <b>137,334.50</b>    | <b>89.47%</b>  | <b>30.00</b>  |
| <b>210-4-41 Building Revenues</b>             |                      |                      |                |               |
| <b>Total Building Revenues</b>                | <b>0.00</b>          | <b>0.00</b>          | <b>0.00%</b>   | <b>0.00</b>   |
| <b>210-4-90-00 Other Sources and Uses</b>     |                      |                      |                |               |
| 210-4-90-00-050.000 Library Donation Revenue  | 0.00                 | 3,101.00             | 100.00%        | 0.00          |
| 210-4-90-00-640.201 Adult Collection replacem | 0.00                 | 640.99               | 100.00%        | 0.00          |
| 210-4-90-00-640.202 Juvenile Collection repl  | 0.00                 | 233.00               | 100.00%        | 0.00          |
| <b>Total Other Sources and Uses</b>           | <b>0.00</b>          | <b>3,974.99</b>      | <b>100.00%</b> | <b>0.00</b>   |
| <b>Total Revenue</b>                          | <b>11,421,171.00</b> | <b>10,799,496.15</b> | <b>94.56%</b>  | <b>356.00</b> |
| <b>Total Revenues</b>                         | <b>11,421,171.00</b> | <b>10,799,496.15</b> | <b>94.56%</b>  | <b>356.00</b> |
| <b>210-5-10-10 Administration</b>             |                      |                      |                |               |
| 210-5-10-10-110.000 Regular Salaries          | 338,567.00           | 137,013.81           | 40.47%         | 0.00          |
| 210-5-10-10-210.000 Group Insurance           | 98,127.00            | 39,539.76            | 40.29%         | 0.00          |

Account

|   | Budget    | Actual    | % of Budget | Pd to Date |
|---|-----------|-----------|-------------|------------|
| 210-5-10-10-220.000 Social Security           | 26,085.00 | 13,592.33 | 52.11%      | 0.00       |
| 210-5-10-10-230.000 Retirement                | 28,897.00 | 11,644.07 | 40.30%      | 0.00       |
| 210-5-10-10-320.000 Legal Services            | 40,000.00 | 3,268.50  | 8.17%       | 0.00       |
| 210-5-10-10-330.000 Professional Services     | 6,025.00  | 12,436.36 | 206.41%     | 0.00       |
| 210-5-10-10-340.000 Technical Services        | 9,552.00  | 4,640.18  | 48.58%      | 0.00       |
| 210-5-10-10-442.000 Rental Vehicles/Equip     | 4,250.00  | 1,273.07  | 29.95%      | 0.00       |
| 210-5-10-10-500.000 Training, Conf, Dues      | 4,247.00  | 1,675.00  | 39.44%      | 0.00       |
| 210-5-10-10-505.000 Tech. Subs, Licenses      | 10,875.00 | 7,112.87  | 65.41%      | 0.00       |
| 210-5-10-10-530.000 Communications            | 3,300.00  | 3,170.25  | 96.07%      | 0.00       |
| 210-5-10-10-540.000 Advertising               | 15,075.00 | 2,735.00  | 18.14%      | 0.00       |
| 210-5-10-10-550.000 Printing and Binding      | 5,570.00  | 1,407.82  | 25.28%      | 0.00       |
| 210-5-10-10-560.000 Postage                   | 2,000.00  | 2,584.39  | 129.22%     | 0.00       |
| 210-5-10-10-570.000 Other Purchased Services  | 1,000.00  | 11,520.00 | 1,152.00%   | 0.00       |
| 210-5-10-10-580.000 Travel                    | 6,000.00  | 1,163.95  | 19.40%      | 0.00       |
| 210-5-10-10-610.000 General Supplies          | 5,000.00  | 1,597.26  | 31.95%      | 0.00       |
| 210-5-10-10-755.000 Furniture and Fixtures    | 1,000.00  | 0.00      | 0.00%       | 0.00       |
| 210-5-10-10-845.000 Employee/Volunteer Recogn | 6,000.00  | 1,311.63  | 21.86%      | 0.00       |

**Total Administration 611,570.00 257,686.25 42.14% 0.00**

**210-5-11-10 Legislative**

|   |           |           |        |      |
|---|-----------|-----------|--------|------|
| 210-5-11-10-190.000 Board Member Payments     | 16,500.00 | 200.00    | 1.21%  | 0.00 |
| 210-5-11-10-190.001 City Council Payments     | 12,500.00 | 3,125.00  | 25.00% | 0.00 |
| 210-5-11-10-220.000 Social Security           | 956.00    | 239.05    | 25.01% | 0.00 |
| 210-5-11-10-330.000 Professtional Services    | 32,114.00 | 14,703.18 | 45.78% | 0.00 |
| 210-5-11-10-500.000 Training, Conferences, Du | 17,563.00 | 15,472.00 | 88.09% | 0.00 |
| 210-5-11-10-540.000 Advertising               | 1,200.00  | 0.00      | 0.00%  | 0.00 |
| 210-5-11-10-580.000 Travel                    | 500.00    | 0.00      | 0.00%  | 0.00 |
| 210-5-11-10-610.000 General Supplies          | 2,000.00  | 507.01    | 25.35% | 0.00 |

**Total Legislative 83,333.00 34,246.24 41.10% 0.00**

**210-5-12-10 Clerk**

|  |            |           |         |      |
|--|------------|-----------|---------|------|
| 210-5-12-10-110.000 Regular Salaries         | 162,763.00 | 61,539.24 | 37.81%  | 0.00 |
| 210-5-12-10-120.000 Part Time Salaries       | 2,785.00   | 0.00      | 0.00%   | 0.00 |
| 210-5-12-10-130.000 Overtime                 | 434.00     | 0.00      | 0.00%   | 0.00 |
| 210-5-12-10-210.000 Group Insurance          | 51,149.00  | 7,368.45  | 14.41%  | 0.00 |
| 210-5-12-10-220.000 Social Security          | 12,790.00  | 4,692.20  | 36.69%  | 0.00 |
| 210-5-12-10-230.000 Retirement               | 15,627.00  | 5,935.08  | 37.98%  | 0.00 |
| 210-5-12-10-430.000 R&M Vehicles & Equipment | 50.00      | 0.00      | 0.00%   | 0.00 |
| 210-5-12-10-442.000 Rental Vehicles/Equip    | 2,664.00   | 0.00      | 0.00%   | 0.00 |
| 210-5-12-10-500.000 Training Conf Dues       | 3,000.00   | 850.99    | 28.37%  | 0.00 |
| 210-5-12-10-505.000 Tech. Subs Licenses      | 15,000.00  | 6,893.29  | 45.96%  | 0.00 |
| 210-5-12-10-550.000 Printing and Binding     | 1,000.00   | 0.00      | 0.00%   | 0.00 |
| 210-5-12-10-560.000 Postage                  | 500.00     | 278.10    | 55.62%  | 0.00 |
| 210-5-12-10-570.023 Records Preservation     | 0.00       | 7,898.90  | 100.00% | 0.00 |
| 210-5-12-10-580.000 Travel                   | 1,738.00   | 98.25     | 5.65%   | 0.00 |
| 210-5-12-10-610.000 General Supplies         | 5,250.00   | 806.44    | 15.36%  | 0.00 |
| 210-5-12-10-820.000 Elections                | 32,000.00  | 0.00      | 0.00%   | 0.00 |

**Total Clerk 306,750.00 96,360.94 31.41% 0.00**

Account

|   | Budget            | Actual            | % of Budget    | Pd to Date  |
|---|-------------------|-------------------|----------------|-------------|
| <b>210-5-13-10 Finance</b>                    |                   |                   |                |             |
| 210-5-13-10-110.000 Regular Salaries          | 225,124.00        | 94,441.08         | 41.95%         | 0.00        |
| 210-5-13-10-190.000 Board Member Payments     | 750.00            | 300.00            | 40.00%         | 0.00        |
| 210-5-13-10-210.000 Group Insurance           | 53,585.00         | 31,136.14         | 58.11%         | 0.00        |
| 210-5-13-10-220.000 Social Security           | 17,730.00         | 5,191.10          | 29.28%         | 0.00        |
| 210-5-13-10-230.000 Retirement                | 20,688.00         | 8,425.59          | 40.73%         | 0.00        |
| 210-5-13-10-250.000 Unemployment Insurance    | 3,209.00          | 1,361.52          | 42.43%         | 0.00        |
| 210-5-13-10-260.000 Workers Comp Insurance    | 21,182.00         | 5,560.68          | 26.25%         | 0.00        |
| 210-5-13-10-330.000 Professional Services     | 15,250.00         | 6,581.43          | 43.16%         | 0.00        |
| 210-5-13-10-335.000 Audit                     | 12,612.00         | 8,941.14          | 70.89%         | 0.00        |
| 210-5-13-10-442.000 Rental of Vehicles or Equ | 2,000.00          | 0.00              | 0.00%          | 0.00        |
| 210-5-13-10-500.000 Training, Conf, Dues      | 1,500.00          | 80.00             | 5.33%          | 0.00        |
| 210-5-13-10-505.000 Tech. Subs, Licenses      | 28,640.00         | 25,535.55         | 89.16%         | 0.00        |
| 210-5-13-10-520.000 Workers Comp Insurance    | 93,600.00         | 44,559.24         | 47.61%         | 0.00        |
| 210-5-13-10-550.000 Printing and Binding      | 2,780.00          | 2,502.26          | 90.01%         | 0.00        |
| 210-5-13-10-560.000 Postage                   | 3,400.00          | 1,720.76          | 50.61%         | 0.00        |
| 210-5-13-10-580.000 Travel                    | 1,100.00          | 0.00              | 0.00%          | 0.00        |
| 210-5-13-10-610.000 General Supplies          | 1,150.00          | 298.47            | 25.95%         | 0.00        |
| 210-5-13-10-735.000 Tech: Equip/Hardware      | 0.00              | 719.00            | 100.00%        | 0.00        |
| <b>Total Finance</b>                          | <b>504,300.00</b> | <b>237,353.96</b> | <b>47.07%</b>  | <b>0.00</b> |
| <b>210-5-14-10 Information Technology</b>     |                   |                   |                |             |
| 210-5-14-10-330.000 Professional Services     | 100,000.00        | 103,445.58        | 103.45%        | 0.00        |
| 210-5-14-10-432.000 R&M Technology            | 5,000.00          | 0.00              | 0.00%          | 0.00        |
| 210-5-14-10-505.000 Tech. Subs, Licenses      | 25,000.00         | 20,051.41         | 80.21%         | 0.00        |
| 210-5-14-10-735.000 Tech Hardware, Software,  | 23,650.00         | 30,701.27         | 129.82%        | 0.00        |
| <b>Total Information Technology</b>           | <b>153,650.00</b> | <b>154,198.26</b> | <b>100.36%</b> | <b>0.00</b> |
| <b>210-5-15-10 Assessing</b>                  |                   |                   |                |             |
| 210-5-15-10-900.000 Transfer between Town/Cit | 77,810.00         | 19,452.45         | 25.00%         | 0.00        |
| <b>Total Assessing</b>                        | <b>77,810.00</b>  | <b>19,452.45</b>  | <b>25.00%</b>  | <b>0.00</b> |
| <b>210-5-16-10 Community Development</b>      |                   |                   |                |             |
| 210-5-16-10-110.000 Regular Salaries          | 256,708.00        | 80,044.14         | 31.18%         | 0.00        |
| 210-5-16-10-130.000 Overtime                  | 0.00              | 38.16             | 100.00%        | 0.00        |
| 210-5-16-10-190.000 Board member Payments     | 15,600.00         | 1,950.00          | 12.50%         | 0.00        |
| 210-5-16-10-210.000 Group Insurance           | 89,186.00         | 7,192.94          | 8.07%          | 0.00        |
| 210-5-16-10-220.000 Social Security           | 20,281.00         | 6,287.40          | 31.00%         | 0.00        |
| 210-5-16-10-230.000 Retirement                | 23,328.00         | 2,981.60          | 12.78%         | 0.00        |
| 210-5-16-10-320.000 Legal Services            | 6,000.00          | 5,457.89          | 90.96%         | 0.00        |
| 210-5-16-10-330.000 Professional Services     | 40,760.00         | 3,590.58          | 8.81%          | 0.00        |
| 210-5-16-10-500.000 Training, Conf, Dues      | 4,700.00          | 581.86            | 12.38%         | 0.00        |
| 210-5-16-10-505.000 Tech. Subs., Licenses     | 360.00            | 0.00              | 0.00%          | 0.00        |
| 210-5-16-10-530.000 Communications            | 5,660.00          | 0.00              | 0.00%          | 0.00        |
| 210-5-16-10-540.000 Advertising               | 1,350.00          | 0.00              | 0.00%          | 0.00        |
| 210-5-16-10-550.000 Printing and Binding      | 1,000.00          | 1,141.68          | 114.17%        | 0.00        |

Account

|  | Budget              | Actual            | % of Budget   | Pd to Date  |
|--|---------------------|-------------------|---------------|-------------|
| 210-5-16-10-560.000 Postage                      | 280.00              | 0.74              | 0.26%         | 0.00        |
| 210-5-16-10-580.000 Travel                       | 6,600.00            | 500.00            | 7.58%         | 0.00        |
| 210-5-16-10-610.000 General Supplies             | 1,000.00            | 35.02             | 3.50%         | 0.00        |
| 210-5-16-10-810.111 BWAC                         | 10,000.00           | 0.00              | 0.00%         | 0.00        |
| <b>Total Community Development</b>               | <b>482,813.00</b>   | <b>109,802.01</b> | <b>22.74%</b> | <b>0.00</b> |
| <b>210-5-17-10 Economic Development</b>          |                     |                   |               |             |
| 210-5-17-10-831.000 Special or New Programs      | 5,000.00            | 0.00              | 0.00%         | 0.00        |
| 210-5-17-10-850.000 Community Events and Cele    | 15,000.00           | 198.00            | 1.32%         | 0.00        |
| 210-5-17-10-899.000 Matching Grant Funds         | 20,000.00           | 0.00              | 0.00%         | 0.00        |
| <b>Total Economic Development</b>                | <b>40,000.00</b>    | <b>198.00</b>     | <b>0.50%</b>  | <b>0.00</b> |
| <b>210-5-18-10 Health &amp; Human Services</b>   |                     |                   |               |             |
| 210-5-18-10-500.000 Training, Conferences, Du    | 2,000.00            | 0.00              | 0.00%         | 0.00        |
| 210-5-18-10-530.000 Communications               | 1,560.00            | 0.00              | 0.00%         | 0.00        |
| 210-5-18-10-800.106 Essex Rescue                 | 190,620.00          | 190,620.00        | 100.00%       | 0.00        |
| 210-5-18-10-800.107 Essex Jct. Cemetery Assoc    | 20,000.00           | 20,000.00         | 100.00%       | 0.00        |
| 210-5-18-10-800.108 Essex Police Dept            | 2,763,113.00        | 690,778.16        | 25.00%        | 0.00        |
| <b>Total Health &amp; Human Services</b>         | <b>2,977,293.00</b> | <b>901,398.16</b> | <b>30.28%</b> | <b>0.00</b> |
| <b>210-5-19-10 County &amp; Regional Functio</b> |                     |                   |               |             |
| 210-5-19-10-800.101 CCRPC                        | 13,225.00           | 13,225.01         | 100.00%       | 0.00        |
| 210-5-19-10-800.102 GMT                          | 244,355.00          | 244,355.00        | 100.00%       | 0.00        |
| 210-5-19-10-800.103 County Tax                   | 54,553.00           | 0.00              | 0.00%         | 0.00        |
| 210-5-19-10-800.104 Chamber of Commerce          | 950.00              | 935.00            | 98.42%        | 0.00        |
| 210-5-19-10-800.105 GBIC                         | 3,500.00            | 0.00              | 0.00%         | 0.00        |
| 210-5-19-10-800.109 Winooski Valley Park Dist    | 30,300.00           | 30,300.00         | 100.00%       | 0.00        |
| <b>Total County &amp; Regional Functio</b>       | <b>346,883.00</b>   | <b>288,815.01</b> | <b>83.26%</b> | <b>0.00</b> |
| <b>210-5-25-10 Fire</b>                          |                     |                   |               |             |
| 210-5-25-10-120.000 Part Time Salaries           | 216,000.00          | 99,356.28         | 46.00%        | 0.00        |
| 210-5-25-10-210.000 Group Insurance              | 3,600.00            | 2,464.00          | 68.44%        | 0.00        |
| 210-5-25-10-220.000 Social Security              | 16,524.00           | 7,619.43          | 46.11%        | 0.00        |
| 210-5-25-10-260.000 Workers Comp Insurance       | 20,000.00           | 7,903.00          | 39.52%        | 0.00        |
| 210-5-25-10-290.000 Other Employee Benefits      | 1,000.00            | 432.00            | 43.20%        | 0.00        |
| 210-5-25-10-330.000 Professional Services        | 7,000.00            | 985.00            | 14.07%        | 0.00        |
| 210-5-25-10-430.000 R&M Vehicles & Equipment     | 26,000.00           | 12,294.56         | 47.29%        | 0.00        |
| 210-5-25-10-431.000 R&M Buildings & Grounds      | 0.00                | 280.15            | 100.00%       | 0.00        |
| 210-5-25-10-500.000 Training, Conf, Dues         | 5,500.00            | 1,230.95          | 22.38%        | 0.00        |
| 210-5-25-10-505.000 Tech. Subs, Licenses         | 7,000.00            | 7.00              | 0.10%         | 0.00        |
| 210-5-25-10-530.000 Communications               | 2,600.00            | 840.21            | 32.32%        | 0.00        |
| 210-5-25-10-570.000 Other Purchased Services     | 11,000.00           | 8,207.31          | 74.61%        | 0.00        |
| 210-5-25-10-610.000 General Supplies             | 4,000.00            | 2,348.84          | 58.72%        | 0.00        |
| 210-5-25-10-611.000 Small Tools and Equipment    | 45,000.00           | 5,755.00          | 12.79%        | 0.00        |
| 210-5-25-10-612.000 Uniforms                     | 30,000.00           | 6,317.55          | 21.06%        | 0.00        |
| 210-5-25-10-613.000 Program Supplies             | 6,000.00            | 936.47            | 15.61%        | 0.00        |

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|   | Budget            | Actual            | % of Budget   | Pd to Date  |
|---|-------------------|-------------------|---------------|-------------|
| 210-5-25-10-626.000 Gasoline                  | 6,000.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-25-10-750.000 Machinery & Equipment     | 20,000.00         | 20,690.30         | 103.45%       | 0.00        |
| 210-5-25-10-920.000 Transfer btwn funds (capi | 118,260.00        | 29,565.00         | 25.00%        | 0.00        |
| <b>Total Fire</b>                             | <b>545,484.00</b> | <b>207,233.05</b> | <b>37.99%</b> | <b>0.00</b> |
| <b>210-5-30-10 EJP Administration</b>         |                   |                   |               |             |
| 210-5-30-10-110.000 Regular Salaries          | 395,061.00        | 165,936.06        | 42.00%        | 0.00        |
| 210-5-30-10-120.000 Part Time Salaries        | 0.00              | 2,171.79          | 100.00%       | 0.00        |
| 210-5-30-10-210.000 Group Insurance           | 162,427.00        | 57,764.93         | 35.56%        | 0.00        |
| 210-5-30-10-220.000 Social Security           | 30,453.00         | 12,960.21         | 42.56%        | 0.00        |
| 210-5-30-10-230.000 Retirement                | 33,729.00         | 18,716.24         | 55.49%        | 0.00        |
| 210-5-30-10-330.000 Professional Services     | 1,764.00          | 3,910.00          | 221.66%       | 0.00        |
| 210-5-30-10-500.000 Training, Conf, Dues      | 6,068.00          | 831.20            | 13.70%        | 0.00        |
| 210-5-30-10-505.000 Tech. Subs, Licenses      | 10,825.00         | 3,732.71          | 34.48%        | 0.00        |
| 210-5-30-10-530.000 Communications            | 1,980.00          | 11,918.53         | 601.95%       | 0.00        |
| 210-5-30-10-540.000 Advertising               | 3,000.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-30-10-550.000 Printing and Binding      | 0.00              | 50.00             | 100.00%       | 0.00        |
| 210-5-30-10-561.000 CC Processing Fees        | 0.00              | 28.98             | 100.00%       | 0.00        |
| 210-5-30-10-610.000 General Supplies          | 7,200.00          | 6,803.72          | 94.50%        | 0.00        |
| 210-5-30-10-832.000 Scholarships              | 4,000.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-30-10-850.000 Community Events & Celebr | 17,500.00         | 10,000.00         | 57.14%        | 0.00        |
| <b>Total EJP Administration</b>               | <b>674,007.00</b> | <b>294,824.37</b> | <b>43.74%</b> | <b>0.00</b> |
| <b>210-5-30-12 EJP Parks and Facilities</b>   |                   |                   |               |             |
| 210-5-30-12-110.000 Regular Salaries          | 139,626.00        | 59,836.55         | 42.85%        | 0.00        |
| 210-5-30-12-120.000 Part Time Salaries        | 46,574.00         | 38,111.37         | 81.83%        | 0.00        |
| 210-5-30-12-130.000 Overtime                  | 0.00              | 878.40            | 100.00%       | 0.00        |
| 210-5-30-12-210.000 Group Insurance           | 38,170.00         | 12,118.81         | 31.75%        | 0.00        |
| 210-5-30-12-220.000 Social Security           | 14,337.00         | 7,930.71          | 55.32%        | 0.00        |
| 210-5-30-12-230.000 Retirement                | 14,033.00         | 5,795.88          | 41.30%        | 0.00        |
| 210-5-30-12-330.000 Professional Services     | 12,573.00         | 10,810.15         | 85.98%        | 0.00        |
| 210-5-30-12-431.000 R&M Buildings & Grounds   | 4,532.00          | 5,791.35          | 127.79%       | 0.00        |
| 210-5-30-12-441.000 Rental Land/Buildings     | 500.00            | 500.00            | 100.00%       | 0.00        |
| 210-5-30-12-442.000 Rental Vehicles/Equip     | 4,743.00          | 600.00            | 12.65%        | 0.00        |
| 210-5-30-12-500.000 Training, Conf, Dues      | 3,902.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-30-12-530.000 Communications            | 1,320.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-30-12-610.000 General Supplies          | 28,759.00         | 15,512.07         | 53.94%        | 0.00        |
| 210-5-30-12-626.000 Gasoline                  | 1,500.00          | 0.00              | 0.00%         | 0.00        |
| <b>Total EJP Parks and Facilities</b>         | <b>310,569.00</b> | <b>157,885.29</b> | <b>50.84%</b> | <b>0.00</b> |
| <b>210-5-30-13 Adult Programs</b>             |                   |                   |               |             |
| 210-5-30-13-110.000 Regular Salaries          | 26,166.00         | 0.00              | 0.00%         | 0.00        |
| 210-5-30-13-210.000 Group Insurance           | 13,055.00         | 0.00              | 0.00%         | 0.00        |
| 210-5-30-13-220.000 Social Security           | 2,048.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-30-13-230.000 Retirement                | 2,254.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-30-13-330.000 Professional Services     | 20,000.00         | 132.00            | 0.66%         | 0.00        |
| 210-5-30-13-500.000 Training, Conferences, Du | 2,000.00          | 0.00              | 0.00%         | 0.00        |

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|   | Budget            | Actual            | % of Budget   | Pd to Date  |
|---|-------------------|-------------------|---------------|-------------|
| 210-5-30-13-900.000 Transfer between Town/Cit | 50,379.00         | 25,191.12         | 50.00%        | 0.00        |
| <b>Total Adult Programs</b>                   | <b>115,902.00</b> | <b>25,323.12</b>  | <b>21.85%</b> | <b>0.00</b> |
| <b>210-5-35-10 Brownell Library</b>           |                   |                   |               |             |
| 210-5-35-10-110.000 Regular Salaries          | 463,760.00        | 177,141.28        | 38.20%        | 0.00        |
| 210-5-35-10-120.000 Part Time Salaries        | 125,170.00        | 48,162.65         | 38.48%        | 0.00        |
| 210-5-35-10-190.000 Board Member Payments     | 0.00              | 250.00            | 100.00%       | 0.00        |
| 210-5-35-10-210.000 Group Insurance           | 138,896.00        | 53,538.42         | 38.55%        | 0.00        |
| 210-5-35-10-220.000 Social Security           | 45,552.00         | 17,384.12         | 38.16%        | 0.00        |
| 210-5-35-10-230.000 Retirement                | 48,256.00         | 18,978.69         | 39.33%        | 0.00        |
| 210-5-35-10-250.000 Unemployment Insurance    | 0.00              | 172.26            | 100.00%       | 0.00        |
| 210-5-35-10-340.000 Technical Services        | 2,000.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-35-10-442.000 Rental Vehicles/Equip     | 3,000.00          | 825.61            | 27.52%        | 0.00        |
| 210-5-35-10-500.000 Training, Conf, Dues      | 5,500.00          | 223.06            | 4.06%         | 0.00        |
| 210-5-35-10-505.000 Tech. Subs, Licenses      | 12,500.00         | 6,549.81          | 52.40%        | 0.00        |
| 210-5-35-10-530.000 Communications            | 2,640.00          | 715.00            | 27.08%        | 0.00        |
| 210-5-35-10-540.000 Advertising               | 700.00            | 250.00            | 35.71%        | 0.00        |
| 210-5-35-10-560.000 Postage                   | 3,000.00          | 876.65            | 29.22%        | 0.00        |
| 210-5-35-10-610.000 General Supplies          | 14,000.00         | 3,343.18          | 23.88%        | 0.00        |
| 210-5-35-10-640.201 Adult Collection          | 50,000.00         | 20,500.03         | 41.00%        | 0.00        |
| 210-5-35-10-640.202 Juvenile Collection       | 25,000.00         | 12,329.61         | 49.32%        | 0.00        |
| 210-5-35-10-735.000 Tech: Equip/Hardware      | 8,660.00          | 1,559.79          | 18.01%        | 0.00        |
| 210-5-35-10-750.000 Machinery & Equipment     | 8,000.00          | 2,950.00          | 36.88%        | 0.00        |
| 210-5-35-10-840.201 Adult Programs            | 1,500.00          | 285.63            | 19.04%        | 0.00        |
| 210-5-35-10-840.202 Childrens Programs        | 4,500.00          | 1,443.08          | 32.07%        | 0.00        |
| 210-5-35-10-845.000 Employee/Volunteer Recogn | 1,500.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-35-10-895.000 State and Other Grant Exp | 0.00              | 800.00            | 100.00%       | 0.00        |
| <b>Total Brownell Library</b>                 | <b>964,134.00</b> | <b>368,278.87</b> | <b>38.20%</b> | <b>0.00</b> |
| <b>210-5-40-12 Highways</b>                   |                   |                   |               |             |
| 210-5-40-12-110.000 Regular Salaries          | 232,291.00        | 76,884.56         | 33.10%        | 0.00        |
| 210-5-40-12-120.000 Part Time Salaries        | 21,973.00         | 5,584.55          | 25.42%        | 0.00        |
| 210-5-40-12-130.000 Overtime                  | 26,974.00         | 5,586.86          | 20.71%        | 0.00        |
| 210-5-40-12-190.000 Board Member Payments     | 3,000.00          | 0.00              | 0.00%         | 0.00        |
| 210-5-40-12-210.000 Group Insurance           | 121,401.00        | 32,843.30         | 27.05%        | 0.00        |
| 210-5-40-12-220.000 Social Security           | 21,962.00         | 7,189.41          | 32.74%        | 0.00        |
| 210-5-40-12-230.000 Retirement                | 22,855.00         | 16,301.35         | 71.33%        | 0.00        |
| 210-5-40-12-250.000 Unemployment Insurance    | 250.00            | 146.73            | 58.69%        | 0.00        |
| 210-5-40-12-260.000 Workers Comp Insurance    | 12,600.00         | 5,223.64          | 41.46%        | 0.00        |
| 210-5-40-12-330.000 Professional Services     | 18,000.00         | 2,164.31          | 12.02%        | 0.00        |
| 210-5-40-12-410.000 Water and Sewer Charges   | 3,500.00          | 1,277.09          | 36.49%        | 0.00        |
| 210-5-40-12-422.000 Snow Removal              | 21,000.00         | 5,250.72          | 25.00%        | 0.00        |
| 210-5-40-12-425.000 Trash Removal             | 9,100.00          | 4,083.97          | 44.88%        | 0.00        |
| 210-5-40-12-430.000 R&M Vehicles & Equipment  | 38,000.00         | 51,110.18         | 134.50%       | 0.00        |
| 210-5-40-12-431.000 R&M Buildings & Grounds   | 10,000.00         | 1,846.15          | 18.46%        | 0.00        |
| 210-5-40-12-441.000 Rental Land/Buildings     | 13,000.00         | 0.00              | 0.00%         | 0.00        |
| 210-5-40-12-442.000 Rental Vehicles/Equip     | 3,000.00          | 1,777.87          | 59.26%        | 0.00        |
| 210-5-40-12-451.000 Summer Construction Servi | 300,000.00        | 16,590.70         | 5.53%         | 0.00        |



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|   | Budget              | Actual            | % of Budget   | Pd to Date  |
|---|---------------------|-------------------|---------------|-------------|
| 210-5-40-12-500.000 Training, Conf, Dues      | 2,000.00            | 180.00            | 9.00%         | 0.00        |
| 210-5-40-12-520.000 Workers Comp Insurance    | 17,800.00           | 7,780.60          | 43.71%        | 0.00        |
| 210-5-40-12-521.000 Insurance Deductibles     | 1,000.00            | 1,000.00          | 100.00%       | 0.00        |
| 210-5-40-12-530.000 Communications            | 4,500.00            | 1,825.73          | 40.57%        | 0.00        |
| 210-5-40-12-571.000 Streetscape Maintenance   | 20,000.00           | 4,622.02          | 23.11%        | 0.00        |
| 210-5-40-12-572.000 Traffic Control           | 33,000.00           | 9,738.27          | 29.51%        | 0.00        |
| 210-5-40-12-573.000 Sidewalk and Curb Maint   | 6,000.00            | 0.00              | 0.00%         | 0.00        |
| 210-5-40-12-600.000 Salt, Sand and Gravel     | 145,000.00          | 294.36            | 0.20%         | 0.00        |
| 210-5-40-12-605.000 Summer Construction Suppl | 45,000.00           | 3,818.74          | 8.49%         | 0.00        |
| 210-5-40-12-609.000 Safety Supplies           | 3,000.00            | 0.00              | 0.00%         | 0.00        |
| 210-5-40-12-610.000 General Supplies          | 35,000.00           | 8,176.60          | 23.36%        | 0.00        |
| 210-5-40-12-610.200 Streetlight Supplies      | 15,000.00           | 10,369.40         | 69.13%        | 0.00        |
| 210-5-40-12-612.000 Uniforms                  | 3,510.00            | 3,288.21          | 93.68%        | 0.00        |
| 210-5-40-12-621.000 Natural Gas/Heating       | 4,200.00            | 304.84            | 7.26%         | 0.00        |
| 210-5-40-12-622.000 Electricity               | 4,200.00            | 3,449.78          | 82.14%        | 0.00        |
| 210-5-40-12-622.200 Streetlight Electricity   | 138,000.00          | 45,264.82         | 32.80%        | 0.00        |
| 210-5-40-12-626.000 Gasoline                  | 42,000.00           | 9,588.28          | 22.83%        | 0.00        |
| 210-5-40-12-750.000 Machinery & Equipment     | 7,000.00            | 0.00              | 0.00%         | 0.00        |
| 210-5-40-12-810.112 Tree Advisory Committee   | 10,000.00           | 5.95              | 0.06%         | 0.00        |
| 210-5-40-12-920.000 Transfer to Capital       | 151,440.00          | 37,860.00         | 25.00%        | 0.00        |
| <b>Total Highways</b>                         | <b>1,566,556.00</b> | <b>381,428.99</b> | <b>24.35%</b> | <b>0.00</b> |
| <b>210-5-40-13 Stormwater</b>                 |                     |                   |               |             |
| 210-5-40-13-110.000 Regular Salaries          | 30,247.00           | 7,733.22          | 25.57%        | 0.00        |
| 210-5-40-13-120.000 Part Time Salaries        | 17,760.00           | 0.00              | 0.00%         | 0.00        |
| 210-5-40-13-210.000 Group Insurance           | 8,302.00            | 2,393.76          | 28.83%        | 0.00        |
| 210-5-40-13-220.000 Social Security           | 3,679.00            | 588.28            | 15.99%        | 0.00        |
| 210-5-40-13-230.000 Retirement                | 2,571.00            | 1,151.79          | 44.80%        | 0.00        |
| 210-5-40-13-250.000 Unemployment Insurance    | 25.00               | 12.76             | 51.04%        | 0.00        |
| 210-5-40-13-260.000 Workers Comp Insurance    | 2,200.00            | 1,077.66          | 48.98%        | 0.00        |
| 210-5-40-13-330.000 Professional Services     | 20,000.00           | 834.97            | 4.17%         | 0.00        |
| 210-5-40-13-451.000 Summer Construction Servi | 16,000.00           | 0.00              | 0.00%         | 0.00        |
| 210-5-40-13-500.000 Training, Conferences, Du | 2,000.00            | 0.00              | 0.00%         | 0.00        |
| 210-5-40-13-510.000 Permit, License, Registra | 19,000.00           | 16,880.86         | 88.85%        | 0.00        |
| 210-5-40-13-570.000 Other Purchased Services  | 5,000.00            | 0.00              | 0.00%         | 0.00        |
| 210-5-40-13-575.000 Storm Sewer Maintenance   | 25,000.00           | 2,319.66          | 9.28%         | 0.00        |
| 210-5-40-13-580.000 Travel                    | 2,500.00            | 131.67            | 5.27%         | 0.00        |
| 210-5-40-13-830.000 Regular Programs          | 1,200.00            | 583.16            | 48.60%        | 0.00        |
| 210-5-40-13-899.000 Matching Grant Funds      | 12,000.00           | 14,040.00         | 117.00%       | 0.00        |
| <b>Total Stormwater</b>                       | <b>167,484.00</b>   | <b>47,747.79</b>  | <b>28.51%</b> | <b>0.00</b> |
| <b>210-5-41 Buildings</b>                     |                     |                   |               |             |
| <b>210-5-41-20 2 Lincoln Street</b>           |                     |                   |               |             |
| 210-5-41-20-400.000 Contracted Services       | 3,000.00            | 601.36            | 20.05%        | 0.00        |
| 210-5-41-20-410.000 Water and Sewer Charges   | 1,500.00            | 277.43            | 18.50%        | 0.00        |
| 210-5-41-20-420.000 Cleaning Services         | 22,000.00           | 5,527.35          | 25.12%        | 0.00        |
| 210-5-41-20-425.000 Trash Removal             | 3,600.00            | 619.02            | 17.20%        | 0.00        |
| 210-5-41-20-431.000 R&M Buildings & Grounds   | 20,000.00           | 988.68            | 4.94%         | 0.00        |

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|  | Budget    | Actual   | % of Budget | Pd to Date |
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| 210-5-41-20-530.000 Communications         | 8,968.00  | 4,994.30 | 55.69%      | 0.00       |
| 210-5-41-20-610.000 General Supplies       | 5,000.00  | 172.53   | 3.45%       | 0.00       |
| 210-5-41-20-621.000 Natrual Gas/Heating    | 6,500.00  | 368.68   | 5.67%       | 0.00       |
| 210-5-41-20-622.000 Electricity            | 11,000.00 | 2,040.60 | 18.55%      | 0.00       |
| 210-5-41-20-755.000 Furniture and Fixtures | 7,000.00  | 0.00     | 0.00%       | 0.00       |

**Total 2 Lincoln Street** **88,568.00** **15,589.95** **17.60%** **0.00**

**210-5-41-21 Brownell Library**

|   |           |          |        |      |
|---|-----------|----------|--------|------|
| 210-5-41-21-400.000 Contracted Services     | 4,750.00  | 1,505.00 | 31.68% | 0.00 |
| 210-5-41-21-410.000 Water and Sewer Charges | 700.00    | 207.97   | 29.71% | 0.00 |
| 210-5-41-21-420.000 Cleaning Services       | 30,000.00 | 7,533.49 | 25.11% | 0.00 |
| 210-5-41-21-431.000 R&M Buildings & Grounds | 25,175.00 | 8,832.39 | 35.08% | 0.00 |
| 210-5-41-21-530.000 Communications          | 4,090.00  | 1,773.34 | 43.36% | 0.00 |
| 210-5-41-21-621.000 Natrual Gas/Heating     | 7,200.00  | 467.29   | 6.49%  | 0.00 |
| 210-5-41-21-622.000 Electricity             | 14,750.00 | 4,842.80 | 32.83% | 0.00 |

**Total Brownell Library** **86,665.00** **25,162.28** **29.03%** **0.00**

**210-5-41-22 Fire Station**

|   |          |          |         |      |
|---|----------|----------|---------|------|
| 210-5-41-22-400.000 Contracted Services     | 600.00   | 736.27   | 122.71% | 0.00 |
| 210-5-41-22-410.000 Water and Sewer Charges | 500.00   | 177.10   | 35.42%  | 0.00 |
| 210-5-41-22-420.000 Cleaning Services       | 500.00   | 0.00     | 0.00%   | 0.00 |
| 210-5-41-22-431.000 R&M Buildings & Grounds | 8,000.00 | 1,644.60 | 20.56%  | 0.00 |
| 210-5-41-22-530.000 Communications          | 2,400.00 | 3,108.07 | 129.50% | 0.00 |
| 210-5-41-22-610.000 General Supplies        | 1,100.00 | 1,123.56 | 102.14% | 0.00 |
| 210-5-41-22-621.000 Natrual Gas/Heating     | 4,000.00 | 229.62   | 5.74%   | 0.00 |
| 210-5-41-22-622.000 Electricity             | 7,000.00 | 2,040.57 | 29.15%  | 0.00 |
| 210-5-41-22-626.000 Gasoline                | 0.00     | 1,887.00 | 100.00% | 0.00 |

**Total Fire Station** **24,100.00** **10,946.79** **45.42%** **0.00**

**210-5-41-23 Park Street School**

|   |           |           |         |      |
|---|-----------|-----------|---------|------|
| 210-5-41-23-400.000 Contracted Services     | 1,000.00  | 1,083.00  | 108.30% | 0.00 |
| 210-5-41-23-410.000 Water and Sewer Charges | 1,500.00  | 407.40    | 27.16%  | 0.00 |
| 210-5-41-23-420.000 Cleaning Services       | 32,500.00 | 3,507.63  | 10.79%  | 0.00 |
| 210-5-41-23-431.000 R&M Buildings & Grounds | 15,000.00 | 16,039.49 | 106.93% | 0.00 |
| 210-5-41-23-530.000 Communications          | 3,100.00  | 1,257.24  | 40.56%  | 0.00 |
| 210-5-41-23-621.000 Natrual Gas/Heating     | 3,500.00  | 492.58    | 14.07%  | 0.00 |
| 210-5-41-23-622.000 Electricity             | 5,900.00  | 1,478.16  | 25.05%  | 0.00 |

**Total Park Street School** **62,500.00** **24,265.50** **38.82%** **0.00**

**210-5-41-26 Maple St. Park and Pool**

|   |           |          |         |      |
|---|-----------|----------|---------|------|
| 210-5-41-26-400.000 Contracted Services     | 1,000.00  | 2,504.04 | 250.40% | 0.00 |
| 210-5-41-26-410.000 Water and Sewer Charges | 7,800.00  | 1,872.05 | 24.00%  | 0.00 |
| 210-5-41-26-420.000 Cleaning Services       | 32,500.00 | 8,634.09 | 26.57%  | 0.00 |
| 210-5-41-26-425.000 Trash Removal           | 4,716.00  | 819.16   | 17.37%  | 0.00 |
| 210-5-41-26-431.000 R&M Buildings & Grounds | 30,000.00 | 340.17   | 1.13%   | 0.00 |
| 210-5-41-26-530.000 Communications          | 8,900.00  | 3,825.74 | 42.99%  | 0.00 |

| Account                                       | Budget               | Actual              | % of Budget     | Pd to Date    |
|---|----------------------|---------------------|-----------------|---------------|
| 210-5-41-26-621.000 Natruual Gas/Heating      | 6,500.00             | 545.91              | 8.40%           | 0.00          |
| 210-5-41-26-622.000 Electricity               | 37,500.00            | 16,352.64           | 43.61%          | 0.00          |
| 210-5-41-26-626.000 Gasoline                  | 0.00                 | 1,690.89            | 100.00%         | 0.00          |
| <b>Total Maple St. Park and Pool</b>          | <b>128,916.00</b>    | <b>36,584.69</b>    | <b>28.38%</b>   | <b>0.00</b>   |
| <b>Total Buildings</b>                        | <b>390,749.00</b>    | <b>112,549.21</b>   | <b>28.80%</b>   | <b>0.00</b>   |
| <b>210-5-90-00 Transfers and Misc.</b>        |                      |                     |                 |               |
| 210-5-90-00-640.201 Adult Collection replacem | 0.00                 | 183.97              | 100.00%         | 0.00          |
| 210-5-90-00-640.202 Juvenile Collection repl  | 0.00                 | 258.33              | 100.00%         | 0.00          |
| 210-5-90-00-920.000 Transfer btwn funds (capi | 694,356.00           | 153,654.25          | 22.13%          | 0.00          |
| 210-5-90-00-922.000 Contribution to FB/Reserv | 5,000.00             | 1,250.00            | 25.00%          | 0.00          |
| 210-5-90-00-991.000 Library Donation Expense  | 0.00                 | 2,604.71            | 100.00%         | 0.00          |
| <b>Total Transfers and Misc.</b>              | <b>699,356.00</b>    | <b>157,931.26</b>   | <b>22.59%</b>   | <b>0.00</b>   |
| <b>210-5-95-00 Debt Service</b>               |                      |                     |                 |               |
| 210-5-95-00-900.000 Transfer Between Town/Cit | 203,203.00           | 50,800.74           | 25.00%          | 0.00          |
| 210-5-95-00-950.903 Capital Imp Principal     | 135,135.00           | 135,300.00          | 100.12%         | 0.00          |
| 210-5-95-00-955.903 Capital Imp Interest      | 64,190.00            | 29,255.87           | 45.58%          | 0.00          |
| <b>Total Debt Service</b>                     | <b>402,528.00</b>    | <b>215,356.61</b>   | <b>53.50%</b>   | <b>0.00</b>   |
| <b>Total Expenditures</b>                     | <b>11,421,171.00</b> | <b>4,068,089.84</b> | <b>35.62%</b>   | <b>0.00</b>   |
| <b>Total GENERAL FUND</b>                     | <b>0.00</b>          | <b>6,731,406.31</b> | <b>-100.00%</b> | <b>356.00</b> |

| Account                               | Budget            | Actual           | % of Budget   | Pd to Date  |
|---------------------------------------|-------------------|------------------|---------------|-------------|
| -----                                 | -----             | -----            | -----         | -----       |
| 220-4-00-00-010.000 Property Taxes    | 112,000.00        | 56,671.43        | 50.60%        | 0.00        |
| <b>Total Revenues</b>                 | <b>112,000.00</b> | <b>56,671.43</b> | <b>50.60%</b> | <b>0.00</b> |
| -----                                 | -----             | -----            | -----         | -----       |
| <b>Total Expenditures</b>             | <b>0.00</b>       | <b>0.00</b>      | <b>0.00%</b>  | <b>0.00</b> |
| -----                                 | -----             | -----            | -----         | -----       |
| <b>Total TRUSTEE CAP IMP PROJECTS</b> | <b>112,000.00</b> | <b>56,671.43</b> | <b>50.60%</b> | <b>0.00</b> |
| =====                                 | =====             | =====            | =====         | =====       |

Account

|                                 | Budget | Actual | % of Budget | Pd to Date |
|---------------------------------|--------|--------|-------------|------------|
| <b>Total Revenues</b>           | 0.00   | 0.00   | 0.00%       | 0.00       |
| <b>Total Expenditures</b>       | 0.00   | 0.00   | 0.00%       | 0.00       |
| <b>Total MEMORIAL PARK FUND</b> | 0.00   | 0.00   | 0.00%       | 0.00       |

| Account                                       | Budget      | Actual           | % of Budget    | Pd to Date  |
|---|-------------|------------------|----------------|-------------|
| -----   | -----       | -----            | -----          | -----       |
| 223-4-90-00-040.000 Federal Grant: ARPA       | 0.00        | 20,232.61        | 100.00%        | 0.00        |
| <b>Total Revenues</b>                         | <b>0.00</b> | <b>20,232.61</b> | <b>100.00%</b> | <b>0.00</b> |
| -----   | -----       | -----            | -----          | -----       |
| 223-5-23-10-910.000 Transfer btwn funds (non- | 0.00        | 20,232.61        | 100.00%        | 0.00        |
| <b>Total Expenditures</b>                     | <b>0.00</b> | <b>20,232.61</b> | <b>100.00%</b> | <b>0.00</b> |
| -----   | -----       | -----            | -----          | -----       |
| <b>Total ARPA Funds</b>                       | <b>0.00</b> | <b>0.00</b>      | <b>0.00%</b>   | <b>0.00</b> |
| =====   | =====       | =====            | =====          | =====       |

Account

|   | Budget            | Actual            | % of Budget   | Pd to Date  |
|---|-------------------|-------------------|---------------|-------------|
| -----   | -----             | -----             | -----         | -----       |
| 224-4-00-00-015.000 LOT Revenue               | 745,000.00        | 284,780.40        | 38.23%        | 0.00        |
| <b>Total Revenues</b>                         | <b>745,000.00</b> | <b>284,780.40</b> | <b>38.23%</b> | <b>0.00</b> |
| -----   | -----             | -----             | -----         | -----       |
| 224-5-00-00-330.000 Professional Services     | 70,000.00         | 10,625.00         | 15.18%        | 0.00        |
| 224-5-00-00-570.000 Other Purchased Services  | 14,375.00         | 0.00              | 0.00%         | 0.00        |
| 224-5-00-00-899.000 Matching Grant Funds      | 28,000.00         | 0.00              | 0.00%         | 0.00        |
| 224-5-00-00-910.000 Transfer btwn Funds (non- | 60,158.00         | 0.00              | 0.00%         | 0.00        |
| 224-5-00-00-920.000 Transfer to Capital       | 79,739.00         | 19,934.75         | 25.00%        | 0.00        |
| <b>Total Expenditures</b>                     | <b>252,272.00</b> | <b>30,559.75</b>  | <b>12.11%</b> | <b>0.00</b> |
| -----   | -----             | -----             | -----         | -----       |
| <b>Total Local Option Tax</b>                 | <b>492,728.00</b> | <b>254,220.65</b> | <b>51.59%</b> | <b>0.00</b> |
| =====   | =====             | =====             | =====         | =====       |

Account

|  | Budget            | Actual              | % of Budget    | Pd to Date  |
|--|-------------------|---------------------|----------------|-------------|
| <b>230-4-00-00 Revenue</b>                           |                   |                     |                |             |
| 230-4-00-00-055.000 Contributions/Assessments        | 15,606.00         | 0.00                | 0.00%          | 0.00        |
| 230-4-00-00-092.000 Transfer to Capital              | 611,324.00        | 132,896.25          | 21.74%         | 0.00        |
| <b>Total Revenue</b>                                 | <b>626,930.00</b> | <b>132,896.25</b>   | <b>21.20%</b>  | <b>0.00</b> |
| <b>230-4-16-10-040.824 Cres. Connector</b>           |                   |                     |                |             |
| 230-4-16-10-040.824 Cres. Connector                  | 0.00              | 1,760,163.61        | 100.00%        | 0.00        |
| <b>230-4-40-13-041.830 BC2058 Brickyard Culvert</b>  |                   |                     |                |             |
| 230-4-40-13-041.830 BC2058 Brickyard Culvert         | 0.00              | 110,430.00          | 100.00%        | 0.00        |
| <b>Total Revenues</b>                                | <b>626,930.00</b> | <b>2,003,489.86</b> | <b>319.57%</b> | <b>0.00</b> |
| <b>230-5-16-10-890.824 Cres. Connector</b>           |                   |                     |                |             |
| 230-5-16-10-890.824 Cres. Connector                  | 0.00              | 1,096,289.42        | 100.00%        | 0.00        |
| <b>230-5-40-10-720.002 Iroquois Ave Road and Wat</b> |                   |                     |                |             |
| 230-5-40-10-720.002 Iroquois Ave Road and Wat        | 111,976.00        | 0.00                | 0.00%          | 0.00        |
| <b>230-5-40-13-722.001 Hiawatha Infiltration Sys</b> |                   |                     |                |             |
| 230-5-40-13-722.001 Hiawatha Infiltration Sys        | 50,000.00         | 0.00                | 0.00%          | 0.00        |
| <b>230-5-40-13-895.830 BC2058 Brickyard Culvert</b>  |                   |                     |                |             |
| 230-5-40-13-895.830 BC2058 Brickyard Culvert         | 0.00              | 846,189.93          | 100.00%        | 0.00        |
| <b>230-5-41-10-730.000 Facilities Assessment</b>     |                   |                     |                |             |
| 230-5-41-10-730.000 Facilities Assessment            | 20,000.00         | 0.00                | 0.00%          | 0.00        |
| <b>230-5-41-25-730.000 Public Works Facility</b>     |                   |                     |                |             |
| 230-5-41-25-730.000 Public Works Facility            | 20,000.00         | 0.00                | 0.00%          | 0.00        |
| <b>Total Expenditures</b>                            | <b>201,976.00</b> | <b>1,942,479.35</b> | <b>961.74%</b> | <b>0.00</b> |
| <b>Total GEN FUND CAP RESERVE</b>                    | <b>424,954.00</b> | <b>61,010.51</b>    | <b>14.36%</b>  | <b>0.00</b> |



Account

|   | Budget            | Actual           | % of Budget     | Pd to Date  |
|---|-------------------|------------------|-----------------|-------------|
| 231-4-00-00-020.024 Vac Truck Rental    | 0.00              | 695.52           | 100.00%         | 0.00        |
| 231-4-00-00-092.000 Transfer to Capital | 269,700.00        | 67,425.00        | 25.00%          | 0.00        |
| <b>Total Revenues</b>                   | <b>269,700.00</b> | <b>68,120.52</b> | <b>25.26%</b>   | <b>0.00</b> |
| 231-5-40-12-750.005 Landscape Trailer   | 15,000.00         | 12,007.96        | 80.05%          | 0.00        |
| 231-5-40-12-751.007 4Wd Pickup Trk #4   | 52,021.00         | 1,000.00         | 1.92%           | 0.00        |
| 231-5-40-12-751.008 Dump Truck #7       | 248,399.00        | 0.00             | 0.00%           | 0.00        |
| <b>Total Expenditures</b>               | <b>315,420.00</b> | <b>13,007.96</b> | <b>4.12%</b>    | <b>0.00</b> |
| <b>Total ROLLING STOCK FUND</b>         | <b>-45,720.00</b> | <b>55,112.56</b> | <b>-120.54%</b> | <b>0.00</b> |

| Account                                       | Budget             | Actual           | % of Budget   | Pd to Date  |
|---|--------------------|------------------|---------------|-------------|
| 232-4-00-00-091.832 Transfer btwn funds (non- | 0.00               | 20,232.61        | 100.00%       | 0.00        |
| 232-4-00-00-092.000 Transfer to Capital       | 50,000.00          | 12,500.00        | 25.00%        | 0.00        |
| <b>Total Revenues</b>                         | <b>50,000.00</b>   | <b>32,732.61</b> | <b>65.47%</b> | <b>0.00</b> |
| 232-5-41-20-890.832 2 Lincoln Street Renovati | 0.00               | 18,741.79        | 100.00%       | 0.00        |
| 232-5-41-21-730.001 Roof                      | 300,000.00         | 293.90           | 0.10%         | 0.00        |
| <b>Total Expenditures</b>                     | <b>300,000.00</b>  | <b>19,035.69</b> | <b>6.35%</b>  | <b>0.00</b> |
| <b>Total BUILDING MAINT FUND</b>              | <b>-250,000.00</b> | <b>13,696.92</b> | <b>-5.48%</b> | <b>0.00</b> |

| Account                                     | Budget            | Actual           | % of Budget     | Pd to Date       |
|---|-------------------|------------------|-----------------|------------------|
| 233-4-00-00-092.000 Transfer to Capital     | 112,771.00        | 28,192.75        | 25.00%          | 0.00             |
| <b>Total Revenues</b>                       | <b>112,771.00</b> | <b>28,192.75</b> | <b>25.00%</b>   | <b>0.00</b>      |
| 233-5-00-00-721.001 Pedestrian Paths        | 15,626.00         | 0.00             | 0.00%           | 0.00             |
| 233-5-00-00-730.001 Lighting and Technology | 10,800.00         | 18,278.19        | 169.24%         | 0.00             |
| 233-5-00-00-740.001 Landscaping             | 12,000.00         | 5,504.86         | 45.87%          | 0.00             |
| 233-5-00-00-740.002 Resurfacing             | 2,350.00          | 0.00             | 0.00%           | 0.00             |
| 233-5-00-00-740.005 Park Amenitites         | 39,374.00         | 0.00             | 0.00%           | 0.00             |
| 233-5-00-00-740.006 Pool Improvements       | 22,121.00         | 0.00             | 0.00%           | 0.00             |
| 233-5-00-00-750.001 Maintenance Equipment   | 10,500.00         | -1,500.00        | -14.29%         | -1,500.00        |
| <b>Total Expenditures</b>                   | <b>112,771.00</b> | <b>22,283.05</b> | <b>19.76%</b>   | <b>-1,500.00</b> |
| <b>Total EJRP CAP RESERVE</b>               | <b>0.00</b>       | <b>5,909.70</b>  | <b>-100.00%</b> | <b>1,500.00</b>  |

Account

Budget                      Actual % of Budget                      Pd to Date

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|                                    |             |             |              |             |
|------------------------------------|-------------|-------------|--------------|-------------|
| <b>Total Revenues</b>              | <b>0.00</b> | <b>0.00</b> | <b>0.00%</b> | <b>0.00</b> |
| <b>Total LAND ACQUISITION FUND</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00%</b> | <b>0.00</b> |

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Account

|   | Budget              | Actual              | % of Budget    | Pd to Date      |
|---|---------------------|---------------------|----------------|-----------------|
| <b>254-4-54-20 Water Revenues</b>             |                     |                     |                |                 |
| 254-4-54-20-021.000 Water User Fees           | 1,550,730.00        | 574,778.48          | 37.07%         | 0.00            |
| 254-4-54-20-021.001 Water Large User Fees     | 139,263.00          | 64,139.46           | 46.06%         | 0.00            |
| 254-4-54-20-024.000 Utility Connection Fees   | 7,000.00            | 550.00              | 7.86%          | 0.00            |
| 254-4-54-20-060.000 Interest Income           | 800.00              | 0.00                | 0.00%          | 0.00            |
| 254-4-54-20-085.000 Penalties                 | 5,000.00            | 4,981.54            | 99.63%         | 2,941.91        |
| 254-4-54-20-098.000 Misc Revenue              | 150.00              | 0.00                | 0.00%          | 0.00            |
| <b>Total Water Revenues</b>                   | <b>1,702,943.00</b> | <b>644,449.48</b>   | <b>37.84%</b>  | <b>2,941.91</b> |
| <b>254-4-54-70 Nonoperating Revenues</b>      |                     |                     |                |                 |
| 254-4-54-70-021.400 Water Passthrough - Globa | 0.00                | 1,313,299.65        | 100.00%        | 0.00            |
| 254-4-54-70-092.000 Transfer to Capital       | 460,000.00          | 115,000.00          | 25.00%         | 0.00            |
| <b>Total Nonoperating Revenues</b>            | <b>460,000.00</b>   | <b>1,428,299.65</b> | <b>310.50%</b> | <b>0.00</b>     |
| <b>Total Revenues</b>                         | <b>2,162,943.00</b> | <b>2,072,749.13</b> | <b>95.83%</b>  | <b>2,941.91</b> |

**254-5-54-20 Operating Expenses**

|  |            |            |         |      |
|--|------------|------------|---------|------|
| 254-5-54-20-110.000 Regular Salaries         | 143,158.00 | 59,603.37  | 41.63%  | 0.00 |
| 254-5-54-20-120.000 Part Time Salaries       | 0.00       | 1,327.25   | 100.00% | 0.00 |
| 254-5-54-20-130.000 Overtime                 | 19,970.00  | 2,164.23   | 10.84%  | 0.00 |
| 254-5-54-20-210.000 Group Insurance          | 84,631.00  | 28,999.03  | 34.27%  | 0.00 |
| 254-5-54-20-220.000 Social Security          | 12,717.00  | 4,775.48   | 37.55%  | 0.00 |
| 254-5-54-20-230.000 Retirement               | 14,778.00  | 1,479.79   | 10.01%  | 0.00 |
| 254-5-54-20-250.000 Unemployment Insurance   | 135.00     | 66.84      | 49.51%  | 0.00 |
| 254-5-54-20-260.000 Workers Comp Insurance   | 7,200.00   | 3,128.88   | 43.46%  | 0.00 |
| 254-5-54-20-330.000 Professional Services    | 1,000.00   | 0.00       | 0.00%   | 0.00 |
| 254-5-54-20-335.000 Audit                    | 4,806.00   | 4,468.69   | 92.98%  | 0.00 |
| 254-5-54-20-410.000 Water and Sewer Charges  | 200.00     | 50.84      | 25.42%  | 0.00 |
| 254-5-54-20-411.000 CWD Water Purchase       | 631,689.00 | 232,216.29 | 36.76%  | 0.00 |
| 254-5-54-20-430.000 R&M Vehicles & Equipment | 4,000.00   | 3,700.42   | 92.51%  | 0.00 |
| 254-5-54-20-433.000 R&M Infrastructure       | 20,000.00  | 0.00       | 0.00%   | 0.00 |
| 254-5-54-20-441.000 Rental Land/Buildings    | 150.00     | 0.00       | 0.00%   | 0.00 |
| 254-5-54-20-491.000 Administrative Fees      | 184,005.00 | 46,001.25  | 25.00%  | 0.00 |
| 254-5-54-20-500.000 Training, Conf, Dues     | 3,000.00   | 0.00       | 0.00%   | 0.00 |
| 254-5-54-20-505.000 Tech. Subs, Licenses     | 1,000.00   | 1,900.41   | 190.04% | 0.00 |
| 254-5-54-20-520.000 Workers Comp Insurance   | 6,300.00   | 1,194.89   | 18.97%  | 0.00 |
| 254-5-54-20-521.000 Insurance Deductibles    | 1,000.00   | 0.00       | 0.00%   | 0.00 |
| 254-5-54-20-530.000 Communications           | 2,500.00   | 707.66     | 28.31%  | 0.00 |
| 254-5-54-20-550.000 Printing and Binding     | 2,500.00   | 0.00       | 0.00%   | 0.00 |
| 254-5-54-20-560.000 Postage                  | 3,500.00   | 732.68     | 20.93%  | 0.00 |
| 254-5-54-20-609.000 Safety Supplies          | 3,000.00   | 0.00       | 0.00%   | 0.00 |
| 254-5-54-20-610.000 General Supplies         | 7,000.00   | 4,174.98   | 59.64%  | 0.00 |
| 254-5-54-20-612.000 Uniforms                 | 1,755.00   | 690.98     | 39.37%  | 0.00 |
| 254-5-54-20-614.000 Meters and Parts         | 6,000.00   | 1,909.95   | 31.83%  | 0.00 |
| 254-5-54-20-621.000 Natural Gas/Heating      | 3,000.00   | 175.06     | 5.84%   | 0.00 |
| 254-5-54-20-622.000 Electricity              | 1,400.00   | 268.29     | 19.16%  | 0.00 |
| 254-5-54-20-626.000 Gasoline                 | 3,000.00   | 892.92     | 29.76%  | 0.00 |

| Account                                       | Budget              | Actual               | % of Budget       | Pd to Date      |
|---|---------------------|----------------------|-------------------|-----------------|
| 254-5-54-20-735.000 Tech: Equip/Hardware      | 2,700.00            | 0.00                 | 0.00%             | 0.00            |
| 254-5-54-20-750.000 Machinery & Equipment     | 7,000.00            | 0.00                 | 0.00%             | 0.00            |
| 254-5-54-20-920.000 Transfer btwn funds (capi | 460,000.00          | 115,000.00           | 25.00%            | 0.00            |
| 254-5-54-20-955.000 Interest on Long Term Deb | 59,850.00           | 0.00                 | 0.00%             | 0.00            |
| <b>Total Operating Expenses</b>               | <b>1,702,944.00</b> | <b>515,630.18</b>    | <b>30.28%</b>     | <b>0.00</b>     |
| <b>254-5-54-70 NonOperating Expenses</b>      |                     |                      |                   |                 |
| 254-5-54-70-411.400 CWD Water Purchase - Glob | 0.00                | 1,035,352.39         | 100.00%           | 0.00            |
| 254-5-54-70-723.004 Main St Water Line        | 0.00                | 1,828,419.70         | 100.00%           | 0.00            |
| 254-5-54-70-723.005 Iriquois Ave Water Line   | 412,398.00          | 0.00                 | 0.00%             | 0.00            |
| 254-5-54-70-723.006 Service Line Inventoy     | 0.00                | 31,834.03            | 100.00%           | 0.00            |
| 254-5-54-70-750.001 Meter Replacement Program | 0.00                | 9,838.64             | 100.00%           | 0.00            |
| 254-5-54-70-955.000 Bond Interest Expense     | 0.00                | 66,271.67            | 100.00%           | 0.00            |
| <b>Total NonOperating Expenses</b>            | <b>412,398.00</b>   | <b>2,971,716.43</b>  | <b>720.59%</b>    | <b>0.00</b>     |
| <b>Total Expenditures</b>                     | <b>2,115,342.00</b> | <b>3,487,346.61</b>  | <b>164.86%</b>    | <b>0.00</b>     |
| <b>Total WATER FUND</b>                       | <b>47,601.00</b>    | <b>-1,414,597.48</b> | <b>-2,971.78%</b> | <b>2,941.91</b> |

Account

|   | Budget              | Actual              | % of Budget    | Pd to Date      |
|---|---------------------|---------------------|----------------|-----------------|
| <b>255-4-55-30 Operating Revenue</b>          |                     |                     |                |                 |
| 255-4-55-30-022.000 Sewer User Fees           | 964,646.00          | 353,425.42          | 36.64%         | 0.00            |
| 255-4-55-30-022.001 City: Septage Discharg    | 50,000.00           | 58,037.55           | 116.08%        | 0.00            |
| 255-4-55-30-022.002 City: Leachate Revenue    | 500.00              | 741.24              | 148.25%        | 0.00            |
| 255-4-55-30-025.001 Tri-Town: WWTF Charge - E | 746,504.00          | 373,252.00          | 50.00%         | 0.00            |
| 255-4-55-30-025.002 Tri-Town: WWTF Charge - W | 1,095,511.00        | 547,755.50          | 50.00%         | 0.00            |
| 255-4-55-30-025.003 Tri-Town: Septage         | 20,000.00           | 0.00                | 0.00%          | 0.00            |
| 255-4-55-30-025.004 Tri-Town: Leachate        | 100.00              | 0.00                | 0.00%          | 0.00            |
| 255-4-55-30-025.005 Tri-Town: Pump Station In | 36,000.00           | 9,000.00            | 25.00%         | 0.00            |
| 255-4-55-30-085.000 Penalties                 | 3,500.00            | 3,336.46            | 95.33%         | 1,851.87        |
| 255-4-55-30-098.000 Misc Revenue              | 0.00                | 10,311.00           | 100.00%        | 0.00            |
| <b>Total Operating Revenue</b>                | <b>2,916,761.00</b> | <b>1,355,859.17</b> | <b>46.49%</b>  | <b>1,851.87</b> |
| <b>255-4-55-70 Nonoperating Revenues</b>      |                     |                     |                |                 |
| 255-4-55-70-042.008 Essex Debt Payment        | 0.00                | 287,904.69          | 100.00%        | 0.00            |
| 255-4-55-70-042.009 Williston Debt Payment    | 0.00                | 287,904.69          | 100.00%        | 0.00            |
| 255-4-55-70-092.000 Transfer to Capital       | 440,000.00          | 110,000.00          | 25.00%         | 0.00            |
| <b>Total Nonoperating Revenues</b>            | <b>440,000.00</b>   | <b>685,809.38</b>   | <b>155.87%</b> | <b>0.00</b>     |
| <b>Total Revenues</b>                         | <b>3,356,761.00</b> | <b>2,041,668.55</b> | <b>60.82%</b>  | <b>1,851.87</b> |

**255-5-55-30 Operating Expenses**

|  |            |            |         |      |
|--|------------|------------|---------|------|
| 255-5-55-30-110.000 Regular Salaries         | 493,131.00 | 199,208.03 | 40.40%  | 0.00 |
| 255-5-55-30-120.000 Part Time Salaries       | 0.00       | 12,055.06  | 100.00% | 0.00 |
| 255-5-55-30-130.000 Overtime                 | 44,955.00  | 21,042.73  | 46.81%  | 0.00 |
| 255-5-55-30-210.000 Group Insurance          | 162,045.00 | 24,130.91  | 14.89%  | 0.00 |
| 255-5-55-30-220.000 Social Security          | 42,912.00  | 17,840.17  | 41.57%  | 0.00 |
| 255-5-55-30-230.000 Retirement               | 46,817.00  | 18,852.06  | 40.27%  | 0.00 |
| 255-5-55-30-250.000 Unemployment Insurance   | 527.00     | 251.25     | 47.68%  | 0.00 |
| 255-5-55-30-260.000 Workers Comp Insurance   | 25,400.00  | 9,005.00   | 35.45%  | 0.00 |
| 255-5-55-30-320.000 Legal Services           | 3,000.00   | 517.50     | 17.25%  | 0.00 |
| 255-5-55-30-330.000 Professional Services    | 12,000.00  | 8,879.39   | 73.99%  | 0.00 |
| 255-5-55-30-335.000 Audit                    | 4,553.00   | 4,236.22   | 93.04%  | 0.00 |
| 255-5-55-30-340.000 Technical Services       | 40,000.00  | 3,146.09   | 7.87%   | 0.00 |
| 255-5-55-30-340.001 Lab Testing              | 0.00       | 5,666.05   | 100.00% | 0.00 |
| 255-5-55-30-410.000 Water and Sewer Charges  | 4,000.00   | 956.76     | 23.92%  | 0.00 |
| 255-5-55-30-421.000 Grit Disposal            | 16,500.00  | 4,757.80   | 28.84%  | 0.00 |
| 255-5-55-30-430.000 R&M Vehicles & Equipment | 4,000.00   | 79.08      | 1.98%   | 0.00 |
| 255-5-55-30-431.000 R&M Buildings            | 3,000.00   | 295.20     | 9.84%   | 0.00 |
| 255-5-55-30-442.000 Rental Vehicles/Equip    | 1,500.00   | 892.44     | 59.50%  | 0.00 |
| 255-5-55-30-491.000 Administrative Fees      | 106,003.00 | 26,500.75  | 25.00%  | 0.00 |
| 255-5-55-30-500.000 Training, Conf, Dues     | 8,500.00   | 3,081.41   | 36.25%  | 0.00 |
| 255-5-55-30-505.000 Tech. Subs, Licenses     | 3,000.00   | 4,204.60   | 140.15% | 0.00 |
| 255-5-55-30-510.000 Permits, Licenses, Reg   | 11,000.00  | 710.00     | 6.45%   | 0.00 |
| 255-5-55-30-520.000 Workers Comp Insurance   | 39,800.00  | 21,906.39  | 55.04%  | 0.00 |
| 255-5-55-30-530.000 Communications           | 12,675.00  | 6,890.52   | 54.36%  | 0.00 |

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|   | Budget              | Actual              | % of Budget    | Pd to Date      |
|---|---------------------|---------------------|----------------|-----------------|
| 255-5-55-30-567.000 Biosolids Land Applicatio | 190,000.00          | 0.00                | 0.00%          | 0.00            |
| 255-5-55-30-568.000 Biosolids Subcontractor   | 255,000.00          | 88,756.57           | 34.81%         | 0.00            |
| 255-5-55-30-570.000 Other Purchased Services  | 195,000.00          | 91,551.71           | 46.95%         | 0.00            |
| 255-5-55-30-609.000 Safety Supplies           | 3,000.00            | 447.51              | 14.92%         | 0.00            |
| 255-5-55-30-610.000 General Supplies          | 12,000.00           | 5,296.58            | 44.14%         | 0.00            |
| 255-5-55-30-612.000 Uniforms                  | 7,898.00            | 745.88              | 9.44%          | 0.00            |
| 255-5-55-30-618.000 Laboratory Supplies       | 22,000.00           | 9,535.52            | 43.34%         | 0.00            |
| 255-5-55-30-619.000 Chemicals                 | 500,000.00          | 206,393.12          | 41.28%         | 0.00            |
| 255-5-55-30-621.000 Natural Gas/Heating       | 25,650.00           | 3,361.20            | 13.10%         | 0.00            |
| 255-5-55-30-622.000 Electricity               | 170,000.00          | 63,353.42           | 37.27%         | 0.00            |
| 255-5-55-30-626.000 Gasoline                  | 4,500.00            | 1,165.18            | 25.89%         | 0.00            |
| 255-5-55-30-735.000 Tech Hardware, Software,  | 6,396.00            | 0.00                | 0.00%          | 0.00            |
| 255-5-55-30-910.000 Transfer btwn funds (non- | 0.00                | 750.00              | 100.00%        | 0.00            |
| 255-5-55-30-920.000 Transfer btwn funds (capi | 440,000.00          | 110,000.00          | 25.00%         | 0.00            |
| <b>Total Operating Expenses</b>               | <b>2,916,762.00</b> | <b>976,462.10</b>   | <b>33.48%</b>  | <b>0.00</b>     |
| <b>255-5-55-70 Nonoperating Expenses</b>      |                     |                     |                |                 |
| 255-5-55-70-722.008 Vt Phos Challenge PePhlo  | 50,000.00           | 0.00                | 0.00%          | 0.00            |
| 255-5-55-70-722.013 Cogen                     | 0.00                | 54,153.45           | 100.00%        | 0.00            |
| 255-5-55-70-722.014 Digester Maintenance      | 42,500.00           | 0.00                | 0.00%          | 0.00            |
| 255-5-55-70-722.015 Automatic Samplers        | 27,000.00           | 26,467.22           | 98.03%         | 0.00            |
| 255-5-55-70-722.016 Submersible Pumps         | 25,000.00           | 26,993.63           | 107.97%        | 0.00            |
| 255-5-55-70-722.017 O2 Reduction Controller R | 14,000.00           | 14,000.00           | 100.00%        | 0.00            |
| 255-5-55-70-730.001 Energy Conservation       | 0.00                | 435.00              | 100.00%        | 0.00            |
| 255-5-55-70-730.003 10 Year Engineer Evaluati | 50,000.00           | 3,824.00            | 7.65%          | 0.00            |
| 255-5-55-70-751.003 Service Truck w/Crane     | 60,000.00           | 0.00                | 0.00%          | 0.00            |
| 255-5-55-70-955.001 ARRA Loan-AR1-004 Admin   | 0.00                | 459.72              | 100.00%        | 0.00            |
| 255-5-55-70-955.002 RZEDB Interest            | 0.00                | 18,263.48           | 100.00%        | 0.00            |
| 255-5-55-70-955.003 CWSRF RF1-148 Admin Fee   | 0.00                | 179,406.57          | 100.00%        | 0.00            |
| <b>Total Nonoperating Expenses</b>            | <b>268,500.00</b>   | <b>324,003.07</b>   | <b>120.67%</b> | <b>0.00</b>     |
| <b>Total Expenditures</b>                     | <b>3,185,262.00</b> | <b>1,300,465.17</b> | <b>40.83%</b>  | <b>0.00</b>     |
| <b>Total WASTEWATER FUND</b>                  | <b>171,499.00</b>   | <b>741,203.38</b>   | <b>432.19%</b> | <b>1,851.87</b> |



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|   | Budget            | Actual            | % of Budget    | Pd to Date      |
|---|-------------------|-------------------|----------------|-----------------|
| <b>256-4-56-40 Operating Revenues</b>       |                   |                   |                |                 |
| 256-4-56-40-023.000 Sanitation User Fees    | 778,137.00        | 287,129.30        | 36.90%         | 0.00            |
| 256-4-56-40-023.001 Essex Pump Station Fees | 33,125.00         | 7,039.75          | 21.25%         | 0.00            |
| 256-4-56-40-023.002 Two party agreement     | 15,000.00         | 0.00              | 0.00%          | 0.00            |
| 256-4-56-40-024.000 Utility Connection Fees | 30,000.00         | 3,019.80          | 10.07%         | 0.00            |
| 256-4-56-40-026.000 Allocation Fees         | 0.00              | 7,168.00          | 100.00%        | 0.00            |
| 256-4-56-40-060.000 Interest Income         | 5,000.00          | 0.00              | 0.00%          | 0.00            |
| 256-4-56-40-085.000 Penalties               | 3,000.00          | 2,669.00          | 88.97%         | 1,510.36        |
| 256-4-56-40-098.000 Misc Revenue            | 500.00            | 312.00            | 62.40%         | 0.00            |
| <b>Total Operating Revenues</b>             | <b>864,762.00</b> | <b>307,337.85</b> | <b>35.54%</b>  | <b>1,510.36</b> |
| <b>256-4-56-70 Nonoperating Revenues</b>    |                   |                   |                |                 |
| 256-4-56-70-042.007 WWTF Capacity Sale      | 0.00              | 141,300.00        | 100.00%        | 0.00            |
| 256-4-56-70-092.000 Transfer to Capital     | 95,000.00         | 23,750.00         | 25.00%         | 0.00            |
| <b>Total Nonoperating Revenues</b>          | <b>95,000.00</b>  | <b>165,050.00</b> | <b>173.74%</b> | <b>0.00</b>     |
| <b>Total Revenues</b>                       | <b>959,762.00</b> | <b>472,387.85</b> | <b>49.22%</b>  | <b>1,510.36</b> |

**256-5-56-40 Operating Expenses**

|  |            |           |         |      |
|--|------------|-----------|---------|------|
| 256-5-56-40-110.000 Regular Salaries         | 126,885.00 | 57,867.52 | 45.61%  | 0.00 |
| 256-5-56-40-120.000 Part Time Salaries       | 0.00       | 1,327.25  | 100.00% | 0.00 |
| 256-5-56-40-130.000 Overtime                 | 19,369.00  | 2,658.31  | 13.72%  | 0.00 |
| 256-5-56-40-210.000 Group Insurance          | 40,894.00  | 25,418.77 | 62.16%  | 0.00 |
| 256-5-56-40-220.000 Social Security          | 11,792.00  | 4,726.38  | 40.08%  | 0.00 |
| 256-5-56-40-230.000 Retirement               | 13,798.00  | 2,984.45  | 21.63%  | 0.00 |
| 256-5-56-40-250.000 Unemployment Insurance   | 135.00     | 58.23     | 43.13%  | 0.00 |
| 256-5-56-40-260.000 Workers Comp Insurance   | 6,100.00   | 2,863.18  | 46.94%  | 0.00 |
| 256-5-56-40-330.000 Professional Services    | 4,000.00   | 0.00      | 0.00%   | 0.00 |
| 256-5-56-40-335.000 Audit                    | 2,529.00   | 2,353.95  | 93.08%  | 0.00 |
| 256-5-56-40-340.000 Technical Services       | 9,000.00   | 2,800.00  | 31.11%  | 0.00 |
| 256-5-56-40-410.000 Water and Sewer Charges  | 500.00     | 133.00    | 26.60%  | 0.00 |
| 256-5-56-40-430.000 R&M Vehicles & Equipment | 2,000.00   | 0.00      | 0.00%   | 0.00 |
| 256-5-56-40-431.000 R&M Buildings & Grounds  | 6,000.00   | 5,339.81  | 89.00%  | 0.00 |
| 256-5-56-40-433.000 R&M Infrastructure       | 16,000.00  | 0.00      | 0.00%   | 0.00 |
| 256-5-56-40-434.001 Susie Wilson PS Costs    | 14,000.00  | 5,806.02  | 41.47%  | 0.00 |
| 256-5-56-40-434.002 West Street PS Costs     | 15,000.00  | 3,522.81  | 23.49%  | 0.00 |
| 256-5-56-40-441.000 Rental Land/Buildings    | 1,800.00   | 1,832.65  | 101.81% | 0.00 |
| 256-5-56-40-491.000 Administrative Fees      | 220,005.00 | 55,001.25 | 25.00%  | 0.00 |
| 256-5-56-40-500.000 Training, Conf, Dues     | 4,500.00   | 0.00      | 0.00%   | 0.00 |
| 256-5-56-40-505.000 Tech. Subs, Licenses     | 750.00     | 1,041.82  | 138.91% | 0.00 |
| 256-5-56-40-520.000 Workers Comp Insurance   | 5,700.00   | 1,100.38  | 19.30%  | 0.00 |
| 256-5-56-40-521.000 Insurance Deductibles    | 1,000.00   | 0.00      | 0.00%   | 0.00 |
| 256-5-56-40-550.000 Printing and Binding     | 1,500.00   | 0.00      | 0.00%   | 0.00 |
| 256-5-56-40-560.000 Postage                  | 5,750.00   | 1,487.53  | 25.87%  | 0.00 |
| 256-5-56-40-609.000 Safety Supplies          | 3,000.00   | 0.00      | 0.00%   | 0.00 |
| 256-5-56-40-610.000 General Supplies         | 1,000.00   | 211.23    | 21.12%  | 0.00 |

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|   | Budget            | Actual            | % of Budget    | Pd to Date      |
|---|-------------------|-------------------|----------------|-----------------|
| 256-5-56-40-612.000 Uniforms                  | 1,755.00          | 375.00            | 21.37%         | 0.00            |
| 256-5-56-40-621.000 Natural Gas/Heating       | 2,000.00          | 208.53            | 10.43%         | 0.00            |
| 256-5-56-40-622.000 Electricity               | 13,000.00         | 2,979.79          | 22.92%         | 0.00            |
| 256-5-56-40-626.000 Gasoline                  | 4,500.00          | 2,127.65          | 47.28%         | 0.00            |
| 256-5-56-40-735.000 Tech: Equip/Hardware      | 3,000.00          | 0.00              | 0.00%          | 0.00            |
| 256-5-56-40-750.000 Machinery & Equipment     | 5,000.00          | 0.00              | 0.00%          | 0.00            |
| 256-5-56-40-920.000 Transfer btwn funds (capi | 95,000.00         | 23,750.00         | 25.00%         | 0.00            |
| <b>Total Operating Expenses</b>               | <b>657,262.00</b> | <b>207,975.51</b> | <b>31.64%</b>  | <b>0.00</b>     |
| <b>256-5-56-70 Nonoperating Expenses</b>      |                   |                   |                |                 |
| 256-5-56-70-722.001 Manhole Rehab             | 40,000.00         | 0.00              | 0.00%          | 0.00            |
| 256-5-56-70-722.006 Collection Sys Capacity S | 28,300.00         | 0.00              | 0.00%          | 0.00            |
| 256-5-56-70-722.007 HS PS Gas Detection Syste | 15,325.00         | 7,080.00          | 46.20%         | 0.00            |
| 256-5-56-70-750.001 Meter Replacement Program | 0.00              | 16,703.52         | 100.00%        | 0.00            |
| 256-5-56-70-955.001 ARRA Loan-AR1-004 Admin   | 0.00              | 2,080.18          | 100.00%        | 0.00            |
| <b>Total Nonoperating Expenses</b>            | <b>83,625.00</b>  | <b>25,863.70</b>  | <b>30.93%</b>  | <b>0.00</b>     |
| <b>Total Expenditures</b>                     | <b>740,887.00</b> | <b>233,839.21</b> | <b>31.56%</b>  | <b>0.00</b>     |
| <b>Total SANITATION FUND</b>                  | <b>218,875.00</b> | <b>238,548.64</b> | <b>108.99%</b> | <b>1,510.36</b> |

Account

|                              | Budget | Actual | % of Budget | Pd to Date |
|------------------------------|--------|--------|-------------|------------|
| -----                        |        |        |             |            |
| <b>Total Revenues</b>        | 0.00   | 0.00   | 0.00%       | 0.00       |
| -----                        |        |        |             |            |
| <b>Total STORMWATER FUND</b> | 0.00   | 0.00   | 0.00%       | 0.00       |
| =====                        |        |        |             |            |

| Account                                     | Budget          | Actual          | % of Budget     | Pd to Date  |
|---|-----------------|-----------------|-----------------|-------------|
| 258-4-33-13-020.310 Senior Center Payments  | 3,000.00        | 1,338.32        | 44.61%          | 0.00        |
| 258-4-33-13-050.000 Donation Revenue        | 2,000.00        | 235.00          | 11.75%          | 0.00        |
| 258-4-33-13-050.002 Fund Raising Revenue    | 300.00          | 0.00            | 0.00%           | 0.00        |
| <b>Total Revenues</b>                       | <b>5,300.00</b> | <b>1,573.32</b> | <b>29.69%</b>   | <b>0.00</b> |
| 258-5-33-13-330.000 Professional Services   | 1,500.00        | 1,034.22        | 68.95%          | 0.00        |
| 258-5-33-13-431.000 R&M Buildings & Grounds | 500.00          | 0.00            | 0.00%           | 0.00        |
| 258-5-33-13-442.000 Rental Vehicles/Equip   | 600.00          | 478.85          | 79.81%          | 0.00        |
| 258-5-33-13-610.000 General Supplies        | 500.00          | 447.70          | 89.54%          | 0.00        |
| 258-5-33-13-830.000 Regular Programs        | 2,000.00        | 441.46          | 22.07%          | 0.00        |
| <b>Total Expenditures</b>                   | <b>5,100.00</b> | <b>2,402.23</b> | <b>47.10%</b>   | <b>0.00</b> |
| <b>Total SENIOR CENTER FUND</b>             | <b>200.00</b>   | <b>-828.91</b>  | <b>-414.46%</b> | <b>0.00</b> |

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|   | Budget              | Actual              | % of Budget   | Pd to Date       |
|---|---------------------|---------------------|---------------|------------------|
| 259-4-30-10-040.000 Federal Grant Revenue     | 0.00                | 113,071.34          | 100.00%       | 0.00             |
| 259-4-30-10-041.000 State and Other Grant Rev | 0.00                | 142,207.00          | 100.00%       | 0.00             |
| 259-4-30-11-020.304 Pool Day Admissions       | 68,444.00           | 60,227.90           | 88.00%        | 0.00             |
| 259-4-30-11-020.305 Pool Memberships          | 40,843.00           | 13,421.50           | 32.86%        | 0.00             |
| 259-4-30-11-020.306 Swim Lessons              | 49,052.00           | 2,823.78            | 5.76%         | 0.00             |
| 259-4-30-12-020.308 Facility & Field Rental   | 18,379.00           | 9,852.50            | 53.61%        | 0.00             |
| 259-4-30-14-020.311 Youth Programs            | 250,040.00          | 72,703.41           | 29.08%        | 0.00             |
| 259-4-30-14-020.312 Adult Programs            | 146,320.00          | 54,397.50           | 37.18%        | 0.00             |
| 259-4-30-14-050.000 Donation Revenue          | 38,850.00           | 1,000.00            | 2.57%         | 0.00             |
| 259-4-30-15-020.313 Childcare - AS            | 1,369,027.00        | 469,790.20          | 34.32%        | 20,676.00        |
| 259-4-30-15-020.315 Shared Staffing Contract  | 141,707.00          | 0.00                | 0.00%         | 0.00             |
| 259-4-30-16-020.313 Childcare - PS            | 438,868.00          | 153,300.61          | 34.93%        | 678.24           |
| 259-4-30-17-020.313 Childcare - DC            | 618,635.00          | 183,083.60          | 29.59%        | 0.00             |
| <b>Total Revenues</b>                         | <b>3,180,165.00</b> | <b>1,275,879.34</b> | <b>40.12%</b> | <b>21,354.24</b> |

**259-5-30-10 Administration**

|  |                  |                  |               |             |
|--|------------------|------------------|---------------|-------------|
| 259-5-30-10-110.000 Regular Salaries       | 0.00             | 22,831.50        | 100.00%       | 0.00        |
| 259-5-30-10-210.000 Group Insurance        | 0.00             | 350.00           | 100.00%       | 0.00        |
| 259-5-30-10-220.000 Social Security        | 0.00             | 1,791.34         | 100.00%       | 0.00        |
| 259-5-30-10-230.000 Retirement             | 0.00             | 1,965.48         | 100.00%       | 0.00        |
| 259-5-30-10-250.000 Unemployment Insurance | 4,282.00         | 1,766.41         | 41.25%        | 0.00        |
| 259-5-30-10-260.000 Workers Comp Insurance | 50,000.00        | 17,226.96        | 34.45%        | 0.00        |
| 259-5-30-10-330.000 Professional Services  | 4,500.00         | 0.00             | 0.00%         | 0.00        |
| 259-5-30-10-442.000 Rental Vehicles/Equip  | 2,135.00         | 1,914.80         | 89.69%        | 0.00        |
| 259-5-30-10-500.000 Training, Conf, Dues   | 9,500.00         | 5,451.95         | 57.39%        | 0.00        |
| 259-5-30-10-550.000 Printing and Binding   | 10,500.00        | 0.00             | 0.00%         | 0.00        |
| 259-5-30-10-560.000 Postage                | 7,103.00         | 2,046.66         | 28.81%        | 0.00        |
| 259-5-30-10-561.000 CC Processing Fees     | 0.00             | 18,298.33        | 100.00%       | 0.00        |
| <b>Total Administration</b>                | <b>88,020.00</b> | <b>73,643.43</b> | <b>83.67%</b> | <b>0.00</b> |

**259-5-30-11 Pool**

|   |                   |                   |               |             |
|---|-------------------|-------------------|---------------|-------------|
| 259-5-30-11-120.000 Part Time Salaries      | 108,972.00        | 92,954.46         | 85.30%        | 0.00        |
| 259-5-30-11-130.000 Overtime                | 0.00              | 3,092.58          | 100.00%       | 0.00        |
| 259-5-30-11-220.000 Social Security         | 8,336.00          | 7,347.58          | 88.14%        | 0.00        |
| 259-5-30-11-330.000 Professional Services   | 5,080.00          | 0.00              | 0.00%         | 0.00        |
| 259-5-30-11-410.000 Water and Sewer Charges | 0.00              | 2,117.94          | 100.00%       | 0.00        |
| 259-5-30-11-431.000 R&M Buildings & Grounds | 29,189.00         | 7,355.54          | 25.20%        | 0.00        |
| 259-5-30-11-610.000 General Supplies        | 4,362.00          | 982.12            | 22.52%        | 0.00        |
| <b>Total Pool</b>                           | <b>155,939.00</b> | <b>113,850.22</b> | <b>73.01%</b> | <b>0.00</b> |

**259-5-30-12 Parks and Facilities**

|   |           |          |         |      |
|---|-----------|----------|---------|------|
| 259-5-30-12-120.000 Part Time Salaries    | 7,922.00  | 2,187.98 | 27.62%  | 0.00 |
| 259-5-30-12-220.000 Social Security       | 606.00    | 167.40   | 27.62%  | 0.00 |
| 259-5-30-12-330.000 Professional Services | 9,000.00  | 7,725.06 | 85.83%  | 0.00 |
| 259-5-30-12-442.000 Rental Vehicles/Equip | 13,800.00 | 8,003.00 | 57.99%  | 0.00 |
| 259-5-30-12-500.000 Training, Conf, Dues  | 4,000.00  | 5,709.20 | 142.73% | 0.00 |

Account

|   | Budget              | Actual            | % of Budget   | Pd to Date  |
|---|---------------------|-------------------|---------------|-------------|
| 259-5-30-12-530.000 Communications          | 1,320.00            | 550.00            | 41.67%        | 0.00        |
| <b>Total Parks and Facilities</b>           | <b>36,648.00</b>    | <b>24,342.64</b>  | <b>66.42%</b> | <b>0.00</b> |
| <b>259-5-30-14 Recreation Programs</b>      |                     |                   |               |             |
| 259-5-30-14-110.000 Regular Salaries        | 53,745.00           | 0.00              | 0.00%         | 0.00        |
| 259-5-30-14-120.000 Part Time Salaries      | 30,968.00           | 12,464.56         | 40.25%        | 0.00        |
| 259-5-30-14-210.000 Group Insurance         | 25,158.00           | 0.00              | 0.00%         | 0.00        |
| 259-5-30-14-220.000 Social Security         | 6,507.00            | 953.58            | 14.65%        | 0.00        |
| 259-5-30-14-230.000 Retirement              | 4,434.00            | 0.00              | 0.00%         | 0.00        |
| 259-5-30-14-290.000 Other Employee Benefits | 350.00              | 0.00              | 0.00%         | 0.00        |
| 259-5-30-14-330.000 Professional Services   | 329,262.00          | 170,421.36        | 51.76%        | 0.00        |
| 259-5-30-14-410.000 Water and Sewer Charges | 800.00              | 654.67            | 81.83%        | 0.00        |
| 259-5-30-14-431.000 R&M Buildings & Grounds | 1,300.00            | 0.00              | 0.00%         | 0.00        |
| 259-5-30-14-442.000 Rental Vehicles/Equip   | 2,000.00            | -2,365.32         | -118.27%      | 0.00        |
| 259-5-30-14-500.000 Training, Conf, Dues    | 6,784.00            | 4,024.49          | 59.32%        | 0.00        |
| 259-5-30-14-540.000 Advertising             | 0.00                | 3,585.00          | 100.00%       | 0.00        |
| 259-5-30-14-610.000 General Supplies        | 34,761.00           | 21,720.30         | 62.48%        | 0.00        |
| 259-5-30-14-850.150 Memorial Day Parade     | 0.00                | 450.00            | 100.00%       | 0.00        |
| <b>Total Recreation Programs</b>            | <b>496,069.00</b>   | <b>211,908.64</b> | <b>42.72%</b> | <b>0.00</b> |
| <b>259-5-30-15 After School Care</b>        |                     |                   |               |             |
| 259-5-30-15-110.000 Regular Salaries        | 561,969.00          | 160,012.03        | 28.47%        | 0.00        |
| 259-5-30-15-120.000 Part Time Salaries      | 379,133.00          | 152,101.98        | 40.12%        | 0.00        |
| 259-5-30-15-130.000 Overtime                | 0.00                | 1,545.05          | 100.00%       | 0.00        |
| 259-5-30-15-210.000 Group Insurance         | 135,435.00          | 43,228.01         | 31.92%        | 0.00        |
| 259-5-30-15-220.000 Social Security         | 72,289.00           | 24,299.09         | 33.61%        | 0.00        |
| 259-5-30-15-230.000 Retirement              | 43,846.00           | 21,111.36         | 48.15%        | 0.00        |
| 259-5-30-15-290.000 Other Employee Benefits | 3,850.00            | 0.00              | 0.00%         | 0.00        |
| 259-5-30-15-330.000 Professional Services   | 51,917.00           | 17,833.90         | 34.35%        | 0.00        |
| 259-5-30-15-500.000 Training, Conf, Dues    | 25,045.00           | 3,851.64          | 15.38%        | 0.00        |
| 259-5-30-15-530.000 Communications          | 7,920.00            | 4,338.60          | 54.78%        | 0.00        |
| 259-5-30-15-580.000 Travel                  | 20,100.00           | 1,055.88          | 5.25%         | 0.00        |
| 259-5-30-15-610.000 General Supplies        | 57,792.00           | 25,184.31         | 43.58%        | 0.00        |
| 259-5-30-15-626.000 Gasoline                | 5,500.00            | 392.49            | 7.14%         | 0.00        |
| 259-5-30-15-751.000 Vehicle Purchases       | 17,506.00           | 0.00              | 0.00%         | 0.00        |
| <b>Total After School Care</b>              | <b>1,382,302.00</b> | <b>454,954.34</b> | <b>32.91%</b> | <b>0.00</b> |
| <b>259-5-30-16 Preschool</b>                |                     |                   |               |             |
| 259-5-30-16-110.000 Regular Salaries        | 249,948.00          | 109,466.95        | 43.80%        | 0.00        |
| 259-5-30-16-120.000 Part Time Salaries      | 12,186.00           | 7,740.04          | 63.52%        | 0.00        |
| 259-5-30-16-130.000 Overtime                | 0.00                | 368.58            | 100.00%       | 0.00        |
| 259-5-30-16-210.000 Group Insurance         | 126,922.00          | 28,277.61         | 22.28%        | 0.00        |
| 259-5-30-16-220.000 Social Security         | 20,187.00           | 8,934.52          | 44.26%        | 0.00        |
| 259-5-30-16-230.000 Retirement              | 23,098.00           | 4,148.56          | 17.96%        | 0.00        |
| 259-5-30-16-290.000 Other Employee Benefits | 1,750.00            | 0.00              | 0.00%         | 0.00        |
| 259-5-30-16-330.000 Professional Services   | 3,114.00            | 83,571.11         | 2,683.72%     | 0.00        |
| 259-5-30-16-500.000 Training, Conf, Dues    | 7,500.00            | 3,164.88          | 42.20%        | 0.00        |

Account

|   | Budget              | Actual              | % of Budget      | Pd to Date       |
|---|---------------------|---------------------|------------------|------------------|
| 259-5-30-16-580.000 Travel                | 1,728.00            | 0.00                | 0.00%            | 0.00             |
| 259-5-30-16-610.000 General Supplies      | 4,500.00            | 19,847.91           | 441.06%          | 0.00             |
| <b>Total Preschool</b>                    | <b>450,933.00</b>   | <b>265,520.16</b>   | <b>58.88%</b>    | <b>0.00</b>      |
| <b>259-5-30-17 Summer Day Camps</b>       |                     |                     |                  |                  |
| 259-5-30-17-110.000 Regular Salaries      | 73,501.00           | 48,351.63           | 65.78%           | 0.00             |
| 259-5-30-17-120.000 Part Time Salaries    | 355,071.00          | 343,407.26          | 96.72%           | 0.00             |
| 259-5-30-17-130.000 Overtime              | 0.00                | 17,926.72           | 100.00%          | 0.00             |
| 259-5-30-17-220.000 Social Security       | 32,786.00           | 31,187.55           | 95.12%           | 0.00             |
| 259-5-30-17-330.000 Professional Services | 64,585.00           | 44,320.63           | 68.62%           | 0.00             |
| 259-5-30-17-580.000 Travel                | 34,300.00           | 30,648.79           | 89.36%           | 0.00             |
| 259-5-30-17-610.000 General Supplies      | 26,692.00           | 37,824.50           | 141.71%          | 0.00             |
| <b>Total Summer Day Camps</b>             | <b>586,935.00</b>   | <b>553,667.08</b>   | <b>94.33%</b>    | <b>0.00</b>      |
| <b>259-5-30-19 Rec Kids</b>               |                     |                     |                  |                  |
| <b>Total Rec Kids</b>                     | <b>0.00</b>         | <b>0.00</b>         | <b>0.00%</b>     | <b>0.00</b>      |
| <b>Total Expenditures</b>                 | <b>3,196,846.00</b> | <b>1,697,886.51</b> | <b>53.11%</b>    | <b>0.00</b>      |
| <b>Total EJRP PPROGRAMS FUND</b>          | <b>-16,681.00</b>   | <b>-422,007.17</b>  | <b>2,529.87%</b> | <b>21,354.24</b> |
| <b>Total All Funds</b>                    | <b>1,155,456.00</b> | <b>6,320,346.54</b> | <b>547.00%</b>   | <b>29,514.38</b> |

### ARPA Funds Balance Detail

|   |                     |   |
|---|---------------------|---|
| ARPA Funds Received 2021  | 1,622,172.19        |   |
| ARPA Funds Received 2022  | 1,622,936.98        | \$764.81 additional funds received December 2022  |
| Interest Accrued  | 39,957.50           |   |
| <i>Less:</i>  |                     |   |
| Balance of assigned amount by Council for architect/engineering services contract | (181,974.57)        | \$231,419 assigned 4/26/23 for Scott & Partners architect and engineering services contract |
| Balance of assigned amount by Council for construction manager services           | (43,729.00)         | \$43,729 assigned 9/13/23 for Bread Loaf Corp construction manager services                 |
| FY24 Budget Transfer Remaining  | -                   |   |
| ARPA Funds Spent to Date  | <u>(459,581.59)</u> | see Spending Detail worksheet   |
| <b>Balance of ARPA Funds Available</b>  | <b>2,599,781.51</b> |   |

*updated 12/7/23*



**LOT Fund Balance Detail**

|  |                     |   |
|--|---------------------|---|
| LOT Funds Received FY23                    | 659,341.99          |   |
| 11/21/22 Disbursement - Q1                 | 1,178.64            |   |
| 2/9/23 Disbursement - Q2                   | 239,621.26          |   |
| 5/12/23 Disbursement - Q3                  | 195,435.64          |   |
|  |                     | funds received in August, but recorded back to June to properly |
| 6/30/23 Disbursement - Q4                  | 219,588.49          | recognize revenue   |
| Interest Accrued                           | 3,517.96            |   |
| LOT Funds Received FY24                    | 284,780.40          |   |
| 11/21/23 Disbursement - Q1                 | 284,780.40          |   |
| Q2   |                     | will be received in February 2024                               |
| Q3   |                     | will be received in May 2024                                    |
| Q4   |                     | will be received in August 2024                                 |
| Interest Accrued                           |                     | allocated quarterly   |
| Less:                                      |                     |   |
| FY23 IT Migration                          | (100,000.00)        |   |
| FY24 Expenses                              | (30,559.75)         |   |
|  |                     | \$40,000 assigned during budget, \$12,500 reassigned to         |
| Rebranding                                 | (27,500.00)         | Strategic Planning by Council                                   |
|  |                     | \$30,000 assigned during budget, \$12,500 added from            |
| Strategic Planning Balance of Funds Avail. | (31,875.00)         | Rebranding by Council   |
| Banners/Signs                              | (14,375.00)         |   |
| Capital Transfer Balance of Funds Avail.   | (59,804.25)         |   |
|  |                     | \$20,000 assigned during budget, additonal \$20,000 assigned by |
| Paving                                     | (40,000.00)         | Council   |
| Stormwater Grant Match                     | (28,000.00)         |   |
| Code Enforcement Salary/Benefits           | (40,158.00)         |   |
| <b>Balance of LOT Funds Available</b>      | <b>571,850.39</b>   |   |
|  |                     |   |
| Projected FY24 LOT Revenue                 | 460,219.60          | \$745,000 projected, less actual funds received to date         |
| <b>Projected FY24 LOT Fund Balance</b>     | <b>1,032,069.99</b> |   |

updated 12/7/23

**Economic Development Fund Balance Detail**

|   |                          |   |
|---|--------------------------|---|
| FY23 Economic Development Fund Balance                  | 737,083.46               | unaudited balance   |
| Economic Development Funds Received FY24                | 56,671.43                |   |
|   | <i>Property Taxes</i>    | 56,671.43 will be allocated after 9/15 and 3/15 tax payment due dates   |
|   | <i>Interest Accrued</i>  | allocated quarterly   |
| Less:   |                          |   |
| Main St Park  | <u>(175,066.40)</u>      | \$200,000 estimated, less \$24,933.60 actual spend in FY23  |
| <b>Balance of Economic Development Funds Available</b>  | <b><u>618,688.49</u></b> |   |
| Projected FY24 Economic Development Fund Revenue        | <u>55,328.57</u>         |   |
| <b>Projected FY24 Economic Development Fund Balance</b> | <b><u>674,017.06</u></b> | Crescent Connector project may require and additional \$255,780, remaining balance after Crescent Connector expense should cover Amtrak match |

*updated 12/7/23*

# Budget Engagement Schedule

|  |  |
|--|--|
| December 13  | Budget Day Work Session                              |
| January 10   | CC Meeting/Work Session                              |
| January 17   | Coffee Chat with Councilors and Manager 9 AM         |
| January 24   | CC Meeting/Work Session                              |
| January 27 or 31   | Community Dinner                                     |
| February 6   | Coffee Chat with Councilors and Manager 6 PM Virtual |
| February 14  | CC Meeting/Work Session                              |
| February 28  | CC Meeting/Work Session                              |
| March 13   | CC Meeting   |
| March 19   | Coffee Chat with Councilors and Manager 9 AM         |
| March 27   | CC Meeting   |
| March 28   | Coffee Chat with Councilors and Manager 6 PM Virtual |
| TBD  | Informational Meeting on Ballot Items                |
| April 9  | Australian Ballot Voting                             |
| The Council also plans to set up meetings to meet with groups such as seniors, apartment complexes, the Rotary Club, the Lion’s Club, etc. |  |

