

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

Online & 2 Lincoln St.  
Essex Junction, VT 05452  
**Wednesday, December 13, 2023**  
**8:00 AM – 4:30 PM**

E-mail: [admin@essexjunction.org](mailto:admin@essexjunction.org)

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Phone: (802) 878-6944

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** [8:00 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.
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**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
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**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
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**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, EJP	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. Revenue: Cost ratio for Rental Registry and Inspection program. Months between grant receipt and bringing project to bid % 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?**

- |   |
|---|
| <p>1. New hires (full time) stay with The City for at least 3 years through good recruitment practices.</p> <p>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.</p> <p>3. Ensure worker safety and maintain a low workers' compensation rate.</p> <p>4. The process of negotiations was done through civil discussions in which both parties believed it was an agreeable contract.</p> <p>5. 80% of people recommend the City to a prospective employee/friend.</p> |
|---|

**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>	<i>WC (0.50% * 16,100</i> <u>* # FTE)</u>	<u>Total</u>	<i>Assume 25%</i> <i>for Admin,</i> <i>Clerk and IT;</i> <i>50% for</i> <i>Finance and</i> <i>Legislative</i>
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>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>Budget</b>	<b>Actual</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
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
086.000-Interest	-	-	-	-	13,426	8,000	(5,426)	-40.4%	FY24 actual is \$3,719-this will continue to accrue but at a much lower rate as 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%	
431.000-R&M Buildings and Grounds	15,000	13,241	-	785	-	-	-	n/a	no longer used as this would be expended 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**

	<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>									
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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**2022 Budget 2022 Actual 2023 Budget 2023 Actual 2024 Budget 2025 Budget \$ Change % Change Notes**

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

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 (\$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 with holidays and closings. An increase is expected and budget is for \$2,300 per month for yr25; window cleaning and 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 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 add for cleaning supplies (hand soap, paper towels, toilet paper, cleaning supplies), this is currently under R&M buildings and 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	95,969	
120.000-Part Time Salaries	-	-	-	-	17,760	17,760	-	0.0% 2 summer interns	8,880	
210.000-Group Insurance	15,144	8,948	15,319	4,129	8,302	9,261	958	11.5%	18,690	
220.000-Social Security	3,761	2,594	3,929	1,339	3,679	3,851	172	4.7%	8,125	
NEW-Act 76 Childcare	-	-	-	-	-	55	55	n/a	117	
230.000-Retirement	4,898	4,848	5,116	1,484	2,571	2,844	273	10.6%	8,428	
250.000-Unemployment Insurance	35	61	35	88	25	7	(18)	-73.7% based on actual CY2024	7	
260.000-Workers Comp insurance	3,250	2,015	2,274	2,040	2,200	2,200	-	0.0% estimate	2,200	
290.000-Other Employee Benefits	186	-	186	-	-	-	-	n/a	350	
								\$5,000 unplanned engineering needs; \$37,000 Raftelis contract enhancements for setting up and implementing billing process and rates	\$25,000 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	62,000
451.000-Summer Construction Services	-	-	-	-	16,000	25,000	9,000	56.3%	Stormwater training opportunities	35,000
500.000-Training, Conferences, Dues	-	-	-	-	2,000	2,000	-	0.0%	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	5,000
510.000-Permit/License/Registration	-	-	-	-	19,000	18,166	(834)	-4.4%	State fee	19,000
540.000-Advertising	-	-	-	-	-	2,000	2,000		utility outreach? dog waste bags \$3,000, inspection materials/equipment, water quality monitoring supplies	5,000
570.000-Other Purchased Services	-	-	-	-	5,000	5,000	-	0.0%	monitoring supplies	5,000
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	45,000
580.000-Travel	-	-	-	-	2,500	1,500	(1,000)	-40.0%	Summer interns vehicle costs for inspections \$1,000; storm water conferences and training events for staff	3,000
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	1,200
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)	35,250
<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>		<b>353,216</b>
Net General Fund	-	3,705	(12,000)	51,327	(167,484)	(230,592)	-	0.0%		122,624

**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

1 summer intern

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

add ArcGIS/CCRPC costs here when we have better estimates

due to added person

could allow slip lining of more pipes based on UPWP TV prioritization replacement matrix

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)

\*tablet for SW Coordinator w/full setup

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 current termination reserve balance is
922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%	\$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 \$180 x3 for Professional org exams \$450 x 4 for national and regional conference fees \$300 x 3 for local conferences and training \$500 for VLCT in person committee training \$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 adobe creative suite \$600- assuming following: 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 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 2000 for general public engagement supplies 1000 for supplies for Rental Registry 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
320.000-Legal Services	22,000	44,866	40,000	25,002	40,000	45,000	5,000	12.5%	CATMA membership \$2500, plus \$350 for bike/ped rewards and \$1,728 for bus passes
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
340.000-Technical Services	-	8,411	4,100	7,696	9,552	-	(9,552)	-100.0%	moved GoCo to tech subscription as it is not a service rather a software
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 (instruct) 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**

	<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>
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 Projection</b>	<b>FY25 Projection</b>	<b>FY26 Projection</b>	<b>FY27 Projection</b>	<b>FY28 Projection</b>	<b>FY29 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%

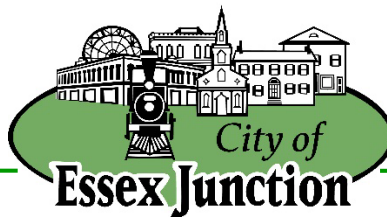
**Rolling Stock Fund Balance**

	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





## 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:

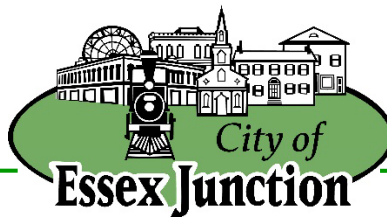
#### Motion #1

"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>

**210-5-30-10 EJP Administration**

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>

**210-5-30-12 EJP Parks and Facilities**

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>

**210-5-30-13 Adult Programs**

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
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
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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>
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<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
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<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>
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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
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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>
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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>
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<b>Total ARPA Funds</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
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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WATER FUND

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>



Account

	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

Account

	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
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<b>Total Revenues</b>	0.00	0.00	0.00%	0.00
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<b>Total STORMWATER FUND</b>	0.00	0.00	0.00%	0.00
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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><u>571,850.39</u></b>	
Projected FY24 LOT Revenue	<u>460,219.60</u>	\$745,000 projected, less actual funds received to date
<b>Projected FY24 LOT Fund Balance</b>	<b><u>1,032,069.99</u></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>	
		Crescent Connector project may require and additional \$255,780, remaining balance after Crescent Connector
<b>Projected FY24 Economic Development Fund Balance</b>	<b><u>674,017.06</u></b>	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.	

