

Costing Center		254-54-20 - Water Fund								
		2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
	021.000-Water User Fees	1,171,588	1,167,703	1,237,418	1,215,978	1,320,757	1,550,730	229,973	17.4%	
	021.001-Water Large User Fees	95,000	104,481	114,093	111,276	110,000	139,263	29,263	26.6%	
	024.000-Utility Connection Fee	7,000	8,300	7,000	9,450	7,000	7,000	-	0.0%	
	060.000-Interest Income	-	871	1,000	1,190	800	800	-	0.0%	
	085.000-Penalties	4,500	5,232	5,000	6,308	5,000	5,000	-	0.0%	
	098.000-Miscellaneous Revenue	-	5,980	150	6,523	150	150	-	0.0%	
Total Revenues		1,278,088	1,292,567	1,364,661	1,350,725	1,443,707	1,702,943	259,236	18.0%	
Expenditure										
	110.000-Regular Salaries	123,321	149,853	127,344	130,113	140,268	143,158	2,890	2.1%	
	120.000-Part Time Salaries	9,507	3,340	9,906	3,342	1,382	-	(1,382)	-100.0%	
	130.000-Overtime	15,000	9,245	14,408	9,409	15,082	19,970	4,888	32.4%	
	210.000-Group Insurance	68,513	69,942	77,998	77,286	82,964	84,631	1,667	2.0%	
	220.000-Social Security	11,309	10,618	11,672	10,823	12,056	12,717	661	5.5%	
	230.000-Retirement	12,332	12,294	12,734	12,377	13,902	14,778	876	6.3%	
	250.000-Unemployment Insurance	75	197	175	239	190	135	(55)	-28.9%	VLCT bill for CY23
	260.000-Workers Comp insurance	10,500	5,754	10,300	6,126	7,101	7,200	99	1.4%	estimate 3% increase over 2022 actual
	290.000-Other Employee Benefits	-	-	875	-	875	-	(875)	-100.0%	
	330.000-Professional Services	1,000	387	1,000	621	1,000	1,000	-	0.0%	
	335.000-Audit	4,200	4,635	4,500	5,581	4,750	4,806	56	1.2%	
	410.000-Water and Sewer Charges	200	94	200	160	200	200	-	0.0%	
	411.000-Water Purchase - CWD	522,331	589,597	540,613	582,557	559,534	631,689	72,155	12.9%	
	430.000-R&M Vehicles and Equipment	2,500	4,999	2,500	27,901	4,000	4,000	-	0.0%	no need to increase as new equipment will be in service (truck and backhoe)
	433.000-R&M Infrastructure	16,000	14,109	16,000	25,103	16,000	20,000	4,000	25.0%	
	441.000-Rental of Land or Buildings	150	192	150	100	150	150	-	0.0%	
	491.000-Administrative Fees	122,860	125,532	123,556	120,808	125,960	184,005	58,045	46.1%	
	500.000-Training, Conferences, Dues	2,000	525	3,000	693	3,000	3,000	-	0.0%	
	505.000-Technology Subscription, Licenses	-	-	955	955	1,000	1,000	-	0.0%	
	520.000-Insurance	6,540	2,019	6,225	2,212	5,765	6,300	535	9.3%	estimate 3% increase over 2022 actual
	521.000-Insurance Deductibles	-	-	-	-	-	1,000	1,000	n/a	
	530.000-Communications	2,500	2,010	2,500	2,422	2,500	2,500	-	0.0%	
	550.000-Printing and Binding	2,000	1,293	2,000	1,456	2,000	2,500	500	25.0%	
	560.000-Postage	3,100	2,838	3,500	2,659	3,500	3,500	-	0.0%	\$200 tri annually for delinquent notices, need to allocate between W/WW
	610.000-General Supplies	7,000	4,552	7,500	3,652	7,000	7,000	-	0.0%	add safety supplies line
	NEW-Safety Supplies	-	-	-	-	-	3,000	3,000	n/a	reflective vests, hard hats, safety glasses, gloves
	612.000-Uniforms	1,500	321	1,350	1,370	1,350	1,755	405	30.0%	
	614.000-Meters and Parts	8,000	4,593	8,000	-	6,000	6,000	-	0.0%	
	621.000-Natural Gas/Heating	3,000	2,417	3,000	2,830	3,078	3,000	(78)	-2.5%	
	622.000-Electricity	1,000	1,429	1,000	1,053	1,400	1,400	-	0.0%	
	626.000-Gasoline	3,000	1,523	3,000	1,908	3,000	3,000	-	0.0%	
	735.000-Technology: Hardware, Software, Equipm	2,650	1,083	2,700	1,416	2,700	2,700	-	0.0%	
	750.000-Machinery and Equipment	6,000	-	6,000	-	6,000	7,000	1,000	16.7%	
	920.000-Transfer between funds (capital)	310,000	310,000	360,000	360,000	410,000	460,000	50,000	12.2%	

Costing Center	254-54-20 - Water Fund									
		2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
	955.000-Interest on Long Term Debt	-	-	-	-	-	59,850	59,850	n/a	add for Main St water line
	Total Expenditure	1,278,088	1,335,391	1,364,661	1,395,172	1,443,707	1,702,943	259,236	18.0%	
	Net Water Fund	-	42,824	-	44,447	-	-	-	n/a	

Costing Center		255-55-30 - WWTF								
		2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
	022.000-Tri-Town: WWTF Charge - Village Users	860,898	856,932	775,461	852,940	921,161	964,646	43,485	4.7%	
	022.001-Village: Septage Discharge	16,000	73,017	20,000	64,790	20,000	50,000	30,000	150.0%	
	022.002-Village: Leachate Revenues	-	5,581	500	1,031	500	500	-	0.0%	
	025.001-Tri-Town: WWTF Charge - Essex	536,828	536,828	560,055	560,055	649,661	746,504	96,843	14.9%	
	025.002-Tri-Town: WWTF Charge - Williston	730,086	730,086	818,542	818,542	853,286	1,095,511	242,225	28.4%	
	025.003-Tri-Town: Shared Septage	8,000	36,509	20,000	32,395	10,000	20,000	10,000	100.0%	
	025.004-Tri-Town: Shared Leachate	-	2,791	100	516	100	100	-	0.0%	
	025.005-Tri-Town: Village Pump Station Inspection Fees	32,000	32,000	34,300	34,300	36,000	36,000	-	0.0%	
	060.000-Interest Income	-	7,398	-	5,320	-	-	-	n/a	
	085.000-Penalties	3,500	3,627	3,500	4,537	3,500	3,500	-	0.0%	
	098.000-Miscellaneous Revenue	-	556	-	4,338	-	-	-	n/a	
Total Revenues		2,187,312	2,285,325	2,232,458	2,378,764	2,494,208	2,916,761	422,553	16.9%	
Expenditure										
	110.000-Regular Salaries	338,203	369,257	355,183	375,309	445,885	493,131	47,246	10.6%	
	120.000-Part Time Salaries	33,158	6,455	34,193	9,586	-	-	-	n/a	
	130.000-Overtime	48,000	43,450	50,000	39,797	50,000	44,955	(5,045)	-10.1%	reduce as a result of cell phone stipends allowing remote accessibility for staff
	210.000-Group Insurance	128,644	130,912	135,055	120,011	178,057	162,045	(16,012)	-9.0%	
	220.000-Social Security	32,081	31,026	29,924	37,113	38,102	42,912	4,810	12.6%	
	230.000-Retirement	33,620	34,088	35,519	39,951	44,364	46,817	2,453	5.5%	
	250.000-Unemployment Insurance	175	455	450	626	720	527	(193)	-26.8%	VLCT bill for CY23
	260.000-Workers Comp insurance	30,000	16,257	27,800	17,449	22,462	25,400	2,938	13.1%	estimate 3% increase over 2022 actual
	290.000-Other Employee Benefits	-	-	1,809	-	2,159	-	(2,159)	-100.0%	
	320.000-Legal Services	4,000	2,139	4,000	14,649	3,000	3,000	-	0.0%	return to prior years budgets
	330.000-Professional Services	4,000	10,108	4,000	5,164	5,500	12,000	6,500	118.2%	rodent control/glass/door repair/alliance mechanical, add \$5,000 for cleaning/floor waxing
	335.000-Audit	4,400	5,441	4,500	5,556	4,500	4,553	53	1.2%	
	340.000-Technical Services	22,000	12,875	36,000	29,722	40,000	40,000	-	0.0%	lab testing, open approach, engineering support, electrician
	340.001-Lab Testing	-	-	-	-	-	-	-	n/a	add subaccount for lab testing
	410.000-Water and Sewer Charges	3,500	6,689	4,000	3,926	4,000	4,000	-	0.0%	
	421.000-Grit Disposal	14,980	12,047	16,000	15,970	16,000	16,500	500	3.1%	
	430.000-R&M Vehicles and Equipment	4,000	2,026	4,000	1,121	4,000	4,000	-	0.0%	
	431.00-R&M Buildings	-	-	-	-	-	3,000	3,000	n/a	Mowing by Parks & Rec (\$1500)/miscellaneous building maintenance
	442.000-Rental of Vehicles or Equipment	-	1,445	-	1,301	-	1,500	1,500	n/a	
	491.000-Administrative Fees	61,430	62,390	61,778	60,404	62,980	106,003	43,023	68.3%	admin allocation and IT support
	500.000-Training, Conferences, Dues	7,500	4,533	7,500	4,793	7,500	8,500	1,000	13.3%	In person training starting causing training costs to go up, also more people on staff now, maintain licenses
	505.000-Technology Subscription, Licenses	-	-	1,737	1,837	1,925	3,000	1,075	55.8%	Hippo Maintenance program (online)
	510.000-Permits, Licenses, Registrations	9,900	11,340	9,900	10,425	9,900	11,000	1,100	11.1%	NPDES permit fee ANR \$9,900, all operators up for license renewal July 2023 (\$150*5)
	520.000-Insurance	30,221	37,479	36,610	41,765	38,605	39,800	1,195	3.1%	estimate 3% increase over 2022 actual

Costing Center	255-55-30 - WWTF									
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
530.000-Communications	6,000	7,508	6,000	11,225	6,400	12,675	6,275	98.0%	add cell phone stipends for 7 staff	
540.000-Advertising	-	44	-	-	-	-	-	n/a		
567.000-Biosolids Land Application	150,000	166,078	165,000	187,759	190,000	190,000	-	0.0%	What we pay Whitcomb to take material	
568.000-Biosolids Subcontractor	170,000	81,403	160,000	117,921	150,000	255,000	105,000	70.0%	Sampling for PFAS, consultant hiring, polymer for dewater, disposal costs of sludge to grasslands increased significantly	
570.000-Other Purchased Services	130,000	199,491	130,000	173,405	130,000	195,000	65,000	50.0%	Based off of FY22 overage-This is our equipment maintenance fund for the facility	
610.000-General Supplies	8,500	11,921	9,000	20,204	10,000	12,000	2,000	20.0%	Based off of FY22 overage and need to purchase AED (\$2,500)	
NEW-Safety Supplies	-	-	-	-	-	3,000	3,000	n/a	reflective vests, hard hats, safety glasses, gloves	
612.000-Uniforms	5,500	5,323	5,000	4,462	5,000	7,898	2,898	58.0%		
618.000-Laboratory Supplies	18,000	20,036	18,000	20,373	20,000	22,000	2,000	10.0%	Based off of FY22 overage, new tabletop centrifuge, fridge for samples	
619.000-Chemicals	330,000	330,436	300,000	332,648	355,000	500,000	145,000	40.8%	Chemical costs are skyrocketing, Moved dewater polymer cost(60K to Acct 568)	
621.000-Natural Gas/Heating	25,000	17,176	25,000	21,395	25,650	25,650	-	0.0%		
622.000-Electricity	150,000	163,650	150,000	149,299	175,000	170,000	(5,000)	-2.9%		
626.000-Gasoline	4,500	2,176	4,500	4,386	3,500	4,500	1,000	28.6%		
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	-	6,396	6,396	n/a	see detail from Rob	
910.000-Transfer between funds (non-capital)	-	-	-	1,500	-	-	-	n/a		
920.000-Transfer between funds (capital)	380,000	380,000	400,000	400,000	420,000	440,000	20,000	4.8%		
Total Expenditure	2,187,312	2,185,654	2,232,458	2,281,051	2,470,209	2,916,761	446,552	18.1%		
<i>Net Wastewater Fund</i>	-	99,671	-	97,712	23,999	(0)	(23,999)	-100.0%		

Costing Center		256-56-40 - Sanitation								
		2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
023.000-Sanitation User Fees		672,048	670,215	685,061	680,777	700,325	778,137	77,812	11.1%	
023.001-Essex Pump Station Fees		28,750	95,268	30,123	27,591	35,625	33,125	(2,500)	-7.0%	
023.002-Two Party Agreement Revenue		15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%	
024.000-Utility Connection Fee		30,000	108,100	30,000	121,000	30,000	30,000	-	0.0%	
060.000-Interest Income		1,000	6,736	8,000	4,275	5,000	5,000	-	0.0%	
085.000-Penalties		2,500	2,805	2,500	3,597	2,500	3,000	500	20.0%	
098.000-Miscellaneous Revenue		3,000	-	3,000	393	3,000	500	(2,500)	-83.3%	
Total Revenues		752,298	898,124	773,684	852,633	791,450	864,762	73,312	9.3%	
Expenditure										
110.000-Regular Salaries		108,563	122,072	113,186	102,089	124,788	126,885	2,097	1.7%	
120.000-Part Time Salaries		9,564	3,340	9,906	3,342	1,382	-	(1,382)	-100.0%	
130.000-Overtime		15,000	9,305	16,977	11,362	13,574	19,369	5,795	42.7%	
210.000-Group Insurance		55,470	58,241	58,478	58,416	63,266	40,894	(22,372)	-35.4%	
220.000-Social Security		10,184	9,537	10,482	9,667	10,755	11,792	1,037	9.6%	
230.000-Retirement		10,858	10,454	11,318	9,928	12,356	13,798	1,442	11.7%	
250.000-Unemployment Insurance		85	197	175	247	190	135	(55)	-28.9%	VLCT bill for CY23
260.000-Workers Comp Insurance		9,400	4,955	8,850	5,545	6,330	6,100	(230)	-3.6%	estimate 3% increase over 2022 actual
290.000-Other Employee Benefits		-	-	840	-	840	-	(840)	-100.0%	
330.000-Professional Services		1,000	130	1,000	3,030	1,000	4,000	3,000	300.0%	add Hamlin Engineering support collection system questions \$2,000, general engineering support \$2,500
335.000-Audit		2,000	2,394	2,500	2,852	2,500	2,529	29	1.2%	
340.000-Technical Services		-	-	-	-	-	9,000	9,000	n/a	Open Approach monthly fee for PS COMM IT support (\$560/month; 6720 yr), Hamlin Engineering support collection system questions (2,000)
410.000-Water and Sewer Charges		500	276	500	452	500	500	-	0.0%	
430.000-R&M Vehicles and Equipment		2,000	25,031	2,000	4,629	2,000	2,000	-	0.0%	
433.000-R&M Infrastructure		6,000	5,435	6,000	6,437	6,000	6,000	-	0.0%	
434.000-R&M Pump Stations		14,000	10,536	14,000	2,828	14,000	16,000	2,000	14.3%	Should we add cleaning of drying beds to this cost? Currently not included
434.001-Susie Wilson PS Costs		12,000	14,928	12,480	10,037	15,000	14,000	(1,000)	-6.7%	Is this only for comms and electric or also parts?
434.002-West Street PS Costs		13,000	17,650	13,520	12,010	17,000	15,000	(2,000)	-11.8%	Is this only for comms and electric or also parts?
441.000-Rental of Land or Buildings		1,700	1,961	1,700	1,779	1,700	1,800	100	5.9%	
491.000-Administrative Fees		154,860	157,532	157,856	155,108	161,960	220,005	58,045	35.8%	
500.000-Training, Conferences, Dues		200	-	200	410	200	4,500	4,300	2150.0%	\$4,000 for CDL training for new employee
505.000-Technology Subscription, Licenses		-	-	616	616	750	750	-	0.0%	
520.000-Insurance		6,014	6,430	5,750	1,712	3,457	5,700	2,243	64.9%	estimate 3% increase over 2022 actual
521.000-Insurance Deductibles		1,000	-	1,000	-	1,000	1,000	-	0.0%	
550.000-Printing and Binding		1,500	-	1,500	-	-	1,500	1,500	n/a	
560.000-Postage		5,500	5,677	5,500	4,847	5,750	5,750	-	0.0%	
610.000-General Supplies		1,000	773	1,000	31	1,000	1,000	-	0.0%	

[illegible]

FY24 EJRP Program Summary									
	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues									
Admin	-	120,390	-	413,783	-	-	-	n/a	grants
Pool	166,830	94,428	128,273	134,538	167,664	158,339	(9,325)	-6%	
Parks	13,074	12,618	12,549	36,393	12,549	18,379	5,830	46%	
Programs	287,071	151,898	321,197	351,789	359,368	435,210	75,842	21%	
After School	767,229	1,135,937	1,258,603	1,273,714	1,386,548	1,510,734	124,186	9%	
Preschool	373,037	357,159	390,475	358,082	397,508	438,868	41,360	10%	
Summer Day Camp	338,010	343,522	478,920	494,133	538,825	618,635	79,810	15%	
Total Revenues	1,945,251	2,215,952	2,590,017	3,062,432	2,862,462	3,180,165	317,703	11%	
Expenditures									
Admin	74,059	117,412	79,235	129,596	177,329	88,020	(89,309)	-50%	
Pool	136,424	148,247	150,803	151,993	157,818	155,939	(1,879)	-1%	
Parks	21,173	10,608	27,363	19,598	34,158	36,648	2,490	7%	
Programs	277,788	142,594	313,371	348,333	294,954	496,069	201,115	68%	
After School	765,082	984,774	1,266,141	1,096,527	1,285,454	1,382,302	96,848	8%	
Preschool	369,824	363,279	390,242	390,599	407,409	450,933	43,524	11%	
Summer Day Camp	302,812	349,190	462,126	519,903	504,712	586,935	82,223	16%	
Total Expenditures	1,947,162	2,116,104	2,689,281	2,656,549	2,861,834	3,196,846	335,012	12%	