

**FY24 General Fund Summary**

	<b>2021</b>							
	<b>Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>\$ Change</b>	<b>% Change Notes</b>
<b>Revenues</b>								
Property Taxes	3,670,039	3,671,306	3,745,866	3,745,838	3,890,397	10,420,986	6,530,589	168%
General	305,785	429,579	302,012	300,501	753,961	631,530	(122,431)	-16%
Administration	50,000	50,000	50,000	147,004	50,000	-	(50,000)	-100%
Clerk	-	-	-	-	-	105,008	105,008	n/a
Information Technology	-	-	-	-	-	14,000	14,000	n/a
Community Development	25,000	27,735	28,000	38,332	39,000	79,158	40,158	103%
Economic Development	500	-	-	12,000	-	4,000	4,000	n/a
Fire	20	50	20	10	20	10	(10)	-50%
Streets	1,196,960	1,196,537	1,396,627	1,395,993	1,469,044	153,500	(1,315,544)	-90%
Stormwater	71,851	71,851	76,253	76,553	78,018	-	(78,018)	-100%
Brownell Library	15,500	15,000	15,500	48,368	15,500	500	(15,000)	-97%
Recreation	32,000	22,897	27,000	20,560	12,000	12,479	479	4%
Buildings	-	1,994	-	1,993	2,075	-	(2,075)	-100%
<b>Total Revenues</b>	<b>5,367,655</b>	<b>5,486,949</b>	<b>5,641,278</b>	<b>5,787,152</b>	<b>6,310,015</b>	<b>11,421,171</b>	<b>5,111,156</b>	<b>81%</b>
<b>Expenditures</b>								
Administration	486,997	485,539	514,791	616,435	722,102	611,570	(110,532)	-15%
Legislative	-	-	-	-	-	83,333	83,333	n/a
Clerk	-	-	-	-	-	306,750	306,750	n/a
Finance	181,414	186,744	187,481	246,434	334,415	504,300	169,885	51%
Information Technology	-	-	-	-	-	153,650	153,650	n/a
Assessing	-	-	-	-	-	77,810	77,810	n/a
Community Development	251,288	231,088	279,840	245,022	267,977	482,813	214,836	80%
Economic Development	49,500	17,600	49,250	46,360	49,250	40,000	(9,250)	-19%
Fire	426,880	410,849	500,623	493,366	482,738	545,484	62,746	13%
Health and Human Services	-	-	-	-	-	2,977,293	2,977,293	n/a
County/Regional Functions	-	-	-	-	-	346,883	346,883	n/a
Streets	1,192,960	1,264,086	1,392,627	1,396,426	1,465,044	1,566,556	101,512	7%
Stormwater	71,851	75,594	76,253	72,848	90,018	167,484	77,466	86%
Brownell Library	751,850	706,684	778,306	743,380	871,455	964,134	92,679	11%
Recreation	690,879	730,704	725,654	781,797	847,138	1,100,479	253,341	30%
Buildings	253,191	279,754	281,300	313,583	285,200	390,749	105,549	37%
Debt	202,734	202,734	199,325	199,363	195,550	402,528	206,978	106%
Transfers and Misc.	808,110	958,835	655,828	682,620	699,128	699,356	228	0%
<b>Total Expenditures</b>	<b>5,367,654</b>	<b>5,550,211</b>	<b>5,641,278</b>	<b>5,837,633</b>	<b>6,310,015</b>	<b>11,421,171</b>	<b>5,111,156</b>	<b>81%</b>

Costing Center

210-00-00 - General Revenue

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues									
010.000-Property Taxes	3,670,039	3,671,306	3,745,866	3,745,838	3,890,397	10,420,986	6,530,589	167.9%	
020.001-PILOT - Tax Agreements	6,700	6,772	6,700	6,773	6,700	17,600	10,900	162.7%	Whitcomb Solar Pilot-all City
020.022-Rents and Royalties	2,400	2,900	2,400	1	2,400	1	(2,399)	-100.0%	no longer receiving rent for parking lot
020.054-Admin Fee - Water	114,674	114,674	112,565	112,565	125,960	184,005	58,045	46.1%	
020.055-Admin Fee - WWTF	57,337	57,337	56,282	56,282	62,980	92,003	29,023	46.1%	
020.056-Admin Fee - Sanitation	114,674	114,674	112,565	112,565	125,960	184,005	58,045	46.1%	
									per mock budget, no longer shared with
042.001-PILOT Revenue	4,500	4,929	4,500	4,903	4,500	17,000	12,500	277.8%	Town
042.002-Railroad Taxes	-	-	-	-	-	4,700	4,700	n/a	
042.004-State Act 60 Revenue	-	-	-	-	-	3,436	3,436	n/a	43% of FY22 actual \$7,990 (per parcel)
042.005-State Act 68 Revenue	-	-	-	-	-	38,988	38,988	n/a	43% of FY22 actual \$90,669 (per parcel)
060.000-Interest Income	2,500	3,525	3,000	2,211	3,000	2,500	(500)	-16.7%	
080.001-State District Court Fines	1,000	5,178	2,000	3,769	2,000	2,000	-	0.0%	
NEW Cannabis Control	-	-	-	-	-	-	-	n/a	\$100/application
									41.57% of FY22 actual \$162,537; add late
									homestead penalty as allowed by Statute
085.000-Penalties	-	-	-	-	-	70,367	70,367	n/a	\$2,800
086.000-Interest	-	-	-	-	-	13,426	13,426	n/a	41.57% of FY22 actual \$32,298
ARPA Revenue	-	-	-	-	375,000	-	(375,000)	-100.0%	
098.000-Miscellaneous Revenue	2,000	7,199	2,000	1,433	2,000	1,500	(500)	-25.0%	
099.000-Use of Fund Balance/Reserves	-	-	-	-	43,461	-	(43,461)	-100.0%	
<b>Total Revenues</b>	<b>3,975,824</b>	<b>3,988,494</b>	<b>4,047,878</b>	<b>4,046,339</b>	<b>4,644,358</b>	<b>11,052,516</b>	<b>6,408,158</b>	<b>138.0%</b>	
Net General Fund	3,975,824	3,988,494	4,047,878	4,046,339	4,644,358	11,052,516	6,408,158	138.0%	

Parcel = 43%

Grand List = 41.57%

Population = 48%

**Costing Center**
**210-10-10 - Administration**

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
090.000-Transfer between Town/Village	50,000	50,000	50,000	147,004	50,000	-	(50,000)	-100.0%	
<b>Total Revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>147,004</b>	<b>50,000</b>	<b>-</b>	<b>(50,000)</b>	<b>-100.0%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	180,929	179,659	199,124	233,984	388,554	338,567	(49,987)	-12.9%	4th FT position (Admin Asst) was assumed in mock budget and included here
120.000-Part Time Salaries	4,798	-	5,200	3,649	-	-	-	n/a	
130.000-Overtime	-	3,459	-	487	-	-	-	n/a	
150.000-Shared Employee Expense	92,133	92,133	92,687	92,687	-	-	-	n/a	
190.000-Board member payments	2,500	2,500	23,800	9,500	25,000	-	(25,000)	-100.0%	moved to legislative
210.000-Group Insurance	94,089	58,184	61,951	61,739	112,564	98,127	(14,437)	-12.8%	
220.000-Social Security	14,399	14,384	15,896	18,390	30,211	26,085	(4,126)	-13.7%	
230.000-Retirement	20,022	19,461	19,911	21,151	35,060	28,897	(6,163)	-17.6%	
290.000-Other Employee Benefits	-	-	980	-	1,350	-	(1,350)	-100.0%	
320.000-Legal Services	22,000	41,332	22,000	44,866	40,000	40,000	-	0.0%	background checks \$35/ea, CPR/first aid training \$100/person-25 emp/yr, DEI initiatives \$3,000
330.000-Professional Services	1,000	7,800	1,000	23,217	6,000	6,025	25	0.4%	GoCo \$796/mo (HR and time tracking software replaces Bamboo)
340.000-Technical Services	3,824	4,791	-	8,411	4,100	9,552	5,452	133.0%	copier lease, postage machine \$210/mo
442.000-Rental of Vehicles or Equipment	4,203	2,721	4,250	2,992	4,250	4,250	-	0.0%	
500.000-Training, Conferences, Dues	6,000	1,605	1,750	1,375	1,750	4,247	2,497	142.7%	VTARA/SHRM membership/trainings \$1500, PRSA \$332, ICMA \$1100, VLCT Town Fair \$180, VT CMA \$85, VT CMA conferences \$300, ICMA conference \$750
505.000-Technology Subscription, Licenses	-	-	10,370	2,839	9,520	10,875	1,355	14.2%	Adobe \$250/ea + \$600, Zoom \$2,000, Manager's cell phone \$55/mo, Front Porch Forum \$2640, VT Alerts \$0, recording secretary expense was previously recorded here-moved to Legislative
530.000-Communications	22,500	25,794	21,972	25,503	23,123	3,300	(19,823)	-85.7%	job ads \$975/position, RFP's \$150 annual report \$1,260, newsletters \$3,200/ea, stationary \$1,000, resident only parking permits \$110
540.000-Advertising	-	-	-	5,239	500	15,075	14,575	2915.0%	account for increased staff at Lincoln previously budgeted for pay study \$2000 City Manager, HR Director, Communications Director
550.000-Printing and Binding	3,000	2,050	3,000	6,348	3,000	5,570	2,570	85.7%	
560.000-Postage	500	1,130	500	1,719	1,200	2,000	800	66.7%	
570.000-Other Purchased Services	200	-	15,000	-	7,500	1,000	(6,500)	-86.7%	
580.000-Travel	300	-	300	53	300	6,000	5,700	1900.0%	
610.000-General Supplies	5,000	1,052	5,000	2,031	5,000	5,000	-	0.0%	
735.000-Tech: Equip/Hardware	-	-	-	1,575	-	-	-	n/a	
755.000-Furniture and Fixtures	-	-	-	-	-	1,000	1,000	n/a	
810.000-Appropriations to committees	-	-	-	-	-	-	-	n/a	
810.113-Council Expenditures	5,500	455	5,500	442	5,500	-	(5,500)	-100.0%	move to Legislative budget
820.000-Election Expenses	1,500	24,107	2,000	32,804	15,020	-	(15,020)	-100.0%	move to Clerk budget

**Costing Center****210-10-10 - Administration**

845.000-Employee/Volunteer Recognition	2,600	312	2,600	4,004	2,600	6,000	3,400	quarterly recognition, annual BBQ, annual
900.000-Transfer between Town/Village	-	2,608	-	11,430	-	-	-	130.8% holiday party, monthly dept recognition
<b>Total Expenditure</b>	<b>486,997</b>	<b>485,539</b>	<b>514,791</b>	<b>616,435</b>	<b>722,102</b>	<b>611,570</b>	<b>(110,532)</b>	<b>-15.3%</b>
Net General Fund	(436,997)	(435,539)	(464,791)	(469,431)	(464,791)	(611,570)	(146,779)	31.6%

## Notes:

1. addition of FT Administrative Assistant \$84,000 (pay and benefits)
2. design for rebranding \$40,000
3. DEI initiatives \$3,000
4. communications/council/election expenditures moved to respective budgets

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
190.000-Board member payments	-	-	-	-	-	16,500	16,500	n/a	BEST and community advisory board payments, 3 additional committees to be determined through strategic planning process
190.001-City Council payments	-	-	-	-	-	12,500	12,500	n/a	
220.000-Social Security	-	-	-	-	-	956	956	n/a	
320.000-Legal Services	-	-	-	-	-	-	-	n/a	
330.000-Professional Services	-	-	-	-	-	32,114	32,114	n/a	recording secretary (\$22.84/hr 3% increase over FY23, 4 hrs/mtg, 32 mts/yr), Town Meeting TV \$13,230 and \$665/ea for 24 council mtgs
500.000-Training, Conferences, Dues	-	-	-	-	-	17,563	17,563	n/a	training \$2,500, VLCT annual dues \$15,063
540.000-Advertising	-	-	-	-	-	1,200	1,200	n/a	public hearings \$150/ea for approx 8
580.000-Travel	-	-	-	-	-	500	500	n/a	
610.000-General Supplies	-	-	-	-	-	2,000	2,000	n/a	meeting refreshments, strategic planning session supplies, budget day
<b>Total Expenditure</b>	-	-	-	-	-	<b>83,333</b>	<b>83,333</b>	<b>n/a</b>	
Net General Fund	-	-	-	-	-	(83,333)	(83,333)	n/a	

## Notes:

1. previously included in Admin budget
2. strategic planning facilitator \$5,000
3. training for council members \$2,500

Costing Center

210-12-10 - Clerk

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
020.003-Use of Vault	-	-	-	-	-	-	-	-	n/a nothing for FY24, start in FY25 as there are
020.004-Recording Fees	-	-	-	-	-	86,000	86,000		n/a Town budgeted \$132,000
020.010-Printing and Duplication Services	-	-	-	-	-	5,590	5,590		n/a Town budgeted \$10,000
020.012-Sale of Maps	-	-	-	-	-	-	-		n/a Town budgeted \$40
020.013-Sales of Certified Copy	-	-	-	-	-	7,200	7,200		n/a Town budeted \$7,500
020.014-Sale of Checklists	-	-	-	-	-	-	-		n/a
020.023-Records Preservation	-	-	-	-	-	-	-		n/a
030.001-Liquor Licenses	-	-	-	-	-	2,875	2,875		n/a Town budgeted \$3,150
030.002-Hunting and Fishing	-	-	-	-	-	-	-		n/a Town budgeted \$50
030.003-Marriage Licenses	-	-	-	-	-	624	624		n/a Town budgeted \$800
030.004-Animal Licenses	-	-	-	-	-	2,500	2,500		n/a Town budgeted \$3,150
030.005-Green Mountain Passport	-	-	-	-	-	120	120		n/a Town budgeted \$200
030.006-DMV Registrations	-	-	-	-	-	99	99		n/a Town budgeted \$175
<b>Total Revenues</b>	-	-	-	-	-	<b>105,008</b>	<b>105,008</b>		<b>n/a</b>
<b>Expenditure</b>									
110.000-Regular Salaries	-	-	-	-	-	162,764	162,764		n/a
120.000-Part Time Salaries	-	-	-	-	-	2,785	2,785		n/a
130.000-Overtime	-	-	-	-	-	434	434		n/a
210.000-Group Insurance	-	-	-	-	-	51,149	51,149		n/a
220.000-Social Security	-	-	-	-	-	12,790	12,790		n/a
230.000-Retirement	-	-	-	-	-	15,627	15,627		n/a
290.000-Other Employee Benefits	-	-	-	-	-	-	-		n/a
430.000-R&M Vehicles and Equipment	-	-	-	-	-	50	50		n/a office equipment repair
442.000-Rental of Vehicles or Equipment	-	-	-	-	-	2,664	2,664		n/a copier, shredding \$22/mo
500.000-Training, Conferences, Dues	-	-	-	-	-	3,000	3,000		n/a VMCTA, NEACTC, IIMC, NEMCI
505.000-Technology Subscriptions, Licenses	-	-	-	-	-	15,000	15,000		n/a Kofile
550.000-Printing and Binding	-	-	-	-	-	1,000	1,000		n/a binding grand list, bind annual reports
560.000-Postage	-	-	-	-	-	500	500		n/a
570.023-Records Preservation	-	-	-	-	-	-	-		n/a
580.000-Travel	-	-	-	-	-	1,738	1,738		n/a see training above
									books for recording 1/month \$300/mo, cash receipt printer \$200, wands \$100, engraved paper for certified copies 1000/yr \$350, dog tags \$500, marriage book (annual) \$500
610.000-General Supplies	-	-	-	-	-	5,250	5,250		n/a
									school share is coded here, but revenue is recorded as contra expense to net expense
820.000-Election Expenses	-	-	-	-	-	32,000	32,000		n/a
900.000-Transfer between Town/Village	-	-	-	-	-	-	-		n/a
<b>Total Expenditure</b>	-	-	-	-	-	<b>306,750</b>	<b>306,750</b>		<b>n/a</b>
<b>Net General Fund</b>	-	-	-	-	-	<b>(201,742)</b>	<b>(201,742)</b>		<b>n/a</b>

Notes:

1. previously under Town budget except for City share of election expenses

Costing Center

210-13-10 - Finance

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
110.000-Regular Salaries	56,246	61,307	59,668	103,426	147,910	225,124	77,214	52.2%	
130.000-Overtime	2,750	1,318	-	413	2,667	-	(2,667)	-100.0%	
190.000-Board Member Payments	-	-	-	-	-	750	750	n/a	capital committee \$50/mtg-3 mtgs/yr
210.000-Group Insurance	6,365	6,205	5,699	9,369	30,146	53,585	23,439	77.8%	
220.000-Social Security	4,513	5,166	4,901	5,581	11,921	17,730	5,809	48.7%	
230.000-Retirement	5,625	5,682	5,967	8,781	14,791	20,688	5,897	39.9%	
250.000-Unemployment Insurance	1,520	1,771	1,720	3,827	3,300	3,209	(91)	-2.8%	VLCT bill for CY23
260.000-Workers Comp insurance	16,500	15,310	18,500	15,060	18,500	21,182	2,682	14.5%	significant increase in Rec
290.000-Other Employee Benefits	-	-	350	-	700	-	(700)	-100.0%	
330.000-Professional Services	-	-	-	-	5,000	15,250	10,250	205.0%	bank fees \$750, NEMRC assistance with tax bills \$1,000, custom programming \$5,000, NEMRC annual fee for Questica automation (\$100), NEMRC support agreement \$5,425, NEMRC disaster recovery (\$1,085), Hamlin for capital planning work \$270/mtg (4 staff mts + 3 comm mtgs)
335.000-Audit	7,500	7,681	7,500	9,511	9,500	12,612	3,112	32.8%	annual financial audit \$21,500 and single audit \$3,000 (portion of annual audit allocated to enterprise funds)
442.000-Rental of Vehicles or Equipment	-	-	-	-	-	2,000	2,000	n/a	copier/printer for check printing-not sure if we need to include this as we may be able to use admin copier
500.000-Training, Conferences, Dues	250	478	250	250	500	1,500	1,000	200.0%	GFOA, VTGFOA, VLCT, NEMRC, VT WLG
505.000-Technology Subscription, Licenses	-	-	6,901	5,920	12,500	28,640	16,140	129.1%	NEMRC \$10/user/month, Questica, Kofax, Adobe \$15/mo/person (portion allocated to enterprise funds through admin allocation)
520.000-Insurance	75,000	76,088	75,725	79,291	76,680	93,600	16,920	22.1%	significant increase in Rec
550.000-Printing and Binding	-	-	-	-	-	2,780	2,780	n/a	tax bills \$1,700, AP checks \$1,000, window envelopes \$80
560.000-Postage	-	-	-	-	-	3,400	3,400	n/a	mailing of tax bills \$1,800, AP \$1,600
570.000-Other Purchased Services	4,895	5,288	-	1,989	-	-	-	n/a	
580.000-Travel	100	-	100	-	100	1,100	1,000	1000.0%	NESGFOA, VTGFOA
610.000-General Supplies	150	453	200	932	200	1,150	950	475.0%	3 staff, property tax due signs
735.000-Tech: Equip/Hardware	-	-	-	2,083	-	-	-	n/a	will be included under IT budget
<b>Total Expenditure</b>	<b>181,414</b>	<b>186,744</b>	<b>187,481</b>	<b>246,434</b>	<b>334,415</b>	<b>504,300</b>	<b>169,885</b>	<b>50.8%</b>	
Net General Fund	(181,414)	(186,744)	(187,481)	(246,434)	(334,415)	(504,300)	(169,885)	50.8%	

Notes:

1. 3-FT staff as approved by Council (Finance Director-hired FY22, Accountant I-existing, Accountant II-hired FY23)
2. NEMRC, Kofax, Questica previously shared with Town, now paying full amount (professional services and technology subscriptions)
3. property/casualty increase due to revaluations of recreation buildings/structures

**Costing Center****210-14-10 - Information Technology**

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
Contribution from WWTF	-	-	-	-	-	14,000	14,000	n/a	estimate from mock budget
<b>Total Revenues</b>	-	-	-	-	-	<b>14,000</b>	<b>14,000</b>	<b>n/a</b>	
<b>Expenditure</b>									
330.000-Professional Services	-	-	-	-	-	100,000	100,000	n/a	managed service contract
432.000-R&M Technology	-	-	-	-	-	5,000	5,000	n/a	
500.000-Training, Conferences, Dues	-	-	-	-	-	-	-	n/a	
505.000-Technology Subscription, Licenses	-	-	-	-	-	25,000	25,000	n/a	Microsoft 365, G-Suites, Password Keeper, Adobe
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	-	23,650	23,650	n/a	computer/equipment replacements, see schedule from Rob
920.000-Transfer between funds (capital)	-	-	-	-	-	-	-	n/a	
<b>Total Expenditure</b>	-	-	-	-	-	<b>153,650</b>	<b>153,650</b>	<b>n/a</b>	
<b>Net General Fund</b>	-	-	-	-	-	<b>(139,650)</b>	<b>(139,650)</b>	<b>n/a</b>	

## Notes:

1. previously included in Town budget, rough estimates for all expenditures
2. technology based on replacement schedule provided by Town IT



**Cost z****210-15-10 - Assessing**

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
330.000-Professional Services	-	-	-	-	-	-	-	-	n/a
430.000-R&M Vehicles and Equipment	-	-	-	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	-	-	-	-	-	-	-	-	n/a
505.000-Technology Subscription, Licenses	-	-	-	-	-		-	-	n/a do we need to include costs for CAMA, etc?
540.000-Advertising	-	-	-	-	-	-	-	-	n/a
580.000-Travel	-	-	-	-	-	-	-	-	n/a
610.000-General Supplies	-	-	-	-	-	-	-	-	n/a
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	-	n/a
900.000-Transfer between Town/City	-	-	-	-	-	77,810	77,810		n/a provided by Town
920.000-Transfer between funds (capital)	-	-	-	-	-	-	-	-	n/a
<b>Total Expenditure</b>	-	-	-	-	-	<b>77,810</b>	<b>77,810</b>		<b>n/a</b>
<i>Net General Fund</i>	-	-	-	-	-	<i>(77,810)</i>	<i>(77,810)</i>		<i>n/a</i>

**Notes:**

1. following up with State/NEMRC/Town Assessor on upcoming changes to grand list software to see if anything needs to be included for City only expenditures in this budget

**Costing Center**
**210-16-10 - Community Development**

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
030.008-License and Zoning Fees	25,000	27,735	28,000	38,332	39,000	39,000	-	0.0%	adjust fee schedule, but keep budget level as fees are meant to cover costs and no way to project what new fees will bring in transfer in from LOT funds/rental registry revenue for 50% Code Enforcement Officer salary/benefits
090.000-Transfer between Town/Village	-	-	-	-	-	40,158	40,158	n/a	
<b>Total Revenues</b>	<b>25,000</b>	<b>27,735</b>	<b>28,000</b>	<b>38,332</b>	<b>39,000</b>	<b>79,158</b>	<b>40,158</b>	<b>103.0%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	157,800	162,549	165,243	170,618	169,546	256,708	87,162	51.4%	add FT Code Enforcement Officer and FT Planner
130.000-Overtime	-	109	-	135	-	-	-	n/a	
190.000-Board member payments	3,600	3,600	6,000	6,000	7,200	15,600	8,400	116.7%	PC, DRB, Bike/Walk, Housing Commission
210.000-Group Insurance	24,636	19,447	24,260	21,166	24,518	89,186	64,668	263.8%	
220.000-Social Security	12,072	12,920	13,153	13,687	13,758	20,281	6,523	47.4%	
230.000-Retirement	15,780	15,889	16,524	17,056	16,955	23,328	6,373	37.6%	
290.000-Other Employee Benefits	-	-	700	-	700	-	(700)	-100.0%	
320.000-Legal Services	6,000	546	6,000	3,361	6,000	6,000	-	0.0%	
330.000-Professional Services	12,000	3,220	27,000	7,877	7,000	40,760	33,760	482.3%	Potential GIS services \$10,000, match for TOD project \$10,000 (Pt 1 in FY24), Town Meeting TV \$665/mtg for 12 DRB mtgs + 12 PC mtgs, add funds for recording secretaries for PC and DRB: \$200/mtg
340.000-Technical Services	-	-	-	-	-	-	-	n/a	
500.000-Training, Conferences, Dues	4,000	1,354	3,000	421	3,000	4,700	1,700	56.7%	APA/AICP, National & Regional APA conference & a few local, \$300/committee, \$500 for VLCT in person committee training
505.000-Technology Subscription, Licenses	-	-	-	-	-	360	360	n/a	Adobe \$15/mo/person
530.000-Communications	600	1,301	1,260	1,528	1,300	5,660	4,360	335.4%	cell phone for director advertising for PC and DRB hearings; approx. \$60 @ 15 DRB hearings; and \$150 @ 3 PC hearings.
540.000-Advertising	-	-	-	213	-	1,350	1,350	n/a	
550.000-Printing and Binding	2,500	224	3,000	280	3,000	1,000	(2,000)	-66.7%	permits abutter notices; approx. 30 notices at 15 hearings
560.000-Postage	700	-	100	-	100	280	180	180.0%	
580.000-Travel	2,600	2,440	2,600	2,501	3,900	6,600	2,700	69.2%	Conference travel: \$2,000 National APA conference, other local events & regional meetings, vehicle stipends \$100/mo/emp
610.000-General Supplies	2,000	264	1,000	180	1,000	1,000	-	0.0%	
750.000-Machinery and Equipment	-	-	-	-	-	-	-	n/a	
810.111-Bike/Walk Committee	7,000	7,225	10,000	-	10,000	10,000	-	0.0%	
<b>Total Expenditure</b>	<b>251,288</b>	<b>231,088</b>	<b>279,840</b>	<b>245,022</b>	<b>267,977</b>	<b>482,813</b>	<b>214,836</b>	<b>80.2%</b>	
Net General Fund	(226,288)	(203,353)	(251,840)	(206,690)	(228,977)	(403,655)	(174,678)	76.3%	

Notes:

**Costing Center****210-16-10 - Community Development**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Notes</b>
1. Additon of FT Code Enforcement Officer and FT Planner	\$177,639								(pay and benefits) - Health Officer duties will be covered by these positions
2. GIS services previously provided by Town staff	\$10,000								
3. match for Transit Oriented Development project	\$10,000								
4. Town Meeting TV for DRB and Planning Commission meetings	\$15,960								

**Costing Center**
**210-17-10 - Economic Development**

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues									
050.000-Event Donations	500	-	-	12,000	-	4,000	4,000	n/a	add funds for Junction Jam, do we keep Block Party?
<b>Total Revenues</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>n/a</b>	
Expenditure									
800.000-Appropriations to other agencies	9,500	7,422	9,250	7,988	9,250	-	(9,250)	-100.0%	moved to County/Regional for
800.110-Economic Development Committee	-	-	-	-	-	-	-	-	n/a mock budget zero'd this out and City has no
831.000-Special or New Programs	2,500	6,229	2,500	16,939	2,500	5,000	2,500	100.0%	Out & About in fall of FY22
850.000-Community Events and Celebrations	17,500	3,291	17,500	21,434	17,500	15,000	(2,500)	-14.3%	Junction Jam in spring of FY22, Our Village if needed, unused funds to be assigned fund balance at year end for train station grant
899.000-Matching Grant Funds	20,000	658	20,000	-	20,000	20,000	-	0.0%	match in future years
<b>Total Expenditure</b>	<b>49,500</b>	<b>17,600</b>	<b>49,250</b>	<b>46,360</b>	<b>49,250</b>	<b>40,000</b>	<b>(9,250)</b>	<b>-18.8%</b>	
Net General Fund	(49,000)	(17,600)	(49,250)	(34,360)	(49,250)	(36,000)	13,250	-26.9%	

**Notes:**

1. planning on Junction Jam as primary event for Economic Development, other events will be covered by EJRP
2. CCRPC/GBIC/Lake Champlain Chamber expenditures moved to County/Regional

**Costing Center**
**210-25-10 - Fire, Village**

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
098.000-Miscellaneous Revenue	20	50	20	10	20	10	(10)	-50.0%	
<b>Total Revenues</b>	<b>20</b>	<b>50</b>	<b>20</b>	<b>10</b>	<b>20</b>	<b>10</b>	<b>(10)</b>	<b>-50.0%</b>	
<b>Expenditure</b>									
120.000-Part Time Salaries	186,000	165,592	194,250	197,052	212,256	216,000	3,744	1.8%	
210.000-Group Insurance	3,600	3,506	3,600	2,883	3,600	3,600	-	0.0%	accident insurance-fire has their own policy
220.000-Social Security	14,436	12,630	14,859	15,061	17,768	16,524	(1,244)	-7.0%	
260.000-Workers Comp insurance	30,050	17,878	26,000	17,547	20,000	20,000	-	0.0%	
290.000-Other Employee Benefits	864	984	864	864	2,064	1,000	(1,064)	-51.6%	Invest EAP
330.000-Professional Services	9,500	4,772	9,000	3,960	7,000	7,000	-	0.0%	
430.000-R&M Vehicles and Equipment	32,250	16,222	32,250	26,392	32,250	26,000	(6,250)	-19.4%	
431.000-R&M Buildings and Grounds	15,480	15,808	15,000	13,241	-	-	-	n/a	
500.000-Training, Conferences, Dues	4,000	3,302	4,000	2,375	4,000	5,500	1,500	37.5%	increased offerings, use of Pittsford facility add funds for ESO subscription (incidents, personnel, training)
505.000-Technology Subscription, licenses	-	-	-	5,125	4,000	7,000	3,000	75.0%	
530.000-Communications	2,600	2,062	2,600	4,224	2,600	2,600	-	0.0%	
570.000-Other Purchased Services	-	-	-	-	11,000	11,000	-	0.0%	
610.000-General Supplies	1,000	2,825	1,000	4,065	2,000	4,000	2,000	100.0%	upgrade, maintain portables, pagers & mobile radios (annual request)
611.000-Small Tools and Equipment	1,500	282	1,500	820	1,500	45,000	43,500	2900.0%	turnout gear, helmets and uniforms
612.000-Uniforms	25,000	27,762	26,000	30,527	27,000	30,000	3,000	11.1%	fire prevention and EMS supplies move from building fund, this is fuel for trucks and gas for equipment
613.000-Program Supplies	3,100	6,193	3,600	3,569	4,500	6,000	1,500	33.3%	hand tools, saws, computers/iPads
626.000-Gasoline	-	-	-	-	-	6,000	6,000	n/a	rolling stock
750.000-Machinery and Equipment	97,500	131,031	57,500	57,063	18,000	20,000	2,000	11.1%	
920.000-Transfer between funds (capital)	-	-	108,600	108,600	113,200	118,260	5,060	4.5%	
<b>Total Expenditure</b>	<b>426,880</b>	<b>410,849</b>	<b>500,623</b>	<b>493,366</b>	<b>482,738</b>	<b>545,484</b>	<b>62,746</b>	<b>13.0%</b>	
Net General Fund	(426,860)	(410,799)	(500,603)	(493,356)	(482,718)	(545,474)	(62,756)	13.0%	

**Notes:**

1. Technology subscription increase to account for new ESO subscription which replaces a sunsetted system to track and report calls
2. Small tools and equipment increase to account for scheduled replacements of portable radios

## Costing Center

## 210-18-10 - Health and Human Services

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
120.000-Part Time Salaries	-	-	-	-	-	-	-	n/a	mock budget included \$8,500 for health officer, these duties will be covered by new Community Development staff
220.000-Social Security	-	-	-	-	-	-	-	n/a	
330.000-Professional Services	-	-	-	-	-	-	-	n/a	
500.000-Training, Conferences, Dues	-	-	-	-	-	2,000	2,000	n/a	specialized training for health officer
530.000-Communications	-	-	-	-	-	1,560	1,560	n/a	difference between previous Town budgets
800.100-Human Service Grants	-	-	-	-	-		-	n/a	Town does 1%=\$154,542 for FY24
800.106-Essex Rescue	-	-	-	-	-	190,620	190,620	n/a	
800.107-Essex Jct. Cemetery Association	-	-	-	-	-	20,000	20,000	n/a	per request from association
800.10X-Essex Police Dept.	-	-	-	-	-	2,763,113	2,763,113	n/a	contract with Town for police services
<b>Total Expenditure</b>	-	-	-	-	-	<b>2,977,293</b>	<b>2,977,293</b>	<b>n/a</b>	
<b>Net General Fund</b>	-	-	-	-	-	<b>(2,977,293)</b>	<b>(2,977,293)</b>	<b>n/a</b>	

## Notes:

1. Health Officer duties will be covered by new Community Development staff
2. significant increase for Essex Rescue
3. Essex Junction Cemetery Association request of \$20,000
4. addition of Essex Police Dept for City share of Town budget

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

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
800.101-Chittenden County Regional Planning Commission	-	-	-	-	-	13,225	13,225		n/a
800.102-Green Mountain Transit	-	-	-	-	-	244,355	244,355		n/a estimate from GMT 11/18/22
800.103-County Tax	-	-	-	-	-	54,553	54,553		n/a 41% of FY24 total \$133,055
800.104-Chamber of Commerce	-	-	-	-	-	950	950		n/a based on number of FTE's
800.105-GBIC	-	-	-	-	-	3,500	3,500		n/a add, currently covered by Town (ask was
800.109-Winooski Valley Park District	-	-	-	-	-	30,300	30,300		n/a request from WVPD
<b>Total Expenditure</b>	-	-	-	-	-	<b>346,883</b>	<b>346,883</b>		<b>n/a</b>
<i>Net General Fund</i>	-	-	-	-	-	<i>(346,883)</i>	<i>(346,883)</i>		<i>n/a</i>

## Notes:

1. CCRPC/GBIC/Lake Champlain Chamber previously included in Economic Development budget
2. GMT and Winooski Valley Park District as approved by voters November, 2022 (memberships were previously included in the Town budget)

Costing Center

210-40-12 - PW, Streets

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
042.006-State Aid to Highways	-	-	-	-	-	130,000	130,000	n/a	
090.000-Transfer between Town/Village	1,192,960	1,191,960	1,392,627	1,392,627	1,465,044	20,000	(1,445,044)	-98.6%	transfer in from LOT funds for paving as noted below
098.000-Miscellaneous Revenue	4,000	4,577	4,000	3,366	4,000	3,500	(500)	-12.5%	
<b>Total Revenues</b>	<b>1,196,960</b>	<b>1,196,537</b>	<b>1,396,627</b>	<b>1,395,993</b>	<b>1,469,044</b>	<b>153,500</b>	<b>(1,315,544)</b>	<b>-89.6%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	190,202	189,749	196,303	179,751	218,436	232,292	13,856	6.3%	
120.000-Part Time Salaries	27,388	8,727	29,614	9,903	14,363	21,973	7,610	53.0%	
130.000-Overtime	18,300	12,563	17,418	12,502	18,198	26,974	8,776	48.2%	
190.000-Board Member Payments	-	-	-	-	-	3,000	3,000	n/a	Tree Advisory 12 mtgs/yr
210.000-Group Insurance	78,989	79,651	87,740	70,524	96,660	121,401	24,741	25.6%	
220.000-Social Security	18,046	16,207	18,705	15,424	19,293	21,962	2,669	13.8%	
230.000-Retirement	19,020	18,691	19,632	17,718	21,604	22,855	1,251	5.8%	
250.000-Unemployment Insurance	300	435	375	645	500	250	(250)	-50.0%	VLCT bill for CY23
260.000-Workers Comp insurance	20,275	10,094	18,350	9,035	11,146	12,600	1,454	13.0%	estimate 3% increase over 2022 actual
290.000-Other Employee Benefits	-	-	1,190	-	1,190	-	(1,190)	-100.0%	
330.000-Professional Services	16,000	18,885	17,000	24,991	17,000	18,000	1,000	5.9%	Hamlin, stormwater previously billed here- will be billed to stormwater budget directly
410.000-Water and Sewer Charges	2,500	2,389	2,500	3,216	2,500	3,500	1,000	40.0%	
422.000-Snow Removal	20,000	6,894	20,000	20,943	15,000	21,000	6,000	40.0%	Weston
425.000-Trash Removal	9,000	8,636	9,000	8,794	9,000	9,100	100	1.1%	
430.000-R&M Vehicles and Equipment	28,000	50,358	32,000	96,744	36,000	38,000	2,000	5.6%	
431.000-R&M Buildings and Grounds	10,000	7,914	10,000	5,794	10,000	10,000	-	0.0%	
441.000-Rental of Land or Buildings	12,890	14,499	13,000	9,592	13,000	13,000	-	0.0%	
442.000-Rental of Vehicles or Equipment	3,000	2,973	3,000	2,524	3,000	3,000	-	0.0%	
451.000-Summer Construction Services	255,800	304,457	270,000	238,200	280,000	300,000	20,000	7.1%	paving, need paving plan; \$20,000 increase for pricing increases to be covered by LOT funds (see revenue above)
500.000-Training, Conferences, Dues	500	1,500	1,000	1,048	1,000	2,000	1,000	100.0%	
520.000-Insurance	13,750	14,137	14,000	15,376	14,650	17,800	3,150	21.5%	estimate 3% increase over 2022 actual
521.000-Insurance Deductibles	1,000	300	1,000	2,000	1,000	1,000	-	0.0%	
530.000-Communications	3,800	3,028	4,000	4,541	4,000	4,500	500	12.5%	cell phones, iPads
540.000-Advertising	500	365	500	195	500	-	(500)	-100.0%	job ads, move to Admin
571.000-Streetscape Maintenance	11,500	19,915	18,500	26,096	18,500	20,000	1,500	8.1%	
572.000-Traffic Control	16,000	33,188	17,000	13,610	33,000	33,000	-	0.0%	
573.000-Sidewalk and Curb Maintenance	5,500	11,299	6,000	1,298	6,000	6,000	-	0.0%	
575.000-Storm Sewer Maintenance	15,000	20,512	20,000	13,433	25,000	-	(25,000)	-100.0%	move to stormwater



Costing Center

210-40-12 - PW, Streets

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
600.000-Salt, Sand and Gravel	125,000	128,892	135,000	166,944	135,000	145,000	10,000	7.4%	salt increase around \$10/ton
605.000-Summer Construction Supplies	24,000	44,168	24,000	27,007	45,000	45,000	-	0.0%	
610.000-General Supplies	26,000	25,868	30,000	43,974	30,000	35,000	5,000	16.7%	
NEW-Safety Supplies	-	-	-	-	-	3,000	3,000		reflective vests, hard hats, safety glasses, n/a gloves
610.200-Streetlight Supplies	12,000	20,852	12,000	6,771	15,000	15,000	-	0.0%	
612.000-Uniforms	6,500	5,364	6,500	6,585	6,500	3,510	(2,990)	-46.0%	
621.000-Natural Gas/Heating	4,000	2,986	4,000	3,928	4,104	4,200	96	2.3%	
622.000-Electricity	4,200	3,281	4,200	14,968	4,200	4,200	-	0.0%	
622.200-Streetlight Electricity	132,000	132,437	134,000	137,928	134,000	138,000	4,000	3.0%	
626.000-Gasoline/Fuel	38,000	23,777	38,000	39,999	38,000	42,000	4,000	10.5%	
750.000-Machinery and Equipment	14,000	9,971	7,000	-	7,000	7,000	-	0.0%	
810.112-Tree Advisory Committee	10,000	9,124	10,000	4,327	10,000	10,000	-	0.0%	
920.000-Transfer between funds (capital)	-	-	140,100	140,100	145,700	151,440	5,740	3.9%	rolling stock
<b>Total Expenditure</b>	<b>1,192,960</b>	<b>1,264,086</b>	<b>1,392,627</b>	<b>1,396,426</b>	<b>1,465,044</b>	<b>1,566,556</b>	<b>101,512</b>	<b>6.9%</b>	
Net General Fund	4,000	(67,549)	4,000	(433)	4,000	(1,413,056)	(1,417,056)	-35426.4%	

Notes:

1. increase paving by \$20,000
2. add funds for replacement of streetlight banners and City entrance signs \$14,375
3. moved storm sewer maintenance to new stormwater department budget
4. salt price has increased \$10/ton
5. add line for safety supplies separate from general supplies and uniforms \$3,000
6. general increase in electricity and fuel costs
7. planned increase in rolling stock transfer of 10%

**Costing Center**
**210-40-13 - PW, Stormwater**

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
090.000-Transfer between Town/Village	71,851	71,851	76,253	76,553	78,018	-	(78,018)	-100.0%	no agreements with Town after FY23
<b>Total Revenues</b>	<b>71,851</b>	<b>71,851</b>	<b>76,253</b>	<b>76,553</b>	<b>78,018</b>	<b>-</b>	<b>(78,018)</b>	<b>-100.0%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	47,232	48,938	48,979	54,383	51,159	30,247	(20,912)	-40.9%	
120.000-Part Time Salaries	-	-	-	-	-	17,760	17,760	n/a	
210.000-Group Insurance	12,815	15,696	15,144	8,948	15,319	8,302	(7,017)	-45.8%	
220.000-Social Security	3,613	3,952	3,761	2,594	3,929	3,679	(250)	-6.4%	
230.000-Retirement	4,723	4,758	4,898	4,848	5,116	2,571	(2,545)	-49.7%	
250.000-Unemployment Insurance	30	40	35	61	35	25	(10)	-28.6%	VLCT bill for CY23
260.000-Workers Comp insurance	3,438	2,210	3,250	2,015	2,274	2,200	(74)	-3.3%	estimate 3% increase over 2022 actual
290.000-Other Employee Benefits	-	-	186	-	186	-	(186)	-100.0%	
330.000-Professional Services	-	-	-	-	-	20,000	20,000	n/a	add funds for engineering (currently billed to streets)
451.000-Summer Construction Services	-	-	-	-	-	16,000	16,000	n/a	used for small projects not associated with grants including rental of special equip/materials or outside contractors to meet permit requirements, dry well project, drainage issues to outlets
500.000-Training, Conferences, Dues	-	-	-	-	-	2,000	2,000	n/a	Stormwater training opportunities
510.000-Permit/License/Registration	-	-	-	-	-	19,000	19,000	n/a	City MS4 fee of \$6466, split the Indian Brook monitoring in half (\$4900), \$7,000 dues for MM1 and MM2 compliance CCRPC dog waste bags \$3,000, storm drain markers \$2,000
570.000-Other Purchased Services	-	-	-	-	-	5,000	5,000	n/a	\$2,000 moved from Streets
575.000-Storm Sewer Maintenance	-	-	-	-	-	25,000	25,000	n/a	
580.000-Travel	-	-	-	-	-	2,500	2,500	n/a	Summer interns vehicle costs for inspections \$1,000); storm water conferences and training events for staff \$1,500
830.000-Regular Programs	-	-	-	-	-	1,200	1,200	n/a	Adopt-a-Drain program for the City \$780 annual fee, 25 people-welcome packet printing
899.000-Matching Grant Funds	-	-	-	-	12,000	12,000	-	0.0%	UPWP (TV stormwater drains for problems), Better Roads; \$28,000 moved to LOT fund for TV stormwater drains
<b>Total Expenditure</b>	<b>71,851</b>	<b>75,594</b>	<b>76,253</b>	<b>72,848</b>	<b>90,018</b>	<b>167,484</b>	<b>77,466</b>	<b>86.1%</b>	
<b>Net General Fund</b>	<b>-</b>	<b>(3,743)</b>	<b>-</b>	<b>3,705</b>	<b>(12,000)</b>	<b>(167,484)</b>	<b>-</b>	<b>0.0%</b>	

**Notes:**

1. this budget was previously funded by Town dollars, we will be researching options to provide a funding mechanism in future years
2. this budget previously only included salaries/benefits for portion of 1-FT employee and matching grant funds
3. added PT salaries for summer interns previously paid by Town
4. added new expenditure lines to account for MS4 permit requirements
5. moved storm sewer maintenance expenditures from Streets budget \$25,000
6. increase grant match funds for UPWP and Better Roads grant opportunities

**Costing Center**
**210-35-10 - Brownell Library**

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 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	15,000	-	(15,000)	-100.0%	
098.000-Miscellaneous Revenue	500	-	500	446	500	500	-	0.0%	
<b>Total Revenues</b>	<b>15,500</b>	<b>15,000</b>	<b>15,500</b>	<b>15,446</b>	<b>15,500</b>	<b>500</b>	<b>(15,000)</b>	<b>-96.8%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	328,850	335,921	335,587	343,409	395,708	463,761	68,053	17.2%	includes shift differential increase 10 hrs/wk to have 4 staff on each shift
120.000-Part Time Salaries	108,415	85,454	113,490	103,944	108,328	125,170	16,842	15.5%	shift
210.000-Group Insurance	134,104	118,598	134,722	111,778	160,273	138,896	(21,377)	-13.3%	
220.000-Social Security	33,451	32,178	34,622	34,314	38,720	45,552	6,832	17.6%	
230.000-Retirement	32,580	32,632	33,385	36,243	38,526	48,256	9,730	25.3%	
290.000-Other Employee Benefits	-	-	2,100	-	2,100	-	(2,100)	-100.0%	
340.000-Technical Services	4,000	1,232	4,000	1,079	4,000	2,000	(2,000)	-50.0%	\$2,000 is moving to Technology Subscriptions due to 2021 changes in how expenses are defined.
442.000-Rental of Vehicles or Equipment	1,500	2,484	1,900	2,604	2,500	3,000	500	20.0%	Budget changed to reflect actual expense of 2 staff to NELE conference, travel to meetings (includes travel as there is no separate travel line in budget)
500.000-Training, Conferences, Dues	4,000	2,007	4,000	1,960	4,000	5,500	1,500	37.5%	
505.000-Technology Subscription, Licenses	7,700	7,744	10,000	7,825	10,500	12,500	2,000	19.0%	\$2,000 is moving to Technology
530.000-Communications	-	-	-	-	600	2,640	2,040	340.0%	cell phone stipend, increase for 3 additional
540.000-Advertising	700	-	700	-	700	700	-	0.0%	
560.000-Postage	2,500	2,265	2,500	1,466	3,000	3,000	-	0.0%	
610.000-General Supplies	13,500	7,394	13,500	12,965	13,500	14,000	500	3.7%	book processing, regular office supplies Adult Collections increased to pay for high demand digital materials (adult budget is normally 2x juvenile budget)
640.201-Adult Collection	41,500	38,486	44,000	44,053	47,200	50,000	2,800	5.9%	Juvenile Collections increased to pay for high demand digital materials.
640.202-Juvenile Collection	20,750	19,619	22,000	21,662	22,500	25,000	2,500	11.1%	
651.000-Technology Supplies	-	-	-	-	-	-	-	n/a	
730.000-Buildings and Improvements	-	-	-	-	-	-	-	n/a	
735.000-Technology: Hardware, Software, Equipment	8,000	6,889	8,000	7,464	8,000	8,660	660	8.3%	public computers/devices outside of IT
750.000-Machinery and Equipment	4,000	8,200	7,500	6,258	5,000	8,000	3,000	60.0%	furniture, book drop, wipeable surfaces
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
840.201-Adult Programs	1,000	863	1,000	995	1,000	1,500	500	50.0%	Adult Programs are expanding with new FT position and art openings and etc.
840.202-Childrens Programs	4,500	4,306	4,500	4,561	4,500	4,500	-	0.0%	
845.000-Employee/Volunteer Recognition	800	412	800	800	800	1,500	700	87.5%	staff lunches, volunteer appreciation (small
<b>Total Expenditure</b>	<b>751,850</b>	<b>706,684</b>	<b>778,306</b>	<b>743,380</b>	<b>871,455</b>	<b>964,134</b>	<b>92,679</b>	<b>10.6%</b>	
<b>Net General Fund</b>	<b>(736,350)</b>	<b>(691,684)</b>	<b>(762,806)</b>	<b>(727,934)</b>	<b>(855,955)</b>	<b>(963,634)</b>	<b>(107,679)</b>	<b>12.6%</b>	

**Notes:**

1. removed funding from Town due to separation \$15,000
2. increase in PT staffing by 10 hrs/wk to have 4 staff on each shift
3. increase in adult and juvenile collections for high demand digital materials
4. increase furniture to replace existing furniture with wipeable surface pieces

Costing Center

210-30-10 - EJRP, Administration

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
020.000-Charges for Services	20,000	10,897	15,000	14,060	12,000	12,479	479	4.0%	2 year average
090.000-Transfer between Town/Village	12,000	12,000	12,000	5,000	-	-	-		n/a
091.000-Transfer between funds	-	-	-	1,500	-	-	-		
<b>Total Revenues</b>	<b>32,000</b>	<b>22,897</b>	<b>27,000</b>	<b>20,560</b>	<b>12,000</b>	<b>12,479</b>	<b>479</b>	<b>4.0%</b>	
<b>Expenditure</b>									
110.000-Regular Salaries	244,792	242,649	264,146	302,076	343,451	395,062	51,611	15.0%	
120.000-Part Time Salaries	-	13,126	-	3,647	-	-	-		n/a
210.000-Group Insurance	125,468	114,560	118,163	117,797	151,475	162,427	10,952	7.2%	
220.000-Social Security	18,727	19,673	20,308	23,819	26,409	30,453	4,044	15.3%	
230.000-Retirement	27,182	26,830	26,415	26,285	33,508	33,729	221	0.7%	
290.000-Other Employee Benefits	-	-	1,312	-	1,750	-	(1,750)	-100.0%	
330.000-Professional Services	21,742	12,799	18,622	18,116	5,820	1,764	(4,056)	-69.7%	Some IT & finance costs being consolidated to those budget areas (GoCo HR and time tracking)
500.000-Training, Conferences, Dues	8,453	2,348	8,147	3,355	6,098	6,068	(30)	-0.5%	Organizational memberships (i.e. NRPA, VRPA) & tuition reimbursement benefit
505.000-Technology Subscription, Licenses	6,000	27,130	4,440	13,536	4,440	10,825	6,385	143.8%	Recreation software, was in communications
530.000-Communications	9,831	5,628	9,831	7,924	9,485	1,980	(7,505)	-79.1%	Cell phone stipends
540.000-Advertising	-	-	3,000	-	3,000	3,000	-	0.0%	Advertising open positions
550.000-Printing and Binding	3,000	5,349	-	2,331	-	-	-		n/a
561.000-Credit Card Processing Fees	-	380	-	235	-	-	-		n/a
610.000-General Supplies	5,000	15,020	5,000	9,030	5,000	7,200	2,200	44.0%	
735.000-Technology: Hardware, Software, Equipment	-	-	6,000	-	6,000	-	(6,000)	-100.0%	included in IT budget
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		\$7,500 Memorial Day Parade previously in Town budget; \$10,000 for 7/4 Celebration (total expense is around \$30K from program fund)
<b>Total Expenditure</b>	<b>474,195</b>	<b>489,494</b>	<b>489,384</b>	<b>532,152</b>	<b>600,436</b>	<b>674,007</b>	<b>73,571</b>	<b>12.3%</b>	
Net General Fund	(442,195)	(466,597)	(462,384)	(511,591)	(588,436)	(661,528)	(73,092)	12.4%	

Notes:

1. regular salary increase for staff hired in FY22 to fill vacancy, same number of FTE's as in prior year
2. technology moved to IT budget based on replacement schedule provided by Town IT
3. add Memorial Day Parade which was previously in Town budget \$7,500
4. add contribution to July 4th celebration previously covered 100% by program funds \$10,000

Costing Center

210-30-12 - EJRP, Parks and Facilities

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
110.000-Regular Salaries	105,360	111,666	109,856	115,583	116,177	139,627	23,450	20.2%	add Buildings Coordinator role
									rate increase and increased hours to support EJRP when Buildings Coordinator working for City and to support City buildings
120.000-Part Time Salaries	22,798	27,308	25,240	29,283	25,240	46,574	21,334	84.5%	
130.000-Overtime	-	14	-	2,761	-	-	-	n/a	
210.000-Group Insurance	27,076	25,976	35,851	28,719	36,266	38,170	1,904	5.3%	
220.000-Social Security	9,804	10,739	10,389	12,109	10,871	14,337	3,466	31.9%	
230.000-Retirement	10,536	10,570	10,985	11,423	11,618	14,033	2,415	20.8%	
290.000-Other Employee Benefits	-	-	700	-	700	-	(700)	-100.0%	
330.000-Professional Services	6,100	11,046	5,300	14,099	6,000	12,573	6,573	109.6%	2 year average
431.000-R&M Buildings and Grounds	11,739	3,493	12,559	5,570	12,559	4,532	(8,027)	-63.9%	2 year average
441.000-Rental of Land or Buildings	500	550	500	500	500	500	-	0.0%	GlobalFoundries lease
442.000-Rental of Vehicles or Equipment	1,980	5,694	2,160	3,791	2,178	4,743	2,565	117.8%	2 year average
500.000-Training, Conferences, Dues	4,302	607	4,098	1,837	4,098	3,902	(196)	-4.8%	
530.000-Communications	-	-	-	-	-	1,320	1,320	n/a	Cell phone stipends
610.000-General Supplies	16,489	33,547	18,632	23,970	20,495	28,759	8,264	40.3%	2 year average
626.000-Gasoline	-	-	-	-	-	1,500	1,500	n/a	moved from building-MSP budget
<b>Total Expenditure</b>	<b>216,684</b>	<b>241,210</b>	<b>236,270</b>	<b>249,645</b>	<b>246,702</b>	<b>310,569</b>	<b>63,867</b>	<b>25.9%</b>	
Net General Fund	(216,684)	(241,210)	(236,270)	(249,645)	(246,702)	(310,569)	(63,867)	25.9%	

Notes:

1. add City wide Buildings Coordinator duties, increase PT staffing hours to support additional buildings related work/duties - approx. increase of \$36,285
2. added gasoline expenditure for equipment, this was previously in the buildings budget for Maple St Park

## Costing Center

## 210-30-XX - EJRP, Adult

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
110.000-Regular Salaries	-	-	-	-	-	26,167	26,167	n/a	Program Director for 1/2 FY24
120.000-Part Time Salaries	-	-	-	-	-	-	-	n/a	
130.000-Overtime	-	-	-	-	-	-	-	n/a	
210.000-Group Insurance	-	-	-	-	-	13,055	13,055	n/a	
220.000-Social Security	-	-	-	-	-	2,048	2,048	n/a	
230.000-Retirement	-	-	-	-	-	2,254	2,254	n/a	
290.000-Other Employee Benefits	-	-	-	-	-	-	-	n/a	
330.000-Professional Services	-	-	-	-	-	20,000	20,000	n/a	GMT para-transit for second half of FY
500.000-Training, Conferences, Dues	-	-	-	-	-	2,000	2,000	n/a	Annual national/regional conference
900.000-Transfer between Town/City	-	-	-	-	-	50,379	50,379	n/a	EPR Senior Activities, 1/2 year
<b>Total Expenditure</b>	-	-	-	-	-	<b>115,902</b>	<b>115,902</b>	<b>n/a</b>	
Net General Fund	-	-	-	-	-	(115,902)	(115,902)	n/a	

## Notes:

1. addition of FT Adult Program Director \$56,000 (pay and benefits) HALF YEAR ONLY
2. Senior budget and senior van cost shared with Town to December 2023
3. addition of GMT para-transit for January-June \$20,000

**Costing Center****210-95-00 - Debt, Village**

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
900.000-Transfer between Town/City	-	-	-	-	-	203,203	203,203		n/a 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	67,599	67,599	64,190	64,228	60,415	64,190	3,775		6.2% final payment FY35
<b>Total Expenditure</b>	<b>202,734</b>	<b>202,734</b>	<b>199,325</b>	<b>199,363</b>	<b>195,550</b>	<b>402,528</b>	<b>206,978</b>	<b>105.8%</b>	
Net General Fund	(202,734)	(202,734)	(199,325)	(199,363)	(195,550)	(402,528)	(206,978)	105.8%	

## Notes:

1. Add transfer to Town for police facility debt as approved by City and Town voters

## Costing Center

## 210-90-00 - Transfers and Misc

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
050.000-Donation Revenue	-	6,973	-	10,653	-	-	-	-	n/a
Grant Revenue	-	105,418	-	20,643	-	-	-	-	n/a
098.000-Miscellaneous Revenue	-	-	-	-	-	-	-	-	n/a
<b>Total Revenues</b>	-	<b>112,391</b>	-	<b>31,296</b>	-	-	-	-	<b>n/a</b>
<b>Expenditure</b>									
Grant Expenses	-	82,638	-	17,075	-	-	-	-	n/a
Donation Expenses	-	5,389	-	9,717	-	-	-	-	n/a
920.000-Transfer between funds (capital)									n/a
Capital Transfer	401,955	401,955	462,248	462,248	531,585	531,585	-	0.0%	
Rolling Stock Transfer	238,700	238,624	-	-	-	-	-	-	n/a this is in Street and Fire budgets
Buildings Transfer	50,000	112,774	75,000	75,000	50,000	50,000	-	0.0%	
EJRP Capital Transfer	112,455	112,455	113,580	113,580	112,543	112,771	228	0.2%	
922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%	
<b>Total Expenditure</b>	<b>808,110</b>	<b>958,835</b>	<b>655,828</b>	<b>682,620</b>	<b>699,128</b>	<b>699,356</b>	<b>228</b>	<b>0.0%</b>	
Net General Fund	(808,110)	(846,444)	(655,828)	(651,323)	(699,128)	(699,356)	(228)	0.0%	

Notes:



## Costing Center

## 210-41-20 - Buildings - 2 Lincoln St

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Revenues</b>									
090.000-Transfer between Town/Village	-	1,994	-	1,993	2,075	-	(2,075)	-100.0%	
<b>Total Revenues</b>	-	<b>1,994</b>	-	<b>1,993</b>	<b>2,075</b>	-	<b>(2,075)</b>	<b>-100.0%</b>	
<b>Expenditure</b>									
400.000-Contracted Services	9,000	12,148	9,000	11,401	11,000	3,000	(8,000)	-72.7%	removed cleaning and trash removal, added safety services/heating system inspection and service/fire extinguishers
410.000-Water and Sewer Charges	1,000	619	500	760	600	1,500	900	150.0%	increase for additional employees and public use
420.000-Cleaning Services	-	-	-	-	-	22,000	22,000	n/a	cleaning service and supplies shared with fire and Brownell, but paid from
425.000-Trash Removal	-	-	600	-	-	3,600	3,600	n/a	2 Lincoln budget
431.000-R&M Buildings and Grounds	11,800	11,644	20,000	7,789	20,000	20,000	-	0.0%	
530.000-Communications	3,700	5,371	4,500	6,619	5,000	8,968	3,968	79.4%	add internet currently paid by Town
610.000-General Supplies	2,000	631	1,700	616	1,500	5,000	3,500	233.3%	\$164/mo increase for additional use
621.000-Natural Gas/Heating	6,400	5,523	4,800	5,533	5,000	6,500	1,500	30.0%	increase for additional use
622.000-Electricity	7,500	5,981	7,500	6,997	11,000	11,000	-	0.0%	
755.000-Furniture and Fixtures	2,000	-	500	-	2,000	7,000	5,000	250.0%	allow for new staff to determine needs
<b>Total Expenditure</b>	<b>43,400</b>	<b>41,917</b>	<b>49,100</b>	<b>39,715</b>	<b>56,100</b>	<b>88,568</b>	<b>32,468</b>	<b>57.9%</b>	
Net General Fund	(43,400)	(39,923)	(49,100)	(37,722)	(54,025)	(88,568)	(34,543)	63.9%	

## Notes:

1. cleaning now under one City contract and increased frequency as building now fully occupied
2. increase communications to add internet service currently paid by Town
3. general increases across most expenditures to account for additional use of building with full staff

Costing Center

210-41-21 - Buildings - Brownell Library

Expenditure	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
400.000-Contracted Services	34,000	32,247	30,000	34,574	30,000	4,750	(25,250)	-84.2%	HVAC, fire panel, sprinkler system, elevator, mats, fireplace inspection
410.000-Water and Sewer Charges	900	617	600	427	600	700	100	16.7%	Brownell has just recently opened back up to full hours, open browsing, KCR use by community groups, and pre-pandemic levels of patron visits in # and duration. We have not yet had a full year of water/sewer bills since the beginning of the pandemic. based on new cleaning service with 3% increase and supplies
420.000-Cleaning Services	-	-	-	-	-	30,000	30,000	n/a	n/a
425.000-Trash Removal	-	-	-	-	-	-	-	-	n/a
431.000-R&M Buildings and Grounds	28,625	27,548	20,000	22,768	20,000	25,175	5,175	25.9%	Average of past three years expenses, plus 3%. Aging HVAC system has components at or near the end of their lifespan.
530.000-Communications	1,500	1,465	1,500	4,626	1,500	4,090	2,590	172.7%	\$4,090 is for Burlington Telecom telephone and internet and assumes current service level and that BT rates will increase 3%.
610.000-General Supplies	-	-	-	-	-	-	-	n/a	n/a
621.000-Natural Gas/Heating	7,400	5,993	6,000	6,991	6,000	7,200	1,200	20.0%	Assumes 3% Vermont Gas rate hike.
622.000-Electricity	15,000	9,179	13,700	14,016	13,700	14,750	1,050	7.7%	Assumes 3% rate increase, plus additional security lights outside, plus extended hours for lights on in the front of the library once the lockers are accessible 24/7.
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	n/a
<b>Total Expenditure</b>	<b>87,425</b>	<b>77,049</b>	<b>71,800</b>	<b>83,402</b>	<b>71,800</b>	<b>86,665</b>	<b>14,865</b>	<b>20.7%</b>	
Net General Fund	(87,425)	(77,049)	(71,800)	(83,402)	(71,800)	(86,665)	(14,865)	20.7%	

Notes:

1. cleaning now under one City contract
  2. increased communications expenditure to account for new Burlington Telecom service known costs
- Future - need to include funds for repair/replacement of shelving

## Costing Center

## 210-41-22 - Buildings - Fire Station

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
400.000-Contracted Services	-	-	500	560	500	600	100	20.0%	heating system service
410.000-Water and Sewer Charges	500	432	500	372	500	500	-	0.0%	
420.000-Cleaning Services	-	-	-	-	-	500	500	n/a	supplies only, staff is cleaning facility
425.000-Trash Removal	-	-	-	-	-	-	-	n/a	
431.000-R&M Buildings and Grounds	12,000	8,683	15,000	3,922	9,500	8,000	(1,500)	-15.8%	
530.000-Communications	2,115	2,743	2,200	2,378	2,200	2,400	200	9.1%	
610.000-General Supplies	2,000	1,223	1,700	391	1,500	1,100	(400)	-26.7%	3 yr avg
621.000-Natural Gas/Heating	4,800	2,708	3,500	4,377	3,500	4,000	500	14.3%	
622.000-Electricity	7,300	6,679	7,500	6,997	4,000	7,000	3,000	75.0%	
626.000-Gasoline	6,000	2,819	5,000	5,066	5,000	-	(5,000)	-100.0%	move back to operating budget, this is fuel for trucks and gas for equipment
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
<b>Total Expenditure</b>	<b>34,715</b>	<b>25,286</b>	<b>35,900</b>	<b>24,063</b>	<b>26,700</b>	<b>24,100</b>	<b>(2,600)</b>	<b>-9.7%</b>	
Net General Fund	(34,715)	(25,286)	(35,900)	(24,063)	(26,700)	(24,100)	2,600	-9.7%	

## Notes:

1. increased electricity cost based on historical actual
2. moved gasoline to Fire operating budget as this is for truck fuel and not related to the building

## Costing Center

## 210-41-23 - Buildings - Park Street School

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
400.000-Contracted Services	-	906	600	410	1,000	1,000	-	0.0%	Fire extinguishers, fire alarm, boiler, sprinkler inspections
410.000-Water and Sewer Charges	650	1,166	700	889	700	1,500	800	114.3%	Increased use with more preschool activity on second floor
420.000-Cleaning Services	-	-	-	-	-	32,500	32,500	n/a	All previously in Maple Street contracted services; now separated
425.000-Trash Removal	-	-	-	-	-	-	-	n/a	do not pay for dumpster-provided/shared by Handy
431.000-R&M Buildings and Grounds	600	7,241	25,000	22,392	-	15,000	15,000	n/a	door repairs, painting, floors, security, etc.
530.000-Communications	2,550	3,157	2,300	2,600	3,000	3,100	100	3.3%	
610.000-General Supplies	-	-	-	-	-	-	-	n/a	
621.000-Natural Gas/Heating	3,300	3,118	3,000	4,142	3,000	3,500	500	16.7%	2yr actual+ 23 budget average
622.000-Electricity	4,000	4,740	4,400	4,931	4,400	5,900	1,500	34.1%	AC added to building in 2023
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
<b>Total Expenditure</b>	<b>11,100</b>	<b>20,328</b>	<b>36,000</b>	<b>35,364</b>	<b>12,100</b>	<b>62,500</b>	<b>50,400</b>	<b>416.5%</b>	
Net General Fund	(11,100)	(20,328)	(36,000)	(35,364)	(12,100)	(62,500)	(50,400)	416.5%	

## Notes:

1. cleaning now under one City contract, this was also previously paid from Maple St budget
2. added funds for building repairs and maintenance that was removed in prior year

Costing Center

210-41-26 - Buildings - Maple Street Park and Pool

	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
<b>Expenditure</b>									
400.000-Contracted Services	21,840	52,029	30,000	71,799	30,000	1,000	(29,000)	-96.7%	Fire extinguishers, fire alarm, boiler, sprinkler inspections
410.000-Water and Sewer Charges	5,200	8,523	5,500	7,030	7,000	7,800	800	11.4%	3 yr average
420.000-Cleaning Services	-	-	-	-	-	32,500	32,500	n/a	Moved from contracted service
425.000-Trash Removal	-	-	-	-	-	4,716	4,716	n/a	Moved from contracted service
431.000-R&M Buildings and Grounds	3,600	4,423	4,000	171	30,000	30,000	-	0.0%	bldg 23 years old, several systems are at life expectancy.
530.000-Communications	5,350	9,598	6,000	9,589	6,500	8,900	2,400	36.9%	3 yr average
610.000-General Supplies	-	-	-	-	-	-	-	n/a	
621.000-Natural Gas/Heating	6,960	6,523	4,500	5,212	6,500	6,500	-	0.0%	
622.000-Electricity	30,500	32,822	37,000	34,748	37,000	37,500	500	1.4%	
626.000-Gasoline	3,101	1,257	1,500	2,490	1,500	-	(1,500)	-100.0%	gas for equipment, move to EJRP Parks
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
<b>Total Expenditure</b>	<b>76,551</b>	<b>115,175</b>	<b>88,500</b>	<b>131,039</b>	<b>118,500</b>	<b>128,916</b>	<b>10,416</b>	<b>8.8%</b>	
Net General Fund	(76,551)	(115,175)	(88,500)	(131,039)	(118,500)	(128,916)	(10,416)	8.8%	

Notes:

1. cleaning now under one City contract, this budget previously covered Park St School as well