

Costing Center	254-54-20 - Water Fund								
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
021.000-Water User Fees	1,237,418	1,215,978	1,320,757	1,241,894	1,550,730	1,600,514	49,784	3.2%	
021.001-Water Large User Fees	114,093	111,276	110,000	125,230	139,263	194,672	55,409	39.8%	
024.000-Utility Connection Fee	7,000	9,450	7,000	2,560	7,000	7,000	-	0.0%	
060.000-Interest Income	1,000	1,190	800	5,858	800	1,000	200	25.0%	
085.000-Penalties	5,000	6,308	5,000	5,600	5,000	5,000	-	0.0%	
098.000-Miscellaneous Revenue	150	6,523	150	4,536	150	150	-	0.0%	
Total Revenues	1,364,661	1,350,725	1,443,707	1,385,677	1,702,943	1,808,336	105,393	6.2%	
Expenditure									
110.000-Regular Salaries	127,344	130,113	140,268	123,665	143,158	146,915	3,757	2.6%	
120.000-Part Time Salaries	9,906	3,342	1,382	104	-	-	-	n/a	
130.000-Overtime	14,408	9,409	15,082	8,379	19,970	13,669	(6,300)	-31.5%	
210.000-Group Insurance	77,998	77,286	82,964	75,965	84,631	94,158	9,527	11.3%	
220.000-Social Security	11,672	10,823	12,056	10,919	12,717	12,491	(226)	-1.8%	
NEW-Act 76 Childcare	-	-	-	-	-	539	539	n/a	
230.000-Retirement	12,734	12,377	13,902	9,410	14,778	14,879	101	0.7%	
250.000-Unemployment Insurance	175	239	190	353	135	184	49	36.3%	based on actual CY2024
260.000-Workers Comp insurance	10,300	6,126	7,101	5,924	7,200	7,200	-	0.0%	estimate
290.000-Other Employee Benefits	875	-	875	-	-	700	700	n/a	
330.000-Professional Services	1,000	621	1,000	1,239	1,000	1,000	-	0.0%	
335.000-Audit	4,500	5,581	4,750	3,850	4,806	5,477	671	14.0%	
410.000-Water and Sewer Charges	200	160	200	128	200	200	-	0.0%	
411.000-Water Purchase - CWD	540,613	582,557	559,534	636,128	631,689	722,132	90,443	14.3%	estimate, includes CDW rate increase
430.000-R&M Vehicles and Equipment	2,500	27,901	4,000	15,831	4,000	5,000	1,000	25.0%	
433.000-R&M Infrastructure	16,000	25,103	16,000	34,333	20,000	25,000	5,000	25.0%	
441.000-Rental of Land or Buildings	150	100	150	100	150	150	-	0.0%	
491.000-Administrative Fees	123,556	120,808	125,960	125,960	184,005	190,891	6,886	3.7%	
500.000-Training, Conferences, Dues	3,000	693	3,000	573	3,000	4,500	1,500	50.0%	
505.000-Technology Subscription, Licenses	955	955	1,000	2,951	1,000	2,551	1,551	155.1%	Kofax \$224, Questica \$1653, ClickTime \$303, GoCo \$371
520.000-Insurance	6,225	2,212	5,765	2,283	6,300	6,974	674	10.7%	estimate 10.7% increase per VLCT
521.000-Insurance Deductibles	-	-	-	-	1,000	1,000	-	0.0%	
530.000-Communications	2,500	2,422	2,500	3,760	2,500	2,500	-	0.0%	
550.000-Printing and Binding	2,000	1,456	2,000	1,537	2,500	2,500	-	0.0%	
560.000-Postage	3,500	2,659	3,500	3,629	3,500	3,800	300	8.6%	
610.000-General Supplies	7,500	3,652	7,000	10,851	7,000	7,000	-	0.0%	
609.000-Safety Supplies	-	-	-	-	3,000	3,000	-	0.0%	
612.000-Uniforms	1,350	1,370	1,350	1,581	1,755	1,350	(405)	-23.1%	
614.000-Meters and Parts	8,000	-	6,000	824	6,000	6,000	-	0.0%	
621.000-Natural Gas/Heating	3,000	2,830	3,078	2,907	3,000	3,500	500	16.7%	
622.000-Electricity	1,000	1,053	1,400	845	1,400	1,400	-	0.0%	
626.000-Gasoline	3,000	1,908	3,000	2,290	3,000	3,000	-	0.0%	
735.000-Technology: Hardware, Software, Equipment	2,700	1,416	2,700	460	2,700	1,676	(1,024)	-37.9%	Neptune 360
750.000-Machinery and Equipment	6,000	-	6,000	-	7,000	7,000	-	0.0%	
920.000-Transfer between funds (capital)	360,000	360,000	410,000	410,000	460,000	510,000	50,000	10.9%	
955.000-Interest on Long Term Debt	-	-	-	-	59,850	-	(59,850)	-100.0%	this flows through capital reserve, not operating
Total Expenditure	1,364,661	1,395,172	1,443,707	1,496,776	1,702,943	1,808,336	105,393	6.2%	
<i>Net Water Fund</i>	-	44,447	-	111,098	-	-	-	n/a	

Costing Center	255-55-30 - WWTF									
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes	
Revenues										
022.000-Tri-Town: WWTF Charge - City Users	775,461	852,940	921,161	855,052	964,646	1,075,639	110,993	11.5%	estimate based on FY23 actual flow allocation	
022.001-City: Septage Discharge	20,000	64,790	20,000	54,115	50,000	55,000	5,000	10.0%		
022.002-City: Leachate Revenues	500	1,031	500	1,568	500	1,000	500	100.0%		
025.001-Tri-Town: WWTF Charge - Essex	560,055	560,055	649,661	649,661	746,504	753,285	6,781	0.9%	estimate based on FY23 actual flow allocation	
025.002-Tri-Town: WWTF Charge - Williston	818,542	818,542	853,286	853,401	1,095,511	1,030,988	(64,523)	-5.9%	estimate based on FY23 actual flow allocation	
025.003-Tri-Town: Shared Septage	20,000	32,395	10,000	27,058	20,000	25,000	5,000	25.0%		
025.004-Tri-Town: Shared Leachate	100	516	100	784	100	100	-	0.0%		
025.005-Tri-Town: Village Pump Station Inspection Fees	34,300	34,300	36,000	36,000	36,000	36,000	-	0.0%		
060.000-Interest Income	-	5,320	-	26,433	-	-	-	n/a		
085.000-Penalties	3,500	4,537	3,500	3,985	3,500	3,500	-	0.0%		
098.000-Miscellaneous Revenue	-	4,338	-	4,375	-	-	-	n/a		
Total Revenues	2,232,458	2,378,764	2,494,208	2,512,432	2,916,761	2,980,512	63,751	2.2%		
Expenditure										
110.000-Regular Salaries	355,183	375,309	445,885	402,863	493,131	467,036	(26,095)	-5.3%		
120.000-Part Time Salaries	34,193	9,586	-	1,950	-	8,880	8,880	n/a		
130.000-Overtime	50,000	39,797	50,000	41,276	44,955	44,888	(66)	-0.1%		
210.000-Group Insurance	135,055	120,011	178,057	97,397	162,045	157,225	(4,820)	-3.0%		
220.000-Social Security	29,924	37,113	38,102	37,067	42,912	41,515	(1,397)	-3.3%		
NEW-Act 7 Childcare	-	-	-	-	-	1,791	1,791	n/a		
230.000-Retirement	35,519	39,951	44,364	41,735	46,817	45,999	(818)	-1.7%		
250.000-Unemployment Insurance	450	626	720	1,323	527	672	145	27.5%	based on actual CY2024	
260.000-Workers Comp insurance	27,800	17,449	22,462	17,049	25,400	25,400	-	0.0%	estimate	
290.000-Other Employee Benefits	1,809	-	2,159	-	-	3,150	3,150	n/a		
320.000-Legal Services	4,000	14,649	3,000	3,152	3,000	3,000	-	0.0%		
330.000-Professional Services	4,000	5,164	5,500	22,287	12,000	8,300	(3,700)	-30.8%	cleaning control building, add admin building \$400 x 12, engineering support \$2000, consulting for ordinance creation \$1500	
335.000-Audit	4,500	5,556	4,500	3,675	4,553	5,188	635	14.0%		
340.000-Technical Services	36,000	29,722	40,000	44,298	40,000	26,250	(13,750)	-34.4%	Open Approach PS comms \$1560 annual, Permit required water quality testing including lab certification \$14250, Previous budget charging consultants, electrician-moved to R&M for this budget, additional \$10,000 for Open Approach remote SCADA upgrades	
340.001-Lab Testing	-	-	-	-	-	-	-	n/a	Combined into Tech services since all that it was is lab testing and open approach	
410.000-Water and Sewer Charges	4,000	3,926	4,000	3,076	4,000	3,500	(500)	-12.5%		
421.000-Grit Disposal	16,000	15,970	16,000	17,513	16,500	17,600	1,100	6.7%		
430.000-R&M Vehicles and Equipment	4,000	1,121	4,000	2,734	4,000	3,000	(1,000)	-25.0%		

Costing Center	255-55-30 - WWTF									
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes	
431.00-R&M Buildings	-	-	-	-	3,000	26,625	23,625	787.5%	miscellaneous building maintenance, wax touch up of control building floor (\$1500), monthly rodent control (\$87X12), alliance service boiler systems, air handling systems, related troubleshooting (\$10,000), Pratt & Smith electrical support \$8000, Laramie Water Resources (\$1,125 backflow preventor inspections,\$ 4,000 special project support)	
442.000-Rental of Vehicles or Equipment	-	1,301	-	1,370	1,500	3,384	1,884	125.6%	misc equipment rental \$1,500; copier lease based on estimate received from vendor FY24 included additional \$14,000 for IT which has been rolled into Admin Allocation calculation	
491.000-Administrative Fees	61,778	60,404	62,980	62,980	106,003	95,446	(10,557)	-10.0%		
500.000-Training, Conferences, Dues	7,500	4,793	7,500	5,480	8,500	9,000	500	5.9%	5 new employees in 2023 need to take classes to get WW license, State requiring 50% be in person training again which has a higher cost, 3 other operators who need few classes to keep up with license requirements. WEF 1 Prof membership, 4 professional operator membership, 4 free for 1st year (\$725)	
505.000-Technology Subscription, Licenses	1,737	1,837	1,925	10,941	3,000	16,405	13,405	446.8%	WIN911 license, HIPPO Maintenance program, BioWinn (to model loading to facility), Kofax \$876, Questica \$2832, ClickTime \$1,211, CoCo \$1,486	
510.000-Permits, Licenses, Registrations	9,900	10,425	9,900	12,775	11,000	11,000	-	0.0%	NPDES permit fee ANR \$9,900, application fee for new operators to get licenses (5*\$110), test through grades \$110 each estimate 10.7% increase per VLCT	
520.000-Insurance	36,610	41,765	38,605	41,794	39,800	44,059	4,259	10.7%		
530.000-Communications	6,000	11,225	6,400	10,634	12,675	12,620	(55)	-0.4%	cell phone stipends for 6 staff, internet, Verizon, annual fees pager and fire alarm comms	
540.000-Advertising	-	-	-	-	-	750	750	n/a	job ads (from Colleen)	
567.000-Biosolids Land Application	165,000	187,759	190,000	156,005	190,000	205,200	15,200	8.0%	increase 1cent/gal to Whitcomb Farm (12c), based on 1.75mil gals/yr	
568.000-Biosolids Subcontractor	160,000	117,921	150,000	198,632	255,000	305,046	50,046	19.6%	New Casella contract, Eaton contract \$935, Waite-Heindel CAP \$17,409	
570.000-Other Purchased Services	130,000	173,405	130,000	132,566	195,000	140,000	(55,000)	-28.2%	Prices of equipment replacement coming down, Cogen own budget so can reduce this, electrician and alliance pulled to separate acct	
NEW-Cogen	-	-	-	-	-	35,000	35,000	n/a	to track Cogen specific expenses separately	

Costing Center	255-55-30 - WWTF										
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes		
610.000-General Supplies	9,000	20,204	10,000	9,464	12,000	9,000	(3,000)	-25.0%	with creation of small tools account we can reduce this account		
609.000-Safety Supplies	-	-	-	-	3,000	3,000	-	0.0%			
611.000-Small Tools & Equipment	-	-	-	-	-	5,000	5,000	n/a	small tools, hardware, pieces of piping etc.		
612.000-Uniforms	5,000	4,462	5,000	5,816	7,898	7,050	(848)	-10.7%	8*675 (including Chelsea), little extra in case polymer accident again and need new boots 2 pair @150		
618.000-Laboratory Supplies	18,000	20,373	20,000	19,889	22,000	28,000	6,000	27.3%	new sample fridge \$1500 (20 yrs old), centrifuge \$1500 (didn't pass calibration), new scale \$5,000 (30 yrs old), regular supplies \$20,000		
619.000-Chemicals	300,000	332,648	355,000	467,512	500,000	495,000	(5,000)	-1.0%			
621.000-Natural Gas/Heating	25,000	21,395	25,650	24,010	25,650	25,500	(150)	-0.6%	should be lower with Cogen back		
622.000-Electricity	150,000	149,299	175,000	204,567	170,000	170,000	-	0.0%	Cogen back up and running should be lower		
626.000-Gasoline	4,500	4,386	3,500	3,937	4,500	4,250	(250)	-5.6%			
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	6,396	4,284	(2,112)	-33.0%	laptop for employee, tablet- remote Scada access, Lab printer		
910.000-Transfer between funds (non-capital)	-	1,500	-	1,500	-	1,500	1,500	n/a	Mowing by Parks & Rec		
920.000-Transfer between funds (capital)	400,000	400,000	420,000	420,000	440,000	460,000	20,000	4.5%			
Total Expenditure	2,232,458	2,281,051	2,470,209	2,527,265	2,916,761	2,980,513	63,752	2.2%			
<i>Net Wastewater Fund</i>	-	97,712	23,999	(14,832)	(0)	(1)	(1)	6725.6%			

Costing Center	256-56-40 - Sanitation								
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
023.000-Sanitation User Fees	685,061	680,777	700,325	657,506	778,137	887,899	109,762	14.1%	estimate
023.001-Essex Pump Station Fees	30,123	27,591	35,625	26,825	33,125	33,500	375	1.1%	estimate
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	121,000	30,000	8,000	30,000	30,000	-	0.0%	
060.000-Interest Income	8,000	4,275	5,000	23,182	5,000	5,000	-	0.0%	
085.000-Penalties	2,500	3,597	2,500	3,160	3,000	3,000	-	0.0%	
098.000-Miscellaneous Revenue	3,000	393	3,000	-	500	-	(500)	-100.0%	
Total Revenues	773,684	852,633	791,450	733,673	864,762	974,399	109,637	12.7%	
Expenditure									
110.000-Regular Salaries	113,186	102,089	124,788	134,576	126,885	134,743	7,857	6.2%	
120.000-Part Time Salaries	9,906	3,342	1,382	104	-	-	-	n/a	
130.000-Overtime	16,977	11,362	13,574	12,066	19,369	20,392	1,024	5.3%	
210.000-Group Insurance	58,478	58,416	63,266	74,883	40,894	43,997	3,103	7.6%	
220.000-Social Security	10,482	9,667	10,755	11,294	11,792	12,497	706	6.0%	
NEW-Act 76 Childcare	-	-	-	-	-	539	539	n/a	
230.000-Retirement	11,318	9,928	12,356	10,561	13,798	14,934	1,136	8.2%	
250.000-Unemployment Insurance	175	247	190	353	135	143	8	5.9%	based on actual CY2024
260.000-Workers Comp insurance	8,850	5,545	6,330	5,421	6,100	6,100	-	0.0%	
290.000-Other Employee Benefits	840	-	840	-	-	700	700	n/a	
330.000-Professional Services	1,000	3,030	1,000	2,236	4,000	6,000	2,000	50.0%	Hamlin Engineering support collection system questions \$2,500, electrical troubleshooting at stations \$2000, consulting for ordinance creation \$1500
335.000-Audit	2,500	2,852	2,500	2,100	2,529	2,882	353	14.0%	
340.000-Technical Services	-	-	-	-	9,000	14,800	5,800	64.4%	Open Approach monthly fee for PS COMM IT support (\$560/month; 6720 yr.); TV sewer lines \$8,000
410.000-Water and Sewer Charges	500	452	500	354	500	500	-	0.0%	from Ricky
430.000-R&M Vehicles and Equipment	2,000	4,629	2,000	868	2,000	2,000	-	0.0%	from Ricky
431.000-R&M Buildings & Grounds	14,000	6,437	14,000	14,677	6,000	6,000	-	0.0%	from Ricky
433.000-R&M Infrastructure	6,000	2,828	6,000	16,658	16,000	5,000	(11,000)	-68.8%	Cleaning of drying beds at Winooski in FY24 (every other year paid by City)
434.000-R&M Pump Stations	-	-	-	-	-	12,000	12,000	n/a	Maintenance of 6 pump stations, \$2000 electrical troubleshooting
434.001-Susie Wilson PS Costs	12,480	10,037	15,000	9,015	14,000	11,500	(2,500)	-17.9%	
434.002-West Street PS Costs	13,520	12,010	17,000	12,883	15,000	13,500	(1,500)	-10.0%	
441.000-Rental of Land or Buildings	1,700	1,779	1,700	4,758	1,800	1,800	-	0.0%	railroad crossings
491.000-Administrative Fees	157,856	155,108	161,960	161,960	220,005	226,891	6,886	3.1%	
500.000-Training, Conferences, Dues	200	410	200	92	4,500	2,000	(2,500)	-55.6%	from Ricky
505.000-Technology Subscription, Licenses	616	616	750	1,757	750	1,668	918	122.4%	Kofax \$154, Questica \$840, ClickTime \$303, GoCo \$371
520.000-Insurance	5,750	1,712	3,457	1,778	5,700	6,310	610	10.7%	estimate 10.7% increase per VLCT
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)	-100.0%	
560.000-Postage	5,500	4,847	5,750	7,336	5,750	6,000	250	4.3%	
610.000-General Supplies	1,000	31	1,000	2,430	1,000	1,000	-	0.0%	from Ricky

Costing Center	256-56-40 - Sanitation								
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
609.000-Safety Supplies	-	-	-	-	3,000	3,000	-	0.0%	from Ricky
612.000-Uniforms	1,350	661	1,350	1,841	1,755	1,350	(405)	-23.1%	
621.000-Natural Gas/Heating	2,000	1,123	2,052	1,287	2,000	1,500	(500)	-25.0%	
622.000-Electricity	14,000	10,216	14,000	9,132	13,000	12,000	(1,000)	-7.7%	
626.000-Gasoline	4,000	3,603	4,000	5,276	4,500	6,000	1,500	33.3%	truck #14
735.000-Technology: Hardware, Software, Equipment	3,000	2,487	3,000	-	3,000	3,403	403	13.4%	Neptune 360
750.000-Machinery and Equipment	5,000	-	5,000	-	5,000	5,000	-	0.0%	from Ricky
920.000-Transfer between funds (capital)	95,000	95,000	95,000	95,000	95,000	172,000	77,000	81.1%	no increase in capital transfer since FY16, increase by \$55,000 this year and then increase by \$30,000 each year after
Total Expenditure	581,684	520,464	591,700	600,692	657,262	759,149	101,887	15.5%	
<i>Net Sanitation Fund</i>	<i>192,000</i>	<i>332,169</i>	<i>199,750</i>	<i>132,981</i>	<i>207,500</i>	<i>215,250</i>	<i>7,750</i>	<i>3.7%</i>	

FY25 EJRP Program Summary

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
Admin	-	413,783	-	266,621	-	-	-	n/a	grants
Pool	128,273	134,538	167,664	153,001	158,339	172,327	13,988	9%	
Parks	12,549	36,393	12,549	30,644	18,379	32,489	14,110	77%	
Programs	321,197	351,789	359,368	482,165	435,210	543,955	108,745	25%	
After School	1,258,603	1,273,714	1,386,548	1,343,667	1,510,734	1,671,432	160,698	11%	
Preschool	390,475	358,082	397,508	396,284	438,868	624,996	186,128	42%	
Summer Day Camp	478,920	494,133	538,825	571,617	618,635	689,296	70,661	11%	
Total Revenues	2,590,017	3,062,432	2,862,462	3,243,998	3,180,165	3,734,495	554,330	17%	
Expenditures									
Admin	79,235	129,596	177,329	201,901	88,020	150,295	62,275	71%	
Pool	150,803	151,993	157,818	148,072	155,939	165,459	9,520	6%	
Parks	27,363	19,598	34,158	33,301	36,648	36,974	326	1%	
Programs	313,371	348,333	294,954	422,569	496,069	626,079	130,010	26%	
After School	1,266,141	1,096,527	1,285,454	1,204,802	1,382,302	1,551,595	169,293	12%	
Preschool	390,242	390,599	407,409	404,675	450,933	627,757	176,824	39%	
Summer Day Camp	462,126	519,903	504,712	458,265	586,935	674,779	87,844	15%	
Total Expenditures	2,689,281	2,656,549	2,861,834	2,873,585	3,196,846	3,832,937	636,091	20%	

Costing Center	259-30-10 - EJRP Programs Admin									
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes	
Revenues										
040.000-Intergov: Federal Grant	-	183,458	-	21,750	-	-	-	-	n/a	
040.832-Federal Grant ARPA	-	209,942	-	229,710	-	-	-	-	n/a	
060.000-Interest Income	-	1,013	-	15,161	-	-	-	-	n/a	
098.000-Miscellaneous Revenue	-	19,370	-	-	-	-	-	-	n/a	
Total Revenues	-	413,783	-	266,621	-	-	-	-	n/a	
Expenditure										
110.000-Regular Salaries	-	4,258	51,064	52,109	-	-	-	-	n/a	
120.000-Part Time Salaries	4,840	453	-	448	-	-	-	-	n/a	
210.000-Group Insurance	-	-	24,865	350	-	-	-	-	n/a	
220.000-Social Security	370	258	3,906	4,221	-	-	-	-	n/a	
230.000-Retirement	-	224	4,085	4,258	-	-	-	-	n/a	
250.000-Unemployment Insurance	-	2,048	-	-	4,282	4,154	(128)	-3.0%	based on actual CY2024	
260.000-Workers Comp insurance	40,552	35,570	40,552	29,838	50,000	50,000	-	0.0%	estimate	
330.000-Professional Services	3,750	2,413	6,000	3,980	4,500	4,500	-	0.0%		
442.000-Rental of Vehicles or Equipment	2,135	3,973	2,135	7,300	2,135	1,968	(167)	-7.8%	add copier lease for 2nd Maple St copier	
500.000-Training, Conferences, Dues	10,250	10,523	15,549	19,100	9,500	9,500	-	0.0%		
505.000-Technology Subscriptions, Licenses	-	-	-	-	-	17,570	17,570	n/a	Kofax \$1,978, Questica \$3,087	
550.000-Printing and Binding	12,860	6,901	22,220	9,674	10,500	10,500	-	0.0%		
560.000-Postage	4,478	1,956	6,953	5,627	7,103	7,103	-	0.0%		
561.000-Credit Card Processing Fees	-	61,018	-	64,996	-	-	-	-	n/a	
NEW-Transfer to General Fund Admin Allocation	-	-	-	-	-	45,000	45,000	n/a		
Total Expenditure	79,235	129,596	177,329	201,901	88,020	150,295	62,275	70.8%		
Net EJRP Program Fund	(79,235)	284,187	(177,329)	64,720	(88,020)	(150,295)				

Costing Center	259-30-11 - EJRP Pool								
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
020.304-Pool Day Admissions	53,795	55,396	72,444	72,226	68,444	79,581	11,137	16.3%	
020.305-Pool Memberships	32,151	35,496	43,296	40,057	40,843	44,315	3,472	8.5%	
020.306-Swim Lessons	42,327	43,646	51,924	40,718	49,052	48,431	(621)	-1.3%	
Total Revenues	128,273	134,538	167,664	153,001	158,339	172,327	13,988	8.8%	
Expenditure									
120.000-Part Time Salaries	105,427	98,634	108,694	88,583	108,972	117,879	8,907	8.2%	
130.000-Overtime	-	6,729	-	6,762	-	-	-	n/a	
220.000-Social Security	8,065	8,086	8,316	7,294	8,336	9,018	682	8.2%	
NEW-Act 76 Childcare	-	-	-	-	-	389	389	n/a	
330.000-Professional Services	6,046	3,280	6,580	6,168	5,080	5,194	114	2.2%	
410.000-Water and Sewer Charges	3,428	-	2,701	1,877	-	-	-	n/a	
431.000-R&M Buildings and Grounds	21,887	22,738	25,887	32,737	29,189	28,847	(342)	-1.2%	
610.000-General Supplies	5,950	12,528	5,640	4,652	4,362	4,132	(230)	-5.3%	
Total Expenditure	150,803	151,993	157,818	148,072	155,939	165,459	9,520	6.1%	
Net EJRP Program Fund	(22,530)	(17,455)	9,846	4,929	2,400	6,868			

Costing Center	259-30-14 - EJRP Recreation Programs								
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
020.311-Youth Programs	226,662	213,643	203,155	330,287	250,040	361,480	111,440	44.6%	
020.312-Adult Programs	87,585	124,096	129,663	136,134	146,320	147,575	1,255	0.9%	
050.000-Donation Revenue	6,950	950	26,550	1,594	38,850	34,900	(3,950)	-10.2%	
050.150-Donations - Memorial Day Parade	-	13,100	-	14,150	-	-	-	n/a	
Total Revenues	321,197	351,789	359,368	482,165	435,210	543,955	108,745	25.0%	
Expenditure									
110.000-Regular Salaries	13,820	14,203	-	4,626	53,745	56,163	2,418	4.5%	
120.000-Part Time Salaries	4,369	6,974	14,400	13,215	30,968	52,922	21,954	70.9%	
210.000-Group Insurance	7,877	-	-	-	25,158	27,393	2,235	8.9%	
220.000-Social Security	1,398	1,611	1,102	1,361	6,507	8,391	1,884	29.0%	
NEW-Act 76 Childcare	-	-	-	-	-	362	362	n/a	
230.000-Retirement	1,382	-	-	-	4,434	4,945	511	11.5%	
290.000-Other Employee Benefits	88	-	-	-	350	350	-	0.0%	
330.000-Professional Services	256,513	275,899	241,880	336,591	329,262	433,805	104,543	31.8%	
410.000-Water and Sewer Charges	800	-	800	649	800	1,500	700	87.5%	
431.000-R&M Buildings and Grounds	200	-	800	504	1,300	1,300	-	0.0%	
441.000-Rental of Land or Buildings	600	-	600	-	-	-	-	n/a	
442.000-Rental of Vehicles or Equipment	1,400	-	900	2,818	2,000	2,000	-	0.0%	
500.000-Training, Conferences, Dues	700	2,401	750	1,180	6,784	8,077	1,293	19.1%	
530.000-Communications	-	-	-	-	-	1,098	1,098	n/a	cell phone stipend
540.000-Advertising	200	-	200	150	-	-	-	n/a	
560.000-Postage	-	-	-	-	-	-	-	n/a	
580.000-Travel	-	-	-	-	-	-	-	n/a	
610.000-General Supplies	24,024	37,929	30,610	52,955	34,761	27,773	(6,988)	-20.1%	
831.000-Special or New Programs	-	-	2,912	-	-	-	-	n/a	
850.150-Memorial Day Parade	-	9,318	-	8,521	-	-	-	n/a	
Total Expenditure	313,371	348,333	294,954	422,569	496,069	626,079	130,010	26.2%	
Net EJRP Program Fund	7,826	3,455	64,414	59,596	(60,859)	(82,124)			

Costing Center		259-30-15 - EJRP After School Care								
		2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues										
020.311-Youth Programs		66,500	10,547	-	-	-	-	-	n/a	
020.313-Childcare		1,087,910	1,141,154	1,247,624	1,232,847	1,369,027	1,500,072	131,045	9.6%	
020.315-Shared Staffing Contract		104,193	122,012	138,924	110,820	141,707	171,360	29,653	20.9%	
Total Revenues		1,258,603	1,273,714	1,386,548	1,343,667	1,510,734	1,671,432	160,698	10.6%	
Expenditure										
110.000-Regular Salaries		462,544	412,007	483,791	456,161	561,969	576,341	14,372	2.6%	
120.000-Part Time Salaries		354,015	274,151	390,955	363,635	379,133	491,920	112,787	29.7%	
130.000-Overtime		6,115	4,646	-	7,383	-	-	-	n/a	
150.000-Shared Employee Expense		-	-	-	-	-	-	-	n/a	
210.000-Group Insurance		128,041	76,741	95,989	108,884	135,435	122,197	(13,238)	-9.8%	
220.000-Social Security		64,003	52,866	64,612	62,163	72,289	83,264	10,975	15.2%	
NEW-Act 76 Childcare		-	-	-	-	-	3,592	3,592	n/a	
230.000-Retirement		46,289	41,025	44,165	47,297	43,846	58,286	14,440	32.9%	
290.000-Other Employee Benefits		3,620	-	4,200	-	3,850	3,850	-	0.0%	
330.000-Professional Services		32,524	25,888	31,480	36,178	51,917	96,400	44,483	85.7%	
500.000-Training, Conferences, Dues		21,146	9,186	36,940	13,502	25,045	33,241	8,196	32.7%	
530.000-Communications		7,260	8,331	5,700	12,860	7,920	7,920	-	0.0%	includes cell phone stipends
580.000-Travel		67,412	8,029	54,380	20,421	20,100	-	(20,100)	-100.0%	
610.000-General Supplies		58,634	82,024	53,286	74,482	57,792	69,084	11,292	19.5%	
626.000-Gasoline		1,900	2,951	2,650	1,836	5,500	5,500	-	0.0%	
750.000-Machinery & Equipment		-	14,151	-	-	-	-	-	n/a	
751.000-Vehicle Purchase		-	84,530	-	-	17,506	-	(17,506)	-100.0%	
975.000-Interest Expense - Leases		12,638	-	17,306	-	-	-	-	n/a	
995.000-Interest on Cash		-	-	-	-	-	-	-	n/a	
Total Expenditure		1,266,141	1,096,527	1,285,454	1,204,802	1,382,302	1,551,595	169,293	12.2%	
Net EJRP Program Fund		(7,538)	177,187	101,094	138,865	128,432	119,837			

Costing Center	259-30-16 - EJRP Preschool									
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes	
Revenues										
020.313-Childcare	390,475	358,082	397,508	396,284	438,868	624,996	186,128	42.4%		
Total Revenues	390,475	358,082	397,508	396,284	438,868	624,996	186,128	42.4%		
Expenditure										
110.000-Regular Salaries	193,272	206,516	203,065	223,650	249,948	351,704	101,756	40.7%		
120.000-Part Time Salaries	41,109	41,520	37,480	22,690	12,186	14,024	1,838	15.1%		
130.000-Overtime	-	311	-	276	-	-	-	n/a		
210.000-Group Insurance	98,852	87,030	112,206	85,888	126,922	131,414	4,492	3.5%		
220.000-Social Security	18,038	18,920	18,509	18,547	20,187	28,504	8,317	41.2%		
NEW-Act 76 Childcare	-	-	-	-	-	1,230	1,230	n/a		
230.000-Retirement	19,327	20,535	20,307	13,484	23,098	32,564	9,466	41.0%		
290.000-Other Employee Benefits	1,400	-	1,400	-	1,750	2,450	700	40.0%		
330.000-Professional Services	3,114	2,376	3,114	7,862	3,114	6,665	3,551	114.0%		
420.000-Cleaning Services	-	-	-	-	-	32,500	32,500	n/a	add \$32,500 from GF for cleaning	
431.000-R&M Buildings and Grounds	-	-	-	-	-	-	-	n/a		
442.000-Rental of Vehicles or Equipment	-	-	-	-	-	1,860	1,860	n/a	copier lease for Park St	
500.000-Training, Conferences, Dues	8,902	2,768	5,100	8,296	7,500	11,750	4,250	56.7%		
530.000-Communications	-	-	-	-	-	-	-	n/a		
580.000-Travel	1,728	-	1,728	-	1,728	2,592	864	50.0%		
610.000-General Supplies	4,500	10,623	4,500	23,982	4,500	10,500	6,000	133.3%	add \$4500 from GF for cleaning supplies	
Total Expenditure	390,242	390,599	407,409	404,675	450,933	627,757	176,824	39.2%		
Net EJRP Program Fund	233	(32,517)	(9,901)	(8,391)	(12,065)	(2,761)				

Costing Center	259-30-17 - EJRP Summer Day Camps									
	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes	
Revenues										
020.313-Childcare	478,920	494,133	538,825	571,617	618,635	689,296	70,661	11.4%		
Total Revenues	478,920	494,133	538,825	571,617	618,635	689,296	70,661	11.4%		
Expenditure										
110.000-Regular Salaries	50,310	24,023	60,195	18,266	73,501	72,644	(857)	-1.2%		
120.000-Part Time Salaries	293,123	317,369	308,642	283,585	355,071	420,770	65,699	18.5%		
130.000-Overtime	-	22,518	-	13,310	-	-	-	n/a		
220.000-Social Security	26,273	27,706	28,215	24,192	32,786	37,746	4,960	15.1%		
NEW-Act 76 Childcare	-	-	-	-	-	1,628	1,628	n/a		
330.000-Professional Services	9,290	21,898	8,905	25,881	64,585	111,981	47,396	73.4%		
580.000-Travel	51,399	78,163	72,240	62,967	34,300	-	(34,300)	-100.0%		
610.000-General Supplies	31,631	28,228	26,515	30,064	26,692	30,009	3,317	12.4%		
626.000-Gasoline	100	-	-	-	-	-	-	n/a		
Total Expenditure	462,126	519,903	504,712	458,265	586,935	674,779	87,844	15.0%		
Net EJRP Program Fund	16,794	(25,770)	34,113	113,351	31,700	14,517				