

FY25 General Fund Summary

	2022		2023		2024		2025 Budget	\$ Change	% Change	Notes
	Budget	Actual	Budget	Actual	Budget	Budget				
Revenues										
Property Taxes	3,745,866	3,745,838	3,890,397	3,838,114	10,420,986	11,110,346	689,360	7%		
General	302,012	331,797	753,961	719,495	631,530	632,664	1,134	0%		
Administration	50,000	147,004	50,000	50,000	-	-	-	n/a		
Clerk	-	-	-	78,159	105,008	71,464	(33,544)	-32%		
Information Technology	-	-	-	-	14,000	-	(14,000)	-100%		
Community Development	28,000	38,332	39,000	43,529	79,158	47,000	(32,158)	-41%		
Economic Development	-	12,000	-	3,750	4,000	-	(4,000)	-100%		
Fire	20	10	20	-	10	-	(10)	-100%		
Streets	1,396,627	1,395,993	1,469,044	1,467,739	153,500	132,500	(21,000)	-14%		
Stormwater	76,253	76,553	78,018	78,018	-	-	-	n/a		
Brownell Library	15,500	15,446	15,500	39,101	500	650	150	30%		
Recreation	27,000	20,560	12,000	11,074	12,479	9,500	(2,979)	-24%		
Buildings	-	1,993	2,075	1,822	-	-	-	n/a		
Total Revenues	5,641,278	5,785,526	6,310,015	6,330,802	11,421,171	12,004,124	582,953	5%		
Expenditures										
Administration	514,791	616,435	722,102	650,577	611,570	688,830	77,260	13%		
Legislative	-	-	-	-	83,333	102,244	18,911	23%		
Clerk	-	-	-	-	306,750	256,470	(50,280)	-16%		
Finance	187,481	246,434	334,415	397,127	504,300	589,118	84,818	17%		
Information Technology	-	-	-	-	153,650	228,611	74,961	49%		
Assessing	-	-	-	-	77,810	89,568	11,758	15%		
Community Development	279,840	245,022	267,977	266,785	482,813	396,078	(86,736)	-18%		
Economic Development	49,250	46,360	49,250	23,363	40,000	-	(40,000)	-100%		
Fire	500,623	493,366	482,738	480,139	545,484	530,292	(15,192)	-3%		
Health and Human Services	-	-	-	-	2,977,293	3,057,361	80,068	3%		
County/Regional Functions	-	-	-	-	346,883	354,376	7,493	2%		
Streets	1,392,627	1,396,426	1,465,044	1,553,853	1,566,556	1,552,923	(13,633)	-1%		
Stormwater	76,253	72,848	90,018	26,691	167,484	230,850	63,366	38%		
Brownell Library	778,306	743,380	871,455	837,311	964,134	1,016,569	52,435	5%		
Recreation	725,654	781,797	847,138	935,806	1,100,479	1,131,553	31,074	3%		
Buildings	281,300	313,583	285,200	304,962	390,749	350,655	(40,094)	-10%		
Debt	199,325	199,363	195,550	195,624	402,528	392,053	(10,475)	-3%		
Transfers and Misc.	655,828	682,620	699,128	724,079	699,356	1,036,574	337,218	48%		
Total Expenditures	5,641,278	5,837,633	6,310,015	6,396,316	11,421,171	12,004,124	582,953	5%		

Costing Center

210-00-00 - General Revenue

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
010.000-Property Taxes	3,745,866	3,745,838	3,890,397	3,838,114	10,420,986	11,110,346	689,360	6.6%	
020.001-PILOT - Tax Agreements	6,700	6,773	6,700	6,746	17,600	8,800	(8,800)	-50.0%	Whitcomb solar
020.022-Rents and Royalties	2,400	1	2,400	-	1	-	(1)	-100.0%	
020.054-Admin Fee - Water	112,565	112,565	125,960	125,960	184,005	190,891	6,886	3.7%	preliminary estimate
020.055-Admin Fee - WWTF	56,282	56,282	62,980	62,980	92,003	95,446	3,443	3.7%	preliminary estimate
020.056-Admin Fee - Sanitation	112,565	112,565	125,960	125,960	184,005	190,891	6,886	3.7%	preliminary estimate
NEW-Admin Fee EJRP Programs	-	-	-	-	-	45,000	45,000	n/a	new in FY25 all State PILOT, current use and hold
042.001-PILOT Revenue	4,500	4,903	4,500	7,387	17,000	8,000	(9,000)	-52.9%	harmless payments
042.002-Railroad Taxes	-	-	-	-	4,700	4,700	-	0.0%	in spring
042.004-State Act 60 Revenue	-	-	-	-	3,436	3,436	0	0.0%	equalization/reappraisal in spring
042-005-State Act 68 Revenue	-	-	-	-	38,988	39,000	12	0.0%	from final cash flow report in spring
060.000-Interest Income	3,000	2,211	3,000	2,608	2,500	2,500	-	0.0%	
080.001-State District Court Fines	2,000	3,769	2,000	5,479	2,000	4,500	2,500	125.0%	average of last 2 years actuals
NEW Cannabis Control	-	-	-	-	-	-	-	n/a	
085.000-Penalties	-	-	-	(4,157)	70,367	30,000	(40,367)	-57.4%	FY24 actual is \$31,462 FY24 actual is \$3,719-this will continue to accrue but at a much lower rate as delinquent tax balances are paid only if revenue replacement isn't recognized
086.000-Interest	-	-	-	(2,668)	13,426	8,000	(5,426)	-40.4%	
ARPA Revenue	-	-	375,000	382,335	-	-	-	n/a	in FY23
098.000-Miscellaneous Revenue	2,000	1,433	2,000	6,865	1,500	1,500	-	0.0%	
099.000-Use of Fund Balance/Reserves	-	-	43,461	-	-	-	-	n/a	
Total Revenues	4,047,878	4,046,339	4,644,358	4,557,609	11,052,516	11,743,010	690,494	6.2%	
Net General Fund	4,047,878	4,046,339	4,644,358	4,557,609	11,052,516	11,743,010	690,494	6.2%	

Notes:

Costing Center

210-10-10 - Administration

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
090.000-Transfer between Town/Village	50,000	147,004	50,000	50,000	-	-	-	-	n/a
Total Revenues	50,000	147,004	50,000	50,000	-	-	-	-	n/a
Expenditure									
110.000-Regular Salaries	199,124	233,984	388,554	371,151	338,567	356,253	17,686	5.2%	
120.000-Part Time Salaries	5,200	3,649	-	1,302	-	-	-	-	n/a
130.000-Overtime	-	487	-	-	-	-	-	-	n/a
150.000-Shared Employee Expense	92,687	92,687	-	-	-	-	-	-	n/a
190.000-Board member payments	23,800	9,500	25,000	7,700	-	-	-	-	n/a
210.000-Group Insurance	61,951	61,739	112,564	79,825	98,127	115,354	17,227	17.6%	
220.000-Social Security	15,896	18,390	30,211	35,779	26,085	27,438	1,353	5.2%	
NEW-Act 76 Childcare	-	-	-	-	-	1,184	1,184		n/a
230.000-Retirement	19,911	21,151	35,060	31,741	28,897	31,295	2,397	8.3%	
290.000-Other Employee Benefits	980	-	1,350	-	-	5,978	5,978		n/a
320.000-Legal Services	22,000	44,866	40,000	25,002	40,000	45,000	5,000	12.5%	
330.000-Professional Services	1,000	23,217	6,000	5,826	6,025	8,031	2,006	33.3%	Checkr 60 background checks \$25/check x 60 \$1500, 2-all staff trainings \$6000; \$75.00 NIC DMV checks; \$456 COBRA Helps moved GoCo to tech subscription as it is not a service rather a software
340.000-Technical Services	-	8,411	4,100	7,696	9,552	-	(9,552)	-100.0%	postage machine \$198.60/mo for 12 months, plus ink \$152.99/ea x4, and labels \$24/ea x2 for a total of \$3,043.16. Copier leases based on estimate received from vendor for a total of \$306.16/mo (2 Lincoln copiers only).
442.000-Rental of Vehicles or Equipment	4,250	2,992	4,250	3,273	4,250	6,717	2,467	58.0%	
500.000-Training, Conferences, Dues	1,750	1,375	1,750	4,977	4,247	10,982	6,735	158.6%	\$8,890 (VTHRA \$75, SHRM \$275, Women leading government \$40, training for all staff \$4,000, training for professional development for all staff \$3,000, HR professional development \$750); PRSA \$267 and Women Leading Government \$40; ICMA dues \$850, VLCT Town Fair \$200, VT CMA dues \$85, VT CMA conferences \$500, ICMA conference \$800, Women Leading Government \$40, VLCT trainings \$60

Costing Center

210-10-10 - Administration

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
505.000-Technology Subscription, Licenses	10,370	2,839	9,520	3,477	10,875	15,851	4,976	45.8%	\$7800 for GOCO-\$5571 GF (checking on benefits platform costs so could rise); Adobe Creative Cloud \$600; Zoom \$2740 (current plan \$2,000/year + webinar \$690/year + translation \$50/year); Mail Chimp \$720 (\$60/year 2500 ppl); Canva \$125/year; Ecopixel \$6,095/year (includes domain) Front Porch Forum, City Manager cell phone
530.000-Communications	21,972	25,503	23,123	38,460	3,300	3,408	108	3.3%	\$50/mo
540.000-Advertising	-	5,239	500	224	15,075	29,530	14,455	95.9%	\$18,700 HR; RFPs \$625 (\$125x5); Essex Reporter \$9,120 (full pg ad & web \$760x12); SevenDays \$1,085 (1/2 pg ad x1) annual report \$1,600; newsletters \$3,400; signs/banners \$1,000; outreach mailing
550.000-Printing and Binding	3,000	6,348	3,000	1,997	5,570	8,000	2,430	43.6%	\$2,000 Annual permit \$310; estimate postage based on FY24 to date annualized
560.000-Postage	500	1,719	1,200	2,730	2,000	9,310	7,310	365.5%	on FY24 to date annualized
570.000-Other Purchased Services	15,000	-	7,500	-	1,000	-	(1,000)	-100.0%	
580.000-Travel	300	53	300	312	6,000	2,000	(4,000)	-66.7%	\$2000 City Manager
610.000-General Supplies	5,000	2,031	5,000	7,384	5,000	5,000	-	0.0%	
735.000-Tech: Equip/Hardware	-	1,575	-	1,984	-	-	-	n/a	
755.000-Furniture and Fixtures	-	-	-	-	1,000	1,000	-	0.0%	
810.113-Council Expenditures	5,500	442	5,500	2,961	-	-	-	n/a	moved to Legislative
820.000-Election Expenses	2,000	32,804	15,020	8,544	-	-	-	n/a	moved to Clerk
845.000-Employee/Volunteer Recognition	2,600	4,004	2,600	897	6,000	6,000	-	0.0%	3 staff gatherings and volunteer recognition
850.000 Community Events and Celebrations	-	-	-	7,335	-	500	500	n/a	Green Up Day formerly run by the Town
900.000-Transfer between Town/Village	-	11,430	-	-	-	-	-	n/a	
Total Expenditure	514,791	616,435	722,102	650,577	611,570	688,830	77,260	12.6%	
Net General Fund	(464,791)	(469,431)	(672,102)	(600,577)	(464,791)	(688,830)	(224,039)	48.2%	

Notes:

1. Added \$4,578 for CATMA membership and employee benefit program.
2. Increases for copier and postage machine leases; these were previously shared with the Town.
3. Increase training for all staff training not previously budgeted.

Costing Center

210-10-10 - Administration

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

- 4. Increase advertising for position vacancies across all depts in general fund.
- 5. Increase postage as this was mostly processed through the Town postage meter previously and we are starting to collect accurate actual data this fiscal year.
- 6. Increases for outreach efforts - mailings, Essex Reporter ads.

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Expenditure									
190.000-Board member payments	-	-	-	-	16,500	13,800	(2,700)	-16.4%	community advisory board; 3 additional committees to be determined through strategic planning process; governance committee (must start no later than Feb. 22, 2025) - 5 members monthly
190.001-City Council payments	-	-	-	-	12,500	12,500	-	0.0%	
220.000-Social Security	-	-	-	-	956	956	-	0.0%	
NEW-Act 76 Childcare	-	-	-	-	-	41	41	n/a	
320.000-Legal Services	-	-	-	-	-	-	-	n/a	
330.000-Professional Services	-	-	-	-	32,114	33,608	1,495	4.7%	recording secretary (\$24/hr, 4 hrs/mtg, 32 mtgs/yr), recording secretary Gov Comm (\$24/hr, 2 hrs/mtg, 12 mtgs/yr; Town Meeting TV \$13,891 and \$665/ea for 24 council mtgs
500.000-Training, Conferences, Dues	-	-	-	-	17,563	17,563	-	0.0%	training \$2,500, VLCT annual dues \$15,063
540.000-Advertising	-	-	-	-	1,200	1,200	-	0.0%	public hearings \$150/ea for approx 8
580.000-Travel	-	-	-	-	500	500	-	0.0%	
610.000-General Supplies	-	-	-	-	2,000	2,075	75	3.8%	meeting refreshments, strategic planning session supplies, budget day, meeting minute supplies
831.000-Special or New Programs	-	-	-	-	-	20,000	20,000	n/a	strategic plan implementation, community meal/event
Total Expenditure	-	-	-	-	83,333	102,244	18,911	22.7%	
Net General Fund	-	-	-	-	(83,333)	(102,244)	(18,911)	22.7%	

Notes:

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

Costing Center

210-12-10 - Clerk

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
020.003-Use of Vault	-	-	-	12	-	50	50	n/a	Most lengthy title searches will take place at
020.004-Recording Fees	-	-	-	53,320	86,000	55,000	(31,000)	-36.0%	\$11/page of recorded documents
020.010-Printing and Duplication Services	-	-	-	17	5,590	4,000	(1,590)	-28.4%	Copies from Land records
020.013-Sales of Certified Copy	-	-	-	10	7,200	6,000	(1,200)	-16.7%	Marriage licenses, birth & death certificates
020.023-Records Preservation	-	-	-	19,754	-	-	-	n/a	
030.001-Liquor Licenses	-	-	-	2,355	2,875	2,875	-	0.0%	City keeps \$115 for 1st class licenses (alcohol
030.002-Hunting and Fishing	-	-	-	-	-	10	10	n/a	
030.003-Marriage Licenses	-	-	-	10	624	630	6	1.0%	City keeps \$15 from each license issued.
030.004-Animal Licenses	-	-	-	2,671	2,500	2,700	200	8.0%	City keeps \$4 (neutered) or \$8 (instact) for
030.005-Green Mountain Passport	-	-	-	10	120	100	(20)	-16.7%	Lifetime pass for seniors & retired military
030.006-DMV Registrations	-	-	-	-	99	99	-	0.0%	City charges \$3 for vehicle renewals
Total Revenues	-	-	-	78,159	105,008	71,464	(33,544)	-31.9%	
Expenditure									
110.000-Regular Salaries	-	-	-	-	162,764	157,132	(5,632)	-3.5%	
120.000-Part Time Salaries	-	-	-	-	2,785	7,426	4,641	166.6%	per diem staff
130.000-Overtime	-	-	-	-	434	453	20	4.5%	
210.000-Group Insurance	-	-	-	-	51,149	30,302	(20,847)	-40.8%	
220.000-Social Security	-	-	-	-	12,790	12,919	129	1.0%	
NEW-Act 76 Childcare	-	-	-	-	-	557	557	n/a	
230.000-Retirement	-	-	-	-	15,627	15,396	(230)	-1.5%	
290.000-Other Employee Benefits	-	-	-	-	-	700	700	n/a	
330.000-Professional Services	-	-	-	-	-	192	192	n/a	recording secretary (\$24/hr, 2hr/mtgs, 4 mtgs/yr)
430.000-R&M Vehicles and Equipment	-	-	-	-	50	50	-	0.0%	typewriter
442.000-Rental of Vehicles or Equipment	-	-	-	-	2,664	-	(2,664)	-100.0%	Copier use by clerk's office - this is shared machine and budgeted under Admin Scholarships are available from clerk's organizations to attend conferences and trainings - we'll apply for these, but budgeting the full amount here
500.000-Training, Conferences, Dues	-	-	-	-	3,000	3,000	-	0.0%	Land Records system \$350/month, contract ends Dec 2024
505.000-Technology Subscriptions, Licenses	-	-	-	-	15,000	4,200	(10,800)	-72.0%	Bind Grand lists and annual reports, resident only parking permits
550.000-Printing and Binding	-	-	-	-	1,000	1,500	500	50.0%	
560.000-Postage	-	-	-	-	500	500	-	0.0%	Voter Registration cards, voter challenge letters (must include return postage)

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
570.023-Records Preservation	-	-	-	-	-	-	-	-	vault shelving; Susan to get estimate for FY26 n/a budget as this will not be needed in FY25
580.000-Travel	-	-	-	-	1,738	500	(1,238)	-71.2%	Mileage for trainings and conferences
610.000-General Supplies	-	-	-	-	5,250	3,776	(1,474)	-28.1%	
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	-	2,000	2,000		server for land records per estimate from n/a Open Approach
820.000-Election Expenses	-	-	-	-	32,000	15,867	(16,134)	-50.4%	August primary (no ballot cost, some postage cost)/November election (no ballot cost, some postage cost)/Annual Meeting (ballot cost, postage, election worker cost shared by EWSD) - this assumes the City and EWSD move to Town Meeting Day
Total Expenditure	-	-	-	-	306,750	256,470	(50,280)	-16.4%	
<i>Net General Fund</i>	-	-	-	78,159	(201,742)	(185,006)	16,736	-8.3%	

Notes:

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

Costing Center

210-13-10 - Finance

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Expenditure									
110.000-Regular Salaries	59,668	103,426	147,910	193,470	225,124	287,174	62,050	27.6%	
130.000-Overtime	-	413	2,667	-	-	-	-	n/a	
190.000-Board Member Payments	-	-	-	-	750	1,400	650	86.7%	Capital Committee increased to 7 members \$50/mtg
210.000-Group Insurance	5,699	9,369	30,146	49,773	53,585	57,813	4,228	7.9%	
220.000-Social Security	4,901	5,581	11,921	9,053	17,730	23,190	5,460	30.8%	
NEW-Act 76 Childcare	-	-	-	-	-	1,000	1,000	n/a	
230.000-Retirement	5,967	8,781	14,791	16,915	20,688	27,366	6,678	32.3%	
250.000-Unemployment Insurance	1,720	3,827	3,300	5,686	3,209	3,834	625	19.5%	based on actual CY2024 including annual management fee \$100
260.000-Workers Comp insurance	18,500	15,060	18,500	10,108	21,182	21,182	-	0.0%	estimate
290.000-Other Employee Benefits	350	-	700	-	-	1,400	1,400	n/a	
330.000-Professional Services	-	-	5,000	2,408	15,250	14,310	(940)	-6.2%	bank fees \$1,000, NEMRC assistance with tax bills \$1,500, custom programming \$5,000, NEMRC annual fee for Questica automation \$100, NEMRC support agreement \$5,425, NEMRC disaster recovery \$1,085, recording secretary \$50/mtg for 4 mtgs
335.000-Audit	7,500	9,511	9,500	7,875	12,612	14,453	1,841	14.6%	annual audit \$10,953 (\$24,500 total allocated to enterprise funds as well); single audit \$3,500
442.000-Rental of Vehicles or Equipment	-	-	-	-	2,000	-	(2,000)	-100.0%	budgeted for copier in FY23, purchased check printer instead as it was more cost effective
500.000-Training, Conferences, Dues	250	250	500	687	1,500	1,758	258	17.2%	VLCT \$89 Town Fair, \$10/workshop-8/yr; VTGFOA \$35/yr x 2, \$60/workshop-2 staff-3/yr; NESGFOA fall conference \$300; GFOA \$159/yr, annual GAAP update \$185, \$85/training x 4/yr; NEMRC year end seminar \$175
505.000-Technology Subscription, Licenses	6,901	5,920	12,500	16,036	28,640	21,999	(6,641)	-23.2%	NEMRC \$10/user/month, Questica \$ 11,088 (\$19,500 total), Kofax \$4,568 (\$7,800 total), ClickTime \$4543 (\$530/mo or \$6,360 total)
520.000-Insurance	75,725	79,291	76,680	84,101	93,600	103,615	10,015	10.7%	estimate 10.7% increase per VLCT tax bill forms/envelopes with insert, AP checks/envelopes, annual AP/payroll tax forms
550.000-Printing and Binding	-	-	-	-	2,780	3,883	1,103	39.7%	

Costing Center

210-13-10 - Finance

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
560.000-Postage	-	-	-	-	3,400	2,800	(600)	-17.6%	tax bills
570.000-Other Purchased Services	-	1,989	-	275	-	-	-	-	n/a
580.000-Travel	100	-	100	83	1,100	1,140	40	3.6%	travel; VLCT workshops \$125 travel
610.000-General Supplies	200	932	200	657	1,150	800	(350)	-30.4%	printer toner
735.000-Tech: Equip/Hardware	-	2,083	-	-	-	-	-	-	n/a
Total Expenditure	187,481	246,434	334,415	397,127	504,300	589,118	84,818	16.8%	
Net General Fund	(187,481)	(246,434)	(334,415)	(397,127)	(504,300)	(589,118)	(84,818)	16.8%	

Notes:

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

Costing Center

210-14-10 - Information Technology

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

Notes:

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

Costing Center

210-15-10 - Assessing

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Expenditure									
330.000-Professional Services	-	-	-	-	-	89,068	89,068		n/a warned budget amount from Town
505.000-Technology Subscription, Licenses	-	-	-	-	-	500	500		n/a online property record cards
900.000-Transfer between Town/City	-	-	-	-	77,810	-	(77,810)	-100.0%	move to OPS
Total Expenditure	-	-	-	-	77,810	89,568	11,758	15.1%	
<i>Net General Fund</i>	-	-	-	-	<i>(77,810)</i>	<i>(89,568)</i>	<i>(11,758)</i>	<i>15.1%</i>	

Notes:

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

Costing Center

210-16-10 - Community Development

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
030.008-License and Zoning Fees	28,000	38,332	39,000	38,685	39,000	47,000	8,000	20.5%	Fee increases are roughly projected to generate a 33% increase, if permit volumes remain the same. I've put in 20.5% to be conservative
NEW-Rental Registry	-	-	-	-	-	-	-		
090.000-Transfer between Town/Village	-	-	-	4,844	-	-	-		n/a
091.000-Transfer btwn Funds	-	-	-	-	40,158	-	(40,158)	-100.0%	LOT funds in FY24 for code enforcement
Total Revenues	28,000	38,332	39,000	43,529	79,158	47,000	(32,158)	-40.6%	
Expenditure									
110.000-Regular Salaries	165,243	170,618	169,546	183,856	256,708	223,763	(32,945)	-12.8%	
130.000-Overtime	-	135	-	1,053	-	-	-		n/a
190.000-Board member payments	6,000	6,000	7,200	6,000	15,600	14,400	(1,200)	-7.7%	PC, DRB, Bike/Walk, Housing Commission- but this may be higher if the Housing Commission gets more members.
210.000-Group Insurance	24,260	21,166	24,518	14,945	89,186	33,625	(55,560)	-62.3%	
220.000-Social Security	13,153	13,687	13,758	14,790	20,281	18,142	(2,140)	-10.5%	
NEW-Act 76 Childcare	-	-	-	-	-	783	783		n/a
230.000-Retirement	16,524	17,056	16,955	14,623	23,328	21,347	(1,981)	-8.5%	
290.000-Other Employee Benefits	700	-	700	-	-	1,050	1,050		n/a
320.000-Legal Services	6,000	3,361	6,000	6,576	6,000	16,978	10,978	183.0%	increased legal budget necessary for additional enforcement
330.000-Professional Services	27,000	7,877	7,000	13,198	40,760	25,780	(14,980)	-36.8%	General Engineering services \$8,000, Potential GIS services \$5,000, add funds for recording secretaries for PC and DRB: \$200/mtg; reduced \$7,980 for Town Meeting TV costs that were added in FY24
340.000-Technical Services	-	-	-	30	-	-	-		n/a
500.000-Training, Conferences, Dues	3,000	421	3,000	1,521	4,700	5,890	1,190	25.3%	\$550 x3 for professional org dues \$180 x3 for Professional org exams \$450 x 4 for national and regional conference fees \$300 x 3 for local conferences and training \$500 for VLCT in person committee training \$300 x 2 committees for miscellaneous Committee Training

Costing Center

210-16-10 - Community Development

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
505.000-Technology Subscription, Licenses	-	-	-	-	360	600	240	66.7%	adobe creative suite \$600
530.000-Communications	1,260	1,528	1,300	74	5,660	1,320	(4,340)	-76.7%	for mobile internet for phone or tablet for enforcement officer and health officer
540.000-Advertising	-	213	-	63	1,350	3,650	2,300	170.4%	advertising for PC and DRB hearings; approx. \$65 @ 18 DRB hearings; and \$160 @ 3 PC hearings. ; includes expected cost escalation and increased DRB hearings
550.000-Printing and Binding	3,000	280	3,000	82	1,000	1,000	-	0.0%	1000 for general public engagement advertising
560.000-Postage	100	-	100	1	280	350	70	25.0%	350 Baseline
580.000-Travel	2,600	2,501	3,900	1,336	6,600	8,400	1,800	27.3%	Conference travel: \$2,000 travel to conference or training x 3 employees, vehicle stipends \$100/mo x 1 Employee
610.000-General Supplies	1,000	180	1,000	206	1,000	3,000	2,000	200.0%	1000 for general supplies
810.111-Bike/Walk Committee	10,000	-	10,000	8,431	10,000	10,000	-	0.0%	2000 for general public engagement supplies
899.000-Matching Grant Funds	-	-	-	-	-	6,000	6,000	n/a	UPWP Route 15 bike/ped improvements
Total Expenditure	279,840	245,022	267,977	266,785	482,813	396,078	(86,736)	-18.0%	
Net General Fund	(251,840)	(206,690)	(228,977)	(223,256)	(403,655)	(349,078)	54,578	-13.5%	

Notes:

Costing Center

210-17-10 - Economic Development

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
050.000-Event Donations	-	12,000	-	3,750	4,000	-	(4,000)	-100.0%	sponsorship for community event
Total Revenues	-	12,000	-	3,750	4,000	-	(4,000)	-100.0%	
Expenditure									
800.000-Appropriations to other agencies	9,250	7,988	9,250	7,804	-	-	-	n/a	
831.000-Special or New Programs	2,500	16,939	2,500	-	5,000	-	(5,000)	-100.0%	
850.000-Community Events and Celebrations	17,500	21,434	17,500	15,559	15,000	-	(15,000)	-100.0%	1 community event
									FY24 note: if needed, unused funds to be assigned fund balance at year end for train station grant match in future years. Same?
899.000-Matching Grant Funds	20,000	-	20,000	-	20,000	-	(20,000)	-100.0%	
Total Expenditure	49,250	46,360	49,250	23,363	40,000	-	(40,000)	-100.0%	
Net General Fund	(49,250)	(34,360)	(49,250)	(19,613)	(36,000)	-	36,000	-100.0%	

Notes:

1. remove all for FY25 and reevaluate for FY26

Costing Center

210-25-10 - Fire

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
098.000-Miscellaneous Revenue	20	10	20	-	10	-	(10)	-100.0%	
Total Revenues	20	10	20	-	10	-	(10)	-100.0%	
Expenditure									
120.000-Part Time Salaries	194,250	197,052	212,256	197,472	216,000	302,400	86,400	40.0%	increased volunteer time by 300 hrs per month over prior year for training and higher call volume, increased hourly volunteer average rate from \$20/hr to \$21/hr
210.000-Group Insurance	3,600	2,883	3,600	3,327	3,600	3,400	(200)	-5.6%	
220.000-Social Security	14,859	15,061	17,768	15,209	16,524	23,134	6,610	40.0%	
NEW-Act 76 Childcare	-	-	-	-	-	998	998	n/a	
260.000-Workers Comp insurance	26,000	17,547	20,000	17,281	20,000	20,000	-	0.0%	
290.000-Other Employee Benefits	864	864	2,064	1,083	1,000	1,000	-	0.0%	
330.000-Professional Services	9,000	3,960	7,000	4,919	7,000	7,000	-	0.0%	
430.000-R&M Vehicles and Equipment	32,250	26,392	32,250	19,609	26,000	26,000	-	0.0%	
431.000-R&M Buildings and Grounds	15,000	13,241	-	785	-	-	-	n/a	no longer used as this would be expended under the building budget
500.000-Training, Conferences, Dues	4,000	2,375	4,000	4,251	5,500	7,000	1,500	27.3%	unanticipated cost increases in previous years
505.000-Technology Subscription, licenses	-	5,125	4,000	7,542	7,000	8,000	1,000	14.3%	unanticipated cost increases in previous years
530.000-Communications	2,600	4,224	2,600	7,194	2,600	3,361	761	29.3%	Verizon for iPad data \$280/mo
570.000-Other Purchased Services	-	-	11,000	7,573	11,000	11,000	-	0.0%	
610.000-General Supplies	1,000	4,065	2,000	3,344	4,000	4,000	-	0.0%	
611.000-Small Tools and Equipment	1,500	820	1,500	6,910	45,000	45,000	-	0.0%	
612.000-Uniforms	26,000	30,527	27,000	24,528	30,000	32,000	2,000	6.7%	unanticipated cost increases in previous years
613.000-Program Supplies	3,600	3,569	4,500	10,067	6,000	7,500	1,500	25.0%	unanticipated cost increases in previous years
626.000-Gasoline	-	-	-	-	6,000	6,500	500	8.3%	Adding an extra vehicle
750.000-Machinery and Equipment	57,500	57,063	18,000	35,845	20,000	22,000	2,000	10.0%	unanticipated cost increases in previous years
920.000-Transfer between funds (capital)	108,600	108,600	113,200	113,200	118,260	-	(118,260)	-100.0%	moved to Transfers/Misc
Total Expenditure	500,623	493,366	482,738	480,139	545,484	530,292	(15,192)	-2.8%	
Net General Fund	(500,603)	(493,356)	(482,718)	(480,139)	(545,474)	(530,292)	15,182	-2.8%	

Notes:

Costing Center

210-25-10 - Fire

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

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

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

Costing Center

210-18-10 - Health and Human Services

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Expenditure									
120.000-Part Time Salaries	-	-	-	-	-	-	-	-	n/a
220.000-Social Security	-	-	-	-	-	-	-	-	n/a
NEW-Act 76 Childcare	-	-	-	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	-	-	-	-	2,000	-	(2,000)	-100.0%	
530.000-Communications	-	-	-	-	1,560	-	(1,560)	-100.0%	
800.106-Essex Rescue	-	-	-	-	190,620	196,338	5,718	3.0%	
800.107-Essex Jct. Cemetery Association	-	-	-	-	20,000	20,000	-	0.0%	
800.10X-Essex Police Dept.	-	-	-	-	2,763,113	2,841,023	77,910	2.8%	warned budget amount from Town
Total Expenditure	-	-	-	-	2,977,293	3,057,361	80,068	2.7%	
<i>Net General Fund</i>	-	-	-	-	<i>(2,977,293)</i>	<i>(3,057,361)</i>	<i>(80,068)</i>	<i>2.7%</i>	

Notes:

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

Costing Center

210-19-10 - County and Regional Functions

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Expenditure									
800.101-Chittenden County Regional Planning Commission	-	-	-	-	13,225	13,720	495	3.7%	
800.102-Green Mountain Transit	-	-	-	-	244,355	249,615	5,260	2.2%	preliminary figure from GMT 11/2/23
800.103-County Tax	-	-	-	-	54,553	58,604	4,051	7.4%	actual bill received February
800.104-Chamber of Commerce	-	-	-	-	950	965	15	1.6%	actual provided by LCC 11/27/23
800.105-GBIC	-	-	-	-	3,500	-	(3,500)	-100.0%	
800.109-Winooski Valley Park District	-	-	-	-	30,300	31,472	1,172	3.9%	
Total Expenditure	-	-	-	-	346,883	354,376	7,493	2.2%	
<i>Net General Fund</i>	-	-	-	-	<i>(346,883)</i>	<i>(354,376)</i>	<i>(7,493)</i>	<i>2.2%</i>	

Notes:

Costing Center

210-40-12 - PW, Streets

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
042.006-State Aid to Highways	-	-	-	-	130,000	130,000	-	0.0%	
090.000-Transfer between Town/Village	1,392,627	1,392,627	1,465,044	1,465,044	20,000	-	(20,000)	-100.0%	
098.000-Miscellaneous Revenue	4,000	3,366	4,000	2,695	3,500	2,500	(1,000)	-28.6%	
Total Revenues	1,396,627	1,395,993	1,469,044	1,467,739	153,500	132,500	(21,000)	-13.7%	
Expenditure									
110.000-Regular Salaries	196,303	179,751	218,436	223,074	232,292	247,092	14,800	6.4%	
120.000-Part Time Salaries	29,614	9,903	14,363	14,035	21,973	28,323	6,350	28.9%	
130.000-Overtime	17,418	12,502	18,198	10,047	26,974	28,237	1,264	4.7%	
190.000-Board Member Payments	-	-	-	-	3,000	3,000	-	0.0%	Tree Advisory Committee
210.000-Group Insurance	87,740	70,524	96,660	79,238	121,401	135,833	14,433	11.9%	
220.000-Social Security	18,705	15,424	19,293	18,937	21,962	23,615	1,653	7.5%	
NEW-Act 76 Childcare	-	-	-	-	-	1,019	1,019	n/a	
230.000-Retirement	19,632	17,718	21,604	27,458	22,855	24,809	1,954	8.5%	
250.000-Unemployment Insurance	375	645	500	991	250	432	182	72.8%	based on actual CY2024
260.000-Workers Comp insurance	18,350	9,035	11,146	8,501	12,600	12,600	-	0.0%	estimate
290.000-Other Employee Benefits	1,190	-	1,190	-	-	1,400	1,400	n/a	
330.000-Professional Services	17,000	24,991	17,000	38,225	18,000	20,000	2,000	11.1%	
410.000-Water and Sewer Charges	2,500	3,216	2,500	2,629	3,500	3,500	-	0.0%	
422.000-Snow Removal	20,000	20,943	15,000	11,440	21,000	21,000	-	0.0%	
425.000-Trash Removal	9,000	8,794	9,000	8,973	9,100	9,500	400	4.4%	
430.000-R&M Vehicles and Equipment	32,000	96,744	36,000	121,522	38,000	100,000	62,000	163.2%	aging vehicles, increased pricing in parts and labor
431.000-R&M Buildings and Grounds	10,000	5,794	10,000	2,153	10,000	10,000	-	0.0%	
441.000-Rental of Land or Buildings	13,000	9,592	13,000	7,650	13,000	13,000	-	0.0%	
442.000-Rental of Vehicles or Equipment	3,000	2,524	3,000	3,906	3,000	3,864	864	28.8%	add copier lease FY24 budget was actually \$320,000 but
451.000-Summer Construction Services	270,000	238,200	280,000	275,415	300,000	300,000	-	0.0%	\$20,000 was paid from LOT funds
500.000-Training, Conferences, Dues	1,000	1,048	1,000	4,615	2,000	3,500	1,500	75.0%	new staff training
520.000-Insurance	14,000	15,376	14,650	15,733	17,800	17,800	-	0.0%	
521.000-Insurance Deductibles	1,000	2,000	1,000	1,000	1,000	1,000	-	0.0%	
530.000-Communications	4,000	4,541	4,000	4,475	4,500	4,500	-	0.0%	
540.000-Advertising	500	195	500	1,359	-	500	500	n/a	misc bid advertisements (paving, etc)
571.000-Streetscape Maintenance	18,500	26,096	18,500	15,980	20,000	20,000	-	0.0%	
572.000-Traffic Control	17,000	13,610	33,000	18,579	33,000	33,000	-	0.0%	
573.000-Sidewalk and Curb Maintenance	6,000	1,298	6,000	-	6,000	6,000	-	0.0%	
575.000-Storm Sewer Maintenance	20,000	13,433	25,000	5,263	-	-	-	n/a	in stormwater budget

Costing Center

210-40-12 - PW, Streets

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
600.000-Salt, Sand and Gravel	135,000	166,944	135,000	207,150	145,000	165,000	20,000	13.8%	
605.000-Summer Construction Supplies	24,000	27,007	45,000	44,942	45,000	45,000	-	0.0%	
610.000-General Supplies	30,000	43,974	30,000	22,258	35,000	35,000	-	0.0%	
609.000-Safety Supplies	-	-	-	-	3,000	3,000	-	0.0%	
610.200-Streetlight Supplies	12,000	6,771	15,000	8,376	15,000	15,000	-	0.0%	
612.000-Uniforms	6,500	6,585	6,500	5,352	3,510	2,700	(810)	-23.1%	
621.000-Natural Gas/Heating	4,000	3,928	4,104	3,673	4,200	4,200	-	0.0%	
622.000-Electricity	4,200	14,968	4,200	35,641	4,200	4,500	300	7.1%	
622.200-Streetlight Electricity	134,000	137,928	134,000	102,737	138,000	138,000	-	0.0%	
626.000-Gasoline/Fuel	38,000	39,999	38,000	47,454	42,000	50,000	8,000	19.0%	
750.000-Machinery and Equipment	7,000	-	7,000	-	7,000	7,000	-	0.0%	
810.112-Tree Advisory Committee	10,000	4,327	10,000	9,373	10,000	10,000	-	0.0%	
920.000-Transfer between funds (capital)	140,100	140,100	145,700	145,700	151,440	-	(151,440)	-100.0%	moved to Transfers/Misc
Total Expenditure	1,392,627	1,396,426	1,465,044	1,553,853	1,566,556	1,552,923	(13,633)	-0.9%	
Net General Fund	4,000	(433)	4,000	(86,114)	(1,413,056)	(1,420,423)	(7,367)	0.5%	

Notes:

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

Costing Center

210-40-13 - PW, Stormwater

	v	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes	
Revenues										If we form a utility
090.000-Transfer between Town/Village		76,253	76,553	78,018	78,018	-	-	-	n/a no agreements with Town after FY23	there will be revenue, but the amount is unknown at this time
Total Revenues		76,253	76,553	78,018	78,018	-	-	-	n/a	
Expenditure										
110.000-Regular Salaries		48,979	54,383	51,159	17,610	30,247	32,814	2,568	8.5% 33% of Water Quality Superintendent	95,969 Water Quality Superintendent 33% and Stormwater coordinator 1.0 FTE @ Grade 8
120.000-Part Time Salaries		-	-	-	-	17,760	17,760	-	0.0% 2 summer interns	8,880 1 summer intern
210.000-Group Insurance		15,144	8,948	15,319	4,129	8,302	9,040	738	8.9%	18,690
220.000-Social Security		3,761	2,594	3,929	1,339	3,679	3,875	196	5.3%	8,125
NEW-Act 76 Childcare		-	-	-	-	-	167	167	n/a	117
230.000-Retirement		4,898	4,848	5,116	1,484	2,571	2,871	300	11.7%	8,428
250.000-Unemployment Insurance		35	61	35	88	25	7	(18)	-73.7% based on actual CY2024	7
260.000-Workers Comp insurance		3,250	2,015	2,274	2,040	2,200	2,200	-	0.0% estimate	2,200
290.000-Other Employee Benefits		186	-	186	-	-	-	-	n/a	350
									\$5,000 unplanned engineering needs; \$37,000 Raftelis contract enhancements for setting up and implementing billing process and rates	\$25,000 unplanned engineering needs; \$37,000 Raftelis contract enhancements for setting up and implementing billing process and rates
330.000-Professional Services		-	-	-	-	20,000	42,000	22,000	110.0%	62,000
									used for small projects not associated with grants including rental of special equip/materials or outside contractors to meet permit requirements, two dry well projects, unplanned drainage issues	add ArcGIS/CCRPC costs here when we have better estimates
451.000-Summer Construction Services		-	-	-	-	16,000	25,000	9,000	56.3%	35,000
500.000-Training, Conferences, Dues		-	-	-	-	2,000	2,000	-	0.0% Stormwater training opportunities	5,000 due to added person
									City MS4 fee of \$6466, split the Indian Brook monitoring in half (\$4900), \$6,400 dues for MM1 and MM2 compliance CCRPC,	19,000
510.000-Permit/License/Registration		-	-	-	-	19,000	18,166	(834)	-4.4% add \$400 for Crescent Connector State fee utility outreach?	
540.000-Advertising		-	-	-	-	-	2,000	2,000	dog waste bags \$3,000, inspection materials/equipment, water quality monitoring supplies	5,000
570.000-Other Purchased Services		-	-	-	-	5,000	5,000	-	0.0%	
									moved from Streets, repair of Brookside outlet (15,000), Brickyard outlet (35K project, if not full grant received \$10,000), potential slip lining of pipe	could allow slip lining of more pipes based on UPWP TV prioritization replacement matrix
575.000-Storm Sewer Maintenance		-	-	-	-	25,000	30,000	5,000	20.0%	45,000
									Summer interns vehicle costs for inspections \$1,000); storm water conferences and training events for staff \$1,500	3,000
580.000-Travel		-	-	-	-	2,500	1,500	(1,000)	-40.0%	
612.000-Uniforms		-	-	-	-	-	-	-	n/a	
									Adopt-a-Drain program for the City \$780 annual fee, 25 people-welcome packet printing & signs	1,200
830.000-Regular Programs		-	-	-	-	1,200	1,200	-	0.0%	
									UPWP (TV stormwater drains for problems) \$10,000, Better Roads-Brickyard outlet \$7,000; Grants in Aid \$3,000; MS4 Formula grant (\$15,250/year for 3 years, doesn't include leverage)	UPWP (TV stormwater drains for problems) \$10,000, Better Roads-Brickyard outlet \$7,000; Grants in Aid \$3,000; MS4 Formula grant (\$15,250/year for 3 years, doesn't include leverage)
899.000-Matching Grant Funds		-	-	12,000	-	12,000	35,250	23,250	193.8%	35,250
Total Expenditure		76,253	72,848	90,018	26,691	167,484	230,850	63,366	37.8%	353,216
Net General Fund		-	3,705	(12,000)	51,327	(167,484)	(230,850)	-	0.0%	122,366

If we form a utility

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

Water Quality Superintendent 33% and Stormwater coordinator 1.0 FTE @ Grade 8

1 summer intern

add ArcGIS/CCRPC costs here when we have better estimates

due to added person

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

UPWP (TV stormwater drains for problems) \$10,000, Better Roads-Brickyard outlet \$7,000; Grants in Aid \$3,000; MS4 Formula grant (\$15,250/year for 3 years, doesn't include leverage)

353,216 *tablet for SW Coordinator w/full setup

Costing Center

210-40-13 - PW, Stormwater

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

Notes:

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

Costing Center

210-35-10 - Brownell Library

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
050.000-Donation Revenue	-	-	-	-	-	-	-	-	n/a
090.000-Transfer between Town/Village	15,000	15,000	15,000	15,000	-	-	-	-	n/a
098.000-Miscellaneous Revenue	500	446	500	888	500	650	150	30.0%	
Total Revenues	15,500	15,446	15,500	15,888	500	650	150	30.0%	
Expenditure									
110.000-Regular Salaries	335,587	343,409	395,708	407,069	463,761	458,449	(5,312)	-1.1%	
120.000-Part Time Salaries	113,490	103,944	108,328	106,398	125,170	146,548	21,378	17.1%	
190.000-Board Member Payments	-	-	-	350	-	5,500	5,500	n/a	5 elected trustees, 5 permanent trustees, 11 meetings
210.000-Group Insurance	134,722	111,778	160,273	111,679	138,896	158,376	19,480	14.0%	
220.000-Social Security	34,622	34,314	38,720	39,511	45,552	46,605	1,053	2.3%	
NEW-Act 76 Childcare	-	-	-	-	-	2,010	2,010	n/a	
230.000-Retirement	33,385	36,243	38,526	42,427	48,256	48,190	(66)	-0.1%	
250.000-Unemployment Insurance	-	-	-	537	-	-	-	n/a	
290.000-Other Employee Benefits	2,100	-	2,100	-	-	2,450	2,450	n/a	
340.000-Technical Services	4,000	1,079	4,000	5,961	2,000	3,000	1,000	50.0%	Lockers maintenance + computers & network service
442.000-Rental of Vehicles or Equipment	1,900	2,604	2,500	2,890	3,000	3,901	901	30.0%	estimate based on vendor quote received for 2 copiers (staff and public)
500.000-Training, Conferences, Dues	4,000	1,960	4,000	4,441	5,500	6,500	1,000	18.2%	Increased staff participation in regional conferences
505.000-Technology Subscription, Licenses	10,000	7,825	10,500	9,034	12,500	13,500	1,000	8.0%	Increased costs
530.000-Communications	-	-	600	-	2,640	2,640	-	0.0%	cell phone stipends
540.000-Advertising	700	-	700	-	700	700	-	0.0%	
560.000-Postage	2,500	1,466	3,000	2,923	3,000	3,000	-	0.0%	
610.000-General Supplies	13,500	12,965	13,500	13,280	14,000	12,200	(1,800)	-12.9%	moved \$1800 to buildings budget for cleaning supplies
640.201-Adult Collection	44,000	44,053	47,200	48,423	50,000	52,000	2,000	4.0%	Maintaining physical collection, Library of Things, increased demand for digital materials
640.202-Juvenile Collection	22,000	21,662	22,500	22,621	25,000	26,000	1,000	4.0%	Maintaining physical collection, Library of Things, increased demand for digital materials
735.000-Technology: Hardware, Software, Equipment	8,000	7,464	8,000	8,337	8,660	9,000	340	3.9%	4 year replacement cycle
750.000-Machinery and Equipment	7,500	6,258	5,000	4,993	8,000	-	(8,000)	-100.0%	Moving to 755.000 Furniture & Fixtures
755.000-Furniture and Fixtures	-	-	-	-	-	8,000	8,000	n/a	Moved from 750.000 Machinery & Equip.
840.201-Adult Programs	1,000	995	1,000	991	1,500	2,000	500	33.3%	Increasing adult program offerings
840.202-Childrens Programs	4,500	4,561	4,500	4,499	4,500	4,500	-	0.0%	
845.000-Employee/Volunteer Recognition	800	800	800	950	1,500	1,500	-	0.0%	
Total Expenditure	778,306	743,380	871,455	837,311	964,134	1,016,569	52,435	5.4%	
Net General Fund	(762,806)	(727,934)	(855,955)	(821,423)	(963,634)	(1,015,919)	(52,285)	5.4%	

Costing Center

210-35-10 - Brownell Library

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

Notes:

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

Costing Center

210-30-10 - EJRP, Administration

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
020.000-Charges for Services	15,000	14,060	12,000	9,574	12,479	9,500	(2,979)	-23.9%	
090.000-Transfer between Town/Village	12,000	5,000	-	-	-	-	-	n/a	
091.000-Transfer between funds	-	1,500	-	1,500	-	-	-	n/a	moved to Parks budget
Total Revenues	27,000	20,560	12,000	11,074	12,479	9,500	(2,979)	-23.9%	
Expenditure									
110.000-Regular Salaries	264,146	302,076	343,451	371,365	395,062	461,786	66,725	16.9%	moved FT Adult Programming Coordinator to this budget
120.000-Part Time Salaries	-	3,647	-	4,076	-	-	-	n/a	
130.000-Overtime	-	-	-	21	-	-	-	n/a	
210.000-Group Insurance	118,163	117,797	151,475	156,314	162,427	189,293	26,866	16.5%	
220.000-Social Security	20,308	23,819	26,409	28,844	30,453	35,603	5,151	16.9%	
NEW-Act 76 Childcare	-	-	-	-	-	1,536	1,536	n/a	
230.000-Retirement	26,415	26,285	33,508	34,205	33,729	40,590	6,861	20.3%	
290.000-Other Employee Benefits	1,312	-	1,750	-	-	2,100	2,100	n/a	
330.000-Professional Services	18,622	18,116	5,820	12,759	1,764	21,424	19,660	1114.5%	Clicktime (\$805/mo), Secure Shred (\$22/mo), Misc (attorney, contractors, etc. \$1500), senior programming \$10K
442.000-Rental of Vehicles or Equipment	-	-	-	-	-	1,776	1,776	n/a	2 copier leases for Maple St Avg last 2 yrs actuals (NRPA, VRPA memberships, etc.); removed budget for tuition reimbursement
500.000-Training, Conferences, Dues	8,147	3,355	6,098	2,955	6,068	3,155	(2,913)	-48.0%	Previously for RecTrac; moved to Program Fund
505.000-Technology Subscription, Licenses	4,440	13,536	4,440	12,251	10,825	-	(10,825)	-100.0%	
530.000-Communications	9,831	7,924	9,485	12,590	1,980	2,640	660	33.3%	cell phone stipends Advertising for open positions - this will be included in the Admin budget
540.000-Advertising	3,000	-	3,000	-	3,000	-	(3,000)	-100.0%	
550.000-Printing and Binding	-	2,331	-	6,931	-	-	-	n/a	
561.000-Credit Card Processing Fees	-	235	-	173	-	200	200	n/a	2 year avg
610.000-General Supplies	5,000	9,030	5,000	6,898	7,200	15,000	7,800	108.3%	\$5000 plus \$10K for senior supplies
735.000-Technology: Hardware, Software, Equipment	6,000	-	6,000	-	-	-	-	n/a	
832.000-Scholarships	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%	
850.000-Community Events & Celebrations	-	-	-	-	17,500	17,500	-	0.0%	July 4th (\$10K) & Memorial Day Parade (\$7.5K)
Total Expenditure	489,384	532,152	600,436	653,382	674,007	796,603	122,596	18.2%	
Net General Fund	(462,384)	(511,591)	(588,436)	(642,308)	(661,528)	(787,103)	(125,575)	19.0%	

Notes:

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

Costing Center

210-30-12 - EJRP, Parks and Facilities

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
091.000-Transfer between funds	-	-	-	-	-	1,500	1,500	n/a	mowing at WWTF
Total Revenues	-	-	-	-	-	1,500	1,500	n/a	
Expenditure									
110.000-Regular Salaries	109,856	115,583	116,177	124,774	139,627	143,767	4,140	3.0%	this includes buildings coordination costs for entire City
120.000-Part Time Salaries	25,240	29,283	25,240	42,465	46,574	56,341	9,767	21.0%	Reflect pay increase and increase in hours based on average of past 12 months, buildings related
130.000-Overtime	-	2,761	-	2,692	-	-	-	n/a	
210.000-Group Insurance	35,851	28,719	36,266	32,030	38,170	40,769	2,599	6.8%	
220.000-Social Security	10,389	12,109	10,871	13,438	14,337	15,400	1,064	7.4%	
NEW-Act 76 Childcare	-	-	-	-	-	664	664	n/a	
230.000-Retirement	10,985	11,423	11,618	11,854	14,033	14,447	414	3.0%	
290.000-Other Employee Benefits	700	-	700	-	-	700	700	n/a	
330.000-Professional Services	5,300	14,099	6,000	11,106	12,573	12,603	30	0.2%	2 yr avg
431.000-R&M Buildings and Grounds	12,559	5,570	12,559	18,455	4,532	12,013	7,481	165.1%	2 yr avg (playgrounds, pavilions)
441.000-Rental of Land or Buildings	500	500	500	500	500	500	-	0.0%	Annual Global Foundries lease
442.000-Rental of Vehicles or Equipment	2,160	3,791	2,178	2,058	4,743	2,925	(1,818)	-38.3%	2 yr avg
500.000-Training, Conferences, Dues	4,098	1,837	4,098	2,194	3,902	2,000	(1,902)	-48.7%	Recertifications (pool, playground, etc.)
530.000-Communications	-	-	-	-	1,320	1,320	-	0.0%	cell phone stipends
610.000-General Supplies	18,632	23,970	20,495	20,858	28,759	30,000	1,241	4.3%	2 yr avg, includes maintenance of Memorial Park and fountain; additional tools and supplies for buildings coordinator role
626.000-Gasoline	-	-	-	-	1,500	1,500	-	0.0%	
Total Expenditure	236,270	249,645	246,702	282,423	310,569	334,950	24,380	7.9%	
Net General Fund	(236,270)	(249,645)	(246,702)	(282,423)	(310,569)	(334,950)	(24,380)	7.9%	

Notes:

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

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

Notes:

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

Costing Center

210-95-00 - Debt

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

Notes:

Costing Center

210-90-00 - Transfers and Misc

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
050.000-Donation Revenue	-	10,653	-	10,061	-	-	-	-	n/a
Grant Revenue	-	20,643	-	13,152	-	-	-	-	n/a
098.000-Miscellaneous Revenue	-	-	-	-	-	-	-	-	n/a
Total Revenues	-	31,296	-	23,213	-	-	-	-	n/a
Expenditure									
Grant Expenses	-	17,075	-	16,012	-	-	-	-	n/a
Donation Expenses	-	9,717	-	13,939	-	-	-	-	n/a
Capital Transfer	462,248	462,248	531,585	531,585	531,585	584,744	53,159	10.0%	planned increase of 10% over previous year
Rolling Stock Transfer	-	-	-	-	-	283,450	283,450	n/a	previously in Street and Fire budgets
Buildings Transfer	75,000	75,000	50,000	50,000	50,000	50,000	-	0.0%	
EJRP Capital Transfer	113,580	113,580	112,543	112,543	112,771	113,380	609	0.5%	from Brad 1% of grand list value
922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	-	5,000	5,000	-	0.0%	current FY24 projected termination reserve balance is \$86,809 (assuming no use in FY24)
Total Expenditure	655,828	682,620	699,128	724,079	699,356	1,036,574	337,218	48.2%	
Net General Fund	(655,828)	(651,323)	(699,128)	(700,866)	(699,356)	(1,036,574)	(337,218)	48.2%	

Notes:

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

Costing Center

210-41-20 - Buildings - 2 Lincoln St

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Revenues									
090.000-Transfer between Town/Village	-	1,993	2,075	1,822	-	-	-	-	n/a
Total Revenues	-	1,993	2,075	1,822	-	-	-	-	n/a
Expenditure									
400.000-Contracted Services	9,000	11,401	11,000	17,970	3,000	3,000	-	0.0%	fy24 is on track, to slightly low
410.000-Water and Sewer Charges	500	760	600	702	1,500	750	(750)	-50.0%	No history to guage
420.000-Cleaning Services	-	-	-	1,574	22,000	15,000	(7,000)	-31.8%	Based on current monthly cost plus a buffer due to uncertenty of construction time line I expect we need to hoe out basement before conctruction which will be a couple of
425.000-Trash Removal	600	-	-	-	3,600	4,000	400	11.1%	roll off dumpsters
431.000-R&M Buildings and Grounds	20,000	7,789	20,000	16,931	20,000	5,000	(15,000)	-75.0%	3yr avg, figuring fy24 montly avg to date. Reverting to 23 budget as fy24 is tracking
530.000-Communications	4,500	6,619	5,000	10,600	8,968	10,600	1,632	18.2%	high
610.000-General Supplies	1,700	616	1,500	788	5,000	2,150	(2,850)	-57.0%	fy 24 tracking very low, used 3yr avg including 5k for fy24.
621.000-Natural Gas/Heating	4,800	5,533	5,000	5,230	6,500	5,800	(700)	-10.8%	3yr avg, figuring fy24 montly avg to date.
622.000-Electricity	7,500	6,997	11,000	7,148	11,000	8,500	(2,500)	-22.7%	3yr avg rounded to nearest 500
755.000-Furniture and Fixtures	500	-	2,000	3,054	7,000	7,000	-	0.0%	Will need after renovation
Total Expenditure	49,100	39,715	56,100	63,997	88,568	61,800	(26,768)	-30.2%	
Net General Fund	(49,100)	(37,722)	(54,025)	(62,175)	(88,568)	(61,800)	26,768	-30.2%	

Notes:

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

Costing Center

210-41-21 - Buildings - Brownell Library

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

Notes:

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

Costing Center

210-41-22 - Buildings - Fire Station

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Expenditure									
400.000-Contracted Services	500	560	500	-	600	600	-	0.0%	
410.000-Water and Sewer Charges	500	372	500	507	500	500	-	0.0%	from Chief
420.000-Cleaning Services	-	-	-	-	500	250	(250)	-50.0%	
425.000-Trash Removal	-	-	-	-	-	-	-		n/a
431.000-R&M Buildings and Grounds	15,000	3,922	9,500	6,478	8,000	8,500	500	6.3%	from Chief, need to look at electrical in future
530.000-Communications	2,200	2,378	2,200	518	2,400	4,140	1,740	72.5%	Firstlight \$345/mo, Comcast removed as service at station is now connected to 2 Lincoln
610.000-General Supplies	1,700	391	1,500	197	1,100	1,500	400	36.4%	from Chief
621.000-Natural Gas/Heating	3,500	4,377	3,500	4,416	4,000	5,000	1,000	25.0%	from Chief
622.000-Electricity	7,500	6,997	4,000	7,148	7,000	8,000	1,000	14.3%	from Chief
626.000-Gasoline	5,000	5,066	5,000	5,512	-	-	-		n/a this was moved to dept budget as it is fuel for trucks/equipment, not buiding related
755.000-Furniture and Fixtures	-	-	-	-	-	2,000	2,000		n/a replace tables
Total Expenditure	35,900	24,063	26,700	24,776	24,100	30,490	6,390	26.5%	
Net General Fund	(35,900)	(24,063)	(26,700)	(24,776)	(24,100)	(30,490)	(6,390)	26.5%	

Notes:

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

Costing Center

210-41-23 - Buildings - Park Street School

Expenditure	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
400.000-Contracted Services	600	410	1,000	-	1,000	2,000	1,000	100.0%	added sprinkler inspection, furnace service, alarm service and security camera service
410.000-Water and Sewer Charges	700	889	700	1,089	1,500	1,150	(350)	-23.3%	3yr avg
420.000-Cleaning Services	-	-	-	-	32,500	-	(32,500)	-100.0%	move \$32,500 to EJRP Program Fund
425.000-Trash Removal	-	-	-	-	-	-	-	n/a	
431.000-R&M Buildings and Grounds	25,000	22,392	-	1,813	15,000	15,000	-	0.0%	fy 24 tracking over, slate roof repair needed, window care needed, additional painting needed, etc.
530.000-Communications	2,300	2,600	3,000	2,793	3,100	3,100	-	0.0%	fy24 tracking slightly high
610.000-General Supplies	-	-	-	-	-	-	-	n/a	add for cleaning supplies (hand soap, paper towels, toilet paper, cleaning supplies) - move \$4500 to EJRP Program Fund
621.000-Natural Gas/Heating	3,000	4,142	3,000	3,952	3,500	3,900	400	11.4%	3yr avg
622.000-Electricity	4,400	4,931	4,400	5,860	5,900	5,900	-	0.0%	fy24 tracking on target to slightly low
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
Total Expenditure	36,000	35,364	12,100	15,507	62,500	31,050	(31,450)	-50.3%	
Net General Fund	(36,000)	(35,364)	(12,100)	(15,507)	(62,500)	(31,050)	31,450	-50.3%	

Notes:

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

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

Notes:

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

Building Maintenance Fund

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

Future Projects:

nothing identified at this time

Economic Development Fund

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

Notes:

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

Local Option Tax Fund

	FY23	FY24 Projection	FY25 Projection	FY26 Projection	FY27 Projection	FY28 Projection	FY29 Projection	Notes
Beginning Balance	-	559,342	1,032,070	687,894	544,144	400,394	256,644	
Add	659,342	745,000	874,432	875,000	875,000	875,000	875,000	annualized average of FY23 quarterly receipts
Spend	100,000	272,272	1,218,608	1,018,750	1,018,750	1,018,750	1,018,750	FY23 IT migration (will transfer funds in FY24 as this is when expenses were actually incurred); FY24 Rebranding \$40,000; Strategic Planning \$30,000; Banners/Signs \$14,375 (50 banners for streetlights \$110/ea, 5 entrance signs \$1,775/ea); planned increase to capital transfer from general fund \$79,739; paving increase of \$20,000 (projected for pricing increases), additional \$20,000 assigned by Council; stormwater grant matching funds \$28,000; 50% of Code Enforcement Officer salary/benefits; FY25 25% of revenue for sidewalks in FY25, remaining for other capital projects; FY26-FY29 conservative revenue estimate with 25% to sidewalks and \$800,000 to other capital
Ending Balance	559,342	1,032,070	687,894	544,144	400,394	256,644	112,894	

FY23 Actual LOT Revenue:

Q1	-
Q2	240,799.90
Q3	195,435.64
Q4	219,588.49
Interest	3,517.96
FY23 Total	<u>659,341.99</u>

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