

Costing Center		254-54-20 - Water Fund									
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	FY26 Notes	FY25 Notes
Revenues											
	021.000-Water User Fees	1,320,757	1,241,894	1,550,730	1,601,259	1,600,514	1,746,995	146,481	9.2%		
	021.001-Water Large User Fees	110,000	125,230	139,263	154,000	194,672	206,773	12,101	6.2%		
	024.000-Utility Connection Fee	7,000	2,560	7,000	5,300	7,000	3,000	(4,000)	-57.1%		
	060.000-Interest Income	800	5,858	800	3,347	1,000	1,000	-	0.0%		
	085.000-Penalties	5,000	5,600	5,000	8,041	5,000	5,000	-	0.0%		
	098.000-Miscellaneous Revenue	150	4,536	150	278	150	150	-	0.0%		
Total Revenues		1,443,707	1,385,677	1,702,943	1,772,224	1,808,336	1,962,918	154,582	8.5%		
Expenditure											
	110.000-Regular Salaries	140,268	123,665	143,158	133,251	146,915	188,406	41,491	28.2%		
	120.000-Part Time Salaries	1,382	104	-	3,180	-	-	-	n/a		
	130.000-Overtime	15,082	8,379	19,970	7,359	13,669	24,069	10,400	76.1%		
	210.000-Group Insurance	82,964	75,965	84,631	72,065	94,158	105,600	11,442	12.2%		
	220.000-Social Security	12,056	10,919	12,717	10,538	12,491	16,476	3,984	31.9%		
	225.000-Act 76 Childcare Tax	-	-	-	16	539	711	172	31.9%		
	230.000-Retirement	13,902	9,410	14,778	12,152	14,879	19,806	4,927	33.1%		
	250.000-Unemployment Insurance	190	353	135	104	184	180	(4)	-2.2%	based on VLCT renewal invoice for CY25	based on actual CY2024
	260.000-Workers Comp insurance	7,101	5,924	7,200	10,349	7,200	7,913	713	9.9%		estimate
	290.000-Other Employee Benefits	875	-	-	-	700	800	100	14.3%		
	330.000-Professional Services	1,000	1,239	1,000	3,907	1,000	3,121	2,121	212.1%	\$121 DOT physical	
	335.000-Audit	4,750	3,850	4,806	5,698	5,477	6,706	1,229	22.4%		
	410.000-Water and Sewer Charges	200	128	200	153	200	200	-	0.0%		
	411.000-Water Purchase - CWD	559,534	636,128	631,689	655,204	722,132	738,826	16,694	2.3%	includes CWD rate increase 4.95% and estimated State fee increase 13.5%	estimate, includes CWD rate increase
	430.000-R&M Vehicles and Equipment	4,000	15,831	4,000	10,517	5,000	7,000	2,000	40.0%		
	431.000-R&M Buildings	-	-	-	-	-	1,000	1,000	n/a		
	433.000-R&M Infrastructure	16,000	34,333	20,000	9,899	25,000	25,000	-	0.0%		
	441.000-Rental of Land or Buildings	150	100	150	100	150	150	-	0.0%		
	491.000-Administrative Fees	125,960	125,960	184,005	184,005	190,891	199,500	8,609	4.5%		
	500.000-Training, Conferences, Dues	3,000	573	3,000	560	4,500	2,500	(2,000)	-44.4%	credits every 3 years, this will be done in FY25	
	505.000-Technology Subscription, Licenses	1,000	2,951	1,000	3,512	2,551	2,609	58	2.3%	Kofax \$224, Questica \$1653, ClickTime \$303, GoCo \$429	Kofax \$224, Questica \$1653, ClickTime \$303, GoCo \$371
	520.000-Insurance	5,765	2,283	6,300	2,925	6,974	7,216	242	3.5%		estimate 10.7% increase per VLCT
	521.000-Insurance Deductibles	-	-	1,000	-	1,000	1,000	-	0.0%		
	530.000-Communications	2,500	3,760	2,500	2,322	2,500	3,580	1,080	43.2%	cell phone stipend x2	
	550.000-Printing and Binding	2,000	1,537	2,500	1,766	2,500	2,500	-	0.0%		
	560.000-Postage	3,500	3,629	3,500	3,068	3,800	3,800	-	0.0%		
	609.000-Safety Supplies	-	-	3,000	-	3,000	3,000	-	0.0%		
	610.000-General Supplies	7,000	10,851	7,000	5,797	7,000	7,000	-	0.0%		
	612.000-Uniforms	1,350	1,581	1,755	1,739	1,350	1,350	-	0.0%		
	614.000-Meters and Parts	6,000	824	6,000	28,291	6,000	6,000	-	0.0%		
	621.000-Natural Gas/Heating	3,078	2,907	3,000	2,798	3,500	3,500	-	0.0%		
	622.000-Electricity	1,400	845	1,400	1,020	1,400	1,400	-	0.0%		
	626.000-Gasoline	3,000	2,290	3,000	2,178	3,000	3,000	-	0.0%		
	735.000-Technology: Hardware, Software, Equipment	2,700	460	2,700	-	1,676	2,000	324	19.3%		Neptune 360
	750.000-Machinery and Equipment	6,000	-	7,000	1,675	7,000	7,000	-	0.0%		
	920.000-Transfer between funds (capital)	410,000	410,000	460,000	460,000	510,000	560,000	50,000	9.8%	planned increase of \$50,000/year	
	955.000-Interest on Long Term Debt	-	-	59,850	-	-	-	-	n/a		this flows through capital reserve, not operating
Total Expenditure		1,443,707	1,496,776	1,702,943	1,636,145	1,808,336	1,962,918	154,581	8.5%		
Net Water Fund		-	111,098	-	(136,079)	0	-	0	100.0%		

Costing Center		255-55-30 - WWTF							
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
Revenues									
	022.000-Tri-Town: WWTF Charge - City Users	921,161	855,052	964,646	1,018,898	1,075,639	1,243,935	168,296	15.6%
	022.001-City: Septage Discharge	20,000	54,115	50,000	183,938	55,000	55,000	-	0.0%
	022.002-City: Leachate Revenues	500	1,568	500	3,567	1,000	1,000	-	0.0%
	025.001-Tri-Town: WWTF Charge - Essex	649,661	649,661	746,504	746,504	753,285	824,018	70,733	9.4%
	025.002-Tri-Town: WWTF Charge - Williston	853,286	853,401	1,095,511	1,095,511	1,030,988	1,009,743	(21,245)	-2.1%
	025.003-Tri-Town: Shared Septage	10,000	27,058	20,000	-	25,000	25,000	-	0.0%
	025.004-Tri-Town: Shared Leachate	100	784	100	-	100	100	-	0.0%
	025.005-Tri-Town: Village Pump Station Inspection Fees	36,000	36,000	36,000	36,000	36,000	37,044	1,044	2.9%
	060.000-Interest Income	-	26,433	-	65,193	-	-	-	n/a
	085.000-Penalties	3,500	3,985	3,500	5,327	3,500	3,500	-	0.0%
	098.000-Miscellaneous Revenue	-	4,375	-	26,411	-	-	-	n/a
Total Revenues		2,494,208	2,512,432	2,916,761	3,181,350	2,980,512	3,199,340	218,828	7.3%
Expenditure									
	110.000-Regular Salaries	445,885	402,863	493,131	413,940	467,036	530,187	63,151	13.5%
	120.000-Part Time Salaries	-	1,950	-	16,716	8,880	8,880	-	0.0%
	130.000-Overtime	50,000	41,276	44,955	48,215	44,888	49,944	5,056	11.3%
	210.000-Group Insurance	178,057	97,397	162,045	94,514	157,225	176,434	19,210	12.2%
	220.000-Social Security	38,102	37,067	42,912	38,646	41,515	47,742	6,227	15.0%
	225.000-Act 7 Childcare Tax	-	-	-	83	1,791	2,059	269	15.0%
	230.000-Retirement	44,364	41,735	46,817	40,459	45,999	52,849	6,850	14.9%
	250.000-Unemployment Insurance	720	1,323	527	386	672	534	(138)	-20.5%
	260.000-Workers Comp insurance	22,462	17,049	25,400	29,771	25,400	25,152	(248)	-1.0%
	290.000-Other Employee Benefits	2,159	-	-	-	3,150	3,600	450	14.3%
	320.000-Legal Services	3,000	3,152	3,000	855	3,000	3,000	-	0.0%

Costing Center		255-55-30 - WWTF							
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
	330.000-Professional Services	5,500	22,287	12,000	24,213	8,300	7,000	(1,300)	-15.7%
	335.000-Audit	4,500	3,675	4,553	5,401	5,188	6,353	1,165	22.4%
	340.000-Technical Services	40,000	44,298	40,000	4,091	26,250	15,750	(10,500)	-40.0%
	340.001-Lab Testing	-	-	-	10,546	-	-	-	n/a
	410.000-Water and Sewer Charges	4,000	3,076	4,000	3,580	3,500	3,605	105	3.0%
	415.000-Stormwater Charges	-	-	-	-	-	4,088	4,088	n/a
	421.000-Grit Disposal	16,000	17,513	16,500	14,773	17,600	18,000	400	2.3%
	430.000-R&M Vehicles and Equipment	4,000	2,734	4,000	904	3,000	1,500	(1,500)	-50.0%
	431.00-R&M Buildings	-	-	3,000	19,927	26,625	45,702	19,077	71.7%
	435.000-Cogen	-	-	-	-	35,000	35,000	-	0.0%
	442.000-Rental of Vehicles or Equipment	-	1,370	1,500	2,212	3,384	3,400	16	0.5%
	491.000-Administrative Fees	62,980	62,980	106,003	106,003	95,446	99,750	4,304	4.5%

Costing Center		255-55-30 - WWTF							
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
	500.000-Training, Conferences, Dues	7,500	5,480	8,500	8,775	9,000	8,800	(200)	-2.2%
	505.000-Technology Subscription, Licenses	1,925	10,941	3,000	38,336	16,405	11,783	(4,622)	-28.2%
	510.000-Permits, Licenses, Registrations	9,900	12,775	11,000	10,610	11,000	12,105	1,105	10.0%
	520.000-Insurance	38,605	41,794	39,800	51,731	44,059	42,427	(1,632)	-3.7%
	530.000-Communications	6,400	10,634	12,675	16,383	12,620	17,500	4,880	38.7%
	540.000-Advertising	-	-	-	-	750	1,350	600	80.0%
	567.000-Biosolids Land Application	190,000	156,005	190,000	217,538	205,200	235,000	29,800	14.5%
	568.000-Biosolids Subcontractor	150,000	198,632	255,000	283,731	305,046	310,046	5,000	1.6%
	570.000-Other Purchased Services	130,000	132,566	195,000	190,214	140,000	150,000	10,000	7.1%
	609.000-Safety Supplies	-	-	3,000	2,652	3,000	3,000	-	0.0%
	610.000-General Supplies	10,000	9,464	12,000	8,313	9,000	8,500	(500)	-5.6%
	611.000-Small Tools & Equipment	-	-	-	-	5,000	5,000	-	0.0%

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Costing Center		256-56-40 - Sanitation									
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	FY26 Notes	FY25 Notes
Revenues											
	023.000-Sanitation User Fees	700,325	657,506	778,137	837,030	887,899	1,006,390	118,491	13.3%		estimate
	023.001-Essex Pump Station Fees	35,625	26,825	33,125	25,829	33,500	30,365	(3,135)	-9.4%	100% of Susie Wilson PS, 70% of West St PS, 1.77/8*PS inspection fee in WW budget	estimate
	023.002-Two Party Agreement Revenue	15,000	15,000	15,000	15,000	15,000	67,022	52,022	346.8%	calculated at >\$89K - will need to present this to the Town so they are aware, budgeting \$30K this time to account for some increase until we can resolve with Town	
	024.000-Utility Connection Fee	30,000	8,000	30,000	131,550	30,000	30,000	-	0.0%		
	026.000-Allocation Fee	-	-	-	8,960	-	-	-	n/a		
	060.000-Interest Income	5,000	23,182	5,000	54,433	5,000	5,000	-	0.0%		
	085.000-Penalties	2,500	3,160	3,000	4,305	3,000	3,000	-	0.0%		
	098.000-Miscellaneous Revenue	3,000	-	500	907	-	-	-	n/a		
Total Revenues		791,450	733,673	864,762	1,078,013	974,399	1,141,777	167,378	17.2%		
Expenditure											
	110.000-Regular Salaries	124,788	134,576	126,885	128,119	134,743	174,975	40,232	29.9%		
	120.000-Part Time Salaries	1,382	104	-	3,180	-	-	-	n/a		
	130.000-Overtime	13,574	12,066	19,369	14,553	20,392	24,246	3,854	18.9%		
	210.000-Group Insurance	63,266	74,883	40,894	35,913	43,997	63,587	19,589	44.5%		
	220.000-Social Security	10,755	11,294	11,792	10,803	12,497	16,197	3,700	29.6%		
	225.000-Act 76 Childcare Tax	-	-	-	21	539	699	160	29.6%		
	230.000-Retirement	12,356	10,561	13,798	12,170	14,934	19,618	4,684	31.4%		
	250.000-Unemployment Insurance	190	353	135	87	143	180	37	25.9%	based on VLCT renewal invoice for CY25	based on actual CY2024
	260.000-Workers Comp insurance	6,330	5,421	6,100	9,464	6,100	8,419	2,319	38.0%		
	290.000-Other Employee Benefits	840	-	-	-	700	800	100	14.3%		
	330.000-Professional Services	1,000	2,236	4,000	5,337	6,000	6,242	242	4.0%	Hamlin Engineering support collection system questions \$2,500, electrical troubleshooting at stations \$2000, consulting and legal review for ordinance \$1500; \$242 DOT physicals (2)	Hamlin Engineering support collection system questions \$2,500, electrical troubleshooting at stations \$2000, consulting for ordinance creation \$1500
	335.000-Audit	2,500	2,100	2,529	3,001	2,882	3,529	647	22.5%		
	340.000-Technical Services	-	-	9,000	6,720	14,800	14,500	(300)	-2.0%	Open Approach monthly fee for PS COMM IT support (\$560/month; 6720 yr.); Verizon PS Comms 6 stations (\$304/month; \$3648 yr) (TV sewer lines \$4,000	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	354	500	403	500	500	-	0.0%		from Ricky
	430.000-R&M Vehicles and Equipment	2,000	868	2,000	-	2,000	2,000	-	0.0%		from Ricky
	431.000-R&M Buildings & Grounds	14,000	14,677	6,000	2,579	6,000	6,000	-	0.0%		from Ricky
	433.000-R&M Infrastructure	6,000	16,658	16,000	15,460	5,000	15,000	10,000	200.0%	\$5,000 Assistance from vendors on sanitation maintenance needs, \$10,000 sewer breaks/rehab	Cleaning of drying beds at Winooski in FY24 (every other year paid by City)

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Costing Center		257-57-50 - Stormwater Fund								
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	Anticipated 2025 Budget	2026 Budget	\$ Change	% Change	FY26 Notes
Revenues										
	027.000-Stormwater User Fees	-	-	-	-	-	323,057	323,057	n/a	not sure what this translates to per parcel yet, but we essentially need to net this to total expense
	060.000-Interest Income	-	-	-	-	-	-	-	n/a	
	085.000-Penalties	-	-	-	-	-	-	-	n/a	
	090.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a	
	098.000-Miscellaneous Revenue	-	-	-	-	-	-	-	n/a	
Total Revenues		-	-	-	-	-	323,057	323,057	n/a	
Expenditure										
	110.000-Regular Salaries	-	-	-	-	95,969	99,249	3,280	3.4%	33% WQ Superintendent, Stormwater Coordinator 1 FTE
	120.000-Part Time Salaries	-	-	-	-	8,880	17,760	8,880	100.0%	2 summer interns
	210.000-Group Insurance	-	-	-	-	18,690	42,750	24,060	128.7%	
	220.000-Social Security	-	-	-	-	8,125	9,048	923	11.4%	
	225.000-Act 76 Childcare Tax	-	-	-	-	117	390	273	234.1%	
	230.000-Retirement	-	-	-	-	8,428	8,968	540	6.4%	
	250.000-Unemployment Insurance	-	-	-	-	7	50	51	775.1%	based on VLCT renewal invoice for CY25
	260.000-Workers Comp Insurance	-	-	-	-	2,200	6,617	4,417	200.8%	
	290.000-Other Employee Benefits	-	-	-	-	350	400	50	14.3%	
	320.000-Legal Services	-	-	-	-	-	3,000	3,000	n/a	
	330.000-Professional Services	-	-	-	-	62,000	20,000	(42,000)	-67.7%	Engineering assistance, consultant assistance
	335.000-Audit	-	-	-	-	-	-	-	n/a	TBD for FY27
	451.000-Summer Construction Services	-	-	-	-	35,000	20,000	(15,000)	-42.9%	used for small projects not associated with grants, rental of equipment of outside contractors to meet permit requirements. Cost of drywells and unplanned drainage repairs moved to SW captial fund
	491.000-Administrative Fees	-	-	-	-	-	-	-	n/a	TBD for FY27
	500.000-Training, Conferences, Dues	-	-	-	-	5,000	2,000	(3,000)	-60.0%	Addition of SW staff will need some training
	510.000-Permit/License/Registration	-	-	-	-	19,000	18,250	(750)	-3.9%	City MS4 fee \$6866; Indian Brook Monitoring \$4900 (shared cost with TOE), \$4,500 MM1/MM2 dues
	520.000-Insurance	-	-	-	-	-	-	-	n/a	TBD for FY27
	540.000-Advertising	-	-	-	-	-	1,250	1,250	n/a	Utility outreach, job advertising for intern \$250
	570.000-Other Purchased Services	-	-	-	-	5,000	5,000	-	0.0%	dog waste bags \$3,000, inspection materials/equipment, water quality monitoring supplies
	575.000-Storm Sewer Maintenance	-	-	-	-	45,000	20,000	(25,000)	-55.6%	Repair of catch basins (\$10,000). Unplanned failures \$10,000
	580.000-Travel	-	-	-	-	3,000	1,500	(1,500)	-50.0%	Summer intern vehicle costs \$1,000, stormwater staff travel to events \$1,000
	612.000-Uniforms	-	-	-	-	-	675	675	n/a	
	830.000-Regular Programs	-	-	-	-	1,200	900	(300)	-25.0%	Adopt-a-Drain program for the City \$780 annual fee, 5 new people-welcome packet printing & signs
	899.000-Matching Grant Funds	-	-	-	-	35,250	45,250	10,000	28.4%	MS4 Formula grant \$15,250/year for 3 years, doesn't include leverage; grant-in-aid \$5,000, UWP \$20,000, Better Rds \$5,000
	920.000-Transfer between funds (capital)	-	-	-	-	-	-	-	n/a	originally proposed at \$125,000
Total Expenditure		-	-	-	-	353,216	323,057	(30,159)	-8.5%	
<i>Net Stormwater Fund</i>		-	-	-	-	<i>(353,216)</i>	-	<i>353,216</i>	<i>-100.0%</i>	