

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

210-00-00 - General Revenue

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
010.000-Property Taxes	3,745,866	3,745,838	3,890,397	10,420,986
020.001-PILOT - Tax Agreements	6,700	6,773	6,700	17,600
020.022-Rents and Royalties	2,400	1	2,400	1
020.054-Admin Fee - Water	112,565	112,565	125,960	184,005
020.055-Admin Fee - WWTF	56,282	56,282	62,980	92,003
020.056-Admin Fee - Sanitation	112,565	112,565	125,960	184,005
042.001-PILOT Revenue	4,500	4,903	4,500	17,000
042.002-Railroad Taxes	-	-	-	4,700
042.004-State Act 60 Revenue	-	-	-	3,436
042-005-State Act 68 Revenue	-	-	-	38,988
060.000-Interest Income	3,000	2,211	3,000	2,500
080.001-State District Court Fines	2,000	3,769	2,000	2,000
NEW Cannabis Control	-	-	-	-
085.000-Penalties	-	-	-	70,367
086.000-Interest	-	-	-	13,426
ARPA Revenue	-	-	375,000	-
098.000-Miscellaneous Revenue	2,000	1,433	2,000	1,500
099.000-Use of Fund Balance/Reserves	-	-	43,461	-
Total Revenues	4,047,878	4,046,339	4,644,358	11,052,516

210-10-10 - Administration

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
090.000-Transfer between Town/Village	50,000	147,004	50,000	-
Total Revenues	50,000	147,004	50,000	-
Expenditure				
110.000-Regular Salaries	199,124	233,984	388,554	338,567
120.000-Part Time Salaries	5,200	3,649	-	-
130.000-Overtime	-	487	-	-
150.000-Shared Employee Expense	92,687	92,687	-	-
190.000-Board member payments	23,800	9,500	25,000	-
210.000-Group Insurance	61,951	61,739	112,564	98,127
220.000-Social Security	15,896	18,390	30,211	26,085
230.000-Retirement	19,911	21,151	35,060	28,897
290.000-Other Employee Benefits	980	-	1,350	-
320.000-Legal Services	22,000	44,866	40,000	40,000
330.000-Professional Services	1,000	23,217	6,000	6,025
340.000-Technical Services	-	8,411	4,100	9,552
442.000-Rental of Vehicles or Equipment	4,250	2,992	4,250	4,250
500.000-Training, Conferences, Dues	1,750	1,375	1,750	4,247
505.000-Technology Subscription, Licenses	10,370	2,839	9,520	10,875
530.000-Communications	21,972	25,503	23,123	3,300
540.000-Advertising	-	5,239	500	15,075
550.000-Printing and Binding	3,000	6,348	3,000	5,570
560.000-Postage	500	1,719	1,200	2,000
570.000-Other Purchased Services	15,000	-	7,500	1,000
580.000-Travel	300	53	300	6,000
610.000-General Supplies	5,000	2,031	5,000	5,000
735.000-Tech: Equip/Hardware	-	1,575	-	-
755.000-Furniture and Fixtures	-	-	-	1,000
810.000-Appropriations to committees	-	-	-	-

810.113-Council Expenditures	5,500	442	5,500	-
820.000-Election Expenses	2,000	32,804	15,020	-
845.000-Employee/Volunteer Recognition	2,600	4,004	2,600	6,000
900.000-Transfer between Town/Village	-	11,430	-	-
Total Expenditure	514,791	616,435	722,102	611,570

210-11-10 - Legislative

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
190.000-Board member payments	-	-	-	16,500
190.001-City Council payments	-	-	-	-
220.000-Social Security	-	-	-	-
320.000-Legal Services	-	-	-	-
330.000-Professional Services	-	-	-	32,114
500.000-Training, Conferences, Dues	-	-	-	17,563
540.000-Advertising	-	-	-	1,200
580.000-Travel	-	-	-	500
610.000-General Supplies	-	-	-	2,000
Total Expenditure	-	-	-	69,877

210-12-10 - Clerk

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
020.003-Use of Vault	-	-	-	-
020.004-Recording Fees	-	-	-	86,000
020.010-Printing and Duplication Services	-	-	-	5,590
020.012-Sale of Maps	-	-	-	-
020.013-Sales of Certified Copy	-	-	-	7,200
020.014-Sale of Checklists	-	-	-	-
020.023-Records Preservation	-	-	-	-
030.001-Liquor Licenses	-	-	-	2,875
030.002-Hunting and Fishing	-	-	-	-
030.003-Marriage Licenses	-	-	-	624
030.004-Animal Licenses	-	-	-	2,500
030.005-Green Mountain Passport	-	-	-	120
030.006-DMV Registrations	-	-	-	99
Total Revenues	-	-	-	105,008

Expenditure

110.000-Regular Salaries	-	-	-	-
			Sum of Total	
			Payroll/Benefits	
			- Cost	
120.000-Part Time Salaries	-	-	-	-
130.000-Overtime	-	-	-	-
210.000-Group Insurance	-	-	-	-
220.000-Social Security	-	-	-	-
230.000-Retirement	-	-	-	-
290.000-Other Employee Benefits	-	-	-	-
430.000-R&M Vehicles and Equipment	-	-	-	50
442.000-Rental of Vehicles or Equipment	-	-	-	2,664
500.000-Training, Conferences, Dues	-	-	-	3,000
505.000-Technology Subscriptions, Licenses	-	-	-	15,000
550.000-Printing and Binding	-	-	-	1,000
560.000-Postage	-	-	-	500
570.023-Records Preservation	-	-	-	-
580.000-Travel	-	-	-	1,738

610.000-General Supplies	-	-	-	5,250
820.000-Election Expenses	-	-	-	32,000
900.000-Transfer between Town/Village	-	-	-	-
Total Expenditure	-	-	-	61,202

210-13-10 - Finance

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
110.000-Regular Salaries	59,668	103,426	147,910	-
130.000-Overtime	-	413	2,667	-
190.000-Board Member Payments	-	-	-	750
210.000-Group Insurance	5,699	9,369	30,146	-
220.000-Social Security	4,901	5,581	11,921	-
230.000-Retirement	5,967	8,781	14,791	-
250.000-Unemployment Insurance	1,720	3,827	3,300	3,209
260.000-Workers Comp insurance	18,500	15,060	18,500	21,182
290.000-Other Employee Benefits	350	-	700	-
330.000-Professional Services	-	-	5,000	15,250
335.000-Audit	7,500	9,511	9,500	12,612
442.000-Rental of Vehicles or Equipment	-	-	-	2,000
500.000-Training, Conferences, Dues	250	250	500	1,500
505.000-Technology Subscription, Licenses	6,901	5,920	12,500	28,640
520.000-Insurance	75,725	79,291	76,680	93,600
550.000-Printing and Binding	-	-	-	2,780
560.000-Postage	-	-	-	3,400
570.000-Other Purchased Services	-	1,989	-	-
580.000-Travel	100	-	100	1,100
610.000-General Supplies	200	932	200	1,150
735.000-Tech: Equip/Hardware	-	2,083	-	-
Total Expenditure	187,481	246,434	334,415	187,173

210-14-10 - Information Technology

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
Contribution from WWTF	-	-	-	14,000
Total Revenues	-	-	-	14,000
Expenditure				
330.000-Professional Services	-	-	-	100,000
432.000-R&M Technology	-	-	-	5,000
500.000-Training, Conferences, Dues	-	-	-	-
505.000-Technology Subscription, Licenses	-	-	-	25,000
735.000-Technology: Hardware, Software, Equipment	-	-	-	23,650
920.000-Transfer between funds (capital)	-	-	-	-
Total Expenditure	-	-	-	153,650

210-15-10 - Assessing

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
330.000-Professional Services	-	-	-	-
430.000-R&M Vehicles and Equipment	-	-	-	-
500.000-Training, Conferences, Dues	-	-	-	-
505.000-Technology Subscription, Licenses	-	-	-	-
540.000-Advertising	-	-	-	-
580.000-Travel	-	-	-	-
610.000-General Supplies	-	-	-	-

755.000-Furniture and Fixtures	-	-	-	-
900.000-Transfer between Town/City	-	-	-	77,810
920.000-Transfer between funds (capital)	-	-	-	-
Total Expenditure	-	-	-	77,810

210-16-10 - Community Development

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
030.008-License and Zoning Fees	28,000	38,332	39,000	39,000
090.000-Transfer between Town/Village	-	-	-	40,158
Total Revenues	28,000	38,332	39,000	79,158
Expenditure				
110.000-Regular Salaries	165,243	170,618	169,546	-
130.000-Overtime	-	135	-	-
190.000-Board member payments	6,000	6,000	7,200	9,600
210.000-Group Insurance	24,260	21,166	24,518	-
220.000-Social Security	13,153	13,687	13,758	-
230.000-Retirement	16,524	17,056	16,955	-
290.000-Other Employee Benefits	700	-	700	-
320.000-Legal Services	6,000	3,361	6,000	6,000
330.000-Professional Services	27,000	7,877	7,000	40,760
340.000-Technical Services	-	-	-	-
500.000-Training, Conferences, Dues	3,000	421	3,000	4,700
505.000-Technology Subscription, Licenses	-	-	-	360
530.000-Communications	1,260	1,528	1,300	5,660
540.000-Advertising	-	213	-	1,350
550.000-Printing and Binding	3,000	280	3,000	1,000
560.000-Postage	100	-	100	280
580.000-Travel	2,600	2,501	3,900	3,000
610.000-General Supplies	1,000	180	1,000	1,000
750.000-Machinery and Equipment	-	-	-	-
810.111-Bike/Walk Committee	10,000	-	10,000	10,000
Total Expenditure	279,840	245,022	267,977	83,710

210-17-10 - Economic Development

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
050.000-Event Donations	-	12,000	-	4,000
Total Revenues	-	12,000	-	4,000
Expenditure				
800.000-Appropriations to other agencies	9,250	7,988	9,250	-
800.110-Economic Development Committee	-	-	-	-
831.000-Special or New Programs	2,500	16,939	2,500	5,000
850.000-Community Events and Celebrations	17,500	21,434	17,500	15,000
899.000-Matching Grant Funds	20,000	-	20,000	20,000
Total Expenditure	49,250	46,360	49,250	40,000

210-25-10 - Fire

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
098.000-Miscellaneous Revenue	20	10	20	10
Total Revenues	20	10	20	10
Expenditure				
120.000-Part Time Salaries	194,250	197,052	212,256	-
210.000-Group Insurance	3,600	2,883	3,600	3,600

220.000-Social Security	14,859	15,061	17,768	-
260.000-Workers Comp insurance	26,000	17,547	20,000	20,000
290.000-Other Employee Benefits	864	864	2,064	1,000
330.000-Professional Services	9,000	3,960	7,000	7,000
430.000-R&M Vehicles and Equipment	32,250	26,392	32,250	26,000
431.000-R&M Buildings and Grounds	15,000	13,241	-	-
500.000-Training, Conferences, Dues	4,000	2,375	4,000	5,500
505.000-Technology Subscription, licenses	-	5,125	4,000	7,000
530.000-Communications	2,600	4,224	2,600	2,600
570.000-Other Purchased Services	-	-	11,000	11,000
610.000-General Supplies	1,000	4,065	2,000	4,000
611.000-Small Tools and Equipment	1,500	820	1,500	45,000
612.000-Uniforms	26,000	30,527	27,000	30,000
613.000-Program Supplies	3,600	3,569	4,500	6,000
626.000-Gasoline	-	-	-	6,000
750.000-Machinery and Equipment	57,500	57,063	18,000	20,000
920.000-Transfer between funds (capital)	108,600	108,600	113,200	118,260
Total Expenditure	500,623	493,366	482,738	312,960

210-18-10 - Health and Human Services

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
120.000-Part Time Salaries	-	-	-	-
220.000-Social Security	-	-	-	-
330.000-Professional Services	-	-	-	-
500.000-Training, Conferences, Dues	-	-	-	2,000
530.000-Communications	-	-	-	1,560
800.100-Human Service Grants	-	-	-	-
800.106-Essex Rescue	-	-	-	190,620
800.107-Essex Jct. Cemetery Association	-	-	-	20,000
800.10X-Essex Police Dept.	-	-	-	2,763,113
Total Expenditure	-	-	-	2,977,293

210-19-10 - County and Regional Functions

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
800.101-Chittenden County Regional Planning Commission	-	-	-	13,225
800.102-Green Mountain Transit	-	-	-	244,355
800.103-County Tax	-	-	-	54,553
800.104-Chamber of Commerce	-	-	-	950
800.105-GBIC	-	-	-	3,500
800.109-Winooski Valley Park District	-	-	-	30,300
Total Expenditure	-	-	-	346,883

210-40-12 - Streets

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
042.006-State Aid to Highways	-	-	-	130,000
090.000-Transfer between Town/Village	1,392,627	1,392,627	1,465,044	20,000
098.000-Miscellaneous Revenue	4,000	3,366	4,000	3,500
Total Revenues	1,396,627	1,395,993	1,469,044	153,500
Expenditure				
110.000-Regular Salaries	196,303	179,751	218,436	-
120.000-Part Time Salaries	29,614	9,903	14,363	-

130.000-Overtime	17,418	12,502	18,198	-
190.000-Board Member Payments	-	-	-	3,000
210.000-Group Insurance	87,740	70,524	96,660	-
220.000-Social Security	18,705	15,424	19,293	-
230.000-Retirement	19,632	17,718	21,604	-
250.000-Unemployment Insurance	375	645	500	250
260.000-Workers Comp insurance	18,350	9,035	11,146	12,600
290.000-Other Employee Benefits	1,190	-	1,190	-
330.000-Professional Services	17,000	24,991	17,000	18,000
410.000-Water and Sewer Charges	2,500	3,216	2,500	3,500
422.000-Snow Removal	20,000	20,943	15,000	21,000
425.000-Trash Removal	9,000	8,794	9,000	9,100
430.000-R&M Vehicles and Equipment	32,000	96,744	36,000	38,000
431.000-R&M Buildings and Grounds	10,000	5,794	10,000	10,000
441.000-Rental of Land or Buildings	13,000	9,592	13,000	13,000
442.000-Rental of Vehicles or Equipment	3,000	2,524	3,000	3,000
451.000-Summer Construction Services	270,000	238,200	280,000	300,000
500.000-Training, Conferences, Dues	1,000	1,048	1,000	2,000
520.000-Insurance	14,000	15,376	14,650	17,800
521.000-Insurance Deductibles	1,000	2,000	1,000	1,000
530.000-Communications	4,000	4,541	4,000	4,500
540.000-Advertising	500	195	500	-
571.000-Streetscape Maintenance	18,500	26,096	18,500	20,000
572.000-Traffic Control	17,000	13,610	33,000	33,000
573.000-Sidewalk and Curb Maintenance	6,000	1,298	6,000	6,000
575.000-Storm Sewer Maintenance	20,000	13,433	25,000	-
600.000-Salt, Sand and Gravel	135,000	166,944	135,000	145,000
605.000-Summer Construction Supplies	24,000	27,007	45,000	45,000
610.000-General Supplies	30,000	43,974	30,000	35,000
NEW-Safety Supplies	-	-	-	3,000
610.200-Streetlight Supplies	12,000	6,771	15,000	15,000
612.000-Uniforms	6,500	6,585	6,500	-
621.000-Natural Gas/Heating	4,000	3,928	4,104	4,200
622.000-Electricity	4,200	14,968	4,200	4,200
622.200-Streetlight Electricity	134,000	137,928	134,000	138,000
626.000-Gasoline/Fuel	38,000	39,999	38,000	42,000
750.000-Machinery and Equipment	7,000	-	7,000	7,000
810.112-Tree Advisory Committee	10,000	4,327	10,000	10,000
920.000-Transfer between funds (capital)	140,100	140,100	145,700	151,440
Total Expenditure	1,392,627	1,396,426	1,465,044	1,115,590

210-40-13 - Stormwater

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
090.000-Transfer between Town/Village	76,253	76,553	78,018	-
Total Revenues	76,253	76,553	78,018	-
Expenditure				
110.000-Regular Salaries	48,979	54,383	51,159	-
120.000-Part Time Salaries	-	-	-	-
210.000-Group Insurance	15,144	8,948	15,319	-
220.000-Social Security	3,761	2,594	3,929	-
230.000-Retirement	4,898	4,848	5,116	-
250.000-Unemployment Insurance	35	61	35	25
260.000-Workers Comp insurance	3,250	2,015	2,274	2,200
290.000-Other Employee Benefits	186	-	186	-

330.000-Professional Services	-	-	-	20,000
451.000-Summer Construction Services	-	-	-	16,000
500.000-Training, Conferences, Dues	-	-	-	2,000
510.000-Permit/License/Registration	-	-	-	19,000
570.000-Other Purchased Services	-	-	-	5,000
575.000-Storm Sewer Maintenance	-	-	-	25,000
580.000-Travel	-	-	-	2,500
830.000-Regular Programs	-	-	-	1,200
899.000-Matching Grant Funds	-	-	12,000	12,000
Total Expenditure	76,253	72,848	90,018	104,925

210-35-10 - Brownell Library

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
050.000-Donation Revenue	-	-	-	-
090.000-Transfer between Town/Village	15,000	15,000	15,000	-
098.000-Miscellaneous Revenue	500	446	500	500
Total Revenues	15,500	15,446	15,500	500
Expenditure				
110.000-Regular Salaries	335,587	343,409	395,708	-
120.000-Part Time Salaries	113,490	103,944	108,328	-
210.000-Group Insurance	134,722	111,778	160,273	-
220.000-Social Security	34,622	34,314	38,720	-
230.000-Retirement	33,385	36,243	38,526	-
290.000-Other Employee Benefits	2,100	-	2,100	-
340.000-Technical Services	4,000	1,079	4,000	2,000
442.000-Rental of Vehicles or Equipment	1,900	2,604	2,500	3,000
500.000-Training, Conferences, Dues	4,000	1,960	4,000	5,500
505.000-Technology Subscription, Licenses	10,000	7,825	10,500	12,500
530.000-Communications	-	-	600	-
540.000-Advertising	700	-	700	700
560.000-Postage	2,500	1,466	3,000	3,000
610.000-General Supplies	13,500	12,965	13,500	14,000
640.201-Adult Collection	44,000	44,053	47,200	50,000
640.202-Juvenile Collection	22,000	21,662	22,500	25,000
651.000-Technology Supplies	-	-	-	-
730.000-Buildings and Improvements	-	-	-	-
735.000-Technology: Hardware, Software, Equipment	8,000	7,464	8,000	8,660
750.000-Machinery and Equipment	7,500	6,258	5,000	8,000
755.000-Furniture and Fixtures	-	-	-	-
840.201-Adult Programs	1,000	995	1,000	1,500
840.202-Childrens Programs	4,500	4,561	4,500	4,500
845.000-Employee/Volunteer Recognition	800	800	800	1,500
Total Expenditure	778,306	743,380	871,455	139,860

210-30-10 - EJRP, Administration

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
020.000-Charges for Services	15,000	14,060	12,000	12,479
090.000-Transfer between Town/Village	12,000	5,000	-	-
091.000-Transfer between funds	-	1,500	-	-
Total Revenues	27,000	20,560	12,000	12,479
Expenditure				
110.000-Regular Salaries	264,146	302,076	343,451	-
120.000-Part Time Salaries	-	3,647	-	-

210.000-Group Insurance	118,163	117,797	151,475	-
220.000-Social Security	20,308	23,819	26,409	-
230.000-Retirement	26,415	26,285	33,508	-
290.000-Other Employee Benefits	1,312	-	1,750	-
330.000-Professional Services	18,622	18,116	5,820	1,764
500.000-Training, Conferences, Dues	8,147	3,355	6,098	6,068
505.000-Technology Subscription, Licenses	4,440	13,536	4,440	10,825
530.000-Communications	9,831	7,924	9,485	-
540.000-Advertising	3,000	-	3,000	3,000
550.000-Printing and Binding	-	2,331	-	-
561.000-Credit Card Processing Fees	-	235	-	-
610.000-General Supplies	5,000	9,030	5,000	7,200
735.000-Technology: Hardware, Software, Equipment	6,000	-	6,000	-
832.000-Scholarships	4,000	4,000	4,000	4,000
850.000-Community Events & Celebrations	-	-	-	17,500
Total Expenditure	489,384	532,152	600,436	50,357

210-30-12 - EJRP, Parks and Facilities

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
110.000-Regular Salaries	109,856	115,583	116,177	-
120.000-Part Time Salaries	25,240	29,283	25,240	-
130.000-Overtime	-	2,761	-	-
210.000-Group Insurance	35,851	28,719	36,266	-
220.000-Social Security	10,389	12,109	10,871	-
230.000-Retirement	10,985	11,423	11,618	-
290.000-Other Employee Benefits	700	-	700	-
330.000-Professional Services	5,300	14,099	6,000	12,573
431.000-R&M Buildings and Grounds	12,559	5,570	12,559	4,532
441.000-Rental of Land or Buildings	500	500	500	500
442.000-Rental of Vehicles or Equipment	2,160	3,791	2,178	4,743
500.000-Training, Conferences, Dues	4,098	1,837	4,098	3,902
530.000-Communications	-	-	-	-
610.000-General Supplies	18,632	23,970	20,495	28,759
626.000-Gasoline	-	-	-	1,500
Total Expenditure	236,270	249,645	246,702	56,509

210-30-XX - EJRP, Adult

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
110.000-Regular Salaries	-	-	-	-
120.000-Part Time Salaries	-	-	-	-
130.000-Overtime	-	-	-	-
210.000-Group Insurance	-	-	-	-
220.000-Social Security	-	-	-	-
230.000-Retirement	-	-	-	-
290.000-Other Employee Benefits	-	-	-	-
330.000-Professional Services	-	-	-	20,000
500.000-Training, Conferences, Dues	-	-	-	2,000
900.000-Transfer between Town/City	-	-	-	50,379
Total Expenditure	-	-	-	72,379

210-95-00 - Debt

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				

900.000-Transfer between Town/City	-	-	-	203,203
950.902-EJRP Principal	-	-	-	-
950.903-Capital Imp Principal	135,135	135,135	135,135	135,135
955.902-EJRP Interest	-	-	-	-
955.903-Capital Imp Interest	64,190	64,228	60,415	64,190
Total Expenditure	199,325	199,363	195,550	402,528

210-90-00 - Transfers and Misc

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
050.000-Donation Revenue	-	10,653	-	-
Grant Revenue	-	20,643	-	-
098.000-Miscellaneous Revenue	-	-	-	-
Total Revenues	-	31,296	-	-
Expenditure				
Grant Expenses	-	17,075	-	-
Donation Expenses	-	9,717	-	-
920.000-Transfer between funds (capital)				
Capital Transfer	462,248	462,248	531,585	531,585
Rolling Stock Transfer	-	-	-	-
Buildings Transfer	75,000	75,000	50,000	50,000
EJRP Capital Transfer	113,580	113,580	112,543	112,771
922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000
Total Expenditure	655,828	682,620	699,128	699,356

210-41-20 - Buildings - 2 Lincoln St

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
090.000-Transfer between Town/Village	-	1,993	2,075	-
Total Revenues	-	1,993	2,075	-
Expenditure				
400.000-Contracted Services	9,000	11,401	11,000	3,000
410.000-Water and Sewer Charges	500	760	600	1,500
420.000-Cleaning Services	-	-	-	22,000
425.000-Trash Removal	600	-	-	3,600
431.000-R&M Buildings and Grounds	20,000	7,789	20,000	20,000
530.000-Communications	4,500	6,619	5,000	8,968
610.000-General Supplies	1,700	616	1,500	5,000
621.000-Natural Gas/Heating	4,800	5,533	5,000	6,500
622.000-Electricity	7,500	6,997	11,000	11,000
755.000-Furniture and Fixtures	500	-	2,000	7,000
Total Expenditure	49,100	39,715	56,100	88,568

210-41-21 - Buildings - Brownell Library

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
400.000-Contracted Services	30,000	34,574	30,000	4,750
410.000-Water and Sewer Charges	600	427	600	700
420.000-Cleaning Services	-	-	-	30,000
425.000-Trash Removal	-	-	-	-
431.000-R&M Buildings and Grounds	20,000	22,768	20,000	25,175
530.000-Communications	1,500	4,626	1,500	4,090
610.000-General Supplies	-	-	-	-
621.000-Natural Gas/Heating	6,000	6,991	6,000	7,200
622.000-Electricity	13,700	14,016	13,700	14,750

755.000-Furniture and Fixtures	-	-	-	-
Total Expenditure	71,800	83,402	71,800	86,665

210-41-22 - Buildings - Fire Station

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
400.000-Contracted Services	500	560	500	600
410.000-Water and Sewer Charges	500	372	500	500
420.000-Cleaning Services	-	-	-	500
425.000-Trash Removal	-	-	-	-
431.000-R&M Buildings and Grounds	15,000	3,922	9,500	8,000
530.000-Communications	2,200	2,378	2,200	2,400
610.000-General Supplies	1,700	391	1,500	1,100
621.000-Natural Gas/Heating	3,500	4,377	3,500	4,000
622.000-Electricity	7,500	6,997	4,000	7,000
626.000-Gasoline	5,000	5,066	5,000	-
755.000-Furniture and Fixtures	-	-	-	-
Total Expenditure	35,900	24,063	26,700	24,100

210-41-23 - Buildings - Park Street School

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
400.000-Contracted Services	600	410	1,000	1,000
410.000-Water and Sewer Charges	700	889	700	1,500
420.000-Cleaning Services	-	-	-	32,500
425.000-Trash Removal	-	-	-	-
431.000-R&M Buildings and Grounds	25,000	22,392	-	15,000
530.000-Communications	2,300	2,600	3,000	3,100
610.000-General Supplies	-	-	-	-
621.000-Natural Gas/Heating	3,000	4,142	3,000	3,500
622.000-Electricity	4,400	4,931	4,400	5,900
755.000-Furniture and Fixtures	-	-	-	-
Total Expenditure	36,000	35,364	12,100	62,500

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

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Expenditure				
400.000-Contracted Services	30,000	71,799	30,000	1,000
410.000-Water and Sewer Charges	5,500	7,030	7,000	7,800
420.000-Cleaning Services	-	-	-	32,500
425.000-Trash Removal	-	-	-	4,716
431.000-R&M Buildings and Grounds	4,000	171	30,000	30,000
530.000-Communications	6,000	9,589	6,500	8,900
610.000-General Supplies	-	-	-	-
621.000-Natural Gas/Heating	4,500	5,212	6,500	6,500
622.000-Electricity	37,000	34,748	37,000	37,500
626.000-Gasoline	1,500	2,490	1,500	-
755.000-Furniture and Fixtures	-	-	-	-
Total Expenditure	88,500	131,039	118,500	128,916

General Fund Capital Reserve Fund Balance

	FY23	FY24	FY25	FY26	FY27	Future
Beginning Fund Balance	418,370	345,556	770,510	(1,400,745)	(2,255,854)	(4,891,757)
Planned Spending	(620,000)	(201,976)	(2,798,496)	(1,574,367)	(3,460,938)	(7,496,833)
Revenue Sources						
<i>General Fund Transfer In</i>	531,586	531,585	611,323	703,021	808,474	26,964,169
<i>CVE Annual Contribution</i>	15,600	15,606	15,918	16,236	16,561	16,892
<i>LOT Transfer In</i>		79,739				
<i>Misc. Donations and Interest Earnings</i>						
<i>Summary Stormwater Grants</i>						
<i>Brickyard Culvert</i>						
<i>Vtrans Structures Grant-Main St. Ped Bridge</i>						
<i>Crescent Connector Grant</i>						
<i>Pearl St. Missing Link Grants</i>						
<i>FEMA - Densmore Drive (Oct 2019 event) and State 15%</i>						
Total Revenues	547,186	626,930	627,241	719,258	825,036	26,981,062
Ending Fund Balance	345,556	770,510	(1,400,745)	(2,255,854)	(4,891,757)	14,592,472

Rolling Stock Fund Balance

	FY23	FY24	FY25	FY26	FY27	Future
Beginning Fund Balance	461,342	720,042	674,322	601,300	509,746	337,002
Planned Spending						
<i>Streets</i>	-	(315,420)	(284,822)	(386,664)	(482,495)	(1,233,891)
<i>Fire</i>	-	-	(70,000)	-	-	(5,599,582)
Total Spending	-	(315,420)	(354,822)	(386,664)	(482,495)	(6,833,473)
Debt Payments (fire truck)						
Revenue Sources						
<i>Highway General Fund Transfer In</i>	145,500	151,440	157,974	165,161	173,068	3,078,912
<i>Fire General Fund Transfer In</i>	113,200	118,260	123,826	129,949	136,683	2,493,844
<i>Vac Truck Rental</i>						
<i>Sale of Assets</i>						
<i>Interest Earnings</i>						
Total Revenues	258,700	269,700	281,800	295,110	309,751	5,572,756
Ending Fund Balance	720,042	674,322	601,300	509,746	337,002	(923,715)

Water Fund Capital Reserve Balance

	FY23	FY24	FY25	FY26	FY27	Future
Beginning Fund Balance	558,390	527,456	340,961	619,456	900,766	1,185,029
Planned Spending	(397,957)	(412,398)	-	-	-	-
Debt Payments (previous FY35 and Main St. water line FY53)	(42,978)	(234,096)	(231,505)	(228,690)	(225,737)	(999,138)
Revenue Sources						
<i>Transfer In from Water Operating Budget</i>	410,000	460,000	510,000	510,000	510,000	6,120,000
<i>Interest Earnings</i>						
<i>Vac Truck Rental</i>						
Total Revenues	410,000	460,000	510,000	510,000	510,000	6,120,000
Ending Fund Balance	527,456	340,961	619,456	900,766	1,185,029	6,305,891

Wastewater Fund Capital Reserve Balance

	FY23	FY24	FY25	FY26	FY27	Future
Beginning Fund Balance	1,501,668	1,819,211	2,001,254	2,381,297	2,832,840	3,285,383
Planned Spending	(100,000)	(255,500)	(77,500)	(26,000)	(45,000)	-
Debt Payments (ARRA Stimulus Loan ends FY31)	(2,457)	(2,457)	(2,457)	(2,457)	(2,457)	(2,457)
Revenue Sources						
<i>Transfer In from Wastewater Operating Budget</i>	420,000	440,000	460,000	480,000	500,000	7,560,000
<i>Interest Earnings</i>						
Total Revenues	420,000	440,000	460,000	480,000	500,000	7,560,000
Ending Fund Balance	1,819,211	2,001,254	2,381,297	2,832,840	3,285,383	10,842,926

Sanitation Fund Capital Reserve Balance

	FY23	FY24	FY25	FY26	FY27	Future
Beginning Fund Balance	166,391	99,391	29,891	(39,609)	(676,609)	(663,609)
Planned Spending	(80,000)	(82,500)	(82,500)	(650,000)	-	-
Debt Payments (HS Pump Station Upgrade RF1-157 FY34 and ARRA Stimulus Loan FY31)	(82,000)	(82,000)	(82,000)	(82,000)	(82,000)	(529,360)
Revenue Sources						
<i>Transfer In from Wastewater Operating Budget</i>	95,000	95,000	95,000	95,000	95,000	1,140,000
<i>Interest Earnings</i>						
Total Revenues	95,000	95,000	95,000	95,000	95,000	1,140,000
Ending Fund Balance	99,391	29,891	(39,609)	(676,609)	(663,609)	(52,969)

Capital Plan and Rolling Stock Fund Details

Fund	Dept	Project	FY24	FY25	FY26	FY27	FY28
GFC	General	Facilities Assessment (Public Works, Fire Station)	20,000				
GFC	Multiple	Iroquois Ave Road and Waterline rebuild	111,976	1,616,658			
GFC	Highway	Rosewood Lane Sidewalk/Roadway Reconstruction		127,897	1,544,367		
GFC	Multiple	North St. Roadway and Waterline				1,903,505	
GFC	Highway	Pleasant St. Road Reconstruction				1,557,433	
GFC	Highway	Pearl St. Lighting & Sidewalk Wiley's Ct, to West st.					2,401,126
GFC	Highway	West St. Sidewalk South St. to Clems Dr.					1,039,466
GFC	Highway	West St. & West St. Ext. Intersection Improvements					128,790
GFC	Highway	Main St. Sidewalk & Lighting Bridge to Crestview					421,077
GFC	Buildings	Lincoln Hall Parking Lot					65,292
GFC	Highway	Main St. Drainage Curb & Sidewalk Pleasant to Bridge					786,716
GFC	Streets	Abnaki Road Reconstruction					515,334
GFC	Streets	Pearl Sidewalk West St. to Susie Wilson					1,407,672
GFC	Streets	Orchard Terrace Sidewalk Replacement					271,360
GFC	Stormwater	Sliplining of pipes (3)		30,000	30,000		
GFC	Stormwater	Hiawatha infiltration system for phosphorus	50,000	973,940			
GFC	Streets	Public Works facility (FY24 study, FY25, final design/construction)	20,000				
GFC	Fire	Radio Replacement Program-antennas, dispatch modules, Bridgham Hill tower (every 5 years)		50,000			
RS	Streets	Pickup - 2013 Silverado #4	52,021				
RS	Streets	Dumptruck - 2012 International #7	248,399				
RS	Streets	Pickup - 2016 Silverado #3		36,423			
RS	Streets	Dumptruck - 2013 Freightliner #5		248,399			
RS	Streets	Sidewalk Plow/Skid Steer - 2001 Cat #12			167,704		
RS	Streets	Dumptruck - 2016 Freightliner #34			218,960		
RS	Streets	Dumptruck - 2014 Freightliner #6				261,419	
RS	Streets	Sidewalk Plow - 2017 Prinoth PW4S #10				221,076	
RS	Streets	Pickup 1 Ton - 2019 Silverado #15					51,471
RS	Streets	Compressor - 2017 Sullair #13					22,950
RS	Streets	Landscape trailer	15,000				
RS	Fire	First Response Vehicle (addition to fleet)		70,000			
SAN	Sanitation	Manhole Rehab/Sliplining	40,000	40,000			
SAN	Sanitation	Maple and River St pump station retrofit	TBD	TBD	TBD		
SAN	Sanitation	West St pump station retrofit			650,000	TBD	
SAN	Sanitation	Collection system capacity study	42,500	42,500			
WA	Water	Iroquois Ave Road and Waterline rebuild	412,398				
WW	Wastewater	Automatic Samplers	27,000				
WW	Wastewater	Digester Cleaning	42,500	42,500			
WW	Wastewater	Service truck with body and crane	60,000				
WW	Wastewater	Vt Phos Challenge PePhlo pilot	50,000				
WW	Wastewater	Effluent Filter Cloths				45,000	
WW	Wastewater	10 year engineer evaluation	50,000				
WW	Wastewater	Waste Primary Sludge #2 upsize		25,000			
WW	Wastewater	eX-mark Mower	12,000				
WW	Wastewater	Aeration header replacement Side A/Side B		10,000	10,000		
WW	Wastewater	Lab renovation (door and tile replacement)			16,000		
WW	Wastewater	Oxygen reduction potential controller replacement	14,000				

EJRP Program Summary

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
Admin	413,783	-	-	-
Pool	134,538	167,664	158,339	(9,325)
Parks	36,393	12,549	18,379	5,830
Programs	351,789	359,368	435,210	75,842
After School	1,273,714	1,386,548	1,510,734	124,186
Preschool	358,082	397,508	438,868	41,360
Summer Day Camp	494,133	538,825	618,635	79,810
Total Revenues	3,062,432	2,862,462	3,180,165	317,703
Expenditure				
Admin	129,596	177,329	88,020	(89,309)
Pool	151,993	157,818	155,939	(1,879)
Parks	19,598	34,158	36,648	2,490
Programs	348,333	294,954	496,069	201,115
After School	1,096,527	1,285,454	1,382,302	96,848
Preschool	390,599	407,409	450,933	43,524
Summer Day Camp	519,903	504,712	586,935	82,223
Total Expenditure	2,656,549	2,861,834	3,196,846	335,012

254-54-20 - Water Fund

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
021.000-Water User Fees	1,237,418	1,215,978	1,320,757	1,550,730
021.001-Water Large User Fees	114,093	111,276	110,000	139,263
024.000-Utility Connection Fee	7,000	9,450	7,000	7,000
060.000-Interest Income	1,000	1,190	800	800
085.000-Penalties	5,000	6,308	5,000	5,000
098.000-Miscellaneous Revenue	150	6,523	150	150
Total Revenues	1,364,661	1,350,725	1,443,707	1,702,943
Expenditure				
110.000-Regular Salaries	127,344	130,113	140,268	143,158
120.000-Part Time Salaries	9,906	3,342	1,382	-
130.000-Overtime	14,408	9,409	15,082	19,970
210.000-Group Insurance	77,998	77,286	82,964	84,631
220.000-Social Security	11,672	10,823	12,056	12,717
230.000-Retirement	12,734	12,377	13,902	14,778
250.000-Unemployment Insurance	175	239	190	135
260.000-Workers Comp insurance	10,300	6,126	7,101	7,200
290.000-Other Employee Benefits	875	-	875	-
330.000-Professional Services	1,000	621	1,000	1,000
335.000-Audit	4,500	5,581	4,750	4,806
410.000-Water and Sewer Charges	200	160	200	200
411.000-Water Purchase - CWD	540,613	582,557	559,534	631,689
430.000-R&M Vehicles and Equipment	2,500	27,901	4,000	4,000
433.000-R&M Infrastructure	16,000	25,103	16,000	20,000
441.000-Rental of Land or Buildings	150	100	150	150
491.000-Administrative Fees	123,556	120,808	125,960	184,005
500.000-Training, Conferences, Dues	3,000	693	3,000	3,000
505.000-Technology Subscription, Licenses	955	955	1,000	1,000
520.000-Insurance	6,225	2,212	5,765	6,300
521.000-Insurance Deductibles	-	-	-	1,000
530.000-Communications	2,500	2,422	2,500	2,500

550.000-Printing and Binding	2,000	1,456	2,000	2,500
560.000-Postage	3,500	2,659	3,500	3,500
610.000-General Supplies	7,500	3,652	7,000	7,000
NEW-Safety Supplies	-	-	-	3,000
612.000-Uniforms	1,350	1,370	1,350	1,755
614.000-Meters and Parts	8,000	-	6,000	6,000
621.000-Natural Gas/Heating	3,000	2,830	3,078	3,000
622.000-Electricity	1,000	1,053	1,400	1,400
626.000-Gasoline	3,000	1,908	3,000	3,000
735.000-Technology: Hardware, Software, Equipment	2,700	1,416	2,700	2,700
750.000-Machinery and Equipment	6,000	-	6,000	7,000
920.000-Transfer between funds (capital)	360,000	360,000	410,000	460,000
955.000-Interest on Long Term Debt	-	-	-	59,850
Total Expenditure	1,364,661	1,395,172	1,443,707	1,702,943

255-55-30 - WWTF

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
022.000-Tri-Town: WWTF Charge - Village Users	775,461	852,940	921,161	1,010,719
022.001-Village: Septage Discharge	20,000	64,790	20,000	50,000
022.002-Village: Leachate Revenues	500	1,031	500	500
025.001-Tri-Town: WWTF Charge - Essex	560,055	560,055	649,661	756,558
025.002-Tri-Town: WWTF Charge - Williston	818,542	818,542	853,286	1,014,411
025.003-Tri-Town: Shared Septage	20,000	32,395	10,000	20,000
025.004-Tri-Town: Shared Leachate	100	516	100	100
025.005-Tri-Town: Village Pump Station Inspection Fees	34,300	34,300	36,000	36,000
060.000-Interest Income	-	5,320	-	-
085.000-Penalties	3,500	4,537	3,500	3,500
098.000-Miscellaneous Revenue	-	4,338	-	-
Total Revenues	2,232,458	2,378,764	2,494,208	2,891,788
Expenditure				
110.000-Regular Salaries	355,183	375,309	445,885	-
120.000-Part Time Salaries	34,193	9,586	-	-
130.000-Overtime	50,000	39,797	50,000	-
210.000-Group Insurance	135,055	120,011	178,057	-
220.000-Social Security	29,924	37,113	38,102	-
230.000-Retirement	35,519	39,951	44,364	-
250.000-Unemployment Insurance	450	626	720	527
260.000-Workers Comp insurance	27,800	17,449	22,462	25,400
290.000-Other Employee Benefits	1,809	-	2,159	-
320.000-Legal Services	4,000	14,649	3,000	3,000
330.000-Professional Services	4,000	5,164	5,500	7,000
335.000-Audit	4,500	5,556	4,500	4,553
340.000-Technical Services	36,000	29,722	40,000	40,000
340.001-Lab Testing	-	-	-	-
410.000-Water and Sewer Charges	4,000	3,926	4,000	4,000
421.000-Grit Disposal	16,000	15,970	16,000	16,500
430.000-R&M Vehicles and Equipment	4,000	1,121	4,000	4,000
431.00-R&M Buildings	-	-	-	3,000
442.000-Rental of Vehicles or Equipment	-	1,301	-	1,500
491.000-Administrative Fees	61,778	60,404	62,980	106,003
500.000-Training, Conferences, Dues	7,500	4,793	7,500	8,500
505.000-Technology Subscription, Licenses	1,737	1,837	1,925	3,000
510.000-Permits, Licenses, Registrations	9,900	10,425	9,900	11,000
520.000-Insurance	36,610	41,765	38,605	39,800

530.000-Communications	6,000	11,225	6,400	8,000
540.000-Advertising	-	-	-	-
567.000-Biosolids Land Application	165,000	187,759	190,000	190,000
568.000-Biosolids Subcontractor	160,000	117,921	150,000	225,000
570.000-Other Purchased Services	130,000	173,405	130,000	195,000
610.000-General Supplies	9,000	20,204	10,000	12,000
NEW-Safety Supplies	-	-	-	3,000
612.000-Uniforms	5,000	4,462	5,000	-
618.000-Laboratory Supplies	18,000	20,373	20,000	22,000
619.000-Chemicals	300,000	332,648	355,000	500,000
621.000-Natural Gas/Heating	25,000	21,395	25,650	25,650
622.000-Electricity	150,000	149,299	175,000	170,000
626.000-Gasoline	4,500	4,386	3,500	4,500
735.000-Technology: Hardware, Software, Equipment	-	-	-	6,396
910.000-Transfer between funds (non-capital)	-	1,500	-	-
920.000-Transfer between funds (capital)	400,000	400,000	420,000	440,000
Total Expenditure	2,232,458	2,281,051	2,470,209	2,079,329

256-56-40 - Sanitation

	2022 Budget	2022 Actual	2023 Budget	2024 Budget
Revenues				
023.000-Sanitation User Fees	685,061	680,777	700,325	563,644
023.001-Essex Pump Station Fees	30,123	27,591	35,625	33,125
023.002-Two Party Agreement Revenue	15,000	15,000	15,000	15,000
024.000-Utility Connection Fee	30,000	121,000	30,000	30,000
060.000-Interest Income	8,000	4,275	5,000	5,000
085.000-Penalties	2,500	3,597	2,500	3,000
098.000-Miscellaneous Revenue	3,000	393	3,000	500
Total Revenues	773,684	852,633	791,450	650,269
Expenditure				
110.000-Regular Salaries	113,186	102,089	124,788	-
120.000-Part Time Salaries	9,906	3,342	1,382	-
130.000-Overtime	16,977	11,362	13,574	-
210.000-Group Insurance	58,478	58,416	63,266	-
220.000-Social Security	10,482	9,667	10,755	-
230.000-Retirement	11,318	9,928	12,356	-
250.000-Unemployment Insurance	175	247	190	135
260.000-Workers Comp insurance	8,850	5,545	6,330	6,100
290.000-Other Employee Benefits	840	-	840	-
330.000-Professional Services	1,000	3,030	1,000	4,000
335.000-Audit	2,500	2,852	2,500	2,529
340.000-Technical Services	-	-	-	9,000
410.000-Water and Sewer Charges	500	452	500	500
430.000-R&M Vehicles and Equipment	2,000	4,629	2,000	2,000
433.000-R&M Infrastructure	6,000	6,437	6,000	6,000
434.000-R&M Pump Stations	14,000	2,828	14,000	16,000
434.001-Susie Wilson PS Costs	12,480	10,037	15,000	14,000
434.002-West Street PS Costs	13,520	12,010	17,000	15,000
441.000-Rental of Land or Buildings	1,700	1,779	1,700	1,800
491.000-Administrative Fees	157,856	155,108	161,960	220,005
500.000-Training, Conferences, Dues	200	410	200	4,500
505.000-Technology Subscription, Licenses	616	616	750	750
520.000-Insurance	5,750	1,712	3,457	5,700
521.000-Insurance Deductibles	1,000	-	1,000	1,000
550.000-Printing and Binding	1,500	-	-	1,500

560.000-Postage	5,500	4,847	5,750	5,750
610.000-General Supplies	1,000	31	1,000	1,000
NEW-Safety Supplies	-	-	-	3,000
612.000-Uniforms	1,350	661	1,350	-
621.000-Natural Gas/Heating	2,000	1,123	2,052	2,000
622.000-Electricity	14,000	10,216	14,000	13,000
626.000-Gasoline	4,000	3,603	4,000	4,500
735.000-Technology: Hardware, Software, Equipment	3,000	2,487	3,000	3,000
750.000-Machinery and Equipment	5,000	-	5,000	5,000
920.000-Transfer between funds (capital)	95,000	95,000	95,000	95,000
Total Expenditure	581,684	520,464	591,700	442,769