



**CITY OF ESSEX JUNCTION
CITY COUNCIL
SPECIAL MEETING AGENDA**

Online & 2 Lincoln St.
Essex Junction, VT 05452
Tuesday, December 6, 2022
8:30 AM

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This meeting will be in-person at 2 Lincoln Street and available remotely. Options to join the meeting remotely:

- **JOIN ONLINE:** [Join Zoom Meeting](#)
- **JOIN CALLING:** (toll free audio only): (888) 788-0099 | Meeting ID: 944 6429 7825; Passcode: 635787

1. **CALL TO ORDER** [8:30 AM]
2. **AGENDA ADDITIONS/CHANGES**
3. **APPROVE AGENDA**
4. **PUBLIC TO BE HEARD**
 - a. Comments from Public on Items Not on Agenda
5. **BUSINESS ITEMS**
 - a. Fiscal Year 2024 Budget Work Session
6. **EXECUTIVE SESSION**
 - a. An executive session is not anticipated
7. **ADJOURN**

Members of the public are encouraged to speak during the Public to Be Heard agenda item, during a Public Hearing, or, when recognized by the President, during consideration of a specific agenda item. The public will not be permitted to participate when a motion is being discussed except when specifically requested by the President. This agenda is available in alternative formats upon request. Meetings of the City Council, like all programs and activities of the City of Essex Junction, are accessible to people with disabilities. For information on accessibility or this agenda, call the City Manager's office at 802-878-6944 TTY: 7-1-1 or (800) 253-0191.

**City of Essex Junction Budget Day Schedule
Tuesday, December 6, 2022**

Start Time	End Time	Budget Segment	Presenter(s)	Duration in Minutes
8:30 AM	9:00 AM	Overview, Revenues	Regina/Jess	30
9:00 AM	9:20 AM	Fire	Chris Gaboriault	20 <i>by request</i>
9:20 AM	9:40 AM	Clerk	Susan McNamara-Hill	20
9:40 AM	10:00 AM	Brownell	Wendy Hysko	20
10:00 AM	10:15 AM	Break		15
10:15 AM	10:55 AM	Buildings, Capital	Harlan/Jess/Ricky	40
10:55 AM	11:25 AM	PW/Stormwater	Ricky/Chelsea	30
11:25 AM	11:45 AM	Finance, Debt	Jess Morris	20
11:45 AM	12:15 PM	Lunch		30
12:15 PM	12:30 PM	Economic Development	Regina Mahony	15
12:30 PM	12:45 PM	Community Development	Regina Mahony	15
12:45 PM	1:05 PM	Admin/Legislative	Regina/Colleen/Ashley	20
1:05 PM	1:45 PM	EJRP General Fund	Brad Luck	40
1:45 PM	2:00 PM	Break		15
2:00 PM	2:30 PM	Town - Police, Assessor	Ron Hoague/Karen Lemnah/Greg Duggan	30
2:30 PM	3:00 PM	IT/Assessing/HHS/County-Regional	Regina/Jess	30
3:00 PM	4:30 PM	Discussion time		90

FY24 City of Essex Junction

Proposed Budget Transmittal – General Fund

The Budget

This is an entirely new budget, and no comparison is perfect. A comparison to the Village FY23 and previous budget years does not present a complete picture, and a comparison to the mock budget isn't a comparison to a real budget. Having said that, the mock budget is the best comparison we can make, so here it is:

The proposed FY24 City General Fund budget is \$11,400,706. This proposed FY24 budget is a 6.6% or \$709,613 increase over an inflation adjusted FY22 mock City budget of \$10,691,093.

This budget results in a tax rate increase of 1.6% or \$40.64/year on a \$280,000 home over FY23. The FY22 mock city budget resulted in a potential 7.2% tax rate reduction from separation.

For your information, approximately \$100,000 equals 1% on the tax rate, so for each \$100,000 that is cut from the budget (or increase in revenue) it would reduce the tax rate change by 1%.

The following major items make up the general fund increase:

Increase to Health Insurance rates	12%
<i>New Positions (not contemplated in FY22 mock city budget):</i>	
Building Coordination Role & associated adjustments	\$36,285
FT Adult Program Director – half year only	\$56,000
FT Code Enforcement Officer – half year only	\$46,000
FT Admin Assistant	\$84,000
Essex Rescue – higher than normal increase	\$71,620
Essex Junction Cemetery Association	\$20,000
Stormwater - new costs to meet MS4 requirements	\$118,700
Memorial Day Parade & Portion of 7/4 Celebration	\$17,500
Capital Transfer 15%	\$108,267

Other broad changes include increases in training and professional development for staff and board/committee members, increased building costs for cleaning and repair and maintenance.

It is important to note the current GF budget includes a \$419,907 administrative allocation from the enterprise funds. This is a 33% increase over last year. We will continue to work on this.

Council Goals

On October 7, 2022, the Council discussed their goals for the FY24 budget, summarized as follows with a brief comment about how or if each is included in the current budget.

- Ensure the City adheres to the 6 to 8% anticipated budget reduction post separation

- The proposed budget includes programmatic increases that result in a 1.6% tax rate increase.
- Take a more proactive approach to ordinance enforcement
 - Proposal includes \$46,000 for a half-year full-time employee
- Board/Committee stipends and training
 - Funds have been added in Legislative and Community Development budgets to accommodate this request
- Incorporation of Diversity, Equity and Inclusion work
 - Support of BEST Committee – there is a placeholder for this, but not yet sure how to quantify this.
 - \$3,000 budgeted in Admin for DEI initiatives
- Increase Revenue
 - Community Development fees will be further analyzed and increased for FY24, but we don't yet have an estimated increase
 - Development of a stormwater utility will be analyzed in FY24 to offset this growing budget and permit obligation
 - Grant match amounts have been incorporated to prepare for grant revenue in various programs (stormwater, community development, economic development)
 - Local Option Sales Tax revenue has not been incorporated as we don't yet know how much this will be
 - A small, but available revenue source, is collection of a penalty for late homestead declarations. This hasn't been assessed in the past, but it is allowable under State Statute. The penalty is meant to cover the cost of producing/ mailing revised tax bills as a result of the late filings and related corrections from the State. FY22 revenue would have been about \$2,800 for the year. This projected revenue has been included in the proposed budget.

Assumptions

Grand List Growth: Over the past 8 years, the City Grand List has grown on average 0.69% annually. Looking at the past three years, the average growth is 0.34%.

	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Grand List Growth	1.86%	-0.04%	1.05%	1.31%	0.28%	0.30%	0.49%	0.24%

Compensation and Benefits: The proposed budget includes wage adjustments of 5.25% for all employees (1.25% July 1 increase, and anniversary date 4% merit increase). While it is **not** currently incorporated in the budget, I'd also suggest an additional 1.25% July 1 increase to acknowledge current inflation pressures, and the importance of employee retention amidst extreme regional and state workforce shortages. This would add \$28,125 to the general fund budget and equates to a 0.2% increase to the tax rate.

Personnel costs account for \$3,808,285 (33.4%) of the \$11,400,706 FY24 general fund budget. This includes salaries (regular, part time, and overtime), health and other insurance benefits, retirement, social security taxes, and unemployment and worker's compensation insurances. For comparison purposes, the next highest category of expenditure is Health and Human Services (police, rescue) at \$2,985,369 or 26.2% of the budget.

The new positions in the proposed FY24 General Fund include Assistant Clerk, Accountant II, Administrative Assistant in the Admin budget, Adult Program Director (half year), Code Enforcement (half year), summer stormwater interns, and a shift in duties to incorporate a Buildings Coordinator position. The Assistant Clerk and Accountant II positions were included in the mock budget and are a direct result of separating the Clerk's and Finance offices. The Adult Program Director is proposed as a FT half-year position because the senior program agreement with the Town will expire on December 30, 2023. The Code Enforcement position is proposed as a FT half-year position to address long-standing issues around a lack of enforcement, and a proactive approach at ensuring safe rental housing. Summer stormwater interns have been used in the past (budgeted for by the Town) but are now budgeted for in the city budget. In addition, the proposal includes changes in duties for the Grounds & Facilities Director and the Grounds & Facilities Foreman, and an increase in hours for PT staff at EJRP to incorporate a city-wide Buildings Coordinator position. This is the result of needing to upgrade 2 Lincoln for the new City, manage the library roof project, consolidate contracts, and address outstanding and future building and maintenance needs. A FT Administrative Assistant is also included for the Admin team. This position was previously contemplated but was removed. This position would appear to get the Admin team back to full staff.

Operating Contingency: To follow best practices, at the 2022 Annual Meeting Village residents voted to increase the maximum unrestricted fund balance to 15%. FY22 preliminary unassigned fund balance is \$479,397 (will have final number when audit is complete), this is 7.9% of the FY23 approved budget. This is a decrease from the prior year by \$83,490 (the FY21 unassigned fund balance was \$562,887).

Budget Segments at a Glance

General Fund

Administration: In comparison to FY23 there is a net decrease in personnel costs of \$104,996. The budget includes the addition of a FT Administrative Assistant for \$84,000 (pay and benefits). This budget also includes an increased professional services line to cover staff training, \$40,000 for a city rebranding effort, and \$3,000 for DEI. Training/conferences/dues and travel budgets have increased to more adequately prepare for staff development. Communications/council/election expenditures have been moved to respective budgets.

Buildings: Included in the FY24 budget are increased budgets to increase cleaning frequency as buildings are now more fully occupied (2 Lincoln & Brownell). 2 Lincoln St has an increase in the communications line to add internet service currently paid by the Town; and general increases across most expenditures to account for an additional use of building with full staff. Brownell communications budget has increased over the FY23 budget account for new Burlington Telecom service; however, this is lower than the actual FY22 costs under the old service. The Fire Department building budget has increased costs of electricity based on historic actuals, and the cost of gasoline for the trucks has been moved to the operating budget.

POTENTIAL CAPITAL ITEMS:

1. Village Public Works: Part of the previous building study recommendation is that PW needs a new building. A facility analysis update is proposed for the FY24 capital plan (not yet reviewed by the Capital Committee) for this building and the fire station. We will then have a cost estimate for a new public works building for the FY25 capital plan and can prepare for a bond vote.

Clerk: This was previously under the Town budget except for the city share of election expenses.

Community Development: One of the Council goals has been to explore what it would look like to implement an ordinance enforcement and a rental registry program. In preparation of the FY23 budget, there was discussion of setting funding aside to get this work started, but that was ultimately removed. This proposal includes a FT position starting half-way through the year. The new management team (both Community Development Director and City Manager) will need some time to think through the best solution. Having this position will be helpful to move in that direction if needed. This budget also includes funding for GIS services that are currently covered by the Town, match for UPWP grants for Transit Oriented Design visioning and bylaws, and an increase in funds to have Town Meeting TV cover two meetings per month (either 1 DRB and 1 PC, or 2 DRB when needed).

County/Regional: CCRPC/GBIC/Lake Champlain Chamber previously included in Economic Development budget are now included here. Also included here are the membership dues/fees for GMT and Winooski Valley Park District as approved by voters November 2022 (though memberships were previously included in the Town budget).

Economic Development: This budget reflects Junction Jam as the primary event for Economic Development, other events are in EJPB budgets.

EJPB: Changes to the EJPB budget include changes in duties for the Grounds & Facilities Director and the Grounds & Facilities Foreman, and an increase in hours for PT staff at EJPB to establish a city-wide PT Buildings Coordinator. These changes equate to approximately \$36,285. There is also the addition of a FT half-year Adult Program Director position for \$56,000. This is proposed because the senior program agreement with the Town will expire on December 30, 2023. This budget also includes the City's share of the senior center and senior van programs for the first part of FY24, and the City's share of the senior van for the second part of FY24 (for a rough estimate of \$20,000 – this will be updated with a more accurate number). Additional changes in the EJPB budget include \$7,500 for the Memorial Day Parade, which was previously in the Town budget, and \$10,000 for the July 4th celebration which was previously covered 100% by program funds (the total expense is around \$30,000).

Finance: The budget includes 3 FT staff as approved by Council to separate finance operations from the Town. The budget also includes full contract amounts for finance software programs that were previously shared with the Town.

Fire: The proposed budget includes a technology subscription increase to account for a new ESO subscription which replaces a sunsetted system to track and report calls. The small tools and equipment increase is to account for scheduled replacements of portable radios. The idea is to replace some each year rather than all at once.

Health & Human Services: Currently the Health Officer and Deputy Health Officer are paid through the Town. The budget includes a part-time salary for a City Health Officer, and the plan is to have this person act as Deputy for the Town and vice versa. This budget includes increases to Essex Rescue (\$241,046 FY23 total town and city; \$190,620 city alone request for FY24 compared to a 3% increase of the FY23 ask of approx. \$119,000), and Essex Junction Cemetery Association (was \$5,000 in Town budget, and the request is now for \$20,000). The city share of the Essex Police Department is included here as well.

Streets & Stormwater: The streets budget includes increases associated with paving (\$20,000 increase), salt (price has increased by \$10/ton), and replacement streetlight banners and entrance signs for the city (\$14,375). In Stormwater, this budget was previously funded by Town dollars, we will be researching options to provide a funding mechanism in future years. The budget includes PT salaries for interns previously paid by the Town, expenditures associated with MS4 permit requirements, storm sewer

maintenance expenses (moved from streets to this budget), and increased grant match funds for UPWP and Better Roads grant opportunities.

IT: IT is a new budget as this was previously included in the Town budget. This budget is based on rough estimates for all expenditures. The technology line is based on the replacement schedule provided by Town IT.

Library: Revenue from the Town has been removed (\$15,000). PT staffing has been increased by 10 hrs/week to have 4 staff on each shift. There is an increase in adult and juvenile collections for high demand digital materials; and an increase in the machinery and equipment line to replace furniture with wipeable surface pieces.

Transfers & Miscellaneous: The proposal includes a 15% increase in the capital fund contribution which is included here for an additional \$79,739 (this has not yet been reviewed by the capital committee). A flat \$50,000 continues to be transferred to the Buildings Maintenance fund which has an ending balance of \$247,952 as of 6/30/22. The Buildings Maintenance fund was anticipated to spend \$175k in FY24 on the Brownell roof project in FY23; however, those bids were rejected. The anticipated FY24 opening balance of this fund is \$298k and with the added \$50k in the FY24 budget this would likely be sufficient to cover the \$300k Brownell library roof project. Future projects include library carpet replacement and Park St sprinkler system.

Tax Illustration

The assessed value of a home is determined by the Town Assessor. This assessment is then used until a new assessment is done. For illustrative purposes we use an average home assessed at a value of \$280,000.

To determine the annual City property tax, the assessed value is divided by 100 and then multiplied by the tax rate for the City.

Assuming the past three-year average grand list growth rate of 0.34% and the known reduction in tax stabilization agreements, the proposed budget would result in an estimated City General Fund tax rate of \$0.9443, compared to the combined Town and Village rate of \$0.9298 in FY23, which is a 1.6% increase.

$$\text{\$280,000} / 100 \times \text{\$0.9443} = \text{\$2,644.08 per year}$$

The projected City tax cost for a \$280k home in FY24 is an increase of \$40.64 over the FY23 combined Town and Village amount.

FY24 Budget vs FY22 Mock Budget and Mock Budget w/ Inflation								
Assume 4%/year inflation per standard practice								
8.00% (average inflation rate Jan-Sep 2022 is 8.32%)								
			FY22 Mock Budget	FY22 Mock Budget w/ Inflation	FY24 Budget	\$ Variance	% Variance	Notes
Revenues								
	Property Taxes		9,161,651	9,865,927	10,500,785	634,858	6%	
	General		149,684	149,684	591,424	441,740	295%	Admin Allocation from enterprise funds
	Administration		276,163	276,164	-	(276,164)	-100%	this is included in General revenue (admin allocation)
	Clerk		106,865	106,865	105,008	(1,857)	-2%	
	Finance		65,812	71,077	-	(71,077)	-100%	this is included in General revenue (admin allocation)
	Information Technology		14,000	14,000	14,000	-	0%	revenue from Wastewater
	Community Development		28,000	28,000	39,000	11,000	39%	
	Economic Development		-	-	4,000	4,000	n/a	
	Health and Human Services		29,856	29,856	-	(29,856)	-100%	mock included police revenue which is netted against expenditures in FY24 budget
	Fire		20	20	10	(10)	-50%	
	Streets		134,000	134,000	133,500	(500)	0%	
	Stormwater		-	-	-	-	n/a	potential future revenue source, need to identify funding mechanism
	Brownell Library		500	500	500	-	0%	
	Recreation		15,000	15,000	12,479	(2,521)	-17%	
	Buildings		-	-	-	-	n/a	
	Total Revenues		9,981,551	10,691,093	11,400,706	1,419,155	14%	
Expenditures								
	Administration		639,106	690,234	647,637	(42,597)	-6%	mock budget included Legislative
	Legislative		-	-	63,759	63,759	n/a	
	Clerk		249,363	269,312	287,665	18,353	7%	
	Finance		489,989	529,188	501,219	(27,969)	-5%	
	Information Technology		145,000	156,600	153,650	(2,950)	-2%	
	Assessing		129,466	139,823	77,810	(62,013)	-44%	
	Community Development		279,840	302,227	349,251	47,024	16%	
	Economic Development		44,700	48,276	40,000	(8,276)	-17%	
	Health and Human Services		2,570,151	2,775,763	2,985,369	209,606	8%	Essex Rescue, cemetery association
	County/Regional Functions		314,223	339,361	346,606	7,245	2%	
	Fire		460,623	497,473	545,484	48,011	10%	
	Streets		1,392,627	1,504,037	1,577,267	73,230	5%	
	Stormwater		127,503	137,703	195,071	57,368	42%	new costs proposed to meet MS4 requirements
	Brownell Library		778,306	840,570	951,928	111,357	13%	
	Recreation		941,714	1,017,051	1,105,618	88,567	9%	
	Buildings		306,674	331,208	390,749	59,541	18%	increased cleaning costs, increased repairs/maintenance for Park St School
	Debt		416,437	416,437	402,528	(13,909)	-3%	
	Transfers and Misc.		695,828	695,828	779,095	83,267	12%	mock budget didn't account for planned 15% annual increase of capital fund transfer
	Total Expenditures		9,981,550	10,691,093	11,400,706	1,419,156	14%	

Tax Rate Comparison FY22 as Village vs FY24 Proposed

	FY22 as Village	FY22 Mock	FY22 Mock Tax Rate Change from FY22 as Village	FY22 Mock Budget w/ Inflation	FY22 w/ Inflation Mock Tax Rate Change from FY22 as Village	FY24 Budget	FY24 Tax Rate Change from FY22 as Village
Grand List	\$ 11,198,316	<i>(using same grand list value for comparison purposes, actual FY24 will be based on current grand list)</i>					
Essex Junction Economic Development	0.0100	0.0100	-	0.0100	-	0.0100	-
Essex Junction Village	0.3345	0.8181	0.4836	0.8810	0.5465	0.9377	0.6032
Essex Town Capital	0.0200	-	(0.0200)	-	(0.0200)	-	(0.0200)
Essex Town General Fund	0.5285	-	(0.5285)	-	(0.5285)	-	(0.5285)
Local Agreement Rate	0.0022	0.0022	-	0.0022	-	0.0022	-
Total Municipal Rate	0.8952	0.8303	-0.0649	0.8932	-0.0020	0.9499	0.0547
			-7.2%		-0.2%		6.1%

Sample Tax Bill Increase FY23 vs FY24 on \$280,000 Property

	FY23 Rates	\$ 280,000.00	FY24 Proposed Rates	\$ 280,000.00	\$ 11,198,316	<i>Old Grand List Value</i>
<i>FY24 based on OLD grand list value</i>						
Town General	0.5513	\$ 1,543.64	-	\$ -		
Town Capital	0.0200	\$ 56.00	-	\$ -		
Tax Agreements	0.0021	\$ 5.88	0.0022	\$ 6.16		
City General	0.3464	\$ 969.92	0.9377	\$ 2,625.59		
City Economic Development Fund	0.0100	\$ 28.00	0.0100	\$ 28.00		
	0.9298	\$ 2,603.44	0.9499	\$ 2,659.75		
		Annual Property Tax Bill Increase		\$ 56.31		
						2.2%

	FY23 Rates	\$ 280,000.00	FY24 Proposed Rates	\$ 280,000.00	\$ 11,265,569	<i>Current Grand List Value</i>
<i>FY24 based on CURRENT grand list value</i>						
Town General	0.5513	\$ 1,543.64	-	\$ -		
Town Capital	0.0200	\$ 56.00	-	\$ -		
Tax Agreements	0.0021	\$ 5.88	0.0022	\$ 6.16		
City General	0.3464	\$ 969.92	0.9321	\$ 2,609.92		
City Economic Development Fund	0.0100	\$ 28.00	0.0100	\$ 28.00		
	0.9298	\$ 2,603.44	0.9443	\$ 2,644.08		
		Annual Property Tax Bill Increase		\$ 40.64		
						1.6%

FY24 General Fund Summary									
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues									
Property Taxes	3,670,039	3,671,306	3,745,866	3,745,838	3,890,397	10,500,785	6,610,388	170%	
General	305,785	429,579	302,012	300,501	753,961	591,424	(162,537)	-22%	
Administration	50,000	50,000	50,000	147,004	50,000	-	(50,000)	-100%	
Clerk	-	-	-	-	-	105,008	105,008	n/a	
Information Technology	-	-	-	-	-	14,000	14,000	n/a	
Community Development	25,000	27,735	28,000	38,332	39,000	39,000	-	0%	
Economic Development	500	-	-	12,000	-	4,000	4,000	n/a	
Fire	20	50	20	10	20	10	(10)	-50%	
Streets	1,196,960	1,196,537	1,396,627	1,395,993	1,469,044	133,500	(1,335,544)	-91%	
Stormwater	71,851	71,851	76,253	76,553	78,018	-	(78,018)	-100%	
Brownell Library	15,500	15,000	15,500	48,368	15,500	500	(15,000)	-97%	
Recreation	32,000	22,897	27,000	20,560	12,000	12,479	479	4%	
Buildings	-	1,994	-	1,993	2,075	-	(2,075)	-100%	
Total Revenues	5,367,655	5,486,949	5,641,278	5,787,152	6,310,015	11,400,706	5,090,691	81%	
Expenditures									
Administration	486,997	485,539	514,791	616,435	722,102	647,637	(74,465)	-10%	
Legislative	-	-	-	-	-	63,759	63,759	n/a	
Clerk	-	-	-	-	-	287,665	287,665	n/a	
Finance	181,414	186,744	187,481	246,434	334,415	501,219	166,804	50%	
Information Technology	-	-	-	-	-	153,650	153,650	n/a	
Assessing	-	-	-	-	-	77,810	77,810	n/a	
Community Development	251,288	231,088	279,840	245,022	267,977	349,251	81,274	30%	
Economic Development	49,500	17,600	49,250	46,360	49,250	40,000	(9,250)	-19%	
Fire	426,880	410,849	500,623	493,366	482,738	545,484	62,746	13%	
Health and Human Services	-	-	-	-	-	2,985,369	2,985,369	n/a	
County/Regional Functions	-	-	-	-	-	346,606	346,606	n/a	
Streets	1,192,960	1,264,086	1,392,627	1,396,426	1,465,044	1,577,267	112,223	8%	
Stormwater	71,851	75,594	76,253	72,848	90,018	195,071	105,053	117%	
Brownell Library	751,850	706,684	778,306	743,380	871,455	951,928	80,473	9%	
Recreation	690,879	730,704	725,654	781,797	847,138	1,105,618	258,480	31%	
Buildings	253,191	279,754	281,300	313,583	285,200	390,749	105,549	37%	
Debt	202,734	202,734	199,325	199,363	195,550	402,528	206,978	106%	
Transfers and Misc.	808,110	958,835	655,828	682,620	699,128	779,095	79,967	11%	
Total Expenditures	5,367,654	5,550,211	5,641,278	5,837,633	6,310,015	11,400,706	5,090,691	81%	

Costing Center		210-00-00 - General Revenue									
					2022 PRELIMINARY Actual						
		2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Revenues											
	010.000-Property Taxes	3,670,039	3,671,306	3,745,866	3,745,838	3,890,397	10,500,785	6,610,388	169.9%		
	020.001-PILOT - Tax Agreements	6,700	6,772	6,700	6,773	6,700	17,600	10,900	162.7%	Whitcomb Solar Pilot-all City	
	020.022-Rents and Royalties	2,400	2,900	2,400	1	2,400	1	(2,399)	-100.0%	no longer receiving rent for parking lot	
	020.054-Admin Fee - Water	114,674	114,674	112,565	112,565	125,960	167,963	42,003	33.3%		
	020.055-Admin Fee - WWTF	57,337	57,337	56,282	56,282	62,980	83,981	21,001	33.3%		
	020.056-Admin Fee - Sanitation	114,674	114,674	112,565	112,565	125,960	167,963	42,003	33.3%		
	042.001-PILOT Revenue	4,500	4,929	4,500	4,903	4,500	17,000	12,500	277.8%	per mock budget, no longer shared with Town	
	042.002-Railroad Taxes	-	-	-	-	-	4,700	4,700	n/a		
	042.004-State Act 60 Revenue	-	-	-	-	-	3,436	3,436	n/a	43% of FY22 actual \$7,990 (per parcel)	
	042.005-State Act 68 Revenue	-	-	-	-	-	38,988	38,988	n/a	43% of FY22 actual \$90,669 (per parcel)	
	060.000-Interest Income	2,500	3,525	3,000	2,211	3,000	2,500	(500)	-16.7%		
	080.001-State District Court Fines	1,000	5,178	2,000	3,769	2,000	2,000	-	0.0%		
	NEW Cannabis Control	-	-	-	-	-	-	-	n/a	\$100/application	
	085.000-Penalties	-	-	-	-	-	70,367	70,367	n/a	41.57% of FY22 actual \$162,537; add late homestead penalty as allowed by Statute \$2,800	
	086.000-Interest	-	-	-	-	-	13,426	13,426	n/a	41.57% of FY22 actual \$32,298	
	ARPA Revenue	-	-	-	-	375,000	-	(375,000)	-100.0%		
	098.000-Miscellaneous Revenue	2,000	7,199	2,000	1,433	2,000	1,500	(500)	-25.0%		
	099.000-Use of Fund Balance/Reserves	-	-	-	-	43,461	-	(43,461)	-100.0%		
	Total Revenues	3,975,824	3,988,494	4,047,878	4,046,339	4,644,358	11,092,209	6,447,851	138.8%		
	Net General Fund	3,975,824	3,988,494	4,047,878	4,046,339	4,644,358	11,092,209	6,447,851	138.8%		
	Parcel = 43%										
	Grand List = 41.57%										
	Population = 48%										

Costing Center	210-10-10 - Administration									
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Revenues										
090.000-Transfer between Town/Village	50,000	50,000	50,000	147,004	50,000	-	(50,000)	-100.0%		
Total Revenues	50,000	50,000	50,000	147,004	50,000	-	(50,000)	-100.0%		
Expenditure										
110.000-Regular Salaries	180,929	179,659	199,124	233,984	388,554	335,181	(53,373)	-13.7%	4th FT position (Admin Asst) was assumed in mock budget and included here	
120.000-Part Time Salaries	4,798	-	5,200	3,649	-	-	-	n/a		
130.000-Overtime	-	3,459	-	487	-	-	-	n/a		
150.000-Shared Employee Expense	92,133	92,133	92,687	92,687	-	-	-	n/a		
190.000-Board member payments	2,500	2,500	23,800	9,500	25,000	-	(25,000)	-100.0%	moved to legislative	
210.000-Group Insurance	94,089	58,184	61,951	61,739	112,564	98,127	(14,437)	-12.8%		
220.000-Social Security	14,399	14,384	15,896	18,390	30,211	25,826	(4,385)	-14.5%		
230.000-Retirement	20,022	19,461	19,911	21,151	35,060	28,609	(6,451)	-18.4%		
290.000-Other Employee Benefits	-	-	980	-	1,350	-	(1,350)	-100.0%		
320.000-Legal Services	22,000	41,332	22,000	44,866	40,000	40,000	-	0.0%		
330.000-Professional Services	1,000	7,800	1,000	23,217	6,000	46,025	40,025	667.1%	background checks \$35/ea, CPR/first aid training \$100/person-25 emp/yr, add design for rebranding \$40,000, DEI initiatives \$3,000	
340.000-Technical Services	3,824	4,791	-	8,411	4,100	9,552	5,452	133.0%	GoCo \$796/mo (HR and time tracking software replaces Bamboo)	
442.000-Rental of Vehicles or Equipment	4,203	2,721	4,250	2,992	4,250	4,250	-	0.0%	copier lease, postage machine \$210/mo	
500.000-Training, Conferences, Dues	6,000	1,605	1,750	1,375	1,750	4,247	2,497	142.7%	VTHRA/SHRM membership/trainings \$1500, PRSA \$332, ICMA \$1100, VLCT Town Fair \$180, VT CMA \$85, VT CMA conferences \$300, ICMA conference \$750	
505.000-Technology Subscription, Licenses	-	-	10,370	2,839	9,520	10,875	1,355	14.2%	Adobe \$250/ea + \$600, Zoom \$2,000,	
530.000-Communications	22,500	25,794	21,972	25,503	23,123	3,300	(19,823)	-85.7%	Manager's cell phone \$55/mo, Front Porch Forum \$2640, VT Alerts \$0, recording secretary expense was previously recorded here-moved to Legislative	
540.000-Advertising	-	-	-	5,239	500	15,075	14,575	2915.0%	job ads \$975/position, RFP's \$150	
550.000-Printing and Binding	3,000	2,050	3,000	6,348	3,000	5,570	2,570	85.7%	annual report \$1,260, newsletters \$3,200/ea, stationary \$1,000, resident only parking permits \$110	

Costing Center	210-10-10 - Administration									
560.000-Postage	500	1,130	500	1,719	1,200	2,000	800	66.7%	account for increased staff at Lincoln	
570.000-Other Purchased Services	200	-	15,000	-	7,500	1,000	(6,500)	-86.7%	previously budgeted for pay study	
580.000-Travel	300	-	300	53	300	6,000	5,700	1900.0%	\$2000 City Manager, HR Director, Communications Director	
610.000-General Supplies	5,000	1,052	5,000	2,031	5,000	5,000	-	0.0%		
735.000-Tech: Equip/Hardware	-	-	-	1,575	-	-	-	n/a		
755.000-Furniture and Fixtures	-	-	-	-	-	1,000	1,000	n/a		
810.000-Appropriations to committees	-	-	-	-	-	-	-	n/a		
810.113-Council Expenditures	5,500	455	5,500	442	5,500	-	(5,500)	-100.0%	move to Legislative budget	
820.000-Election Expenses	1,500	24,107	2,000	32,804	15,020	-	(15,020)	-100.0%	move to Clerk budget	
845.000-Employee/Volunteer Recognition	2,600	312	2,600	4,004	2,600	6,000	3,400	130.8%	quarterly recognition, annual BBQ, annual	
900.000-Transfer between Town/Village	-	2,608	-	11,430	-	-	-	n/a		
Total Expenditure	486,997	485,539	514,791	616,435	722,102	647,637	(74,465)	-10.3%		
Net General Fund	(436,997)	(435,539)	(464,791)	(469,431)	(464,791)	(647,637)	(182,846)	39.3%		
Notes:										
1. addition of FT Administrative Assistant \$84,000 (pay and benefits)										
2. design for rebranding \$40,000										
3. DEI initiatives \$3,000										
4. communications/council/election expenditures moved to respective budgets										

Costing Center	210-13-10 - Finance									
				2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Expenditure	2021 Budget	2021 Actual	2022 Budget							
110.000-Regular Salaries	56,246	61,307	59,668	103,426	147,910	222,482	74,572	50.4%		
130.000-Overtime	2,750	1,318	-	413	2,667	-	(2,667)	-100.0%		
190.000-Board Member Payments	-	-	-	-	-	750	750	n/a	capital committee \$50/mtg-3 mtgs/yr	
210.000-Group Insurance	6,365	6,205	5,699	9,369	30,146	53,585	23,439	77.8%		
220.000-Social Security	4,513	5,166	4,901	5,581	11,921	17,528	5,607	47.0%		
230.000-Retirement	5,625	5,682	5,967	8,781	14,791	20,452	5,661	38.3%		
250.000-Unemployment Insurance	1,520	1,771	1,720	3,827	3,300	3,209	(91)	-2.8%	VLCT bill for CY23	
260.000-Workers Comp insurance	16,500	15,310	18,500	15,060	18,500	21,182	2,682	14.5%	significant increase in Rec	
290.000-Other Employee Benefits	-	-	350	-	700	-	(700)	-100.0%		
330.000-Professional Services	-	-	-	-	5,000	15,250	10,250	205.0%	bank fees \$750, NEMRC assistance with tax bills \$1,000, custom programming \$5,000, NEMRC annual fee for Questica automation (\$100), NEMRC support agreement \$5,425, NEMRC disaster recovery (\$1,085), Hamlin for capital planning work \$270/mtg (4 staff mts + 3 comm mtgs)	
335.000-Audit	7,500	7,681	7,500	9,511	9,500	12,612	3,112	32.8%	annual financial audit \$21,500 and single audit \$3,000 (portion of annual audit allocated to enterprise funds)	
442.000-Rental of Vehicles or Equipment	-	-	-	-	-	2,000	2,000	n/a	copier/printer for check printing-not sure if we need to include this as we may be able to use admin copier	
500.000-Training, Conferences, Dues	250	478	250	250	500	1,500	1,000	200.0%	GFOA, VTGFOA, VLCT, NEMRC, VT WLG	
505.000-Technology Subscription, Licenses	-	-	6,901	5,920	12,500	28,640	16,140	129.1%	NEMRC \$10/user/month, Questica, Kofax,	
520.000-Insurance	75,000	76,088	75,725	79,291	76,680	93,600	16,920	22.1%	significant increase in Rec	
550.000-Printing and Binding	-	-	-	-	-	2,780	2,780	n/a	tax bills \$1,700, AP checks \$1,000, window envelopes \$80	
560.000-Postage	-	-	-	-	-	3,400	3,400	n/a	mailing of tax bills \$1,800, AP \$1,600	
570.000-Other Purchased Services	4,895	5,288	-	1,989	-	-	-	n/a		
580.000-Travel	100	-	100	-	100	1,100	1,000	1000.0%	NESGFOA, VTGFOA	
610.000-General Supplies	150	453	200	932	200	1,150	950	475.0%	3 staff, property tax due signs	
735.000-Tech: Equip/Hardware	-	-	-	2,083	-	-	-	n/a	will be included under IT budget	
Total Expenditure	181,414	186,744	187,481	246,434	334,415	501,219	166,804	49.9%		
Net General Fund	(181,414)	(186,744)	(187,481)	(246,434)	(334,415)	(501,219)	(166,804)	49.9%		
Notes:										

Costing Center	210-13-10 - Finance								
	1. 3-FT staff as approved by Council (Finance Director-hired FY22, Accountant I-existing, Accountant II-hired FY23)								
	2. NEMRC, Kofax, Questica previously shared with Town, now paying full amount (professional services and technology subscriptions)								
	3. property/casualty increase due to revaluations of recreation buildings/structures								

Costing Center		210-14-10 - Information Technology									
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Revenues											
	Contribution from WWTF	-	-	-	-	-	14,000	14,000	n/a	estimate from mock budget	
Total Revenues		-	-	-	-	-	14,000	14,000	n/a		
Expenditure											
	330.000-Professional Services	-	-	-	-	-	100,000	100,000	n/a	managed service contract	
	432.000-R&M Technology	-	-	-	-	-	5,000	5,000	n/a		
	500.000-Training, Conferences, Dues	-	-	-	-	-	-	-	n/a		
	505.000-Technology Subscription, Licenses	-	-	-	-	-	25,000	25,000	n/a	Microsoft 365, G-Suites, Password Keeper,	
	735.000-Technology: Hardware, Software, Equipment	-	-	-	-	-	23,650	23,650	n/a	computer/equipment replacements, see	
	920.000-Transfer between funds (capital)	-	-	-	-	-	-	-	n/a		
Total Expenditure		-	-	-	-	-	153,650	153,650	n/a		
<i>Net General Fund</i>		-	-	-	-	-	<i>(139,650)</i>	<i>(139,650)</i>	<i>n/a</i>		
Notes:											
1. previously included in Town budget, rough estimates for all expenditures											
2. technology based on replacement schedule provided by Town IT											

Cost z	210-15-10 - Assessing									
					2022 PRELIMINARY Actual					
	2021 Budget	2021 Actual	2022 Budget		2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Expenditure										
330.000-Professional Services	-	-	-	-	-	-	-	-	n/a	
430.000-R&M Vehicles and Equipment	-	-	-	-	-	-	-	-	n/a	
500.000-Training, Conferences, Dues	-	-	-	-	-	-	-	-	n/a	
505.000-Technology Subscription, Licenses	-	-	-	-	-	-	-	-	n/a	do we need to include costs for CAMA, etc?
540.000-Advertising	-	-	-	-	-	-	-	-	n/a	
580.000-Travel	-	-	-	-	-	-	-	-	n/a	
610.000-General Supplies	-	-	-	-	-	-	-	-	n/a	
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	-	n/a	
900.000-Transfer between Town/City	-	-	-	-	-	77,810	77,810		n/a	provided by Town
920.000-Transfer between funds (capital)	-	-	-	-	-	-	-	-	n/a	
Total Expenditure	-	-	-	-	-	77,810	77,810		n/a	
<i>Net General Fund</i>	-	-	-	-	-	<i>(77,810)</i>	<i>(77,810)</i>		<i>n/a</i>	
Notes:										
1. following up with State/NEMRC/Town Assessor on upcoming changes to grand list software to see if anything needs to be included for City only expenditures in this budget										

Costing Center		210-16-10 - Community Development								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
	030.008-License and Zoning Fees	25,000	27,735	28,000	38,332	39,000	39,000	-	0.0%	adjust fee schedule, but keep budget level as fees are meant to cover costs and no way to project what new fees will bring in
Total Revenues		25,000	27,735	28,000	38,332	39,000	39,000	-	0.0%	
Expenditure										
	110.000-Regular Salaries	157,800	162,549	165,243	170,618	169,546	175,040	5,494	3.2%	
	130.000-Overtime	-	109	-	135	-	-	-	n/a	
	190.000-Board member payments	3,600	3,600	6,000	6,000	7,200	15,600	8,400	116.7%	PC, DRB, Bike/Walk, Housing Commission
	210.000-Group Insurance	24,636	19,447	24,260	21,166	24,518	51,220	26,702	108.9%	
	220.000-Social Security	12,072	12,920	13,153	13,687	13,758	13,987	229	1.7%	
	230.000-Retirement	15,780	15,889	16,524	17,056	16,955	16,293	(662)	-3.9%	
	290.000-Other Employee Benefits	-	-	700	-	700	-	(700)	-100.0%	
	320.000-Legal Services	6,000	546	6,000	3,361	6,000	6,000	-	0.0%	
	330.000-Professional Services	12,000	3,220	27,000	7,877	7,000	40,760	33,760	482.3%	Potential GIS services \$10,000, match for TOD project \$10,000 (Pt 1 in FY24), Town Meeting TV \$665/mtg for 12 DRB mtgs + 12 PC mtgs, add funds for recording secretaries for PC and DRB: \$200/mtg
	340.000-Technical Services	-	-	-	-	-	-	-	n/a	
	500.000-Training, Conferences, Dues	4,000	1,354	3,000	421	3,000	4,700	1,700	56.7%	APA/AICP, National & Regional APA conference & a few local, \$300/committee, \$500 for VLCT in person committee training
	505.000-Technology Subscription, Licenses	-	-	-	-	-	360	360	n/a	Adobe \$15/mo/person
	530.000-Communications	600	1,301	1,260	1,528	1,300	5,660	4,360	335.4%	cell phone for director
	540.000-Advertising	-	-	-	213	-	1,350	1,350	n/a	advertising for PC and DRB hearings; approx. \$60 @ 15 DRB hearings; and \$150 @ 3 PC hearings.
	550.000-Printing and Binding	2,500	224	3,000	280	3,000	1,000	(2,000)	-66.7%	permits
	560.000-Postage	700	-	100	-	100	280	180	180.0%	abutter notices; approx. 30 notices at 15 hearings
	580.000-Travel	2,600	2,440	2,600	2,501	3,900	6,000	2,100	53.8%	Conference travel: \$2,000 National APA conference, other local events & regional meetings, vehicle stipends \$100/mo/emp
	610.000-General Supplies	2,000	264	1,000	180	1,000	1,000	-	0.0%	

Costing Center		210-16-10 - Community Development								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
	750.000-Machinery and Equipment	-	-	-	-	-	-	-	n/a	
	810.111-Bike/Walk Committee	7,000	7,225	10,000	-	10,000	10,000	-	0.0%	
	Total Expenditure	251,288	231,088	279,840	245,022	267,977	349,251	81,274	30.3%	
	Net General Fund	(226,288)	(203,353)	(251,840)	(206,690)	(228,977)	(310,251)	(81,274)	35.5%	
	Notes:									
	1. Additon of FT Code Enforcement Officer \$46,000 for 6 months (pay and benefits)									
	2. GIS services previously provided by Town staff \$10,000									
	3. match for Transit Oriented Development project \$10,000									
	4. Town Meeting TV for DRB and Planning Commission meetings \$15,960									

Costing Center		210-17-10 - Economic Development									
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Revenues											
	050.000-Event Donations	500	-	-	12,000	-	4,000	4,000	n/a	add funds for Junction Jam, do we keep Block Party?	
Total Revenues		500	-	-	12,000	-	4,000	4,000	n/a		
Expenditure											
	800.000-Appropriations to other agencies	9,500	7,422	9,250	7,988	9,250	-	(9,250)	-100.0%	moved to County/Regional for	
	800.110-Economic Development Committee	-	-	-	-	-	-	-	n/a	mock budget zero'd this out and City has no	
	831.000-Special or New Programs	2,500	6,229	2,500	16,939	2,500	5,000	2,500	100.0%	Out & About in fall of FY22	
	850.000-Community Events and Celebrations	17,500	3,291	17,500	21,434	17,500	15,000	(2,500)	-14.3%	Junction Jam in spring of FY22, Our Village	
	899.000-Matching Grant Funds	20,000	658	20,000	-	20,000	20,000	-	0.0%	if needed, unused funds to be assigned fund balance at year end for train station grant match in future years	
Total Expenditure		49,500	17,600	49,250	46,360	49,250	40,000	(9,250)	-18.8%		
Net General Fund		(49,000)	(17,600)	(49,250)	(34,360)	(49,250)	(36,000)	13,250	-26.9%		
Notes:											
1. planning on Junction Jam as primary event for Economic Development, other events will be covered by EJRP											
2. CCRPC/GBIC/Lake Champlain Chamber expenditures moved to County/Regional											

Costing Center		210-25-10 - Fire, Village								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
	098.000-Miscellaneous Revenue	20	50	20	10	20	10	(10)	-50.0%	
Total Revenues		20	50	20	10	20	10	(10)	-50.0%	
Expenditure										
	120.000-Part Time Salaries	186,000	165,592	194,250	197,052	212,256	216,000	3,744	1.8%	
	210.000-Group Insurance	3,600	3,506	3,600	2,883	3,600	3,600	-	0.0%	accident insurance-fire has their own policy
	220.000-Social Security	14,436	12,630	14,859	15,061	17,768	16,524	(1,244)	-7.0%	
	260.000-Workers Comp insurance	30,050	17,878	26,000	17,547	20,000	20,000	-	0.0%	
	290.000-Other Employee Benefits	864	984	864	864	2,064	1,000	(1,064)	-51.6%	Invest EAP
	330.000-Professional Services	9,500	4,772	9,000	3,960	7,000	7,000	-	0.0%	
	430.000-R&M Vehicles and Equipment	32,250	16,222	32,250	26,392	32,250	26,000	(6,250)	-19.4%	
	431.000-R&M Buildings and Grounds	15,480	15,808	15,000	13,241	-	-	-	n/a	
	500.000-Training, Conferences, Dues	4,000	3,302	4,000	2,375	4,000	5,500	1,500	37.5%	increased offerings, use of Pittsford facility
	505.000-Technology Subscription, licenses	-	-	-	5,125	4,000	7,000	3,000	75.0%	add funds for ESO subscription (incidents, personnel, training)
	530.000-Communications	2,600	2,062	2,600	4,224	2,600	2,600	-	0.0%	
	570.000-Other Purchased Services	-	-	-	-	11,000	11,000	-	0.0%	
	610.000-General Supplies	1,000	2,825	1,000	4,065	2,000	4,000	2,000	100.0%	
	611.000-Small Tools and Equipment	1,500	282	1,500	820	1,500	45,000	43,500	2900.0%	upgrade, maintain portables, pagers & mobile radios (annual request)
	612.000-Uniforms	25,000	27,762	26,000	30,527	27,000	30,000	3,000	11.1%	turnout gear, helmets and uniforms
	613.000-Program Supplies	3,100	6,193	3,600	3,569	4,500	6,000	1,500	33.3%	fire prevention and EMS supplies
	626.000-Gasoline	-	-	-	-	-	6,000	6,000	n/a	move from building fund, this is fuel for trucks and gas for equipment
	750.000-Machinery and Equipment	97,500	131,031	57,500	57,063	18,000	20,000	2,000	11.1%	hand tools, saws, computers/iPads
	920.000-Transfer between funds (capital)	-	-	108,600	108,600	113,200	118,260	5,060	4.5%	rolling stock
Total Expenditure		426,880	410,849	500,623	493,366	482,738	545,484	62,746	13.0%	
Net General Fund		(426,860)	(410,799)	(500,603)	(493,356)	(482,718)	(545,474)	(62,756)	13.0%	
Notes:										
1. Technology subscription increase to account for new ESO subscription which replaces a sunsetted system to track and report calls										
2. Small tools and equipment increase to account for scheduled replacements of portable radios										

Costing Center	210-18-10 - Health and Human Services									
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Expenditure										
120.000-Part Time Salaries	-	-	-	-	-	10,400	10,400	n/a	Health Officer	
220.000-Social Security	-	-	-	-	-	796	796	n/a		
330.000-Professional Services	-	-	-	-	-	-	-	n/a		
500.000-Training, Conferences, Dues	-	-	-	-	-	200	200	n/a	seems low, but matching Town	
530.000-Communications	-	-	-	-	-	240	240	n/a	difference between previous Town budgets	
800.100-Human Service Grants	-	-	-	-	-		-	n/a	Town does 1%=\$154,542 for FY24	
800.106-Essex Rescue	-	-	-	-	-	190,620	190,620	n/a		
800.107-Essex Jct. Cemetery Association	-	-	-	-	-	20,000	20,000	n/a	per request from association	
800.10X-Essex Police Dept.	-	-	-	-	-	2,763,113	2,763,113	n/a	contract with Town for police services	
Total Expenditure	-	-	-	-	-	2,985,369	2,985,369	n/a		
<i>Net General Fund</i>	-	-	-	-	-	<i>(2,985,369)</i>	<i>(2,985,369)</i>	<i>n/a</i>		
Notes:										
1. addition of Health Officer										
2. significant increase for Essex Rescue										
3. Essex Junction Cemetery Association request of \$20,000										
4. addition of Essex Police Dept for City share of Town budget										

Costing Center		210-19-10 - County and Regional Functions									
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Expenditure											
	800.101-Chittenden County Regional Planning Commission	-	-	-	-	-	13,225	13,225	n/a		
	800.102-Green Mountain Transit	-	-	-	-	-	244,355	244,355	n/a	estimate from GMT 11/18/22	
	800.103-County Tax	-	-	-	-	-	54,276	54,276	n/a	41% of FY23 total \$128,524 with 3%	
	800.104-Chamber of Commerce	-	-	-	-	-	950	950	n/a	based on number of FTE's	
	800.105-GBIC	-	-	-	-	-	3,500	3,500	n/a	add, currently covered by Town (ask was	
	800.109-Winooski Valley Park District	-	-	-	-	-	30,300	30,300	n/a	request from WVPD	
	Total Expenditure	-	-	-	-	-	346,606	346,606	n/a		
	<i>Net General Fund</i>	-	-	-	-	-	<i>(346,606)</i>	<i>(346,606)</i>	<i>n/a</i>		
Notes:											
1. CCRPC/GBIC/Lake Champlain Chamber previously included in Economic Development budget											
2. GMT and Winooski Valley Park District as approved by voters November, 2022 (memberships were previously included in the Town budget)											

Costing Center		210-40-12 - PW, Streets								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
	042.006-State Aid to Highways	-	-	-	-	-	130,000	130,000	n/a	
	090.000-Transfer between Town/Village	1,192,960	1,191,960	1,392,627	1,392,627	1,465,044	-	(1,465,044)	-100.0%	
	098.000-Miscellaneous Revenue	4,000	4,577	4,000	3,366	4,000	3,500	(500)	-12.5%	
Total Revenues		1,196,960	1,196,537	1,396,627	1,395,993	1,469,044	133,500	(1,335,544)	-90.9%	
Expenditure										
	110.000-Regular Salaries	190,202	189,749	196,303	179,751	218,436	229,566	11,130	5.1%	
	120.000-Part Time Salaries	27,388	8,727	29,614	9,903	14,363	21,761	7,398	51.5%	
	130.000-Overtime	18,300	12,563	17,418	12,502	18,198	26,748	8,550	47.0%	
	190.000-Board Member Payments	-	-	-	-	-	3,000	3,000	n/a	Tree Advisory 12 mtgs/yr
	210.000-Group Insurance	78,989	79,651	87,740	70,524	96,660	121,401	24,741	25.6%	
	220.000-Social Security	18,046	16,207	18,705	15,424	19,293	21,720	2,427	12.6%	
	230.000-Retirement	19,020	18,691	19,632	17,718	21,604	22,596	992	4.6%	
	250.000-Unemployment Insurance	300	435	375	645	500	250	(250)	-50.0%	VLCT bill for CY23
	260.000-Workers Comp insurance	20,275	10,094	18,350	9,035	11,146	12,600	1,454	13.0%	estimate 3% increase over 2022 actual
	290.000-Other Employee Benefits	-	-	1,190	-	1,190	-	(1,190)	-100.0%	
	330.000-Professional Services	16,000	18,885	17,000	24,991	17,000	18,000	1,000	5.9%	Hamlin, stormwater previously billed here- will be billed to stormwater budget directly
	410.000-Water and Sewer Charges	2,500	2,389	2,500	3,216	2,500	3,500	1,000	40.0%	
	422.000-Snow Removal	20,000	6,894	20,000	20,943	15,000	21,000	6,000	40.0%	Weston
	425.000-Trash Removal	9,000	8,636	9,000	8,794	9,000	9,100	100	1.1%	
	430.000-R&M Vehicles and Equipment	28,000	50,358	32,000	96,744	36,000	38,000	2,000	5.6%	
	431.000-R&M Buildings and Grounds	10,000	7,914	10,000	5,794	10,000	10,000	-	0.0%	
	441.000-Rental of Land or Buildings	12,890	14,499	13,000	9,592	13,000	13,000	-	0.0%	
	442.000-Rental of Vehicles or Equipment	3,000	2,973	3,000	2,524	3,000	3,000	-	0.0%	
	451.000-Summer Construction Services	255,800	304,457	270,000	238,200	280,000	300,000	20,000	7.1%	paving, need paving plan
	500.000-Training, Conferences, Dues	500	1,500	1,000	1,048	1,000	2,000	1,000	100.0%	
	520.000-Insurance	13,750	14,137	14,000	15,376	14,650	17,800	3,150	21.5%	estimate 3% increase over 2022 actual
	521.000-Insurance Deductibles	1,000	300	1,000	2,000	1,000	1,000	-	0.0%	
	530.000-Communications	3,800	3,028	4,000	4,541	4,000	4,500	500	12.5%	cell phones, iPads
	540.000-Advertising	500	365	500	195	500	-	(500)	-100.0%	job ads, move to Admin
	571.000-Streetscape Maintenance	11,500	19,915	18,500	26,096	18,500	34,375	15,875	85.8%	50 banners for streetlights \$110/ea, 5 entrance signs \$1,775/ea
	572.000-Traffic Control	16,000	33,188	17,000	13,610	33,000	33,000	-	0.0%	
	573.000-Sidewalk and Curb Maintenance	5,500	11,299	6,000	1,298	6,000	6,000	-	0.0%	
	575.000-Storm Sewer Maintenance	15,000	20,512	20,000	13,433	25,000	-	(25,000)	-100.0%	move to stormwater

Costing Center		210-40-12 - PW, Streets									
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
600.000-Salt, Sand and Gravel		125,000	128,892	135,000	166,944	135,000	145,000	10,000	7.4%	salt increase around \$10/ton	
605.000-Summer Construction Supplies		24,000	44,168	24,000	27,007	45,000	45,000	-	0.0%		
610.000-General Supplies		26,000	25,868	30,000	43,974	30,000	35,000	5,000	16.7%		
NEW-Safety Supplies		-	-	-	-	-	3,000	3,000	n/a	reflective vests, hard hats, safety glasses, gloves	
610.200-Streetlight Supplies		12,000	20,852	12,000	6,771	15,000	15,000	-	0.0%		
612.000-Uniforms		6,500	5,364	6,500	6,585	6,500	3,510	(2,990)	-46.0%		
621.000-Natural Gas/Heating		4,000	2,986	4,000	3,928	4,104	4,200	96	2.3%		
622.000-Electricity		4,200	3,281	4,200	14,968	4,200	4,200	-	0.0%		
622.200-Streetlight Electricity		132,000	132,437	134,000	137,928	134,000	138,000	4,000	3.0%		
626.000-Gasoline/Fuel		38,000	23,777	38,000	39,999	38,000	42,000	4,000	10.5%		
750.000-Machinery and Equipment		14,000	9,971	7,000	-	7,000	7,000	-	0.0%		
810.112-Tree Advisory Committee		10,000	9,124	10,000	4,327	10,000	10,000	-	0.0%		
920.000-Transfer between funds (capital)		-	-	140,100	140,100	145,700	151,440	5,740	3.9%	rolling stock	
Total Expenditure		1,192,960	1,264,086	1,392,627	1,396,426	1,465,044	1,577,267	112,223	7.7%		
Net General Fund		4,000	(67,549)	4,000	(433)	4,000	(1,443,767)	(1,447,767)	-36194.2%		
Notes:											
1. increase paving by \$20,000											
2. add funds for replacement of streetlight banners and City entrance signs \$14,375											
3. moved storm sewer maintenance to new stormwater department budget											
4. salt price has increased \$10/ton											
5. add line for safety supplies separate from general supplies and uniforms \$3,000											
6. general increase in electricity and fuel costs											
7. planned increase in rolling stock transfer of 10%											

Costing Center		210-40-13 - PW, Stormwater									
					2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
		2021 Budget	2021 Actual	2022 Budget							
Revenues											
	090.000-Transfer between Town/Village	71,851	71,851	76,253	76,553	78,018	-	(78,018)	-100.0%	no agreements with Town after FY23	
Total Revenues		71,851	71,851	76,253	76,553	78,018	-	(78,018)	-100.0%		
Expenditure											
	110.000-Regular Salaries	47,232	48,938	48,979	54,383	51,159	29,892	(21,267)	-41.6%		
	120.000-Part Time Salaries	-	-	-	-	-	17,760	17,760	n/a		
	210.000-Group Insurance	12,815	15,696	15,144	8,948	15,319	8,302	(7,017)	-45.8%		
	220.000-Social Security	3,613	3,952	3,761	2,594	3,929	3,652	(277)	-7.1%		
	230.000-Retirement	4,723	4,758	4,898	4,848	5,116	2,541	(2,575)	-50.3%		
	250.000-Unemployment Insurance	30	40	35	61	35	25	(10)	-28.6%	VLCT bill for CY23	
	260.000-Workers Comp insurance	3,438	2,210	3,250	2,015	2,274	2,200	(74)	-3.3%	estimate 3% increase over 2022 actual	
	290.000-Other Employee Benefits	-	-	186	-	186	-	(186)	-100.0%		
	330.000-Professional Services	-	-	-	-	-	20,000	20,000	n/a	add funds for engineering (currently billed to streets)	
	451.000-Summer Construction Services	-	-	-	-	-	16,000	16,000	n/a	used for small projects not associated with grants including rental of special equip/materials or outside contractors to meet permit requirements, dry well project, drainage issues to outlets	
	500.000-Training, Conferences, Dues	-	-	-	-	-	2,000	2,000	n/a	Stormwater training opportunities	
	510.000-Permit/License/Registration	-	-	-	-	-	19,000	19,000	n/a	City MS4 fee of \$6466, split the Indian Brook monitoring in half (\$4900), \$7,000 dues for MM1 and MM2 compliance CCRPC	
	570.000-Other Purchased Services	-	-	-	-	-	5,000	5,000	n/a	dog waste bags \$3,000, storm drain markers \$2,000	
	575.000-Storm Sewer Maintenance	-	-	-	-	-	25,000	25,000	n/a	moved from Streets	
	580.000-Travel	-	-	-	-	-	2,500	2,500	n/a	Summer interns vehicle costs for inspections \$1,000); storm water conferences and training events for staff \$1,500	
	830.000-Regular Programs	-	-	-	-	-	1,200	1,200	n/a	Adopt-a-Drain program for the City \$780 annual fee, 25 people-welcome packet printing	
	899.000-Matching Grant Funds	-	-	-	-	12,000	40,000	28,000	233.3%	UPWP (TV stormwater drains for problems),	
Total Expenditure		71,851	75,594	76,253	72,848	90,018	195,071	105,053	116.7%		
Net General Fund		-	(3,743)	-	3,705	(12,000)	(195,071)	-	0.0%		

Costing Center		210-40-13 - PW, Stormwater								
					2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
		2021 Budget	2021 Actual	2022 Budget						
Notes:										
1. this budget was previously funded by Town dollars, we will be researching options to provide a funding mechanism in future years										
2. this budget previously only included salaries/benefits for portion of 1-FT employee and matching grant funds										
3. added PT salaries for summer interns previously paid by Town										
4. added new expenditure lines to account for MS4 permit requirements										
5. moved storm sewer maintenance expenditures from Streets budget \$25,000										
6. increase grant match funds for UPWP and Better Roads grant opportunities										

Costing Center		210-35-10 - Brownell Library									
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 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	15,000	-	(15,000)	-100.0%		
	098.000-Miscellaneous Revenue	500	-	500	446	500	500	-	0.0%		
	Total Revenues	15,500	15,000	15,500	15,446	15,500	500	(15,000)	-96.8%		
Expenditure											
	110.000-Regular Salaries	328,850	335,921	335,587	343,409	395,708	458,318	62,610	15.8%	includes shift differential	
	120.000-Part Time Salaries	108,415	85,454	113,490	103,944	108,328	120,067	11,739	10.8%	increase 10 hrs/wk to have 4 staff on each shift	
	210.000-Group Insurance	134,104	118,598	134,722	111,778	160,273	138,896	(21,377)	-13.3%		
	220.000-Social Security	33,451	32,178	34,622	34,314	38,720	44,745	6,025	15.6%		
	230.000-Retirement	32,580	32,632	33,385	36,243	38,526	47,402	8,876	23.0%		
	290.000-Other Employee Benefits	-	-	2,100	-	2,100	-	(2,100)	-100.0%		
	340.000-Technical Services	4,000	1,232	4,000	1,079	4,000	2,000	(2,000)	-50.0%	\$2,000 is moving to Technology Subscriptions due to 2021 changes in how expenses are defined.	
	442.000-Rental of Vehicles or Equipment	1,500	2,484	1,900	2,604	2,500	3,000	500	20.0%	Budget changed to reflect actual expense	
	500.000-Training, Conferences, Dues	4,000	2,007	4,000	1,960	4,000	5,500	1,500	37.5%	2 staff to NELA conference, travel to meetings (includes travel as there is no separate travel line in budget)	
	505.000-Technology Subscription, Licenses	7,700	7,744	10,000	7,825	10,500	12,500	2,000	19.0%	\$2,000 is moving to Technology	
	530.000-Communications	-	-	-	-	600	2,640	2,040	340.0%	cell phone stipend, increase for 3	
	540.000-Advertising	700	-	700	-	700	700	-	0.0%		
	560.000-Postage	2,500	2,265	2,500	1,466	3,000	3,000	-	0.0%		
	610.000-General Supplies	13,500	7,394	13,500	12,965	13,500	14,000	500	3.7%	book processing, regular office supplies	
	640.201-Adult Collection	41,500	38,486	44,000	44,053	47,200	50,000	2,800	5.9%	Adult Collections increased to pay for high demand digital materials (adult budget is normally 2x juvenile budget)	
	640.202-Juvenile Collection	20,750	19,619	22,000	21,662	22,500	25,000	2,500	11.1%	Juvenile Collections increased to pay for high demand digital materials.	
	651.000-Technology Supplies	-	-	-	-	-	-	-	n/a		
	730.000-Buildings and Improvements	-	-	-	-	-	-	-	n/a		
	735.000-Technology: Hardware, Software, Equipment	8,000	6,889	8,000	7,464	8,000	8,660	660	8.3%	public computers/devices outside of IT	
	750.000-Machinery and Equipment	4,000	8,200	7,500	6,258	5,000	8,000	3,000	60.0%	furniture, book drop, wipeable surfaces	
	755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a		
	840.201-Adult Programs	1,000	863	1,000	995	1,000	1,500	500	50.0%	Adult Programs are expanding with new FT position and art openings and etc.	
	840.202-Childrens Programs	4,500	4,306	4,500	4,561	4,500	4,500	-	0.0%		
	845.000-Employee/Volunteer Recognition	800	412	800	800	800	1,500	700	87.5%	staff lunches, volunteer appreciation (small	
	Total Expenditure	751,850	706,684	778,306	743,380	871,455	951,928	80,473	9.2%		

Costing Center		210-35-10 - Brownell Library								
					2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Net General Fund		(736,350)	(691,684)	(762,806)	(727,934)	(855,955)	(951,428)	(95,473)	11.2%	
Notes:										
1. removed funding from Town due to separation \$15,000										
2. increase in PT staffing by 10 hrs/wk to have 4 staff on each shift										
3. increase in adult and juvenile collections for high demand digital materials										
4. increase furniture to replace existing furniture with wipable surface pieces										

Costing Center		210-30-10 - EJRP, Administration									
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Revenues											
	020.000-Charges for Services	20,000	10,897	15,000	14,060	12,000	12,479	479	4.0%	2 year average	
	090.000-Transfer between Town/Village	12,000	12,000	12,000	5,000	-	-	-	n/a		
	091.000-Transfer between funds	-	-	-	1,500	-	-	-			
Total Revenues		32,000	22,897	27,000	20,560	12,000	12,479	479	4.0%		
Expenditure											
	110.000-Regular Salaries	244,792	242,649	264,146	302,076	343,451	390,425	46,974	13.7%		
	120.000-Part Time Salaries	-	13,126	-	3,647	-	-	-	n/a		
	210.000-Group Insurance	125,468	114,560	118,163	117,797	151,475	162,427	10,952	7.2%		
	220.000-Social Security	18,727	19,673	20,308	23,819	26,409	30,098	3,689	14.0%		
	230.000-Retirement	27,182	26,830	26,415	26,285	33,508	33,335	(173)	-0.5%		
	290.000-Other Employee Benefits	-	-	1,312	-	1,750	-	(1,750)	-100.0%		
	330.000-Professional Services	21,742	12,799	18,622	18,116	5,820	1,764	(4,056)	-69.7%	Some IT & finance costs being consolidated to those budget areas (GoCo HR and time tracking)	
	500.000-Training, Conferences, Dues	8,453	2,348	8,147	3,355	6,098	6,068	(30)	-0.5%	Organizational memberships (i.e. NRPA, VRPA) & tuition reimbursement benefit	
	505.000-Technology Subscription, Licenses	6,000	27,130	4,440	13,536	4,440	10,825	6,385	143.8%	Recreation software, was in	
	530.000-Communications	9,831	5,628	9,831	7,924	9,485	1,980	(7,505)	-79.1%	Cell phone stipends	
	540.000-Advertising	-	-	3,000	-	3,000	3,000	-	0.0%	Advertising open positions	
	550.000-Printing and Binding	3,000	5,349	-	2,331	-	-	-	n/a		
	561.000-Credit Card Processing Fees	-	380	-	235	-	-	-	n/a		
	610.000-General Supplies	5,000	15,020	5,000	9,030	5,000	7,200	2,200	44.0%		
	735.000-Technology: Hardware, Software, Equipment	-	-	6,000	-	6,000	-	(6,000)	-100.0%	included in IT budget	
	832.000-Scholarships	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%		
	850.000-Community Events & Celebrations	-	-	-	-	-	17,500	17,500	n/a	\$7,500 Memorial Day Parade previously in Town budget; \$10,000 for 7/4 Celebration (total expense is around \$30K from program fund)	
Total Expenditure		474,195	489,494	489,384	532,152	600,436	668,622	68,186	11.4%		
Net General Fund		(442,195)	(466,597)	(462,384)	(511,591)	(588,436)	(656,143)	(67,707)	11.5%		
Notes:											
1. regular salary increase for staff hired in FY22 to fill vacancy, same number of FTE's as in prior year											
2. technology moved to IT budget based on replacement schedule provided by Town IT											
3. add Memorial Day Parade which was previously in Town budget \$7,500											
4. add contribution to July 4th celebration previously covered 100% by program funds \$10,000											

Costing Center	210-30-12 - EJRP, Parks and Facilities										
					2022 PRELIMINARY Actual						
		2021 Budget	2021 Actual	2022 Budget		2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Expenditure											
110.000-Regular Salaries	105,360	111,666	109,856	115,583	116,177	137,988	21,811	18.8%	add Buildings Coordinator role		
120.000-Part Time Salaries	22,798	27,308	25,240	29,283	25,240	46,574	21,334	84.5%	rate increase and increased hours to support EJRP when Buildings Coordinator working for City and to support City buildings		
130.000-Overtime	-	14	-	2,761	-	-	-	n/a			
210.000-Group Insurance	27,076	25,976	35,851	28,719	36,266	38,170	1,904	5.3%			
220.000-Social Security	9,804	10,739	10,389	12,109	10,871	14,211	3,340	30.7%			
230.000-Retirement	10,536	10,570	10,985	11,423	11,618	13,869	2,251	19.4%			
290.000-Other Employee Benefits	-	-	700	-	700	-	(700)	-100.0%			
330.000-Professional Services	6,100	11,046	5,300	14,099	6,000	12,573	6,573	109.6%	2 year average		
431.000-R&M Buildings and Grounds	11,739	3,493	12,559	5,570	12,559	4,532	(8,027)	-63.9%	2 year average		
441.000-Rental of Land or Buildings	500	550	500	500	500	500	-	0.0%	GlobalFoundries lease		
442.000-Rental of Vehicles or Equipment	1,980	5,694	2,160	3,791	2,178	4,743	2,565	117.8%	2 year average		
500.000-Training, Conferences, Dues	4,302	607	4,098	1,837	4,098	3,902	(196)	-4.8%			
530.000-Communications	-	-	-	-	-	1,320	1,320	n/a	Cell phone stipends		
610.000-General Supplies	16,489	33,547	18,632	23,970	20,495	28,759	8,264	40.3%	2 year average		
626.000-Gasoline	-	-	-	-	-	1,500	1,500	n/a	moved from building-MSP budget		
Total Expenditure	216,684	241,210	236,270	249,645	246,702	308,641	61,939	25.1%			
Net General Fund	(216,684)	(241,210)	(236,270)	(249,645)	(246,702)	(308,641)	(61,939)	25.1%			
Notes:											
1. add City wide Buildings Coordinator duties, increase PT staffing hours to support additional buildings related work/duties - approx. increase of \$36,285											
2. added gasoline expenditure for equipment, this was previously in the buildings budget for Maple St Park											

Costing Center		210-90-00 - Transfers and Misc								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
	050.000-Donation Revenue	-	6,973	-	10,653	-	-	-	n/a	
	Grant Revenue	-	105,418	-	20,643	-	-	-	n/a	
	098.000-Miscellaneous Revenue	-	-	-	-	-	-	-	n/a	
Total Revenues		-	112,391	-	31,296	-	-	-	n/a	
Expenditure										
	Grant Expenses	-	82,638	-	17,075	-	-	-	n/a	
	Donation Expenses	-	5,389	-	9,717	-	-	-	n/a	
	920.000-Transfer between funds (capital)							-	n/a	
	Capital Transfer	401,955	401,955	462,248	462,248	531,585	611,324	79,739	15.0%	annual planned increase of 15%
	Rolling Stock Transfer	238,700	238,624	-	-	-	-	-	n/a	this is in Street and Fire budgets
	Buildings Transfer	50,000	112,774	75,000	75,000	50,000	50,000	-	0.0%	
	EJRP Capital Transfer	112,455	112,455	113,580	113,580	112,543	112,771	228	0.2%	
	922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%	
Total Expenditure		808,110	958,835	655,828	682,620	699,128	779,095	79,967	11.4%	
Net General Fund		(808,110)	(846,444)	(655,828)	(651,323)	(699,128)	(779,095)	(79,967)	11.4%	
Notes:										
1. Capital transfer planned annual increase of 15%										

Costing Center		210-41-20 - Buildings - 2 Lincoln St								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
	090.000-Transfer between Town/Village	-	1,994	-	1,993	2,075	-	(2,075)	-100.0%	
Total Revenues		-	1,994	-	1,993	2,075	-	(2,075)	-100.0%	
Expenditure										
	400.000-Contracted Services	9,000	12,148	9,000	11,401	11,000	3,000	(8,000)	-72.7%	removed cleaning and trash removal, added safety services/heating system inspection and service/fire extinguishers
	410.000-Water and Sewer Charges	1,000	619	500	760	600	1,500	900	150.0%	increase for additional employees and public use
	420.000-Cleaning Services	-	-	-	-	-	22,000	22,000	n/a	cleaning service and supplies
	425.000-Trash Removal	-	-	600	-	-	3,600	3,600	n/a	shared with fire and Brownell, but paid from 2 Lincoln budget
	431.000-R&M Buildings and Grounds	11,800	11,644	20,000	7,789	20,000	20,000	-	0.0%	
	530.000-Communications	3,700	5,371	4,500	6,619	5,000	8,968	3,968	79.4%	add internet currently paid by Town \$164/mo
	610.000-General Supplies	2,000	631	1,700	616	1,500	5,000	3,500	233.3%	increase for additional use
	621.000-Natural Gas/Heating	6,400	5,523	4,800	5,533	5,000	6,500	1,500	30.0%	increase for additional use
	622.000-Electricity	7,500	5,981	7,500	6,997	11,000	11,000	-	0.0%	
	755.000-Furniture and Fixtures	2,000	-	500	-	2,000	7,000	5,000	250.0%	allow for new staff to determine needs
Total Expenditure		43,400	41,917	49,100	39,715	56,100	88,568	32,468	57.9%	
Net General Fund		(43,400)	(39,923)	(49,100)	(37,722)	(54,025)	(88,568)	(34,543)	63.9%	
Notes:										
1. cleaning now under one City contract and increased frequency as building now fully occupied										
2. increase communications to add internet service currently paid by Town										
3. general increases across most expenditures to account for additional use of building with full staff										

Costing Center	210-41-21 - Buildings - Brownell Library									
				2022 PRELIMINARY Actual						
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Expenditure										
400.000-Contracted Services	34,000	32,247	30,000	34,574	30,000	4,750	(25,250)	-84.2%	HVAC, fire panel, sprinkler system, elevator, mats, fireplace inspection	
410.000-Water and Sewer Charges	900	617	600	427	600	700	100	16.7%	Brownell has just recently opened back up to full hours, open browsing, KCR use by community groups, and pre-pandemic levels of patron visits in # and duration. We have not yet had a full year of water/sewer bills since the beginning of the pandemic.	
420.000-Cleaning Services	-	-	-	-	-	30,000	30,000	n/a	based on new cleaning service with 3% increase and supplies	
425.000-Trash Removal	-	-	-	-	-	-	-	n/a		
431.000-R&M Buildings and Grounds	28,625	27,548	20,000	22,768	20,000	25,175	5,175	25.9%	Average of past three years expenses, plus 3%. Aging HVAC system has components at or near the end of their lifespan.	
530.000-Communications	1,500	1,465	1,500	4,626	1,500	4,090	2,590	172.7%	\$4,090 is for Burlington Telecom telephone and internet and assumes current service level and that BT rates will increase 3%.	
610.000-General Supplies	-	-	-	-	-	-	-	n/a		
621.000-Natural Gas/Heating	7,400	5,993	6,000	6,991	6,000	7,200	1,200	20.0%	Assumes 3% Vermont Gas rate hike.	
622.000-Electricity	15,000	9,179	13,700	14,016	13,700	14,750	1,050	7.7%	Assumes 3% rate increase, plus additional security lights outside, plus extended hours for lights on in the front of the library once the lockers are accessible 24/7.	
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a		
Total Expenditure	87,425	77,049	71,800	83,402	71,800	86,665	14,865	20.7%		
Net General Fund	(87,425)	(77,049)	(71,800)	(83,402)	(71,800)	(86,665)	(14,865)	20.7%		
Notes:										
1. cleaning now under one City contract										
2. increased communications expenditure to account for new Burlington Telecom service known costs										
Future - need to include funds for repair/replacement of shelving										

Costing Center		210-41-22 - Buildings - Fire Station								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Expenditure										
400.000-Contracted Services		-	-	500	560	500	600	100	20.0%	heating system service
410.000-Water and Sewer Charges		500	432	500	372	500	500	-	0.0%	
420.000-Cleaning Services		-	-	-	-	-	500	500	n/a	supplies only, staff is cleaning facility
425.000-Trash Removal		-	-	-	-	-	-	-	n/a	
431.000-R&M Buildings and Grounds		12,000	8,683	15,000	3,922	9,500	8,000	(1,500)	-15.8%	
530.000-Communications		2,115	2,743	2,200	2,378	2,200	2,400	200	9.1%	
610.000-General Supplies		2,000	1,223	1,700	391	1,500	1,100	(400)	-26.7%	3 yr avg
621.000-Natural Gas/Heating		4,800	2,708	3,500	4,377	3,500	4,000	500	14.3%	
622.000-Electricity		7,300	6,679	7,500	6,997	4,000	7,000	3,000	75.0%	
626.000-Gasoline		6,000	2,819	5,000	5,066	5,000	-	(5,000)	-100.0%	move back to operating budget, this is fuel for trucks and gas for equipment
755.000-Furniture and Fixtures		-	-	-	-	-	-	-	n/a	
Total Expenditure		34,715	25,286	35,900	24,063	26,700	24,100	(2,600)	-9.7%	
Net General Fund		(34,715)	(25,286)	(35,900)	(24,063)	(26,700)	(24,100)	2,600	-9.7%	
Notes:										
1. increased electricity cost based on historical actual										
2. moved gasoline to Fire operating budget as this is for truck fuel and not related to the building										

Costing Center		210-41-23 - Buildings - Park Street School								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Expenditure										
	400.000-Contracted Services	-	906	600	410	1,000	1,000	-	0.0%	Fire extinguishers, fire alarm, boiler, sprinkler inspections
	410.000-Water and Sewer Charges	650	1,166	700	889	700	1,500	800	114.3%	Increased use with more preschool activity on second floor
	420.000-Cleaning Services	-	-	-	-	-	32,500	32,500	n/a	All previously in Maple Street contracted services; now separated
	425.000-Trash Removal	-	-	-	-	-	-	-	n/a	do not pay for dumpster-provided/shared by Handy
	431.000-R&M Buildings and Grounds	600	7,241	25,000	22,392	-	15,000	15,000	n/a	door repairs, painting, floors, security, etc.
	530.000-Communications	2,550	3,157	2,300	2,600	3,000	3,100	100	3.3%	
	610.000-General Supplies	-	-	-	-	-	-	-	n/a	
	621.000-Natural Gas/Heating	3,300	3,118	3,000	4,142	3,000	3,500	500	16.7%	2yr actual+ 23 budget average
	622.000-Electricity	4,000	4,740	4,400	4,931	4,400	5,900	1,500	34.1%	AC added to building in 2023
	755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
Total Expenditure		11,100	20,328	36,000	35,364	12,100	62,500	50,400	416.5%	
Net General Fund		(11,100)	(20,328)	(36,000)	(35,364)	(12,100)	(62,500)	(50,400)	416.5%	
Notes:										
1. cleaning now under one City contract, this was also previously paid from Maple St budget										
2. added funds for building repairs and maintenance that was removed in prior year										

Costing Center		210-41-26 - Buildings - Maple Street Park and Pool									
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Expenditure											
	400.000-Contracted Services	21,840	52,029	30,000	71,799	30,000	1,000	(29,000)	-96.7%	Fire extinguishers, fire alarm, boiler, sprinkler inspections	
	410.000-Water and Sewer Charges	5,200	8,523	5,500	7,030	7,000	7,800	800	11.4%	3 yr average	
	420.000-Cleaning Services	-	-	-	-	-	32,500	32,500	n/a	Moved from contracted service	
	425.000-Trash Removal	-	-	-	-	-	4,716	4,716	n/a	Moved from contracted service	
	431.000-R&M Buildings and Grounds	3,600	4,423	4,000	171	30,000	30,000	-	0.0%	bldg 23 years old, several systems are at life expectancy.	
	530.000-Communications	5,350	9,598	6,000	9,589	6,500	8,900	2,400	36.9%	3 yr average	
	610.000-General Supplies	-	-	-	-	-	-	-	n/a		
	621.000-Natural Gas/Heating	6,960	6,523	4,500	5,212	6,500	6,500	-	0.0%		
	622.000-Electricity	30,500	32,822	37,000	34,748	37,000	37,500	500	1.4%		
	626.000-Gasoline	3,101	1,257	1,500	2,490	1,500	-	(1,500)	-100.0%	gas for equipment, move to EJP Parks	
	755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a		
Total Expenditure		76,551	115,175	88,500	131,039	118,500	128,916	10,416	8.8%		
Net General Fund		(76,551)	(115,175)	(88,500)	(131,039)	(118,500)	(128,916)	(10,416)	8.8%		
Notes:											
1. cleaning now under one City contract, this budget previously covered Park St School as well											

FY24 City of Essex Junction - Proposed Capital Budgets

Table of Contents and Notes

Rolling Stock Fund

1-2

As of 6/30/22 the balance in the Rolling Stock Fund was \$461,342 with no planned FY23 spending and budgeted transfers from the General Fund of \$258,700. The anticipated opening balance in this fund for FY23 (6/30/22) is approximately \$720,042. The rolling stock replacement plan includes \$315,420 in expenditures for a pickup truck replacement, dumptruck replacement, and a landscape trailer in FY24. Transfers from the general fund continue to increase at a rate of 10% each year to fund anticipated replacements in future years. The attached schedule goes through FY29 but there are some large fire department expenses in years 2029-2039 that will rely on the planned annual increases to funding and will likely also require debt issuance at that time.

City Capital Fund

1-2

The proposal includes a 15% increase to the general fund contribution in line with recent years and the revised trajectory of the fund. This has not yet been reviewed by the Capital Committee. The major projects for the coming year are the continued work on the Crescent Connector project, ongoing work on various stormwater related projects. Also, a facility analysis update is proposed for the FY24 capital plan (not yet reviewed by the Capital Committee) for this building and the fire station for \$20,000. We will then have a cost estimate for a new public works building for the FY25 capital plan, and can prepare for a bond vote.

EJRP Capital Fund

3

The EJRP Capital Fund receives a transfer from the general fund of approximately 1% of the grand list. In FY24 this is budgeted at \$112,771. These dollars will go toward the cost of playground equipment installed at the end of FY21, the cost of a new truck purchased in FY23, cascade playground resurfacing chips, park egresses and buildings security cameras, drainage between the pool house and office building, new ADA lift and replacement, and new concrete in pool area.

Building Maintenance Fund

4

The building maintenance fund has an opening balance of \$247,952 going into FY23 with planned expenditures of \$175k and planned transfers in of \$50k. Bids for the library roof project were rejected in FY23. This will leave the fund with an ending balance of about \$297,952 for FY23. The FY24 general fund transfer is proposed at \$50k. The library roof and entrance is expected to be closer to \$300,000 and is planned for FY24 or later.

Economic Development Fund - Projected

5

This fund is the one penny on the tax rate for City Economic Development. This fund has an available fund balance of \$654,555 at the start of FY23. It is funded by an annual one penny on the tax rate and is anticipated to grow by \$112,000 plus interest earnings during FY23 and FY24. The FY23 fund balance also includes the transfer of \$82,555 from the Land Acquisition Fund to the Economic Development Fund that was approved by the voters at Annual Meeting 2021. Also, at Annual Meeting 2021 voters approved the continuation of this tax rate. There are two projects planned for use of this fund: 1 Main St Park, and the \$600,000 match for the \$3 million Amtrak station project. Staff is also planning to apply for grant funding for the 1 Main St Park, and if successful there should be enough to cover both projects.

General Fund Capital Reserve Fund Balance

	FY23	FY24	FY25	FY26	FY27	FY28
Beginning Fund Balance	418,370	345,556	769,904	(1,310,269)	(2,060,555)	(4,575,827)
Planned Spending	(620,000)	(201,976)	(2,798,496)	(1,574,367)	(3,460,938)	(7,036,833)
Revenue Sources						
<i>General Fund Transfer In</i>	531,586	611,324	703,023	808,476	929,747	1,069,209
<i>CVE Annual Contribution</i>	15,600	15,000	15,300	15,606	15,918	16,236
<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	626,324	718,323	824,082	945,665	1,085,446
Ending Fund Balance	345,556	769,904	(1,310,269)	(2,060,555)	(4,575,827)	(10,527,214)

annual planned increase GF transfer in: 15%

Rolling Stock Fund Balance

	FY23	FY24	FY25	FY26	FY27	FY28
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)	(74,421)
<i>Fire</i>	-	-	(70,000)	-	-	-
Total Spending	-	(315,420)	(354,822)	(386,664)	(482,495)	(74,421)
Debt Payments (fire truck)						
Revenue Sources						
<i>Highway General Fund Transfer In</i>	145,500	151,440	157,974	165,161	173,068	181,764
<i>Fire General Fund Transfer In</i>	113,200	118,260	123,826	129,949	136,683	144,092
<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	325,856
Ending Fund Balance	720,042	674,322	601,300	509,746	337,002	588,437

annual planned increase Highway GF transfer in: 10% 5,400 5,940 6,534 7,187 7,906 8,697

annual planned increase Fire GF transfer in: 10% 4,600 5,060 5,566 6,123 6,735 7,408

Fund	Dept	Project	Rank	Ref. #	Project #	FY23	FY24	FY25	FY26	FY27	FY28
GFC	Highway	Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave. (HOLD)	77	W	Y						
GFC	Highway	Greenwood Ave. Drainage Course Improvements	Done		EEE						
GFC	Highway	South St. Drainage	86		MMM						
GFC	General	Facilities Assessment (Public Works, Fire Station)					20,000				
GFC	Highway	Lamoille Water Line Replacement (Finished)	70	W	Q						
GFC	Highway	Densmore Dr. Culvert & partial Road Reconstruction	112		J	40,000					
GFC	Highway	Densmore Dr. Culvert & partial Road Reconstruction	112		J						
GFC	Highway	Brickyard Culvert	78			580,000					
GFC	Multiple	Iroquois Ave Road and Waterline rebuild	72	W	PPP		111,976	1,616,658			
GFC	Highway	Rosewood Lane Sidewalk/Roadway Reconstruction	62		BB/III			127,897	1,544,367		
GFC	Multiple	North St. Roadway and Waterline	60		S					1,903,505	
GFC	Highway	Pleasant St. Road Reconstruction	57		NNN					1,557,433	
GFC	Highway	Pearl St. Lighting & Sidewalk Wiley's Ct, to West st.	55		TT						2,401,126
GFC	Highway	West St. Sidewalk South St. to Clems Dr.	55		VV						1,039,466
GFC	Highway	West St. & West St. Ext. Intersection Improvements	54		BBB						128,790
GFC	Highway	Main St. Sidewalk & Lighting Bridge to Crestview	46		Yya						421,077
GFC	Buildings	Lincoln Hall Parking Lot	45		HHH						65,292
GFC	Highway	Main St. Drainage Curb & Sidewalk Pleasant to Bridge	41		KK						786,716
GFC	Streets	Abnaki Road Reconstruction	39		A						515,334
GFC	Streets	Pearl Sidewalk West St. to Susie Wilson	63	W	UU						1,407,672
GFC	Streets	Orchard Terrace Sidewalk Replacement	39		U						271,360
GFC	Streets	Crescent Connector Park St. to Main St.									
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	Air Packs (placed in service 2020)									
GFC	Fire	SCBA Compressor (placed in service 2020)									
GFC	Fire	Thermal Cameras (placed in service 2022)									
GFC	Fire	Radio Replacement Program-antennas, dispatch modules, Bridgham Hill tower (every 5 years)						50,000			
RS	Streets	Jetter Vac Truck - 2010 Vac-On #8 (shared rolling stock/water/wastewater/sanitation)			Vac Truck						
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	Pickup - 2019 Silverado #1									
RS	Streets	Wheel Loader - 2019 Neuson Wacker #38									
RS	Streets	Trailer Mounted Boom Lift - 2019 #35									
RS	Streets	Sidewalk Plow - 2021 Prinoth SW50S #11									
RS	Streets	Loader - 2014 Cat #9									
RS	Streets	Vacuum Sweeper - 2013 Johnston #16									
RS	Fire	Pickup - 2019 Ford 8C9									
RS	Fire	Pumper - 2018 Pierce 8E7									
RS	Fire	Pumper - 2008 8E5									
RS	Fire	Ladder - 2012 Pierce 8L3									
RS	Streets	Landscape trailer					15,000				
RS	Fire	First Response Vehicle (addition to fleet)						70,000			

EJRP Capital Plan

Based on 1% of Village grand list with 0.50% annual growth

Category	FY24	FY25	FY26	FY27	FY28
	Amount	Amount	Amount	Amount	Amount
Resurfacing	\$ 2,350	\$ 9,300	\$ 53,692	\$ 6,500	\$ -
Playground Equipment	\$ 39,374	\$ 47,198	\$ -	\$ 30,000	\$ -
Lighting & Technology	\$ 10,800		\$ 37,709	\$ 14,762	\$ -
Maintenance Equipment	\$ 10,500	\$ 23,000	\$ 10,500	\$ 25,500	\$ 27,000
Buildings & Facilities	\$ -	\$ -	\$ -	\$ 25,709	\$ 46,043
Pedestrian Paths	\$ 15,626	\$ 15,626	\$ -	\$ -	\$ 30,000
Pool	\$ 22,121	\$ 6,211	\$ -	\$ -	\$ -
Landscaping	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
TOTAL	\$112,771	\$113,335	\$113,901	\$114,471	\$115,043

FY24 Detail

Category	Items	Amount
Resurfacing	Cascade playground chips.	\$ 2,350
Playground Equipment	New Maple Street playground paid for over 5 years (year 4).	\$ 39,374
Lighting & Technology	Park egresses and buildings security cameras.	\$ 10,800
Maintenance Equipment	New maintenance truck paid for over 5 years (year 2).	\$ 10,500
Pedestrian Paths	Drainage in between pool house and office building.	\$ 15,626
Pool	New ADA lift and replacement and new concrete in pool area.	\$ 22,121
Landscaping	Landscaping, tree, and turf maintenance.	\$ 12,000

TOTAL \$112,771

Building Maintenance Fund

	FY22 Budget	FY22 Actual	FY23 Projection	FY24 Projection	Notes
Beginning Balance	214,866	214,866	247,952	297,952	
Add	75,000	75,570	50,000	50,000	
Spend	250,000	42,484	-	300,000	FY22 budgeted projects of Brownell roof replacement and Lincoln electrical not completed; will need about \$300K for Brownell roof and entrance, Lincoln electrical removed as this will be part of renovations
Ending Balance	39,866	247,952	297,952	47,952	

Future Projects:

1. library carpet replacement
2. Park St sprinkler system

Economic Development Fund

	FY23	FY24	Notes
	Projection	Projection	
Beginning Balance	654,555	566,555	
Add	112,000	112,000	tax revenue
Spend	200,000	-	FY23 Main St Park
Ending Balance	566,555	678,555	*should be enough to cover Amtrak match