

FY26 General Fund Budget Summary

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>Revenues</b>								
Property Taxes	3,890,397	3,838,114	10,420,986	10,433,476	11,110,346	11,405,931	295,585	3%
General	753,961	742,708	3,456,044	3,507,965	632,664	721,705	89,041	14%
Administration	50,000	50,000	-	-	-	-	-	n/a
Clerk	-	78,159	105,008	76,404	71,464	78,035	6,571	9%
Information Technology	-	-	14,000	114,000	-	-	-	n/a
Community Development	39,000	43,529	79,158	76,720	47,000	75,000	28,000	60%
Economic Development	-	3,750	4,000	-	-	-	-	n/a
Fire	20	-	10	10	-	-	-	n/a
Streets	1,469,044	1,467,739	153,500	168,729	132,500	127,500	(5,000)	-4%
Stormwater	78,018	78,018	-	-	-	-	-	n/a
Brownell Library	15,500	15,888	500	21,948	650	900	250	38%
Recreation	12,000	11,074	12,479	9,267	11,000	10,170	(830)	-8%
Buildings	2,075	1,822	-	-	-	-	-	n/a
<b>Total Revenues</b>	<b>6,310,015</b>	<b>6,330,802</b>	<b>14,245,685</b>	<b>14,408,518</b>	<b>12,005,624</b>	<b>12,419,241</b>	<b>413,617</b>	<b>3%</b>
<b>Expenditures</b>								
Administration	722,102	650,577	611,570	627,915	688,830	735,309	46,479	7%
Legislative	-	-	83,333	48,646	102,244	99,150	(3,093)	-3%
Clerk	-	-	306,750	262,588	256,470	268,921	12,451	5%
Finance	334,415	397,127	504,300	482,589	589,118	621,777	32,660	6%
Information Technology	-	-	153,650	259,205	228,611	211,551	(17,060)	-7%
Assessing	-	-	77,810	79,310	89,568	96,075	6,507	7%
Community Development	267,977	266,785	482,813	320,506	396,078	425,610	29,533	7%
Economic Development	49,250	23,363	40,000	6,005	-	-	-	n/a
Fire	482,738	480,139	545,484	537,675	530,292	543,037	12,745	2%
Health and Human Services	-	-	2,977,293	2,973,733	3,057,361	3,235,493	178,132	6%
County/Regional Functions	-	-	346,883	316,733	354,376	445,901	91,525	26%
Streets	1,465,044	1,553,853	1,566,556	1,572,099	1,552,923	1,583,502	30,579	2%
Stormwater	90,018	26,691	167,484	163,921	230,850	-	(230,850)	-100%
Brownell Library	871,455	837,311	964,134	915,181	1,016,569	1,047,704	31,135	3%
Recreation	847,138	935,806	1,100,479	1,065,014	1,131,553	1,135,776	4,223	0%
Buildings	285,200	304,962	3,215,263	375,786	350,655	362,720	12,065	3%
Debt	195,550	195,624	402,528	394,916	392,053	375,943	(16,110)	-4%
Transfers and Misc.	699,128	724,079	699,356	3,456,126	1,036,574	1,230,770	194,196	19%
<b>Total Expenditures</b>	<b>6,310,015</b>	<b>6,396,316</b>	<b>14,245,685</b>	<b>13,857,948</b>	<b>12,004,124</b>	<b>12,419,241</b>	<b>415,117</b>	<b>3%</b>

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>FY26 General Fund Budget Detail</b>								
<b>210-00-00 - General Revenue</b>								
<b>Revenues</b>								
010.000-Property Taxes	3,890,397	3,838,114	10,420,986	10,433,476	11,110,346	11,405,931	295,585	2.7%
020.001-PILOT - Tax Agreements	6,700	6,746	17,600	17,600	8,800	17,600	8,800	100.0%
020.022-Rents and Royalties	2,400	-	1	-	-	-	-	n/a
020.054-Admin Fee - Water	125,960	125,960	184,005	184,005	190,891	199,500	8,609	4.5%
020.055-Admin Fee - WWTF	62,980	62,980	92,003	92,003	95,446	99,750	4,304	4.5%
020.056-Admin Fee - Sanitation	125,960	125,960	184,005	184,005	190,891	199,500	8,609	4.5%
020.057-Admin Fee - EJRP Progs	-	-	-	-	45,000	53,155	8,155	18.1%
042.001-PILOT Revenue	4,500	7,387	17,000	14,309	8,000	14,000	6,000	75.0%
042.002-Railroad Taxes	-	-	4,700	2,657	4,700	2,500	(2,200)	-46.8%
042.004-State Act 60 Revenue	-	-	3,436	32,861	3,436	32,800	29,364	854.6%
042.005-State Act 68 Revenue	-	-	38,988	37,724	39,000	38,000	(1,000)	-2.6%
060.000-Interest Income	3,000	2,608	2,500	27,883	2,500	10,000	7,500	300.0%
080.001-State District Court Fines	2,000	5,479	2,000	7,998	4,500	5,000	500	11.1%
030.009-Cannabis Control	-	-	-	-	-	400	400	n/a
085.000-Penalties	-	(4,157)	70,367	58,033	30,000	40,000	10,000	33.3%
086.000-Interest	-	(2,668)	13,426	13,382	8,000	8,000	-	0.0%
ARPA Revenue	375,000	382,335	2,824,514	2,824,514	-	-	-	n/a
098.000-Miscellaneous Revenue	2,000	6,865	1,500	10,991	1,500	1,500	-	0.0%
099.000-Use of Fund Balance/Reserves	43,461	-	-	-	-	-	-	n/a
<b>Total Revenues</b>	<b>4,644,358</b>	<b>4,557,609</b>	<b>13,877,030</b>	<b>13,941,441</b>	<b>11,743,010</b>	<b>12,127,636</b>	<b>384,626</b>	<b>3.3%</b>
<b>210-10-10 - Administration</b>								
<b>Revenues</b>								
090.000-Transfer between Town/Village	50,000	50,000	-	-	-	-	-	n/a
<b>Total Revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Expenditure</b>								
110.000-Regular Salaries	388,554	371,151	338,567	333,159	356,253	362,725	6,472	1.8%
120.000-Part Time Salaries	-	1,302	-	-	-	-	-	n/a
130.000-Overtime	-	-	-	-	-	-	-	n/a
150.000-Shared Employee Expense	-	-	-	-	-	-	-	n/a
190.000-Board member payments	25,000	7,700	-	-	-	-	-	n/a
210.000-Group Insurance	112,564	79,825	98,127	113,257	115,354	136,610	21,257	18.4%
220.000-Social Security	30,211	35,779	26,085	25,473	27,438	27,952	514	1.9%
225.000-Act 76 Childcare Tax	-	-	-	50	1,184	1,206	22	1.9%
230.000-Retirement	35,060	31,741	28,897	28,207	31,295	32,789	1,495	4.8%
290.000-Other Employee Benefits	1,350	-	-	-	5,978	6,178	200	3.3%
320.000-Legal Services	40,000	25,002	40,000	34,500	45,000	35,500	(9,500)	-21.1%
330.000-Professional Services	6,000	5,826	6,025	29,896	8,031	51,507	43,476	541.4%
340.000-Technical Services	4,100	7,696	9,552	13,051	-	-	-	n/a
442.000-Rental of Vehicles or Equipment	4,250	3,273	4,250	5,388	6,717	5,784	(933)	-13.9%
500.000-Training, Conferences, Dues	1,750	4,977	4,247	3,102	10,982	8,174	(2,808)	-25.6%
505.000-Technology Subscription, Licenses	9,520	3,477	10,875	9,281	15,851	16,471	620	3.9%
530.000-Communications	23,123	38,460	3,300	3,637	3,408	3,348	(60)	-1.8%
540.000-Advertising	500	224	15,075	8,725	29,530	20,475	(9,055)	-30.7%
550.000-Printing and Binding	3,000	1,997	5,570	5,364	8,000	5,000	(3,000)	-37.5%
560.000-Postage	1,200	2,730	2,000	8,325	9,310	9,590	280	3.0%
570.000-Other Purchased Services	7,500	-	1,000	-	-	-	-	n/a
580.000-Travel	300	312	6,000	1,205	2,000	2,000	-	0.0%
610.000-General Supplies	5,000	7,384	5,000	2,188	5,000	3,000	(2,000)	-40.0%
735.000-Tech: Equip/Hardware	-	1,984	-	-	-	-	-	n/a
755.000-Furniture and Fixtures	-	-	1,000	-	1,000	1,000	-	0.0%
810.113-Council Expenditures	5,500	2,961	-	-	-	-	-	n/a

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
820.000-Election Expenses	15,020	8,544	-	-	-	-	-	n/a
845.000-Employee/Volunteer Recognition	2,600	897	6,000	3,108	6,000	6,000	-	0.0%
850.000 Community Events and Celebrations	-	7,335	-	-	500	-	(500)	-100.0%
900.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a
<b>Total Expenditure</b>	<b>722,102</b>	<b>650,577</b>	<b>611,570</b>	<b>627,915</b>	<b>688,830</b>	<b>735,309</b>	<b>46,479</b>	<b>6.7%</b>

#### 210-11-10 - Legislative

##### Expenditure

190.000-Board member payments	-	-	16,500	1,000	13,800	11,800	(2,000)	-14.5%
190.001-City Council payments	-	-	12,500	12,500	12,500	12,500	-	0.0%
220.000-Social Security	-	-	956	956	956	956	-	0.0%
225.000-Act 76 Childcare Tax	-	-	-	-	41	41	-	0.0%
320.000-Legal Services	-	-	-	-	-	3,600	3,600	n/a
330.000-Professional Services	-	-	32,114	16,794	33,608	28,739	(4,869)	-14.5%
500.000-Training, Conferences, Dues	-	-	17,563	15,648	17,563	18,364	801	4.6%
540.000-Advertising	-	-	1,200	284	1,200	900	(300)	-25.0%
580.000-Travel	-	-	500	-	500	250	(250)	-50.0%
610.000-General Supplies	-	-	2,000	1,463	2,075	2,000	(75)	-3.6%
831.000-Special or New Programs	-	-	-	-	20,000	20,000	-	0.0%
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>83,333</b>	<b>48,646</b>	<b>102,244</b>	<b>99,150</b>	<b>(3,093)</b>	<b>-3.0%</b>

#### 210-12-10 - Clerk

##### Revenues

020.003-Use of Vault	-	12	-	27	50	25	(25)	-50.0%
020.004-Recording Fees	-	53,320	86,000	47,589	55,000	55,000	-	0.0%
020.010-Printing and Duplication Services	-	17	5,590	288	4,000	1,000	(3,000)	-75.0%
020.011-Online Land Records	-	-	-	70	-	150	-	-
020.013-Sales of Certified Copy	-	10	7,200	720	6,000	1,000	(5,000)	-83.3%
020.023-Records Preservation	-	19,754	-	17,248	-	15,000	15,000	n/a
030.001-Liquor Licenses	-	2,355	2,875	2,250	2,875	2,500	(375)	-13.0%
030.002-Hunting and Fishing	-	-	-	-	10	10	-	0.0%
030.003-Marriage Licenses	-	10	624	240	630	250	(380)	-60.3%
030.004-Animal Licenses	-	2,671	2,500	3,150	2,700	3,000	300	11.1%
030.005-Green Mountain Passport	-	10	120	116	100	100	-	0.0%
030.006-DMV Registrations	-	-	99	6	99	-	(99)	-100.0%
098.000-Misc Revenue	-	-	-	4,700	-	-	-	n/a
<b>Total Revenues</b>	<b>-</b>	<b>78,159</b>	<b>105,008</b>	<b>76,404</b>	<b>71,464</b>	<b>78,035</b>	<b>6,571</b>	<b>9.2%</b>

##### Expenditure

110.000-Regular Salaries	-	-	162,764	164,685	157,132	151,619	(5,513)	-3.5%
120.000-Part Time Salaries	-	-	2,785	3,151	7,426	10,024	2,598	35.0%
130.000-Overtime	-	-	434	235	453	470	17	3.8%
210.000-Group Insurance	-	-	51,149	21,912	30,302	37,371	7,069	23.3%
220.000-Social Security	-	-	12,790	12,794	12,919	12,682	(236)	-1.8%
225.000-Act 76 Childcare Tax	-	-	-	26	557	547	(10)	-1.8%
230.000-Retirement	-	-	15,627	15,673	15,396	15,172	(224)	-1.5%
290.000-Other Employee Benefits	-	-	-	-	700	800	100	14.3%
330.000-Professional Services	-	-	-	-	192	486	294	153.0%
430.000-R&M Vehicles and Equipment	-	-	50	-	50	50	-	0.0%
442.000-Rental of Vehicles or Equipment	-	-	2,664	-	-	-	-	n/a
500.000-Training, Conferences, Dues	-	-	3,000	2,198	3,000	2,000	(1,000)	-33.3%
505.000-Technology Subscriptions, Licenses	-	-	15,000	3,154	4,200	4,300	100	2.4%
550.000-Printing and Binding	-	-	1,000	817	1,500	1,500	-	0.0%
560.000-Postage	-	-	500	377	500	400	(100)	-20.0%
570.023-Records Preservation	-	-	-	16,432	-	15,000	15,000	n/a
580.000-Travel	-	-	1,738	1,367	500	500	-	0.0%
610.000-General Supplies	-	-	5,250	1,829	3,776	2,000	(1,776)	-47.0%

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	2,000	-	(2,000)	-100.0%
820.000-Election Expenses	-	-	32,000	17,939	15,867	14,000	(1,867)	-11.8%
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>306,750</b>	<b>262,588</b>	<b>256,470</b>	<b>268,921</b>	<b>12,451</b>	<b>4.9%</b>

#### 210-13-10 - Finance

Expenditure								
110.000-Regular Salaries	147,910	193,470	225,124	228,034	287,174	292,962	5,788	2.0%
130.000-Overtime	2,667	-	-	-	-	-	-	n/a
190.000-Board Member Payments	-	-	750	400	1,400	1,400	-	0.0%
210.000-Group Insurance	30,146	49,773	53,585	36,244	57,813	59,140	1,328	2.3%
220.000-Social Security	11,921	9,053	17,730	18,750	23,190	25,436	2,246	9.7%
225.000-Act 76 Childcare Tax	-	-	-	30	1,000	1,097	97	9.7%
230.000-Retirement	14,791	16,915	20,688	20,675	27,366	30,634	3,268	11.9%
250.000-Unemployment Insurance	3,300	5,686	3,209	2,205	3,834	4,608	774	20.2%
260.000-Workers Comp insurance	18,500	10,108	21,182	9,124	21,182	39,043	17,861	84.3%
290.000-Other Employee Benefits	700	-	-	-	1,400	1,600	200	14.3%
330.000-Professional Services	5,000	2,408	15,250	15,327	14,310	14,388	78	0.5%
335.000-Audit	9,500	7,875	12,612	11,400	14,453	18,412	3,959	27.4%
442.000-Rental of Vehicles or Equipment	-	-	2,000	-	-	-	-	n/a
500.000-Training, Conferences, Dues	500	687	1,500	380	1,758	1,758	-	0.0%
505.000-Technology Subscription, Licenses	12,500	16,036	28,640	26,476	21,999	22,754	755	3.4%
520.000-Insurance	76,680	84,101	93,600	107,517	103,615	99,922	(3,693)	-3.6%
550.000-Printing and Binding	-	-	2,780	2,997	3,883	3,883	(0)	0.0%
560.000-Postage	-	-	3,400	1,721	2,800	2,800	-	0.0%
570.000-Other Purchased Services	-	275	-	-	-	-	-	n/a
580.000-Travel	100	83	1,100	189	1,140	1,140	-	0.0%
610.000-General Supplies	200	657	1,150	403	800	800	-	0.0%
735.000-Tech: Equip/Hardware	-	-	-	719	-	-	-	n/a
<b>Total Expenditure</b>	<b>334,415</b>	<b>397,127</b>	<b>504,300</b>	<b>482,589</b>	<b>589,118</b>	<b>621,777</b>	<b>32,660</b>	<b>5.5%</b>

#### 210-14-10 - Information Technology

Revenues								
Contribution from WWTF	-	-	14,000	114,000	-	-	-	n/a
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>14,000</b>	<b>114,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Expenditure								
330.000-Professional Services	-	-	100,000	169,301	118,981	140,016	21,035	17.7%
432.000-R&M Technology	-	-	5,000	-	5,000	5,000	-	0.0%
505.000-Technology Subscription, Licenses	-	-	25,000	56,657	63,026	41,785	(21,241)	-33.7%
735.000-Technology: Hardware, Software, Equipment	-	-	23,650	33,248	41,604	24,750	(16,854)	-40.5%
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>153,650</b>	<b>259,205</b>	<b>228,611</b>	<b>211,551</b>	<b>(17,060)</b>	<b>-7.5%</b>

#### 210-15-10 - Assessing

Expenditure								
330.000-Professional Services	-	-	-	-	89,068	94,575	5,507	6.2%
505.000-Technology Subscription, Licenses	-	-	-	1,500	500	1,500	1,000	200.0%
900.000-Transfer between Town/City	-	-	77,810	77,810	-	-	-	n/a
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>77,810</b>	<b>79,310</b>	<b>89,568</b>	<b>96,075</b>	<b>6,507</b>	<b>7.3%</b>

#### 210-16-10 - Community Development

Revenues								
030.008-License and Zoning Fees	39,000	38,685	39,000	76,720	47,000	75,000	28,000	59.6%
090.000-Transfer between Town/Village	-	4,844	-	-	-	-	-	n/a
091.000-Transfer btwn Funds	-	-	40,158	-	-	-	-	n/a
<b>Total Revenues</b>	<b>39,000</b>	<b>43,529</b>	<b>79,158</b>	<b>76,720</b>	<b>47,000</b>	<b>75,000</b>	<b>28,000</b>	<b>59.6%</b>

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>Expenditure</b>								
110.000-Regular Salaries	169,546	183,856	256,708	202,758	223,763	225,773	2,011	0.9%
130.000-Overtime	-	1,053	-	38	-	-	-	n/a
190.000-Board member payments	7,200	6,000	15,600	7,300	14,400	9,600	(4,800)	-33.3%
210.000-Group Insurance	24,518	14,945	89,186	23,412	33,625	59,616	25,991	77.3%
220.000-Social Security	13,758	14,790	20,281	16,488	18,142	18,624	482	2.7%
225.000-Act 76 Childcare Tax	-	-	-	30	783	803	21	2.7%
230.000-Retirement	16,955	14,623	23,328	17,981	21,347	19,374	(1,973)	-9.2%
290.000-Other Employee Benefits	700	-	-	-	1,050	1,200	150	14.3%
320.000-Legal Services	6,000	6,576	6,000	22,451	16,978	17,000	22	0.1%
330.000-Professional Services	7,000	13,198	40,760	17,233	25,780	23,560	(2,220)	-8.6%
340.000-Technical Services	-	30	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	3,000	1,521	4,700	1,831	5,890	4,630	(1,260)	-21.4%
505.000-Technology Subscription, Licenses	-	-	360	-	600	600	-	0.0%
530.000-Communications	1,300	74	5,660	502	1,320	1,080	(240)	-18.2%
540.000-Advertising	-	63	1,350	687	3,650	2,600	(1,050)	-28.8%
550.000-Printing and Binding	3,000	82	1,000	2,685	1,000	3,000	2,000	200.0%
560.000-Postage	100	1	280	165	350	2,350	2,000	571.4%
580.000-Travel	3,900	1,336	6,600	2,840	8,400	5,800	(2,600)	-31.0%
610.000-General Supplies	1,000	206	1,000	53	3,000	3,000	-	0.0%
810.111-Bike/Walk Committee	10,000	8,431	10,000	4,052	10,000	10,000	-	0.0%
899.000-Matching Grant Funds	-	-	-	-	6,000	17,000	11,000	183.3%
<b>Total Expenditure</b>	<b>267,977</b>	<b>266,785</b>	<b>482,813</b>	<b>320,506</b>	<b>396,078</b>	<b>425,610</b>	<b>29,533</b>	<b>7.5%</b>

#### 210-17-10 - Economic Development

<b>Revenues</b>								
050.000-Event Donations	-	3,750	4,000	-	-	-	-	n/a
<b>Total Revenues</b>	<b>-</b>	<b>3,750</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Expenditure</b>								
800.000-Appropriations to other agencies	9,250	7,804	-	-	-	-	-	n/a
831.000-Special or New Programs	2,500	-	5,000	4,328	-	-	-	n/a
850.000-Community Events and Celebrations	17,500	15,559	15,000	1,676	-	-	-	n/a
899.000-Matching Grant Funds	20,000	-	20,000	-	-	-	-	n/a
<b>Total Expenditure</b>	<b>49,250</b>	<b>23,363</b>	<b>40,000</b>	<b>6,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

#### 210-18-10 - Health and Human Services

<b>Expenditure</b>								
500.000-Training, Conferences, Dues	-	-	2,000	-	-	-	-	n/a
530.000-Communications	-	-	1,560	-	-	-	-	n/a
800.106-Essex Rescue	-	-	190,620	190,620	196,338	207,140	10,802	5.5%
800.107-Essex Jct. Cemetery Association	-	-	20,000	20,000	20,000	20,000	-	0.0%
800.10X-Essex Police Dept.	-	-	2,763,113	2,763,113	2,841,023	3,008,353	167,330	5.9%
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>2,977,293</b>	<b>2,973,733</b>	<b>3,057,361</b>	<b>3,235,493</b>	<b>178,132</b>	<b>5.8%</b>

#### 210-19-10 - County and Regional Functions

<b>Expenditure</b>								
800.101-Chittenden County Regional Planning Commission	-	-	13,225	13,225	13,720	19,712	5,992	43.7%
800.102-Green Mountain Transit	-	-	244,355	244,355	249,615	311,638	62,023	24.8%
800.103-County Tax	-	-	54,553	24,418	58,604	73,911	15,307	26.1%
800.104-Chamber of Commerce	-	-	950	935	965	995	30	3.1%
800.105-GBIC	-	-	3,500	3,500	-	3,750	3,750	n/a
NEW-Essex Community Historical Society	-	-	-	-	-	2,000	2,000	n/a
800.109-Winooski Valley Park District	-	-	30,300	30,300	31,472	33,895	2,423	7.7%
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>346,883</b>	<b>316,733</b>	<b>354,376</b>	<b>445,901</b>	<b>91,525</b>	<b>25.8%</b>

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>210-25-10 - Fire</b>								
<b>Revenues</b>								
098.000-Miscellaneous Revenue	20	-	10	10	-	-	-	n/a
<b>Total Revenues</b>	<b>20</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Expenditure</b>								
120.000-Part Time Salaries	212,256	197,472	216,000	224,067	302,400	315,000	12,600	4.2%
210.000-Group Insurance	3,600	3,327	3,600	2,688	3,400	3,400	-	0.0%
220.000-Social Security	17,768	15,209	16,524	17,188	23,134	24,098	964	4.2%
225.000-Act 76 Childcare Tax	-	-	-	20	998	1,040	42	4.2%
260.000-Workers Comp insurance	20,000	17,281	20,000	16,454	20,000	20,000	-	0.0%
290.000-Other Employee Benefits	2,064	1,083	1,000	864	1,000	1,000	-	0.0%
330.000-Professional Services	7,000	4,919	7,000	3,157	7,000	6,000	(1,000)	-14.3%
430.000-R&M Vehicles and Equipment	32,250	19,609	26,000	20,270	26,000	25,000	(1,000)	-3.8%
431.000-R&M Buildings and Grounds	-	785	-	280	-	-	-	n/a
500.000-Training, Conferences, Dues	4,000	4,251	5,500	6,840	7,000	7,000	-	0.0%
505.000-Technology Subscription, licenses	4,000	7,542	7,000	220	8,000	8,000	-	0.0%
530.000-Communications	2,600	7,194	2,600	2,721	3,361	4,500	1,139	33.9%
570.000-Other Purchased Services	11,000	7,573	11,000	13,889	11,000	11,000	-	0.0%
610.000-General Supplies	2,000	3,344	4,000	5,384	4,000	4,000	-	0.0%
611.000-Small Tools and Equipment	1,500	6,910	45,000	41,332	45,000	45,000	-	0.0%
612.000-Uniforms	27,000	24,528	30,000	30,326	32,000	32,000	-	0.0%
613.000-Program Supplies	4,500	10,067	6,000	3,258	7,500	7,500	-	0.0%
626.000-Gasoline	-	-	6,000	4,150	6,500	6,500	-	0.0%
750.000-Machinery and Equipment	18,000	35,845	20,000	26,307	22,000	22,000	-	0.0%
920.000-Transfer between funds (capital)	113,200	113,200	118,260	118,260	-	-	-	n/a
<b>Total Expenditure</b>	<b>482,738</b>	<b>480,139</b>	<b>545,484</b>	<b>537,675</b>	<b>530,292</b>	<b>543,037</b>	<b>12,745</b>	<b>2.4%</b>

**210-30-10 - EJRP, Administration**

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>Revenues</b>								
020.000-Charges for Services	12,000	9,574	12,479	7,767	9,500	8,670	(830)	-8.7%
050.001-Memorial Day Parade	-	-	-	-	-	-	-	n/a
090.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a
091.000-Transfer between funds	-	1,500	-	1,500	-	-	-	n/a
<b>Total Revenues</b>	<b>12,000</b>	<b>11,074</b>	<b>12,479</b>	<b>9,267</b>	<b>9,500</b>	<b>8,670</b>	<b>(830)</b>	<b>-8.7%</b>
<b>Expenditure</b>								
110.000-Regular Salaries	343,451	371,365	395,062	392,843	461,786	436,934	(24,853)	-5.4%
120.000-Part Time Salaries	-	4,076	-	3,835	-	-	-	n/a
130.000-Overtime	-	21	-	-	-	-	-	n/a
210.000-Group Insurance	151,475	156,314	162,427	151,163	189,293	217,195	27,902	14.7%
220.000-Social Security	26,409	28,844	30,453	30,371	35,603	33,731	(1,873)	-5.3%
225.000-Act 76 Childcare Tax	-	-	-	56	1,536	1,455	(81)	-5.3%

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
230.000-Retirement	33,508	34,205	33,729	33,674	40,590	33,819	(6,771)	-16.7%
290.000-Other Employee Benefits	1,750	-	-	-	2,100	2,400	300	14.3%
330.000-Professional Services	5,820	12,759	1,764	496	21,424	11,764	(9,660)	-45.1%
442.000-Rental of Vehicles or Equipment	-	-	-	713	1,776	1,776	0	0.0%
500.000-Training, Conferences, Dues	6,098	2,955	6,068	2,791	3,155	2,873	(282)	-8.9%
505.000-Technology Subscription, Licenses	4,440	12,251	10,825	12,072	-	-	-	n/a
530.000-Communications	9,485	12,590	1,980	2,607	2,640	2,160	(480)	-18.2%
540.000-Advertising	3,000	-	3,000	3,000	-	-	-	n/a
550.000-Printing and Binding	-	6,931	-	-	-	-	-	n/a
561.000-Credit Card Processing Fees	-	173	-	220	200	200	-	0.0%
610.000-General Supplies	5,000	6,898	7,200	5,180	15,000	15,000	-	0.0%
735.000-Technology: Hardware, Software, Equipme	6,000	-	-	-	-	-	-	n/a
832.000-Scholarships	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%
850.000-Community Events & Celebrations	-	-	17,500	17,500	17,500	-	(17,500)	-100.0%
910.000-Transfer to Other Funds	-	-	-	-	-	17,500	17,500	n/a
<b>Total Expenditure</b>	<b>600,436</b>	<b>653,382</b>	<b>674,007</b>	<b>660,522</b>	<b>796,603</b>	<b>780,807</b>	<b>(15,797)</b>	<b>-2.0%</b>

### 210-30-12 - EJRP, Parks and Facilities

Revenues								
091.000-Transfer between funds	-	-	-	-	1,500	1,500	-	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>0.0%</b>
Expenditure								
110.000-Regular Salaries	116,177	124,774	139,627	141,265	143,767	129,489	(14,278)	-9.9%
120.000-Part Time Salaries	25,240	42,465	46,574	64,633	56,341	66,335	9,994	17.7%
130.000-Overtime	-	2,692	-	1,592	-	-	-	n/a
210.000-Group Insurance	36,266	32,030	38,170	31,891	40,769	64,535	23,765	58.3%
220.000-Social Security	10,871	13,438	14,337	16,252	15,400	15,082	(318)	-2.1%
225.000-Act 76 Childcare Tax	-	-	-	54	664	651	(14)	-2.1%
230.000-Retirement	11,618	11,854	14,033	13,986	14,447	12,484	(1,963)	-13.6%
290.000-Other Employee Benefits	700	-	-	-	700	800	100	14.3%
330.000-Professional Services	6,000	11,106	12,573	12,991	12,603	16,049	3,446	27.3%
431.000-R&M Buildings and Grounds	12,559	18,455	4,532	4,699	12,013	11,577	(436)	-3.6%
441.000-Rental of Land or Buildings	500	500	500	500	500	500	-	0.0%
442.000-Rental of Vehicles or Equipment	2,178	2,058	4,743	2,356	2,925	2,207	(718)	-24.5%
500.000-Training, Conferences, Dues	4,098	2,194	3,902	3,239	2,000	2,000	-	0.0%
530.000-Communications	-	-	1,320	-	1,320	1,080	(240)	-18.2%
610.000-General Supplies	20,495	20,858	28,759	23,215	30,000	27,681	(2,319)	-7.7%
626.000-Gasoline	-	-	1,500	3,601	1,500	4,500	3,000	200.0%
<b>Total Expenditure</b>	<b>246,702</b>	<b>282,423</b>	<b>310,569</b>	<b>320,274</b>	<b>334,950</b>	<b>354,970</b>	<b>20,020</b>	<b>6.0%</b>

### 210-30-13 - EJRP, Adult

Expenditure								
110.000-Regular Salaries	-	-	26,167	5,425	-	-	-	n/a
210.000-Group Insurance	-	-	13,055	-	-	-	-	n/a
220.000-Social Security	-	-	2,048	415	-	-	-	n/a
225.000-Act 76 Childcare	-	-	-	-	-	-	-	n/a
230.000-Retirement	-	-	2,254	-	-	-	-	n/a
290.000-Other Employee Benefits	-	-	-	-	-	-	-	n/a
330.000-Professional Services	-	-	20,000	20,012	-	-	-	n/a
500.000-Training, Conferences, Dues	-	-	2,000	-	-	-	-	n/a
530.000-Communications	-	-	-	776	-	-	-	n/a
610.000-General Supplies	-	-	-	7,207	-	-	-	n/a
900.000-Transfer between Town/City	-	-	50,379	50,382	-	-	-	n/a
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>115,902</b>	<b>84,218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>210-35-10 - Brownell Library</b>								
<b>Revenues</b>								
050.000-Donation Revenue	-	-	-	-	-	-	-	n/a
090.000-Transfer between Town/Village	15,000	15,000	-	-	-	-	-	n/a
098.000-Miscellaneous Revenue	500	888	500	937	650	900	250	38.5%
<b>Total Revenues</b>	<b>15,500</b>	<b>15,888</b>	<b>500</b>	<b>937</b>	<b>650</b>	<b>900</b>	<b>250</b>	<b>38.5%</b>
<b>Expenditure</b>								
110.000-Regular Salaries	395,708	407,069	463,761	429,464	458,449	475,410	16,961	3.7%
120.000-Part Time Salaries	108,328	106,398	125,170	121,221	146,548	146,132	(416)	-0.3%
190.000-Board Member Payments	-	350	-	900	5,500	2,200	(3,300)	-60.0%
210.000-Group Insurance	160,273	111,679	138,896	137,670	158,376	188,643	30,267	19.1%
220.000-Social Security	38,720	39,511	45,552	42,510	46,605	47,904	1,299	2.8%
225.000-Act 76 Childcare Tax	-	-	-	82	2,010	2,066	56	2.8%
230.000-Retirement	38,526	42,427	48,256	45,678	48,190	44,755	(3,435)	-7.1%
250.000-Unemployment Insurance	-	537	-	172	-	-	-	n/a
290.000-Other Employee Benefits	2,100	-	-	-	2,450	2,800	350	14.3%
340.000-Technical Services	4,000	5,961	2,000	1,100	3,000	3,000	-	0.0%
442.000-Rental of Vehicles or Equipment	2,500	2,890	3,000	4,694	3,901	3,936	35	0.9%
500.000-Training, Conferences, Dues	4,000	4,441	5,500	3,106	6,500	6,000	(500)	-7.7%
505.000-Technology Subscription, Licenses	10,500	9,034	12,500	10,360	13,500	14,797	1,297	9.6%
530.000-Communications	600	-	2,640	2,585	2,640	2,160	(480)	-18.2%
540.000-Advertising	700	-	700	-	700	700	-	0.0%
560.000-Postage	3,000	2,923	3,000	2,201	3,000	3,000	-	0.0%
610.000-General Supplies	13,500	13,280	14,000	14,068	12,200	11,200	(1,000)	-8.2%
640.201-Adult Collection	47,200	48,423	50,000	49,507	52,000	46,000	(6,000)	-11.5%
640.202-Juvenile Collection	22,500	22,621	25,000	24,962	26,000	25,500	(500)	-1.9%
735.000-Technology: Hardware, Software, Equipme	8,000	8,337	8,660	9,228	9,000	7,000	(2,000)	-22.2%
750.000-Machinery and Equipment	5,000	4,993	8,000	8,435	-	-	-	n/a
755.000-Furniture and Fixtures	-	-	-	-	8,000	7,000	(1,000)	-12.5%
840.201-Adult Programs	1,000	991	1,500	1,181	2,000	2,000	-	0.0%
840.202-Childrens Programs	4,500	4,499	4,500	4,588	4,500	4,500	-	0.0%
845.000-Employee/Volunteer Recognition	800	950	1,500	1,470	1,500	1,000	(500)	-33.3%
<b>Total Expenditure</b>	<b>871,455</b>	<b>837,311</b>	<b>964,134</b>	<b>915,181</b>	<b>1,016,569</b>	<b>1,047,704</b>	<b>31,135</b>	<b>3.1%</b>
<b>210-40-12 - PW, Streets</b>								
<b>Revenues</b>								
042.006-State Aid to Highways	-	-	130,000	125,136	130,000	125,000	(5,000)	-3.8%
090.000-Transfer between Town/Village	1,465,044	1,465,044	20,000	40,000	-	-	-	n/a
098.000-Miscellaneous Revenue	4,000	2,695	3,500	3,593	2,500	2,500	-	0.0%
<b>Total Revenues</b>	<b>1,469,044</b>	<b>1,467,739</b>	<b>153,500</b>	<b>168,729</b>	<b>132,500</b>	<b>127,500</b>	<b>(5,000)</b>	<b>-3.8%</b>
<b>Expenditure</b>								
110.000-Regular Salaries	218,436	223,074	232,292	208,344	247,092	218,526	(28,565)	-11.6%
120.000-Part Time Salaries	14,363	14,035	21,973	13,315	28,323	33,920	5,598	19.8%
130.000-Overtime	18,198	10,047	26,974	12,849	28,237	21,342	(6,895)	-24.4%
190.000-Board Member Payments	-	-	3,000	-	3,000	3,000	-	0.0%
210.000-Group Insurance	96,660	79,238	121,401	112,582	135,833	124,748	(11,085)	-8.2%
220.000-Social Security	19,293	18,937	21,962	18,639	23,615	21,341	(2,274)	-9.6%
225.000-Act 76 Childcare Tax	-	-	-	42	1,019	921	(98)	-9.6%
230.000-Retirement	21,604	27,458	22,855	17,971	24,809	21,732	(3,077)	-12.4%
250.000-Unemployment Insurance	500	991	250	226	432	204	(228)	-52.8%
260.000-Workers Comp insurance	11,146	8,501	12,600	16,482	12,600	15,663	3,063	24.3%
290.000-Other Employee Benefits	1,190	-	-	-	1,400	1,600	200	14.3%
330.000-Professional Services	17,000	38,225	18,000	14,140	20,000	20,000	-	0.0%
410.000-Water and Sewer Charges	2,500	2,629	3,500	3,575	3,500	3,800	300	8.6%
422.000-Snow Removal	15,000	11,440	21,000	17,576	21,000	25,000	4,000	19.0%



	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
425.000-Trash Removal	9,000	8,973	9,100	13,341	9,500	9,500	-	0.0%
430.000-R&M Vehicles and Equipment	36,000	121,522	38,000	118,837	100,000	120,000	20,000	20.0%
431.000-R&M Buildings and Grounds	10,000	2,153	10,000	10,644	10,000	10,000	-	0.0%
441.000-Rental of Land or Buildings	13,000	7,650	13,000	9,926	13,000	13,000	-	0.0%
442.000-Rental of Vehicles or Equipment	3,000	3,906	3,000	3,663	3,864	3,000	(864)	-22.4%
451.000-Summer Construction Services	280,000	275,415	300,000	366,319	300,000	310,000	10,000	3.3%
500.000-Training, Conferences, Dues	1,000	4,615	2,000	180	3,500	3,500	-	0.0%
520.000-Insurance	14,650	15,733	17,800	19,175	17,800	17,264	(536)	-3.0%
521.000-Insurance Deductibles	1,000	1,000	1,000	2,110	1,000	1,000	-	0.0%
530.000-Communications	4,000	4,475	4,500	4,825	4,500	5,340	840	18.7%
540.000-Advertising	500	1,359	-	92	500	500	-	0.0%
571.000-Streetscape Maintenance	18,500	15,980	20,000	29,184	20,000	25,000	5,000	25.0%
572.000-Traffic Control	33,000	18,579	33,000	30,378	33,000	35,000	2,000	6.1%
573.000-Sidewalk and Curb Maintenance	6,000	-	6,000	-	6,000	6,000	-	0.0%
575.000-Storm Sewer Maintenance	25,000	5,263	-	-	-	-	-	n/a
600.000-Salt, Sand and Gravel	135,000	207,150	145,000	78,495	165,000	165,000	-	0.0%
605.000-Summer Construction Supplies	45,000	44,942	45,000	19,226	45,000	45,000	-	0.0%
609.000-Safety Supplies	-	-	3,000	1,201	3,000	3,000	-	0.0%
610.000-General Supplies	30,000	22,258	35,000	36,180	35,000	35,000	-	0.0%
610.200-Streetlight Supplies	15,000	8,376	15,000	26,175	15,000	20,000	5,000	33.3%
612.000-Uniforms	6,500	5,352	3,510	5,326	2,700	3,400	700	25.9%
621.000-Natural Gas/Heating	4,104	3,673	4,200	3,504	4,200	4,200	-	0.0%
622.000-Electricity	4,200	35,641	4,200	20,463	4,500	25,000	20,500	455.6%
622.200-Streetlight Electricity	134,000	102,737	138,000	141,925	138,000	142,000	4,000	2.9%
626.000-Gasoline/Fuel	38,000	47,454	42,000	39,475	50,000	50,000	-	0.0%
750.000-Machinery and Equipment	7,000	-	7,000	-	7,000	10,000	3,000	42.9%
810.112-Tree Advisory Committee	10,000	9,373	10,000	4,272	10,000	10,000	-	0.0%
920.000-Transfer between funds (capital)	145,700	145,700	151,440	151,440	-	-	-	n/a
<b>Total Expenditure</b>	<b>1,465,044</b>	<b>1,553,853</b>	<b>1,566,556</b>	<b>1,572,099</b>	<b>1,552,923</b>	<b>1,583,502</b>	<b>30,579</b>	<b>2.0%</b>

#### 210-41-20 - Buildings - 2 Lincoln St

Revenues								
090.000-Transfer between Town/Village	2,075	1,822	-	-	-	-	-	n/a
<b>Total Revenues</b>	<b>2,075</b>	<b>1,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
Expenditure								
400.000-Contracted Services	11,000	17,970	3,000	4,944	3,000	6,000	3,000	100.0%
410.000-Water and Sewer Charges	600	702	1,500	828	750	1,700	950	126.7%
420.000-Cleaning Services	-	1,574	22,000	15,841	15,000	18,000	3,000	20.0%
425.000-Trash Removal	-	-	3,600	3,657	4,000	4,000	-	0.0%
431.000-R&M Buildings and Grounds	20,000	16,931	20,000	10,558	5,000	8,000	3,000	60.0%
450.000-Construction Services	-	-	2,824,514	-	-	-	-	n/a
530.000-Communications	5,000	10,600	8,968	13,911	10,600	7,000	(3,600)	-34.0%
610.000-General Supplies	1,500	788	5,000	1,569	2,150	3,500	1,350	62.8%
621.000-Natural Gas/Heating	5,000	5,230	6,500	5,332	5,800	6,000	200	3.4%
622.000-Electricity	11,000	7,148	11,000	8,215	8,500	9,000	500	5.9%
755.000-Furniture and Fixtures	2,000	3,054	7,000	1,072	7,000	500	(6,500)	-92.9%
<b>Total Expenditure</b>	<b>56,100</b>	<b>63,997</b>	<b>2,913,082</b>	<b>65,926</b>	<b>61,800</b>	<b>63,700</b>	<b>1,900</b>	<b>3.1%</b>

#### 210-41-21 - Buildings - Brownell Library

Expenditure								
400.000-Contracted Services	30,000	31,402	4,750	15,498	6,350	6,350	-	0.0%
410.000-Water and Sewer Charges	600	492	700	606	540	650	110	20.4%
420.000-Cleaning Services	-	-	30,000	26,906	30,000	42,000	12,000	40.0%
425.000-Trash Removal	-	-	-	-	-	-	-	n/a
431.000-R&M Buildings and Grounds	20,000	19,924	25,175	14,315	23,300	21,650	(1,650)	-7.1%
530.000-Communications	1,500	4,695	4,090	4,005	4,470	4,470	-	0.0%



	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
<b>Total Revenues</b>	-	23,213	-	21,010	-	-	-	n/a
<b>Expenditure</b>								
Grant Expenses	-	16,012	-	3,021	-	-	-	n/a
Donation Expenses	-	13,939	-	8,974	-	-	-	n/a
Capital Transfer	531,585	531,585	531,585	3,276,360	584,744	643,218	58,474	10.0%
Rolling Stock Transfer	-	-	-	-	283,450	300,638	17,188	6.1%
Buildings Transfer	50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%
EJRP Capital Transfer	112,543	112,543	112,771	112,771	113,380	114,103	723	0.6%
NEW-Stormwater Fees	-	-	-	-	-	7,811	7,811	n/a
922.000-Contribution to Fund Balance/Reserves	5,000	-	5,000	5,000	5,000	5,000	-	0.0%
922.XXX-General Reserves	-	-	-	-	-	110,000	110,000	n/a
<b>Total Expenditure</b>	<b>699,128</b>	<b>724,079</b>	<b>699,356</b>	<b>3,456,126</b>	<b>1,036,574</b>	<b>1,230,770</b>	<b>194,196</b>	<b>18.7%</b>
<b>210-95-00 - Debt</b>								
<b>Expenditure</b>								
900.000-Transfer between Town/City	-	-	203,203	203,203	200,574	188,738	(11,836)	-5.9%
950.903-Capital Imp Principal	135,135	135,135	135,135	135,300	135,135	135,135	-	0.0%
955.903-Capital Imp Interest	60,415	60,489	64,190	56,413	56,344	52,070	(4,274)	-7.6%
<b>Total Expenditure</b>	<b>195,550</b>	<b>195,624</b>	<b>402,528</b>	<b>394,916</b>	<b>392,053</b>	<b>375,943</b>	<b>(16,110)</b>	<b>-4.1%</b>

**Building Maintenance Fund**

	FY25 Projection	FY26 Projection	FY27 Projection
<b>Beginning Balance</b>	<b>778,933</b>	<b>(46,579)</b>	<b>3,421</b>
Add	2,874,514	50,000	50,000
Spend	3,700,026	-	-
<b>Ending Balance</b>	<b>(46,579)</b>	<b>3,421</b>	<b>53,421</b>

**Notes**

\$50,000 annual transfer, \$2,824,514 FY24 surplus transfer for 2 Lincoln  
 FY24 Brownell roof and entrance \$300K (spent \$39,730 in FY24), FY25 2 Lincoln renovations \$3,493,052 (spent \$128,296 in FY22-FY24), FY25 Brownell carpet replacement \$75K

**Economic Development Fund**

	FY25 Projection	FY26 Projection	FY27 Projection
<b>Beginning Balance</b>	<b>869,061</b>	<b>601,061</b>	<b>263,061</b>
Add	112,000	112,000	112,000
	380,000	450,000	90,000
Spend			
<b>Ending Balance</b>	<b>601,061</b>	<b>263,061</b>	<b>285,061</b>

**Notes**

tax revenue - this amount will most likely change after reappraisal (potential increase); this figure does not include interest revenue  
 FY25 \$40,000 Main St Park; FY25 \$90,000 Crescent Connector and \$250,000 Amtrak; FY26 \$450,000 Amtrak; FY27 \$50,000 Amtrak; FY27 \$40,000 Connect the Junction implementation or Pearl St quick build

**Local Option Tax Fund**

	FY25 Projection	FY26 Projection	FY27 Projection	FY28 Projection	FY29 Projection	FY30 Projection
<b>Beginning Balance</b>	<b>1,030,257</b>	<b>644,206</b>	<b>519,206</b>	<b>394,206</b>	<b>269,206</b>	<b>144,206</b>
Add	874,432	900,000	900,000	900,000	900,000	900,000
Spend	1,260,483	1,025,000	1,025,000	1,025,000	1,025,000	1,025,000
<b>Ending Balance</b>	<b>644,206</b>	<b>519,206</b>	<b>394,206</b>	<b>269,206</b>	<b>144,206</b>	<b>19,206</b>

**Notes**

annualized average of FY23 quarterly receipts  
 FY25 Rebranding \$27,500; FY25 Banners/Signs \$14,375 - 50 banners for streetlights \$110/ea, 5 entrance signs \$1,775/ea (\$14,375 unspent to date); FY25 25% of revenue for sidewalks; FY25 \$1,000,000 for capital projects; FY26-FY29 conservative revenue estimate with 25% to sidewalks and \$800,000 to capital (revenue does not include potential interest)